

**Table 1****Projection of Financial Investment**

Particulars	1st Year			2nd Year			3rd Year		
	A	B	C	A	B	C	A	B	C
Area (Sq. Ft.)	1000	1000	1000						
Rent (Sq. Ft.)	50	30	20						
Rent Per Month (Rs.)	50000	30000	20000						
<b>Rent Yearly (Rs.)</b>	<b>600000</b>	<b>360000</b>	<b>240000</b>	<b>660000</b>	<b>396000</b>	<b>264000</b>	<b>726000</b>	<b>435600</b>	<b>290400</b>
Salary	1st Year			2nd Year			3rd Year		
	A	B	C	A	B	C	A	B	C
Centre head-1 Person (Yearly)	150000	120000	90000	165000	132000	99000	181500	145200	108900
Counselor- 1 Person (Yearly)	72000	60000	48000	79200	66000	52800	87120	72600	58080
Peon & Other Staff- 2 Person (Yearly)	100000	80000	60000	110000	88000	66000	121000	96800	72600
<b>Total</b>	<b>322000</b>	<b>260000</b>	<b>198000</b>	<b>354200</b>	<b>286000</b>	<b>217800</b>	<b>389620</b>	<b>314600</b>	<b>239580</b>

**Table 2****Fee Structure**

Course	A (Rs.)	B (Rs.)	C (Rs.)
<b>CA-CPT (June)</b>	<b>10000</b>	<b>9000</b>	<b>8000</b>
<b>CA-CPT (Dec)</b>	<b>10000</b>	<b>9000</b>	<b>8000</b>
<b>CA-IPCC (May)</b>	<b>32000</b>	<b>30000</b>	<b>28000</b>
<b>CA-IPCC (Nov)</b>	<b>32000</b>	<b>30000</b>	<b>28000</b>

**Table 3**

**Cost of Investment**

Particulars	Qty	Rate	1st Year			2nd Year			3rd Year		
			A	B	C	A	B	C	A	B	C
Furniture & Fixture	40	2000	80000	80000	80000	40000	40000	40000	40000	40000	40000
White Board	2	8000	16000	16000	16000	8000	8000	8000	8000	8000	8000
Electrical Equipment											
Tube Light	20	500	10000	10000	10000	10000	10000	10000	10000	10000	10000
Ceiling Fan	4	1200	4800	4800	4800	1200	1200	1200	1200	4800	4800
Air Conditioner (2 Ton)	4	22000	88000	88000	88000	22000	22000	22000	22000	22000	22000
Partition & Installation Charge			50000	50000	50000	25000	25000	25000	25000	25000	25000
Inverter			20000	20000	20000	10000	10000	10000	10000	10000	10000
<b>Franchisee Charge for 3 Years</b>			<b>200000</b>	<b>150000</b>	<b>100000</b>						
<b><u>Total Investment</u></b>	-	-	<b><u>468800</u></b>	<b><u>418800</u></b>	<b><u>368800</u></b>	<b><u>116200</u></b>	<b><u>116200</u></b>	<b><u>116200</u></b>	<b><u>116200</u></b>	<b><u>119800</u></b>	<b><u>119800</u></b>

**Table 4 A**

**Net Revenue Statement- Center Collection**

Details							Total Fee Collection		
Course	A (Rs.)	B (Rs.)	C (Rs.)	No. Of Stud. A	No. Of Stud. B	No. Of Stud. C	Total A	Total B	Total C
CA-CPT (June)	10000	9000	8000	60	50	40	600000	450000	320000
CA-CPT (Dec)	10000	9000	8000	60	50	40	600000	450000	320000
CA-IPCC (May)	32000	30000	28000	55	45	35	1760000	1350000	980000
CA-IPCC (Nov)	32000	30000	28000	55	45	35	1760000	1350000	980000
							<b>4720000</b>	<b>3600000</b>	<b>2600000</b>
Teaching Remuneration									
Course	Study Hours	Cost Per Hour			Teacher Remuneration				
		A	B	C	A	B	C		
CA-CPT (June)	240	600	500	400	144000	120000	96000		
CA-CPT (Dec)	240	600	500	400	144000	120000	96000		
CA-IPCC (May)	560	600	500	400	336000	280000	224000		
CA-IPCC (Nov)	560	600	500	400	336000	280000	224000		
NET REVENUE									
	A			B			C		
Course	Fee	Teaching Remuneration	Balance	Fee	Teaching Remuneration	Balance	Fee	Teaching Remuneration	Balance
CA-CPT (June)	600000	144000	456000	450000	120000	330000	320000	96000	224000
CA-CPT (Dec)	600000	144000	456000	450000	120000	330000	320000	96000	224000
CA-IPCC (May)	1760000	336000	1424000	1350000	280000	1070000	980000	224000	756000
CA-IPCC (Nov)	1760000	336000	1424000	1350000	280000	1070000	980000	224000	756000
<b>Total =</b>	<b>4720000</b>	<b>960000</b>	<b>3760000</b>	<b>3600000</b>	<b>800000</b>	<b>2800000</b>	<b>2600000</b>	<b>640000</b>	<b>1960000</b>

**Table 4 B****Students Kit & Brand Share**

	Students Kit			Brand Share				
Course	Per Stu.	A	B	C	BS @7.5%	A	B	C
CA-CPT (June)	1566	93960	78300	62640	7.5	45000	33750	24000
CA-CPT (Dec)	1566	93960	78300	62640		45000	33750	24000
CA-IPCC (May)	1963	107965	88335	68705		132000	101250	73500
CA-IPCC (Nov)	1963	107965	88335	68705		132000	101250	73500
<b>Total=</b>	<b>7058</b>	<b>403850</b>	<b>333270</b>	<b>262690</b>		<b>354000</b>	<b>270000</b>	<b>195000</b>
<b>Marginal Net Revenue per Student</b>								
		CPT			IPCC			
		A	B	C	A	B	C	
<b>Fee Per Student</b>		10000	9000	8000	32000	30000	28000	
<b>Less</b>	<b>Brand Share</b>	750	675	600	2400	2250	2100	
<b>Less</b>	<b>Kit</b>	1566	1566	1566	1963	1963	1963	
<b>Marginal Net Revenue per Student</b>		<b>7684</b>	<b>6759</b>	<b>5834</b>	<b>27637</b>	<b>25787</b>	<b>23937</b>	

Table 5

## Center Collection &amp; Revenue

Details of Fee Structure				1st Year			2nd Year			3rd Year		
Course	A (Rs.)	B (Rs.)	C (Rs.)	No. Of Stud. A	No. Of Stud. B	No. Of Stud. C	No. Of Stud. A	No. Of Stud. B	No. Of Stud. C	No. Of Stud. A	No. Of Stud. B	No. Of Stud. C
CA-CPT (June)	10000	9000	8000	60	50	40	70	60	50	80	70	60
CA-CPT (Dec)	10000	9000	8000	60	50	40	70	60	50	80	70	60
CA-IPCC (May)	32000	30000	28000	55	45	35	60	50	40	65	55	45
CA-IPCC (Nov)	32000	30000	28000	55	45	35	60	50	40	65	55	45
Details of Fee Structure				Total Fee Collection			Total Fee Collection			Total Fee Collection		
Course	A (Rs.)	B (Rs.)	C (Rs.)	Total A	Total B	Total C	Total A	Total B	Total C	Total A	Total B	Total C
CA-CPT (June)	10000	9000	8000	600000	450000	320000	700000	540000	400000	800000	630000	480000
CA-CPT (Dec)	10000	9000	8000	600000	450000	320000	700000	540000	400000	800000	630000	480000
CA-IPCC (May)	32000	30000	28000	1760000	1350000	980000	1920000	1500000	1120000	2080000	1650000	1260000
CA-IPCC (Nov)	32000	30000	28000	1760000	1350000	980000	1920000	1500000	1120000	2080000	1650000	1260000
<b>Total Fee Collection =</b>				<b>4720000</b>	<b>3600000</b>	<b>2600000</b>	<b>5240000</b>	<b>4080000</b>	<b>3040000</b>	<b>5760000</b>	<b>4560000</b>	<b>3480000</b>
<b>Less Teacher Remuneration (A.p.Table4)</b>				960000	800000	640000	960000	800000	640000	960000	800000	640000
<b>NET REVENUE =</b>				<b>3760000</b>	<b>2800000</b>	<b>1960000</b>	<b>4280000</b>	<b>3280000</b>	<b>2400000</b>	<b>4800000</b>	<b>3760000</b>	<b>2840000</b>
<b>Brand Share @7.5% (A.p.Table4) =</b>				<b>354000</b>	<b>270000</b>	<b>195000</b>	<b>393000</b>	<b>306000</b>	<b>228000</b>	<b>432000</b>	<b>342000</b>	<b>261000</b>
CA-CPT (June)	<b>Student Kit (A.p. Table4)</b>			93960	78300	62640	109620	93960	78300	125280	109620	93960
CA-CPT (Dec)				93960	78300	62640	109620	93960	78300	125280	109620	93960
CA-IPCC (May)				107965	88335	68705	117780	98150	78520	127595	107965	88335
CA-IPCC (Nov)				107965	88335	68705	117780	98150	78520	127595	107965	88335
<b>Total=</b>				<b>403850</b>	<b>333270</b>	<b>262690</b>	<b>454800</b>	<b>384220</b>	<b>313640</b>	<b>505750</b>	<b>435170</b>	<b>364590</b>

<b>Table 6</b>			
<b>Revenue &amp; Expenditure</b>			
<b>Year Category</b>	<b>A (Rs.)</b>	<b>B (Rs.)</b>	<b>C (Rs.)</b>
<b>Net Revenue (As per Table 4)</b>	3760000	2800000	1960000
<b>Expenses</b>			
<b>Salary (As per Table 1)</b>	322000	260000	198000
<b>Rent (As per Table 1)</b>	600000	360000	240000
<b>Printing &amp; Stationary</b>	15000	15000	15000
<b>Electricity</b>	100000	80000	60000
<b>Telephone</b>	25000	25000	12000
<b>Advertisement</b>	150000	100000	60000
<b>Repair and Other</b>	25000	25000	12000
<b>Brand Share (As per Table 4.B)</b>	354000	270000	195000
<b>Student Kit (As per Table 4.B)</b>	403850	333270	262690
<b>Total</b>	<b>1994850</b>	<b>1468270</b>	<b>1054690</b>
<b>Profit Before Tax</b>	<b>1765150</b>	<b>1331730</b>	<b>905310</b>

Table 7

**NET REVENUE STATEMENT**

Year Category	1st Year			2nd Year			3rd Year		
	A	B	C	A	B	C	A	B	C
<b>Net Revenue Statement (Table 5)</b>	<b>3760000</b>	<b>2800000</b>	<b>1960000</b>	<b>4280000</b>	<b>3280000</b>	<b>2400000</b>	<b>4800000</b>	<b>3760000</b>	<b>2840000</b>
<b>Expenses</b>									
<b>Salary (Table 1)</b>	322000	260000	198000	354200	286000	217800	389620	314600	239580
<b>Rent (Table 1)</b>	600000	360000	240000	660000	396000	264000	726000	435600	290400
<b>Printing Statement (Table 3)</b>	15000	15000	15000	16500	16500	16500	18150	18150	18150
<b>Electricity Tab (Table 3)</b>	100000	80000	60000	110000	88000	66000	121000	96800	72600
<b>Telephone (Table 3)</b>	25000	25000	12000	27500	27500	13200	30250	30250	14520
<b>Advertisement (Table 3)</b>	150000	100000	60000	165000	110000	66000	181500	121000	72600
<b>Repair &amp; Other (Table 3)</b>	25000	25000	12000	27500	27500	13200	30250	30250	14520
<b>Brand Share (Table 5)</b>	354000	270000	195000	393000	306000	228000	432000	342000	261000
<b>Student Kit (Table 5)</b>	403850	333270	262690	454800	384220	313640	505750	435170	364590
<b>Total</b>	<b>1994850</b>	<b>1468270</b>	<b>1054690</b>	<b>2208500</b>	<b>1641720</b>	<b>1198340</b>	<b>2434520</b>	<b>1823820</b>	<b>1347960</b>
<b>Profit Before Tax</b>	<b>1765150</b>	<b>1331730</b>	<b>905310</b>	<b>2071500</b>	<b>1638280</b>	<b>1201660</b>	<b>2365480</b>	<b>1936180</b>	<b>1492040</b>
<b>Investment (Table 3)</b>	<b>468800</b>	<b>418800</b>	<b>368800</b>	<b>116200</b>	<b>116200</b>	<b>116200</b>	<b>116200</b>	<b>119800</b>	<b>119800</b>
<b>ROI (%)</b>	<b>376.53%</b>	<b>317.99%</b>	<b>245.47%</b>	<b>1782.70%</b>	<b>1409.88%</b>	<b>1034.13%</b>	<b>2035.70%</b>	<b>1616.18%</b>	<b>1245.44%</b>