



Kathir College of Engineering

Wisdom Tree, Avinashi Road, Neelambur, Coimbatore 641062

Criteria-6

Governance, Leadership and Management

Sub Criteria 6.4

Financial Management and Resource Mobilization

6.4.1: Institution conducts internal and external financial audits regularly



Kathir College of Engineering

[Approved by AICTE | Affiliated to Anna University | Accredited by NAAC]

Wisdom Tree, Neelambur, Avinashi Road, Coimbatore-62

Criterion – 6 Governance, Leadership and Management

Key Indicator- 6.4 Financial Management and Resource Mobilization

6.4.1 Institution conducts internal and external financial audits regularly

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Kathir College of Engineering

[Approved by AICTE | Affiliated to Anna University | Accredited by NAAC]
Wisdom Tree, Neelambur, Avinashi Road, Coimbatore-62

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE/TRUST ACCOUNT

Period of Audit : 01.04.2020 - 31.03.2021
Prepared By : S. Preetha
Reviewed By : Mr. Dhanapal and Mr. Kannan

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

Particulars	Yes	No	N.A	Remarks
<u>1. General Instructions</u>				
1.1 Have you examined the software system in place with respect to books of accounts	✓			
1.2 Have you checked the past year-records like I.T returns and financial statements	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<u>2. Opening Balance</u>				
2.1 Have you checked opening balance of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger		✓		
4. Other subsidiary ledgers, with closing				



balances of previous year		✓		
<u>3. Vouchers</u>				
Vouching includes the following:				
3.1 Receipt and payments of cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to				
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the vouchers properly authorized and supported by necessary external evidence and / or internal documentation	✓			Verified vouchers of Annual Assistance, Events, Seminars, Guest lectures
3.4 Does the transaction relate to the account under audit	✓			
3.5 Have you checked totals/sub totals	✓			
<u>4. Cash book / Bank book</u>				
4.1 Have you checked whether transactions have been recorded in cash book / bank book for collection with counter foils of receipts	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals	✓			
4.3 Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	✓			
4.4 Have you ensured that wherever payments exceeds Rs. 10000/- it has been made through cheque/DD	✓			



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		✓		
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	✓			
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Whether the journal vouchers supported by necessary evidence/explanation?	✓			Proof of publications, Certificate Enclosed are Verified
5.3 Whether all the vouchers properly authorized?	✓			
6. Salaries/ Wages/ Honorarium				
6.1 Have you checked salary register and summaries thereof in cash book/bank book	✓			
6.2 Have you checked statutory deductions for	✓			
1. Provident fund	✓			
2. Income tax	✓			
3. Any other items		—		
6.3 Have you checked statutor deductions have been paid in proper and time manner to respective departments	✓			
7. Ledger / Posting and Security				
7.1 Have you checked posting from cash book/bank book journal register and all other principal books	✓			✓



7.2 Have you scrutinized:				
1. Staff Loan ledger		—		
2. Advance ledger		—		
7.3 Have you scrutinized all assets accounts of the trust / institution to ensure that assets relating to trust / society only recorded		✓		
7.4 Have you scrutinized all liabilities accounts of the trust / institution to ensure that assets relating to trust / society only recorded		✓		
7.5 Have scrutinized all expenses accounts in particular of				
1. Building Repairs	✓			
2. Machine Repairs	✓			
3. Other Repairs	✓			
8. Tax Matters				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/C number	✓			
8.2 Have you enquired about any pending tax litigations		✓		
9. Other Records				
9.1 Have you checked				
1. Register of fixed deposits		✓		
2. Register of fixed assests		✓		

Prepared By

(S. Preetha)
Accounts Officer

Checked By



Principal

Dr. R. UDAIYAKUMAR, ME., Ph.D.
Principal
Kathir College of Engineering
"Wisdom Tree" Avinashi Road
Nectanur, Coimbatore - 641 06

Kathir college of Engineering
S.F.No.806, Avinashi Road, Neelambur, Coimbatore - 641062
Income and Expenditure Account for the year ended 31st March 2021

Expenditure	Amount Rs.	Income	Amount Rs.
To Salary & Wages	14,550,327	By Fees Received	52,028,045
To EPF, ESI & TDS Expenses	2,085,900	By Interest on Fixed deposit	157,492
To Repairs and maintenance	1,749,361	By Interest on Savings Bank A/c	73,169
To Lab Consumables	224,811	By Corporate Grant	419,972
To Electricity Charges	1,392,340	By Philanthrophist	390,000
To Power & Fuel	255,292	By Alumni Contribution	150,000
To Electrical Maintenance	160,712	By Other Income	
To General Exp.	13,228		
To Vehicle Maintenance	1,098,288		
To Postage and Courier	10,885		
To Lab Equipment Service	112,074		
To Library	169,790		
To Electrical Accessories	58,430		
To Printing & Stationery	76,551		
To Travelling Expenses	581,157		
To Affiliation charges	675,000		
To Membership Fees	18,455		
To Seminar expenses	178,120		
To professional Charges	6,500		
To Staff welfare Expenses	44,800		
To Telephone Expenses	262,510		
To Office Maintenance	171,951		
To Students welfare(Fee waiver)	3,730,000		
To Website & Software Charge	149,412		
To Honorarium & hospitality Exp.	22,449		
To Advertisement Charges	229,800		
To Hostel Expenses	1,735,190		
To Insurance	9,058		
To Uniform Books & Materials	348,568		
To Admission Promotive Expenses	85,000		
To Bank Charges	23,978		
To Exam Fees	3,220,858		
To Revaluation Charges	5,900		
To Water Tax	45,000		
To Depreciation	18,668,127		
To Excess of Income over Expenditure	1,048,856		
Total	53,218,678	Total	53,218,678

As per my report annexed

For Kathir College of Engineering 3

M. MUHAMMED ZAFARULLAH, B.Com, J.C.A.
CHARTERED ACCOUNTANT
121, VARIETY HALL ROAD,
COIMBATORE-641 001.
M. No. 018823

16/7/2022



Correspondent

Dr. R. UDAIYAKUMAR, ME., Ph.D.,
Principal
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"Wisdom Tree" Avinashi Road,
Neelambur, Coimbatore - 641 062.



22018823ANARZT2459

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2021

KATHIR COLLEGE OF ENGINEERING

Particulars	WDV as on 01.04.2020	Additions Before Sep	Additions After sep	Deletion	Amount (Rs)	Rate	Depreciation For the year	Closing Balance
KATHIR COLLEGE OF ENGG								
Motor vehicles	5,993,840		-	-	5,993,840	0.15	899,076	5,094,764
Computer	1,934,435	2,445,749.00	-	-	4,380,184	0.40	1,752,074	2,628,111
Hostel Vessels	215,725	-	-	-	215,725	0.15	32,359	183,367
Electricals & Fittings	7,296,482	-	-	-	7,296,482	0.15	1,094,472	6,202,010
Other Equipments	17,599,004	2,331,764.00	-	-	19,930,768	0.15	2,989,615	16,941,153
Furnitures and Fittings	20,659,623	235,204.00	-	-	20,894,827	0.10	2,089,483	18,805,344
Books	65,837	-	-	-	65,837	0.40	26,335	39,502
Building WIP	4,522,333	1,171,756.00	-	-	5,694,089	-	-	5,694,089
Buildings	94,810,608	-	-	-	94,810,608	0.10	9,481,061	85,329,547
Lab & Workshop equipments	154,247	-	65,691.00	-	219,938	0.15	28,064	191,874
Office equipments & Teaching tool	1,435,108	402,151.00	0	0	1,837,259	0.15	275,589	1,561,671
Total	154687243	6586624	65691	0	161,339,558		18668127	142671431

16/7/2022
A. MUHAMMED ZAFARULLAH, B.Com., F.C.A.
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For Kathir College of Engineering

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 Correspondent



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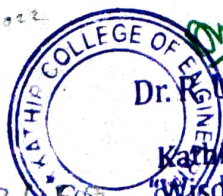
Income and Expenditure Account for the year ended 31st March 2020

Expenditure	Amount Rs.	Income	Amount Rs.
To Salary & TDS	32235116	By Fees Receipt	77929030
To TDS Expenses . EPF & ESI	1294700	By FD interest	80999
To Lab consumables	178328	By SB Interest	66131
To Electricity charges	2556506	By Hostel mess income	4158450
To Power & Fuel	1779123	By Corporate Grant	350000
To Vehicle Maintenance	2548757	By Grants from individual Philanthropist	203000
To General expenses	113116	By Alumni Contribution	163500
To Electrical Maintenance	161211		
To Repairs and Maintenance	1092510		
To Lab equipment services	96993		
To Library	245850		
To Printing & stationery	398757		
To Electrical Accessories	61879		
To Student welfare (Fee Waiver)	4163750		
To Staff Welfare expenses	98423		
To Seminar Expenses	198445		
To Affiliation charges	2458351		
To Travelling Expenses	486854		
To Website development & software charges	326790		
To Membership fees	69626		
To Telephone expenses	90833		
To Pooja expenses	100897		
To Interest on loan	354298		
To Admission Promo exp	215241		
To Insurance	427585		
To Advert charges	639618		
To Hostel expenses	3245650		
To Postage and Courier	14760		
To Bank charges	25245		
To Donation	63000		
To Examination fees	4995866		
To Uniform & Book materials	925450		
To University fees	585650		
To Audit fee	52500		
To Miscellaneous expenditure	325250		
To Periodicals and subscriptions	65895		
To Loss on sale of fixed assets	12589		
To Depreciation	19933141.8		
To Excess of Income over Expenditure	312556		
Total	82951110	Total	82951110

As per my report annexed

For Kathir College of Engineering

M. MUHAMMED ZAFARULLAH, B.Com. J.C.A.
CHARTERED ACCOUNTANT
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M. No. 918828



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Principal

Correspondent

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FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2020

KATHIR COLLEGE OF ENGINEERING

Particulars	WDV as on 01.04.2019	Additions Before Sep	Additions After sep	Deletion	Amount (Rs)	Rate	Depreciation For the year	Closing Balance
Motor vehicles	7,051,576		-	-	7,051,576	0.15	1,057,736	5,993,840
Computer	1,670,402	1,553,657	-	-	3,224,059	0.40	1,289,623	1,934,435
Hostel Vessels	253,795	-	-	-	253,795	0.15	38,069	215,725
Electricals & Fittings	8,584,097	-	-	-	8,584,097	0.15	1,287,614	7,296,482
Other Equipments	18,664,483	2,040,228	-	-	20,704,711	0.15	3,105,707	17,599,004
Furnitures and Fittings	22,765,590	189,547	-	-	22,955,137	0.10	2,295,514	20,659,623
Books	109,729	-	-	-	109,729	0.40	43,891	65,837
Building WIP	3,303,983	1,218,350	-	-	4,522,333	-	-	4,522,333
Buildings	105,345,120	-	-	-	105,345,120	0.10	10,534,512	94,810,608
Lab & Workshop equipments	91,685	89,782	-	-	181,467	0.15	27,220	154,247
Office equipments & Teaching tool	1,031,538	656,825	-	-	1,688,363	0.15	253,254	1,435,108
Total	168,871,996	5,748,389	-	-	174,620,385		19,933,142	154,687,243

[Signature]
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18/7/2022

22018823 ANART2459

For Kathir College of Engineering

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Kathir College of Engineering
S.F.No.806, Avinashi Road, Neelambur

Coimbatore - 641062

Income and Expenditure Account for the year ended 31st March 2019

Expenditure	Amount Rs.	Income	Amount Rs.
To Salary	25644811	By Fees Receipt	88756347
To TDS Expenses & EPF	1469525	By FD Interest	89499
To Repairs and maintenance	1035694	By SB Interest	51761
To Lab consumables	181220	By Out sourcing Computing facility	1654571
To Vehicle Maintenance	4014655	By Grants from individual Philanthropist	147500
To Electricity Charges	953841	By Alumni Contribution	170000
To Power & Fuel	801127	By Corporate Grant	250000
To General expenses	147208		
To Electrical maintenance	173325		
To Admission promotive expenses	524505		
To lab equipment service	98412		
To Library	245350		
To Printing & Stationery	310189		
To Electrical Accessories	52420		
To Travelling Expenses	1383778		
To Insurance	415215		
To Books and Uniform	526859		
To Hostel Expenses	3024560		
To Consultant Fees	174500		
To Affiliation charges	575500		
To Membership Fees	120145		
To Seminar expenses	169745		
To Staff welfare Expenses	78924		
To Telephone Expenses	292691		
To Students welfare (Fee Waiver)	1972500		
To Website & Software Charge	100339		
To Postage and Courier	13169		
To Advertisement	1090107		
To Bank Charges	29864		
To Donation	92500		
To Miscellaneous Expenditure	833461		
To Exam Fees	3914481		
To Depreciation	21351328		
To Excess of Income over Expenditure	19307730		
Total	91119678	Total	91119678

As per my report annexed

For Kathir College of Engineering

M. MUHAMMED ZAFARULLAH, B.Com., J.C.A.
CHARTERED ACCOUNTANT
121, VARIETY HALL ROAD,
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M. No. 018823

Correspondent

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22018823 ANARZ

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2019

KATHIR COLLEGE OF ENGINEERING

Particulars	WDV as on 01.04.2019	Additions Before Sep	Additions After sep	Deletion	Amount (Rs)	Rate	Depreciation For the year	Closing Balance
Motor vehicles	10,752,591	-	-	2,456,619.00	8,295,972	0.15	1,244,396	7,051,576
Computer	1,237,336	290,000	942,500	-	2,469,836	0.40	799,434	1,670,402
Hostel Vessels	298,582	-	-	-	298,582	0.15	44,787	253,795
Electricals & Fittings	9,982,532	-	106,967	-	10,089,499	0.15	1,505,402	8,584,097
Other Equipments	20,669,958	1,288,257	-	-	21,958,215	0.15	3,293,732	18,664,483
Furnitures and fittings	25,144,495	-	142,678	-	25,287,173	0.10	2,521,583	22,765,590
Books	182,881	-	-	-	182,881	0.40	73,152	109,729
Building WIP	1,209,771	488,754	1,605,458	-	3,303,983	-	-	3,303,983
Buildings	117,142,157	-	-	92,023.00	117,050,134	0.10	11,705,013	105,345,120
Lab & Workshop equipments	66,285	41,579	-	-	107,864	0.15	16,180	91,685
Office equipments & Teaching tool	789,439	-	389,746	-	1,179,185	0.15	147,647	1,031,538
Total	187,476,027	2,108,590	2,797,603	2,548,642.00	190,223,324		21,351,328	168,871,996

S. Muhammed Zafarullah
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For Kathir College of Engineering

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[Green checkmark]
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Kathir College of Engineering
S.F.No.806, Avinashi Road, Neelambur
Coimbatore - 641062


Income and Expenditure Account for the year ended 31st March 2018

Expenditure	Amount Rs.	Income	Amount Rs.
To Salary	29091124	By Fees Receipt	96039229
To TDS Expenses & EPF	3528840	By FD Interest	45562
To Building Maintenance	541251	By SB Interest	53457
To Printing & Stationery	550799	By Out sourcing Computing facility	12151747
To Travelling Expenses	1873445	Grants from individual Philanthropist	178500
To Affiliation charges	200024	Alumni Contribution	182000
To Membership Fees	419945		
To Books and Uniform	970528		
To Advertisement	779124		
To Hostel Expenses	5374526		
To Consultant Fees	52500		
To Repairs and maintenance	2385417		
To Vehicle maintenance	3866161		
To Electricity charges	1222435		
To Power & Fuel	1586423		
To Electrical maintenance	287541		
To General expenses	125328		
To Lab consumables	147344		
To Postage and Courier	30343		
To Library	128937		
To Electrical accessories	97248		
To Students welfare (Fee waiver)	3231000		
To Students welfare	2251175		
To Staff welfare expenses	156250		
To Telephone expenses	431183		
To Honorarium and Hospitality	297029		
To Website & Software Charge	652248		
To Seminar expenses	50460		
To Audit Fees	75000		
To Bank Charges	92804		
To Donation	85000		
To Miscellaneous Expenditure	521845		
To Exam fees	6866733		
To Depreciation	25274555		
To Excess of Income over Expenditure	15405930		
Total	108650495	Total	108650495


As per my report Annexed


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For Kathir College of Engineering


Correspondent




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22018823 ANAR T245

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2018

KATHIR COLLEGE OF ENGINEERING

Particulars	WDV as on 01.04.2017	Additions Before Sep	Additions After sep	Deletion	Amount (Rs)	Rate	Depreciation For the year	Closing Balance
Motor vehicles	12,650,107		-	-	12,650,107	0.15	1,897,516	10,752,591
Computer	1,029,340	2,064,000	-	-	3,093,340	0.60	1,856,004	1,237,336
Hostel Vessels	351,273		-	-	351,273	0.15	52,691	298,582
Electricals & Fittings	11,547,595	196,560	-	-	11,744,155	0.15	1,761,623	9,982,532
Other Equipments	22,733,240		1,455,896	-	24,189,136	0.15	3,519,178	20,669,958
Furnitures and Fittings	27,838,940	1,000	93,210	-	27,933,150	0.10	2,788,654	25,144,495
Books	280,272	176,931		-	457,203	0.60	274,322	182,881
Building WIP	541,470		668,301	-	1,209,771			1,209,771
Buildings	130,157,952		-	-	130,157,952	0.10	13,015,795	117,142,157
Lab & Workshop equipments	48,238	29,745		-	77,983	0.15	11,697	66,285
Office equipments & Teaching tool	401,150	6,650	478,712	-	886,512	0.15	97,073	789,439
Total	207,379,577	2,474,886	2,696,119	-	212,750,582		25,274,555	187,476,027

[Signature]
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 121, VARIETY HALL ROAD,
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For Kathir College of Engineering

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 Correspondent



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Dr. R. UDAIYAKUMAR, ME., Ph.D.,
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 "Wisdom Tree" Avinashi Road,
 Neelambur, Coimbatore - 641 062.

Kathir College of Engineering
S.F.No.806, Avinash Road, Neelambur
Coimbatore - 641062

Income and Expenditure Account for the year ended 31st March 2017

Expenditure	Amount Rs.	Income	Amount Rs.
To Salary	44940037	By Fees Receipt	121230915
To TDS Expenses & EPF .	2104232	By FD Interest	125016
To Repairs and maintenance	3530969	By SB Interest	8694
To Lab Consumables	162324	By Out sourcing Computing facility	1205672
To Electricity Charges	2532047	Grants from individual Philanthropist	100000
To Power & Fuel	1057521	Alumni Contribution	194500
To Vehicle Maintenance	2772207		
To General Expenses	258116		
To Electrical Maintenance	132320		
To Library	435785		
To Printing & Stationery	89552		
To Electrical Accessories	48247		
To Students welfare (Fee Waiver)	1725000		
To Staff Welfare	72750		
To Seminar expenses	78245		
To Affiliation charges	182500		
To Travelling Expenses	888341		
To Insurance	296190		
To Interest on loan	3276922		
To Books and Uniform	1752232		
To Membership Fees	226900		
To Website & Software Charge	92444		
To Honorarium and Hospitality	87561		
To Advertisement	1848826		
To Telephone Expenses	295376		
To Hostel Expenses	10650498		
To Consultant Fees	158712		
To Postage and Courier	27042		
To Audit Fees	24256		
To Bank Charges	392205		
To Donation	27000		
To Miscellaneous Expenditure	121650		
To Exam Fees	6566691		
To Periodicals and Subscriptions	89427		
To Depreciation	22808464		
To Excess of Income over Expenditure	13112208		
Total	122864797	Total	122864797

As per my report annexed

M. MUHAMMED ZAFARULLAH, B.Com, J.C.A.
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121, VARIETY HALL ROAD,
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For Kathir College of Engineering

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Kathir College of Engineering
"Wisdom Tree" Avinashi Road,
Coimbatore - 641 062

Correspondent

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31.03.2017

KATHIR COLLEGE OF ENGINEERING

Particulars	WDV as on 01.04.2016	Additions Before Sep	Additions After sep	Deletion	Amount (Rs)	Rate	Depreciation For the year	Closing Balance
Motor vehicles	14,882,479	-	-	-	14,882,479	0.15	2,232,372	12,650,107
Computer	970,515	689,808	521,730	-	2,182,053	0.60	1,152,713	1,029,340
Hostel Vessels	413,262	-	-	-	413,262	0.15	61,989	351,273
Electricals & Fittings	13,585,406	-	-	-	13,585,406	0.15	2,037,811	11,547,595
Other Equipments	26,465,915	-	256,446	-	26,722,361	0.15	3,989,121	22,733,240
Furnitures and Fittings	30,233,694	-	661,700	-	30,895,394	0.10	3,056,454	27,838,940
Books	700,680	-	-	-	700,680	0.60	420,408	280,272
Building WIP	-	-	541,470	-	541,470	-	-	541,470
Buildings	139,954,787	-	-	-	139,954,787	0.07	9,796,835	130,157,952
Lab & Workshop equipments	-	-	52,149	-	52,149	0.15	3,911	48,238
Office equipments & Teaching tool	-	300,000	158,000	-	458,000	0.15	56,850	401,150
Total	227,206,738	989,808	2,191,495	-	230,388,041	-	22,808,464	207,579,577

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