



INDEPENDENT AUDITOR'S REPORT

To the Members of
Kamaraj College of Engineering and Technology Managing Board.

We have audited the accompanying financial statements of **KAMARAJ COLLEGE OF ENGINEERING AND TECHNOLOGY MANAGING BOARD** which comprise the Balance Sheet as at March 31, 2024, 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 Kamaraj College of Engineering And Technology Managing Board for the year ended March 31, 2024 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.



(Handwritten signature)

(R.RAJKUMAR)

Chartered Accountant

M.No. 027469

UDIN: 24027469BKBLBL7056

Place : Virudhunagar.

Date : 13.06.2024

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

GENERAL A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Interest Paid	✓ 39,11,335.00	By Conveyance	2,95,36,585.00
" Bank Charges	✓ 3,19,213.98	" Interest Received from FD	19,964.00
" Vehicles Maintenance Expenses	✓ 1,80,24,565.35	" Interest Received from Bank	30,864.00
" Salary	✓ 31,26,292.00	" Funds set apart Unjha VDP KCET Scholarship	3,69,575.00
" Meeting Expenses	✓ 2,07,953.50	" Other Receipts	12,249.00
" Printing & Stationary Expenses	✓ 29,679.00		
" GST and TDS filing charges	✓ 66,540.00	" INCOME RECEIVED FROM:	
" Traveling Expenses	✓ 1,06,925.00	-College Account	1,44,72,875.86
" Legal Expenses	✓ 1,27,485.00	-Hostel Account	2,47,24,762.00
" Audit fees	✓ 2,60,780.00	- IDF	3,411.00
" Rent	✓ 78,000.00	-Tuck shop, Canteen, Xerox and	
" Sundry Expenses	✓ 2,02,687.00	Ice cream stall	16,58,827.76
" Depreciation	✓ 74,53,815.00		
" Building Tax	✓ 9,44,635.00		
" Endowment Expenses	✓ 8,97,261.00		
" Scholarship to Students	52,13,200.00		
" Excess of Expenditure over Income	8,60,035.57		
- Mess Account	2,89,98,711.22		
" Excess of Income over Expenditure			
TOTAL	7,08,29,113.62	TOTAL	7,08,29,113.62

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

(S.P.G.C.SRIMURUGAN)
TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY



KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

GENERAL A/C

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Administrative Fund	38,25,01,749.97	Fixed Assets:	
ADD: Donations received during the year	2,40,000.00	Land	16,48,231.10
ADD: Income for the year	2,89,98,711.22	Buses	36,44,618.00
	41,17,40,461.19	Van	12,42,700.00
Endowment Fund	91,01,022.00	Dost Van	85,110.00
		Tractor & Trailer	22,671.00
Over Draft -TM Bank Ltd.	3,07,00,533.51	Cars	8,91,722.00
TMB Term Loan 4700460100803	1,43,00,000.00	Mini Bus	1,21,343.00
TDS Payable	2,65,491.00	Lift	13,29,214.00
		Office Equipments	2,58,484.00
		Girls' Hostel - S.P.G.C. Nagammal	1,72,56,354.00
		Girls' Hostel - II	3,00,31,527.00
		Boys Hostel cum Dining Block	3,27,95,953.00
		Boys Hostel II	5,44,45,580.00
		Acadmick Block-III	2,86,80,216.00
		Canteen Building	1,03,03,881.00
		Academic Block- IV	6,52,22,944.00
		Girls Hostel Dining I Floor	56,41,088.00
		Girls Hostel Tuckshop	4,30,749.00
		Indoor Sports Complex	4,28,22,023.00
		VHND Property (Allampatti)	21,09,046.00
		Examination Cell	45,84,621.30
		New Generator Building	23,14,140.00
		ET Plant Extension	26,07,188.00
		Civil Structural Lab Building	23,52,115.00
		Store,Site Office,Extra curricular Activities Building	96,90,715.00
			32,05,32,233.40
		Deposits & Advances	3,72,982.00
		TDS paid	3,03,771.00
		Cash at Bank	95,048.41
		Sundry Debtors	71,200.00
Kamaraj College of Engineering and Technology	7,68,95,871.78	Kamaraj College of Engineering and Technology	
Infrastructure Development Fund		- College A/c	21,95,28,841.24
Kamaraj College of Engineering and Technology	46,07,121.11	Kamaraj College of Engineering and Technology	
- Mess A/c		- Canteen & Tuck shop A/c	14,81,270.30
		Kamaraj College of Engineering and Technology	
		- Hostel A/c	52,25,154.24
TOTAL	54,76,10,500.59	TOTAL	54,76,10,500.59

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

(S.P.G.C.SRIMURUGAN)
TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

INFRASTRUCTURE DEVELOPMENT FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Excess of Income over Expenditure Transfer to KCET General Account	3,411.00	By Interest from Tamilnad Mercantile Bank Ltd.,	3,411.00
TOTAL	3,411.00	TOTAL	3,411.00

Place : VIRUDHUNAGAR

Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
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JOINT SECRETARY



KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

INFRASTRUCTURE DEVELOPMENT FUND

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Infrastructure Development Fund	7,69,10,074.40	Kamaraj College of Engineering and Technology Managing Board General	7,68,95,871.78
Corpus Fund	50,000.00	Deposits Cash at Bank	60,966.00 3,236.62
TOTAL	7,69,60,074.40	TOTAL	7,69,60,074.40

Place : VIRUDHUNAGAR
Date : 13.06.2024

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR

COLLEGE A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Staff Salary	10,55,71,701.00	By Tuition Fees	13,50,62,500.00
" Provident Fund / ESI / Group Insurance	71,50,580.00	" University Fees	3,000.00
" Security Guard Expenses	18,18,468.00	" Application Forms	2,81,000.00
" Printing & Stationary Expenses	4,98,156.00	" Interest	14,43,444.00
" Postage & Telephone Expenses	1,08,846.00	" Books/Examination Fees/ Over Coat & Course Material	4,64,49,527.00
" Travelling Expenses	57,220.00	" Development Fees	21,85,000.00
" Electricity Charges	97,92,852.50	" Mark statement Fees	15,51,000.00
" Advertisement Expenses	22,25,565.88	" Institute Development Fees	82,60,000.00
" Newspaper, Magazines & Journals	91,498.00	" Institutional Fees	11,12,048.44
" Lab Consumables	5,79,537.00	" Testing & Analysis Services	33,600.00
" Affiliation Fees to University	34,12,055.00	" Other receipts	26,25,851.68
" AICTE Approval Expenses	8,55,000.00		
" Internet/ Firewall/ CCTV/ Networking Expenses	16,33,462.00		
" Insurance Expenses	3,61,083.00		
" YRC/ NSS/ NCC/ Rotract Expenses	1,36,248.50		
" Maintenance Expenses	44,10,118.51		
" Staff Development Programme Expenses	1,97,393.50		
" Function Expenses	19,71,258.08		
" Meeting Expenses	34,529.50		
" Board of Studies/Academic Council Meeting Expenses	5,53,061.00		
" Sundries Expenses	93,752.00		
" Staff selection/ Finance Committee / Governing body Meeting Expenses	6,55,294.40		
" Industry Institute Interaction	49,612.50		
" Alumini Meeting Expenses	1,64,030.00		
" 25th Year Celebration Expenses	6,86,621.00		
" Campus Improvement	6,26,861.00		
" Gardening Expenses	3,47,582.85		
" Basic Workers/Duty staff refreshment	4,04,486.00		
" Sports and activities Expenses	7,74,230.00		
" Seed Money Project	4,11,692.00		
" Bank Charges	622.03		
C/f	14,56,73,417.25	C/f	19,90,06,971.12

Contd..2

B/f	14,56,73,417.25	B/f	19,90,06,971.12
" Membership Fees	93,017.00		
" NBA/ NAAC / IQAC Expenses	9,32,682.20		
" Medical Expenses	2,54,469.11		
" Guest Refreshment Expenses	33,734.00		
" Extra curricular Activities Expenses	1,42,756.50		
" Tech Beats Expenses	44,718.50		
" Academic Development and Placement Training Programme Expenses	18,13,239.00		
" Research & Development Expenses	9,46,791.20		
" Text Books/ Over Coat/ Examination Fees/ Course Materials & Others	1,67,52,810.50		
" Exam Cell Expenses	49,00,418.00		
" Depreciation	98,95,939.00		
" Value Added Course Expenses	20,14,181.50		
" Workshop / Conference College Contribution	91,651.00		
" Software Purchase	64,765.00		
" Seminar Meeting Expenses	1,37,373.50		
" TechnoPark Expenses	7,42,132.00		
" Excess of Income over Expenditure	1,44,72,875.86		
TOTAL	19,90,06,971.12	TOTAL	19,90,06,971.12

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
SECRETARY

(K.R.BALAKRISHNAN)
VICE PRESIDENT

(S.P.G.C.SRIMURUGAN)
TREASURER

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR
COLLEGE A/C

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Reserves & Surplus		Fixed Assets	
Excess of Income over Expenditure	1,44,72,875.86	a) Buildings	9,27,99,590.00
Less: Transferred to General account	1,44,72,875.86	b) Lab Equipments	9,93,06,418.00
		c) Other fixed assets	3,88,78,879.00
Caution Deposits from students	1,12,95,871.00		23,09,84,887.00
Creditors:		Deposit & advances	34,31,918.00
a) Students (Fees Refundable)	8,93,375.00		
b) Others	62,68,649.70	Current Assets	
Kamaraj College of Engineering & Technology Managing Board General A/c		Students under KCET - Unjha financial assistance	35,05,777.00
	21,95,28,841.24	Sundry Debtors	32,47,416.00
Outstanding KCET-Unjha V. Dhanasamy - Parimaladevi financial assistance	35,05,777.00	Cash at Bank	3,22,515.94
TOTAL	24,14,92,513.94	TOTAL	24,14,92,513.94

Place : VIRUDHUNAGAR

Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
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(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR



HOSTEL A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Hostel Staff Salary	11,19,850.00	By Convenience Fees	22,74,493.00
" Building Maintenance	5,30,012.00	" Establishment Charges	1,25,39,000.00
" Depreciation	3,72,856.00	" Room Rent	1,20,30,400.00
" Sundry Expenses	28,563.00	" Bank Interest	5,426.00
" Wifi Expenses	73,298.00	" Other Receipts	23,528.00
" General Repairs	23,506.00		
" Excess of Income over Expenditure			
Transfer to KCET General Account	2,47,24,762.00		
TOTAL	2,68,72,847.00	TOTAL	2,68,72,847.00

Place : VIRUDHUNAGAR

Date : 13.06.2024

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR



HOSTEL A/C

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Reserves & Surplus:		Fixed Assets:	
Excess of Income over Expenditure 2,47,24,762.00		Hostel Utensils 2,403.00	
<u>Less : Transferred to</u>		OHT - Pump & Motor 20,746.00	
KCET General Account 2,47,24,762.00	0.00	Plastic Tank 25,340.00	
Caution Deposit 12,99,395.80	12,99,395.80	Television 1,76,393.00	
Refundable Caution Deposit 5,91,600.00	5,91,600.00	Furniture 12,19,584.00	
		Office Equipments 20,82,836.00	
		Generator 5,95,271.00	
		Mineral Water Plant 2,98,289.00	
		Steam Boiler 75,097.00	
		Air conditioner 2,30,628.00	
		Rain Water Sump 17,52,796.00	
		Water Cooler 1,27,678.00	
		Water Dispenser 19,000.00	
		Road Work 4,54,597.00	70,80,658.00
		Current Assets:	
		Phone Deposit 5,900.00	
Kamaraj College of Engineering & Technology Managing Board General	52,25,154.24	Cash at Bank 29,592.04	
TOTAL	71,16,150.04	TOTAL	71,16,150.04

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

(S.P.G.C.SRIMURUGAN)
TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

MESS A/C

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Opening Stock	1,19,770.14	By Mess Credit	1,68,72,057.45
" Mess Vegetables, Groceries & others Purchase	1,24,09,261.54	" Interest received from Bank	7,522.00
" Gas Expenses	11,82,000.00	" Other receipts	13,927.00
" Mess Worker / Staff Salary	36,59,529.00	" Closing Stock	1,78,816.42
" Repairs & Maintenance	84,806.00	" Excess of Expenditure over Transfer to KCET General Account	8,60,035.57
" Hostel Day Expenses	2,48,100.00		
" Printing & Stationary	77,584.00		
" Sundry Expenses	56,780.76		
" Depreciation	94,527.00		
TOTAL	1,79,32,358.44	TOTAL	1,79,32,358.44

Place : VIRUDHUNAGAR

Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
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JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

MESS A/C

BALANCE SHEET AS ON 31.03.2024

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
Reserves & Surplus:			Fixed Assets :		
Excess of Expenditure over Income	-8,60,035.57		Texmo Monoblock Motor	1,208.00	
<u>Less</u> : Transferred to			Vehicle (Bicycle, tricycle)	2,653.00	
KCET General Account	8,60,035.57		Office Equipments	2,20,105.00	
			Mess Utensils	11,31,778.00	
Mess Fees Refundable		21,45,227.74	Mess Equipments	1,24,696.00	
Sundry Creditors- Others		51,00,085.00	Gas Plant Equipments	87,249.00	
			Mineral Water Plant	1,10,059.00	
			Furniture	5,223.00	
			Solar Water Heater	1,29,335.00	18,12,306.00
			Gas Cylinder Deposit		1,70,000.00
			Closing Stock		1,78,816.42
			Cash at Bank		21,519.21
			Sundry Debtors		4,55,550.00
			Kamaraj College of Engineering & Technology Managing Board General A/c		46,07,121.11
TOTAL		72,45,312.74	Total		72,45,312.74

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

STUDENTS CANTEEN, TUCK SHOP, XEROX MACHINE AND ICE CREAM STALL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		AMOUNT(Rs.)	INCOME		AMOUNT(Rs.)
TO OPENING STOCK:			By Sales:		
Canteen	53,720.61		Canteen	58,96,198.00	
Binding Material	46,474.89		Tuck shop	39,73,774.00	
Tuck shop	1,13,728.00		XEROX charges received	50,98,242.35	
Copier Machine	4,691.76		Copier charges received	1,10,370.50	
Xerox	54,870.00	2,73,485.26	Binding Charges received	5,14,958.00	
" Tuck shop -Purchases		32,79,128.60			1,55,93,542.85
" Xerox Machine material purchases		9,38,600.00			
" Binding Material Purchase		68,354.00	" Other Receipts		1,888.00
" Canteen worker / Staff Salary		44,56,834.00	" Interest received from		
" Canteen Purchases		33,07,178.62	Tamilnad Mercantile Bank Ltd.		3,620.00
" Gas cylinder expenses		3,92,760.00			
" Sundry Expenses		1,86,458.00	Closing Stock:		
" Electricity Charges		2,66,065.50	Canteen	1,08,693.38	
" Xerox Machine maintenance		9,08,268.00	Binding Material	27,682.19	
" Depreciation		1,80,138.00	Tuck shop	1,35,995.00	
" Loss on sale of Xerox Machines		72,428.00	Copier Machine	4,774.32	
			Xerox	1,12,330.00	3,89,474.89
" Excess of Income over Expenditure					
Transfer to KCET General Account		16,58,827.76			
TOTAL		1,59,88,525.74	TOTAL		1,59,88,525.74

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

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MANAGING BOARD, VIRUDHUNAGAR



STUDENTS CANTEEN, TUCK SHOP, XEROX MACHINE AND ICE CREAM STALL

BALANCE SHEET AS ON 31.03.2024

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
Reserves & Surplus:			Fixed Assets:		
Excess of Income over Expenditure	16,58,827.76		Canteen Utensils	3,55,073.00	
Less : Transfer to KCET General A/c	16,58,827.76	0.00	Canteen Furniture	29,782.00	
			Xerox Machine	7,22,268.00	
			Copier Machine	52,788.00	
Kamaraj College of Engineering & Technology Managing Board General Sundry Creditors		14,81,270.30	Tuckshop Equipment	75,674.00	
		2,74,075.00	Spiral Binding Machine	18,884.00	12,54,469.00
			Phone Deposit		3,500.00
			Current Assets:		
			Closing Stock		3,89,474.89
			Sundry Debtors		41,200.00
			Cash at Bank		66,701.41
TOTAL		17,55,345.30	TOTAL		17,55,345.30

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

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TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD, VIRUDHUNAGAR



CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To College Expenses	18,45,34,095.26	By College Fees	19,90,06,971.12
" IDF A/c	0.00	" IDF A/c	3,411.00
" General Account - Managing Board	4,09,70,366.83	" General - Conveyance etc	2,99,69,237.00
" Hostel	21,48,085.00	" Hostel	2,68,72,847.00
" Mess	1,79,32,358.44	" Mess	1,70,72,322.87
" Tuck shop, Canteen, Xerox and Ice-cream stall	1,43,29,697.98	" Tuck shop, Canteen, Xerox, and Ice-cream stall	1,59,88,525.74
" Excess of Income over Expenditure	2,89,98,711.22		
TOTAL	28,89,13,314.73	TOTAL	28,89,13,314.73

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

(S.P.G.C.SRIMURUGAN)
TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT

M.No. 027469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

CONSOLIDATED BALANCE SHEET AS ON 31.03.2024

LIABILITIES	Sch. No.	AMOUNT(Rs.)	ASSETS	Sch. No.	AMOUNT(Rs.)
CAPITAL FUND ACCOUNT	A	48,87,00,535.59	FIXED ASSETS	I	56,16,64,553.40
ENDOWMENT FUND	B	91,01,022.00	DEPOSITS & ADVANCES	J	40,45,266.00
PUBLIC DEPOSITS	C	0.00	SUNDRY DEBTORS	K	76,24,914.00
SECURED LOAN	D	4,50,00,533.51	CLOSING STOCK	L	5,68,291.31
UNSECURED LOAN	E	0.00	CASH AT BANK	M	5,38,613.63
CAUTION DEPOSITS	F	1,31,86,866.80			
SUNDRY CREDITORS	G	1,49,46,903.44			
OTHER LIABILITIES	H	35,05,777.00			
Grand Total		57,44,41,638.34	Grand Total		57,44,41,638.34

Place : VIRUDHUNAGAR
Date : 13.06.2024

(CA.V.K.DHARMARAJAN)
SECRETARY

(S.P.G.C.SRIMURUGAN)
TREASURER

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(K.R.BALAKRISHNAN)
VICE PRESIDENT

(M.S.G.MURUGAN)
JOINT SECRETARY

MANAGING BOARD, VIRUDHUNAGAR
SCHEDULE A

CAPITAL FUND ACCOUNT

Administrative Fund	38,27,41,749.97
Add: Income during the period	2,89,98,711.22
Infrastructure Development Fund	7,69,10,074.40
Corpus Fund	50,000.00
	48,87,00,535.59

SCHEDULE B

ENDOWMENT FUND

A.RAJALAKSHMI AMMAL-AYYAMPERUMAL NADAR GOLD MEDAL ENDOWMENT	75,000.00
A.S.K.A.MARIAPPANADAR-BALAMMAL GOLD MEDAL ENDOWMENT	75,000.00
A.S.K.S.THANGARAJAN-SAKUNTHALA DEVI GOLD MEDAL ENDOWMENT	25,000.00
CALCUTTA P.BOSE-JANAKI GOLD MEDAL ENDOWMENT	50,000.00
C.V.DHANABALAN GOLD MEDAL ENDOWMENT	75,000.00
Dr.T.K.SHANMUGAM & S.MALLIKA GOLD MEDAL ENDOWMENT	1,00,000.00
G.NAGAMANI MEMORIAL GOLD MEDAL ENDOWMENT	1,00,000.00
G.SUBRAMANIAN & BROTHERS GOLD MEDAL ENDOWMENT	75,000.00
JAMNAGAR OTAV.NAGARATHINA NADAR-N.MANORANJEETHAM	25,000.00
KAKINADA KODNGI K.DHASARATHANADAR KASTHURI AMMAL ENDOWMENT	50,000.00
KALIMARK SRI.K.P.GANESAN MEMORIAL GOLD MEDAL ENDOWMENT	1,00,000.00
KCET MG BD OFFICE BEARERS (2017-19) GOLD MEDAL ENDOWMENT	25,000.00
KCET STAFF CLUB-2004 GOLD MEDAL ENDOWMENT	25,000.00
KCET STAFF CLUB-2006 GOLD MEDAL ENDOWMENT	25,000.00
KCET UNJHA V.DHANASAMY,D.PARIMALADEVI ENDOWMENT FUND	53,26,022.00
KCSK.RAVINDRAN - R.MEENA GOLD MEDAL ENDOWMENT	75,000.00
K.S.S.AYYASAMY-POORNAMMAL GOLD MEDAL ENDOWMENT	1,00,000.00
K.S.S.AYYASAMY-POORNAMMAL GOLD MEDAL ENDOWMENTS	1,00,000.00
L.A.M.P.R.THANGAMMAL & L.A.M.P.RATHINASAMY NADAR ENDOWMENT	1,00,000.00
M.DURAI PANDIAN,M.KARUPPIAH MEMORIAL GOLD MEDAL ENDOWMENT	50,000.00
M.NAGARAJAN-N.ASHADEVI INMEMORYOF VPSASUNDARA NADAR ENDOWM	1,00,000.00
MR.P.MADASAMY, SITE ENGINEER OF KCET GOLD MEAL ENDOWMENT	75,000.00
M.SANKARADAS- KAMALA GOLD MEDAL ENDOWMENT	1,00,000.00
MS. BALASUBRAMANIAN-B.BANUMATHI MEMORIAL GOLD MEDAL	50,000.00
MSG.MURUGAN-JEEVA GOLD MEDAL ENDOWMENT FUND	25,000.00
M.S.BALASUBRAMANIAN-B.BANUMATHI GOLD MEADL ENDOWMENT	50,000.00
NAGARATHNAM - BAVANI DEVI ENDOWMENT	1,00,000.00
N.G. VISHNU RAJAN GOLD MEDAL ENDOWMENT	75,000.00
O.M.S.R.JEYARAJ-THILLAIMANI GOLD MEDAL ENDOWMENT	1,00,000.00
PMA.NARAYANADAR-SARASWATHI AMMAL CENTENARY(2000) ENDOWMENT	25,000.00
PMSP.NAGASAMY-JANAKI GOLD MEDAL ENDOWMENT	75,000.00
PRINCIPAL DR.K.RAJAKUMAR-MRS.PACKIALEELA RAJAKUMAR	25,000.00
PROF.DAMAYANTHI RAJADURAI,M.A., GOLD MEDAL ENDOWMENT	50,000.00
PROF.R.SURENDRAN GOLD MEDAL ENDOWMENT FUND FOR ENGLISH	25,000.00
PROF.R.SURENDRAN & SONS GOLD MEDAL ENDOWMENT	25,000.00
PROF.R.SURENDRAN-S.VASUKI GOLD MEDAL ENDOWMENT	50,000.00
RATHINA NADAR PUSHPAMMAL GOLD MEDAL ENDOWMENT	1,00,000.00
R.JEYAPANDIAN & PSTPR.JEYACHIDAMBRA PANDIAN GOLD MEDAL	1,00,000.00
SAS.MURALITAHARAN-SHEELADEVI KAMARAJAR BIRTHDAY CEL	1,00,000.00
S.CHIDAMBRAM-THENAMMAL MEMORIAL GOLD MEDAL ENDOWMENT	50,000.00
S.MARIPPANADAR,M.PACKIALAKSHMI AMMAL MEMORIAL ENDOWMENT	25,000.00
SPGC.NAGAMMAL GOLD MEDAL ENDOWMENT FUND	25,000.00
S.P.THAYAMMAL GOLD MEDAL ENDOWMENT	50,000.00
SVPNSTJ.SANTHOSHKUMAR&SIVABALESWARI TANGO YOGA SILV	1,00,000.00
SV.P.S.P.RAJESHWARI GOLD MEDAL ENDOWMENT	25,000.00
TCSP.SEENI-THAMAYANTH SON-TCPS.RAMAMOORTHY-SEETHA	1,00,000.00
THENI AMR.RATHINASABAPATHY-SAKUNTHALA GOLDMEDAL ENDOWMENT	30,000.00
THENI M.S.GURUSAMY-M.S.G.THANGAMMAL GOLD MEDAL ENDOWMENT	25,000.00
c/f	82,56,022.00

Contd..2

b/f	82,56,022.00
T.RAMACHANDRAN-R.MAREESWARI GOLD MEDAL ENDOWMENT	25,000.00
T.R. THOMAS NADAR GOLD ENDOWMENT	1,00,000.00
V.K.RAMACHANDRAN-R.NIHILA GOLD MEDAL ENDOWMENT	1,00,000.00
V.M.A.R.THANAPALAN-T.DHANALAKSHMI GOLD MEDAL ENDOWM	25,000.00
VM.GNANASABAPATHY & SARASWATHIAMMAL GOLD MEDAL ENDO	50,000.00
VMG.RAJAHSEKARAN-R.RAMANI THIRUVALLUVAR THINA ENDOW	20,000.00
V.M.K. CHINAPALAM-C.NAGARATHINAM GOLD MEDAL ENDOWME	1,00,000.00
V.N.R.T GURUSAMY NADAR-RAJAMMAL MEMORIAL GOLD MEDAL	50,000.00
VPM.AMIRTHALINGAM-A. JOTHIAMMAL GOLD MEDAL ENDOWMEN	1,00,000.00
VPSA.PARAMASIVA NADAR-THILLAISIVAKAMIAMMAL GOLD ME	1,00,000.00
VPSA SUNDARA NADAR GOLD MEDAL ENDOWMENT	1,00,000.00
VV.DHANUSHKODI NADAR GOLD MEDAL ENDOWMENT	50,000.00
VVS.PANDURANGAN-BALASARASWATHIAMMAL GOLD MEDAL ENDO	25,000.00
Total	91,01,022.00

SCHEDULE D

SECURED LOAN	
Over Draft -TM Bank Ltd.	3,07,00,533.51
TMB Term Loan 470100317	1,43,00,000.00
	4,50,00,533.51

SCHEDULE F**CAUTION DEPOSITS**

College Caution Deposit	1,12,95,871.00
Hostel Caution Deposit	12,99,395.80
Hostel Caution Deposit Refunds	5,91,600.00
	1,31,86,866.80

SCHEDULE G**SUNDRY CREDITORS**

Students - College	8,93,375.00
Sundry Parties - College	62,68,649.70
Managing Board - General	2,65,491.00
Sundry Parties - Hostel	
Sundry Parties - Mess	51,00,085.00
Fees Refundable - Mess	21,45,227.74
Canteen	2,74,075.00
SUBTOTAL	1,49,46,903.44

SCHEDULE H**OTHER LIABILITIES**

Unjha V. Dhanasamy- Parimaladevi financial assistance	35,05,777.00
	35,05,777.00
Grand Total	57,44,41,638.34

Contd..3

SCHEDULE I
FIXED ASSETS - SCHEDULE

BUILDING

Administrative cum Main Block A.S.K.A.M. Nagarajan	1,17,42,865.00
Computer Block Idhayam V.V.V. Rajendran	95,15,783.00
Bio-Technology Block P.M.A.N. Dharmaraja Nadar - N.D. Dhamayanthi Amm	1,24,46,747.00
Power House V.M.G. Rajahsekere - Ramani	6,79,899.00
Automatic Instant Power Restoration Generator Room	2,59,247.00
Workshop I Floor	95,90,913.00
Chemical Laboratory Block P.K. Ramasamy Nadar & Bros.,	16,79,404.00
VNR Hindu Nadar Nava. Kadai Mahamai Electrical Block	15,33,399.00
Library Block Unjha V. Dhanasamy	74,96,514.00
V.P.S. Ayyamperumal Nadar - Valliammal Polymer Processing Lab	17,23,784.00
V.P.S.A. Velayutha Nadar - Saraswathiammal Polymer Testing Lab	17,04,081.00
Culvert & Road Work	43,21,872.00
Boundary Fencing	2,32,267.00
Main Entrance	22,93,392.00
Mechanical & Electronic Blocks	32,80,998.00
Prototype Development Centre	11,43,748.00
Borewell	5,83,043.00
L.P.S. Shanmuga Nadar Memorial Lift	4,54,154.00
New Lift	10,65,866.00
Canal Formation	1,44,73,195.00
Lawn	23,60,525.00
Audio Visual Room	18,24,479.00
TDP Cell Interview Hall	23,93,415.00
	9,27,99,590.00

Contd..4

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FIXED ASSETS

LAB EQUIPMENTS

Electronics & Communication Lab Equipments	1,01,61,694.00
Physics Lab Equipments	8,41,303.00
Polymer Lab Equipments	58,30,669.00
Edu - SAT Equipment	28,392.00
Computer Centre Equipments	2,66,80,170.00
Electronics & Instrumentation Lab Equipments	79,74,467.00
Biotechnology Lab Equipments	88,14,065.00
Chemistry Lab Equipments	4,54,742.00
Workshop Equipment	6,73,325.00
Language Lab Equipments	15,43,071.00
Digital Library Equipments	27,14,002.00
Mechanical Lab Equipments	77,10,953.00
Civil Engg. Lab Equipments	60,48,765.00
Maths Lab Equipments	41,736.00
Software Engineering Lab Equipments	47,55,098.00
Mechatronics Lab Equipments	55,42,622.00
TDP Cell Equipments	1,26,913.00
IT Lab Equipments	8,92,124.00
Electrical & Electronics Lab Equipments	17,28,195.00
Engineering Skill Development Centre	32,02,473.00
Proto Type Development Centre Equipments	1,37,366.00
Autonomous Cell Equipments	11,65,363.00
Artificial Intelligence & Data Science Equipments	20,80,067.00
Teaching Aid	1,58,843.00
	9,93,06,418.00

OTHER FIXED ASSETS (COLLEGE ACCOUNT)

Furniture	60,93,264.00
Secretary & Principal room Renovation work	21,07,622.00
Function Materials	1,054.00
Hand Cart	8,034.00
Two Wheeler TVS XL Super	25,562.00
Two Wheeler Destiny 125	69,515.00
Gymnasium Material	11,944.00
Library Books	50,07,514.00
Drawing Board	25,690.00
Generator Purchase	20,37,201.00
Photography Club	1,36,896.00
Water Tank Purchase	5,132.00
Submersible Pumpset Motor	2,53,839.00
Mineral Water Plant	7,06,068.00
Air Conditioner Purchase	48,84,206.00
Musical Instrument	3,79,887.00
OHP / LCD Projector Purchase	28,22,235.00
Cycle	679.00
Television	1,73,156.00
ET Plant	1,73,012.00
Transformer	26,60,596.00
Fire Hydrant System	6,07,057.00
Power House Equipment	72,44,535.00
Office Equipments	27,07,499.00
Water Cooler	2,34,888.00
Audio Visual Purchase	9,325.00
Audio System	54,096.00
Wifi Equipment	4,38,373.00
	3,88,78,879.00

KCET - HOSTEL

Utensils	2,403.00
OHP Pump & Motor	20,746.00
Plastic Tank	25,340.00
Television	1,76,393.00
Furniture	12,19,584.00
Office Equipments	20,82,836.00
Generator & Gen Set	5,95,271.00
Mineral Water Plant	2,98,289.00
Water Cooler	1,27,678.00
Water Dispenser	19,000.00
Steam Boiler	75,097.00
Rain Water Sump	17,52,796.00
Air Conditioner	2,30,628.00
Paver Block Road	4,54,597.00
	70,80,658.00

Contd..5

KCET - MESS

Texmo Monoblock Motor	1,208.00
Bicycle & Tricycle	2,653.00
Office Equipments	2,20,105.00
Mess Utensils	11,31,778.00
Mess Equipments	1,24,696.00
Solar Water Heater	1,29,335.00
Mineral Water Plant	1,10,059.00
Gas Plant Equipments	87,249.00
Furniture	5,223.00
	18,12,306.00

KCET - GENERAL

Land	16,48,231.10
Bus	36,44,618.00
Mini Bus	13,64,043.00
Dost Van	85,110.00
Tractor & Trailer	22,671.00
Nissan Car	1,30,080.00
Innova Car	7,61,642.00
Office Equipments	2,58,484.00
Boys' Hostel	3,27,95,953.00
Academic Block III	2,86,80,216.00
Girls Hostel - S.P.G.C. Nagammal	1,72,56,354.00
Girls Hostel - II	3,00,31,527.00
Academic Block IV	6,52,22,944.00
Girls Hostel Dining First Floor	56,41,088.00
Generator Building	23,14,140.00
Boys Hostel II	5,44,45,580.00
Canteen Building	1,03,03,881.00
Girls Hostel Tuckshop	4,30,749.00
Indoor Sports Complex	4,28,22,023.00
ET Plant Extension	26,07,188.00
Civil Structural lab Building	23,52,115.00
Store, Site Office & Extra curricular Building	96,90,715.00
Examination Cell	45,84,621.30
VHND Property (Allampatti)	21,09,046.00
Lift	13,29,214.00
	32,05,32,233.40

KCET - CANTEEN, TUCK SHOP, ETC.,

Canteen Utensils	3,55,073.00
Xerox Machine	7,22,268.00
Furniture	29,782.00
Tuckshop Equipment	75,674.00
Copier Machine	52,788.00
Spiral Binding Machine	18,884.00
	12,54,469.00

Contd..6

FIXED ASSET CONSOLIDATION

Buildings - College A/c	9,27,99,590.00
Lab Equipments - College A/c	9,93,06,418.00
Other Fixed Assets - College Account	3,88,78,879.00
KCET General	32,05,32,233.40
KCET Hostel	70,80,658.00
KCET Mess	18,12,306.00
KCET -Canteen, Tuck shop, etc.	12,54,469.00
	56,16,64,553.40

SCHEDULE J**DEPOSITS & ADVANCES**

Phone Deposit - College	21,750.00
Gas Cylinder Deposit - College	25,000.00
Fixed Deposit in TMB - College	19,21,920.00
Electricity Board HT Power Supply EMD - College	14,63,248.00
Fixed Deposit (Land) - KCET General	3,72,982.00
Fixed Deposit in TMB - IDF	60,966.00
Phone Deposit - Hostel	5,900.00
Gas Cylinder Deposit - Mess	1,70,000.00
Phone Deposit -STD booth	3,500.00
	40,45,266.00

SCHEDULE K**SUNDRY DEBTORS**

KCET - College	32,47,416.00
KCET - Unjha Financial Assistance	35,05,777.00
KCET - Mess	0.00
Fees Receivable - Mess	4,55,550.00
KCET - General	71,200.00
KCET - Canteen	41,200.00
TDS paid - General	3,03,771.00
	76,24,914.00

SCHEDULE L**CLOSING STOCK**

KCET Mess	1,78,816.42
KCET Canteen, Tuck shop, etc.	3,89,474.89
	5,68,291.31

Contd .. 7

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SCHEDULE M

CASH AT BANK

INDIAN BANK (CURRENT) A/C NO.778715695	20,730.10
INDIAN BANK (SAVINGS) A/C NO.6614892310	40,247.00
INDIAN BANK SAVINGS A/C No.6778879978 (NSS-PFMS)	52,315.00
TMB - 147438	1,37,752.74
TMB CIB (ROYAL CATEGORY) A/C NO.004100730700017	61,102.10
TMB (HOD,BT DEPARTMENT) SB A/C NO.321902	1,000.00
TMB (HOD,CIVIL DEPARTMENT) SB A/C NO.321921	1,000.00
TMB (HOD,CSE DEPARTMENT) SB A/C NO.321903	1,000.00
TMB (HOD, ECE DEPARTMENT) SB A/C NO.321899	1,000.00
TMB (HOD,EEE DEPARTMENT) SB A/C NO.321898	1,000.00
TMB (HOD,IT DEPARTMENT) SB A/C NO.321901	1,000.00
TMB (HOD,MECH DEPARTMENT) SB A/C NO.321920	1,000.00
TMB (HOD,MTR DEPARTMENT) SB A/C NO.324750	1,000.00
TMB (PRINCIPAL-KCET) SB A/C NO.325129	1,000.00
TMB (SAE INDIA COLLEGIATE CLUB OF KCET) SB A/C NO.324248	1,369.00
Managing Board - General A/C - TMB A/c No.063108	54,899.26
Managing Board - General A/c - SBI A/c No.10921871897	40,149.15
Mess - TMB A/c No.147468	21,519.21
Hostel - TMB A/c No.147442	29,592.04
Canteen, tuckshop,etc. - TMB A/c No.210601	66,701.41
SB A/c - IDF TMB A/c No 063063	2,217.62
SB A/c - IDF TMB A/c No 304203	1,019.00
	5,38,613.63

GRAND TOTAL

57,44,41,638.34

KAMARAJ
COLLEGE OF ENGINEERING & TECHNOLOGY
MANAGING BOARD, VIRUDHUNAGAR
GENERAL



Sundry Debtors

Krishna Moorthy
CRISIL Ltd Chennai

24,000.00

47,200.00

71,200.00

Deposit & Advances

TMB Fixed Deposit (Land)

3,72,982.00

3,72,982.00

Cash at Bank

Tamilnad Mercantile Bank Ltd.,
State Bank of India

54,899.26

40,149.15

95,048.41

Sundry Expenses

GST Paid

22,500.00

Donation

50,000.00

DTCP Expenses

57,853.00

Rating Fees

47,200.00

Sundries

25,134.00

2,02,687.00

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

Students under KCET - Unjha Financial Assistance

ARCHANA.B. (2920042) - UNJHA	1,19,900.00
ARUDHRA PAVALESH.M. (281051) - UNJHA	1,40,000.00
ARUL PRAKASH.N. (273040) - UNJHA	2,500.00
BRINDHADEVI.M. (16UEIE007) - UNJHA	35,000.00
DANYABHARATHY.S. (247037)- UNJHA	68,650.00
DHEEBIGA.J. (285047) - UNJHA	44,000.00
DHIVYA SANGARI.A. (2950027) - UNJHA	75,000.00
DIVYA.K. (17UCSE079) - UNJHA	80,500.00
GNANESWARI @ YUVARANI.P. (15UBTE036) - UNJHA	3,03,500.00
HARINI BHUVANESWARI.G. (2114023) - UNJHA	75,000.00
HARI SANJAY (23UCS073) - UNJHA	59,500.00
JEGADEESWARI.G. (17UITE019) UNJHA	1,67,000.00
KRISHNAVENI.S. (16UEIE011) - UNJHA	1,74,000.00
MURUGESAPANDI.R. (273036) - UNJHA	37,610.00
NAGARAJAN.S. (225108) -UNJHA	64,150.00
NIVETHA.V. (16UCSE044) - UNJHA	1,43,000.00
NUTTRENAI.V / 920421UAD029 - UNJHA	2,04,000.00
PANDEESWARI.C. (2125012)- UNJHA	1,54,000.00
PON MAHESWARI.G. (14UCSE029) - UNJHA	1,52,000.00
POOJA.S. (15UCSE031) - UNJHA	1,92,500.00
POORANI.M. (275039) - UNJHA	1,50,477.00
PRAVEEN KUMAR.P. (14UMEC086) - UNJHA	1,58,000.00
PRAVIN.M. (17UEEE025) UNJHA	2,05,500.00
PRAVIN.M / 920421PPS04 - UNJHA	1,18,000.00
SAKTHI MEENA.S. (282031) - UNJHA	82,000.00
SANGARESWARI.J. (14UCSE034) - UNJHA	1,93,500.00
VAIRAPRABHU.S. (16UMEC073) - UNJHA	87,000.00
VASANTHI.V. (16UITE025) - UNJHA	1,94,000.00
VINNARASI.V. (272025) - UNJHA	25,490.00
Total	35,05,777.00

Cont..3

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

STUDENT EXCESS FEES PAID (Creditors)

Other Students 8,93,375.00

Total

8,93,375.00

Caution Deposit from Students

Caution Deposit 1,00,32,000.00

Refundable

Caution Deposit

2017-18	4,02,150.00
2018-19	3,01,300.00
2019-20	2,64,900.00
2020-21	1,15,421.00
2021-22	61,800.00
2022-23	1,18,300.00

12,63,871.00

1,12,95,871.00

Sundry Creditors

VICTOR.ER, SATHLOKHAR SYNERGY PVT LTD	600.00
AICTE STTP AQIS- MAKE IN INDIA (MECH DEPT)	32,179.00
IIT DELHI (UBA FUNDS)	12,582.00
KCET STAFF CLUB	1,41,650.00
LIC OF INDIA	66,789.00
PROFESSIONAL TAX FOR STAFF TO VELLAKULAM PANCHAYAT	2,86,740.00
TUITION FEES (2024-2025)	12,000.00
EXAM REMUNERATION PAYABLE	7,99,640.00
INDUSTRIAL VISIT FEES (MECH)2023-24	1,02,600.00
NSS FUND (PFMS) ANNAUNIVERSITY, CHENNAI	32,476.00
GST PAYABLE	23,024.00
SKILL DEVELOPMENT COURSE (STE-SDC) 2022-2023	8,000.00
Alumini Fees	36,75,500.00
ROTRACT CLUB FEES (2023-2024)	57,273.00
SAE INDIA MEMBERSHIP FEE (2023-2024)	4,500.00
ISTE FUND (2023-2024)	4,05,983.20
IE FEES (2023-2024)	19,250.00
IEI MEMBERSHIP FEES (ECE) (2023-2024)	37,100.50
IETE FEES (2023-2024)	77,953.00
DIGITAL MARKETING FEES (2023-2024)	51,000.00
REVALUATION FEES (2023-2024)	4,04,200.00
CSI Students chapter (2023-2024)	17,610.00

62,68,649.70

Contd..4

Sundry Debtors

Fees Receivable	25,43,900.00
GST Paid	11,076.00
CHILDREN CENTRIC OUTREACH PROGRAMME (DST)	79,362.00
AU SPONSORED FDTP - ECE & IT DEPT	45,807.00
IDB TECHNOLOGIES PRIVATE LIMITED, CHENNAI	2,00,000.00
PRIGA SOLUTIONS	1,180.00
RELEVANTZ TECHNOLOGY SERVICES INDIA PVT LTD	88,575.00
REMI SALES AND ENGINEERING LIMITED,	6,052.00
SAIRAM SCIENTIFIC, MADURAI	1,28,384.00
SARAVANAS PHOTOGRAPHY	80,000.00
THULIJA TECHNOLOGIES , (MUTHU MOHAMMED BUHARI),	45,900.00
URTRIPO AVIATION, BANGALORE	1,180.00
VECTRA COMPUTER SOLUTION, MADURAI	16,000.00
	32,47,416.00

Deposits & Advances

Fixed Deposit	19,21,920.00
Phone Deposit	21,750.00
EB HT Power Supply EMD	14,63,248.00
Gas Cylinder	25,000.00
	34,31,918.00

CASH AT BANK

INDIAN BANK (CURRENT) A/C NO.778715695	20,730.10
INDIAN BANK (SAVINGS) A/C NO.6614892310	40,247.00
INDIAN BANK SAVINGS A/C No.6778879978 (NSS-PFMS)	52,315.00
TMB - 147438	1,37,752.74
TMB CIB (ROYAL CATEGORY) A/C NO.004100730700017	61,102.10
TMB (HOD,BT DEPARTMENT) SB A/C NO.321902	1,000.00
TMB (HOD,CIVIL DEPARTMENT) SB A/C NO.321921	1,000.00
TMB (HOD,CSE DEPARTMENT) SB A/C NO.321903	1,000.00
TMB (HOD, ECE DEPARTMENT) SB A/C NO.321899	1,000.00
TMB (HOD,EEE DEPARTMENT) SB A/C NO.321898	1,000.00
TMB (HOD,IT DEPARTMENT) SB A/C NO.321901	1,000.00
TMB (HOD,MECH DEPARTMENT) SB A/C NO.321920	1,000.00
TMB (HOD,MTR DEPARTMENT) SB A/C NO.324750	1,000.00
TMB (PRINCIPAL-KCET) SB A/C NO.325129	1,000.00
TMB (SAE INDIA COLLEGIATE CLUB OF KCET) SB A/C NO.324248	1,369.00
	3,22,515.94

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR

Other Receipts

Other Receipts	22,65,922.68
Fine	53,295.00
Industrial Visit	75,346.00
Rent	74,000.00
Waste Paper Sales	1,57,288.00
	26,25,851.68

Maintenance Expenses

BIO TECH LAB EQUIPMENT MAINTENANCE EXPENSES	1,17,196.00
CIVIL LAB EQUIPMENT MAINTENANCE	52,244.00
CSE LAB EQUIPMENT MAINTENANCE EXPENSES	59,020.00
ECE LAB EQUIPMENT MAINTENANCE EXPENSES	24,638.00
EEE LAB EQUIPMENT MAINTENANCE EXPENSES	27,114.00
FIRST YEAR LAB EQUIPMENT MAINTENANCE EXPENSES	75,780.00
IT LAB EQUIPMENT MAINTENANCE EXPENSES	2,68,584.00
MECHANICAL LAB EQUIPMENT MAINTENANCE EXPENSES	50,908.00
MECHATRONICS LAB EQUIPMENT MAINTENANCE EXPENSES	5,230.00
AIR CONDITIONER MAINTENANCE	42,258.00
BUILDING MAINTENANCE	5,83,944.00
COMPUTER/SERVER MAINTENANCE	8,580.00
EQUIPMENT MAINTENANCE EXPENSES	94,714.00
GENERAL REPAIRS	2,44,822.20
GENERATOR MAINTENANCE	7,60,243.22
INTERCOM MAINTENANCE	30,000.00
Lift Maintenance	3,65,172.00
MINERAL WATER PLANT MAINTENANCE	61,878.00
OHP/LCD MAINTENANCE	26,150.00
PHOTOGRAPHY MAINTENANCE	13,322.04
PLAY GROUND MAINTENANCE EXPENSES	3,72,055.00
POWER HOUSE EQUIPMENT MAINTENANCE	1,46,746.00
SUBMERISABLE MOTOR / ST PLANT MAINTENANCE	88,301.00
TOILET MAINTENANCE	1,31,381.00
TWO WHEELER HERO DESTINY MAINTENANCE (TN67BM1948)	24,647.99
Two Wheeler TVS XL Super Maintenance (TN67BB3800)	20,123.06
UPS/ BATTERY MAINTENANCE	4,33,919.00
VHND PROPERTY MAINTENANCE	2,72,021.00
XEROX MACHINE MAINTENANCE	9,127.00
	44,10,118.51

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KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR MESS

Sundry Creditors

ANNAI AGENCIES	7,676.00
ANNAPOORNAA HILTOP GOLD TEA	2,700.00
ASHWIN TRADING LINKS	2,320.00
AV.THANGAPPA NADAR (AVT.GANESAN)	5,600.00
EZHIL TRADERS	14,600.00
GM THANGAMANI BROILERS	51,628.00
HARI PAINTS & HARDWARE	252.00
JAYAM TRADERS	12,900.00
JAYASAKTHI AGENCIES	46,500.00
KANAGARATHINAM TRADERS	6,280.00
KANI DHAL MILL	3,875.00
KARTHI EGG CENTRE (K.BALASARAVANAN)	3,390.00
K C AGENCY	26,460.00
K.V.MALLAIYA (M.NAGARAJAN)	53,613.00
LALITHA DEVI MODERN RICE MILL	50,206.00
NAGAVALLI TRADERS	37,255.00
PADMINI TRADERS	2,400.00
RAJA SAMPOORNA FOODS	4,125.00
RAMACHANDRAN@KUTTI.S	4,200.00
R.S.INTERNATIONAL	11,400.00
SABARIMUTHU.T.S.S	6,060.00
SIVA TRADING COMPANY	35,100.00
SRI VENKATESHWARA TRADERS (GROCERIES)	50,165.00
SSK.MEDICALS	21,145.00
Sv.P.N.S.T.JAYAVEERA PANDIAN & CO	5,700.00
THE PENINSULAR EXPORT COMPANY	15,955.00
TMMS.SHUNMUGASUNDARAM & SONS	2,750.00
VENISONS SOLUTIONS	64,125.00
MESS FEES (2023-2024)	45,51,705.00
	51,00,085.00

Sundry Debtors

GOWTHAM.S, TRAINER, RELEVANTZ	4,500.00
JOTHILINGAM.A, EMPLOYEE, RELEVANTZ	6,000.00
MUNESWARAN.G, ADMIN, RELEVANTZ	10,500.00
RAVI.M, CHENNAI, RELEVANTZ	32,700.00
RELEVANTZ TECHNOLOGY SERVICES INDIA PVT LTDS	3,97,350.00
SENATHIPATHI.K, TRAINER , RELEVANTZ	4,500.00
	4,55,550.00

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COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR Tuckshop

Sundry Expenses

Sundries Exp	8,522.00
Printing & Stationary	40,067.00
Copier Maintenance	1,14,070.00
General Repairs	23,799.00
	1,86,458.00

Sundry Creditors

AAA SCOOPY CREAMS	6,750.00
ANBURAJ ICELAND	42,025.00
ANNAL AGENCIES	7,376.00
BOSE SNACKS (VIGNESHWARAN)	1,800.00
DHARSHINI	528.00
EZHIL TRADERS	3,840.00
GM THANGAMANI BROILERS	4,010.00
GOLDEN AGENCY	6,725.00
GSD PHARMA PRIVATE LIMITED	3,853.00
JAYASAKTHI AGENCIES	22,320.00
KANI DHAL MILL	465.00
KARTHI EGG CENTRE (K.BALASARAVANAN)	3,780.00
K.V.MALLAIYA (M.NAGARAJAN)	15,967.00
MAHALAKSHMI AGENCIES	6,096.00
MAMI SNACKS (N.MARIAPPAN)	2,100.00
MATHIVANAN.M	3,115.00
M.R.TRADERS	13,685.00
NAGAVALLI TRADERS	4,201.00
OM MURUGA AGENCIES	4,800.00
RG TRADERS	6,136.00
R.S.INTERNATIONAL	2,280.00
SAI STORES (K.SAIRAM)	8,820.00
SIVA TRADING COMPANY	17,550.00
S.M.S.MILK AGENCIES	5,256.00
SRI MALAIRAMAN SNACKS (R.MALAISAMY)	8,400.00
SRI PERIYANDAVAR AGENCIES	1,749.00
SRI PETHANATCHI TRADERS	9,634.00
SRI VENKATESHWARA TRADERS	5,190.00
SSK MEDICALS	2,665.00
TAMILSELVI BAKERY(R.SANDHANAKUMARI)	3,675.00
THANIKAIVELPANDIAN.P, SVK	700.00
THE PENINSULAR EXPORT COMPANY	612.00
THIRUPPATHY SWEETS (S.NAGARAJAN)	2,499.00
T.M.M.S.SHANMUGASUNDARAM&SONS	1,040.00
T.S.S.SABARIMUTHU	6,620.00
VENISONS SOLUTIONS	19,608.00
V S AGENCY	17,910.00
22UMT019 / B.HARIKRISHNAN (CANTEEN DEPOSIT)	30.00
KATHIRVEL 21UCS056 CANTEEN DEPOSIT	15.00
MUTHULAKSHMI.K / CSE (CANTEEN DEPOSIT)	250.00
	2,74,075.00

Sundry Debtors

Relevantz Technology Services India	41,200.00
	41,200.00
	Contd..8

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR GENERAL

Vehicles Maintenance

BUS DIESEL PURCHASE	30,00,570.65
BUS/ VAN MAINTENANCE	
CONVEYANCE CHARGES	40,92,179.00
DRIVER REFRESHMENT EXPENSES	7,00,178.00
INSURANCE EXPENSES	8,17,930.00
TN 19 A 3440 BUS DIESEL PURCHASE	2,50,975.12
TN 19 A 3440 BUS MAINTENANCE	1,06,552.00
TN 19 A 3865 BUS DIESEL PURCHASE	5,29,927.52
TN 19 A 3865 BUS MAINTENANCE	2,36,926.00
TN 67 AA 0632 BUS DIESEL PURCHASE	4,54,521.58
TN 67 AA 0632 BUS MAINTENANCE	1,53,831.00
TN 67 AC 8983 MINI BUS DIESEL PURCHASE	4,53,382.97
TN 67 AC 8983 MINI BUS MAINTENANCE	1,64,783.50
TN 67 AE 9455 BUS DIESEL PURCHASE	3,78,431.97
TN 67 AE 9455 BUS MAINTENANCE	1,09,686.50
TN67 AE 9492 BUS DIESEL PURCHASE	4,97,177.35
TN 67 AE 9492 BUS MAINTENANCE	1,16,068.50
TN67AF 7996 CAR DIESEL PURCHASE	1,24,539.11
TN 67AF 7996 NISSAN CAR MAINTENANCE	1,57,545.00
TN67 AJ 7920 DOST VAN DIESEL PURCHASE	1,00,781.52
TN67 AJ7920 Dost Van Maintenance	98,135.79
TN 67BA 1351 BUS DIESEL PURCHASE	5,19,242.00
TN67 BA 1351 BUS MAINTENANCE	75,446.50
TN 67 BA 1365 BUS DIESEL PURCHASE	4,75,739.91
TN 67 BA 1365 BUS MAINTENANCE	1,16,710.00
TN67BA 1660 BUS DIESEL PURCHASE	6,56,184.40
TN 67BA 1660 Bus Maintenance	1,64,025.69
TN 67 BF 1675 BUS DIESEL PURCHASE	6,72,748.42
TN67BF 1675 BUS MAINTENANCE	1,64,317.00
TN67 BF 3102 INNOVA CAR DIESEL PURCHASE	1,49,383.05
TN 67 BF 3102 INNOVA CAR MAINTENANCE	95,990.00
TN 67BM 8790 EICHER VAN DIESEL PURCHASE	2,13,081.94
TN 67BM 8790 EICHER VAN MAINTENANCE	9,020.00
TN 67 F 1123 TRAILER MAINTENANCE	1,894.00
TN 67 F 1144 TRACTOR DIESEL PURCHASE	25,664.45
TN 67 F 1144 TRACTOR MAINTENANCE	47,020.00
TN 67 F 6157 BUS DIESEL PURCHASE	3,81,183.65
TN 67 F 6157 BUS MAINTENANCE	1,92,517.00
TOLL GATE EXPENSES	12,34,613.26
Road Tax Expenses	2,85,661.00
TOTAL	<u>1,80,24,565.35</u>

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD, VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2024

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 (1 + 2 - 3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
Land	16,48,231.10	0.00	0.00	16,48,231.10	0.00	0%	0.00	0.00	16,48,231.10	16,48,231.10
SPGC. Nagammal Girls	2,52,99,908.73	0.00	0.00	2,52,99,908.73	76,91,383.73	2%	3,52,171.00	80,43,554.73	1,76,08,525.00	1,72,56,354.00
Girls Hostel Building - II	3,90,45,501.79	0.00	0.00	3,90,45,501.79	84,01,086.79	2%	6,12,888.00	90,13,974.79	3,06,44,415.00	3,00,31,527.00
Boys Hostel cum Dining Block	4,50,30,356.56	0.00	0.00	4,50,30,356.56	1,15,65,098.56	2%	6,69,305.00	1,22,34,403.56	3,34,65,258.00	3,27,95,953.00
Academic Block III	3,76,45,612.59	0.00	0.00	3,76,45,612.59	83,80,085.59	2%	5,85,311.00	89,65,396.59	2,92,65,527.00	2,86,80,216.00
Canteen Block	1,33,16,465.84	0.00	0.00	1,33,16,465.84	28,02,301.84	2%	2,10,283.00	30,12,584.84	1,05,14,164.00	1,03,03,881.00
Academic Block IV	8,29,89,770.81	0.00	0.00	8,29,89,770.81	1,64,35,745.81	2%	13,31,081.00	1,77,66,826.81	6,65,54,025.00	6,52,22,944.00
Girls Hostel Dining block I Floor	70,44,918.80	0.00	0.00	70,44,918.80	12,88,706.80	2%	1,15,124.00	14,03,830.80	57,56,212.00	56,41,088.00
Boys Hostel II	6,66,24,614.23	0.00	0.00	6,66,24,614.23	1,10,67,900.23	2%	11,11,134.00	1,21,79,034.23	5,55,56,714.00	5,44,45,580.00
Generator Building	29,48,943.25	0.00	0.00	29,48,943.25	5,87,576.25	2%	47,227.00	6,34,803.25	23,61,367.00	23,14,140.00
Girls Hostel Tuckshop	5,37,906.50	0.00	0.00	5,37,906.50	98,366.50	2%	8,791.00	1,07,157.50	4,39,540.00	4,30,749.00
Indoor Sports Complex	5,03,33,666.63	0.00	0.00	5,03,33,666.63	66,37,724.63	2%	8,73,919.00	75,11,643.63	4,36,95,942.00	4,28,22,023.00
VHND Property (AllamPatti)	26,04,629.94	0.00	0.00	26,04,629.94	4,52,541.94	2%	43,042.00	4,95,583.94	21,52,088.00	21,09,046.00
ST Plant Extension	31,68,488.00	0.00	0.00	31,68,488.00	5,08,092.00	2%	53,208.00	5,61,300.00	26,60,396.00	26,07,188.00
Civil Structural lab Building	28,77,325.53	0.00	0.00	28,77,325.53	4,77,208.53	2%	48,002.00	5,25,210.53	24,00,117.00	23,52,115.00
Store, Site Office & Extra curricular activities Building	1,15,23,541.81	0.00	0.00	1,15,23,541.81	16,35,056.81	2%	1,97,770.00	18,32,826.81	98,88,485.00	96,90,715.00
Examination Cell	49,70,491.35	0.00	0.00	49,70,491.35	2,92,306.05	2%	93,564.00	3,85,870.05	46,78,185.30	45,84,621.30
TN67F 6157 Bus	13,18,091.40	0.00	0.00	13,18,091.40	12,27,562.40	15%	13,579.00	12,41,141.40	90,529.00	76,950.00
TN67AE 9455 Bus	16,75,541.00	0.00	0.00	16,75,541.00	14,16,181.00	15%	38,904.00	14,55,085.00	2,59,360.00	2,20,456.00
TN67AE 9492 Bus	16,75,539.00	0.00	0.00	16,75,539.00	14,16,179.00	15%	38,904.00	14,55,083.00	2,59,360.00	2,20,456.00
TN67BA 1351 Bus	20,15,000.00	0.00	0.00	20,15,000.00	15,83,295.00	15%	64,756.00	16,48,051.00	4,31,705.00	3,66,949.00
TN67BA 1365 Bus	20,15,000.00	0.00	0.00	20,15,000.00	15,83,295.00	15%	64,756.00	16,48,051.00	4,31,705.00	3,66,949.00
TN19A 3440 Bus	7,00,000.00	0.00	0.00	7,00,000.00	5,09,257.00	15%	28,611.00	5,37,868.00	1,90,743.00	1,62,132.00
TN19A 3865 Bus	7,00,000.00	0.00	0.00	7,00,000.00	5,09,257.00	15%	28,611.00	5,37,868.00	1,90,743.00	1,62,132.00
TN67AA 0632 Bus	8,00,000.00	0.00	0.00	8,00,000.00	5,43,539.00	15%	38,469.00	5,82,008.00	2,56,461.00	2,17,992.00
TN67BF 1660 Bus	26,52,330.69	0.00	0.00	26,52,330.69	15,63,741.69	15%	1,63,288.00	17,27,029.69	10,88,589.00	9,25,301.00
TN67BF 1675 Bus	26,52,330.69	0.00	0.00	26,52,330.69	15,63,741.69	15%	1,63,288.00	17,27,029.69	10,88,589.00	9,25,301.00
TN67AJ 7920 Dost Van	5,08,601.00	0.00	0.00	5,08,601.00	4,08,471.00	15%	15,020.00	4,23,491.00	1,00,130.00	85,110.00
TN67AC 8983 Mini Bus	10,85,000.00	0.00	0.00	10,85,000.00	9,42,243.00	15%	21,414.00	9,63,657.00	1,42,757.00	1,21,343.00
TN67F 1144,1123 Tractor & Trailer	4,22,600.00	0.00	0.00	4,22,600.00	3,95,928.00	15%	4,001.00	3,99,929.00	26,672.00	22,671.00
TN67AF 7996 Nissan Sunny Car	9,14,497.00	0.00	0.00	9,14,497.00	7,61,462.00	15%	22,955.00	7,84,417.00	1,53,035.00	1,30,080.00
TN67BF 3102 Innova Car	21,83,213.00	0.00	0.00	21,83,213.00	12,87,163.00	15%	1,34,408.00	14,21,571.00	8,96,050.00	7,61,642.00
TN67BM 8790 Eicher Van	17,20,000.00	0.00	0.00	17,20,000.00	2,58,000.00	15%	2,19,300.00	4,77,300.00	14,62,000.00	12,42,700.00
Office Equipment	5,71,414.00	0.00	0.00	5,71,414.00	2,99,326.00	5%	13,604.00	3,12,930.00	2,72,088.00	2,58,484.00
Lift	16,60,000.00	0.00	0.00	16,60,000.00	3,03,659.00	2%	27,127.00	3,30,786.00	13,56,341.00	13,29,214.00
TOTAL	42,28,79,531.24	0.00	0.00	42,28,79,531.24	9,48,93,482.84		74,53,815.00	10,23,47,297.84	32,79,86,048.40	32,05,32,233.40

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
SECRETARY

(K.R.BALAKRISHNAN)
VICE PRESIDENT

(S.P.G.C.SRIMURUGAN)
TREASURER

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2024

Particulars of Assets	Gross Block			As on 31.03.2024 (1+2)-3 4	Depreciation			Up to 31.03.2024 (5 + 6) 7	Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)		Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)		As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
BUILDINGS										
ASKAM.Nagarajan-Asha Devi Administrative cum main block	1,69,47,540.07	0.00	0.00	1,69,47,540.07	49,65,025.07	2%	2,39,650.00	52,04,675.07	1,19,82,515.00	1,17,42,865.00
Idhayam VVV.Rajendran Computer Block	1,39,22,230.98	0.00	0.00	1,39,22,230.98	42,12,247.98	2%	1,94,200.00	44,06,447.98	97,09,983.00	95,15,783.00
PMAN. Dharmaraja Nadar ND.Dhamayanthiammal Bio-Technology Block	1,82,60,445.13	0.00	0.00	1,82,60,445.13	55,59,683.13	2%	2,54,015.00	58,13,698.13	1,27,00,762.00	1,24,46,747.00
VMG.Rajahsekere- Ramani Power House	9,97,570.98	0.00	0.00	9,97,570.98	3,03,795.98	2%	13,876.00	3,17,671.98	6,93,775.00	6,79,899.00
Pagalam Narayana Rajendran Automatic instant power restoration generator room	3,80,556.20	0.00	0.00	3,80,556.20	1,16,018.20	2%	5,291.00	1,21,309.20	2,64,538.00	2,59,247.00
PK. Ramasamy Nadar & Bros., Chemical Laboratory Block	24,65,070.20	0.00	0.00	24,65,070.20	7,51,392.20	2%	34,274.00	7,85,666.20	17,13,678.00	16,79,404.00
Workshop 1st floor	1,39,75,166.89	0.00	0.00	1,39,75,166.89	41,88,520.89	2%	1,95,733.00	43,84,253.89	97,86,646.00	95,90,913.00
Mechanical & Electronics Block	48,16,259.10	0.00	0.00	48,16,259.10	14,68,302.10	2%	66,959.00	15,35,261.10	33,47,957.00	32,80,998.00
Unjah.V.Dhanasamy - D.Parimala devi digital Library Block	1,09,20,766.11	0.00	0.00	1,09,20,766.11	32,71,262.11	2%	1,52,990.00	34,24,252.11	76,49,504.00	74,96,514.00
VPS. Ayyamperumal Nadar - Valliammal Polymer Processing lab	25,30,390.20	0.00	0.00	25,30,390.20	7,71,427.20	2%	35,179.00	8,06,606.20	17,58,963.00	17,23,784.00
VPSA. Velayutha Nadar - Saraswathiammal Polymer Testing Lab	25,01,468.00	0.00	0.00	25,01,468.00	7,62,610.00	2%	34,777.00	7,97,387.00	17,38,858.00	17,04,081.00
VNR Hindu Nadar Navathaniya Kadai Mahami Electrical Block	22,50,920.00	0.00	0.00	22,50,920.00	6,86,227.00	2%	31,294.00	7,17,521.00	15,64,693.00	15,33,399.00
Prototype Development Centre	13,44,379.00	0.00	0.00	13,44,379.00	1,77,289.00	2%	23,342.00	2,00,631.00	11,67,090.00	11,43,748.00
Borewell	7,13,252.00	0.00	0.00	7,13,252.00	1,18,310.00	2%	11,899.00	1,30,209.00	5,94,942.00	5,83,043.00
LPS Shanmuga Nadar Memorial Lift	6,66,666.00	0.00	0.00	6,66,666.00	2,03,244.00	2%	9,268.00	2,12,512.00	4,63,422.00	4,54,154.00
c/f	9,26,92,680.86	0.00	0.00	9,26,92,680.86	2,75,55,354.86		13,02,747.00	2,88,58,101.86	6,51,37,326.00	6,38,34,579.00

Contd..2

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 ((1+2)-3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
b/f	9,26,92,680.86	0.00	0.00	9,26,92,680.86	2,75,55,354.86		13,02,747.00	2,88,58,101.86	6,51,37,326.00	6,38,34,579.00
Lift	14,00,000.00	0.00	0.00	14,00,000.00	3,12,382.00	2%	21,752.00	3,34,134.00	10,87,618.00	10,65,866.00
Culvert & Road work	52,91,382.10	96,575.00	0.00	53,87,957.10	9,77,884.10	2%	88,201.00	10,66,085.10	43,13,498.00	43,21,872.00
Boundary fencing	3,27,405.00	0.00	0.00	3,27,405.00	90,398.00	2%	4,740.00	95,138.00	2,37,007.00	2,32,267.00
Main Entrance	31,44,377.52	0.00	0.00	31,44,377.52	8,04,181.52	2%	46,804.00	8,50,985.52	23,40,196.00	22,93,392.00
Lawn	30,57,013.80	0.00	0.00	30,57,013.80	6,48,314.80	2%	48,174.00	6,96,488.80	24,08,699.00	23,60,525.00
Canal Formation	1,73,64,487.90	0.00	0.00	1,73,64,487.90	25,95,921.90	2%	2,95,371.00	28,91,292.90	1,47,68,566.00	1,44,73,195.00
Audio Visual Room	0.00	18,50,489.00	0.00	18,50,489.00	0.00	2%	26,010.00	26,010.00	0.00	18,24,479.00
TDP Cell Interview Hall	0.00	24,42,260.00	0.00	24,42,260.00	0.00	2%	48,845.00	48,845.00	0.00	23,93,415.00
LAB EQUIPMENTS										
Computer Centre equipments	5,30,49,086.20	16,73,900.00	0.00	5,47,22,986.20	2,66,38,596.20	5%	14,04,220.00	2,80,42,816.20	2,64,10,490.00	2,66,80,170.00
Physics Lab equipments	18,34,996.65	32,839.00	0.00	18,67,835.65	9,83,117.65	5%	43,415.00	10,26,532.65	8,51,879.00	8,41,303.00
Chemistry Lab equipments	10,88,364.25	0.00	0.00	10,88,364.25	6,09,688.25	5%	23,934.00	6,33,622.25	4,78,676.00	4,54,742.00
Workshop equipments	17,42,944.21	0.00	0.00	17,42,944.21	10,34,181.21	5%	35,438.00	10,69,619.21	7,08,763.00	6,73,325.00
Electronics & Communication Engineering Lab equipments	2,12,25,481.00	1,77,370.00	0.00	2,14,02,851.00	1,07,07,381.00	5%	5,33,776.00	1,12,41,157.00	1,05,18,100.00	1,01,61,694.00
Polymer Lab equipments	1,44,44,463.71	0.00	0.00	1,44,44,463.71	83,06,917.71	5%	3,06,877.00	86,13,794.71	61,37,546.00	58,30,669.00
Electronics & Instrumentation Engineering Lab equipments	1,69,60,068.66	0.00	0.00	1,69,60,068.66	85,65,892.66	5%	4,19,709.00	89,85,601.66	83,94,176.00	79,74,467.00
Bio-Tech Lab equipments	1,81,42,981.09	2,26,170.00	0.00	1,83,69,151.09	90,97,140.09	5%	4,57,946.00	95,55,086.09	90,45,841.00	88,14,065.00
Language Lab equipments	22,55,500.00	0.00	0.00	22,55,500.00	6,31,215.00	5%	81,214.00	7,12,429.00	16,24,285.00	15,43,071.00
EDU-SAT equipment	71,850.00	0.00	0.00	71,850.00	41,964.00	5%	1,494.00	43,458.00	29,886.00	28,392.00
Digital Library equipment	61,51,943.00	0.00	0.00	61,51,943.00	32,95,099.00	5%	1,42,842.00	34,37,941.00	28,56,844.00	27,14,002.00
Mechanical Lab Equipments	1,50,68,298.90	0.00	0.00	1,50,68,298.90	69,51,505.90	5%	4,05,840.00	73,57,345.90	81,16,793.00	77,10,953.00
Software Engg. Lab Equipments	93,92,038.00	0.00	0.00	93,92,038.00	43,86,672.00	5%	2,50,268.00	46,36,940.00	50,05,366.00	47,55,098.00
Civil Engg. Lab Equipments	1,02,50,035.90	0.00	0.00	1,02,50,035.90	38,82,914.90	5%	3,18,356.00	42,01,270.90	63,67,121.00	60,48,765.00
Maths Dept. Equipments	6,650.00	40,050.00	0.00	46,700.00	2,767.00	5%	2,197.00	4,964.00	3,883.00	41,736.00
Mechatronics Lab Equipments	82,07,474.92	0.00	0.00	82,07,474.92	23,73,135.92	5%	2,91,717.00	26,64,852.92	58,34,339.00	55,42,622.00
TDP Cell Equipments	1,96,735.00	0.00	0.00	1,96,735.00	63,142.00	5%	6,680.00	69,822.00	1,33,593.00	1,26,913.00
IT Lab Equipments	8,06,506.00	2,42,050.00	37,100.00	10,11,456.00	75,741.00	5%	43,591.00	1,19,332.00	7,30,765.00	8,92,124.00
Electrical & Electronics Lab	17,23,424.00	4,00,628.00	0.00	21,24,052.00	3,14,239.00	5%	81,618.00	3,95,857.00	14,09,185.00	17,28,195.00
Engineering Skill Development	40,32,610.80	0.00	0.00	40,32,610.80	6,61,586.80	5%	1,68,551.00	8,30,137.80	33,71,024.00	32,02,473.00
Proto Type Development Centre	1,93,939.00	0.00	0.00	1,93,939.00	49,343.00	5%	7,230.00	56,573.00	1,44,596.00	1,37,366.00
Artificial Intelligence & Data Science	6,20,618.00	16,27,100.00	0.00	22,47,718.00	58,174.00	5%	1,09,477.00	1,67,651.00	5,62,444.00	20,80,067.00
Autonomous Cell Equipments	13,89,846.80	0.00	0.00	13,89,846.80	1,63,148.80	5%	61,335.00	2,24,483.80	12,26,698.00	11,65,363.00
Teaching Aid	1,73,804.00	0.00	0.00	1,73,804.00	6,601.00	5%	8,360.00	14,961.00	1,67,203.00	1,58,843.00
Library Books	2,22,16,099.96	3,72,055.00	28,559.00	2,25,59,595.96	1,69,99,479.96	10%	5,52,602.00	1,75,52,081.96	52,16,620.00	50,07,514.00
FURNITURE										
Furniture	2,39,46,308.04	56,993.00	0.00	2,40,03,301.04	1,72,36,174.04	10%	6,73,863.00	1,79,10,037.04	67,10,134.00	60,93,264.00
Drawing Board	1,56,692.85	0.00	0.00	1,56,692.85	1,28,147.85	10%	2,855.00	1,31,002.85	28,545.00	25,690.00
Secretary & Principal room										
Renovation work	24,65,055.00	0.00	0.00	24,65,055.00	1,23,253.00	10%	2,34,180.00	3,57,433.00	23,41,802.00	21,07,622.00
OFFICE and OTHER EQUIPMENTS										
Power House equipment	1,81,17,122.29	0.00	0.00	1,81,17,122.29	1,04,91,296.29	5%	3,81,291.00	1,08,72,587.29	76,25,826.00	72,44,535.00
Submersible Pump set	5,20,400.80	0.00	0.00	5,20,400.80	2,53,201.80	5%	13,360.00	2,66,561.80	2,67,199.00	2,53,839.00
Mineral water plant	14,99,769.00	0.00	0.00	14,99,769.00	7,56,540.00	5%	37,161.00	7,93,701.00	7,43,229.00	7,06,068.00
Water Cooler	4,69,750.00	0.00	0.00	4,69,750.00	2,22,499.00	5%	12,363.00	2,34,862.00	2,47,251.00	2,34,888.00
Office Equipments	52,15,637.25	1,13,500.00	0.00	53,29,137.25	24,82,125.25	5%	1,39,513.00	26,21,638.25	27,33,512.00	27,07,499.00
Musical Instrument	5,82,782.00	72,046.00	0.00	6,54,828.00	2,56,843.00	5%	18,098.00	2,74,941.00	3,25,939.00	3,79,887.00
Audio system purchase	92,211.00	0.00	0.00	92,211.00	35,268.00	5%	2,847.00	38,115.00	56,943.00	54,096.00
Audio visual purchase	24,713.00	0.00	0.00	24,713.00	14,897.00	5%	491.00	15,388.00	9,816.00	9,325.00
c/f	38,76,13,548.46	94,24,025.00	65,659.00	39,69,71,914.46	17,08,84,326.46		91,57,353.00	18,00,41,679.46	21,67,29,222.00	21,69,30,235.00

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 ((1+2)-3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
	b/f									
	38,76,13,548.46	94,24,025.00	65,659.00	39,69,71,914.46	17,08,84,326.46		91,57,353.00	18,00,41,679.46	21,67,29,222.00	21,69,30,235.00
Function material	2,795.00	0.00	0.00	2,795.00	1,685.00	5%	56.00	1,741.00	1,110.00	1,054.00
Gymnasium material	31,655.00	0.00	0.00	31,655.00	19,082.00	5%	629.00	19,711.00	12,573.00	11,944.00
Generator	42,57,375.00	0.00	0.00	42,57,375.00	21,12,953.00	5%	1,07,221.00	22,20,174.00	21,44,422.00	20,37,201.00
Water tank	13,600.00	0.00	0.00	13,600.00	8,198.00	5%	270.00	8,468.00	5,402.00	5,132.00
Photography club	2,32,639.00	0.00	0.00	2,32,639.00	88,538.00	5%	7,205.00	95,743.00	1,44,101.00	1,36,896.00
Air conditioner	88,89,294.00	2,60,997.00	0.00	91,50,291.00	40,09,021.00	5%	2,57,064.00	42,66,085.00	48,80,273.00	48,84,206.00
OHP / LCD Projector	45,45,882.00	0.00	0.00	45,45,882.00	15,75,108.00	5%	1,48,539.00	17,23,647.00	29,70,774.00	28,22,235.00
Television	2,50,691.00	0.00	0.00	2,50,691.00	68,422.00	5%	9,113.00	77,535.00	1,82,269.00	1,73,156.00
ET Plant	4,27,441.50	0.00	0.00	4,27,441.50	2,45,323.50	5%	9,106.00	2,54,429.50	1,82,118.00	1,73,012.00
Transformer	41,13,252.00	0.00	0.00	41,13,252.00	13,12,625.00	5%	1,40,031.00	14,52,656.00	28,00,627.00	26,60,596.00
Fire Hydrant System	8,04,649.24	0.00	0.00	8,04,649.24	1,65,642.24	5%	31,950.00	1,97,592.24	6,39,007.00	6,07,057.00
Wifi Equipment	0.00	4,60,312.00	0.00	4,60,312.00	0.00	5%	21,939.00	21,939.00	0.00	4,38,373.00
VEHICLES										
Two Wheeler - XL Super	50,336.00	0.00		50,336.00	23,429.00	5%	1,345.00	24,774.00	26,907.00	25,562.00
Two Wheeler - Destini 125	79,000.00	0.00	0.00	79,000.00	5,826.00	5%	3,659.00	9,485.00	73,174.00	69,515.00
Cycle	1,802.00	0.00	0.00	1,802.00	1,087.00	5%	36.00	1,123.00	715.00	679.00
Handcart	21,019.50	0.00	0.00	21,019.50	12,562.50	5%	423.00	12,985.50	8,457.00	8,034.00
TOTAL	41,13,34,979.70	1,01,45,334.00	65,659.00	42,14,14,654.70	18,05,33,828.70		98,95,939.00	19,04,29,767.70	23,08,01,151.00	23,09,84,887.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
SECRETARY

(K.R.BALAKRISHNAN)
VICE PRESIDENT

(S.P.G.C.SRIMURUGAN)
TREASURER

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY

MANAGING BOARD HOSTEL, VIRUDHUNAGAR



SCHEDULES OF FIXED ASSETS AS ON 31.03.2024

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 (1 + 2 -3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
Furniture	48,62,190.25	0.00		48,62,190.25	35,07,097.25	10%	1,35,509.00	36,42,606.25	13,55,093.00	12,19,584.00
Rain Water Sump	21,21,981.50	0.00		21,21,981.50	3,33,414.50	2%	35,771.00	3,69,185.50	17,88,567.00	17,52,796.00
OHT Pump & Motor	40,957.00	0.00		40,957.00	19,119.00	5%	1,092.00	20,211.00	21,838.00	20,746.00
Television	3,85,100.00	0.00		3,85,100.00	1,99,423.00	5%	9,284.00	2,08,707.00	1,85,677.00	1,76,393.00
Plastic Tank	64,700.00	0.00		64,700.00	38,026.00	5%	1,334.00	39,360.00	26,674.00	25,340.00
Office Equipment	31,21,287.75	0.00		31,21,287.75	9,28,828.75	5%	1,09,623.00	10,38,451.75	21,92,459.00	20,82,836.00
Mess Utensils	6,364.00	0.00		6,364.00	3,835.00	5%	126.00	3,961.00	2,529.00	2,403.00
Generator & Gen Set	14,33,242.00	0.00		14,33,242.00	8,06,641.00	5%	31,330.00	8,37,971.00	6,26,601.00	5,95,271.00
Mineral Water Plant	6,25,600.00	0.00		6,25,600.00	3,11,612.00	5%	15,699.00	3,27,311.00	3,13,988.00	2,98,289.00
Steam Boiler	1,75,000.00	0.00		1,75,000.00	95,951.00	5%	3,952.00	99,903.00	79,049.00	75,097.00
Water Cooler	2,17,000.00	0.00		2,17,000.00	82,602.00	5%	6,720.00	89,322.00	1,34,398.00	1,27,678.00
Water Dispenser	0.00	20,000.00		20,000.00	0.00	5%	1,000.00	1,000.00	0.00	19,000.00
Air Conditioner	3,20,500.00	0.00		3,20,500.00	77,734.00	5%	12,138.00	89,872.00	2,42,766.00	2,30,628.00
Paver Block Road	4,73,342.00	0.00		4,73,342.00	9,467.00	2%	9,278.00	18,745.00	4,63,875.00	4,54,597.00
TOTAL	1,38,47,264.50	20,000.00	0.00	1,38,67,264.50	64,13,750.50		3,72,856.00	67,86,606.50	74,33,514.00	70,80,658.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
SECRETARY

(K.R.BALAKRISHNAN)
VICE PRESIDENT

(S.P.G.C.SRIMURUGAN)
TREASURER

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD HOSTEL MESS, VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2024

Particulars of Assets	Gross Block			Depreciation					Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 (1 + 2 - 3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
Vehicles (Tri, Bicycle)	7,036.00	0.00	0.00	7,036.00	4,243.00	5%	140.00	4,383.00	2,793.00	2,653.00
Mess Utensils	21,82,807.74	44,250.00	0.00	22,27,057.74	10,36,876.74	5%	58,403.00	10,95,279.74	11,45,931.00	11,31,778.00
Gas Plant Equipment	2,27,371.00	0.00	0.00	2,27,371.00	1,35,530.00	5%	4,592.00	1,40,122.00	91,841.00	87,249.00
Office Equipment	3,89,962.50	0.00	0.00	3,89,962.50	1,58,272.50	5%	11,585.00	1,69,857.50	2,31,690.00	2,20,105.00
Mess Equipments	2,10,395.00	0.00	0.00	2,10,395.00	79,136.00	5%	6,563.00	85,699.00	1,31,259.00	1,24,696.00
Texmo Mono Block motor	3,200.00	0.00	0.00	3,200.00	1,928.00	5%	64.00	1,992.00	1,272.00	1,208.00
Mineral Water Plant	1,75,875.00	0.00	0.00	1,75,875.00	60,023.00	5%	5,793.00	65,816.00	1,15,852.00	1,10,059.00
Solar Water Heater	2,21,550.00	0.00	0.00	2,21,550.00	85,408.00	5%	6,807.00	92,215.00	1,36,142.00	1,29,335.00
Furniture	12,132.00	0.00	0.00	12,132.00	6,329.00	10%	580.00	6,909.00	5,803.00	5,223.00
TOTAL	34,30,329.24	44,250.00	0.00	34,74,579.24	15,67,746.24		94,527.00	16,62,273.24	18,62,583.00	18,12,306.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
CHARTERED ACCOUNTANT
M.No:27469



(CA.V.K.DHARMARAJAN)
SECRETARY

(K.R.BALAKRISHNAN)
VICE PRESIDENT

(S.P.G.C.SRIMURUGAN)
TREASURER

(M.S.G.MURUGAN)
JOINT SECRETARY

KAMARAJ

COLLEGE OF ENGINEERING & TECHNOLOGY



MANAGING BOARD STUDENTS CANTEEN AND TUCK SHOP, VIRUDHUNAGAR

SCHEDULES OF FIXED ASSETS AS ON 31.03.2024

Particulars of Assets	Gross Block				Depreciation				Net Block	
	As on 31.03.2023 (1)	Additions (2)	Deletions (3)	As on 31.03.2024 (1 + 2 - 3) 4	Up to 31.03.2023 (5)	Rate	For the year 2023-2024 (6)	Up to 31.03.2024 (5 + 6) 7	As on 31.03.2023 (1-5) 8	As on 31.03.2024 (4 - 7) 9
Canteen Utensils	9,38,660.37	38,600.00	0.00	9,77,260.37	5,82,734.37	10%	39,453.00	6,22,187.37	3,55,926.00	3,55,073.00
Tuckshop Equipment	2,49,833.00	0.00	0.00	2,49,833.00	1,65,751.00	10%	8,408.00	1,74,159.00	84,082.00	75,674.00
Furniture	1,44,651.00	0.00	0.00	1,44,651.00	1,11,560.00	10%	3,309.00	1,14,869.00	33,091.00	29,782.00
Xerox Machine	12,24,204.00	1,26,260.00	84,428.00	12,66,036.00	4,27,449.00	15%	1,16,319.00	5,43,768.00	7,96,755.00	7,22,268.00
Spiral Binding Machine	0.00	22,217.00	0.00	22,217.00	0.00	15%	3,333.00	3,333.00	0.00	18,884.00
Copier Machine	1,28,620.00	0.00	0.00	1,28,620.00	66,516.00	15%	9,316.00	75,832.00	62,104.00	52,788.00
TOTAL	26,85,968.37	1,87,077.00	84,428.00	27,88,617.37	13,54,010.37		1,80,138.00	15,34,148.37	13,31,958.00	12,54,469.00

NOTE : Depreciation claimed on assets used less than 180 days in the year of acquisition restricted to 50% of the amount calculated at the depreciation rate prescribed.

Place : VIRUDHUNAGAR
Date : 13.06.2024

(R. RAJKUMAR)
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