

CMS COLLEGE OF EDUCATION
BALANCE SHEET

PARTICULARS		SCHEDULE	AS AT	
			31-03-2024	31-03-2023
			(Rupees)	(Rupees)
1	<u>SOURCE OF FUNDS</u>			
	[1] <u>CAPITAL</u>			
	(a) Capital	1	1,82,21,293	2,12,01,834
	[2] <u>CURRENT LIABILITIES</u>			
	(a) Other Liabilities	2	66,233	46,186
	(b) Branch and Division	3	97,17,263	22,80,112
	TOTAL		2,80,04,789	2,35,28,132
2	<u>APPLICATION OF FUNDS</u>			
	[1] <u>FIXED ASSETS</u>	4	47,12,302	17,03,343
	[2] <u>CURRENT ASSETS</u>			
	(a) Cash and Bank Balance	5	2,28,18,713	2,13,92,883
	(b) Deposits, Loans and Advances	6	4,73,774	4,31,906
			2,32,92,487	2,18,24,789
	TOTAL		2,80,04,789	2,35,28,132

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

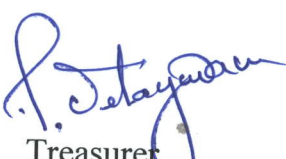
For and Behalf of the CMS College Of Education


E. Suresh Kumar
Partner M.No: 055395



Chairman 


Secretary


Treasurer

Place: Coimbatore
Date: 26-09-2024

CMS COLLEGE OF EDUCATION
INCOME AND EXPENDITURE ACCOUNT

PARTICULARS		SCHEDULE	Year ended	
			31-03-2024	31-03-2023
			(Rupees)	(Rupees)
INCOME				
(a)	Fees Received	7	65,69,901	70,04,475
(b)	Other Income	8	1,20,779	84,148
(c)	Interest Received		13,38,235	9,46,161
A	Total Income (a to c)		80,28,915	80,34,784
EXPENSES				
(a)	Employees Benefit	9	70,71,656	63,91,212
(b)	Student Welfare	10	6,44,246	3,81,797
(c)	Advertisement Charges		65,316	19,452
(d)	Repairs and Maintenance	11	6,59,284	4,61,907
(e)	Power & Fuel	12	3,09,607	54,939.00
(f)	Printing and Stationery		1,20,714	69,359
(g)	Postage and Telephone		33,967	3,178
(h)	Interest and Bank Charges		1,046	798
(i)	Subscription and Periodicals		11,895	15,950
(j)	General Expenses	13	10,27,105	11,66,120
(k)	Depreciation		10,64,620	2,20,320
B	Total Expenditure (a to k)		1,10,09,456	87,85,032
EXCESS OF EXPENDITURE OVER INCOME (A-B)			-29,80,541	-7,50,248

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: 26-09-2024

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO BALANCE SHEET

PARTICULARS		As at	
		31-03-2024	31-03-2023
		(Rupees)	(Rupees)
<u>Schedule-1</u>			
<u>CAPITAL</u>			
(a)	Opening balance	2,12,01,834	2,19,52,083
	Add: Excess of Income over Expenditure	-29,80,541	-7,50,248
	TOTAL	1,82,21,293	2,12,01,834
<u>Schedule-2</u>			
<u>OTHER LIABILITIES</u>			
(a)	EPF	65,875	45,961
(b)	ESI	358	225
	TOTAL	66,233	46,186
<u>Schedule-3</u>			
<u>BRANCH AND DIVISION</u>			
(a)	CMS Matric Higher secondary school	47,52,533	47,52,533
(b)	Coimbatore Malayali Samajam	49,64,730	-24,72,421
	TOTAL	97,17,263	22,80,112
<u>Schedule-4</u>			
<u>FIXED ASSET</u>			
(a)	Gross Block	57,76,922	16,33,242
	Less: Depreciation	10,64,620	2,25,055
	TOTAL	47,12,302	14,08,187
<u>Schedule-5</u>			
<u>CASH AND BANK BALANCE</u>			
(a)	<u>Cash and Cash Equivalents</u>		
	Cash in hand	4,478	7,994
(b)	<u>Balance With Bank</u>		
	<u>In Savings Account</u>		
	The South Indian Bank	10,03,072	9,01,490
	<u>In Current Account</u>		
	The South Indian Bank	-	5,000
	State Bank of India	24,209	25,053
(c)	<u>In Deposits Account</u>		
	The South Indian Bank	1,86,19,625	1,75,28,538
(d)	<u>Other Bank Balance</u>		
	<u>In Earmarked Account</u>		
	Indian Bank	15,29,947	14,41,154
	The South Indian Bank	16,37,382	14,83,655
	TOTAL	2,28,18,713	2,13,92,883

CMS COLLEGE OF EDUCATION												
FIXED ASSET-SCHEDULE-4												
SL NO	PARTICULARS	WDV AS ON 01.04.2023	ADDITION		DELETION	TOTAL	%	DEPRECIATION		TOTAL	WDV AS ON 31.03.2024	
			BEF OCT	AFT OCT				BEF SEP	AFT SEP			
A	COMPUTER & SOFTWARES(40%)											
1	COMPUTER SYSTEMS	48,691	13,82,500	-	-	14,31,191	40%	5,72,476	-	5,72,476	8,58,715	
2	LIBRARY SOFTWARE	1,114	-	-	-	1,114	40%	446	-	446	668	
3	TALLY SOFTWARE	37	-	-	-	37	40%	15	-	15	22	
	TOTAL	49,842	13,82,500		-	14,32,342		5,72,937	-	5,72,937	8,59,405	
B	ELECTRICAL EQUIPMENTS(15%)											
1	AIR CONDITIONER	97,866	-	-	-	97,866	15%	14,680	-	14,680	83,186	
2	UPS	34,446	1,79,492	-	-	2,13,938	15%	32,091	-	32,091	1,81,847	
3	PRINTER	4,212	38,940	-	-	43,152	15%	6,473	-	6,473	36,679	
4	AUDIO VISUAL EQUIPMENTS	24,420	-	-	-	24,420	15%	3,663	-	3,663	20,757	
5	PROJECTOR	78,272	2,13,370	-	-	2,91,642	15%	43,746	-	43,746	2,47,896	
6	PUBLIC ADDRESS SYSTEM	11,188	-	-	-	11,188	15%	1,678	-	1,678	9,510	
7	HEAD PHONE	1,784	-	-	-	1,784	15%	268	-	268	1,516	
8	CAMERA	13,248	-	-	-	13,248	15%	1,987	-	1,987	11,261	
9	BIOMETRIC SYSTEM	16,981	-	-	-	16,981	15%	2,547	-	2,547	14,434	
10	EQUIPMENTS	3,40,112	-	-	-	3,40,112	15%	51,017	-	51,017	2,89,095	
11	FAN		65,484		-	65,484	15%	9,823	-	9,823	55,661	
12	REFRIGERATOR		14,700		-	14,700	15%	2,205	-	2,205	12,495	
	TOTAL	6,22,529	5,11,986	-	-	11,34,515	0	1,70,178	-	1,70,178	9,64,337	
C	FURNITURE AND FITTINGS(10%)											
1	FURNITURE AND FITTINGS	7,03,746	21,36,811	37,630.00	-	28,78,187	10%	2,84,056	#####	2,85,938	25,92,249	
2	COLLEGE NAME BOARD	1,06,509	-	-	-	1,06,509	10%	10,651	-	10,651	95,858	
	TOTAL	8,10,255	21,36,811	37,630	-	29,84,696		2,94,707	1,882	2,96,589	26,88,107	
D	MACHINERIES AND EQUIPMENTS(15%)											
1	INTERCOM SYSTEM	26,410	-	-	-	26,410	15%	3,962	-	3,962	22,448	
	TOTAL	26,410	-	-	-	26,410		3,962	-	3,962	22,448	

[illegible]

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO BALANCE SHEET

[illegible]

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT

PARTICULARS		Year ended	
		31-03-2024	31-03-2023
		(Rupees)	(Rupees)
Schedule-7			
	<u>FEES RECEIVED</u>		
(a)	Tuition Fees	65,31,501	67,09,675
(b)	Other Fees	38,400	2,94,800
	TOTAL	65,69,901	70,04,475
Schedule-8			
	<u>OTHER INCOME</u>		
(a)	Mis. Income	1,20,779	84,148
	TOTAL	1,20,779	84,148
Schedule-9			
	<u>EMPLOYEES BENEFITS</u>		
(a)	Salary	60,40,050	55,37,111
(b)	Staff Welfare	6,87,008	5,19,443
(c)	ESI	16,702	11,052
(d)	EPF	3,27,896	3,23,606
	TOTAL	70,71,656	63,91,212
Schedule-10			
	<u>STUDENTS WELFARE EXPENSES</u>		
(a)	Uniform & ID card	2,435	5,978
(b)	Text and Records	1,27,955	3,11,357
(c)	Amentities	16,877	64,462
(e)	Examination Expenses	1,41,436	-
(f)	Other Welfare	1,18,043	-
(g)	University Application and Renewals	2,37,500	-
	TOTAL	6,44,246	3,81,797
Schedule-11			
	<u>REPAIRS AND MAINTANANCE</u>		
(a)	Building and Other Maintenance	1,94,235	4,12,670
(b)	Computer Maintanance	73,095	22,150
(c)	Office Maintananace	1,05,501	23,678
(d)	Vehicle Maintanance	8,405	3,409
(e)	Electrical Maintanance	2,17,452	-
(f)	Generator Maintanance	11,980	-
(g)	Annual Maintanance Charges	48,616	-
	TOTAL	6,59,284	4,61,907

CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT

PARTICULARS		Year ended	
		31-03-2024	31-03-2023
		(Rupees)	(Rupees)
Schedule-12			
<u>POWER & FUEL EXPENSES</u>			
(a)	Electricity Charges	2,76,434	53,989
(b)	Generator Fuel	33,173	950
TOTAL		3,09,607	54,939
Schedule-13			
<u>GENERAL EXPENSES</u>			
(a)	Travelling and Conveyance	47,840	86,771
(b)	Insurance	1,312	1,250
(c)	Professional and Consultancy Charges	35,850	5,99,000
(d)	Other Expenses	6,86,103	4,79,099
(e)	Administration Expenses	1,56,000	-
(f)	Medical Aid	1,00,000	-
TOTAL		10,27,105	11,66,120