

**4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)**

**INDEX SHEET**

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**R. MURALIDHARAN** B.Com., F.C.A.  
Chartered Accountant  
Mem No.: 024060

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Date:11.01.2021

**TO WHOM SO EVER IT MAY CONCERN**

This is to certify that Sri Shanmugha College of Engineering and Technology, Sankari , Salem District , Tamilnadu has made the expenditure for augmenting the infrastructure of the Institution including the building , computer systems , lab equipment and transportation etc., (excluding salary) for the past five years is shown below:

Year	2018-19	2017-18	2016-17	2015-16	2014-15
Expenditure (in Lakhs)	139.37	131.89	82.62	96.34	68.19

This certificate has been issued based on the audited Balance Sheets and Income  
- Expenditure Statements.

Signature of Chartered Accountant Sign with Seal

**R.MURALIDHARAN**  
CHARTERED ACCOUNTANT,  
197, AGRAHARAM STREET,  
ERODE - 638 001.  
Mem. No 024060

**PRINCIPAL,**  
SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM. MORUR-637 304.  
SANKAGIRI(TK). SALEM(DT). T.N.



# **Expenses Headings with Justification**



**SRI SHANMUGHA COLLEGE OF ENGINEERING AND TECHNOLOGY**  
 [Approved by AICTE, Affiliated to Anna University and Accredited by NAAC & NBA (CSE,ECE & MECH)]  
 Pullipalayam, Morur (Post), Sankari (Tk), Salem (Dt) – 637 304  
 Website: [www.shanmugha.edu.in](http://www.shanmugha.edu.in) Contact Number: 04283-262901

S.No	Academic Year	Expenditure [In Lakhs]	Justification
1	2014-2015	68.19	During the academic year 2014-'15, as a part of augmenting the Institution infrastructure a bus was purchased at the cost of Rs.33.00 lakhs and the same is reflected in the Balance Sheet also. Adding the said amount of Rs.33.00 lakhs the total arrives as (43.53+33.00) Rs.76.53 lakhs. Further scrutiny of accounts reveals that Rs.8.34 lakhs had been spent towards the furniture and fittings meant for college hostel. After deducting the said amount, the total amount gets tallied and hence the same may be accepted.
2	2015-2016	96.34	During the academic year 2014-'15, Rs.96.34 lakhs was shown towards augmenting Institution infrastructure expenditure for academic year 2015-'16. Whereas, in DVV the value was suggested as 19.64 lakhs only. During the same year another sum of Rs.76.70 lakhs was spent from M/s Sri Shanmugha Educational and Charitable Trust account towards augmenting the Institution infrastructure such as purchase of land, construction of building, electrical instruments, furniture and fittings etc., and the same is reflected in the Trust Balance Sheet. As such, both the amount of Rs.19.64+76.70 were taken together and the total amount arrives as Rs.96.34 lakhs and hence the same may be accepted.
3	2016-2017	82.62	The relevant Items in the audited income and expenditure statement is highlighted as instructed by the DVV Partner.
4	2017-2018	131.89	The relevant Items in the audited income and expenditure statement is highlighted as instructed by the DVV Partner.
5	2018-2019	139.37	The relevant Items in the audited income and expenditure statement is highlighted as instructed by the DVV Partner.

**PRINCIPAL,**  
 SRI SHANMUGHA COLLEGE OF  
 ENGINEERING & TECHNOLOGY,  
 PULLIPALAYAM, MORUR-637 304,  
 SANKAGIRI(TK), SALEM(DT), T.N.

**2014-2015**





PAN: AAKTS1612E

01-April-2014 to 31-March-2015

**Extract of Audited Statement on the Expenditure for Infrastructure augmentation**

S.no	Expenditure Head	Amount (Rs.)
1	Electrical Instrument	553948.00
2	Lab Equipment	2461327.00
3	Furniture and Fittings	415612.00
4	Plant and machinery	88291.00
5	Vehicle	3300000.00
	<b>Total</b>	<b>6819178.00</b>
	<b>Total [in lakhs]</b>	<b>68.19</b>

  
**ADMINISTRATIVE OFFICER**  
SSCET, Pullipalayam,  
Morur -(Po), Sankari -(Tk),  
Salem(Dt). PIN:637 304.

  
**PRINCIPAL,**  
SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM, MORUR-637 304,  
SANKAGIRI(TK), SALEM(DT), T.N.

Balance Sheet as at 31-03-2015

Swamy A/c	13000.00	Fixed Assets	45562085.84
Sri Shamuga Trust A/c	44869700.27	Cash at Bank	717999.23
ATM Rent Advance A/c	9999.00	Sundry Debtors	4837815.00
Provisions	1030059.00	Cash Hand	1684007.20
Student Caution Deposit	3340000.00	Deposits	230528.00
Vehicle Loan	4382450.00	General Advance	1493340.00
Sundry Creditors	1134783.00	Loans and Advances	254216.00
	<u>54779991.27</u>		<u>54779991.27</u>


Sri Shamuga Trust Account

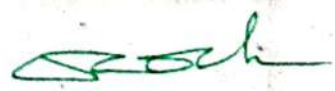
Opening Balance	39783812.52
Excess of Income Over Expenditure	9127008.52
Transfer to Trust Account	4041120.77
	<u>4041120.77</u>
	48910921.04
	<u>44669700.27</u>

Cash at Bank	4981.50
Indian Overseas Bank 9396	191454.73
Indian Overseas Bank 9495	4775.00
Indian Overseas Bank A/c No.4078(TDS)	2746.00
Indian overseas ban	14253.00
Indian overseas ban	341071.00
IOB CD A/c no-414	11177.00
IOB Chief sup a/c 4	7088.50
IOB Equipment ca n	47500.00
IOB Temple no.520	92952.50
IOB Principal a/c 4	<u>717999.23</u>

Depreciation Statement

	Opening WDV	Additions Before Sep	Additions After Sep	Deletions	Depreciation	Closing WDV
Library Books	3759643.00	1487819.00	939331.00	0.00	3430276.50	2756516.50
Electrical Instrumen	0.00	416670.00	137278.00	0.00	72796.35	481151.65
Canteen equipment	288399.81	0.00	0.00	0.00	43259.97	245139.84
Lab Equipment	0.00	1379827.00	1081500.00	0.00	288086.55	2173240.45
Furniture & Fittings	1407877.85	840330.00	409382.00	0.00	245289.89	2412299.97
Plant & Machinery	27889474.41	58458.00	29833.00	0.00	4194427.34	23783338.07
Computers	2051833.22	0.00	0.00	0.00	1231099.93	820733.29
Vehicle	11864313.03	3300000.00	0.00	0.00	2274646.95	12889666.07
	<u>47261541.32</u>	<u>7483104.00</u>	<u>2597324.00</u>	<u>0.00</u>	<u>11779883.48</u>	<u>45562085.84</u>

  
**CA. V. BALAJI, B.Sc. F.C.A.**  
 Chartered Accountant  
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**PRINCIPAL,**  
**SRI SHANMUGHA COLLEGE OF**  
**ENGINEERING & TECHNOLOGY,**  
**PULLIPALAYAM, MORUR-637 304,**  
**SANKAGIRI(TK), SALEM(DT), T.N.**

**2015-2016**





PAN: AAKTS1612E

01-April-2015 to 31-March-2016

### Extract of Audited Statement on the Expenditure for Infrastructure augmentation

S.no	Expenditure Head	Amount (Rs.)
Sri Shanmugha College of Engineering and Technology Account Head		
1	Electrical Instrument	396334.00
2	Lab Equipment	154464.00
3	Furniture and Fittings	808959.00
4	Plant and machinery	564850.00
5	Computers	39104.00
	<b>Sub Total</b>	<b>1963711.00</b>
Sri Shanmugha Educational and Charitable Trust Account Head		
6	Building	5845952.00
7	Electrical Instrument	950217.00
8	Furniture and Fittings	19750.00
9	Land Account	854200.00
	<b>Sub Total</b>	<b>7670119.00</b>
	<b>Total</b>	<b>9633830.00</b>
	<b>Total [in lakhs]</b>	<b>96.34</b>

  
**ADMINISTRATIVE OFFICER**  
 SSCET, Pullipalayam,  
 Morur -(Po), Sankari -(Tk),  
 Salem(Dt). PIN:637 304.

  
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 PULLIPALAYAM. MORUR-637 304.  
 SANKAGIRI(TK). SALEM(DT). T.N.

# Balance Sheet as at 31-03-2016

Swamy A/c	26013.00 Fixed Assets	39428631.90
Sri Shamuga Trust A/c	39757782.38 Cash at Bank	182546.28
ATM Rent Advance A/c	9999.00 Sundry Debtors	6055128.00
Provisions	1111501.00 Cash Hand	8104793.20
Student Caution Deposit	3635000.00 Deposits	290348.00
Vehicle Loan	10714000.00 General Advance	2052546.00
Sundry Creditors	1221596.00 Loans and Advances	361898.00

56475891.38

56475891.38

## Sri Shamuga Trust Account

Opening Balance	44869700.27
Transfer	5380372.00
Excess of Income Over Expenditure	268454.11
	<u>5380372.00</u>
	<u>45138154.38</u>
	39757782.38

## Cash at Bank

Indian Overseas Bank 9396	1442.71
Indian Overseas Bank 9495	50099.32
Federal Bank Current Account No.17930200001997	2813.00
I.O.B. SB YRC No.44880	3058.00
Indian Overseas Bank SB A/c No.60000 (NSS)	32857.00
IOB CD A/C NO-4141	7523.83
IOB Chief Sup A/c 41840	17928.00
IOB Equipment CA No 9000	5728.92
IOB Temple NO.52000	50542.00
IOB Principal A/c 41022	10553.50
	<u>182546.28</u>

## Depreciation Statement

Opening WDV	Additions Before Sep	Additions After Sep	Deletions	Depreciation	Closing WDV
Library Books	2756516.50	1053134.00	1745.00	0.00	2286313.80
Electrical Instrument	481151.65	251910.00	144424.00	0.00	120791.05
Canteen equipments	245139.84	0.00	0.00	0.00	36770.98
Lab Equipment	2173240.45	0.00	154464.00	0.00	337570.87
Furniture & Fittings	2412299.97	594051.00	214908.00	0.00	311380.50
Plant & Machinery	23783338.07	0.00	564850.00	0.00	3609864.46
Computers	820733.29	39104.00	0.00	0.00	515902.37
Vehicle	12889666.07	0.00	0.00	0.00	1933449.92
	<u>45562085.84</u>	<u>1938199.00</u>	<u>1080391.00</u>	<u>0.00</u>	<u>9152043.94</u>
					39428631.90



  
**PRINCIPAL,**  
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**ENGINEERING & TECHNOLOGY,**  
**PULLIPALAYAM, MORUR-637 304.**  
**SANKAGIRI(TK), SALEM(DT), T.N.**

# Depreciation Statement

	Opening WDV	Additions Before Sep	Additions After Sep	Deletions	Depreciation	Closing WDV
Books	478451.60	0.00	0.00	0.00	287070.96	191380.64
Building ( Under Construction)	206611615.77	1689225.00	4156727.00	0.00	0.00	212457567.77
Electrical Instrument	710798.50	949837.00	380.00	0.00	249123.83	1411891.68
Computer & Printers	2003666.56	0.00	0.00	0.00	1202199.94	801466.62
Furniture & Fittings	7610541.08	19750.00	0.00	0.00	763029.11	6867261.97
Lab Material & Machinery	1569032.23	0.00	0.00	0.00	235354.83	1333677.40
Plant & Machinery	1013146.95	0.00	0.00	0.00	151972.04	861174.91
Tipper	8833.71	0.00	0.00	0.00	1325.06	7508.65
Buses	3090622.36	0.00	0.00	0.00	463593.35	2627029.01
Genset A/c	686375.00	0.00	0.00	0.00	102956.25	583418.75
Air Conditioner	4856506.83	0.00	0.00	0.00	728476.02	4128030.81
Land Account	2113704.00	854200.00	0.00	0.00	0.00	2967904.00
	230753294.59	3513012.00	4157107.00	0.00	4185101.39	234238312.20



*[Signature]*  
**PRINCIPAL,**  
**SRI SHANMUGHA COLLEGE OF**  
**ENGINEERING & TECHNOLOGY,**  
**PULLIPALAYAM, MORUR-637201,**  
**SANKAGIRI, TAMIL NADU.**

**2016-2017**





PAN: AAKTS1612E

01-April-2016 to 31-March-2017

**Extract of Audited Statement on the Expenditure for Infrastructure augmentation**

S.no	Expenditure Head	Amount (Rs.)
1	Building	5401357.30
2	Lab Equipment	1066207.00
3	Computers	1215237.00
4	Lab Consumables	579953.00
	<b>Total</b>	<b>8262754.30</b>
	<b>Total [in lakhs]</b>	<b>82.62</b>

  
**ADMINISTRATIVE OFFICER**  
SSCET, Pullipalayam,  
Morur -(Po), Sankari-(Tk),  
Salem(Dt). PIN:637 304.

  
**PRINCIPAL,**  
SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM, MORUR-637 304,  
SANKAGIRI(TK), SALEM(DT), T.N.

Sri Shanmugha College of Engineering & Technology

Pullipalaym, Morur

Sankar

Salem-637304

Income and Expenditure for the year ending 31-03-2017

To	By	
Advertisement & Media Expenses	726896.00	Gross Receipts 88825646.00
Computer Equipments	1215237.60	
Bus Tax paid	271343.00	
Bus Maintenance	856221.00	
Depreciation	7381945.66	
E.B Charge Paid	1705953.00	
Building maintenance	32490.00	
Fees Paid A/c	420965.00	
Electricity Expenses	679469.00	
Water & Build Up	2773522.30	
Workshop - Registration Fees	4100.00	
Guest Lecture Remuneration	193109.00	
Building Licence Fees paid	10000.00	
Building Insurance Paid	74000.00	
Internet & Broadband	316554.00	
Lab Consumables	579953.00	
Symposium Expenses	65411.00	
Membership Fees	163981.00	
Additional Building Facility	2627835.80	
Anna University Regn. Exp	1535288.00	
Placement & Development	138494.00	
Postage & Parcel	15719.00	
Printing & Stationary	577738.00	
Computer maintenance	44977.00	
Repairs & Maintenance	421365.00	
Salary Paid A/C	17990798.00	
Staff Welfare Expenses	112293.00	
Laboratory	1066207.00	
Telephone Charges	222431.00	
Vehicle Maintenance	169404.00	
Administrative Expenses	31662.00	
BSNL Smart pay phone Top-up Coupon	7110.00	
Cleaning Material	66764.00	
Exam Fees	86770.00	
Flag Day Expenses	12600.00	
Admission Fees	31000.00	
AICTE Expenses	115000.00	
Land tax paid	12200.00	
News Papers & Subscription	114452.00	
Freight charges	10488.00	
Work shop Exp.	5570.00	
Admission Expenses - Consultancy Fees	59500.00	

*[Signature]*  
PRINCIPAL,

SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM, MORUR-637304,  
SANKAGIRI(TK), SALEM(DT), T.N.



Conveyance & TA Allowance to staff	125307.00
Travelling and Accomodation Expense	482212.00
Software Renewal Fees (Microsoft)	113416.00
Exam Remuneration paid	75410.00
Garden maintenance	6000.00
Medical Camp expenses	17850.00
General Expenses	30275.00
Medicine Expenses paid	7143.00
NAAC Work Expenses	796065.00
Pharmacy council Fees paid	150000.00
Books and Delnet	411718.00
Panchayat Taxes paid	65.00
Subscriptions	940203.00
Tennis Tournament Exp.	183263.00
Counselling Expenses Paid	740000.00
Discount Allowed A/c	119815.00
Net Income	41680087.64

88825646.00

88825646.00

Balance Sheet as at 31-03-2017

Swamy A/c	39013.00 Fixed Assets	34846483.23
Sri Shamuga Trust A/c	37432654.38 Cash at Bank	302969.25
ATM Rent Advance A/c	9999.00 Sundry Debtors	10651170.00
Provisions	1483985.00 Cash Hand	473684.90
Student Caution Deposit	3604700.00 Deposits	316628.00
Vehicle Loan	7424631.00 General Advance	2082029.00
Sundry Creditors	1667038.00 Loans and Advances	982056.00
First Graduate	134500.00 Scholarship A/c	2141500.00
	<u>51796520.38</u>	<u>51796520.38</u>

Sri Shamuga Trust Account

Opening Balance	39757782.38
Transfer	44005215.64
Excess of Income Over Expenditure	4236007.64
	<u>44005215.64</u>
	<u>81437870.02</u>
	37432654.38

*[Signature]*  
**PRINCIPAL,**  
**SRI SHANMUGHA COLLEGE OF**  
**ENGINEERING & TECHNOLOGY,**  
**PULLIPALAYAM, MORUR-637304,**  
**SANKAGIRI(TK), SALEM(DT), T.N.**



**2017-2018**





PAN: AAKTS1612E

01-April-2017 to 31-March-2018

**Extract of Audited Statement on the Expenditure for Infrastructure augmentation**

S.no	Expenditure Head	Amount (Rs.)
1	Building	11919384.00
2	Lab Equipment	896800.00
3	R & D	272300.00
4	Lab Consumables	100600.00
	<b>Total</b>	<b>13189084.00</b>
	<b>Total [in lakhs]</b>	<b>131.89</b>

  
**ADMINISTRATIVE OFFICER**  
SSCET, Pullipalayam,  
Morur -(Po), Sankari-(Tk),  
Salem(Dt). PIN:637 304.

  
**PRINCIPAL,**  
SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM, MORUR-637 304,  
SANKAGIRI(TK), SALEM(DT), T.N.

Salmon: 027 304

### Income and Expenditure Statement

1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018	Particulars	1-Apr-2017 to 31-Mar-2018
Indirect Expenses		Indirect Income	
Infra Structure Build Up	4421200.00	Direct Income	7831000.00
Laboratory Consumables	100000.00	Interest Received on SB A/c	5547.00
Laboratory Equipments	898000.00	Other Fees Received A/c	5540000.00
Library	809000.00	Agri Fest 2018 Amount Collected A/c	54320.00
Maintenance and Spares	141500.00	AICTE Vocational Course Fee Collected A/c	7000.00
Delnet	83500.00	Anna University Regn Fees Received A/c	7154000.00
Others Specify	8910816.00	Bajaj Finance-II Registration Fee Collected A/c	38770.00
R.T.I.	272300.00	Bus Fees Received From Staffs A/c	3347.00
Teaching and Non Teaching Staff Salary	32120500.00	Bus Insurance Amount Refund A/c	3655000.00
Books	458400.00	DDU-KVY Center Rent Received A/c	2540000.00
Auditorium	7493184.04	DDU-KVY Food & Traveling Amount Received A/c	1212540.00
		Exam Fees Received A/c	44210000.00
		ID Card Receipts A/c	55450.00
		Lunch & Snacks Collection Received A/c	425020.00
		NBA Amount Received A/c	2155000.00
		Online Exam Fees Received A/c	55400.00
		PEMS Received A/c	35400.00
		TNPSC Exam Remuneration Received A/c	1110.00
		Trade Discount A/c	3000.00
		Yarox Collection Received A/c	5500.00
Excess of Income over expenditure	1,82,15,064	Total	74728584.00
Total	74728584.0		

**PRINCIPAL,  
SRI SHANMUGHA COLLEGE OF  
ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM. MORUR-637 304.  
SANKAGIRI(TK).SALEM(DT).T.N.**



**2018-2019**




PAN: AAKTS1612E

01-April-2018 to 31-March-2019

**Extract of Audited Statement on the Expenditure for Infrastructure augmentation**

S.no	Expenditure Head	Amount (Rs.)
1	Building	12034342.00
2	Lab Equipment	622272.00
3	R & D	480332.00
4	Lab Consumables	193419.00
	<b>Total</b>	<b>13937365.00</b>
	<b>Total [in lakhs]</b>	<b>139.37</b>

  
**ADMINISTRATIVE OFFICER**  
SSCET, Pullipalayam,  
Morur - (Po), Sankari - (Tk),  
Salem (Dt). PIN: 637 304.

  
**PRINCIPAL,**  
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ENGINEERING & TECHNOLOGY,  
PULLIPALAYAM, MORUR-637 304.  
SANKAGIRI (TK), SALEM (DT), T.N.

# Sri Shanmugha College of Engg & Tech

Pullipalayam, Morur Post,

Sankar Taluk,

Salem - 637 304

## Income and Expenditure Statement

1-Apr-2010 to 31-Mar-2010

Particulars	1-Apr-2010 to 31-Mar-2010	Particulars	1-Apr-2010 to 31-Mar-2010
Indirect Expenses	0,02,60,667.60	Indirect Income	8,40,06,703.34
Infra Structure Build Up	53,69,439.00	Direct Income	6,70,97,755.00
Laboratory Consumables	1,93,419.00	Interest Received on SB A/c	3,472.00
Library	12,28,956.00	Other Fees Received A/c	1,13,22,810.00
Laboratory Equipments	6,22,272.00	Agri Fest 2019 Amount Collected A/c	24,500.00
Maintenance and Spares	3,15,193.00	AICTE Vocational Course Fee Collected A/c	3,000.00
Miscellaneous	98,568.00	Anna University Regn Fees Received A/c	3,00,224.00
Other Surplus	2,09,34,244.96	Eda Phase-II Registration Fee Collected A/c	28,335.00
R & D	4,80,332.00	Bus Fees Received From Staffs A/c	6,530.00
Teaching and Non Teaching Staff Salary	3,18,21,360.29	Bus Insurance Amount Refund A/c	1,28,788.00
Training and Travel	5,37,849.40	DSU-KVY Center Rent Received A/c	7,50,000.00
Auditorium Interior and Furniture	66,64,903.94	DSU-KVY Fee & Training Amount Received A/c	5,00,000.00
Surplus of income over expenditure	1,57,40,145.75	Exam Fees Received A/c	32,34,330.00
		ID Card Receipts A/c	16,182.00
		Lunch & Snacks Collection Received A/c	1,79,125.00
		NBA Amount Received A/c	3,24,000.00
		Online Exam Fees Received A/c	19,534.34
		PFMS Received A/c	16,000.00
		TNPSC Exam Remuneration Received A/c	2,500.00
		Xerox Collection Received A/c	49,512.00
<b>Total</b>	<b>8,40,06,703.34</b>	<b>Total</b>	<b>8,40,06,703.34</b>

**PRINCIPAL,**  
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PULLIPALAYAM, MORUR-637 304,  
SANKAGIRI(TK), SALEM(DT), T.N.

