

ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN, MADURAI
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

A. ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

1 The Society follows the mercantile system of accounting of its income and expenditure. The SAPs issued by the Institute of Chartered Accountants of India is followed, wherever, to the extent applicable.

2 Income

a. Subscription is accounted as per the amount as specified at the time of admission and Determined Subsequently.

b. Other income is generally accounted on Accrual basis, except in those cases where the receipt is doubtful, the same is accounted as and when received.

3 Expenditure

a. All expenditures are accounted on mercantile basis only.

b. All repairs that are current in nature are written off in the Books.

B. OTHERS

1 Confirmation of Balances have not been obtained from Parties, Certificate of Balances from Bank have not been received.

For ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT.
ARTS COLLEGE FOR WOMEN

MADURAI
23.11.2021

dyt
23/11/2021
PRESIDENT

N. Srividya
23/11/2021
SECRETARY

S. Srinivasan
23/11/2021
TREASURER

Vide Our Report of Even Date Attached

MADURAI
23.11.2021
UDIN: 21026056AAAAHJ5695



For N. SRIDHAR & CO.
Chartered Accountants
ERN: 003997S

N. Srividya
N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056

N.SRIDHAR & CO.,

CHARTERED ACCOUNTANTS

44/12, Sambanthamoorthy Street,
Madurai – 625 001.

Off: 2341912,

Mobile : 94430 53560, 94433 53560,

E-Mail : nsridharco@gmail.com

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7TH Avenue, 49th Street,

Ashok Nagar, Chennai – 600 083.

E-Mail : nsridharandco@gmail.com

AUDITOR'S REPORT

To The Members of

“ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN”, MADURAI

Report on the Financial Statements

We have audited the accompanying financial statements of “ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN” (Hereinafter mentioned as ‘Society’ for brevity’s sake) which comprise the Balance sheet as at 31 March 2021, Income and Expenditure Account for the year ended 31 March 2021 and Receipts and Payments Account for the year ended on that date together with 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 and financial performance of the Society 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

Our responsibility is to express an opinion on these financial statements bases on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we 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 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



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considers internal control relevant to the Society's preparation and fair preparation 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.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Association as at 31 March 2021;
- b) In the case of Income and Expenditure account, of the excess of Income over Expenditure of the Association for the year ended on that date.

AND

- c) In the case of Receipts and Payments account for the year ended of the Bank balance as at the end of the year.

MADURAI

23.11.2021

UDIN: 21026056AAAAHJ5695



For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S

N. Srividharan
N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056

ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN, MADURAI

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020

A. ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

1. The Society follows the mercantile system of accounting of its income and expenditure. The SAPs issued by the Institute of Chartered Accountants of India is followed, wherever to the extent applicable.

2. Income

a. Subscription is accounted as per the amount as specified at the time of admission and Determined subsequently.

In view of uncertainty in holding convocation the association has decided to ~~defer~~ *defer* the collection till the decision of holding convocation ceremony is finalised. Consequently no notice has been issued for collection from students and hence, there is no income accrued in this financial year 2019-2020.

b. Other income is generally accounted on Accrual basis, except in those cases where the receipt is doubtful the same is accounted as and when received.

3. Expenditure

a. All expenditures are accounted on mercantile basis only.

b. All repairs that are current in nature are written off in the Books.

B. OTHERS

1. Confirmation of Balances have not been obtained from Parties, Certificate of Balances from Bank have not been received.

**For ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT.
ARTS COLLEGE FOR WOMEN**

03/06/2020
PRESIDENT

03/06/2020
SECRETARY

03/06/2020
TREASURER

**MADURAI
03.06.2020**

Vide Our Report of Even Date Attached

**MADURAI
03.06.2020
UDIN:20026056AAAACE8101**

**For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S**



[Signature]
**N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056**

N.SRIDHAR & CO.,

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

To The Members of

**"ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR
WOMEN", MADURAI**

Report on the Financial Statements

We have audited the accompanying financial statements of "ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN" (Hereinafter mentioned as 'Society' for brevity's sake) which comprise the Balance sheet as at 31 March 2020, Income and Expenditure Account for the year ended 31 March 2020 and Receipts and Payments Account for the year ended on that date together with 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 and financial performance of the Society 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we 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 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



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considers internal control relevant to the Society's preparation and fair preparation 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.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Association as at 31 March 2020;
- b) In the case of Income and Expenditure account, of the excess of Income over Expenditure of the Association for the year ended on that date.

AND

- c) In the case of Receipts and Payments account for the year ended of the Bank balance as at the end of the year.

MADURAI

03.06.2020

UDIN: 20026056AAAACE8101



For N. SRIDHAR & CO.
Chartered Accountants
ERN: 003997S


N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056

ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN, MADURAI
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019
NOTES FORMING PART OF THE BALANCE SHEET AND
INCOME AND EXPENDITURE ACCOUNT

A. ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

1. The Society follows the mercantile system of accounting of its income and expenditure. The SAPs issued by the Institute of Chartered Accountants of India is followed, wherever, to the extent applicable.

2. Income

- a. Subscription is accounted as per the amount as specified at the time of admission.
- b. Other income is generally accounted on Accrual basis, except in those cases, where the receipt is doubtful, the same is accounted as and when received.


3. Expenditure

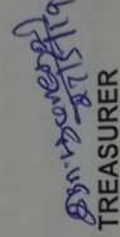
- a. All expenditures are accounted on mercantile basis only.
- b. All repairs that are current in nature are written off in the Books.

B. OTHERS

1. Confirmation of Balances have not been obtained from Parties, Certificate of Balances from Banks have not been received.

For ALUMNI ASSOCIATION OF SRI MEENAKSHI GOV
ARTS COLLEGE FOR WOMEN


PRESIDENT SECRETARY


TREASURER

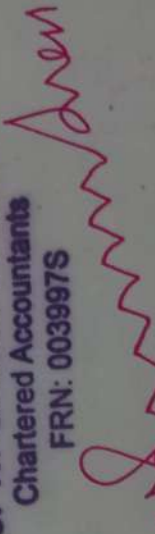
MADURAI
25.05.2019

Vide Our Report of Even Date Attached

MADURAI
25.05.2019

For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S




N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056

N.SRIDHAR & CO.,

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AUDITOR'S REPORT

To The Members of

“ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN”, MADURAI

Report on the Financial Statements

We have audited the accompanying financial statements of “ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN” (Hereinafter mentioned as ‘Society’ for brevity’s sake) which comprise the Balance sheet as at 31 March 2019, Income and Expenditure Account for the year ended 31 March 2019 and Receipts and Payments Account for the year ended on that date together with 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 and financial performance of the Society 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

Our responsibility is to express an opinion on these financial statements bases on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we 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 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



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considers internal control relevant to the Society's preparation and fair preparation 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.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Association as at 31 March 2019;
 - b) In the case of Income and Expenditure account, of the excess of Expenditure over Income of the Association for the year ended on that date.
- AND
- c) In the case of Receipts and Payments account for the year ended of the Bank balance as at the end of the year.

MADURAI

25.05.2019

For N. SRIDHAR & CO.

Chartered Accountants

FRN: 003997S



N. SRIDHARAN, B.Com., F.C.A.,

Partner

Membership No: 26056

ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN, MADURAI
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018
NOTES FORMING PART OF THE BALANCE SHEET AND
INCOME AND EXPENDITURE ACCOUNT


A. ACCOUNTING POLICIES FOLLOWED BY THE SOCIETY

1. The Society follows the mercantile system of accounting of its income and expenditure. The SAPs issued by the Institute of Chartered Accountants of India is followed, wherever, to the extent applicable.
2. Income
 - a. Subscription is accounted as per the amount as specified at the time of admission.
 - b. Other income is generally accounted on Accrual basis, except in those cases, where the receipt is doubtful, the same is accounted as and when received.
3. Expenditure
 - a. All expenditures are accounted on mercantile basis only.
 - b. All repairs that are current in nature are written off in the Books.

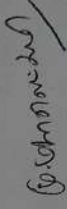
B. OTHERS

1. Confirmation of Balances have not been obtained from Parties, Certificate of Balances from Banks have not been received.

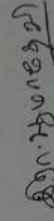
For ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT.
ARTS COLLEGE FOR WOMEN


PRESIDENT

PRESIDENT



SECRETARY



TREASURER

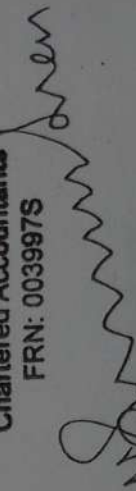
MADURAI
08.05.2018

Vide Our Report of Even Date Attached

MADURAI
08.05.2018

For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S




N. SRIDHARAN, B.Com., F.C.A.,
Partner

Membership No: 26056

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AUDITOR'S REPORT

To The Members of

“ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN”, MADURAI

Report on the Financial Statements

We have audited the accompanying financial statements of “ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN” (Hereinafter mentioned as ‘Society’ for brevity’s sake) which comprise the Balance sheet as at 31 March 2018, Income and Expenditure Account for the year ended 31 March 2018 and Receipts and Payments Account for the year ended on that date together with 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 and financial performance of the Society 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we 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 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



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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the balance sheet, of the state of affairs of the Association as at 31 March 2018;
- b) In the case of Income and Expenditure account, of the excess of Expenditure over Income of the Association for the year ended on that date.

AND

- c) In the case of Receipts and Payments account for the year ended of the Bank balance as at the end of the year.

MADURAI
08.05.2018

For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S



(Handwritten Signature)

N. SRIDHARAN, B.Com., F.C.A.,
Partner

Membership No: 26056

ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN, MADURAI
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2017
NOTES FORMING PART OF THE BALANCE SHEET AND
INCOME AND EXPENDITURE ACCOUNT

A. ACCOUNTING POLICIES FOLLOWED BY THE TRUST

1. ^{secretly} The Trust follows the mercantile system of accounting of its income and expenditure. The SAPs issued by the Institute of Chartered Accountants of India is followed, wherever, to the extent applicable.

2. Income

- a. Subscription is accounted as per the amount as specified at the time of admission.
- b. Other income is generally accounted on Accrual basis, except in those cases, where the receipt is doubtful, the same is accounted as and when received.

3. Expenditure

- a. All expenditures are accounted on mercantile basis only.
- b. All repairs that are current in nature are written off in the Books.

B. OTHERS

- 1. Confirmation of Balances have not been obtained from Parties, Certificate of Balances from Banks have not been received.

For ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT.
ARTS COLLEGE FOR WOMEN

30.5.2017
PRESIDENT *6/05/17*
SECRETARY *6/05/17*
TREASURER

MADURAI
10.05.2017

For ALUMNI ASSOCIATION OF SRI MEENAKSHI
GOVT. ARTS COLLEGE FOR WOMEN
MADURAI

PRESIDENT



For N. SRIDHAR & CO.
Chartered Accountants
ERN: 003997S

N. SRIDHARAN
N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056

N. SRIDHARAN
Chartered Accountant
File

N. SRIDHAR & CO.,

CHARTERED ACCOUNTANTS

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AUDITOR'S REPORT

To The Members of

“ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN”, MADURAI

Report on the Financial Statements

We have audited the accompanying financial statements of “ALUMNI ASSOCIATION OF SRI MEENAKSHI GOVT. ARTS COLLEGE FOR WOMEN” (Hereinafter mentioned as ‘Society’ for brevity’s sake) which comprise the Balance sheet as at 31 March 2017, Income and Expenditure Account for the year ended 31 March 2017 and Receipts and Payments Account for the year ended on that date together with 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 and financial performance of the Society 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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we 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 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



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considers internal control relevant to the Society's preparation and fair preparation 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.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the balance sheet, of the state of affairs of the Association as at 31 March 2017;
- In the case of Income and Expenditure account, of the excess of Income over expenditure of the Association for the year ended on that date.

AND

- In the case of Receipts and Payments account for the year ended of the Cash and Bank balance as at the end of the year.

MADURAI
10.05.2017



For N. SRIDHAR & CO.
Chartered Accountants
FRN: 003997S

(Handwritten Signature)
N. SRIDHARAN, B.Com., F.C.A.,
Partner
Membership No: 26056