

P.Om Sakthi

**ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR – 603 319.**

**AUDITED STATEMENT OF ACCOUNTS FOR THE YEAR  
2013-14**

\*Balance Sheet \* Income & Expenditure & \* Receipt and payment

**ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR**

**BALANCE SHEET AS AT 31ST MARCH 2014**

| <u>SOURCES</u>                                  | SCH | RUPEES<br>31.03.2014      | RUPEES<br>31.03.2013      |
|---|-----|---------------------------|---------------------------|
| CAPITAL FUND                                    | A   | 290,680,994               | 284,364,765               |
| <b>TOTAL</b>                                    |     | <u><u>290,680,994</u></u> | <u><u>284,364,765</u></u> |
| <br><u>APPLICATION</u>                          |     |                           |                           |
| FIXED ASSETS                                    | B   | 247,423,286               | 232,372,840               |
| FIXED DEPOSITS                                  | C   | 41,179,748                | 40,177,268                |
| <b>CURRENT ASSETS, LOANS &amp;<br/>ADVANCES</b> | D   |                           |                           |
| Sundry Debtors                                  |     | 17,459,624                | 458,679                   |
| Cash & Bank Balances                            |     | 7,521,434                 | 23,202,072                |
| Loans & Advances, Deposit                       |     | <u>10,151,282</u>         | <u>10,542,494</u>         |
|   |     | 35,132,340                | 34,203,245                |
| <b>LESS : CURRENT LIABILITIES</b>               | E   | <u>33,054,380</u>         | <u>22,388,588</u>         |
| <b>NET CURRENT ASSETS</b>                       |     | 2,077,961                 | 11,814,657                |
| <b>TOTAL</b>                                    |     | <u><u>290,680,994</u></u> | <u><u>284,364,765</u></u> |

For Adhiparasakthi Engineering College



(G.B. SENTHIL KUMAR)  
Correspondent

Place : Melmaruvathur  
Date : 03.11.2014



As per Books & Records produced Before me  
For N.K. Rajendiran & co  
Chartered Accountants



(N.K. RAJENDIRAN)  
Proprietor  
M.NO. 203917



ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014

| INCOME                               | SCH | RUPEES<br>31.03.2014 | RUPEES<br>31.03.2013 |
|--------------------------------------|-----|----------------------|----------------------|
| Applications & Tuition Fees Received | F   | 138,321,100          | 138,625,000          |
| Fines & Other Receipts               | G   | 43,823,131           | 20,297,694           |
| <b>TOTAL</b>                         |     | <b>182,144,231</b>   | <b>158,922,694</b>   |
| <b>EXPENDITURE :</b>                 |     |                      |                      |
| Employees Cost                       | H   | 123,733,195          | 121,132,315          |
| Educational Expenses                 | I   | 2,671,697            | 4,111,339            |
| Administrative & Other Expenses      | J   | 29,234,104           | 25,082,023           |
| Depreciation                         | B   | 25,189,005           | 25,302,657           |
| <b>TOTAL</b>                         |     | <b>180,828,002</b>   | <b>175,628,334</b>   |
| Excess of Income over Expenditure    |     | 1,316,229            | 16,705,640           |

For Adhiparasakthi Engineering College



(G.B. SENTHIL KUMAR)  
Correspondent

Place : Melmaruvathur

Date : 03.11.2014



As per Books & Records produced Before me

For N.K. Rajendiran & co  
Chartered Accountants



(N.K. RAJENDIRAN)  
Proprietor  
M.NO. 203917



**ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014**

| RECEIPTS                        | RUPEES                    | PAYMENTS                        | RUPEES                    |
|---------------------------------|---------------------------|---------------------------------|---------------------------|
| Opening Cash and Balance        | 23,202,072                | Increase in Fixed Assets        | 40,239,452                |
| Tuition & Other Fees            | 182,144,231               | Employee Cost                   | 123,733,195               |
| Fund from Gents Hostel          | 5,000,000                 | Educational Expenses            | 2,671,697                 |
| Increase in Current Liabilities | 10,665,792                | Administrative & Other Expenses | 29,234,104                |
|                                 |                           | Increase Current Assets         | 16,609,733                |
|                                 |                           | Increase in Investments         | 1,002,480                 |
|                                 |                           | Closing Cash and Balance        | 7,521,434                 |
| <b>TOTAL</b>                    | <b><u>221,012,095</u></b> | <b>TOTAL</b>                    | <b><u>221,012,095</u></b> |

For Adhiparasakthi Engineering College



(G.B. SENTHIL KUMAR)  
Correspondent

Place : Melmaruvathur  
Date : 03.11.2014



As per Books & Records produced Before me  
For N.K. Rajendiran & co  
Chartered Accountants



(N.K. RAJENDIRAN)  
Proprietor  
M.NO. 203917



**ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR**

**SCHEDULES FOR THE YEAR ENDED 31-03-2014**

| SCHEDULES                          | RUPEES<br>31-03-2014 | RUPEES<br>31-03-2013 |
|------------------------------------|----------------------|----------------------|
| <b>SCHEDULE - A</b>                |                      |                      |
| <b><u>CAPITAL ACCOUNT</u></b>      |                      |                      |
| Opening Balance                    | 284,364,765          | 286,120,405          |
| Add : Fund from APEC Gents Hostel  | 5,000,000            | -                    |
| ACMEC Trust                        | -                    | 15,050,000           |
| Excess of Income over Exp          | 1,316,229            | (16,705,640)         |
| Less: Fund to AP ENG Ladies Hostel | -                    | -                    |
| Fund to Mapims Ladies Hostel       | -                    | -                    |
| Fund to Annai Illam                | -                    | (100,000)            |
|                                    | <u>290,680,994</u>   | <u>284,364,765</u>   |
| <b>SCHEDULE - C</b>                |                      |                      |
| <b><u>FIXED DEPOSITS</u></b>       |                      |                      |
| Fixed Deposit                      | 41,179,748           | 40,177,268           |
|                                    | <u>41,179,748</u>    | <u>40,177,268</u>    |
| <b>SCHEDULE - D</b>                |                      |                      |
| <b><u>CURRENT ASSETS</u></b>       |                      |                      |
| <b><u>Sundry Debtors</u></b>       |                      |                      |
| Tuitions Fees                      | <u>17,459,624</u>    | <u>458,679</u>       |
| <b><u>Cash at Bank Balance</u></b> |                      |                      |
| Cash in Hand                       | 11,640               | 8,579                |
| Central Bank of India              | 7,509,794            | 23,193,493           |
| Total                              | <u>7,521,434</u>     | <u>23,202,072</u>    |
| <b><u>Loans &amp; Advances</u></b> |                      |                      |
| Loans & Advances                   | 8,898,040            | 9,373,421            |
| Deposits                           | 1,253,242            | 1,169,073            |
| Total                              | <u>10,151,282</u>    | <u>10,542,494</u>    |
| <b>SCHEDULE - E</b>                |                      |                      |
| <b><u>CURRENT LIABILITIES</u></b>  |                      |                      |
| Sundry Creditors                   | 6,175,768            | 5,041,793            |
| Outstanding Expenses               | 8,574,735            | 4,451,953            |
| Other liabilities                  | 16,638,678           | 12,894,842           |
| Tution Fees Credit                 | 1,665,199            | -                    |
|                                    | <u>33,054,380</u>    | <u>22,388,588</u>    |

**ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR**

**SCHEDULES FOR THE YEAR ENDED 31-03-2014**

|   | 31-03-2014<br>RUPEES | 31/03/2013<br>RUPEES |
|---|----------------------|----------------------|
| <b>SCHEDULE - F</b>                         |                      |                      |
| <b>FEE RECEIPTS</b>                         |                      |                      |
| Sale of Applications                        | 201,600              | 224,000              |
| Tuition Fees                                | 138,119,500          | 138,401,000          |
|   | <u>138,321,100</u>   | <u>138,625,000</u>   |
| <b>SCHEDULE - G</b>                         |                      |                      |
| <b>OTHER INCOME</b>                         |                      |                      |
| Bank Interest                               | 2,340,398            | 4,930,892            |
| Fines & Misc.Receipts                       | 10,584,664           | 15,366,802           |
| Student Development fund                    | 30,898,069           | -                    |
|   | <u>43,823,131</u>    | <u>20,297,694</u>    |
| <b>SCHEDULE - H</b>                         |                      |                      |
| <b>EMPLOYEE COST</b>                        |                      |                      |
| Salaries & Wages                            | 120,460,610          | 112,789,150          |
| Provident Fund                              | 3,272,585            | 3,786,325            |
| Gratuity Paid                               | -                    | 4,556,840            |
| Total                                       | <u>123,733,195</u>   | <u>121,132,315</u>   |
| <b>SCHEDULE - I</b>                         |                      |                      |
| <b>EDUCATIONAL EXPENSES</b>                 |                      |                      |
| Affiliation Expenses                        | 1,318,500            | 362,500              |
| Other Educational Expenses                  | 1,353,197            | 3,748,839            |
|   | <u>2,671,697</u>     | <u>4,111,339</u>     |
| <b>SCHEDULE - J</b>                         |                      |                      |
| <b>ADMINISTRATIVE OTHER EXPENSES</b>        |                      |                      |
| Advertisement                               | 1,569,735            | 2,292,349            |
| Professional Fees                           | 212,248              | 168,540              |
| Bank Charges                                | 266,637              | 199,261              |
| Books & Periodicals                         | 1,883,770            | 2,262,160            |
| Electricity Charges                         | 5,760,406            | 5,799,403            |
| Garden maintainance                         | 1,228,646            | 1,001,484            |
| Travelling Conveance                        | 136,255              | 169,469              |
| Insurance Vehicle                           | 89,520               | 347,333              |
| Postage Telegrams                           | 107,355              | 126,854              |
| Printing & Stationery                       | 3,092,898            | 2,930,828            |
| Repairs & Maintenance                       | 11,267,273           | 7,493,889            |
| Telephone charges                           | 154,273              | 146,351              |
| Vehile Maintanance                          | 1,456,923            | 1,216,943            |
| Sports Expenses (National Level Tournament) | 592,349              | 500,000              |
| Rates and Tax (Panchayat Building Tax )     | 815,027              | 427,159              |
| Health Insurance                            | 600,789              | -                    |
| Total                                       | <u>29,234,104</u>    | <u>25,082,023</u>    |

ADHIPARASAKTHI ENGINEERING COLLEGE  
MELMARUVATHUR  
SCHEDULES FOR THE YEAR ENDED 31-03-2014

|  | REVENUE       | CAPITAL       | GEN.FUND      | eveling     | SCHOLAR<br>Ship | TRANS-<br>PORT | examination | REV<br>TOTAL | BOOKS &<br>STAT |
|--|---------------|---------------|---------------|-------------|-----------------|----------------|-------------|--------------|-----------------|
| <b>SCHEDULE-A: CAPITAL ACCOUNT</b>       |               |               |               |             |                 |                |             |              |                 |
| Opening Balance                          | 9,49,58,939   | 18,38,72,877  | (28,51,001)   | (16,72,954) | (1,26,960)      | 76,99,395      | 3,81,648    | 28,43,64,764 | 21,02,820       |
| branch \ div<br>GENTS HOSTEL<br>REVENUE  | 30,88,089     | 2,37,00,555   | (2,50,34,316) |             |                 | 50,00,000      |             | 50,00,000    |                 |
| APT                                      |               |               |               |             |                 | (13,53,764)    |             | 4,00,062     |                 |
| Add: Excess of Incur                     | (1,88,93,786) | (1,03,88,490) | 3,08,50,072   |             | 1,33,884        | (3,40,226)     | (45,224)    | 13,16,229    |                 |
|  | 7,91,53,242   | 19,71,84,942  | 29,64,253     | (16,72,954) | 6,924           | 1,10,05,404    | 3,36,424    | 29,10,81,055 | 21,02,820       |
| <b>SCHEDULE-B: CURRENT LIABILITIES</b>   |               |               |               |             |                 |                |             |              |                 |
| Sundry Creditors                         | 61,73,557     |               |               |             | 2,011           | 200            |             | 61,75,768    |                 |
| Other Liabilities                        | 32,47,986     | 16,10,948     | 36,76,927     | 19,72,893   | 25,57,083       |                | 31,72,779   | 1,62,38,616  |                 |
| Outstanding Expens                       | 85,74,735     |               |               |             |                 |                |             | 85,74,735    |                 |
| Tution fees cre                          |               |               | 9,1181        | 1256990     |                 | 47998          | 266030      | 16,65,199    |                 |
|  | 1,79,96,278   | 16,10,948     | 37,71,108     | 32,29,883   | 25,59,094       | 48,198         | 34,38,809   | 3,26,54,318  |                 |
| <b>SCHEDULE-D: CURRENT ASSETS:</b>       |               |               |               |             |                 |                |             |              |                 |
| Fixed Deposit                            | 3,71,50,975   |               | 9,34,656      |             |                 | 27,19,174      | 3,74,943    | 4,11,79,748  |                 |
| Closing Stock                            | 11,640        |               |               |             |                 |                |             | 11,640       |                 |
| Cash In Hand                             | 18,90,854     | 3,68,900      | (14,27,567)   | 15,56,929   | 25,66,018       | (5,45,630)     | 31,00,290   | 75,09,794    |                 |
| Central Bank Of Indi                     | 1,02,23,859   |               | 72,35,774     |             |                 |                |             | 1,74,59,633  |                 |
| Fees Dues                                | 29,36,604     | 35,00,000     | (7,502)       |             |                 | 66,118         | 3,00,000    | 88,98,040    | 21,02,820       |
| Loans & Advances                         | 11,91,972     | 54,500        |               |             |                 | 6,770          |             | 12,53,242    |                 |
| Deposits                                 | 5,34,05,895   | 39,23,400     | 67,35,361     | 15,56,929   | 25,66,018       | 22,46,432      | 37,75,233   | 7,63,12,085  | 21,02,820       |
| <b>SCHEDULE-E: EDUCATIONAL RECEIPTS:</b> |               |               |               |             |                 |                |             |              |                 |
| Rent & Establishment                     |               |               |               |             |                 |                |             |              |                 |
| Sale of Applications                     | 2,01,600      |               |               |             |                 |                |             | 2,01,600     |                 |
| Tution Fees                              | 13,81,19,500  |               |               |             |                 |                |             | 13,81,19,500 |                 |
| <b>SCHEDULE-F: OI:</b>                   |               |               |               |             |                 |                |             |              |                 |
| Other Receipts                           | 18,52,654     | 1,01,331      | 3,08,98,069   |             | 1,39,505        | 1,43,517       |             | 3,31,35,076  |                 |
| WIFI INCOME                              | 60,15,179     |               |               |             |                 |                |             | 60,15,179    |                 |
| Bank Interest                            | 22,81,781     |               |               |             |                 | 26,386         | 32,231      | 23,40,398    |                 |
| TRANSPORT NET INCOME                     |               |               |               |             |                 | 23,32,478      |             | 23,32,478    |                 |
|  | 1,01,49,614   | 1,01,331      | 3,08,98,069   |             | 1,39,505        | 25,02,381      | 32,231      | 4,38,23,131  |                 |

**SCHEDULE-H:EMPLOYEE COSTS**

|                     |              |  |  |  |          |  |  |              |  |
|---------------------|--------------|--|--|--|----------|--|--|--------------|--|
| Salaries & Wages    | 11,84,19,698 |  |  |  | 8,99,292 |  |  | 11,93,18,990 |  |
| Provident fund      | 32,72,585    |  |  |  |          |  |  | 32,72,585    |  |
| Gratuity paid       |              |  |  |  |          |  |  | 13,53,197    |  |
| Educational Expense | 13,53,197    |  |  |  |          |  |  | 13,18,500    |  |
| affiliation         | 13,18,500    |  |  |  |          |  |  | 13,18,500    |  |
|                     | 12,43,63,960 |  |  |  | 8,99,292 |  |  | 12,52,63,272 |  |

**SCHEDULE-I:ADMINISTRATIVE EXPENSES:**

|                          |               |               |             |           |           |             |           |              |           |
|--------------------------|---------------|---------------|-------------|-----------|-----------|-------------|-----------|--------------|-----------|
| Advertisement            | 15,69,735     |               |             |           |           |             |           | 15,69,735    |           |
| Audit Fees               | 2,12,248      |               |             |           | 5,621     | 11,943      | 77,455    | 2,12,248     |           |
| Bank charges             | 1,23,463      | 158           | 47,997      |           |           |             |           | 2,06,637     |           |
| Books & Periodicals      | 18,63,770     |               |             |           |           | 20,690      |           | 18,83,770    |           |
| Electricity Charges      | 57,39,716     |               |             |           |           |             |           | 57,60,406    |           |
| Garden Maintenance       | 5,94,309      |               |             |           |           |             |           | 5,94,309     |           |
| General Expenses         | 6,34,337      |               |             |           |           |             |           | 6,34,337     |           |
| vechile                  | 1456923       |               |             |           |           |             |           | 14,56,923    |           |
| postage                  | 1,07,355      |               |             |           |           | 2,183       |           | 1,07,355     |           |
| Telephone Charges        | 1,52,090      |               |             |           |           |             |           | 1,54,273     |           |
| Traveling & Conveys      | 1,36,255      |               |             |           |           |             |           | 1,36,255     |           |
| insurace                 | 89,520        |               |             |           |           |             |           | 86,520       |           |
| STAFFWELFARE             | 11,41,620     |               |             |           |           |             |           | 11,41,620    |           |
| PANCHAYAT TAX            | 8,15,027      |               |             |           |           |             |           | 8,15,027     |           |
| building main            | 1,04,21,855   |               |             |           |           |             |           | 1,04,21,855  |           |
| LAB CONSU                | 8,45,418      |               |             |           |           | 35,095      |           | 8,45,418     |           |
| PRINTING STATION         | 30,57,803     |               |             |           |           |             |           | 30,92,898    |           |
| SPORTS EXPE(JUI          | 5,92,349      |               |             |           |           |             |           | 5,92,349     |           |
| VEHCILE MAINT            |               |               |             |           |           |             |           | -            |           |
| INTERNET                 |               |               |             |           |           |             |           | 6,00,789     |           |
| HELATH INSURANC          | 6,00,789      |               |             |           |           |             |           | 6,00,789     |           |
|                          | 3,01,74,582   | 158           | 47,997      |           | 5,621     | 69,911      | 77,455    | 3,03,75,724  |           |
| Depreciation for the     | 1,28,25,937   | 1,04,89,663   |             |           |           | 18,73,405   |           | 2,51,89,005  |           |
| Total Income             | 14,84,70,714  | 1,01,331      | 3,08,96,039 | -         | 1,39,505  | 25,02,381   | 32,231    | 18,21,44,231 | -         |
| Total Expenses           | 16,73,64,500  | 1,04,89,821   | 47,937      | -         | 5,621     | 28,42,608   | 77,455    | 18,08,28,002 | -         |
| Excess of Income         | (1,88,93,786) | (1,03,88,490) | 3,08,50,072 | -         | 1,33,884  | (3,40,226)  | (45,224)  | 13,16,229    | -         |
| WDV As on 31-03-21       | 4,37,43,624   | 19,48,72,490  |             |           |           | 88,07,171   |           | 24,74,23,286 |           |
| Capital Work in Progress |               |               |             |           |           |             |           |              |           |
| Total Liabilities        | 9,71,49,520   | 19,87,95,890  | 67,35,361   | 15,56,929 | 25,66,018 | 1,10,53,602 | 37,75,233 | 32,37,35,373 | 21,02,820 |
| Total Assets             | 9,71,49,519   | 19,87,95,890  | 67,35,361   | 15,56,929 | 25,66,018 | 1,10,53,603 | 37,75,233 | 32,37,35,374 | 21,02,820 |
|                          | 1             | (0)           | (0)         | 0         | (0)       | (1)         | (0)       | (1)          | -         |