



THIRUTHANGAL NADAR COLLEGE

(Belongs to the Chennaivazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund)

A Self Financing Co-Educational College of Arts & Science

Affiliated to the University of Madras | 2(f) Status under UGC Act

Re-accredited at 'B++' Grade by NAAC & An ISO 9001:2015 Certified Institution

Selavayal, Chennai 600 051, Tamil Nadu, India

ANNUAL ACCOUNTS

2022 -2023



THIRUTHANGAL NADAR COLLEGE

**CERTIFICATE FOR EXPENDITURE ON MAINTENANCE ON ACADEMIC SUPPORT
AND PHYSICAL FACILITIES**

This is to certify that we have verified the attached statement of Thiruthangal Nadar College, Selavayal, Chennai giving the average percentage of annual expenditure incurred on maintenance of academic support facilities and physical facilities in relation to total expenditure excluding salary during the financial year 2022-23.

We further confirm that the figures have been taken from Audited Financial Statement of the financial year 2022-23.

We also confirm that the average percentage of annual expenditure on maintenance of academic support facilities and physical facilities in relation to total expenditure excluding salary is worked out correctly.

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.0001595


P.A. RUPESH RAMNATH F.C.A.,
Membership No.232100
Partner
UDIN: 23232100BGULCQ5753



Date : 14/11/2023
Place : Chennai

4.4 Maintenance of Campus Infrastructure

4.4.1. Expenditure incurred on maintenance of Physical facilities and Academic support facilities in the financial year 2022-23 (INR in lakhs)

Year	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)
2022-2023	83.29	14.26

Percentage of annual expenditure on maintenance of Physical Facilities and Academic Support in relation to total expenditure excluding Salary for the financial year 2022-23.

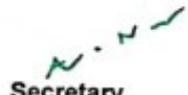
Year	2022-2023
Expenditure on maintenance of academic support facilities and physical facilities (excluding salary) (INR In Lakhs)	97.55
Total Expenditure excluding Salary (INR In Lakhs)	220.18
Percentage	44.30%

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.000159S


P.A. Rupesh Ramnath F.C.A.,
Partner
Membership No.232100
UDIN: 23232100BGULCQ5753



For Thiruthangal Nadar College


Secretary

THIRUTHANGAL NADAR COLLEGE, SELAVOYAL

Annual Capital Expenditure (Excluding expenditure on construction of new building)			
S.No.	Financial Year		2022-2023
1	Library	Amount (Rs. In Lakhs)	5.01
2	New Equipment for laboratories	Amount (Rs. In Lakhs)	26.85
3	Other expenditure on creation of capital assets (Excluding expenditure on Land & Building)	Amount (Rs. In Lakhs)	13.62
Annual Operational Expenditure			
1	Salaries (Teaching & Non Teaching Staff	Amount (Rs. In Lakhs)	568.73
2	Maintenance of Academic infrastructure or consumables and other running expenditures (Excluding maintenance of hostels and allied services, rent of the building, depreciation cost etc.,)	Amount (Rs. In Lakhs)	216.63
3	Seminars/Conference/Workshops	Amount (Rs. In Lakhs)	3.55

Expenditure for infrastructure augmentation, excluding salary (Rs. In Lakhs)

S.No.	Year of Allocation	Budget	Actual Expenditure
1	2022-2023	100	96.05

Average Percentage of annual expenditure on infrastructure augmentation in relation to total expenditure excluding Salary

S.No.	Year	2022-2023
1	Infrastructure Augmentation Expenditure (INR In Lakhs)	96.05
2	Total Expenditure excluding Salary (INR In Lakhs)	220.18
3	Percentage	43.62%

UDIN : 23232100BGULCQ5753



For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
P.A. RUPESH RAMNATH
Partner

**INDEPENDENT AUDITOR'S REPORT****To**

The Members of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund,
Thiruthangal Nadar College,
Selavayal, Chennai.

Opinion

We have audited the accompanying financial statements of Thiruthangal Nadar College (A Unit of Chennai Vazh Thiruthangal Hindu Nadar Uravinmurai Dharma Fund) Selavayal, Chennai (hereinafter referred to as Institution), which comprises the Balance Sheet as at March 31, 2023, and the Statement of Income and Expenditure, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements of the institution are prepared in all material respects, in accordance with the accounting principles generally accepted in India, that give a true and fair view of the state of affairs of the Institution as at March 31, 2023, and its excess of income over expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Institution Management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance of the institution in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards issued by Institute of Chartered Accountants of India (ICAI). This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institution and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively



For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS


P.A. RUPESH RAMNATH
Partner

THIRUTHANGAL NADAR COLLEGE, SELAVOYAL

Average percentage of annual expenditure on infrastructure augmentation in relation to total expenditure excluding salary

S.No.	Year	2022-2023
1	Infrastructure Augmentation Expenditure (INR in lakhs)	96.05
2	Total Expenditure excluding salary (INR in lakhs)	220.18
3	Percentage	43.62%

Average Annual Expenditure for purchase of Books and Journals (INR In lakhs)

S.No.	Year of Expenditure	Expenditure on the purchase of Books	Expenditure on the purchase of Journals	Expenditure on subscription to e-journals and other e-resources	Total Annual Expenditure on Purchase of books and Journals
1	2022-2023	5.01	0.78	-	5.79

Average Percentage of annual expenditure on purchase of books and journals in relation to total expenditure excluding salary

S.No.	Year	2022-2023
1	Total Annual Expenditure on purchase of Books and Journals	5.79
2	Total Expenditure excluding salary (INR in lakhs)	220.18
3	Percentage	2.63%

UDIN : 23232100BGULCQ5753



ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
P.A. RUPESH RAMNATH
Partner



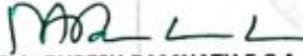
for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Institution's Management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.000159S


P.A. RUPESH RAMNATH F.C.A.,
Membership No.232100
Partner
UDIN : 23019291BGZLIC6630



Date : 21/08/2023

Place : Chennai

THIRUTHANGAL NADAR COLLEGE
SELAVAYAL, CHENNAI - 600 051
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

		Rs.	P.			Rs.	P.
RECEIPTS				PAYMENTS			
To	Balance B/d			By	Salary	5,68,72,885.00	
	Cash at Bank	98,19,922.92		By	Electricity Charges	16,97,562.00	
	Cash	6,37,328.50		By	Printing & Stationery	10,41,532.00	
To	Tuition Fees Collected	11,73,52,985.00		By	Telephone Charges	85,658.31	
To	Cricket Ground User Fee	1,46,672.00		By	Travelling & Conveyance	24,730.00	
To	Remuneration for Online Exam	1,71,810.00		By	Postage	18,800.00	
To	Sale of Old Items	6,050.00		By	Bank Charges	34,286.22	
To	Savings Bank Interest	64,808.00		By	College Functions	31,92,503.00	
To	Fixed Deposit Interest	4,16,448.00		By	Library Magazines	78,216.50	
To	Proceeds from Sale of Bus	5,71,652.00		By	Advertisement	88,544.00	
To	Student Caution Deposit Received (Net)	4,97,000.00		By	Repairs & Maintenance (PF)	<u>9,22,111.00</u>	
To	Security Deposit Certificate	30,000.00		By	Labs, Gym & Sports Materials	<u>5,03,927.00</u>	
To	Scholarship from Others	5,000.00		By	Information Technology Expenses	8,08,608.00	
To	University of Madras - IDE Exam	1,60,000.00		By	College Maintenance	11,88,646.80	
To	Scholarship from Smile Foundation	76,200.00		By	Vehicle Maintenance	18,19,710.00	
To	Fixed Deposits	25,65,764.00		By	National Accedition	17,94,972.00	
				By	Cleaning Materials	69,955.00	
				By	Group Insurance	2,27,569.00	
				By	Employees State Insurance	5,63,694.00	
				By	Employees Provident Fund	27,20,743.00	
				By	Corporation Tax	7,16,040.00	
				By	Audit Fees	<u>47,200.00</u>	
		C/o.	13,25,21,640.42			C/o.	7,45,17,992.83



For ANBALAGAN & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)
 P.A. RUPESH RAMNATH
 Partner

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI - 600 051

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	Rs.	P.		Rs.	P.
RECEIPTS			PAYMENTS		
	B/f.	13,25,21,640.42		B/f.	7,45,17,992.83
			By Refreshment		9,97,387.00
			By University of Madras: Affiliation Fees		9,91,200.00
			By University of Madras: Inspection Fees		89,856.00
			By NSS Camp		72,107.00
			By Scholarship		4,53,000.00
			By General Expenses		17,41,461.00
			By General Expenses (AF)		
			By Construction Expenses		96,05,049.00
			By Purchase of Fixed Assets		45,47,643.00
			By Advances		1,02,100.00
			By SC & ST Scholarship		12,36,900.00
			By Chennai Vazh Thiruthungal Hindu Nadar Uravinmurai Dharma Fund		2,32,09,717.00
			By Balance c/d		
			- Cash at Bank		1,43,85,829.09
			- Cash on Hand		5,71,398.50
		<u><u>13,25,21,640.42</u></u>			<u><u>13,25,21,640.42</u></u>

Chennai
August 21, 2023

Bold	Infrastructure
Italic & Shaded	Academic Facilities
Underline	Physical Facilities

As per our report of even date



For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
P.A. RUPESH RAMNATH
Partner

Significant Accounting Policies and Notes on Accounts

1 Basis for Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

2 Fixed Assets, Depreciation and Amortization

(a) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets.

(b) Depreciation on fixed assets is provided on the basis of the written down value method at the rates prescribed in Income Tax Act, 1961.

3 Inventories

Inventories are valued at cost or net realisable value whichever is lower.

4 Revenue Recognition

(a) The company has been consistently following the accrual method in accounting its income and expenses.

For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS


P.A. RUPESH RAMNATH
Partner



THIRUTHANGAL NADAR COLLEGE

CERTIFICATE FOR ANNUAL EXPENDITURE EXCLUDING SALARY FOR

INFRASTRUCTURE AUGMENTATION

This is to certify that we have verified the attached statement of Thiruthangal Nadar College, Selavayal, Chennai giving the average percentage of annual expenditure on infrastructure augmentation in relation to total expenditure excluding salary during the financial year 2022-23.

We further confirm that the figures have been taken from Audited Financial Statement of the financial year 2022-23.

We also confirm that the average percentage of annual expenditure on infrastructure augmentation in relation to total expenditure excluding salary is worked out correctly.

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.0001595


P.A. RUPESH RAMNATH F.C.A.,
Membership No.232100
Partner
UDIN: 23232100BGULCQ5753



Date : 14/11/2023
Place : Chennai

4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year wise during the financial year 2022-23 (INR in lakhs)

Year of Allocation	Budget	Actual Expenditure
2022-2023	100.00	96.05

Percentage of annual expenditure on infrastructure augmentation in relation to total expenditure excluding Salary for the financial year 2022-23.

Year	2022-2023
Infrastructure Augmentation Expenditure (INR In Lakhs)	96.05
Total Expenditure excluding Salary (INR In Lakhs)	220.18
Percentage Per Year	43.62%

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.000159S


P.A. Rupesh Ramnath F.C.A.,

Partner

Membership No.232100

UDIN: 23232100BGULCQ5753



For Thiruthangal Nadar College


Secretary



THIRUTHANGAL NADAR COLLEGE

CERTIFICATE FOR LIBRARY EXPENDITURE

This is to certify that we have verified the attached statement of Thiruthangal Nadar College, Selavayal, Chennai giving the average percentage of annual expenditure incurred for purchase of books and journals in relation to total expenditure excluding salary during the financial year 2022-23.

We further confirm that the figures have been taken from Audited Financial Statement of the financial year 2022-23.

We also confirm that the average percentage of annual expenditure incurred for purchase of books and journals in relation to total expenditure excluding salary is worked out correctly.

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.0001595


P.A. RUPESH RAMNATH F.C.A.,
Membership No.232100
Partner
UDIN: 23232100BGULCQ5753



Date : 14/11/2023
Place : Chennai

4.2.3 Annual expenditure for purchase of books and Journals during the financial year 2022-23 (INR In lakhs)

Annual Expenditure on Purchase of books and journals during the financial year 2022-23

Year of Expenditure	Expenditure on the purchase of books (INR in lakhs)	Expenditure on the purchase of journals (INR in lakhs)	Expenditure on subscription to e-journals and other e-resources (INR in lakhs)	Total Annual Expenditure on purchase of books and journals
2022-2023	5.01	0.78	-	5.79

Percentage of annual expenditure on purchase of books and Journals in relation to total expenditure excluding Salary for the financial year 2022-23.

Year	2022-2023
Total Annual Expenditure on purchase of books and journals (INR In Lakhs)	5.79
Total Expenditure excluding Salary (INR In Lakhs)	220.18
Percentage Per Year	2.63%

For Anbalagan & Associates
Chartered Accountants
Firm Registration No.000159S


P.A. Rupesh Ramnath F.C.A.,
Partner
Membership No.232100
UDIN: 23232100BGULCQ5753



For Thiruthangal Nadar College

Secretary

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI - 600 051

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Rs. P.

Rs. P.

To Salary	5,68,72,885.00	By Tuition Fees	9,59,83,640.00
To Electricity Charges	16,97,562.00	By Cricket Ground User Fee	1,93,400.00
To Printing & Stationery	10,41,532.00	By Sale of Old Items	6,050.00
To Telephone & Internet Charges	85,658.31	By Savings Bank Interest	64,808.00
To Travelling & Conveyance	24,730.00	By Fixed Deposit Interest	5,57,433.00
To Postage	18,800.00	By Exam Charges from ICAI (Cost)	1,71,810.00
To Bank Charges	34,286.22	By Profit on Sale of Bus	3,19,563.76
To College Functions	31,92,503.00		
To Library Magazines & Journals	78,216.50		
To Advertisement	88,644.00		
To Repairs & Maintenance	9,50,137.00		
To Labs, Gym & Sports Materials	5,03,927.00		
To Information Technology Expenses	8,08,608.00		
To College Maintenance	11,88,646.80		
To Vehicle Maintenance	18,19,710.00		
To National Accreditation	17,94,972.00		
To Cleaning Materials	69,955.00		
To Group Insurance	2,27,569.00		
To Employees State Insurance	5,63,694.00		
To Employees Provident Fund	27,20,743.00		
To Corporation Tax	7,16,040.00		
To Audit Fees	47,200.00		
C/o.	7,45,46,018.83	C/o.	9,72,96,704.76



THIRUTHANGAL NADAR COLLEGE

INCOME AND EXPENDITURE ACCOUNT (CONTD.....2)

	Rs. P.	Rs. P.
	B/f. 7,45,46,018.83	B/f. 9,72,96,704.76
Refreshment	9,97,387.00	
UOM Affiliation fees paid	9,91,200.00	
UOM Inspection Fees	89,856.00	
NSS Camp	72,107.00	
Scholarship	4,53,000.00	
General Expenses	17,41,461.00	
	<u>7,88,91,029.83</u>	
Depreciation	39,71,463.72	
	<u>8,28,62,493.55</u>	
Excess of Income Over Expenditure trfd to I & E A/c. of CVTHNU Dharma Fund	1,44,34,211.21	
	<u>9,72,96,704.76</u>	<u>9,72,96,704.76</u>

As per our report of even date

Chennai
August 21, 2023
UDIN : 23019291BGZLJC6630



For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

A. C. P. ANBAZHAHAN
Partner

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI-600 051

(ASSESSMENT YEAR 2023-2024)

Rs. P.

SCHEDULE FOR ADVANCES & DEPOSITS :

University Endowment Fees	2,00,000.00
Telephone deposit	18,000.00
M.E.S Deposit	2,00,286.00
Chennai University	2,50,000.00
Gas Connection Deposit	21,000.00
T.N.E.B. Deposit	22,380.00
Festival Advance	4,03,800.00
Staff Advance	10,000.00
Fixed Deposits	20,29,082.00
	<u>31,54,548.00</u>

SCHEDULE FOR CURRENT LIABILITIES

Security Caution Deposit	5,000.00
Canteen Caution Deposit	25,000.00
Security Deposit Certificate	30,000.00
Fire Safe Guard Systems	28,026.00
Scholarship from Others	5,000.00
University of Madras - IDE Exam	1,60,000.00
Scholarship from Smile Foundation	76,200.00
SC & ST Scholarship Payable	38,950.00
	<u>3,68,176.00</u>

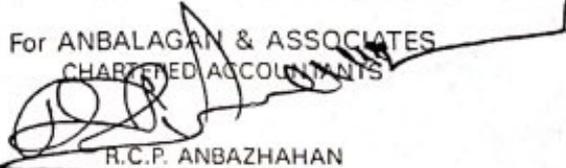
SCHEDULE FOR SUNDRY DEBTORS

Alfred Cricket Academy	46,728.00
J J Solution	63,720.00
Testpan India Pvt Ltd	1,77,022.00
	<u>2,87,470.00</u>

SCHEDULE FOR CASH AT BANK

Cash at T.M.B. Ltd. A/c. No. 219825	11,06,231.45
Cash at T.M.B. Ltd. A/c. No. 875283 - New Gold	74,75,811.29
Cash at T.M.B. Ltd. A/c. No.875283 - Silver	30,13,602.69
Cash at T.M.B. PF & ESI A/c.No.313306	24,856.49
Cash at T.M.B. Alumini	4,37,525.94
Cash at TMB Training & Placement Cell A/c.No.13292	16,87,483.18
Cash at TMB - TNC University A/c.875326	4,63,468.62
Cash at TMB - TNC Research Fund	1,37,933.43
Cash at TMB - TNC SC & ST	38,916.00
	<u>1,43,85,829.09</u>

For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS


R.C.P. ANBAZHAHAN
Partner

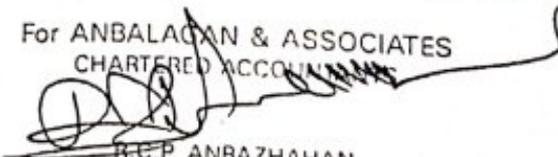
THIRUTHANGAL NADAR COLLEGE
SELAVAYAL, CHENNAI-600 051
(ASSESSMENT YEAR 2023-2024)

<u>SCHEDULE FOR REPAIRS & MAINTENANCE</u>		Rs. P.
Annual Maintenance Contract		66,080.00
Repairs & Maintenance		2,26,768.00
Maintenance of Generator		39,094.00
Maintenance of UPS		64,240.00
Maintenance of Air Conditioner		1,71,743.00
Maintenance of Lift		1,76,409.00
Maintenance of Projector		28,500.00
Maintenance of Fire Extinguishers		23,750.00
Maintenance of Identity Card Machine		1,46,803.00
Maintenance of Telephone & Intercom System		6,750.00
		<u>9,50,137.00</u>

<u>SCHEDULE FOR INFORMATION TECHNOLOGY EXPENSES</u>		
Software Charges		2,48,744.00
Maintenance of Computer & Printer		2,10,154.00
Maintenance of Xerox Machine		1,24,760.00
Maintenance of Laptop		17,100.00
Maintenance of Computers & Printers		2,07,850.00
		<u>8,08,608.00</u>

<u>SCHEDULE FOR LAB, GYM & SPORTS MATERIALS</u>		
Physics Lab Materials		1,12,561.00
Chemistry Lab Materials		36,714.00
Criminology Lab Materials		53,158.00
Cultural Materials		2,988.00
Gym Fitness Materials		26,109.00
Sports & Games Materials		1,63,783.00
Botony Lab materials		12,449.00
Sports & Games		96,165.00
		<u>5,03,927.00</u>

<u>SCHEDULE FOR VEHICLE MAINTENANCE</u>		
Maintenance of Ashok Leyland(1)		42,592.00
Maintenance of Ashok Leyland(2)		2,83,853.00
Maintenance of Ashok Leyland(3)		30,077.00
Maintenance of Eicher Van		2,12,187.00
Maintenance of Mini Bus 1		1,96,171.00
Maintenance of Mini Bus 2		3,08,923.00
Maintenance of Mini Bus 3		3,33,556.00
Maintenance of TVS Jupiter		27,389.00
Maintenance of TVS Wego		26,201.00
Maintenance of Car		2,86,455.00
Maintenance of Vehicle		72,306.00
		<u>18,19,710.00</u>

For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN
Partner

THIRUTHANGAL NADAR COLLEGE

(ASSESSMENT YEAR 2023-2024)

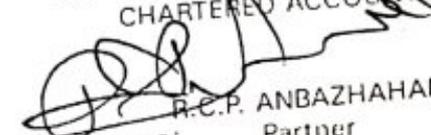
Rs. P.

SCHEDULE FOR COLLEGE FUNCTION

Alumini Function	11,630.00
Annual Day & Sports Day Function	18,28,887.00
College Functions	5,88,556.00
Convocation Function	2,61,730.00
Department Function	2,50,182.00
Inter Collegiate Culturals	2,51,518.00

31,92,503.00

For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS


R.C.P. ANBAZHAHAN
Partner

THIRUTHANGAL NADAR COLLEGE

SELAVAYAL, CHENNAI-600 051

SCHEDULE FOR DEPRECIATION & FIXED ASSETS ASSESSMENT YEAR 2023 - 2024

DESCRIPTION	WDV AS ON 01.04.2022	DELETIONS	ADDITIONS		TOTAL	RATE %	DEPRECIATION		TOTAL	WDV AS ON 31.03.2023
			BEFORE 30.09.2022	AFTER 30.09.2022			BEFORE 30.09.2022	AFTER 30.09.2022		
Air Conditioner	7,30,848.60		1,09,374.00		8,40,222.60	15	1,26,033.39	-	1,26,033.39	7,14,189.21
Ashok Leyland Bus 1	86,280.75	86,280.75			-	15	-	-	-	-
Ashok Leyland Bus 2	1,41,680.23				1,41,680.23	15	21,252.03	-	21,252.03	1,20,428.20
Ashok Leyland Bus 3	1,65,827.49	1,65,827.49			-	15	-	-	-	-
Mini Bus	27,068.97				27,068.97	15	4,060.35	-	4,060.35	23,008.62
Mini Bus (2)	44,238.57				44,238.57	15	6,635.79	-	6,635.79	37,602.78
Mini Bus (3)	97,539.72				97,539.72	15	14,630.96	-	14,630.96	82,908.76
Eicher Van	2,17,332.40				2,17,332.40	15	32,599.86	-	32,599.86	1,84,732.54
TVS Wega	11,418.71				11,418.71	15	1,712.81	-	1,712.81	9,705.90
Black Board	2,43,401.69		4,848.00		2,48,249.69	10	24,824.97	-	24,824.97	2,23,424.72
Bureo	77,733.51			1,02,680.00	1,80,393.51	10	7,773.35	5,133.00	12,906.35	1,67,487.16
College Books	16,53,794.80				16,53,794.80	10	1,65,379.48	-	1,65,379.48	14,88,415.32
Electrical Fittings	71,600.92				71,600.92	10	7,160.09	-	7,160.09	64,440.83
Furniture & Fittings	55,86,216.79		8,83,102.00	61,124.00	65,30,442.79	10	6,46,931.88	3,056.20	6,49,988.08	58,80,454.71
Instrument (Band)	911.65				911.65	15	136.75	-	136.75	774.90
Library Books	6,06,831.20		96,381.00	4,04,186.00	11,07,398.20	15	1,05,481.83	30,313.95	1,35,795.78	9,71,602.42
Sports & Games Materials	3,37,457.72				3,37,457.72	15	50,618.66	-	50,618.66	2,86,839.06
Generator	3,61,735.77				3,61,735.77	15	54,260.37	-	54,260.37	3,07,475.40
Digital Camera	505.01				505.01	15	75.75	-	75.75	429.26
C/o.	1,04,62,404.50	2,52,088.24	10,93,705.00	5,67,970.00	1,18,71,991.26		12,69,568.32	38,503.15	13,08,071.47	1,05,63,919.79

For ANBALAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
R.C.P. ANBAZHAHAN
Partner

THIRUTHANGAL NADAR COLLEGE

SCHEDULE FOR DEPRECIATION & FIXED ASSETS ASSESSMENT YEAR 2023 - 2024

DESCRIPTION	WDV AS ON 01.04.2022	DELETIONS	ADDITIONS			TOTAL	RATE %	DEPRECIATION			WDV AS ON 31.03.2023
			BEFORE 30.09.2022	AFTER 30.09.2022				BEFORE 30.09.2022	AFTER 30.09.2022	TOTAL	
B/f.	1,04,82,404.50	2,52,088.24	10,93,705.00	5,67,970.00	1,18,71,991.26			12,69,568.32	38,503.15	13,08,071.47	1,05,63,919.79
Cell Phone	505.11				505.11	15	75.77	-	75.77		429.34
Drilling Machine	59.92				59.92	15	8.99	-	8.99		50.93
Intercom Phone	86,793.93		2,700.00		89,493.93	15	13,424.09	-	13,424.09		76,069.84
Motor Pump Set	68,983.25			-	68,983.25	15	10,347.49	-	10,347.49		58,635.76
Platform Scale	139.81				139.81	15	20.97	-	20.97		118.84
Water Cooler	73,636.64				73,636.64	15	11,045.50	-	11,045.50		62,591.14
Water Heater	4,345.58				4,345.58	15	651.84	-	651.84		3,693.74
Control Panel Box	5,977.14				5,977.14	15	896.57	-	896.57		5,080.57
Fingering Device	1,32,086.67			-	1,32,086.67	15	19,813.00	-	19,813.00		1,12,273.67
Note Counting Machine	3,141.35		13,990.00		17,121.35	15	2,588.20	-	2,588.20		14,533.15
Computer Accessories	12,51,421.82				12,51,421.82	40	5,00,568.65	-	5,00,568.65		7,50,852.97
Computer & Printer	3,24,822.46			26,84,500.00	30,09,322.46	40	1,29,928.98	5,36,900.00	6,66,828.98		23,42,493.48
Computer Printer	17,979.17				17,979.17	40	7,191.67	-	7,191.67		10,787.50
UPS System	1,76,748.70				1,76,748.70	40	70,699.48	-	70,699.48		1,06,049.22
Sony LED TV	41,953.92				41,953.92	15	6,293.09	-	6,293.09		35,660.83
Xerox Machine	2,14,152.06				2,14,152.06	15	32,122.81	-	32,122.81		1,82,029.25
LCD Projector & Screen	1,30,542.23				1,30,542.23	15	19,581.33	-	19,581.33		1,10,960.90
Sound Systems	1,40,034.18				1,40,034.18	15	21,005.13	-	21,005.13		1,19,029.05
CCTV Camera	7,08,827.69		1,31,747.00		8,40,574.69	15	1,26,086.20	-	1,26,086.20		7,14,488.49
Fire Extinguishers	3,73,017.82				3,73,017.82	15	55,952.67	-	55,952.67		3,17,065.15
Inverter	3,317.73				3,317.73	15	497.66	-	497.66		2,820.07
Barcode Printer & Scanner	8,413.15				8,413.15	15	1,261.97	-	1,261.97		7,151.18
Bell Timer System & Accessories	5,606.49				5,606.49	15	840.97	-	840.97		4,765.52
Fridge LG	13,012.38				13,012.38	15	1,951.86	-	1,951.86		11,060.52
TOTAL	1,42,47,923.60	2,52,088.24	12,42,132.00	32,52,470.00	1,84,90,437.26			23,02,403.21	5,75,403.15	28,77,806.36	1,56,12,630.90

For ANBAJAGAN & ASSOCIATES
CHARTERED ACCOUNTANTS


R.C.P. ANBAZHAHAN
Partner

THIRUTHANGAL NADAR COLLEGE

SCHEDULE FOR DEPRECIATION & FIXED ASSETS ASSESSMENT YEAR 2023 - 2024

DESCRIPTION	WDV AS ON 01.04.2022	DELETIONS	ADDITIONS		TOTAL	RATE %	DEPRECIATION		TOTAL	WDV AS ON 31.03.2023
			BEFORE 30.09.2022	AFTER 30.09.2022			BEFORE 30.09.2022	AFTER 30.09.2022		
B/f.	1,42,47,923.50	2,52,088.24	12,42,132.00	32,52,470.00	1,84,90,437.26		23,02,403.21	5,75,403.15	28,77,806.36	1,56,12,630.90
I Tell Learning System	35,904.63				35,904.63	15	5,385.69	-	5,385.69	30,518.94
Laptop	4,898.88				4,898.88	40	1,959.55	-	1,959.55	2,939.33
LIFT (Johnson Lift Pvt Ltd)	6,25,430.06				6,25,430.06	15	93,814.51	-	93,814.51	5,31,615.55
Musical Instrument	5,770.39				5,770.39	15	865.56	-	865.56	4,904.83
R.O Water Systems	1,86,811.16				1,86,811.16	15	28,021.67	-	28,021.67	1,58,789.49
R.O Water Tank (S.S)	25,761.58				25,761.58	15	3,864.24	-	3,864.24	21,897.34
TVS Jupiter Scooter	21,978.39				21,978.39	15	3,296.76	-	3,296.76	18,681.63
Lift Work	42,143.44				42,143.44	15	6,321.52	-	6,321.52	35,821.92
Table & Chair Work	31,67,930.95				31,67,930.95	10	3,16,793.10	-	3,16,793.10	28,51,137.85
Display Board	51,303.42				51,303.42	15	7,695.51	-	7,695.51	43,607.91
Gym Fitness Materials	2,20,348.37				2,20,348.37	15	33,051.96	-	33,051.96	1,87,296.41
Identity Card Machine	72,070.37				72,070.37	15	10,810.56	-	10,810.56	61,259.81
Chemistry Lab Materials	13,73,032.55				13,73,032.55	15	2,05,954.88	-	2,05,954.88	11,67,077.67
Botony Lab Materials	7,21,096.12				7,21,096.12	15	1,08,164.42	-	1,08,164.42	6,12,931.70
Smart Board	4,41,456.17				4,41,456.17	15	66,218.43	-	66,218.43	3,75,237.74
Basket Ball Ground	12,89,685.64				12,89,685.64	15	1,93,482.85	-	1,93,482.85	10,96,202.79
Napkin Destroyer Machine			53,041.00		53,041.00	15	7,956.15	-	7,956.15	45,084.85
TOTAL	2,25,33,743.62	2,52,088.24	12,95,173.00	32,52,470.00	2,68,29,298.38		33,96,060.57	5,75,403.15	39,71,463.72	2,28,57,834.66

For ANBALANGAN & ASSOCIATES
CHARTERED ACCOUNTANTS

R.C.P. ANBAZHAHAN
Partner