



## ANBALAGAN & ASSOCIATES

Chartered Accountants

212/105, G.A. Road, 2nd Floor, Chennai - 21. ☎ 2595 7578 / 4287 2071 ✉ anbalaganassociates@gmail.com

### INDEPENDENT AUDITOR'S REPORT

#### To

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,  
Thiruthangal Nadar College,  
Selavayal, Chennai.

#### Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College ( A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2021, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2021, and its excess of income over expenditure for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively





for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates  
Chartered Accountants  
Firm Registration No.0001595

  
P.A. RUPESH RAMNATH F.C.A.,  
Membership No.232100  
Partner  
UDIN : 21019291AAAACW8773



Date : 10/09/2021  
Place : Chennai





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## THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### 1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

#### 2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

#### 3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

#### 4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
P.A. RUPESH RAMNATH  
Partner

**THIRUTHANGAL NADAR COLLEGE**  
**SELAVAYAL, CHENNAI - 600 051**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

	Rs.	P.		Rs.	P.
<b>RECEIPTS</b>			<b>PAYMENTS</b>		
	<b>9,87,44,131.26</b>			<b>6,32,68,876.31</b>	
			By University of Madras		
			By New Course Application & Inspection Fees	1,41,600.00	
			By UOM Exam fees paid	23,06,295.00	
			By Online Exam Remuneration Paid	1,40,880.00	
			By NSS Camp	1,33,837.00	
			By Soft Skill Training Programme	18,15,300.00	
			By General Expenses	33,79,083.90	
			By General Expenses (AF)	1,43,297.00	
			By Construction Expenses	2,80,203.00	
			By Purchase of Fixed Assets	22,93,901.00	
			By Fixed Deposits	3,65,000.00	
			By Advances	27,354.00	
			By SC & ST Scholar Fees (Net)	1,13,000.00	
			By Chennai Vazh Thiruthungal Hindu Nadar Uraimurai Dharma Fund	1,32,18,797.00	
			By Balance c/d		
			- Cash at Bank	96,41,451.55	
			- Cash on Hand	12,84,205.50	
				<b>9,87,44,131.26</b>	

Chennai  
September 10, 2021

<b>Bold</b>	Infrastructure
<b>Italic &amp; Shaded</b>	Academic Facilities
<b>Underline</b>	Physical Facilities

As per our report of even date



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
P.A. TEJESH RAMNATH  
Partner

**THIRUTHANGAL NADAR COLLEGE**  
SELAVAYAL, CHENNAI - 600 051

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS			PAYMENTS		
		Rs. P.			Rs. P.
To	Balance B/d		By	Salary	5,53,19,374.00
	Cash at Bank	51,59,604.76	By	Electricity Charges	9,52,487.00
	Cash	14,983.50	By	Printing & Stationery	3,43,640.00
			By	Telephone Charges	1,69,899.00
To	Tuition Fees Collected	8,99,83,112.00	By	Travelling & Conveyance	10,364.00
To	Cricket Ground User Fee	1,75,000.00	By	Postage	19,755.00
To	Remuneration for Online Exam	2,34,555.00	By	Bank Charges	8,239.31
To	Sale of Old Items	1,33,399.00	By	College Functions	93,652.00
To	Savings Bank Interest	40,882.00	By	Library Magazines	30,067.00
To	Fixed Deposit Interest	1,55,470.00	By	Advertisement	38,962.00
To	UOM Exam Remuneration	1,95,180.00	By	Repairs & Maintenance (PF)	1,44,809.00
To	UOM Exam Fees received	24,43,145.00	By	Repairs & Maintenance - Others	3,44,234.00
To	UOM Registration Fees received	58,300.00	By	College Maintenance	3,26,798.00
By	Student Caution Deposit Received (Net)	1,00,500.00	By	Vehicle Maintenance	5,39,101.00
By	Skill Development Training Fees	50,000.00	By	Vehicle Insurance	4,45,147.00
			By	Cleaning Materials	68,676.00
			By	Group Insurance	1,60,574.00
			By	Employees State Insurance	6,35,209.00
			By	Employees Provident Fund	25,94,887.00
			By	Refreshment	5,08,944.00
			By	Audit Fees	47,200.00
			By	UOM Exam Remuneration paid	4,56,858.00
		C/o. 9,87,44,131.26			C/o. 8,32,58,876.31



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

P.A. RUPESH RAMNATH  
 Partner



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### FORM No.10B

#### AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME-TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS INSTITUTION

We have examined the balance sheet of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund as at 31st March, 2021, and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of account have been kept by the above named institution so far as appears from our examination of the books.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view :-

(i) In the case of the balance sheet, of the state of affairs of the above named institution at 31st March, 2021, and

(ii) In the case of the income and expenditure account, of the excess of income over expenditure for the year ended 31st March, 2021.

The prescribed particulars are annexed hereto.

Place : Chennai  
Date : September 10, 2021  
UDIN : 21019291AAAACV5484

For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

[ R.C.P. ANBAZHAHAN, F.C.A., ]





## ANNEXURE

### Statement of Particulars

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- |  |              |
|--|--------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during the year  | 20,41,65,297 |
| 2. Whether the Institution has exercised the option under clause (2) of the explanation to section 11(1) ) If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year        | NIL          |
| 3. Amount of income accumulated or set apart / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25% of the income derived from property held under trust wholly for such purposes.                      | NIL          |
| 4. Amount of income eligible for exemption under section 11 (1)( c )   | NIL          |
| 5. Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)  | NIL          |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b)? If so, the details thereof   | NIL          |
| 7. Whether any part of the income mentioned in respect of which an option was exercised under clause (2) of the explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof | NO           |
| 8. Whether, during the previous year, any part of income accumulated or set part for specified purposes under section 11(2) in any earlier year :-   | YES          |
| a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto or   | NO           |
| b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11 (2)(b)(iii) or   | NO           |
| c) has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof                          | NO           |



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)**

1. Whether any part of the income or property of the trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3)? If so, give details of the amounts, rate of interest charged and the nature of security, if any NIL
2. Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details NIL
4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any NIL
5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration received NIL
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received NIL
7. Whether any income of property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, details NIL





**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR (S)  
IN CONCERN IN WHICH PERSONS REFERRED TO IN SECTION 13 (3)  
HAVE A SUBSTANTIAL INTEREST**

SL.NO.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the invest-ments	Income from the invesment	Whether the amount in col.4 exceeded 5% of the capital of the concern during the previous year. say Yes / No.
1	2	3	4	5	6

NIL

Place: Chennai  
Date : 10-Sep-21

For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS



[R.C.P. ANBAZHAHAN, F.C.A.]



# ANBALAGAN & ASSOCIATES

Chartered Accountants

212/105, G.A. Road, 2nd Floor, Chennai - 21. ☎ 2595 7578 / 4287 2071 ✉ anbalaganassociates@gmail.com

September 10, 2021

## MEMORANDUM FOR INCOME TAX PURPOSES FOR THE ASSESSMENT YEAR 2021-2022

Name & Address : **CHENNAI VAZH THIRUTHANGAL HINDU  
NADAR URAVINMURAI DHARMA FUND,**  
113, G.A. ROAD,  
CHENNAI - 600 021.  
Account Year : 01.04.2020 to 31.03.2021  
PAN / Ward : AAATC 3212 G / DDI EXEMPTION II  
Status : PUBLIC CHARITABLE TRUST (A.O.P) 09/11/1978

### COMPUTATION OF TOTAL INCOME

Rs.

Gross Income as per Income and Expenditure Account			
- Thiruthangal Nadar College		11,49,02,967	
- CVTHNU Dharma Fund		68,69,610	
- Thiruthangal Nadar Vidhyalaya (School)		8,23,92,720	20,41,65,297
Corpus Fund (Building Fund) Donation received during the year Rs.52,72,600/- wholly exempted U/s.11 (1) (d)			20,41,65,297
	85% thereof		17,35,40,502
<b>APPLICATION:</b>			
Amount spent for Expenses		7,17,18,759	
- Thiruthangal Nadar College			
- CVTHNU Dharma Fund	45,80,304		
Less: Disallowance U/s.40A(3)	1,09,078	44,71,226	
- Thiruthangal Nadar Vidhyalaya (School)		3,99,64,045	
Amount spent for College Building Construction (Refer Schedule for Immovable Properties)		2,80,203	
Amount spent for School Building Construction (Refer Schedule for Immovable Properties)		57,37,888	
Amount Spent for Purchase of Property at North Terminus Road, Ch-19		16,74,50,216	
Amount spent for Fixed assets (Refer Respective Schedule of fixed Assets):		22,93,901	
- Thiruthangal Nadar College		2,77,831	
- CVTHNU Dharma Fund		7,78,961	
- Thiruthangal Nadar Vidhyalaya (School)			
(Refer Schedule for Fixed Assets)			29,29,73,030
	TOTAL INCOME		NIL
	TAX ON ABOVE		NIL
	LESS: T.D.S.:		4,95,540
	REFUNDABLE		4,95,540

The assessee has applied more than 85% of the income during the year.  
Hence the entire income is fully exempted.

For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN, F.C.A.,

Signature of the assessee

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI - 600 051

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Rs. P.		Rs. P.
To Salary	5,53,19,374.00	By Tuition Fees	11,11,38,712.00
To Electricity Charges	9,52,487.00	By Cricket Ground User Fee	1,75,000.00
To Printing & Stationery	3,43,640.00	By Remuneration for Online Exam	4,38,495.00
To Telephone Charges	1,69,899.00	By Sale of Old Items	1,33,399.00
To Travelling & Conveyance	10,364.00	By Savings Bank Interest	40,882.00
To Postage	19,755.00	By Fixed Deposit Interest	1,83,124.00
To Bank Charges	8,239.31	By UOM Exam Remuneration	1,95,180.00
To College Functions	93,652.00	By UOM Exam Fees received	23,08,175.00
To Library Magazines	30,067.00	By UOM Registration Fees received	58,300.00
To Advertisement	38,962.00	By Unclaimed Student Caution Deposit	74,000.00
To Repairs & Maintenance	4,89,043.00	By Unclaimed SC & ST Scholarship	1,57,700.00
To College Maintenance	3,26,798.00		
To Vehicle Maintenance	5,39,101.00		
To Vehicle Insurance	4,45,147.00		
To Cleaning Materials	68,676.00		
To Group Insurance	1,60,574.00		
To Employees State Insurance	6,35,209.00		
To Employees Provident Fund	25,94,887.00		
To Corporation Tax	3,97,590.00		
To Refreshment	5,08,944.00		
To Audit Fees	47,200.00		
To UOM Exam Remuneration paid	4,56,858.00		
	<u>6,36,56,466.31</u>		<u>11,49,02,967.00</u>

C/o. 6,36,56,466.31

C/o. 11,49,02,967.00





THIRUTHANGAL NADAR COLLEGE

INCOME AND EXPENDITURE ACCOUNT ( CONTD.....2)

	Rs. P.	Rs. P.
	B/f. 6,36,56,466.31	B/f. 11,49,02,967.00
To University of Madras:		
New Course Application & Inspection Fees	1,41,600.00	
UOM Exam fees paid	23,06,295.00	
To Online Exam Remuneration Paid	1,40,880.00	
To NSS Camp	1,33,837.00	
To Soft Skill Training Programme	18,15,300.00	
To General Expenses	35,24,380.90	
	<u>7,17,18,759.21</u>	
To Depreciation	40,47,339.81	
	<u>7,57,66,099.02</u>	
To Excess of Income Over Expenditure trfd to I & E A/c. of CVTHNU Dharma Fund	3,91,36,867.98	
	<u>11,49,02,967.00</u>	<u>11,49,02,967.00</u>

Chennai  
September 10, 2021

As per our report of even date



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
R.C.P. ANBAZHAHAN  
Partner

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI - 600 051

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	Rs.	P.	ASSETS	Rs.	P.
God's Account	551.96		Fixed Assets	2,37,93,564.32	
Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund	5,54,16,408.41		Advance & Deposits	34,69,327.00	
Security Caution Deposit	5,000.00		Sundry debtors	2,49,382.00	
Student Caution Deposit	28,78,400.00		Tuition Fees Receivable	2,11,48,250.00	
Canteen Caution Deposit	25,000.00		Cash at Bank	98,41,451.55	
UOM Exam Fees Payable	1,34,970.00		Cash on Hand	12,84,205.50	
SC & ST Scholarship Payable	12,75,850.00				
Skill Development Training Fees Collection from Students	50,000.00				
	<u>5,97,86,180.37</u>			<u>5,97,86,180.37</u>	

Chennai  
September 10, 2021

As per our report of even date



R.C.P. ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN  
Partner

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI-600 051

( ASSESSMENT YEAR 2021-2022 )

Rs. P.

SCHEDULE FOR ADVANCES & DEPOSITS:

University Endowment Fees	2,00,000.00
Telephone deposit	18,000.00
M.E.S Deposit	2,00,286.00
Chennai University	2,50,000.00
Gas Connection Deposit	21,000.00
T.N.E.B. Deposit	22,380.00
Festival Advance	76,000.00
Fixed Deposits	23,90,861.00
Advance for Botany Labs	25,000.00
Advance for D Murugan Tailor	35,000.00
Advance for N Karthikeyan -Basket Ball Ground	1,20,000.00
Advance for Lync Space Software	70,800.00
Advance for Library Books	35,000.00
Advance for Furniture & Fittings	5,000.00
	<u>34,69,327.00</u>

SCHEDULE FOR SUNDRY DEBTORS

J J Solution	63,720.00
Satvat Infosol Pvt Ltd	8,640.00
Testpan India Pvt Ltd	1,77,022.00
	<u>2,49,382.00</u>

SCHEDULE FOR CASH AT BANK

Cash at T.M.B. Ltd. A/c. No. 219825	6,87,724.45
Cash at T.M.B. Ltd. A/c. No. 875283 - New Gold	73,50,280.76
Cash at T.M.B. Ltd. A/c. No.875283 - Silver	9,47,845.00
Cash at T.M.B. PF & ESI A/c.No.313306	1,21,696.80
Cash at T.M.B. Alumini	12,061.00
Cash at TMB Training & Placement Cell A/c.No.13292	26,870.54
TMB University A/c.875326	6,94,973.00
	<u>98,41,451.55</u>

For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN  
Partner



**THIRUTHANGAL NADAR COLLEGE**

**SELAVAYAL, CHENNAI-600 051**

**( ASSESSMENT YEAR 2021-2022 )**

**Rs. P.**

**SCHEDULE FOR VEHICLE MAINTENANCE**

Maintenance of Mini Bus(1)	92,989.00
Maintenance of Mini Bus(2)	26,428.00
Maintenance of Mini Bus (3)	22,767.00
Maintenance of Other Vehicles	41,184.00
Maintenance of Eicher Van	39,668.00
Maintenance of Ashok Leyland (1)	1,09,075.00
Maintenance of Ashok Leyland (2)	45,416.00
Maintenance Of Asok Leyland (3)	34,055.00
Vehicle Tax	8,257.00
Maintenance of TVS Jupiter	10,840.00
Maintenance of TVS Wego	7,245.00
Maintenance of Car	1,01,177.00
	<b><u>5,39,101.00</u></b>

**SCHEDULE FOR REPAIRS & MAINTENANCE**

Repairs & Maintenance - General	1,44,809.00
Maintenance of Generator	7,651.00
Maintenance of Xerox Machine	67,614.00
Maintenance of RO Water System	65,002.00
Maintenance of Air Conditioner	40,161.00
Maintenance of Computer & Printer	33,964.00
Maintenance of Lift	2,300.00
Maintenance of UPS	27,812.00
Annual Maintenance Contract	99,710.00
	<b><u>4,89,043.00</u></b>

For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN  
Partner



## INDEPENDENT AUDITOR'S REPORT

To

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,  
Thiruthangal Nadar College,  
Selavayal, Chennai.

### Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College ( A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2020, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2020, and its excess of income over expenditure for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively





for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates  
Chartered Accountants  
Firm Registration No.0001595

  
P.A. RUPESH RAMNATH F.C.A.,

Membership No.232100

Partner

UDIN : 20019291AAAABL6467



Date : 23/09/2020

Place : Chennai





## THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### 1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

#### 2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

#### 3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

#### 4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
P.A. RUPESH RAMNATH  
Partner



# THIRUTHANGAL NADAR COLLEGE

Selavayal, Chennai - 600 051.

## RECEIPTS & PAYMENTS

1-Apr-19 to 31-Mar-20

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### RECEIPTS & PAYMENTS FOR THE MONTH OF 1-Apr-19 to 31-Mar-20

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Cash	31-3-2020	14,700.00	Cash	31-3-2019	1,506.50
Petty Cash	31-3-2020	283.50	Petty Cash	31-3-2019	
TMB 214533 A/c	31-3-2020		TMB 214533 A/c	31-3-2019	25,58,511.00
TMB 219825 A/c	31-3-2020	16,507.60	TMB 219825 A/c	31-3-2019	42,87,637.14
TMB 875283 A/c	31-3-2020	37,07,862.81	TMB 875283 A/c	31-3-2019	4,76,742.01
TMB 875283 A/C -SHIFT -II	31-3-2020	5,20,996.15	TMB 875283 A/C -SHIFT -II	31-3-2019	12,415.00
TMB Alumni 801930 A/c	31-3-2020	12,061.00	TMB Alumni 801930 A/c	31-3-2019	48,896.00
TMB PF & ESI A/c	31-3-2020	1,09,960.60	TMB PF & ESI A/c	31-3-2019	4,62,576.00
TMB Training & Placement Cell A/c - 313292	31-3-2020	63,465.60	TMB Training & Placement Cell A/c - 313292	31-3-2019	3,68,551.00
TMB University A/c 875326	31-3-2020	7,28,751.00	TMB University A/c 875326	31-3-2019	15,930.00
Abhinandan Merchandise Mktg. Pvt. Ltd.		15,930.00	Abhinandan Merchandise Mktg. Pvt. Ltd.		22,000.00
Advance - Annual, Sports & College Day Function		3,00,000.00	ADMISSION CANCEL CHARGES		3,00,000.00
Advance for College Books		1,08,600.00	Advance - Annual, Sports & College Day Function		1,38,600.00
Advance for College Building & Shed Work		2,95,000.00	Advance for College Books		2,95,000.00
Advance for College Maintenance		11,000.00	Advance for College Building & Shed Work		11,000.00
Advance for Convocation		1,00,000.00	Advance for College Maintenance		1,00,000.00
Advance for Dept. Function		45,000.00	Advance for Convocation		53,000.00
Advance for Fingering Device		75,000.00	Advance for Dept. Function		75,000.00
Advance for Fire Extinguishers		1,00,000.00	Advance for Fingering Device		15,000.00
Advance for Fridge		15,000.00	Advance for Fridge		20,000.00
Advance for Furniture & Fittings		20,000.00	Advance for Furniture & Fittings		48,000.00
Advance for Gandhij 150th Birthday Function		48,000.00	Advance for Gandhij 150th Birthday Function		50,000.00
Advance for National & International Conference		80,000.00	Advance for National & International Conference		5,000.00
Advance for NCC		5,000.00	Advance for NCC		16,500.00
Advance for Placement Cell Exp.		16,500.00	Advance for Placement Cell Exp.		2,00,000.00
Advance for Placement Dress		2,00,000.00	Advance for Placement Dress		22,500.00
Advance for Repair & Maintenance		22,500.00	Advance for Repair & Maintenance		40,000.00
Advance for Science Exhibition		40,000.00	Advance for Science Exhibition		40,000.00
Advance for Smart Board		40,000.00	Advance for Smart Board		1,47,450.00
Advance Received for Library Books		1,82,450.00	Advance Received for Library Books		1,68,100.00
Advances for College Function		1,08,100.00	Advances for College Function		10,000.00
Advertisement Charges		1,16,953.00	Adv. for Cleaning Materials		3,75,000.00
Adv. for Cleaning Materials		10,000.00	Adv. for Inter Collegiate Cultural Fest		1,27,000.90
Adv. for Inter Collegiate Cultural Fest		3,75,000.00	Air Conditioner		31,860.00
Affiliation Fees Paid		5,01,500.00	AJ Electronics		37,850.00
Air Conditioner		1,15,490.00	A.K. Rajkumar (Electrician)		1,87,804.00
AJ Electronics		31,860.00	A.K. R. Interior (Anandan)		3,43,970.00
A.K. Rajkumar (Electrician)		37,850.00	ALFRED Cricket Academy		38,730.00
A.K. R. Interior (Anandan)		1,88,036.00	A. Murugesan		29,954.00
ALFRED Cricket Academy		3,43,970.00	Annual Sports, Cultural, & Convocation		26,448.00
A. Murugesan		38,730.00	Aptech Ltd		21,069.18
Annual Maintenance Contract		1,02,660.00	Ashok Leyland Bus (1)		34,605.39
Annual Sports, Cultural, & Convocation		9,14,002.00	Ashok Leyland Bus (2)		40,503.36
Aptech Ltd		26,904.00	Ashok Leyland Bus (3)		67,000.00
Auditor's Fee		64,200.00	Attendance Certificate Amt. Recd.,		35,400.00
B2E Technology Pvt Ltd		35,400.00	B2E Technology Pvt Ltd		64,600.08
Bank Charges		66,675.47	Bank Charges		75,039.00
Bizzlon Management Solution		35,931.00	Bank Interest		2,054.91
Blaze Copier Company		80,605.00	Barcode Printer & Scanner		1,369.39
Blood Donation Camp Exp.		54,108.00	Bell Timer System & Accessories		35,931.00
Board (Black - White & Green)		71,248.00	Bizzlon Management Solution		80,605.00
Botony Lab		64,341.00	Blaze Copier Company		33,388.44
Botony Lab Materials		9,168.00	Board (Black - White & Green)		1,70,450.55
B.R.K. Engineering Works (B. Ravi)		7,15,024.00	Botony Lab		

continued ...



RECEIPTS

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
					7,15,024.00
Cauton Deposit 2019-2020		6,22,000.00	B.R.K. Engineering Works (B. Ravi)		10,663.03
CCTV Camera		1,40,579.00	Bureo A/c		6,22,000.00
Charulatha Books		70,668.00	Cauton Deposit 2019-2020		1,68,627.07
Chemistry Lab Materials		10,08,422.00	CCTV Camera		123.37
Chemistry Lab Work		31,142.00	Call Phone A/c		61,605.50
Chennai Diesel Pvt Ltd		44,184.00	CGST		70,668.00
Cleaning Materials		55,380.00	Charulatha Books		2,98,849.85
College Books		8,68,936.00	Chemistry Lab Materials		44,184.00
College Building Work		10,89,540.00	Chennai Diesel Pvt Ltd		3,179.00
College Function		8,85,667.00	Cleaning Materials		2,39,257.22
College Maintenance		5,74,663.00	College Books		10,89,540.00
College Shed Work		1,79,000.00	College Building Work		17,985.00
Computer Accessories		3,82,148.00	College Function		5,53,057.16
Computer Printer		99,500.00	Computer Accessories		99,500.00
Computers A/c		1,25,100.00	Computer Printer		5,89,673.07
Conveyance		15,593.00	Computers A/c		5,000.00
Convocation Function Exp. 2020		5,00,265.00	Consumer Club		1,459.92
C. Shanmugam (Sound Service)		79,900.00	Control Panel Box		67,899.00
C. Sitaraman & Co		7,709.00	Convocation Function Exp. 2020		2,91,500.00
CVTHNU Dharma Fund		4,42,33,967.00	Cricket Ground User Fee		79,900.00
DBX SOUNDS		3,65,000.00	C. Shanmugam (Sound Service)		7,709.00
Department Function		2,69,008.00	C. Sitaraman & Co		4,22,85,191.30
Depreciation		44,15,967.31	CVTHNU Dharma Fund		3,65,000.00
Donation Paid		3,000.00	DBX SOUNDS		5,059.00
EASY Software		1,43,960.00	Department Function		123.35
Electric Charges		17,16,530.00	Digital Camera		90,968.00
Electricity Deposit Charges		16,898.00	Discount		12,530.86
Epson Printer		9,564.69	Display Board		14.63
Escomm Systems India P Ltd		22,204.00	Drilling Machine		1,43,960.00
ESI		9,74,600.00	EASY Software		53,083.43
Festival Advance		5,42,000.00	Eicher Van		9,821.80
Fingering Device		1,81,261.00	Electrical Fittings		58,584.00
Fire Extinguishers		1,22,897.00	Electric Charges		1,956.88
Fire Safe Guard Systems		22,897.00	Epson Printer		22,204.00
First Aid Materials & Medicines		13,314.00	Escomm Systems India P Ltd		2,34,837.00
Fixed Deposit		5,38,15,071.00	ESI		1,062.63
Freight Charges		5,001.00	Fax Machine		4,27,700.00
French Class Remuneration		22,000.00	Festival Advance		12,047.00
Fridge		14,298.00	Fine From Library		6,38,512.00
Furniture & Fittings		4,16,660.00	Fine From Office		30,953.39
Gandhiji 150th Birthday Function		2,05,543.00	Fingering Device		25,380.73
Gas Purchased for Lab		18,638.00	Fire Extinguishers		1,22,897.00
Gaytri Enterprises		2,682.00	Fire Safe Guard Systems		5,18,00,000.00
Glow Plus Publishers		57,600.00	Fixed Deposit		500.00
GST Paid		1,30,506.00	Freight Charges		3,178.27
GST Vide Payment		11,34,285.00	Fridge		7,37,658.26
Higginbothams		5,45,174.00	Furniture & Fittings		500.00
Himalaya Publishing House Pvt Ltd		27,000.00	Gandhiji 150th Birthday Function		103.00
Identity Card Machine Accessories		1,49,690.00	Gas Purchased for Lab		2,628.00
Income & Expenditure A/c		4,19,36,227.30	Gaytri Enterprises		88,353.94
Instrument (Band)		1,439.25	Generator		57,600.00
Insurance (Computers)		14,933.00	Glow Plus Publishers		11,34,285.00
Inter Collegiate Cultural Fest Conveyance		61,310.00	GST Vide Payment		53,819.59
Inter Collegiate Cultural Fest UKTI		8,11,592.00	GYM Fitness Materials		157.17
Intercom Phone		9,204.00	Hercules Cycle		5,45,174.00
International Institute of Tamil Studies		1,031.00	Higginbothams		27,000.00
Internet Charges		2,71,400.00	Himalaya Publishing House Pvt Ltd		8,193.15
Interview Expenses		61,470.00	Identity Card Machine		222.67
ISO 9001:2015		35,400.00	Instrument (Band)		20,387.30
ITech India Private Limited		31,506.00	Intercom Phone		1,031.00
JSP Books		1,26,671.00	International Institute of Tamil Studies		14,635.00
Kaleeshwari Electricals		90,949.00	Interview Expenses		

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PAYMENTS

RECEIPTS

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Kavery Enterprises		16,048.00	Intrest on FD		14,47,330.00
Library Books		3,80,164.00	Invertor 1200 KV		810.35
Library Magazines		54,966.00	ITell Learning System		8,769.71
Logeswaran. A Security Service Charge		8,70,376.00	JSP Books		1,26,671.00
L. Ravikumar (Garden Maintenance)		3,43,750.00	Kaleeshwari Electricals		90,949.00
Mahalakshmi Batteries		1,94,225.00	Kavery Enterprises		16,048.00
Maintenance of Air Conditioner		82,604.00	Laptop		9,072.00
Maintenance of Ashok Leyland (1)		2,04,635.00	Library Books		96,531.22
Maintenance of Ashok Leyland (2)		2,69,166.00	LIFT (Johnson Lift Pvt Ltd.)		1,52,761.26
Maintenance Of Asok Leyland (3)		2,67,347.00	Lift Work		10,293.63
Maintenance of Computer & Printer		26,350.00	Logeswaran. A Security Service Charge		8,70,376.00
Maintenance of Eicher Van		1,96,354.00	L. Ravikumar (Garden Maintenance)		3,43,750.00
Maintenance of Generator		1,20,713.00	Mahalakshmi Batteries		1,94,225.00
Maintenance of LIFT		10,800.00	Maintenance of Ashok Leyland (2)		9.00
Maintenance of Mini Bus(1)		2,16,330.00	Maintenance Of Asok Leyland (3)		9.00
Maintenance of Mini Bus(2)		2,71,417.00	Maintenance of Mini Bus(2)		18.00
Maintenance of Mini Bus (3)		2,43,871.00	Maintenance of Vehicles		849.00
Maintenance of RO Water System		43,887.00	Manikavasagar Pathipagam		1,838.00
Maintenance of TVS Jupiter		17,121.00	Margham Publications		3,08,120.00
Maintenance of TVS Wego		11,803.00	Mini Bus		6,611.60
Maintenance of Uravinmural Car		80,676.00	Mini Bus (2)		10,805.27
Maintenance of Vehicles		4,486.00	Miscellaneous Fee		34,61,000.00
Maintenance Telephone & Intercom System		7,619.00	Miscellaneous Income		46,070.00
Maintenance Xerox Machine		1,35,830.00	M.K. Security Solutions & Electronics		44,846.00
Manikavasagar Pathipagam		1,838.00	Motor Pump Set		16,849.16
Margham Publications		3,08,120.00	MSL Scientific and Equipments		1,90,712.00
Meeting Exp.		28,381.00	Musical Instruments		1,409.42
Miscellaneous Fee		5,500.00	National & International Conference Exp.		19,932.00
M.K. Security Solutions & Electronics		44,846.00	National & International Conference Reg. Fee		1,17,400.00
Monisha Security Agencies		1,20,923.00	New Classic Printer		6,69,291.00
MSL Scientific and Equipments		1,90,712.00	Nithya Ruban, K		1,02,640.00
National & International Conference Exp.		2,91,523.00	No. 1 Trunk Lifts		20,000.00
NCC		22,168.00	Note Counting Machine		767.28
New Classic Printer		6,69,291.00	NSA Stationers		40,666.00
New Course Application & Insp. Fee		49,560.00	NSEIT Limited		1,66,026.00
Nithya Ruban, K		1,02,640.00	N.S.S. Amount		76,300.00
No. 1 Trunk Lifts		20,000.00	Oasis India E Network Private Ltd.,		3,10,700.00
NSA Stationers		40,666.00	Oscar Blaze		1,94,702.00
NSEIT Limited		1,66,026.00	Over Time Payment		8,871.00
NSS Camp A/c		1,85,669.00	Pari Nilayam		1,845.00
Oasis India E Network Private Ltd.,		3,10,700.00	Photo Amount Received (University)		23,425.00
Oscar Blaze		1,94,702.00	Placement and Training Fee		35,02,000.00
Other Exp.		2,202.00	Placement Dress Code Fees		3,84,000.00
Over Time Payment		21,54,397.00	Placement Group Photo		20,500.00
Pari Nilayam		1,845.00	Platform Scale		34.15
Penalty Paid		4,000.00	Prasanna Publishers & Distributors		55,400.00
Pest Kill Services		28,000.00	Profesion Tax		4,37,005.00
Placement and Training Fee		9,000.00	Projecter & Screen (LCD)		21,256.99
Placement Cell Exp.		2,33,379.00	Provident Fund A/c		23,05,333.00
Placement Dress Code Exp.		6,42,029.00	Ram Pharmacy		5,400.00
Placement Group Photo		17,600.00	Red Ribon Club		3,100.00
Pooja		3,475.00	Remuneration for Online Exams		5,31,245.00
Postage		29,470.00	Rent for Convocation Robe		20,440.00
Prasanna Publishers & Distributors		55,400.00	Repairs & Maintenance		4,894.00
Printing & Stationery		8,44,725.00	R.O. Water Systems		45,628.62
Profesion Tax		4,37,005.00	R.O Water Tank (S.S)		6,292.26
Projecter & Screen (LCD)		1,20,450.00	R. Priya (R.V. Enterprises)		3,57,030.00
Property Tax		3,48,964.00	R. Raja		2,37,610.00
Provident Fund A/c		44,34,235.00	R. Ramsingh		78,040.00
Ram Pharmacy		5,400.00	Sai Educare Private Limited		1,38,364.00
Refreshment		8,51,190.00	Sai Selva Publishers Distributors		75,937.00
Remuneration for Online Exams		1,51,210.00	Salary		5,43,561.00

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RECEIPTS

PAYMENTS			RECEIPTS	
Particulars	Date	Amount	Particulars	Amount
				4,23,750.00
Remuneration for Staff Field Work		15,000.00	Sale of Application	7,790.00
Repairs & Maintenance		12,32,739.00	Sale of Duplicate ID, Rope & Folder	19,000.00
R. Priya (R.V. Enterprises)		3,57,030.00	Sale of Old UPS Battery	2,000.00
R. Raja		2,37,610.00	Sale of Other Items	38,525.00
R. Ramesh		78,040.00	Sale of Practical Or Record Note Book	8,245.00
Rural Camp		5,200.00	Sales of Garden Output	85,685.00
Sai Educare Private Limited		1,40,750.00	Sales of Old Items	27,120.00
Sai Selva Publishers Distributors		75,937.00	Saras Publication	1,11,135.00
Salary		5,28,52,202.00	Satvat Infosol Pvt. Ltd	2,93,000.00
Saras Publication		27,120.00	Scholarship From Others	1,313.00
Satvat Infosol Pvt. Ltd		91,450.00	Science Exhibition Exp.	45,103.00
Scholarship From Others		2,93,000.00	Scientific Electricals	2,850.00
Science Exhibition Exp.		91,795.00	SC&ST Scholarship Paid	7,89,450.00
Scientific Electricals		45,103.00	SC & ST Scholarship Payable	13,94,900.00
SC&ST Scholarship Paid		6,08,300.00	SC&ST Scholarship Recd	38,950.00
SC&ST Scholarship Recd		7,89,450.00	SC & ST Unclaimed Scholarship (Income)	61,605.50
SC & ST Scholarship Refunded		32,224.00	SGST	52,300.00
SC & ST Unclaimed Scholarship (Income)		38,950.00	Skill Development Training Programme	36,290.70
Security Service Charges		9,27,960.00	Smart Board	10,247.24
Skill Development Training Programme		52,840.00	Sony LED TV	34,203.34
Smart Board		88,700.00	Sound Systems	7,77,64,800.00
SMS Package		25,960.00	SPECIAL FEE	2,400.00
Soft Skill Training Programme		22,96,000.00	Sports & Games A/c	67,133.90
Speaker Box & Amplifier Work		6,540.00	Sports & Games Materials	1,03,265.00
SPECIAL FEE		1,19,200.00	S. Ravi Rajan	1,42,317.00
Sports & Games A/c		1,39,531.00	Sree Ashapuri Trophy House	25,972.00
Sports & Games Materials		1,41,063.00	Sri Eswar Enterprises	24,991.00
S. Ravi Rajan		1,03,265.00	Srinivasa Stores	3,83,130.00
Sree Ashapuri Trophy House		1,42,317.00	Sri Om Muruga Timber Industries	3,600.00
Sri Eswar Enterprises		25,972.00	Staff Loan	6,21,500.00
Srinivasa Stores		24,991.00	Student Caution Deposit	70.00
Sri Om Muruga Timber Industries		3,83,130.00	Student Concession Pass - Form (Railway / Bus)	40,000.00
Staff Loan		18,000.00	Students and Staff Insurance	18,200.00
Student's Book		16,60,692.00	Student Uniform (BSW Students)	17,306.00
Student Caution Deposit		3,78,500.00	Sultan Chand & Sons	22,770.00
Student Concession Pass - Form (Railway / Bus)		195.00	Sundar Enterprises (Water Bottle)	23,824.07
Students and Staff Insurance		4,12,515.00	Swaraj Mazda Mini Bus (3)	4,34,558.43
Sultan Chand & Sons		17,306.00	Table & Chair Work	25,000.00
Sundar Enterprises (Water Bottle)		22,770.00	Tamil Virtual Academy	3,909.00
Sundry Debtors		25,328.00	TDS 26 AS	5,35,606.00
Table & Chair Work		30,090.00	TDS A/c	31,32,550.00
Tamil Nadu State Council Higher Education Welfare Fu		5,000.00	Text Book Fee	11,200.00
TDS A/c		5,34,382.00	T. Prabhu	11,000.00
Telephone Charge		39,921.00	Transfer Certificate	2,90,40,950.00
Text Book Fee		13,500.00	Tuition Fee	36,000.00
T. Prabhu		11,200.00	Tuition Fee ( Discontinued)	1,99,155.00
Tuition Fee		41,800.00	T. Vetrimohan	214.69
Tuition Fee ( Discontinued)		2,41,900.00	MSP 345 Champion XL Model	5,368.22
T. Vetrimohan		1,99,155.00	TVS Jupiter Scooter	2,789.02
Unclaimed Scholarship From Others		4,000.00	TVS Wega Motor Cycle	163.34
Unclaimed Student Caution Deposit		2,000.00	Typewriter	56.11
Unclaimed UOM Exam Remu. Paid		1,120.00	Ultra Violet Lamp	4,000.00
UOM Exam Fees Paid		71,05,825.00	Unclaimed Scholarship From Others	1,07,500.00
UOM Exam. Remu. Paid		7,27,990.00	Unclaimed Student Caution Deposit	1,120.00
UOM Free Education		53,500.00	Unclaimed UOM Exam Remu. Paid	71,05,825.00
UOM Inspection Commission Exp.		80,548.00	UOM Exam. Fee Recd.	750.00
UOM Inspection Commission Fee		1,06,200.00	UOM Exam. Remu. Paid	9,87,228.00
UOM Registration Fee		4,66,970.00	UOM Exam. Remu. Recd.	24,733.00
UPS System		1,63,840.00	UOM Inspection Commission Exp	5,47,350.00
Van Charge - Students		14,300.00	UOM Registration Fee	52,699.07
Vehicle Insurance Paid		4,55,072.00	UPS System	1,74,500.00
Vel Solutions (Tally Software )		3,600.00	Van Charge - Staff	

continued ...

**PAYMENTS**

**RECEIPTS**

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Vijay Nicole Imprints Pvt Ltd		55,200.00	Van Charge - Students		32,28,800.00
Water Heater		6,431.00	Vel Solutions (Tally Software )		3,600.00
Wireless Mike		25,320.00	Vijay Nicole Imprints Pvt Ltd		55,200.00
Zelog Control Systems		1,63,750.00	Water Cooler		17,985.75
			Water Heater		493.97
			Xerox Charge Recd.		42.00
			Xerox Machine		22,663.72
			Zelog Control Systems		1,63,750.00
<b>TOTAL</b>		<b>31,05,35,564.28</b>	<b>TOTAL</b>		<b>31,05,35,564.28</b>





THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

P.A. RUPESH RAMNATH  
Partner





## INDEPENDENT AUDITOR'S REPORT

To

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,  
Thiruthangal Nadar College,  
Selavayal, Chennai.

### Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College ( A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2019, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2019, and its excess of income over expenditure for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively





# ANBALAGAN & ASSOCIATES

Chartered Accountants

212/105, G.A. Road, 2nd Floor, Chennai - 21. ☎ 2595 7578 / 4287 2071 ✉ anbalaganassociates@gmail.com

for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates  
Chartered Accountants  
Firm Registration No.0001595

  
P.A. RUPESH RAMNATH F.C.A.,

Membership No.232100  
Partner  
UDIN : 19019291AAAAAI5748



Date : 06/07/2019

Place : Chennai





# ANBALAGAN & ASSOCIATES

Chartered Accountants

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## THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### 1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

#### 2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

#### 3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

#### 4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
P.A. RUPESH RAMNATH  
Partner

# THIRUTHANGAL NADAR COLLEGE

Selavayal, Chennai - 600 051.

## RECEIPTS & PAYMENTS

1-Apr-18 to 31-Mar-19

RECEIPTS & PAYMENTS FOR THE MONTH OF 1-Apr-18 to 31-Mar-19

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### PAYMENTS

### RECEIPTS

Particulars	Date	Amount	Particulars	Date	Amount
Cash	31-3-2019		Cash	31-3-2018	
Petty Cash	31-3-2019	1,506.50	Petty Cash	31-3-2018	7,573.50
TMB 214533 A/c	31-3-2019		TMB 214533 A/c	31-3-2018	
TMB 219825 A/c	31-3-2019	25,58,511.00	TMB 219825 A/c	31-3-2018	4,46,315.00
TMB 875283 A/c	31-3-2019	42,87,637.14	TMB 875283 A/c	31-3-2018	29,52,478.14
TMB 875283 A/C -SHIFT -II	31-3-2019	4,76,742.01	TMB 875283 A/C -SHIFT -II	31-3-2018	8,20,286.87
TMB Alumni 801930 A/c	31-3-2019	12,415.00	TMB Alumni 801930 A/c	31-3-2018	12,887.00
TMB PF & ESI A/c	31-3-2019	48,896.00	TMB PF & ESI A/c	31-3-2018	11,614.00
TMB Training & Placement Cell A/c - 313292	31-3-2019	4,62,576.00	TMB Training & Placement Cell A/c - 313292	31-3-2018	10,60,775.00
TMB University A/c 875326	31-3-2019	3,68,551.00	TMB University A/c 875326	31-3-2018	
Advance - Annual, Sports & College Day Functon		1,80,000.00	ADMISSION CANCEL CHARGES		24,000.00
Advance for Botony Lab		25,000.00	Advance - Annual, Sports & College Day Functon		1,80,000.00
Advance for College Books		7,30,000.00	Advance for College Books		7,00,000.00
Advance for College Building & Shed Work		50,000.00	Advance for College Building & Shed Work		50,000.00
Advance for College Maintenance		59,000.00	Advance for College Maintenance		59,000.00
Advance for Convocation		35,000.00	Advance for Convocation		35,000.00
Advance for Dept. Function		21,000.00	Advance for Dept. Function		13,000.00
Advance for Pongal Function		1,20,000.00	Advance for Pongal Function		1,20,000.00
Advance for Repair & Maintenance		6,23,000.00	Advance for Repair & Maintenance		6,23,000.00
Advance for Table & Chair Work		40,000.00	Advance for Table & Chair Work		40,000.00
Advances for College Function		1,37,000.00	Advances for College Function		77,000.00
Advertisement Charges		66,080.00	Adv. Library & Canteen Additional Work		25,000.00
Affiliation Fees Paid		5,45,900.00	Air Conditioner		1,39,222.52
Air Conditioner		1,01,670.00	Annual, Sports, Cultural, & Convocation		20,186.00
Annual Maintenance Contract		51,920.00	Ashok Leyland Bus (1)		24,787.28
Annual, Sports, Cultural, & Convocation		11,20,692.00	Ashok Leyland Bus (2)		40,712.22
Auditor's Fee		57,200.00	Ashok Leyland Bus (3)		47,651.01
Bank Charges		81,632.86	Bank Charges		1.00
Blood Donation Camp Exp.		27,239.00	Bank Interest		82,580.00
Board (Black - White & Green)		98,340.00	Barcode Printer & Scanner		2,417.54
Botony Lab		12,85,277.00	Bell Timer System & Accessories		1,611.04
Botony Lab Materials		3,34,238.00	Board (Black - White & Green)		29,181.82
Cauton Deposit 2018-2019		6,49,000.00	Botony Lab		1,81,110.53
CCTV Camera		6,59,350.00	Bureo A/c		11,847.82
Chemistry Lab Materials		5,14,073.00	Cauton Deposit 2018-2019		6,49,000.00
Chemistry Lab Work		1,33,422.00	CCTV Camera		1,72,814.47
Cleaning Materials		56,683.00	Cell Phone A/c		145.15
College Books		14,52,666.00	Chemistry Lab Materials		1,71,997.83
College Function		7,97,032.00	Chemistry Lab Work		1,33,422.00
College Maintenance		10,51,532.00	College Books		1,47,548.02
College Shed Work		4,51,779.00	College Function		565.00
Computer Accessories		1,93,008.00	College Shed Work		4,51,779.00
Computers A/c		9,13,500.00	Computer Accessories		6,50,559.27
Conveyance		22,156.00	Computers A/c		9,11,238.45
Convocation Function Exp. 2018		1,11,877.00	Control Panel Box		1,717.55
Cricket Ground User Fee		48,289.00	Convocation Function Exp. 2018		22,026.00
CVTHNU Dharma Fund		4,57,68,922.00	Cricket Ground User Fee		3,16,560.00
Department Function		1,47,054.00	CVTHNU Dharma Fund		4,28,65,938.32
Depreciation		46,97,916.82	Department Function		723.00
Donation Paid		3,000.00	Digital Camera		145.12
Educational Loan A/c		29,000.00	Display Board		14,742.19
Electric Charges		16,71,964.00	Drilling Machine		17.22
Electricity Deposit Charges		1,422.00	Educational Loan A/c		29,000.00
Entry and Affiliation Fee		23,500.00	Eicher Van		62,451.09

continued ...



## PAYMENTS

## RECEIPTS

Particulars	Date	Amount	Particulars	Date	Amount
ESI		12,10,640.00	Electrical Fittings		10,913.11
Festival Advance		2,72,000.00	Electric Charges		48,920.00
First Aid Materials & Medicines		15,906.00	ESI		3,25,890.00
Fixed Deposit		5,16,00,000.00	Fax Machine		187.52
Fixed Deposit Int. Loss Due to Prematurity		1,20,044.00	Festival Advance		1,58,500.00
French Class Remuneration		10,000.00	Fine From Library		11,840.00
Furniture & Fittings		96,354.00	Fine From Office		3,37,826.00
Gas Purchased for Lab		8,660.00	Fingering Device		4,527.43
GST Paid		1,63,780.00	Fire Extinguishers		8,171.97
GYM Fitness Materials		1,84,710.00	Fixed Deposit		6,04,74,181.00
Income & Expenditure A/c		4,22,26,220.32	Fridge		1,215.57
Insurance (Computers)		14,337.00	Furniture & Fittings		7,80,807.62
Inter Collegiate Cultural Fest UKT		8,805.00	Gas Purchased for Lab		1,000.00
Intercom Phone		91,594.00	Generator		1,03,945.82
Interest for TDS		1,062.00	GST Collection		1,63,780.00
Internet Charges		3,39,250.00	GST Payable		4,880.00
Interview Expenses		11,577.00	GYM Fitness Materials		56,530.99
Intrest on FD		74,181.00	Hercules Cycle		27.74
ISO 9001:2015		11,800.00	Identity Card Machine		9,639.00
ITech India Private Limited		51,920.00	Instrument (Band)		7.98
Library Books		1,23,818.00	Intercom Phone		15,091.11
Library Magazines		48,958.00	Interest for TDS		1,062.00
Maintenance of Air Conditioner		72,626.00	Intrest on FD		17,67,744.00
Maintenance of Ashok Leyland (1)		2,61,388.00	Invertor 1200 KV		953.36
Maintenance of Ashok Leyland (2)		3,09,738.00	ITell Learning System		10,317.30
Maintenance Of Asok Leyland (3)		3,51,571.00	Laptop		15,120.00
Maintenance of Computer & Printer		3,304.00	Library Books		71,510.16
Maintenance of Eicher Van		2,55,420.00	LIFT (Johnson Lift Pvt Ltd.,)		1,79,719.13
Maintenance of Generator		58,455.00	Lift Work		12,110.04
Maintenance of LIFT		89,208.00	Maintenance of Air Conditioner		6,800.00
Maintenance of Mini Bus(1)		2,56,834.00	Mini Bus		7,778.35
Maintenance of Mini Bus(2)		2,63,636.00	Mini Bus (2)		12,712.08
Maintenance of Mini Bus (3)		2,59,238.00	Miscellaneous Fee		33,24,500.00
Maintenance of RO Water System		63,272.00	Miscellaneous Income		14,358.00
Maintenance of TVS Jupiter		16,475.00	Motor Pump Set		16,176.57
Maintenance of TVS Wego		11,920.00	Musical Instruments		1,658.14
Maintenance of Uravimurai Car		76,631.00	National & International Conference Exp.		12,414.00
Maintenance of Vehicles		8,183.00	National & International Conference Reg. Fee		1,75,076.00
Maintenance Xerox Machine		62,079.00	Note Counting Machine		902.68
Meeting Exp.		895.00	NSS Camp A/c		79,600.00
Miscellaneous Fee		500.00	Online Entry Checking		30.00
Monisha Security Agencies		6,60,000.00	Photo Amount Received (University)		22,855.00
Motor Pump Set		41,321.00	Placement and Training Fee		34,23,000.00
National & International Conference Exp.		3,86,400.00	Placement Dress Code Fees		5,81,600.00
New Course Application & Insp. Fee		2,50,700.00	Platform Scale		40.17
NSS Camp A/c		1,15,000.00	Profesion Tax		3,94,600.00
Penalty Paid		5,000.00	Projector & Screen (LCD)		14,380.28
Placement and Training Fee		1,000.00	Provident Fund A/c		20,26,442.00
Placement Cell Exp.		1,26,350.00	Remuneration for Online Exams		7,43,891.00
Placement Dress Code Exp.		4,91,232.00	Rent for Convocation Robe		18,720.00
Pongal Function		1,80,016.00	R.O. Water Systems		53,680.73
Pooja		9,090.00	R.O Water Tank (S.S)		7,402.66
Postage		26,506.00	Salary		4,36,591.00
Printing & Stationery		11,35,915.00	Sale of Application		4,49,250.00
Profesion Tax		3,94,600.00	Sale of Duplicate ID, Rope & Folder		6,810.00
Property Tax		5,33,386.00	Sale of Other Items		26,957.00
Provident Fund A/c		40,16,854.00	Sale of Practical Or Record Note Book		36,500.00
Refreshment		7,61,869.00	Sales of Garden Output		4,480.00
Remuneration for Online Exams		2,54,921.00	Sales of Old Items		55,540.00
Repairs & Maintenance		21,47,508.00	Scholarship From Others		3,26,000.00
Salary		4,67,72,353.00	SC & ST Scholarship Payable		5,99,450.00
Scholarship From Other - Receivable		2,000.00	SC&ST Scholarship Recd		14,17,550.00

continued ...

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Scholarship From Others		3,47,250.00	Smart Board		27,042.00
Science Exhibition Exp.		53,560.00	Sony LED TV		12,055.58
SC&ST Scholarship Paid		8,18,100.00	Sound Systems		40,239.23
SC&ST Scholarship Recd		5,99,450.00	SPECIAL FEE		7,09,64,800.00
Smart Board		1,80,280.00	Sports & Games A/c		850.00
Soft Skill Training Programme		17,79,000.00	Sports & Games Materials		61,267.92
Sony LED TV		36,000.00	Student Caution Deposit		6,54,000.00
SPECIAL FEE		8,750.00	Student Concession Pass - Form (Railway / Bus)		330.00
Sports & Games A/c		77,522.00	Swaraj Mazda Mini Bus (3)		28,028.32
Sports & Games Materials		1,31,527.00	Table & Chair Work		4,50,033.09
Student Caution Deposit		3,68,500.00	TDS 26 AS		13,214.00
Students and Staff Insurance		3,15,413.00	TDS A/c		4,92,433.00
Table & Chair Work		23,93,408.00	Text Book Fee		19,34,600.00
TDS 26 AS		13,214.00	Tour Account		15,400.00
TDS A/c		4,92,433.00	Transfer Certificate		6,700.00
Telephone Charge		53,094.00	Tuition Fee		2,71,77,500.00
Text Book Fee		500.00	Tuition Fee ( Discontinued)		15,500.00
Tuition Fee		33,750.00	MSP 345 Champion XL Model		143.12
Tuition Fee ( Discontinued)		70,350.00	TVS Jupiter Scooter		6,315.55
Unrealised Amount on Online Remu.		14,249.00	TVS Wega Motor Cycle		3,281.20
UOM Exam Fees Paid		57,79,060.00	Typewriter		28.82
UOM Exam. Remu. Paid		5,74,207.00	Ultra Violet Lamp		9.90
UOM Free Education		16,500.00	Unclaimed Student Caution Deposit		99,000.00
UOM Inspection Commission Exp.		30,000.00	UOM Exam. Fee Recd.		57,79,060.00
UOM Inspection Commission Fee		50,000.00	UOM Exam. Remu. Recd.		6,07,923.00
UOM Registration Fee		4,82,580.00	UOM Inspection Commission Exp.		7,573.00
Vehicle Insurance Paid		4,16,859.00	UOM Part Time Candidate (Attendance)		10,000.00
Water Tax and Charges		1,06,332.00	UOM Registration Fee		5,64,000.00
Yoga Class		48,258.00	UPS System		33,218.44
			Van Charge - Staff		1,98,000.00
			Van Charge - Students		35,86,400.00
			Water Cooler		21,159.70
			Water Heater		13.70
			Wrong Debit		750.00
			Xerox Machine		26,663.20
<b>TOTAL</b>		<b>28,78,90,035.65</b>	<b>TOTAL</b>		<b>28,78,90,035.65</b>





## INDEPENDENT AUDITOR'S REPORT

To

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,  
Thiruthangal Nadar College,  
Selavayal, Chennai.

### Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College ( A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2018, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2018, and its excess of income over expenditure for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively





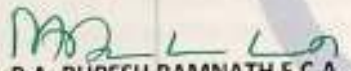
for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates  
Chartered Accountants  
Firm Registration No.0001595

  
P.A. RUPESH RAMNATH F.C.A.,  
Membership No.232100  
Partner



Date : 25/05/2018

Place : Chennai





# ANBALAGAN & ASSOCIATES

Chartered Accountants

212/105, G.A. Road, 2nd Floor, Chennai - 21. (T) 2595 7578 / 4287 2071. (E) anbalaganassociates@gmail.com

## THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### 1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

#### 2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

#### 3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

#### 4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

*M. R. R.*  
M.A. RAJESH RAJANATHI  
Partner

# THIRUTHANGAL NADAR COLLEGE

Selavayal, Chennai - 600 051.

## RECEIPTS & PAYMENTS

1-Apr-17 to 31-Mar-18

Page 1

### RECEIPTS & PAYMENTS FOR THE MONTH OF 1-Apr-17 to 31-Mar-18

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Cash	31-3-2018		Cash	31-3-2017	
Petty Cash	31-3-2018	7,573.50	Petty Cash	31-3-2017	6,988.50
TMB 214533 A/c	31-3-2018		TMB 214533 A/c	31-3-2017	
TMB 219825 A/c	31-3-2018	4,48,315.00	TMB 219825 A/c	31-3-2017	37,563.50
TMB 875283 A/c	31-3-2018	29,52,478.14	TMB 875283 A/c	31-3-2017	36,739.25
TMB 875283 A/C -SHIFT -II	31-3-2018	8,20,286.87	TMB 875283 A/C -SHIFT -II	31-3-2017	
TMB Alumni 801930 A/c	31-3-2018	12,887.00	TMB Alumni 801930 A/c	31-3-2017	
TMB PF & ESI A/c	31-3-2018	11,814.00	TMB PF & ESI A/c	31-3-2017	9,952.00
TMB Training & Placement Cell A/c - 313292	31-3-2018	10,60,775.00	TMB Training & Placement Cell A/c - 313292	31-3-2017	1,061.00
TMB University A/c 875326	31-3-2018		TMB University A/c 875326	31-3-2017	
Additional Increase of 10% Seats		3,30,000.00	ADMISSION CANCEL CHARGES		29,390.00
Advance - Annual Sports & College Day Function		3,24,000.00	Advance - Annual Sports & College Day Function		3,24,000.00
Advance for College Building & Shed Work		80,000.00	Advance for College Building & Shed Work		80,000.00
Advance for College Maintenance		1,58,000.00	Advance for College Maintenance		1,28,000.00
Advance for Convocation		26,000.00	Advance for Convocation		26,000.00
Advance for Furniture & Fittings		1,75,000.00	Advance for Furniture & Fittings		1,75,000.00
Advance for Repair & Maintenance		53,000.00	Advance for Repair & Maintenance		68,000.00
Advance for Table & Chair Work		20,000.00	Advance for Table & Chair Work		20,000.00
Advances for College Function		1,53,000.00	Advances for College Function		1,53,000.00
Advertisement Charges		1,81,860.00	Adv. Library & Canteen Additional Work		51,48,750.00
Adv. Library & Canteen Additional Work		51,73,750.00	Air Conditioner		1,45,849.44
Affiliation Fees Paid		6,25,000.00	Alumini Registration Fee		14,440.00
Annual Maintenance Contract		63,720.00	Annual Sports,Cultural & Convocation		6,982.00
Annual Sports,Cultural & Convocation		9,88,865.00	Ashok Leyland Bus (1)		29,161.50
Auditor's Fee		47,200.00	Ashok Leyland Bus (2)		47,896.73
Bank Charges		94,205.55	Ashok Leyland Bus (3)		56,060.01
Blood Donation Camp Exp.		29,706.00	Bank Charges		94.00
Board (Black - White & Green)		48,676.00	Bank Interest		66,029.00
Building Completion Certificate		11,800.00	Barcode Printer & Scanner		2,844.17
Caution Deposit 2017-2018		6,59,500.00	Bell Timer System & Accessories		1,895.34
Chemistry Lab Materials		8,05,846.00	Board (Black - White & Green)		21,497.58
Chemistry Lab Work		4,16,657.00	Bureo A/c		13,164.24
Cleaning Materials		58,748.00	Canteen Caution Deposit		25,000.00
College Books		82,100.00	Caution Deposit 2017-2018		6,59,500.00
College Function		7,13,079.00	CCTV Camera		92,221.58
College Maintenance		16,29,815.00	Cell Phone A/c		170.76
College Shed Work		2,32,537.00	Chemistry Lab Materials		1,23,098.83
Computer Accessories		16,28,665.00	Chemistry Lab Work		4,16,657.00
Computer Printer		17,600.00	College Books		25,320.30
Computers A/c		10,85,000.00	College Function		17,466.00
Conveyance		14,281.00	College Shed Work		2,32,537.00
Convocation Function Exp. 2017		94,455.00	Computer Accessories		6,79,382.78
CVTHNU Dharma Fund		3,23,70,288.00	Computer Printer		17,600.00
Department Function		4,56,021.00	Computers A/c		5,48,064.08
Depreciation		38,42,371.64	Control Panel Box		2,020.65
DEPT WORKSHOP		20,000.00	Convocation Function Exp. 2017		11,431.00
Donation Paid		3,000.00	Cricket Ground User Fee		3,41,000.00
Education Loan Disbursed But Not Encashed by Student		5,300.00	CVTHNU Dharma Fund		4,77,04,950.62
Electric Charges		15,84,978.00	Department Function		4,422.00
Electricity Deposit Charges		36,394.00	DEPT WORKSHOP		11,200.00
ESI		11,41,423.00	Digital Camera		170.73
Festival Advance		1,23,000.00	Display Board		17,343.75
Fingering Device		2,638.00	Drilling Machine		20.26
First Aid Materials & Medicines		2,561.00	Education Loan Unclaimed (Income)		5,300.00

continued



PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Fixed Deposit		3,82,51,227.00	Eicher Van		73,471.88
French Class Remuneration		10,000.00	Electrical Fittings		12,125.68
Furniture & Fittings		12,63,396.00	Electric Charges		45,088.00
Gas Connection Deposit		10,200.00	ESI		3,07,103.00
GYM Fitness Materials		96,792.00	Fax Machine		220.61
Identity Card Machine		75,600.00	Festival Advance		94,100.00
Income & Expenditure A/c		3,90,93,681.62	Fine From Library		10,110.00
Intercom Phone		4,650.00	Fine From Office		3,44,915.00
Interest - TMB 219825 A/c		5,711.00	Fingering Device		5,326.38
Interest -TMB PF & ESI A/c		1,311.00	Fire Extinguishers		9,614.09
Interest -TMB Training & Placement		10.00	Fixed Deposit		3,04,00,000.00
Internet Charges		2,00,100.00	Fridge		1,430.55
Interview Expenses		37,000.00	Furniture & Fittings		8,12,035.13
ISO 9001:2015		59,300.00	Generator		1,22,289.19
ITech India Private Limited		75,436.00	GYM Fitness Materials		33,921.57
Labour Welfare Board		360.00	Hercules Cycle		32.63
Library and Canteen Additional Floor Work		1,16,99,212.00	Identity Card Machine		11,340.00
Library Books		1,35,242.00	Instrument (Band)		9.39
Library Magazines		41,682.00	Intercom Phone		9,672.43
Maintenance of Air Conditioner		53,375.00	Interest - TMB 219825 A/c		5,711.00
Maintenance of Ashok Leyland (1)		1,76,097.00	Interest -TMB PF & ESI A/c		1,311.00
Maintenance of Ashok Leyland (2)		2,36,102.00	Interest -TMB Training & Placement		10.00
Maintenance Of Asok Leyland (3)		2,41,016.00	Interview Expenses		10,137.00
Maintenance of Eicher Van		1,86,124.00	Intrest on FD		7,62,192.00
Maintenance of Generator		98,351.00	Invertor 1200 KV		1,121.60
Maintenance of Mini Bus(1)		1,39,332.00	ITell Learning System		12,138.00
Maintenance of Mini Bus(2)		2,00,284.00	Laptop		25,200.00
Maintenance of Mini Bus (3)		2,22,289.00	Library and Canteen Additional Floor Work		1,16,99,212.00
Maintenance of RO Water System		1,27,275.00	Library Books		55,480.49
Maintenance of TVS Jupiter		14,552.00	LIFT (Johnson Lift Pvt Ltd.,)		2,11,434.27
Maintenance of TVS Wego		13,410.00	Lift Work		14,247.11
Maintenance of Uravinmurai Car		1,11,698.00	Maintenance of Uravinmurai Car		500.00
Maintenance of Vehicles		6,483.00	Mini Bus		9,151.00
Maintenance Xerox Machine		94,151.00	Mini Bus (2)		14,955.39
Meeting Exp.		18,236.00	Miscellaneous Fee		31,06,500.00
Miscellaneous Fee		1,000.00	Miscellaneous Income		8,385.00
Monisha Security Agencies		4,94,086.00	Monisha Security Agencies		54,086.00
Motor Pump Set		58,597.00	Motor Pump Set		10,214.96
National & International Conference Exp.		2,38,834.00	Musical Instruments		1,950.75
New Course Application & Insp. Fee		1,90,000.00	National & International Conference Exp.		41,481.00
NIELIT Exam		1,00,850.00	National & International Conference Reg. Fee		89,714.87
NSS Camp A/c		1,77,064.00	NIELIT Exam		1,85,860.00
Oasis India E Network Private Ltd.,		77,320.00	Note Counting Machine		1,061.97
Placement Cell Exp.		2,04,317.00	N.S.S. Amount		45,000.00
Placement Dress Code Exp.		3,83,340.00	NSS Camp A/c		40,387.00
Pooja		13,809.00	Oasis India E Network Private Ltd.,		77,320.00
Postage		28,053.00	Online Entry Checking		33.94
Printing & Stationery		7,85,817.00	Photo Amount Received (University)		11,550.00
Profesion Tax		2,80,425.00	Placement and Training Fee		31,47,000.00
Property Tax		20,740.00	Placement Dress Code Fees		7,09,450.00
Provident Fund A/c		33,90,102.00	Platform Scale		47.27
Refreshment		6,33,648.00	Profesion Tax		2,80,425.00
Remuneration for Online Exams		90,000.00	Projecter & Screen (LCD)		16,917.98
Repairs & Maintenance		13,71,113.00	Provident Fund A/c		16,58,526.00
Salary		3,85,90,104.00	Red Ribon Club		3,100.00
Scholarship From Others		2,21,800.00	Remuneration for Online Exams		1,68,527.00
SC & ST Sc'ship Disbursed But Not Encashed By Stud		3,39,932.00	R.O. Water Systems		63,153.80
SC&ST Scholarship Paid		15,06,850.00	R.O Water Tank (S.S)		8,709.02
SC & ST Scholarship Payable		3,000.00	Salary		71,292.00
SC & ST Scholarship Payable to Government		24,852.00	Sale of Application		3,06,600.00
Security Service Charges		1,96,383.00	Sale of Duplicate ID, Rope & Folder		4,230.00
Sky Enterprises		45,000.00	Sale of Other Items		26,870.00

continued ...



**PAYMENTS**

**RECEIPTS**

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Smart Board		3,55,040.00	Sale of Practical Or Record Note Book		16,500.00
SMS Package		16,520.00	Sales of Garden Output		6,545.00
Soft Skill Training Programme		17,66,100.00	Sales of Old Items		88,935.00
SPECIAL FEE		16,400.00	Scholarship From Others		2,43,050.00
Sports & Games A/c		43,330.00	SC&ST Scholarship Paid		19,000.00
Sports & Games Materials		25,950.00	SC&ST Scholarship Recd		14,93,850.00
Stability Certificate		53,100.00	SC & ST Unclaimed Scholarship (Income)		7,17,254.00
Student Caution Deposit		3,80,500.00	Sky Enterprises		45,000.00
Students and Staff Insurance		2,29,533.00	Smart Board		3,55,040.00
Table & Chair Work		5,76,062.00	Sony LED TV		7,830.09
Tamilnadu State Council Higher Education Welfare Fu		5,000.00	Sound Systems		47,340.27
TDS A/c		1,26,383.00	SPECIAL FEE		6,20,36,950.00
Telephone Charge		55,415.00	Sports & Games Materials		52,386.39
Tuition Fee		7,600.00	Student Caution Deposit		6,71,000.00
Tuition Fee ( Discontinued)		1,04,340.00	Student Concession Pass - Form (Railway / Bus)		11,310.00
Unclaimed Student Caution Deposit		4,500.00	Swaraj Mazda Mini Bus (3)		32,974.49
UOM Exam Fees Paid		41,93,520.00	Table & Chair Work		2,62,457.71
UOM Exam. Remu. Paid		5,25,438.00	TDS A/c		1,26,383.00
UOM Free Education		17,890.00	Transfer Certificate		2,300.00
UOM Inspection Commission Exp.		6,605.00	Tuition Fee		2,49,21,675.00
UOM Inspection Commission Fee		10,000.00	Tuition Fee ( Discontinued)		20,000.00
UOM Registration Fee		4,87,400.00	MSP 345 Champion XL Model		238.54
UPS System		92,630.00	TVS Jupiter Scooter		7,430.06
Vehicle Insurance Paid		4,19,697.00	TVS Wega Motor Cycle		3,860.24
Water Tax and Charges		2,33,529.00	Typewriter		33.91
Yoga Class		65,000.00	Ultra Violet Lamp		11.65
Yoga Competition Exp.		16,200.00	Unclaimed Student Caution Deposit		2,74,500.00
			UOM Exam. Fee Recd.		41,89,090.00
			UOM Exam. Remu. Recd.		6,63,829.00
			UOM Registration Fee		4,94,180.00
			UPS System		55,364.08
			Van Charge - Staff		1,68,000.00
			Van Charge - Students		32,91,800.00
			Water Cooler		24,893.76
			Water Heater		16.11
			Xerox Charge Recd.		541.00
			Xerox Machine		31,368.47
<b>TOTAL</b>		<b>24,84,78,974.32</b>	<b>TOTAL</b>		<b>24,84,78,974.32</b>



## INDEPENDENT AUDITOR'S REPORT

To

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,  
Thiruthangal Nadar College,  
Selavayal, Chennai.

### Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College ( A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2017, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2017, and its excess of income over expenditure for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively







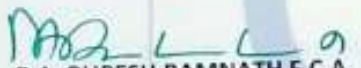
for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

### Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates  
Chartered Accountants  
Firm Registration No.0001595

  
P.A. RUPESH RAMNATH F.C.A.,  
Membership No.232100  
Partner



Date : 14/08/2017

Place : Chennai





# ANBALAGAN & ASSOCIATES

Chartered Accountants

212/105, G.A. Road, 2nd Floor, Chennai - 21. ☎ 2595 7578 / 4287 2071 ✉ anbalaganassociates@gmail.com

## THIRUTHANGAL NADAR COLLEGE

( A UNIT OF CHENNAI VAZH THIRUTHANGAL HINDU NADAR URAVINMURAI DHARMA FUND )

SELAVAYAL, CHENNAI.

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

#### 1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

#### 2 Fixed Assets, Depreciation and Amortization

( a ) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

( b ) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

#### 3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

#### 4 Revenue recognition

(a) The Institution has been consistently following the accrual method in accounting its income and expenses.



For ANBALAGAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
P.A. RUPESH RAMNATH  
Partner

# THIRUTHANGAL NADAR COLLEGE

Selavayal, Chennai - 600 051.

## RECEIPTS & PAYMENTS

1-Apr-16 to 31-Mar-17

Page 1

RECEIPTS & PAYMENTS FOR THE MONTH OF 1-Apr-16 to 31-Mar-17

PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Cash	31-3-2017		Cash	31-3-2016	
Petty Cash	31-3-2017	6,988.50	Petty Cash	31-3-2016	8,691.50
TMB 214533 A/c	31-3-2017		TMB 214533 A/c	31-3-2016	
TMB 219825 A/c	31-3-2017	37,563.50	TMB 219825 A/c	31-3-2016	1,69,320.50
TMB 875283 A/c	31-3-2017	36,739.25	TMB 875283 A/c	31-3-2016	64,35,773.25
TMB 875283 A/C -SHIFT -II	31-3-2017		TMB 875283 A/C -SHIFT -II	31-3-2016	
TMB Alumni 801930 A/c	31-3-2017		TMB Alumni 801930 A/c	31-3-2016	
TMB PF & ESI A/c	31-3-2017	9,952.00	TMB PF & ESI A/c	31-3-2016	6,215.00
TMB Training & Placement Cell A/c - 313292	31-3-2017	1,061.00	TMB Training & Placement Cell A/c - 313292	31-3-2016	1,026.00
TMB University A/c 875326	31-3-2017		TMB University A/c 875326	31-3-2016	
Additional Class		1,80,000.00	Additional Floor Work		61,44,957.00
Additional Floor Work		61,44,957.00	Advance - Annual Sports & College Day Function		84,000.00
Advance - Annual Sports & College Day Function		84,000.00	Advance for Additional Floor Work		25,29,170.00
Advance for Additional Floor Work		25,29,170.00	Advance for College Building & Shed Work		85,000.00
Advance for College Building & Shed Work		85,000.00	Advance for College Maintenance		1,45,000.00
Advance for College Maintenance		1,50,000.00	Advance for Furniture & Fittings		5,42,500.00
Advance for Furniture & Fittings		5,42,500.00	Advance for Repair & Maintenance		1,12,000.00
Advance for Repair & Maintenance		1,27,000.00	Advance for Table & Chair Work		4,20,000.00
Advance for Table & Chair Work		4,20,000.00	Advance - Petrol Expenses		12,000.00
Advances for College Function		1,43,500.00	Advances for College Function		1,43,500.00
Advertisement Charges		1,26,883.00	Adv. for Inter Collegiate Cultural Fest		1,50,000.00
Adv. for Inter Collegiate Cultural Fest		1,50,000.00	Adv. Library & Canteen Additional Work		25,35,550.00
Adv. Library & Canteen Additional Work		25,35,550.00	Air Conditioner		1,71,587.58
Affiliation Fees Paid		3,60,000.00	Ashok Leyland Bus (1)		34,307.65
Air Conditioner		38,920.00	Ashok Leyland Bus (2)		56,349.09
Annual Maintenance Contract		55,750.00	Ashok Leyland Bus (3)		65,952.95
Annual Sports Cultural & Convocation		6,19,472.00	Barcode Printer & Scanner		3,346.08
Auditor's Fee		30,000.00	BBA III Year		5,74,750.00
Bank Charges		2,389.00	BBA II Year		5,65,250.00
B.Com A/c and Finance I Year		9,500.00	BBA I Year		6,41,250.00
Blood Donation Camp Exp.		9,755.00	BCA III Year		9,07,250.00
Board (Black - White & Green)		62,866.00	BCA II Year		8,01,000.00
Canteen Caution Deposit		3,00,000.00	BCA I Year		9,50,500.00
Caution Deposit 2016-2017		5,82,500.00	B.Com A/c and Finance III Year		5,70,000.00
CCTV Camera		15,788.00	B.Com A/c and Finance II Year		4,79,750.00
Cleaning Materials		53,100.00	B.Com A/c and Finance I Year		6,84,000.00
College Function		4,60,075.00	B.Com Bank Management III Year		5,65,250.00
College Maintenance		8,04,656.00	B.Com Bank Management I Year		6,50,750.00
College Shed Work		4,28,116.00	B.Com Bank Management II Year		5,98,500.00
Computer Accessories		2,10,070.00	B.Com Computer Application III Year		5,84,250.00
Computers A/c		3,28,500.00	B.Com Computer Application II Year		5,79,500.00
Conveyance		16,470.00	B.Com Computer Application Ist Year		6,93,500.00
Convocation Function Exp. 2015		4,256.00	B.Com III Year		11,49,500.00
CVTHNU Dharma Fund		4,13,51,830.00	B.Com II Year		10,93,450.00
Department Function		72,358.00	B.Com ISM II Year		3,20,200.00
Depreciation		32,94,237.24	B.Com ISM III Year		2,76,450.00
Display Board		1,25,000.00	B.Com ISM I Year		4,17,050.00
Donation Paid		3,000.00	B.Com I Year		13,49,000.00
Electric Charges		12,50,682.00	BCS III Year		6,31,750.00
Electricity Deposit Charges		3,562.00	BCS II Year		8,93,000.00
Electricity Extra Levy & Compounding of Offence		2,33,452.00	BCS I Year		13,59,000.00
ESI		7,30,169.00	Bell Timer System & Accessories		2,229.82
Festival Advance		91,000.00	Board (Black - White & Green)		14,985.19
Fine Paid		7,000.00	B.Sc CS III Year		9,18,650.00

continued



PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Fingering Device		19,742.00	B.Sc CS II Year		6,20,350.00
First Aid Materials & Medicines		9,061.00	B.Sc CS I Year		9,69,000.00
Fixed Deposit		3,10,22,954.00	B.Sc M III Year		3,19,200.00
French Class Remuneration		10,000.00	B.Sc M II Year		3,48,200.00
Furniture & Fittings		17,15,818.00	B.Sc M I Year		3,90,450.00
GYM Fitness Materials		1,81,349.00	B.Sc (S/A) III Year		2,79,300.00
Income & Expenditure A/c		3,37,77,117.76	B.Sc (S/A) II Year		2,47,950.00
Inter Collegiate Cultural Fest UKTI		4,30,351.00	B.Sc (S.A) I Year		2,96,400.00
Interest for TDS		2,698.00	Bureo A/c		14,626.93
Internet Charges		35,896.00	Caution Deposit 2016-2017		5,82,500.00
Interview Expenses		14,300.00	CCTV Camera		1,08,495.97
ISO 9001:2015		15,000.00	Cell Phone A/c		200.89
ITech India Private Limited		20,000.00	College Books		5,571.72
Labour Welfare Board		2,515.00	College Shed Work		4,28,116.00
Library and Canteen Additional Floor Work		39,48,629.00	Computer Accessories		2,91,924.63
Library Books		26,552.00	Computers A/c		5,51,773.46
Library Magazines		38,336.00	Control Panel Box		2,377.23
LIFT (Johnson Lift Pvt Ltd.,)		4,78,933.00	Cricket Ground User Fee		1,01,000.00
Lift Work		1,05,637.00	CVTHNU Dharma Fund		3,80,49,201.76
Maintenance of Air Conditioner		5,200.00	Digital Camera		200.85
Maintenance of Ashok Leyland (1)		3,67,185.00	Display Board		9,375.00
Maintenance of Ashok Leyland (2)		2,07,152.00	Drilling Machine		23.83
Maintenance Of Asok Leyland (3)		1,69,995.00	Eicher Van		86,437.50
Maintenance of Eicher Van		1,80,264.00	Electrical Fittings		13,472.98
Maintenance of Generator		61,287.00	Electric Charges		60,228.00
Maintenance of Mini Bus(1)		1,81,590.00	Employee Resignation Charge		78,000.00
Maintenance of Mini Bus(2)		2,70,099.00	ESI		1,96,645.00
Maintenance of Mini Bus (3)		1,96,024.00	Fax Machine		259.55
Maintenance of RO Water System		74,147.00	Festival Advance		1,08,600.00
Maintenance of TVS Jupiter		11,562.00	Fine From Library		4,873.00
Maintenance of TVS Wego		10,747.00	Fine From Office		3,00,850.00
Maintenance of Uravinmurai Car		76,905.00	Fingering Device		4,352.69
Maintenance of Vehicles		18,227.00	Fire Extinguishers		11,310.69
Maintenance Xerox Machine		48,349.00	Fixed Deposit		3,00,00,000.00
Meeting Exp.		1,880.00	Fridge		1,683.00
Miscellaneous Expenses		200.00	Furniture & Fittings		7,90,454.31
Miscellaneous Fee		1,000.00	Generator		1,43,869.64
National & International Conference Exp.		17,215.00	GYM Fitness Materials		13,601.18
NSS Camp A/c		1,59,000.00	Hercules Cycle		38.39
Placement Cell Exp.		64,195.00	Instrument (Band)		11.04
Pooja		16,591.00	Intercom Phone		10,558.74
Postage		17,308.00	Interest for TDS		2,698.00
Printing & Stationery		6,61,716.00	Interest - TMB 219825 A/c		23,798.00
Profesion Tax		2,54,610.00	Interest -TMB PF & ESI A/c		3,737.00
Provident Fund A/c		33,41,505.00	Interest -TMB Training & Placement		35.00
Refreshment		4,86,543.00	Intrest on FD		4,80,549.00
Repairs & Maintenance		15,23,949.00	Invertor 1200 KV		1,319.53
Salary		3,27,69,552.00	ITell Learning System		14,280.00
Sales of Old Items		3,321.00	Laptop		42,000.00
Scholarship From Others		1,79,600.00	Library and Canteen Additional Floor Work		39,48,629.00
SC&ST Scholarship Paid		13,64,200.00	Library Books		46,240.39
SC&ST Scholarship Recd		27,852.00	LIFT (Johnson Lift Pvt Ltd.,)		2,48,746.20
Security Deposit Cert. Verification		2,82,560.00	Lift Work		16,761.30
Security Service Charges		6,15,881.00	Maintenance of Eicher Van		110.00
SMS Package		13,800.00	Maintenance of Mini Bus(2)		100.00
SPECIAL FEE		17,500.00	M.Com I Year		1,81,250.00
Sports & Games A/c		79,038.00	Mini Bus		10,765.88
Sports & Games Materials		84,704.00	Mini Bus (2)		17,594.58
Student Caution Deposit		88,500.00	Miscellaneous Fee		24,06,500.00
Students and Staff Insurance		78,027.00	Miscellaneous Income		110.00
Table & Chair Work		21,66,858.00	Motor Pump Set		6,847.28
TDS A/c		1,42,426.00	M.Sc CS II Year		90,250.00

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PAYMENTS			RECEIPTS		
Particulars	Date	Amount	Particulars	Date	Amount
Telephone Charge		56,228.00	M.Sc CS I Year		76,000.00
Telephone Deposit		2,000.00	M.Sc CS & T III Year		2,28,000.00
University Representative Meeting		9,401.00	M.Sc CS & T II Year		2,28,000.00
UOM Exam Fees Paid		42,47,735.00	M.Sc CS & T IV Year		4,750.00
UOM Exam. Remu. Paid		5,28,909.00	M.Sc CS & T I Year		2,37,500.00
UOM Free Education		31,500.00	M.Sc CS & T V Year		1,32,000.00
UOM Inspection Commission Exp.		9,000.00	Musical Instruments		2,295.00
UOM Inspection Commission Fee		10,000.00	National & International Conference Reg. Fee		25,600.00
Van Charge - Students		7,000.00	Note Counting Machine		1,249.38
Vehicle Insurance Paid		3,24,912.00	N.S.S. Amount		1,75,600.00
Water Cooler		99,000.00	Online Entry Checking		30.00
Water Tax and Charges		2,49,130.00	Photo Amount Received (University)		20,910.00
			Platform Scale		55.61
			Profesion Tax		2,54,610.00
			Projecter & Screen (LCD)		19,903.51
			Provident Fund A/c		15,91,708.00
			Remuneration for TCS Online Exam		1,89,200.00
			R.O. Water Systems		74,298.59
			R.O Water Tank (S.S)		10,245.90
			Salary		1,76,839.00
			Sale of Application		2,38,700.00
			Sale of Duplicate ID, Rope & Folder		17,250.00
			Sale of ID		56,290.00
			Sale of Pracical Or Record Note Book		12,800.00
			Sales of Garden Output		5,965.00
			Sales of Old Items		82,388.00
			Scholarship From Others		1,76,100.00
			SC&ST Scholarship Paid		2,850.00
			SC & ST Scholarship Payable		3,000.00
			SC & ST Scholarship Payable to Government		24,852.00
			SC&ST Scholarship Recd		13,89,202.00
			Security Deposit Cert. Verification		2,16,760.00
			Sony LED TV		9,211.88
			Sound Systems		55,694.43
			SPECIAL FEE		5,26,68,850.00
			Sports & Games A/c		4,280.00
			Sports & Games Materials		50,018.94
			Student Caution Deposit		5,88,000.00
			Swaraj Mazda Mini Bus (3)		38,793.52
			Table & Chair Work		1,08,342.90
			TDS A/c		1,42,426.00
			Tour Account		32,380.00
			Tuition Fee ( Discontinued)		92,500.00
			MSP 345 Champion XL Model		397.57
			TVS Jupiter Scooter		8,741.25
			TVS Wega Motor Cycle		4,541.45
			Typewriter		39.90
			Ultra Violet Lamp		13.71
			UOM Exam. Fee Recd.		38,22,225.00
			UOM Exam. Remu. Recd.		5,99,730.00
			UPS System		30,520.13
			Van Charge - Staff		1,71,000.00
			Van Charge - Students		33,53,500.00
			Water Cooler		29,286.78
			Water Heater		18.96
			Xerox Charge Recd.		120.00
			Xerox Machine		36,904.09
<b>TOTAL</b>		<b>21,89,83,972.25</b>	<b>TOTAL</b>		<b>21,89,83,972.25</b>