

KONGU ENGINEERING COLLEGE

Income and Expenditure account for the year ended 31.03.2024

Expenditure	Amount	Income	Amount
Advertisement Charges	2266113	Autonomous Account Fees	49101696
Autonomous Account Expenses	10913720	Fees	936114700
Committee Expenses	1112404	IIPC Income	30414
Consumables Purchases (Recurring)	4192066	Miscellaneous Fees	560752
Electricity Charges	41497776	Students Projects	20000
Function Expenses	9534638	Bank Interest	531772
Insurance Charges	1455067	Profit on IIP Cell	6848210
KEC Spark Fund Expenses	234526	Profit on Sale of Vehicles	673868
Library Maintenance	5399109		
Miscellaneous	1218950		
Placement & Training Cell Expenses	16995222		
Postage & Phone Charges	2285351		
Printing & Stationery	3524388		
Processing Fees Paid to AICTE	3120000		
Repairs & Maintenance	61224400		
Salary	459761482		
Seed Grant Expenses	178019		
Sports Expenses	1770650		
Staff Development Activity	4190790		
Student Cell & Association Activities	4980266		
Travelling Expenses	616924		
University Fees Paid	5086805		
Vehicle Maintenance	3213038		
Water Charges	15833438		
Copyright Exp	1000		
Dispensary Expenses	1059932		
Flag Fund Exp	5000		
GST Paid	1365990		
ISO - 9001 Expenses	141402		
KEC Contribution (Grant)	4750		
Patent Regn Fee Paid	215040		
Staff Uniform Purchase	899086		
Stipend/Fellowship for Ph.D Scholar	539470		
Students Educational Scholarship - KEC	28533920		
Tamil Nadu Pollution Control Consent Fee	771088		
ESI - Account	1774362		
PF - Account	19161931		
Miscellaneous Expenses	412889		
Depreciation	63376259		
Excess of income over expenditure	215014151		
	993881412		993881412

As per our separate report of even date

For **Karthikeyan & Jayaram**

Chartered Accountants

B.N. JAYARAM FCA., DISA

Partner



R. Kumaraswamy
R.KUMARASWAMY
 President

P. Sathiyamoorthy
P.SATHIYAMOORTHY
 Secretary

K.V. Ravishankar
K.V.RAVISHANKAR
 Treasurer

KONGU ENGINEERING COLLEGE

Balance sheet as on 31.03.2024

<u>Liabilities</u>	<u>Amount</u>	<u>Assets</u>	<u>Amount</u>
Capital and Reserve & Surp	215014151	Fixed Assets	300283837
Current liabilities		Current Assets	
Deposits	2373000	Advances	3834254
Advances	796200	Deposits	329648
Provisions	1222001	Stock of Consumables	3456859
Grant Accounts	3686617	Cash at Bank	19141374
Inter Branch	103990381	Cash In Hand	36378
	327082350		327082350

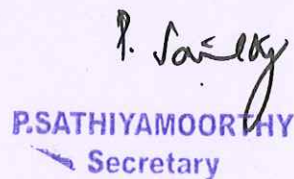
As per our separate report of even date
For Karthikeyan & Jayaram
Chartered Accountants



G.N. JAYARAM FCA., DISA
Partner




R.KUMARASWAMY
President


P.SATHIYAMOORTHY
Secretary


K.V.RAVISHANKAR
Treasurer

KONGU ENGINEERING COLLEGE
SCHEDULE FOR FIXED ASSETS

PARTICULARS	Cost as at 01.04.2023	Additions	Transfers from other units & Other Heads	Transfers to other units Fixed Assets head	Transfers to other units Repairs & Maintenance	Asset Sales	Cost as at 31.03.2024
<i>Equipment Purchase Under Grant</i>	8731187						8731187
Computer Purchase	153859196	33168030					187027226
Equipment Others	138815691	8252322		2105267			144962746
Furniture & Fittings	158837387	9692066					168529453
Lab Equipment Purchase	416532859	11806772					428339631
Library Books	28682707	2316291					30998998
Seed Grant Equipments	2884072	16250					2900322
Software Purchase	1721998						1721998
Vehicles	13803172					1847632	11955540
Autonomous Equipment	4605910	433228					5039138
Server Room - IT Infrastructure - Equip	25376282	1821588					27197870
Grand Total	953850462	67506547	0	2105267	0	1847632	1017404110

SCHEDULE FOR FIXED ASSETS

PARTICULARS	Rate of Depreciation	Cost as at 01.04.2023	Additions upto 30.09.2023	Additions made after 01.10.2023	Total additions during the year	Deletions Transfers	Cost as at 31.03.2024				Depreciation upto 31.03.2023	Depreciation provided during the year	Depreciation As at 31.03.2024	W.D.V As at 01.04.2023	W.D.V AS at 31.03.2024
							31.03.2024	31.03.2024	31.03.2024	31.03.2024	31.03.2024	31.03.2024	31.03.2024	31.03.2024	
Lab Equipments															
Chemical Lab	15%	20,583,733.47		108,850.00	108,850.00		20,692,583.47	17,438,444.07	479,957.00	17,918,401.07	479,957.00	17,918,401.07	3,145,289.40	2,774,182.40	
Automobile lab equipments	15%	12,450,471.00		309,279.00	1,450,054.00		12,450,471.00	5,253,655.61	1,079,522.00	6,333,177.61	1,079,522.00	6,333,177.61	7,198,815.39	6,117,293.39	
Artificial intelligent lab equipment	15%	1,135,950.00		82,293.00	1,147,775.00		2,065,004.00	124,642.50	97,888.00	473,650.50	97,888.00	473,650.50	1,031,307.50	2,132,353.50	
Chemistry Lab	15%	1,686,569.10		44,840.00	82,293.00		1,758,982.10	1,075,400.22	1,632,563.00	20,175,442.99	1,632,563.00	20,175,442.99	610,108.88	594,713.88	
Civil Lab	15%	29,191,083.70		213,130.00	29,404,213.70		29,449,053.70	18,542,879.99	29,449,053.70	20,175,442.99	1,632,563.00	20,175,442.99	10,648,203.71	9,273,610.71	
CSD Lab	15%	1,553,650.00		91,618.00	706,644.00		2,260,294.00	233,407.50	297,216.00	530,263.50	297,216.00	530,263.50	1,320,602.50	1,730,030.50	
English Communication Lab	15%	1,373,236.20		658,840.00	752,005.00		2,032,076.20	1,288,083.02	118,631.00	1,406,714.02	118,631.00	1,406,714.02	85,153.18	719,127.18	
Electrical Lab	15%	34,532,546.85		385,211.00	2,071,957.00		36,604,503.85	24,650,527.63	1,765,705.00	26,416,233.63	1,765,705.00	26,416,233.63	10,882,019.22	10,188,270.22	
Electronics Lab	15%	48,902,931.44		1,345,216.00	1,345,216.00		50,248,147.44	37,651,374.89	1,788,025.00	39,439,999.89	1,788,025.00	39,439,999.89	11,251,556.55	10,808,147.55	
Geology Lab	15%	80,006.15					80,006.15	79,967.53	6.00	79,973.53	6.00	79,973.53	38.62	38.62	
Mechanical Lab	15%	64,114,106.26		1,709,608.00	1,736,394.00		65,850,580.26	49,123,147.97	2,380,894.00	51,504,041.97	2,380,894.00	51,504,041.97	14,991,038.29	14,346,538.29	
Microprocessor Lab	15%	602,906.40					602,906.40	600,964.82	291.00	601,255.82	291.00	601,255.82	1,941.58	1,650.58	
Microwave Lab	15%	432,565.24					432,565.24	431,723.55	126.00	431,849.55	126.00	431,849.55	841.69	715.69	
Maths Lab	15%	106,621.00					106,621.00	83,145.19	3,521.00	86,666.19	3,521.00	86,666.19	23,475.81	19,954.81	
Physics Lab	15%	1,110,016.58		128,715.00	128,715.00		1,238,731.58	915,536.05	48,479.00	964,015.05	48,479.00	964,015.05	194,480.53	274,716.53	
E & I Lab	15%	26,142,325.00		49,500.00	396,475.00		26,538,798.00	17,619,774.75	1,311,831.00	18,931,605.75	1,311,831.00	18,931,605.75	8,532,550.25	7,607,192.25	
Mechanics Lab	15%	31,966,905.00		254,361.00	1,877,915.00		33,844,820.00	23,428,743.72	1,440,645.00	24,869,388.72	1,440,645.00	24,869,388.72	8,975,431.28	8,975,431.28	
Garden	15%	2,484,755.00					2,484,755.00	2,383,718.84	15,155.00	4,301,060.92	15,155.00	4,301,060.92	101,036.16	85,881.16	
Library Equipments	15%	6,594,144.00					6,594,144.00	3,896,398.92	404,662.00	2,697,745.08	404,662.00	2,697,745.08	2,293,083.08	2,293,083.08	
IT Park Department	15%	3,109,988.00					3,109,988.00	1,498,476.11	247,064.00	1,745,540.11	247,064.00	1,745,540.11	1,611,511.89	1,416,907.89	
Computer Lab	15%	66,998,421.00					66,998,421.00	52,122,436.75	2,231,398.00	54,353,834.75	2,231,398.00	54,353,834.75	14,675,984.25	12,644,586.25	
CT Department	15%	1,892,546.00					1,892,546.00	477,296.76	252,446.00	729,742.76	252,446.00	729,742.76	1,169,803.24	1,169,803.24	
IP Cell	15%	823,339.00					823,339.00	567,748.31	38,339.00	606,087.31	38,339.00	606,087.31	255,590.69	217,251.69	
M.B.A Department	15%	14,423,385.00					14,423,385.00	11,610,238.23	421,972.00	12,032,210.23	421,972.00	12,032,210.23	2,813,146.77	2,391,174.77	
MCA Department	15%	335,955.00					335,955.00	98,727.26	39,416.00	138,143.26	39,416.00	138,143.26	46,165,278.48	52,502,177.48	
Computers	40%	168,270,530.45		8,657,070.00	51,092.00		176,927,600.45	122,105,251.97	26,831,131.00	148,936,382.97	26,831,131.00	148,936,382.97	633,055.83	846,400.83	
Placement Cell	15%	1,410,593.00					1,410,593.00	777,537.17	149,718.00	327,255.17	149,718.00	327,255.17	1,584,300.44	1,346,655.44	
R & D equipment	15%	2,181,149.00					2,181,149.00	596,848.56	337,645.00	834,493.56	337,645.00	834,493.56	19,724,657.23	18,390,106.23	
Server room IT Infrastructure equipment	15%	25,376,202.00					25,376,202.00	5,651,624.77	3,156,139.00	8,807,733.77	3,156,139.00	8,807,733.77	94,415.23	37,766.23	
Software purchase	60%	1,721,998.00					1,721,998.00	1,627,582.77	56,049.00	1,683,631.77	56,049.00	1,683,631.77	94,415.23	37,766.23	
Training cell equipment	15%	16,100.00					16,100.00	6,954.14	1,705.00	8,659.14	1,705.00	8,659.14	11,887.86	11,887.86	
FM Radio Station	15%	3,463,920.00					3,463,920.00	2,913,389.38	82,580.00	2,995,969.38	82,580.00	2,995,969.38	550,530.62	467,950.62	
Food Tech Lab	15%	17,251,802.23					17,251,802.23	12,851,938.13	685,235.00	13,537,173.13	685,235.00	13,537,173.13	4,399,864.10	3,981,163.10	
Sports Equipments	15%	1,375,506.45					1,375,506.45	893,235.56	137,651.00	1,030,886.56	137,651.00	1,030,886.56	482,270.89	780,019.89	
Other Equipments		593,715,917.52		47,817,350.00	47,817,350.00		641,533,267.52	418,621,542.63	47,783,614.00	466,405,156.63	47,783,614.00	466,405,156.63	175,094,334.89	174,928,330.89	
Air Conditioner	15%	734,563.15					734,563.15	314,920.46	123,606.45	438,606.45	123,606.45	438,606.45	420,042.69	929,684.69	
Audio System	15%	8,238.00					8,238.00	8,289.23	3.00	8,292.23	3.00	8,292.23	16.77	15.77	
Convention Centre equipment	15%	27,421,011.00					27,421,011.00	19,862,704.76	1,134,983.00	20,997,687.76	1,134,983.00	20,997,687.76	7,558,306.24	6,437,518.24	
Power supply equipment	15%	16,721,517.00					16,721,517.00	9,921,202.54	1,064,793.00	10,985,995.54	1,064,793.00	10,985,995.54	6,800,384.46	6,274,838.46	
Electrical Fittings	10%	21,142,812.04					21,142,812.04	12,060,973.26	1,009,610.00	13,152,583.26	1,009,610.00	13,152,583.26	9,081,868.78	10,861,342.78	
Start ups pay equipment	15%	258,773.00					258,773.00	198,836.79	8,990.00	207,826.79	8,990.00	207,826.79	59,936.21	50,946.21	
IOAC cell equipment	15%	648,408.00					648,408.00	422,152.51	33,938.00	456,090.51	33,938.00	456,090.51	226,255.49	192,317.49	
Centre of Excellence -equipment	15%	17,919.00					17,919.00	5,953.46	7,752.45	21,636.21	7,752.45	21,636.21	11,985.54	10,196.54	
Planning cell equipment	15%	56,044.00					56,044.00	15,552.21	6,074.00	21,626.21	6,074.00	21,626.21	40,491.79	34,417.79	
Equipment for Higher education cell	15%	14,500.00					14,500.00	3,099.38	1,710.00	4,809.38	1,710.00	4,809.38	11,400.63	9,690.63	
Generator	15%	3,083,531.00					3,083,531.00	2,970,366.87	1,213.00	2,987,350.87	1,213.00	2,987,350.87	113,212.13	96,230.13	
Language Development Equipment	15%	82,337.00					82,337.00	61,942.26	67.00	82,009.26	67.00	82,009.26	444.74	377.74	
Office Equipment	15%	7,337,891.00		15,600.00	91,980.00		7,429,871.00	4,985,861.83	365,431.00	5,351,292.83	365,431.00	5,351,292.83	2,352,029.17	2,078,578.17	
Water Cooler	15%	1,593,271.85					1,593,271.85	672,293.37	137,997.00	811,290.37	137,997.00	811,290.37	919,978.48	781,981.48	
Water Tank	15%	16,250.00					16,250.00	16,213.18	6.00	16,219.18	6.00	16,219.18	36.82	30.82	
Waterpipe line	15%	1,711,837.00					1,711,837.00	128,389.28	237,520.00	365,909.28	237,520.00	365,909.28	1,583,467.73	1,345,947.73	
Xerox Machine	15%	100,000.00					100,000.00	99,245.21	143.00	99,388.21	143.00	99,388.21	954.79	811.79	
ETP Plant	15%	2,564,827.00					2,564,827.00	2,160,437.45	186.00	2,160,623.45	186.00	2,160,623.45	2,221,095.45	343,731.55	
Equipment for TBI	15%	385,512.00					385,512.00	127,669.51	15,425.76	15,425.76	15,425.76	15,425.76	257,642.49	218,996.49	
Smart Card System	15%	16,633.00					16,633.00	5,039,138.00	315,490.00	3,040,000.48	315,490.00	3,040,000.48	1,881,399.52	1,999,137.52	
Equipment for Autonomous section	15%	4,605,910.00					4,605,910.00	1,409,232.00	41,751.00	1,450,983.00	41,751.00	1,450,983.00	272,541.00	242,390.00	
Mineral water plant Equipment	15%	1,681,773.00					1,681,773.00	35,125.00	693.00	35,818.00	693.00	35,818.00	4,621.52	3,928.52	
Musical club equipment	15%	35,125.00					35,125.00	30,503.48	13,469.00	591,490.47	13,469.00	591,490.47	76,325.53	76,325.53	
EPABX system	15%	667,816.00					667,816.00	578,021.47	7,771.00	585,792.47	7,771.00	585,792.47	51,809.22	44,038.22	
Intercoms	15%	886,030.00					886,030.00	834,219.76	2,616.00	836,825.76	2,616.00	836,825.76	14,825.79	14,825.79	
Lighting Protector	15%	578,030.00					578,030.00	560,558.21	148,649.00	5,461,706.14	148,649.00	5,461,706.14	939,126.86	894,208.86	
Garden Equipment	15%	6,406,134.00					6,406,134.00	5,467,057.14	29,791.63	5,496,848.77	29,791.63	5,496,848.77	4,413.37	3,751.37	
Mediation hall equipment	15%	33,543.00					33,543.00	565,510.12	12,575.00	578,085.12	12,575.00	578,085.12	85,630.86	72,955.86	
New Trupur water pipeline equipment	15%	652,341.00					652,341.00	76,788.31	6,192.00	82,980.31	6,192.00	82,980.31	41,279.69	35,0	

Sanitary equipment	15%	598,912.00	20,900.00	-	20,900.00	598,912.00	465,342.57	20,035.00	485,377.57	133,569.43	113,534.43
Alumni Guest House	15%	1,595,411.00	-	-	-	1,595,411.00	981,238.43	95,261.00	1,076,499.43	614,172.57	539,811.57
Furniture work shop equipment	15%	12,490.00	-	-	-	12,490.00	10,829.81	249.00	11,078.81	1,660.19	1,411.19
Amity Centre Equipments	15%	519,901.00	-	-	-	519,901.00	451,709.31	10,229.00	461,938.31	68,191.69	57,962.69
GYM-Equipment	15%	563,294.00	-	-	-	563,294.00	120,404.09	66,433.00	186,837.09	442,889.91	376,456.91
Solar lights and Batteries	15%	35,500.011.00	-	-	-	35,500.011.00	21,206.113.21	2,144,085.00	23,350.198.21	14,293,897.79	12,149,812.79
Dispensary equipment	15%	63,246.00	-	-	-	63,246.00	22,807.18	6,066.00	28,873.18	40,438.82	34,372.82
Science & Humanity Centre	15%	11,579,682.00	-	-	-	11,579,682.00	6,784,941.07	719,208.00	7,504,149.07	4,794,720.93	4,075,512.93
UPS	15%	-	245,400.00	-	-	245,400.00	1,056,080.00	97,611.00	97,611.00	-	958,469.00
Total		150,031,071.04	1,385,801.00	4,389,572.00	5,775,373.00	155,806,444.04	96,401,089.76	8,035,760.00	104,436,869.76	53,629,981.28	51,389,574.28
Vehicles											
Car	15%	9,792,313.00	-	-	-	9,792,313.00	7,604,088.52	289,667.00	6,303,235.52	2,188,244.48	1,641,445.48
Motor Cycle & Scooter	15%	249,233.00	-	-	-	249,233.00	209,191.34	6,006.00	215,197.34	40,041.66	34,035.66
Lorry	15%	2,283,299.00	-	-	-	2,283,299.00	1,180,794.88	165,376.00	1,346,170.88	1,102,504.12	937,128.12
Van	15%	1,450,362.00	-	-	-	1,450,362.00	1,096,493.28	53,080.00	1,149,573.28	353,868.72	300,788.72
Cycle	15%	27,965.00	-	-	-	27,965.00	20,409.57	1,133.00	21,542.57	7,555.43	6,422.43
Total		13,803,172.00	-	-	-	13,803,172.00	10,110,957.56	515,262.00	9,035,719.58	3,692,214.42	2,919,820.42
Furniture & Fittings											
Furniture & Fittings	10%	158,837,387.39	4,756,598.00	4,935,468.00	9,692,066.00	168,529,453.39	108,826,838.18	5,723,488.00	114,550,326.18	50,010,549.21	53,979,127.21
Total		158,837,387.39	4,756,598.00	4,935,468.00	9,692,066.00	168,529,453.39	108,826,838.18	5,723,488.00	114,550,326.18	50,010,549.21	53,979,127.21
Library Books											
Library Books	15%	28,682,707.09	641,337.00	1,674,954.00	2,316,291.00	30,998,988.09	21,374,085.95	1,318,115.00	22,692,200.95	7,308,621.14	8,306,797.14
Total		28,682,707.09	641,337.00	1,674,954.00	2,316,291.00	30,998,988.09	21,374,085.95	1,318,115.00	22,692,200.95	7,308,621.14	8,306,797.14
Under Grant											
AICTE Grant for IIP Cell	-	432,029.00	-	-	-	432,029.00	-	-	-	432,029.00	432,029.00
EMD Cell	-	61,000.00	-	-	-	61,000.00	-	-	-	61,000.00	61,000.00
Modernisation of EEE Lab	-	786,000.00	-	-	-	786,000.00	-	-	-	786,000.00	786,000.00
Modernisation of ECE Lab	-	32,608.00	-	-	-	32,608.00	-	-	-	32,608.00	32,608.00
Modernisation of E&I Lab	-	536,085.00	-	-	-	536,085.00	-	-	-	536,085.00	536,085.00
Modernisation of Civil Lab	-	1,184,498.00	-	-	-	1,184,498.00	-	-	-	1,184,498.00	1,184,498.00
Modernisation of Chemical Lab	-	624,047.00	-	-	-	624,047.00	-	-	-	624,047.00	624,047.00
Modernisation of EMD Cell	-	242,950.00	-	-	-	242,950.00	-	-	-	242,950.00	242,950.00
Modernisation of S & H Lab	-	300,000.00	-	-	-	300,000.00	-	-	-	300,000.00	300,000.00
FM Radio Station	-	15,480.00	-	-	-	15,480.00	-	-	-	15,480.00	15,480.00
Modernisation of Mechanical Lab	-	1,924,465.00	-	-	-	1,924,465.00	-	-	-	1,924,465.00	1,924,465.00
Computer Technology & Networking	-	1,001,863.00	-	-	-	1,001,863.00	-	-	-	1,001,863.00	1,001,863.00
CAD Centre	-	1,004,035.00	-	-	-	1,004,035.00	-	-	-	1,004,035.00	1,004,035.00
IT Department (APIC Project)	-	335,100.00	-	-	-	335,100.00	-	-	-	335,100.00	335,100.00
Sports Equipments	-	300,027.00	-	-	-	300,027.00	-	-	-	300,027.00	300,027.00
Total		8,780,187.00	-	-	-	8,780,187.00	-	-	-	8,780,187.00	8,780,187.00

Grand Total		953,850,462.04	21,533,010.00	43,468,270.00	65,401,280.00	1,077,404,110.04	655,334,514.10	63,376,259.00	717,120,273.10	298,515,947.94	300,283,836.94
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