## **BALANCE SHEET** AS AT **PARTICULARS SCHEDULE** 31-03-2023 31-03-2022 (Rupees) (Rupees) 1 **SOURCE OF FUNDS CAPITAL** [1] Capital (a) 1 2,12,01,834 2,19,52,083 **CURRENT LIABILITIES** [2] (a) Other Liabilities 2 46,186 26,588 Branch and Division (b) 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

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TOTAL

CMS COLLEGE OF EDUCATION

As per our report of even date annexed Bindusureshkumar & Associates

CURRENT ASSETS
Cash and Bank Balance

Deposits, Loans and Advances

H KUMAR & A

Chartered Accountants FRN: 008152S

COIMBATORE

Chartered Accountants

[2]

(a)

(b)

For and Behalf of the CMS College Of Education

2,13,92,883

2,18,24,789

2,35,28,132

4,31,906

1,80,77,245

1,84,94,651

1,99,02,838

4,17,406

E.Suresh Kumar

Partner M.No: 055395

Chairman

Secretary

Transurar

Place: Coimbatore Date:12.10.2023

## CMS COLLEGE OF EDUCATION INCOME AND EXPENDITURE ACCOUNT

1		PARTICULARS	SCHEDULE	Year	ended
-		THETTOOLING	SCHEDULE	31-03-2023	31-03-2022
_				(Rupees)	(Rupees)
		COME			
	(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	Tot	al Income (a to c)		80,34,784	61,91,375
			v		
	EX	PENSES		*-	
	(a)	Employees Benefit	9	63,91,212	49,31,596
	(b)	Student Welfare	10	3,81,797	11,47,881
	(c)	Advertisment Charges		19,452	26,737
	(d)	Repairs and Maintanance	11	4,61,907	74,310
	(e)	Power & Fuel	12	54,939	-
	(f)	Printing and Stationery	2	69,359	26,235
ě	(g)	Postage and Telephone		3,178	4,540
. 188	(h)	Interest and Bank Charges	2	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
В	Tota	al Expenditure (a to k)		87,85,032	67,20,245
T	VOR	CC OF EVENDALINA CARREST			
1	LACE	SS OF EXPENDITURE OVER I	NCOME (A-B)	-7,50,248	-5,28,870
		8			# B

As per our report of even date annexed

Chartered Accountants FRN: 008152S

COIMBATORE

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	31-03-2022
-		(Rupees)	(Rupees)
Sch	edule-1		1
	CAPITAL		
(a)	Opening balance	2,19,52,083	2,24,80,95
	Add: Excess of Income over Expenditure	-7,50,248	-5,28,87
	TOTAL	2,12,01,834	2,19,52,08
Sch	edule-2		
12	OTHER LIABILITIES		
(a)	EPF	45,961	26,40
(b)	ESI	225	18
	TOTAL	46,186	26,58
Sch	edule-3		- x <sup>2</sup>
	BRANCH AND DIVISION		
(a)	CMS Matric Higher secondary school	17.52.522	47.50.52
(b)	Coimbatore Malayali Samajam	47,52,533	47,52,533
(0)	TOTAL	-24,72,421 22,80,112	-68,28,366
Sch	edule-4	22,00,112	-20,75,833
Sem	FIXED ASSET	(a)	
(a)	Gross Block	10.22.662	16 22 24
(u)	Less: Depreciation	19,23,663	16,33,242
20	TOTAL	2,20,320	2,25,055
8 *	TOTAL	17,03,343	14,08,187
Sche	edule-5		9 ° 8 ' 8
	CASH AND BANK BALANCE		3
(a)	Cash and Cash Equivalents		
(00)	Cash in hand	7,994	0.421
(b)	Balance With Bank	7,994	9,421
(-)	In Savings Account		
	The South Indian Bank	9,01,490	4 22 171
	In Current Account	9,01,490	4,33,171
	The South Indian Bank	5,000	5,000
	State Bank of India	25,053	5,000
(c)	In Deposits Account	23,033	19,511
(-)	The South Indian Bank	1 75 20 520	70.22.442
(d)	Other Bank Balance	1,75,28,538	70,23,442
(4)	In Earmarked Account		
	Indian Bank	11/11/15/	12 40 202
	The South Indian Bank	14,41,154	13,48,298
- 1	TOTAL	14,83,655	92,38,402
	TOTAL	2,13,92,883	1,80,77,245

SLNO   PARTICULARS   NOTASON   ADDITION   TOTAL   TO				_				_
NOTE   PARTICULARS   NOTE   PARTICULARS   NOTE	26,940		28,6	594	594	594 263		263
NOTES   Particulars   NOTES   NOTES   PARTICULARS   NOTES   NOTE	26,940	-	28,	694	694 15%		15%	15% 263
FIXED ASSET-SCHEDULE-4   TOTAL   PARTICULARS   O1.04.2022   BEF OCT   AFT OCT   DELETION   TOTAL   O1.04.2022   D1.04.2022   D1.04.20								
FIXED ASSET-SCHEDULE-4   MDV AS ON   ADDITION   DELETION   TOTAL   DELETION   DELETION	1,00,931	,	8,9	1,677	1,677	1,677 79,375		79,375
PARTICULARS   MDV AS ON   ADDITION   TOTAL   PUBLIC ASSET-SCHEDULE-4	1,00,931	,	1,1;	2,737	2,737 10%		10%	10% 1,181
FURNITURE AND   FURNITURE AND FITTINGS(10%)   FURNITURE AND FITTING 100%   FURNITURE AND FITTING 100%   FURNITURE AND FITTING 100%		-	7,8	1,940	1,940 10%		10%	10%
FIXED ASSET-SCHEDULE-4   TIXED ADDITION   DELETION   TIXED ADDITION   DELETION   TIXED ADDITION   DELETION   TIXED ADDITION   DELETION   DELETION   DELETION   TIXED ASSET ASSET AND ADDITION   DELETION   DELETION   TIXED ASSET AND ADDITION   DELETION   TIXED ASSET AND ADDITION   DELETION   TIXED ASSET AND ADDITION   TIXED								
ILINO   PARTICULARS   WDV AS ON   ADDITION   DELETION   TOTAL   COMPUTER & SOFTWARES (40%)   SILBRAY SOFTWARE   1,856   -	3,67,689		6,9	9,944	9,944	9,944 49,838		49,838
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   COMPUTER & SOFTWARES(40%)   S1,155    -	3,67,689		3,6	7,689	7,689 15%	15%	15%	15% 0 27,577 2
FIXED ASSET-SCHEDULE.4   WDV AS ON O1.04.2022   BEF OCT   AFT OCT   DELETION   TOMPUTER & SOFTWARES(40%)   BEF OCT   AFT OCT   AFT OCT   DELETION   TOMPUTER SYSTEMS   S1,151   -	91	1	1	9,978		15%	15%	15% 2,997 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   COMPUTER & SOFTWARES(40%)   BEF OCT   AFT OCT   AFT OCT   DELETION   TOTAL   BECTRICAL EQUIPMENTS(15%)   TOURS			1	5,586		15%	15%	15% 2,338 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   DELECTRICAL EQUIPMENTS (15%)   TOTAL   DELECTRICAL EQUIPMENTS (15%)   TOTAL   DELECTRICAL EQUIPMENTS (15%)   TOTAL   DELECTRICAL EQUIPMENTS (15%)   TOTAL   DELECTRICAL EQUIPMENTS   TOTAL   TOTAL   DELECTRICAL EQUIPMENTS   TOTAL   TOTAL   DELECTRICAL EQUIPMENTS   TOTAL   TO	-	1		2,099	2,099 15%		15%	15% 315 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   DELETION   DE	1	1		13,162	13,162 15%		15%	15% 1,974 -
ILNO   PARTICULARS   WDV AS ON   O1.04.2022   BEF OCT   AFT OCT   OELETION   TOME   O1.04.2022   DEF OCT   OELETION   O	1	1	-	92,085		15%	15%	15% 13,813 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   DELETION   DELETION   DELETION   DELETION   TOTAL   DELETION   DELETION   DELETION   TOTAL   DELETION   DELETION   DELETION   DELETION   DELETION   DELETION   TOTAL   DELETION   TOTAL   DELETION	ï	,		28,729		15%	15%	15% 4,309 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   DELETION   DELETION   TOTAL   DELETION   TOTAL   DELETION   DELETION   TOTAL   DELETION   DELETION   TOTAL   DELETION   TOTAL   DELETION   TOTAL   DELETION   DELETION   TOTAL   DELETION	1	1,		4,955		15%	15%	15% 743 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   TOTAL   ADDITION   DELETION   TOTAL   ADDITION   TOTAL   ADDITION   TOTAL   ADDITION   TOTAL   ADDITION   TOTAL   ADDITION   TOTAL   ADDITION   TOTAL   T	1	1		40,525		15%	15%	15% 6,079 -
FIXED ASSET-SCHEDULE-4   WDV AS ON   ADDITION   DELETION   TOTAL   T	-	-	1,	15,136	15,136 15%		15%	15% 17,270
LNO         PARTICULARS         WDV AS ON O1.04.2022         MDV AS ON ADDITION DELETION D1.04.2022         BEF OCT AFT OCT         TOTAL         MDV AS ON ADDITION DELETION D1.04.2022         BEF OCT AFT OCT         AFT OCT         TOTAL         TALLY SOFTWARE         1,856         -								

_			1-	_	-		,					-
GRAND TOTAL (A-G)	IOIAL	1 LAB EQUIPMENTS	G LAB EQUIPMENTS(10%)		IOIAL	1 LIBRARY JOURNALS	F OTHER ASSETS(10%)		IOIAL	I I VS JUPILER	MOTOR VEHICLE(15%)	
14,08,187	49,230	49,230			1,23,250	1,23,250			24,884	24,884		
19,916	,		8.0	9	19,916	19,916	8	20'		1	2	
495560				2 -	r	1			į			
. "						1			T.	1		
19,23,663	49,230	49,230			1,43,166	1,43,166			24,884	24,884		
		10%				10%				15%		
1,85,675	4,923	4,923			14,317	14,317		· 20	3,733	3,733		- 12
		1				1			1	1		
34,645 2,20,320 17,03,343	4,923	4,923			14,317	14,317		39	3,733	3,733		
17,03,343		44,307	20		14,317 1,28,849	14,317 1,28,849	1 1		21,151	21,151	-	

## CMS COLLEGE OF EDUCATION SCHEDULES ANNEXED TO BALANCE SHEET

PARTICULARS			As at				
	TANTICULANS	5	31-03-2023 31-03-2022				
	Service with the		(Rupees)	(Rupees)			
Sch	edule-6						
	DEPOSITS ,LOANS AND ADVANC	ES	e	* 8			
(a)	Salary Advance		18,000	-			
(b)	Examination Fee	4	2,13,945	2,17,72			
(c)	Eligibility Fess Receivable		37,790	37,510			
(d)	Interest Receivables		1,62,171	1,62,17			
0	TOTAL		4,31,906	4,17,40			
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CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT

	PARTICULARS	Year	ended
	TARTICULARS	31-03-2023	31-03-2022
1.		(Rupees)	(Rupees)
Sch	nedule-7		
	FEES RECEIVED		X
(a)	Tuition Fees	67,09,675	51,97,42
(b)	Other Fees	2,94,800	30,90
	TOTAL	70,04,475	52,28,32
Sch	nedule-8		· ·
	OTHER INCOME		
(a)	Mis. Income	84,148	51,95
	TOTAL	84,148	51,95
Sch	edule-9		
	EMPLOYEES BENEFITS		
(a)	Salary	55,37,111	44,04,50
(b)	Staff Welfare	5,19,443	1,53,113
(c)	ESI	11,052	8,94
(d)	EPF	3,23,606	2,77,673
(e)	Gratuity	-	87,360
4	TOTAL	63,91,212	49,31,596
Sch	edule-10	A 1	
, , , , , , , , , , , , , , , , , , ,	STUDENTS WELFARE EXPENSES		
(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
Sch	edule-11		e x
	REPAIRS AND MAINTANANCE		
(a)	Building and Other Maintenance	4,12,670	25 795
(b)	Computer Maintance	22,150	25,785
(c)	Office Maintananace	23,678	13,523
(d)	Vehicle Maintanance	3,409	30,491
(4)	TOTAL	4,61,907	4,511 74,310
		4,01,507	74,510
, A . 8			,

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT

	PARTICULARS	Year ended		
	TARTICULARS	31-03-2023	31-03-2022	
		(Rupees)	(Rupees)	
<u>Sch</u>	edule-12			
	POWER & FUEL EXPENSES			
(a)	Electricity Charges	53,989	-	
(b)	Generator Maintances	950		
	TOTAL	54,939	-	
Sch	edule-13			
	GENERAL EXPENSES			
(a)	Travelling and Conveyance	86,771	75,78	
(b)	Insurance	1,250	1,30	
(c)	Professional and Consultancy Charges	5,99,000	34,00	
(d)	Other Expenses	4,79,099	1,62,44	
	TOTAL	11,66,120	2,73,53	
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