

## KONGU ARTS AND SCIENCE COLLEGE

## RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2019

RECEIPTS		PAYMENTS	
<b>To OPENING BALANCE</b>		<b>By ADMINISTRATIVE &amp; GENERAL CHARGES</b>	
Cash on Hand	267,705.00	Association Membership fees	49,640.00
Cash at Bank		Bank Charges	6,388.62
KVB-977	406,139.22	College Function Expenses	2,336,777.00
CPOP Account	100,986.00	Dispensary expenses	346,976.00
Scholarship Account	42,378.27	Exam expenses	655,573.00
KVB - MKI	108,339.92	Freight Charges	540.00
Grant Account	369,494.33	ISO certificate fee	58,906.00
KVB-77916	100,987.00	MBA Students association expenses	184,047.00
	1,128,324.74	MBA Subscription to Newspaper & Journals	116,885.00
<b>To FEES COLLECTED FROM STUDENTS</b>		MBA Book purchased	17,819.00
Computer Lab, Development,		MCA Students association expenses	30,690.00
Special, Miscellaneous, Tuition and		MCA Subscription to Newspaper & Journals	122,270.00
and other Coaching Fees	220,287,856.00	NAAC expenses	620,535.00
<b>To Bank &amp; Deposit interest received</b>	38,654.00	Miscellaneous Expenses	13,565.00
<b>To MISCELLANEOUS RECEIPTS</b>		Students medical expenses	15,836.00
Kongu beauty clinic surplus in		NCC expenses	200,169.00
conducting beautician course	1,440.00	NSS expenses	224,509.00
Library and other fine Collection	1,002,715.00	Newspaper (for students) subscription	2,384,000.00
Miscellaneous Income	548,038.00	Other Subscription to Newspaper & Journals	108,718.00
UPS and Vehicle - Insurance claim	75,758.00	Placement Cell & Jop Fair Expenses	819,549.00
Newspaper charges collection	2,384,500.00	Pooja expenses	117,012.00
Xerox collection	51,939.00	Postal Expenses	74,311.00
	4,064,390.00	Students other association expenses	2,091,029.00
<b>To APPLICATION FEES</b>		Printing & Stationery	1,127,927.00
Application Sales	592,950.00	Sports and Sports day Expenses	1,813,108.00
MBA -application sales	23,100.00	Staff Refreshment Expenses	178,875.00
MCA -application sales	6,300.00	Staff Uniform Purchase	137,055.00
	622,350.00	Telephone Charges	115,423.00
<b>To AUTONOMOUS ACCOUNT</b>		Recognition, Autonomous and	
Exam and other fees- Collected	9,609,172.00	NSS fee paid to University	1,788,945.00
<b>To FEES COLLECTED FOR UNIVERSITY</b>		New course affiliation fees	35,000.00
Central Valuation Charges	3,100,000.00	University Inspection commission expenses	60,096.00
Exam Fees	11,300.00	Water charges	15,000.00
Exam Remuneration	963,234.00	Youth red cross expenses	14,571.00
Convocation fees	843,050.00		15,881,844.62
M Phil & Ph.D Fees	66,225.00	<b>By Building tax paid</b>	384,802.00
	4,983,809.00	<b>By Advertisement Charges</b>	195,959.00
<b>To GRANT RECEIPTS</b>		<b>By Student Education Scholarship Paid</b>	771,269.00
Science Forum( Dept. of Science & Technology	127,153.00	<b>By Students and other Insurance Premium</b>	163,705.00
UGC Grant (MBA-Certificate Course)	2,814.00	<b>By Travelling Expenses</b>	79,727.00
UGC Grant (Bio Chemistry)	2,194.00	<b>BY Electricity Charges</b>	4,235,400.00
Citizens consumer club	5,000.00	<b>BY AUTONOMOUS ACCOUNT</b>	
UGC Grant (UG/CS)	1,260.00	Exam and other expenses	5,853,503.90
National commission of women	25,263.00	<b>By REMUNERATION TO STAFF</b>	
DBT Star college Scheme(UGC)	6,800,000.00	Salary and Gratuity Paid to Staff	48,696,867.00
Gram Panchayat Development	50,000.00	MBA staff salary	4,426,747.00
Seminar grant	280,265.00	MCA staff salary	5,386,048.00
	166,235.00	Bonus to workers	229,759.00
<b>To Capital Grant</b>	166,235.00		58,739,421.00
<b>To OTHER RECEIPTS</b>		<b>By PURCHASE OF CONSUMABLES</b>	
Advance for expenses Adjusted	15,362,540.00	MBA consumable	3,522.00
Advance Tuition Fees	42,675,500.00	MCA consumable	11,025.00
Professional Tax	389,135.00	Other Lab Consumable	423,025.67
Staff Security Deposit	480,424.00		437,572.67
Other TDS Collection	164,624.00	<b>BY MAINTENANCE AND OTHER OPERATION EXPENSES</b>	
Staff TDS collection	76,745.00	Xerox and UPS Annual maintenance	209,556.00
Provident fund collection	5,022,284.00	Building maintenance	1,258,216.00
EB charges payable	437,152.00	Campus Garden Maintenance	724,709.00
Staff quarters rent	100,840.00	Electrical maintenance	82,506.00
Students Loan	391,880.00	Garden maintenance	134,527.00
Students insurance claim	911,897.00	Guest house maintenance	510.00
Staff Club	299,800.00	Lab Equipment & other maintenance	1,115,729.00
News paper charges payable	750,750.00	Other Repair & Maintenance	525,389.00
Add on course	1,000.00	Sanitary maintenance	137,688.00
Staff insurance claim	100,000.00	Vehicle Maintenance	740,264.00
NSS receivable -received	34,000.00	Borewell maintenance	4,500.00
Central valuation payable	176,657.00	MBA Lab maintenance	1,560.00
Flood relief fund	307,584.00		4,935,154.00
	67,682,812.00	<b>By SCHOLARSHIP ACCOUNT</b>	
<b>To SCHOLARSHIP ACCOUNT</b>		Scholarship Distributed to Students	
Scholarship Received from Govt.		Under Various Categories	89,700.00
under various categories	205,800.00	<b>By FEES PAID FOR UNIVERSITY</b>	
<b>To RECEIVED FROM INTER-INSTITUTIONS</b>		Central Valuation Charges	3,276,657.00
KASCB Mens Hostel Account	2,730,471.00	Exam Remuneration	961,030.00
KASCB Bus a/c	1,459,865.00	Convocation fees	843,050.00
KASCB Scholar	9,120.00	M Phil & Ph.D Fees	66,225.00
	4,199,456.00		5,146,962.00
	320,552,522.74		

17477306.62



**Dr. N. RAMAN**  
 PRINCIPAL,  
 KONGU ARTS AND SCIENCE COLLEGE  
 (AUTONOMOUS)  
 NANJANAPURAM, ERODE - 638 107.




B/F	320,552,522.74		96,915,020.19
		<b>By UTILISATION OF GRANTS</b>	
		UGC Grant (MBA-Certificate Course)	30,162.00
		Seminar Grant	280,265.00
		National commission of women	5,020.00
		UGC Grant Fund -Bio Chemistry	121,245.00
		UGC Grant (UG/CS)	111,896.00
			548,588.00
<b>To KVIT TRUST ACCOUNT</b>		<b>By PURCHASE OF EQUIPMENTS &amp; OTHERS:</b>	
Amount and other Transfer	85,274,997.32	Bio - Chemistry equipment	72,000.00
		C.S & H.M lab Equipment	44,740.00
		CDF Lab equipment	991,837.00
		Commerce department lab equipment	38,000.00
		English lab equipment	38,000.00
		Computer lab equipment	1,909,100.00
		MBA - Equipment	30,680.00
		MCA - Equipment	78,200.00
		BCA-Lab equipment	42,500.00
		Exam section equipment	30,680.00
		Library equipment	267,300.00
		Library books	75,355.00
		Physics lab equipment	153,878.00
		Placement cell equipment	7,500.00
		Tamil Department equipment	84,890.00
		CT & IT Lab equipment	14,500.00
		MSW lab equipment	78,700.00
		Software purchase	20,650.00
		Furniture & Fittings	84,669.00
		Electrical & Fittings	55,110.00
		Office equipment	13,950.00
		Autonomous equipment	10,620.00
		Sanitary equipments	8,260.00
			4,151,119.00
		<b>By VEHICLE PURCHASE</b>	
		Cycle purchase	10,900.00
		TVS -XL Purchased	37,885.00
		Bolero	982,544.00
			1,031,329.00
		<b>By PURCHASE OF GRANT EQUIPMENTS :</b>	
		UGC Grant Bio chem lab equipment	91,245.00
		UGC- UG Computre science- Library books	50,000.00
		UGC- UG Computre science- Lab equipment	26,990.00
			168,235.00
		<b>By OTHER PAYMENTS</b>	
		Advance Paid for Expenses	14,076,702.00
		Advance Tuition Fees Refund/Adjusted	42,675,500.00
		Professional Tax	389,135.00
		Staff Security Deposit	470,404.00
		Other TDS Paid	164,501.00
		TDS receivable	123.00
		Part time course faculties remuneration	136,708.00
		Provident fund paid	10,583,253.00
		NSS receivable	17,000.00
		Staff quarters rent ©	100,840.00
		News paper charges payable-paid	347,682.00
		Staff Club©	299,800.00
		M phil/Ph D Registration fees & Expenses paid	8,000.00
		Students Insurance claim paid	442,366.00
		EB Charge payable-paid	393,427.00
		Staff Insurance claim paid	100,000.00
		Flood relief fund©	307,584.00
		Staff TDS collection©	76,745.00
		Students bank loan©	391,880.00
		Seminar grant receivable	28,101.00
			71,011,751.00
		<b>By DEPOSIT</b>	
		NSS deposit	8,875.00

c/o

405,827,520.06

173,834,917.19



  
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Bf	405,827,520.06		173,834,917.19
		<b>By PAID TO INTER-INSTITUTIONS</b>	
		KASC mens Hostel Account	209,995.00
		KASC - Bus account	118,125.00
		KNMS-School@	9,120.00
		<b>By KVIT Trust Account</b>	
		Amount and Other Transfer	222,382,532.40
		<b>By CLOSING BALANCE</b>	
		Cash on Hand	88,765.00
		Cash at Bank	
		KVB-977	1,802,556.37
		CPOP Account	100,986.00
		Scholarship Account	160,588.27
		KVB - MKI	85,087.92
		Grant Account	6,873,859.91
		KVB-77916	100,987.00
			9,184,065.47
	<u>405,827,520.06</u>		<u>405,827,520.06</u>

*P. Parameswari*  
**PARAMESWARI LINGAMURTHY**  
 President

Perambalur / 31.08.2019

*P. Sathyamoorthy*  
**P.SATHIYAMOORTHY**  
 Secretary

*E.R.K. Krishnan*  
**E.R.K. KRISHNAN**  
 Treasurer

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

*T.V. Venkataraman*  
**(T.V.VENKATARAMAN)**  
 Partner



*A*  
**Dr. N. RAMAN**  
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 NANJANAPURAM, ERODE - 638 107



## KONGU ARTS AND SCIENCE COLLEGE

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

<u>EXPENDITURE</u>		<u>INCOME</u>	
To Administrative & General Charges	15,881,844.62	By Fees Collected from Students	220,287,866.00
To Advertisement Charges	195,959.00	By Bank & Deposit interest received	38,654.00
To Student Education Scholarship Paid	771,269.00	By Application Fees	622,350.00
To Students and other Insurance Premium	163,705.00	By Miscellaneous Receipts	4,064,390.00
To Travelling Expenses	79,727.00	By Autonomous collection	9,609,172.00
To Remuneration to Staff	58,739,421.00		
To Maintenance and other operation expenses	4,935,154.00		
To PF Remitted	10,583,253.00		
Less: PF Collection	<u>5,022,284.00</u>		
	5,560,969.00		
To Autonomous expenses	5,853,503.90		
To Building tax	384,802.00		
To Electricity Charges	4,235,400.00		
To Purchase of Consumables			
Add: Opening Stock	1,281,631.00		
Add: Purchase	<u>437,572.67</u>		
	1,719,203.67		
Less: Closing Stock	<u>1,294,624.00</u>		
	424,579.67		
To Depreciation	5,326,612.58		
To Excess of Income over Expenditure	132,067,485.23		
	<u><u>234,622,432.00</u></u>		
			<u><u>234,622,432.00</u></u>

*H. Paramaswari*  
PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*  
P.SATHIYAMOORTHY  
Secretary

*E.R.K. Krishnan*  
E.R.K. KRISHNAN  
Treasurer

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

*T.V. Venkataramanan*

(T.V.VENKATARAMANAN)  
Partner

Perundurai / 31.08.2019



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**KONGU ARTS AND SCIENCE COLLEGE****BALANCE SHEET AS AT 31.03.2019**

<u>LIABILITIES</u>		<u>ASSETS</u>	
<b>CURRENT LIABILITIES</b>		<b>FIXED ASSETS</b>	
Deposits	273,480.00	Lab Equipments	44,164,067.05
University Account	11,900.00	Computer	22,520,044.07
Advance	1,668,933.00	Library Books	7,372,566.71
Scholarship Account	135,172.00	Furniture Fittings	33,820,462.74
Grant Account	8,607,447.04	Vehicles	5,260,734.00
	10,696,932.04	Other Equipments	25,410,972.15
			<u>138,548,846.72</u>
KVIT Trust Account	29,472,737.72	<u>Less</u> , Depreciation provided	
Inter Institution Account	12,933,549.87	for up to the date of	
		Balance Sheet	97,831,419.95
			40,717,426.77
		<b>CURRENT ASSETS</b>	
		Advances	589,947.00
		Deposits	935,443.83
		Stock of Consumables	1,294,624.00
		Cash on Hand	88,765.00
		Cash at Bank	9,184,065.47
			12,092,845.30
		Inter Institution Account	292,947.56
	<u>53,103,219.63</u>		<u>53,103,219.63</u>

*L. Parameswari*  
PARAMESWARI LINGAMURTHY  
President

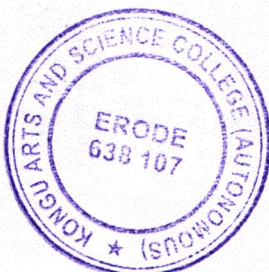
*P. Sathiyamoorthy*  
P.SATHIAMOORTHY  
Secretary

*E.R.K. Krishnan*  
E.R.K.KRISHNAN  
Treasurer

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

*T.V. Venkataramanan*  
(T.V.VENKATARAMANAN)  
Partner

Perundurai / 31.08.2019



*Dr. N. RAMAN*  
Dr. N. RAMAN  
PRINCIPAL,  
KONGU ARTS AND SCIENCE COLLEGE  
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NANJANAPURAM, ERODE - 638 107



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

PARTICULARS	Rate Of Depreciation	Cost as at 01.04.2018	Additions Upto 30.09.2018	Additions made after 01.10.2018	Total additions during the Year	Deletions Transfers	Cost as at 31.03.2019	Depreciation Provided upto 31.03.2018	Depreciation Provided during the Year	Depreciation Provided upto 31.03.2019	W.D.V As at 01.04.2018	W.D.V AS at 31.03.2019
<b>Lab Equipments</b>												
Bio-Chemistry	15	3,155,521.05	72,000.00	-	72,000.00	-	3,227,521.05	2,908,432.82	62,863.23	2,871,296.05	347,088.23	356,225.00
Costume & Designing	15	4,110,417.00	-	991,637.00	991,637.00	-	5,102,254.00	3,324,405.78	192,289.46	3,516,695.24	786,011.22	1,585,558.76
Computer Lab	15	15,725,912.00	38,000.00	1,871,100.00	1,909,100.00	-	17,635,012.00	9,437,176.79	1,089,342.78	10,526,519.57	6,288,735.21	7,108,492.43
Corporate Sectrayship	15	197,730.00	-	-	-	-	197,730.00	74,837.35	18,433.90	93,271.25	122,892.65	104,458.75
Maths Department	15	320,597.00	-	-	-	-	320,597.00	224,451.42	14,421.84	238,873.26	96,145.58	81,723.74
Placement Cell Equipment	15	521,672.00	7,500.00	-	7,500.00	-	529,172.00	294,401.81	35,215.53	329,617.34	227,270.19	199,554.66
E.D.Cell	15	29,299.00	-	-	-	-	29,299.00	12,655.25	2,496.56	15,151.81	16,643.75	14,147.19
Commerce	15	3,118,695.00	38,000.00	-	38,000.00	-	3,156,695.00	1,816,084.33	201,091.60	2,017,175.93	1,302,610.67	1,139,519.07
MBA Department	15	2,328,841.00	30,680.00	-	30,680.00	-	2,359,521.00	1,876,329.76	72,478.69	1,948,808.45	452,511.24	410,712.55
BBA Lab Equipment	15	203,930.00	-	-	-	-	203,930.00	91,678.35	16,837.75	108,516.10	112,251.65	95,413.90
BCA Lab Equipment	15	1,331,510.00	42,500.00	-	42,500.00	-	1,374,010.00	443,553.58	139,568.46	583,122.04	887,956.42	790,887.96
Physics lab equipment	15	1,349,520.00	153,878.00	-	153,878.00	-	1,503,398.00	413,852.19	163,431.87	577,284.06	935,667.81	926,113.94
MCA Department	15	28,249.00	33,200.00	45,000.00	78,200.00	-	106,449.00	16,013.07	10,190.39	26,203.46	12,235.93	80,245.54
Tamil department	15	72,300.00	84,890.00	-	84,890.00	-	157,190.00	20,492.14	20,504.68	40,996.82	51,807.86	116,193.18
Master of Social Welfare lab	15	12,800.00	-	76,700.00	78,700.00	-	91,500.00	4,939.20	7,081.62	12,020.82	7,860.80	79,479.18
Hindi department	15	38,200.00	-	-	-	-	38,200.00	7,715.97	4,572.60	12,288.57	30,484.03	25,911.43
Catering Lab	15	2,472,070.00	44,740.00	-	44,740.00	-	2,516,810.00	2,060,763.68	68,406.95	2,129,170.63	411,306.32	387,639.37
Bio-Tec Lab	15	2,578,657.00	-	-	-	-	2,578,657.00	2,132,872.48	66,867.68	2,199,740.16	445,784.52	379,916.84
CT/IT Lab	15	35,520.00	14,500.00	-	14,500.00	-	50,020.00	18,333.92	4,752.91	23,086.83	17,186.08	25,933.17
Library Equipment	15	964,197.00	-	267,300.00	267,300.00	-	1,231,497.00	705,521.37	58,848.84	764,370.21	258,675.63	467,126.79
Language Lab	15	1,716,605.00	38,000.00	-	38,000.00	-	1,754,605.00	1,403,102.80	52,725.33	1,455,828.13	313,502.20	298,776.87
<b>Total</b>		<b>40,312,242.05</b>	<b>597,888.00</b>	<b>3,253,937.00</b>	<b>3,851,825.00</b>	-	<b>44,164,067.05</b>	<b>27,187,614.06</b>	<b>2,302,422.67</b>	<b>29,490,036.73</b>	<b>13,124,627.99</b>	<b>14,674,030.32</b>
<b>Computer</b>												
Computer	40	22,520,044.07	-	-	-	-	22,520,044.07	22,519,314.87	291.68	22,519,606.55	729.20	437.52
<b>Total</b>		<b>22,520,044.07</b>	-	-	-	-	<b>22,520,044.07</b>	<b>22,519,314.87</b>	<b>291.68</b>	<b>22,519,606.55</b>	<b>729.20</b>	<b>437.52</b>
<b>Other Equipments</b>												
Intercom	10	77,292.00	-	-	-	-	77,292.00	69,228.30	806.37	70,034.67	8,063.70	7,257.33
Autonomous equipment	15	327,822.00	10,620.00	-	10,620.00	-	338,442.00	42,434.28	44,401.16	86,835.44	285,387.72	251,606.56
Duplicate Machine	15	40,488.00	-	-	-	-	40,488.00	40,212.33	41.35	40,253.68	275.67	234.32
Electrical Fittings	10	9,008,416.33	-	55,110.00	55,110.00	-	9,063,526.33	3,909,456.72	512,651.46	4,422,108.18	5,098,959.61	4,641,418.15
Generator	15	344,640.00	-	-	-	-	344,640.00	340,989.86	547.52	341,537.38	3,350.14	3,102.62
Examsection	15	1,089,095.00	30,680.00	-	30,680.00	-	1,119,775.00	406,733.03	106,956.30	513,689.33	682,361.97	606,065.67
Guest House Equipme	15	392,910.00	-	-	-	-	392,910.00	324,275.17	10,295.22	334,570.39	68,634.83	58,339.61
Office Equipment	15	2,649,388.25	13,950.00	-	13,950.00	-	2,663,338.25	1,861,225.67	120,316.89	1,981,542.56	788,162.58	881,795.69
Oil Engine	15	35,587.20	-	-	-	-	35,587.20	35,012.86	86.15	35,099.01	574.34	488.19
Fire Extinguisher	15	67,200.00	-	-	-	-	67,200.00	39,611.27	4,137.11	43,756.38	27,580.73	23,443.62
Pipes & Fittings	15	10,364.30	8,260.00	-	8,260.00	-	18,624.30	10,237.00	1,258.10	11,495.10	127.30	7,129.21
Sanitary Equipments	15	82,958.06	-	20,650.00	20,650.00	-	103,608.06	40,969.64	7,847.01	48,816.65	41,988.42	54,791.41
Software purchase	40	31,300.00	-	-	-	-	31,300.00	31,246.15	21.54	31,267.69	53.85	32.31
sports Equipments	15	703,783.21	-	-	-	-	703,783.21	439,024.36	39,713.83	478,738.19	264,758.85	225,045.02
TV & VCR	15	90,830.00	-	-	-	-	90,830.00	99,784.67	156.80	89,941.47	1,045.33	888.53
Solar Systems	40	3,160,000.00	-	-	-	-	3,160,000.00	2,780,800.00	151,680.00	2,932,480.00	379,200.00	227,520.00
Typewriter	15	235,652.55	-	-	-	-	235,652.55	114,206.95	18,246.84	132,453.79	121,645.60	103,398.76
Vacuum Cleaner	15	4,850.00	-	-	-	-	4,850.00	4,816.98	4.95	4,821.93	33.02	28.07
Water Supply Equipme	15	122,766.00	-	-	-	-	122,766.00	120,332.87	364.97	120,697.84	2,433.13	2,068.15
ETP Plant equipment	15	1,458,000.00	-	-	-	-	1,458,000.00	858,417.68	89,637.35	948,055.03	587,582.32	507,944.97
Gardening	10	49,243.00	-	-	-	-	49,243.00	42,221.46	702.15	42,923.61	7,021.54	6,319.89
Seminar hall equipment	15	607,500.00	-	-	-	-	607,500.00	314,165.12	44,000.23	358,165.35	293,334.88	249,334.65
Garden Equipments	15	666,920.25	-	-	-	-	666,920.25	550,399.56	17,478.10	567,877.68	116,520.67	99,042.57
Canteen Equipment	15	95,000.00	-	-	-	-	95,000.00	82,500.51	1,874.92	84,375.43	12,499.49	10,624.57
Borewell	10	1,002,287.00	-	-	-	-	1,002,287.00	265,459.07	73,682.79	339,141.86	708,827.93	563,145.14
<b>Total</b>		<b>22,352,493.15</b>	<b>63,510.00</b>	<b>75,760.00</b>	<b>139,270.00</b>	-	<b>22,491,763.15</b>	<b>12,813,769.53</b>	<b>1,246,909.12</b>	<b>14,060,678.65</b>	<b>9,538,723.62</b>	<b>8,431,084.50</b>
<b>Vehicles</b>												
Motor Cars	15	3,853,021.00	-	982,544.00	982,544.00	-	4,835,565.00	2,081,947.76	339,351.79	2,421,299.55	1,771,073.24	2,414,265.45
Goods Vehicle	15	276,498.00	-	-	-	-	276,498.00	226,145.27	7,552.91	233,698.18	50,352.73	42,799.82
cycle	15	1,450.00	5,450.00	5,450.00	10,900.00	-	12,350.00	1,441.13	1,227.58	2,668.71	8.87	9,681.29
Motor Cycle & Moped	15	120,473.00	37,885.00	-	37,885.00	22,037.00	136,321.00	104,096.74	8,139.19	112,235.93	18,376.26	24,085.07
<b>Total</b>		<b>4,251,442.00</b>	<b>43,335.00</b>	<b>967,994.00</b>	<b>1,011,329.00</b>	<b>22,037.00</b>	<b>5,260,734.00</b>	<b>2,413,630.90</b>	<b>356,271.47</b>	<b>2,769,902.37</b>	<b>1,837,811.10</b>	<b>2,490,831.64</b>
<b>Furniture &amp; Fittings</b>												
Furniture & Fittings	10	33,735,793.74	6,650.00	78,019.00	84,669.00	-	33,820,462.74	21,579,075.74	1,220,237.75	22,799,313.49	12,158,718.00	11,021,149.25
<b>Total</b>		<b>33,735,793.74</b>	<b>6,650.00</b>	<b>78,019.00</b>	<b>84,669.00</b>	-	<b>33,820,462.74</b>	<b>21,579,075.74</b>	<b>1,220,237.75</b>	<b>22,799,313.49</b>	<b>12,158,718.00</b>	<b>11,021,149.25</b>
<b>Library</b>												
Library Books		7,297,211.71	52,832.00	22,523.00	75,355.00	-	7,372,566.71	6,011,439.27	202,479.89	6,213,919.16	1,285,722.44	1,158,647.55
<b>Total</b>		<b>7,297,211.71</b>	<b>52,832.00</b>	<b>22,523.00</b>	<b>75,355.00</b>	-	<b>7,372,566.71</b>	<b>6,011,439.27</b>	<b>202,479.89</b>	<b>6,213,919.16</b>	<b>1,285,722.44</b>	<b>1,158,647.55</b>



**Dr. N. RAMAN**  
**KONGU ARTS AND SCIENCE COLLEGE**  
**ERODE, TAMIL NADU**  
 638 167



PARTICULARS	Rate Of Depreciation	Cost as at 01.04.2018	Additions Upto 30.09.2018	Additions made after 01.10.2018	Total additions during the Year	Deletions Transfers	Cost as at 31.03.2019	Depreciation Provided upto 31.03.2018	Depreciation Provided during the Year	Depreciation Provided upto 31.03.2019	W.D.V As at 01.04.2018	W.D.V AS at 31.03.2019
<b>Under Grant</b>												
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				26,990.00	26,990.00		26,990.00					26,990.00
UG-CS Library books				50,000.00	50,000.00		50,000.00					50,000.00
Bio-Chemistry		115,185.00		91,245.00	91,245.00		206,430.00				115,185.00	206,430.00
M&A Department		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
<b>Total</b>		<b>2,750,974.00</b>		<b>168,235.00</b>	<b>168,235.00</b>		<b>2,919,209.00</b>				<b>2,750,974.00</b>	<b>2,919,209.00</b>
<b>Less: Depreciation reserver</b>										<b>(22,037.00)</b>		<b>22,037.00</b>
<b>TOTAL</b>		<b>133,220,200.72</b>	<b>764,216.00</b>	<b>4,586,468.00</b>	<b>5,350,683.00</b>	<b>22,037.00</b>	<b>138,548,846.72</b>	<b>92,524,844.37</b>	<b>5,328,612.58</b>	<b>97,831,419.95</b>	<b>40,695,356.35</b>	<b>40,717,426.77</b>

*P. Parameswari*  
**PARAMESWARI LINGAMURTHY**  
 President  
 Perundurai / 31.08.2019

*P. Sathiyamoorthi*  
**P.SATHIAMOORTHY**  
 Secretary

*E.R.K. Krishnan*  
**E.R.K.KRISHNAN**  
 Treasurer

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



*d*  
**Dr. N. RAMAN**  
 PRINCIPAL,  
 KONGU ARTS AND SCIENCE COLLEGE  
 (AUTONOMOUS)  
 NANJANAPURAM ERODE 638 107




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KONGU ARTS AND SCIENCE COLLEGE

OTHER SCHEDULES

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<b>CURRENT ASSETS</b>				
<b>DEPOSITS</b>				
Gas Cylinder Deposit	29,200.00	-	-	29,200.00
Telephone Deposit	27,681.38	-	-	27,681.38
NSS Deposit	106,686.45	-	8,875.00	115,561.45
Contingent Deposit (Bio Gas Plant)	45,000.00	-	-	45,000.00
Dropadi Devi Endowment Deposit	225,000.00	-	-	225,000.00
Electricity Deposit	493,001.00	-	-	493,001.00
	<b>926,568.83</b>	<b>-</b>	<b>8,875.00</b>	<b>935,443.83</b>
<b>ADVANCES</b>				
Advances to staff for Expenses	1,873,785.00	15,362,540.00	14,078,702.00	589,947.00
NSS Receivable	17,000.00	34,000.00	17,000.00	-
	<b>1,890,785.00</b>	<b>15,362,540.00</b>	<b>14,095,702.00</b>	<b>589,947.00</b>
<b>CURRENT LIABILITIES</b>				
<b>DEPOSITS</b>				
Dropadi Devi Endowment Deposit	225,000.00	-	-	225,000.00
Staff Security Deposit	38,460.00	480,424.00	470,404.00	48,480.00
	<b>263,460.00</b>	<b>480,424.00</b>	<b>470,404.00</b>	<b>273,480.00</b>
<b>ADVANCES</b>				
Tuition Fees Collected	-	42,675,500.00	42,675,500.00	-
Professional Tax	-	389,135.00	389,135.00	-
TDS Collection	-	164,624.00	164,501.00	123.00
TDS receivable	-	-	123.00	(123.00)
M.phil/Ph.D Registration fees	8,000.00	-	8,000.00	-
Placement training fee collection	-	-	-	-
Staff Insurance claim	-	100,000.00	100,000.00	-
Students Insurance claim	10,500.00	911,897.00	442,366.00	480,031.00
EB charges payable	393,427.00	437,152.00	393,427.00	437,152.00
Addon course collection	1,000.00	1,000.00	-	2,000.00
Part time course faculties remuneration and other expense payable	135,708.00	-	136,708.00	(1,000.00)
News paper collection(Student Staff)	347,682.00	750,750.00	347,682.00	750,750.00
	<b>896,317.00</b>	<b>45,430,068.00</b>	<b>44,657,442.00</b>	<b>1,668,933.00</b>
<b>SCHOLARSHIP ACCOUNT</b>				
Scholarship Payable	19,072.00	205,800.00	89,700.00	135,172.00
	<b>19,072.00</b>	<b>205,800.00</b>	<b>89,700.00</b>	<b>135,172.00</b>
<b>UNIVERSITY ACCOUNT</b>				
<b>Condonation Fees</b>				
Exam Fees	600.00	11,300.00	-	11,900.00
M.phil/ ph.d Fees	-	66,225.00	66,225.00	-
Exam Remuneration	(2,204.00)	963,234.00	961,030.00	-
Central Valuation Charges	-	3,100,000.00	3,276,657.00	(176,657.00)
Central Valuation Charges payable	-	176,657.00	-	176,657.00
Convocation fees	-	843,050.00	843,050.00	-
	<b>(1,604.00)</b>	<b>5,160,466.00</b>	<b>5,146,962.00</b>	<b>11,900.00</b>
<b>GRANT ACCOUNT</b>				
UGC Grant (MBA-Certificate Course)	27,348.00	2,814.00	30,162.00	-
Science Forum( Dept. of Science & Technolo	(127,153.00)	127,153.00	-	-
UGC Grant (Bio Chemistry)	221,000.00	2,194.00	121,245.00	101,949.00
Gram Panchayat Development	-	50,000.00	-	50,000.00
Seminar grant	-	280,265.00	280,265.00	-
DBT Star college Scheme(UGC)	-	6,800,000.00	-	6,800,000.00
Citizens consumer club	-	5,000.00	-	5,000.00
Seminar grant receivable	-	-	28,101.00	(28,101.00)
UGC Grant (UG/CS)	127,000.00	1,260.00	111,896.00	16,364.00
National commission of women	5,020.00	25,263.00	5,020.00	25,263.00
	<b>(A) 253,215.00</b>	<b>7,293,949.00</b>	<b>576,689.00</b>	<b>6,970,475.00</b>
<b>GRANT TO CAPITAL FUND</b>				
Opening Credit balance	1,468,737.04	168,235.00	-	1,636,972.04 CR
Tr to Capital Fund	-	-	-	-
	<b>(B) 1,468,737.04</b>	<b>168,235.00</b>	<b>-</b>	<b>1,636,972.04</b>
Grant (A+B)	<b>1,721,952.04</b>	<b>-</b>	<b>-</b>	<b>8,607,447.04</b>
<b>INTER INSTITUTION ACCOUNT</b>				
<b>A) Debit Balance</b>				
KASC Bus	1,634,687.56	1,459,865.00	118,125.00	292,947.56
	<b>1,634,687.56</b>	<b>1,459,865.00</b>	<b>118,125.00</b>	<b>292,947.56 (Dr)</b>
<b>B) Credit Balance</b>				
KEC Bus	191,798.75	-	-	191,798.75
KASC Mens Hostel Account	10,221,275.12	2,730,471.00	209,995.00	12,741,751.12
	<b>10,413,073.87</b>	<b>2,730,471.00</b>	<b>209,995.00</b>	<b>12,933,549.87 (Cr)</b>



  
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**KVIT TRUST ACCOUNT**

Opening Credit Balance (Including Scholarship Account)	34,512,787.57			
Amount and other Transfer		85,274,997.32	222,382,532.40	
Excess of Income over Expenditure	34,512,787.57	217,342,482.55	222,382,532.40	29,472,737.72 (Cr)

*L. Parameswari*

PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*

P.SATHIYAMOORTHY  
Secretary

*E.R.K. Krishnan*

E.R.K.KRISHNAN  
Treasurer

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

*T.V. Venkataraman*

(T.V.VENKATARAMAN)  
Partner

Perundurai / 31.08.2019

**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.



*Dr. N. RAMAN*  
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Bus Ak

2018-2019

KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

<u>EXPENDITURE</u>		<u>INCOME</u>	
To Employee's cost	8,263,889.00	By Bus Fare Collection	50,135,907.00
PF remitted	2,009,293.00	By Interest Received from Bank	4,165.00
Less:PF Collection	<u>958,306.00</u>	By Miscellaneous Receipts	50,891.00
	1,050,987.00		
To Repairs & Maintenance	1,546,047.00		
To Travelling Expenses	51,297.00		
To Insurance Premium	3,751,924.00		
To Bus Maintenance Expense	3,902,661.59		
To Cost of Fuel Purchase	11,688,264.00		
To Depreciation	6,069,109.20		
To Excess of Income Over Expenditure	13,866,784.21		
	<u>50,190,963.00</u>		<u>50,190,963.00</u>

209.40

*L. Parameswari*  
PARAMESWARI LINGAMURTHY  
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*P. Sathiyamoorthy*  
P.SATHIYAMOORTHY  
Secretary

*E.K. Krishnan*  
E.R.K.KRISHNAN  
Treasurer

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

*T.V. Venkataramanan*  
(T.V.VENKATARAMANAN)  
Partner

Perundurai / 31.08.2019



*Bus tax  
Driver & Exp.  
C.P. & P. & P.  
Tax*

*N. Raman*  
Dr. N. RAMAN  
PRINCIPAL,  
KONGU ARTS AND SCIENCE COLLEGE  
(AUTONOMOUS)  
NANJANAPURAM, ERODE - 638 107.



**KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT****BALANCE SHEET AS ON 31.03.2019**

<u>LIABILITIES</u>		<u>ASSETS</u>	
<b>CURRENT LIABILITIES</b>		<b>FIXED ASSETS</b>	
Inter - Institution Account	4,880,467.56	Cost of Bus	77,840,278.85
KVIT Trust Account	29,665,062.25	<u>Less:</u> Depreciation Provided	
		for upto the date of	
		Balance Sheet	<u>43,448,660.04</u>
			34,391,618.81
		<b>CURRENT ASSETS</b>	
		Advance	44,360.00
		Cash on Hand	8,563.00
		Cash at Bank	100,988.00
			153,911.00
	<u>34,545,529.81</u>		<u>34,545,529.81</u>

*L. Paramaswamy*  
**PARAMESWARI LINGAMURTHY**  
 President

*P. Sathiyamoorthy*  
**P.SATHIYAMOORTHY**  
 Secretary

*E.R.K. Krishnan*  
**E.R.K.KRISHNAN**  
 Treasurer

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

*T.V. Venkataramanan*

(T.V.VENKATARAMANAN)  
 Partner

Perundurai / 31.08.2019



*d*  
**Dr. N. RAMAN**  
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 (AUTONOMOUS)  
 NANJANAPURAM, ERODE - 638 107



## KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2019

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
TO OPENING BALANCE		BY EMPLOYEE'S COST	
Cash on Hand	11,566.00	Salary and Gratuity to Drivers	8,263,889.00
Cash at Bank	101,445.00	BY BUS MAINTENANCE EXPENSES	
TO BUS FARE COLLECTION		Bank charges	1,067.59
Bus Fare Collected	50,135,907.00	Miscellaneous Expenses	94,473.00
TO Interest Received from Bank	4,165.00	Printing and Stationery expenses	8,010.00
TO MISCELLANEOUS RECEIPTS		Staff refreshment & Food expenses	1,059,130.00
Fine collection	1,000.00	Road Tax Paid	1,120,930.00
Miscellaneous income	23,741.00	Toll tax paid	472,370.00
Insurance claim	26,150.00	Pooja expenses	17,202.00
TO DEDUCTION FROM STAFFS		Staff uniform purchase	161,280.00
Staff Club ©	66,400.00	FC expenses	403,174.00
TO OTHER RECEIPTS		Bus Halting charges	283,100.00
Advance Received/Adjusted	1,214,652.00	Tyre Retreading expenses	244,420.00
TDS Collected	17,085.00	Fire extinguisher purchased	2,403.00
PF Collection	958,306.00	First aid material purchased	4,427.00
Flood relief fund	45,572.00	Consumable purchased	6,500.00
TO RECEIPTS TO INTER-INSTITUTIONS		permit expenses	24,175.00
KASC Boys Hostel	1,042,790.00	BY Repairs & Maintenance	1,546,047.00
KASC- College a/c	236,250.00	BY Travelling Expenses	51,297.00
TO KVIIT TRUST ACCOUNT		BY Insurance Premium	3,751,924.00
Amount and other Transfer	30,770,737.99	BY FUEL PURCHASE	
		Diesel Purchased	11,688,264.00
		BY DEDUCTION FROM STAFFS	
		Staff Club ©	66,400.00
		BY OTHER PAYMENTS	
		Advance towards Expense	1,237,052.00
		TDS Paid	17,085.00
		PF Paid	2,009,293.00
		Flood relief fund	45,572.00
		TO PAYMENTS TRS TO INTER-INSTITUTIONS	
		KASC- College a/c	1,577,990.00
		BY KVIIT TRUST ACCOUNT	
		Amount and other Transfer	50,388,741.40
		BY CLOSING BALANCE	
		Cash on Hand	8,563.00
		Cash at Bank	100,988.00
			<u>84,655,766.99</u>
			<u>84,655,766.99</u>

*L. Paramaswari*  
**PARAMESWARI LINGAMURTHY**  
 President

*P. Sathiyamoorthy*  
**P.SATHIYAMOORTHY**  
 Secretary

*E.R.K. Krishnan*  
**E.R.K. KRISHNAN**  
 Treasurer

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

*T.V. Venkataramanan*  
**(T.V. VENKATARAMANAN)**  
 Partner

Perundurai / 31.08.2019



*Dr. N. Ramana*  
**Dr. N. RAMAN**  
 PRINCIPAL,  
 KONGU ARTS AND SCIENCE COLLEGE  
 (AUTONOMOUS)  
 NANJANAPURAM, ERODE - 638 107.



KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNT

SCHEDULE FOR FIXED ASSETS

PARTICULARS	Rate Of Depreciation	Cost as at 01.04.2018	Additions Upto 30.09.2018	Additions made after 01.10.2018	Total additions during the Year	Cost as at 31.03.2019	Depreciation Provided upto 31.03.2018	Depreciation Provided during the Year	Depreciation Provided upto 31.03.2019	W.D.V As at 01.04.2018	W.D.V AS at 31.03.2019
<b>Vehicle</b>											
Bus	15	77,840,278.85	-	-	-	77,840,278.85	37,379,550.84	6,069,109.20	43,448,660.04	40,460,728.01	34,391,618.81
<b>Total</b>		<b>77,840,278.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,840,278.85</b>	<b>37,379,550.84</b>	<b>6,069,109.20</b>	<b>43,448,660.04</b>	<b>40,460,728.01</b>	<b>34,391,618.81</b>

*L. Paramaswamy*  
**PARAMESWARI LINGAMURTHY**  
 President

Perundurai / 31.08.2019

*P. Sathiyamoorthy*  
**P.SATHIYAMOORTHY**  
 Secretary

*E.R.K. Krishnan*  
**E.R.K.KRISHNAN**  
 Treasurer

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

*T.V. Venkataraman*  
**(T.V.VENKATARAMANAN)**  
 Partner



*Dr. N. RAMAN*  
**Dr. N. RAMAN**  
 PRINCIPAL,  
 KONGU ARTS AND SCIENCE COLLEGE  
 (AUTONOMOUS)  
 NANJANAPURAM, ERODE - 638 107



KONGU ARTS AND SCIENCE COLLEGE BUS ACCOUNTOTHER SCHEDULE

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<b><u>CURRENT ASSETS</u></b>				
<b><u>ADVANCES</u></b>				
Paid for Expenses	21,960.00	1,214,652.00	1,237,052.00	44,360.00
	<b>21,960.00</b>	<b>1,214,652.00</b>	<b>1,237,052.00</b>	<b>44,360.00</b>
<b><u>CURRENT LIABILITIES</u></b>				
<b><u>ADVANCES</u></b>				
TDS Collections		17,085.00	17,085.00	-
		<b>17,085.00</b>	<b>17,085.00</b>	-
<b><u>INTER - INSTITUTION ACCOUNT</u></b>				
<b><u>A) CREDIT BALANCE</u></b>				
Kongu Arts and Science College	1,634,687.56	236,250.00	1,577,990.00	292,947.56
KASC-Mens hostel	3,544,730.00	1,042,790.00		4,587,520.00
	<b>5,179,417.56</b>	<b>1,279,040.00</b>	<b>1,577,990.00</b>	<b>4,880,467.56</b>
<b><u>KVIT TRUST</u></b>				
Opening Credit Balance	<b>35,416,281.45</b>			
Amount and other Transfer		30,770,737.99	50,388,741.40	
Excess of Income Over Expenditure		13,866,784.21		
	<b>35,416,281.45</b>	<b>44,637,522.20</b>	<b>50,388,741.40</b>	<b>29,665,062.25 (Cr)</b>

*Dr. Parameswari*  
**PARAMESWARI LINGAMURTHY**  
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Perundurai / 31.08.2019



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2018-19

**KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**  
**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2019**

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
<b>TO OPENING BALANCE</b>		<b>BY MESS MAINTENANCE &amp; GENERAL CHARGES</b>	
Cash on Hand(Including Ladies hostel)	5,329.70	Bank comission	468.01
Cash at Bank	100,987.00	Food saftey licence	10,000.00
		Frighht charges	1,209.00
<b>TO MESS FEES COLLECTED</b>		Hostel day expenses	323,167.00
Guest Charges Collection	3,167,913.00	Miscellaneous Expenses	4,955.00
Mess Fees Collected	18,129,442.00	News paper charges	10,276.00
	21,297,355.00	Pooja expenses	12,150.00
		Printing & Stationery	10,800.00
<b>TO BANK INTEREST</b>	4,028.00	Sanitary Expenses	127,347.00
		Staff food and refreshment	26,990.00
<b>TO MISCELLANEOUS COLLECTION</b>		Students medical expenses	2,729.00
Miscellaneous income	85,301.00	Telephone expenses	8,662.00
		Travelling expenses	4,068.00
<b>TO OTHER RECEIPTS</b>		Uniforms to Mess Workers	42,260.00
Advance Refunded/Adjusted	468,487.00		585,081.01
TDS Collection	1,007.00	<b>BY REPAIR AND MAINTENANCE</b>	
PF Collection	231,599.00	Building repair & Maintenance	548,727.00
Mess fees advance	50,436,743.00	Repair & Maintenance	243,323.00
	51,137,836.00	Vehicle maintenance	11,826.00
			803,876.00
<b>TO INTERINSTITUTIONS</b>		<b>BY EMPLOYEE'S COST</b>	
KEC-Hostel account	244,875.00	Bonus Paid to Mess Workers	197,930.00
KASC account	203,595.00	Salary to Staff	2,135,221.00
		Honorarium to Warden	10,500.00
<b>TO Kvit TRUST ACCOUNT</b>		Salary to Mess Workers	702,175.00
Amount and other Transfer	33,228,696.56		3,045,826.00
		<b>BY PROVISIONS &amp; OTHER MATERIALS PURCHASE</b>	
		Egg	275,596.00
		Cooking Gas	1,326,317.55
		Milk	2,177,943.00
		Provisions	3,393,716.00
		Oil purchase	806,825.00
		Rice	1,765,325.00
		Vegetable	2,095,966.00
			11,841,688.55
		<b>BY PURCHASE OF EQUIPMENTS</b>	
		Vessels purchased	18,255.00
		Kitchen equipment	75,426.00
			93,681.00
		<b>BY OTHER PAYMENTS</b>	
		Advance Paid for Expenses	291,815.00
		TDS Paid	1,007.00
		Creditor for material supply	157,949.00
		PF paid	484,606.00
		Mess fees advance adjusted	53,012,442.00
		Caution deposit	68,500.00
			54,016,319.00
		<b>BY INTERINSTITUTIONS</b>	
		KASC College	2,724,071.00
		KASC Transport account	1,042,790.00
		<b>BY Kvit TRUST ACCOUNT</b>	
		Amount and other Transfer	32,047,627.00
		<b>BY CLOSING BALANCE</b>	
		Cash on Hand	6,056.70
		<b>BY BANK ACCOUNT</b>	
		Cash at Bank	
		Bank a/c- KVB- MKI	100,987.00
			<u>106,308,003.26</u>
	<u>106,308,003.26</u>		

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

*L. Parameswari*  
PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*  
P.SATHIYAMOORTHY  
Secretary

*E.R.K. Krishnan*  
E.R.K.KRISHNAN  
Treasurer

*T.V. Venkataramanan*  
(T.V.VENKATARAMANAN)  
Partner



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NANJANAPURAM, ERODE - 638 107



Hostel A/c

2018-2019

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**KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019**

<u>EXPENDITURE</u>		<u>INCOME</u>	
To Mess Maintenance & General Charges	585,081.01	By Mess Fees Collected	21,297,355.00
To Employee's Cost	3,045,826.00	By Bank interest	4,028.00
To PF Remitted	484,606.00	By Miscellaneous Collection	85,301.00
Less: PF Collection	<u>231,599.00</u>		
	253,007.00		
To Provision and Other Material Purchase			
Opening Stock	293,561.00		
Add: Purchase	<u>11,841,688.55</u>		
	12,135,249.55		
Less: Closing Stock	<u>755,416.00</u>		
	11,379,833.55		
To Repair and Maintenance	803,876.00		
To Depreciation	206,608.23		
To Excess of Income over Expenditure	5,112,452.21		
	<u>21,386,684.00</u>		
			<u>21,386,684.00</u>

*L. Parameswari*

PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*

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

*T.V. Venkataramanan*

(T.V.VENKATARAMANAN)  
Partner

Perundurai / 31.08.2019



*Dr. N. RAMAN*  
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**KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL****BALANCE SHEET AS AT 31.03.2019**

<u>LIABILITIES</u>		<u>ASSETS</u>	
<b>CURRENT LIABILITIES</b>		<b>FIXED ASSETS</b>	
Mess Fees Advance	2,008,818.00	Kitchen Equipments	2,402,273.16
Inter Institution Account	717,985.00	Other Equipments	2,350,164.42
KVIT Trust Account	17,083,232.63	Vehicles	50,022.00
		Furniture Fittings	2,581,930.49
			<u>7,384,390.07</u>
		Less: Depreciation Provided for upto the date of Balance Sheet	<u>5,860,123.26</u>
			1,524,266.81
		<b>CURRENT ASSETS</b>	
		Advances	7,038.00
		Deposits	87,000.00
		Stock of consumables	755,416.00
		Cash on Hand	6,056.70
		cash at Bank	100,987.00
			956,497.70
		Inter Institution Account	17,329,271.12
	<u>19,810,035.63</u>		<u>19,810,035.63</u>

*P. Parameswari*  
PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*  
P.SATHIYAMOORTHY  
Secretary

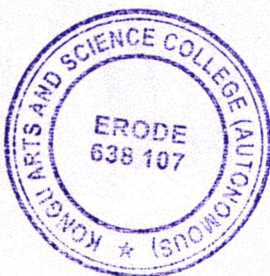
*E.R.K. Krishnan*  
E.R.K.KRISHNAN  
Treasurer

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

*T.V. Venkataramanan*

(T.V.VENKATARAMANAN)  
Partner

Perundurai / 31.08.2019



*Dr. N. Raman*  
Dr. N. RAMAN  
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**KONGU ARTS AND SCIENCE COLLEGE MENS HOSTEL**

**SCHEDULE OF FIXED ASSETS**

PARTICULARS	Rate Of Depreciation	Cost as at 01.04.2018	Additions Upto 30.09.2018	Additions made after 01.10.2018	Total additions during the Year	Cost as at 31.03.2019	Depreciation Provided upto 31.03.2018	Depreciation Provided during the Year	Depreciation Provided upto 31.03.2019	W.D.V As at 01.04.2018	W.D.V AS at 31.03.2019
<b>Kitchen equipments</b>											
Vessels	15	534,878.00	18,255.00	-	18,255.00	553,133.00	425,771.68	19,104.20	444,875.88	109,106.32	108,257.12
Water Cooler	15	306,278.00	-	-	-	306,278.00	275,229.65	4,657.25	279,886.90	31,048.35	26,391.10
Kitchen equipments	15	1,467,436.16	-	75,426.00	75,426.00	1,542,862.16	1,124,195.45	57,143.06	1,181,338.51	343,240.71	361,523.65
<b>Total</b>		<b>2,308,592.16</b>	<b>18,255.00</b>	<b>75,426.00</b>	<b>93,681.00</b>	<b>2,402,273.16</b>	<b>1,825,196.78</b>	<b>80,904.51</b>	<b>1,906,101.29</b>	<b>483,395.38</b>	<b>496,171.87</b>
<b>Other Equipments</b>											
Electrical Fittings	10	665,898.00	-	-	-	665,898.00	364,019.90	30,187.81	394,207.71	301,878.10	271,690.29
Television	15	111,395.00	-	-	-	111,395.00	106,383.64	751.70	107,135.34	5,011.36	4,259.66
Office Equipments	15	527,885.42	-	-	-	527,885.42	368,582.16	23,895.49	392,477.65	159,303.26	135,407.77
Trolley purchase	15	52,098.00	-	-	-	52,098.00	30,715.55	3,207.37	33,922.92	21,382.45	18,175.08
Baby Incinnerator	15	40,000.00	-	-	-	40,000.00	38,214.76	267.79	38,482.55	1,785.24	1,517.45
Computer	40	846,875.00	-	-	-	846,875.00	846,759.36	46.25	846,805.62	115.64	69.38
Audio Equipments	15	106,013.00	-	-	-	106,013.00	91,203.15	2,221.48	93,424.63	14,809.85	12,588.37
<b>Total</b>		<b>2,350,164.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,350,164.42</b>	<b>1,845,878.53</b>	<b>60,577.89</b>	<b>1,906,456.42</b>	<b>504,285.89</b>	<b>443,708.00</b>
<b>Vehicles</b>											
TVS XL Super	15	19,503.00	-	-	-	19,503.00	16,546.84	443.42	16,990.26	2,956.16	2,512.74
Cycle	15	1,880.00	-	-	-	1,880.00	1,839.55	6.07	1,845.62	40.45	34.38
TVS-50	15	12,939.00	-	-	-	12,939.00	12,782.38	23.49	12,805.88	156.62	133.12
Hand Cart	15	15,700.00	-	-	-	15,700.00	15,382.16	50.68	15,412.84	337.84	287.16
<b>Total</b>		<b>50,022.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,022.00</b>	<b>46,530.93</b>	<b>523.66</b>	<b>47,054.59</b>	<b>3,491.07</b>	<b>2,967.41</b>
<b>Furniture &amp; Fittings</b>											
Furniture	10	2,581,930.49	-	-	-	2,581,930.49	1,935,908.79	64,602.17	2,000,510.96	646,021.70	581,419.53
<b>Total</b>		<b>2,581,930.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,581,930.49</b>	<b>1,935,908.79</b>	<b>64,602.17</b>	<b>2,000,510.96</b>	<b>646,021.70</b>	<b>581,419.53</b>
<b>Total</b>		<b>7,290,709.07</b>	<b>18,255.00</b>	<b>75,426.00</b>	<b>93,681.00</b>	<b>7,384,390.07</b>	<b>5,653,515.03</b>	<b>206,608.23</b>	<b>5,860,123.26</b>	<b>1,637,194.04</b>	<b>1,524,266.81</b>

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*Dr. Parameswari*  
PARAMESWARI LINGAMURTHY  
President

*P. Sathiyamoorthy*  
P.SATHIYAMOORTHY  
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For T.V.Venkataramanan & Co.,  
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Partner



*d*  
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KONGU ARTS AND SCIENCE COLLEGE MENS HOSTELOTHER SCHEDULES

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<b><u>CURRENT ASSETS</u></b>				
<b><u>ADVANCES</u></b>				
Advances to staff for Expenses	183,710.00	468,487.00	291,815.00	7,038.00
	183,710.00	468,487.00	291,815.00	7,038.00
<b><u>DEPOSITS</u></b>				
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
<b><u>CURRENT LIABILITIES</u></b>				
<b><u>Deposits</u></b>				
Caution Deposit	68,500.00	-	68,500.00	-
TDS Collection	-	1,007.00	1,007.00	-
	68,500.00	1,007.00	69,507.00	-
<b><u>ADVANCES</u></b>				
Mess Fees Advance	4,584,517.00	50,436,743.00	53,012,442.00	2,008,818.00
	4,584,517.00	50,436,743.00	53,012,442.00	2,008,818.00
Creditor for material supplied	157,949.00	-	157,949.00	-
<b><u>INTER INSTITUTION ACCOUNT</u></b>				
<b><u>Debit Balance</u></b>				
KEC-Hostel account				
KASC Transport	3,544,730.00		1,042,790.00	4,587,520.00
Kongu Arts and Science College	10,221,275.12	203,595.00	2,724,071.00	12,741,751.12
	13,766,005.12	-	-	17,329,271.12
<b><u>Credit Balance</u></b>				
Kongu National Matriculation School	100,000.00	-	-	100,000.00
KEC-Hostel account	373,110.00	244,875.00	-	617,985.00
	473,110.00	244,875.00	-	717,985.00
<b><u>KVIT TRUST ACCOUNT</u></b>				
Opening Credit Balance	10,789,710.86			
Amount Transfer		33,228,696.56	32,047,627.00	
Excess of Income over Expenditure		5,112,452.21		
	10,789,710.86	38,341,148.77	32,047,627.00	17,083,232.63 (Cr)

*P. Parameswari*  
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Perundurai / 31.08.2019



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