

GANESAR COLLEGE OF ARTS AND SCIENCE

(Accredited with 'B' grade by NAAC) MELAISIVAPURI - 622 403, PUDUKKOTTAI, TAMILNADU Phone: 04333 – 247218, 247603

# **3.1.1 Clarifications for Audit Document**

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### Dr. V. A. Palaniappan, Ph.D

Principal In-charge

### Date: 12-07-2024

### TO WHOMSOEVER IT MAY CONCERN

## Clarification on Audited Statement of Income and Expenditure

Respected Sir/Madam,

With due respect, we acknowledge the query regarding the requirement for the Audited Statement of Income and Expenditure to be in the name of the applicant Higher Education Institution (HEI), rather than in the name of the Trust/Society/Foundation.

We humbly provide some historical context and clarify the relationship between Ganesar College of Arts and Science and the Sanmarga Sabai Trust to address this query.

Ganesar College of Arts and Science was originally founded as Sanmarga Sabai in the year 1909 by the esteemed Vallal V.PL.S. Palaniappa Chettiar and his younger brother Vallal V.PL.S. Annamalai Chettiar. The institution began with a Tamil group at the Intermediate Level. In 1938, it was amalgamated with Madras University and renamed the Educational Unit of Sanmarga Sabai, Ganesar Senthamil Vidhyalaya, later becoming Ganesar Sentamizh Kalloori.

In 2007, the Evening College was transformed into a full-time, self-supporting institution and was renamed Ganesar College of Arts and Science. Throughout these transitions, the institution has remained under the auspices of the Sanmarga Sabai Trust, which has been the foundation and governing body since its inception.

Given this historical evolution, the financial activities and audited statements have traditionally been under the name of the Sanmarga Sabai Trust. This practice is rooted in the longstanding governance structure where the Trust has been integral to the operational and financial management of the institution.

However, we fully understand and respect the requirement set forth by NAAC and are committed to aligning with the guidelines. We will ensure that future audited statements clearly reflect the name of Ganesar College of Arts and Science to meet NAAC's standards.

We sincerely appreciate your understanding and consideration of our historical context and look forward to continuing our compliance with NAAC requirements.

Thank you for your valuable guidance and support.

Yours faithfully PRINCIPAL 12-01-2

Ganesar College of Arts & Science MELASIVAPUEL-622 403 Reg No: 39/1949



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#### Mr. C. Nagappan President Sanmarga Sabai

### Mr. P.L. Swaminathan Secretary Sanmarga Sabai

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