

4.1.4 Expenditure, excluding salary for infrastructure augmentation during the year 2023-2024 (INR in Lakhs) & 4.4.1 Expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the year 2023-2024 (INR in Lakhs)

Year	Budget allocated for infrastructure augmentation			Expenditure for infrastructure augmentation			Total expenditure excluding Salary			Expenditure on maintenance of academic facilities (excluding salary for human resources)			Expenditure on maintenance of physical facilities (excluding salary for human resources)		
	Shift-1	Shift-2	Total	Shift-1	Shift-2	Total	Shift-1	Shift-2	Total	Shift-1	Shift-2	Total	Shift-1	Shift-2	Total
2023-2024	2,60,000	86,26,000	88,86,000	-	1,51,65,403	1,51,65,403	6,40,75,687.39	95,40,083	7,36,15,770.39	1,11,913	17,37,363	18,49,276	1,19,110	30,21,545	31,40,655

*N. Sum*  
**SUPERINTENDENT**  
**DHARMAMURTHI RAO BHADUR CALAVALA**  
**CUNNAN CHETTY'S HINDU COLLEGE**  
**DHARMAMURTHI NAGAR,**  
**PATTABIRAM, CHENNAI - 600 072**

*T. Manoj Kumar*  
**9/11/25**  
**ADMINISTRATIVE OFFICER**  
**Dharmamurthi Rao Bahadur**  
**Calavala Cunnan Chetty's Hindu College**  
**Pattabiram, Chennai - 600 072.**



*G. Srinivasan*  
**PRINCIPAL,**  
**DHARMAMURTHI RAO BHADUR CALAVALA**  
**CUNNAN CHETTY'S HINDU COLLEGE,**  
**DHARMAMURTHI NAGAR,**  
**PATTABIRAM, CHENNAI - 600 072.**



**DHARMAMURTHI RAO BAHADUR  
CALAVALA CUNNAN CHETTY'S HINDU COLLEGE**  
"LINGUISTIC (TELUGU) MINORITY STATUS  
CONFERRED BY THE GOVERNMENT OF TAMIL NADU"  
(SHIFT 1 - GOVT. AIDED)

Re-accredited by NAAC with B+ Grade - Affiliated to University of Madras  
DHARMAMURTHI NAGAR, PATTABIRAM, CHENNAI - 600 072.  
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[www.drbcchhinducollege.ac.in](http://www.drbcchhinducollege.ac.in) E-mail: [drbcchhinducollege@yahoo.co.in](mailto:drbcchhinducollege@yahoo.co.in)



Sri M. Venkatesaperumal, B.A., F.C.A.,  
Secretary  
Dr.(Smt.) G.Kalvikkarasi, M.A., M.Phil., Ph.D.,  
Principal

20.12.2022

**CIRCULAR**

The Heads of the Departments and the In-charge of Co-curricular activities are requested to submit the details of proposed academic activities with estimated expenditure for the academic year 2023-2024. The last date for the submission of the proposal is 10.01.2023.

*G. Kalvikkarasi*  
PRINCIPAL

*20/12/22*

To

All HOD'S & Co-curricular activities:

1. Dr.S.VM *[Signature]*

2. Dr.M.JN

3. Dr.S.P *[Signature]*

4. Ms.K.B *[Signature]*

5. Ms.Mehdha *[Signature]*

6.Smt V.K *[Signature]*

7. Dr.M.S *[Signature]*

8. Dr.Z.B *[Signature]*

9.Dr.K.S *[Signature]*

10.Dr.M.K *[Signature]*

11.NSS *[Signature]*

12. NCC *[Signature]*

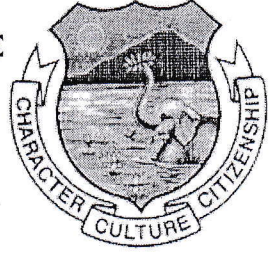
13. YRC *[Signature]*



*G. Kalvikkarasi*  
PRINCIPAL  
DHARMAMURTHI RAO BAHADUR CALAVALA  
CUNNAN CHETTY'S HINDU COLLEGE,  
DHARMAMURTHI NAGAR,  
PATTABIRAM, CHENNAI - 600 072.



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Sri M. Venkatesaperumal, B.A., F.C.A.  
Secretary

Dr. (Smt.) G. Kalvikkarasi, M.A., M.Phil.  
Principal

Rc.No.14 / 2022-2023 (05)

Dt. 19.01.2023

Sub: Dharmamurthi Rao Bahadur Calavala Cunnan Chetty's Hindu College (Shift 1) - Budget provision for the Year **2023-2024** for Capital Expenditure - particulars called for - Reg.

The Principal, is requested to furnish the Capital and Revenue Expenditure Statements in triplicate **after discussing the matter with the Honorary Secretary, College** for making necessary Budget provision in respect of Capital Expenditure for the Year **2023-2024** for taking further action.

While furnishing the particulars in respect of Revenue Expenditure, the actual expenditure incurred for **2022-2023 till 31.01.2023** and the expenditure anticipated for the months of **February'2023 & March'2023** against each Head may be correctly calculated and indicated in the Statement apart from furnishing the Estimate for the Year 2023 -2024.

This should be treated as extremely urgent and particulars submitted on or before **10.02.2023** positively.

*M. Venkatesaperumal*

M.VENKATESAPERUMAL  
HONORARY SECRETARY

To:

The Principal, Hindu College, Pattabiram, Chennai -72.

Copy to: The Accountant / Cashier, Management Office.

Gv 19.01.2023.

**Dharmamurthi Rao Bahadur Calavala Cunnan Chetty's  
Hindu College (Evening)**

**Internal Audit Observations from 01/04/2023 to 31/01/2024**

**I. Books Maintained:**

The following Accounts are maintained in Evening college and reviewed by us:

- 1 A/c No. 01 (DRBCC Hindu College)
- 2 A/c No.10 (Miscellaneous Account)
- 3 A/c No.1142(SIMCA)
- 4 A/c No.4431(DRBCC ALUMNI
- 5 KVB 811
- 6 A/c No.10558(AAVIN PARLOUR)
- 7 A/c No.11004(CUNNAN ACADEMY
- 8 A/c No.11003(YOUTH RESOURCE
- 9 IMPREST ACCOUNT
- 10 A/c No.15583(CA ACCOUNT)
- 11 A/c No.15581(CS Account)
- 12 Online A/c 13154
- 13 A/c No.11592(Principal A/c)



To Secretary

R  
18/3/24

18/3  
C  
20/3/24

**1 Accounting Errors:**

Mistakes found during the course of audit relating to head of accounts were rectified in the books of accounts.

**2 Invoice:**

All invoices and vouchers were available and verified by us.

**Civil and Other Contracts**

We observed some defects in the comparative quotations, Work Orders and Actual payments to Contractors in the following projects undertaken during the year.

Project Description	M/s Sree Infrastructure	M/s Grace Construction	Work Order Issued for	Payment made till date
Rainwater drain				
Part 1	599,240			
Part 2	278,384			
Total	877,624			
Playground Fencing, Cantelever etc	3,488,670		No Quote	877,624 1,216,634
Widening of Road	885,000		1,216,934	3,488,670 4,023,574
Extension of Canteen Shed	1,013,620		315,060	885,000 Payment
Main Entrance Shed	468,106		1,891,540	1,013,620 1,298,509
Flooring Canteen Shed	1,120,239		438,960	468,106 Part -
			No Quote	1,120,239 1,466,981

Therefore there are cases where the lower quotation has not been considered. The payment to the awardee has exceeded his quote in most cases. We suggest that the reasons for such defects in the granting of contracts may be reviewed and the quality of the process of granting contracts may be improved.

**4 Write offs:**

In our earlier report, we had suggested that the following amounts may be written off, if not payable:

- a) Retention amount under Current Liabilities for Aavin Booth and JMJ Engineering for Rs. 7531 and Rs.207376. The retention amounts as above may be reviewed and paid to the vendors after considering the actual amounts due. If not payable, they may be written back into the books of account

The following amounts may also be considered for write off:

- b) Amount advanced to Dheeraj Sagayam - microsoft IT Academy Rs.13,65,550. The above amount has not been adjusted for any invoice or deliverables from the vendor for several years. The status of the contract may be considered and the account may be settled accordingly.

**5 Agreement not obtained:**

The Rental agreement with IOB Hindu College branch has not been provided for review. Therefore we are unable to comment on the agreement. Based on the latest Tamilnadu Tenancy Act and rules, rental agreements, if required to be litigated, need to be registered. The registration is advisable in the interest of the College.

**7 TDS deducted from contractor payments and professional payments**

The college has a TAN. TDS from salaries is remitted in this TAN by the College. We suggest that TDS from the contractor payments and professional fees paid may also be remitted in the college TAN, instead of being transferred to Charity Office monthly.



*G. Calavaraj*  
PRINCIPAL,  
DHARMAMURTHI RAO BAHADUR CALAVALA  
CUNNAN CHETTY'S HINDU COLLEGE,  
DHARMAMURTHI NAGAR,  
PATTABIRAM, CHENNAI - 600 072.

**Dharmamurthi Rao Bahadur Calavala Cunnan Chetty's  
Hindu College (Evening)**

**Internal Audit Observations from 01/02/2024 to 31/03/2024**

**I. Books Maintained:**

The following Accounts are maintained in Evening college and reviewed by us:

- 1 A/c No. 01 (DRBCC Hindu
- 2 A/c No.10 (Miscellaneous
- 3 A/c No.1142(SIMCA)
- 4 A/c No.4431(DRBCC
- 5 KVB 811
- 6 A/c No.10558(AAVIN
- 7 A/c No.11004(CUNNAN
- 8 A/c No.11003(YOUTH
- 9 IMPREST ACCOUNT
- 10 A/c No.15583(CA
- 11 A/c No.15581(CS Account)
- 12 Online A/c 13154
- 13 A/c No.11592(Principal A/c)

**1 Accounting Errors:**

Mistakes found during the course of audit relating to head of accounts were rectified in the books of accounts.

**2 Invoice:**

All invoices and vouchers were available and verified by us.

**3 Endowment Fund**

Endowment fund Investment A/c showing Rs. 6,45,001/- whereas Endowment Fund a/c showing Rs. 6,40,001/-, there is a difference of Rs. 5000 between the Investment and Fund a/c. Necessary entries to be made to rectify the error.

**4 GST and TDS Payable**

College has collected GST amount of Rs. 1,15,039 and TDS amount of Rs. 85,163 and not transferred to the charity office as on 31/03/2024.

**5 Agreement not obtained:**

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21/9/24

*[Handwritten signature]*  
21/9/24

*[Handwritten signature]*



*G. Calavala*  
PRINCIPAL,  
DHARMAMURTHI RAO BAHADUR CALAVALA  
CUNNAN CHETTY'S HINDU COLLEGE,  
DHARMAMURTHI NAGAR,  
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