



2023 - 2024

A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Governing Council of MAR EPHRAEM COLLEGE OF ENGINEERING AND TECHNOLOGY

Opinion

We have audited the financial statements of **M/s. MAR EPHRAEM COLLEGE OF ENGINEERING AND TECHNOLOGY** situated Malankara Hills, Elavuvilai P.O, Kanyakumari District - 629 171, which comprise the Balance Sheet as at 31st March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year then ended along with Significant Accounting Policies including Notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For M/s. A. JOHN MORIS & CO.,

CHARTERED ACCOUNTANTS,

FRN. 007220S

PLACE: Nagercoil

DATE: 14-09-2024


(A. AMIRTHA RAJAN)
Partner
M.No. 025357

Significant Accounting Policies and Notes on Accounts

I. Significant Accounting Policies:

1. Status of the organization:

M/s. Mar Ephraem College of Engineering and Technology is situated at Malankara Hills, Elavuvilai Post, Kanyakumari District- 629 171. It is an engineering college run by Malankara Diocese, Marthandam.

2. Basis of Preparation of Financial Statements:

The financial statements of M/s. Mar Ephraem College of Engineering and Technology have been prepared in accordance with historical cost convention and it follows the accrual system of accounting.

3. Fixed Assets:

Fixed Assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of ITC credits, wherever applicable.

4. Depreciation:

Depreciation on Property, Plant and Equipment is provided using Written Down Value method at the following rates:

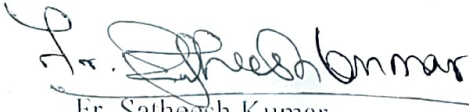
Category of Assets	Rate
Land and Land Development	0%
Buildings	10%
Electronics and Equipment's	10%
Furniture & Fittings	10%
Books	15%
Vehicles	15%
Software	40%



II. Notes on Accounts:

- Property, Plant and Equipment have not been verified physically during the financial year 2023-24. Further, no Fixed Asset Register is maintained.
- Interest on Unsecured loan is accounted to the extent paid. Provision is not made for the interest payable for the year.
- Project funds have been spent in excess of project receipts.
- Buildings completed and put to use have been capitalized during the year and depreciation provided there against.

For Mar Ephraem College of Engineering and Technology


Fr. Satheesh Kumar,

Correspondent

Place :Nagercoil
Date: 14.09.2024

For A.John Moris & Co.,
Chartered Accountants
FRN:007220S



(A.)Amirtha Rajan
Partner
M.No:025357

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

BALANCE SHEET FOR THE YEAR ENDED 31-03-2024

		Amount (in ₹)	
LIABILITIES	SCH	2023-24	2022-23
Capital Account	1	6,82,43,861	6,18,74,624
General Fund	2	1,51,28,215	5,43,80,258
Secured Loans	3	6,79,28,484	6,38,26,118
Unsecured Loans	4	6,44,39,182	5,26,59,678
Advances from Diocesan Institutions	5	87,46,369	1,52,23,659
Creditors for Expenses	6	1,30,95,370	1,28,42,378
Current Liabilities	7	1,31,39,969	1,80,21,106
Other Liabilities	8	2,27,27,875	95,69,646
Specific Fund	9	2,13,51,910	3,65,33,216
TOTAL		29,48,01,234	32,49,30,683
ASSETS		2023-24	2022-23
Property, Plant & Equipments	10	22,75,42,262	24,98,66,962
Project Funds	11	-	1,02,35,306
Deposits and Investments	12	63,62,442	63,23,202
Current Assets	13	1,07,466	46,75,279
Course Fees Receivable	14	4,77,90,659	4,46,97,914
Loans and Advances	15	60,34,530	22,19,215
Cash and Cash Equivalents	16	69,63,875	69,12,805
TOTAL		29,48,01,234	32,49,30,683

For MAR EPHRAEM COLLEGE OF ENGINEERING AND TECHNOLOGY

For A. John Moris & Co.,

Chartered Accountants

FRN: 007220S

r. Satheesh Kumar,

Correspondent

Place: Nagercoil

Date: 14.09.2023

CA. A. Amirtha Rajan

Partner

M. No: 025357

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31-03-2024

SCH PARTICULARS	Amount (in ₹)	
	2023-24	2022-23
1 Capital Fund		
Building Fund	4,76,19,624	4,76,19,624
Diocese Fund	2,06,24,237	1,42,55,000
Total	6,82,43,861	6,18,74,624
2 General Fund		
As per previous Balance Sheet	5,43,80,258	10,88,01,718
Add: Excess of Expenditure over Income	(3,92,52,043)	(5,44,21,459)
Total	1,51,28,215	5,43,80,258
3 Secured Loans		
Agriculture loan through Diocese	1,34,59,381	1,34,59,381
FD Loan from Canara Bank	22,50,000	22,50,000
Loan from Federal Bank 10276900011515	8,21,524	31,15,822
Loan from Federal Bank 10277100003260	1,93,87,352	2,15,66,336
Loan from Shriram Finance- IV	-	75,685
Loan from Shriram Finance- VII	-	10,17,194
Loan from Shriram Finance-V	-	74,127
Loan from Shriram Finance-VI	-	2,46,317
Shriram Finance - 10 Bus Loan	50,47,663	-
Shriram Finance - 2 Bus Loan	20,20,000	-
Loan from UBI-3362070300000423	10,18,124	10,55,000
Overdraft with Canara Bank 125003622198	2,39,24,440	2,08,43,256
Staff Loan From MPBDF	-	1,23,000
Total	6,79,28,484	6,38,26,118
4 Unsecured Loans		
Ajayan M	5,00,000	5,00,000
Jose	-	8,00,000
Suresh	-	5,00,000
Aishwarya Granite	68,00,000	50,00,000
Ajitha	8,00,000	8,00,000
Alex	21,00,000	21,00,000
Bells Inbaraj	10,00,000	10,00,000
Charlet Anithraja	40,00,000	25,00,000
Dasayya	8,57,500	7,00,000
Edwin Paul	1,55,484	1,55,484
Helen M	9,00,000	9,00,000
John Varghese	22,00,000	22,00,000
Josephin Raj	-	84,194
Lenin Xavier	61,00,000	61,00,000
Marshal	8,25,000	8,25,000



Martin	-	3,00,000
Mr. Vijayakumar	1,50,000	1,50,000
P. S. Mathew	34,00,000	27,25,000
Ruby M	11,00,000	11,00,000
Santhosh Babu	10,00,000	10,00,000
Serene Graceo	15,00,000	15,00,000
Shabin	1,00,000	3,00,000
Shaji Babu	25,00,000	25,00,000
Sharmila Bai	75,47,500	55,00,000
Sharon Graceo	15,00,000	15,00,000
Sherly Mary Y	2,41,698	10,00,000
Sreedharan	55,50,000	55,50,000
Subramaniam	17,12,000	13,70,000
Sunil Singh	5,00,000	5,00,000
Vincent Raj	15,00,000	15,00,000
Vinu J	5,00,000	5,00,000
Fr. Pathrose	5,00,000	-
Kumaradhas R (Selin)	5,00,000	-
Matilda Yesuraj Nadar	15,00,000	-
Ms. Mary	5,00,000	-
Ms. Reeja (Fr. Satheesh)	10,00,000	-
Saleem	11,00,000	-
Selin Geetha (Kumaradhas)	2,00,000	-
Selvan K (C/o. Fr. John Kumar)	5,00,000	-
Sibukumar	6,00,000	-
Vasanthakumari & Surendran (C/o. Bibin)	15,00,000	-
Yenose	15,00,000	15,00,000
Total	6,44,39,182	5,26,59,678

5 Advances from Diocesan Institutions

Loan from Diocese	36,94,710	1,01,72,000
Mar Chrysostom Bed College	3,00,000	3,00,000
Mar Ivanios School	5,00,000	5,00,000
MCC	21,73,511	21,73,511
MIDS	15,78,148	15,78,148
St. Mary's CBSE School, Mariagiri	2,50,000	2,50,000
St. Mary's Matriculation School, Mariagiri	2,50,000	2,50,000
Total	87,46,369	1,52,23,659

6 Creditors for Expenses

Amalraj Electrical Agency	-	-
Annai Motor Works	-	7,131
Ark Tiles	3,80,710	42,090
Black Cat Securities	-	807
Cape Indane Gas	-	67,290
Daily Thanthi	11,03,450	9,13,860
Dinamalar	15,425	50,400
Franklin- Hostel	10,154	27,216
Friends Graphics	5,67,074	8,62,465
	-	1,000



Ideal Engineering Constructions	30,37,300	30,37,300
Icha Seelan Fibretech	1,27,450	1,27,450
Kal Publications (P) Ltd.	5,746	23,678
Kani- Hostel	16,93,542	8,32,168
Nila TV	-	5,000
PNS Margin Free Market	37,35,607	45,18,568
Prakash- Hostel	13,57,224	12,37,589
Pulari Offset Press	-	58,836
Raymond Stores	-	77,382
Santhom Press	32,313	1,39,592
Ponaru Publicities	27,216	-
Pothys Textiles	2,19,022	-
Bluechip Management Services	50,000	-
Media Creative Consultants P Ltd.	-	-
Mera Printers	18,529	-
Rethna Paper Store	23,545	-
M Power Systems (Sivaprasad)	95,000	-
Shine Plus Network	2,40,000	3,07,980
VRS Quality Petroleum	3,56,063	5,04,576
Total	1,30,95,370	1,28,42,378

7 Current Liabilities

E.P.F. Contribution Payable	3,64,484	16,97,816
Hostel Fee Advance	-	1,35,165
Insurance Payable - Students	5,51,612	5,83,990
LIC Payable	-	11,267
Loans & Advances- Hostel	-	4,33,802
Salary Payable	94,62,039	1,15,54,186
Tuition Fees Advance	13,23,529	13,58,239
Student Scholarship Payable	11,41,260	19,97,705
University Exam Fees Payable	1,91,038	1,44,788
Salary Payable Hostel	1,06,007	1,04,148
Total	1,31,39,969	1,80,21,106

8 Other Liabilities

College Day Fund	61,28,977	19,44,328
College Magazine Fund	1,22,000	1,22,000
Charitable Fund	3,30,350	-
Placement & Training Fund	46,64,406	3,38,419
Staff Welfare Association Fund	42,435	33,825
Staff Welfare Fund	10,83,601	9,31,444
Student Caution Deposit Hostel	14,45,969	14,11,891
Students Caution Deposit	45,41,699	12,11,275
Students Project Fund	3,09,800	3,24,800
Students Book Charge Collection	-	72,673
Students Revaluation	6,500	3,000
Students Welfare Fund	20,12,445	10,99,255
Students Welfare Fund - Hostel	17,19,693	17,15,853
Warden Fund	3,20,000	3,20,000
Total	2,27,27,875	95,28,763



9 Specific Funds:

Student Funds

AI	-	1,50,000
Civil	-	1,36,500
CSF	-	17,71,114
ECE	-	12,06,177
EEL	-	7,61,261
MBA	-	1,07,500
ME	-	25,29,168

Project Funds

IDP	-	26,588
MSME	-	2,25,000
New Gen- IEDC	-	13,16,746
SHRI	-	35,15,831
ASCE	47,620	20,000
Association Fund	57,417	21,78,440
Cell and Committee	3,70,262	1,00,000
College Development Fund	1,29,20,000	1,28,40,000
Consortium Membership Fee Fund	2,85,000	2,85,000
Co-Optex Fund	-	98,064
Ephraem Manna Fund	39,538	57,038
Farewell Day Fund	2,47,300	1,62,400
Graduation Day Fund	23,04,000	18,58,509
Gratuity fund for Staff	22,20,436	16,23,202
IEEE Student Chapter Fund	2,35,632	91,027
IET Student Chapter Fund	39,653	22,023
ISTE Fund	1,22,689	98,044
Marisa Endowment Award Fund	2,20,392	2,20,392
NSS/NCC/NSO/YRC Mar Ephraem	4,41,332	3,43,361
Other Board Exam Fund	1,61,748	1,61,748
Other Board Exam Expenses Fund	3,36,249	3,94,710
Students Foundation Fund- Civil	5,52,534	5,52,534
Students Foundation Fund- ME	1,10,709	1,10,709
SAE India Fund	1,21,432	-
SCIFA Expenses	1,69,218	-
Staff Industrial Visit	1,21,690	-
University Examination Expense Fund	2,27,060	40,883
Students Fund	-	20,000
Caution Deposit	-	33,20,424
Total	2,13,51,910	3,63,44,392



10 Property, Plant & Equipments and Intangible Assets

As per Annexure

	22,75,42,262	24,98,66,962
Total	22,75,42,262	24,98,66,962

11 Project Funds (Recoverable)

ACIC	-	50,92,645
Advance to Nutmeg	-	11,24,807
DRDO	-	1,97,461
DST	-	19,18,624
ISRO	-	1,10,903
NCSIC	-	2,83,186
Nutmeg Project Fund	-	7,80,380
SSIP	-	7,27,300
Total	-	1,02,35,306

12 Deposits and Investments

Endowment Deposit	37,39,240	37,00,000
Gratuity Fund Investment - LIC	26,23,202	26,23,202
Total	63,62,442	63,23,202

13 Current Assets

Live stock	-	26,500
ESI Contribution Recoverable	-	17,073
Pre-operative Expense	-	32,00,574
Professional Tax Recoverable	-	91,325
Staff Industrial Visit Recoverable	-	9,910
LIC Payable	7,466	
Loan Through Chit Fund - I	1,00,000	
Stores stock		5,85,409
Total	1,07,466	39,30,791

14 Course fees receivable

B.ed Hostel Fees	2,42,000	1,31,000
BE Artificial Intelligence	36,75,945	17,33,600
BE Civil Engineering	58,11,489	77,90,337
BE Computer Science Engineering	83,88,853	72,68,979
BE Electrical and Electronics Engineering	30,78,085	35,50,176
BE Electronics and Communication Engineering	52,99,352	45,57,047
BE Mechanical Engineering	1,13,66,662	1,18,48,873
Fee Receivable (Old Balance)	40,46,448	42,69,470
ME Applied Electronics	3,94,335	4,39,735
Anna University- TNEA	72,000	72,000
Master of Business Administration	42,69,873	14,07,450
ME Computer Science Engineering	4,55,217	5,85,297
ME Manufacturing Engineering	6,90,400	10,43,950
Total	4,77,90,659	4,46,97,914



15 Loans and Advances

Advance to Staff	42,16,090	9,27,475
Advance to Johnson	65,000	65,000
Advance to Mobin	1,42,700	61,000
Advance to Suresh	5,22,990	3,82,990
Advance to Toney Kurien	9,97,750	7,47,750
Advance to Venus Designs	25,000	25,000
Advance to Geo Managerial Service	10,000	10,000
Media Yes Advertise (Askar)	55,000	
Total	60,34,530	22,19,215

16 Cash and Cash Equivalents

Cash in Hand		
Cash at Bank	4,519	16,789
CB-1693101018240	31,45,278	22,71,488
CB - 1693101018731	2,654	11,97,213
CB-CD 110005755663	1,377	14,030
CSB-SB-0377-03065307	19,17,469	2,84,597
Fed-10270100162657	1,14,310	1,10,880
Fed - 10270100170817	99,475	1,10,824
Fed - 10270100174553	54,291	52,661
Fed - 10270100175022	1,58,336	1,53,584
Fed - 10270100191276	17,551	17,025
Fed. CA. 10270200004809	-	14,835
Fed-Coll-10270100180733	1,60,374	91,604
Fed-Host -10270100149621	3,26,343	4,61,059
Fed-Prin- 10270100153219	15,898	2,57,918
Fed - Prin-10270100187571	65,775	96,916
IOB-ACIC 140201000023140	1,493	2,229
SBI-Proj. 41251018664	2,25,000	2,25,000
TMB	10,000	10,000
UBI - 336201010032386	39,671	1,066
UBI - 336202010145642	42,345	1,65,117
UBI - 336202010145703	5,017	4,881
UBI-336202010146029	41,235	40,392
UBI- 336202010146030	56,635	27,343
UBI - 336202010146031	3,627	18,147
UBI - 336202010146033	1,17,663	44,897
UBI-336202010146037	10,944	9,217
UBI - 336202010147566	48,150	47,063
UBI -336202010147616	50,767	66,799
UBI - 336202010149987	3,665	13,345
UBI - 336202010151018	77,400	9,84,197
UBI - SB - 336202010151308	8,241	8,019
UBI-SWAF-336202010147574	85,496	93,671
UBI - 336202010151810 MBA	52,876	-
Total	69,63,875	69,12,805

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Malankara Hills, Elavuvilai P.O. Kanyakumari District- 629 171

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2024

		Amount (in ₹)	
INCOME	SCH	2023-24	2022-23
Course Fees Collection	17	7,02,03,150	4,67,42,000
Bus Fees	18	95,35,300	1,14,41,640
Grant received from Diocese		-	36,80,000
Hostel Fees	19	58,23,165	83,48,500
Other Income	20	10,05,876	11,38,086
TOTAL INCOME		8,65,67,491	7,13,50,226
EXPENDITURE	SCH	2023-24	2022-23
Administrative Expenses	21	79,71,027	1,02,97,532
Advertisement & Publicity	22	38,25,533	6,72,598
Bus Operating Expenses	23	81,83,149	78,65,305
Charity and Donation		-	18,800
Depreciation	24	2,34,02,646	2,58,29,865
Functions and Programs	25	5,42,265	3,40,643
Financial Charges	26	2,32,27,462	1,31,53,530
Hostel Expenses	27	88,69,020	1,81,35,182
Lab Expenses	28	3,14,425	1,73,255
Repairs and Maintenance	29	17,45,218	36,44,397
Salaries and Allowances	30	4,14,68,508	3,55,47,619
Seminars and Workshop Expenses	31	1,55,590	1,73,970
University Expense	32	37,32,352	99,18,989
Students Related Expenses	33	23,82,340	17,77,636
TOTAL EXPENDITURE		12,58,19,534	12,57,71,685
Net Surplus / Deficit		(3,92,52,043)	(5,44,21,459)

For MAR EPHRAEM COLLEGE OF ENGINEERING AND TECHNOLOGY

For A. John Moris & Co.,
Chartered Accountants
FRN: 007220S

Fr. Satheesh Kumar,
Correspondent

CA. A. Amirtha Rajan
Partner
M. No: 025357

Place: Nagercoil
Date: 14.09.2023

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2024

SCH	PARTICULARS	Amount (in ₹)	
		2023-24	2022-23
17	Course Fees Collection		
	AI	76,35,000	27,05,000
	Civil	50,80,000	66,00,000
	CSE	1,80,40,000	1,01,22,500
	ECE	66,68,300	47,25,000
	EEE	36,96,000	32,32,500
	MBA	68,52,500	22,47,000
	ME	95,38,750	1,06,55,000
	Ph.D Course Work	20,900	55,000
	Grant Received	1,26,71,700	64,00,000
	Total	7,02,03,150	4,67,42,000
18	Bus Fees		
	College Bus Fee 1	11,23,260	14,06,065
	College Bus Fee 2	10,72,050	13,15,390
	College Bus Fees 3	6,34,100	7,75,810
	College Bus Fees 4	7,36,890	8,42,750
	College Bus Fees 6	8,41,600	8,61,895
	College Bus Fees 7	6,68,700	8,82,640
	College Bus Fees 8	9,66,430	10,26,300
	College Bus Fees 9	9,43,150	12,96,880
	College Bus Fees 10	7,27,950	9,84,600
	College Bus Fees 11	5,44,670	7,00,410
	College Bus Fees 12	12,76,500	13,48,900
	Total	95,35,300	1,14,41,640
19	Hostel Fees		
	Civil	6,75,750	18,63,000
	CSE	18,28,750	15,26,900
	ECE	1,90,500	3,60,900
	EEE	2,10,000	7,55,000
	ME	18,80,750	33,20,900
	AI	6,12,000	3,61,800
	MBA	1,05,250	40,000
	Other Colleges	3,20,165	1,20,000
	Total	58,23,165	83,48,500
20	Other Income		
	Admission Fee (Hotel)	18,000	30,000
	Consultancy Fees	1,08,613	11,250
	Donation Received	-	2,44,150
	Recovery for Canteen Food	4,12,702	1,36,959
	Interest on Savings Bank a/c	1,44,569	2,82,399
	Interest on Project Funds	2,29,707	2,29,707



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2024

SCH	PARTICULARS	Amount (in ₹)	
		2023-24	2022-23
	Medicine Cost Collection	(10)	9,533
	Miscellaneous Income	24,445	1,10,420
	Rent From DTP Centre	26,000	32,000
	Rent From Canteen	36,000	
	Sales of Application Form	5,850	-
	Mar Ephraem Canteen	-	13,231
	Total	10,05,876	10,99,649

21 Administrative Expenses

Accreditation Expenses	17,23,829	8,28,576
Books & Periodicals	10,590	10,050
Chapel Expenses	-	17,549
Charity	53,400	670
Research & Training Expenses	1,778	-
Loss on Sales of Live Stock	26,500	-
E.P.F Expenses	-	16,53,471
Electricity Charges	26,83,729	22,31,555
ESI Expenses	-	61,321
Fuel Expense - Generator	1,51,409	2,16,847
Internet Charges	1,03,187	79,650
Loan Processing Charges	39,204	4,64,863
Membership Fee and Subscription	5,000	15,000
Net Work Expenses	-	5,86,940
Postage & Telegram	14,872	10,933
Printing & Stationery	4,85,864	5,18,570
Rate & Taxes	4,02,540	1,36,605
Refreshment	49,958	91,565
Security Expenses	-	7,91,378
Service Charge	-	2,18,750
Audit Fees	1,12,575	-
Staff Interview Expenses	-	5,000
Telephone Charge	6,43,298	55,701
Transporting Charge	1,600	500
Exhibition Expenses	59,532	-
Consultancy Charges	1,14,127	-
YRC Mar Ephraem	15,500	-
Admission Benifit	50,000	-
Advertisement	2,93,131	5,27,598
Mar Ephraem Store	3,64,388	2,68,144
Travelling Expense	5,65,016	6,18,638
Total	79,71,027	94,09,874



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2024

SCH	PARTICULARS	Amount (in ₹)	
		2023-24	2022-23
22	Advertisement & Publicity		
	Admission Expense	38,25,533	1,45,000
	Total	38,25,533	1,45,000
23	Bus Operating Expenses		
	Bus Fee Collection Reversal Account	28,317	35,730
	College Vehicle Running Expenses	58,17,915	56,99,781
	College Vehicles-Consumables	-	25,350
	Hostel Vehicle Running Expenses	-	11,000
	Insurance College Bus	3,07,376	5,74,440
	Vehicle Maintenance Expenses	20,29,541	15,19,004
	Total	81,83,149	78,65,305
24	Depreciation		
	As per annexure	2,34,02,646	2,58,29,865
	Total	2,34,02,646	2,58,29,865
25	Functions and Programs	5,35,841	-
	Festival Expense	-	1,96,670
	Photo Expenses	6,424	-
	Inauguration Expenses	-	1,43,973
	Total	5,42,265	3,40,643
26	Financial Charges		
	Financial Charges	1,20,319	-
	Bank Charges	1,50,720	1,15,404
	Interest on Loan	2,29,56,423	1,30,38,126
	Total	2,32,27,462	1,31,53,530
27	Hostel Expenses		
	Mess Expenses-Hostel	13,19,244	1,28,76,518
	Beef Expenses	-	-
	Chicken & Mutton	-	-
	Fish Expenses	-	-
	Allowance to Temporary Staff- Hostel	4,24,355	1,20,427
	Chapel Expense- Hostel	-	1,405
	Cleaning Expense- Hostel	1,36,970	69,516
	Fee Concession- Hostel	58,000	25,000
	Food Expenses	-	73,671
	Food Expenses	56,339	11,334
	Gas Expenses	8,25,490	10,12,865
	Grocery Expenses	19,04,023	15,05,303
	Milk & Curd Expense (Hostel)	7,92,918	21,200



MAR EPHRAIM COLLEGE OF ENGINEERING & TECHNOLOGY
 Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2024

SCH	PARTICULARS	Amount (in ₹)	
		2023-24	2022-23
	Salary	14,32,312	20,95,593
	Travelling Expenses (Hostel)	45,860	28,360
	Vegetable Expenses	16,92,748	2,93,990
	Gravinding Expenses	1,39,650	-
	Bank Charges	2,765	-
	Books and Periodical	2,020	-
	Festivel Expense	15,320	-
	Repair & Maintenance	18,203	-
	Staff Welfare Expenses	2,803	-
	Total	88,69,020	1,81,35,182
28	Lab Expenses		
	ECE Department	11550	46,585
	Chemistry Department	18,379	19,286
	Civil Department	23,358	5,730
	Lab Expenses EEE	2,350	-
	Lab Expenses Phy	9,500	-
	ME Department	2,49,288	1,01,654
	Total	3,14,425	1,73,255
29	Repairs and Maintenance		
	Bio Gas Expenses	-	100
	Cleaning Expenses	1,34,767	3,24,328
	Garden Expenses	2,215	31,740
	General Repairs	-	29,33,458
	Insurance- Building	18,154	95,082
	Insurance- Correspondent Vehicle	7,393	7,772
	Labour Charge	-	8,400
	Renault Capture Expenses	52,252	1,31,082
	Repairs and Maintenance	15,30,437	-
	Software Installation Expense	-	1,12,435
	Total	17,45,218	36,44,397
30	Salaries and Allowances		
	Allowance to Temporary Staff	17,33,613	30,37,293
	Salary Non-Teaching Staff	56,97,479	54,79,630
	Salary Teaching Staff	2,73,36,026	2,70,07,429
	Contract Security Salaries	7,88,938	-
	Employer's Contribution to EDLI	1,40,820	-
	Employer's Contribution to EPF	8,88,353	-
	Employers Contibution ESI	2,34,180	-



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31-03-2024

SCH	PARTICULARS	Amount (in ₹)	
		2023-24	2022-23
	Employers Contribution to EPS	22,78,080	
	EPF Admin Charges	75,431	
	E.P.F - Penal Damages	20,08,224	-
	Staff Welfare Expenses	2,87,364	23,267
	Total	4,14,68,508	3,55,47,619
31	Seminars and Workshop Expenses		
	Staff Seminar Expenses	50,863	79,734
	Career Development Cell Expenses	3,280	-
	Consortium Membership Fee	10,000	-
	Farewell Day Expenses Fund	91,447	-
	Total	1,55,590	79,734
32	University Expense		
	Affiliation Expenses	4,41,976	23,63,280
	Flag Day Expenses	5,000	3,000
	NBA Expenses	-	44,81,064
	Research & Training Fund	19,788	1,48,800
	University Affiliation Fees	5,70,000	10,35,000
	University Exam Expenses	1,86,007	3,84,752
	University Inspection Expenses	12,86,571	11,71,973
	University Registration & Recognition Fee	12,23,010	3,31,120
	Total	37,32,352	99,18,989
33	Students Related Expenses		
	Online Library Access Charges	13,570	-
	Medical Expenses	3,821	-
	Sports & Games Expenses	89,744	1,30,287
	Students Welfare Expense	6,14,449	1,12,372
	Identity Card Expenses	52,121	59,384
	Student Seminar Expenses	33,819	13,236
	Students Industrial Visit	48,000	81,000
	Fee Concession to Students	15,11,683	13,81,357
	Alumini Association Expenses	2,008	-
	Grievance Redressal Cell	13,125	-
	Total	23,82,340	17,77,636



MAR EPIHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Malankara Hills, Ulavuvilar P.O, Kanyakumari District- 629 171

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2024

RECEIPTS		Amount (in ₹)	
		2023-24	2022-23
Opening Balance			
Cash in Hand			4,41,738
Cash at Bank	34	68,96,016	2,09,53,433
Secured Loans			
Bank Overdraft	35	1,07,44,304	10,55,000
Unsecured Loans		1,02,70,784	2,08,43,256
Advance from Diocesan	36	1,56,13,698	1,91,86,343
Creditors for Expenses	37	-	15,00,000
Loans and Advances (Liabilities)	38	1,81,24,388	94,28,274
Other Liabilities	39	-	51,18,645
Specific Funds	40	13,32,98,275	1,40,47,756
Advance from Staff	41	2,07,63,623	-
Fees Income	42	79,29,618	1,85,000
Other Income	43	8,56,50,875	6,65,32,140
Indirect Incomes	44	2,26,50,560	48,85,511
	45	78,94,654	-
TOTAL RECEIPTS		33,98,53,585	16,41,77,096
PAYMENTS		2023-24	2022-23
Secured Loan Repayment	46	97,23,122	1,22,47,554
Bank OD		71,89,600	-
Unsecured Loans	47	38,34,194	68,65,322
Creditors for Expenses	48	1,78,71,396	13,26,283
Other Liabilities	49	13,25,87,018	-
Specific Fund	50	2,21,90,465	2,58,79,534
Advance to staff	51	1,17,44,934	6,57,226
Administrative Expenses	52	10,80,84,172	10,12,78,949
Other Expenses	53	1,42,90,545	83,51,138
Student Related Expenses	54	42,96,318	-
Fixed Assets	55	10,77,946	6,58,285
Closing Balance			
Cash in Hand		4,519	16,789
Cash at Bank	56	69,59,356	68,96,016
TOTAL PAYMENTS		33,98,53,585	16,41,77,096

For MAR EPIHRAEM COLLEGE OF ENGINEERING AND TECHNOLOGY

For A. John Moris & Co.,

Chartered Accountants

FRN: 007220S

Fr. Sathiesh Kumar,

Correspondent

CA. A. Amirtha Rajan

Partner

M. No: 025357

Place: Nagercoil

Date: 14.09.2023

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
34	Opening Balance - Cash At Bank		
	CB - 1693101018731 (IEDC)	11,97,213	7,41,711
	CB-1693101018240 Coll.	22,71,488	25,61,688
	CSB-SB-0377-03065307-190001	2,84,597	5,29,027
	Fed - 10270100170817 Mech	1,10,824	1,14,747
	Fed - 10270100174553 - ECE	52,661	51,165
	Fed - 10270100175022 -Civil	1,53,584	1,47,390
	Fed - 10270100191276 EEE SPARX	17,025	17,532
	Fed - Prin-10270100187571	96,916	81,763
	Fed. CA. 10270200004809	14,835	14,835
	Fed-10270100162657-CSE	1,10,880	1,31,432
	Fed-Coll-10270100180733	91,604	63,608
	Fed-Host -10270100149621	4,61,059	6,15,885
	Fed-Prin- 10270100153219	2,57,918	3,368
	IOB-ACIC 140201000023140	2,229	54,20,927
	UBI - 336202010145642 (Bur.&Pri.)	1,65,117	1,00,34,861
	UBI - 336202010145703 (Pl.&Pr.)	4,881	4,746
	UBI - 336202010146031(SAE India)	18,147	24,588
	UBI - 336202010146033 (Chief Sup.)	44,897	57,169
	UBI - 336202010147566 NSS	47,063	43,943
	UBI - 336202010149987-YRC Mar Ephraem	13,345	7,378
	UBI- 336202010146030 (IET)	27,343	33,089
	UBI -336202010147616 EPH Manna	66,799	73,671
	UBI-336202010146029-ISTE	40,392	57,691
	UBI-336202010146037 (IEEE)	9,217	2,135
	CB-CD 110005755663	14,030	-
	SBI-Proj. 41251018664	2,25,000	-
	TMB	10,000	-
	UBI - 336201010032386 Mar Ephr NCC	1,066	-
	UBI - 336202010151018 (Prin.-Gov)	9,84,197	-
	UBI - SB - 336202010151308	8,019	-
	UBI-SWAF-336202010147574	93,671	1,19,084
	Total	68,96,016	2,09,53,433

35 Secured Loans

UBI-Loan A/c - 33620703000000423	72,212	10,55,000
Fed.Loan -(2) 10276900011515	1,95,755	-
Fed.Loan New - 10277100003260	28,86,016	-
Shriram Finance - 10 Bus Loan	52,50,000	-



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024
Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Shriram Finance - 2 Bus Loan	20,20,000	-
	Shriram Finance Loan V	1,46,451	-
	Shriram Finance VI	1,43,870	-
	Staff Loan From MPBDF	30,000	-
	Total	1,07,44,304	10,55,000

36 Unsecured Loans

Loan from Aishwarya Granite	21,00,000	-
Loan from Charlet Anithraja	15,00,000	-
Loan from Dasayya	1,57,500	-
Loan from Fr. Pathrose	5,00,000	-
Loan from Fr. Satheesh Kumar	50,000	-
Loan from Kumaradhas R (Selin)	5,00,000	-
Loan from Matilda Yesuraj Nadar	15,00,000	-
Loan from Ms. Mary	5,00,000	-
Loan from Ms. Reeja (Fr. Satheesh)	10,00,000	-
Loan from Saleem	11,00,000	-
Loan from Selin Geetha (Kumaradhas)	2,00,000	-
Loan from Selvan K (C/o. Fr. John Kumar)	5,00,000	-
Loan from Sharmila Bai (Sujan Singh)	20,47,500	-
Loan from Sibukumar	6,00,000	-
Loan from Subramaniam	3,42,000	-
Loan from Vasanthakumari&Surendran(C/o.Bil	15,00,000	-
Loan from Sherly Mary Y	3,41,698	-
Loan from Jose	-	8,00,000
Loan from Suresh	-	5,00,000
Loan from Alex	-	21,00,000
Loan from Diocese	-	4,33,843
Loan from John Varghese	-	22,00,000
Loan from Lal Bright	-	4,00,000
Loan from Mar Ivanios School	-	5,00,000
Loan from Martin	-	3,00,000
Loan from P.S. Mathew	6,75,000	11,02,500
Loan from Shabin	5,00,000	3,00,000
Loan from Shaji Babu	-	25,00,000
Loan from Sreedharan	-	55,50,000
Loan from Sunil Singh	-	5,00,000
Loan from Vincent Raj	-	15,00,000
Loan from Vinu J	-	5,00,000
Total	1,56,13,698	1,91,86,343



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
 Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024
 Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
37	Advance from Diocesan Institutions		
	Advance from MCC	-	10,00,000
	Advance from St. Mary's CBSE School, Mariagiri	-	2,50,000
	Advance from St. Mary's Matric School, Mariagiri	-	2,50,000
	Total	-	15,00,000
38	Creditors for Expenses		
	Amalraj Electrical Agency	-	7,131
	Ponaru Publicities	27,216	-
	Pothys Textiles	7,42,493	-
	Alex Uniform Collections	13,950	-
	Amalraj Electrical Agency	33,825	-
	Anli Treads (Tyre)	2,00,400	-
	Annai Motor Works	10,71,065	-
	Best Computers (DTP)	3,458	-
	Bluechip Management Services	1,00,000	-
	Daily Thanthi	1,00,579	-
	Mera Printers	18,529	-
	M Power Systems (Sivaprasad)	1,75,000	-
	Rethna Paper Store	2,97,006	-
	Annai Motor Works	-	42,090
	Black Cat Securities	67,290	45,939
	Cape Indane Gas- Hostel	13,49,580	9,13,860
	Dinamalar	51,282	27,216
	Franklin- Hostel	13,69,201	8,62,465
	Kal Publications (P) Ltd.	46,441	-
	Kani- Hostel	18,73,309	8,32,168
	NILA TV	-	5,000
	PNS Margin Free Market- Hostel	44,47,039	48,18,568
	Prakash- Hostel	7,04,635	12,37,589
	Pulari Offset Press	1,92,750	58,836
	Raymond Stores	96,522	77,382
	Santhom Press	2,26,721	2,28,230
	Sha Metals (Ramalingam) Board	17,500	-
	Shine Plus Network	2,85,000	2,71,800
	TBH Publishers & Distributors, Coimbatore	13,474	-
	United Freezers	51,200	-
	Vin Tech System	47,436	-
	VRS Quality Petroleum	45,01,487	-
	Total	1,81,24,388	94,28,274



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
39	Loans and Advances (Liabilities)		
	Advance from Hostel	-	33,63,745
	Geo Managerial Service	-	1,00,900
	Loan from Alex	-	13,00,000
	Loan from Mobin	-	2,52,000
	Loan from Bibin	-	-
	Loan from Ravi	-	37,000
	Loan from Sasikala Rajkumar	-	4,000
	Loan from Suresh	-	61,000
	Total	-	51,18,645
40	Other Liabilities		
	E.P.F. Contribution Payable	-	4,28,830
	Course Fees Receivable	8,71,94,811	-
	Insurance Payable - Students	2,62,000	1,28,315
	Placement & Training Fund	-	2,81,619
	Pre-operative expenses recovered	-	1,27,76,441
	Staff Welfare Fund	-	42,746
	Professional Tax Payable	-	-
	Charitable Fund	3,30,350	-
	College Day Fund	42,62,600	-
	LIC Payable - Students	2,55,861	-
	Salary Payable	2,84,36,718	-
	Salary Payable Hostel	12,43,380	-
	Students Revaluation	5,25,500	-
	University Exam Fees Payable	62,76,825	-
	University Examination Expense Fund	-	-
	Star Health Insurance	-	2,07,870
	Stores stock	-	429
	Student Caution Deposit	33,30,424	14,714
	Student Caution Deposit Hostel	1,61,000	-
	Student Scholarship Payable	-	5,000
	Students Project Fund	-	15,000
	Staff Welfare Association Fund	-	-
	Students Welfare Fund - Hostel	3,840	6,000
	Students Welfare Fund	9,57,946	-
	TDS	-	86,157
	Tuition Fees Advance	57,020	54,635
	Total	13,32,98,275	1,40,47,756

[Handwritten signature]

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
41	Specific Funds		
	Specific Funds	2,07,63,623	-
	Total	2,07,63,623	
42	Advance from staff		
	Advance from staff	79,19,618	-
	Advance from Toney Kurien	-	1,60,000
	Advance from Mobin	-	-
	Friends Advertisers	10,000	-
	Advance from Venus Designs	-	25,000
	Total	79,29,618	1,85,000
43	Fees Income		
	Bus Fees	95,59,310	1,14,41,640
	Course Fee Collection	5,75,10,550	4,02,87,000
	Hostel Fee Collection	58,88,415	83,48,500
	Ph.D Course Work	20,900	55,000
	Grant Received	1,26,71,700	64,00,000
	Total	8,56,50,875	6,65,32,140
44	Other Income		
	Endowment Deposit	60,760	-
	Employees Contribution - EPF	25,10,683	-
	ESI Contribution Payable	1,69,455	-
	Placement & Training Fund	68,73,600	-
	Professional Tax Payable	91,325	-
	Staff Welfare Association Fund	1,61,200	-
	Staff Welfare Fund	2,15,160	-
	Live Stock	26,500	-
	Consultancy Fees	74,375	-
	Admission Fee (Hostel)	18,000	30,000
	Donation Received	-	2,44,150
	Food Income	92,702	1,36,959
	Food Income (Hostel)	3,20,000	-
	Interest on Bank Balances	1,44,569	2,82,399
	Mar Ephraem Store	13,10,413	3,46,819
	Medicine Cost Collection	65	9,533
	Miscellaneous Income	24,445	1,10,420
	Rent From DTP Centre	26,000	32,000
	Sales of Application Form	5,850	-
	Consultancy Income	34,238	-



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Grant Received From Diocese	3,00,000	36,80,000
	Rent From Canteen	36,000	
	Diocese Fund	95,69,811	-
	Stores Stock	5,85,409	
	Mar Ephraem Canteen	-	13,231
	Total	2,26,50,560	48,85,511

45 Indirect Incomes

Funtions and Programs	1,41,257	-
Pre-Operative Expenses	32,00,574	
Medical Expenses	10,620	-
Printing & Stationery	1,000	-
Rate & Taxes	97,500	-
Advertisement & Publicity	5,23,727	-
Insurance College Bus	39,284	-
Financial Charges	5,14,343	-
Mess Expenses-Hostel	32,80,617	-
Staff Welfare Expenses (Hostel)	1,197	-
Lab Expenses	6,475	-
Affiliation Expenses	2,100	-
Research & Training Fund	9,712	-
University Registration & Recognition Fee	1,500	-
Allowance to Temporary Staff	15,900	-
Salary Teaching Staff	37,248	
Staff Welfare Expenses	11,600	-
Total	78,94,654	-

46 Secured Loan Repayment

Loan from Federal bank- 10276900011515	24,90,053	20,92,241
Loan from Federal bank- 10277100003260	50,65,000	73,62,967
Shriram Finance - 10 Bus Loan	2,02,337	-
Shriram Finance(IV)Renault 18	75,685	-
Loan from Shriram Finance - VII	10,17,194	11,22,916
Loan from Shriram Finance-V	2,20,578	7,99,204
Loan from Shriram Finance-VI	3,90,187	8,70,226
Staff Loan From MPBDF	1,53,000	-
UBI- Loan A/c - 3362070300000423	1,09,088	-
Total	97,23,122	1,22,47,554



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
47	Unsecured Loan Repayment		
	Advance to Aishwarya Granite	3,00,000	-
	Advance to Fr. Satheesh Kumar	50,000	-
	Advance to Jose (Fr. Josephin)	8,00,000	-
	Advance to Josephin Raj	84,194	-
	Advance to Martin (Fr. Josephin)	3,00,000	-
	Advance to Shabin (Staff)	7,00,000	-
	Advance to Sherly Mary Y	11,00,000	-
	Advance to Suresh (Siluvaipuram)	5,00,000	-
	Advance to Alex Varughese Valavil	-	8,70,000
	Advance to Edwin Paul	-	3,44,516
	Advance to Francis (Fr. Josephin)	-	3,50,000
	Advance to Hussain (Tvm)	-	10,00,000
	Advance to Josephin Raj	-	7,15,806
	Advance to Marshal (MPDN)	-	1,75,000
	Advance to Prabhaharison	-	11,00,000
	Advance to Varghese	-	1,10,000
	Advance to Vinu	-	10,00,000
	Endowment Deposit	-	12,00,000
	Total	38,34,194	68,65,322

48 Payments to Creditors for expenses

Advance to Ponaru Publicities	-	31,500
Alex Uniform Collections	13,950	-
Amalraj Electrical Agency	40,956	-
Anli Treads (Tyre)	2,00,400	-
Annai Motor Works	7,32,445	-
Ark Tiles	807	-
Best Computers (DTP)	3,458	-
Black Cat Securities	1,34,580	-
Bluechip Management Services	50,000	-
Cape Indane Gas (Hos)	11,59,990	-
Dinamalar	68,344	-
Franklin (Hos) Chicken, Fish	16,64,592	-
Friends Graphics (Xerox)	1,000	-
Kani (Hos) Vegetable	10,11,935	-
Media Creative Consultants P Ltd.	-	-
NILA TV	5,000	-
PNS Margin Free Market (Hos)	52,30,000	-
Prakash (Hos) Beef	5,85,000	-
Pulari Offset Press	2,51,586	-
Raymond Stores	1,73,904	-



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Santhom Press	3,34,000	-
	Sha Metals (Ramalingam) Board	17,500	-
	Shine Plus Network	3,52,980	-
	IBH Publishers & Distributors, Coimbatore	13,474	-
	United Freezers	51,200	-
	Advance to Pothys Textiles	5,23,471	4,74,552
	Alston Computers-Mr. Jayaraj	-	22,160
	ARC Retreading Company Pvt.Ltd.	-	43,294
	Daily Thanthi	1,35,554	91,043
	Ideal Engineering Constructions	-	4,95,200
	Kal Publications (P) Ltd.	64,373	71,244
	M Power Systems (Sivaprasad)	80,000	40,000
	Rethna Paper Store	2,73,461	9,365
	Universal Telecoms	-	1,888
	Vin Tech System	47,436	10,856
	VRS Quality Petroleum	46,50,000	35,181
	Total	1,78,71,396	13,26,283

49 Other Liabilities

Course Fees Receivable	9,02,87,556	-
Advance From Mar Ephraem (Hostel)	4,33,802	-
Caution Deposit	33,20,424	-
College Day Fund	77,951	-
LIC Paid	2,74,594	92,314
Salary Payable	3,05,28,865	20,74,397
Salary Payable Hostel	12,41,521	-
Tuition Fees Advance	91,730	-
University Exam Fees Payable	62,30,575	-
Endowment Deposit	1,00,000	-
University Examination Expense Fund	-	-
Total	13,25,87,018	

50 Specific Fund

Contribution to Specific Funds	2,21,90,465	2,58,79,534
Total	2,21,90,465	2,58,79,534

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O. Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
51	Advance to Staff		
	Advance to Staff	1,12,08,234	-
	Advance to Mobin	81,700	-
	Advance to Suresh- Kanjirankulam	1,40,000	-
	Advance to Toney Kurien	2,50,000	-
	Friends Advertisers	10,000	-
	Media Yes Advertise (Askar)	55,000	-
	Total	1,17,44,934	-
52	Administrative Expenses		
i)	Bus Operating Expenses		
	Bus Fee Collection Reversal Account	28,317	35,730
	College Vehicle Running Expenses	58,17,915	56,99,781
	Insurance College Bus	3,46,660	-
	Loan Processing Charges	39,204	4,64,863
	College Vehicles-Consumables	-	25,350
	Hostel Vehicle Running Expenses	-	11,000
	Insurance for College Bus	-	5,74,440
	Vehicle Maintenance Expenses	20,29,541	15,19,004
		82,61,637	83,30,168
ii)	Miscellaneous Expenses		
	Charity	53,400	200
	Pre-Operative Expenses	-	-
	Consultancy fees	-	67,425
	Donation Paid	-	18,800
	Functions and Programme Expenses	-	1,96,670
	Inaguration Expenses	-	1,43,973
		53,400	4,27,068
iii)	Finance Cost		
	Bank Charge	1,50,751	1,15,404
	Interest on Unsecured Loans	49,88,698	-
	Interest on Loan	1,84,82,037	1,30,38,126
		2,36,21,486	2,49,32,491
iv)	Hostel Expenses		
	Allowance to Temporary Staff	4,24,355	1,20,427
	Chapel Expense	-	1,405
	Cleaning Expense	1,36,970	69,516
	Fee Concession	58,000	25,000
	Food Expenses	56,339	11,334
	Gas Expenses	-	10,12,865
	Grocery Expenses	-	15,05,303
	Mess Expenses	99,54,690	1,28,76,518

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Milk Expenses	-	21,200
	Salary Hostel	14,32,312	20,95,593
	Grainding Expenses	-	-
	Bank Charges	2,765	-
	Books and Periodical	2,020	-
	Festivel Expense	15,320	-
	Repair & Maintenance	18,203	-
	Staff Welfare Expenses	4,000	-
	Traveling Expenses	45,860	28,360
	Vegetable Expenses	-	2,93,990
		1,21,50,834	1,80,61,511

v) Lab Expenses

Chemistry Department	18,379	19,286
Civil Department	23,358	5,730
ECE Department	11,550	46,585
EEE Department	2,350	-
Physics Department	9,500	-
ME Department	2,55,763	1,01,654
	3,20,900	1,73,255

vi) Repairs and Maintenance

Repairs and Maintenance	15,30,437	-
Bio Gas Expenses	-	100
Cleaning Expenses	1,34,767	3,24,328
Garden Expenses	2,215	31,740
General Repairs	-	29,33,458
Insurance -Correspondent Vehicle	-	7,772
Insurance-Building	-	95,082
Labour Charge	-	8,400
Renault Capture Expenses-8617	52,252	1,31,082
Software Installation Expense	-	1,12,435
	17,19,671	36,44,397

vii) Salary & Allowances

Allowance to Temporary Staff	17,49,513	30,37,293
Contribution to ESI	-	93,734
Employees Contribution - EPF	38,44,015	
Employer's Contribution to EDLI	1,40,820	
Employer's Contribution to EPF	8,88,353	
Employers Contibution ESI	2,34,180	
Employers Contribution to FPS	22,78,080	
EPF Admin Charges	75,431	
Salary Non Teaching Staff	56,97,479	54,79,630
Salary Paid- Hostel	-	1,74,251
Salary Teaching Staff	2,73,73,274	2,70,07,429

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

Sl. No	PARTICULARS	2023-24	2022-23
	Staff Seminar Expenses	50,863	79,734
	Staff Welfare Expenses	2,98,964	23,267
	Staff Welfare Association Fund	84,940	-
	Staff Welfare Fund	63,003	-
	Contribution to EPF	-	16,53,471
	Contract Security Salaries	7,88,938	-
	E.P.F - Penal Damages	20,08,224	-
		4,55,76,077	3,76,29,809

viii) University Expenses

Affiliation Expenses	4,44,076	23,63,280
Flag Day Expenses	5,000	3,000
NBA Expenses	-	44,81,064
Research & Training Fund	29,500	1,48,800
University Affiliation Fees	5,70,000	10,35,000
University Exam Expenses	1,86,007	3,84,752
University Inspection Expenses	12,86,571	11,71,973
NAAC Accreditation Expenses	16,63,942	-
University Registration & Recognition Fee	12,24,510	3,31,120
	54,09,606	99,18,989

ix) Other Administrative Expenses

Accreditation Expenses	-	8,28,576
Admission Expense	-	1,45,000
Advertisement	-	5,27,598
Audit Assistant Allowances	7,200	-
Conveyance - Audit Fees	1,05,375	-
Books & Periodicals	10,590	10,050
Exhibition Expenses	59,532	-
Financial Charges	1,20,319	-
Functions and Programs	6,77,098	-
Insurance-Building	18,154	-
Insurance -Bursar Vehicle	7,393	-
Internet Charges	1,03,187	79,650
Membership Fee and Subscription	5,000	15,000
Photo Expenses	6,424	-
Postage & Telegram	14,872	10,933
Printing & Stationery	4,86,864	5,18,570
Rate & Taxes	5,00,040	1,36,605
Refreshment	49,958	91,565
Telephone Charge	41,219	55,701
Transporting Charge	1,600	500
IQAC Expenses	59,887	-
Research & Training Expenses	1,778	-
Chapel Expenses	-	17,549



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Electricity Charges	-	26,01,555
	Food Expenses	-	73,671
	Fuel Expense - Generator	-	2,16,847
	Identity Card Expenses	52,121	59,384
	Net Work Expenses	-	5,86,940
	Security Expenses	-	7,91,378
	Service Charge	-	2,18,750
	Online Library Access Charges	13,570	-
	Advertisement & Publicity	46,42,391	-
	Communication Expenses	6,02,079	-
	Electricity Charges	26,83,729	-
	Travelling Expense	5,65,016	-
	Hostel Fee Advance	1,35,165	-
	Staff Interview Expenses	-	5,000
	Students Welfare Expense	-	1,12,372
	Travelling Expense	-	6,18,638
		1,09,70,561	77,21,832
	Total	10,80,84,172	11,23,51,634

53 Other Expenses

Building Expense		3,37,573
ESI Contribution Payable	1,52,382	
Loan Through Chit Fund - 1	1,00,000	
Bus Fees	24,010	
Hostel Fee Collection	65,250	
Diocese Fund	32,00,574	
Consultancy Fees	1,14,127	
Medicine Cost Collection	75	
Mar Ephraem Store	16,74,801	
Grant Received From Diocese	67,77,290	
Placement & Training Fund	18,70,775	
Seminars & Workshop Expenses	1,04,727	
Grievance Redressal Cell	13,125	
YRC Mar Ephraem	15,500	
Contribution College Day Fund		29,96,025
Contribution to Charitable Fund		2,44,150
Contribution to Students Welfare Fund		21,03,041
Course fee paid		11,25,112



MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flavuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024

Amount (in ₹)

SCH	PARTICULARS	2023-24	2022-23
	Online Library Access Charges		
	Fuel Expense - Generator	1,51,409	
	Loss on Sales of Live Stock	26,500	
	Repayment of Staff Loan from MPBDF		20,000
	Students Revaluation Expense		600
	University Exam Fees Paid		34,072
	University Examination Expense		16,894
	Total	1,42,90,545	68,77,467

54 Students Related Expenses

Insurance Payable - Students	2,94,378	
Student Caution Deposit Hostel	1,26,922	
Students Book Charge Collection	72,673	
Students Revaluation	5,22,000	
Students Welfare Fund	44,756	
Student Scholarship Payable	8,56,445	
Students Project Fund	15,000	
Student Seminar Expenses	33,819	13,236
Students Welfare Expense	6,14,449	
Students - Industrial Visit	48,000	81,000
Alumini Association Expenses	2,008	470
Medical Expenses	14,441	
Admission Benifit	50,000	
Fee Concession to Students	15,11,683	13,81,357
Sports & Games Expenses	89,744	1,30,287
Sports & Games		
Total	42,96,318	16,06,350

55 Fixed Assets

Purchase of Equipments	15,000	2,60,499
Purchase of Furniture	93,645	89,400
Purchase of Lab Equipments	96,500	
Pruchase of Electricals & Fittings	46,500	
Pruchase of Software	5,72,580	
Purchase of Books	2,53,721	3,08,386
Total	10,77,946	6,58,285

56 Closing Balance - Cash At Bank

CB - 1693101018731 (IEDC)	2,654	11,97,213
CB-1693101018240 Coll.	31,45,278	22,71,488
CB-CD 110005755663	1,377	14,030
CSB-SB-0377-03065307-190001	19,17,469	2,84,597
Fed - 10270100170817 Mech	99,475	1,10,824

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY

Malankara Hills, Flayuvilai P.O, Kanyakumari District- 629 171

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS ACCOUNT AS ON 31-03-2024**Amount (in ₹)**

SCH	PARTICULARS	2023-24	2022-23
	Fed - 10270100174553 - ECE	54,291	52,661
	Fed - 10270100175022 -Civil	1,58,336	1,53,584
	Fed - 10270100191276 EEE SPARX	17,551	17,025
	Fed - Prin-10270100187571	65,775	96,916
	Fed. CA. 10270200004809	-	14,835
	Fed-10270100162657-CSE	1,14,310	1,10,880
	Fed-Coll-10270100180733	1,60,374.3	91,604
	Fed-Host -10270100149621	3,26,343	4,61,059
	Fed-Prin- 10270100153219	15,898	2,57,918
	IOB-ACIC 140201000023140	1,493	2,229
	SBI-Proj. 41251018664	2,25,000	2,25,000
	FMB	10,000	10,000
	UBI - 336201010032386 Mar Ephr NCC	39,671	1,066
	UBI - 336202010145642 (Bur.&Pri.)	42,345	1,65,117
	UBI - 336202010145703 (Pl.&Pr.)	5,017	4,881
	UBI - 336202010146031(SAE India)	3,627	18,147
	UBI - 336202010146033 (Chief Sup.)	1,17,663	44,897
	UBI - 336202010147566 NSS	48,150	47,063
	UBI - 336202010149987-YRC Mar Ephraem	3,665	13,345
	UBI - 336202010151018 (Prin.-Gov)	77,400	9,84,197
	UBI - SB - 336202010151308	8,241	8,019
	UBI- 336202010146030 (IET)	56,635	27,343
	UBI -336202010147616 EPH Manna	50,767	66,799
	UBI-336202010146029-ISTE	41,235	40,392
	UBI-336202010146037 (IEEE)	10,944	9,217
	UBI-SWAF-336202010147574	85,496	93,671
	UBI - 336202010151810 MBA	52,876	-
	Total	69,59,356	68,96,016

MAR EPHRAEM COLLEGE OF ENGINEERING & TECHNOLOGY
Matankara Hills, Elavuvilai P.O, Kanyakumari District- 629 171

Property, Plant & Equipments and Intangible Assets

Name of Assets	Opening as on 01.04.2023	Addition before 30.09.23	Addition after 30.09.23	As on 31.03.2024	Rate	Depreciation	Closing as on 31.03.2024
Land and Land Development	2,20,26,480.00	-	-	2,20,26,480.00	0%	-	2,20,26,480.00
Building	18,67,84,818.30	-	-	18,67,84,818.00	10%	1,86,78,481.80	16,81,06,336.20
Electronic Equipments	42,72,982.65	-	15,000.00	42,87,983.00	10%	4,28,048.30	38,59,934.70
Electricals Installations	54,22,688.10	46,500.00	-	54,69,188.00	10%	5,46,918.80	49,22,269.20
Furniture and Fittings	1,46,15,497.80	48,400.00	45,245.00	1,47,09,143.00	10%	14,68,652.05	1,32,40,490.95
Lab Equipemnts	88,76,372.40	-	96,500.00	89,72,872.00	10%	8,92,462.20	80,80,409.80
Library Books	14,19,773.70	2,44,254.00	9,467.00	16,73,495.00	15%	2,50,314.25	14,23,180.75
Vehicles- Four wheelers	64,48,348.69	-	-	64,48,349.00	15%	9,67,252.35	54,81,096.65
Software	-	2,80,000.00	2,92,580.00	5,72,580.00	40%	1,70,516.00	4,02,064.00
TOTAL	24,98,66,961.64	6,19,154.00	4,58,792.00	25,09,44,908.00		2,34,02,645.73	22,75,42,262.28

