



**VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY
(AUTONOMOUS)**

(Approved by AICTE, New Delhi and Affiliated to Anna University, Chennai)

(Accredited by NAAC with 'A' Grade and NBA)

Thindal, Erode - 638012, Tamil Nadu, India.

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Phone:0424-2244201/02/03

**AUDITED STATEMENT
FY: 2022-23**

VELALLAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPTS

PAYMENTS

TO OPENING BALANCE

Cash on Hand		17,459.00
Cash at Bank		
BOB-(01/14333)	96,17,418.00	
BOB-(01/119857)	1,14,05,669.00	
BOB-(01/2274)	3,63,78,301.21	
BOB-(01/26927)	3,931.30	
BOB-(01/17515)	15,12,484.35	
BOB-(01/2901)	5,783.90	
BOB-(01/10269)	22,576.10	
BOB-(01/10325)	57,005.60	
BOB-(01/2762)	5,48,929.10	
BOB-(01/3813)	1,15,299.10	
BOB-(01/4621)	38,288.00	
BOB-(01/9062)	12,31,119.24	
KVB, Erode	27,682.00	6,09,64,486.90

TO FEES COLLECTED FROM STUDENTS

Alumni Association Fee	7,85,000.00	
Fee collection from students	22,07,88,001.00	
Placement Training fee	49,94,000.00	
		22,65,67,001.00

TO INTEREST RECEIVED

Bank Interest on SB a/c	17,52,369.00	
BankFDR Interest	4,37,534.00	
(Including interest accrued)		21,89,903.00

TO MISCELLANEOUS RECEIPTS

Breakage collection	7,839.00
Duplicate certificate fees	4,300.00
Duplicate Challan & hall ticket	11,200.00
Library collection	5,721.00
Miscellaneous receipts	29,237.01
Online exam charges	1,52,313.00
Staff certificate verification fe	5,100.00
Stationery fees collection	3,789.50
Students mark sheet verification	14,100.00
Students verification fees	19,450.00
Xerox collection	4,318.00
Students association membership	1,87,430.00
DOTe Type Writing exam fees	42,010.00
Lab material test charges	36,000.00
Students uniform collection	2,34,500.00
Value added course collector	3,57,850.00
Students Associations Functio	4,02,856.00

15,18,013.51

TO Autonomous exam and other fees collection

1,46,10,200.00

TO COLLECTION TOWARDS UNIVERSITY

Exam Expenses Anna University	2,700.00	
Exam fee	27,72,219.00	
Exam fee Advance	12,500.00	
Autonomous exam fee advan	3,000.00	27,90,419.00

TO DEDUCTION FROM STAFF

Salary advance	5,95,000.00	
P.F.Deduction (Staff)	23,18,392.00	
ESI Deduction (staff)	51,029.00	
Professional tax deduction©	57,500.00	
		30,21,921.00

BY ADMINISTRATIVE & GENERAL CHARGES

Application purchase	23,500.00
Association membership fees	43,010.00
Bank charges	75,639.19
Centre of children's film expenses	10,000.00
Conveyance charges	12,000.00
DOTe Type writing expenses	83,940.00
Electricity Charges	55,87,142.16
ESI Arrear paid	2,39,692.00
College function Expenses	28,06,463.00
Internet renewal	16,26,040.00
Dispensary expenses	34,940.00
Lab material test charges	15,000.00
NAAC expenses	10,15,439.00
NAAC accreditation fee paid	3,48,745.00
NAAC consultancy charges	6,15,000.00
NBA expenses	15,41,922.00
NCC expenses	3,80,093.00
NSS expenses	7,136.00
News Papers & Journals	15,71,801.00
New courses expenses	47,495.00
Pooja Expenses	66,713.00
Postal Expenses	1,60,525.00
Printing and Stationery	63,69,226.00
Software licence expenses	2,22,467.00
Sports Expenses	3,49,259.00
Staff Uniform expenses	2,28,301.00
Staff seminar expenses	2,04,621.88
Students Uniform expenses	10,38,265.00
Stalls put up for admission expense	20,55,239.00
Students Associations Functions	24,36,919.00
Students Associations membership	97,819.00
Students placement expenses	60,36,540.00
Telephone Charges	23,781.00
Value added course expenses	5,42,785.00
Water charges	61,375.00
Yoga expenses	2,44,650.00
YRC expenses	15,175.00
Grant contribution by VCET	2,000.00
University payments	
University Affiliation fees	8,95,000.00
New courses processing fees	2,90,021.24
Students university registration fee:	20,07,820.00
Students verification fees	40,650.00

3,94,74,149.47

BY Advertisement Charges

16,47,912.00

BY Insurance expenses

1,27,510.00

BY Staff welfare expenses

4,98,553.00

BY Travelling expenses

1,51,989.00

BY Students Scholarship

3,41,34,750.00

BY REPAIR AND MAINTENANCE EXPENSES

Air conditioner Maintenance	1,43,376.00
Bore well maintenance	54,573.00
Building and Campus Maintenance	1,29,89,584.00
CCTV Camera maintenance	1,52,192.00
Computer maintenance	20,83,078.00
Campus & Buildings Electrical Maintenance	9,95,216.00
Cleaning expenses	16,99,038.00
Generator Maintenance	10,20,342.00
Landscaping maintenance	2,67,573.00
Lift maintenance	1,62,781.00
Other Repairs & Maintenance	2,03,407.00
RO Plant maintenance	1,15,546.00
UPS Maintenance	3,02,146.00
Vehicle Maintenance	2,51,795.00
Xerox Maintenance	4,28,895.00
Fire safety equipment maintenance	1,32,337.00
Intercom maintenance	27,950.00
Web maintenance	1,13,250.00

2,11,43,079.00

Balance c/d

31,16,79,403.41

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Balance c/d

9,71,77,942.47


VELALLAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

Balance b/d	31,16,79,403.41	Balance b/d	9,71,77,942.47
TO OTHER RECEIPTS		BY Autonomous exam and other expenses	43,56,954.00
Advance Recovered/Adjusted	1,04,85,210.60		
Student Bank Loan@	3,17,700.00	BY SALARY TO STAFF	10,43,58,676.00
TDS Deduction	14,67,757.00		
TDS Deduction from staff	21,80,322.00	BY PURCHASE OF LAB CONSUMABLES	15,58,760.00
Advance fee collection	3,33,97,018.00		
Bus fees collected	2,78,19,435.00	BY PAYMENTS TOWARDS UNIVERSITY	
Fees receivable received	2,71,05,845.00	Exam Expenses Anna University	2,700.00
IEEE Scholarship	1,15,030.00	Exam fee	1,62,048.00
IETE Student registration fee	28,600.00	Exam fee Advance	27,07,546.00
	10,29,16,887.60		28,72,294.00
		BY PURCHASE OF LAB EQUIPMENTS	
TO SUNDRY CREDITORS A/C	5,00,04,498.00	Computer lab	9,71,011.00
		EEE Lab	2,27,679.00
TO SCHOLARSHIP ACCOUNT		Mechanical lab	13,098.00
Students' Scholarship received	3,22,53,025.00	Medical Electronic lab	4,03,467.00
from Govt.			16,15,255.00
		BY PURCHASE OF BOOKS	
TO GRANT ACCOUNT		Library Book	5,63,553.00
AICTE Grant	14,08,860.00		
TNSCST Grant	81,000.00	BY PURCHASE OF OTHER ASSETS	
CSIR Grant	15,000.00	Air Conditioner	3,30,524.00
	15,04,860.00	Audio system purchase	2,75,139.00
TO INTER INSTITUTION ACCOUNT		Bio-Soild waste Incinerator purchas	1,38,060.00
VCW-Hostel	29,14,649.00	CCTV Camera	2,10,239.00
		Printer purchased	33,351.00
TO VELLALAR EDUCATIONAL TRUST		Computer purchase	88,20,867.00
Amount and Other Transfer	1,00,57,869.00	Electrical & Fittings	3,97,590.00
		Furniture's	45,12,633.00
		GD Hall Furniture & Fittings	16,89,610.00
		NCC equipment	1,87,644.00
		Office equipment	4,77,134.00
		Smart class room equipment	5,40,000.00
		Software purchased	8,50,000.00
		Solar power unit	2,48,044.00
		UPS	5,85,715.00
		Xerox machine	98,000.00
			1,93,94,550.00
		BY GRANT UTILISED	
		AICTE Grant	15,10,270.00
		CSIR Grant	15,000.00
			15,25,270.00
		BY SCHOLARSHIP ACCOUNT	
		Scholarship Distributed to Students	
		Under Various Categories	3,22,53,025.00
		BY ADVANCES TO STAFF	
		Advance salary	76,050.00
Balance c/d	51,13,31,192.01	Balance c/d	26,57,52,329.47

VELALLAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

Balance b/d	51,13,31,192.01	Balance b/d	26,57,52,329.47
		BY OTHER PAYMENTS	
		Advance for Expenses	86,27,469.60
		P.F.Remitted	48,38,363.00
		TDS paid-Others	14,67,757.00
		TDS paid-staff	21,80,322.00
		Student Bank Loan@	3,17,700.00
		Bus fees collected remitted to Bus	2,64,65,560.00
		Advance fee collection adjustment	3,70,42,262.00
		Fees receivable	2,46,22,325.00
		ESI paid	2,72,201.00
		IETE Student registration fee	17,160.00
		IEEE Scholrship	1,15,000.00
		NSS Fund	42,754.00
		Professional tax paid	57,500.00
			10,60,66,373.60
		BY DEPOSIT	
		FD with BOB , Thindal-Interest accrued-MBA	1,46,081.00
		FD with BOB, Thindal-Interest accrued-MCA	2,03,383.00
		BY PAYMENTS TOWARDS SUNDRY CREDITORS	4,99,98,566.00
		BY PAYMENTS TOWARDS INTER-INSTITUTION	
		VCW-Hostel	27,23,009.00
		BY VELLALAR EDUCATIONAL TRUST	
		Amount and Other Transfer	4,37,37,680.00
		BY CLOSING BALANCE	
		Cash on Hand	9,415.00
		<u>Cash at Bank of Baroda, Thindal</u>	
		BOB-(01/14333)	29,19,875.00
		BOB-(01/119857)	1,43,20,578.00
		BOB-(01/2274)	2,22,11,423.22
		BOB-(01/26927)	11,857.20
		BOB-(01/17515)	15,91,589.25
		BOB-(01/2901)	5,944.90
		BOB-(01/10269)	33,286.00
		BOB-(01/10325)	58,388.50
		BOB-(01/2762)	5,92,070.53
		BOB-(01/3813)	1,18,455.00
		BOB-(01/4621)	1,56,964.00
		BOB-(01/9062)	6,46,241.34
		KVB, Erode	27,682.00
			4,26,94,354.94
	<u>51,13,31,192.01</u>		<u>51,13,31,192.01</u>

ERODE/18.08.2023

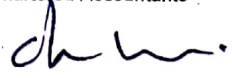

C.JAYAKUMAR
PRESIDENT


S.D.CHANDRASEKAR
SECRETARY


P.K.P.ARUN
TREASURER

ERODE/18.08.2023



For VELUMANI & Co.,
Chartered Accountants

(C.VELUMANI)
Partner

VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

<u>EXPENDITURE</u>		<u>INCOME</u>	
To Administrative & General Charges	3,94,74,149.47	By Fees Collected from students	22,65,67,001.00
To Advertisement Charges	16,47,912.00	By Bank Interest	21,89,903.00
To Travelling expenses	1,51,989.00	By Autonomous exam and other fees collection	1,46,10,200.00
To Insurance expenses	1,27,510.00	By Miscellaneous Receipts	15,18,013.51
To Staff welfare expenses	4,98,553.00		
To Students scholarship	3,41,34,750.00		
To Repair and Maintenance expenses	2,11,43,079.00		
To Autonomous exam and other expens	43,56,954.00		
To Salary to Staff	10,43,58,676.00		
To P.F.Remitted	48,38,363.00		
Less:P.F.Collection	23,18,392.00		
	25,19,971.00		
To ESI Remitted	2,72,201.00		
Less:ESI Collection	51,029.00		
	2,21,172.00		
To Lab Consumables	15,58,760.00		
To Depreciation	2,31,40,285.95		
To Excess of Income over Expenditure	1,15,51,356.09		
	<u>24,48,85,117.51</u>		<u>24,48,85,117.51</u>

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Partner

ERODE/18.08.2023

VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

BALANCE SHEET AS AT 31.03.2023

<u>LIABILITIES</u>		<u>ASSETS</u>	
OTHER LIABILITIES		FIXED ASSETS	7,32,54,472.56
Advance	41,94,616.00		
Deposit(Endowment)	35,000.00	CURRENT ASSETS	
Capital grant	38,62,555.00	Grant a/c	19,36,643.00
Vellalar Educational Trust a/c	14,53,11,436.30	Advances	48,94,019.40
Inter Institution Acc (Net)	10,26,361.10	Other Deposits	17,38,488.00
		Bank deposit	85,47,813.00
		Fees receivable	2,13,54,775.00
God's Account	12.50	Cash on Hand	9,415.00
		Cash at Bank	4,26,94,354.94
			<u>8,11,75,508.34</u>
	<u>15,44,29,980.90</u>		<u>15,44,29,980.90</u>

ERODE/18.08.2023


C.JAYAKUMAR
PRESIDENT


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P.K.P.ARUN
TREASURER

ERODE/18.08.2023



For VELUMANI & Co.,
Chartered Accountants


(C.VELUMANI)
Partner

VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

OTHER SCHEDULES

<u>PARTICULARS</u>	<u>OPENING</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>	<u>CLOSING</u>
<u>CURRENT ASSETS</u>				
<u>DEPOSIT</u>				
<u>OTHER DEPOSITS</u>				
Telephone Deposit	52,995.00		-	52,995.00
IPG Security deposit	54,618.00		-	54,618.00
TWAD water deposit	8,44,375.00		-	8,44,375.00
Electricity Deposit	7,83,200.00		-	7,83,200.00
L.P.G Gas Deposit	3,300.00		-	3,300.00
(A)	17,38,488.00		-	17,38,488.00
<u>BANK DEPOSIT</u>				
Endowment deposit	35,000.00			35,000.00
Fixed Deposit with BOB for MBA	38,44,223.00	-	1,46,081.00	39,90,304.00
Fixed Deposit with BOB for MCA	43,19,126.00		2,03,383.00	45,22,509.00
	81,98,349.00	-	3,49,464.00	85,47,813.00
Fees receivable	2,38,38,295.00	2,71,05,845.00	2,46,22,325.00	2,13,54,775.00
<u>ADVANCES</u>				
Salary Advance	10,93,950.00	5,95,000.00	76,050.00	5,75,000.00
Advance to staff for expenses	50,90,392.40	1,04,85,210.60	86,27,469.60	32,32,651.40
Exam Expenses Anna University, Chennai	-	2,700.00	2,700.00	-
Exam Fees	28,62,575.00	27,72,219.00	1,62,048.00	2,52,404.00
IEI Chapter collection	306.00	-	-	306.00
TDS Deduction	(5,932.00)	14,67,757.00	14,67,757.00	(5,932.00)
TDS Deduction -Staff		21,80,322.00	21,80,322.00	
Creditor for material supply	8,76,541.00	5,00,04,498.00	4,99,98,566.00	8,70,609.00
IETE Student registration fee	(19,579.00)	28,600.00	17,160.00	(31,019.00)
	98,98,253.40	6,75,36,306.60	6,25,32,072.60	48,94,019.40
<u>CURRENT LIABILITIES</u>				
<u>ADVANCE</u>				
<u>OTHER LIABILITIES</u>				
God's Account	12.50	-		12.50
Advance fees Collection	66,99,183.00	3,33,97,018.00	3,70,42,262.00	30,53,939.00
Autonomous exam fee advance	3,000.00	3,000.00		6,000.00
Exam fee advance	27,04,546.00	12,500.00	27,07,546.00	9,500.00
IEEE Scholarship	19,500.00	1,15,000.00	1,15,000.00	19,500.00
Students Bank loan	-	3,17,700.00	3,17,700.00	-
Bus fees payable	(2,49,944.00)	2,78,19,435.00	2,64,65,560.00	11,03,931.00
NSS Fund	44,500.00	-	42,754.00	1,746.00
Scholarship a/c	-	3,22,53,025.00	3,22,53,025.00	-
	92,20,785.00	9,39,17,678.00	9,89,43,847.00	41,94,616.00
<u>ENDOWMENT DEPOSIT</u>				
K S Marappa Gounder Endowment	20,000.00	-		20,000.00
Dhanuskodi Endowment fund	15,000.00			15,000.00
	35,000.00	-		35,000.00

VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

GRANT RECEIVED

Grant received from AICTE	18,87,233.00	14,08,860.00	15,10,270.00	19,88,643.00	
ATAL Grant		-	-	-	
IEI Grant	(15,000.00)			(15,000.00)	
CSIR Grant	16,000.00	15,000.00	15,000.00	16,000.00	
DOTE Grant	(40,000.00)			(40,000.00)	
TNSCST Grant		81,000.00		(81,000.00)	
EDC Cell	12,000.00			12,000.00	
DST Grant received	15,000.00			15,000.00	
Grant receivable	41,000.00			41,000.00	
	19,16,233.00	15,04,860.00	15,25,270.00	19,36,643.00	Dr
CAPITAL GRANT	38,62,555.00	-	-	38,62,555.00	Cr

INTER INSTITUTION ACCOUNT

Credit Balance					
VCW - Hostel a/c	5,07,92,782.10	29,14,649.00	27,23,009.00	5,09,84,422.10	
VCW-BF	33,489.20			33,489.20	
(A)	5,08,26,271.30			5,10,17,911.30	
Debit Balance					
School - Bus a/c	4,99,91,550.20			4,99,91,550.20	
(B)	4,99,91,550.20			4,99,91,550.20	
TOTAL(A-B)	(8,34,721.10)			10,26,361.10	Cr

VELLAR EDUCATIONAL TRUST A/c

Opening Credit Balance	15,77,87,491.99				
Amount and Other Transfer		1,00,57,869.00	4,37,37,680.00		
Depreciation on buildings Transfer		96,52,399.22			
Excess of Income over Expenditure		1,15,51,356.09			
	15,77,87,491.99	3,12,61,624.31	4,37,37,680.00	14,53,11,436.30	(Cr)

ERODE/18.08.2023



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S. D. CHANDRASEKAR
SECRETARY



P. K. P. ARUN
TREASURER

ERODE/18.08.2023



For VELUMANI & Co.,
Chartered Accountants



(C. VELUMANI)
Partner


VELALAR COLLEGE OF ENGINEERING AND TECHNOLOGY ACCOUNT

SCHEDULE OF FIXED ASSETS

PARTICULARS	Rate of Depreciation	W.D.V as on 01.04.2022	Additions up to 30.09.2022	Additions made after 30.09.2022	Total Additions during the year	Total cost as on 31.03.2023	Depreciation for the year	W.D.V AS at 31.03.2023
Bore well	10%	1,16,214.84	-	-	-	1,16,214.84	11,621.48	1,04,593.36
Furniture & Fittings	10%	2,10,76,280.73	37,87,334.00	7,25,299.00	45,12,633.00	2,55,88,913.73	25,22,626.42	2,30,66,287.30
Electrical fittings	10%	75,84,267.70	2,52,729.00	1,44,861.00	3,97,590.00	79,81,857.70	7,90,942.73	71,90,915.06
GD Hall Furniture & Fittings	10%		16,89,610.00		16,89,610.00	16,89,610.00	1,68,961.00	15,20,649.00
NCC equipment	15%			1,87,644.00	1,87,644.00	1,87,644.00	14,073.30	1,73,570.70
Air Conditioner	15%	7,91,482.10	3,30,524.00		3,30,524.00	11,22,006.10	1,68,300.92	9,53,705.18
Audio system	15%	5,54,073.35		2,75,139.00	2,75,139.00	8,29,212.35	1,03,746.43	7,25,465.92
Office equipments	15%	91,819.00	4,77,134.00	-	4,77,134.00	5,68,953.00	85,342.95	4,83,610.05
Lab equipments	15%	1,06,83,740.72	7,03,894.00	8,11,361.00	16,15,255.00	1,22,98,995.72	17,76,497.28	1,05,22,498.43
Library books	15%	64,13,743.52	3,86,621.00	1,70,932.00	5,63,553.00	69,77,296.52	10,33,324.58	59,43,971.95
Bio solid waste incinerator	15%	39,157.29	1,38,060.00	-	1,38,060.00	1,77,217.29	26,582.59	1,50,634.69
Library Equipment	15%	1,37,103.58		-	-	1,37,103.58	20,565.54	1,16,538.04
Sports equipments	15%	39,008.29	-	-	-	39,008.29	5,851.24	33,157.05
UPS Systems	15%	23,16,364.41	1,51,040.00	4,34,675.00	5,85,715.00	29,02,079.41	4,02,711.29	24,99,368.13
Generator	15%	1,98,010.79				1,98,010.79	29,701.62	1,68,309.17
Fire safety equipment	15%	12,12,544.40	-	-	-	12,12,544.40	1,81,881.66	10,30,662.74
Two wheeler	15%	10,080.82				10,080.82	1,512.12	8,568.69
Computers	40%	26,13,035.98	88,20,867.00		88,20,867.00	1,14,33,902.98	45,73,561.19	68,60,341.79
Xerox Machine	15%	8,46,570.31	98,000.00		98,000.00	9,44,570.31	1,41,685.55	8,02,884.76
Software purchase	40%	1,75,316.92	-	8,50,000.00	8,50,000.00	10,25,316.92	2,40,126.77	7,85,190.15
Computer printer	15%	4,46,048.60	33,351.00		33,351.00	4,79,399.60	71,909.94	4,07,489.66
Water tank	10%	17,725.91	-			17,725.91	1,772.59	15,953.32
Garden Equipment	15%	9,183.45	-			9,183.45	1,377.52	7,805.93

LCD Projector	15%	23,57,510.27	-	-	23,57,510.27	3,53,626.54	20,03,883.73
Smart Class equipmer	15%	6,08,470.48	-	5,40,000.00	5,40,000.00	11,48,470.48	1,31,770.57
Car purchase	15%	1,33,064.57	-	-	1,33,064.57	19,959.68	1,13,104.88
CCTV-Camara	15%	5,81,356.85	1,42,137.00	68,102.00	2,10,239.00	7,91,595.85	1,13,631.73
Solar power unit	40%	3,56,000.00	87,360.00	1,60,684.00	2,48,044.00	6,04,044.00	2,09,480.80
Lift purchased	15%	17,14,088.85	-	-	17,14,988.85	2,57,248.33	14,57,740.52
RO Plant purchase	15%	1,83,282.48	-	-	1,83,282.48	27,492.37	1,55,790.11
AICTE Grant -BME lab equipment		3,76,300.00	-	-	-	-	3,76,300.00
Grant -Chemistry lab equipment		9,93,076.00	-	-	-	-	9,93,076.00
AICTE Grant Equipment-ECE		3,18,333.00	-	-	-	-	3,18,333.00
MODRABS grant equipment -ECE		16,89,170.00	-	-	-	-	16,89,170.00
MODRABS grant equipment -EEE		4,85,676.00	-	-	-	-	4,85,676.00
Depreclation on Buildings transfer from Trust						96,52,399.22	
TOTAL		6,51,69,001.29	1,70,98,661.00	44,74,697.00	2,15,73,358.00	8,67,42,359.29	2,31,40,285.95
							7,32,54,472.56

ERODE/18.08.2023


C. JAYAKUMAR
PRESIDENT

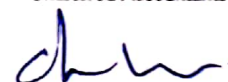

S.D. CHANDRASEKAR
SECRETARY


P.K. PARON
TREASURER

ERODE/18.08.2023



For VELUMANI & Co.,
Chartered Accountants


(C. VELUMANI)
Partner