D. DHAYABARAN, B.Com., F.C.A. DISA (ICA)
CHARTERED ACCOUNTANT

70, South Car Street,
VIRUDHUNAGAR.
Off : 420204
Mobile : 94431 68556
Office Cell : 75981 68556
E-mail : ddhayabaran@gmail.com

Date : .....
26.06.2021

To
The Secretary,
V.H.N.S.N. College,
Virudhunagar

Sir,

SUB:- Submission of Internal Audit Report for the Period from 01.04.2020 to 31.03.2021 for VHNSN College - Uyarthara Kalluri Paripalana Sabai

***** ***** *****

I under took internal audit for V.H.N.S.N College - Uyarthara Kalluri Paripalana Sabai for the period from 01.04.2020 to 31.03.2021 comments to be made regarding the audit.

COMPARISION OF ACHIEVEMENT OF RECEIPTS AND PAYMENTS AGAINST ESTIMATES

RECEIPTS :-

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
1	Mahamai	312	312	312	100.00%
2	Donation	13,33,500	3,40,000	1,00,000	340.00%
3	House Property Rent (commercial)	23,07,245	15,23,912	24,65,904	61.80%
4	Lease Income Transfer from House Property	-	4,83,613	-	
5	Rent Arrears From CSK Rathinasamy Nadar Firm Tuticorin	-	-	3,00,000	0.00%
6	Hostel students Admission Fees	97,200	76,650	-	-
7	Hostel Establishment fees	2,16,060	17,26,683	36,74,000	109.29%
8	Hostel Establishment Charges Rent - Staff Quarters	1,83,460	2,10,118		
9	Hostel Convenience Charges	32,57,000	20,78,585		
10	Swimming Pool Collection	20,51,800	3,02,950	19,50,000	15.54%
11	Gym Usage charges	1,11,025	8,250	1,00,000	8.25%
12	Miscellanous Receipts	5,68,560	2,84,545	2,25,000	126.46%
13	Students amenities	78,10,160	57,58,275	85,98,600	66.97%
14	Canteen aminities fees	1,10,000	1,20,000	1,20,000	100.00%
15	CEO aminities fees	3,12,000	2,86,000	9,00,000	31.78%
16	Bus Fees	18,13,080	2,66,754	19,00,000	14.04%
17	Research fees	4,60,700	2,32,000	1,85,000	125.41%
18	Bank Interest / Endowment FD Interest	4,11,509	1,41,074	15,000	940.49%
19	Article, Thesis Checking Fees	21,800	9,850	-	-
	C/F	**2,10,65,411**	**1,38,49,571**	**2,05,33,816**	

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
	B/F	**2,10,65,411**	**1,38,49,571**	**2,05,33,816**	
20	Indoor Stadium Usage Fee	3,01,750	1,26,500	2,75,000	46.00%
21	Placement Reg. Fees	77,970	1,68,750	77,000	219.16%
22	Computer Fees	3,98,500	1,47,095	4,02,000	36.59%
23	Computer CourseFees	13,800	2,11,565	-	-
24	NEET / JEEE Course Fee Receipts	36,000	-	-	-
25	Fine ,Breakages Fine from Hostel Students	1,80,300	2,50,800	1,00,000	-
26	Deposits from Research Scholars	16,060	16,900	15,000	112.67%
27	Dr.P. Sundarapandian Commerce, Excellent Student	60,000	-	-	-
28	BVOC Lab fees	3,99,300	5,11,000	75,000	681.33%
29	TNPSC, Bank Coaching Receipts	3,15,000	-	-	-
30	VHSNC Canteen	3,44,348	4,64,768	-	-
31	Self Finance Courses	2,28,63,192	1,70,94,117	20,00,000	854.71%
32	Adhoc OD TMB Ltd	-	50,00,000	1,50,00,000	-
33	Service Tax Receipts	-	-	3,13,096	0.00%
34	Treasurer,Hostel 19-20	47,00,000	735	-	-
35	Treasurer, Boys Hostel	1,80,300	81,264	-	-
36	Rental Deposit/Adv. from Tenants	1,68,242	79,131	-	-
37	EPF Payable	31,29,013	25,03,867	-	-
38	Sundry Deposit	17,39,686	7,49,073	-	-
39	TDS Receivable from Government	25,250	75,320	-	-
40	Subsistance allownce	-	1,69,387	-	-
41	Fees deposit - Regular Students	1,31,28,784	57,00,516	-	-
42	Fee deposit for hostel	-	2,30,787	-	-
	C/F	**6,91,42,906**	**4,74,31,146**	**3,87,90,912**	

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
	B/F	**6,91,42,906**	**4,74,31,146**	**3,87,90,912**	
43	Advance for expenses	17,65,317	61,30,924	-	-
44	Maintenance fees	-	-	-	-
45	Photo print Receipts	11,025	44,675	-	-
46	MSP. Nadar B.Ed college	40,59,793	20,266	-	-
47	Bus Fees deposit	7,57,200	-	-	-
48	TDS Payables	1,32,074	1,84,293	-	-
49	ESI Payable	5,38,228	2,98,519	-	-
50	GST Payment	8,02,453	8,27,811	-	-
51	Boys hostel EPF payable	1,00,116	32,248	-	-
52	I Floor BBA New Building Class 19-20	5,88,000	7,87,369	-	-
53	Lease Advance		5,00,656		
54	House property Receipts	30,56,863	26,18,154	-	-
55	periya pettai gross rpt	1,90,485	2,35,891	-	-
56	Bills Payable 15-16, 17-18, 20-21	-	93,946	-	-
57	Treasurer VHNSNC Hostel 20-21	-	8,00,000	-	-
58	Exam conduct, consultancy service charges	-	1,52,790	-	-
59	Capital Fund	1,43,46,612	-	-	-
60	Coutrallam Advance 18-19	27,200	-	-	-
61	Coutrallam Advance 19-20	94,750	19,600	-	-
62	Temporary Advance Paid to UGC College Account	18,00,000		-	
63	UGC 18-19 Autonomous Grant	-	4,00,000	-	
	TOTAL	**9,74,13,022**	**6,05,78,287**	**3,87,90,912**	

COMPARISION OF ACHIEVEMENT OF RECEIPTS AND PAYMENTS AGAINST ESTIMATES

PAYMENTS :-

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
1	Board / Committee Meeting Expenses	97,209	88,672	1,75,000	50.67%
2	Travelling Expense	2,13,114	56,361	2,85,000	19.78%
3	Postage Expenses	26,016	17,647	30,000	58.82%
4	Miscellaneous Exp.	1,61,954	2,10,424	1,25,000	168.34%
5	Internal&Statutory Audit Fees	1,51,550	2,03,492	3,75,000	54.26%
6	Legal Expenses	4,66,710	91,000	7,00,000	13.00%
7	Function Celebration Hospitalities & general Refreshment	10,37,424	1,22,015	8,00,000	15.25%
8	Printing & Stationery	1,78,524	1,03,904	2,25,000	46.18%
9	Salary to staff Members	6,26,467	1,28,637	5,70,000	22.57%
10	Salary to security Staff	7,11,735	8,63,554	9,36,000	92.26%
11	Salary to House Keeping	6,50,150	8,01,636	7,20,000	111.34%
12	Electricity Charges	8,51,329	5,68,218	10,50,000	54.12%
13	Bank Charges	49,595	16,805	8,000	210.06%
14	Audit Expenses	69,316	29,207	70,000	41.72%
15	ESI Payable	5,44,510	3,16,188	2,00,000	158.09%
16	EPF Payable	31,45,732	24,99,769	2,43,060	1028.46%
17	OD Mortgage Expe., & Proposal Processing charges	-	1,42,434	80,920	176.02%
18	E.P.F. Contribution by management	70,915	51,700	-	0.00%
19	E.S.I Contribution by management	10,182	10,852	-	0.00%
20	Government Land Tax	2,675	300	5,000	6.00%
21	House Property Taxes	1,61,614	7,68,722	5,85,000	131.41%
22	BBA Building Ist Floor	26,50,747	60,73,203	60,50,000	100.38%
23	College Building Property Tax	5,56,830	17,653	6,65,000	2.65%
24	Hostel Establishment & Student Medical Staff Quarters Exp	5,67,184	57,350	4,25,000	13.49%
25	Hostel Repairs & Maintenance	6,37,455	1,46,696	4,00,000	36.67%
26	Endowment Income paid to college	1,53,750	1,53,750	1,53,750	100.00%
27	Membership Subscription	8,000	8,000	15,000	53.33%
28	Seed Money For Researchers	-	80,000	50,000	160.00%
29	Students Project Assistance	53,000	92,000	50,000	184.00%
30	Scholarship For Poor Students	1,47,000	1,08,000	1,50,000	72.00%
	C/F	**1,40,00,687**	**1,38,28,189**	**1,51,41,730**	-

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
	B/F	**1,40,00,687**	**1,38,28,189**	**1,51,41,730**	
31	Establishment of Incubation Centre	-	-	1,00,000	0.00%
32	campus facelift with lightings	-	-	20,75,000	0.00%
33	Research Expen.	1,02,550	36,250	2,50,000	14.50%
34	Generator Maintenance	2,36,090	2,23,239	3,00,000	74.41%
35	Swimming pool Maintenance	8,06,152	3,37,710	9,15,000	36.91%
36	Periapettai Maintenance	2,38,095	1,24,860	2,75,000	45.40%
37	Mineral water Pipeline expenses	1,05,933	13,148	1,25,000	10.52%
38	Bus&AutoMaintenance	16,76,521	7,86,309	18,00,000	43.68%
39	Sports students fees concessions	63,000	69,000	63,000	109.52%
40	NAAC Expenses	1,70,255	64,954	1,35,000	48.11%
41	Autonomous Expenses	2,25,496	24,880	3,15,000	7.90%
42	Office equipment Maintenance	39,685	42,177	60,000	70.30%
43	Endowment FD Interest For Medal making	5,71,000	4,55,150	6,15,000	74.01%
44	Extra Curricular Activity Expenses	62,820	27,019	2,00,000	13.51%
45	Hostel Deposit	-	-	11,00,000	0.00%
46	VHNSN Canteen	3,89,086	3,91,000	-	-
47	OD Interest paid	3,00,698	5,34,058	1,07,43,000	4.97%
48	Management contribution for UGC Multi purpose & College maintenance	45,80,094	2,64,091	-	-
49	Temporary Advance Paid to UGC College Account	13,00,000	3,75,000	6,00,000	62.50%
50	Building Licence Expenses	-	35,660	3,15,000	11.32%
51	Certificate, Addon Course Expenses	-	-	2,75,000	0.00%
52	Placement Expenses	1,46,766	37,349	75,000	49.80%
53	College Building & Toilet & Playground Repairs and Maintenance Expenses	-	-	22,50,500	58.04%
54	Repair and Upkeep Account	6,57,434	13,06,234		
55	Indoor Stadium Expenses	24,852	-	90,000	0.00%
56	Shuttle, badminton and gym training exp.	-	4,008	-	-
	C/F	**2,56,97,213**	**1,89,80,285**	**3,78,18,230**	-

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
	B/F	**2,56,97,213**	**1,89,80,285**	**3,78,18,230**	
57	Students Insurance expe.	2,68,190	2,66,916	2,63,000	101.49%
58	Software for College	3,97,231	1,26,800	3,50,000	36.23%
59	TDS Payables	99,740	2,04,132	-	-
60	Boys Hostel EPF, TDS Payables	85,044	47,602	-	-
61	Furniture and Fittings and unforeseen expenses	15,52,745	7,78,304	2,25,000	345.91%
62	House Property Repairs&Maintenance	62,765	49,747	4,25,000	-
63	Neet Exam Coaching Expenses	2,19,622	-	-	-
64	ECO Green Red Tree Plant	40,165	-	-	-
65	Gym coaching Expenses	80,619	-	-	-
66	Ceiling Fan	66,192	3,420	-	-
67	MSP. Nadar B.Ed college	40,83,900	39,58,239	13,15,500	300.89%
68	GST Payment (cgst+sgst)	7,99,603	8,21,287	3,13,096	262.31%
69	Girls Hostel Yoga computer training fees expenses	4,950	-	-	-
70	Photo print expenses	475	46,366	-	-
71	Professional Charges	1,63,842	1,37,574	-	-
72	116 colony side compound wall 280 length	-	-	14,00,000	-
73	Girls Toilet Near GJB Building	88,992	-	-	-
74	CGST RCM	69,012	85,073	-	-
75	SGST RCM	69,012	85,073	-	-
76	Fee deposit for hostel	-	2,30,787	-	-
77	Self Finance Courses	2,24,77,810	1,69,83,665	-	-
78	Treasurer, Boys Hostel	1,80,300	71,291	-	-
79	Treasurer, Boys Hostel 19-20	-	14,00,800	-	-
80	TreasurerHostel 19-20	46,60,000	735	-	-
81	Sundry Deposit	17,37,031	7,48,726	-	-
82	Fees deposit - Regular Students	1,30,85,663	56,93,842	-	-
83	High Tensity EB line work expenses	3,500	92,020	1,50,00,000	0.61%
84	Advance for expenses	21,54,480	60,29,656	-	-
85	Bus Fees deposit	7,57,200	-	-	-
	C/F	**7,89,05,296**	**5,68,42,339**	**5,71,09,826**	-

S. NO	PARTICULARS	PREVIOUS YEAR 01.04.2019 to 31.03.2020	CURRENT YEAR 01.04.2020 to 31.03.2021	CURRENT YEAR ESTIMATE 2020 -2021	% of ACHIEVEMENT
	B/F	**7,89,05,296**	**5,68,42,339**	**5,71,09,826**	
86	Books and Journals	7,32,678	31,857	-	-
87	B.ed College Endowment FD	1,12,994	89,712	-	-
88	Rental Deposit/Adv. from Tenants	23,970	4,80,509	-	-
89	Deposits from Research Scholars	3,060	-	-	-
90	College Buildings	19,51,371	4,05,347	-	-
91	Sports Goods	-	1,27,000	-	-
92	Xerox Machine	-	2,94,000	-	-
93	Coutrallam Advance 18-19	3,000		-	-
94	Coutrallam Advance 19-20	1,12,100	2,250	-	-
95	Radios Tape Recorders and Visual Aids	40,700	-	-	-
96	Airconditioner	34,000	1,94,000	-	-
97	Computer	9,25,362	21,91,610	-	-
98	Lab Equipment	8,72,644	43,52,737	-	-
99	Billing Machine	11,500	-	-	-
100	College Campus Camera Expenses	37,000	2,900	-	-
101	TDS Receivable from Government	51,484	24,892	-	-
102	Fee Consession paid to BSC Physical Education	20,000	-	-	-
103	Treasurer VHNSNC Hostel 20-21	-	2,00,000	-	-
104	Adhoc OD TMB Ltd	-	50,00,000	-	-
105	Lease Advance	-	77,577	-	-
106	House property Receipts	25,27,330	23,17,035	-	-
107	periya pettai gross rpt	1,90,485	2,12,681	-	-
108	Tuticorin Rent Waived	6,83,846	-	-	-
109	S.Loganathan Salary	-	3,50,000	-	-
	Total	**8,72,38,820**	**7,31,96,445**	**5,71,09,826**	-

NOTES :

1 TDS to be deducted as per Income tax act and filed within due date

2 **T.D.S. Rate for the financial year 2020-21**

		01.04.2020 to 13.05.2020			14.05.2020 to 31.03.2021		
		Individual	**Firm**	**Company**	**Individual**	**Firm**	**Company**
a	Interest	10%	10%	10%	7.5%	7.5%	7.5%
b	Contract	1%	2%	2%	0.75%	1.5%	2%
c	Commission	5%	5%	5%	3.75%	3.75%	3.75%
d	Rent	10%	10%	10%	7.5%	7.5%	7.5%
e	Professional Service	10%	10%	10%	7.5%	7.5%	7.5%

3 **DUE DATES TO BE REMEMBERED :**

		Ist Quarter	**IInd Quarter**	**IIrd Quarter**	**IV Quarter**
	Advance Tax				
	Other than Company	Jun-20	Sep-20	Dec-20	Mar-21
	Company	Jun-20	Sep-20	Dec-20	Mar-21

4. GST to be collected for activities such as Seminar, Meeting etc… Conducted for other than our Students.

Thanking you

Yours faithfully,

V.H.N.S.N.COLLEGE SABAI

VIRUDHUNAGAR

BANK RECONCILIATION STATEMENT AS ON 31.03.2021

Bank Name : TAMILNAD MERCANTILE BANK LIMITED

Bank Account No : 004100050150154

Bank Account Type : Savings Bank

DATE	CHEQUE NO	CHEQUE NAME	NARRATION	Amount	AMOUNT	Realised on
				Balance as per pass book	**21,17,619**	
Less : Cheque issued but not encashed						
09.02.21	2638430	Suki Photos	NIRF Banking Certificate lamination and framing work exp	250		
08.03.21	2649834	Thenammal Stores	12 nos Battery cell expenses	480		
22.03.21	2649879	T. Harish	BA Economics Fee Consession expenses	4,000		02.04.21
22.03.21	2649881	K. Malini	Fee concession paid to National level yoga participation	4,000		
22.03.21	2649882	A. Kathiresan	Fee concession paid to state level participation	3,000		02.04.21
22.03.21	2649888	P. Srikanth	Fee concession paid to state level participation	3,000		06.05.21
22.03.21	2649889	T. Arunkumar	Fee concession paid to state level participation	3,000		05.04.21
22.03.21	2649892	S. Kadhar Basha	Fee concession paid to Dist. Level foot ball participation	2,500		05.04.21
22.03.21	2649895	L Sangavi	Fee concession paid to Dist. Level Valley ball participation	2,500		06.04.21
22.03.21	2649896	M. Yuvashri	Fee concession paid to Dist. Level Valley ball participation	2,500		05.04.21
22.03.21	2649897	R Navaneetha Lakshmi	Fee concession paid to Dist. Level athletic participation	2,500		15.04.21
22.03.21	2649898	R. Selvarathinam	Fee concession paid to Dist. Level athletic participation	2,500		
29.03.21	2649910	Sree Ganesh Trading Corporation	BBA I floor toilet pipeline work expenses	3,614		05.04.21
29.03.21	2664461	Swarnam Woodland	Plain Glass purchased for vendilator work	1,575		02.04.21
29.03.21	2664462	Madhusudhanan and Co	BBA Classroom and campus maintenance work	8,702		02.04.21

29.03.21	2664463	Annai Automobiels	Diesel Expneses for II bus	60,440		03.04.21
29.03.21	2664465	Professional Marketing Works	Office xerox machine catridge refil expenses	4,509		05.04.21
29.03.21	2664467	Royal Computer	Botony dept toner refil expeness	300		05.04.21
29.03.21	2664468	Sree Ram Engineering Works	Campus waterline work expenes	3,600		05.04.21
29.03.21	2664469	K. Jegatheesan and Co	Washbasin clamp expenses	150		02.04.21
29.03.21	2664470	Manik Tiles World	Conference hall tiles expenses	928		05.04.21
30.03.21	2664475	R. Senthilvelavan	IRCB Concrete I floor broken work	4,402		05.04.21
30.03.21	2664476	M. Kannan	Carpentor work cooly	41,288		02.04.21
30.03.21	2664477	Raaj Chemicals	phynyle expenses	6,000		02.04.21
30.03.21	2664478	Madhusudhanan and Co	Material purchased for PG lab new buuilding	5,265		05.04.21
30.03.21	2664479	Sree Ram Engineering Works	Material purchased for campuse work	170		05.04.21
30.03.21	2664480	Vasp Information Technology	KVM changeover switch for account section	1,100		05.04.21
30.03.21	2664481	Sri Hari and Co.,	White cement expenses BBA I floor	1,900		05.04.21
30.03.21	2664383	Y.F.RT(D. Enoses)	Orchestra keyboard honororium paid	1,400		03.04.21
30.03.21	2664384	Y.F.RTG(TDS)	TDS collection for March 21	8,766		01.04.21
30.03.21	2664386	LIC, VNR	Lic deduction for March 21	1,415		17.04.21
30.03.21	2664387	The Manager,TNHW Co-op Soci	Co-op tex deduction for March 21	270		09.04.21
30.03.21	2664389	Y.A.p.List	Salary for March 21	1,50,082		03.04.21
31.03.21	2664390	Y.F.As per Lsi	ESI and PF deduction for March 21	36,371		03.04.21
31.03.21	2664391	K. Vellathai	House keeping staff salary	5,500		03.04.21
31.03.21	2664392	R. Gunasekari	House keeping staff salary	5,500		03.04.21
31.03.21	2664393	R. Mariammal	House keeping staff salary	5,500		03.04.21
31.03.21	2664394	A. Pandiammal	House keeping staff salary	5,500		03.04.21
31.03.21	2664395	S. Mariammal	House keeping staff salary	4,258		03.04.21
31.03.21	2664396	P. Vijaya	House keeping staff salary	3,016		03.04.21
31.03.21	2664397	T. Kaliammal	House keeping staff salary	2,839		03.04.21
31.03.21	2664398	P. Mariammal	House keeping staff salary	2,839		03.04.21

31.03.21	2664399	M. Subbulakshmi	House keeping staff salary	4,968		03.04.21
31.03.21	2664400	Y. Parameshwari	House keeping staff salary	5,145		03.04.21
31.03.21	2664401	Y.A.P.List	I floor girls toilet work,swimming pool work	1,40,365		10.04.21
31.03.21	2664403	Sree Ganesh Trading corporation	Material purchased for campuse work	737		17.04.21
31.03.21	2664404	R. Ganesan	BBA I floor painter cooly	38,350		16.04.21
31.03.21	2664405	V. Muthulakshmi	BBA Dept. Schalar stiphend	1,000		29.04.21
31.03.21	2664406	B. Sundaramahalingam	Office madurai work expenses reimpursement	2,829		10.04.21
31.03.21	2664402	Madhusudhanan and co	Material purchased for campuse work	3,258		16.04.21
31.03.21	2664407	Y.F.RT(Geetha Corpora.Madurai)	EB Powerline work material	1,125		15.04.21
31.03.21	2664408	Welcome Photo studio	Group photo printing charges	25,238		19.04.21
31.03.21	2664409	Sree Ram Engineering Works	Material purchased for campuse work	1,202		17.04.21
31.03.21	2664410	A. Kaleeswaran	Board meeting meal preparation expenses	4,962		21.04.21
31.03.21	2664411	N. Sundar	Board meeting meal preparation expenses	457		17.04.21
31.03.21	2664412	Sri Amman Store	Board meeting meal preparation expenses	4,765		19.04.21
31.03.21	2664413	M. K. Madasamy	College campus various meeting expenses	678		12.04.21
31.03.21	2664414	R. Shobanadevi	Incentive to commerce faculty	5,000		27.04.21
31.03.21	2664415	N. Vijayalakshmi	Incentive to commerce faculty	5,000		20.04.21
31.03.21	2664416	A. Rizwanan	Incentive to maths faculty	5,000		27.04.21
31.03.21	2664417	M. Ragunathan	Incentive to SF IT faculty	8,000		21.07.21
31.03.21	2664418	S. Karthikeyan	Incentive to SF IT faculty	8,000		20.04.21
31.03.21	2664419	A. Suriya Priyanga	Incentive to SF IT faculty	8,000		20.04.21
31.03.21	2664420	B. Abirami	Incentive to SF IT faculty	8,000		21.04.21
31.03.21	2664421	A. Mathivathani	Incentive to SF physics faculty	8,000		29.04.21
31.03.21	2664422	S. Rajeevgandhi	Incentive to SF maths faculty	5,000		20.04.21
31.03.21	2664423	S. Mahalakshmi	Incentive to SF maths faculty	5,000		23.06.21
31.03.21	2664424	S. Muthukumar	Incentive to SF maths faculty	5,000		20.04.21

31.03.21	2664425	M. Naveenraj	Incentive to SF maths faculty	5,000		05.05.21
31.03.21	2664426	G. Ramraj	Incentive to SF commerce faculty	5,000		20.04.21
31.03.21	2664427	Annai Automobiles	Deisel for I bus	5,293		14.06.21
31.03.21	2664428	Y.A.P. List	Student project assistance amount expenses	32,000		10.06.21
31.03.21	2664429	Y.F.RTGS	Student project assistance amount expenses	21,000		11.06.21
31.03.21	2664430	Y.F.RTGS	Student project assistance amount expenses	1,53,000		11.06.21
31.03.21	2664431	Y.A.P. List	Poor Student Schalarship expenses	42,000		10.06.21
31.03.21	2664432	A. Rejina Jenifer	Poor Student Schalarship expenses	1,000		
31.03.21	2664433	S. Marichamy	Poor Student Schalarship expenses	1,000		
31.03.21	2664434	I Moses	Poor Student Schalarship expenses	1,000		
31.03.21	2664435	G. Kithiyon	Poor Student Schalarship expenses	1,000		28.06.21
31.03.21	2664436	C. Muneeswari	Poor Student Schalarship expenses	1,000		29.06.21
	Total				**9,80,801**	
31.03.21	**Less:**ESI PF deduction Double entry rectified on 01.04.2021				**26,977**	
	Balance as per cash book				**11,63,795**	

V.H.N.S.N. COLLEGE - Sabai
VIRUDHUNAGAR.

DETAILS FOR ADVANCE FOR EXPENSES AS ON 31.03.2021

DATE OF ADVANCE	NAME	NATURE OF EXPENSES	<15DAYS	>16DAYS<3 MONTHS	>3 MONTHS <6 MONTHS	MORE THAN 6 MONTHS	TOTAL ADVANCE	ADJUSTED ON
09.07.19	D. Selvasankaran	Fine arts club refreshment advance	-	80	-	-	80	
2019-20, 2020-21	M Kannan	BBA I Floor Classroom carpentor work cooly advance	26,745	67,610	13,780	37,000	1,45,135	
11.11.2021	N Balasubramanian	BBA I Floor Classroom work cooly advance	-	-	6,000	-	6,000	
19.01.2021	N Balasubramanian	BBA I Floor Classroom electrical work cooly advance	-	20,000	-	-	20,000	
05.02.2021	K Balamurugan	To received chennai lawyer contingency advance	-	300	-	-	300	
05.03.2021	Coreintegra consulting service	Bills receivable	-	1,41,769	-	-	1,41,769	
24.03.2021	C Shunmugavel	Physical education toilet work advance	-	37,490	-	-	37,490	
24.03.2021	Madurai Sai Engineering	Swimming pool suction motor 50% advance paid	19,700	-	-	-	19,700	
30.03.2021	R Karthikeyan	Chloryn cylinder 3 nos advance	10,000	-	-	-	10,000	
		Total	**56,445**	**2,67,249**	**19,780**	**37,000**	**3,80,474**	

ABSTRACT FOR ADVANCE FOR EXPENSES

	PARTICULARS	AMOUNT	
	Opening Balance as on 01.04.2020	4,81,742.00	**(Dr)**
Add :	Advance paid during the period from 01.04.2020 to 31.03.2021	60,29,656.00	(Dr)
		65,11,398.00	**(Dr)**
Less :	Advance Refund during the Preiod from 01.04.2020 to 31.03.2021	61,30,924.00	(Cr)
	Outstanding as on 31.03.2021	**3,80,474.00**	**(Dr)**

D. DHAYABARAN, B.Com., F.C.A. DISA (ICA)
CHARTERED ACCOUNTANT

70, South Car Street,
VIRUDHUNAGAR.
Off : 420204
Mobile : 94431 68556
Office Cell : 75981 68556
E-mail : ddhayabaran@gmail.com

Date : **26.06.2021**

To
The Secretary,
V.H.N.S.N. College,
Virudhunagar.

Sir,

Sub : Submission of Internal Audit report for the peirod from 01.04.2020 to 31.03.2021 for V.H.N.S.N.College - Self Finance Courses

*** **** ****

I undertook internal Audit for V.H.N.S.N. College - Self Finance Courses for the period from 01.04.2020 to 31.03.2021. I have following observation and comments to be made regarding the audit.

RECEIPTS :-

S.NO	PARTICULARS	Previous year 01.04.2019 to 31.03.2020	Current year 01.04.2020 to 31.03.2021	Current year estimate 2020 - 2021	% of achievement
1	Application Fees	1,01,050	49,300	94,000	52.45%
2	U.G. Fees Collection	1,93,74,840	2,11,03,765	2,15,07,715	98.12%
3	P.G. Fees Collection	57,13,940	53,38,465	57,95,130	92.12%
4	Computer Lab and Computer Certificate Course Fees,CCCFE Tuition Fees	33,02,400	32,03,750	31,77,400	100.83%
5	Admission Fees	39,165	22,460	37,835	59.36%
6	Amenities fees	29,03,755	35,04,897	36,51,750	95.98%
7	Maintenance Fees	5,19,100	8,79,465	4,84,800	181.41%
8	University Exam Fees	14,67,325	39,51,890	-	-
9	Marksheet verification fees	27,000	23,250	25,300	91.90%
10	University Regcognition fees	1,64,520	-	1,51,800	0.00%
11	Student fine	28,293	23,728	30,070	78.91%
12	Bank/FD Interest	32,998	27,590	32,000	86.22%
13	Miscellaneous Receipts	31,086	10,904	5,000	218.08%
14	Deposit	1,23,404	21,001	-	-
15	Fee deposit	-	2,67,517	-	-
16	Caution Deposit	2,58,800	1,36,800	-	-
17	Fees Receivable 18 - 19	1,92,000	-	-	-
18	Idendity Card Fees	-	32,700	-	-
19	Sundry Creditors	-	-	-	-
20	Advance for expenses	2,56,423	86,772	-	-
21	Classroom ICT Upgradation		78,000		
22	Sabai	2,24,77,810	1,89,33,665	-	-
23	Bills Payables 18-19	7,500	-		
24	Bharti Airtel Ltd	-	54,083	-	-
25	University Entrance Fees	-	1,43,895	-	-
26	Temporary Adv. To UGC account	-	1,18,437	-	-
27	Exam Fee Late Fine	-	94,520	-	-
	Total	**5,70,21,409**	**5,81,06,855**	**3,49,92,800**	-

COMPARISION OF ACHIEVEMENT OF RECEIPTS AND PAYMENTS AGAINST ESTIMATES

S.NO	PARTICULARS	Previous year 01.04.2019 to 31.03.2020	Current year 01.04.2020 to 31.03.2021	Current year estimate 2020 - 2021	% of achievement
PAYMENTS					
1	T.Staff/ Regular Substitute Staff/S.F. Director/ MGT Contribution to E.P.F,PGDCA Remuneration	2,28,44,215	1,98,06,788	2,70,00,000	73.36%
2	Bonus	2,98,300	1,33,850	3,50,000	38.24%
3	Travelling Expenses	3,000	-	8,500	-
4	Advertisement	99,310	1,26,470	1,25,000	101.18%
5	Postage Expenses	-	-	5,000	-
6	Printing & Stationery	4,79,438	64,297	5,00,000	12.86%
7	Telephone Charges	16,146	12,238	25,000	48.95%
8	Electricity Charges	14,26,335	8,39,911	15,25,000	55.08%
9	Bank Charges	11,038	5,429	5,000	108.58%
10	Instrument Maintenance expenses	50,139	50,100	60,000	83.50%
11	Computer Upgradation	90,379	1,28,800	1,25,000	103.04%
12	Computer Center IC Allowance	-	2,24,950	-	
13	Classroom ICT Upgradation	6,050	1,07,550	1,50,000	71.70%
14	Lab and contingency expenses	-	-	75,000	
15	Function, Celebration, Hospitalities,Guest Lecture, Lab contingency expenses & Seminar Expenses	1,18,318	24,519	75,000	32.69%
16	Lab Chemicals & Glass Wares - M.Phil	-	-	25,000	-
17	Lab, Computer & Electricity Equipment Maintenance Expenses	2,36,617	6,71,689	8,00,000	83.96%
18	Internet Renewal Expenses	5,63,752	5,78,118	4,23,000	136.67%
19	Sports expenses for SF students	2,70,117	2,10,656	2,35,000	-
20	AMC for AC and UPS	6,000	11,800	75,000	15.73%
21	Academic Curriculam Expenses	17,700	-	50,000	-
22	Lab Equipment	-	-	50,000	-
23	Computer	-	-	2,30,000	-
	c/f	**2,65,36,854**	**2,29,97,166**	**3,19,16,500**	-

S.NO	PARTICULARS	Previous year 01.04.2019 to 31.03.2020	Current year 01.04.2020 to 31.03.2021	Current year estimate 2020 - 2021	% of achievement
	b/f	**2,65,36,854**	**2,29,97,166**	**3,19,16,500**	
24	Books and journals	-	-	1,50,000	-
25	Marksheet Verifiction Fees	100	48,050	25,300	189.92%
26	University Entrance Fees	-	1,36,800	1,51,800	-
27	ATCTE MBA/MCA University Further Affiliation fees/ University Recognition fees	5,65,400	3,30,000	5,60,200	58.91%
28	Sports Affilation Fees Expenses	10,180	40,125	47,000	85.37%
29	AICTE Dept. Improvement Expe	5,479	5,360	-	-
30	YRC	11,866	12,378	22,000	-
31	CCFEE & Certificate Course Expenses	15,660	14,580	27,000	54.00%
32	Unforeseen Expenses	-	-	65,000	-
33	Sabai Account	2,28,63,192	1,90,44,117	20,00,000	952.21%
34	University Exam fees	14,04,800	26,67,720	-	-
35	University Regcognition fees	1,57,890	-	-	-
36	Caution Deposit	1,400	700	-	-
37	Bills Payables 18-19	1,72,500	-	-	-
38	Advance for Expenses	2,60,473	78,272	-	-
39	Deposit	1,14,998	10,850	-	-
40	Bharti Airtel Ltd	54,083	-	-	-
41	Fee Deposits	-	2,66,866	-	-
42	Fees Receivable 18 - 19	10,820	-	-	-
43	Admission Fees	1,785	-	-	-
44	Maintenance Fees	2,98,688	3,67,270	-	-
45	Amenities Fees	18,605	29,247	-	-
46	Fees Receivable 20-21	-	4,15,380	-	-
	Total	**5,25,04,773**	**4,64,64,881**	**3,49,64,800**	-

NOTES :

1 TDS to be deducted as per Income tax act and filed within due date

2 **T.D.S. Rate for the financial year 2020-21**

		01.04.2020 to 13.05.2020			14.05.2020 to 31.03.2021		
		Individual	**Firm**	**Company**	**Individual**	**Firm**	**Company**
a	Interest	10%	10%	10%	7.5%	7.5%	7.5%
b	Contract	1%	2%	2%	0.75%	1.5%	2%
c	Commission	5%	5%	5%	3.75%	3.75%	3.75%
d	Rent	10%	10%	10%	7.5%	7.5%	7.5%
e	Professional Service	10%	10%	10%	7.5%	7.5%	7.5%

3 **DUE DATES TO BE REMEMBERED :**

		Ist Quarter	**IInd Quarter**	**IIrd Quarter**	**IV Quarter**
	Advance Tax				
	Other than Company	Jun-20	Sep-20	Dec-20	Mar-21
	Company	Jun-20	Sep-20	Dec-20	Mar-21

4 GST to be collected for activities such as Seminar, Meeting etc… Conducted for other than our Students.

Chartered Accountant

Thanking you

Yours faithfully,

V.H.N.S.N.COLLEGE SELF FINANCE COURSES
VIRUDHUNAGAR
BANK RECONCILIATION STATEMENT AS ON 31.03.2021

Bank Name : TAMILNAD MERCANTILE BANK LIMITED

Bank Account No : 004100050150293

Bank Account Type : Savings Bank

DATE	CHEQUE NO	NAME	NARATION	AMOUNT	AMOUNT	Realised on
Balance as per pass Book					15,96,646	
Less : Cheque issued but not collected						
08.03.2021	2556290	A. Balasubramanian	Mic Bilogy gas cylinder refilling advance excess	40		16.04.21
29.03.2021	2556210	VASP Information Technology	3 nos New Computers for placement dean stud phyl education	78,000		02.04.21
29.03.2021	2556212	Royal computer	Chemistry Dept laser printer drum	400		05.04.21
30.03.2021	2556213	VASP Information Technology	SF Cash section tonner refilling expenses	550		05.04.21
30.03.2021	2556214	Nice Sports Wear	174 sets T Shirts, Shorts and Lower Pants	83,520		03.04.21
30.03.2021	2556215	Sathya Agencies P Ltd	Stablizer purchased for UG Lab	48,500		05.04.21
30.03.2021	2556218	LIC	Lic Deduction for the month of March 2021	12,373		17.04.21
30.03.2021	2556225	The Manager, TNHW	TNHW Deduction for the month of March	2,860		09.04.21
31.03.2021	2556228	Y.F.RTGS(EPF)	MBA and MCA Approval fees for the	35,000		03.04.21
31.03.2021	2556229	TTV Communications	Internet bill for the month for March 2021	800		16.04.21
31.03.2021	2556230	Y.F.RTGs(Matrix Power Tech)	30 nos Battery purchase for UG computer lab	1,13,990		03.04.21
31.03.2021	2556251	Y.F.RTGs(Matrix Power Tech)	5 nos Battery purchase for PG computer lab	25,000		12.04.21
31.03.2021	2556252	T.Muthuvijayaraja	PG Lab contingency excess amount paid	30		08.06.21
31.03.2021	2556253	Y.A.P.List 19-20 JAVA	19-20 Java certification course amount	10,000		11.06.21
	Total				**4,11,063**	
	Balance as per cash Book				**11,85,583**	

V.H.N.S.N. COLLEGE - Self Finance courses

VIRUDHUNAGAR.

DATE OF ADVANCE	NAME	NATURE OF EXPENSES	<15DAYS	>16DAYS<3 MONTHS	>3 MONTHS <6 MONTHS	MORE THAN 6 MONTHS	TOTAL ADVANCE	ADJUSTED ON
06.01.2021	B Pavalakumar	MBA Lab contingency	-	-	1,000	-	1,000	
		Total	**-**	**-**	**1,000**	**-**	**1,000**	

ABSTRACT FOR ADVANCE FOR EXPENSES

	PARTICULARS	AMOUNT	
	Opening Balance as on 01.04.2020	64,333.00	**(Dr)**
Add :	Advance paid during the period		
	from 01.04.2020 to 31.03.2021	78,272.00	(Dr)
		1,42,605.00	**(Dr)**
Less :	Advance Refund during the Period		
	from 01.04.2020 to 31.03.2021	1,41,605.00	(Cr)
	Outstanding as on 31.03.2021	**1,000.00**	**(Dr)**

D. DHAYABARAN, B.Com., F.C.A. DISA (ICA)
CHARTERED ACCOUNTANT

70, South Car Street,
VIRUDHUNAGAR.
Off : 420204
Mobile : 94431 68556
Office Cell : 75981 68556
E-mail : ddhayabaran@gmail.com

Date : .....**26.06.2021**...

To

The Secretary
V.H.N.S.N. College,
Virudhunagar

Sir

Sub : Submission of Internal Audit report for the peirod from 01.04.2020 to 31.03.2021 for Students Welfare Canteen.

*** **** ****

I undertook internal Audit for V.H.N.S.N. College - Students Welfare canteen for the period from 01.04.2020 to 31.03.2021. I have following observation and comments to be made regarding the audit.

COMPARISION OF RECEIPTS AND PAYMENTS AGAINST PREVIOUS YEAR FIGURES			
RECEIPTS :-			
S.NO	**PARTICULARS**	**Previous year 01.04.2019 to 31.03.2020**	**Current year 01.04.2020 to 31.03.2021**
1	Vadai & Snacks	16,90,876	2,04,758
2	Tea Sales	5,93,944	86,630
3	Ice Cream&Soft Drinks	6,97,937	1,08,635
4	Tiffin/Meals	13,49,265	1,85,385
5	Bank Interest	6,226	1,675
6	Stationery (Sales)	2,33,241	17,169
7	Books (Sales)	2,71,068	-
8	Xerox photo copy	70,990	7,786
9	VHNSN Sabai	3,89,086	3,81,000
10	Advance for expenses	4,200	2,200
11	Credit Sales	68,218	1,597
12	NCC/NSS Credit sales	1,195	7,016
13	EB Staff	-	15
14	Womens Hostel Credit Sales	40,296	3,095
	Total	**54,16,541**	**10,06,961**

COMPARISION OF RECEIPTS AND PAYMENTS AGAINST PREVIOUS YEAR FIGURES

S.NO	PARTICULARS	Previous year 01.04.2019 to 31.03.2020	Current year 01.04.2020 to 31.03.2021
PAYMENTS			
1	Salary to the staff,Bonus	3,53,481	2,64,188
2	EPF contribution by management	20,987	18,959
3	ESI contribution by management	6,452	5,292
4	Honorarium To Staff	4,800	4,800
5	Ice Cream&Soft drinks Expenses	5,87,702	65,216
6	Staionery Expenses (Purchase)	1,72,160	10,493
7	Books Expenses	1,75,536	45,125
8	Printing & Stationery	83,725	6,430
9	Snacks Expenses	8,00,241	39,864
10	EB Charges	89,892	32,897
11	Meals Expenses	24,40,138	3,59,385
12	Bank Charges	2,776	488
13	Journals & Magazine	3,560	230
14	Food licence exp	2,200	2,200
15	Software Expenses	-	8,000
16	Campus amenitie usage expenses	1,10,000	1,20,000
17	Advance for expenses	4,200	2,200
18	Repair and Upkeep	1,442	1,500
19	Xerox Machine Service Expenses	10,148	-
20	VHNSNC Sabai	3,40,200	4,54,768
21	Miscellaneous Exp	5,854	3,380
22	Credit Sales	1,13,533	1,397
	Total	**53,29,027**	**14,46,812**

Notes

1 Physical verification of stock has been done every month under the supervision of Co-ordinator

2 **Closing stock as on 31.03.2021 as verified by the co - ordinator is**

i)	Ice cream, cool drinks, & Snacks at sales Prices	Rs.	5,340.00
ii)	Stationeries and Books	Rs.	16,413.00
			21,753.00

D.BHAVABARAN,B.Com.,FCA Chartered Accountant M.No.200726

Thanking you,

Yours faithfully,

V.H.N.S.N. COLLEGE - STUDENTS WELFARE CANTEEN

VIRUDHUNAGAR

BANK RECONCILIATION STATEMENT AS ON 31.03.2021

Bank Name : TAMILNAD MERCANTILE BANK LIMITED

Bank Account No : 004100050305547

Bank Account Type : Savings Bank

DATE	CHEQUE NO	PAYEE NAME	Narration	Amount	Amount	Realised on
		Balance as per pass Book			**1,07,465.87**	
Less : Cheque issued but not encashed						
30.03.2021	2517826	LIC of India	LIC Deduction for the month of March 2021	611.00		17.04.2021
31.03.2021	2517828	S Alwar	Puff Purchase	4,750.00		08.04.2021
31.03.2021	2517829	R Suresh Kumar	Butter Bun purchase	1,680.00		12.04.2021
31.03.2021	2517830	Thenammal Stores	Mob Purchase	380.00		03.04.2021
31.03.2021	2517831	Sethu Stationery Mart	A4 Sheet and Graph Sheet Purchase	1,072.00		05.04.2021
31.03.2021	2517832	P Hema	Perrys Biscut Purchase	134.00		12.04.2021
31.03.2021	2517833	K Vigneswaran	Corn Puffs Purchase	200.00		09.04.2021
31.03.2021	2517834	Haniya Agency	Bovonto Purchase	216.00		
31.03.2021	2517835	K Perinbapandian	Chips item Purchase	3,910.00		03.04.2021
31.03.2021	2517836	A Antony Vimal	Badam Milk Purchase	4,844.00		03.04.2021
31.03.2021	2517837	Sri Periyanadavar Agency	Happy Happy Biscut Purchase	906.00		03.04.2021
31.03.2021	2517838	GSD Pharma Private Ltd	Five Star and Dairy Milk Purchase	1,082.00		03.04.2021
31.03.2021	2517839	V S Agency	Tiger Biscut Purchase	1,222.00		03.04.2021
31.03.2021	2517840	Mahalakshmi Agro Foods	Arun Ice Cream Purchase	1,558.00		03.04.2021
31.03.2021	2517841	Sundar Printers	Leave Form Printing Expenses	1,960.00		03.04.2021
31.03.2021	2517842	Treasurer Sabai a/c	Canteen Aminitie Expenses	10,000.00		10.04.2021
					34,525.00	
			Balance as per Cash book Rs.		**72,940.87**	

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE VIRUDHUNAGAR (Autonomous)

(Re-Accreditted with 'A' Grade by NAAC)

REGULAR ACCOUNT

S.NO	ACCOUNTS NAME	PAGE FROM	TO
1	Principal Special Fees Account	1	2
2	Approved Staff Salary Account	3	4
3	Principal University Grant Commission Savings	5	6
	Principal Scholarship SBI Account	5	6
	Principal Sports Infrastructure SBI Account	5	6
4	Principal BVOC Degree Programme Account	7	8
	Principal Autonomous Grant Account	7	8
	DST-Fist Program 2013 Account	7	8
5	Principal Autonomus Examination Account	9	10
6	Secretary Fund-I Caution Deposit Account	11	12
	Principal NSS & ICSSR Account	11	12
7	Principal RUSA,NCW & DPT Account	13	14
8	Principal SERB,ICTSSS & Seminar Account	15	16
9	Principal DST Inspire Star College Account	17	18
10	Principal B.Voc Food Safety & DST Inspire Account	19	20
11	Secretary Fund-II Account	21	22

COLLEGE RECEIPTS & PAYMENTS
2020- 2021

R.RAJKUMAR
CHARTERED ACCOUNTANT

115/7, EAST MASI STREET
MADURAI – 625001

INDEPENDENT AUDITOR'S REPORT

To the Members of
Virudhunagar Hindu Nadarkalukku Pathiyamana Senthikumara Nadar Uyarthara Kalluri Paripalana Sabai.

We have audited the accompanying financial statements of **VIRUDHUNAGAR HINDU NADARKALUKKU PATHIYAMANA SENTHIKUMARA NADAR UYARTHARA KALLURI PARIPALANA SABAI** which comprise the Balance Sheet as at March 31, 2021, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in conformity with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Virudhunagar Hindu Nadarkalukku Pathiyamana Senthikumara Nadar Uyarthara Kalluri Paripalana Sabai for the year ended March 31, 2021 are prepared, in all material respects, in conformity with the accounting principles generally accepted in India, subject to the following comments

(i) In respect of its fixed assets:

a) The board has maintained proper records showing the particulars of fixed assets on the basis of available information.
b) As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on such physical verification.

(ii) In respect of its inventories:

a) As explained to us, the inventory has been physically verified by the management at regular intervals during the year.
b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate.

(R.RAJKUMAR)
Chartered Accountant
M.No. 027469
UDIN: 21027469AAAAEI7855

R. RAJKUMAR, B.Com., F.C.A., 115/7, East Masi St., 1st Floor (P.V.S. Lane) Madurai-1 CHARTERED ACCOUNTANT

Place : Virudhunagar.
Date : 08.07.2021

VIRUDHUNAGAR HINDU NADARS' SENTHI COLLEGE SPECIAL RECEIPTS & PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	A)TMB Special Fees	1,50,268.02	
	B)Deposit	2,880.00	
			1,53,148.02
2	**Special Fees Collection**		
	1)World university	6,588.00	
	2)Audio / Visual	6,588.00	
	3)Students aid fund	6,588.00	
	4)Calendar	21,960.00	
	5)Campus amenity	26,352.00	
	6)College Association	13,176.00	
	7)College Day	10,980.00	
	8)Convocation	20,650.00	
	9)Flag day	4,130.00	
	10)Games	2,81,550.00	
	11)Laboratory	3,05,125.00	
	12)Library and Reading Room	65,880.00	
	13)Magazine	26,352.00	
	14)Medical service	3,085.00	
	15)NSS	6,170.00	
	16)Stationery	1,09,800.00	
	17)Students Service	10,980.00	
	18)Youth Red cross	43,920.00	9,69,874.00
3	Bank interest	14,534.00	
4	Laboratory fine fees	99,786.00	
5	Library fine fees	32,143.00	
			1,46,463.00
	Total		**12,69,485.02**

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR
FEES ACCOUNT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	**Special Fees Expenditure**		
	1)World university	5,394.00	
	2)Audio / Visual	6,844.00	
	3)Students aid fund	5,600.00	
	4)Calendar	21,950.00	
	5)Campus amenity	26,350.00	
	6)College Association	13,345.00	
	7)College Day	11,000.00	
	8)Convocation	20,650.00	
	9)Flag day	4,130.00	
	10)Games	2,71,518.00	
	11)Laboratory	3,96,961.50	
	12)Library and Reading Room	98,305.00	
	13)Magazine	27,950.00	
	14)Medical service	3,600.00	
	15)NSS	6,170.00	
	16)Stationery	1,08,490.00	
	17)Students Service	9,210.00	
	18)Youth Red cross	44,218.00	
	19) Bank Charges	129.80	
	20)Deposit	2,352.00	10,84,167.30
2	**31.03.2021 Closing Balance**		
	TMB Special Fee A/c	1,85,317.72	1,85,317.72
	Total		**12,69,485.02**

VIRUDHUNAGAR HINDU NADARS' SENTHI
APPROVED STAFF
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	Bank	1,477.31	1,477.31
2	Bank Interest Received	2,400.00	
3	Tuition Fees Received	2,32,500.00	
4	Re Admission fees Received	5.00	
5	Bank Charges	460.20	
6	Salary Grants received	20,26,65,138.00	
7	Temp./part/ final withdrawal	73,55,700.00	
8	Employees thrift society	1,43,25,282.00	
9	Subscription to the SPF (II)	1,20,360.00	
10	Contribution towards FBFS	1,14,060.00	
11	Recoveries of advances	1,59,47,050.00	
12	Recoveries of festival advance	5,94,000.00	
13	Health fund	3,03,300.00	
14	Professional tax	3,68,950.00	
15	Co.op.tex loan recovery	1,18,105.00	
16	LIC Premium	46,49,903.00	
17	P.O.R.D A/c	7,69,100.00	
18	Income tax	2,58,77,042.00	
19	Contributory pension scheme	94,35,963.00	
20	CM Relief Fund	5,68,320.00	
21	Deduction remit by Local Draft	55,37,108.00	
			28,89,84,746.20
	Total		**28,89,86,223.51**

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR
SALARY ACCOUNT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Tuition Fees Paid To Govt	2,32,500.00	
2	Bank Interest Paid To Govt	2,400.00	
3	Re Admission fees Paid to Govt	5.00	
4	Salary grants Paid		
	1) Staff Salary Basic pay	16,71,87,558.00	
	2) Dearness allowance	2,93,68,409.00	
	3) House Rent allowance	53,37,437.00	
	4) Medical allowance	5,78,992.00	
	5) ADHOC.Spl.Bonus	1,50,742.00	
	6)Staff Special pay(OA)	42,000.00	
5	Employees thrift society	1,43,25,282.00	
6	Bank Charges	764.64	
7	Subscription SPF II	1,20,360.00	
8	Contribution towards FBFS	1,14,060.00	
9	Recoveries of advances	1,59,47,050.00	
10	Recoveries of festival advance	5,94,000.00	
11	Health fund	2,78,100.00	
12	Professional tax	3,68,950.00	
13	Co.op.tex loan recovery	1,18,105.00	
14	LIC Premium	46,49,903.00	
15	Income tax	2,58,77,042.00	
16	P.O.R.D A/C	7,69,100.00	
17	Deduction remit by Local Draft	55,37,108.00	
18	Contributory pension scheme	94,61,163.00	
19	CM Relief Fund	5,68,320.00	
20	Temp./part/ final withdrawal	73,55,700.00	28,89,85,050.64
21	**31.03.2021 Closing Balance**		
	Bank		1,172.87
	Total		**28,89,86,223.51**

VIRUDHUNAGAR HINDU NADARS' SENTHI
UGC AUTONOMOUS
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Principal UGC Savings Bank a/c	3,96,187.63
2	Bank Interest	11,229.00
	Total	**4,07,416.63**

VIRUDHUNAGAR HINDU NADARS' SENTHI
SCHOLARSHIP
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	8,542.75
2	Bank Interest	229.00
	Total	**8,771.75**

VIRUDHUNAGAR HINDU NADARS' SENTHI
PRINCIPAL SPORTS INFRASTRUCTURE
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,46,371.25
2	Bank Interest	4,024.00
3	TDS Payable	100.00
	Total	**1,50,495.25**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
SAVINGS BANK ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Bank Charges	240.72
2	**31.03.2021 Closing Balance**	
	Bank	4,07,175.91
	Total	**4,07,416.63**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
SBI ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Bank Interest Paid to Govt	333.00
2	**31.03.2021 Closing Balance**	
	Bank	8,438.75
	Total	**8,771.75**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
GRANT SBI ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	1,50,495.25
	Total	**1,50,495.25**

VIRUDHUNAGAR HINDU NADARS' SENTHI
B.VOC
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	4,52,144.00
2	Bank Interest	13,111.00
3	Admission fees	110.00
4	Course Fees	1,03,500.00
5	Entrance & Recognition Fees	6,600.00
6	Verification Fees	1,100.00
	Total	**5,76,565.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
AUTONOMOUS
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,61,081.80
2	Autonomous grant	8,00,000.00
3	Management advance	3,75,000.00
4	Bank Interest	5,305.00
	Total	**13,41,386.80**

VIRUDHUNAGAR HINDU NADARS' SENTHI
FIST
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	47,745.75
2	Bank Interest	1,035.00
	Total	**48,780.75**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
DEGREE PROGRAMME
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Admission Fees	110.00
2	Course Fees	42,000.00
3	Entrance & Recognition Fees	6,600.00
4	Verification Fees	1,100.00
5	**31.03.2021 Closing Balance**	
	Bank	5,26,755.00
	Total	**5,76,565.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
GRANT ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Office Equipment for Teach. Aid	3,42,350.00
2	Autonomous grant paid to Management	8,00,000.00
3	**31.03.2021 Closing Balance**	
	Bank	1,99,036.80
	Total	**13,41,386.80**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
2013
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Maintance Of Equipment	13,490.00
2	**31.03.2021 Closing Balance**	
	Bank	35,290.75
	Total	**48,780.75**

VIRUDHUNAGAR HINDU NADARS' SENTHI
AUTONOMOUS EXAMINATION
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT	AMOUNT
	01.04.2020 Opening Balance		
1	Principal Autonomous TMB a/c	54,58,673.75	
	Cash	1,265.00	
			54,59,938.75
2	Examination Fees Collection	68,98,393.64	
3	Exam fees Private Canditate	90,870.00	
4	Bank Interest	2,28,194.80	
5	Earn While You Learn Scheme	1,175.00	72,18,633.44
	Total		**1,26,78,572.19**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED ON 31.03.2021

S.NO	PAYMENTS	AMOUNT	AMOUNT
1	Salary to the Staff		6,97,047.00
2	EPF Contribution by Mangement		62,542.00
3	ESI Management For Contribution		15,928.00
4	Remuneration to the Staff		14,18,691.00
5	Exam Conducting Expenses		17,500.00
6	Priting & Stationary		93,519.00
7	Postal Expenses		8,371.00
8	Phone Charges		9,123.00
9	Contingency Expenses		46,633.00
10	Gen Set Expenses		21,047.00
11	Deepavali Bonus		9,500.00
12	Incentive Paid to Staff		63,950.00
13	Equipment Maintenance		1,01,512.00
14	Examination Refreshment		59,181.00
15	Honorarium to Joint COE		1,23,750.00
16	Repair & Upkeep		1,42,976.00
17	Campus Amentie fees Paid to management		3,12,000.00
18	Computer Accessories		7,200.00
19	Assets (Air conditioner& Xerox Machine)'		12,32,530.00
20	Equipment		51,256.00
21	TDS Receivable		1,746.00
22	Elite Computers INC Software Developer		75,000.00
23	Alpha Power,Coimbatore,(Windmill)		4,54,330.00
24	Fees Refund		1,920.00
25	Interenet Expenses		12,611.00
26	Bank Charges		1,044.30
	31.03.2021 Closing Balance		
27	Principal Autonomous TMB A/c	66,36,187.89	
	Cash	1,477.00	
	Fixed Deposit	10,00,000.00	76,37,664.89
	Total		**1,26,78,572.19**

VIRUDHUNAGAR HINDU NADARS' SENTHI
CAUTION DEPOSIT
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	10,22,359.20
2	Bank Interest	38,821.00
3	2017-2018 Students Caution Deposit	15,780.00
4	2018-2019 Cautioh Deposit	1,366.00
5	2020-2021 Caution Deposit	3,19,700.00
	Total	**13,98,026.20**

VIRUDHUNAGAR HINDU NADARS' SENTHI
NSS
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	2,201.00
2	Bank Interest	863.00
	Total	**3,064.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
ICSSR-SERB
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,614.00
2	Bank Interest	49.00
	Total	**1,663.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Bank Interest paid to Govt.	38,821.00
2	2017-2018 Students Caution Deposit	2,70,200.00
3	2018-2019 Caution Deposit	53,200.00
	31.03.2021 Closing Balance	
	Bank	10,35,805.20
	Total	**13,98,026.20**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	3,064.00
	Total	**3,064.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	1,663.00
	Total	**1,663.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI RUSA
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,530.00
2	Bank Interest	46.00
	Total	**1,576.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI NATIONAL COMMISSION FOR WOMEN
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,068.00
2	Bank Interest	33.00
	Total	**1,101.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI DPT
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,503.00
2	Bank Interest	45.00
	Total	**1,548.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	1,576.00
	Total	**1,576.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
CAPACITY BUILDING CELL ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Bank Charges	38.00
2	**31.03.2021 Closing Balance**	
	Bank	1,063.00
	Total	**1,101.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	1,548.00
	Total	**1,548.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
DST - SERB
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	65,087.00
2	Bank Interest	7,829.00
3	DST-SERB Grant	7,00,000.00
4	Depost	9.00
	Total	**7,72,925.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
ICETSSS
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	6,23,205.00
2	Advance	41,000.00
3	Seminar Fees	30,000.00
4	Bank Interest	18,946.00
5	Deposit	30.00
	Total	**7,13,181.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
SEMINAR
RECEIPTS AND PAYMENTS FOR

S.NO	RECEIPTS	AMOUNT
1	**01.04.2020 Opening Balance**	
	Bank	1,774.00
2	Bank Interest	40.00
	Total	**1,814.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Manpower	3,60,000.00
2	Consumable	2,00,000.00
3	Travel	50,000.00
4	Contingency	50,000.00
5	Overhead	85,000.00
6	Bank Charges	12.00
7	**31.03.2021 Closing Balance**	
	Bank	27,913.00
	Total	**7,72,925.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
1	Seminar Expenses	41,000.00
2	Bank Charges	30.00
3	Deposit	30,000.00
4	**31.03.2021 Closing Balance**	
	Bank	6,42,151.00
	Total	**7,13,181.00**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.NO	PAYMENTS	AMOUNT
	31.03.2021 Closing Balance	
	Bank	1,814.00
	Total	**1,814.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
DST INSPIRE
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	Bank	1,537.00	
			1,537.00
2	DST-Inspire (DBT) Grant	68,00,000.00	
3	Bank Interest	78,587.00	
			68,78,587.00
	Total		**68,80,124.00**

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR
STAR COLLEGE ACCOUNT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Recurring-Physics Dept.	2,97,710.00	
2	Recurring-Chemistry Dept.	1,58,335.00	
3	Recurring-Botany Dept.	1,09,835.00	
4	Recurring-Zoology Dept.	83,665.00	
5	Recurring-Maths Dept.	9,277.00	
6	Recurring-Computer Science Dept.	46,571.00	
7	Recurring-MicroBiology Dept.	2,40,400.00	
8	Non Recurring-Physics Dept.	5,77,490.00	
9	Non Recurring-Chemistry Dept.	9,79,414.00	
10	Non Recurring-Botany Dept.	4,21,318.00	
11	Non Recurring-Zoology Dept.	4,70,598.00	
12	Non Recurring-Maths Dept.	4,53,030.00	
13	Non Recurring-Computer Science Dept.	5,06,550.00	
14	Non Recurring-MicroBiology Dept.	7,23,729.00	
15	Travel Expenses	1,488.00	
16	Contingery	21,830.00	
17	Bank Charges	3.00	51,01,243.00
18	**31.03.2021 Closing Balance**		
	Bank A/C	17,56,451.00	
	Cash-In-Hand	22,430.00	17,78,881.00
	Total		**68,80,124.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
B.VOC FOOD SAFETY
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	Bank	31,28,298.00	
	Advance	30,000.00	31,58,298.00
2	Bank Interest	86,639.00	
3	Admission fees	70.00	
4	Entrance & Recognition Fees	4,200.00	
5	Verification Fees	700.00	
6	Course Fees	45,000.00	
7	B.Voc Grant to be Received	9,54,600.00	10,91,209.00
	Total		**42,49,507.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI
DST INSPIRE
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	A/C Opening(Management Contribution)	1,500.00	1,500.00
2	DST Inspire (Susithra Premkumar) Grant	8,16,089.00	
3	Bank Interest	888.00	8,16,977.00
	Total		**8,18,477.00**

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR
QUALITY MANAGEMENT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Admission fees	70.00	
2	Entrance & Recognition Fees	4,200.00	
3	Verification Fees	700.00	
4	Equipment (Non Recurring Instruments)	10,01,190.00	
5	Faculties	9,96,600.00	
6	Operative(Guest / Visiting Faculty & Seminars)	1,94,928.00	
7	Operative(Field Visit)	2,63,600.00	
8	Operative(Chemical Consumables)	77,010.00	
9	Operative(Stationeries)	33,710.00	
10	Operative(Eqiipment Repair)	66,623.00	
11	Operative(Lab Infrastructure)	7,14,413.00	
12	Operative(Contingency & Honorarium)	1,20,000.00	
13	Operative(Technical Assistant Salary)	1,24,000.00	
14	Recurring(Lab Renovation)	4,05,347.00	
15	Bank Charges	3.00	40,02,394.00
16	**31.03.2021 Closing Balance**		
	Bank A/C	2,47,113.00	2,47,113.00
	Total		**42,49,507.00**

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR
FELLOWSHIP (SUSITRA PREMKUMAR) ACCOUNT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	K.Susithra Research Scholar Fellowship		3,74,328.00
2	Contingency		20,000.00
3	Bank Charges		36.00
	31.03.2021 Closing Balance		
	Bank A/C		4,24,113.00
	Total		**8,18,477.00**

VIRUDHUNAGAR HINDU NADARS' SENTHI NON-SALARY
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	Secretary Fund II TMB A/c	26,264.29	
	Cash in hand	11,740.00	38,004.29
2	UG Application Fees	89,300.00	
3	Application Registration Fees	4,245.00	
4	Bank Interest	1,532.00	
5	Fine	56,330.00	
6	Endowment Receipt	1,28,750.00	
7	PG Application Fees	26,260.00	
8	EB 50% rec'd From Principal A/c	1,33,737.50	
9	Deposit Account	85,012.00	5,25,166.50
	Total		**5,63,170.79**

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
ACCOUNT
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Repairs & Maintenance	1,120.00	
2	Printing & Stationery	1,07,093.00	
3	Other contingencies	5,000.00	
4	Postage & telegrams	2,873.00	
5	Telephone Expenses	2,666.00	
6	Electricity charges	2,67,475.00	
7	College Audit Fees Paid	1,000.00	3,87,227.00
8	**31.03.2021 Closing Balance**		
	Secretary Fund II TMB A/c	1,64,556.79	
	Cash in hand	11,387.00	1,75,943.79
	Total		**5,63,170.79**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
RECEIPTS AND PAYMENTS

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	TMB Treasurer A/c	1,87,156.78	
	TMB Secretary A/c	82,666.00	
	Indian Overseas Bank	540.50	
	ICICI Bank	2,660.00	
	Principal VHNSNC current A/c	1,23,222.20	
	Advance	8,02,262.00	
	SBI,VHNSNC	1,05,905.02	
	Cash	56,395.00	13,60,807.50
2	Mahamai		312.00
3	Rental Deposits/Advance		21,701.00
4	B.Voc Fees		5,11,000.00
5	Amenities Fees & Maintenance Fees		82,42,859.99
6	Deposit from Research Scholars		16,900.00
7	Rent Collection		4,83,613.00
8	Commercial Rent		15,23,912.00
9	Donation		3,40,000.00
10	Hostel Admission Fees		75,056.64
11	Hostel Students Room Rent		18,84,608.64
12	Miscellaneous Receipts		2,84,545.29
13	Swimming pool collection		3,02,950.00
14	Bank Interest		1,41,074.00
15	Bus Fees		2,66,754.00
16	Indoor stadium usage fees		1,26,500.00
17	Gym usage charges		8,250.00
18	Research Fees		2,32,000.00
19	Breakages fine from hostel students		2,50,800.00
20	Advance receivable		4,00,000.00
21	Subsistance allowance rec'd		1,69,387.00
22	Regular students fees deposit		6,674.00
23	Computer Fees & Training Fees		3,58,660.00
24	Exam consultancy		1,52,790.00
25	Photo Copy Receipts		44,675.00
26	SF a/c		1,86,93,437.00
27	Sundry Deposit		347.45
28	Article Cheking,certificate,Walker		9,850.00
29	GST Payment		6,523.60
30	EPF Payable		4,098.00
31	Treasurer,Boys Hostel		9,973.00
32	Placement Reg.fees		1,68,750.00
33	B.Ed a/c		4,966.00
34	UGC UG Grant		85,654.00
	Total		**3,61,89,429.11**

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Salary to staff		4,78,636.91
2	Security staff salary		8,63,554.00
3	House Keeping services-Toilet		8,01,636.00
4	Board/Committee Meeting Expenses		88,672.00
5	Travelling Expenses		56,361.00
6	Postage Expenses		17,647.00
7	Miscellaneous Expenses		2,10,424.32
8	Audit Fees		3,41,066.00
9	Audit Expenses		29,207.00
10	Legal Expenses		91,000.00
11	Function & Celebrations		1,22,015.00
12	Printing & Stationery		1,03,904.00
13	Electricity Charges		5,68,218.00
14	Bank Charges & OD Proposal expense		1,59,239.00
15	ESI Contribution by management		10,852.00
16	E.P.F Contribution by management		51,700.00
17	Government land taxes		300.00
18	College Building Property tax		17,653.00
19	House Property taxes		7,68,722.00
20	House Property repairs & maintenance		49,747.00
21	Hostel Esta exp/stu medical expenses		57,350.00
22	Hostel repair & maintenance		1,46,696.00
23	Endowment Income paid to college		1,53,750.00
24	Secretary VHNSN College OD		58,99,591.60
25	Membership subscription		8,000.00
26	Scholarship to Poor students, Project ass		2,00,000.00
27	Research expenses & Seed money rese		1,16,250.00
28	Generator maintenance expenses		2,23,239.00
29	Swimming pool maintenance expenses		3,37,710.00
30	Periapettai lease rent & maintenance		1,24,860.00
31	Mineral water plant/line maintenance		13,148.00
32	Bus, Auto maintenance expenses		7,86,309.00
33	NAAC expenses		64,954.00
34	Autonomous & Board of study. expenses		24,880.00
35	Fee concession to Sports Students		69,000.00
36	Equipment maintenance		42,177.00
37	Medal making from endown.interest		4,55,150.00
38	Extra curricular & sports activities		27,019.00
39	OD Interest paid		5,34,058.00
40	Gym Coaching Expense		4,008.00
41	Photo Print Expense		46,366.00
42	Software		1,26,800.00
	Total		**1,42,91,869.83**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
RECEIPTS AND PAYMENTS

S.No	RECEIPTS	AMOUNT	AMOUNT
	C/O		3,61,89,429.11
35	Rent receivable		4,15,442.14
	Total		3,66,04,871.25

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

S.No	PAYMENTS	AMOUNT	AMOUNT
	C/O		1,42,91,869.83
43	Placement Expenses		37,349.00
44	Repair & Upkeep Account		13,06,234.00
45	Students Group Accident Insurance		2,66,916.00
46	Building License fees		35,660.00
47	ESI Paid		17,669.00
48	GST RCM paid		1,70,145.00
49	BED College Endownment		89,712.00
50	HT Line work		92,020.00
51	Ceiling Fan		1,570.00
52	BBA I Floor Building		52,85,834.00
53	Gym Equipment		1,27,000.00
54	Furnitures		1,99,500.00
55	MGT Contribution to UGC		2,64,091.00
56	TDS Payable		19,839.00
57	Boys Hostel		8,00,800.00
58	B.Ed College		22,58,000.00
59	SF a/c		83,60,247.00
60	Canteen a/c		3,81,000.00
61	Boys Hostel TDS Payable		15,354.00
62	Rent receivable		91,113.00
63	Bill Payable		90,217.00
64	**31.03.2021 Closing Balance**		
	TMB Treasurer A/c	11,63,795.04	
	TMB Secretary A/c	1,732.00	
	Indian Overseas Bank	540.50	
	ICICI Bank	2,660.00	
	Principal VHNSNC current A/c	1,19,749.14	
	Advance	10,08,215.72	
	SBI,VHNSNC	85,868.02	
	Cash	20,171.00	24,02,731.42
	Total		3,66,04,871.25

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER, STUDENTS WELFARE
RECEIPTS AND PAYMENTS

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	Cash In Hand	3,615.00	
	TMB Treasurer Canteen A/c	54,408.80	58,023.80
2	Tea sales		86,630.00
3	Snacks sales		78,422.00
4	Ice cream & Soft Drinks Sales		1,08,635.00
5	Tiffin & Meals Sales		1,85,385.00
6	Vadai & Snacks Sales		1,26,336.00
7	Bank Interest		1,675.00
8	Stationary Sales		17,169.00
9	Xerox Receipts		7,786.00
10	Credit Sales		11,723.00
11	VHNSNC Paripalana Sabai		3,81,000.00
	Total		**10,62,784.80**

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
CANTEEN PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	Staff Salary		2,61,038.00
2	Honorarium to staff		4,800.00
3	Deepavali Bonus		3,150.00
4	Ice cream & Soft Drinks purchases		65,216.00
5	Printing & Stationery expenses		6,430.00
6	Miscellaneous expenses		3,380.00
7	Snacks purchases		39,864.00
8	Electricity Charges		32,897.00
9	EPF contribution by Management		18,959.00
10	Journals & magazines		230.00
11	Repair & Upkeep		1,500.00
12	Bank charges		487.93
13	Food License		2,200.00
14	Campus Amenities usage Expenses		1,20,000.00
15	Meals purchases		3,59,385.00
16	Books purchases		45,125.00
17	Stationary purchases		10,493.00
18	Software Expenses		8,000.00
19	ESI contribution by Management		5,292.00
20	Credit Sales		1,397.00
21	**31.03.2021 Closing Balance**		
	TMB Treasurer Canteen A/c	72,940.87	72,940.87
	Total		**10,62,784.80**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER, STUDENTS WELFARE
INCOME AND EXPENDITURE

S.No	EXPENDITURE	AMOUNT
1	Opening Stock	1,00,112.00
2	Staff Salary	2,61,038.00
3	Honorarium to staff	4,800.00
4	Deepavali Bonus	3,150.00
5	Ice cream & Soft Drinks expenses	65,216.00
6	Printing & Stationery expenses	6,430.00
7	Miscellaneous expenses	3,380.00
8	Snacks expenses	39,864.00
9	Electricity Charges	32,897.00
10	EPF contribution by Management	18,959.00
11	Journals & magazines	230.00
12	Repair & Upkeep	1,500.00
13	Bank charges	487.93
14	Food License	2,200.00
15	Campus amenities	1,20,000.00
16	Meals expenses	3,59,385.00
17	Books expenses	45,125.00
18	Stationary expenses	10,493.00
19	Software Expenses	8,000.00
20	ESI contribution by Management	5,292.00
	Total	**10,88,558.93**

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
CANTEEN PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31.03.2021

S.No	INCOME	AMOUNT
1	Tea sales	86,630.00
2	Snacks sales	78,422.00
3	Ice cream & Soft Drinks Sales	1,08,635.00
4	Tiffin & Meals Sales	1,85,385.00
5	Vadai & Snacks Sales	1,26,336.00
6	Bank Interest	1,675.00
7	Stationary sales receipts	17,169.00
8	Xerox receipts	7,786.00
9	Closing stock	21,753.00
	Excess of Expenditure Over Income	4,54,767.93
	Total	**10,88,558.93**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER, STUDENTS WELFARE
STATEMENT OF AFFAIRS

S.No	LIABILITIES		AMOUNT
1	V.H.S.N.C Paribalana Sabai		1,04,327.87
2	Deposit		1,442.00
	Total		**1,05,769.87**
	VHNSN COLLEGE SABAI ACCOUNT DETAILS		
	Sabai A/c Opening Balance	1,78,095.80	
	Amount received from Sabai	3,81,000.00	
			5,59,095.80
	Less : Excess of Expenditure over Income	4,54,767.93	
			4,54,767.93
			1,04,327.87

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
CANTEEN PARIPALANASABAI ACCOUNT
AS ON 31.03.2021

S.No	ASSETS		AMOUNT
1	Gas Deposit		5,000.00
2	Closing Stock		21,753.00
3	TMB SB A/c		72,940.87
4	Credit Sales		6,076.00
	Total		**1,05,769.87**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
INCOME AND EXPENDITURE ACCOUNT

S.No	EXPENDITURE	AMOUNT
1	Staff salary	1,28,636.91
2	Security staff salary	8,63,554.00
3	House Keeping services-Toilet	8,01,636.00
4	Board/Committee meeting expenses	88,672.00
5	Travelling expenses	56,361.00
6	Postage expenses	17,647.00
7	Miscellaneous expenses	2,10,424.32
8	Audit Fees	3,41,066.00
9	Legal expenses	91,000.00
10	College Building Property Tax	17,653.00
11	Function & Celebration expenses	1,22,015.00
12	Printing & Stationery expenses	1,03,904.00
13	Electricity charges	5,68,218.00
14	Bank charges	1,59,239.00
15	Audit Expense	29,207.00
16	ESI & E.P.F Contribution by management	62,552.00
17	Government land taxes	300.00
18	House Property taxes	7,68,722.00
19	House Property repairs & maintenance	49,747.00
20	Hostel Esta expenses/stu medical expenses	57,350.00
21	Hostel repair & maintenance	1,46,696.00
22	Endowment Income paid to college	1,53,750.00
23	Membership subscription	8,000.00
24	Scholarship for poor students	2,00,000.00
25	Research expenses	1,16,250.00
26	Generator maintenance expenses	2,23,239.00
27	Swimming pool maintenance expenses	3,37,710.00
28	Periapettai lease rent & maintenance	1,24,860.00
29	Mineral water plant/line maintenance	13,148.00
30	Buses, Autos maintenance & Insurance expenses	7,86,309.00
31	Fee concession to Sports Students	69,000.00
32	NAAC expenses	64,954.00
33	Autonomous & Board of Studies meet. expenses	24,880.00
34	Equipment maintenance	42,177.00
	c/o	68,48,877.23

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

S.No	INCOME	AMOUNT
1	Donation	3,40,000.00
2	Mahamai	312.00
3	Hostel Admission fees	75,056.64
4	Hostel Students room rent	16,77,140.64
5	Hostel Establishment charges	2,07,468.00
6	Amenities	82,42,859.99
7	Computer course fees	3,58,660.00
8	Miscellaneous receipts	2,84,545.29
9	Swimming Pool collection	3,02,950.00
10	Gym usage charges	8,250.00
11	House lease amount	4,83,613.00
12	House Lease amount commercial	15,23,912.00
13	Lease receivable	23,210.00
14	Bus Fees	2,66,754.00
15	Subsistance allowance rec'd from Govt	1,69,387.00
16	Advacnce recevied	4,00,000.00
17	Photo copy receipts	44,675.00
18	Bank/ FD Interest	1,41,074.00
19	Research Fees	2,32,000.00
20	Exam, Consultancy fees	1,52,790.00
21	Indoor Stadium usage fees	1,26,500.00
22	Article & Certificate course	9,850.00
23	Fine & breakages recovered from hostel students	2,50,800.00
24	Placement Registration fees	1,68,750.00
25	BVOC fees	5,11,000.00
	B.Ed Excess of Income over Expenses	16,84,938.96
	Self Finance excess of Income over Expense	1,05,73,418.30
	c/o	2,82,59,914.82

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
INCOME AND EXPENDITURE ACCOUNT

S.No	EXPENDITURE	AMOUNT
	B/F	68,48,877.23
35	Medal making from endowment interest	4,55,150.00
36	Extra curricular & sports activity	27,019.00
37	OD Interest	5,34,058.00
38	Management contribution to UGC	2,64,091.00
39	Placement Expenses	37,349.00
40	Repair & Upkeep	13,06,234.00
41	Gym Coaching	4,008.00
42	Student Group accident expenses	2,66,916.00
43	Software expenses	1,26,800.00
44	Photo Print	46,366.00
45	GST RCM Paid	1,70,145.00
46	Building License fees expese	35,660.00
	Canteen Excess of Expense over Income	4,54,767.93
	Excess of Income over Expenditure transfer to Capital a/c	1,76,82,473.66
	Total	2,82,59,914.82

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

S.No	INCOME	AMOUNT
	B/F	2,82,59,914.82
	Total	2,82,59,914.82

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
STATEMENT OF AFFAIRS

S. No		LIABILITIES		AMOUNT
1		Capital Fund	25,43,11,935.14	
		Add: Current year Sabai excess of Income over Expenses	1,76,82,473.66	
		Add: Current year College assets transferred	77,02,425.00	27,96,96,833.80
2		Depreciation on College Assets		1,50,79,090.54
3		Depreciation on Sabai Assets		5,93,839.74
4		**Endowment Established for the Award of Gold Medals**		
	1	College Silver Jubilee memorial founders Award		3,03,130.95
	2	M.S.P.K Periasamy Nadar Prize		18,661.90
	3	V.A.M. Rathinam Charities Prize		2,978.65
	4	S.Vellaichamy Nadar Thiruvalluvar Day Celebration		45,478.55
	5	V.P.P.K. Somasundara Nadar Memorial M.Sc Chemistry		7,595.40
	6	M.S.Palanichamy Nadar Prize		8,977.05
	7	Tuticorin AR.A.S. Arumugasamy Nadar memorial fund		5,408.55
	8	College OBA fund in memory of Ex-Principal Thiru J. Franco		5,192.45
	9	Endowment fund created in the name of former Secretaries Thiru T.K.Jegadeesan, B.Com.,& Thiru Sanamana for award to I year BBA studentsA.Ganesan, B.A		1,850.75
	10	Former Principal Thiru P.Thangarajan's wife Tmty.T.Chinnathayammal memorial fund		4,314.10
	11	Tmty.C. Nagammal fund for award to a III year BBA student		5,899.35
	12	Thiru. S.P.G.C. Brindavan fund for award to a II year student		5,989.75
	13	Thiru C.Brindavan, B.E.,M.B.A., fund for the growth of BBA		2,34,445.55
	14	Thiru P.Kulasekara Nadar - Chinnathaiy ammal memorial fund for award of gold medal		32,176.55
	15	Thiru.T.M.M.Sankaralinga Nadar - Theivanaiammal fund		9,087.55
	16	Thiru.O.M.S.S.Sankaralinga Nadar- Sivapackiammal fund		6,763.00
	17	Thiru.S.K.Shanmugavel Nadar- Rathiammal Fund		6,277.65
	18	Thiru.V.M.G.Rajasekara Nadar - Ramaniammal fund for Computer Science		5,741.60
	19	VHNSN College OBA Assn.Fund for News Bulletin		6,852.55
	20	Pagalam P.M.C. Kandasamy Nadar - Thangamaniammal		6,404.95
	21	Ramnad Kanagamaniammal Fund		71,040.90
	22	Thiru K.V.C. Rajappan Fund for M.Sc Com.Scie.		5,976.20
	23	Thiru M.S.R. Mohan marimuthu- Usha fund - M.Sc Mi - Bio		5,282.85
	24	Thiru V.P.Kandasamy- Nagamani fund for MCA student		11,615.45
	25	Thiru V.P.Chidambaram Kuruggal fund for B.A. Br.XII Tamil Main student		38,669.60
	26	Prof.A. Sankaranarayanan fund for M.Sc Botany		5,661.25
	27	Thiru.T.M.M.S.Rathinasamy Nadar - Manickammal fund for MCA II year student		5,969.50
		Total		**29,62,37,206.68**

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
AS ON 31.03.2021

S. No		ASSETS		AMOUNT
1		**FIXED ASSETS**		
	1	Land		2,01,575.20
	2	College Building	14,14,07,742.60	
		ADD: Management Sabai	53,77,854.00	
	3	ADD: UGC Sports	4,05,347.00	14,71,90,943.60
	4	Thar Road		29,64,700.00
	5	Swimming Pool		58,94,511.55
	6	Hostel Building		25,13,777.53
	7	House Properties		3,00,059.01
		Mineral water plant & pipeline		4,63,074.10
2	1	**MOVABLE ASSETS**		
	2	Fire Extinguisher		78,315.00
	3	Generator Cable		61,483.00
	4	Duplicators and typewriters		64,412.22
	5	Radios tape recorders and visual aids		
		Add. Sabai Ambilfier		3,62,232.31
	6	Computers	3,74,80,678.85	
		Add: Current Year Transfer from College	18,96,810.00	
	7	Add: Current Year Transfer from Sabai	2,94,800.00	3,96,72,288.85
	8	Music Instrument key board		2,71,307.00
	9	Intercom Equipment		6,16,701.00
	10	Library books	1,50,43,397.22	
		Add: Current Year Transfer from SF	3,480.00	
		Add: Current Year Transfer from College	28,377.00	1,50,75,254.22
	11	Gas Plant		73,096.06
	12	Workshop equipments		81,646.80
	13	Furniture and fittings	1,27,15,512.89	
		Add: Current Year Transfer from Sabai	1,99,500.00	
		Add: Current Year Transfer from College	5,78,804.00	1,34,93,816.89
	14	Air Conditioner	31,68,985.60	
		ADD College and SF	1,94,000.00	33,62,985.60
	16	Sports goods	6,59,065.39	
		Add. Sabai Gym Equipment	1,27,000.00	7,86,065.39
	17	Science apparatus & Equipments	4,35,28,481.83	
		Add: Current Year Transfer from SF and BED	3,900.00	
		Add: Current Year Transfer from College	43,48,837.00	4,78,81,218.83
		Total		**28,14,09,464.16**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
STATEMENT OF AFFAIRS

S. No	LIABILITIES	AMOUNT
	B/F	**29,62,37,206.68**
28	Rao Bhagadur V.V.Ramasamy - V.V.R.Jeyakar fund MBA	13,860.35
29	Thiru K.C.S. Chinnakani Nadar - Rajeswariammal fund	19,309.15
30	Thiru M. Dharmarajan Swimming competition fund	13,706.35
31	Thiru. VPPK. Chinnadurai Nadar swimming competition	13,706.35
32	Thiru S.S.S.A. Kishore fund	12,051.30
33	Thiru. M.N.K. Jegadeesan- Deiveswari fund	10,000.00
34	Major Kasirajan NCC fund	10,000.00
35	Thiru D.Nagarajan M.Phil Maths Fund	15,000.00
36	Tmty Chandra Rajamanickam Phys.Ph.D medal fund	20,000.00
37	Thiru. K.S.T.Selvarajan- Chandrakala chemis. Fund	20,000.00
38	Thiru. T.C.K.M. Beemsing- Indradevi M.A., Econo.Fund	10,000.00
39	Neechal R.A. Ramar Best swimmer fund	25,000.00
40	Major Kasirajan M.A. Tamil fund	15,000.00
41	Thiru.SSP.Subramania Nadar-Kanagamaniammal Best Teacher	25,000.00
42	Thiru.SPS.Gurusamy Nadar- Thangammal Best Women Athlete	25,000.00
43	Thiru. A.Ashwin K. Guruyugan M.Phil Commerce	60,000.00
44	Thiru D. Baskaran Maths guest lecture fund	65,000.00
45	Thiru.K.V.P.Nagarathina Nadar-Ranjitham fund for BCA	35,000.00
46	R. Chokkar Enodow	1,20,000.00
47	D.Nageswari Deposit	60,000.00
48	Thiru S.P.G.C. Brindavan	1,650.00
49	Dr.N. Raman	75,000.00
50	OMSPS.Sivamurugan- Mallipushpammal	25,000.00
51	M. Preethi State Level Badminton	25,000.00
52	A. Sundaravel MA History	60,000.00
53	SMS. Nagarajan BA ENG (SF)	60,000.00
54	Dr.P. Sundarapandian Excellent student in Commerce	60,000.00
55	Hostel students caution deposit	73,962.00
56	Hostel students deposit	947.75
57	Employees Security deposit	2,498.79
58	Rental Deposits from the tenants	13,97,652.00
59	Deposit from VHNSNC OBA	40,000.00
60	ESI & EPF Payable Account	2,46,073.00
61	SF Courses	31,50,947.68
62	MSC Bio-Engineering & Add on Exam	3,620.00
63	MSC Bio-Engineering Caution Deposit	7,600.00
64	Bills Payable	4,605.00
65	Deposit from Research Scholars	3,18,050.00
66	Hostel EPF	9,973.00
67	Boys Hostel 2017-2018,18-19,20-21	30,28,742.65
68	Warden Womens Hostel	5,87,903.00
69	GST Payable	44,569.60
70	Rent	100972.00
71	TDSpayable	12,495.00
72	Regular students fees	1,63,284.00
	Total	**30,63,25,385.65**

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
AS ON 31.03.2021

S. No		ASSETS		AMOUNT
		B/F		**28,14,09,464.16**
	18	Statues		44,792.89
	19	Water cooler		1,89,715.15
	20	Computer for Hostel		1,44,983.00
	21	Furniture made for Sabai		2,35,705.00
	22	Vessels		50,095.00
	23	College Bus		13,62,469.00
	24	Phone		31,909.00
	25	Xerox machine	9,65,426.00	
		Add College	2,94,000.00	12,59,426.00
	26	Generator		46,67,214.00
	27	Bore well water line		1,13,770.00
	28	College Campus Solar Light		1,36,670.00
	29	Ceiling Fan	5,48,127.00	
		Add : College and Sabai	3,420.00	5,51,547.00
	30	Fax		22,300.00
	31	Course Material		25,737.00
	32	Textbooks		40,762.50
	33	Billing Machine		42,400.00
	34	College II Auto		3,41,210.00
	35	College III Bus		16,00,000.00
	36	Barcoding machine		49,573.00
	37	Cash counting machine		5,400.00
	38	Work tables		9,11,354.50
	39	Cubicle cabin		1,16,137.00
	40	College campus camera	8,25,728.00	
		Add: collge	2,900.00	8,28,628.00
	41	Machinery		41,184.00
	42	Fly killer machine		10,330.00
	43	Hostel Steam kitchen		2,34,420.00
3		**Investments**		
	1	Shares In MKU Hostel Construction Co.op.stores		25,000.00
	2	Shares In Virudhunagar co.op stores ltd		101.00
	3	Trade Deposit with vnr co.op.society		20.00
	4	Shares in VHNSNC co.op.soc.		200.00
4		**DEPOSITS**		
	1	National Saving Certificate		100.00
	2	TNEB Deposit		8,04,222.00
	3	Security Deposit For phone Connections		16,660.00
	4	Indane Gas Deposit		1,84,104.45
	5	Internet Deposit		38,039.50
	6	Water Deposit		6,000.00
	7	B.Ed College Endowment Fixed		15,64,732.00
5		**CURRENT ASSETS**		
	1	Advance Recoverable		10,08,215.72
	2	Hostel TDS payable		282.00
	3	Treasurer Hostel 19-20		13,60,800.00
		Total		**29,94,75,672.87**

VIRUDHUNAGAR HINDU NADARS' SENTHI
TREASURER VHNSN COLLEGE
STATEMENT OF AFFAIRS

S. No	LIABILITIES	AMOUNT
	B/F	30,63,25,385.65
	Total	30,63,25,385.65

(R.T.R.VANNI ANANDAM)
PRESIDENT

(K.A.P.R.R.CHANDRASEKARAN)
VICE PRESIDENT

VIRUDHUNAGAR
08-07-2021

(T.J.JEYAKUMAR)
SECRETARY

KUMARA NADAR COLLEGE, VIRUDHUNAGAR.
PARIPALANA SABAI ACCOUNT
AS ON 31.03.2021

S. No		ASSETS	AMOUNT
		B/F	29,94,75,672.87
	4	PV Prabakaran	78.00
	5	Sundry Deposit	91,648.64
	6	Rent Receivable	2,15,295.00
	7	Chief Warden	61,750.00
	8	Students Welfare Canteen	1,04,327.87
	9	MSP Nadar B.Ed College	49,78,134.47
6		**Cash at bank & Cash in hand**	
	1	TMB Treasurer Paripalana sabai a/c	11,63,795.04
	2	T.M.B Secretary Paripalana sabai a/c	1,732.00
	3	Indian overseas bank	540.50
	4	ICICI Bank Account	2,660.00
	5	Principal VHNSNC Current Account	1,19,749.14
	6	Sabai Cash In Hand	20,171.00
	7	SBI,Secretary,VHNSNC Sabai	85,868.02
	8	OD a/c	3,963.10
		Total	30,63,25,385.65

(T.K.S.P.A.S.PORKILI)
VICE PRESIDENT

(T.K.S.P.N.MUTHU)
TREASURER

(CA.R.RAJKUMAR)
M.No. 027469
CHARTERED ACCOUNTANT

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE VIRUDHUNAGAR

(Re-Accreditted with 'A' Grade by NAAC)

SELF FINANCE COURSE

2020-2021

S.No	Accounts Name	Page From	To
1.	Receipts & Payment A/c	1	4
2.	Income and Expenditure A/c	5	6
3.	Statement of Affairs A/c	7	8

VIRUDHUNAGAR HINDU NADARS' SENTHI SELF

RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
1	**01.04.2020 Opening Balance**		
	TMB Treasurer SF Account	1,27,686.22	
	Cash	5,731.00	
	Advance	64,333.00	1,97,750.22
2	Admission Fees		22,450.00
3	Amenities Fees		34,75,650.00
4	Maintenance Fees		5,12,195.00
5	M.Sc Micro Biology		
	Tuition Fees	1,04,500.00	
	Special Fees	81,400.00	
	Lab & Project Fees	4,62,140.00	6,48,040.00
6	MCA		
	Tuition Fees	2,56,500.00	
	Special Fees	2,75,800.00	
	Lab Fees	12,86,000.00	18,18,300.00
	MBA		
7	Tuition Fees	2,66,250.00	
	Special Fees	3,09,585.00	
	Lab Fees	4,33,440.00	
	Stationery Course Material	16,23,240.00	26,32,515.00
8	M.A History		
	Tuition Fees	1,36,680.00	
	Special Fees	1,02,930.00	2,39,610.00
9	CCCFE Tuition Fees		9,900.00
10	B.C.A		
	Tuition Fees	11,92,250.00	
	Special Fees	5,02,000.00	
	Lab Fees	29,24,925.00	46,19,175.00
11	B.Sc Microbiology		
	Tuition Fees	5,89,000.00	
	Special Fees	2,75,000.00	
	Lab Fees	4,10,775.00	12,74,775.00
12	B.Sc IT		
	Tuition Fees	6,08,000.00	
	Special Fees	2,56,000.00	
	Lab Fees	13,36,795.00	22,00,795.00
13	B.Com CA		
	Tuition Fees	12,27,750.00	
	Special Fees	5,17,000.00	
	Lab Fees	29,54,680.00	46,99,430.00
	C/O		2,23,50,585.22

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
FINANCE COURSE
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
1	University Examination Fees		2,630.00
2	University Recognition fees		1,36,800.00
3	Mark sheet Verification Fees		48,050.00
4	VHNSNC Paripalana Sabai		1,86,93,437.00
5	Deposit		10,850.00
6	Autonomous Exam Fees		26,65,090.00
7	Caution Deposit		700.00
8	Lab Equipment		52,400.00
9	Computers		2,94,800.00
10	Books and Journals		3,480.00
11	**Staff Salary**		
	Com.Centre I/C Allowance	2,24,950.00	
	M.Sc Comp Salary	16,50,132.00	
	MCA Staff Salary	22,92,070.00	
	Maths CA Staff Salary	1,96,665.00	
	MBA Staff Salary	13,90,032.00	
	Commerce Staff Salary	8,36,889.00	
	B.Com Voc. CA Staff Salary	2,99,619.00	
	M.A English Staff Salary	1,82,910.00	
	M.A Tamil Staff Salary	5,99,658.00	
	PGDCA Staff Salary	45,585.00	
	Training Staff Stipend	58,34,972.00	
	Other Departments Salary	50,50,505.00	
	Incentive To the staffs	11,500.00	
	ESI Contribution By MGT	2,06,098.00	
	SF Director Salary	81,000.00	
	Retainer Fees Paid	1,52,680.00	
	EPF Contribution	9,76,473.00	2,00,31,738.00
12	Deepavali Bonus		1,33,850.00
13	Advertisement Expenses		1,26,470.00
14	Printing & Stationary		64,297.00
15	Telephone Charges		12,238.00
16	Electricity Charges		8,39,911.00
17	Bank charges		5,429.18
18	Instrument Maintenance		50,100.00
19	Computer Upgradation		1,28,800.00
20	Classroom ICT Upgradation		29,550.00
21	Miscellan.Function,Lab Expense		19,519.48
	C/O		4,33,50,139.66

VIRUDHUNAGAR HINDU NADARS' SENTHI
SELF
RECEIPTS AND PAYMENTS FOR

S.No	RECEIPTS	AMOUNT	AMOUNT
	B/F		**2,23,50,585.22**
14	B.Sc Maths		
	Tuition Fees	6,12,750.00	
	Special Fees	2,56,985.00	
	Lab Fees	8,78,750.00	17,48,485.00
15	BA English		
	Tuition Fees	5,51,000.00	
	Special Fees	2,31,185.00	
	Lab Fees	6,63,695.00	14,45,880.00
16	B. Com		
	Tuition Fees	8,71,500.00	
	Special Fees	11,48,185.00	
	Lab Fees	4,43,850.00	24,63,535.00
17	BBA		
	Tuition Fees	4,27,500.00	
	Special Fees	7,82,870.00	12,10,370.00
18	B.Sc Physical Education		
	Tuition Fees	4,30,000.00	
	Special Fees	10,11,320.00	14,41,320.00
19	Application Fees		49,300.00
20	Identity Card Fees		32,700.00
21	Fee Deposit		651.00
22	Bank / FD Interest		27,590.00
23	Computer Fees		31,93,850.00
24	Students Fine		23,728.00
25	Miscellaneous Receipt		10,903.96
26	Exam Fees for Autonomous		39,51,890.00
27	University Recognition fees		1,43,895.00
28	Mark sheet Verification Fees		23,250.00
29	VHNSNC Paripalana Sabai		83,60,247.00
30	Deposit		21,001.00
31	Caution Deposit		1,36,800.00
32	Exam Fee Late Fine		94,520.00
33	ReAdmission Fees		10.00
34	Advance receivable		1,18,437.00
			4,68,48,948.18

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
FINANCE COURSE
THE YEAR ENDED 31.03.2021

S.No	PAYMENTS	AMOUNT	AMOUNT
	B/F		**4,33,50,139.66**
22	Guest Lecture Expense		5,000.00
23	Comp.Lab,Elec.equi. Exp		6,71,689.00
24	Internet Renewal Expenses		5,78,118.00
25	Sports Activity expense		2,10,656.00
26	AMC for A/C & UPS		11,800.00
27	Youth Red Cross Expenses		12,378.00
28	Sports Affiliation		40,125.00
29	AICTE, University Affiliation		3,35,360.00
30	CCFEE. course expense		14,580.00
31	Fees Receivable 20-21		4,15,380.00
			-
32	**31.03.2021 Closing Balance**		
	TMB Treasurer SF Account	11,85,582.52	
	Cash	16,390.00	
	Advance	1,750.00	12,03,722.52
			4,68,48,948.18

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA SELF

INCOME AND EXPENDITURE ACCOUNT

S.No	EXPENDITURE	AMOUNT
1	Computer Centre I/C Allowance	2,24,950.00
2	M.Sc.Comp. Science Staff Salary	16,50,132.00
3	MCA Staff Salary	22,92,070.00
4	Maths CA Staff Salary	1,96,665.00
5	MBA Staff Salary	13,90,032.00
6	Commerce Staff Salary	8,36,889.00
7	B.Com CA Staff Salary	2,99,619.00
8	PGDCA Staff Salary	45,585.00
9	M.A English Staff Salary	1,82,910.00
10	M.A Tamil Staff Salary	5,99,658.00
11	Training Staff Stipend	58,34,972.00
12	Other Departments Salary	50,50,505.00
13	ESI Contribution by Management	2,06,098.00
14	SF Course Director Honorarium	81,000.00
15	Retainer Fees	1,52,680.00
16	EPF Contribution by Management	9,76,473.00
17	Incentive to Staff	11,500.00
18	Deepavali Bonus	1,33,850.00
19	Advertisement Expenses	1,26,470.00
20	Computer Upgradation	1,28,800.00
21	Printing & Stationary	64,297.00
22	Telephone Charges	12,238.00
23	Electricity Charges	8,39,911.00
24	Bank Charges	5,429.18
25	Instrument Maintenance	50,100.00
26	Miscellaneous/Contingency Expenses	19,519.48
27	Guest lecture & Seminar	5,000.00
28	Comput.Electroni.equipment expe	6,71,689.00
29	Internet Renewal Expenses	5,78,118.00
30	Youth Red Cross Expenses	12,378.00
31	Sports Affiliation Expenses	40,125.00
32	Univers.,AICTE Fees & Dept. Expenses	3,35,360.00
33	AMC for UPS,A/C and Xerox machine	11,800.00
34	Sports Activity Expense	2,10,656.00
35	Certificate course Expenses	14,580.00
36	Classroom ICT Upgradation	29,550.00
	Excess of Income over Expenditure	1,05,73,418.30
	Total	**3,38,95,026.96**

NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.

FINANCE COURSE

FOR THE YEAR ENDED 31.03.2021

S.No	INCOME	AMOUNT
1	Admission Fees	22,450.00
2	Maintenance Fees	5,12,195.00
3	Amenities Fees	34,75,650.00
4	M.Sc Mi-Bio.Fees	6,48,040.00
5	MCA Fees	18,18,300.00
6	MBA Fees	26,32,515.00
7	M. A. History Fees	2,39,610.00
8	CCFEE Course Fees	9,900.00
9	BCA Fees	46,19,175.00
10	B. Sc Mi-Bio. Fees	12,74,775.00
11	B.Sc I.T Fees	22,00,795.00
12	B. Com CA Fees	46,99,430.00
13	B.Sc Maths Fees	17,48,485.00
14	BA English Fees	14,45,880.00
15	B. Com Fees	24,63,535.00
16	BBA Fees	12,10,370.00
17	B.Sc Physical Education	14,41,320.00
18	Application Fees	49,300.00
19	Identity Card Fees	32,700.00
20	Bank / FD Interest	27,590.00
21	Computer Fees	31,93,850.00
22	Students Fine	23,728.00
23	Miscellaneous Receipt	10,903.96
24	Exam Fees Late Fine amt.	94,520.00
25	ReAdmission Fees	10.00
	Total	**3,38,95,026.96**

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA SELF
STATEMENT OF AFFAIRS

S.No	LIABILITIES	AMOUNT
1	University Examination Fees	4,47,434.20
2	University Recognition Fees	7,37,575.00
3	Mark sheet Verification Fees	48,930.00
4	Caution Deposit	21,83,053.00
5	Autonomous Exam Fees	12,95,255.00
6	Deposits & Advances	57,803.00
	Total	**47,70,050.20**

JOURNAL ENTRIES PASSED IN THE SF ACCOUNT

Sabai Opening Balance		30,40,495.98
Add: Value of Assets transferred to Sabai	3,50,680.00	
Add: Amount paid to Sabai during 2020-2021	1,86,93,437.00	19,044,117.00
Less: Amount rec'd from Sabai during 2020-2021	83,60,247.00	83,60,247.00
		1,37,24,365.98
Less: Excess of over Income from Expense		1,05,73,418.30
		31,50,947.68

(R.T.R.VANNI ANANDAM)
PRESIDENT

(K.A.P.R.R.CHANDRASEKARAN)
VICE PRESIDENT

VIRUDHUNAGAR
08.07.2021

(T.J.JEYAKUMAR)

NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR.
FINANCE COURSE
AS ON 31.03.2021

S.No	ASSETS	AMOUNT
1	TMB Treasurer A/c	11,85,582.52
2	Cash in hand	16,390.00
3	Advances	1,750.00
4	VHNSNC Paripalana Sabai	31,50,947.68
5	Fees receivable	4,15,380.00
	Total	**47,70,050.20**

S. Porkili

(T.K.S.P.A.S.PORKILI)
VICE PRESIDENT

(T.K.S.P.N.MUTHU)
TREASURER

(CA.R.RAJKUMAR)
M.NO.027469
CHARTERED ACCOUNTANT