

**KONGU ARTS AND SCIENCE COLLEGE  
SCHEDULE OF FIXED ASSETS**

PARTICULARS	Rate Of Depreciation	Cost as at 01.04.2020	Additions Upto 30.09.2020	Additions made after 01.10.2020	Total additions during the Year	Deletions Transfers	Cost as at 31.03.2021	Depreciation Provided upto 31.03.2020	Depreciation Provided during the Year	Depreciation Provided upto 31.03.2021	W.D.V As at 01.04.2020	W.D.V As at 31.03.2021
<b>Lab Equipments</b>												
Bio-Chemistry	15	3,227,521.05	-	-	-	-	3,227,521.05	2,924,729.80	45,418.59	2,970,148.49	302,731.25	257,372.56
Costume & Designing	15	5,455,297.00	-	-	-	-	5,455,297.00	3,781,007.28	251,143.46	4,032,150.74	1,674,289.72	1,423,146.26
Computer Lab	15	17,985,012.00	316,208.00	157,900.00	474,108.00	-	18,459,120.00	11,819,043.44	1,014,168.98	12,633,212.42	6,365,969.56	5,825,907.58
Corporate Secretaryship	15	210,480.00	-	-	-	-	210,480.00	109,866.31	15,087.55	124,953.86	100,583.59	85,496.14
Maths Department	15	400,597.00	103,885.00	56,485.00	163,370.00	-	563,967.00	280,769.32	41,018.28	301,787.50	139,827.68	262,173.40
Pharmacy Cell Equipment	15	569,272.00	-	-	-	-	569,272.00	365,565.54	30,555.97	396,121.51	203,706.45	173,150.49
E.D.Cell	15	29,299.00	-	-	-	-	29,299.00	17,273.89	1,903.77	19,077.69	12,023.11	10,221.54
Commerce	15	3,156,695.00	-	-	-	-	3,156,695.00	2,188,103.78	145,288.68	2,333,392.47	958,591.21	823,302.53
MBA Department	15	2,393,121.00	-	-	-	-	2,393,121.00	2,015,455.33	58,649.85	2,072,105.18	377,856.67	321,015.82
BBA Lab Equipment	15	237,616.00	-	-	-	-	237,616.00	127,881.08	16,460.24	144,341.32	109,734.32	93,274.68
BCA Lab Equipment	15	1,374,010.00	-	-	-	-	1,374,010.00	701,755.24	100,838.21	802,593.45	672,254.78	571,419.55
Physics Lab equipment	15	1,503,398.00	-	-	-	-	1,503,398.00	716,201.15	118,079.53	834,280.68	787,196.85	669,117.32
MCA Department	15	106,448.00	-	-	-	-	106,448.00	38,240.29	10,231.31	48,471.60	68,206.71	57,977.40
Tamil Department	15	169,990.00	-	-	-	-	169,990.00	60,345.80	16,448.83	75,794.63	109,844.20	93,197.57
Mech & Social Welfare lab	15	91,500.00	-	-	-	-	91,500.00	23,842.70	10,133.60	34,076.29	67,557.30	57,423.71
Hand department	15	38,200.00	-	-	-	-	38,200.00	16,175.29	3,303.71	19,479.00	22,024.71	18,721.00
Catering Lab	15	2,516,810.00	-	-	-	-	2,516,810.00	2,187,316.53	49,424.02	2,236,740.55	323,493.47	280,069.45
Bio-Tec Lab	15	2,578,657.00	-	-	-	-	2,578,657.00	2,256,577.88	48,311.90	2,304,889.58	322,079.32	273,787.42
OTTT Lab	15	50,020.00	-	-	-	-	50,020.00	27,125.81	3,433.98	30,559.79	22,863.19	19,455.21
Library Equipment	15	1,275,747.00	-	-	-	-	1,275,747.00	837,757.98	65,698.15	903,456.13	437,969.02	372,250.67
Language Lab	15	1,797,105.00	-	-	-	-	1,797,105.00	1,507,018.86	43,512.80	1,550,532.46	290,283.34	246,572.54
<b>Total</b>		<b>46,166,736.06</b>	<b>420,093.00</b>	<b>217,285.00</b>	<b>637,478.00</b>		<b>46,804,274.06</b>	<b>31,782,184.91</b>	<b>2,087,009.50</b>	<b>33,868,194.40</b>	<b>13,264,611.14</b>	<b>11,335,073.55</b>
<b>Computer</b>												
Computer	40	22,520,044.07	-	-	-	-	22,520,044.07	22,519,781.56	105.00	22,519,886.56	262.51	157.51
<b>Total</b>		<b>22,520,044.07</b>					<b>22,520,044.07</b>	<b>22,519,781.56</b>	<b>105.00</b>	<b>22,519,886.56</b>	<b>262.51</b>	<b>157.51</b>
<b>Other Equipments</b>												
Infercom	10	77,292.00	-	-	-	-	77,292.00	70,760.40	653.16	71,413.56	6,531.60	5,373.44
Autonomous equipment	15	367,442.00	-	-	-	-	367,442.00	126,751.42	36,103.59	182,855.01	240,899.58	204,588.99
Duplicator Machine	15	40,488.00	-	-	-	-	40,488.00	40,288.83	29.88	40,318.70	199.17	169.30
Electrical Fittings	10	9,113,143.33	-	-	-	-	9,113,143.33	4,888,730.85	422,441.25	5,311,172.09	4,224,412.48	3,801,971.24
Generator	15	344,640.00	-	-	-	-	344,640.00	342,002.77	395.58	342,398.36	2,637.21	2,441.64
Examsection	15	1,119,775.00	-	-	-	-	1,119,775.00	604,602.18	77,275.92	681,878.10	515,172.82	437,898.30
Guest house Equipme	15	392,910.00	-	-	-	-	392,910.00	343,321.34	7,438.30	350,759.64	49,588.58	42,150.38
Office Equipments	15	2,758,350.25	52,570.00	6,284.00	58,854.00	-	2,817,204.25	2,092,010.31	108,307.79	2,200,318.10	666,239.94	618,388.15
Oil Engine	15	35,587.20	-	-	-	-	35,587.20	35,172.24	62.24	35,234.48	414.96	352.72
Fan Equipments	15	67,200.00	-	-	-	-	67,200.00	47,272.92	2,989.06	50,251.98	19,327.08	18,308.02
Pipes & Fittings	15	18,624.30	-	-	-	-	18,624.30	12,564.48	908.97	13,473.45	6,059.82	5,150.85
Sanitary Equipments	15	103,608.06	7,670.00	-	7,670.00	-	111,278.06	57,035.36	8,136.40	65,171.77	48,572.70	46,108.29
Software purchase	40	31,300.00	-	-	-	-	31,300.00	31,280.81	7.75	31,288.37	19.39	11.53
sports Equipments	15	804,394.21	-	-	-	-	804,394.21	522,121.27	42,340.94	564,482.21	292,272.94	238,932.00
Tv & VCR	15	90,830.00	-	-	-	-	90,830.00	90,074.75	113.29	90,188.04	755.25	641.96
Swair Systems	40	3,160,000.00	-	-	-	-	3,160,000.00	3,023,488.00	54,604.80	3,078,092.80	136,512.00	81,907.20
Typewriter	15	235,852.55	-	-	-	-	235,852.55	147,963.60	13,183.34	181,146.95	87,888.95	74,705.80
Vacuum Cleaner	15	4,850.00	-	-	-	-	4,850.00	4,826.14	3.58	4,829.72	23.98	20.28
Water Supply Equipm	15	406,768.00	-	-	-	-	406,768.00	163,606.06	38,473.69	200,081.73	243,157.94	206,684.25
ETP Plant equipment	15	1,456,000.00	-	-	-	-	1,456,000.00	1,024,248.77	64,762.98	1,089,037.76	431,753.23	368,980.24
Gardening	10	49,243.00	-	-	-	-	49,243.00	43,555.55	568.74	44,124.30	5,687.45	5,118.70
Seminar hall equipment	15	607,500.00	-	-	-	-	607,500.00	395,565.55	31,790.17	427,355.72	211,934.45	180,144.23
Garden Equipments	15	666,920.25	-	-	-	-	666,920.25	582,734.07	12,627.93	595,361.99	84,186.18	71,558.26
Canteen Equipments	15	95,000.00	-	-	-	-	95,000.00	85,969.12	1,354.83	87,323.75	9,030.88	7,678.25
Borewell	10	1,002,287.00	-	-	-	-	1,002,287.00	405,456.38	59,883.08	465,139.44	596,930.62	537,147.55
<b>Total</b>		<b>23,060,093.16</b>	<b>60,240.00</b>	<b>6,284.00</b>	<b>66,524.00</b>		<b>23,116,827.16</b>	<b>16,181,402.97</b>	<b>982,267.07</b>	<b>18,163,660.04</b>	<b>7,868,690.18</b>	<b>6,362,667.11</b>
<b>Vehicles</b>												
Motor Cars	15	4,835,565.00	-	-	-	595,017.00	4,240,548.00	2,783,439.36	218,566.30	3,002,005.66	2,052,125.64	1,238,542.34
Goods Vehicle	15	276,498.00	-	-	-	-	276,498.00	240,118.19	5,458.97	245,575.16	36,979.81	30,922.84
cycle	15	12,350.00	-	-	-	-	12,350.00	4,120.80	1,234.36	5,355.27	8,229.10	6,994.73
Motor Cycle & Mopet	15	160,311.00	-	-	-	-	160,311.00	57,744.74	15,384.94	73,129.68	102,586.26	87,161.32
<b>Total</b>		<b>6,284,724.00</b>				<b>595,017.00</b>	<b>4,889,707.00</b>	<b>3,085,423.20</b>	<b>240,842.67</b>	<b>3,326,065.77</b>	<b>2,199,300.80</b>	<b>1,363,641.23</b>
<b>Furniture &amp; Fittings</b>												
Furniture & Fittings	10	34,169,532.74	18,940.00	-	18,940.00	-	34,188,472.74	23,923,316.77	1,028,515.60	24,949,832.36	10,246,215.98	9,238,640.38
<b>Total</b>		<b>34,169,532.74</b>	<b>18,940.00</b>		<b>18,940.00</b>		<b>34,188,472.74</b>	<b>23,923,316.77</b>	<b>1,026,616.60</b>	<b>24,949,832.36</b>	<b>10,246,215.98</b>	<b>9,238,640.38</b>
<b>Library</b>												
Library	15	7,386,513.71	22,832.00	35,991.00	68,823.00	-	7,455,336.71	6,389,665.62	157,151.34	6,546,816.96	996,848.09	908,519.75
Library Books	✓	7,386,513.71	22,832.00	35,991.00	68,823.00	-	7,455,336.71	6,389,665.62	157,151.34	6,546,816.96	996,848.09	908,519.75
<b>Total</b>		<b>7,386,513.71</b>	<b>22,832.00</b>	<b>35,991.00</b>	<b>68,823.00</b>		<b>7,455,336.71</b>	<b>6,389,665.62</b>	<b>157,151.34</b>	<b>6,546,816.96</b>	<b>996,848.09</b>	<b>908,519.75</b>

RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2021

RECEIPTS		PAYMENTS	
To OPENING BALANCE		By ADMINISTRATIVE & GENERAL CHARGES	81,370.00
Cash on Hand	4,187.00	Association Membership fees	1,782.00
Cash at Bank		Bank Charges	113,873.00
KASC-DST Grant		Bank Interest transfer to Grant A/c and Prize to Students	5,470.00
KASC-Grant	1,024.23	College Function Expenses	318,800.00
KASC-UGC Grant	40,924.82	Dispensary expenses	181,552.00
KASC-YRC	34,024.80	Exam expenses	60.00
KVB-977	44,353.33	Freight Charges	36,281.00
CPOP Account	1,218,837.37	Inspection committee expenses	64,280.00
Scholarship Account	100,997.00	ISO certificate fee	28,000.00
KVB - MKI	48,881.27	MBA Students association expenses	121,239.00
Grant Account	153,873.92	MBA Subscription to Newspaper & Journals	4,000.00
KVB-77918	3,402,085.32	MCA Students association expenses	97,848.00
	100,997.00	MCA Subscription to Newspaper & Journals	4,850.00
	5,143,978.95	Miscellaneous Expenses	1,850.00
To FEES COLLECTED FROM STUDENTS		Students medical expenses	85,815.00
Computer Lab, Development,		NCC expenses	45,978.00
Special, Miscellaneous, Tuition and	184,809,432.00	Other Subscription to Newspaper & Journals	4,280.00
and other Coaching Fees		Parttime course expenses	259,291.00
To Bank & Deposits Interest received	85,252.55	Placement Cell & Job Fair Expenses	108,244.00
To MISCELLANEOUS RECEIPTS		Pools expenses	11,612.00
Kongu beauty clinic surplus in	1,590.00	Postal Expenses	501,330.00
conducting beautician course		Students other association expenses	278,433.00
Library and other fine Collection	194,910.00	Printing & Stationery	101,315.00
Miscellaneous Income	501,131.00	Sports and Sports day Expenses	28,883.00
UPS and Vehicle - Insurance claim	23,290.00	Staff Refreshment & Food Expenses	42,830.00
Xerox collection	31,921.00	Staff Uniform Purchase	58,931.09
	752,842.00	Telephone & Internet Charges	15,000.00
To APPLICATION FEES		Water charges	
Application Sales	300,000.00	Fees to University	1,196,520.00
MBA -application sales	10,800.00	Course affiliation fees	
MCA -application sales	600.00	Recognition, Autonomous and	1,445,861.00
	311,400.00	NSS fee paid to University	53,100.00
To AUTONOMOUS ACCOUNT		Inspection fees to University	5,235,754.69
Exam and other fees- Collected	4,892,409.00	By Building tax paid	538,723.00
To FEES COLLECTED FOR UNIVERSITY		By Advertisement Charges	36,708.00
Exam Remuneration	234,405.00	By Students and other Insurance Premium	194,450.00
M.Phil & Ph.D Fees	53,175.00	By Travelling Expenses	6,973.00
Exam fees	23,600.00	By Electricity Charges	1,723,606.00
	311,180.00	By Scholarship given to meritorious students	3,450,750.00
To GRANT RECEIPTS		By AUTONOMOUS ACCOUNT	6,245,223.00
DBT Star college Scheme(UGC)	3,874,486.00	Exam and other expenses	
UGC Grant (Bio Chemistry)	1,100.00	By REMUNERATION TO STAFF	43,798,498.00
UGC Grant (UG/CS)	86,801.00	Salary and Gratuity Paid to Staff	4,063,753.00
	3,962,387.00	MBA staff salary	4,247,624.00
To NSS Deposit Maturity	36,796.45	MCA staff salary	247,059.00
To Capital Grant	2,890,381.00	Bonus to workers	81,344.00
		Honorarium to Guest Lecturer	81,344.00
To OTHER RECEIPTS		By PURCHASE OF CONSUMABLES	3,220.00
Advance for expenses Adjusted	4,319,673.00	MBA consumable	251,964.54
Advance Tuition Fees	40,738,250.00	Other Lab Consumable	255,184.54
Professional Tax	404,690.00	By MAINTENANCE AND OTHER OPERATION EXPENSES	85,505.00
Staff Security Deposit	866,632.00	Xerox and UPS Annual maintenance	4,822,947.10
Other TDS Collection	88,962.00	Building maintenance	15,600.00
Staff TDS collection	55,207.00	Electrical maintenance	77,303.00
Provident fund collection	4,261,415.00	Campus Maintenance	40,144.00
ESI-Collection	187,050.00	Garden maintenance	4,333.00
EB charges payable	270,154.00	Guest house maintenance	636,809.00
Staff quarters rent	92,620.00	Lab Equipment & other maintenance	293,500.00
Students Bank Loan	175,515.00	Other Repair & Maintenance	77,413.00
Students Insurance claim	291,600.00	Sanitary maintenance	283,956.00
Staff Club	277,100.00	Vehicle Maintenance	48,850.00
Staff Bus fees collection	568,263.00	MBA Lab maintenance	
NSS Receivable	10,988.00	By SCHOLARSHIP ACCOUNT	265,600.00
Vehicle sold	340,000.00	Scholarship Distributed to Students	
Add on course	2,787,541.00	Under Various Categories	
Staff Insurance claim	22,600.00	By FEES PAID FOR UNIVERSITY	234,405.00
	55,758,260.00	Exam Remuneration	53,175.00
To SCHOLARSHIP ACCOUNT		M Phil & Ph D Fees	287,580.00
Scholarship Received from Govt	268,450.00		
under various categories			
To RECEIVED FROM INTER-INSTITUTIONS			
KASC mens Hostel Account	1,520,432.12		
KASC-Bus a/c	571,035.00		
	2,091,467.12		
	261,388,423.07		77,065,190.33

c/o

261,388,423.07

77,065,190.33