



## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of **VIRUDHUNAGAR HINDU NADARKALUKKU PATHIYAMANA SENTHIKUMARA NADAR UYARTHARA KALLURI PARIPALANA SABAI** which comprise the Balance Sheet as at March 31, 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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





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


**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Virudhunagar Hindu Nadarkalukku Pathiyamana Senthikumara Nadar Uyarthara Kalluri Paripalana Sabai for the year ended March 31, 2023 are prepared, in all material respects, in conformity with the accounting principles generally accepted in India, subject to the following comments

- (i) In respect of its fixed assets:
- The board has maintained proper records showing the particulars of fixed assets on the basis of available information.
  - As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on such physical verification.
- (ii) In respect of its inventories:
- As explained to us, the inventory has been physically verified by the management at regular intervals during the year.
  - In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate.

Place : Virudhunagar.  
Date : 06.06.2023



  
(R. RAJKUMAR)  
Chartered Accountant  
M.No. 027469  
UDIN: 23027469BGWKIM6143



**VIRUDHUNAGAR HINDU NADARS' SENTHI  
COLLEGE SPECIAL  
RECEIPTS & PAYMENTS FOR**

S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Special Fees- Bank Account	1,81,457.52	1,81,457.52
2	<b>Special Fees Collection</b> 1)World University 2)Audio / Visual 3)Students aid fund 4)Calendar 5)Campus Amenity 6)College Association 7)College Day 8)Convocation 9)Flag day 10)Games 11)Laboratory 12)Library and Reading Room 13)Magazine 14)Medical service 15)NSS 16)Stationery 17)Students Services 18)Youth Red cross	6,345.00 6,345.00 6,345.00 21,150.00 25,380.00 12,690.00 10,575.00 20,625.00 4,125.00 2,75,825.00 2,85,300.00 63,450.00 25,380.00 3,125.00 6,250.00 1,05,750.00 10,575.00 42,300.00	
3	Bank Interest	15,442.00	1,00,000.00
4	Laboratory fine	68,830.00	
5	Library fine	15,728.00	
	<b>Total</b>		<b>12,12,992.52</b>

1

**KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR  
FEES ACCOUNT  
THE YEAR ENDED 31.03.2023**

S.No	PAYMENTS	AMOUNT	AMOUNT
1	<b>Special Fees Expenditure</b> 1)World University 2)Audio / Visual 3)Students aid fund 4)Calendar 5)Campus amenity 6)College Association 7)College Day 8)Convocation 9)Flag day 10)Games 11)Laboratory 12)Library and Reading Room 13)Magazine 14)Medical service 15)NSS 16)Stationery 17)Students Service 18)Youth Red cross 19)Bank Charges	7,012.50 6,195.00 5,600.00 21,944.00 25,350.00 12,350.00 10,500.00 20,625.00 4,125.00 2,52,594.00 3,80,902.00 77,364.00 27,454.00 3,104.00 6,250.00 1,11,554.00 11,881.50 42,815.00 59.00	10,27,679.00
2	<b>31.03.2023 Closing Balance</b> Special Fees- Bank Account Cash In Hand	1,85,025.52 288.00	1,85,313.52
	<b>Total</b>		<b>12,12,992.52</b>

2

VIRUDHUNAGAR HINDU NADARS' SENTHI APPROVED STAFF RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	Cash at Bank	1,172.87	1,172.87
2	Bank Interest Received	633.00	
3	Tuition fees Received	2,30,505.00	
4	Re Admission fees Received	15.00	
5	Fine Collected	81.00	
6	Salary Grants received	24,34,19,835.00	
7	Temp./part/ final withdrawal	1,16,08,900.00	
8	Employees thrift society	1,70,78,218.00	
9	Subscription to the SPF (II)	1,32,810.00	
10	Contribution towards FBFS	2,27,480.00	
11	Recoveries of advances	1,72,86,200.00	
12	Recoveries of festival advance	7,66,000.00	
13	Health fund	5,50,800.00	
14	Professional tax	4,40,099.00	
15	Co.op.tex loan recovery	2,12,269.00	
16	LIC Premium	45,78,586.00	
17	P.O.R.D A/c	5,26,700.00	
18	Income tax	3,53,00,550.00	
19	Contributory pension scheme	1,22,98,404.00	
20	Deduction remited by Local Draft	53,17,555.00	
21	Deposit	1,000.00	
			34,99,76,640.00
	<b>Total</b>		<b>34,99,77,812.87</b>

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR SALARY ACCOUNT THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
1	Tuition Fees paid to Govt	2,30,505.00	
2	Bank Interest paid to Govt	633.00	
3	Re Admission fees Paid To Govt	15.00	
4	Fine paid to Govt	81.00	
			2,31,234.00
5	<u>Salary grants Paid</u>		
	1) Staff Salary Basic pay	17,72,54,976.00	
	2) Dearness allowance	5,98,52,456.00	
	3) House Rent allowance	54,88,926.00	
	4) Medical allowance	6,20,101.00	
	5) ADHOC.Spl.Bonus	1,41,000.00	
	6)Staff Special pay(OA)	62,376.00	
6	Employees thrift society	1,70,78,218.00	
7	Subscription SPF II	1,32,810.00	
8	Contribution towards FBFS	6,57,780.00	
9	Recoveries of advances	1,72,86,200.00	
10	Recoveries of festival advance	7,66,000.00	
11	Health fund	5,50,800.00	
12	Professional tax	4,40,099.00	
13	Co.op.tex loan recovery	2,12,269.00	
14	LIC Premium	45,78,586.00	
15	Income tax	3,53,00,550.00	
16	P.O.R.D A/c	96,400.00	
17	Deduction remit by Local Draft	53,17,555.00	
18	Contributory pension scheme	1,22,98,404.00	
19	Bank Charges	649.00	
20	Temp./part/ final withdrawal	1,16,08,900.00	
			34,97,45,055.00
21	<b>31.03.2023 Closing Balance</b>		
	Cash at Bank	1,523.87	1,523.87
	<b>Total</b>		<b>34,99,77,812.87</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI UGC AUTONOMOUS RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	4,18,847.91
2	Bank Interest	11,528.00
	<b>Total</b>	<b>4,30,375.91</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. SAVINGS BANK ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Bank Charges	118.00
2	<b>31.03.2023 Closing Balance</b> Cash at Bank	4,30,257.91
	<b>Total</b>	<b>4,30,375.91</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI SCHOLARSHIP RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	788.75
2	Bank Interest	27.00
3	Deposit	6,790.00
	<b>Total</b>	<b>7,605.75</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. SBI ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Bank Interest paid to Govt	27.00
2	Bank Charges	118.00
3	Deposit	6,790.00
4	<b>31.03.2023 Closing Balance</b> Cash at Bank	670.75
	<b>Total</b>	<b>7,605.75</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI PRINCIPAL SPORTS INFRASTRUCTURE RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,54,599.25
2	Bank Interest	4,216.00
	<b>Total</b>	<b>1,58,815.25</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. GRANT SBI ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Bank Charges	118.00
2	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,58,697.25
	<b>Total</b>	<b>1,58,815.25</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI B.VOC RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	41,05,997.00
2	Bank Interest	41,692.00
3	B.Voc Grant received	3,38,200.00
	<b>Total</b>	<b>44,85,889.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. DEGREE PROGRAMME THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Spent against Grant	36,57,675.00
2	Bank Interest	1,63,620.00
3	Course Fees	1,74,580.00
4	<b>31.03.2023 Closing Balance</b> Cash at Bank	4,90,014.00
	<b>Total</b>	<b>44,85,889.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI AUTONOMOUS RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,89,241.80
2	Bank Interest	5,256.00
	<b>Total</b>	<b>1,94,497.80</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. GRANT ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,94,497.80
	<b>Total</b>	<b>1,94,497.80</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI FIST RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	36,253.75
2	Bank Interest	988.00
	<b>Total</b>	<b>37,241.75</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. 2013 THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Bank Charges	118.00
2	<b>31.03.2023 Closing Balance</b> Cash at Bank	37,123.75
	<b>Total</b>	<b>37,241.75</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI AUTONOMOUS EXAMINATION RECEIPTS AND PAYMENTS FOR			
S.NO	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	Cash at Bank	51,97,151.61	
	Fixed deposit	20,00,000.00	
			71,97,151.61
2	Examination fees collection	1,35,03,949.12	
3	Exam fees from private candidates	2,23,385.00	
4	Bank Interest	2,15,602.00	
			1,39,42,936.12
	<b>Total</b>		<b>2,11,40,087.73</b>

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED ON 31.03.2023			
S.NO	PAYMENTS	AMOUNT	AMOUNT
1	Salary to Staff		9,36,716.00
2	EPF contribution		41,220.00
3	ESI contribution		11,220.00
4	Remuneration to Staff		31,60,226.00
5	Exam conducting expenses		2,75,771.00
6	Printing & Stationary		10,81,341.00
7	Postal expenses		14,585.00
8	Telephone expenses		5,958.00
9	Internet expenses		14,148.00
10	Meeting expenses		3,500.00
11	Contingency expenses		1,01,526.00
12	Software		1,15,000.00
13	Solar Light		81,500.00
14	Fees Refund		66,320.00
15	Deepavali Bonus		12,900.00
16	Incentive Paid to Staff		86,950.00
17	Computer Accessories		44,650.00
18	Equipment Maintenance		1,44,625.00
19	Examination Refreshment		2,61,653.00
20	Honorarium to Joint COE		1,53,000.00
21	Repair & Upkeep		1,90,322.00
22	Campus Amenities fees paid to management		5,04,000.00
23	Earn While You Learn Scheme		23,375.00
24	Auditorium renovation expenses		82,11,228.00
25	TDS Receivable		656.00
26	Equipment		56,170.00
27	Assets		21,94,654.00
28	Air Conditioner		53,136.00
29	<b>31.03.2023 Closing Balance</b>		
	Cash at Bank	12,53,737.73	
	Fixed Deposit	20,00,000.00	
	Advance	40,000.00	
			32,93,737.73
	<b>Total</b>		<b>2,11,40,087.73</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI B.VOC FOOD SAFETY RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	Cash at Bank	3,17,797.00	
			3,17,797.00
2	Bank Interest	10,234.00	
3	Course Fees	72,150.00	
			82,384.00
	<b>Total</b>		<b>4,00,181.00</b>

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. QUALITY MANAGEMENT THE YEAR ENDED ON 31.03.2023			
S.NO	PAYMENTS	AMOUNT	AMOUNT
	<b>31.03.2023 Closing Balance</b>		
	Bank A/C	4,00,181.00	
			4,00,181.00
	<b>Total</b>		<b>4,00,181.00</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI CAUTION DEPOSIT RECEIPTS AND PAYMENTS FOR		
S.NO	RECEIPTS	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	10,32,043.70
2	Bank Interest	31,587.00
3	2019-2020 Caution Deposit	14,988.00
4	2020-2021 Caution Deposit	1,201.00
5	2022-2023 Caution Deposit	3,12,800.00
	<b>Total</b>	<b>13,92,619.70</b>

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023		
S.NO	PAYMENTS	AMOUNT
1	Bank Interest paid to Govt.	31,587.00
2	2018-2019 Caution Deposit Refund	6,199.80
3	2019-2020 Caution Deposit Refund	3,06,638.00
4	2020-2021 Caution Deposit Refund	59,401.00
5	2022-2023 Caution Deposit Refund	14,765.00
6	<b>31.03.2023 Closing Balance</b> Cash at Bank	9,74,028.90
	<b>Total</b>	<b>13,92,619.70</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI NSS RECEIPTS AND PAYMENTS FOR		
S.NO	RECEIPTS	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	3,155.00
2	Bank Interest	281.00
	<b>Total</b>	<b>3,436.00</b>

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023		
S.NO	PAYMENTS	AMOUNT
1	<b>31.03.2023 Closing Balance</b> Cash at Bank	3,436.00
	<b>Total</b>	<b>3,436.00</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI ICSSR-SERB RECEIPTS AND PAYMENTS FOR		
S.NO	RECEIPTS	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,711.00
2	Bank Interest	420.00
3	ICSSR Grant	1,87,500.00
4	Balance to be received	37,500.00
	<b>Total</b>	<b>2,27,131.00</b>

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023		
S.NO	PAYMENTS	AMOUNT
1	National Seminar Expenses	2,25,000.00
2	Bank Charges	1.00
3	<b>31.03.2023 Closing Balance</b> Cash at Bank	2,130.00
	<b>Total</b>	<b>2,27,131.00</b>



<b>VIRUDHUNAGAR HINDU NADARS' SENTHI RUSA RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Bank	1,766.00
2	Bank Interest	220.00
3	RUSA Grant	1,30,000.00
	<b>Total</b>	<b>1,31,986.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
1	Seminar Expenses	80,000.00
2	<b>31.03.2023 Closing Balance</b> Bank	51,986.00
	<b>Total</b>	<b>1,31,986.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI NATIONAL COMMISSION FOR WOMEN RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,030.00
2	Bank Interest	126.00
	<b>Total</b>	<b>1,156.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. CAPACITY BUILDING CELL ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,156.00
	<b>Total</b>	<b>1,156.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI DPT RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,593.00
2	Bank Interest	47.00
	<b>Total</b>	<b>1,640.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,640.00
	<b>Total</b>	<b>1,640.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI DST - SERB RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,035.00
2	Bank Interest	34.00
	<b>Total</b>	<b>1,069.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,069.00
	<b>Total</b>	<b>1,069.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI ICETSSS RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	46,075.00
2	Bank Interest	1,351.00
	<b>Total</b>	<b>47,426.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	47,426.00
	<b>Total</b>	<b>47,426.00</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI SEMINAR RECEIPTS AND PAYMENTS FOR</b>		
<b>S.NO</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	1,881.00
2	Bank Interest	55.00
	<b>Total</b>	<b>1,936.00</b>

<b>KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023</b>		
<b>S.NO</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
	<b>31.03.2023 Closing Balance</b> Cash at Bank	1,936.00
	<b>Total</b>	<b>1,936.00</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI DST INSPIRE RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	8,86,770.00	8,86,770.00
2	Bank Interest	12,337.00	
3	Bank Charges	18.00	
4	Deposit	3.00	12,358.00
	<b>Total</b>		<b>8,99,128.00</b>

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR STAR COLLEGE ACCOUNT THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
1	Recurring-Physics Dept.	2,290.00	
2	Recurring-Chemistry Dept.	1,41,665.00	
3	Recurring-Botany Dept.	40,165.00	
4	Recurring-Zoology Dept.	66,335.00	
5	Recurring-Maths Dept.	1,40,723.00	
6	Recurring-Computer Science Dept.	1,03,429.00	
7	Recurring-Microbiology Dept.	59,600.00	
8	Travel expenses	1,98,512.00	
9	Contingencies	78,170.00	
10	Bank Interest	66,046.00	
11	Bank Charges	9.00	8,96,944.00
12	<b>31.03.2023 Closing Balance</b> Cash at Bank	2,184.00	2,184.00
	<b>Total</b>		<b>8,99,128.00</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI DST INSPIRE RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b> Cash at Bank	5,935.00	5,935.00
2	Bank Interest		174.00
	<b>Total</b>		<b>6,109.00</b>

KUMARA NADAR COLLEGE,(Autonomous),VIRUDHUNAGAR FELLOWSHIP (SUSITRA PREMKUMAR) ACCOUNT THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
1	Bank Charges		95.00
2	<b>31.03.2023 Closing Balance</b> Cash at Bank		6,014.00
	<b>Total</b>		<b>6,109.00</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI NON-SALARY RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	Cash at Bank	80,640.29	
	Cash in hand	1,058.00	81,698.29
2	UG Application Fees	1,09,900.00	
3	Application Registration Fees	4,220.00	
4	Bank Interest	2,398.00	
5	Fine	56,436.00	
6	Endowment Receipts	1,53,750.00	
7	PG Application Fees	21,540.00	
8	EB 50% rec'd From Principal Acc	2,45,161.00	
9	Management Contri. for College Maintenance	1,35,000.00	7,28,405.00
	<b>Total</b>		<b>8,10,103.29</b>

19

*V. Palanichamy*  
(V.PALANICHAMY)  
PRESIDENT

*N. Rajamohan*  
(V.P.P.K.V.N.RAJAMOHAN)  
VICE PRESIDENT

VIRUDHUNAGAR  
06-06-2023

*M.D. Sarpparajan*  
(M.D.SARPPARAJAN)  
SECRETARY

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. ACCOUNT THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
1	Repairs & Maintenance	25,000.00	
2	Printing & Stationery	1,58,953.00	
3	Other contingencies	6,000.00	
4	Postage & Telegrams	3,131.00	
5	Telephone expenses	2,817.00	
6	Electricity charges	4,90,322.00	
7	Students University Entr. Fees paid to MKU	40,020.00	
8	Earn While Learn Scheme	1,800.00	
9	Advertisement expenses	58,380.00	7,86,423.00
10	<b>31.03.2023 Closing Balance</b>		
	Cash at Bank	23,680.29	23,680.29
	<b>Total</b>		<b>8,10,103.29</b>

20

*G. Ramya*  
(G.RAMYA)  
VICE PRESIDENT

*S.S.S.A.S. Sakthi Babu*  
(S.S.S.A.S.SAKTHI BABU)  
TREASURER

*Dr. A. Sarathi*  
(Dr.A.SARATHI)  
PRINCIPAL

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



VIRUDHUNAGAR HINDU NADARS' SENTHI SELF RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	Cash at Bank	2,51,158.14	
	Cash in Hand	250.00	
	Advance	0.00	2,51,408.14
2	Admission Fees		6,820.00
3	Amenities Fees		43,09,400.00
4	Maintenance Fees		4,05,250.00
5	<b><u>M.Sc Micro Biology</u></b>		
	Tuition Fees	1,41,750.00	
	Special Fees	1,50,000.00	
	Lab & Project Fees	6,47,105.00	9,38,855.00
6	<b><u>MCA</u></b>		
	Tuition Fees	4,32,250.00	
	Special Fees	4,56,750.00	
	Lab Fees	21,62,500.00	30,51,500.00
7	<b><u>MBA</u></b>		
	Tuition Fees	4,75,000.00	
	Special Fees	6,06,000.00	
	Lab Fees	9,03,700.00	
	Stationery Course Material	28,10,540.00	47,95,240.00
8	<b><u>M. Com CA</u></b>		
	Tuition Fees	2,75,995.00	
	Special Fees	2,41,600.00	
	Lab Fees	4,17,630.00	
	Stationery Course Material	61,200.00	9,96,425.00
9	<b><u>MA History</u></b>		
	Tuition Fees	1,33,000.00	
	Special Fees	89,530.00	2,22,530.00
10	<b>CCCFE Tuition Fees</b>		54,000.00
11	<b><u>PGDCA</u></b>		
	Tuition Fees	61,875.00	
	Lab Fees	1,24,020.00	1,85,895.00
12	<b><u>B.C.A</u></b>		
	Special Fees	15,18,750.00	
	Lab Fees	27,27,397.00	42,46,147.00
13	<b><u>B.Sc Microbiology</u></b>		
	Special Fees	8,29,000.00	
	Lab Fees	6,89,825.00	15,18,825.00
14	<b><u>B.Sc I.T</u></b>		
	Special Fees	7,49,250.00	
	Lab Fees	12,37,575.00	19,86,825.00
	<b>C/O</b>		<b>2,29,69,120.14</b>

1

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. FINANCE COURSE THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
1	University Recognition fees		1,30,410.00
2	Mark sheet Verification Fees		20,900.00
3	VHNSNC Paripalana Sabai		2,14,12,893.00
4	Deposit		69,929.00
5	Autonomous Exam Fees		47,88,480.00
6	Fee Deposit		4,72,290.00
7	Caution Deposit		6,400.00
8	<b>Airconditioner</b>		<b>1,90,000.00</b>
9	<b>Lab Equipment</b>		<b>1,16,124.00</b>
10	<b>Computer</b>		<b>2,75,590.00</b>
11	<b>Books</b>		<b>29,192.00</b>
12	<b>CCTV Camera</b>		<b>74,950.00</b>
13	<b><u>Staff Salary</u></b>		
	Com.Centre I/C Allowance	6,58,435.00	
	Environmental Studies	51,324.00	
	Physical Education	4,51,450.00	
	MSC CS IT Staff	19,25,910.00	
	MCA Staff Salary	30,90,574.00	
	Maths CA Staff Salary	2,93,760.00	
	MBA Staff Salary	19,85,560.00	
	Commerce Staff Salary	13,43,090.00	
	B.Com Voc. CA Staff Salary	3,80,670.00	
	B.A English Staff Salary	5,24,790.00	
	M.A Tamil Staff Salary	8,47,320.00	
	Training Staff Stipend	96,10,163.00	
	Other Departments Salary	40,61,293.00	
	Incentive To the staffs	2,26,570.00	
	ESI Contribution By MGT	1,35,572.00	
	EPF Contribution	9,86,488.00	2,65,72,969.00
14	Deepavali Bonus		2,92,200.00
15	Travelling Expense		72,210.00
16	Advertisement Expenses		1,34,452.50
17	Printing & Stationary		4,72,125.00
18	Telephone Charges		17,750.00
19	Electricity Charges		25,22,431.00
20	Bank charges		295.00
21	Instrument Maintenance		93,156.00
22	Miscella.Function,Lab,AICTE		78,604.00
23	Guest Lecture Expense		1,06,265.00
	<b>C/O</b>		<b>5,79,49,615.50</b>

2



VIRUDHUNAGAR HINDU NADARS' SENTHI SELF RECEIPTS AND PAYMENTS FOR			
S.No	RECEIPTS	AMOUNT	AMOUNT
	<b>B/F</b>		<b>2,29,69,120.14</b>
15	<b><u>B.COM CA</u></b>		
	Special Fees	16,72,000.00	
	Lab Fees	32,44,267.00	49,16,267.00
16	<b><u>B.Sc Maths</u></b>		
	Special Fees	60,750.00	
	Lab Fees	71,450.00	1,32,200.00
17	<b><u>BA English</u></b>		
	Special Fees	2,09,250.00	
	Lab Fees	2,18,500.00	4,27,750.00
18	<b><u>B.COM</u></b>		
	Special Fees	22,55,335.00	
	Lab Fees	4,79,400.00	27,34,735.00
19	<b><u>BBA</u></b>		
	Special Fees		20,67,067.00
20	<b><u>B.Sc Physical Education</u></b>		
	Special Fees		15,82,770.00
21	Application Fees		1,16,950.00
22	Identity Card Fees		60,150.00
23	Bank / FD Interest		1,49,490.00
24	Computer Fees		33,04,495.00
25	Students Fine		4,476.00
26	Miscellaneous Receipt		2,757.92
27	Deposit		1,11,443.76
28	Exam Fees for Autonomous		78,89,195.00
29	Fees Deposit		5,22,290.00
30	University Recognition fees		1,34,610.00
31	Mark sheet Verification Fees		21,600.00
32	VHNSNC Paripalana Sabai		1,39,68,269.00
33	Fees receivable 20 - 21		7,575.00
34	Caution deposit		2,76,525.00
			<b>6,13,99,735.82</b>

3

KUMARA NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. FINANCE COURSE THE YEAR ENDED 31.03.2023			
S.No	PAYMENTS	AMOUNT	AMOUNT
	<b>B/F</b>		<b>5,79,49,615.50</b>
24	Chemicals and Glasswares		49,102.00
25	Comp.Lab,Elec.equi. Exp		6,44,294.00
26	Internet Renewal Expenses		4,01,950.00
27	Sports Activity expense		4,26,469.00
28	Youth Red Cross Expenses		11,826.00
29	Sports Affiliation		54,585.00
30	AICTE, University Affiliation		8,49,200.00
31	PGDCA Remuneration		88,653.00
32	AICTE Fees refund		9,500.00
33	MBA/MCA Fees concession		4,500.00
34	CCFEE Course expense		12,180.00
35	Anti Firewall System		2,03,000.00
36	<b>31.03.2023 Closing Balance</b>		
	Cash at Bank	3,94,826.32	
	Cash in Hand	35.00	
	Advance	3,00,000.00	6,94,861.32
			<b>6,13,99,735.82</b>

4

<b>VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA SELF INCOME AND EXPENDITURE ACCOUNT</b>		
<b>S.No</b>	<b>EXPENDITURE</b>	<b>AMOUNT</b>
1	Com.Centre I/C Allowance	6,58,435.00
2	Environmental Studies	51,324.00
3	Physical Education	4,51,450.00
4	MSC CS IT Staffs	19,25,910.00
5	MCA Staff Salary	30,90,574.00
6	Maths CA Staff Salary	2,93,760.00
7	MBA Staff Salary	19,85,560.00
8	Commerce Staff Salary	13,43,090.00
9	B.Com Voc. CA Staff Salary	3,80,670.00
10	B.A English Staff Salary	5,24,790.00
11	M.A Tamil Staff Salary	8,47,320.00
12	Training Staff Stipend	96,10,163.00
13	Other Departments Salary	40,61,293.00
14	Incentive to the staffs	2,26,570.00
15	ESI Contribution by Management	1,35,572.00
16	EPF Contribution	9,86,488.00
17	Deepavali Bonus	2,92,200.00
18	Travelling Expense	72,210.00
19	Advertisement Expenses	1,34,452.50
20	Printing & Stationary	4,72,125.00
21	Telephone Charges	17,750.00
22	Electricity Charges	25,22,431.00
23	Bank charges	295.00
24	Instrument Maintenance	93,156.00
25	Misc.Function,Lab,AICTE	78,604.00
26	Guest Lecture Expenses	1,06,265.00
27	Chemicals and Glassware	49,102.00
28	Comp.Lab,Elec.equi. Expenses	6,44,294.00
29	Internet Renewal Expenses	4,01,950.00
30	Sports Activity Expenses	4,26,469.00
31	Youth Red Cross Expenses	11,826.00
32	Sports Affiliation	54,585.00
33	AICTE, University Affiliation	8,49,200.00
34	PGDCA Remuneration	88,653.00
35	AICTE Fees refund to student	9,500.00
36	MBA/MCA Fees concession	4,500.00
37	CCFEE. Course Expenses	12,180.00
38	Firewall System	2,03,000.00
	Excess of Income over Expenses	51,10,793.42
	<b>Total</b>	<b>3,82,28,509.92</b>

5

<b>NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. FINANCE COURSE FOR THE YEAR ENDED 31.03.2023</b>		
<b>S.No</b>	<b>INCOME</b>	<b>AMOUNT</b>
1	Admission Fees	6,820.00
2	Maintenance Fees	4,05,250.00
3	Amenities Fees	43,09,400.00
4	M.Sc Mic-Bio.Fees	9,38,855.00
5	MCA Fees	30,51,500.00
6	MBA Fees	47,95,240.00
7	M. Com CA Fees	9,96,425.00
8	M. A. History Fees	2,22,530.00
9	CCFEE Course Fees	54,000.00
10	PGDCA Fees	1,85,895.00
11	BCA Fees	42,46,147.00
12	B. Sc Mic-Bio. Fees	15,18,825.00
13	B.Sc I.T Fees	19,86,825.00
14	B. Com CA Fees	49,16,267.00
15	B.Sc Maths Fees	1,32,200.00
16	BA English Fees	4,27,750.00
17	B. Com Fees	27,34,735.00
18	BBA Fees	20,67,067.00
19	B.Sc Physical Education	15,82,770.00
20	Application Fees	1,16,950.00
21	Identity Card Fees	60,150.00
22	Bank / FD Interest	1,49,490.00
23	Computer Fees	33,04,495.00
24	Students Fine	4,476.00
25	Miscellaneous Receipt	2,757.92
26	Exam Late Fee	11,690.00
	<b>Total</b>	<b>3,82,28,509.92</b>

6

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA SELF STATEMENT OF AFFAIRS		
S.No	LIABILITIES	AMOUNT
1	University Examination Fees	4,47,434.20
2	University Recognition Fees	7,43,875.00
3	Mark sheet Verification Fees	50,030.00
4	Caution Deposit	24,67,053.00
5	Autonomous Exam Fees	33,30,485.00
6	Deposits & Advances	1,41,866.76
	<b>Total</b>	<b>71,80,743.96</b>
<b>V H N S N College Sabai Account Details</b>		
	Sabai Opening Balance	33,82,046.06
	Add: Value of Assets transferred to Sabai	6,85,856.00
	Add: Amount paid to Sabai during 2022-2023	2,14,12,893.00
	Less: Amount received from Sabai during 2022-2023	1,39,68,269.00
		1,15,12,526.06
	Less: Excess of Income over Expenses	51,10,793.42
		64,01,732.64

7

*V. Palanichamy*  
(V. PALANICHAMY)  
PRESIDENT

*N. P. K. V. N. Rajamohan*  
(V.P.P.K.V.N.RAJAMOCHAN)  
VICE PRESIDENT

VIRUDHUNAGAR  
06-06-2023

*M. D. Sarpparajan*  
(M.D. SARPPARAJAN)  
SECRETARY

NADAR COLLEGE, (Autonomous) VIRUDHUNAGAR. FINANCE COURSE AS ON 31.03.2023		
S.No	ASSETS	AMOUNT
1	TMB Treasurer A/c	3,94,826.32
2	Cash in hand	35.00
3	VHNSNC Paripalana Sabai	64,01,732.64
4	Advance	3,00,000.00
5	Fees receivable 20-21	84,150.00
	<b>Total</b>	<b>71,80,743.96</b>

8

*G. Ramya*  
(G.RAMYA)  
VICE PRESIDENT

*S. S. S. A. S. Sakthibabu*  
(S.S.S.A.S. SAKTHIBABU)  
TREASURER

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





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

*Opinion*

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Virudhunagar Hindu Nadarkalukku Pathiyamana Senthikumara Nadar Uyarthara Kalluri Paripalana Sabai for the year ended March 31, 2023 are prepared, in all material respects, in conformity with the accounting principles generally accepted in India, subject to the following comments

(i) In respect of its fixed assets:

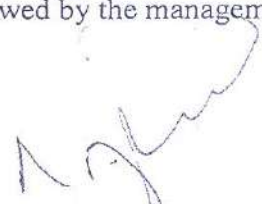
- a) The board has maintained proper records showing the particulars of fixed assets on the basis of available information.
- b) As explained to us, the fixed assets have been physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on such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

(ii) In respect of its inventories:

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

Place : Virudhunagar.  
Date : 06.06.2023



  
(R. RAJKUMAR)  
Chartered Accountant  
M.No. 027469  
UDIN: 23027469BGWKIM6143





## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of **VIRUDHUNAGAR HINDU NADARKALUKKU PATHIYAMANA SENTHIKUMARA NADAR UYARTHARA KALLURI PARIPALANA SABAI** which comprise the Balance Sheet as at March 31, 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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





VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER VHNSN COLLEGE RECEIPTS AND PAYMENTS			
S.No	RECEIPTS		AMOUNT
1	<b>01.04.2022 Opening Balance</b>		
	TMB Treasurer A/c	4,48,839.20	
	TMB Secretary A/c	1,732.00	
	Indian Overseas Bank	540.50	
	ICICI Bank	2,660.00	
	Principal VHNSNC Current A/c	90,217.63	
	Advance	8,44,437.68	
	SBI, VHNSNC	87,987.22	
	Cash	9,511.00	14,85,925.23
2	Dr.A.Mohini History endowment		1,00,000.00
3	License Deposits/Advance		5,71,900.00
4	EPF Payable		23,77,859.00
5	ESI Payable		2,01,642.00
6	Self Finance		2,14,12,893.00
7	Canteen		3,25,000.00
8	B.Ed College		34,06,010.00
9	Secretary VHNSN College OD		34,50,799.05
10	Sundry Deposit		8,97,149.00
11	Regular students fees deposit		61,87,201.00
12	TDS Payable		3,07,515.00
13	Deposit from Research Scholars		15,000.00
14	Treasurer, Hostel		19,85,000.00
15	Expenses Payable		1,30,793.50
16	GST Collected		6,89,669.00
17	Fixed deposit		1,50,06,183.00
18	Donation		23,95,000.00
19	License amount Unfixed		3,34,328.00
20	House property License collection		3,59,405.00
21	Commercial License collection		16,83,322.00
22	Hostel Admission Fees		87,550.00
23	Hostel Students Room Rent		27,58,640.00
24	Mahamai		312.00
25	Amenities Fees & Maintenance Fees		93,92,365.00
26	Computer Fees & Training Fees		3,78,000.00
27	Miscellaneous Receipts		3,18,453.60
28	Swimming pool collection		19,72,083.00
29	Gym usage charges		48,775.00
30	Bus Fees		3,37,230.00
31	Photo Print Receipts		63,020.00
32	Bank/FD Interest		7,38,418.00
	<b>Total</b>		<b>7,94,17,440.38</b>

5

KUMARA NADAR COLLEGE, VIRUDHUNAGAR. PARIPALANA SABAI ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023			
S.No	PAYMENTS		AMOUNT
1	Secretary VHNSN College OD		96,000.00
2	Fixed Deposit		1,00,00,000.00
3	License amount receivable		22,86,382.00
4	License advance repaid		16,800.00
5	EPF Paid		23,87,576.00
6	ESI Paid		2,06,970.00
7	Self Finance		1,39,68,269.00
8	Canteen		30,000.00
9	B.Ed College		13,60,000.00
10	Treasurer, Hostel		33,00,000.00
11	Sundry Deposit		8,75,899.00
12	Regular student fees deposit		61,86,195.00
13	TDS Payable		2,75,273.00
14	Hostel TDS Payable		1,29,145.50
15	GST Paid		6,34,571.00
16	Boys Toilet Behind Commerce		11,10,066.00
17	College Museum		4,32,002.00
18	Boys Hostel Bio Gas Plant		5,16,261.00
19	English Dept.behind Toilet		11,19,704.00
20	Furniture		33,455.00
21	Lab Equipment		41,300.00
22	New Tractor		9,60,000.00
23	Bore well & Waterline		1,72,519.00
24	Ceiling Fan		58,650.00
25	HT Line work		66,57,796.00
26	Sanitary Napkin Machine		35,400.00
27	Volley ball Court Fencing		3,50,000.00
28	Lighting Arrester		2,28,290.00
29	Billing Machine for swimming pool		12,000.00
30	TNEB Deposit & Meter Deposit		5,85,000.00
31	Salary to staff		8,94,753.00
32	Security staff salary		9,02,568.00
33	House Keeping services-Toilet		13,71,455.00
34	Board/Committee Meeting Expenses		1,47,515.00
35	Travelling Expenses		1,03,884.00
36	Postage Expenses		42,746.00
37	Miscellaneous Expenses		1,51,132.64
38	Audit Fees		2,64,352.00
39	Legal Expenses		42,754.00
40	Function & Celebrations		9,88,799.00
41	Printing & Stationery		1,47,381.00
42	Platinum Jubilee Expense		19,12,006.00
	<b>Total</b>		<b>6,10,34,869.14</b>

6

**VIRUDHUNAGAR HINDU NADARS' SENTHI  
TREASURER VHNSN COLLEGE  
RECEIPTS AND PAYMENTS**

S.No	RECEIPTS	AMOUNT
	C/O	7,94,17,440.38
33	Research Fees	3,93,300.00
34	Fine from Hostel Student	4,000.00
35	Book Fees collection	5,37,445.00
36	Cricket ID fees	400.00
37	Indoor Stadium Fees	3,20,800.00
38	Bank coaching & Consultancy	4,15,114.00
39	Student Fine	950.00
40	B.Voc Lab Fees	3,36,000.00
41	Sale of Bus	13,62,469.00
42	License fee receivable	21,94,479.00
43	TDS receivable	3,700.00
44	Principal Account	657.00
45	Staff deductions repayable	3,700.00
	<b>Total</b>	<b>8,49,90,454.38</b>

7

**KUMARA NADAR COLLEGE, VIRUDHUNAGAR.  
PARIPALANA SABAI ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2023**

S.No	PAYMENTS	AMOUNT
	C/O	6,10,34,869.14
43	Electricity Charges	12,25,663.00
44	Bank Charges & OD Proposal expenses	16,311.32
45	Audit Expenses	893.00
46	ESI Contribution by management	16,948.00
47	E.P.F Contribution by management	61,161.00
48	Government land taxes	300.00
49	College Building Property tax	1,07,870.00
50	House Property taxes	6,78,247.00
51	House Property repairs & maintenance	31,974.00
52	Hostel Establishment & medical expenses	1,36,677.00
53	Hostel repair & maintenance	4,71,011.00
54	Endowment Income paid to College	1,53,750.00
55	Membership Subscriptions	10,000.00
56	Scholarship to Poor students, Project assistance	1,52,000.00
57	Research expenses & Seed money paid	88,000.00
58	Students Group Accident Insurance	2,54,597.00
59	Fee concession to Sports Students	2,13,600.00
60	Generator maintenance expenses	3,97,286.00
61	Swimming pool maintenance expenses	15,34,238.00
62	Periapettai maintenance	1,57,534.00
63	Mineral water plant/line maintenance	2,00,737.00
64	Bus, Auto maintenance expenses	8,19,041.48
65	NAAC expenses	14,62,951.00
66	Autonomous & Board of studies expenses	5,96,285.00
67	Chemistry department maintenance	95,504.00
68	Physics dept. renovation work	3,51,289.00
69	Maths Model Lab	14,197.00
70	Equipment maintenance	60,858.00
71	Medal Making from Endowment Interest	14,07,331.00
72	Extra curricular & sports activities	3,45,310.00
73	OD Interest paid	34,799.05
74	Management contribution to College	1,36,000.00
75	Building License fees	3,800.00
76	Placement Expenses	1,14,707.00
77	Repair & Upkeep Account	52,13,941.00
78	Indoor Maintenance	41,080.00
79	Gym Coaching Expense	43,731.00
80	Software	76,740.00
81	Eco Park Expense	2,20,572.00
82	Loss on Bus Sales	10,62,469.00
83	Reception Work Expense	4,24,489.00
84	TNPSC/Certificate course expense	1,37,680.00
85	Photo Print expense	52,791.00
86	IRCB Toilet repairs	24,052.00
	<b>Total</b>	<b>7,96,83,283.99</b>

8

**VIRUDHUNAGAR HINDU NADARS' SENTHI  
TREASURER VHNSN COLLEGE  
RECEIPTS AND PAYMENTS**

S.No	RECEIPTS	AMOUNT
	C/O	<b>84,990,454.38</b>
<b>Total</b>		<b>8,49,90,454.38</b>

**KUMARA NADAR COLLEGE, VIRUDHUNAGAR.  
PARIPALANA SABAI ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2023**

S.No	PAYMENTS	AMOUNT
	C/O	<b>79,683,283.99</b>
87	GST RCM	1,11,987.00
88	MBA Department Alteration work	2,36,320.00
89	Endowment Fixed Deposit	21,21,730.00
90	Student Insurance Claim Paid	1,00,000.00
91	Badminton Coaching Expense	91,300.00
92	BET College Endowment FD	1,14,871.00
93	License unfix	1,25,074.00
94	Fast Tag Expenses	2,350.00
95	Principal Account	2,16,399.00
<b>31.03.2023 Closing Balance</b>		
	TMB Treasurer A/c	1,309,484.84
	TMB Secretary A/c	1,732.00
	Indian Overseas Bank	540.50
	ICICI Bank	2,660.00
	Principal VHNSNC current A/c	83,634.31
	Advance	619,458.00
	SBI, VHNSNC	138,049.74
	Cash	31,580.00
	<b>TOTAL</b>	<b>21,87,139.39</b>
<b>TOTAL</b>		<b>8,49,90,454.38</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER, STUDENTS WELFARE RECEIPTS AND PAYMENTS</b>			
<b>S.No</b>	<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
1	<b>01.04.2022 Opening Balance</b>		
	Cash in Hand	27,264.87	
	TMB Treasurer Canteen A/c	29,538.00	56,802.87
2	Tea Sales		8,75,449.00
3	Snacks Sales		20,64,251.00
4	Ice cream & Soft Drinks Sales		6,81,981.00
5	Tiffin & Meals Sales		15,47,361.00
6	Vadai & Snacks Sales		3,98,409.00
7	Bank Interest		5,963.00
8	Stationary Sales		1,63,239.00
9	Xerox Receipts		69,953.00
10	Credit Sales		1,65,417.00
11	VHNSNC Paripalana Sabai		30,000.00
12	Miscellaneous Income		187.00
13	Pani Poori Sales		84,320.00
14	E Corner receipt		19,359.00
	<b>Total</b>		<b>61,62,691.87</b>

11

<b>KUMARA NADAR COLLEGE, VIRUDHUNAGAR. CANTEEN PARIPALANA SABAI ACCOUNT FOR THE YEAR ENDED 31.03.2023</b>			
<b>S.No</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
1	Staff Salary		2,23,957.00
2	Honorarium to staff		9,950.00
3	Deepavali Bonus		500.00
4	Ice cream & Soft Drinks purchases		5,49,274.00
5	Printing & Stationery expenses		15,730.00
6	Miscellaneous expenses		6,650.00
7	Snacks purchases		13,93,158.00
8	Electricity Charges		82,713.00
9	Repair and Upkeep		40,211.00
10	Bank charges		79.00
11	Food License		2,250.00
12	Campus Amenities usage Expenses		1,32,000.00
13	Meals purchases		29,01,815.00
14	Stationary purchases		1,70,686.00
15	Xerox machine maintenance		11,171.00
16	Billing Machine		29,000.00
17	Credit Sales		1,72,576.00
18	VHNSNC Paripalana Sabai		3,25,000.00
19	<b>31.03.2023 Closing Balance</b>		
	TMB Treasurer Canteen A/c	73,778.87	
	Cash in Hand	22,193.00	
			95,971.87
	<b>Total</b>		<b>61,62,691.87</b>

12

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

S.No	EXPENDITURE	AMOUNT
1	Opening Stock	53,358.00
2	Staff Salary	2,23,957.00
3	Honorarium to staff	9,950.00
4	Deepavali Bonus	500.00
5	Ice cream & Soft Drinks expenses	5,49,274.00
6	Printing & Stationery expenses	15,730.00
7	Miscellaneous expenses	4,650.00
8	Snacks expenses	13,93,158.00
9	Electricity charges	82,713.00
10	Contingency expenses	2,000.00
11	Repair and Upkeep	40,211.00
12	Bank charges	79.00
13	Food License	2,250.00
14	Campus Amenities	1,32,000.00
15	Meals & Tea purchases	29,01,815.00
16	Stationary expenses	1,70,686.00
17	Xerox machine maintenance	11,171.00
	Excess of Income over Expenditure	3,77,600.00
	<b>Total</b>	<b>59,71,102.00</b>

**KUMARA NADAR COLLEGE, VIRUDHUNAGAR.  
CANTEEN PARIPALANA SABAI ACCOUNT  
FOR THE YEAR ENDED 31.03.2023**

S.No	INCOME	AMOUNT
1	Snacks sales	15,93,747.00
2	Ice cream & Soft Drinks sales	6,81,981.00
3	Miscellaneous receipts	187.00
4	Tea sales	8,75,449.00
5	Vadai sales	8,68,913.00
6	Tiffin & Meals sales	16,31,681.00
7	Bank Interest	5,963.00
8	Stationary sales	1,63,239.00
9	E-Corner receipts	19,359.00
10	Xerox receipts	69,953.00
11	Closing stock	60,630.00
	<b>Total</b>	<b>59,71,102.00</b>



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

S.No	LIABILITIES	AMOUNT
1	V.H.S.N.C Paribalana Sabai	1,70,005.87
2	Deposits	2,212.00
<b>Total</b>		<b>1,72,217.87</b>
<b><u>VHNSN COLLEGE SABAI ACCOUNT DETAILS</u></b>		
	Sabai Opening Balance	1,16,405.87
	Add : Excess of Income Over Expenditure	3,77,600.00
	Amount received from Sabai	30,000.00
		5,24,005.87
	Less : Asset transfer to Sabai	29,000.00
	Amount paid to Sabai	325,000.00
		3,54,000.00
	Sabai Closing Balance	1,70,005.87

**KUMARA NADAR COLLEGE, VIRUDHUNAGAR.  
CANTEEN PARIPALANASABAI ACCOUNT  
AS ON 31.03.2023**

S.No	ASSETS	AMOUNT
1	Gas Deposit	5,000.00
2	Closing Stock	60,630.00
3	Cash at Bank	73,778.87
4	Cash in Hand	22,193.00
5	Credit Sales	10,616.00
<b>Total</b>		<b>1,72,217.87</b>

<b>VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER VHNSN COLLEGE INCOME AND EXPENDITURE ACCOUNT</b>		
<b>S.No</b>	<b>EXPENDITURE</b>	<b>AMOUNT</b>
1	Staff salary	8,94,753.00
2	Security staff salary	9,02,568.00
3	House Keeping services-Toilet	13,71,455.00
4	Board/Committee meeting expenses	1,47,515.00
5	Travelling expenses	1,03,884.00
6	Postage expenses	42,746.000
7	Miscellaneous expenses	1,51,132.64
8	Audit Fees	2,64,352.00
9	Legal expenses	42,754.000
10	Function & Celebration expenses	9,88,799.00
11	Printing & Stationery expenses	1,47,381.00
12	Platinum Jubilee Expenses	19,12,006.00
13	Electricity charges	12,25,663.00
14	Bank charges & OD Documentaion.	16,311.32
15	Audit Expense	893.00
16	ESI & E.P.F Contribution by management	78,109.00
17	Government land taxes	300.00
18	College Building Property Tax	1,07,870.00
19	House Property taxes	6,78,247.00
20	House Property repairs & maintenance	31,974.00
21	Hostel Esta expenses/stu medical expenses	1,36,677.00
22	Hostel repair & maintenance	4,71,011.00
23	Membership subscription	10,000.00
24	Seed money for researchers	54,000.00
25	Research expenses	34,000.00
26	Scholarship to poor students & Student proj	1,52,000.00
27	Student Group accident expenses	2,54,597.00
28	Fee concession to Sports Students	2,13,600.00
29	Generator maintenance expenses	3,97,286.00
30	Swimming pool maintenance expenses	15,34,238.00
31	Periapettai maintenance	1,57,534.00
32	Mineral water plant/line maintenance	2,00,737.00
33	Bus, Auto maintenance & Insurance expenses	8,19,041.48
34	NAAC expenses	14,62,951.00
35	Endowment income paid to college	1,53,750.00
	<b>c/o</b>	<b>1,51,60,135.44</b>

17

<b>KUMARA NADAR COLLEGE, VIRUDHUNAGAR. PARIPALANA SABAI ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023</b>		
<b>S.No</b>	<b>INCOME</b>	<b>AMOUNT</b>
1	Donation	23,95,000.00
2	License amount House property	3,59,405.00
3	License amount Commercial	16,83,322.00
4	Hostel Admission fees	87,550.00
5	Hostel room rent & Establishment fees	27,58,640.00
6	Bus fees	3,37,230.00
7	Mahamai	312.00
8	Amenities	93,92,365.00
9	Computer course fees	3,78,000.00
10	Miscellaneous receipts	3,18,453.60
11	Swimming Pool collection	19,72,083.00
12	Gym usage charges	48,775.00
13	Bank/ FD Interest	7,38,418.00
14	Research Fees	3,93,300.00
15	Indoor Stadium usage fees	3,20,800.00
16	Bank Coaching fees	4,15,114.00
17	Cricket ID Fees	400.00
18	BVOC fees	3,36,000.00
19	Book Fees collection	5,37,445.00
20	Fine from Hostel Students	4,000.00
21	Students Fine	950.00
22	Photo Print	63,020.00
23	License from unfix properties	5,14,784.00
	Excess of Income From Canteen	3,77,600.00
	Excess of Income From B.Ed	12,53,557.00
	Excess of Income From Self Finance	51,10,793.42
	<b>c/o</b>	<b>2,97,97,317.02</b>

18

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

S.No	EXPENDITURE	AMOUNT
	B/F	<b>1,51,60,135.44</b>
36	Autonomous & Board of Studies meet. Exp.	5,96,285.00
37	Chemistry Department maintenance	95,504.00
38	Physics dept.renevation	3,51,289.00
39	Maths Model lab	14,197.00
40	Medal making expense for 2 years	14,07,331.00
41	Equipment maintenance	60,858.00
42	Extra curricular & sports activity	3,45,310.00
43	OD Interest	34,799.05
44	Management contribution to UGC & College	1,36,000.00
45	Building License fees expenses	3,800.00
46	Placement Expenses	1,14,707.00
47	Repair & Upkeep	52,13,941.00
48	Indoor Maintenance	41,080.00
49	Gym Coaching expenses	43,731.00
50	Software expenses	76,740.00
51	Eco Park expenses	2,20,572.00
52	Loss on Bus sales	10,62,469.00
53	Reception work expenses	4,24,489.00
54	TNPSC Bank coaching & Certificate cou.exp	2,28,980.00
55	Photo Print expenses	52,791.00
56	IRCB Toilet work	24,052.00
57	GST RCM Paid	1,11,987.00
58	MBA dept.alteration work	2,36,320.00
59	Fast Tag expenses	2,350.00
	Excess of Income over Expenditure transfer to Capital a/c	37,37,599.53
	<b>Total</b>	<b>2,97,97,317.02</b>

19

**KUMARA NADAR COLLEGE, VIRUDHUNAGAR.  
PARIPALANA SABAI ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023**

S.No	INCOME	AMOUNT
	B/F	<b>2,97,97,317.02</b>
	<b>Total</b>	<b>2,97,97,317.02</b>

20

VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER VHNSN COLLEGE STATEMENT OF AFFAIRS			
S.No	LIABILITIES		AMOUNT
1	<b>Capital Fund</b>	29,50,56,168.30	
	Add: Current year Sabai excess of Income over Expenses	37,37,599.53	
	Add: Current year College assets transferred	32,04,377.00	30,19,98,144.83
2	Depreciation on College Assets		1,50,79,090.54
3	Depreciation on Sabai Assets		5,93,839.74
4	<b>Endowment Established for the Award of Gold Medals</b>		
1	College Silver Jubilee memorial founders Award		3,03,130.95
2	M.S.P.K Periasamy Nadar Prize		18,661.90
3	V.A.M. Rathinam Charities Prize		2,978.65
4	S.Vellaichamy Nadar Thiruvalluvar Day Celebration		45,478.55
5	V.P.P.K. Somasundara Nadar Memorial M.Sc Chemi		7,595.40
6	M.S.Palanichamy Nadar Prize		8,977.05
7	Tuticorin A.R.A.S. Arumugasamy Nadar memorial fund		5,408.55
8	College OBA fund in memory of Ex-Principal Thiru J. Franco		5,192.45
9	Former Secretaries Thiru T.K.Jegadeesan, B.Com.,& Thiru Sanamana for 1 year BBA A.Ganesan, B.A		1,850.75
10	Former Principal Thiru P.Thangarajan's wife		
11	Tmt.T.Chinnathayammal memorial fund		4,314.10
12	Tmt.C. Nagammal fund for award to a III year BBA student		5,899.35
13	Thiru. S.P.G.C. Brindavan fund for award to a II year student		5,989.75
14	Thiru C.Brindavan, B.E.,M.B.A., fund for BBA		2,34,445.55
15	Thiru P.Kulasekara Nadar - Chinnathaiy ammal memorial fund		32,176.55
16	Thiru.T.M.M.Sankaralinga Nadar - Theivaniammal		9,087.55
17	Thiru.O.M.S.S.Sankaralinga Nadar- Sivapackiammal		6,763.00
18	Thiru.S.K.Shanmugavel Nadar- Rathiammal Fund		6,277.65
19	Thiru.V.M.G.Rajasekara Nadar - Ramaniammal fund for Computer Science		5,741.60
20	VHNSN College OBA Assn.Fund for News Bulletin		6,852.55
21	Pagalani P.M.C. Kandasamy Nadar - Thangamaniammal		6,404.95
22	Ramnada Kanagamaniammal Fund		71,040.90
23	Thiru K.V.C. Rajappan Fund for M.Sc Com.Scie.		5,976.20
24	Thiru M.S.R. Mohan marimuthu- Usha - M.Sc Mi - Bio		5,282.85
25	Thiru V.P.Kandasamy- Nagamani fund for MCA		11,615.45
26	Thiru V.P.Chidambaram Kuruggal fund for B.A. Br.XII Tamil Main student		38,669.60
27	Prof.A. Sankaranarayanan fund for M.Sc Botany		5,661.25
28	Thiru.T.M.M.S.Rathinasamy Nadar - Manickammal fund for MCA II year student		5,969.50
29	Rao Bhagadur V.V.Ramasamy - V.V.R.Jeyakar fund MBA		13,860.35
30	Thiru K.C.S. Chinnakani Nadar - Rajeswariammal		19,309.15
31	Thiru M. Dharmarajan Swimming competition fund		13,706.35
32	Thiru. V.P.P.K. Chinnadurai Nadar swimming competition		13,706.35
33	Thiru S.S.S.A. Kishore fund		12,051.30
34	Thiru. M.N.K. Jegadeesan- Deiveswari fund		10,000.00
35	Major Kasirajan NCC fund		10,000.00
36	Thiru D.Nagarajan M.Phil Maths Fund		15,000.00
37	Tmt Chandra Rajamanickam Phys.Ph.D medal fund		20,000.00
38	Thiru. K.S.T.Selvarajan- Chandrakala chemis. Fund		20,000.00
39	Thiru. T.C.K.M. Beemsing- Indradevi M.A., Econo		10,000.00
40	Neechal R.A. Ramar Best swimmer fund		25,000.00
41	Major Kasirajan M.A. Tamil fund		15,000.00
42	Thiru.SSP.Subramania Nadar-Kanagamaniammal Best Teacher		25,000.00
43	Thiru.SPS.Gurusamy Nadar- Thangammal Best Women Athlete		25,000.00
44	Thiru. A.Ashwin K. Guruyugan M.Phil Commerce		60,000.00
45	Thiru D. Baskaran Maths guest lecture fund		65,000.00
46	Thiru.K.V.P.Nagarathina Nadar-Ranjitham fund		35,000.00
47	Thiru. R. Chokkar Endowment		1,20,000.00
48	Tmt.D.Nageswari B.ED Endowment		60,000.00
49	Thiru S.P.G.C. Brindavan		1,650.00
50	Dr.N. Raman		75,000.00
	OMSPS.Sivamurugan- Mallipushpammal		25,000.00
	<b>Total</b>		<b>31,92,27,801.21</b>

KUMARA NADAR COLLEGE, VIRUDHUNAGAR. PARIPALANA SABAI ACCOUNT AS ON 31.03.2023			
S.No	ASSETS		AMOUNT
1	<b>FIXED ASSETS</b>		
1	Land		2,01,575.20
2	College Building	14,78,93,025.60	
	Additions: Sabai- Toilet (1110066+1119704)	22,29,770.00	
	College Museum	4,32,002.00	
	Boys Hostel Bio Gas Plant	5,16,261.00	
	Volley Ball Court Fence	3,50,000.00	
	Lighting Arrester	2,28,290.00	15,16,49,348.60
3	Thar Road		29,64,700.00
4	Swimming Pool		58,94,511.55
5	Hostel Building		25,13,777.53
6	House Properties		3,00,059.01
7	Mineral water plant & pipeline		4,63,074.10
2	<b>MOVABLE ASSETS</b>		
1	Fire Extinguisher		2,26,995.00
2	Generator Cable		61,483.00
3	Duplicators and Typewriters		64,412.22
4	<b>Radios tape recorders and visual aids &amp; TV</b>	3,92,382.31	
	Add: Transfer from COE	13,34,595.00	17,26,977.31
5	<b>Computers</b>	4,02,32,257.85	
	Add: Transfer from COE	9,65,150.00	
	Add: Current Year Transfer from SF	2,75,590.00	4,14,72,997.85
6	Music Instrument key board		2,71,307.00
7	<b>Intercom Equipment</b>	6,16,701.00	
	Add: Transfer from COE	9,119.0	6,25,820.00
8	<b>Library books</b>	1,51,13,904.22	
	Add: Current Year Transfer from SF	29,192.0	1,51,43,096.22
9	Gas Plant		73,096.06
10	Workshop equipments		81,646.80
11	<b>Furniture and fittings</b>	1,38,21,616.89	
	Add: Current Year purchase in Sabai	33,455.0	
	Add: Current Year Transfer from Spl.fees & COE	33,500.0	1,38,88,571.89
12	<b>Air Conditioner</b>	33,62,985.60	
	Add: Transfer from COE	53,136.0	
	Add: Current Year Transfer from SF	1,90,000.00	36,06,121.60
13	<b>Sports Goods</b>	7,86,065.39	
	Add: Transfer from Special Fees	69,917.0	8,55,982.39
14	<b>Science apparatus &amp; Equipments</b>	4,99,90,070.83	
	Add: Current Year transfer from Sabai & SF	1,57,424.0	
	Add: Current Year transfer from COE	56,170.0	5,02,03,664.83
15	<b>HT LINE</b>	1,15,47,279.00	
	Add: Current year purchase	66,57,796.00	1,82,05,075.00
	Statuses		44,792.89
	Water cooler		1,89,715.15
	Computer for Hostel		1,44,983.00
	Furniture made for Sabai		2,35,705.00
	Vessels		50,095.00
16	<b>Phone</b>	31,909.0	
	Add: Current Year transfer from COE	2,300.0	34,209.00
17	Sanitary Napkin Machine		35,400.00
18	<b>Xerox machine</b>	13,55,485.00	
	Add: Current Year transfer from COE	2,91,460.00	16,46,945.00
	Generator		46,67,214.00
19	<b>Bore well water line</b>	1,13,770.00	
	Add: Current Year purchase in Sabai	1,72,519.00	2,86,289.00
	<b>Total</b>		<b>31,78,29,641.20</b>

VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER VHNSN COLLEGE STATEMENT OF AFFAIRS		
S.No	LIABILITIES	AMOUNT
	B/F	31,92,27,801.21
51	M. Preethi State Level Badminton	25,000.00
52	A. Sundaravel MA History	60,000.00
53	SMS. Nagarajan BA ENG (SF)	60,000.00
54	Dr.P. Sundarapandian Excellent student in Commerce	60,000.00
55	Endowment for BBA Outgoing BBA Alumni	60,000.00
56	Yoga Endowment for SVPNSN.Santhosh	1,00,000.00
57	VKPB.Thangaraj Gunalan Nadar Best Zoo.Outgoing	1,00,000.00
58	Dr. A. Mohini, History dept. best student	1,00,000.00
5	OD Account	33,53,272.48
6	Hostel students caution deposit	73,962.00
7	Hostel students deposit	947.75
8	Employees Security deposit	2,498.79
9	License Deposits from the Licensee	19,81,302.00
10	Deposit from VHNSNC OBA	40,000.00
11	ESI & EPF Payable Account	2,07,838.00
12	Self Finance Courses	64,01,732.64
13	MSC Bio-Engineering & Add on Exam	3,620.00
14	MSC Bio-Engineering Caution Deposit	7,600.00
15	Bills Payable	24,953.00
16	Deposit from Research Scholars	3,56,050.00
17	Boys Hostel 2017-2018,18-19,20-21,21-22	32,13,742.65
18	Warden Women's Hostel	5,87,903.00
19	GST Payable	86,687.00
20	License amount refundable	80,360.00
21	TDS payable	57,377.00
22	Regular students fees	1,60,711.00
23	Advance repayable	19,838.30
	<b>Total</b>	<b>33,64,53,196.82</b>


KUMARA NADAR COLLEGE, VIRUDHUNAGAR. PARIPALANA SABAI ACCOUNT AS ON 31.03.2023		
S.No	ASSETS	AMOUNT
	B/F	31,78,29,641.20
20	<b>College Campus Solar Light</b>	1,36,670.00
	Add: Current Year transfer from COE	2,78,930.00
21	Tractor (06.12.2022)	9,60,000.00
22	Door access control System in COE 22-23	23,600.00
23	<b>Fan</b>	5,51,547.00
	Add: Current Year transfer from COE	75,000.00
	Add: Current Year purchase in Sabai	58,650.00
24	Fax	22,300.00
25	Course Material	25,737.00
26	Textbooks	40,762.50
27	<b>Billing Machine</b>	42,400.00
	Add :Purchase in Sabai and Canteen	41,000.00
28	College Auto	3,41,210.00
29	College Bus	16,00,000.00
30	Barcoding machine	49,573.00
31	Cash counting machine	5,400.00
32	Work tables	9,11,354.50
33	Cubicle cabin	1,16,137.00
34	<b>College campus camera &amp; Hand Camera</b>	10,93,978.00
	Add: Current Year transfer from COE, College	11,500.00
	Add: Current Year transfer from B. Ed	1,10,945.00
	Add: Current Year transfer from SF	74,950.00
35	Machinery	41,184.00
36	Fly killer machine	10,330.00
37	Hostel Steam kitchen	2,34,420.00
3	<b>Investments</b>	
	1 Shares In MKU Hostel Construction Co.op.stores	25,000.00
	2 Shares In Virudhunagar co.op stores ltd	101.00
	3 Trade Deposit with vnr co.op.society	20.00
	4 Shares in VHNSNC co.op.soc.	200.00
4	<b>DEPOSITS</b>	
	1 National Saving Certificate	100.00
	2 <b>TNEB Deposit</b>	8,04,222.00
	Add : Current year deposit	4,80,000.00
	3 HT Line Meter deposit	1,05,000.00
	4 Security Deposit for phone connections	16,660.00
	5 Indane Gas Deposit	1,84,104.45
	6 Internet Deposit	38,039.50
	7 Water Deposit	6,000.00
	8 B.Ed College Endowment Fixed Deposit	18,06,649.00
	9 Sabai Endowment Fixed Deposit	21,21,730.00
5	<b>CURRENT ASSETS</b>	
	1 Advance Recoverable	6,39,296.30
	2 TDS Receivable	6,76,833.00
	3 Treasurer Hostel 19-20	14,22,550.00
	4 PV Prabakaran	78.00
	5 Sundry Deposit	64,788.64
	6 License Receivable	3,74,282.00
	7 Students Welfare Canteen	1,70,005.87
	8 MSP Nadar B.Ed College	12,47,636.47
	9 Fees Payable	15,000.00
	<b>Total</b>	<b>33,48,85,515.43</b>



VIRUDHUNAGAR HINDU NADARS' SENTHI TREASURER VHNSN COLLEGE STATEMENT OF AFFAIRS			
S.No	LIABILITIES		AMOUNT
			33,64,53,196.82
			33,64,53,196.82

25

  
(V. PALANICHAMY)  
PRESIDENT

  
(V.P.P.K.V.N. RAJAMOHAN)  
VICE PRESIDENT

VIRUDHUNAGAR  
06-06-2023

  
(M.D. SARPPARAJAN)  
SECRETARY

KUMARA NADAR COLLEGE, VIRUDHUNAGAR. PARIPALANA SABAI ACCOUNT AS ON 31.03.2023			
S.No	ASSETS		AMOUNT
	B/F		33,48,85,515.43
6	Cash at bank & Cash in hand		
	1	TMB Treasurer Paripalana sabai	13,09,484.84
	2	T.M.B Secretary Paripalana sabai	1,732.00
	3	Indian overseas Bank Account	540.50
	4	ICICI Bank Account	2,660.00
	5	Principal VHNSNC Current Account	83,634.31
	6	Sabai Cash In Hand	31,580.00
	7	SBI,Secretary.VHNSNC Sabai	1,38,049.74
			33,64,53,196.82

26

  
(G. RAMYA)  
VICE PRESIDENT

  
(S.S.S.A.S. SAKTHIBABU)  
TREASURER

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

