

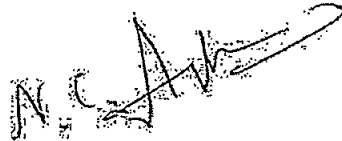
2020
2021

A.C.S. ENGINEERING COLLEGE

Statement of Affairs for the year ended 31st March 2021

Sources of Funds:	Sch.No.	
Trust Fund	1	(4,32,85,233.87)
TOTAL		(4,32,85,233.87)
Application Of Funds:		
Fixed Assets(Net)	2	7,84,73,843.42
Investments:		
Current Assets Loans & Advances		
Cash On Hand		4,768.00
Bank Balances		93,02,869.32
Receivables - Fees		6,06,06,618.00
Loans & Advances	3	80,24,999.00
		(A) 7,79,39,254.32
Less: Current Liabilities	4	(B) 19,96,98,331.61
		Net Current Assets(A-B) (12,17,59,077.29)
TOTAL		(4,32,85,233.87)




N.C. ANANTHAKUMAR, M.Com., F.C.A.,
CHARTERED ACCOUNTANT
 No. 10, Trustparkam South
 Raja Annamalai, Chennai - 600 028.

A.C'S ENGINEERING COLLEGE
Income & Expenditure Account for the year ended 31st March 2021

Income Side:

Students Fees	5	15,11,76,801.73
Other Income	6	5,77,305.00

(C)

15,17,54,106.73

Expenditure Side:

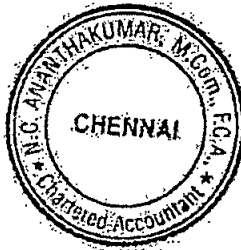
Employees Cost	7	5,21,46,481.00
Administrative & Others	8	5,61,26,706.99
Depreciation		1,04,74,427.00

(D)

11,87,47,614.99

Excess of Income Over Expenditure (C-D)

3,30,06,491.74



N.C. Ananthakumar
N.C. ANANTHAKUMAR, M.C.M., F.C.A.,
CHARTERED ACCOUNTANT
 No. 10, Trustpakkam South,
 Raja Annamalaiapuram, Chennai-600 028.

A.C.S. ENGINEERING COLLEGE

Schedule No: 1: Trust Fund:

Opening Balance	(7,62,91,725.61)
Add: Excess of Expenditure Over Income	3,30,06,491.74
	<u>(4,32,85,233.87)</u>

Schedule No: 3: Loans & Advances:

Other Advances	80,24,999.00
	<u>80,24,999.00</u>

Schedule No: 4: Current Liabilities:

Liability for Expenses	50,62,487.00
Liability for Capital Expenditure	(17,64,625.94)
Liability for Others	87,93,429.63
Intra Units Net Credit	18,74,51,491.92
T.D.S Payable	1,55,549.00
	<u>19,96,98,331.61</u>

Schedule No: 5: Students' Fees:

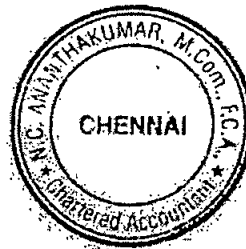
Tuition Fees	9,52,30,154.00
Bus & Transport Collection	3,97,500.00
Hostel Fees/Mess Collections	1,23,01,600.00
Appli/Clinical/Repeaters/Internet/Lab/Books/Uniform/Others	4,32,47,547.73
	<u>15,11,76,801.73</u>

Schedule No: 6: Other Income:

Interest Receipts-Banks	5,77,305.00
	<u>5,77,305.00</u>

Schedule No: 7: Employees Cost:

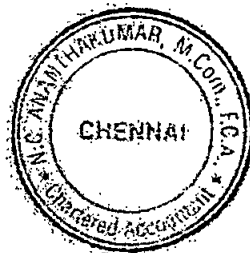
Salary and Wages	5,21,46,481.00
	<u>5,21,46,481.00</u>



A C S ENGINEERING COLLEGE

Schedule No:8:Administrative & Other Cost:

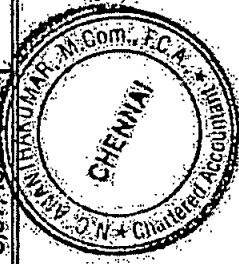
Advertisement	33,83,822.00
Annual & Sports Day, Camp Expenses	9,75,956.00
Bank /Gtee. Comm./Charges	27,30,120.00
Books Subscription & Periodicals	33,711.00
Consultancy/Professional Charges	37,53,734.00
Electricity Charges	60,90,438.00
Lab Expenses/Consumables/Research	3,86,419.00
Contribution to Provident Fund	18,84,807.00
Contribution to ESI	3,13,852.00
Examination Expenses	14,12,668.50
Functions, Celebrations & Free Medical Camp	2,10,833.00
Inspection Expenses	11,800.00
Insurance	4,27,139.00
Mess & Catering Expenses	8,90,436.00
Meeting, Seminar, Expenses & Conference Exp	14,85,261.00
Office Expenses	98,217.00
Postage & Courier Expenses	56,723.00
Printing & Stationary	11,72,355.00
Rates & Taxes	28,20,327.00
Repairs & Maintenance - Building	17,88,587.00
Repairs & Maintenance - Electricals & Equip	19,48,609.00
Repairs & Maintenance - Vehicle	85,93,980.00
Staff/Student Welfare Expenses	4,58,247.00
Telephone & Communication Expenses	8,48,730.00
Travelling & Conveyance	9,25,434.00
Interest Payments Term Loan & OD	1,04,36,275.49
University/DCl/MCI/Affiliation Payments	25,000.00
Remuneration	12,00,000.00
Loading, Unloading & Transportation	29,560.00
Scholarship	48,000.00
LIC Group Gratuity	16,85,666.00



A. C. S. ENGINEERING COLLEGE

Schedule No. 2: FIXED ASSETS

DESCRIPTION	1.4.2020	ADDITIONS	TRF/ADJ	TOTAL	Dep. %	DER.	31.03.2021
Land							
Air conditioner	3,61,163.64			3,61,163.64	15.00	54,175.00	3,06,988.64
Building	3,76,51,856.54			3,76,51,856.54	10.00	37,65,186.00	3,38,86,670.54
Building Work in Progress	59,90,702.00			59,90,702.00			59,90,702.00
Computer Equipments	8,97,394.81			8,97,394.81	40.00	3,58,958.00	5,38,436.81
Electrical & Electronic Equipments	1,11,29,077.36	20,23,563.00		1,31,52,640.36	15.00	19,72,896.00	1,11,79,744.36
Furniture & Fittings	96,27,689.65	2,38,549.00		98,66,238.65	10.00	9,86,624.00	88,79,614.65
Generator	9,32,693.79			9,32,693.79	15.00	1,39,904.00	7,92,789.79
Goodwill							
Hospital Equipment							
Kitchen Equipments	30,171.32			30,171.32	15.00	4,526.00	25,645.32
Lab & Medical Equipments	1,25,00,484.68			1,25,00,484.68	15.00	18,75,073.00	1,06,25,411.68
Library Books	52,57,331.92	2,46,392.00		55,03,723.92	15.00	8,25,559.00	46,78,164.92
Motor Vehicles	8,37,125.01			8,37,125.01	15.00	1,25,569.00	7,11,556.01
Office Equipments	4,44,391.34			4,44,391.34	15.00	66,659.00	3,77,732.34
Software	5,39,362.42	1,90,020.00		7,29,382.42	40.00	2,91,753.00	4,37,629.42
Sports Equipment							
Telephone	50,301.94			50,301.94	15.00	7,545.00	42,756.94
TOTAL	8,62,49,746.42	26,98,524.00		8,89,48,270.42		1,04,74,427.00	7,84,73,843.42



2021
2022

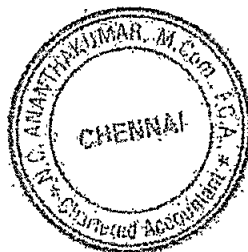
A.C.S ENGINEERING COLLEGE

Statement of Affairs for the year ended 31st March 2022.

Sources of Funds:	Sch.No.		
Trust Fund	1		(2,66,14,094.92)
			(2,66,14,094.92)
Application Of Funds:			
Fixed Assets(Net)	2		7,20,74,384.42
Investments			
Current Assets Loans & Advances			
Cash On Hand			4,768.00
Bank Balances			2,79,33,299.03
Receivables - Fees			7,07,03,047.00
Loans & Advances	3		81,91,976.00
	(A)		10,68,33,089.03
Less: Current Liabilities (B)	4		20,55,21,568.37
		Net Current Assets(A-B)	(9,86,88,479.34)
			(2,66,14,094.92)

For Moogambigal Charitable & Educational Trust

S. Lakshmi
Managing Trustee / Trustee

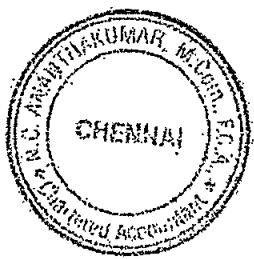


N.C. Ananthakumar
N.C. ANANTHAKUMAR, M.Com., F.C.A.,
CHARTERED ACCOUNTANT
No. 10, Trustpakkam South,
Raja Annamalaiapuram, Chennai-600 028.

A.C S'ENGINEERING COLLEGE.			
Income & Expenditure Account for the year ended 31st March 2022			
Income Side:			
Students Fees	5		14,87,10,075.30
Other Income	6		8,17,720.00
		(C)	14,95,27,795.30
Expenditure Side:			
Employees Cost	7		5,85,74,431.00
Administrative & Others	8		6,47,80,949.35
Depreciation			95,01,276.00
		(D)	13,28,56,656.35
Excess of Income Over Expenditure (C-D)			1,66,71,138.95

For Moogambigai Charitable & Educational Trust

P. Lalitha Subramani
Managing Trustee / Trustee



N.C. Ananthakumar
N.C. ANANTHAKUMAR, M.Com., F.C.A.,
CHARTERED ACCOUNTANT
No. 10, Trustpakaram South,
Raja Annamalaiapuram, Chennai-600 028.

(51)

A C S ENGINEERING COLLEGE

Schedule No: 1: Trust Fund:

Opening Balance	(4,32,85,233.87)
Add: Excess of Expenditure Over Income	1,66,71,138.95
	(2,66,14,094.92)

Schedule No: 3: Loans & Advances:

Other Advances	81,91,975.00
	81,91,975.00

Schedule No: 4: Current Liabilities:

Liability for Expenses	51,13,883.00
Liability for Capital Expenditure	26,32,866.06
Liability for Others	1,08,54,279.63
Intra Units Net Credit:	18,68,39,635.68
T D S Payable	80,904.00
	20,55,21,568.37

Schedule No: 5: Students' Fees:

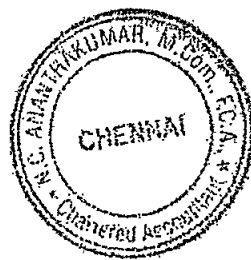
Tuition Fees	9,60,17,286.30
Bus & Transport Collection	5,49,000.00
Hostel Fees/Mess Collections	1,36,06,460.00
Appl/Clinical/Repeaters/Internet/Lab/Books/Uniform/Others	3,85,37,329.00
	14,87,10,075.30

Schedule No: 6: Other Income:

Interest Receipts: Banks	5,24,315.00
Rent Receipts	16,300.00
Research Grants	2,77,105.00
	8,17,720.00

Schedule No: 7: Employees Cost

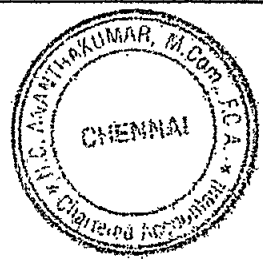
Salary and Wages	5,85,74,431.00
	5,85,74,431.00





A C S ENGINEERING COLLEGE

Schedule No:8:Administrative & Other Cost:	
Advertisement	32,20,042.00
Annual & Sports Day, Camp Expenses	1,00,333.00
Bank /Gtee,Comm./Charges	24,887.59
Books Subscription & Periodicals	42,256.00
Consultancy/Professional Charges	33,49,902.00
Electricity Charges	67,17,096.00
Lab Expenses/Consumables/Research /Workshop	1,93,175.00
Contribution to Provident Fund /	19,08,823.00
Contribution to ESI	3,56,828.00
Examination Expenses	52,629.00
Functions, Celebrations & Free Medical Camp	3,49,544.00
House Keeping Expenses	8,15,896.00
Insurance	59,211.00
Mess & Catering Expenses	86,56,469.00
Meeting, Seminar Expenses & Conference Exp	4,21,020.00
Office Expenses	63,832.00
Postage & Courier Expenses	9,237.00
Printing & Stationary	5,62,149.00
Rates & Taxes	4,84,307.00
Repairs & Maintenance - Building	21,51,071.00
Repairs & Maintenance - Electricals & Equip	30,98,647.00
Repairs & Maintenance - Vehicle	1,55,95,115.00
Staff/Student Welfare Expenses	5,40,736.00
Telephone & Communication Expenses	9,26,565.25
Travelling & Conveyance	2,66,873.00
Interest Payments-Term Loan & OD	1,05,42,405.51
University/DCI/MCI/Affiliation Payments	27,67,900.00
Remuneration	12,00,000.00
Scholarship	1,04,000.00
LIC Group Gratuity	2,00,000.00
	6,47,80,949.35



A C'S ENGINEERING COLLEGE

Schedule No: 3 : FIXED ASSETS:

DESCRIPTION	1.4.2021	ADDITIONS	TRF/ADU	TOTAL	Dep %	DEP.	31.03.2022
Land							
Air conditioner	3,06,988.64			3,06,988.64	15.00	46,048.00	2,60,940.64
Building	3,38,86,670.54			3,38,86,670.54	10.00	33,88,667.00	3,04,98,003.54
Building Work In Progress	59,90,702.00			59,90,702.00			59,90,702.00
Computer Equipments	5,38,436.81			5,38,436.81	40.00	2,16,375.00	3,23,061.81
Electrical & Electronic Equipments	1,11,79,744.36	13,18,771.00		1,24,98,515.36	15.00	18,74,777.00	1,06,23,738.36
Furniture & Fixings	88,79,614.65			88,79,614.65	10.00	8,87,961.00	79,91,653.65
Generator	7,92,789.79			7,92,789.79	15.00	1,18,918.00	6,73,871.79
Kitchen Equipments	25,645.32			25,645.32	15.00	3,847.00	21,798.32
Lab & Medical Equipments	1,06,25,411.68			1,06,25,411.68	15.00	17,11,983.00	97,01,238.68
Library Books	46,78,164.92			46,78,164.92	15.00	8,11,811.00	46,00,263.92
Motor Vehicles	7,11,556.01			7,11,556.01	15.00	1,06,733.00	5,04,823.01
Office Equipments	3,77,752.34	30,000.00		4,07,752.34	15.00	61,160.00	3,46,592.34
Software	4,37,629.42	2,31,326.00		6,68,955.42	40.00	2,67,582.00	4,01,373.42
Telephone	42,756.94			42,756.94	15.00	6,414.00	36,342.94
TOTAL	7,84,73,843.42	31,01,817.00		8,15,75,660.42		95,01,276.00	7,20,74,384.42



2022-2023

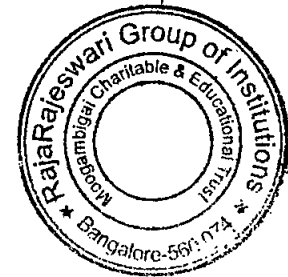
A C S ENGINEERING COLLEGE
Provisional Statement of Affairs for the year ended 31st March 2023

31.03.2023
Rs.

<u>Sources of Funds:</u>	Sch.No	Rs.
Trust Fund	1	11,960,427
Secured Loans		-
		11,960,427
 <u>Application Of Funds:</u>		
Fixed Assets(Net)	2	95,909,469
Investments - Deposit with BESCO & Fixed Deposit	3	-
Current Assets, Loans & Advances		
Cash In Hand		4,768
Bank Balances		8,789,853
Tuition Fees Receivable		64,633,504
Deferred Revenue Exps		1,989,382
Loans & Advances	4	8,697,901
(A)		84,115,408
Less:Current Liabilities (B)	5	168,064,450
		Net Current Assets(A-B)
		(83,949,042)
		11,960,427

Internal Auditor
RRGI

[Signature]
27/9/23



PROVISIONAL INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Income :

Students' Fees 6
Other Income 7

Rs.
31.03.2023
188,082,207
6,122,359

(C)

194,204,566

Expenditure :

Employees' Cost 8
Administrative & Other exp 9
Depreciation 3


Rs.
65,015,410
72,657,114
17,957,520

(D)

155,630,044

Excess of Income Over Expenditure (C-D)

Rs.
38,574,522


Internal Auditor 27/3/23

RRGI



31.03.2023

Rs.

(26,614,095)

Sources of Funds
Schedule 1 : Trust Fund
Opening Balance

Add : Excess of Income Over Expenditure

38,574,522

11,960,427

Investments no. 3

Rs.

Fixed Deposit

-

-

Schedule 4: Loans & Advances

Rs.

Staff Advances

5,000

Other Advance

8,692,901

8,697,901

Schedule No: 5:Current Liabilities:

Rs.

Salary Payable

5,513,085

Liability for Expenses

2,084,730

Liability for others

3,810,909

Sundry Creditors (Liability for Capital Expenditure)

9,611,469

Intra Units

138,502,005

T D S Payable

1,003,373

PF payable

331,981

Fees Received in Advance

6,513,202

Scholarship Interest Payable A/c

693,696

Liability for Capital Expenditure

168,064,450

Schedule 6: Students' Fees

Rs.

Tuition Fees

123,029,416

College & University Fees

42,663,400

Hostel Fees

21,171,500

Transport Fees

829,200

Applica\Clinical\Exam\Internet\Lab\Book\Uni\Others

388,691

188,082,207

Schedule No:7 Other Income

Rs.

Interest on Savings Bank

769,037

Rent received

126,900

Miscellaneous Income

5,226,422

Reseach Grants

6,122,359

Rs.

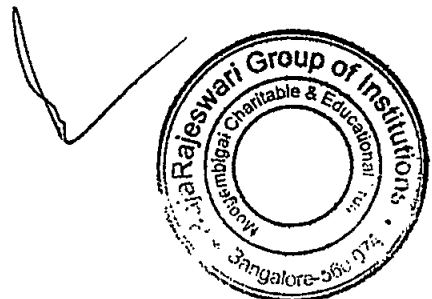
31.03.2023

Schedule No: 8:Employees' Cost

Salary and Wages

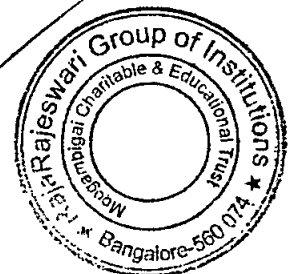
65,015,410

65,015,410



Schedule No:9:Administrative & Other Exp:

	Rs.
	31.03.2023
Advertisement	2,699,002
Annual Maintenance	347,941
Annual & Sports Day Expenses	1,061,738
Bank charges/Guarantee Comm	18,250
Books Subscription & Periodicals	26,269
Consultancy/Professional Charges	246,050
Electricity Charges	8,832,507
Examination Expenses	102,644
Lab Expenses	13,271
Contribution to Provident Fund	1,928,864
Contribution to ESI	360,335
Functions, Celebrations & Free Medical Camp	1,017,294
Inspection Expenses	90,830
House Keeping Expenses	1,399,248
Office Expenses	340,659
Mess & Catering Expenses	10,585,321
Meetings, Seminar & Conference Exp	1,122,659
Postage & Courier Expenses	23,457
Printing & Stationary	2,422,681
Pooja Expenses	159,553
Repairs & Maintenance - Building	271,221
Repairs & Maintenance - Electricals & Equip	2,299,549
Repairs & Maintenance - Vehicles	22,836,815
Repairs & Maintenance - Others	82,439
Research and development expenses	146,825
Remuneration	5,378,247
Staff/Student Welfare Expenses	808,783
Telephone & Communication Expenses	374,875
Travelling & Conveyance	234,141
Registration & Renewal Fees	158,895
Scholarship	40,000
University/DCI/MCI/Affiliation Payments / AICTE / Accreditation	2,768,550
KEA	14,000
Vehicle Insurance	169,784
Gratuity expenses paid account	91,378
Membership & Subscription	120,649
Interest on Term Loan / OD / TDS / GST	4,046,782
Labour Welfare Employer Share	6,720
Vehicle Tax	8,888

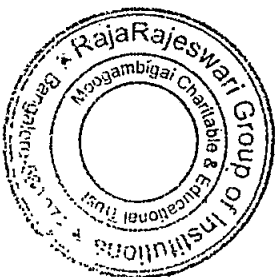
TOTAL**72,657,114**

A.C.S ENGINEERING COLLEGE
SCHEDULE NO : 2 : PROVISIONAL FIXED ASSETS

DESCRIPTION	1.4.2022	ADDITIONS	DELETIONS	DEDUCTIONS	TOTAL	Dep %	DEP.	31.03.2023
Air conditioner	2,60,940.64				2,60,940.64	15	39,141.00	2,21,799.64
Building	3,04,98,003.54	58,06,381			3,63,04,384.54	10	36,30,438.00	3,26,73,946.54
Building Work In Progress	59,90,702.00	56,34,162			1,16,24,864.00		-	1,16,24,864.00
Computers & Accessories	3,23,061.81	1,79,65,000			1,82,88,061.81	40	73,15,225.00	1,09,72,836.81
Electrical & Electronic Equipments	1,06,23,738.36	67,12,695			1,72,92,129.36	15	25,93,819.00	1,46,98,310.36
Furniture & Fixings	79,91,653.65	8,52,099	44,304		88,43,752.65	10	8,84,375.00	79,59,377.65
Generator	6,73,871.79				6,73,871.79	15	1,01,081.00	5,72,790.79
Kitchen Equipments	21,798.32				21,798.32	15	3,270.00	18,528.32
Lab & Medical Equipments	97,01,238.68				97,01,238.68	15	14,55,186.00	82,46,052.68
Library Books	46,00,263.92	2,19,416	22,491		47,97,188.92	15	7,19,578.00	40,77,610.92
Motor Vehicles	6,04,823.01	33,34,174			39,38,997.01	15	5,90,850.00	33,48,147.01
Office Equipments	3,46,572.34	3,76,408			7,22,980.34	15	1,08,447.00	6,14,533.34
Software	4,01,373.42	8,25,000			12,26,373.42	40	4,90,549.00	7,35,824.42
Sports Equipment		74,316			74,316.00	15	11,147.00	63,169.00
Telephone	36,342.94	59,749			96,091.94	15	14,414.00	81,677.94
TOTAL	7,20,74,384.42	4,18,59,400	66,795		11,38,66,989.42		1,79,57,520.00	9,59,09,469.42

Internal Auditor

RRGI



27/9/23