

## INDEPENDENT AUDITOR'S REPORT

To

The Principal  
College of Engineering, Kidangoor.  
Kottayam. 686 583.

### Opinion

We have audited the financial statements of College of Engineering, Kidangoor, Kottayam, Kerala 686583, which comprise the balance sheet as at March 31<sup>st</sup>, 2019 and the Income & expenditure account for the year ended 31/03/2019, Receipts & Payments account and statement utilisation of funds, Compliance report and the bank reconciliation statement as on 31/03/2019.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the College of Engineering, Kidangoor, Kottayam, Kerala 686583 as at March 31, 2019, and of its financial performance and its utilization of funds for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's appointment letter and engagement letter issued by us.

### Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the entity in accordance with the ethical requirements, that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and those Charged with Governance for the Financial Statements:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements.**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Kochi  
04/03/2022

**For VISHNU RAJENDRAN & CO.**  
Chartered Accountants  
FRN 004741S

  
**M.P. JOSE, FCA**  
M.No. 204255 (Partner)

UDIN: 22204255AEEHVU3123

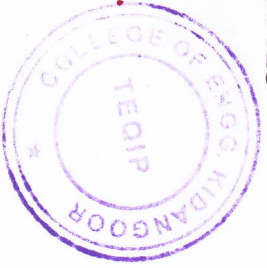


**College of Engineering, Kidangoor South P.O. Kottayam -686583**  
**TEQIP Phase II Four Funds Audit**  
**Receipts and payments account for the year ended 31-03-2019**

Receipts	Amount	Payments	Amount
Opening balances:			
1.SBT Kidangoor-307796 - General	6,46,749	FSD Expenses	46,355
2.SBT Kidangoor-154730-Corpus Fund	23,78,570	ERF Expenses	474656
3.SBT Kidangoor-154593-ERF Fund	9,62,558	ERM Expenses	232760
4.SBT Kidangoor-154479 - EM Fund	8,79,376	Salaries	1,31,048
5.SBT Kidangoor-149152-FSD Fund	12,71,292	Corpus fund expenses-Others	2,17,813
Interest Earned	61,38,545	BOG meeting expenses	43,877
Sale of tender form	2,06,629	Stationary expense	2,014
EMD refunded	2,000	Closing Balance:	
Advances Refunded	8,980	1.SBT Kidangoor-307796 - General	28,03,852
	60,000	2.SBT Kidangoor-154730-Corpus Fund	5,18,391
		3.SBT Kidangoor-154593-ERF Fund	6,75,790
		4.SBT Kidangoor-154479 - EM Fund	12,69,598
		5.SBT Kidangoor-149152-FSD Fund	
<b>TOTAL</b>	<b>64,16,154</b>	<b>TOTAL</b>	<b>64,16,154</b>

Kidangoor  
04-03-2022

UDIN: 22204255AEEHVU3123



*[Signature]*  
Co-ordinator  
TEQIP  
College of Engg. Kidangoor

*[Signature]*  
PRINCIPAL  
College of Engineering, Kidangoor

**For VISHNU RAJENDRAN & CO.**  
Chartered Accountants  
FRN-004741S

*[Signature]*  
M.P. JOSE, FCA  
M.No. 204205 (Partner)



**College of Engineering, Kidangoor South P.O. Kottayam -686583**  
**TEQIP Phase II Four Funds Audit**

**Income and expenditure account for the year ended 31-03-2019**

Expense	Amount	Income	Amount
FSD- Conventions, seminars and workshop	36,235	Interest Earned	2,06,629
FSD -Inhouse	4,120	Sale of tender form	2,000
FSD-Others	6,000		
ERF Equipment	4,74,656		
ERM-Maintenance	2,32,672		
ERM-Others	89		
Salaries	1,31,048		
Remedial classes	23,400		
BOG meeting expenses	43,877		
Stationary expense	2,014		
IOC-Others	1,94,413		
		Excess of expenditure over income	9,39,895
<b>TOTAL</b>	<b>11,48,524</b>	<b>TOTAL</b>	<b>11,48,524</b>

**Kidangoor**  
**04-03-2022**

**UDIN: 22204255AEEHVU3123**



*[Signature]*  
 Coordinator  
 TEQIP  
 College of Engg. Kidangoor

*[Signature]*  
 PRINCIPAL  
 14/3/22  
 College of Engineering, Kidangoor

**For VISHNU RAJENDRAN & CO.**  
 Chartered Accountants  
 FRN 004741S

*[Signature]*  
**M.P. JOSE, FCA**  
 M.No. 204255 (Partner)



**College of Engineering ,Kidangoor South P.O. Kottayam -686 583**  
**TEQIP Phase II Four Funds Audit**  
**Balancesheet as on 31-3-2019**

Liabilities	Amount	Assets	Amount
<b>Capital fund</b>			
<b>Profit and loss A/c</b>			
Opening	32,51,669	Fixed Assets	
Less: Current Year profit / Loss	-9,39,895	<b>Closing Balance:</b>	
EMD Received	23,11,775	1.SBT Kidangoor-307796 - General	
	8,980	2.SBT Kidangoor-154730-Corpus Fund	28,03,852
		3.SBT Kidangoor-154593-ERF Fund	5,18,391
		4.SBT Kidangoor-154479 - EM Fund	6,75,790
		5.SBT Kidangoor-149152-FSD Fund	12,69,598
<b>TOTAL</b>	<b>52,67,631</b>	<b>TOTAL</b>	<b>52,67,631</b>

Kidangoor  
04-03-2022

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*[Signature]*  
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College of Engineering, Kidangoor South P.O. Kottayam - 686583

TEQIP Phase II Four Funds Audit

Utilization Certificate for the year ended 31-03-2019

Particulars	Kidangoor- 307796- General	SBT Kidangoor- 154730 Corpus fund	SBT Kidangoor- 154593 ERF Fund	Kidangoor- 154479 ERM Fund	SBT Kidangoor- 149152 FSD
<b>Opening balance:</b>	<b>6,46,749</b>	<b>23,78,571</b>	<b>9,62,558</b>	<b>8,79,376</b>	<b>12,71,292</b>
Add: Receipts during the year		6,49,357	30,489	29,174	44,661
Add: Interest received	608	1,01,697			
Add: EMD Received		8,980			
Add: Return of advance given		60,000			
<b>Total</b>	<b>6,47,357</b>	<b>31,98,605</b>	<b>9,93,047</b>	<b>9,08,550</b>	<b>13,15,953</b>
Less: Utilization		3,94,752	4,74,656	2,32,760	46,355
Transfer to Corpus fund	6,47,357				
Advance given					
<b>Balance</b>	<b>-</b>	<b>28,03,853</b>	<b>5,18,391</b>	<b>6,75,790</b>	<b>12,69,598</b>

Kidangoor  
04-03-2022



Coordinator  
TEQIP  
College of Engg. Kidangoor

PRINCIPAL  
College of Engineering, Kidangoor

For VISHNU RAJENDRAN & CO.  
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College of Engineering, Kidangoor South P.O.  
Kottayam - 686583

TEQIP Phase II Four Funds Audit

**Compliance Report for the period ended 31-03-2019**

Report on major non-adherence to prescribed processes and procedures given in the guide lines by controlling authorities

- NIL -

For VISHNU RAJENDRAN & CO.  
Chartered Accountants  
FRN 004741S

  
M.P. JOSE, FCA  
M.No. 204255 (Partner)

Kidangoor

04-03-2022



**College of Engineering, Kidangoor South PO Kottayam -686 583  
TEQIP Phase II Four Funds Audit**

**Bank Reconciliation statement as on 31-03-2019**

<b>1.SBT Kidangoor- A/C No. 307796 - General</b>			
Balance as per Bank			
Balance as per Accounts			
<b>2.SBT Kidangoor- A/c No. 154730-Corpus Fund</b>			
Balance as per Bank			
Less:Cheque issued but not presented for payment (cheque no.148548)		28,12,672	
Balance as per Accounts		8,820	
		28,03,852	28,03,852
<b>3.SBT Kidangoor-A/C No. 154593-ERF Fund</b>			
Balance as per Bank			
Less:Cheque issued but not presented for payment (cheque no.357000)		5,22,166	
Balance as per Accounts		3,775	
		5,18,391	5,18,391
<b>4.SBT Kidangoor- A/c No. 154479 - EM Fund</b>			
Balance as per Bank			
Balance as per Accounts		6,75,790	
		6,75,790	6,75,790
<b>5.SBT Kidangoor- A/C No.149152-FSD Fund</b>			
Balance as per Bank			
Less:Cheque issued but not presented for payment		12,82,768	
Balance as per Accounts		13,170	
		12,69,598	12,69,598
<b>Total Bank Balance as on 31-30-2019</b>			<b>52,67,631</b>

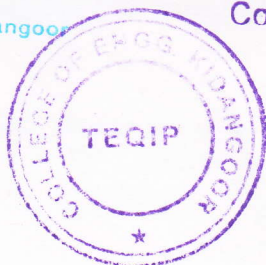
**For VISHNU RAJENDRAN & CO.  
Chartered Accountants  
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**M.P. JOSE, FCA  
M.No. 204255 (Partner)**



*Vied*

Co-ordinator  
TEQIP  
College of Engg. Kidangoor



*[Signature]*  
14/3/22

**PRINCIPAL**  
College of Engineering, Kidangoor