

Kongu Arts and Science College

Income and Expenditure account for the year ended 31.03.2025

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
Advertisement	623153	Bank Interest	16460
Association Expenses	2176772	Fees Collections	194894930
Bank Commission Charges	12309	Fine Collection	3560
Electricity Charges	6307784	Miscellaneous Income	1159192
ESI Collection	927002	Income From Part Time Course A/c	3986776
Exam Section	1258461	C2C Programme / Placement/ 24-25	742915
Fees	1852320	Profit of Sale of Vehicle	195044
Function Expenses	2778512	Kasc Autonomous	2255847
Inspection Commission	84788		
Insurance	565251		
Internet Charges	141600		
ISO Certification	66400		
KASC/MBA	768564		
KASC/MCA	221123		
Lab Consumables	389061		
Miscellaneous Expenses	1478194		
N.C.C. and N.S.S.	619371		
P.F.Collection	6809111		
Placement Cell	78881		
Postal Expenses	36489		
Printing&Stationery	854762		
Repair and Maintenance	8005180		
Salary	90521491		
Sports Expenses	959794		
Staff Welfare	148712		
Telephone Charges	14198		
Travel Expenses	54607		
Admission/Stall Expenses	39146		
News Paper	479450		
Audit Fee	5900		
Building Tax	572408		
Educational Scholarship-KASC	8446600		
Honorarium-KASC	396440		
Lab Consumables - Closing Stock	146827		
Students Welfare	37760		
Uniform Purchase	191883		
Depreciation	9849876		
Excess of income over expenditure	55334545		
	203254724		203254724

As per our separate report of even date

For **Karthikeyan & Jayaram**
Chartered Accountants

G.M. JAYARAM FCA., DISA
Partner

R.KUMARASWAMY
President



P.SATHIYAMOORTHY
Secretary

K.V.RAVISHANKAR
Treasurer

21

Kongu Arts and Science College (Autonomous)					
Erode					
Receipts and Payments					
1-Apr-24 to 31-Mar-25					
Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		1034948.56	Current Liabilities		303361286.96
Bank Accounts	1008211.56		C2C Programme/Placement Cell	50672.00	
Cash-in-Hand	26737.00		NSS Receivable 2024-2025	8747.00	
Current Liabilities		185150166.22	Salary Payable	66312654.00	
C2C Programme/Placement Cell	2451500.00		Provisions	153277.00	
Suspenses A/c	48802.00		Advance	4965246.50	
Provisions	4000.00		Advance Fees-2024-25	1910000.00	
Advance	11929461.00		Insurance Claim	200000.00	
Advance Fees-2024-25	34013000.00		Inter Institutions	228269030.46	
Insurance Claim	200000.00		Parttime Course-2024-25	1491660.00	
Inter Institutions	132657403.22		Fixed Assets		1037330.00
Parttime Course-2024-25	3846000.00		NCC-Equipment	57396.00	
Current Assets		2356977.00	Furniture & Fittings	121902.00	
Staff Advance	2356977.00		Grant Equipment	34620.00	
Indirect Incomes		163807738.00	Lab Equipment/MCA	22302.00	
Bank Interest	27012.00		Lab Equipment Purchase	455576.00	
Fees Collections	162623922.00		Library Books	129992.00	
Fine Collection	3560.00		Other Equipments	215542.00	
Miscellaneous Income	1153244.00		Current Assets		22100216.00
Indirect Expenses		10994285.98	Deposits (Asset)	10000.00	
Association Expenses	398253.00		DBT Star College Programme	16404.00	
Bank Commission Charges	17.00		Staff Advance	22073812.00	
Electricity Charges	31174.00		Indirect Incomes		1500346.00
Exam Section	10151.00		Bank Interest	12000.00	
Function Expenses	157606.00		Fees Collections	1488346.00	
Insurance	337000.00		Indirect Expenses		33019264.77
Kasc Autonomous	8925995.00		Audit Fee	5900.00	
KASC/MCA	392.00		Building Tax	572408.00	
Lab Consumables	4300.00		Uniform Purchase	191883.00	
N.C.C.	726855.48		Advertisement	617153.00	
Printing&Stationery	16047.00		Association Expenses	1790982.00	
Repair and Maintenance	5761.50		Bank Commission Charges	7546.77	
Salary	288394.00		Exam Section	1268612.00	
Staff Development	92340.00		Fees	1819920.00	
			Function Expenses	884363.00	
			Inspection Commission	59110.00	
			Insurance	632033.00	
			Internet Charges	141600.00	
			Kasc Autonomous	2848418.00	
			KASC/MBA	522562.00	
			KASC/MCA	80479.00	
			Lab Consumables	330448.00	
			Miscellaneous Expenses	262331.00	
			N.C.C.	1313270.00	
			Placement Cell	78881.00	
			Postal Expenses	36489.00	
			Printing&Stationery	870809.00	
			Repair and Maintenance	2343524.00	
			Salary	15394889.00	
			Sports Expenses	586007.00	
			Staff Development	92961.00	
			Staff Welfare	200811.00	
			Telephone Charges	14198.00	
			Travel Expenses	51677.00	
			Closing Balance		2325672.03
			Bank Accounts	2312030.03	
			Cash-in-Hand	13642.00	
Total		363344115.76	Total		363344115.76

Kongu Arts and Science College (Autonomous)							
PARTICULARS	Cost as at 01.04.2024	Additions	Transfers from other units & Other Heads	Transfers to other units Fixed Assets head	Transfers to other units Repairs & Maintenance	Asset Sales	Cost as at 31.03.2025
Furniture & Fittings	25661431	121902					25783333
Furniture A/c	91082						91082
Furniture-COE	70000						70000
Furniture & Fittings Library KASC	10638715	453120					11091835
Furniture - KASC	1360617						1360617
Seminar Hall Furniture & Fittings-KASC							
Grant Equipment	5044833	34620					5079453
DBT Equipment	139185						139185
DST Grant	361757						361757
Bio Informatics Equipment- UGC Grant	42134						42134
CDF Equipment- Grant	420945						420945
Computer Lab Equipment-UGC/UG/CS-Grant	68262						68262
Computer Purchase-UGC/CS-Grant	45760						45760
Digital Copier/UGC/CS-Grant	91245						91245
Equipment(UGC/BIO)-Cervical Cancer	855074						855074
Garden Equipments- Grant	5490						5490
Hard Disk(Gynaecology Issue/UGC/UG/CS)	62500						62500
Lab Equipment-Biochemistry-DST Camp	27500						27500
Lab Equipmer/Biotech/DST Camp	258640						258640
Personal Computer- Grant	21500						21500
Printer/UGC/UG-CS(Gynaecology Issue)	78965						78965
Projector Purchase Grant	300000						300000
Sports Equipment- Grant	90252						90252
UGC-MBA(Certificate Course-HR)Grant Captilised							
IQAC							
IQAC Equipments-KASC	802400	802					803202
IQAC-Lab Equipment	29950						29950
Kasc Autonomous-Fixed Asst							
COE-Equipment-KASC	259600						259600
Controllor of Exam Section-KASC	1056395						1056395
Equipment Purchase-COE	563335						563335
Lab EquipmentMBA							
MBA Dept. Equipment-KASC	183228						183228
MBA - Lab Equipment	2209893						2209893
Lab EquipmentIMCA							
MCA-Lab Equipment	112649	22302					134951
Lab Equipment Purchase							

Kongu Arts and Science College (Autonomous)							
PARTICULARS	Cost as at 01.04.2024	Additions	Transfers from other units & Other Heads	Transfers to other units Fixed Assets head	Transfers to other units Repairs & Maintenance	Asset Sales	Cost as at 31.03.2025
BBA-CA-Lab Equipment	4300						4300
BBA-Lab Equipment	233316						233316
BCA Lab Equipment	1386400						1386400
Bio-Chemistry Equipment	3227521						3227521
Bio-Tech Lab Equipment	4443531	223111					4666642
Catering Equipment	2703020	77520					2780540
CDF Lab Equipment	6653093	187046					6840139
Commerce-Equipment	1491750	179798					1671548
Computer Dept Equipment	33598613	1581100					35179713
Corp.Sect.Ship-Equipment	137005						137005
CT&IT-Equipment	3672448						3672448
English-Equipment	2288045						2288045
Exam Section-Equipment	281929						281929
Institution;S Innovation Council Equipment	15050						15050
Library Equipment	1541672	24750					1566422
Maths-Equipment	563967						563967
Physics Equipment	2586641						2586641
Placement Cell Equipment	653322						653322
Psychology Equipment	208421						208421
Sports Equipment	1307372						1307372
Tamil Dept Equipment	84780						84780
Commerce-Ca/Equipment Purchase	1664945						1664945
CT&IT/Lab Equipment	50020						50020
E.D. Cell Equipment	29299						29299
Equipment Purchase(Air-Compressor)	15500						15500
Equipment Purchase- Board Room	9440						9440
ETP Plant Equipment-KASC	5940000						5940000
Hindi Dept-Equipment	38200						38200
Lab Equipment	550						550
Seminal Hall Equipment-KASC	607500						607500
Server Room Equipment-KASC	3835550						3835550
Smart Class Equipment-KASC	3659175						3659175
Solar Systems-KASC	3160000						3160000
Tamil Research Centre	85210		5800000				85210
Typewriting Institute-KASC	186500						186500
UPS Purchase-KASC	528560						528560
Library Books							

Kongu Arts and Science College (Autonomous)							
PARTICULARS	Cost as at 01.04.2024	Additions	Transfers from other units & Other Heads	Transfers to other units Fixed Assets head	Transfers to other units Repairs & Maintenance	Asset Sales	Cost as at 31.03.2025
DBT-Library Book Purchase	363422						363422
Library Book Purchase	7765152	134937					7900089
Library Books(Gynaecological Issue)/UGC(UG/CS)	50000						50000
Library Books/MBAs	16287						16287
Books Purchase/MBA	9738						9738
Library Books/MCA							
Books Purchase/MCA	78700						78700
MSW Equipment							
MSW-Lab Equipment							
Other Equipments							
Borewell	1002287						1002287
Garden Equipments	44892						44892
Office Equipment	4142856	29152					4172008
Canleen Equipment	95000						95000
Computer Purchase	19898044						19898044
Duplicating Machine	40488						40488
Electrical Fittings	2284328						2284328
Electrical Fittings -KASC	9611386	89557					9700943
Electrical Goods & Fittings-KASC	663779						663779
EPABX Systems -KASC	504563						504563
Equipment Purchase-Water Cooler	380161						380161
Fire Extinguisher	104265						104265
Gardening	49243						49243
Garden Equipment	651420						651420
Generator Purchase	344640						344640
Guest House Equipment Purchase	392910						392910
Intercoms	77292						77292
MSW/Equipment Maintenance	12800						12800
Oil Engine	35587						35587
Photography Club Equipments	0	106000					106000
Pipes & Fittings	10364						10364
Sanitary Equipments	98888						98888
TV and VCR Purchase	90830	294000					384830
Typewriter Purchase	49353						49353
Vacum Cleaner Purchase	4850						4850
Water Supply Equipments	122766						122766
Vehicle Purchase							

Kongu Arts and Science College (Autonomous)							
PARTICULARS	Cost as at 01.04.2024	Additions	Transfers from other units & Other Heads	Transfers to other units Fixed Assets head	Transfers to other units Repairs & Maintenance	Asset Sales	Cost as at 31.03.2025
Ambulance(New) Maruthi EECO (TN 56 S 8212)	848210						848210
Bolero(New Vehicle)TN56 L 7453	982544						982544
Car Maruthi Dzire	0	890282					890282
Car TN 56 X 1234 Innova Crysta	2494041						2494041
Cycle Purchase	12350						12350
INNOVA-Car	1739583						1739583
Mobilo Car	1073101						1739583
Motor Cars	445320					1073101	0
Motor Cycle	54408						445320
New Bike/TN56 P 0421/Purchase	68500						54408
Tata-Indira V-10 TN56 Q 7129(New)	717457						68500
TVS-XL(NEW)-TN56 L 3591	37885						717457
NCC Equipment	0	57396					37885
Server Room-Software	1167905						57396
Women Development Cell-KASC	113280						1167905
Grand Total	196596858	4507395	5800000	0	0	1073101	205831152

(7)

3

PARTICULARS	Rate of Depreciation	Cost as at 01.04.2024	Additions upto 30.09.2024	Additions made after 01.10.2024	Total additions during the year	Deletions Transfers	Cost as at 31.03.2025	Depreciation Provided upto 31.03.2024	Depreciation Provided during the year	Depreciation Provided upto 31.03.2025	Depreciation Transfers	W.D.V. As at 01.04.2024	W.D.V. As at 31.03.2025
Motor Cars	15%	75,82,795.00	8,90,282.00	-	8,90,282.00	10,73,101.00	73,99,980.00	35,96,415.61	7,31,500.00	43,27,515.61	8,16,146.00	35,86,383.99	30,72,064.35
Cycle	15%	12,350.00	-	-	-	-	12,350.00	8,054.31	644.00	8,698.31	-	4,255.69	3,651.69
Motor Cycle & Moped	15%	8,77,766.00	-	-	-	-	8,77,766.00	3,44,241.93	79,954.00	4,24,695.93	-	5,33,026.07	4,53,072.07
Total		84,72,917.00	8,90,282.00	-	8,90,282.00	-	82,90,095.00	39,49,211.85	8,12,098.00	47,61,305.85	8,16,146.00	45,23,705.15	35,28,788.15
Furniture & Fittings	10%	3,78,30,754.74	-	5,75,022.00	5,75,022.00	-	3,84,05,776.74	2,78,96,695.05	10,22,157.00	2,89,18,852.05	-	96,34,059.68	94,86,924.68
Total		3,78,30,754.74	-	5,75,022.00	5,75,022.00	-	3,84,05,776.74	2,78,96,695.05	10,22,157.00	2,89,18,852.05	-	96,34,059.68	94,86,924.68
Library	15%	78,51,899.71	14,866.00	1,20,071.00	1,34,937.00	-	79,86,836.71	69,72,483.82	1,43,148.00	71,15,631.82	-	8,79,415.89	8,71,204.89
Total		78,51,899.71	14,866.00	1,20,071.00	1,34,937.00	-	79,86,836.71	69,72,483.82	1,43,148.00	71,15,631.82	-	8,79,415.89	8,71,204.89
Under Grant	0	2,58,640.00	-	-	-	-	2,58,640.00	-	-	-	-	2,58,640.00	2,58,640.00
Personal Computer	0	8,55,074.00	-	-	-	-	8,55,074.00	-	-	-	-	8,55,074.00	8,55,074.00
Garden Equipments	0	3,61,757.00	-	-	-	-	3,61,757.00	-	-	-	-	3,61,757.00	3,61,757.00
Bio Informatics Equipment	0	90,000.00	-	-	-	-	90,000.00	-	-	-	-	90,000.00	90,000.00
Bio-Tech lab	0	26,990.00	-	-	-	-	26,990.00	-	-	-	-	26,990.00	26,990.00
UG-CS lab equipment	0	50,000.00	-	-	-	-	50,000.00	-	-	-	-	50,000.00	50,000.00
UG-CS Librre books	0	48,04,344.00	-	-	34,620.00	-	48,38,964.00	-	-	-	-	48,04,344.00	48,38,964.00
DBT equipment	0	3,02,699.00	-	-	-	-	3,02,699.00	-	-	-	-	3,02,699.00	3,02,699.00
DBT-Library books	0	2,31,579.00	-	-	-	-	2,31,579.00	-	-	-	-	2,31,579.00	2,31,579.00
DBT-Furniture	0	2,06,430.00	-	-	-	-	2,06,430.00	-	-	-	-	2,06,430.00	2,06,430.00
Bio-Chemistry	0	90,252.00	-	-	-	-	90,252.00	-	-	-	-	90,252.00	90,252.00
Office Equipment	0	24,000.00	-	-	-	-	24,000.00	-	-	-	-	24,000.00	24,000.00
Computer Lab Equipment	0	4,89,207.00	-	-	-	-	4,89,207.00	-	-	-	-	4,89,207.00	4,89,207.00
Digital copier	0	45,760.00	-	-	-	-	45,760.00	-	-	-	-	45,760.00	45,760.00
Projector purchase	0	78,965.00	-	-	-	-	78,965.00	-	-	-	-	78,965.00	78,965.00
Costume & Designing Lab	0	42,134.00	-	-	-	-	42,134.00	-	-	-	-	42,134.00	42,134.00
Sports Equipments	0	3,00,000.00	-	-	-	-	3,00,000.00	-	-	-	-	3,00,000.00	3,00,000.00
Total		82,57,931.00	34,620.00	-	34,620.00	-	82,92,451.00	-	-	-	-	82,57,931.00	82,92,451.00
TOTAL		19,65,96,375.72	11,61,325.00	91,46,070.00	1,03,07,395.00	-	20,58,30,659.72	12,75,80,742.61	98,49,875.00	13,74,30,618.61	8,16,146.00	6,90,15,633.11	6,84,00,051.11