



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

**AQAR – 2023- 2024**

**CRITERIA – VI**

**Metric-6.4.3 Audit Statement**

**External Audited Statement**

**VLB Janakiammal College of Arts and Science  
Kovaipudur, Coimbatore - 641042**

**Statement of Income and Expenditure for Year Ended on 31.03.2024**

Particulars	2023-24	Particulars	2023-24
Expenditure	Rs.	Income	
<b>Administrative Expenses</b>	<b>2,01,93,240</b>	<b>Fee Receipts</b>	<b>13,57,98,031</b>
Advertisement Expenses	28,69,295	Admission Fees	61,25,891
Printing and Stationery	27,23,503	Amenities Fees	62,43,215
Telephone Expenses	1,06,790	Lab Fees	87,06,984
Travelling Expenses	82,11,867	Library Fees	39,09,750
Transportation Charges	58,679		
Admission Work Expenses	7,55,800	Stationery Fees	52,10,861
Insurance and Taxes	5,65,135	Tuition Fees	10,56,01,330
Internet Charges	3,83,771	<b>Other Fees</b>	<b>61,95,516</b>
Membership Subscription	61,646	Application Fees	5,07,569
Office Expenses	70,737	Bus Fees	31,94,310
Pooja Expenses	1,13,482	Convocation Fees	14,93,400
Postage & Telegram	21,666	Diploma in Cyber Security Fee	
Rates & Taxes	17,09,386	Discount Received	
Electricity Charges	21,67,083	ID Card & Other Fees	39,700
Audit Expenses	3,39,000	Library Fine Collection	4,050
Legal Expenses	35,400	NCC Fees	
<b>Repairs &amp; Maintenance</b>	<b>1,31,98,904</b>	Others	2,62,987
Bus Maintenance	17,18,516	Ph.D and M.Phil Fees	
Vehicle Hire Charges	10,17,000	Record Note Fees	1,500
General Repairs	8,84,250	Rejoining Fees	36,000
Fuel & Power	37,16,801	T.C.Correctio Fees Collection	
Building Maintenance	47,13,069	Tour Receipts and Payments	
Computer Maintenance	5,08,157	Uniform Fees Collections	6,56,000
Electrical Maintenance	4,45,282		
Furniture Maintenance			
Generator Maintenance		<b>Hostel Fees</b>	<b>40,59,267</b>
Lab Maintenance	40,069	Hostel Fees - Boys	33,33,467
Website Maintenance.	1,55,760	Hostel Fees - Girls	7,25,800
<b>Staff Expenses</b>	<b>6,05,97,735</b>	<b>Other Income</b>	<b>14,36,682</b>
Salary	5,52,19,348	Alumnmni Contribution	11,09,650
ESI Contribution	1,37,410	Interest Receipts	7,672
Honorarium	3,46,240	Consultancy Income	3,19,360
P.F Employer's Contribution	14,38,853	<b>Autonomous Income</b>	<b>1,97,90,850</b>
Medical Expences	5,44,580	Exam Fees Collection and Payments	
Welfare Expenses	28,19,154	Condonation Fee - Autonomous	7,48,050
Financial support to faculty for Conference, workshops and membership fees	92,150	Examination Fee - Autonomous	1,74,08,950
<b>Research &amp; Development Expenses</b>	<b>5,03,606</b>	Marksheet Fees	30,650
Consultancy Development Expens	1,21,606	Provisional and Consolidated Fees	14,40,700
Seed Money for Research	3,82,000	Revaluation and Retotalling Fees	36,000
<b>Student Expenses</b>	<b>44,69,818</b>	Supplimentary Fees / Transcript	1,26,500
College Day, Alumni and Other Function Expenses	36,17,622	<b>Grants - Government</b>	<b>51,000</b>
Training Prog Exp	1,81,024	Bharathiar University	
N.S.S.& N.C.C Camp Expenses	1,33,198	DST	
YRC	3,870	DST	
Uniform	3,72,934	ICSSR	51,000

For **B HARI AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

**B.HARI**  
Proprietor

M. No. : 535076  
FRN No. : 021009S



**VLB Janakiammal College of Arts and Science  
Kovaipudur, Coimbatore - 641 042**

**Statement of Income and Expenditure for Year Ended on 31.03.2024**

Particulars	2023-24	Particulars	2023-24
Expenditure	Rs.	Income	
Tour	1,61,170	MHRD	
<b>Sports Expenses</b>	<b>7,89,320</b>	TNSCST Project	
Sports Expenses	7,89,320	UGC	
<b>University Expenses</b>	<b>32,73,762</b>	<b>Grants - Private</b>	-
Registration fee		Individual	-
AICTE fees	8,93,000	NGOs	
NCVRT Fee	41,000	Organasations	
University Fees	23,39,762	<b>Students Grants</b>	<b>4,05,600</b>
<b>Autonomous Expenses</b>	<b>24,08,694</b>	Individual	-
Meeting Expenses	2,62,027	NGOs	4,05,600
Examination Expenses		Organasations	-
Valuation Expenses	86,625	<b>Miscellaneous</b>	<b>1,60,000</b>
COE Office Expenses	20,60,042	Insurance Claim	
<b>Library Expenses</b>	<b>4,32,443</b>	Profit on Sale of Fixed Asset	
Journal Subscription	2,28,857	Others - exam	
News Papers and Periodicals	66,369	Verification fee	1,60,000
E-books and Journals	1,37,217		
<b>Students Scholarship Expenses</b>	<b>72,40,600</b>		
Fee Concession - Merit	2,92,850		
Management Scholarship	69,47,750		
Free Ships			
<b>Grants Expenses</b>	-		
Bharathiar University			
DST			
ICSSR			
TNSCST Project			
UGC			
<b>Hostel and Cafeteria Maintenance</b>	<b>57,33,299</b>		
Rent	-		
Mess Expenses	53,98,879		
Electricity Charges	3,34,420		
<b>Others</b>	<b>32,56,049</b>		
NAAC Registration Fees			
Garden Maintenance	1,69,866		
Professional fee	20,000		
Social Wlfare exp	26,44,962		
Annual Maintenance	4,21,221		
<b>Financial Charges</b>	<b>48,36,183</b>		
Bank Charges	5,934		
Interest on Loan	3,45,249		
Liasoning charges	44,85,000		
Depreciation	92,00,082		
Net Surplus / Difficit	3,17,63,211		
<b>Total</b>	<b>16,78,96,946</b>	<b>Total</b>	<b>16,78,96,946</b>

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CHARTERED ACCOUNTANTS

**B. HARI**  
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