

External Audit

M.THOMAS & CO.,
CHARTERED ACCOUNTANTS
Flat No.G-11, Marina Square,
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REF:FILE NO:F-226

College A/c No.106/226/2021-22

INDEPENDENT AUDITOR'S REPORT

TO

The Members of The Institute of The Brothers of St.Patricks
Patrician College of Arts and Science
Canal Bank Road: Gandhi Nagar
Adyar: Chennai – 600 020

Report on the Audit of the Financial Statements:

Opinion

We have audited the accompanying financial statements of **Patrician College of Arts and Science- (A Unit of "The Institute of The Brothers of St.Patricks") Canal Bank Road, Gandhi Nagar: Adyar: Chennai - 600020 (College Account only)** (hereinafter referred to as Institution), which comprise the Balance Sheet as at March 31, 2021, the Income and Expenditure Account and Receipts and Payments Accounts for the year then ended, and 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, 2021 and the excess of income over expenditure for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance 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. 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's management is responsible for the preparation and presentation of the financial statements that give a true and fair view of the financial position and 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), and for such internal control as management determines is necessary to enable the preparation of financial statements that 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 entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Governing Body as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

FOR M.THOMAS & CO.,
CHARTERED ACCOUNTANTS
FRN 0044089

(A.ROZARIO)
PARTNER
M.NO.021230
UDIN 22021230AAAAHZ9136
PLACE: CHENNAI – 600004
DATE: 27.01.2022





REF.NO.226

A/CNO.1/2

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

ST. PATRICK'S COLLEGE - MAIN ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|----------------------------------|------------------------|---|------------------------|
| A.Revenue Receipts | | A.Revenue Payments | |
| Fee Collected | 17,10,86,456.34 | Salary Account | 7,14,21,788.00 |
| Less: Refunded | 31,84,942.30 | Advertisement Charges | 1,68,973.00 |
| F D Interest | | Annual Maintenance Charges | 2,97,360.00 |
| Online Application Fees Received | 31,860.00 | Association & Club Activities | 1,975.00 |
| | | Audio Visual Expenses | 11,900.00 |
| Contribution Received From | | Bank Charges | 32,468.74 |
| St. Joseph Academy Dehradun | 5,00,00,000.00 | Bank Loan Interest | 43,00,894.50 |
| St. Michael's Academy | 1,72,80,000.00 | Building Repair Work | 54,06,670.00 |
| Ravulapalem A/c | 2,86,00,000.00 | Certificate Course | 2,66,494.00 |
| ICSE School | 90,00,000.00 | Charity & Donations | 73,651.00 |
| | | College General Exp A/c | 30,884.00 |
| | | Communication Exp. | 53,532.82 |
| | | Computer Lab Maintenance | 1,22,914.00 |
| | | Contribution to Patrick Nilayam, Trichy | 5,00,000.00 |
| | | Doctor & Medicine | 1,08,410.00 |
| | | Domestic Articles | 14,016.00 |
| | | Electricity Charges | 10,52,386.00 |
| | | Epf Administration Charges | 1,40,073.00 |
| | | Epf Employer Contribution | 32,21,038.00 |
| | | Epf Inspection / Edil | 1,40,043.00 |
| | | ESI Employer Contribution | 12,10,144.00 |
| | | Fuel for Vehicle | 1,77,275.00 |
| | | Functions & Celebrations | 4,02,118.00 |
| | | Gardening Expenses | 95,096.00 |
| | | Generator Maintenance Exp | 1,11,481.00 |
| | | Graduation Day Expenses | 5,169.00 |
| | | Identity Card Exp. | 3,51,758.00 |
| | | Journals, Magazines & Subscriptions | 1,10,097.00 |
| | | Lorry Maintenance Expenses | 52,464.00 |
| | | NAAC Expenses | 8,64,223.00 |
| | | NSS Activities | 10,600.00 |
| | | Payment for Internet | 1,40,814.66 |
| | | Placement/Campus Interview Expenses | 2,328.00 |
| | | Postage & Courier | 11,960.00 |
| | | Printing & Stationery | 65,752.00 |
| | | Professional Charges | 1,02,500.00 |
| | | Purchase of Water | 1,35,200.00 |
| | | Refreshments | 2,91,465.00 |
| | | Religious Expenses | 16,079.00 |
| | | Remunerations | 3,20,500.00 |
| | | Repairs & Maintenance | 28,46,289.00 |
| | | Rounding Off | 172.99 |
| | | SMS Service | 42,480.00 |
| | | Sports General Exp. | 55,670.00 |
| | | Insurance Claim paid to Staff | 70,750.00 |
| | | Staff Mediclaim Premium | 6,52,283.00 |
| | | Staff Welfare | 1,22,420.00 |
| | | Students Insurance | 49,245.00 |
| | | Students Welfare | 4,565.00 |
| | | Taxes & Rates | 1,47,590.00 |
| | | Telephone Charges | 44,172.00 |
| | | Text Books and Note Books | 1,35,610.00 |
| | | Travel & Conveyance | 3,71,524.60 |
| | | University Affiliation Fees | 8,08,300.00 |
| | | University Exam Fees | 26,51,602.70 |
| | | University Fees Paid | 5,95,740.00 |
| | | Vehicle Insurance & Tax | 90,238.00 |
| | | Vehicle Maintenance Expenses | 1,34,593.00 |
| | | Viscom Lab Expenses | 65,784.00 |
| | | Website & Domain Renewal | 55,460.00 |
| | | Contributions paid to Management | |
| | | Community A/c | 8,58,957.00 |
| | | Bishop Delany A/c | 5,00,000.00 |
| TOTAL RECEIPTS "A" | 27,51,69,647.54 | TOTAL PAYMENTS "A" | 10,21,45,941.01 |



REF-216

A/CNO.1/2

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

ST. PATRICK'S COLLEGE - MAIN ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|---------------------------------------|------------------------|--|------------------------|
| | | B. Assets and Liabilities | |
| | | Construction Work | 1,11,70,576.00 |
| | | Furniture & Fittings | |
| | | Furnitures | 6,19,788.00 |
| | | Equipments | |
| | | Psychology Lab Equipments | 3,80,459.00 |
| | | Computer, UPS and Printer | |
| | | Purchase of Computer | 14,92,875.00 |
| | | Purchase of UPS | 6,59,950.00 |
| | | Purchase of Copier Machine | 2,00,600.00 |
| | | Books for Library | 3,04,168.43 |
| | | Audio / Video / Visual Equipments | |
| | | Purchase of Software & Renewal | 5,95,817.00 |
| | | Viscom Studio | |
| | | Purchase of Communication Equipment | 66,000.00 |
| | | CCTV CAMERA | 1,37,994.00 |
| | | TOTAL PAYMENTS "B" | 1,56,28,227.43 |
| C. Assets and Liabilities | | C. Assets and Liabilities | |
| Advance Adjusted in Bills | | Advances paid | |
| Shri Shelters | 1,86,95,206.00 | Shri Shelters | 1,61,95,206.00 |
| Sri Shelters | 2,36,000.00 | Sri Shelters | 27,36,000.00 |
| | | 2CQR Automation Pvt. Ltd. | 3,42,200.00 |
| Other Liabilities | | Other Liabilities | |
| EPF Deducted | 67,22,950.00 | EPF Remitted | 67,50,268.00 |
| ESI Deducted | 77,049.00 | ESI Remitted | 67,202.00 |
| Salary Payable (lockdown) | 99,12,156.00 | Salary Payable (lockdown) | 46,72,491.00 |
| TDS Deducted | 3,44,130.00 | TDS Remitted | 7,20,199.00 |
| Insurance Claim | 2,09,186.00 | Insurance Claim | 2,09,186.00 |
| Bank Loan (interest) | 43,00,894.50 | Bank Loan Refunded | 14,37,80,000.00 |
| | | TDS on Interest from IT Dept | 1,39,983.61 |
| Provision for salary | 2,81,319.00 | Provision for salary | 2,51,521.00 |
| Loans & Advances (Staff) | | Loans & Advances (Staff) | |
| Staff Tour | 1,32,000.00 | Staff Tour | 4,89,420.00 |
| Staff loan | 3,06,000.00 | Staff loan | 1,00,000.00 |
| Loans & Advances (Staff) | 3,50,000.00 | University Exam | 3,539.00 |
| TOTAL RECEIPTS "C" | 4,15,66,890.50 | TOTAL PAYMENTS "C" | 17,64,57,215.61 |
| C.Inter Account Transfers From | | C.Inter Account Transfers To | |
| Miscellaneous Account | 1,42,11,465.84 | Miscellaneous Account | 1,53,00,000.00 |
| TOTAL RECEIPTS "D" | 1,42,11,465.84 | TOTAL PAYMENTS "D" | 1,53,00,000.00 |
| TOTAL RECEIPTS ("A"+"C"+"D") | 33,09,48,003.88 | TOTAL PAYMENTS ("A"+"B"+"C"+"D") | 30,95,31,384.05 |
| Opening Balance | | Closing Balance | |
| Cash | 82,191.55 | Cash | 58,690.55 |
| Bank | 98,75,548.33 | Bank | 1,63,32,811.46 |
| Fixed Deposit | 1,80,42,847.30 | Fixed Deposit | 3,30,25,905.00 |
| GRAND TOTAL | 35,89,48,591.06 | GRAND TOTAL | 35,89,48,591.06 |

For Patrician College of Arts and Science

AS PER OUR REPORT OF EVEN DATE
FOR M.THOMAS & CO.,
CHARTERED ACCOUNTANTS
FRN 0044025

Correspondent

CHENNAI-600020
27.01.2022

Correspondent
Correspondent
PATRICIAN COLLEGE OF ARTS AND SCIENCE
Gandhi Nagar, Adyar,
Chennai-600 020. Ph. No. 1

(A.ROZARIO)
PARTNER
M.NO.021230



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REF.NO.226

College Account No.106/226/2021-22

A/C NO.2/2

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

MISCELLANEOUS ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

| RECEIPTS | AMOUNT | PAYMENT | AMOUNT |
|------------------------------------|-----------------------|-----------------------------------|-----------------------|
| A.REVENUE RECEIPTS | | Revenue Expenditures | |
| Bank Interest | 1,60,550.00 | Bank Charges | 1,118.65 |
| Fees Collected | 4,600.00 | Course Fee Expenses | 5,29,607.00 |
| University Exam Fees | 3,50,794.00 | Practical Expenses | 11,877.00 |
| Field Work Collection | 29,000.00 | University Expenses | 3,539.00 |
| Garden Income | 22,106.00 | University Exam Fees paid to Govt | 4,26,669.00 |
| Seminar Income | 4,41,340.00 | Refreshments | 726.00 |
| Sponsors Received | 1,14,881.00 | Cultural & Functions | 24,068.00 |
| Library Income | 29,385.00 | Printing & Stationery | 72,000.00 |
| Physical Education Collection | 6,700.00 | Seminar Expenses | 28,039.00 |
| | | Gratuity Paid | 7,21,267.00 |
| | | NAAC Expenses | 85,291.00 |
| | | Resources Person | 41,000.00 |
| Total Receipts "A" | 11,59,356.00 | Total Payments "A" | 19,45,201.65 |
| Assets and Liabilities | | Assets and Liabilities | |
| TDS Deducted | 32,370.00 | TDS Remitted | 1,47,609.00 |
| Total Receipts "B" | 32,370.00 | Total Payments "B" | 1,47,609.00 |
| Inter Account Transfer From | | Inter Account Transfer To | |
| College Account | 1,53,00,000.00 | College Account | 1,42,11,465.84 |
| Total Receipts "C" | 1,53,00,000.00 | Total Payments "C" | 1,42,11,465.84 |
| Total Receipts (A+B+C) | 1,64,91,726.00 | Total Payments (A+B+C) | 1,63,04,276.49 |
| Opening Balance | | Closing Balance | |
| Cash | 2,28,849.50 | Cash | 1,66,298.50 |
| Bank | 24,64,335.20 | Bank | 26,23,424.71 |
| Fixed Deposit | 15,27,717.00 | Fixed Deposit | 16,18,628.00 |
| Grand Total | 2,07,12,627.70 | Grand Total | 2,07,12,627.70 |

For Patrician College of Arts and Science

As Per Our Report of Even Date

For M.Thomas & Co.,
Chartered Accountants.,
FRNo: 004408S

Correspondent
Chennai - 600020
27.01.2022

Correspondent
PATRICIAN COLLEGE OF ARTS AND SCIENCE
Gandhi Nagar, Adyar,
Chennai-600 020, Ph. No. 1 2

(A.Rozario)
Partner
M.No.021230



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REF.NO.226

College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

ST. PATRICK'S COLLEGE - MAIN ACCOUNT

Consolidated Income and Expenditure Account for the year ended 31.03.2021

| NAME OF ACCOUNT | A/CNO | EXPENDITURE | INCOME |
|-----------------------------------|-------|------------------------|------------------------|
| College Main Account | 1/2 | 10,21,45,941.01 | 27,51,69,647.54 |
| Other Miscellaneous Account | 2/2 | 19,45,201.65 | 11,59,356.00 |
| TOTAL | | 10,40,91,142.66 | 27,63,29,003.54 |
| Depreciation | | 1,53,60,269.37 | |
| Excess of Income Over Expenditure | | 15,68,77,591.51 | |
| TOTAL | | 27,63,29,003.54 | 27,63,29,003.54 |

For Patrician College of Arts and Science

As Per Our Report of Even Date
For M.Thomas & Co.,
Chartered Accountants.,
FRNo: 004408S

(Signature)
Correspondent
CHENNAI-600020
27.01.2022

Correspondent
PATRICIAN COLLEGE OF ARTS AND SCIENCE
Gandhi Nagar, Adyar,
Chennai-600 020. Ph. No: 12345678

(Signature)
(A.Rozario)
Partner
M.No.021230

UDIN 22021230AAAAHZ9136



REF.NO.226

College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Balance Sheet As At 31.03.2021

| Liabilities | Sche No | Value As On 31.03.2021 | Value As On 31.03.2020 |
|---------------------------|---------|---------------------------|---------------------------|
| General Fund | 1 | 20,71,23,039.20 | 5,02,45,447.69 |
| Loans and Advances | | | |
| Secured Loan | 2 | 1,11,18,108.20 | 15,05,97,213.70 |
| Current Liabilities | 3 | 63,17,475.00 | 19,17,750.00 |
| Total | | 22,45,58,622.40 | 20,27,60,411.39 |

| ASSETS | | Value As On 31.03.2021 | Value As On 31.03.2020 |
|---------------------------------|-------|---------------------------|---------------------------|
| Fixed Assets As Per Schedule | 4 | 16,61,12,303.07 | 16,58,44,345.01 |
| Loans and Advances | 5 | | |
| Advance to Building Contractors | (i) | 29,57,200.00 | 26,15,000.00 |
| IT Refund Receivable | (ii) | 6,80,486.11 | 5,40,502.50 |
| Other Advances | (iii) | 10,58,075.00 | 10,58,075.00 |
| Closing Balances | | | |
| Cash, Bank and Fixed Deposits | 6 | 5,38,25,558.22 | 3,22,21,488.88 |
| TOTAL | | 22,46,33,622.40 | 20,22,79,411.39 |

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT ATTACHED

For Patrician College of Arts and Science

As Per Our Report of Even Date

For M.Thomas & Co.,
Chartered Accountants.,
FRNo: 004408S

Correspondent
Chennai - 600020
27.01.2022

Correspondent
PATRICIAN COLLEGE OF ARTS AND SCIENCE
Gandhi Nagar, Adyar,
Chennai-600 020. Ph. No: 1

(A.Rozario)
Partner
M.No.021230

UDIN 22021230AAAAHZ9136



REF:226

**PATRICIAN COLLEGE OF ARTS AND SCIENCE
(A UNIT OF THE INSTITUTE OF BROTHERS OF ST.PATRICKS)
ST.PATRICKS HIGHER SECONDARY SCHOOL
ADYAR: CHENNAI – 600 020**

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNT:-31.03.2021

- 1. Basis of accounting:** The financial statements are prepared on cash basis
- 2. Income recognition:** All income/expenditures are accounted on cash basis.
- 3. Fixed Assets:-** (b) Depreciation on Fixed Assets is provided for the full year irrespective of the date of purchase at the rate specified in The Income Tax Act, 1961.

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Ref No: 226

College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Schedule No: 1 - General Fund

Schedule to Balance Sheet As At 31.03.2021

| Liabilities | Value As On 31.03.2021 | Value As On 31.03.2020 |
|---|---------------------------|---------------------------|
| General Fund | | |
| Opening Balance 5,02,45,447.69 | | 5,02,45,447.69 |
| Add: Excess of Income Over Expenditure 15,68,77,591.51 | 20,71,23,039.20 | |
| Total | 20,71,23,039.20 | 5,02,45,447.69 |

Schedule No: 2 - Loans and Advances - Liabilities

Schedule to Balance Sheet As At 31.03.2021

| Liabilities | Value As On 31.03.2021 | Value As On 31.03.2020 |
|--|---------------------------|---------------------------|
| Loans and Advances | | |
| Union Bank of India | | |
| Account No: '570206390000009 | | |
| Opening Balance 15,05,97,213.70 | | 15,05,97,213.70 |
| Add: Taken During the year (Interest Debit) 43,00,894.50 | | |
| 15,48,98,108.20 | | |
| Less: Refunded During the year 14,37,80,000.00 | 1,11,18,108.20 | |
| Total | 1,11,18,108.20 | 15,05,97,213.70 |

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Ref No: 226

College A/c No.106 /226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Schedule No: 3 - Current Liabilities

Schedule to Balance Sheet As At 31.03.2021

| Liabilities | Value As On 31.03.2021 | Value As On 31.03.2020 |
|--------------------------------------|---------------------------|---------------------------|
| University Advances Received | | |
| Opening Balance | 3,539.00 | 3,539.00 |
| Less: Remitted during the year | 3,539.00 | - |
| PF Payable | | |
| Opening Balance | 4,07,364.00 | 4,07,364.00 |
| Add: Recovered During the year | 67,22,950.00 | |
| | 71,30,314.00 | |
| Less: Remitted During the year | 67,50,268.00 | 3,80,046.00 |
| ESI Payable | | |
| Opening Balance | - | |
| Add: Recovered During the year | 77,049.00 | |
| | 77,049.00 | |
| Less: Remitted During the year | 67,202.00 | 9,847.00 |
| TDS - Opening Balance | 1,41,572.00 | 1,41,572.00 |
| Add: Recovered during the year | 3,76,500.00 | |
| | 5,18,072.00 | |
| Less: Remitted During the year | 8,67,808.00 | (3,49,736.00) |
| Provision for Salary | 3,31,407.00 | 3,31,407.00 |
| Add: Recovered during the year | 2,81,319.00 | |
| | 6,12,726.00 | |
| Less: Remitted During the year | 2,51,521.00 | 3,61,205.00 |
| Staff Tour- Thailand(2019-20) | 9,24,000.00 | 9,24,000.00 |
| Add: Collected during the year | 1,32,000.00 | |
| | 10,56,000.00 | |
| Less: Refunded during the year | 4,89,420.00 | 5,66,580.00 |
| Canteen Advance Received | | |
| | | 1,00,000.00 |
| Salary Payable | 9,868.00 | 9,868.00 |
| Add: Payable during the year | 99,12,156.00 | |
| | 99,22,024.00 | |
| Less: Remitted during the year | 46,72,491.00 | 52,49,533.00 |
| Total | 63,17,475.00 | 19,17,750.00 |





Ref No: 226

College Account No.106/226/2021-22

Schedule No: 4

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Schedule of Fixed Assets As At 31.03.2021

| Sl. No | ASSETS | RATE % | COST AS ON 31.3.2020 | Additions | COST AS ON 31.03.2021 | DEPRECIATION | | | WDV AS ON 31.3.2020 | WDV AS ON 31.03.2021 |
|--------|------------------------------------|-----------|-------------------------|----------------|-----------------------------|-------------------|-----------------|--------------------|---------------------------|----------------------------|
| | | | | | | UPTO 31.3.2020 | FOR THE YEAR | UPTO 31.03.2021 | | |
| 1 | Land | - | 7,13,400.00 | | 7,13,400.00 | - | - | - | 7,13,400.00 | 7,13,400.00 |
| 2 | Building | 0.05 | 16,99,02,891.50 | 1,11,70,576.00 | 18,10,73,467.50 | 4,83,75,486.27 | 66,34,899.06 | 5,50,10,385.33 | 12,18,26,013.93 | 12,63,61,690.87 |
| 3 | Equipments | | | | | | | | | |
| i | Air Conditioner | 0.15 | 41,56,097.00 | | 41,56,097.00 | 16,92,697.73 | 3,69,509.89 | 20,62,207.62 | 24,63,399.27 | 20,93,889.38 |
| ii | Copier Machine | 0.15 | 5,97,850.00 | 2,00,600.00 | 7,98,450.00 | 4,47,013.98 | 52,715.40 | 4,99,729.38 | 1,50,836.02 | 2,98,720.62 |
| iii | Equipments | 0.15 | 1,87,13,410.20 | 4,46,459.00 | 1,91,59,869.20 | 96,77,987.54 | 14,22,282.25 | 1,10,00,269.79 | 90,35,422.66 | 80,59,599.41 |
| iv | Musical Instruments | 0.15 | 5,20,096.00 | | 5,20,096.00 | 3,11,790.94 | 31,245.76 | 3,43,036.70 | 2,08,305.06 | 1,77,059.30 |
| v | Generator | 0.15 | 14,43,847.00 | | 14,43,847.00 | 12,38,471.67 | 30,806.30 | 12,69,277.97 | 2,05,375.33 | 1,74,569.03 |
| vi | Fire Extinguisher | 0.15 | 7,44,652.00 | | 7,44,652.00 | 4,52,168.46 | 43,872.53 | 4,96,040.99 | 2,92,483.54 | 2,48,611.01 |
| vii | Water Dispenser | 0.15 | 2,19,570.00 | | 2,19,570.00 | 94,366.73 | 18,780.49 | 1,13,147.22 | 1,25,203.27 | 1,06,422.78 |
| viii | Ro Water Plant | 0.15 | 5,31,300.00 | | 5,31,300.00 | 2,68,443.75 | 39,428.44 | 3,07,872.19 | 2,62,856.25 | 2,23,427.81 |
| ix | Solar Power Plant | 0.15 | 21,19,056.00 | | 21,19,056.00 | 8,87,486.87 | 1,84,735.37 | 10,72,222.24 | 12,31,569.13 | 10,46,833.76 |
| x | Printer | 0.15 | 2,41,360.00 | | 2,41,360.00 | 87,507.96 | 23,077.81 | 1,10,585.77 | 1,53,852.04 | 1,30,774.23 |
| xi | CCTV Camera | 0.15 | - | 1,37,994.00 | 1,37,994.00 | - | 20,699.10 | 20,699.10 | - | 1,17,294.90 |
| 4 | Furniture & Fittings | 0.15 | 2,48,40,841.65 | 6,19,788.00 | 2,54,60,629.65 | 1,04,33,124.72 | 22,54,125.74 | 1,26,87,250.46 | 1,44,07,716.93 | 1,27,73,379.19 |
| 5 | Computers | 0.40 | 2,25,66,439.00 | 14,92,875.00 | 2,40,59,314.00 | 1,95,89,819.40 | 17,87,797.84 | 2,13,77,617.24 | 29,76,619.60 | 26,81,696.76 |
| 6 | U P S | 0.40 | 30,74,675.00 | 6,59,950.00 | 37,34,625.00 | 28,31,867.77 | 3,61,102.89 | 31,92,970.66 | 2,42,807.23 | 5,41,654.34 |
| 7 | Books | 0.40 | 21,92,908.61 | 3,04,168.43 | 24,97,077.04 | 21,17,436.89 | 1,51,856.06 | 22,69,292.95 | 75,471.72 | 2,27,784.09 |
| 8 | Softwares | 0.40 | 77,27,027.30 | 5,95,817.00 | 83,22,844.30 | 62,90,131.64 | 8,13,085.06 | 71,03,216.70 | 14,36,895.66 | 12,19,627.60 |
| 9 | Vehicles | | | | | | | | | |
| i | Vehicle-TN 07 CQ - 2695 - Tata Ace | 0.15 | 5,57,825.00 | | 5,57,825.00 | 1,54,796.44 | 60,454.28 | 2,15,250.72 | 4,03,028.56 | 3,42,574.28 |
| ii | Lorry - TN-07-CI-0747 | 0.15 | 21,10,726.00 | | 21,10,726.00 | 8,14,476.40 | 1,94,437.44 | 10,08,913.84 | 12,96,249.60 | 11,01,812.16 |
| iii | Car TN 07 BX - 4599 | 0.15 | 12,63,280.00 | | 12,63,280.00 | 7,86,834.56 | 71,466.82 | 8,58,301.38 | 4,76,445.44 | 4,04,978.62 |
| iv | Vehicles | 0.15 | 79,375.00 | | 79,375.00 | 34,744.39 | 6,694.59 | 41,438.98 | 44,630.61 | 37,936.02 |
| 10 | Borewell & Machineries | 0.15 | 3,86,523.00 | | 3,86,523.00 | 2,74,124.42 | 16,859.79 | 2,90,984.20 | 1,12,398.58 | 95,538.80 |
| 11 | Viscom Studio | 0.10 | 98,20,469.00 | | 98,20,469.00 | 21,17,104.44 | 7,70,336.46 | 28,87,440.89 | 77,03,364.56 | 69,33,028.11 |
| TOTAL | | | 27,45,23,619.26 | 1,56,28,227.43 | 29,01,51,846.69 | 10,89,77,882.95 | 1,53,60,269.37 | 12,43,38,152.32 | 16,58,44,345.01 | 16,61,12,303.07 |

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TO STRIVE

Ref No: 226

College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Schedule No: 5(i) - Advance to Contractors

Schedule to Balance Sheet As At 31.03.2021

| Nature of Advances Given | Opening Balance As On 01.04.2020 | Add: Given During the year | Less: Recovered During the year | Closing Balance As On 31.03.2021 |
|--|-------------------------------------|-------------------------------|------------------------------------|-------------------------------------|
| Advance to Contractors | | | | |
| Building - Advance paid to Shri Shelters | 26,15,000.00 | 1,61,95,206.00 | 1,86,95,206.00 | 1,15,000.00 |
| Building - Advance paid to Sri Shelters | - | 27,36,000.00 | 2,36,000.00 | 25,00,000.00 |
| ICQR Automation Pvt. Ltd. | - | 3,42,200.00 | - | 3,42,200.00 |
| Total | 26,15,000.00 | 1,92,73,406.00 | 1,89,31,206.00 | 29,57,200.00 |

Schedule No: 5(ii) - TDS Recoverable from IT Dept

Schedule to Balance Sheet As At 31.03.2021

| Nature of Advances Given | Opening Balance As On 01.04.2020 | Add: Deducted During the year | Less: Refunded During the year | Closing Balance As On 31.03.2021 |
|---|-------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|
| TDS Recoverable from IT Dept FY 2020-21 | 5,40,502.50 | 1,39,983.61 | - | 6,80,486.11 |
| Total | 5,40,502.50 | 1,39,983.61 | - | 6,80,486.11 |

Schedule No: 5(iii) - Other Advances

Schedule to Balance Sheet As At 31.03.2021

| Nature of Advances Given | Opening Balance As On 01.04.2020 | Add: Given During the year | Less: Recovered During the year | Closing Balance As on 31.03.2021 |
|-----------------------------------|--|-------------------------------|------------------------------------|--|
| Other Advances Receivables | | | | |
| Salary Recoverable | (87,541.00) | | | -87,541.00 |
| Refundable Deposit | 1,00,000.00 | | | 1,00,000.00 |
| College Expenses Receivable | 20,207.00 | | | 20,207.00 |
| Scholarship Received / Disbursed | 25,409.00 | | | 25,409.00 |
| Advance given to Amy Travels | 10,00,000.00 | | | 10,00,000.00 |
| Insurance Claim | | 2,09,186.00 | 2,09,186.00 | - |
| Total | 10,58,075.00 | 2,09,186.00 | 2,09,186.00 | 10,58,075.00 |

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Ref No: 226

College Account No.106/226/2021-22
Schedule No: 6

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,
Adyar, Chennai - 600 020

Schedule of Opening Balance As On 01.04.2020

| SL NO | NAME OF THE ACCOUNT | CASH | BANK | FIXED DEPOSIT | TOTAL |
|-------|-------------------------------------|--------------------|-----------------------|-----------------------|-----------------------|
| 1 | College Account | 82,191.55 | 98,75,548.33 | 1,80,42,847.30 | 2,80,00,587.18 |
| | Total - A | 82,191.55 | 98,75,548.33 | 1,80,42,847.30 | 2,80,00,587.18 |
| | Other Miscellaneous Accounts | | | | |
| 2 | Gratuity Account | | 1,52,997.00 | 15,27,717.00 | 16,80,714.00 |
| 3 | Miscellaneous College Account | 23,258.50 | 1,11,254.59 | | 1,34,513.09 |
| 4 | College Online Account | | 84,125.92 | | 84,125.92 |
| 5 | Director Account (New) | 20,000.00 | 12,725.46 | | 32,725.46 |
| 6 | University Account (New) | 1,28,548.00 | 4,01,218.60 | | 5,29,766.60 |
| 7 | Commerce Seminar Account | | 7,685.00 | | 7,685.00 |
| 8 | Empowerment Cell Account | | 2,42,915.85 | | 2,42,915.85 |
| 9 | Tamil Literary Association Account | 11,188.00 | 12,242.60 | | 23,430.60 |
| 10 | Student Welfare Account | | 2,54,466.87 | | 2,54,466.87 |
| 11 | Commerce Dept | 4,255.00 | 2,31,523.19 | | 2,35,778.19 |
| 12 | PTA | | 15,090.60 | | 15,090.60 |
| 13 | Alumni Association | 17,600.00 | 33,211.60 | | 50,811.60 |
| 14 | Evening College | | 3,34,671.12 | | 3,34,671.12 |
| 15 | Psychology Dept | | 19,474.52 | | 19,474.52 |
| 16 | English Dept | 16,000.00 | 30,404.16 | | 46,404.16 |
| 17 | Maths Dept | | 27,702.16 | | 27,702.16 |
| 18 | Visual Communication | | 1,65,838.60 | | 1,65,838.60 |
| 19 | Social Work Dept | | 36,717.60 | | 36,717.60 |
| 20 | Computer Application | | 67,840.80 | | 67,840.80 |
| 21 | Corporate Secretaryship Dept | | 49,674.44 | | 49,674.44 |
| 22 | Accounts & Finance Dept | | 51,743.28 | | 51,743.28 |
| 23 | Computer Science Dept | 8,000.00 | 66,208.64 | | 74,208.64 |
| 24 | Management | | 54,602.60 | | 54,602.60 |
| | Total - B | 2,28,849.50 | 24,64,336.20 | 15,27,717.00 | 42,20,901.70 |
| | TOTAL (A+B) | 3,11,041.05 | 1,23,39,884.53 | 1,95,70,564.30 | 3,22,21,488.88 |

Closing Balance As On 31.03.2021

| SL NO | NAME OF THE ACCOUNT | CASH | BANK | FIXED DEPOSIT | TOTAL |
|-------|-------------------------------------|--------------------|-----------------------|-----------------------|-----------------------|
| 1 | College Account | 58,690.55 | 1,63,32,611.46 | 3,30,25,905.00 | 4,94,17,207.01 |
| | Total - A | 58,690.55 | 1,63,32,611.46 | 3,30,25,905.00 | 4,94,17,207.01 |
| | Other Miscellaneous Accounts | | | | |
| 2 | Gratuity Account | | 1,61,519.00 | 16,18,628.00 | 17,80,147.00 |
| 3 | Miscellaneous College Account | 23,258.50 | 1,15,854.59 | | 1,39,113.09 |
| 4 | College Online Account | | 4,43,064.08 | | 4,43,064.08 |
| 5 | Director Account (New) | 20,000.00 | 13,001.46 | | 33,001.46 |
| 6 | University Account (New) | 73,537.00 | 3,82,327.75 | | 4,55,864.75 |
| 7 | Commerce Seminar Account | | 7,685.00 | | 7,685.00 |
| 8 | Empowerment Cell Account | 460.00 | 2,53,912.65 | | 2,54,372.65 |
| 9 | Tamil Literary Association Account | 11,188.00 | 12,622.60 | | 23,810.60 |
| 10 | Student Welfare Account | | 2,61,395.87 | | 2,61,395.87 |
| 11 | Commerce Dept | 4,255.00 | 63,695.19 | | 67,950.19 |
| 12 | PTA | | 15,547.60 | | 15,547.60 |
| 13 | Alumni Association | 17,600.00 | 34,241.60 | | 51,841.60 |
| 14 | Evening College | | 3,05,763.32 | | 3,05,763.32 |
| 15 | Psychology Dept | | 18,144.42 | | 18,144.42 |
| 16 | English Dept | 16,000.00 | 43,317.06 | | 59,317.06 |
| 17 | Maths Dept | | 36,370.06 | | 36,370.06 |
| 18 | Visual Communication | | 1,01,463.46 | | 1,01,463.46 |
| 19 | Social Work Dept | | 1,05,989.34 | | 1,05,989.34 |
| 20 | Computer Application | | 25,239.98 | | 25,239.98 |
| 21 | Corporate Secretaryship Dept | | 54,514.26 | | 54,514.26 |
| 22 | Accounts & Finance Dept | | 43,146.38 | | 43,146.38 |
| 23 | Computer Science Dept | | 77,191.54 | | 77,191.54 |
| 24 | Management | | 47,427.50 | | 47,427.50 |
| | Total - B | 1,66,298.50 | 26,23,424.71 | 16,18,628.00 | 44,08,351.21 |
| | TOTAL (A+B) | 2,24,989.05 | 1,89,56,036.17 | 3,46,44,533.00 | 5,38,25,558.22 |

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Ref No: 228

Annexure to Schedule No.6
College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,

BANK DETAIL B AS ON 31.03.2021

| Name of the Account | Bank and Branch Name | IFSC CODE | Account No | Balance As Per | |
|---|----------------------------------|-------------|-----------------|----------------|----------------|
| | | | | Cash Book | Bank pass Book |
| Commerce Seminar Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 332301011026001 | 69,55,025.78 | |
| Less: Cheque issued but not presented for payment | Favouring | Cheque No | Date | | |
| | Royal Flourist | 042989 | 16.03.2021 | 1,500.00 | |
| | Horanix | 043025 | 30.03.2021 | 14,160.00 | |
| | A David | 043030 | 31.03.2021 | 28,800.00 | |
| | FirstLine Infotech India Pvt Ltd | 043031 | 31.03.2021 | 2,90,580.00 | |
| | Mrs Unika | 043034 | 31.03.2021 | 8,719.00 | |
| | | | | 3,46,759.00 | |
| Commerce Seminar Account | HDFC Bank | HDFC0009637 | 50200026200899 | 96,53,456.68 | |
| Add: Cheque Deposited not cleared | Vijaya Ambigai | 244249 | 30.03.2021 | 16,308.00 | |
| | Pradeep | 809811 | 30.03.2021 | 15,000.00 | |
| | Geevarghese Abraham | 700785 | 30.03.2021 | 39,580.00 | |
| | | | | 70,888.00 | |
| Gratuity Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010002779 | 97,24,344.88 | 96,53,456.68 |
| Miscellaneous College Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010000094 | 1,61,519.00 | 1,52,997.00 |
| College Online Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010000096 | 1,15,854.59 | 1,11,254.59 |
| Director Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010006972 | 4,43,064.08 | 84,125.92 |
| University Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010007937 | 13,001.46 | 12,725.46 |
| Commerce Seminar Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010000187 | 3,82,327.75 | 4,01,218.00 |
| Empowerment Cell Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010009445 | 7,685.00 | 7,685.00 |
| Tamil Literary Association Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010009440 | 2,53,912.85 | 2,42,915.85 |
| Students Welfare Account | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010009994 | 12,622.60 | 12,242.60 |
| Commerce Department | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010010001 | 2,61,385.87 | 2,54,466.87 |
| English Department | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010011996 | 63,695.19 | 2,31,523.19 |
| Alumni Association | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010009995 | 15,547.60 | 15,090.60 |
| Visual Communication Dept | UNION BANK OF INDIA - ADYAR | UBIN0557021 | 570202010010391 | 34,241.60 | 33,211.60 |
| Social Work Department | HDFC Bank | HDFC0009637 | 50100307834962 | 3,05,763.32 | 3,34,671.12 |
| English Department | HDFC Bank | UBIN0557021 | 501003080220209 | 18,144.42 | 19,474.52 |
| Maths Department | UNION BANK OF INDIA - ADYAR | HDFC0009637 | 50100307997625 | 43,317.06 | 30,404.16 |
| Visual Communication Dept | HDFC Bank | HDFC0009637 | 50100307993501 | 36,370.06 | 27,702.16 |
| Social Work Department | HDFC Bank | HDFC0009637 | 50100307823941 | 1,01,403.46 | 1,65,838.60 |
| Computer Application Dept | HDFC Bank | HDFC0009637 | 50100307989197 | 1,05,989.34 | 36,717.60 |
| Corporate Secretaryship | HDFC Bank | HDFC0009637 | 50100308029032 | 25,239.98 | 66,208.64 |
| Accounts & Finance | HDFC Bank | HDFC0009637 | 50100307993592 | 54,514.26 | 49,674.44 |
| Computer Science | HDFC Bank | HDFC0009637 | 50100308007979 | 43,146.38 | 51,743.28 |
| Management | HDFC Bank | HDFC0009637 | 50100308063886 | 77,191.54 | 67,840.80 |
| | | | | 47,427.50 | 54,602.60 |
| Grand Total | | | | 1,89,56,036.17 | 1,90,72,817.06 |

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THOMAS & CO.
CHennai
600 004
Chartered Accountants

Ref No: 226

Annexure to Schedule No.6

College Account No.106/226/2021-22

Patrician College of Arts and Science
(A Unit of The Institute of The Brothers St. Patrick)
Canal Bank Road, Gandhi Nagar,

SCHEDULE OF FIXED DEPOSITS AS ON 31ST MARCH 2021

| COLLEGE - MAIN ACCOUNT | | | | |
|---------------------------------|-----------------|-----------------|------------------|----------------|
| Name of the Bank | FDR No | Date of Deposit | Date of Maturity | Amount |
| TN POWER FINANCE CORPORATION | 120200858650 | | 17.08.2026 | 20,00,000.00 |
| Union Bank of India | 570203030003887 | 05.09.2020 | 18.02.2022 | 10,25,905.00 |
| HDFC Bank | 50300454125841 | 24.08.2020 | 24.06.2021 | 50,00,000.00 |
| HDFC Bank | 50300458647223 | 07.09.2020 | 26.04.2021 | 20,00,000.00 |
| HDFC Bank | 50300458650714 | 07.09.2020 | 25.05.2021 | 20,00,000.00 |
| HDFC Bank | 50300458651772 | 07.09.2020 | 25.06.2021 | 20,00,000.00 |
| HDFC Bank | 50300487410173 | 06.01.2021 | 05.06.2021 | 50,00,000.00 |
| HDFC Bank | 50300487411736 | 06.01.2021 | 21.05.2021 | 40,00,000.00 |
| HDFC Bank | 50300487419658 | 06.01.2021 | 05.06.2021 | 50,00,000.00 |
| HDFC Bank | 50300504636262 | 22.03.2021 | 21.04.2021 | 50,00,000.00 |
| TOTAL "A" | | | | 3,30,25,905.00 |
| COLLEGE - GRATUITY ACCOUNT | | | | |
| Union Bank of India, SMA Branch | 570203030001892 | 17.09.2019 | 17.09.2021 | 16,18,628.00 |
| TOTAL "B" | | | | 16,18,628.00 |
| GRAND TOTAL | | | | 3,46,44,533.00 |

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PATRICIAN COLLEGE OF ARTS AND SCIENCE