

**DR.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION**  
**ACCOUNTS 2020-21**

XEROX COPY

**R. THIAGARAJAN, B.Com., F.C.A., F.C.S.,**  
Chartered Accountant.  
Membership No.026558.

New No.6, 2<sup>nd</sup> Floor,  
Bishop Wallers Avenue South,  
Mylapore, Chennai 600 004.  
☎ 4312 9496 Fax : 4312 9497.  
E-mail ID : email@rthiagarajan.com

## AUDITOR'S REPORT

I have audited the attached Balance Sheet of DR. V. KRISHNAMURTHY EDUCATIONAL FOUNDATION (formerly known as ACADEMY OF HIGHER EDUCATION, DINDIGUL ROAD, TIRUCHIRAPALLI – 620 001 as at 31<sup>st</sup> March 2021 and the Income & Expenditure Account for the year ended on that date Annexed thereto.

I conducted my audit in accordance with Auditing Standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.


An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

I believe that my audit provides a reasonable basis for my opinion.

I further report that :

- a. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purposes of my audit;
- b. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
- c. In my opinion, proper books of accounts have been kept by the college so far as it appears from my examination of those books;
- d. In my opinion, and to the best of my information and according to the explanations given to me, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;
  - i. in the case of the Balance Sheet, of the state of affairs of the Foundation as at 31<sup>st</sup> March 2021.
  - ii. in the case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended 31<sup>st</sup> March 2021.

Place : Chennai.  
Date : 10.09.2021. ✓

  
**R. THIAGARAJAN**  
Chartered Accountant



**R. THIAGARAJAN**  
Membership No. 026558

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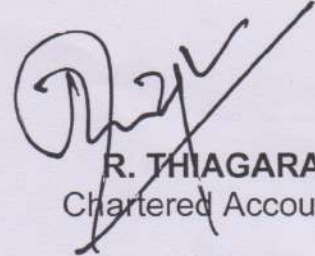
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## ACCOUNTING POLICIES

1. The accounts are drawn up on historical cost basis and have been prepared in accordance with the applicable Accounting Standards.
2. Fixed assets are valued at historical cost less depreciation calculated on written down value method using the rates prescribed in Income Tax Act, except for Building Capitalized from the financial year 2013-14, on which a Depreciation @ 5% on straight line method is provided for.
3. Schedule 1 to 13 form an integral part of the statement of accounts.
4. Fees and other receipts have been accounted on receipt basis.
5. Interest on bank investment, deposits and salary have been accounted on accrual basis.

Place : Chennai.  
Date : 10.09.2021.

  
**R. THIAGARAJAN**  
Chartered Accountant

  
**R. THIAGARAJAN**  
Membership No. 026558

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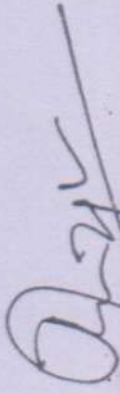



**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,  
TIRUCHIRAPALLI 620001**

**BALANCE SHEET AS ON 31st MARCH 2021**

LIABILITIES	SCH	31.03.2021		31.03.2020		ASSETS	SCH	31.03.2021		31.03.2020	
		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.		
Capital Fund	1	342,315,378	248,508,736	Fixed Assets	7	347,865,192	341,883,877				
Corpus Fund	2	143,445,000	91,445,000	Current Assets	8	246,144,988	104,810,929				
Endowment Fund	3	618,042	618,042	Loans & Advances	9	14,926,133	10,120,122				
Building Fund	4	109,579,998	89,579,998								
Secured Loan	5	-	18,750,000								
Current Liabilities	6	9,754,229	7,913,152								
Grant Liability		3,223,666									
<b>Total</b>		<b>608,936,313</b>	<b>456,814,928</b>	<b>Total</b>		<b>608,936,313</b>	<b>456,814,928</b>				

**DR. V. KRISHNAMURTHY EDUCATIONAL FOUNDATION**  
(formerly known as ACADEMY OF HIGHER EDUCATION)

  
**R. THIAGARAJAN**  
Chartered Accountant.

  
**K.RAGHUNATHAN**  
Secretary


Place : Tiruchirapalli.  
Date : 10.09.2021.

  
**R. THIAGARAJAN**

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**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD, TIRUCHIRAPALLI 620001**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2021**

EXPENDITURE	SCH	31.03.2021	31.03.2020	INCOME	SCH	31.03.2021	31.03.2020
		Rs.	Rs.			Rs.	Rs.
Salary to Staff				College Fee		102,252,702	93,312,718
Examination Expenses		25,505,675	26,927,986	University Fees		173,995	1,070,932
Repairs and Maintenance		2,016,534		PTA Fees		5,817,000	5,636,000
Printing & Stationery		6,646,359	8,800,749	Other Fees		29,423,817	36,715,562
Electricity Charges		565,989	68,409	Donation Received	11	1,524,002	2,127,540
Administrative & Other Expenses		1,871,594	1,711,234	Interest from Bank	12	5,519,467	5,345,709
Consumables Account - Projects Grant Expenses	10	27,925,565	28,126,373	Miscellaneous		1,417,804	2,909,343
<b>Sub Total</b>		<b>8,757,621</b>		Consumables Account - Projects Grant Received	13	6,176,931	6,058,313
Excess of Income over Expenditure before Depreciation		<b>73,289,337</b>	<b>65,634,751</b>			5,633,742	
Depreciation		87,650,123	87,541,366				
Excess of Income over Expenditure		<b>23,064,221</b>	<b>23,888,984</b>				
		<b>64,585,901</b>	<b>63,652,382</b>				
<b>Total</b>		<b>160,939,460</b>	<b>153,176,117</b>	<b>Total</b>		<b>160,939,460</b>	<b>153,176,117</b>

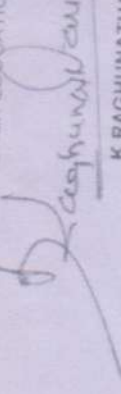
  
**R. THIAGARAJAN**  
 Chartered Accountant.


Place : Truchirapalli,  
 Date : 10.09.2021.



**R. THIAGARAJAN**  
 Membership No. 026559

**DR. V. KRISHNAMURTHY EDUCATIONAL FOUNDATION**  
 (formerly known as ACADEMY OF HIGHER EDUCATION)

  
**K. RAGHUNATHAN**  
 Secretary

  
**PRINCIPAL**  
 National College (Autonomous)  
 Tiruchirappalli-620 001.

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# Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION,

## SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 1</b>		
<b>CAPITAL FUND</b>		
Opening Balance	277,729,477	184,856,354
UGC Grant Received	-	-
Add : Excess of Income over expenditure	64,585,901	63,652,382
<b>TOTAL</b>	<b>342,315,378</b>	<b>248,508,736</b>
<b>SCHEDULE 2</b>		
<b>CORPUS FUND</b>		
Opening Balance	91,445,000	76,045,000
Add : Fund Received		
Shriram City Union Finance Limited	20,000,000	-
Shriram Seva Sankalp	20,000,000	-
Magnetic Meter Systems (India) LTD	7,000,000	5,400,000
Culture & Heritage Trust of Karuveli	5,000,000	-
Ucal Polymers Industries Limited	-	10,000,000
<b>TOTAL</b>	<b>143,445,000</b>	<b>91,445,000</b>
<b>SCHEDULE 3</b>		
<b>ENDOWMENT FUND</b>		
Endowment Fund	618,042	618,042
<b>TOTAL</b>	<b>618,042</b>	<b>618,042</b>



# Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION,

## SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 4</b>		
<b>BUILDING FUND</b>		
Bharat Heavy Electrical Limited	21,449,998	21,449,998
Shriram General Insurance	20,000,000	-
Bharthi Airtel	10,000,000	10,000,000
JSW Energy Limited	10,000,000	10,000,000
NMDC	10,000,000	10,000,000
Steel Authority of India	9,830,000	9,830,000
JSW Foundation	5,000,000	5,000,000
Reliance Industries Limited	5,000,000	5,000,000
Nikhil Pradaprai Gandhi Family Trust	5,000,000	5,000,000
Rashtriya Ispat Nigam Limited	5,000,000	5,000,000
Jindal Steel and Power LTD	2,500,000	2,500,000
GMR Varalakshmi Foundation	2,500,000	2,500,000
Gopala Prasad	1,800,000	1,800,000
Neotia Foundation	500,000	500,000
Projsha Godrej	500,000	500,000
Dalmia Cement	500,000	500,000
<b>TOTAL</b>	<b>109,579,998</b>	<b>89,579,998</b>
<b>SCHEDULE 5</b>		
<b>SECURED LOAN</b>		
Term Loan - KVB	-	18,750,000
<b>TOTAL</b>	<b>-</b>	<b>18,750,000</b>





# Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION,

## SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 6</b>		
<b>CURRENT LIABILITIES</b>		
Hostel Mess Advance	3,298,850	2,416,350
Canteen Mess - M/s.Maha Success Services	2,124,348	3,154,166
Ganeshan Builder Advance	1,692,400	-
Caution Deposit	1,314,900	764,700
EPF Payable Account	444,549	397,835
Accomodation and Fees - Foreign Students	375,943	501,883
DST-INSPIRE Student Camp	175,000	-
Salary o/s	151,400	-
House Keeping-Vayalooran	107,525	239,404
Shop Rental Adv. Recd - Ms.R.Kamala	100,000	100,000
ESI - Payable	89,702	83,921
UGC Grant	82,500	82,500
DST-JRF	60,000	-
TNSCST Training Programme	32,821	-
Certificate Course- Ramanujam 30	23,300	23,300
Hostel Scholarship	15,500	15,500
Professional Fee - Payable	12,430	-
College Fees Excess Received	10,970	-
Advance From Student	6,600	6,600
Professional Charges Outstanding-School	6,402	44,100
Fellowship - CSIR	5,000	-
TDS - Vayalooran	1,086	-
RRC	800	-
RSC - SLSEEE-2019 - Chemistry	600	-
Advance From Head Master	164	498
TDS Payable- School	98	5,030
Interest on Loan o/s	-	106,634
Riveraa Computers	-	99,500
Security Charges o/s	-	96,610
TDS Payable-College	-	58,528
Professional Charges Outstanding-College	-	45,000
Electricity Charges o/s	(378,659)	(328,908)
<b>TOTAL</b>	<b>9,754,229</b>	<b>7,913,152</b>





Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD, TIRUCHIRAPALLI 620001

SCHEDULE FORMING PART OF THE BALANCE SHEET

FIXED ASSETS AS ON 31.03.2021

SCHEDULE 7

Sl.No.	Particulars	Opening	Additions on	Additions on	Deletions	Total	Rate of	Amount of	Closing
		Balance	or before	or after			Depreciation	Depreciation	Balance
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
1	Land	62,705	-	-	-	62,705	-	-	62,705
2	NEW BUILDINGS WITH AMENITIES*								
a	New Class Rooms	78,664,665	-	-	-	78,664,665	5%	6,046,058	72,618,607
	Building Approval Charges	5,449,936	-	-	-	5,449,936	5%	292,804	5,157,132
b	Ladies Hostel	31,277,921	-	-	-	31,277,921	5%	2,406,848	28,871,275
c	Renovation and Modernisation of Library	13,955,576	-	-	-	13,955,576	5%	1,048,859	12,906,717
d	Indoor Stadium	11,456,641	-	-	-	11,456,641	5%	845,336	10,611,305
e	Boys Hostel Toilet	11,293,904	-	-	-	11,293,904	5%	871,287	10,522,617
f	New Kitchen	4,686,683	-	-	-	4,686,683	5%	382,462	4,304,221
g	Drainage Construction	7,548,210	-	-	-	7,548,210	5%	417,231	7,130,979
h	Outdoor Stadium	4,434,378	-	-	-	4,434,378	5%	294,816	4,139,562
i	School Toilet	248,347	-	-	-	248,347	5%	15,822	232,825
j	Johnsons Lift	2,998,796	103,000	-	-	3,001,796	5%	165,620	2,836,176
k	Vedha Padasalai	1,663,681	-	-	-	1,663,681	5%	101,317	1,562,364
l	Road Laying	620,728	335,583	90,464	-	1,046,775	5%	56,661	990,114
m	SFC Block	630,396	-	-	-	630,396	5%	37,529	592,767
n	Compound Wall	2,707,702	260,378	-	-	2,968,080	5%	155,788	2,812,292
o	Entrance Arch	5,202,013	-	-	-	5,202,013	5%	283,910	4,918,103
p	Hostel Retaining Wall	1,945,737	-	-	-	1,945,737	5%	108,097	1,837,641
q	Secretary Office Modification	10,361,356	-	-	-	10,361,356	5%	565,313	9,796,043
r	Flat purchased	11,528,023	-	-	-	11,528,023	5%	811,874	10,916,149
s	Open Air Theatre	8,882,054	-	-	-	8,882,054	5%	485,218	8,396,836
t	Play Ground	1,168,537	-	-	-	1,168,537	5%	63,975	1,104,562
u	New Canteen Building	10,747,572	-	-	-	10,747,572	5%	573,152	10,174,420
v	SMHSS Building	1,936,909	-	-	-	1,936,909	5%	103,922	1,832,988
w	Yoga Hall	1,011,085	-	-	-	1,011,085	5%	56,171	954,914
x	Zoology Dept	462,500	-	-	-	462,500	5%	25,000	437,500
3	Air Conditioner	1,150,076	-	-	-	1,150,076	10%	57,504	1,092,572
4	Air Cooler - NCT	420	35,300	-	-	35,720	15%	1,786	33,934
5	Amphi Theatre	1,218,619	-	-	-	1,218,619	5%	60,931	1,157,688
6	Attendance Machine	37,595	-	-	-	37,595	10%	1,880	35,715
	Audio Visual - NCT	163,088	-	-	-	163,088	15%	8,154	154,934
	Basketball and Volleyball Court	2,031,918	-	-	-	2,031,918	5%	101,596	1,930,322



Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD, TIRUCHIRAPALLI 620001

SCHEDULE FORMING PART OF THE BALANCE SHEET

FIXED ASSETS AS ON 31.03.2021

SCHEDULE 7

Sl.No.	Particulars	Opening Balance	Additions on or before 30.09.2020	Additions on or after 01.10.2020	Deletions	Total	Rate of Depreciation	Amount of Depreciation	Closing Balance
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
9	Buildings, Krishnamoorthy Auditorium	11,357,097	-	-	-	11,357,097	10%	567,855	10,789,242
10	Car	276,846	-	-	-	276,846	15%	13,842	263,004
11	CCTV Camera	218,676	213,166	20,000	-	451,844	15%	22,092	429,752
12	Chemistry Lab Equipments	87,803	-	-	-	87,803	40%	4,390	83,413
13	Computer	2,138,167	444,000	-	-	2,582,167	40%	129,108	2,453,059
14	Computer - RKPS	-	107,900	-	-	107,900	40%	5,395	102,505
15	Computer Equipments	24,359	-	-	-	24,359	40%	1,218	23,141
16	Connecting Corridor	1,640,690	-	-	-	1,640,690	5%	82,035	1,558,655
17	Cycle - NCT	1,869	-	-	-	1,869	10%	93	1,776
18	DVD Player	4	-	-	-	4	40%	0	4
19	Electric Installations	415,649	-	-	-	415,649	15%	20,782	394,867
20	Equipments	270,429	23,716	-	-	294,145	15%	14,707	279,438
21	Fax Machine	4,808	-	-	-	4,808	15%	240	4,568
22	100 ft Flag	-	498,668	900,000	-	1,398,668	15%	47,433	1,351,235
23	Fire Fighting System- RKPS	-	216,677	-	-	216,677	15%	10,834	205,843
24	Furniture - School	439,403	1,092,054	-	-	1,531,457	10%	76,573	1,454,884
25	Furniture NEC	71,970	-	-	-	71,970	10%	3,599	68,372
26	Furniture (NCT)	154,351	-	-	-	154,351	10%	7,718	146,633
27	Furniture and fittings	1,928,744	-	193,100	-	2,121,844	10%	101,265	2,020,579
28	Furniture- Mathematical	44,877	-	-	-	44,877	10%	2,244	42,633
29	Generator	1,062,075	-	-	-	1,062,075	15%	53,104	1,008,971
30	Golden Jubilee Block	608,562	-	-	-	608,562	5%	30,428	578,134
31	GYM	249,541	-	-	-	249,541	5%	12,477	237,064
32	Hostel Gas - NCT	796	-	-	-	796	15%	40	756
33	Intercom Connections	289	-	-	-	289	15%	14	275
34	Inverter	143,843	-	-	-	143,843	15%	7,192	136,651
35	Lab Equipments	761,682	-	-	-	761,682	15%	38,084	723,598
36	Lab Gas Connections	574	-	-	-	574	15%	29	545
37	LED Display Board	393,423	-	-	-	393,423	15%	19,671	373,752
38	Library Books - NEC	54,502	-	-	-	54,502	10%	2,725	51,777
39	Library Books	120,161	-	-	-	120,161	10%	6,008	114,153
40	Mobile	53,860	-	42,000	-	95,860	15%	3,743	92,117
41	New School Building RKPS	71,910,086	16,492,377	2,757,540	-	91,160,003	5%	4,489,062	86,670,941





Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD, TIRUCHIRAPALLI 620001

SCHEDULE FORMING PART OF THE BALANCE SHEET

FIXED ASSETS AS ON 31.03.2021

SCHEDULE 7

Sl.No.	Particulars	Opening Balance	Additions on or before 30.09.2020	Additions on or after 01.10.2020	Deletions	Total	Rate of Depreciation	Amount of Depreciation	Closing Balance
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
42	NRS Block	5,547,690	-	-	-	5,547,690	5%	277,385	5,270,306
43	PEB	-	-	16,798	-	16,798	10%	420	16,378
44	Projector	5,401	-	-	-	5,401	40%	270	5,131
45	Public Address System	36,609	-	-	-	36,609	20%	1,830	34,779
46	Refrigerator	26,699	-	-	-	26,699	15%	1,335	25,364
47	RO System	74,111	-	-	-	74,111	15%	3,706	70,406
48	Saranathan Statue	-	176,614	-	-	176,614	15%	8,831	167,783
49	School Arch	830,829	1,070,758	-	-	1,901,587	5%	95,079	1,806,508
50	School Bus	1,821,353	-	-	-	1,821,353	30%	91,068	1,730,285
51	Smart Board - RKPS	-	2,998,153	-	-	2,998,153	10%	149,908	2,848,245
52	Spares	30,572	-	-	-	30,572	15%	1,529	29,043
53	Speakers	-	-	6,975	-	6,975	10%	174	6,801
54	Sports Equipment	121,611	-	-	-	121,611	15%	6,081	115,530
55	Tally Software	10,440	-	31,860	-	42,300	40%	1,319	40,982
56	TV	12,941	-	-	-	12,941	15%	647	12,294
57	Typewriter	1	-	-	-	1	40%	0	1
58	UPS Battery	451,563	-	-	-	451,563	15%	22,578	428,985
59	Water Fountain	1,914,395	-	45,650	-	1,960,045	5%	98,861	1,863,184
60	Wifi	782,709	-	-	-	782,709	15%	39,135	743,574
61	Xerox Machine	53,671	-	-	-	53,671	15%	2,684	50,987
62	Airconditioner	-	-	32,200	-	32,200	10%	1,610	30,590
63	Furniture	-	-	33,600	-	33,600	10%	1,680	31,920
64	Library Books	-	-	796,499	-	796,499	60%	238,950	557,549
65	Wireless Slate	-	-	8,500	-	8,500	10%	425	8,075
66	Computer Table	-	-	2,000	-	2,000	10%	200	1,800
	<b>Total</b>	<b>341,703,502</b>	<b>24,068,346</b>	<b>4,977,186</b>	<b>-</b>	<b>370,749,034</b>		<b>23,064,221</b>	<b>347,684,813</b>
	Capital Work In Progress - Buildings	180,379	-	-	-	180,379		-	180,379
	<b>Grand Total</b>	<b>341,883,877</b>	<b>24,068,346</b>	<b>4,977,186</b>	<b>-</b>	<b>370,929,413</b>		<b>23,064,221</b>	<b>347,865,192</b>

Depreciation on these Buildings is provided @ 5% on straight line method and all other Assets as per Income-Tax Act.



**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION,**

**SCHEDULE FORMING PART OF THE BALANCE SHEET**

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 8</b>		
<b>CURRENT ASSETS</b>		
<b>Balance with Scheduled and Nationalised Banks</b>		
KVB - College Fees A/c	7,733,704	1,971,471
IB - Dr.V.K Educational Foundation	7,005,000	-
City Union Bank Limited - S.B. A/c.139889	5,563,448	17,211,269
KVB - Academy of Hr.Edu. A/c	2,467,921	834,360
State Bank of India	2,456,544	953,258
Indian Bank S.B. A/c. P.T.Assn A/c..	2,259,278	1,182,838
KVB-RKPS	1,643,402	540,166
IB - National College Amenities A/c No. 6645713313	1,497,201	-
IB - Miscellaneous A/c - 747806158	1,131,792	-
IB - DST/CSIR Major A/c - 6511503422	1,128,620	-
IB -Common Instrumentation Facility - 6101712976	1,051,879	-
KVB - Hostel A/C No:166115537872	1,043,016	348,839
City Union Bank Ltd- Hostel	912,702	1,000,513
IB - M.PHIL AND PH.D 747806307	704,654	-
IB - Examination Autonomous -6487296602	531,420	-
IB - University Fees A/c No. 6645712207	456,502	-
IB - Aided Fees A/c No.6649271368	350,857	-
IB - National College Text Book A/C 750041226	266,612	-
IB - PRINCIPAL A/C - 747806238	235,622	-
IB - Dr.Senthil, MOES Project-6845682692	228,804	-
Indian Bank Woraiyur SMHSS -908133349	222,972	179,296
KVB - Padasala A/c No.47148	221,178	164,700
IB - CENTENARY A/C No. 6646464692	154,267	-
IB - Major UGC A/c - 6511504368	100,306	-
KVB - Mid Day Meal Fund	68,834	656,850
Ib - Dr.Mohamed Jabbar Project - 6847879798	55,706	-
KVB - Endowment Fund A/c	54,529	206,471
KVB - National College Centenary	50,507	79,778
KVB - Temple Account	49,986	22,764
Ib - DST SERB TARE- 6853106468	46,707	-
IB - CAUTION DEPOSIT 750040607	38,413	-
IB - GLASSWARE ACCOUNT - 6571220885	32,214	-
KVB - SMHS School	30,843	27,941
IB - Star College A/c No.6762433310	22,250	-
Indian Bank S.B. A/c. College Fees A/c.	13,162	12,774
SMHSS Endowment Fund- KVB	8,878	6,645
Indian Bank S.B.A/c. Alumini A/c ( AHE)	(53,149)	482,256
<b>Sub-Total - 1</b>	<b>39,786,583</b>	<b>25,882,189</b>
<b>Fixed Deposit with Banks</b>		
Karur Vysya Bank FD	90,772,366	36,463,509
CUB FD	72,288,577	41,898,041
Indian Bank	43,297,462	567,189
<b>Sub-Total - 2</b>	<b>206,358,405</b>	<b>78,928,739</b>
Cash in Hand - 3	-	-
<b>TOTAL ( 1 + 2 + 3 )</b>	<b>246,144,988</b>	<b>104,810,929</b>





# Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION,

## SCHEDULE FORMING PART OF THE BALANCE SHEET

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 9</b>		
<b>LOANS &amp; ADVANCES</b>		
Canteen Mess Receivable	3,203,879	4,275,219
Income Tax AY 2012-13	2,802,952	2,802,952
Advances Given	1,968,438	-
Tax Deducted at Source	1,941,673	1,941,673
Advance to Aided College	1,607,000	-
Wifi Modem Deposit	1,062,130	1,062,130
Salary Recoverable - Staff	849,000	581,000
Electricity Deposit	830,697	830,697
Tax Deducted at Source AY 20-21	454,966	-
Salary Recoverable - School	100,000	-
Rent Advance	90,000	90,000
Salary Advance	46,000	-
Vijaya Electricals Advance	-	300,000
C.S. Krishnamurthy & Co Advance	-	200,000
IT Support and Service Advance	-	100,000
M G Fountain Advance	-	25,000
Ramiah Advance	-	(317,436)
Glarat Advance	-	(758,434)
Md.Jabir Salary - UGC Grant	(30,600)	(180,600)
Ganeshan Builder Advance	-	(832,079)
<b>TOTAL</b>	<b>14,926,135</b>	<b>10,120,122</b>



**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,**

**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 10</b>		
<b>Administrative &amp; Other Charges</b>		
RKPS School Expenses	7,306,002	7,117,269
Professional Fees - College	6,336,754	6,350,082
Miscellaneous Expenses	1,791,562	513,506
Security Salary	1,171,543	1,236,267
Interest on Term Loan	1,140,851	2,633,363
Affiliation Fees	1,020,520	1,549,160
Server	913,000	-
Wi-Fi Network	796,500	-
Sport and Games	765,167	361,865
Advertisement Charges	674,568	578,279
Vedha Padasalai Expenses	652,355	811,437
Annual Maintenance Charges	620,255	-
Bad debts written off	450,840	-
Function Expenses	443,507	436,002
Telephone Charges	388,147	637,093
Conveyance Expenses	382,200	16,877
Insurance	350,691	367,763
Membership Fee	238,854	532,600
Glassware Material Purchase	230,607	-
Text Book	211,125	-
Travelling Expenses	205,942	698,070
Car Petrol & Gas	174,182	156,337
NSS Camp Charges	157,475	-
Sponsorship-Mess Bill	153,910	469,235
Stores	152,725	-
Professional Fees - School	107,100	547,750
Bank Charges	102,387	114,110
Centenary Function Expenses	98,442	-
Municipal Tax	89,666	15,838
Workshop Expenses	88,491	-
Security Salary- School	78,000	-
Calender and Diary	77,128	-
Plants for Garden	61,920	364,705
Refreshment	59,434	126,111
Books and Journals	56,750	-
Pooja Expenses	53,940	51,379
Academic Audit	36,000	80,447
Inspection Commission - BDU	32,202	70,000
Festival Gift	32,000	-
Calender & Diary-College	31,965	117,213





**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,  
SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
Meeting Expenses	27,461	-
Photography	23,750	77,755
Function Expenses- School	21,727	69,937
Postage	20,670	16,786
SMHSS - P.T.A.	20,400	47,860
Calender & Diary-school	16,454	17,014
Municipal Tax- School	16,106	10,106
Board of Studies	10,000	98,034
Internet Charges	7,564	-
Newspaper and Magazine	5,730	17,464
Rates and Taxes	5,184	4,000
Miscellaneous Expenses - School	3,709	108,759
Gifts, Momentos and Prizes	3,500	161,048
Lab Expenses	3,454	118,919
Flag Day Expenses	3,000	-
Conveyence Expenses- School	1,700	-
Refreshment- School	420	-
Postage- School	25	148
Bank Charges- School	5	725
Breakfast- Scheme-School	-	73,878
Cable- School	-	2,100
Centenary Function	-	491,829
Doctor's Room Expenses	-	50,528
Donation Paid	-	1,000
EPF Late Payment	-	6,826
Gifts, Momentos and Prizes- School	-	1,500
Govt Fees- School	-	1,140
Honorarium	-	4,000
ID Card	-	31,050
IQAC Expenses	-	8,811
NSS Camp Charges School	-	12,805
PGDAT	-	208,733
Printing And Stationery	-	384,610
School Uniform	-	58,930
Website Development	-	87,321
<b>TOTAL</b>	<b>27,925,565</b>	<b>28,126,373</b>





**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,**  
**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

PARTICULARS	31.03.2021	31.03.2020
	Rs.	Rs.
<b>SCHEDULE 11</b>		
<b>Other Fees</b>		
Other Fees	14,048,990	14,940,085
Hostel Fees	5,164,900	16,017,850
Exam Fees (Net)	4,631,750	3,851,890
RKPS Income	3,841,775	2,705,079
PGDAT	383,944	-
Alumni Association Fees	315,130	-
Student fees collection - School	-	1,222,008
Fees ( M.Phil, Ph.d)	-	2,000
Stationery	-	765
Insurance	-	250
<b>Total</b>	<b>28,386,489</b>	<b>38,739,927</b>
Less: Fees Refunded	(1,461,211)	(2,024,365)
	<b>26,925,278</b>	<b>36,715,562</b>
Add: Fees Transfer from Aided College	1,000,000	-
<b>Total</b>	<b>27,925,278</b>	<b>36,715,562</b>
<b>SCHEDULE 12</b>		
<b>Donation Received</b>		
Donation Received	1,522,000	2,122,540
Donation Received - School	2,002	5,000
	<b>1,524,002</b>	<b>2,127,540</b>
<b>SCHEDULE 13</b>		
<b>Other Income</b>		
TC, Placement and Marksheet Fees	1,619,400	1,929,132
Interest Income	1,750,114	-
Contribution to Flag Mast	532,579	975,096
Application Sale-College	502,788	-
Text Book Fees	447,460	-
Fees Collection-NCIF	393,720	-
Overhead Charges	170,000	75,200
Students Fees	151,425	-
Stale Cheques	146,065	-
Liability no Longer Payable	141,578	2,711,005
Rent Received- School	111,000	146,350
Other Income	69,732	-
Fine/ Penalty / Breakage/Insurance	51,725	220,830
Other Examinations- Sectors	45,945	-
Auditor Fees Collection - IT	40,000	-
Exam - Fine Collection	19,400	-
Temple Donations	-	700
Bajaj Finserve Program	(2,000)	-
ED Cell	(14,000)	-
<b>Total</b>	<b>6,176,931</b>	<b>6,058,313</b>





**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,  
SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

Particulars	2020-21	2019-20
	Rs.	Rs.
<b>College Fees</b>		
College Fees - 2020-21	77,853,147	-
College Fees	16,193,602	-
College Fees - Unclassified	5,945,478	-
College Fees - 2019 -2020	716,525	92,375,665
College Fees - 2018 -2019	75,100	970,765
College Fees Previous Year	16,100	-
College Fees - 2017-2018	10,450	19,170
College Fees - 2016-17	-	22,325
Excess DD Amount	-	3,793
Journalism	-	(54,000)
Teaching English	-	(25,000)
<b>Total</b>	<b>100,810,402</b>	<b>93,312,718</b>
<b>M.Phil Ph.D Fees</b>		
M.Phil. Fees 2020-2021	1,442,300	-
<b>Total (b)</b>	<b>1,442,300</b>	<b>-</b>
<b>University Fees</b>		
University Fees - 2020-21	176,945	-
University Fees - 2019-20	1,450	(880)
University Fees	-	470
University Fees - 2017-2018	-	1,178,387
University Fees 2018 -2019	-	25
University Fees Refund	(4,400)	(107,070)
<b>Total</b>	<b>173,995</b>	<b>1,070,932</b>
<b>Hostel Fees</b>		
Hostel Fees - 2020-21	4,394,400	-
Miscellaneous Fees	738,000	802,200
Hostel Fees - 2019-20	32,500	15,215,650
<b>Total</b>	<b>5,164,900</b>	<b>16,017,850</b>
<b>Exam Fees</b>		
Exam Fees - 2020-21	4,555,270	-
Exam Fees - 2019-20	67,025	4,974,130
Exam Fees - 2018-19	7,390	(1,123,580)
Exam Fees - 2017-18	2,065	1,340
<b>Total</b>	<b>4,631,750</b>	<b>3,851,890</b>





**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,**  
**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

Particulars	2020-21	2019-20
	Rs.	Rs.
<b>Other Fees</b>		
Other Fees - 2020-21	15,336,584	-
Other Fees - 2019-20	196,245	14,718,640
Other Fees - 2018-19	13,000	220,555
Other Fees - 2017-18	1,700	890
<b>Total</b>	<b>15,547,529</b>	<b>14,940,085</b>
<b>Student Fees Refunded</b>		
Misc Fees	(16,500)	-
Exam Fee	(77,800)	-
Hostel Fee	(78,600)	(506,625)
Others	(215,235)	-
College Fees	(1,073,076)	(1,517,740)
<b>Total</b>	<b>(1,461,211)</b>	<b>(2,024,365)</b>
<b>Interest from Bank</b>		
Interest Received F.Y. 2020-21	5,242,340	-
Interest Received From Bank	662,305	540,635
Interest FD-IB	105,382	-
Interest Received - School	4,933	15,624
Interest on FD-KVB	-	1,239,024
Interest FD-CUB	(495,493)	3,550,426
<b>Total</b>	<b>5,519,467</b>	<b>5,345,709</b>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance - Others	2,810,133	1,805,228
Housekeeping Charges	1,948,950	2,981,603
Maintenance - Building	1,687,813	3,284,255
Cleaning Material Purchase	133,756	621,036
AMC	33,920	47,160
Maintenance- Flats	26,000	23,200
Repairs and Maintenance - School	3,825	15,120
Cleaning Material Purchase- School	1,958	-
Maintenance - Building School	-	12,887
Maintenance- Hostel	-	10,260
<b>Total</b>	<b>6,646,355</b>	<b>8,800,749</b>





**Dr.V.KRISHNAMURTHY EDUCATIONAL FOUNDATION, DINDIGUL ROAD,**

**SCHEDULE FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT**

Particulars	2020-21	2019-20
	Rs.	Rs.
<b>Salary to Staff</b>		
Salary to Staff	22,487,948	23,773,233
EPF	2,127,264	2,276,214
ESI	715,230	819,789
Remuneration- School	175,233	58,750
<b>Total</b>	<b>25,505,675</b>	<b>26,927,986</b>
<b>Examination Expenses</b>		
University Fees - Provisional Certificate	493,053	-
Exam - Printing and Stationery	484,633	-
Question Paper Setters Remuneration	441,424	-
Remuneration to Invigilators	268,414	-
Practical Expenses	171,433	-
University Fees	47,200	-
University Fees - GIS	37,364	-
Scrutiny	21,200	-
Board of Studies Meeting	20,000	-
Project Viva Voce	17,540	-
Pooja Expenses	10,968	-
Oral Test	3,305	-
<b>Total</b>	<b>2,016,534</b>	<b>-</b>
<b>Hostel Mess Advance</b>		
Mess Adv 2020-21	2,169,500	-
Mess Adv - 2019-20	1,017,600	2,304,600
Hostel Mess Advance -2018-2019	111,750	111,750
<b>Total</b>	<b>3,298,850</b>	<b>2,416,350</b>
<b>Canteen Mess Receivable</b>		
Canteen Mess Receivable 20-21	2,705,930	-
Canteen Mess Receivable 2019-20	320,495	3,636,335
Canteen Mess Receivable 2018-2019	109,390	522,422
Canteen Mess Receivable	68,064	116,462
Canteen Mess Receivable - Old	-	-
<b>Total</b>	<b>3,203,879</b>	<b>4,275,219</b>

