



SOURASHTRA COLLEGE (Autonomous), MADURAI – 4

(A Linguistic Minority Co-educational Institution)

(Affiliated to Madurai Kamaraj University & Re-Accredited with 'B+' Grade by NAAC) Vilachery Main Road,
Pasumalai (P.O), Madurai-625004.

Contact No.: 87542 09994

☐ sourashtracollege.com

87542 08885

✉ soucollege@gmail.com

AQAR – 2023-2024

Criterion VI	GOVERNANCE LEADERSHIP AND MANAGEMENT
Key Indicator 6.4	Financial Management and Resource Mobilization
Q₆M 6.4.1	Institution conducts internal and external financial audits regularly
Year	2023 - 2024

AUDIT REPORT INCOME AND EXPENDITURE

INDEPENDENT AUDITOR'S REPORT

To the members of Sourashtra College Council

Report on the Financial Statements

I have audited the accompanying financial statements of Sourashtra College Council, which comprise the Balance Sheet as at March 31, 2024 and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Council with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit

procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, the financial statements read with the Notes thereon of Sourashtra College Council give the information 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 Council as at 31st March 2024 and
- (ii) In the case of Income and Expenditure Account of the Surplus of the Council for the Year Ended 31st March 2024.

Place: MADURAI

Date: 09.08.2024



For B.R. Chandrasekaran & Co.
CHARTERED ACCOUNTANT


(B.R. CHANDRASEKARAN)
Proprietor
Membership No: 020619.

UDIN

24020619BKENG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

1) **SIGNIFICANT ACCOUNT POLICIES:**

a) The accounts have been prepared in accordance with the Historical Cost Convention under accrual basis of accounting on a going concern concept

b) Donations received for Corpus Fund are Capitalized and shown under the head Corpus Fund. Donations received for Specific fund are credited in the Specific fund account

c) Fixed Assets are stated at Cost less Depreciation. Depreciation is provided on the basis of Written Down Value Method. Depreciation has been provided at the rates specified in the Schedule of fixed assets. Full year Depreciation is provided for the opening balances and for the assets which are purchased on or before 30th September of the financial year. For the remaining assets which are purchased on or after 1st October during the financial year 50% of Depreciation has been provided.

d) The Deposits in Banks, including the Endowment Deposits have been shown at Cost. The interest accrued on these deposits is shown under the head Accrued Interest on Deposit Account.


2) The Sourashtra College Council is a Non-Profit Motive Society. It runs the following colleges:

- (i) Sourashtra College which is a Government Aided College
- (ii) Sourashtra College (Self-Financing Courses)
- (iii) Sourashtra College for Women

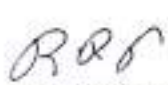
3) Separate Account is maintained in respect of the Autonomous Examinations transactions.

4) The Excess/Deficit in the Income & Expenditure Account of all the three colleges and Autonomous Examinations Account are incorporated in the Sourashtra College Council Account.

5) Previous Year Figures have been regrouped wherever to conform to current year Figures.


P.K. MOTHILAL
PRESIDENT


D.R. KUMARESH
SECRETARY


R.R. BASKAR
TREASURER

for B.R. Chandrasekaran & Co.
CHARTERED ACCOUNTANT


B.R. CHANDRASEKARAN
Proprietor



SOURASHTRA COLLEGE COUNCIL, MADURAI.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Year Ended 31.03.2023 Rs. P.	Expenditure	Year Ended 31.03.2024 Rs. P.
		✓ 1,47,500.00
1,18,000.00	To Audit Fees & Other Fees ✓	0.00
18,215.00	To Advertisement ✓	✓ 34,91,656.00
1,04,22,408.00	To Building Maintenance ✓	0.00
1,95,000.00	To Court and Legal Fees ✓	28,38,376.32
27,30,341.90	To Depreciation	0.00
17,00,682.00	To Election Expenses ✓	
34,56,556.32	To Excess of Expenditure over Income from Sourashtra College Account	32,51,410.81
0.00	To Excess of Expenditure over Income from S.F.A/c.	0.00
0.00	To Excess of Expenditure over Income from WC A/c.	9,19,331.34
6,61,622.00	To Fees Scholarship to students ✓	✓ 8,77,583.00
16,274.00	To General Body Meeting Expenses ✓	✓ 3,200.00
22,750.00	To Honorarium ✓	✓ 40,000.00
0.00	To ID Card expenses ✓	✓ 16,885.00
1,00,000.00	To Medal Expenses ✓	✓ 71,000.00
3,24,511.48	To Miscellaneous Expenses ✓	✓ 1,62,950.24
9,74,549.60	To Motor Vehicle Maintenance Expenses (As per schedule A) ✓	✓ 17,22,642.09
3,387.00	To TA/DA Expenses ✓	0.00
80,71,649.95	To Excess of Income over Expenditure a/c.	82,58,248.27

2,88,15,947.25

2,18,00,783.07

Place: Madurai
Date: 09.08.2024

Mothilal

P.K. MOTHILAL
PRESIDENT

D.R. Kumaresh

D.R. KUMARESH
SECRETARY

SOURASHTRA COLLEGE COUNCIL, MADURAI.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Year Ended 31.03.2023 Rs. P.	Income	Year Ended 31.03.2024 Rs. P.
14,28,901.00	By CB Building Rent A/c.	6,29,460.00
1,11,929.01	By Interest on S.B. A/c.	2,13,289.00
66,06,707.00	By Interest Receipts	83,24,875.00
14,371.00	By Interest on EB Deposit	0.00
30,080.00	By Lab Fees	1,80,670.00
16,89,763.32	By Miscellaneous Receipts	1,95,579.71
16,26,000.00	By Students General Charges	17,80,000.00
23,40,236.00	By Donation	6,83,800.00 ✓
17,490.00	By Election Receipts	0.00
2,39,300.00	By Bus Fees Collection	15,27,712.00
28,74,579.12	By Excess of Income Over Expenditue (WC A/c.)	0.00
29,82,361.07	By Excess of Income Over Expenditue (Autonomous Examination Fee A/c.)	35,64,885.79
8854229.73	By Excess of Income Over Expenditure (SF A/c.)	41,37,706.57
0.00	By Fees Scholarship Receipts	5,62,805.00 ✓

2,88,15,947.25

R.R. Baskar

R.R. BASKAR
TREASURER



2,18,00,783.07

As per our report of even date
for B.R. Chandrasekaran & Co.,
Chartered Accountant

B.R. Chandrasekaran

(B.R. CHANDRASEKARAN)
Proprietor

BUILDING	COST AT 01.04.2023	ADDITIONS DURING THE YEAR	LESS: DURING THE YEAR	ACTUAL COST	RATE	DEPN. UPTO 31.03.2023	W.D.V. AS AT 01.04.2023	DEPN. FOR THE YEAR (6X8)9	DEPN. UPTO 31.03.2024 (7+9)10	W.D.V. UPTO 31.03.2024 (8-9)11
1	2	3	4	5	6	7	8			
SCHEDULE NO-4										
MACHINERY										
SOFTENIZER OF 500 LITRES ONE UNIT				27225.00	15%	26576.96	648.04	97.21	26674.17	550.83
& FURLINE 4L A.C.	27225.00	0.00	0.00	27225.00						
GENERATOR	1369335.00	0.00	0.00	1369335.00	15%	1254315.65	115019.35	17252.90	1271568.55	97766.45
COUNTER FEET MONEY DISERNER				0.00						
LENSE MODEL	1750.00	0.00	0.00	1750.00	15%	1701.00	49.00	7.35	1708.35	41.65
FAX MACHINE (FAX KXFT63 BX)	11100.00	0.00	0.00	11100.00	15%	10702.04	397.96	59.69	10761.73	338.27
T.D.S METRE (WATER TESTING N	3333.00	0.00	0.00	3333.00	15%	3192.43	140.57	21.09	3213.52	119.48
AQUATECH WATER TREATMENT PLANT				0.00						
MACHINERY A.C.	190902.00	0.00	0.00	190902.00	15%	171084.86	19817.14	2972.57	174057.43	16844.57
A.C. MACHINE	133205.00	0.00	0.00	133205.00	15%	114257.69	18947.31	2842.10	117099.79	16105.21
TOTAL	1736850.00	0.00	0.00	1736850.00		1581830.63	155019.37	23252.91	1605083.54	131766.46
ABSTRACT										
NATURE OF ASSETS										
BUILDINGS	80549047.94	9372577.80	0.00	89921625.74		46465550.20	34083497.74	2173123.39	48638673.59	41282952.15
ELECTRICAL & INSTALLATION	745273.08	0.00	0.00	745273.08		634943.95	110329.13	11032.92	645976.87	99296.21
FURNITURE & EQUIPMENTS	2300271.49	0.00	0.00	2300271.49		2205675.33	94596.16	14189.43	2219864.76	80406.73
VEHICLES	5566010.78	0.00	0.00	5566010.78	0.00	3527452.64	2038558.14	611567.11	4139019.75	1426991.03
OTHER ASSETS	842625.72	0.00	0.00	842625.72		807569.97	35055.75	5210.56	812780.53	29845.19
MACHINERY	1736850.00	0.00	0.00	1736850.00		1581830.63	155019.37	23252.91	1605083.54	131766.46
GRANT TOTAL	91740079.01	9372577.80	0.00	101112656.81		55223022.72	36517056.29	2838376.32	58061399.04	43051257.77

SOURASHTRA COLLEGE, MADURAI.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Year ended
31.03.2023

Rs. P.

Expenditure

Year ended
31.03.2024


Rs. P.

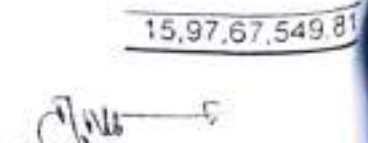
	<u>To Teaching & Administrative Staff - ECS</u>	9,85,73,872.00	
	Pay	0.00	
	Grade Pay	4,20,30,490.00	
	DA	42,54,748.00	
	H.R.A	7,15,888.00	
	C.C.A	3,44,786.00	
	Medical Allowance	2,880.00	
	Special Allowance & Special Pay	19,013.00	
	Conveyance Allowance	14,59,41,677.00	✓ 1,061.00
	Other Allowances ✓	4,40,835.00	✓ 12,405.00
13,83,93,024.00	To Postage and Telegrams ✓	1,35,689.00	28,05,524.81
6,519.00	To Electricity Charges ✓	1,04,17,733.00	✓ 10,000.00
2,42,465.00	To Printing and Stationary ✓	2,625.00	
15,515.00	To Office Expenses ✓		
1,42,283.00	To Depreciation		
32,08,118.32	To Other arrear salary payment (Schedule-2) ✓		
3,29,700.00	To TNU State Council for Higher Education ✓		
0.00	To Bank charges ✓		
1,417.00			
			<u>15,97,67,549.81</u>

14,23,39,041.32

Place Madurai

Date: 09.08.2024


K.R. SRINIVASAN
PRINCIPAL


D.R. KUMARESH
SECRETARY

SOURASHTRA COLLEGE, MADURAI.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Year ended 31.03.2023	Income	Year ended 31.03.2024
Rs. P.		Rs. P.
65,966.00	By Application and Registration Fee	48,122.00
289.00	By Admission fee	307.00
13,83,93,024.00	By Salary Grant	14,59,41,677.00
90,188.00	By Interest on University Endowment	1,05,415.00
3,29,700.00	By Other Arrear Salary Grant (Schedule-2)	1,04,17,733.00
	<u>OTHER RECEIPTS</u>	
916.00	By Interest on S.B. account (No.1809)Non-salary A/c	1,139.00
2,402.00	By Miscellaneous Receipt	1,746.00
34,56,556.32	By Excess of Expenditure over Income	32,51,410.81

14,23,39,041.32

15,97,67,549.81



As per our report of even date
for B.R. Chandrasekaran & Co.,
Chartered Accountant

(Handwritten Signature)

(B.R. CHANDRASEKARAN)
Proprietor

SOURASHTRA COLLEGE COUNCIL, SELF FINANCE COURSES
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

Year ended 31.03.2023 Rs. P.	Expenditure	Year ended 31.03.2024 Rs. P.
2,84,157.00	To Advertisement,	5,94,326.00
11,26,900.00	To Affiliation Fee,	18,13,070.00
28,000.00	To Annual Maintenance Charges	17,500.00
25,900.00	To Bonus, Deepavali Gifts,	38,500.00
83,732.00	To Campus Amenity Expenses	81,356.75
5,941.00	To Campus Interview Expenses	1,400.00
83,349.00	To Convocation Expenses,	0.00
9,86,024.27	To Depreciation	10,93,883.08
391.34	To Depreciation - Hostel Fixed Assets : MEN	1,570.14
12,932.30	To Depreciation - Hostel Fixed Assets : WOMEN	10,992.46
3,31,212.00	To Employee state Insurance Contribution-	3,17,166.00
3,77,659.91	To Fuel charges	2,77,027.00
92,328.00	To Games Expenditure	1,87,474.00
3,000.00	To Guest Lecture	0.00
12,63,669.00	To Honorarium staff	22,61,861.00
5,88,268.00	To Hostel Expenses : Women	4,55,516.00
2,51,960.00	To Hostel Expenses : Men	5,72,441.00
44,555.00	To Identity Card	36,143.00
56,840.00	To Internet Charges,	60,191.80
74,992.00	To Lab Consumable	51,768.00
4,56,323.00	To Lighting Charges	5,47,692.00
5,72,640.00	To Maintenance Expenses,	2,88,735.78
44,140.00	To MBA Department Expenses	99,000.00
17,42,675.77	To Miscellaneous Expenses	8,84,315.90
0.00	To Minor Research Project - Seed Money A/c,	1,25,000.00
10,77,796.00	To PF Contribution	15,88,240.00
2,463.00	To Postage and Telegram	2,842.00
97,605.00	To Printing Charges	78,727.00
11,000.00	To Private College Management Association	20,000.00
18,483.00	To Repairs & Upkeep	0.00
1,06,75,917.00	To Salary Teaching & Non Teaching Staff	1,01,52,969.00
17,14,846.00	To Security charges	26,43,992.00
60,160.00	To Seminar Expenses	33,776.00
37,277.00	To Stationary Expenses	1,83,168.00
42,530.00	To Student Group Insurance Scheme	43,920.00
17,523.68	To Telephone Expenses	21,980.52
0.00	To Uniform Expenses	1,700.00
88,54,229.73	To Excess of Income Over Expenditure	41,37,706.57

3,11,67,148.00

2,88,23,951.00

Place, Madurai
Date 09/08/2024

P.K.
P.K. MOTHILAL
PRESIDENT

D.R.
D.R. KUMARESH
SECRETARY

**SOURASHTRA COLLEGE COUNCIL, SELF FINANCE COURSES
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

Year ended 31.03.2023 Rs. P.	Income	Year ended 31.03.2024 Rs. P.
5,62,950.00	By Hostel Fees : Women	4,25,550.00
3,32,750.00	By Hostel Fees : Men	9,66,500.00
	By Interest on SB Account - SF A/c	
	By Interest on SB Account - Hostel A/c. MEN	1,40,764.00
2,06,360.00	By Interest on SB Account - Hostel A/c. WOMEN	16,093.00
2,52,453.00	By Interest on University Endowment	13,507.00
2,14,18,193.00	By Laboratory & Other Fees	1,70,364.00
11,60,032.00	By Miscellaneous Receipts	2,95,076.00
1,37,400.00	By Sale of Application	1,87,96,942.00
70,96,990.00	By Tuition Fees	10,38,120.00
		62,800.00
		70,68,599.00

3,11,67,148.00

R.R.B.
R.R. BASKAR
TREASURER

2,88,23,951.00

As per our report of even date
for R.R. Chandrasekaran & Co.
Chartered Accountant



R.R. Chandrasekaran
R.R. CHANDRASEKARAN
Proprietor

SOURASHTRA COLLEGE COUNCIL :: MADURAI
SELF FINANCING COURSES
SCHEDULE OF FIXED ASSETS AND DEPRECIATION
AS on 31.03.2024

Sl. No.	Particulars of Assets	W.D.V.as on 31.03.2023 Rs. Ps.	Additions During the Year	Total Cost as on 31.03.2024	Rate of Depreciation	Depreciation for the year 31.03.2024	W.D.V.as on 31.03.2024 Rs. Ps.
1	Library Books:		0.00	5,45,614.30	15%	81,842.15	4,63,772.15
	01.04.2023 to 30.09.2023	5,45,614.30	5,900.00	5,900.00	15%	885.00	5,015.00
	01.10.2023 to 31.03.2024		3,224.00	3,224.00	7.5%	241.80	2,982.20
		5,45,614.30	9,124.00	5,54,738.30		82,968.95	4,71,769.35
2	Furniture:		0.00	5,03,424.83	15%	75,513.72	4,27,911.11
	01.04.2023 to 30.09.2023	5,03,424.83	11,800.00	11,800.00	15%	1,770.00	10,030.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		5,03,424.83	11,800.00	5,15,224.83		77,283.72	4,37,941.11
3	Laboratory Equipment:		0.00	6,09,120.69	15%	91,368.10	5,17,752.59
	01.04.2023 to 30.09.2023	6,09,120.69	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		2,57,300.00	2,57,300.00	7.5%	19,297.50	2,38,002.50
		6,09,120.69	2,57,300.00	8,66,420.69		1,10,665.60	7,55,755.09
4	Office Equipment:		0.00	2,94,927.05	15%	44,239.06	2,50,687.99
	01.04.2023 to 30.09.2023	2,94,927.05	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		50,000.00	50,000.00	7.5%	3,750.00	46,250.00
		2,94,927.05	50,000.00	3,44,927.05		47,989.06	2,96,937.99
5	Electrical Fittings:		0.00	5,67,620.72	15%	85,143.11	4,82,477.61
	01.04.2023 to 30.09.2023	5,67,620.72	53,654.00	53,654.00	15%	8,048.10	45,605.90
	01.10.2023 to 31.03.2024		26,532.00	26,532.00	7.5%	1,989.90	24,542.10
		5,67,620.72	80,186.00	6,47,806.72		95,181.11	5,52,625.61
6	Computer Lab Equipment:		0.00	39,02,770.22	15%	5,85,415.53	33,17,354.69
	01.04.2023 to 30.09.2023	39,02,770.22	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2023		0.00	0.00	7.5%	0.00	0.00
		39,02,770.22	0.00	39,02,770.22		5,85,415.53	33,17,354.69
7	Water Pipe & Accessories:		0.00	88,433.90	15%	13,265.09	75,168.81
	01.04.2023 to 30.09.2023	88,433.90	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		88,433.90	0.00	88,433.90		13,265.09	75,168.81
8	Xerox Machine:		0.00	34,415.46	15%	5,162.32	29,253.14
	01.04.2023 to 30.09.2023	34,415.46	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		34,415.46	0.00	34,415.46		5,162.32	29,253.14
9	Machinery:		0.00	2,822.99	15%	423.45	2,399.54
	01.04.2023 to 30.09.2023	2,822.99	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		2,822.99	0.00	2,822.99		423.45	2,399.54
10	CCTV Camara:		0.00	4,90,521.66	15%	73,578.25	4,16,943.41
	01.04.2023 to 30.09.2023	4,90,521.66	13,000.00	13,000.00	15%	1,950.00	11,050.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		4,90,521.66	13,000.00	5,03,521.66		75,528.25	4,27,993.41
	Grand Total	70,39,671.82	4,21,410.00	74,61,081.82		10,93,883.08	63,67,198.74
11	Hostel Fixed Assets:(MEN)		0.00	2,217.59	15%	332.64	1,884.95
	01.04.2023 to 30.09.2023	2,217.59	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		16,500.00	16,500.00	7.5%	1,237.50	15,262.50
		2,217.59	16,500.00	18,717.59		1,570.14	17,147.45
12	Hostel Fixed Assets:WOMEN		0.00	73,283.06	15%	10,992.46	62,290.60
	01.04.2023 to 30.09.2023	73,283.06	0.00	0.00	15%	0.00	0.00
	01.10.2023 to 31.03.2024		0.00	0.00	7.5%	0.00	0.00
		73,283.06	0.00	73,283.06		10,992.46	62,290.60

**SOURASHTRA COLLEGE COUNCIL, AUTONOMOUS EXAMINATION A/c
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

Year ended 31.03.2023 Rs. P.	Expenditure	Year ended 31.03.2024 Rs. P.
2,91,023.00	To Meeting Expenses ✓	✓ 79,742.00
1,29,256.00	To Printing & Stationary ✓	✓ 99,625.00
12,87,354.00	To Summative & Supplementary Exam Expenses ✓	✓ 14,33,263.00
24,000.00	To Annual Maintenance Contract ✓	0.00
1,285.00	To Bank Charges ✓	✓ 2,159.00
3,87,620.44	To Depreciation	5,44,871.21
7,012.00	To ESI ✓	✓ 7,657.00
19,511.00	To Maintenance Expenses ✓	0.00
1,56,126.00	To Miscellaneous Expenses ✓	✓ 11,865.00
22,777.00	To PF Contribution ✓	✓ 24,876.00
1,000.00	To Pongal Gift ✓	✓ 2,000.00
7,37,341.00	To Salary ✓	✓ 8,39,946.00
59,386.00	To Staff Refreshment ✓	✓ 49,315.00
28,320.00	To Telephone Charges ✓	✓ 28,320.00
31,818.00	To Academic Audit Remuneration ✓	✓ 40,402.00
8,000.00	To Honorarium to Examination Controllers ✓	0.00
4,500.00	To Incentive	0.00
29,82,361.07	To Excess of Income Over Expenditure	35,64,885.79

61,78,690.51

67,28,927.00

Place: Madurai
Date: 09.08.2024

P.K. Mothilal
P.K. MOTHILAL
PRESIDENT

O.R. Kumaresh
O.R. KUMARESH
SECRETARY

**SOURASHTRA COLLEGE COUNCIL, AUTONOMOUS EXAMINATION A/c
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024**

Year ended 31.03.2023 Rs. P.	Income	Year ended 31.03.2024 Rs. P.
24,46,380.37	By Fees from the Aided Students	25,82,318.00
33,77,924.14	By Fees from the SF Students	36,76,875.00
3,43,121.00	By Bank Interest	3,55,520.00
11,265.00	By Miscellaneous Receipt	1,14,216.00

61,78,690.51

R.R.B
R.R. BASKAR
TREASURER

67,28,927.00



As per our report of even date
for B.R. Chandrasekaran & Co
Chartered Accountant

B.R. Chandrasekaran
B.R. CHANDRASEKARAN
Proprietor

SOURASHTRA COLLEGE COUNCIL :: MADURAI
AUTONOMOUS EXAMINATION FEE A/c.
SCHEDULE OF FIXED ASSETS AND DEPRECIATION
AS on 31.03.2024

Sr. No.	Particulars of Assets	W.D.V.as on 31.03.2023 Rs. Ps.	Additions During the Year	Total Cost as on 31.03.2024	Rate of Depre- ciation	Depreciation for the year 31.03.2024	W.D.V.as on 31.03.2024 Rs. Ps.
1	A/c Machine	37,803.69		37,803.69	15%	5,670.55	32,133.14
	01.04.2022 to 30.09.2022	0.00	0.00	0.00	15%	0.00	0.00
	01.10.2022 to 31.03.2023	0.00	0.00	0.00	7.5%	0.00	0.00
		37,803.69	0.00	37,803.69		5,670.55	32,133.14
2	Computer	3,10,351.46		3,10,351.46	15%	46,552.72	2,63,798.74
	01.04.2022 to 30.09.2022		0.00	0.00	15%	0.00	0.00
	01.10.2022 to 31.03.2023		0.00	0.00	7.5%	0.00	0.00
		3,10,351.46	0.00	3,10,351.46		46,552.72	2,63,798.74
3	Furniture	20,922.48		20,922.48	15%	3,138.37	17,784.11
	01.04.2022 to 30.09.2022		0.00	0.00	15%	0.00	0.00
	01.10.2022 to 31.03.2023		0.00	0.00	7.5%	0.00	0.00
		20,922.48	0.00	20,922.48		3,138.37	17,784.11
4	Printer Xerox Machine	2,01,381.75		2,01,381.75	15%	30,207.26	1,71,174.49
	01.04.2022 to 30.09.2022	0.00	0.00	0.00	15%	0.00	0.00
	01.10.2022 to 31.03.2023	0.00	0.00	0.00	7.5%	0.00	0.00
		2,01,381.75	0.00	2,01,381.75		30,207.26	1,71,174.49
4	Building	58,17,056.15		58,17,056.15	5.0%	2,90,852.81	55,26,203.34
	01.04.2022 to 30.09.2022	0.00		0.00	5.0%	0.00	0.00
	01.10.2022 to 31.03.2023	0.00	67,37,980.00	67,37,980.00	2.5%	1,68,449.50	65,69,530.50
		58,17,056.15	67,37,980.00	1,25,55,036.15		4,59,302.31	1,20,95,733.84
	Grand Total	63,87,515.53	67,37,980.00	1,31,25,495.53		5,44,871.21	1,25,80,624.32