


CMS COLLEGE OF EDUCATION
BALANCE SHEET

PARTICULARS		SCHEDULE	AS AT	
			31-03-2025 (Rupees)	31-03-2024 (Rupees)
1	<u>SOURCE OF FUNDS</u>			
[1]	<u>CAPITAL</u>			
(a)	Capital	1	1,26,96,331	1,82,21,293
[2]	<u>CURRENT LIABILITIES</u>			
(a)	Other Liabilities	2	27,937	66,233
(b)	Branch and Division	3	1,68,09,250	98,57,112
	TOTAL		2,95,33,517	2,81,44,638
2	<u>APPLICATION OF FUNDS</u>			
[1]	<u>FIXED ASSETS</u>	4	42,42,206	47,12,302
[2]	<u>CURRENT ASSETS</u>			
(a)	Cash and Bank Balance	5	2,45,45,129	2,28,18,713
(b)	Deposits, Loans and Advances	6	7,46,182	6,13,623
			2,52,91,311	2,34,32,336
	TOTAL		2,95,33,517	2,81,44,638

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: 27-06-2025

CMS COLLEGE OF EDUCATION
INCOME AND EXPENDITURE ACCOUNT

PARTICULARS		SCHEDULE	Year ended	
			31-03-2025	31-03-2024
			(Rupees)	(Rupees)
INCOME				
(a)	Fees Received	7	60,82,290	65,69,901
(b)	Other Income	8	5,795	1,20,779
(c)	Interest Received		15,97,290	13,38,235
A	Total Income (a to c)		76,85,375	80,28,915
EXPENSES				
(a)	Employees Benefit	9	93,86,465	70,71,656
(b)	Student Welfare	10	14,12,598	6,44,246
(c)	Advertisement Charges		2,34,597	65,316
(d)	Repairs and Maintenance	11	2,48,261	6,59,284
(e)	Power & Fuel	12	4,15,709	3,09,607
(f)	Printing and Stationery		81,804	1,20,714
(g)	Postage and Telephone		25,516	33,967
(h)	Interest and Bank Charges		977	1,046
(i)	Subscription and Periodicals		14,384	11,895
(j)	General Expenses	13	5,82,361	10,27,105
(k)	Depreciation		8,07,666	10,64,620
B	Total Expenditure (a to k)		1,32,10,337	1,10,09,456
EXCESS OF EXPENDITURE OVER INCOME (A-B)			(55,24,962.38)	(29,80,541.47)

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CMS COLLEGE OF EDUCATION
SCHEDULES ANNEXED TO BALANCE SHEET

PARTICULARS		As at	
		31-03-2025	31-03-2024
		(Rupees)	(Rupees)
<u>Schedule-1</u>			
	<u>CAPITAL</u>		
(a)	Opening balance	1,82,21,293	2,12,01,834
	Add: Excess of Expenditure over Income	(55,24,962)	(29,80,541)
	TOTAL	1,26,96,331	1,82,21,293
<u>Schedule-2</u>			
	<u>OTHER LIABILITIES</u>		
(a)	EPF	26,900	65,875
(b)	ESI	388	358
(c)	TDS	649	-
	TOTAL	27,937	66,233
<u>Schedule-3</u>			
	<u>BRANCH AND DIVISION</u>		
(a)	CMS Matric Higher secondary school	62,52,533	47,52,533
(b)	Coimbatore Malayali Samajam	1,07,07,274	51,04,579
(c)	CMS Community College	(1,50,557)	-
	TOTAL	1,68,09,250	98,57,112
<u>Schedule-4</u>			
	<u>FIXED ASSET</u>		
(a)	Gross Block	50,49,872	57,76,922
	Less: Depreciation	8,07,666	10,64,620
	TOTAL	42,42,206	47,12,302
<u>Schedule-5</u>			
	<u>CASH AND BANK BALANCE</u>		
(a)	<u>Cash and Cash Equivalents</u>		
	Cash in hand	7,089	4,478
(b)	<u>Balance With Bank</u>		
	<u>In Savings Account</u>		
	The South Indian Bank	13,12,886	10,03,072
	<u>In Current Account</u>		
	State Bank of India	26,151	24,209
(c)	<u>In Deposits Account</u>		
	The South Indian Bank	1,98,55,468	1,86,19,625
(d)	<u>Other Bank Balance</u>		
	<u>In Earmarked Account</u>		
	Indian Bank	16,23,416	15,29,947
	The South Indian Bank	17,20,119	16,37,382
	TOTAL	2,45,45,129	2,28,18,713

CMS COLLEGE OF EDUCATION												
FIXED ASSET-SCHEDULE-4												
SL NO	PARTICULARS	WDV AS ON 01.04.2024	ADDITION		DELETION	TOTAL	%	DEPRECIATION		TOTAL	WDV AS ON 31.03.2025	
			BEF OCT	AFT OCT				BEF SEP	AFT SEP			
A COMPUTER & SOFTWARES(40%)												
1	COMPUTER SYSTEMS	8,58,715	-	-	-	8,58,715	40%	3,43,486	-	3,43,486	5,15,229	
2	LIBRAY SOFTWARE	668	-	-	-	668	40%	267	-	267	401	
3	TALLY SOFTWARE	22	-	-	-	22	40%	9	-	9	13	
TOTAL		8,59,405	-	-	-	8,59,405		3,43,762	-	3,43,762	5,15,643	
B ELECTRICAL EQUIPMENTS(15%)												
1	AIR CONDITIONER	83,186	-	-	-	83,186	15%	12,478	-	12,478	70,708	
2	UPS	1,81,847	-	-	-	1,81,847	15%	27,277	-	27,277	1,54,570	
3	PRINTER	36,679	-	-	-	36,679	15%	5,502	-	5,502	31,177	
4	AUDIO VISUAL EQUIPMENTS	20,757	-	-	-	20,757	15%	3,114	-	3,114	17,643	
5	PROJECTOR	2,47,896	-	-	-	2,47,896	15%	37,184	-	37,184	2,10,712	
6	PUBLIC ADDRESS SYSTEM	9,510	-	-	-	9,510	15%	1,427	-	1,427	8,083	
7	HEAD PHONE	1,516	-	-	-	1,516	15%	227	-	227	1,289	
8	CAMERA	11,261	-	-	-	11,261	15%	1,689	-	1,689	9,572	
9	BIOMETRIC SYSTEM	14,434	-	-	-	14,434	15%	2,165	-	2,165	12,269	
10	EQUIPMENTS	2,89,095	-	2,05,000	-	4,94,095	15%	43,364	15,375	58,739	4,35,356	
11	FAN	55,661	-	-	-	55,661	15%	8,349	-	8,349	47,312	
12	REFRIGERATOR	12,495	-	-	-	12,495	15%	1,874	-	1,874	10,621	
TOTAL		9,64,337	-	2,05,000	0	11,69,337		1,44,650	15,375	1,60,025	10,09,312	
C FURNITURE AND FITTINGS(10%)												
1	FUNITURE AND FITTINGS	25,92,249	1,27,440.00	-	-	27,19,689	10%	2,71,969	-	2,71,969	24,47,720	
2	COLLEGE NAME BOARD	95,858	-	-	-	95,858	10%	9,586	-	9,586	86,272	
TOTAL		26,88,107	1,27,440	-	-	28,15,547		2,81,555	-	2,81,555	25,33,992	
D MACHINERIES AND EQUIPMENTS(15%)												
1	INTERCOM SYSTEM	22,448	-	-	-	22,448	15%	3,367	-	3,367	19,081	
TOTAL		22,448	-	-	-	22,448		3,367	-	3,367	19,081	

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CMS COLLEGE OF EDUCATION				
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE STATEMENT				
PARTICULARS		Year ended		
		31-03-2025	31-03-2024	
		(Rupees)	(Rupees)	
Schedule-7				
	FEES RECEIVED			
(a)	Tuition Fees	60,42,000	65,31,501	
(b)	Other Fees	40,290	38,400	
	TOTAL	60,82,290	65,69,901	
Schedule-8				
	OTHER INCOME			
(a)	Miscellaneous Income	5,795	1,20,779	
	TOTAL	5,795	1,20,779	
Schedule-9				
	EMPLOYEES BENEFITS			
(a)	Salary	67,41,877	60,40,050	
(b)	Staff Welfare	21,16,350	6,87,008	
(c)	ESI	19,301	16,702	
(d)	EPF	4,20,716	3,27,896	
(e)	Gratuity	88,221	-	
	TOTAL	93,86,465	70,71,656	
Schedule-10				
	STUDENTS WELFARE EXPENSES			
(a)	Recognition and Renewal Charges	40,400	-	
(b)	Uniform & ID card	2,092	2,435	
(c)	Text and Records	2,97,697	1,27,955	
(d)	Amentities	13,442	16,877	
(e)	Examination Expenses	46,158	1,41,436	
(f)	Other Welfare	6,33,582	1,18,043	
(g)	University Application and Renewals	12,109	2,37,500	
(h)	Functions and Celebration	3,67,118	-	
	TOTAL	14,12,598	6,44,246	
Schedule-11				
	REPAIRS AND MAINTANANCE			
(a)	Building and Other Maintenance	87,318	1,94,235	
(b)	Computer Maintance	1,000	73,095	
(c)	Office Maintananace	74,399	1,05,501	
(d)	Vehicle Maintanance	21,168	8,405	
(e)	Electrical Maintenance	6,168	2,17,452	
(f)	Generator Maintenance	-	11,980	
(g)	Annual Maintenance Charges	58,056	48,616	
(h)	House keeping	152	-	
	TOTAL	2,48,261	6,59,284	

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