

To KVIT TRUST ACCOUNT
Amount and other Transfer

BN

241,366,423.07

77,045,199.11

83,786,284.64

By UTILISATION OF GRANTS			
DBT Star college Scheme(UGC)	6,824,179.00		
Students project scheme	7,500.00		
UGC Grant Fund -Bio Chemistry	12,808.00		
UGC Grant (UGC'S)	37,722.00		
		8,879,609.00	
By PURCHASE OF EQUIPMENTS & OTHERS:			
Computer lab equipment	474,106.00		
Maths department equipment	161,370.00		
Library books	68,823.00		
Furniture & Fittings	18,940.00		
Office equipment	58,854.00		
Sanitary equipments	7,870.00		
		781,765.00	
By PURCHASE OF GRANT EQUIPMENTS :			
DBT-Equipment Star college Scheme(UGC)	2,743,252.00		
DBT-Furniture Star college Scheme(UGC)	49,290.00		
DBT-Library book Star college Scheme(UGC)	109,379.00		
		2,901,921.00	
By OTHER PAYMENTS			
Advance Paid for Expenses	3,900,135.00		
Advance Tuition Fees Refund/Adjusted	40,738,250.00		
Professional Tax	404,690.00		
Staff Security Deposit	628,312.00		
Other TDS Paid	89,992.00		
TDS payable paid	21,001.00		
Add on course	388,401.00		
Part-time course payable paid	77,144.00		
Provident fund paid	8,961,059.00		
ESI-Paid	7,549,673.00		
Staff Bus fees transferred	568,263.00		
Staff quarters rent	92,620.00		
News paper payable paid	396,715.00		
College function expenses payable paid	71,613.00		
Staff Club	277,200.00		
Students Insurance claim paid	91,600.00		
EB Charge payable-paid	451,871.00		
Staff Insurance claim paid	22,600.00		
Staff TDS collection	68,330.00		
Students bank loan	166,015.00		
		64,964,454.00	
By DEPOSIT			
NSS deposit			50,662.00
By PAID TO INTER-INSTITUTIONS			
KASC mens Hostel Account			1,558,902.12
KASC Transport			2,772.00
By KVIT Trust Account			
Amount and Other Transfer			182,694,137.26
By CLOSING BALANCE			
Cash on Hand			12,444.00
Cash at Bank			
KASC-DST Grant	1,052.51		
KASC- Grant	34,614.06		
KASC- UGC Grant	3,039.55		
KASC-YRC	93,466.59		
KVB-977	761,163.37		
CPOP Account	100,678.00		
Scholarship Account	51,519.59		
KVB - MKI	6,587,250.92		
Grant Account	507,183.41		
KVB-77916	101,483.00		
		8,241,451.00	

345,176,707.71

345,176,707.71



V.K.MUTHUSAMY
President

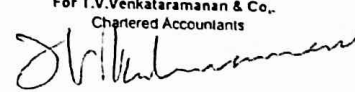


P.C.PALANISAMY
Secretary

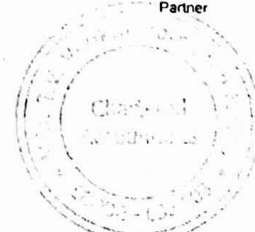


E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants




(T.V.VENKATARAMANAN)
Partner

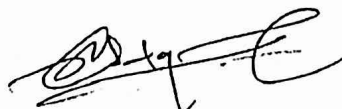


KONGU ARTS AND SCIENCE COLLEGE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

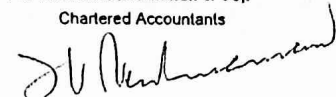
<u>EXPENDITURE</u>		<u>INCOME</u>	
To Administrative & General Charges	5,235,754.69	By Fees Collected from Students	184,869,432.00
To Advertisement Charges	36,708.00	By Bank & Deposit interest received	95,252.55
To Scholarship given to meritorious students	3,450,750.00	By Application Fees	311,400.00
To Students and other Insurance Premium	194,450.00	By Miscellaneous Receipts	752,842.00
To Travelling Expenses	6,973.00	By Autonomous collection	4,892,409.00
To Remuneration to Staff	52,438,278.00	By Vehicle sold	
To Maintenance and other operation expenses	6,386,360.10	Cost of Bolero purchased	
To PF Remitted	8,961,059.00	Earlier year	595,017.00
Less: PF Collection	<u>4,261,415.00</u>	Less: Deprecation reserve	<u>523,076.18</u>
	4,699,644.00		71,940.82
To ESI- Remitted	7,549,673.00	Less: vehicle sold	<u>340,000.00</u>
Less: ESI- Collection	<u>187,050.00</u>		268,059.18
	7,362,623.00		
To Autonomous expenses	6,245,223.00		
To Building tax	538,723.00		
To Electricity Charges	1,723,606.00		
To Purchase of Consumables			
Add: Opening Stock	1,274,505.00		
Add: Purchase	<u>255,184.54</u>		
	1,529,689.54		
Less: Closing Stock	<u>1,174,787.00</u>		
	354,902.54		
To Depreciation	4,493,681.07		
To Excess of Income over Expenditure	98,021,718.33		
	<u><u>191,189,394.73</u></u>		<u><u>191,189,394.73</u></u>


V.K.MUTHUSAMY
President


P.C.PALANISAMY
Secretary


E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants



(T.V.VENKATARAMANAN)
Partner



KONGU ARTS AND SCIENCE COLLEGE**BALANCE SHEET AS AT 31.03.2021**

<u>LIABILITIES</u>		<u>ASSETS</u>	
CURRENT LIABILITIES		FIXED ASSETS	
Deposits	511,800.00	Lab Equipments	45,804,274.05
Advance	3,270,594.00	Computer	22,520,044.07
Scholarship Account	21,922.00	Library Books	7,455,336.71
University account	23,600.00	Furniture Fittings	34,188,472.74
Grant Account	7,465,450.00	Vehicles	4,689,707.00
		Other Equipments	31,304,843.15
			<u>145,962,677.72</u>
	11,293,366.00	Less : Depreciation provided	
		for up to the date of	
KVIT Trust Account	21,934,700.88	Balance Sheet	106,852,379.91
Inter Institution Account	16,282,324.31		
			39,110,297.81
		CURRENT ASSETS	
		Advances	5,802.00
		Deposits	965,609.38
		Stock of Consumables	1,174,787.00
		Cash on Hand	12,444.00
		Cash at Bank	8,241,451.00
			10,400,093.38
			<u>49,510,391.19</u>
			<u>49,510,391.19</u>


V.K.MUTHUSAMY
 President


P.C.PALANISAMY
 Secretary


E.R.KAARTHIKEYAN
 Treasurer

For T.V.Venkataramanan & Co.,
 Chartered Accountants


(T.V.VENKATARAMANAN)
 Partner

Perundurai / 01.09.2021



KONGU ARTS AND SCIENCE COLLEGE
SCHEDULE OF FIXED ASSETS

PARTICULARS	Rate Of Depre- ciation	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 upto 31.03.2021		Depreciation upto 01.04.2020		W.D.V AS at 31.03.2021
								Provided during the Year	Provided upto 31.03.2021	Provided during the Year	Provided upto 01.04.2020	
Lab Equipments												
Bio-Chemistry	15	3,227,521.05	-	-	3,227,521.05	-	2,924,729.80	45,418.69	2,970,148.49	302,791.25	2,57,372.56	
Costume & Designing	15	5,455,237.00	-	-	5,455,237.00	-	3,781,007.28	251,143.46	4,032,150.74	1,674,288.72	1,423,146.26	
Computer Lab	15	17,985,012.00	316,208.00	157,900.00	474,108.00	-	11,619,043.44	1,014,168.98	12,633,212.42	6,363,968.56	5,825,907.58	
Corporate Secretaryship	15	210,480.00	-	-	210,480.00	-	109,896.31	15,087.55	124,983.86	100,583.69	85,496.14	
Malis Department	15	400,597.00	103,885.00	59,485.00	163,370.00	-	365,555.54	30,555.97	301,787.60	139,827.68	262,179.40	
Placement Cell Equipment	15	569,272.00	-	-	569,272.00	-	17,273.89	1,803.77	19,077.66	12,025.11	173,150.49	
E.O.Cell	15	29,299.00	-	-	29,299.00	-	1,566,695.00	145,288.68	2,333,392.47	968,591.21	823,302.53	
Commerce	15	3,156,695.00	-	-	3,156,695.00	-	2,015,455.33	56,649.85	2,072,105.18	377,665.67	321,015.82	
MBA Department	15	237,616.00	-	-	237,616.00	-	127,881.08	18,460.24	146,341.32	109,734.92	93,274.68	
BBA Lab Equipment	15	1,374,010.00	-	-	1,374,010.00	-	701,755.24	100,839.21	802,593.45	672,254.76	571,416.55	
BCA Lab Equipment	15	1,503,398.00	-	-	1,503,398.00	-	1,118,079.53	834,280.68	787,196.85	669,117.32	669,117.32	
Physics lab equipment	15	1,503,398.00	-	-	1,503,398.00	-	105,449.00	10,231.31	48,471.60	68,208.71	57,977.40	
MCA Department	15	168,990.00	-	-	168,990.00	-	50,345.80	18,446.63	76,792.43	108,644.20	83,197.57	
Tamil department	15	168,990.00	-	-	168,990.00	-	23,942.70	10,133.60	34,076.29	67,557.30	57,423.71	
Master of Social Welfare lab	15	38,200.00	-	-	38,200.00	-	16,175.29	3,303.71	19,479.00	22,024.71	18,721.00	
Hotel equipment	15	2,516,810.00	-	-	2,516,810.00	-	2,167,316.53	49,424.02	2,236,740.55	329,493.47	280,069.45	
Catering Lab	15	2,578,837.00	-	-	2,578,837.00	-	2,578,837.00	48,311.90	2,304,889.58	322,079.32	273,767.42	
Bio-Tec Lab	15	50,020.00	-	-	50,020.00	-	27,128.81	3,433.98	30,560.79	22,893.19	19,489.21	
CI/TI Lab	15	1,273,747.00	-	-	1,273,747.00	-	837,757.98	65,698.33	903,456.33	437,989.02	372,290.87	
Library Equipment	15	1,797,105.00	-	-	1,797,105.00	-	1,507,019.66	43,512.80	1,550,532.46	290,086.34	246,572.54	
Lounge Lab	15	48,166,796.06	420,893.00	217,268.00	638,161.00	-	48,054,274.05	2,087,009.50	33,869,194.40	13,384,611.14	11,936,079.65	
Total		22,520,044.07	-	-	22,520,044.07	-	22,519,781.56	105.00	22,519,886.56	262.51	157.51	
Computer	40	22,520,044.07	-	-	22,520,044.07	-	22,519,781.56	105.00	22,519,886.56	262.51	157.51	
Total		77,292.00	-	-	77,292.00	-	70,760.40	653.16	71,413.56	6,531.60	5,878.44	
Other Equipments												
Autonomous equipment	15	367,442.00	-	-	367,442.00	-	126,751.42	36,103.59	162,855.01	240,890.58	204,586.99	
Duplicate Machine	15	43,468.00	-	-	43,468.00	-	40,288.03	29.88	40,318.70	199.17	169.30	
Electrical Fittings	10	9,113,143.33	-	-	9,113,143.33	-	4,898,739.85	422,441.25	5,311,172.09	4,224,412.48	3,801,971.24	
Generator	15	344,640.00	-	-	344,640.00	-	344,640.00	395.58	342,398.36	2,637.23	2,241.84	
Examsection	15	1,118,775.00	-	-	1,118,775.00	-	904,602.18	77,275.92	681,878.10	515,172.02	437,856.90	
Guest House Equipme	15	392,315.00	-	-	392,315.00	-	343,321.34	7,438.30	350,759.64	49,588.66	42,150.36	
Office Equipment	15	2,158,350.25	58,854.00	6,284.00	2,223,488.25	-	2,092,010.31	108,307.79	2,200,318.10	666,339.94	616,886.15	
Oil Engine	15	38,587.20	-	-	38,587.20	-	35,172.24	62.24	35,234.48	414.96	352.72	
Fire Extinguisher	15	67,200.00	-	-	67,200.00	-	47,272.92	2,989.06	50,261.98	19,927.08	16,938.02	
Floors & Fittings	15	18,624.30	-	-	18,624.30	-	12,564.48	908.97	13,473.45	6,059.82	5,150.85	
Similar Equipments	15	103,908.06	7,670.00	-	111,578.06	-	57,035.36	8,136.40	65,171.77	46,572.70	46,108.29	
Software purchase	40	31,300.00	-	-	31,300.00	-	31,280.61	7.75	31,288.37	19.39	11.63	
Sports Equipments	15	804,394.21	-	-	804,394.21	-	522,121.27	42,340.94	564,462.21	282,272.94	239,932.00	
TV & VCR	15	90,830.00	-	-	90,830.00	-	90,074.75	113.29	90,188.04	755.25	641.96	
Solar Systems	40	1,190,000.00	-	-	1,190,000.00	-	3,023,489.00	54,604.80	3,078,092.80	136,512.00	81,907.20	
Typewriter	15	238,852.55	-	-	238,852.55	-	147,963.60	13,163.34	161,146.95	87,888.95	74,705.60	
Vacuum Cleaner	15	4,850.00	-	-	4,850.00	-	4,828.14	3.88	4,829.72	23.96	20.28	
Welder Supply Equipme	15	408,785.00	-	-	408,785.00	-	163,608.06	36,473.69	200,081.75	243,157.94	206,684.25	
ETP Plant equipment	15	1,458,000.00	-	-	1,458,000.00	-	1,024,248.77	64,762.98	1,089,009.76	431,753.23	366,990.24	
Gardening	10	48,243.00	-	-	48,243.00	-	42,555.55	568.74	44,124.30	5,687.45	5,118.70	
Seminar hall equipment	15	607,500.00	-	-	607,500.00	-	365,965.55	31,780.17	427,355.72	211,934.45	180,144.28	
Garden Equipments	15	696,820.25	-	-	696,820.25	-	562,734.07	12,627.93	595,361.99	84,186.18	71,568.26	
Carsten Equipment	15	95,000.00	-	-	95,000.00	-	85,999.12	1,354.63	87,323.75	9,030.88	7,676.25	
Borewell	10	1,002,267.00	-	-	1,002,267.00	-	405,456.38	59,683.06	465,139.44	596,830.62	537,147.56	
Total		23,086,002.18	60,240.00	6,284.00	23,152,526.18	-	18,181,402.97	982,287.07	18,183,690.04	7,868,600.18	6,982,867.11	
Vehicles												
Motor Cars	15	4,635,585.00	-	-	4,635,585.00	595,017.00	2,762,439.36	218,596.30	3,002,005.66	2,052,125.64	1,238,542.34	
Goods Vehicle	15	276,496.00	-	-	276,496.00	-	240,118.19	5,456.97	245,575.16	36,379.81	30,922.84	
Motor Cycle & Moped	15	160,311.00	-	-	160,311.00	-	4,120.90	5,355.27	8,229.10	6,994.73	6,994.73	
Total		4,872,392.00	-	-	4,872,392.00	695,017.00	2,766,670.25	240,642.57	3,326,066.77	2,199,300.80	1,383,641.32	
Furniture & Fittings												
Furniture & Fittings	10	34,169,532.74	18,940.00	-	34,188,472.74	-	23,923,316.77	1,026,515.60	24,949,832.36	10,246,215.98	9,238,640.38	
Total		34,169,532.74	18,940.00	-	34,188,472.74	-	23,923,316.77	1,026,515.60	24,949,832.36	10,246,215.98	9,238,640.38	
Library												
Library Books	15	7,396,513.71	32,832.00	38,981.00	7,468,326.71	-	6,369,866.52	157,151.34	6,546,816.96	996,848.09	908,519.75	
Total		7,396,513.71	32,832.00	38,981.00	7,468,326.71	-	6,369,866.52	157,151.34	6,546,816.96	996,848.09	908,519.75	

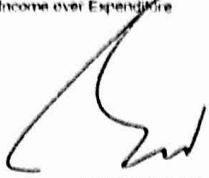
KONGU ARTS AND SCIENCE COLLEGE

OTHER SCHEDULES

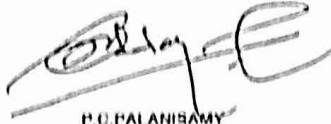
PARTICULARS	OPENING	RECEIPTS	PAYMENTS	CLOSING
CURRENT ASSETS				
DEPOSITS				
Gas Cylinder Deposit	29,200.00	-	-	29,200.00
Telephone Deposit	27,681.38	-	-	27,681.38
NSS Deposit	123,791.45	35,796.45	50,662.00	137,657.00
Contingent Deposit (Bio Gas Plant)	45,000.00	-	-	45,000.00
Dropadi Devi Endowment Deposit	225,000.00	-	-	225,000.00
Electricity Deposit	501,071.00	-	-	501,071.00
	951,743.83	35,796.45	50,662.00	965,609.38
ADVANCES				
Advances to staff for Expenses	425,240.00	4,319,673.00	3,900,135.00	5,702.00
Staff club	-	277,100.00	277,200.00	100.00
NSS Receivable	10,988.00	10,988.00	-	-
	436,228.00	4,319,673.00	4,177,335.00	5,802.00
CURRENT LIABILITIES				
DEPOSITS				
Dropadi Devi Endowment Deposit	225,000.00	-	-	225,000.00
Staff Security Deposit	48,480.00	866,632.00	628,312.00	286,800.00
	273,480.00	866,632.00	628,312.00	511,800.00
ADVANCES				
Professional Tax	-	404,690.00	404,690.00	-
TDS Collection	-	88,962.00	88,962.00	-
TDS payable	21,001.00	-	21,001.00	-
Income tax staff	13,123.00	55,207.00	68,330.00	-
Staff Insurance claim	-	22,600.00	22,600.00	-
Students Insurance claim	-	291,600.00	91,600.00	200,000.00
EB charges payable	451,871.00	270,154.00	451,871.00	270,154.00
Pending remuneration and other expenses Ad towards add on course conducted.	385,000.00	2,787,541.00	388,401.00	2,784,140.00
Part time course faculties remuneration and other expense payable	76,144.00	-	77,144.00	(1,000.00)
College function expenses payable	71,613.00	-	71,613.00	-
Students bank loan	7,800.00	175,515.00	166,015.00	17,300.00
News paper collection(Student Staff)	396,715.00	-	396,715.00	-
	1,423,267.00	4,036,269.00	2,248,942.00	3,270,594.00
SCHOLARSHIP ACCOUNT				
Scholarship Payable	19,072.00	268,450.00	268,600.00	21,922.00
	19,072.00	268,450.00	268,600.00	21,922.00
UNIVERSITY ACCOUNT				
Condonation Fees	-	-	-	-
Exam Fees	-	23,600.00	-	23,600.00
M phill/ ph d Fees	-	53,175.00	53,175.00	-
Exam Remuneration	-	234,405.00	234,405.00	-
	-	311,180.00	287,880.00	23,600.00
GRANT ACCOUNT				
UGC Grant (Bio Chemistry)	12,508.00	1,100.00	13,608.00	-
Gram Panchayat Development	30,416.00	-	-	30,416.00
Students project scheme	7,500.00	-	7,500.00	-
DBT Star college Scheme(UGC)	3,432,376.00	3,874,486.00	6,834,179.00	472,685.00
Citizens consumer club	(203.00)	-	-	(203.00)
UGC Grant (UG/CS)	18,934.00	86,801.00	37,722.00	68,013.00
	(A) 3,601,833.00	3,962,387.00	6,893,909.00	670,911.00
GRANT TO CAPITAL FUND				
Opening Credit balance	4,004,158.00	2,890,381.00	-	6,894,539.00 CR
Tr to Capital Fund	-	-	-	-
	(B) 4,004,158.00	2,890,381.00	-	6,894,539.00
Grant (A+B)	7,605,991.00			7,468,458.00
INTER INSTITUTION ACCOUNT				
A) Credit Balance				
KASC Bus	901,153.44	571,035.00	2,772.00	1,469,416.44
	901,153.44	571,035.00	2,772.00	1,469,416.44 (Cr)
B) Credit Balance				
KEC Bus	191,798.75	-	-	191,798.75
KASC Mens Hostel Account	14,659,579.12	1,520,432.12	1,558,902.12	14,621,109.12
	14,851,377.87	1,520,432.12	1,558,902.12	14,812,907.87 (Cr)
TOTAL	(A+B) 15,752,531.31	2,091,467.12	1,561,674.12	16,282,324.31 (Cr)

KVI TRUST ACCOUNT

Opening Credit Balance (Including Scholarship Account)	22,818,835.17			
Amount and other Transfer		83,789,284.84	182,604,137.20	
Excess of Income over Expenditure		98,021,718.33		
	22,818,835.17	181,810,003.97	182,604,137.20	21,834,700.88 (Cr)



V.K.MUTHUSAMY
President

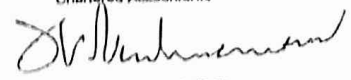


P.C.PALANISAMY
Secretary



E.KARTHIKEYAN
Treasurer

For T.V.Venkataraman & Co.,
Chartered Accountants



(T.V.VENKATARAMAN)
Partner

Perundurai / 01.09.2021

Note:

- a) Capital Grants to the extent utilised are transferred to capital fund account. Neither the depreciation on the assets purchased against the grant claimed, nor it is taken as application of fund in the year of purchase of such assets.

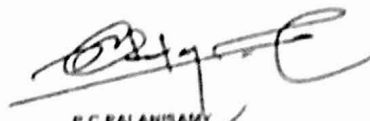


KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021**

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
TO OPENING BALANCE		BY EMPLOYEE'S COST	
Cash on Hand	356.00	Salary and Gratuity to Drivers	7,125,599.00
Cash at Bank	101,291.00	BY BUS MAINTENANCE EXPENSES	
		Bank charges	293.70
TO BUS FARE COLLECTION		Miscellaneous Expenses	2,240.00
Bus Fare Collected	4,470,098.00	Printing and Stationery expenses	415.00
		Staff refreshment & Food expenses	4,055.00
TO Interest Received from Bank	3,163.00	Road Tax Paid	1,205,281.20
		Pooja expenses	22,450.00
TO MISCELLANEOUS RECEIPTS		Staff and students medical expense	21,864.00
Fine collection	1,200.00	FC expenses	867,055.00
Miscellaneous Income	1,800.00		2,282,846.50
Insurance claim	76,397.00		
	79,397.00	BY Advertisement	24,415.00
TO DEDUCTION FROM STAFFS			
Staff Club @	64,600.00	BY Repairs & Maintenance	799,738.00
TO OTHER RECEIPTS			
Advance Received/Adjusted	420,220.00	BY Travelling Expenses	9,561.00
TDS Collected	13,070.00		
PF Collection	755,965.00	BY Insurance Premium	4,059,414.00
ESI-Collection	51,095.00		
	1,240,260.00	BY FUEL PURCHASE	
		Diesel Purchased	2,204,508.00
TO RECEIPTS TO INTER-INSTITUTIONS		BY DEDUCTION FROM STAFFS	
KASC Boys Hostel	120,440.00	Staff Club @	64,600.00
TO KVIIT TRUST ACCOUNT			
Amount and other Transfer	16,721,716.10	BY OTHER PAYMENTS	
		Advance towards Expense	395,220.00
		TDS Paid	13,070.00
		TDS payable paid	2,498.00
		ESI-Paid	275,758.00
		PF Paid	1,608,767.00
			2,295,313.00
		TO PAYMENTS TRS TO INTER-INSTITUTIONS	
		KASC- College etc	568,283.00
		KASC-Hostel	120,440.00
		BY KVIIT TRUST ACCOUNT	
		Amount and other Transfer	5,134,800.20
		BY CLOSING BALANCE	
		Cash on Hand	16,827.00
		Cash at Bank	100,688.00
	<u>24,861,321.10</u>		<u>24,861,321.10</u>



V.K. MUTHUSAMY
President

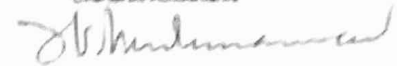


P.C. PALANISAMY
Secretary



E. VENKATESH
Treasurer

For T.V. Venkataramanan & Co.,
Chartered Accountants



(T.V. VENKATARAMANAN)
Partner

KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

<u>EXPENDITURE</u>			<u>INCOME</u>	
To Employee's cost		7,125,590.00	By Bus Fare Collection	4,470,098.00
PF remitted	1,608,767.00		By Interest Received from Bank	3,163.00
Less:PF Collection	<u>755,965.00</u>		By Miscellaneous Receipts	79,397.00
		852,802.00	By Excess of Expenditure over Income	18,527,554.32
ESI- remitted	275,758.00			
Less:ESI- Collection	<u>51,005.00</u>			
		224,753.00		
To Advertisment charges		24,419.00		
To Repairs & Maintenance		799,739.00		
To Travelling Expenses		3,061.00		
To Insurance Premium		4,059,414.00		
To Bus Maintenance Expense		2,283,848.90		
To Cost of Fuel Purchase		2,204,508.00		
To Depreciation		5,502,077.42		
		<u>23,080,212.32</u>		<u>23,080,212.32</u>


V.K.MUTHUSAMY
President


P.C.PALANISAMY
Secretary


E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants


(T.V.VENKATARAMANAN)
Partner

Perundurai / 01.09.2021



KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT**BALANCE SHEET AS ON 31.03.2021**

<u>LIABILITIES</u>		<u>ASSETS</u>	
CURRENT LIABILITIES		FIXED ASSETS	
Inter - Institution Account	3,813,513.56	Cost of Bus	86,601,370.18
KVIT Trust Account	27,487,436.14	<u>Less: Depreciation Provided</u>	
		for upto the date of	
		Balance Sheet	<u>55,422,931.48</u>
			31,178,438.70
		CURRENT ASSETS	
		Advance	4,986.00
		Cash on Hand	16,837.00
		Cash at Bank	100,688.00
			122,511.00
	<u>31,300,949.70</u>		<u>31,300,949.70</u>


V.K.MUTHUSAMY
President


P.C.PALANISAMY
Secretary


E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants


(T.V.VENKATARAMANAN)
Partner

Perundurai / 01.09.2021



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
Under Grant												
Personal Computer	0	258,640.00	-	-	-	-	258,640.00	-	-	-	258,640.00	258,640.00
Garden Equipments	0	855,074.00	-	-	-	-	855,074.00	-	-	-	855,074.00	855,074.00
Bio Informatics Equipm	0	361,757.00	-	-	-	-	361,757.00	-	-	-	361,757.00	361,757.00
Bio Tech lab	0	90,000.00	-	-	-	-	90,000.00	-	-	-	90,000.00	90,000.00
UG-CS lab equipment	0	26,990.00	-	-	-	-	26,990.00	-	-	-	26,990.00	26,990.00
UG-CS Library books	0	50,000.00	-	-	-	-	50,000.00	-	-	-	50,000.00	50,000.00
DRT equipment	0	2,043,867.00	-	-	-	-	2,043,867.00	-	-	-	2,043,867.00	2,043,867.00
DRT - Library books	0	141,030.00	-	2,743,252.00	2,743,252.00	-	4,787,119.00	-	-	-	141,030.00	250,409.00
DRT - Furniture	0	182,289.00	-	109,379.00	109,379.00	-	291,668.00	-	-	-	182,289.00	231,579.00
Bio-Chemistry	0	206,430.00	-	49,290.00	49,290.00	-	255,720.00	-	-	-	206,430.00	206,430.00
MBA Department	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 Equipm	0	489,207.00	-	-	-	-	489,207.00	-	-	-	489,207.00	489,207.00
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	0	42,134.00	-	-	-	-	42,134.00	-	-	-	42,134.00	42,134.00
sports Equipments	0	300,000.00	-	-	-	-	300,000.00	-	-	-	300,000.00	300,000.00
Total		5,286,396.00	-	2,961,921.00	2,961,921.00	-	8,188,316.00	-	-	-	6,286,396.00	8,188,316.00
Less Depreciation reserve								(523,076.18)				
TOTAL		142,864,068.72	832,184.00	3,181,241.00	3,683,684.00	835,817.00	144,942,677.72	102,881,776.02	4,493,681.07	106,952,379.91	39,982,233.70	39,110,297.81



V.K. MUTHUSAMY
 President
 Perundurai / 01.09.2021



P.C. PALANISAMY
 Secretary



L. KARTHKEYAN
 Treasurer

For T.V. Venkataramanan & Co.,
 Chartered Accountants


(T.V. VENKATARAMANAH)
 Partner

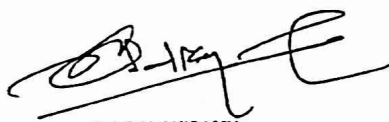


KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT**OTHER SCHEDULE**

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<u>CURRENT ASSETS</u>				
ADVANCES				
Paid for Expenses	25,000.00	420,220.00	395,220.00	-
Sundry debtors	4,986.00	-	-	4,986.00
	29,986.00	420,220.00	395,220.00	4,986.00
<u>CURRENT LIABILITIES</u>				
ADVANCES				
TDS Collections		13,070.00	13,070.00	-
TDS payable	2,498.00		2,498.00	-
	2,498.00	13,070.00	15,568.00	-
<u>INTER - INSTITUTION ACCOUNT</u>				
A) CREDIT BALANCE				
Kongu Arts and Science College (Dr)	(901,153.44)	-	568,263.00	(1,469,416.44)
KASC-Mens hostel	5,282,930.00	120,440.00	120,440.00	5,282,930.00
	4,381,776.56	120,440.00	688,703.00	3,813,513.56
<u>KVIT TRUST</u>				
Opening Credit Balance	32,427,874.56			
Amount and other Transfer		18,721,716.10	5,134,600.20	
Excess of Expenditure over Income			18,527,554.32	
	32,427,874.56	18,721,716.10	23,662,154.52	27,487,436.14 (Cr)



V.K.MUTHUSAMY
President



P.C.PALANISAMY
Secretary



E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataraman & Co.,
Chartered Accountants



(T.V.VENKATARAMAN)
Partner

Perundurai / 01.09.2021



KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2021**

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
TO OPENING BALANCE		BY MESS MAINTENANCE & GENERAL CHARGES	
Cash on Hand(Including Ladies hostel)	1,729.00	Bank comission	118.00
Cash at Bank	94,999.00	Frighht charges	66,305.00
		Miscellaneous Expenses	3,000.00
TO MESS FEES COLLECTED		News paper charges	1,802.00
Guest Charges Collection	434,762.00	Pooja expenses	3,619.00
Mess Fees Collected	1,173,200.00	Staff food and refreshment	7,360.00
	1,607,962.00	Telephone expenses	9,055.51
		Travelling expenses	3,100.00
TO BANK INTEREST	3,249.00	Uniforms to Mess Workers	40,085.00
			134,464.51
TO MISCELLANEOUS COLLECTION		BY REPAIR AND MAINTENANCE	
Cocounut shell sold	17,094.00	Building repair & Maintenance	2,259,341.00
TO OTHER RECEIPTS		Repair & Maintenance	72,882.00
Advance Refunded/Adjusted	2,700.00	Vehicle maintenance	3,525.00
PF Collection	165,532.00	Sanitary maintance	18,984.00
ESI-Collection	10,911.00		2,354,712.00
	179,143.00	BY EMPLOYEE'S COST	
TO INTERINSTITUTIONS		Bonus Paid to Mess Workers	170,557.00
KASC account	81,130.00	Salary to Staff	1,632,564.00
		Salary to Mess Workers	122,892.00
TO Kvit TRUST ACCOUNT			1,926,013.00
Amount and other Transfer	7,454,170.36	BY PROVISIONS & OTHER MATERIALS PURCHASE	
		Egg	22,084.00
		Cooking Gas	273,488.85
		Milk	125,622.00
		Provisions	387,896.00
		Vegetable	315,503.00
			1,124,593.85
		BY PURCHASE OF EQUIPMENTS	
		Vessels purchased	4,290.00
		BY OTHER PAYMENTS	
		Advance Paid for Expenses	500.00
		TDS Payable paid	550.00
		ESI-Paid	59,453.00
		PF paid	357,647.00
		Creditor for material supply	135,144.00
			553,294.00
		BY INTERINSTITUTIONS	
		KASC College	42,660.00
		KASC Transport account	-
		BY Kvit TRUST ACCOUNT	
		Amount and other Transfer	3,190,229.00
		BY CLOSING BALANCE	
		Cash on Hand	-
		BY BANK ACCOUNT	
		Cash at Bank	8,529.00
		Bank a/c- KVB- MKI	100,691.00
	<u>9,439,476.36</u>		<u>9,439,476.36</u>


V.K.MUTHUSAMY
President

Perundurai / 01.09.2021


P.C.PALANISAMY
Secretary


E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants


(T.V.VENKATARAMANAN)
Partner



KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**BALANCE SHEET AS AT 31.03.2021**

<u>LIABILITIES</u>		<u>ASSETS</u>	
CURRENT LIABILITIES		FIXED ASSETS	
Inter Institution Account	717,985.00	Kitchen Equipments	2,629,980.16
KVIT Trust Account	20,932,416.51	Other Equipments	2,350,164.42
		Vehicles	102,022.00
		Furniture Fittings	2,581,930.49
			<u>7,664,097.07</u>
		<u>Less: Depreciation Provided</u>	
		for upto the date of	
		Balance Sheet	<u>6,267,677.48</u>
			1,396,419.59
		CURRENT ASSETS	
		Deposits	87,000.00
		Stock of consumables	153,722.80
		Cash on Hand	8,529.00
		cash at Bank	100,691.00
			349,942.80
		Inter Institution Account	19,904,039.12
	<u>21,650,401.51</u>		<u>21,650,401.51</u>



V.K.MUTHUSAMY
President

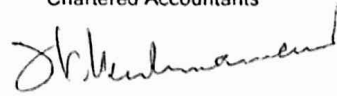


P.C.PALANISAMY
Secretary



E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataramanan & Co.,
Chartered Accountants



(T.V.VENKATARAMANAN)
Partner

Perundurai / 01.09.2021




KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

<u>EXPENDITURE</u>			<u>INCOME</u>	
To Mess Maintenance & General Charges	134,464.51	By Mess Fees Collected	1,607,962.00	
To Employee's Cost	1,926,013.00	By Bank interest	3,249.00	
To PF Remitted	357,647.00	By Miscellaneous Collection	17,094.00	
Less: PF Collection	<u>165,532.00</u>	By Excess of Expenditure over Income	4,586,882.63	
	192,115.00			
To ESI- Remitted	59,453.00			
Less: ESI- Collection	<u>10,911.00</u>			
	48,542.00			
To Provision and Other Material Purchase				
Opening Stock	387,574.00			
Add: Purchase	<u>1,124,593.85</u>			
	1,512,167.85			
Less: Closing Stock	<u>153,722.80</u>			
	1,358,445.05			
To Repair and Maintenance	2,354,712.00			
To Depreciation	200,896.07			
	<u>6,215,187.63</u>			
			<u>6,215,187.63</u>	



V.K.MUTHUSAMY
President



P.C.PALANISAMY
Secretary



E.R.KAARTHIKEYAN
Treasurer



Perundurai / 01.09.2021

For T.V.Venkataramanan & Co.,
Chartered Accountants



(T.V.VENKATARAMANAN)
Partner



SOME ARTS AND SCIENCE COLLEGE BUS ACCOUNT

SCHEDULE FOR 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	Cost as at 31.03.2021	Depreciation Provided upto 31.03.2020		Depreciation Provided during the year 2020-21		W.D.V AS at 01.04.2020	W.D.V AS at 31.03.2021
							31.03.2020	31.03.2020	31.03.2021	31.03.2021		
Vehicle												
Bus	15	86,381,870.18	-	-	-	86,381,870.18	48,828,141.56	5,500,759.29	5,500,759.29	55,420,900.85	30,671,220.62	31,170,969.33
Printer purchased	15	8,500.00	-	-	-	8,500.00	712.50	1,318.13	1,318.13	2,030.63	8,787.50	7,469.38
Total		86,891,370.18				86,891,370.18	49,540,854.06	6,819,077.42	6,819,077.42	66,472,931.48	35,680,516.12	31,178,438.70

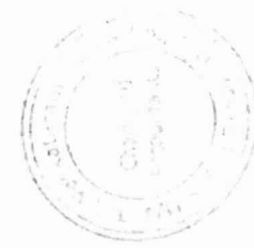
[Signature]
S. K. MUTHUSAMY
 Phys. Officer

Periudure / 01.08.2021

[Signature]
S. J. P. RAMASAMY
 Secretary

[Signature]
S. V. VENKATARAMAN
 Partner


For T.V. Venkataraman & Co.,
 Chartered Accountants




KONGU ARTS AND SCIENCE COLLEGE MEN'S HOSTEL

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	Carry 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
Kitchen equipments											
Vessels	15	593,750.00	-	4,290.00	4,290.00	598,040.00	484,160.72	19,760.14	483,920.86	129,589.28	114,119.14
Water Cooler	15	306,278.00	-	-	-	306,278.00	283,845.57	3,364.86	287,210.43	22,432.43	19,067.57
Kitchen equipments	15	1,725,662.16	-	-	-	1,725,662.16	1,249,277.05	71,457.77	1,320,734.82	476,385.11	404,927.34
Total		2,625,690.16	-	4,290.00	4,290.00	2,629,980.16	1,997,283.34	94,582.77	2,091,866.12	628,406.82	536,114.04
Other Equipments											
Electrical Fittings	10	665,898.00	-	-	-	665,898.00	421,376.74	24,452.13	445,828.87	244,521.26	220,069.13
Television	15	111,395.00	-	-	-	111,395.00	107,774.29	543.11	108,317.40	3,620.71	3,077.80
Office Equipments	15	527,885.42	-	-	-	527,885.42	412,788.81	17,264.49	430,053.31	115,096.61	97,832.11
Trolley purchase	15	52,098.00	-	-	-	52,098.00	36,649.18	2,317.32	38,966.51	15,448.82	13,131.49
Baby Incubator	15	40,000.00	-	-	-	40,000.00	38,710.16	193.48	38,903.64	1,289.84	1,096.36
Computer	40	846,875.00	-	-	-	846,875.00	846,833.37	18.65	846,850.02	41.03	24.98
Audio Equipments	15	108,213.00	-	-	-	108,013.00	95,312.88	1,605.02	96,917.90	10,700.12	9,095.10
Total		2,360,164.42	-	-	-	2,360,164.42	1,959,445.45	46,392.19	2,005,837.64	390,718.97	344,326.78
Vehicles											
TVS XL Super	15	71,503.00	-	-	-	71,503.00	21,267.17	7,535.37	28,802.55	50,235.83	42,700.45
Cycle	15	1,880.00	-	-	-	1,880.00	1,850.77	4.38	1,855.16	29.23	24.84
TVS 50	15	12,828.00	-	-	-	12,828.00	12,825.84	16.97	12,842.83	113.16	96.17
Hand Cart	15	15,700.00	-	-	-	15,700.00	15,455.91	36.61	15,492.52	244.09	207.48
Total		102,822.00	-	-	-	102,822.00	51,399.70	7,593.34	58,993.06	50,622.30	43,028.94
Furniture & Fittings											
Furniture	10	2,581,820.48	-	-	-	2,581,820.48	2,058,652.91	52,327.76	2,110,980.67	523,277.58	470,949.82
Total		2,581,820.48	-	-	-	2,581,820.48	2,058,652.91	52,327.76	2,110,980.67	523,277.58	470,949.82
Total		7,848,857.87	-	4,290.00	4,290.00	7,853,147.87	6,056,781.40	200,898.07	6,257,679.47	1,593,025.67	1,396,419.59




V.K. MUTHUSAMY
 President



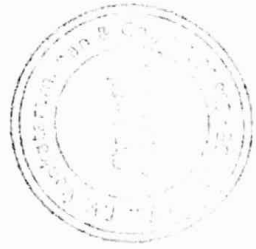
P.C. PALANISAMI
 Secretary



Z. LAKSHARTHIKEYAN
 Treasurer



For T.V. Venkataraman & Co.,
 Chartered Accountants
(T.V. VENKATARAMANAN)
 Partner



KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL

OTHER SCHEDULES

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<u>CURRENT ASSETS</u>				
<u>ADVANCES</u>				
Advances to staff for Expenses	2,200.00	2,700.00	500.00	-
	2,200.00	2,700.00	500.00	-
<u>DEPOSITS</u>				
Gas Cylinder Deposit	57,000.00	-	-	57,000.00
Telephone deposit	10,000.00	-	-	10,000.00
Milk Deposit	20,000.00	-	-	20,000.00
	87,000.00	-	-	87,000.00
<u>CURRENT LIABILITIES</u>				
<u>ADVANCES</u>				
TDS Collection	550.00	-	550.00	-
	550.00	-	-	-
Creditor for material supplied	135,144.00	-	135,144.00	-
<u>INTER INSTITUTION ACCOUNT</u>				
<u>Debit Balance</u>				
KEC-Hostel account	-	-	-	-
KASC Transport	5,282,930.00	-	-	5,282,930.00
Kongu Arts and Science College	14,659,579.12	81,130.00	42,660.00	14,621,109.12
	19,942,509.12	-	-	19,904,039.12
<u>Credit Balance</u>				
Kongu National Matriculation School	100,000.00	-	-	100,000.00
KEC-Hostel account	617,985.00	-	-	617,985.00
	717,985.00	-	-	717,985.00
<u>KVIT TRUST ACCOUNT</u>				
Opening Credit Balance	21,255,357.78	-	-	-
Amount Transfer	-	7,454,170.36	3,190,229.00	-
Excess of Expenditure over Income	-	-	4,586,882.63	-
	21,255,357.78	7,454,170.36	7,777,111.63	20,932,416.51 (Cr)

V.K.MUTHUSAMY
President

P.C.PALANISAMY
Secretary

E.R.KAARTHIKEYAN
Treasurer

For T.V.Venkataraman & Co.,
Chartered Accountants

(T.V.VENKATARAMAN)
Partner

Perundurai / 01.09.2021

