



# CSI COLLEGE OF ENGINEERING, KETTI

Approved by AICTE, New Delhi (F.No.730-52-301 (E)ET/97 dated NOV.17,1997),

Government of Tamil Nadu (vide GO Ms .No 112. Dated 23.3.1998)

Affiliated to Anna University, Chennai (Tamil Nadu Act 26 of 2001 w.e.f. 31.12.2001).



## 6.4 - Financial Management and Resource Mobilization



## **CSI COLLEGE OF ENGINEERING, KETTI**

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### **6.4 - Financial Management and Resource Mobilization**

**6.4.1 - Institution conducts internal and external financial audits regularly Enumerate the various internal and external financial audits carried out during the year with the mechanis for Settling audit objections.**



## **6.4 - Financial Management and Resource Mobilization**

**6.4.1 - Institution conducts internal and external financial audits regularly Enumerate the various internal and external financial audits carried out during the year with the mechanics for settling audit objections.**

### **FINANCIAL AUDIT**

The institution has well maintained accounting system monitored by accounts officer and assistants. The accounts officer is professionally qualified in operating tally and ERP, confirms and validate all bill and vouchers passed by the principal under the guidance by the management. The records maintained by the accounts department is subjected for auditing for both and internal and external audit.

### **INTERNAL AUDIT**

The internal audit has been carried out once in six months by the auditors deputed by the management .The internal audit team verify all vouchers, in respect of account head ,voucher date, name of the party, purchase of which payment is made and payment authorization by the competent authority. The entry of each voucher is verified in the tally software to ensure expenditure under proper account head the cash book ,bank passbook, journal voucher and wage register are also audited.

### **EXTERNAL AUDIT**

The external auditing is being done by the registered auditing chartered accountant, recognized by ICAI. as mandated under law. The auditor checks every single financial transaction and scrutinize if all such transactions are carried out as per law. The external audit along with the balance sheet will be submitted to the management for being submitted to the government agencies.



*R. Mercy Shanmugam*  
PRINCIPAL  
**CSI COLLEGE OF ENGINEERING**  
KETTI - 643 216.



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# AUDIT REPORT



# CSI COLLEGE OF ENGINEERING, KETTI

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## EXTERNAL AUDIT

**ALWIN ERIC & CO.**

**CHARTERED ACCOUNTANTS**

*Statement of Accounts for the Year Ended 31st March 2024*

*of*

CSI COLLEGE OF ENGINEERING - KETTI

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**P. ALWIN ERIC** M.Com., F.C.A., DISA.,

**CHARTERED ACCOUNTANT**

*No. 302, Dr. Radhakrishna Road, Tatabad, Coimbatore - 641 012.*

*Phone : 0422 - 2498828, 4371278 Mobile : 98947 - 17278*

*E-mail : alwineric@yahoo.co.in*

**CSI COLLEGE OF ENGINEERING**

Ketti, The Nilgiris - 643 215.

Balance Sheet as on 31.03.2024

College Account			
Liabilities	Amount	Assets	Amount
<b>General Fund :</b>		<b>Fixed Assets :</b>	
As per last year	10576066.00	As per Schedule	55854795.00
Less : Excess Of Expenditure Over Income transferred	<u>5130138.99</u>	<b>Investments :</b>	Nil
	5445927.01	<b>Current Assets :</b>	
<b>Inter Unit Loans :</b>		Other Advance - As per Schedule	594444.00
As per Schedule	47939272.34	Staff Loans & Advance - As per Schedule	1125186.00
<b>Students Personal Accounts :</b>		Deposits - As per Schedule	627932.00
As per Schedule	12855824.00	Rent Advance - As per Schedule	201000.00
<b>Current Liabilities :</b>		Sundry Debtors - As per Schedule	10843617.00
Sundry Creditors - As per Schedule	3652293.00	SC, ST, BC - Ad Govt. Receivable - As per Schedule	1831800.00
Caution Deposits - Staff	43500.00	Inter Unit Loans - As per Schedule	865850.93
Outstanding Liabilities - As per Schedule	<u>6401594.00</u>	Closing Stock - As per Schedule	764353.00
	10097387.00	Bank Balance - As per Schedule	3622114.42
		Cash in Hand - As per Schedule	<u>7318.00</u>
			<b>20483615.35</b>
	<u>76338410.35</u>		<u>76338410.35</u>

" Vide our Report of even Date Annexed"  
For ALWIN ERIC & CO.,  
Chartered Accountants,  
Firm's Regn No, 011294S

*[Signature]*

P. Alwin Eric  
Proprietor

Membership No. 217071

UDIN : 24217071BKCMKZ6898

Place : Ketti  
Date : 30.08.2024

*[Signature]*  
Principal

*[Signature]*  
Hon. Treasurer



*[Signature]*  
CSI COLLEGE  
KETTI - 643 215.



**CSI COLLEGE OF ENGINEERING**

Ketti, The Nilgiris - 643 215.

College Account

Schedule on Balance Sheet Items as on 31st March 2024

**Inter Unit Loans - Liabilities :**

Bishop Appasamy-College of Arts & Science	3500000.00	
CSI - DBM	162101.00	
CSI CDC-CSI Boys Hr .Sec School,-Cbe	725000.00	
CSI CDC CSI Polytechnic , Salem	9071711.88	
CSI CDC General Account	4603263.77	
CSI CDC TVTC ,Cbe	215505.00	
CSI Keremehas CBE	241500.40	
Hostal Account	13495493.29	
RSDF OBF 1%	1310631.00	
Retirment Benefit Scheme	10614066.00	
St. Hilda's School - Ooty	4000000.00	<u>47939272.34</u>

**Students Personal Accounts :**

Alumini Association	2866574.00	
Caution Deposit - Fee 2023-24	244000.00	
Caution Deposit - Student - 2022-23	9745250.00	<u>12855824.00</u>

**Current Liabilities :**

**Sundry Creditors :**

BSNL ( Lease Line)	877500.00	
Danworth Trade-Ooty	4249.00	
Mani Feeds-Erode(Egg)	4035.00	
MJ Sports & Wears- Cbe	29060.00	
Mohan Store-Ooty	1300.00	
MY Moulana-Ooty	1609.00	
Nellai Department Store-Ktg	50153.00	
Prdag Print-Coimbatore	6850.00	
Property Tax Payable	2328188.00	
Scien Tronics	30000.00	
Vfibernet Communication Technologies Pvt Ltd	1800.00	
SRG Tyres-Ooty	8600.00	
Sri Siva Ooty	10370.00	
Sri Vijay Shanthi Electricas-Light Ooty	3580.00	
Stan Digital Studio & Video	10000.00	
TBH Publishers & Distributors	100800.00	
Teeco Gas Services-Ooty	53750.00	
Vardhaman	130449.00	<u>3652293.00</u>

**Outstanding Liabilities :**

**Outstanding Payable :**



*R. Mary Shanthi*  
PRINCIPAL  
**CSI COLLEGE OF ENGINEERING**  
KETTI - 643 216.



ESI-Staff Contribution	6850.00	
EPF Penal Damages	2558718.00	
Exam-Cell Remuneration	12969.00	
Revaluation Photocopy	41400.00	
Staff LIC	195580.00	
Unknown	153696.00	
Unnat Bharat Abhiyan	40000.00	
Salary Payable - 31.03.2024	2164186.00	
Staff Welfare Fund	1228195.00	<u>6401594.00</u>

**Current Assets :**

**Other & Advances :**

Advance for Expenses	100000.00	
Provident Fund - Employee Contribution Payable - 31.03.2024	169863.00	
Provident Fund Employer Contribution Payable - 31.03.2024	163072.00	
TDS Receivable	161509.00	<u>594444.00</u>

**Loans & Advances - Staff :**

1125186.00

**Deposits :**

EB Deposit	572475.00	
Canteen - (Arun Ice Cream)	7500.00	
Telephone Deposit	47957.00	<u>627932.00</u>

**Rent Advances :**

Principal House Advance		<u>201000.00</u>
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**Sundry Debtors :**

Fee Receivable		<u>10843617.00</u>
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**SC, ST, BC - Ad Govt. Receivable :**

SC, ST, BC - Ad Govt. Receivable - 14-15	500300.00	
SC, ST, BC - Ad Govt. Receivable - 15-16	156500.00	
SC, ST, BC - Ad Govt. Receivable - 16-17	80000.00	
SC, ST, BC - Ad Govt. Receivable - 19-20	1095000.00	<u>1831800.00</u>

**Inter Unit Advance - Assets :**

CSI-CDC Refundable Deposit	565850.93	
CSI CMM - Ooty	300000.00	<u>865850.93</u>

**Closing Stock :**

Canteen	41564.00	
Games	37941.00	
Lab	333953.00	
Stores	350895.00	<u>764353.00</u>



*R. Mary Shantra*  
**PRINCIPAL**  
**C.S.I. COLLEGE OF ENGINEERING**  
**KETTI - 643 216.**



**Bank Balance :**

Canara Bank - 8022 (Canteen)	9148.79	
Canara Bank - 11533 (Scholarship)	1648693.91	
SBI - 6661 (PF)	114898.10	
SBI - 4076 (Staff Welfare Fund)	197780.00	
SBI - 8924 (Exam)	174625.91	
SBI - 39117 (Main)	1254418.89	
South Indian Bank	10356.00	<u>3409921.60</u>

**Association Bank Accounts:**

SBI-7282 IT Students	41207.00	
SBI -5347 IT Staff	43854.00	
SBI-6494 ECE	7338.00	
SBI-4868 Civil	459.60	
SBI-9491 CSE	46223.00	
SBI-9727 CSE Staff	12164.00	
SBI-6959 CSE 2	887.15	
SBI-8770 CSE 3	16204.50	
SBI-9067 PG CSE	912.00	
SBI-2500 Mech	448.39	
SBI-0658 EEE	4383.18	
SBI- 9607 EDC	30840.00	
SBI-2402 PG EEE	7272.00	<u>212192.82</u>

**Cash in Hand :**

Petty - Cash	6318.00	
Stamp Advance in Hand	1000.00	<u>7318.00</u>

Place : Ketti

Date : 30.08.2024

  
Principal  
Hon. Treasurer

  
PRINCIPAL  
C.S.I. COLLEGE OF ENGINEERING  
KETTI - 643 215.

**CSI COLLEGE OF ENGINEERING**

Ketti, The Nilgiris - 643 215.

Fixed Assets Schedule as on 31-3-2024

Assets	College Account						
	WDV as on 01.04.2023	Additions	Sold	Total	Rate	Depreciation	WDV as on 31.03.2024
<b><u>Building and Allied Construction :</u></b>							
Building	55196234.00			55196234.00	4.87%	2688057.00	52508177.00
Roads and Retention Walls	161215.00			161215.00	4.87%	7851.00	153364.00
	55357449.00	0.00	0.00	55357449.00		2695908.00	52661541.00
<b><u>Furniture &amp; Electrical Fittings:</u></b>							
Furniture & Fittings	299250.00			299250.00	25.89%	77476.00	221774.00
Electical & Fittings	127752.00			127752.00	25.89%	33075.00	94677.00
Add: Electrical & Fitting - 22.12.2023		7827.00		7827.00	25.89%	2026.00	5801.00
Office Equipment	71089.00			71089.00	25.89%	18405.00	52684.00
Intercom & Internet	91236.00			91236.00	25.89%	23621.00	67615.00
	589327.00	7827.00	0.00	597154.00		154603.00	442551.00
<b><u>Computer &amp; Accessories</u></b>							
Computer & Accessories	1843.00			1843.00	63.16%	1164.00	679.00
	1843.00	0.00	0.00	1843.00		1164.00	679.00
<b><u>Software</u></b>							
Software	8970.00			8970.00	63.16%	5665.00	3305.00
	8970.00	0.00	0.00	8970.00		5665.00	3305.00
<b><u>Office Equipments :</u></b>							
Library Book	134806.00			134806.00	25.89%	34901.00	99905.00
Sports Goods & Gym Equipments	14122.00			14122.00	25.89%	3656.00	10466.00
Equipments	400301.00			400301.00	25.89%	103638.00	296663.00
Add: Equipment - 13.12.2023		181451.00		181451.00	25.89%	46978.00	134473.00
Battery - 07.10.2022	628037.00			628037.00	25.89%	162599.00	465438.00
Add: Battery - 04.03.2024		275500.00		275500.00	25.89%	71327.00	204173.00
Interior Decoration	145276.00			145276.00	25.89%	37612.00	107664.00
HT Line	144530.00			144530.00	25.89%	37419.00	107111.00
CCTV Camera	9911.00			9911.00	25.89%	2566.00	7345.00
Other House Hold Equipments	15276.00			15276.00	25.89%	3955.00	11321.00
	1492259.00	456951.00	0.00	1949210.00		504651.00	1444559.00



  
**R. Nagesh Shanmugam**  
 CSI COLLEGE OF ENGINEERING  
 KETTI-643 215

Vehicles :

Bus	523017.00		523017.00	0.00	25.89%	0.00	0.00
	<u>523017.00</u>	<u>0.00</u>	<u>523017.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>

Other Assets :

Genset	1106.00			1106.00	25.89%	286.00	820.00
Add: House Hold Amenities (FA) - 07.08.2023		44211.00					
Sports Goods	19438.00			19438.00	25.89%	5032.00	14406.00
Library Books	639111.00			639111.00	25.89%	165466.00	473645.00
UPS	72316.00			72316.00	25.89%	18723.00	53593.00
	<u>731971.00</u>	<u>44211.00</u>	<u>0.00</u>	<u>731971.00</u>		<u>189507.00</u>	<u>542464.00</u>

Capital Work in Progress :

WIP Building & Construction	759696.00			759696.00			759696.00
	<u>759696.00</u>	<u>0.00</u>	<u>0.00</u>	<u>759696.00</u>		<u>0.00</u>	<u>759696.00</u>

**Total**

	<u>59464532.00</u>	<u>508989.00</u>	<u>523017.00</u>	<u>59406293.00</u>		<u>3551498.00</u>	<u>55854795.00</u>
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Place : Ketti  
Date : 30.08.2024

*[Signature]*  
Principal

*[Signature]*  
Hon. Treasurer



*R. Mayy Shantra*  
PRINCIPAL  
C.S.I. COLLEGE OF ENGINEERING  
KETTI - 643 216.



**CSI COLLEGE OF ENGINEERING**

Kemi, The Nilgiris - 643 215.

Income and Expenditure Account for the year ended 31.03.2024

College Account

Expenditure	Amount	Income	Amount
<b>Administrative Expenses :</b>		<b>Semester Fee:</b>	
To Advertisement	427993.00	By Association Fee	805000.00
To Affiliation & Inspection Fee	2270000.00	By Breakage Due	810420.00
To Agri Project - 2022-23 Expenses	2720.00	By Canteen Collection	935194.00
To Aluminium Function	14400.00	By Co - Curricular Fee	136000.00
To AMC Paid	12744.00	By E Journal Fee	446600.00
To Association	34714.00	By Fine	59750.00
To Association Expenses	24550.00 ✓	By Graduation Day Function	195000.00
To Association of Mgt of Cbe	15000.00	By Helath Care Insurance Fees	350000.00
To Audit Fee	62000.00	By Internet Fee	92000.00
To Bank Charges	36019.74	By ISTE /IEI/Fee	256550.00
To Bank Exam	224700.00	By Maintenance Charges	210000.00
To Chapel Account Expenses	15350.00	By Miscellaneous - NCC, YRC, NSS	515750.00
To Christmas Function Expenses	466401.00 ✓	By Stores Department	356053.00
To College Functions Expenses	381298.00 ✓	By Training & Placement	807600.00
To Co - Curricular Fee	10500.00	By Transport Charges	5391857.00
To E Journal Fee	57000.00 ✓	By Tution Fee	<b>43368634.00</b>
To Initial Payment ( at Counselling)	5000.00	By Uniform Fees	1351835.00
To EPF - Penal Damages	2858718.00	By Xerox	105976.00
To Donation Paid	25000.00		<b>56194219.00</b>
To Electricity Charges	1915215.00	<b>Other Receipts :</b>	
To Examination Expenses	1800.00	By Job Order	67320.00 ✓
To Breakage Due	9500.00	By Admissions - Fresh	27200.00 ✓
To Graduation Day Function Expenses	209022.00	By Bank Exam	448227.00 ✓
To Hospitality - Guest	79532.00	By Bank Interest Received	66932.00
To Hospitality	153895.00	By Chapel Account	113552.00
To Stores Department	167124.00	By Misc - Income	99223.00
To ID Card Expenses	16074.00	By Christmas Function Donation	1300.00
To Insurance - Equipments	47436.00	By Banking Charges Exam Fees	93575.75
To Insurance Vehicle	268902.00	By Exam Cell - Certificate	51000.00
To Lab Consumables	33086.00	By College Functions	21700.00
To Lab Maintenance	7545.00	By Member Secretary - TNSCST Income	150000.00
To Library Subscription	13570.00	By ID Card Income	32350.00
To Misc Expenses	74470.00	By Library Due	5051.00
To NAAC Accreditation	1225695.00	By Magazine College	106500.00
To News Paper Magazine	15036.00	By Misc., Receipts	308800.00
To NSS	16477.00	By Scap Sales - Old Battery	167509.00
To Orientation Programme	132012.00	By INCHE - Receipt	60000.00



*R. Mary Shanmuga*  
 10 NEERINI  
 KEMPI-643 215

To Postage & Telegrams	50415.00		By Re Admision	1500.00	
To Maintenance Charges - Fees	4400.00		By Registration Fee	70000.00	
To Printing & Stationery	683858.00		By Bus /vehicles (FA) - 19.03.2024	176983.00	
To Professional Charges	2750.00		By Sports	32000.00	
To Promotional Activities	907967.00		By Sports Fee	205200.00	2305922.75
To Property Tax	2328188.00				
To Sports Expenses	110347.00				
To Staff Training Programme	39275.00				
To Staff Welfare Expenses	1000.00		By Excess Of Expenditure Over Income		5130138.99
To Students Events	31109.00		transferred to General Fund		
To Telephone & Internet Charges	217497.00				
To YRC	1230.00				
To INCHE - Expenses	99511.00				
To Member Secretary - TNSCST Expenses	11991.00				
To Training & Placement Expenses	40040.00				
To Transportation	980.00				
To Tution Fee- Refund	1643975.00				
To Uniform - Staff	19200.00				
To Uniform	1519124.00				
To ISTE / IET Fees	10500.00				
To Magazine&Correspondence- Fees	1000.00				
To Vehicle Fuel	335734.00				
To Health Care Insurance	10500.00				
To Xerox Machine Service Charges	10266.00	19419355.74			
<b>Canteen Expenses :</b>					
To Canteen Expenses :		989100.00			
<b>Legal Expenses :</b>					
To Legal Expenses		165000.00			
<b>Repair &amp; Maintenance :</b>					
To Printer & Tonner Maintenance	26390.00				
To Electrical Consumables & Expenses	156451.00				
To Gardening Expenses	80800.00				
To Genset & Maintenance Expenses	186323.00				
To Repairs & Maintenance General	1424147.00				
To Building Repairs & Maintenance	397926.00				
To Software Expenses	238596.00				
To Vehicle Maintenance	249541.00	2760174.00			
<b>Travel Expenses :</b>					
To Transport Charges	4405285.00				
To Travel - Correspondent	1300.00				



*R. Mary Shanthi*  
 PRINCIPAL  
 S.J. COLLEGE OF ENGINEERING  
 KSTTI-643 216,

To Travel - Others	184141.00	
To Travel - Principal	316691.00	
To Travel - Staff	145535.00	5852952.00

Employee Cost :		
To Salary	30816701.00 ✓	
To Christmas Gift	875500.00 ✓	31692201.00
To Depreciation		3551498.00

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63630280.74

" Vide our Report of even Date Annexed"  
 For ALWIN ERIC & CO.,  
 Chartered Accountants,  
 Firm's Regn No. 011294S



P. Alwin Eric  
 Proprietor  
 Membership No. 217071  
 UDIN : 24217071BKCMKZ6898

Place : Ketti  
 Date : 30.08.2024

  
 Principal

  
 Hon. Treasurer



*R. Mary Shantra*  
 U.S.I. COLLEGE OF ENG. NESSAY  
 KETTI - 695 216.

**C.S.I. COLLEGE OF ENGINEERING**

Kemi, The Nilgiris - 643 215.

**Receipts & Payments Account for the year ended 31st March 2024**

**College Account**

Receipts	Amount	Payments	Amount
<b>To Opening Balance :</b>		<b>Administrative Expenses :</b>	
Main Cash	9825.00	By Advertisement	427993.00
Petty Cash	1068.00	By Affiliation & Inspection Fee	2270000.00
Stamp Advance in Hand	<u>1000.00</u>	By Agri Project - 2022-23 Expenses	2720.00
	11893.00	By Aluminium Function	14400.00
		By AMC Paid	12744.00
<b>Bank :</b>		By Association	34714.00
Canara Bank - 8022 (Canteen)	208772.79	By Association Expenses	24550.00
Canara Bank - 11533 (Scholarship)	2134459.91	By Association of Mgt of Cbe	15000.00
SBI - 6661 (PF)	405408.60	By Audit Fee	62000.00
SBI - 4076 (Staff Welfare Fund)	195138.00	By Bank Charges	36019.87
SBI - 8924 (Exam)	200282.95	By Bank Exam	224700.00
SBI - 39117 (Main)	405045.47	By Chapel Account Expenses	15350.00
South Indian Bank	10356.00	By Christmas Function Expenses	466401.00
Association Bank Accounts	<u>212192.82</u>	By College Functions Expenses	381298.00
	3771656.54	By Co - Curricular Fee	10500.00
		By E Journal Fee	57000.00
<b>Semester Fee:</b>		By Initial Payment ( at Counselling)	5000.00
To Association Fee	805000.00	By EPF - Penal Damages	300000.00
To Breakage Due	810420.00	By Donation Paid	25000.00
To Canteen Collection	935194.00	By Electricity Charges	1915215.00
To Co - Curricular Fee	136000.00	By Examination Expenses	1800.00
To E Journal Fee	446600.00	By Breakage Due	9500.00
To Fine	59750.00	By Graduation Day Function Expenses	209022.00
To Graduation Day Function	195000.00	By Hospitality - Guest	79532.00
To Helath Care Insurance Fees	350000.00	By Hospitality	153895.00
To Internet Fee	92000.00	By Stores Department	167124.00
To ISTE /IEI/Fee	256550.00	By ID Card Expenses	16074.00
To Maintenance Charges	210000.00	By Insurance - Equipments	47436.00
To Miscellaneous - NCC, YRC, NSS	515750.00	By Insurance Vehicle	268902.00
To Stores Department	356053.00	By Lab Consumables	33086.00
To Training & Placement	807600.00	By Lab Maintenance	7545.00
To Transport Charges	5391857.00	By Library Subscribtion	13570.00
To Tution Fee	43196300.00	By Misc Expenses	74470.00
To Uniform Fees	1351835.00	By NAAC Accreditation	1225695.00
To Xerox	<u>105976.00</u>	By News Paper Magazine	15036.00
	56021885.00	By NSS	16477.00
		By Orientation Programme	132012.00
		By Postage & Telegram	58415.00
<b>Other Receipts :</b>			
To Job Order	67320.00		
To Admissions - Fresh	27200.00		
To Bank Exam	448227.00		



*R. Mary Shanmugam*  
PRINCIPAL  
**C.S.I. COLLEGE OF ENGINEERING**  
**KETTI - 643 215,**



To Bank Interest Received	60952.00	
To Chapel Account	113552.00	
To Misc - Income	99223.00	
To Christmas Function Donation	1300.00	
To Banking Charges Exam Fees	93575.75	
To Exam Cell - Certificate	51000.00	
To College Functions	21700.00	
To Member Secretary - TNSCST Income	150000.00	
To ID Card Income	32350.00	
To Library Due	5051.00	
To Magazine College	106500.00	
To Misc., Receipts	308800.00	
To Scap Sales - Old Battery	167509.00	
To INCHE - Receipt	60000.00	
To Re Admission	1500.00	
To Registration Fee	70000.00	
To Bus /vehicles (FA) - 19.03.2024	700000.00	
To Sports	32000.00	
To Sports Fee	205200.00	
	<u>2828939.75</u>	

**Outstanding Liabilities :**

**Student Affairs :**

To Caution Deposit- Student	647000.00	
To Caution Deposit- Staff	3000.00	
To First Graduate Student	3975000.00	4625000.00

**Exam Fees Group :**

To Exam Fees (21-22)	500.00	
To Exam Fees (22-23)	3146300.00	3146800.00

**Outstanding Tax Payable :**

To ESI Staff Contribution	6850.00	
To PF Employee Contribution	2021127.00	
To TDS	3000.00	
To Staff LIC	604833.00	2635810.00

**Loan & Advance - Inter Unit :**

To CSI CDC Diocesan	100000.00	
To CSI Hilda's School - Ooty	2000000.00	
To Hostel Accounts	2961367.00	
To Retirement Benefit Scheme	1184670.00	6246037.00

**Payable to Diocese :**

To Exam Cell Remuneration	418375.00	
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By Maintenance Charges - Fees	60952.00	
By Printing & Stationery	603858.00	
By Professional Charges	2750.00	
By Promotional Activities	907967.00	
By Sports Expenses	110347.00	
By Staff Training Programme	39275.00	
By Staff Welfare Expenses	1000.00	
By Students Events	31109.00	
By Telephone & Internet Charges	217497.00	
By YRC	1230.00	
By INCHE - Expenses	99511.00	
By Member Secretary - TNSCST Expenses	11991.00	
By Training & Placement Expenses	40040.00	
By Transportation	980.00	
By Tution Fee- Refund	1643975.00	
By Uniform - Staff	19200.00	
By Uniform	1519124.00	
By ISTE / IEI Fees	10500.00	
By Magazine&Correspondence- Fees	1000.00	
By Vehicle Fuel	335734.00	
By Health Care Insurance	10500.00	
By Xerox Machine Service Charges	10266.00	14532449.87

**Canteen Expenses :**

By Canteen Expenses :	899100.00
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**Legal Expenses :**

By Legal Expenses	165000.00
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**Repair & Maintenance :**

By Printer & Toner Maintenance	26390.00	
By Electrical Consumables & Expenses	156451.00	
By Gardening Expenses	80800.00	
By Genset & Maintenance Expenses	186323.00	
By Repairs & Maintenance General	1424147.00	
By Building Repairs & Maintenance	397926.00	
By Software Expenses	238596.00	
By Vehicle Maintenance	249541.00	2760174.00

**Travel Expenses :**

By Transport Charges	4405285.00
By Travel - Correspondent	1300.00
By Travel - Others	184141.00
By Travel - Principal	316691.00



*R. Mary Shanthy*

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To MCC Fees	62500.00		By Travel - Staff	45535.84	582952.00
To University Fee	775900.00				
To Unknown	50181.00	1306956.00	<b>Employee Cost :</b>		
			By Salary	28652515.00	
Salary Advance Recovery - Staff :		4153352.00	By Christmas Gift	875500.00	29528015.00
<b>Sundry Creditors :</b>			<b>Sundry Debtors:</b>		
To Bhagya Offset Printers	274500.00		<b>Current Year - Onroll Students</b>		
To M/s.Chandran Steels-Cbe	44211.00		By 7.5 Govt. Schools Scholarship	2656250.00	
To Needle Industries(India)Pvt Ltd	3824362.00		By Admission - 2022-23	98200.00	
To Teeco Gas Services-Ooty	25000.00		By Passed Out - 2022	162780.00	
To TN Generation & Distribution Cop Ltd	1609050.00		By Passed Outs, Discontiued, Debared & Withdraws	231060.00	
To Unicom Infotel Pvt Ltd	6490.00		By PG Courses	1560000.00	
To Vardhaman	1523324.00		By UG Courses	47113940.00	51822230.00
To Vfibernet Communication Technologies Pvt Ltd	159300.00	7466237.00			
<b>Sundry Debtors:</b>			<b>Student Affairs :</b>		
<b>Current Year - Onroll Students</b>			By Alumini Association	7800.00	
To 7.5 Govt. Schools Scholarship	2816250.00		By Caution Deposit - Staff	12000.00	
To Admission - 2024-25	172000.00		By Caution Deposit - Student	17000.00	
To Admission - 22-23	34200.00		By First Graduate Student	3125000.00	3161800.00
To Passed Out - 2022	3642690.00				
To Passed Outs, Discontiued, Debared & Withdraws	516490.00		<b>Advances \ Recovery\ Loans\Return :</b>		
To Revaluation Fee	52010.00		By Exam Fees (22-23)	3244225.00	
To Revaluation Photocopy	56400.00		By Examination Related Expenes Fee	47780.00	3292005.00
To PG Courses	1900550.00				
To SC & ST , BCAD Govt. Receivable	825000.00		<b>Sundry Creditors :</b>		
To UG Courses	38180014.00	48195604.00	By Bhagya Offset Printers	274500.00	
			By Book N All	68702.00	
<b>Advances :</b>			By BSNL ( Lease Line)	700000.00	
To Advance for Expenses	975000.00		By M/s.Chandran Steels-Cbe	44211.00	
To Davis Selvakumar - Advance	61800.00		By M/s.Prime Tech Instruments	33800.00	
To Dr.Sunderarajan-English	6000.00		By Needle Industries(India)Pvt Ltd	3824362.00	
To Issac Thianaraj-Plumber(Staff)	10400.00		By New Lakshmi Note Books-Cbe	136736.00	
To Ponmani Maths Dept	11500.00		By Safire Scientific Company	49556.00	
To Priya V-Staff-Cse	5000.00		By Scien Tronics	30000.00	
To Rajkumar N. G ( Library)	14000.00		By TBH Publishers & Distributors	300000.00	
To Fee Receivable	32000.00		By Teeco Gas Services-Ooty	25000.00	
To Guest House	109552.00		By TN Generation & Distribution Cop Ltd	1609358.00	
To Guest House - Advance	200000.00	1425252.00	By Unicom Infotel Pvt Ltd	6490.00	
			By Vardhaman	1392875.00	
			By Vfibernet Communication Technologies Pvt Ltd	208800.00	8704390.00
			<b>Outstanding Liabilities :</b>		
			- By PF Employee Contribution	3461453.00	



*R. Mary Shanmugam*  
**PRINCIPAL**  
**C.S.I. COLLEGE OF ENGINEERING**  
 KETTLI - 643 216,



By PF Employer Contribution	79976.00	
By TDS	8392.00	
By Staff LIC	838249.00	
By Staff Salary Paid - 31.03.2023	<u>1938238.00</u>	7947428.00

<b>Payable to Diocese :</b>		
By Exam Cell Remuneration	278530.00	
By NCC Fees	81560.00	
By Party TDS	153.00	
By University Fee	766920.00	
By Unknown	<u>40000.00</u>	1167163.00

<b>Infer Unit :</b>		
By CSI - DBM	15000.00	
By Hostel Accounts	1333116.00	
By Retirement Benefit Scheme	<u>1437811.00</u>	2785927.00

<b>Salary Advance Paid - Staff :</b>		4356173.00
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<b>Loan &amp; Advances :</b>		
By Advance for Expenses	1075000.00	
By Banupriya-IT Staff	10000.00	
By Davis Selvakumar - Advance	61800.00	
By Dr.Sunderarajan-English	6000.00	
By Issac Thianaraj-Plumber(Staff)	8400.00	
By Ponmani Maths Dept	26600.00	
By Priya V-Staff-Cse	5000.00	
By Rajkumar N. G ( Library)	14000.00	
By Fee Receivable	52000.00	
By Revaluation Expenses	77100.00	
By Revaluation Photocopy	<u>15000.00</u>	1350900.00

<b>Fixed Asset :</b>		
By Battery - 04.03.2024	275500.00	
By Electrical & Fitting - 22.12.2023	7827.00	
By Equipment - 13.12.2023	181451.00	
By House Hold Amenities (FA) - 07.08.2023	<u>44211.00</u>	508989.00

<b>Deposit :</b>		
By EB Deposit		81294.00

<b>By Closing Balance :</b>		
Cash in Hand :		
Main Cash		6318.00



*R. Mary Shanthi*

V.S.L. COLLEGE OF ENGINEERING  
KETTI-643 216.



**Summary Accounts as at 31.08.2024**

**₹**

**₹**

**Bank Balance :**

Canara Bank - 8022 (Canteen)	9148.79	
Canara Bank - 11533 (Scholarship)	1648693.91	
SBI - 6661 (PF)	114898.10	
SBI - 4076 (Staff Welfare Fund)	197780.00	
SBI - 8924 (Exam)	174625.91	
SBI - 39117 (Main)	1254418.89	
South Indian Bank	10356.00	
Association Bank Accounts	212192.82	3622114.42

141835422.29

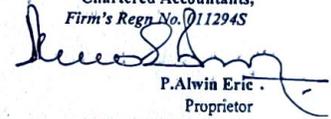
141835422.29

"Vide our Report of even Date Annexed"

For **ALWIN ERIC & CO.,**

Chartered Accountants,

Firm's Regn. No. 011294S



P. Alwin Eric

Proprietor

Membership No. 217071

UDIN : 24217071BKCMKZ6898

Place : Ketti  
Date : 30.08.2024

Principal



Hon. Treasurer



*P. Vijay Shanthi*

PRINCIPAL

**C.S.I. COLLEGE OF ENGINEERING**

**KETTI - 643 216.**



# CSI COLLEGE OF ENGINEERING, KETTI

Approved by AKTE, New Delhi, (F.No.730-52-301 (E)ET/97 dated NOV.17,1997),

Government of Tamil Nadu (vide GO Ms .No 112. Dated 23.3.1998)

Affiliated to Anna University, Chennai (Tamil Nadu Act 26 of 2001 w.e.f. 31.12.2001).

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## INTERNAL AUDIT

## CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS

Name of the college: CSI COLLEGE OF ENGINEERING
Address of the college: CSI College of Engineering, Ketti, The Nilgiris – 643 215
Period of Audit: 01.04.2023 to 30.09.2023
Prepared by: Mrs. SHOBANA
Reviewed by Dr. Chandrasekaran

Note: wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in place with respect to books of account	yes			
1.2 Have you checked the past year – records like I.T returns and financial statement	yes			
1.3 Have you checked the number of years of maintenance of proper financial records	yes			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance of				
1. Cash Book	yes			
2. Bank Book	yes			
3. General Ledger	yes			
4. Other subsidiary ledgers, with closing balances of previous year	yes			
<b>3. Vouching</b>				
Vouching includes the following:	yes			
3.1 Receipt and payments of cash book and Bank book	yes			
3.2 Have you checked correctness receipts and payments with respect to	yes			
1. Account Head	yes			
2. Date	yes			
3. Amount	yes			
4. Name of party	yes			
3.3 Are the vouchers properly authorized and supported by necessary external evidence and / or internal documentation	yes			
3.4 Does the transaction relate to the accounting audit under audit	yes			



  
 R. Mary Shanthi  
 PRINCIPAL  
 CSI COLLEGE OF ENGINEERING  
 KETTI - 643 215.

3.5 Have you checked totals / sub totals	yes			
<b>4. Cash book / Bank book</b>				
4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter foils of receipts	yes			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals	yes			
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	yes			
4.4 Have you ensured that wherever payments exceeds Rs. 10000 /- it has been made through cheque / DD	yes			
4.5 have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book / bank book	yes			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e., relief of poor / education / medical relief	yes			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	yes			
5.2 Are all journal vouchers supported by necessary evidence / explanation	yes			
5.3 Are all vouchers properly authorized	yes			
<b>6. Salaries / Wages / Honorarium</b>				
6.1 Have you checked salary register and summaries thereof in cash book / bank book	yes			
6.2 Have you checked statutory deductions for				
1. Provident fund	yes			
2. Income tax	yes			
3. Any other items	yes			
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	yes			
<b>7. Ledger / Posting and Security</b>				
7.1 Have you checked posting from cash book / bank book / journal register and all other principal books	yes			
7.2 Have you scrutinized:				
a) Loan Staff Loan ledger	yes			
b) Advance ledger	yes			
7.3 Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	yes			
7.4 Have you scrutinized all liabilities accounts of the trust/ institution to ensure that liabilities relating to trust society	yes			



*S.P. Shanthi*  
 S.P. Shanthi  
 KETTI - 645 410.

only recorded				
7.5 Have scrutinized all expenses accounts in particular of				
a) Building Repairs	yes			
b) Machine Repairs	yes			
c) Other Repairs	yes			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa				
<b>8. Tax matters</b>				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	yes			
8.2 Have you enquired about any pending tax litigations	Yes			
<b>9. Other Records</b>				
9.1 Have you checked				
a) Register of fixed deposits	yes			
b) Register for Fixed assets	yes			

SHOBANA

Prepared by



CHANDRASEKARAN

Checked by

*R. Mary Shantra*  
Principal

PRINCIPAL  
C.S.I. COLLEGE OF ENGINEERING  
KETTI-643 215.



# CSI COLLEGE OF ENGINEERING, KETTI

Approved by AICTE, New Delhi, (F.No.730-52-301 (E)ET/97 dated NOV.17,1997),

Government of Tamil Nadu (vide GO Ms .No 112. Dated 23.3.1998)  
Affiliated to Anna University, Chennai (Tamil Nadu Act 26 of 2001 w.e.f. 31.12.2001).

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## INTERNAL AUDIT

**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE / TRUST ACCOUNTS**

Name of the college: CSI COLLEGE OF ENGINEERING
Address of the college: CSI College of Engineering, Ketti, The Nilgiris – 643 215
Period of Audit:01.10.2023 to 31.03.2024
Prepared by: Mrs. SHOBANA
Reviewed by Dr. Chandrasekaran

Note: wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b>1. General Instructions</b>				
1.1 Have you examined the software system in place with respect to books of account	yes			
1.2 Have you checked the past year – records like I.T returns and financial statement	yes			
1.3 Have you checked the number of years of maintenance of proper financial records	yes			
<b>2. Opening Balance</b>				
2.1 Have you checked opening balance of				
1. Cash Book	yes			
2. Bank Book	yes			
3. General Ledger	yes			
4. Other subsidiary ledgers, with closing balances of previous year	yes			
<b>3. Vouching</b>				
Vouching includes the following:	yes			
3.1 Receipt and payments of cash book and Bank book	yes			
3.2 Have you checked correctness receipts and payments with respect to	yes			
1. Account Head	yes			
2. Date	yes			
3. Amount	yes			
4. Name of party	yes			
3.3 Are the vouchers properly authorized and supported by necessary external evidence and / or internal documentation	yes			
3.4 Does the transaction relate to the accounting audit under audit	yes			



PRINCIPAL  
 CSI COLLEGE OF ENGINEERING  
 KETTI - 643 215.

3.5 Have you checked totals / sub totals	yes			
<b>4. <u>Cash book / Bank book</u></b>				
4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter foils of receipts	yes			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals	yes			
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	yes			
4.4 Have you ensured that wherever payments exceeds Rs. 10000 /- it has been made through cheque / DD	yes			
4.5 have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book / bank book	yes			
4.6 Have you checked whether payments have been made only for charitable purpose or related projects / programs i.e., relief of poor / education / medical relief	yes			
<b>5. <u>Journal Vouching</u></b>				
5.1 Have you checked head of account on all journal vouchers	yes			
5.2 Are all journal vouchers supported by necessary evidence / explanation	yes			
5.3 Are all vouchers properly authorized	yes			
<b>6. <u>Salaries / Wages / Honorarium</u></b>				
6.1 Have you checked salary register and summaries thereof in cash book / bank book	yes			
6.2 Have you checked statutory deductions for				
1. Provident fund	yes			
2. Income tax	yes			
3. Any other items	yes			
6.3 Have you checked stator deductions have been paid in proper and time manner to respective departments	yes			
<b>7. <u>Ledger / Posting and Security</u></b>				
7.1 Have you checked posting from cash book / bank book / journal register and all other principal books	yes			
7.2 Have you scrutinized:				
a) Loan Staff Loan ledger	yes			
b) Advance ledger	yes			
7.3 Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded	yes			
7.4 Have you scrutinized all liabilities accounts of the trust/ institution to ensure that liabilities relating to trust society	yes			



*R. Mary Shantra*

PRINCIPAL  
U.S.I. COLLEGE OF ENGINEERING  
KETTI - 643 215.

only recorded				
7.5 Have scrutinized all expenses accounts in particular of				
a) Building Repairs	yes			
b) Machine Repairs	yes			
c) Other Repairs	yes			
To ensure that whether any expenditure of capital nature has been charged to revenue account and vice versa				
<b>8. Tax matters</b>				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	yes			
8.2 Have you enquired about any pending tax litigations	Yes			
<b>9. Other Records</b>				
9.1 Have you checked				
a) Register of fixed deposits	yes			
b) Register for Fixed assets	yes			

SHOBANA

Prepared by



CHANDRASEKARAN

Checked by

*R. Mary Shantra*  
Principal

PRINCIPAL  
C.S.I. COLLEGE OF ENGINEERING  
KETTI - 643 216.