

**K.C. COLLEGE OF ENGINEERING & MANAGEMENT STUDIES & RESEARCH**  
**Income & Expenditure Account**  
**For the period ended March 31, 2019**

PARTICULARS	Total Rs	PARTICULARS	AMOUNT Rs	AMOUNT Rs
To Advertisement	2,344,565.00	By Tuition fees	129,124,866.00	
To Educational welfare	807,645.00			
To AICTE/Affiliation/ARA	726,823.00	By Other Receipts (As per sch)	5,596,511.00	134,721,377.00
To Audit fees	11,800.00			
To Bank Charges	16,106.26			
To Computer Maintenance	1,380,435.00			
To Computer Repairs	809,801.00	<b>Other Income</b>		
To Software Subscription	140,766.00	By Bank & FD Interest	17,022,088.00	17,022,088.00
To Computer consumables	740,378.00			
To Technical Festival exp.	781,254.00			
To Cultural Activities	1,567,755.00			
To Inter-College Cultural	795,345.00			
To Conveyance	825,236.00			
To Depreciation	6,909,296.00			
To Diwali expenses	1,084,254.00			
To Electricity Charges	1,927,780.00			
To Exam. Expenses	3,460,356.00			
To Exam stationery	803,006.00			
To Exam Remuneration	2,448,700.00			
To Gymkhana exp.	388,874.00			
To Honarium expenses	2,027,582.00	By Excess of Expenses over Income		10,565,036.26
To Insurance chgs.	159,243.00			
To Laboratory expenses	746,954.00			
To Library Expenses	1,380,458.00			
To Library Maintenance	802,174.00			
To Reading Room exp.	694,245.00			
To Miscellaneous exp.	806,523.00			
To NAAC Expenses	472,000.00			
To Office expenses	856,984.00			
To Postage & courier	563,866.00			
To Printing Expenses	1,002,873.00			
To Stationery charges	1,413,086.00			
To Prof. fees	990,940.00			
To Property Tax	676,940.00			
To Publicity Material	687,845.00			
To Repairs & Maintenance	3,710,071.00			
To Building Repairing chgs.	7,535,969.00			
To Maintenance of Building	875,832.00			
To Electronics Maintenance	625,254.00			
To Staff Development Charges	512,859.00			
To Salary	93,043,962.00			
To Students Welfare	2,006,960.00			
To Sanitation expenses	1,913,315.00			
To Security Charges	1,021,147.00			
To Seminar exp	649,945.00			
To Conference exp	585,464.00			
To Sports & cul.prom. exp.	40,984.00			
To Intersports activities	570,457.00			
To Staff Welfare exp.	928,981.00			
To Stores & Consumables	725,245.00			
To Student Refund	225,970.00			
To Students Seminars	458,458.00			
To Subscription & Periodicals	412,006.00			
To Telephone Charges	794,542.00			
To Travelling chgs.	1,620,748.00			
To University cont.	1,650,961.00			
To Vehicle expenses	523,719.00			
To Water expenses	623,764.00			
Total Rupees...	162,308,501.26	Total Rupees...		162,308,501.26

As per our report of even date

N. MDHAN

Chartered Accountant  
M.no. 016272

Date: 18/10/2019

For K.C. COLLEGE OF ENGINEERING & MANAGEMENT  
STUDIES & RESEARCH

Trustee

Schedule of Fixed Assets  
for the period ending 31.03.2019

Assets	Opening Balance	Addition		Deduction	Total	Rate of Dep	Depreciation	Closing Balance
		Before 30th Sept	After 30th Sept					
Air conditioner	411,198.00				411,198.00	10%	41,120.00	370,078.00
Car	3,016,231.00				3,016,231.00	15%	452,435.00	2,563,796.00
Computers	974,660.00	32,149.00	335,002.00		1,341,811.00	40%	469,724.00	872,087.00
Coffee Vending Machine	4,924.00				4,924.00	10%	492.00	4,432.00
Electrical fittings/Equipments	1,206,236.60	168,000.00			1,374,236.60	10%	137,424.00	1,236,812.60
Epbax	34,335.00				34,335.00	10%	3,434.00	30,901.00
Furniture & Fixtures	6,937,506.59	1,281,250.00			8,218,756.59	10%	821,876.00	7,396,880.59
Fire Extinguisher	810,109.00				810,109.00	10%	81,011.00	729,098.00
Generator	118,991.00				118,991.00	10%	11,899.00	107,092.00
Lab Equipments	3,553,771.36	24,721.00			3,578,492.36	10%	357,849.00	3,220,643.36
Library Books	1,200,834.00	235,888.00	127,370.00		1,564,092.00	40%	600,163.00	963,929.00
Office Buildings	105,393.06				105,393.06	10%	10,539.00	94,854.06
Office Equipments	96,176.00				96,176.00	10%	9,618.00	86,558.00
Printer	10,002.00				10,002.00	40%	4,001.00	6,001.00
Solar PV Modules	2,545,200.00				2,545,200.00	40%	1,018,080.00	1,527,120.00
Water Purifier	47,290.00	28,300.00			75,590.00	10%	7,559.00	68,031.00
Workshop	149,718.10				149,718.10	10%	14,972.00	134,746.10
Workshop Equipments	37,962.75	177,000.00			214,962.75	10%	21,496.00	193,466.75
Zerox Machine	138,810.60				138,810.60	10%	13,881.00	124,929.60
Land & Building (College)	38,196,919.00				38,196,919.00		-	38,196,919.00
Land	5,000,000.00	152,670,000.00			157,670,000.00		-	157,670,000.00
Land & Building (Hostel))	8,346,081.00				8,346,081.00		-	8,346,081.00
New Building	27,555,029.00				27,555,029.00	10%	2,755,503.00	24,799,526.00
Lift	508,132.00				508,132.00	15%	76,220.00	431,912.00
<b>Total</b>	<b>101,005,510.06</b>	<b>154,617,308.00</b>	<b>462,372.00</b>	<b>-</b>	<b>256,085,190.06</b>		<b>6,909,296.00</b>	<b>249,175,894.06</b>

Note:

- 1) Depreciation has been charges on the basis of Current Income Tax rates
- 2) Assets acquired after sept'18 have been charged at half the normal existing rates