

AUDITORS' REPORT

We have audited the attached Balance Sheet of **CHRISTIAN COLLEGE OF EDUCATION**, Sinclair Street, Marthandam - 629 165, as on 31-03-2023 the Income and Expenditure Account and the Receipts and Payments Account annexed thereto for the year ended on that date and report that.

We have obtained all the information and explanations which of the best of our knowledge and belief were necessary for this purposes of our audit.

The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments account dealt with by this reports are in agreement with the books of accounts and other records maintained by the institution.

In our opinion and according to the information and explanations given to the said accounts give a true and fair view.

- (i) In the case of the Balance Sheet of the state of affairs as on 31.03.2023.
- (ii) In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.
- (iii) In the case of Receipts and Payments of the summary of the cash transactions for the year ended on that date.

NAGERCOIL,
21.07.2023.


B. THANU PILLAI & Co.
CHARTERED ACCOUNTANTS
M. No: 18792
NAGERCOIL-629 001
UDIN No: 23018792B01UKA

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B. Thanu Pillai & Co.,
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NAGERCOIL - 629 001.

CHRISTIAN COLLEGE OF EDUCATION,
SINCLAIR STREET,
MARTHANDAM - 629 165,
KANYAKUMARI DISTRICT.

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31-03-2023

1. Books of Accounts have been maintained under cash system.
2. Fixed Assets are stated at cost less depreciation.

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21.07.2023.


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CHRISTIAN COLLEGE OF EDUCATION,
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BALANCE SHEET AS ON 31-03-2023

| <u>LIABILITIES</u> | <u>Rs. P.</u> | <u>ASSETS</u> | <u>Rs. P.</u> |
|---------------------------|---------------------|-----------------------------|---------------|
| <u>Capital fund</u> | | Cash in Hand | 5,876.00 |
| As per Last year | | <u>Cash at Bank</u> | |
| Balance Sheet | 28,20,102.43 | South Indian Bank Ltd | |
| | | (A/c No: 0480053000001165) | 1,07,752.53 |
| <u>Less: Excess of</u> | | <u>Loans & Advances</u> | |
| Expenditure | | TDS | 3,993.00 |
| over Income | | <u>Fixed Assets</u> | |
| As per Schedule-11 | <u>18,815.05</u> | As per Schedule - 9 | 26,96,193.85 |
| | 28,01,287.38 | | |
| <u>Less : TDS</u> | | | |
| (Asst. year : 2022-23) | <u>82.00</u> | | |
| | 28,01,205.38 | | |
| <u>Loans :</u> | | | |
| Co-operative Society Loan | 12,610.00 | | |
| | <u>28,13,815.38</u> | | |

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28,13,815.38

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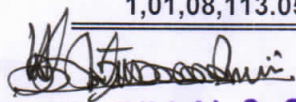
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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

| EXPENDITURE | Rs. P. | INCOME | Rs. P. |
|----------------------------|-----------------------|--|-----------------------|
| To Administrative expenses | 67,32,233.00 | By Tution fees | 74,45,000.00 |
| " Other expenses | 31,16,846.90 | " Other Income | 26,44,298.00 |
| " Depreciation | 2,59,033.15 | " Excess of Expenditure over Income | 18,815.05 |
| | <u>1,01,08,113.05</u> | | <u>1,01,08,113.05</u> |

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CHRISTIAN COLLEGE OF EDUCATION,
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

| RECEIPTS | Sch. No. | Rs. P. | PAYMENTS | Sch. No. | Rs. P. |
|----------------------------|-------------|-----------------------|----------------------------|-------------|-----------------------|
| To <u>Opening Balance</u> | 1 | | By Administrative expenses | 5 | 67,32,233.00 |
| Cash in Hand | | 10,433.00 | By Capital Expenditure | 6 | 2,28,894.00 |
| <u>Cash at Bank</u> | | | By Other expenses | 7 | 31,16,846.90 |
| South Indian Bank Ltd | | | By Loans & Advances | 8 | 1,76,266.00 |
| (A/c No: 0480053000001165) | | 72,648.43 | By <u>Closing Balance:</u> | 10 | |
| To Tution fees | 2 | 74,45,000.00 | Cash in Hand | | 5,876.00 |
| To Other Income | 3 | 26,44,298.00 | <u>Cash at Bank</u> | | |
| To Loans and Advances | 4 | 1,95,489.00 | South Indian Bank Ltd | | |
| | | | (A/c No: 0480053000001165) | | 1,07,752.53 |
| | | <u>1,03,67,868.43</u> | | | <u>1,03,67,868.43</u> |

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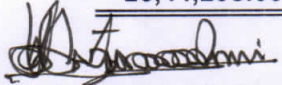
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CHRISTIAN COLLEGE OF EDUCATION,
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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

| <u>Schedule - 1</u> | Rs. P. |
|---|---------------------|
| <u>Opening Balance</u> | |
| Cash in hand | 10,433.00 |
| Cash at Bank (South Indian Bank, A/c No.0480053000001165) | 72,648.43 |
| | <u>83,081.43</u> |
| <u>Schedule - 2</u> | |
| Tuition Fee | <u>74,45,000.00</u> |
| <u>Schedule - 3</u> | |
| <u>Other Income</u> | |
| Uniforms records and others | 13,83,000.00 |
| Exam fees Collection | 2,85,600.00 |
| Convocation Function due collection | 6,500.00 |
| EPF Collection from Staff | 4,43,421.00 |
| ESI Collection from Staff | 14,158.00 |
| Alumni Registration (due) | 19,400.00 |
| Bank Interest | 29,414.00 |
| Professional tax Collection | 50,583.00 |
| Diocese Thanks Giving Collection | 16,246.00 |
| Application Form | 21,000.00 |
| Income tax Collection | 18,341.00 |
| Fee from Library | 3,630.00 |
| Good Jamaritan Club | 1,03,620.00 |
| Unnat Bharat Abhiyam | 50,000.00 |
| ECO Club | 12,385.00 |
| TET Coaching Class | 1,87,000.00 |

26,44,298.00


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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

| <u>Schedule - 4</u> | Rs. P. |
|---|--------------------|
| <u>Loans and Advances :</u> | |
| Advance from Dr. N. Beulah Jeyanthi | 40,000.00 |
| College Employees Co-operative Thrift and Credit Society Loan | 1,55,489.00 |
| | <u>1,95,489.00</u> |

| <u>Schedule - 5</u> | Rs. P. |
|---|---------------------|
| <u>Administrative expenses :</u> | |
| Stationery | 16,650.00 |
| Printing charges | 1,25,991.00 |
| TET Coaching Class - Xerox & Printing charges | 31,903.00 |
| Postage | 1,352.00 |
| Telephone charges | 38,229.00 |
| ESI | 69,105.00 |
| EPF | 9,75,250.00 |
| Staff Salary | 52,60,186.00 |
| Electricity Charges | 1,13,567.00 |
| Assessment to Diocese | 1,00,000.00 |
| | <u>67,32,233.00</u> |

| <u>Schedule - 6</u> | Rs. P. |
|------------------------------|--------------------|
| <u>Capital Expenditure :</u> | |
| Library Books | 40,486.00 |
| Psychological Lab material | 1,09,908.00 |
| Furniture | 78,500.00 |
| | <u>2,28,894.00</u> |


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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

Schedule - 7

Rs. P.

Other expenses :

| | |
|-----------------------------------|-------------|
| Generator Running and Maintenance | 60,000.00 |
| Arts day | 25,049.00 |
| Sports day | 20,173.00 |
| College day | 1,03,256.00 |
| Travelling expenses | 69,146.00 |
| Refreshment | 48,486.00 |
| Miscellaneous expenses | 11,384.00 |
| Garden | 38,070.00 |
| Campus cleaning | 77,150.00 |
| Fees Refund | 2,17,500.00 |
| Sports items | 770.00 |
| Consumables | 22,664.00 |
| Diocese Thanks Giving | 16,246.00 |
| Advertisement | 1,12,400.00 |
| Repairs and Maintenance | 4,93,369.00 |
| Newspaper & Journals | 44,212.00 |
| Students Uniform | 2,11,882.00 |
| Student ID Cards & Photos | 18,200.00 |
| Exam fee (TNTEU) | 2,83,100.00 |
| Audit fees | 17,340.00 |
| Christmas Gift to Staff | 4,45,000.00 |
| Eligibility fees (TNTEU) | 91,220.00 |
| Bank charges | 795.90 |
| A1 Security | 1,28,690.00 |
| Website Updation | 30,300.00 |
| Function expenses | 1,64,987.00 |
| Professional tax | 50,583.00 |
| Fees concession | 5,000.00 |


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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2023

| <u>Schedule - 7 (Contd...)</u> | Rs. P. |
|-------------------------------------|---------------------|
| <u>Other expenses : (Contd....)</u> | |
| Good Samaritan Club | 50,000.00 |
| ECO Club | 1,410.00 |
| Practical Exam (2022, 2023) | 1,16,888.00 |
| Indian Red Cross Society | 850.00 |
| Property tax | 99,731.00 |
| Income tax | 18,341.00 |
| | <u>31,16,846.90</u> |

| <u>Schedule - 8</u> | Rs. P. |
|---|--------------------|
| <u>Loans and Advances :</u> | |
| College Employees Co-operative Thrift and Credit Society Loan | 1,32,273.00 |
| Advance to Dr. N. Beulah Jayanthi | 40,000.00 |
| TDS for Cash withdrawal | 3,993.00 |
| | <u>1,76,266.00</u> |

| <u>Schedule - 10</u> | Rs. P. |
|---|--------------------|
| <u>Current Assets :</u> | |
| Cash in hand | 5,876.00 |
| Cash at Bank (South Indian Bank, A/c No.0480053000001165) | 1,07,752.53 |
| | <u>1,13,628.53</u> |

| <u>Schedule - 11</u> | Rs. P. |
|---|---------------------|
| <u>Income & Expenditure account :</u> | |
| Balance as per last Balance sheet | 28,20,102.43 |
| <u>Less: Current year Excess of Expenditure over Income</u> | 18,815.05 |
| | 28,01,287.38 |
| <u>Less : TDS Asst. year (2022-2023)</u> | 82.00 |
| | <u>28,01,205.38</u> |


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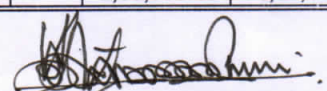
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SCHEDULE TO FIXED ASSETS FOR THE YEAR ENDED 31-03-2023

Schedule - 9

| Items | WDV as on 31.03.2021 | Addition | Deletion | Total | Depreciation | | WDV as on 31.03.2022 |
|----------------------------|-------------------------|-----------------|----------|------------------|--------------|--------------------|-------------------------|
| | | | | | Rate | Amount | |
| | Rs. P. | Rs. P. | Rs. P. | Rs. P. | | Rs. P. | Rs. P. |
| Land & Development | 3,33,100 | - | - | 3,33,100 | - | - | 3,33,100.00 |
| Building | 11,48,957 | - | - | 11,48,957 | 10% | 1,14,896.00 | 10,34,061.00 |
| Temporary Partition | 17,324 | - | - | 17,324 | 10% | 1,732.00 | 15,592.00 |
| Compound Wall | 1,50,584 | - | - | 1,50,584 | 10% | 15,058.00 | 1,35,526.00 |
| Furniture | 3,08,959 | 78,500 | - | 3,87,459 | 10% | 38,746.00 | 3,48,713.00 |
| Computer | 5,809 | - | - | 5,809 | 40% | 2,324.00 | 3,485.00 |
| Library books | 1,60,705 | 40,486 | - | 2,01,191 | 10% | 19,558.75 | 1,81,632.25 |
| Electrical items | 1,10,080 | - | - | 1,10,080 | 10% | 11,008.00 | 99,072.00 |
| Fire Extinguisher | 2,142 | - | - | 2,142 | 10% | 214.00 | 1,928.00 |
| Sound System | 6,193 | - | - | 6,193 | 10% | 619.00 | 5,574.00 |
| Water Purifier | 34,265 | - | - | 34,265 | 10% | 3,427.00 | 30,838.00 |
| Xerox Machine | 22,217 | - | - | 22,217 | 10% | 2,222.00 | 19,995.00 |
| Refrigerator | 6,528 | - | - | 6,528 | 10% | 653.00 | 5,875.00 |
| Generator | 1,09,833 | - | - | 1,09,833 | 10% | 10,983.00 | 98,850.00 |
| Tools & Equipments | 1,01,782 | - | - | 1,01,782 | 10% | 10,178.00 | 91,604.00 |
| Key Board | 11,981 | - | - | 11,981 | 10% | 1,198.00 | 10,783.00 |
| Coffee Maker | 5,811 | - | - | 5,811 | 10% | 581.00 | 5,230.00 |
| Digital Printer | 68,130 | - | - | 68,130 | 10% | 6,813.00 | 61,317.00 |
| TV LED | 20,564 | - | - | 20,564 | 10% | 2,056.00 | 18,508.00 |
| CCTV Camera | 74,657 | - | - | 74,657 | 10% | 7,466.00 | 67,191.00 |
| Modem | 4,050 | - | - | 4,050 | 10% | 405.00 | 3,645.00 |
| Portable Speaker | 12,950 | - | - | 12,950 | 15% | 1,943.00 | 11,007.00 |
| Cash Counter Machine | 9,712 | - | - | 9,712 | 15% | 1,457.00 | 8,255.00 |
| Psychological lab material | - | 1,09,908 | - | 1,09,908 | 5% | 5,495.40 | 1,04,412.60 |
| | 27,26,333 | 2,28,894 | - | 29,55,227 | | 2,59,033.15 | 26,96,193.85 |

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