

# 10 - Institute of Management

## Trial Balance

1 Apr 22 to 31 Mar 23

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>3,73,62,135.55 Cr</b>			<b>3,73,62,135.55 Cr</b>
CAPITAL EXPENDITURE AMOUNT		31,96,272.00	31,96,272.00	
General Fund	3,73,62,135.55 Cr			3,73,62,135.55 Cr
<b>Current Liabilities</b>	<b>14,22,623.31 Cr</b>	<b>1,63,67,121.31</b>	<b>1,65,56,841.31</b>	<b>16,12,343.31 Cr</b>
Duties & Taxes	1,84,758.00 Cr	4,24,375.00	4,95,569.00	2,55,952.00 Cr
Profession Tax Payable - Unaided	4,600.00 Cr	58,800.00	59,400.00	5,200.00 Cr
Tds on Others	8,046.00 Cr	1,07,463.00	1,23,967.00	24,550.00 Cr
TDS ON SALARY - UNAIDED	1,72,112.00 Cr	2,58,112.00	3,12,202.00	2,26,202.00 Cr
Sundry Creditors	1,02,358.31 Cr	1,42,08,131.31	1,42,64,615.31	1,58,842.31 Cr
ESI Employees Contribution		2,599.00	2,599.00	
EXPENSES PAYABLE	1,02,358.31 Cr	89,129.31	1,32,281.31	1,45,510.31 Cr
PF Employees Contribution		4,98,293.00	5,12,786.00	14,493.00 Cr
Salary Payable		1,36,18,110.00	1,36,16,949.00	1,161.00 Dr
OTHER PAYABLES	11,35,507.00 Cr	17,34,615.00	17,96,657.00	11,97,549.00 Cr
Advance Fee Collection	11,09,220.00 Cr	11,09,220.00	11,47,400.00	11,47,400.00 Cr
Exam Remuneration Payable	8,297.00 Cr	2,33,620.00	2,39,535.00	14,212.00 Cr
Financial Aid		1,01,000.00	1,03,000.00	2,000.00 Cr
Mes Society Loan A/c		2,58,000.00	2,58,000.00	
Scholarship - SC/ST	17,990.00 Cr	32,775.00	48,722.00	33,937.00 Cr
<b>Fixed Assets</b>	<b>40,85,523.00 Dr</b>	<b>39,69,913.00</b>	<b>13,97,503.00</b>	<b>66,57,933.00 Dr</b>
BUILDINGS	10,88,129.00 Dr		1,08,813.00	9,79,316.00 Dr
COMPUTERS & SOFTWARE	4,25,073.00 Dr	36,88,090.00	9,13,665.00	31,99,498.00 Dr
EQUIPMENTS & ELECTRICALS	16,95,943.00 Dr	1,41,138.00	2,66,484.00	15,70,597.00 Dr
FURNITURE & FIXTURES	8,30,150.00 Dr	1,40,685.00	90,049.00	8,80,786.00 Dr
LIBRARY BOOKS	46,228.00 Dr		18,492.00	27,736.00 Dr
<b>Current Assets</b>	<b>10,48,795.86 Dr</b>	<b>3,61,29,596.00</b>	<b>3,33,60,086.61</b>	<b>38,18,305.25 Dr</b>
Loans & Advances (Asset)	40,070.00 Dr	42,075.00	82,145.00	
PREPAID EXPENSES	40,070.00 Dr	42,075.00	82,145.00	
Cash	1,642.00 Dr	2,69,797.00	2,50,753.00	20,686.00 Dr
Cash on Hand	1,642.00 Dr	2,69,797.00	2,50,753.00	20,686.00 Dr
Bank Accounts	10,07,083.86 Dr	3,58,17,724.00	3,30,27,188.61	37,97,619.25 Dr
SBI SB A/c 64004686044 Principal A/c	9,91,396.86 Dr	3,58,17,296.00	3,30,27,188.61	37,81,504.25 Dr
SBI SB A/c - 64005399795 College	15,687.00 Dr	428.00		16,115.00 Dr
<b>Branch / Divisions</b>	<b>3,36,50,440.00 Dr</b>	<b>1,10,00,000.00</b>	<b>1,23,25,700.00</b>	<b>3,23,24,740.00 Dr</b>
The Mysore Education Society	3,36,50,440.00 Dr	1,10,00,000.00	1,23,25,700.00	3,23,24,740.00 Dr
<b>Direct Incomes</b>		<b>3,57,07,863.00</b>	<b>6,37,28,554.00</b>	<b>2,80,20,691.00 Cr</b>
College Fees		3,76,987.00	3,76,987.00	
ECA FEES RECEIVED		37,160.00	11,46,380.00	11,09,220.00 Cr
Fees Collected - To Be Reconciled		3,37,68,718.00	3,37,68,718.00	
INCIDENTAL FEES			1,32,904.00	1,32,904.00 Cr
INTEREST - S.B ACCOUNTS			1,33,006.00	1,33,006.00 Cr
OTHER RECEIPTS		1,89,395.00	2,41,870.00	52,475.00 Cr
Refund of Fees		49,626.00		49,626.00 Dr
SPECIAL DEVELOPMENT FEES			18,80,187.00	18,80,187.00 Cr
Student Activities Fee		2,574.00	11,94,809.00	11,92,235.00 Cr
TERM FEES		12,83,403.00	37,70,541.00	24,87,138.00 Cr
TUITION FEES			2,10,83,152.00	2,10,83,152.00 Cr
<b>Direct Expenses</b>		<b>2,51,64,107.53</b>	<b>9,69,915.92</b>	<b>2,41,94,191.61 Dr</b>
ADMINISTRATIVE EXPENSES		37,75,973.65	4,41,358.92	33,34,614.73 Dr
AUDIT FEES		50,453.00		50,453.00 Dr
Bank Charges		2,619.92		2,619.92 Dr
FINANCIAL CHARGES		2,309.92	2,309.92	
<b>Carried Over</b>		<b>13,15,34,872.84</b>	<b>13,15,34,872.84</b>	

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MES INSTITUTE OF MANAGEMENT

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD 01.04.2022 TO 31.03.2023

PARTICULARS	AMOUNT IN RS.		PARTICULARS	AMOUNT IN RS.
EXPENSES			INCOMES	
<b>ADMINISTRATIVE EXPENSES</b>			Tuition Fees	2,10,33,526
Advertisement			Term Fees	35,96,358
Audit Fees	50,453		Special Development Fees	18,80,187
Bank Charges	2,620		Interest - S.D Accounts	1,33,006
Postage/Telephone & Courier	54,655		Other Receipts	52,475
Printing & Stationery	1,05,743		Student Activity & other related Fees	13,25,139
Professional Charges	43,042			
Registration & Renewals	10,46,246			
Rent/Rates & Taxes	3,77,320			
Repairs & Maintenance	14,25,273			
Security & House Keeping	1,63,019			
Travel & Conveyance	60,006			
Water & Electricity	6,238	33,34,615		
<b>ESTABLISHMENT EXPENSES</b>				
ESIC Employer Contribution	11,252			
PF Employer Contribution	5,55,929			
Staff Salary	1,54,25,155			
Staff Welfare	5,90,535	1,65,82,871		
<b>STUDENT AMENITIES EXPENSES</b>				
Exam & Test Charges	2,54,869			
Extra Curricular Activities	12,41,314			
Festival & Cultural Activities	4,92,344			
Library & Magazines	2,53,210			
Scholarship/Awards & Financial Assistance	1,63,000			
Seminar & Conferences	2,20,831			
Sports/Medical & Incidental Expenses	2,53,635	28,79,203		
Depreciation		13,97,503		
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		38,26,499		
<b>TOTAL</b>		2,80,20,691	<b>TOTAL</b>	2,80,20,691

For The Mysore Education Society

For MES Institute of Management

*Kanagavendra*

*Sharada S*



*Sharada S*  
PRINCIPAL

MES Institute of Management  
Rajajinagar, Bangalore-550 010



As Per our report of even date

for Badari, Madhusudhan & Srinivasan

Chartered Accountants

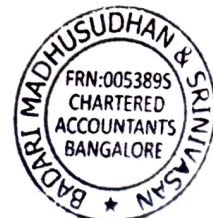
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*M.A. Ravishankar*

M.A. Ravishankar

Partner

M. No. 023269



MES INSTITUTE OF MANAGEMENT

BALANCE SHEET FOR THE PERIOD ENDING 31.03.2023

LIABILITIES	AMOUNT IN RS.		ASSETS	AMOUNT IN RS.	
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	3,73,62,136		Buildings	9,79,316	
Add: Transferred from I&E Account	38,26,499	4,11,88,635	Computers & Software	31,99,498	
			Equipments & Electricals	15,70,597	
<b>CURRENT LIABILITIES</b>			Furniture & Fixtures	8,80,786	
Expenses Payable	1,60,003		Library Books	27,736	66,57,933
Professional Tax Payable	5,200				
TDS Payable	2,50,752		<b>CURRENT ASSETS</b>		
Scholarship Payable	33,937		Cash	20,636	
Other Payables	16,212		Bank Accounts	37,97,619	
Advance Fee Collection	11,47,400	16,13,504	Other Advances	1,161	38,19,466
			<b>BRANCH / DIVISIONS</b>		
			The Mysore Education Society		3,23,24,740
<b>TOTAL</b>		4,28,02,139	<b>TOTAL</b>		4,28,02,139

For The Mysore Education Society

For MES Institute of Management

*K. Naghaverdra*

Chief Executive



*Sharada S*

PRINCIPAL

MES Institute of Management  
Rajajinagar, Bangalore-560 010

*Sharada S*

Principal



As Per our report of even date

for Badari, Madhusudhan & Srinivasan

Chartered Accountants

FRN:005389S

*M.A. Ravishankar*

Partner

M. No. 023269



MES IOM STATEMENT OF FIXED ASSETS & DEPRECIATION FOR THE PERIOD 01.04.2022 to 31.3.2023

FIXED ASSETS	DESCRIPTION	W D V AS ON 01.04.2022	ADDITIONS BEFORE SEPT 2022	ADDITIONS After SEPT 2022	SALES/ ADI	TOTAL AMT AS ON 31.3.2022	DEPRECIATION			NET WRITTEN DOWN VALUE AS ON 31.03.2022	
							RATE	> 6 MONTHS	< 6 MONTHS		TOTAL AMOUNT
BUILDING											
BUILDING		1,088,129				1,088,129	10%	108,813	-	108,813	979,316
COMPUTERS											
	Corel Draw	7,420	30,090			37,510	40%	15,004	-	15,004	22,506
	Computers	1,362		3,658,000		3,659,362	40%	544,75	731,600	732,145	2,927,217
	UPS SYSTEM	4,046				4,046	40%	1,618	-	1,618	2,428
	HARD DISK	2,807				2,807	40%	1,123	-	1,123	1,684
	S R I T Infosystems	54,091				54,091	40%	21,636	-	21,636	32,455
COMPUTERS		34,501				34,501	40%	13,800	-	13,800	20,700
	Purchase of Computers	293,643				293,643	40%	117,457	-	117,457	176,186
COMPUTERS		5,975				5,975	40%	2,390	-	2,390	3,585
	HP PRINTER	4,428				4,428	40%	1,771	-	1,771	2,657
	HP PRINTER	16,799				16,799	40%	6,720	-	6,720	10,080
<b>TOTAL COMPUTERS</b>		<b>425,073</b>	<b>30,090</b>	<b>3,658,000</b>	<b>-</b>	<b>4,113,163</b>		<b>182,065</b>	<b>731,600</b>	<b>913,665</b>	<b>3,199,498</b>
<b>EQUIPMENTS &amp; ELECTRICALS</b>	<b>OFFICE EQUIPMENTS</b>										
	OFFICE EQUIPMENTS	128,098				128,098	15%	19,215	-	19,215	108,883
	SPORTS MATERIALS	15,771				15,771	15%	2,366	-	2,366	13,405
	WATER PURIFIER	55,387				55,387	15%	8,308	-	8,308	47,079
	SANITARY PAD VENDING MACHINE	7,708				7,708	15%	1,156	-	1,156	6,552
	MYCLEAN INCINERATOR	15,022				15,022	15%	2,253	-	2,253	12,769
		33,254				33,254	15%	4,988	-	4,988	28,266
	SCANNER FOR LIBRARY	3,955				3,955	15%	593	-	593	3,362
	TUBULAR BATTERIES	89,205				89,205	15%	13,381	-	13,381	75,824
	LAB EQUIPMENT	82,646				82,646	15%	12,397	-	12,397	70,249
	PHOTOCOPY MACHINE	157,190				157,190	15%	23,578	-	23,578	133,611
	15 KVA UPS & BATTERIES	106,346				106,346	15%	15,952	-	15,952	90,394
	ELECTRICAL FITTINGS	31,484				31,484	15%	4,723	-	4,723	26,761
	Solar street Lights	97,729				97,729	15%	14,659	-	14,659	83,069
	Projectors	624,503				624,503	15%	93,675	-	93,675	530,827
	White Board	39,294				39,294	15%	5,894	-	5,894	33,400
	UPS SYSTEM	65,490				65,490	15%	9,824	-	9,824	55,667
	Projectors	132,712		71,040		203,752	15%	19,906.74	5,328	25,235	178,517
	Scanner	10,151				10,151	15%	1,523	-	1,523	8,628
	Mike			50,000		50,000	15%		3,750	3,750	46,250
	Mobile		20,098			20,098	15%	3,015	-	3,015	17,083
<b>TOTAL OFFICE EQUIPMENTS</b>		<b>1,695,943</b>	<b>20,098</b>	<b>121,040</b>	<b>-</b>	<b>1,837,081</b>		<b>257,406</b>	<b>9,078</b>	<b>266,484</b>	<b>1,570,597</b>
<b>FURNITURES</b>											
	FURNITURES	170,105				170,105	10%	17,010	-	17,010	153,094
	SOFA	19,027				19,027	10%	1,903	-	1,903	17,124
		10,215				10,215	10%	1,022	-	1,022	9,194
<b>FURNITURES</b>		<b>226,588</b>				<b>226,588</b>	<b>10%</b>	<b>22,659</b>		<b>22,659</b>	<b>203,929</b>
	Chairs	190,521				190,521	10%	19,052	-	19,052	171,469
	Curtains	159,287		140,685		299,972	10%	15,928.65	7,034	22,963	277,009
	Tables	12,825				12,825	10%	1,283	-	1,283	11,543
	White Board & Trally Stand	17,100				17,100	10%	1,710	-	1,710	15,390
	Display Board	11,866				11,866	10%	1,187	-	1,187	10,679
	Almirah	12,617				12,617	10%	1,262	-	1,262	11,355
<b>TOTAL FURNITURES</b>		<b>830,149</b>	<b>-</b>	<b>140,685</b>	<b>-</b>	<b>970,834</b>		<b>83,015</b>	<b>7,034</b>	<b>90,049</b>	<b>880,786</b>
<b>LIBRARY BOOKS</b>											
	BOOKS	46,229				46,229	40%	18,492	-	18,492	27,736
<b>TOTAL LIBRARY BOOKS</b>		<b>46,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,229</b>		<b>18,492</b>	<b>-</b>	<b>18,492</b>	<b>27,736</b>
<b>GRAND TOTAL</b>		<b>4,085,523</b>	<b>50,188</b>	<b>3,919,725</b>	<b>-</b>	<b>8,055,436</b>		<b>649,791</b>	<b>747,712</b>	<b>1,397,503</b>	<b>6,657,933</b>

Sharada S

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