Mary Matha College of Arts & Science

Nallakarupanpatty, Periyakulam

Consolidated

Receipts and Payments Account for the year ended 31.03.2024

		Receipts	Payments
To	**Opening Balance**		
	Cash In Hand	2,76,529.77	
	Bank Account (College)	5,91,520.55	
	Bank O D (College)	(18,326.96)	
	Bank Account (Hostel)	68,487.60	
	College Income		
"	Direct Income (as per Schedule 1)	6,47,00,113.00	
"	Indirect Income (as per Schedule 2)	8,69,374.00	
"	ATM Rent	24,000.00	
	Hostel Income		
"	Direct Income (Schedule 7)	88,56,004.00	
"	Other Income (Schedule 8)	3,621.00	
	Loans		
"	Federal Loan (0215)	1,79,79,000.00	
"	Chola (8988)	15,00,000.00	
"	Chola (8989)	13,00,000.00	
"	Chola (8052)	17,31,974.00	
"	Chola (8053)	17,31,974.00	
	Asset		
"	Fixed Deposit	50,00,000.00	
	Other		
"	Advance Recovered	2,65,175.00	
"	Payable Interest	2,52,691.17	
"	Duties & Taxes	582.00	
	College Expenditure		
By	Direct Expenses (as per Schedule 3)		5,57,68,911.92
"	Indirect Expenses (as per Schedule 4)		1,71,890.00
"	TDS Charges		70,361.86
"	Advance to Supplier		3,71,215.00
	Hostel Expenditure		
"	Direct Expenses (Schedule 9)		60,19,877.80
	College Assets (as per Schedule 5)		
"	Capital Additions For Buildings		2,17,89,800.03
"	Capital Additions For Academic		1,81,06,881.01
"	**Less**: sundry creditor for capital		(19,24,310.00)
	C/F	10,51,32,719.13	10,03,74,627.62

KCS ASSOCIATES * CHARTERED ACCOUNTANTS * 10-C, N.S. Road, Mahaboopalayam, MADURAI-10

	B/F	10,51,32,719.13	10,03,74,627.62
Hostel Assets			
" CCTV Camera			28,150.00
" Equipments			29,284.00
" Furniture & Fittings			61,360.00
" Mobile Phone			369.00
" Advance to Supplier			3,270.00
Loans Repayments			
" Federal Loan (0132)			10,21,399.56
" Federal Loan (0165)			15,15,483.00
" Federal Loan (0039)			12,21,445.97
" Cholamandalam (9134)			10,03,840.46
" Cholamandalam (0612)			1,65,463.00
" Cholamandalam (8988)			3,81,375.36
" Cholamandalam (8989)			3,30,954.47
" Cholamandalam (8052)			3,93,983.00
" Cholamandalam (8053)			3,93,983.00
" Kodak Mahindira (4549)			1,40,008.01
" Kodak Mahindira (4553)			3,71,889.43
Closing Balance			
Cash in Hand			7,54,613.26
Bank Account (College)			3,62,192.59
Bank O D (College)			(34,73,769.40)
Bank Account (Hostel)			52,796.80
		10,51,32,719.13	**10,51,32,719.13**

Place: Madurai

Date : 26.09.2024

UDIN: 24203692BKCKAF8531

As per our report of even date

KCS ASSOCIATES CHARTERED ACCOUNTANTS 61-C, T.B. Road, Mahaboopalayam, MADURAI-10.

For KCS ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 08238S

(R.AMALAJOTHI)
Partner
M. No: 203692

Mary Matha College of Arts & Science

Nallakarupanpatty, Periyakulam

Consolidated

Income and Expenditure account for the year eneded 31.03.2024

		Income	Expenditure
College Income			
By	Direct Income (as per Schedule 1)	6,59,65,223.23	
"	Indirect Income (as per Schedule 2)	18,74,460.54	
"	ATM Rent	24,000.00	
Hostel Income			
	Direct Income (Schedule 7)	88,56,004.00	
	Other Income (Schedule 8)	3,621.00	
College Expenditure (schedule- 3 & 4)			
To	Physical Maintenance		79,32,351.78
"	Academic Maintenance		1,52,90,353.08
"	Repair and maintenance		62,08,125.06
"	Salary		2,37,30,217.00
"	Cmi Scholarship		23,40,750.00
"	Social Service		1,29,000.00
"	Statutory		4,63,767.00
"	Depreciation (Schedule 6)		1,97,93,299.63
Hostel Expenditure (schedule - 9)			
To	Hostel Maintenance		6,68,996.00
"	Mess Expenses		42,24,035.60
"	Operational Expenses		13,33,934.20
"	Depreciation (Schedule 10)		1,44,546.79
"	Exces of Expenditure Over Income	55,36,067.37	
		8,22,59,376.14	**8,22,59,376.14**

Place: Madurai

Date : 26.09.2024

UDIN: 24203692BKCKAF8531

As per our report of even date

KCS ASSOCIATES 10-C, T.B. Road, Mahaboopalayam, MADURAI-10. CHARTERED ACCOUNTANTS

For KCS ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 002389

R.AMALJOTHY
Partner
M. No: 203692

Mary Matha College of Arts & Science

Nallakarupanpatty, Periyakulam

Consolidated

Balance Sheet account for the year Ended 31.03.2024

		Liabilites	Assets
General Fund:			
	Opening Balance	4,27,26,162.59	
	Less : This Period Deficit	(55,36,067.37)	
Loans			
	Bank Loan OD	34,73,769.40	
	Federal Loan (0132)	12,76,749.92	
	Federal Loan (0165)	4,23,879.00	
	Federal Loan (0039)	-	
	Federal Loan (0215)	1,82,31,691.17	
	Cholamandalam (0612)	2,55,953.00	
	Cholamandalam (9134)	13,89,585.54	
	Cholamandalam (8988)	11,18,624.64	
	Cholamandalam (8989)	9,69,045.53	
	Cholamandalam (8052)	13,37,991.00	
	Cholamandalam (8053)	13,37,991.00	
	Loan from Kodak Mahindira (4549)	1,08,872.30	
	Loan from Kodak Mahindira (4553)	2,89,132.47	
	Loan From Bodhi Nikethan Trust	8,63,22,561.00	
	Loan from CMI Anbagam	1,05,12,043.00	
	Loan from - St Joseph Province	35,00,000.00	
	Sundry Creditors (Capital)	19,24,310.00	
	Sundry Creditors (Revenue)	2,16,587.00	
Hostel Current Liabilities			
	Duties & Taxes	1,350.00	
	Sundry Creditor	1,80,021.00	
Fixed Assets			
	Fixed Assets - College (as per Schedule 6)		16,70,59,192.59
	Fixed Assets - Hostel (Schedule 10)		3,79,592.62
College Current Assets			
	Sundry Debtors		7,000.00
	Duties & Taxes		7,037.30
	TDS Charges		1,13,342.03
	Advance To Supplier		3,71,215.00
Hostel Current Assets			
	Loan to CMI Anbagam		9,50,000.00
	Advance To Supplier		3,270.00
Closing Balance			
	Cash in Hand		7,54,613.26
	Bank Account (College)		3,62,192.59
	Bank Account (Hostel)		52,796.80
		17,00,60,252.19	**17,00,60,252.19**

Place: Madurai

Date : 26.09.2024

UDIN: 24203692BKCKAF8531

As per our report of even date

KCS ASSOCIATES CHARTERED ACCOUNTANTS 10-C, T.B. Road, Mahaboopalayam, MADURAI-10.

For KCS ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 082385

(R.AMALAJOTHI)

INCOME SUMMARY - CONSOLIDATED		
DIRECT INCOME- STUDENT FEES (SCHEDULE-1)		
Application Fees		19,059.00
Bus Fare Income		38,64,806.00
Semester Fees, Exam Fees and Certificate Fees		6,20,05,565.23
Students A/c		75,793.00
Income for current year		6,59,65,223.23
Less: Previous Year Income Reserved in Advance		12,65,110.23
Receipts for the Current year		**6,47,00,113.00**
INDIRECT INCOME- (SCHEDULE-2)		
Bank Interest		2,61,440.00
Alumini Association		10,000.00
Electricty -ATM		58,089.00
M K U Exam Fund		3,00,000.00
Nava Jothi Province		45,190.00
NSS Fund		70,975.00
Discount Received		10,05,086.54
Rashtriya Gram Swar - UBA		30,000.00
St Joseph Province		93,680.00
Income for the Current Year		18,74,460.54
Less: Discount Received		10,05,086.54
Receipts for the Current Year		**8,69,374.00**
ATM Rent		**24,000.00**
DIRECT INCOME- STUDENT FEES (SCHEDULE-7)		
Hostel fees		88,56,004.00
INDIRECT INCOME- STUDENT FEES (SCHEDULE-8)		
Bank Interest		3,621.00



FIXED ASSET - 2023-2024 (COLLEGE) SCHEDULE- 5	
CAPITAL ADDITIONS FOR BUILDINGS	**2,17,89,800**
Building St.Joseph Block	89,29,462.24
Building St.Marys Block	36,82,176.39
Building Under Construction 23-24	1,01,83,247.94
(Less : Adjustments)	10,05,086.54
CAPITAL ADDITIONS FOR ACADEMIC	**1,81,06,881.01**
BUS - TN74AU 8430 /8479	60,87,640.00
C C T V Camera	29,198.00
Computers	3,99,485.01
Electrical Equipments	4,729.00
Electrical Tools	4,35,582.00
Fire Extinguisher	2,65,690.00
Furniture & Fittings	26,78,756.00
Generator	7,28,000.00
Incinerators	1,14,460.00
Library Books	3,15,516.00
Library Renovation	19,73,250.00
Library Tools	91,875.00
Lift	9,60,000.00
Lighting Protection System	42,427.00
Plumping Tools	5,14,584.00
Plywoods	1,38,910.00
Projector	1,89,038.00
Renovation Work - IQAC	4,15,400.00
Ro Plant	1,54,167.00
Solar Panel	8,22,500.00
Sound System	4,25,200.00
Sports Goods	61,294.00
UPS	6,34,640.00
30 KLD MBBR System	6,24,540.00
TOTAL	**3,98,96,681.04**
Mobile Phone	36,593.71
Vehicle	39,843.85
CCTV Camera	23,927.50
TOTAL	**1,00,365.06**

K.C.S ASSOCIATES
19-C, T.B. Road,
Mahaboopalayam,
MADURAI-10
CHARTERED ACCOUNTANTS

EXPENSES SUMMARY - CONSOLIDATED	
EXPENSES SCHEDULE 3 & 4	
PHYSICAL MAINTENANCE	79,32,351.78
Advertisement	28,11,386.00
Allowances	89,380.00
Conveyance	1,35,242.00
Insurance	5,46,434.00
Interest on Loan	23,35,591.00
Staff Welfare	4,92,477.00
Accessories	95,151.00
Auditing Expenses	2,14,000.00
Bank charges	3,17,180.68
Postal Expenses	5,613.30
Refund to Students	5,34,600.00
Farm Expenses	76,130.00
Loading and Unloading Charges	32,370.00
Professional Charges	2,46,796.80
ACADEMIC MAINTENANCE	1,52,90,353.08
Electricity	20,02,914.00
Fuel Expenses	38,23,717.99
Laboratory	3,68,965.00
MK University Fees	63,25,531.00
Seminar & Workshop	5,25,696.00
Skill Development Programme	1,96,788.69
Student Welfare	12,28,551.00
News Paper Subscribtion	5,470.00
Periodical Expenses	27,539.00
Printing and Stationery	4,62,312.00
Social Awareness Programme	2,48,611.40
UBA	10,867.00
Amc - Lift	53,390.00
Contribution to Alumini	10,000.00
REPAIR AND MAINTENANCE	62,08,125.06
Campus Maintenance	12,13,488.05
Net Work Maintenance	3,40,580.79
Vehicle Maintenance	14,27,879.22
Building Maintenance	29,39,731.00
Electrical Maintenance	1,70,341.00
Office Maintenance	1,16,105.00
Salary	2,37,30,217.00
Cmi Scholarship	23,40,750.00
Social Service	1,29,000.00
Statutory	4,63,767.00
TOTAL EXPENSES	5,60,94,563.92
add : Previous Expenditure	62,825.00
Less : Creditor	2,16,587.00
TOTAL EXPENSES	5,59,40,801.92

These are Running Expenses

K.C.S. ASSOCIATES CHARTERED ACCOUNTANTS

EXPENSES SCHEDULE -9 (HOSTEL AND ACCOMODATION)	
Direct Expenses	
Hostel Maintenance	6,68,996.00
Electrical & Plumping	8,760.00
Fencing	44,314.00
Fire Wood	64,000.00
Generator Service	8,330.00
LPG	3,88,700.00
PLYWOODS	1,36,402.00
Sanitation	18,490.00
Mess Expenses	42,24,035.60
Atta Flour	1,05,721.00
BREAD	1,26,490.00
Chicken	6,39,163.00
EGG	1,54,670.00
Garlic	50,100.00
Grocery	13,50,002.60
Milk , Curd & Ghee	6,21,538.00
Rice	3,80,500.00
Vegetables	7,95,851.00
OPERATIONAL EXPENSES	13,33,934.20
BANK CHARGES	430.20
Food Expenses	25,169.00
Printing & Stationeries	869.00
Recharge	3,906.00
Refund to Students	15,000.00
Repair &Maintenance	22,000.00
Salary	12,66,460.00
Travelling Expenses	100.00
TOTAL EXPENSES	62,26,965.80
Less: Expenditure Paid in Previous year	27,067.00
Closing Balance of Creditor (Revenue)	1,80,021.00
Total	60,19,877.80

KCS ASSOCIATES
10-C, T.B. Road,
Mahaboopalayam,
MADURAI-10
CHARTERED ACCOUNTANTS

Hostel Sundry Creditor List

A Abdul Rahim (chicken)		52,500.00
Abdul Haleem (Milk)		46,000.00
Mubark		13,470.00
Rabeek Raja (Vegitables)		68,051.00
Total		**1,80,021.00**

College Sundry Creditors (Capital)

Alagappa Pipe Traders		1,21,299.00
De Starwin Contracting & Trading		57,300.00
Heartisans Associates		9,78,191.00
K Murugapandi		15,340.00
Sri Alagupandian Papers Cups		70,873.00
Thottumkal Trading Company		5,73,930.00
VV Enterprise		1,07,377.00
Total		**19,24,310.00**

College Sundry Creditors (Revenue)

Environment SC Research		1,20,000.00
K Murugapandi		9,503.00
Nivia Tech		87,084.00
Total		**2,16,587.00**

Hostel Advance To Supplier

Jacob John		3,270.00
Total		**3,270.00**

College Advance To Supplier

Baskaran		1,215.00
C Ananth		5,000.00
Krish Musicals		2,50,000.00
Paulraj Exam Fees & Guide		1,00,000.00
V Thirupathi (Contractor)		15,000.00
Total		**3,71,215.00**

KCS ASSOCIATES * CHARTERED ACCOUNTANTS * 10-C, T.B. Road, Mahaboopalayam, MADURAI-10

Mary Matha College of Arts & Science

Nallakarupanpatty, Periyakulam

Schedule -6 (Depreciation)

S.No	Name of Asset	O.B	Additions (more than 180days)	Additions (less than 180 days)	Deletions	Total	Dep. Rate	Dep (more than 180days)	Dep (less than 180 days)	Total Dep	C.B.
1	Borewell	6,69,878.15				6,69,878.15	5%	33,493.91	-	33,493.91	6,36,384.24
2	Buliding	6,79,34,348.30				6,79,34,348.30	15%	1,01,90,152.25	-	1,01,90,152.25	5,77,44,196.06
3	Building(Under Construction)	3,36,54,701.26	1,01,83,247.94			4,38,37,949.20	15%		-	-	4,38,37,949.20
4	Building (Road Work)	2,86,981.25				2,86,981.25	15%	43,047.19	-	43,047.19	2,43,934.06
5	CCTV camera	6,09,784.40	29,198.00			6,38,982.40	15%	95,847.36	-	95,847.36	5,43,135.04
6	Computers	12,13,627.96	3,99,485.01			16,13,112.97	40%	6,45,245.19	-	6,45,245.19	9,67,867.78
7	Electrical Tools	15,63,021.65	4,35,582.00			19,98,603.65	10%	1,99,860.37	-	1,99,860.37	17,98,743.29
8	Electrical Equipments	18,86,652.03	4,729.00			18,91,381.03	15%	2,83,707.15	-	2,83,707.15	16,07,673.88
9	Farm shed	1,47,149.05				1,47,149.05	15%	22,072.36	-	22,072.36	1,25,076.69
10	Furniture & Fittings	20,32,597.13	26,78,756.00			47,11,353.13	30%	14,13,405.94	-	14,13,405.94	32,97,947.19
11	Hostel Equipments	2,02,303.34				2,02,303.34	20%	40,460.67	-	40,460.67	1,61,842.67
12	Lab Renovation	5,71,234.12				5,71,234.12	40%	2,28,493.65	-	2,28,493.65	3,42,740.47
13	Library Tools	6,36,191.71	91,875.00			7,28,066.71	30%	2,18,420.01	-	2,18,420.01	5,09,646.70
14	Mobile Phone	5,298.64				5,298.64	40%	2,119.46	-	2,119.46	3,179.18
15	Musical Instruments	3,42,305.52				3,42,305.52	15%	51,345.83	-	51,345.83	2,90,959.69
16	Sports Goods	98,245.58	61,294.00			1,59,539.58	15%	23,930.94	-	23,930.94	1,35,608.64
17	Vehicle	5,00,302.20				5,00,302.20	15%	75,045.33	-	75,045.33	4,25,256.87
18	Bus	36,53,201.48				36,53,201.48	15%	5,47,980.22	-	5,47,980.22	31,05,221.26
19	BUS TN60AK2296	29,41,142.80				29,41,142.80	15%	4,41,171.42	-	4,41,171.42	24,99,971.38
20	EECO TN60AK1238	5,03,770.35				5,03,770.35	15%	75,565.55	-	75,565.55	4,28,204.80
21	GYM Equipments	1,89,285.65				1,89,285.65	15%	28,392.85	-	28,392.85	1,60,892.80
22	LAB Equipments	9,61,374.96				9,61,374.96	15%	1,44,206.24	-	1,44,206.24	8,17,168.72
23	Library Books	17,000.00	3,15,516.00			3,32,516.00	15%	49,877.40	-	49,877.40	2,82,638.60
24	Library Renovation	25,19,978.84	19,73,250.00			44,93,228.84	15%	6,73,984.33	-	6,73,984.33	38,19,244.51
25	Lift	11,40,041.25	9,60,000.00			21,00,041.25	15%	3,15,006.19	-	3,15,006.19	17,85,035.06
26	Mike for Auditorium	19,184.50				19,184.50	15%	2,877.68	-	2,877.68	16,306.83
27	Projector	55,377.50	1,89,038.00			2,44,415.50	15%	36,662.33	-	36,662.33	2,07,753.18
28	Land Maintaance	17,72,520.00				17,72,520.00	-	-	-	-	17,72,520.00
29	Land	1,90,79,736.00				1,90,79,736.00		-	-	-	1,90,79,736.00
30	Solar panel	7,43,489.02	8,22,500.00			15,65,989.02	15%	2,34,898.35	-	2,34,898.35	13,31,090.67
31	30 KLD MBBR System		6,24,540.00			6,24,540.00	40%	2,49,816.00	-	2,49,816.00	3,74,724.00
32	Building St Joseph Block		89,29,462.24			89,29,462.24	15%	13,39,419.34	-	13,39,419.34	75,90,042.90
33	Building St Marys Block		36,82,176.39			36,82,176.39	15%	5,52,326.46	-	5,52,326.46	31,29,849.93
34	BUS TN74AU8430/8479		60,87,640.00			60,87,640.00	15%	9,13,146.00	-	9,13,146.00	51,74,494.00
35	Fire Extinguisher		2,65,690.00			2,65,690.00	15%	39,853.50	-	39,853.50	2,25,836.50
36	Generator		7,28,000.00			7,28,000.00	15%	1,09,200.00	-	1,09,200.00	6,18,800.00
37	Incinerators		1,14,460.00			1,14,460.00	15%	17,169.00	-	17,169.00	97,291.00
38	Lighting protection system		42,427.00			42,427.00	15%	6,364.05	-	6,364.05	36,062.95
39	Plumbing Tools		5,14,584.00			5,14,584.00	15%	77,187.60	-	77,187.60	4,37,396.40
40	Plywood		1,38,910.00			1,38,910.00	15%	20,836.50	-	20,836.50	1,18,073.50
41	Renovation Work IQAC		4,15,400.00			4,15,400.00	15%	62,310.00	-	62,310.00	3,53,090.00
42	RO Plant		1,54,167.00			1,54,167.00	15%	23,125.05	-	23,125.05	1,31,041.95
43	Sound System		4,25,200.00			4,25,200.00	40%	1,70,080.00	-	1,70,080.00	2,55,120.00
44	UPS		6,34,640.00			6,34,640.00	15%	95,196.00	-	95,196.00	5,39,444.00
	Total	**14,59,50,724.64**	**4,09,01,767.58**			**18,68,52,492.22**		**1,97,93,299.63**		**1,97,93,299.63**	**16,70,59,193**

ASSOCIATES
Road.
MADURAI-16
CHARTERED ACCOUNTANTS

MARY MATHA HOSTEL 2022-2023

Schedule -10 (Depreciation)

S.No	Name of Asset	O.B	Additions (more than 180days)	Additions (less than 180 days)	Deletions	Total	Dep. Rate	Dep (more than 180days)	Dep (less than 180 days)	Total Dep	C.B.
1	Equipments	1,94,021.52	29,284.00			2,23,305.52	30%	66,991.66	-	66,991.66	1,56,313.86
2	Borewell	35,134.16				35,134.16	10%	3,513.42	-	3,513.42	31,620.74
3	Furniture and fittings	90,794.92	61,360.00			1,52,154.92	40%	60,861.97	-	60,861.97	91,292.95
4	Mobile Phone	38,150.69	369.00			38,519.69	5%	1,925.98	-	1,925.98	36,593.71
5	Vehicle	46,875.12				46,875.12	15%	7,031.27	-	7,031.27	39,843.85
6	CCTV Camera		28,150.00			28,150.00	15%	4,222.50	-	4,222.50	23,927.50
Total		**4,04,976.41**	**1,19,163.00**			**5,24,139.41**		**1,44,546.79**	**-**	**1,44,546.79**	**3,79,592.62**

KCS ASSOCIATES * CHARTERED ACCOUNTANTS * 10-C, T.B. Road, Mahaboopalayam, MADURAI-10

S.No	Particulars	Loan sanction Date	Opening Balance	Addition	Principal	Interest	Total	Closing Balance
1	Federal Bank (0132)	11-12-2019	22,98,149.48		10,21,399.56	1,63,567.00	11,84,966.56	12,76,749.92
2	Federal Bank (0165)	20-06-2020	19,39,362.00		15,15,483.00	1,16,769.00	16,32,252.00	4,23,879.00
3	Federal Bank (0215)	26-10-2023		1,79,79,000.00	2,52,691.17	7,63,566.00	5,10,874.83	1,82,31,691.17
4	Federal Bank (0039)	12-09-2018	12,21,445.97		12,21,445.97	55,059.00	12,76,504.97	-
5	Kodak (4549)	04-07-2019	2,48,880.31		1,40,008.33	52,723.67	1,92,732.00	1,08,871.98
6	Kodak (4553)	29-06-2019	6,61,021.09		3,71,889.43	1,39,814.57	5,11,704.00	2,89,131.66
7	Cholamandalam (8988)	25-05-2023		15,00,000.00	3,81,375.36	1,22,023.00	5,03,398.36	11,18,624.64
8	Cholamandalam (8053)	08-06-2023		17,31,974.00	3,93,983.00	1,28,656.00	5,22,639.00	13,37,991.00
9	Cholamandalam (8989)	25-05-2023		13,00,000.00	3,30,954.47	1,05,720.00	4,36,674.47	9,69,045.53
10	Cholamandalam (0612)	04-08-2022	4,21,416.00		1,65,463.00	44,309.00	2,09,772.00	2,55,953.00
11	Cholamandalam (8052)	08-06-2023		17,31,974.00	3,93,983.00	1,28,656.00	5,22,639.00	13,37,991.00
12	Cholamandalam (9134)	31-07-2022	23,93,426.00		10,03,840.46	1,84,292.00	11,88,132.46	13,89,585.54
Total			**91,83,700.85**	**2,42,42,948.00**	**71,92,516.75**	**20,05,155.24**	**86,92,289.65**	**2,67,39,514.44**

