

CMS COLLEGE OF ENGINEERING

(Approved by AICTE, New Delhi and Affiliated to Anna University, Chennai-25)

CMS Nagar, Eranapuram Post, Namakkal Dt., Pin : 637 003. Tamilnadu, India.

Contact No: 98433 46065, 84899 10651.

Website:www.cmsgroupofinstitutions.in Email:cmscollegeofengg@gmail.com,principal602@gmail.com

AUDITED INCOME AND EXPENDITURE STATEMENT OF THE INSTITUTION



P.L. & Associates
Chartered Accountants

"Vijay Vishnu Apartments"
169, F2, 15th Sector, 94th Street,
K.K. Nagar, Chennai - 600 078.
Mobile : 90032 54592 / 90800 04021
Phone : 2481 0081

Email { plassociateschennai78@gmail.com
govindprabhaca@yahoo.co.in

This is to certify that CMS College of Engineering functioning under CMS Educational Trust, S.F. No. 231, MARAPPANAICKANPATTY, ERNAPURAM- POST, NAMAKKAL - Dt. 637 001 Expenditure is incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component for the Financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023 (In INR) as detailed below:

The spilt up of physical facilities and academic support facilities are given in Annexure I and Annexure II

The certificate is issued based on the information provided, documents submitted and records maintained.

Year	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Amount (In INR)	67,20,817.00	44,17,319.00	26,84,634.00	1,37,26,512.00	1,91,20,017.00

This certificate is issued for National Assessment and Accreditation Council purpose only. This certificate can be used only for the purpose mentioned.

For P.L. & Associates
Chartered Accountants
FRN: 006143S

Prabha.G
Prabha.G
(Proprietrix)
M No: 201707

UDIN No:24201707BKFBWG7579



Place: Chennai
Date: 27.06.2024



Dr. K. Mahadevan
Dr. K. MAHADEVAN, B.E., M.E., Ph.D.,
PRINCIPAL
CMS COLLEGE OF ENGINEERING,
NAMAKKAL - 637 003.

P.L. & Associates
Chartered Accountants



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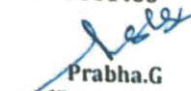
This is to certify that CMS College of Engineering functioning under CMS Educational Trust, S.F. No. 231, MARAPPANAICKANPATTY, ERNAPURAM- POST, NAMAKKAL - Dt. 637 001 has incurred Expenditure excluding salary for infrastructure augmentation during the year (In INR) and Expenditure incurred on maintenance of infrastructure (Physical and academic support facilities) excluding salary component for the Financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023 (In INR) as detailed below:

The certificate is issued based on the information provided, documents submitted and records maintained.

YEAR	Budget allocated for infrastructure augmentation	Expenditure for infrastructure augmentation	Total expenditure excluding salary	Expenditure on Maintenance of academic facilities (Excluding salary for. Human resources)	Expenditure on Maintenance of physical facilities (excluding salary for human resources)
2022-2023	5,00,000.00	Nil	1,93,27,851.00	3,63,523.00	63,57,294.00
2021-2022	5,00,000.00	1,18,000.00	1,94,18,827.92	6,23,058.00	37,94,261.00
2020-2021	20,00,000.00	17,20,000.00	72,46,583.22	7,58,704.00	19,25,930.00
2019-2020	5,00,000.00	Nil	2,01,66,808.00	5,05,949.00	1,32,20,563.00
2018-2019	50,00,000.00	40,61,620.00	3,30,52,878.78	17,15,164.00	1,74,04,853.00

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For P.L. & Associates
Chartered Accountants
FRN: 006143S



Prabha.G
(Proprietrix)
M No: 201707

UDIN No: 24201707BKFBWF1003



Place: Chennai
Date: 27.06.2024





Dr. K. MAHADEVAN, B.E., M.E., Ph.D.,
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Annexure-I

Expenditure on Maintenance of Academic Facilities (In Rs.)

Particulars	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Academic Expenses				88,280.00	9,10,695.00
Journals and Periodicals				26,855.00	37,899.00
Telephone Expenses	39,760.00	39,466.00	6,004.00	62,954.00	1,02,420.00
Broad Band & Net Working Expenses	41,300.00	32,999.00	1,02,000.00	36,400.00	3,15,000.00
Freight Charges	52,550.00	12,600.00		45,970.00	99,170.00
Postal Expenses	15,768.00	9,548.00	7,500.00	36,120.00	34,033.00
Printing & Stationary Expenses	2,14,145.00	2,67,620.00	2,23,200.00	2,09,370.00	2,15,947.00
Uniform & Books		2,15,825.00	4,20,000.00		
Newspaper - Daily Thanthi		45,000.00			
Total	3,63,523.00	6,23,058.00	7,58,704.00	5,05,949.00	17,15,164.00




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Annexure-II

Expenditure on Maintenance of Physical Facilities (In Rs.)

Particulars	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019
Electricity Charges	17,52,335.00	7,52,048.00	4,67,939.00	15,98,563.00	22,53,092.00
Hostel Expenses	-	9,75,689.00	-	83,23,920.00	1,11,04,720.00
Repairs and Maintenance	46,04,959.00	20,66,524.00	13,57,741.00	31,66,080.00	39,76,041.00
Water Purchases	-	-	1,00,250.00	1,32,000.00	71,000.00
Total	63,57,294.00	37,94,261.00	19,25,930.00	1,32,20,563.00	1,74,04,853.00



K. Mahadevan

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C.M.S. EDUCATIONAL TRUST
S.F. No. 231, MARAPPANAICKANPATTY, ERNAPURAM- POST, NAMAKKAL - Dt. 637 001
Income and Expenditure for the year ended 31st March, 2023

Particulars	Amount Rs.P.	Particulars	Amount Rs.P.
To Salary (Sch10)	1,27,49,879.00	By Fees receipt	3,90,41,811.00
" Uniform & Book Expenses	1,32,200.00	" Exam Remuneration	5,28,521.00
" Approval Expenses	36,51,519.00	" Exam Fees Collection	8,60,500.00
" Admission expenses	50,27,864.00	" Application fees	35,000.00
" Advertisement Expenses	1,83,820.00	" FD Interest	3,11,950.00
" Freight charges	52,550.00	" Rental Income	61,00,000.00
" Pooja Exp	34,790.00	" Other Fees	1,05,500.00
" Interest on unsecured loan	6,82,000.00	" Bank Interest	13,424.00
" Electricity Exp - EB	17,52,335.00		
" Function Exp	13,50,949.00		
" General Exp	49,03,405.00		
" Lab Expenses	20,200.00		
" Exam Expenses	8,84,153.00		
" House Keeping exp	3,61,923.00		
" Mess Expenses	62,95,169.00		
" Postage & Courier	15,768.00		
" Printing & Stationary	4,57,121.00		
" Repairs and Maintenance	55,18,250.00		
" Internet Charges	41,300.00		
" Training & Placement	4,350.00		
" Telephone Exp	39,760.00		
" Travelling Exp	68,335.00		
" Bank Charges	62,872.90		
" Audit Fees	1,20,000.00		
" Excess of Income over Expenditure	25,86,193.10		
	<u>4,69,96,706.00</u>		<u>4,69,96,706.00</u>

Prepared From the Books produced and
Information Given
For P.L. & Associates
Chartered Accountants

C. Madhavan
Trustee

M. Sridhar
Trustee

Prabha.G
Prabha.G
(Proprietrix)

Membership No:201707

FRN No.: 006143S

UDIN No: 23201707BGYKNB7055

Place : Namakkal

Date : 30.10.2023



Dr. K. Mahadevan
Dr. K. MAHADEVAN, B.E.,M.E.,Ph.D.,
PRINCIPAL

CMS COLLEGE OF ENGINEERING,
NAMAKKAL - 637 003.



C.M.S. EDUCATIONAL TRUST
S.F. No. 231, MARAPPANAICKANPATTY, ERNAPURAM- POST, NAMAKKAL - Dt. 637 001

Income and Expenditure for the year ended 31st March, 2022

Particulars	Amount Rs.P.	Particulars	Amount Rs.P.
To Salary (Sch 9)	64,54,809.00	By Fees receipt	8,58,16,390.00
" Uniform & Book Expenses	3,37,498.00	" Exam Remuneration	3,13,231.00
" Approval Expenses	20,75,862.00	" Exam Fees Collection	4,92,391.00
" Admission expenses	26,68,706.00	" Book and uniform fee	13,60,000.00
" Advertisement Expenses	1,30,150.00	" Application fees	6,80,000.00
" Freight charges	15,105.00	" FD Interest	2,87,324.00
" Pooja Exp	11,207.00	" Interest on IT refund	9,120.00
" Interest on unsecured loan	12,88,000.00	" Other Fees	5,91,300.00
" Electricity Exp - EB	7,52,048.00	" Bank Interest	2,12,370.00
" Term loan interest	74,87,387.00		
" Function Exp	30,478.00		
" Exam remuneration	3,61,480.00		
" General Exp	9,76,258.00		
" Lab Expenses	39,350.00		
" Exam Expenses	2,97,575.00		
" Newspaper Thanthi	45,000.00		
" Mess Expenses	7,78,665.00		
" Hostel expenses	9,75,689.00		
" Postage & Courier	9,768.00		
" Printing & Stationary	4,51,562.00		
" Repairs and Maintenance	21,47,638.00		
" Internet Charges	53,699.00		
" Training & Placement	21,000.00		
" Telephone Exp	41,886.00		
" Travelling Exp	1,00,675.00		
" Bank Charges	4,18,279.67		
" Audit Fees	1,00,000.00		
" Excess of Income over Expenditure	6,16,92,351.33		
	<u>8,97,62,126.00</u>		<u>8,97,62,126.00</u>

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Information Given
For P.L. & Associates
Chartered Accountants

C. Mahadevan
Trustee

M. Arday
Trustee

Prabha.G
Prabha.G
(Proprietrix)
Membership No:201707
FRN No.: 006143S



Place : Namakkal
Date : 30/09/2022



Dr. K. Mahadevan
Dr. K. MAHADEVAN, B.E., M.E., Ph.D.,
PRINCIPAL
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NAMAKKAL - 637 003.

UDIN No. 22201707AXUWRN9595

P.L. & Associates
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C.M.S. EDUCATIONAL TRUST
S.F. No. 231, MARAPPANAICKANPATTY, ERNAPURAM- POST, NAMAKKAL - DL 637 001

Income and Expenditure for the year ended 31st March, 2021

Particulars	Amount Rs.P.	Particulars	Amount Rs.P.
To Salary (Sch 9)	1,19,76,524.48	By Hostel Fees	46,54,040.00
" Uniform & Book Expenses	4,90,000.00	" Tuition Fees	2,32,66,250.00
" Approval Expenses	5,75,000.00	" Exam Remuneration	83,277.00
" DOTE Expenses	2,16,600.00	" Exam Fees Collection	4,72,918.00
" Advertisement Expenses	3,08,000.00	" Fees from government	2,08,000.00
" Invigilator Remuneration	5,76,971.00	" Registration Fees	1,44,970.00
" Pooja Exp	1,00,000.00	" FD Interest	3,19,991.00
" Legal Fees	1,15,000.00	" Maintenance fees	43,600.00
" Electricity Exp - EB	7,53,765.00	" Other Income	73,443.00
" Hostel Electricity Exp	2,63,400.00	" Rent Received	23,00,000.00
" Function Exp	14,000.00	" SB interest	93,805.00
" IMS School Toys Kit	2,80,350.00		
" General Exp	41,009.00		
" General Admin Exp	3,08,078.00		
" Exam Expenses	25,52,861.00		
" Commission on Loan	1,00,000.00		
" Donation	4,000.00		
" Commission Charges	3,22,400.00		
" IMS School staff salary	10,23,791.00		
" Mess Expenses	13,20,653.00		
" Rice Purchase	78,300.00		
" Postage & Courier	30,000.00		
" Printing & Stationary	3,93,700.00		
" Repairs and Maintenance	17,71,486.00		
" Refreshment Exp	75,000.00		
" Covid- 19 Medical Exp	1,50,000.00		
" Diesel Exp	1,75,000.00		
" Water Exp	2,00,500.00		
" Students TAB Expenses	3,27,560.00		
" Internet Charges	1,44,000.00		
" Training & Placement	2,90,000.00		
" Transport Exp	1,25,000.00		
" Telephone Exp	11,181.00		
" Travelling Exp	36,000.00		
" Website Exp	60,000.00		
" Bank Charges	21,539.77		
" Audit Fees	1,50,000.00		
" Excess of Income over Expenditure	62,78,624.75		
	<u>3,16,60,294.00</u>		<u>3,16,60,294.00</u>

Prepared From the Books produced and
Information Given
For P.L. & Associates
Chartered Accountants

G. Subramanyam * *H. Arjun*
Trustee Trustee

Prabha.G
Prabha.G
(Proprietrix)
Membership No: 201707
FRN No.: 0061435



Place : Namakkal
Date : 09.02.2022



UDIN No. 22201707ACYXSH9784
Dr. K. MAHADEVAN, B.E., M.E., Ph.D.,
PRINCIPAL
CMS COLLEGE OF ENGINEERING,
NAMAKKAL - 637 003

C.M.S. EDUCATIONAL TRUST,
S.F.NO.231, MARAPPANAICKANPATTY,
ERNAPURAM - POST,
NAMAKKAL - TK & DT.

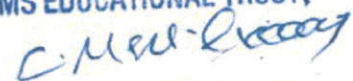
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2020

<u>EXPENDITURE</u>		<u>INCOME</u>	
TO,		BY,	
Academic Expenses	88280	Gross Fees Received (SCH-1)	35754340
Advertisement Expenses	25600		
Auditor Fees	20000		
Electricity Charges	1598563	Bank SB Interest received	8319
Journals and Periodicals	26855	Bank FD Interest	365258
Salary Expenses	11415843	DDR	0
Telephone Expenses	62954		
Wages(Cleaning&Garden)	565139		
Broad Band & Net Working Exp	36400		
Panchayat tax	65000		
Freight Charges	45970		
Function Expenses	274849		
General Expenses	1489535		
Pooja Expenses	21210		
Postal Expenses	36120		
Printing & Stationary	209370		
Travelling Expenses	80966		
Water Expenses	132000		
Training & Placement	12630		
Hostel Expenses	8323920		
Repairs & Maintenance (SCH-3)	3166080		
Eligibility Form (B.Ed) exp	40000		
Exam Fees paid	1859670		
TDS - Deposits	20127		
TDS - Others	120247		
Fees Rebate allowed	2596800		
Bank Interest Interest	0		
Bank Charges	59036		
Depreciation	25921396	Excess of Expenditure over income	22186643
	<u>58314560</u>		<u>58314560</u>

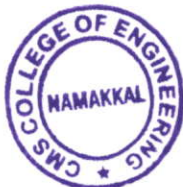



CA. D. ANANDHAN,
M.Com., F.C.A., DISA (ICAI)
Chartered Accountant,
2-A, Ramasamy Street No.4,
Rasipuram - 637408. M. No: 029063
Cell : 9443392900

For CMS EDUCATIONAL TRUST,



Chairman.




Dr. K. MAHADEVAN, B.E., M.E., Ph.D.,
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CMS COLLEGE OF ENGINEERING,
NAMAKKAL - 637 003.

C.M.S. EDUCATIONAL TRUST,
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INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2019

<u>EXPENDITURE</u>		<u>INCOME</u>	
TO,		BY,	
Academic Expenses	1292219	Gross Fees Received (SCH-1)	53060495
Advertisement Expenses	968926		
Auditor Fees	20000		
Electricity Charges	2253092		
Journals and Periodicals	37899	Bank SB Interest received	15746
Salary Expenses	16345330		
Telephone Expenses	102420	Bank FD Interest	349460
Wages(Cleaning&Garden)	927858	DDR	1
Broad Band & Net Working Exp	315000		
Panchayat tax	65000		
Freight Charges	99170		
Function Expenses	535068		
General Expenses	1407820		
Pooja Expenses	43632		
Postal Expenses	34033		
Printing & Stationary	215947		
Travelling Expences	103311		
Water Expenses	71000		
Training & Placement	38449		
Hostel Expenses	16712283		
Repairs & Maintenance (SCH-3)	3976041		
Eligibility Form (B.Ed) exp	40000		
Exam Fees paid	3223685		
TDS	34947		
Fees Rebate allowed	7986184		
Bank Interest Interest	0		
Bank Charges	29665		
Depreciation			
	28668745	Excess of Expenditure over income	32122023
	<u>85547725</u>		<u>85547725</u>

For CMS EDUCATIONAL TRUST,
[Signature]
Chairman.

CA. D. ANANDHAN,
M.Com., F.C.A., DISA(ICA),
Chartered Accountant,
2-A, Ramasamy Street No.4,
Rasipuram-637 108. M.No: 029063
Cell : 9443392900



[Signature]
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