



VLB JANAKIAMMAL COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
AFFILIATED TO BHARATHIAR UNIVERSITY  
KOVAIPUDUR, COIMBATORE - 42

**AQAR – 2020-2021**

**CRITERIA – VI**

**Metric-6.4.1 Audit Statement**

**External Audited Statement**

**VLB Janakiammal College of Arts and Science**

**Kovaipudur, Coimbatore - 641 042**

**Statement of Income and Expenditure for Year Ended on 31.03.2021**

Particulars	2020-21	Particulars	2020-21
Expenditure	Rs.	Income	
<b>Administrative Expenses</b>	<b>10158450</b>	<b>Fee Receipts</b>	<b>111901976</b>
Advertisement Expenses	2204466	Admission Fees	4240253
Printing and Stationery	2555154	Amenities	17972292
Telephone Expenses	158806	Lab Fees	27156526
Travelling Expenses	1144911	Library Fees Collection	5598208
Admission Work Expenses	320000	Stationery Fees	15974272
Charities & Donations	699736	Tuition Fees	40960425
Insurance and Taxes	347852	<b>Other Fees</b>	<b>2465802</b>
Internet Charges	372185	Application Fees Collections	337254
Membership Subscription	48544	Bonafide Fees	34560
Office Expenses	20774	Bus Fees Collections	895764
Pooja Expenses	57462	Certificate Verification Fees	33390
Postage & Telegram	17452	Convocation Fees	748200
Rates & Taxes	1383232	Diploma in Cyber Security Fee	28800
Electricity Charges	700976	Discount Received	1663
Audit Expenses	106200	ID Card & Others	6350
Legal Expenses	20700	Library Fine Collection	2033
<b>Repairs &amp; Maintenance</b>	<b>3476210</b>	NCC Fees	2018
Bus Maintenance	334370	Others	160940
Fuel & Power	354764	Ph.D and M.Phil Fees	117250
Building Maintenance	1290378	Record Note Fees	2000
Computer Maintenance	417998	Rejoining Fees	35000
Electrical Maintenance	131392	T.C. Correction Fees Collection	2650
Furniture Maintenance	768868	Tour Receipts and Payments	-36000
Generator Maintenance	5310	Uniform Fees Collections	78400
Lab Maintenance	112391	YI Fees	15530
Website Maintenance.	60739	<b>Hostel Fees</b>	<b>1657800</b>
<b>Staff Expenses</b>	<b>31956368</b>	Hostel Fees - Boys	975200
Salary	29667071	Hostel Fees - Girls	682600
ESI Contribution	127063	<b>Other Income</b>	<b>288204</b>
Honorarium	137420	Alumni Contribution	287690
P.F Employer's Contribution	774297	Interest Receipts	514
Medical Expenses	421976	<b>Autonomous Income</b>	<b>4382330</b>
Welfare Expenses	828541	BU Exam Fees Collection and Payments	16890
<b>Research &amp; Development Expenses</b>	<b>39000</b>	Condonation Fee - Autonomous	103400
Consultancy Development Expenses		DICS Exam Fees	10680
FDP Exp		DICS Provisional & Consolidated Fees	1300
Seed Money for Research	39000	Examination Fee - Autonomous	3365710

For V.L.B. Janakiammal College of Arts & Science

**For J. Ram & Co.,**  
Chartered Accountants.

**D. Jayaram, B.Com., F.C.A.,**  
Partner

<b>Student Expenses</b>	<b>1908559</b>	Marksheet Fees	650
College Day and Other Function Expe	1884594	Provisional and Consolidated Fees	853500
N.S.S.Camp Expenses	3965	Revaluation and Retotalling Fees	10200
Sponsor	20000	Supplimentary Fees	20000
<b>Sports Expenses</b>	<b>6000</b>	<b>Grants - Government</b>	<b>86500</b>
Sports Expenses	6000	Bharathiar University	0
<b>University Expenses</b>	<b>1685877</b>	DST	0
Registration fec	16592	ICSSR	85000
University Fees	1669285	TNSCST Project	1500
<b>Autonomous Expenses</b>	<b>551002</b>	UGC	0
Meeting Expenses	21000	<b>Grants - Private</b>	<b>0</b>
Examination Expenses	530002	Individual	0
Valuation Expenses		NGOs	0
COE Office Expenses		Organasations	0
<b>Library Expenses</b>	<b>82343</b>	<b>Students Grants</b>	<b>0</b>
Journal Subscription	55605	Individual	0
News Papers and Periodicals	20838	NGOs	0
E-books and Journals	5900	Organasations	0
<b>Students Scholarship Expenses</b>	<b>0</b>		
Fee Concession			
Management Scholarship			
Free Ships			
<b>Grants Expenses</b>	<b>0</b>		
Bharathiar University			
DST			
ICSSR			
TNSCST Project			
UGC			
<b>Hostel and Cafeteria Maintenance</b>	<b>1076786</b>		
Mess Expenses	961598		
Electricity Charges	115188		
<b>Others</b>	<b>219843</b>		
NAAC Registration Fees	138650		
Garden Maintenance	8143		
Other Contingencies	-26950		
Professinal fee	100000		
<b>Financial Charges</b>	<b>561516</b>		
Bank Charges	12838		
Interest on Loan	548678		
<b>Depreciation</b>	<b>9748736</b>		
<b>Net Surplus / Diffieit</b>	<b>59311922</b>		
<b>Total</b>	<b>120782612</b>	<b>Total</b>	<b>120782612</b>

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VLB Janakiammal College of Arts and Science								
Depreciation 2020-21								
Asset Group	Rate	WDV as 01.04.2020	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31.03.2021
			More than 180 days	Less than 180 days				
AIRCONDITIONERS	10%	266153			0	266153	26615	239538
BUILDINGS	10%	49403765			0	49403765	4940377	44463389
CAMERA AND CCTV	10%	1224792		18726	0	1243518	123417	1120101
CAPITAL WORK IN PROGRESS					0	0	0	0
COMPUTER	40%	1291630		251689	0	1543319	548433	994886
ELECTRICAL EQUIPMENTS	10%	4351155			0	4351155	435119	3916036
FURNITURE	10%	6801300	80000	292590	0	7173890	702766	6471124
KITCHEN EQUIPMENT	10%	175063			0	175063	17506	157557
LAND		618345			0	618345	0	618345
LIBRARY BOOKS	15%	1110408			0	1110408	166561	943847
MACHINERY	15%	687872			0	687872	103177	584695
OFFICE EQUIPMENT	10%	718286	71400	145000	0	934686	90465	844221
PRINTER	15%	261879			0	261879	38766	223113
RO WATER	10%	273372			0	273372	27337	246035
SEWING MACHINE	10%	294803			0	294803	29480	265323
SOFTWARES (AUTONOMOUS)	40%	890973			0	890973	356389	534584
SPORTS ARTICLES	10%	196361			0	196361	19636	176725
TVS XL SUPER MOPET	15%				0	0	0	0
UPS	15%	612837	79120		0	691957	103794	588163
VEHICLE A/C	15%	13386777	72500		0	13459277	2018892	11440388
<b>Total</b>		<b>82565771</b>	<b>303020</b>	<b>708005</b>	<b>0</b>	<b>83576796</b>	<b>9748729</b>	<b>73828070</b>

For V.L.B. Janakiammal College of Arts & Science

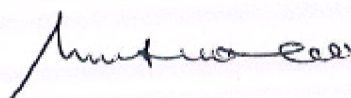
**For J. Ram & Co.,**  
Chartered Accountants.

**D. Jayaram, B.Com., F.C.A.,**  
Partner

## Statement of Budget for Year Ending on 31.03.2021

Expenditure	Rs.	Income	Rs.
<b>Administrative Expenses</b>		<b>Fee Receipts</b>	
Advertisement Expenses	2500000	Tuition Fees	41000000
Printing and Stationery	2600000	<b>Other Fees</b>	
Telephone Expenses	200000	Admission Fees	4500000
Travelling Expenses	850000	Application Fees Collections	400000
Admission Work Expenses	350000	Amenities	18500000
Charities & Donations	750000	Bonafide Fees	40000
Insurance and Taxes	350000	Bus Fees Collections	900000
Internet Charges	400000	Convocation Fees	850000
Membership Subscription	50000	Duplicate ID & Others	5000
Miscellaneous Expenses	1200000	Diploma in Cyber Security Fee	35000
Office Expenses	300000	Fine Collections	50000
Pooja Expenses	300000	Lab Fees	27500000
Postage & Telegram	100000	Library Fees Collection	6000000
Rates & Taxes	1500000	Library Fine Collection	10000
Electricity Charges	8500000	NCC Fees	5000
Audit Expenses	125000	Ph.d Fees	100000
Legal Expenses	50000	Provisional Certificate Fees	900000
Bank Charges	15000	Rejoining Fees	40000
<b>Repairs &amp; Maintenance</b>		Stationery Fees	16000000
Bus Maintenance	350000	Transcript Fees	25000
Fuel & Power	400000	Verification Fees	50000
Airconditioner Maintenance	50000	YI Fees	25000
Audio Visual aids maintenance	25000	Uniform Fees Collections	90000
Building Maintenance	1500000	<b>Hostel Fees</b>	
Car Maintenance	50000	Hostel Fees - Boys	1000000
Computer Maintenance	425000	Hostel Fees - Girls	700000
Electrical Maintenance	150000	<b>Other Income</b>	
Furniture Maintenance	250000	Interest Receipts	25000
Generator Maintenance	25000	Interest on Other Deposits	1000
Lab Maintenance	100000	Alumni Contribution	100000
Office Maintenance	25000	<b>Autonomous Income</b>	
RO Plant Maintenance	150000	Condonation Fee - Autonomous	100000
Website Maintenance.	75000	Examination Fee - Autonomous	3500000
<b>Staff Expenses</b>		Provisional & Consolidated Fees	900000
Salary	30000000	Revaluation & Retotalling Fees	15000
ESI Contribution	200000	Supplimentary Fees	25000
Honorarium	200000	<b>Grants - Government</b>	
P.F Employer's Contribution	800000	Bharathiar University	
Medical Expenses	500000	DST	
Welfare Expenses	1000000	ICSSR	
<b>Research &amp; Development Expenses</b>		UGC	
Consultancy Development Expenses	50000	<b>Grants - Private</b>	
FDP Exp	100000	Individual	
Seed Money for Research	75000	NGOs	
<b>Student Expenses</b>		Organasations	
Association & Club Expenses	50000	<b>Students Grants</b>	
Books & Stationery Exp	500000	Individual	
College Day and Other Function Exp	2000000	NGOs	
Graduation Day Expenses	400000	Organasations	
N.S.S.Camp Expenses	50000		

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Seminar Expenses	1000000		B-2
<b>Sports Expenses</b>			
Sports Expenses	250000		
Sports Equipments Maintenance	25000		
GYM Maintenance	25000		
Grounds Maintenance	50000		
<b>University Expenses</b>			
Students fee	250000		
University Fees	1750000		
<b>Autonomous Expenses</b>			
Meeting Expenses	400000		
Examination Expenses	1000000		
<b>Library Expenses</b>			
Journal Subscription	100000		
News Papers and Periodicals	25000		
Books	350000		
<b>Students Scholarship Expenses</b>			
Management Scholarship	5000000		
<b>Hostel and Cafeteria Maintenance</b>			
Building Maintenance	650000		
Electrical Maintenance	250000		
Furniture and Fixture Maintenance	25000		
Garden Maintenance	25000		
General Maintenance	25000		
Mess Expenses	1500000		
Salary	500000		
Electricity Charges	150000		
<b>Financial Charges</b>			
Interest on Loan	600000		
<b>Others</b>			
CMS-Software - AMC	150000		
NAAC Registration Fees	200000		
Garden Maintenance	250000		
Property Taxes	500000		
Transport Charges	400000		
Other Contingencies	1200000		
Capital Expenditure	5000000		
<b>Surplus /Deficit</b>	<b>42101000</b>		
<b>Total</b>	<b>123391000</b>	<b>Total</b>	<b>123391000</b>

For V.L.B. Janakiammal College of Arts & Science

*[Signature]*

Accountant

**For J. Ram & Co.,**  
Chartered Accountants.

*[Signature]*  
**D. Jayaram, B.Com., F.C.A.,**  
Partner

**VLB Janakiammal College of Arts and Science**  
**Balance Sheet as at 31.03.2021**

Liabilities	Rs.	Assets	Rs.
<b>Capital Account</b>	<b>197139379</b>	<b>Fixed Assets</b>	<b>77138364</b>
VLBJ Trust	70320976	Airconditioners	239538
Corpus Fund	67506481	Buildings	44463388
Surplus Fund	59311922	Camera	365021
<b>Loans (Liability)</b>	<b>4587963</b>	Camera and CCTV	755081
Unsecured Loans	4587963	Computer Molding	63093
<b>Current Liabilities</b>	<b>3470858</b>	Computer	931794
Employees State Insurance	2710	Electrical Equipments	3916037
Outstanding Expenses	2880229	Fax Machine	53144
Professional Tax	61045	Furniture and Fittings	6471123
Provident Fund	78562	Kitchen Equipment	157556
Scholarship	154950	Land	618345
Sundry Creditors	196750	Library Books	943848
TDS on contract Payments	2112	Machinery	576317
TDS on Professional-Non Companies	4500	Office Equipment	844224
TDS on Salary	90000	Plant and Machinery	8378
<b>Grants Unspent</b>		Printer	169969
AICTE	0	RO Water	183567
DST	0	Sewing Machine	265323
ICSSR	0	Softwares (Autonomous)	534584
UGC	0	Sports Articles	176725
Bharathiar University	0	UPS	588162
<b>Branches and Divisions</b>		Vehicle A/C	11440385
		Water tank	62468
		Capital work in progress	3310294
		<b>Current Assets</b>	<b>76018634</b>
		Bank Accounts	6331102
		Cash-in-hand	21878
		Electricity Deposit	329410
		Fixed Deposits	5000514
		Interest Receivable	23260
		Prepaid Expenses	432835
		Staff Advances	340000
		Tuition Fee Receivable	63539635
		<b>Branch / Divisions</b>	<b>52041202</b>
		Janaki Shikshalaya Matriculation School	4970385
		Shikshalaya Academy	13896892
		Thiru Janarthana Matric Hr.Sec. School	24448574
		VLB Janakiammal Aided Girls High School	5601905
		VLB Janakiammal Aided Primary School	3064849
		VLB Kalvinilayam	58597
<b>Total</b>	<b>205198200</b>	<b>Total</b>	<b>205198200</b>

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