

A C S COLLEGE OF ENGINEERING			
Provisional Statement of Affairs for the year ended 31st March 2025			
			31.03.2025
			Rs.
Sources of Funds:	Sch.No		
Trust Fund	1		19,36,82,223
			19,36,82,223
Application Of Funds:			
Fixed Assets(Net)	2		14,95,68,293
Current Assets, Loans & Advances			
Cash In Hand		4,768	
Bank Balances		1,92,24,372	
Receivables - Fees		6,20,67,518	
Other Receivables		14,50,392	
Loans & Advances	4	83,50,715	
(A)		9,10,97,765	
Less:Current Liabilities (B)	5	4,69,83,835	
			4,41,13,930
			19,36,82,223
		Diff	-



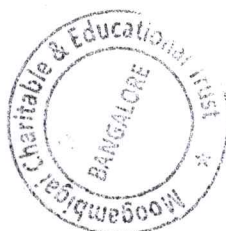
Leena
 CA. Leena Kumari
 M No. 230637

A C S COLLEGE OF ENGINEERING			
Provisional Income & Expenditure Account For The Year Ended 31st March 2025			
Income :			Rs.
			31.03.2025
Students' Fees	6		29,96,81,723
Other Income	7		16,67,263
		(C)	30,13,48,986
Expenditure :			Rs.
Employees' Cost	8		7,93,44,053
Administrative & Other exp	9		8,53,83,143
Depreciation	3		2,28,06,660
		(D)	18,75,33,856
			Rs.
Excess of Income Over Expenditure (C-D)			11,38,15,130



Leena
CA Leena Kumari
M No. 230637

A C S COLLEGE OF ENGINEERING			
Schedules			31.03.2025
Schedule 1 : Trust Fund			Rs.
Opening Balance			7,98,67,093
Add : Excess of Income Over Expenditure			11,38,15,130
			19,36,82,223
Investments no. 3			Rs.
Deposit for Gas			-
			-
Schedule 4: Loans & Advances			Rs.
Staff Advances			46,000
Other Advance			83,04,715
Adv paid to Supplier			-
Sri Ranga Educational Trust			-
			83,50,715
Schedule No: 5:Current Liabilities:			Rs.
Salary Payable			2,50,597
Liability for Expenses			53,91,317
Liability for Others			71,99,535
Sundry Creditors (Liability for Capital Expenditure)			59,71,431
Intra Units			2,00,09,330
T D S Payable - Others			1,05,886
T D S Payable - Salary			1,83,000
PF payable			3,79,460
Fees Received in Advance			67,36,706
Scholarship Interest Payable A/c			7,52,174
Sri Ranga Educational Trust			4,400
			4,69,83,835
Schedule 6: Students' Fees			Rs.
Tuition Fees			21,80,09,227
College & University Fees			5,20,38,358
Hostel Fees			2,82,37,000
Transport Fees			10,80,000
Application\Clinical\Exam\Internet\Lab\Book\Uni\Others			3,17,138
			29,96,81,723
			Rs.
Schedule No:7 Other Income			
Interest on Savings Bank			9,67,722
Rent received			50,653
Miscellaneous Income			6,48,887
			16,67,263
			Rs.
			31.03.2025
Schedule No: 8:Employees' Cost			
Salary and Wages			7,93,44,053
			7,93,44,053



CA Leena Kumari
M No. 230637

A C S COLLEGE OF ENGINEERING			
Schedule No:9:Administrative & Other Exp:		Rs.	
		31.03.2025	
Advertisement			50,16,677
Annual Maintenance			8,09,619
Annual & Sports Day Expenses			14,56,975
Bank charges/Guarantee Comm			7,049
Books Subscription & Periodicals			25,984
Consultancy/Professional Charges			5,26,366
Consumables			3,63,677
Electricity Charges			1,33,55,500
Examination Expenses			43,290
Lab Expenses			60,174
Contribution to Provident Fund			21,46,817
Contribution to ESI			4,45,568
Functions, Celebrations & Free Medical Camp			8,99,666
Inspection Expenses			38,494
House Keeping Expenses			22,83,304
Office Expenses			7,59,121
Mess & Catering Expenses			1,38,29,562
Meetings, Seminar & Conference Exp			38,601
Postage & Courier Expenses			7,950
Printing & Stationary			34,43,101
Rates & Taxes			4,56,061
Pooja Expenses			1,28,756
Repairs & Maintenance - Building			23,08,282
Repairs & Maintenance - Electricals & Equip			72,83,650
Repairs & Maintenance - Vehicles			1,40,50,420
Repairs & Maintenance - Others			54,960
Research and development expenses			19,13,490
Remuneration			31,30,693
Staff/Student Welfare Expenses			10,12,595
Telephone & Communication Expenses			2,23,689
Travelling & Conveyance			1,42,881
Registration & Renewal Fees			2,53,640
Scholarship			30,000
University/DCI/MCI/Affiliation Payments / AICTE / Accreditation			30,50,385
KEA			27,43,360
Vehicle Insurance			3,36,305
Gratuity expenses paid account			23,02,161
Membership & Subscription			1,63,000
Workshop and Project expenses			2,12,649
Interest on Term Loan / OD / TDS / GST			16,994
		TOTAL	8,53,83,143



CR Leena Kumar
M No. 230637

A.C.S COLLEGE OF ENGINEERING

Schedule No. 2 : FIXED ASSETS

DESCRIPTION	1.4.2024	ADDITIONS	DELETIONS	DUCTIONS	TOTAL	Dep %	DEP.	31.03.2025
Air conditioner	1,88,529.64				1,88,529.64	15	28,279.00	1,60,250.64
Building	4,74,76,877.54	1,15,18,960			5,89,95,837.54	10	58,99,584.00	5,30,96,253.54
Building Work In Progress	1,16,72,896.00	1,86,210			1,18,59,106.00			1,18,59,106.00
Computers & Accessories	71,39,906.81				71,39,906.81	40	28,55,963.00	42,83,943.81
Electrical & Electronic Equipments	3,00,79,112.36	1,77,95,740			4,78,74,852.36	15	71,81,228.00	4,06,93,624.36
Furniture & Fittings	1,36,91,024.65	37,70,577			1,74,61,601.65	10	17,46,160.00	1,57,15,441.65
Generator	4,86,871.79				4,86,871.79	15	73,031.00	4,13,840.79
Kitchen Equipments	15,749.32				15,749.32	15	2,362.00	13,387.32
Lab & Medical Equipments	79,24,620.68	3,66,496			82,91,116.68	15	12,43,668.00	70,47,448.68
Library Books	49,94,082.92	12,80,716			62,74,798.92	15	9,41,220.00	53,33,578.92
Motor Vehicles	82,68,150.01				82,68,150.01	15	12,40,223.00	70,27,927.01
Office Equipments	12,00,822.34	1,86,045			13,86,867.34	15	2,08,030.00	11,78,837.34
Software	14,14,286.42	16,54,424			30,68,710.42	40	12,27,484.00	18,41,226.42
Sports Equipment	2,05,148.00				2,05,148.00	15	1,49,014.00	8,44,415.00
Telephone	69,425.94	7,88,281			9,93,429.00	15	10,414.00	59,011.94
TOTAL	13,48,27,504.42	3,75,47,449			17,23,74,953.42		2,28,06,660.00	14,95,68,293.42



CA Leena Kurnani
M No. 230637

A C S ENGINEERING COLLEGE

Income & Expenditure Account for the year ended 31st March 2024

Income Side:

Students' Fees	5	24,76,82,168.71
Other Income	6	11,00,685.16
	(C)	24,87,82,853.87

Expenditure Side:

Employees Cost	7	7,09,04,886.00
Administrative & Others	8	8,76,18,870.08
Depreciation		2,19,28,498.00
	(D)	18,04,52,254.08

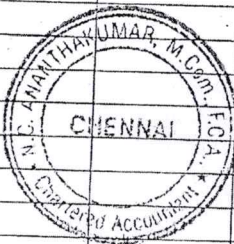
Excess of Income Over Expenditure (C-D)

6,83,30,599.79

For Moogambigai Charitable & Educational Trust

S. Subhadevi

Managing Trustee / Trustee



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

A C S ENGINEERING COLLEGE							
Schedule No: 2 : FIXED ASSETS							
DESCRIPTION	1.4.2023	ADDITIONS	TOTAL	Dep %	DEP.	31.03.2024	
Land							
Air conditioner	2,21,799.64		2,21,799.64	15.00	33,270.00	1,88,529.64	
Building	3,26,73,946.54	2,00,78,140.00	5,27,52,086.54	10.00	52,75,209.00	4,74,76,877.54	
Building Work In Progress	1,16,24,864.00	48,032.00	1,16,72,896.00			1,16,72,896.00	
Computer Equipments	1,09,72,836.81	9,27,008.00	1,18,99,844.81	40.00	47,59,938.00	71,39,906.81	
Electrical & Electronic Equipments	1,46,98,310.36	2,06,88,881.00	3,53,87,191.36	15.00	53,08,079.00	3,00,79,112.36	
Furniture & Fittings	79,59,377.65	72,52,872.00	1,52,12,249.65	10.00	15,21,225.00	1,36,91,024.65	
Generator	5,72,790.79		5,72,790.79	15.00	85,919.00	4,86,871.79	
Kitchen Equipments	18,528.32		18,528.32	15.00	2,779.00	15,749.32	
Lab & Medical Equipments	82,46,052.68	10,77,030.00	93,23,082.68	15.00	13,98,462.00	79,24,620.68	
Library Books	40,77,610.92	17,97,781.00	58,75,391.92	15.00	8,81,309.00	49,94,082.92	
Motor Vehicles	33,46,147.01	63,79,088.00	97,27,235.01	15.00	14,59,085.00	82,68,150.01	
Office Equipments	6,14,533.34	7,98,199.00	14,12,732.34	15.00	2,11,910.00	12,00,822.34	
Software	7,35,824.42	16,21,320.00	23,57,144.42	40.00	9,42,858.00	14,14,286.42	
Sports Equipment	63,169.00	1,78,182.00	2,41,351.00	15.00	36,203.00	2,05,148.00	
Telephone	81,677.94		81,677.94	15.00	12,252.00	69,425.94	
TOTAL	9,59,09,469.42	6,08,46,533.00	15,67,56,002.42		2,19,28,498.00	13,48,27,504.42	



A C S ENGINEERING COLLEGE

Statement of Affairs for the year ended 31st March 2023

Sources of Funds:	Sch.No.	
Trust Fund	1	1,15,36,493.20
		<u>1,15,36,493.20</u>
Application Of Funds:		
Fixed Assets(Net)	2	9,59,09,469.42
Investments		
Current Assets Loans & Advances		
Cash On Hand		4,768.00
Bank Balances		87,89,852.58
Receivables - Fees		6,46,33,504.04
Receivables - Others		-
Inventory Closing		-
Loans & Advances	3	1,01,47,507.00
(A)		<u>8,35,75,631.62</u>
Less: Current Liabilities (B)	4	<u>16,79,48,607.84</u>
Net Current Assets(A-B)		(8,43,72,976.22)
		<u>1,15,36,493.20</u>

For MOOGAMP'GAI CHARITABLE & EDUCATIONAL TRUST

S. G. S. S. S.

Managing Trustee/Trustee



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

A C S ENGINEERING COLLEGE
Income & Expenditure Account for the year ended 31st March 2023

Income Side:			
Students' Fees	5		19,30,69,352.55
Other Income	6		9,31,281.00
		(C)	<u>19,40,00,633.55</u>
Expenditure Side:			
Employees Cost	7		6,55,46,186.00
Administrative & Others	8		7,23,46,339.43
Depreciation			1,79,57,520.00
		(D)	<u>15,58,50,045.43</u>
Excess of Income Over Expenditure (C-D)			<u>3,81,50,588.12</u>

For MOOGAMBIGAI CHARITABLE &
EDUCATIONAL TRUST

S. Sathya Kumar

Managing Trustee/Trustee



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

A C S ENGINEERING COLLEGE

Schedule No: 1:Trust Fund:

Opening Balance	(2,66,14,094.92)
Add:Excess of Expenditure Over Income	3,81,50,588.12
	<u>1,15,36,493.20</u>

Schedule No: 3:Loans & Advances:

Other Advances	1,01,47,507.00
	<u>1,01,47,507.00</u>

Schedule No: 4:Current Liabilities:

Liability for Expenses	86,23,492.00
Liability for Capital Expenditure	94,92,827.06
Liability for Others	1,03,15,110.63
Intra Units Net Credit	13,85,13,805.15
T D S Payable	10,03,373.00
	<u>16,79,48,607.84</u>

Schedule No: 5:Students' Fees:

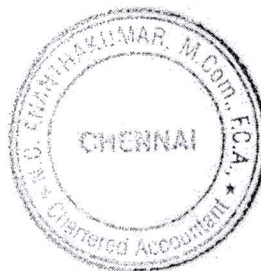
Tuition Fees	12,30,29,416.00
Bus & Transport Collection	8,29,200.00
Hostel Fees/Mess Collections	2,11,71,500.00
Appli/Clinical/Repeaters/Internet/Lab/Books/Uniform/Others	4,80,39,236.55
	<u>19,30,69,352.55</u>

Schedule No: 6:Other Income:

Interest Receipts-Banks	8,04,381.00
Rent Receipts	1,26,900.00
	<u>9,31,281.00</u>

Schedule No: 7:Employees Cost

Salary and Wages	6,55,46,186.00
	<u>6,55,46,186.00</u>



A C S ENGINEERING COLLEGE

Schedule No:8:Administrative & Other Cost:

Advertisement	26,99,002.00
Annual & Sports Day, Camp Expenses	9,19,453.00
Bank /Gtee.Comm./Charges	18,249.56
Books Subscription & Periodicals	1,46,918.00
Consultancy/Professional Charges	45,83,192.00
Electricity Charges	88,32,507.00
Lab Expenses/Consumables/Research /Workshop	1,60,096.20
Contribution to Provident Fund	19,28,864.00
Contribution to ESI	3,60,335.00
Examination Expenses	1,02,644.00
Functions, Celebrations & Free Medical Camp	10,17,294.00
House Keeping Expenses	13,99,248.00
Inspection Expenses	90,830.00
Insurance	1,69,784.00
Mess & Catering Expenses	1,05,56,504.00
Meeting, Seminar Expenses & Conference Exp	11,22,659.00
Office Expenses	3,39,909.00
Postage & Courier Expenses	23,457.00
Printing & Stationary	24,14,656.00
Rates & Taxes	68,990.00
Repairs & Maintenance - Building	5,49,085.26
Repairs & Maintenance - Electricals & Equip	23,81,988.00
Repairs & Maintenance - Vehicle	2,28,36,815.00
Staff/Student Welfare Expenses	9,14,235.00
Telephone & Communication Expenses	3,74,875.41
Travelling & Conveyance	2,34,141.00
Interest Payments-Term Loan & OD	39,86,680.00
University/DCI/MCI/Affiliation Payments	27,82,550.00
Remuneration	12,00,000.00
Scholarship	40,000.00
LIC Group Gratuity	91,378.00
	7,23,46,339.43



ACS ENGINEERING COLLEGE

Schedule No: 2 : FIXED ASSETS

DESCRIPTION	1.4.2022	ADDITIONS	TRF/ADJ	TOTAL	Dep %	DEP.	31.03.2023
Air conditioner	2,60,940.64			2,60,940.64	15.00	39,141.00	2,21,799.64
Building	3,04,98,003.54	58,06,381.00		3,63,04,384.54	10.00	36,30,438.00	3,26,73,946.54
Building Work In Progress	59,90,702.00	56,34,162.00		1,16,24,864.00			1,16,24,864.00
Computer Equipments	3,23,061.81	1,79,65,000.00		1,82,88,061.81	40.00	73,15,225.00	1,09,72,836.81
Electrical & Electronic Equipments	1,06,23,738.36	66,68,391.00		1,72,92,129.36	15.00	25,93,819.00	1,46,98,310.36
Furniture & Fittings	79,91,653.65	8,52,099.00		88,43,752.65	10.00	8,84,375.00	79,59,377.65
Generator	6,73,871.79			6,73,871.79	15.00	1,01,081.00	5,72,790.79
Kitchen Equipments	21,798.32			21,798.32	15.00	3,270.00	18,528.32
Lab & Medical Equipments	97,01,238.68			97,01,238.68	15.00	14,55,186.00	82,46,052.68
Library Books	46,00,263.92	1,96,925.00		47,97,188.92	15.00	7,19,578.00	40,77,610.92
Motor Vehicles	6,04,823.01	33,34,174.00		39,38,997.01	15.00	5,90,850.00	33,48,147.01
Office Equipments	3,46,572.34	3,76,408.00		7,22,980.34	15.00	1,08,447.00	6,14,533.34
Software	4,01,373.42	8,25,000.00		12,26,373.42	40.00	4,90,549.00	7,35,824.42
Sports Equipment		74,316.00		74,316.00	15.00	11,147.00	63,169.00
Telephone	36,342.94	59,749.00		96,091.94	15.00	14,414.00	81,677.94
TOTAL	7,20,74,384.42	4,17,92,605.00	-	11,38,66,989.42		1,79,57,520.00	9,59,09,469.42

