

AUDITORS' REPORT

We have audited the attached Balance Sheet of **CHRISTIAN COLLEGE OF EDUCATION**, Sinclair Street, Marthandam - 629 165, as on 31-03-2022 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.

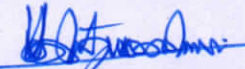
The Balance Sheet, the Income and Expenditure Account and the Receipts and Payments account dealt with by this reports are in agreement with the books of accounts and other records maintained by the institution.

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

In the case of the Balance Sheet and Receipts and Payments of the State of affairs as on 31.03.2022 and

In the case of the Income and Expenditure Account of the Excess of Expenditure over Income of the institution for the year ended 31.03.2022.

NAGERCOIL,
10.06.2022.



B. THANU PILLAI & Co.
CHARTERED ACCOUNTANTS
M. No. 18782
NAGERCOIL-629 001
UDIN No. 22018792ALF
RDS 5756

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

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31-03-2022

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

NAGERCOIL,
10.06.2022.


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CHRISTIAN COLLEGE OF EDUCATION,
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BALANCE SHEET AS ON 31-03-2022

LIABILITIES	Rs. P.	ASSETS	Rs. P.
<u>Capital fund</u>		Cash in Hand	10,433.00
As per Last year		<u>Cash at Bank</u>	
Balance Sheet	30,30,629.91	South Indian Bank Ltd	
		(A/c No: 0480053000001165)	72,648.43
<u>Less: Excess of</u>		<u>Loans & Advances</u>	
Expenditure		TDS	82.00
over Income		Co-operative Society Loan	10,606.00
As per Schedule-11	1,93,959.90		10,688.00
	28,36,670.01	<u>Fixed Assets</u>	
<u>Less : TDS</u>		As per Schedule - 9	27,26,333.00
(Asst. year : 2021-22)	16,567.58		
	28,20,102.43		
	<u>28,20,102.43</u>		<u>28,20,102.43</u>

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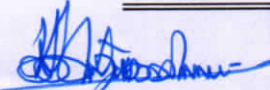


CHRISTIAN COLLEGE OF EDUCATION,
SINCLAIR STREET,
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KANYAKUMARI DISTRICT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

EXPENDITURE	Rs. P.	INCOME	Rs. P.
To Administrative expenses	71,12,863.00	By Tution fees	77,08,500.00
" Other expenses	30,56,481.90	" Other Income	25,30,917.00
" Depreciation	2,64,032.00	" Excess of Expenditure over Income	1,93,959.90
	<u>1,04,33,376.90</u>		<u>1,04,33,376.90</u>

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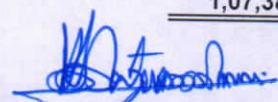
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CHRISTIAN COLLEGE OF EDUCATION,
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KANYAKUMARI DISTRICT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

RECEIPTS	Sch. No.	Rs. P.	PAYMENTS	Sch. No.	Rs. P.
To <u>Opening Balance</u>	1		By Administrative expenses	5	71,12,863.00
Cash in Hand		2,644.00	By Capital Expenditure	6	1,23,248.00
<u>Cash at Bank</u>			By Other expenses	7	30,56,481.90
South Indian Bank Ltd			By Loans & Advances	8	3,62,864.00
(A/c No: 0480053000001165)		1,44,301.33			
			By <u>Closing Balance:</u>	10	
To Tuition fees	2	77,08,500.00	Cash in Hand		10,433.00
To Other Income	3	25,30,917.00	<u>Cash at Bank</u>		
To Loans and Advances	4	3,52,176.00	South Indian Bank Ltd		
			(A/c No: 0480053000001165)		72,648.43
		<u>1,07,38,538.33</u>			<u>1,07,38,538.33</u>

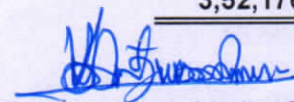
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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

<u>Schedule - 1</u>	Rs. P.
<u>Opening Balance</u>	
Cash in hand	2,644.00
Cash at Bank (South Indian Bank, A/c No.0480053000001165)	1,44,301.33
	<u>1,46,945.33</u>
 <u>Schedule - 2</u>	
Tuition Fee	<u>77,08,500.00</u>
 <u>Schedule - 3</u>	
<u>Other Income</u>	
Uniforms records and others	11,64,000.00
Exam fees Collection	7,19,601.00
Convocation Function due collection	36,000.00
EPF Collection from Staff	4,23,751.00
ESI Collection from Staff	15,639.00
Alumni Registration (due)	15,800.00
Bank Interest	15,206.00
Professional tax Collection	49,700.00
Tamilnadu Teachers Education University	51,522.00
Old Newspaper sales	3,225.00
Diocese Thanks Giving Collection	15,523.00
Application Form	20,200.00
Additional Uniform Saree Sale	750.00
	<u>25,30,917.00</u>
 <u>Schedule - 4</u>	
<u>Loans and Advances :</u>	
Staff Advance	2,00,000.00
Advance Refund - IQAC Extension Project	30,000.00
College Employees Co-operative Thrift and Credit Society Loan	1,22,176.00
	<u>3,52,176.00</u>


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SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

Schedule - 5

Rs. P.

Administrative expenses :

Stationery	21,429.00
Printing charges	1,08,681.00
Postage	3,040.00
Telephone charges	38,597.00
ESI	82,428.00
EPF	8,91,964.00
Staff Salary	57,04,965.00
Electricity Charges	61,759.00
Assessment to Diocese	2,00,000.00
	<u>71,12,863.00</u>

Schedule - 6

Rs. P.

Capital Expenditure :

Library Books	43,148.00
Printer	19,000.00
Portable Speaker	14,000.00
Furniture	36,600.00
Cash Counter Machine	10,500.00
	<u>1,23,248.00</u>

Schedule - 7

Rs. P.

Other expenses :

Generator Running and Maintenance	41,837.00
Travelling Expenses	75,101.00
Refreshment Expenses	35,125.00
Miscellaneous Expenses	7,012.00
Campus Cleaning	30,900.00
Fees Refund	1,47,500.00
Sports Items expenses	5,530.00
Consumables	13,644.00
Diocese Thanks Giving	15,523.00
Advertisement	51,600.00
Repairs & Maintenance	1,05,614.00
Newspaper and Journals	22,424.00
Students Uniform	1,88,683.00
Student ID Cards & Photos	30,796.00

CHRISTIAN COLLEGE OF EDUCATION,
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 KANYAKUMARI DISTRICT.

SCHEDULE TO RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

<u>Schedule - 7 (Contd....)</u>	Rs. P.
<u>Other expenses : (Contd....)</u>	
Audit fees	15,340.00
Christmas Gift to Staff	4,15,000.00
Exam fees	7,16,621.00
Tamilnadu Teachers Education University	2,35,012.00
Bank charges	359.90
A1 Security	1,24,995.00
Website Updation	7,400.00
Function expenses	1,16,179.00
Affiliation Commission expenses	81,341.00
Profession tax	49,700.00
Indian Red Cross	420.00
Property tax	4,91,025.00
PAR Processing fees	15,000.00
Tamilnadu Pollution Control Board	16,800.00
	<u>30,56,481.90</u>

<u>Schedule - 8</u>	Rs. P.
<u>Loans & advances</u>	
TDS for Cash withdrawal	82.00
Staff Advance	2,00,000.00
Advance to IQAC Extension Project	30,000.00
College Employees Co-operative Thrift and Credit Society Loan	1,32,782.00
	<u>3,62,864.00</u>

<u>Schedule - 10</u>	Rs. P.
<u>Current Assets :</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 - 11</u>	Rs. P.
<u>Income & Expenditure account :</u>	
Balance as per last Balance sheet	30,30,629.91
Less: Current year Excess of Expenditure over Income	1,93,959.90
	28,36,670.01
Less : TDS Asst. year (2021-22)	16,567.58
	<u>28,20,102.43</u>

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SCHEDULE TO FIXED ASSETS FOR THE YEAR ENDED 31-03-2022**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
Building	12,76,619	-	-	12,76,619	10%	1,27,662	11,48,957
Temporary Partition	19,249	-	-	19,249	10%	1,925	17,324
Compound Wall	1,67,316	-	-	1,67,316	10%	16,732	1,50,584
Furniture	3,04,654	36,600	-	3,41,254	10%	32,295	3,08,959
Computer	9,682	-	-	9,682	40%	3,873	5,809
Library books	1,33,016	43,148	-	1,76,164	10%	15,459	1,60,705
Electrical items	1,22,311	-	-	1,22,311	10%	12,231	1,10,080
Fire Extinguisher	2,380	-	-	2,380	10%	238	2,142
Sound System	6,881	-	-	6,881	10%	688	6,193
Water Purifier	38,072	-	-	38,072	10%	3,807	34,265
Xerox Machine	24,686	-	-	24,686	10%	2,469	22,217
Refrigerator	7,253	-	-	7,253	10%	725	6,528
Generator	1,22,037	-	-	1,22,037	10%	12,204	1,09,833
Tools & Equipments	1,13,091	-	-	1,13,091	10%	11,309	1,01,782
Key Board	13,312	-	-	13,312	10%	1,331	11,981
Coffee Maker	6,457	-	-	6,457	10%	646	5,811
Digital Printer	56,700	19,000	-	75,700	10%	7,570	68,130
TV LED	22,849	-	-	22,849	10%	2,285	20,564
CCTV Camera	82,952	-	-	82,952	10%	8,295	74,657
Modem	4,500	-	-	4,500	10%	450	4,050
Portable Speaker	-	14,000	-	14,000	7.5%	1,050	12,950
Cash Counter Machine	-	10,500	-	10,500	7.5%	788	9,712
	28,67,117	1,23,248	-	29,90,365		2,64,032	27,26,333