

CMS COLLEGE OF EDUCATION
BALANCE SHEET

PARTICULARS	SCHEDULE	AS AT	
		31-03-2023 (Rupees)	31-03-2022 (Rupees)
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital	1	2,12,01,834	2,19,52,083
[2] CURRENT LIABILITIES			
(a) Other Liabilities	2	46,186	26,588
(b) Branch and Division	3	22,80,112	-20,75,833
TOTAL		2,35,28,132	1,99,02,838
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS	4	17,03,343	14,08,187
[2] CURRENT ASSETS			
(a) Cash and Bank Balance	5	2,13,92,883	1,80,77,245
(b) Deposits, Loans and Advances	6	4,31,906	4,17,406
		2,18,24,789	1,84,94,651
TOTAL		2,35,28,132	1,99,02,838

As per our report of even date annexed
Bindusureshkumar & Associates
Chartered Accountants

For and Behalf of the CMS College Of Education



E.Suresh Kumar
Partner M.No: 055395

Chairman

Secretary

Treasurer



Place: Coimbatore
Date: 12.10.2023

CMS COLLEGE OF EDUCATION
INCOME AND EXPENDITURE ACCOUNT

PARTICULARS	SCHEDULE	Year ended	
		31-03-2023	31-03-2022
		(Rupees)	(Rupees)
INCOME			
(a) Fees Received	7	70,04,475	52,28,327
(b) Other Income	8	84,148	51,950
(c) Interest Received		9,46,161	9,11,098
A Total Income (a to c)		80,34,784	61,91,375
EXPENSES			
(a) Employees Benefit	9	63,91,212	49,31,596
(b) Student Welfare	10	3,81,797	11,47,881
(c) Advertisement Charges		19,452	26,737
(d) Repairs and Maintenance	11	4,61,907	74,310
(e) Power & Fuel	12	54,939	-
(f) Printing and Stationery		69,359	26,235
(g) Postage and Telephone		3,178	4,540
(h) Interest and Bank Charges		798	649
(i) Subscription and Periodicals		15,950	9,710
(j) General Expenses	13	11,66,120	2,73,532
(k) Depreciation		2,20,320	2,25,055
B Total Expenditure (a to k)		87,85,032	67,20,245
EXCESS OF EXPENDITURE OVER INCOME (A-B)		-7,50,248	-5,28,870

As per our report of even date annexed
Bindusureshkumar & Associates
Chartered Accountants

For and Behalf of the CMS College Of Education

E. Suresh Kumar
Partner M.No: 055395

Chairman 

Secretary 

Treasurer 

Place: Coimbatore
Date: 12.10.2023

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO BALANCE SHEET

PARTICULARS		As at	
		31-03-2023 (Rupees)	31-03-2022 (Rupees)
Schedule-1			
CAPITAL			
(a)	Opening balance	2,19,52,083	2,24,80,953
	Add: Excess of Income over Expenditure	-7,50,248	-5,28,870
	TOTAL	2,12,01,834	2,19,52,083
Schedule-2			
OTHER LIABILITIES			
(a)	EPF	45,961	26,400
(b)	ESI	225	188
	TOTAL	46,186	26,588
Schedule-3			
BRANCH AND DIVISION			
(a)	CMS Matric Higher secondary school	47,52,533	47,52,533
(b)	Coimbatore Malayali Samajam	-24,72,421	-68,28,366
	TOTAL	22,80,112	-20,75,833
Schedule-4			
FIXED ASSET			
(a)	Gross Block	19,23,663	16,33,242
	Less: Depreciation	2,20,320	2,25,055
	TOTAL	17,03,343	14,08,187
Schedule-5			
CASH AND BANK BALANCE			
(a)	Cash and Cash Equivalent		
	Cash in hand	7,994	9,421
(b)	Balance With Bank		
	In Savings Account		
	The South Indian Bank	9,01,490	4,33,171
	In Current Account		
	The South Indian Bank	5,000	5,000
	State Bank of India	25,053	19,511
(c)	In Deposits Account		
	The South Indian Bank	1,75,28,538	70,23,442
(d)	Other Bank Balance		
	In Earmarked Account		
	Indian Bank	14,41,154	13,48,298
	The South Indian Bank	14,83,655	92,38,402
	TOTAL	2,13,92,883	1,80,77,245

**CMS COLLEGE OF EDUCATION
FIXED ASSET-SCHEDULE-4**

SL NO	PARTICULARS	WDV AS ON 01.04.2022	ADDITION		DELETION	TOTAL	%	DEPRECIATION		TOTAL	WDV AS ON
			BEF OCT	AFT OCT				BEF SEP	AFT SEP		
A											
COMPUTER & SOFTWARES(40%)											
1	COMPUTER SYSTEMS	81,151	-	-	-	81,151	40%	32,460	-	32,460	48,691
2	LIBRAY SOFTWARE	1,856	-	-	-	1,856	40%	742	-	742	1,114
3	TALLY SOFTWARE	61	-	-	-	61	40%	24	-	24	37
	TOTAL	83,068	-	-	-	83,068		33,226	-	33,226	49,842
B											
ELECTRICAL EQUIPMENTS(15%)											
1	AIR CONDITIONER	1,15,136	-	-	-	1,15,136	15%	17,270	-	17,270	97,866
2	UPS	40,525	-	-	-	40,525	15%	6,079	-	6,079	34,446
3	PRINTER	4,955	-	-	-	4,955	15%	743	-	743	4,212
4	AUDIO VISUAL EQUIPMENTS	28,729	-	-	-	28,729	15%	4,309	-	4,309	24,420
5	PROJECTOR	92,085	-	-	-	92,085	15%	13,813	-	13,813	78,272
6	PUBLIC ADDRESS SYSTEM	13,162	-	-	-	13,162	15%	1,974	-	1,974	11,188
7	HEAD PHONE	2,099	-	-	-	2,099	15%	315	-	315	1,784
8	CAMERA	15,586	-	-	-	15,586	15%	2,338	-	2,338	13,248
9	BIOMETRIC SYSTEM	19,978	-	-	-	19,978	15%	2,997	-	2,997	16,981
10	EQUIPMENTS	-	-	-	-	3,67,689	15%	0	27,577	27,577	3,40,112
	TOTAL	3,32,255	-	-	-	3,67,689		49,838	27,577	77,415	6,22,529
C											
FURNITURE AND FITTINGS(10%)											
1	FUNITURE AND FITTINGS	7,81,940	-	-	-	7,81,940	10%	78,194	-	78,194	7,03,746
2	COLLEGE NAME BOARD	11,806	-	-	-	1,00,931	10%	1,181	5,047	6,228	1,06,509
	TOTAL	7,93,746	-	-	-	1,00,931		79,375	5,047	84,422	8,10,255
D											
MACHINERIES AND EQUIPMENTS(15%)											
1	INTERCOM SYSTEM	1,754	-	-	-	26,940	15%	263	2,021	2,284	26,410
	TOTAL	1,754	-	-	-	26,940		263	2,021	2,284	26,410

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT

PARTICULARS		Year ended	
		31-03-2023	31-03-2022
		(Rupees)	(Rupees)
Schedule-7			
<u>FEES RECEIVED</u>			
(a)	Tuition Fees	67,09,675	51,97,427
(b)	Other Fees	2,94,800	30,900
	TOTAL	70,04,475	52,28,327
Schedule-8			
<u>OTHER INCOME</u>			
(a)	Mis. Income	84,148	51,950
	TOTAL	84,148	51,950
Schedule-9			
<u>EMPLOYEES BENEFITS</u>			
(a)	Salary	55,37,111	44,04,507
(b)	Staff Welfare	5,19,443	1,53,113
(c)	ESI	11,052	8,943
(d)	EPF	3,23,606	2,77,673
(e)	Gratuity	-	87,360
	TOTAL	63,91,212	49,31,596
Schedule-10			
<u>STUDENTS WELFARE EXPENSES</u>			
(a)	Recognition and Renewal Charges	-	8,91,467
(b)	Uniform & ID card	5,978	6,000
(c)	Text and Records	3,11,357	1,99,649
(d)	Amentities	64,462	50,765
	TOTAL	3,81,797	11,47,881
Schedule-11			
<u>REPAIRS AND MAINTANANCE</u>			
(a)	Building and Other Maintenance	4,12,670	25,785
(b)	Computer Maintanace	22,150	13,523
(c)	Office Maintanance	23,678	30,491
(d)	Vehicle Maintanance	3,409	4,511
	TOTAL	4,61,907	74,310

