

Independent Auditors' Report

To the Members of COLLEGE OF ENGINEERING (CENTRE FOR INDUSTRIAL TRAINING CONSULTANCY & SPONSORED RESEARCH)

Report on the financial statements

We have audited the accompanying financial statements of COLLEGE OF ENGINEERING (CENTRE FOR INDUSTRIAL TRAINING CONSULTANCY & SPONSORED RESEARCH) 695016", as on 31st March 2024, and the annexed Income and Expenditure account and Receipts & Payment Account for the year ended on that date. These Financial Statements are the responsibility of the Centre. Our responsibility is to express an opinion on these financial statements based on our Audit.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements which includes Receipts and payments account, Income and Expenditure account and Balance sheet that give a true and fair view of the financial position. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence, about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



ANRA E-5, ALTHARA NAGAR 'E' STREET, VELLAYAMBALAM TRIVANDRUM- 695010

Ph: 0471 2724920/22 E-mail: officetvm@sekharandjayanthi.in

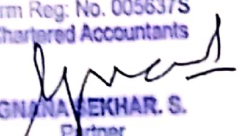
Website : www.sekharandjayanthi.in

HO:Trivandrum | Branch: Ernakulam

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet of the state of affairs of the **"COLLEGE OF ENGINEERING, (CENTRE FOR INDUSTRIAL TRAINING CONSULTANCY & SPONSORED RESEARCH), TRIVANDRUM 695016"**, as at 31st March 2024.
- (b) In the case of the statement of income and expenditure, Excess of Income over Expenditure for the year ended on that date;

GNANAN & JAYANTHI
Firm Reg. No. 005637S
Chartered Accountants

GNANAN SEKHAR. S.
Partner
Membership No: 201154



Date : 02-12-2024

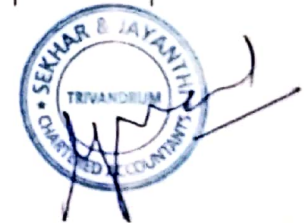
Place: Trivandrum

UDIN: 24201154BKDFUD6433

College of Engineering, Trivandrum
Centre for Industrial Training Consultancy

Receipts & Payment Account for the year ended 31-03-2024

	Receipts	For the year ended 31.03.2024		For the year ended 31.03.2023			Payments	For the year ended 31.03.2024		For the year ended 31.03.2023	
		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
To	Opening Balance					By	Payables		19,60,123 00		21,28,657 00
	Fixed Deposits	1,35,77,728 00		1,40,35,567 00			Consultancy			2,57,59,243 00	
	E-Tender A/c No 37877616994	3,71,512 04		9,035 04			Civil	4,35,97,678 00		1,13,482 00	
	State Bank of India 37444688099	4,06,86,360 00		2,58,25,788 99			Electrical	54,151 00			
	Union Bank A/c No 627502010003158	15,69,396 17		10,83,194 97			Computer Science	15,040 00			
	Union Bank A/c No 627502010003687	1,31,971 89		3,92,630 80			Mechanical	18,27,337 00		6,01,331 00	
	Cash in hand	10,695 00	5,63,47,663 10	5,025 00	4,13,51,241 80		Architect	-		34,431 00	
							E & C	-	4,54,94,206 00		2,65,08,487 00
	Consultancy						Loans & Advances		3,41,00,261 00		2,49,80,176 00
	Architects			50,000 00			Duties & Taxes		1,35,89,916 50		1,40,02,906 00
	Chemistry			13,500 00			TDS Receivables		16,03,826 50		14,80,787 00
	Civil	4,36,10,767 00		6,17,45,587 00			Bank Charges		1,970 72		12,835 70
	Electrical	91,438 00		3,03,145 00			Civil Dept. Expenses		30,78,981 00		47,038 00
	Computer Science	1,600 00		25,613 00			College Expense		14,95,360 00		8,56,048 00
	Mechanical	28,82,741 00	4,65,86,546 00	18,97,643 00	6,40,35,488 00		Co-Ordinating Fee		9,49,785 00		11,13,366 00
							Professional & Service Charges		1,40,040 00		2,53,995 00
	Testing Fees						Wages Paid		87,51,384 00		69,30,299 00
	Chemistry	4,400 00		8,45,979 00			Office Expenses-ITCSR		1,55,089 02		97,248 00
	Electrical	9,86,891 00		40,53,190 00			Governing Body Meeting		-		
	Civil	78,30,575 00		10,390 00	49,09,559 00		Course - Civil		62,110 00		
	Mechanical	61,710 00	88,83,576 00								
							Fixed Assets Purchased				
	Course Fee						Pedestal Fan	3,170 00	3,170 00	2,421 00	2,421 00
	Civil	-	-	1,00,000 00	1,00,000 00		Repairs & Maintenance				
							College	14,286 00			
	Sponsored Research	1,21,840 00		26,92,595 00			Mechanical	-			
	EMD (E-Tender)	12,390 00		1,32,086 00			Civil	1,54,280 00		1,53,205 00	
	Security Deposit (E-Tender)	25,260 00		2,67,848 00			Electrical	7,670 00		10,245 00	
	Duties & Taxes	1,11,15,494 00		1,37,96,816 00			MCA	-		14,833 00	
	Bank Interest	44,991 00		39,747 00			Arch. Dept	-	1,76,236 00		1,78,283 00
	Loans and Advances	3,01,15,073 00		1,10,58,191 00							
	Others	29,40,144 00		19,38,676 00			Registration Fee for International Conference				
	Agricultural Income	52,645 00		73,900 00			Audit Fee		50,000 00		50,000 00
	Payable	2,522 00	4,44,30,359 00	-	2,99,99,859 00		Sponsored Research		1,05,300 00		25,89,744 00
							Testing PD Payable to govt		54,45,736 00		26,33,949 00
							Agricultural Expenses		1,38,869 00		1,23,710 00
							EMD (E-Tender)		-		26,210 00
							Security Deposit (E-Tender)		14,508 00		5,670 00
							Other Deductions				26,655 00



	Closing Balance				
	Fixed Deposits	3,47,61,100 87		1,35,77,728 00	
	E-Tender A/c No 37877616994	3,94,654 04		3,71,512 04	
	State Bank of India 37444688099	14,68,082 00		4,06,86,360 00	
	Union Bank A/c No 627502010003158	22,50,712 22		15,69,396 17	
	Union Bank A/c No 627502010003687	49,246 23		1,31,971 89	
	Cash in hand	7,477 00	3,89,31,272 36	10,695 00	5,63,47,663 10
15,62,48,144.10				15,62,48,144.10	14,03,96,147.80

To be Read along with Notes forming part of Financial Statements
For Selvar & Jayanthi Chartered Accountants

Chartered Accountants

GNANA SEKHAAR.S

Partner

201154

Date: 02-12-2024

UDIN: 242

27K011576RDFUC125+



Principal
College of Engineering Trivandrum.

College of Engineering, Trivandrum
Centre for Industrial Training Consultancy

Income & Expenditure Account for the year ended on 31-03-2024

	Expenditure	Note No.	Year ended 31.03.2024 (Rs.)	Year ended 31.03.2023 (Rs.)		Income	Note No.	Year ended 31.03.2024 (Rs.)	Year ended 31.03.2023 (Rs.)
To	Indirect Expenses				By	Direct Incomes			
"	Bank Charges		1,970.72	12,835.70	"	Share from Civil		1,62,47,826.00	1,06,31,177.00
"	College Expense		15,58,662.00	8,65,998.00	"	Share from Electrical		55,913.00	67,209.00
"	Co-Ordinating Fee		9,49,785.00	11,13,366.00	"	Share From Mechanical		5,02,135.00	
"	Professional & Service Charges		1,40,040.00	2,53,995.00	"	Indirect Incomes			
"	Repairs & Maintenance	11	2,20,783.00	2,57,983.00	"	FD Interest		11,33,919.00	8,48,330.00
"	Office Expenses-ITCSR		1,55,089.02	97,246.80	"	Bank Interest		44,991.00	39,747.00
"	Audit Fee		50,000.00	50,000.00	"	Agricultural Income		52,645.00	73,900.00
"	Civil Dept. Expenses		31,14,281.00	59,038.00					
"	Wages Paid	12	87,51,384.00	69,30,299.00					
"	Meeting Expenses		-	63,412.00					
"	Agricultural Expenses		1,38,869.00	1,23,710.00					
"	Accreditation Expenses		15,000.00	44,698.00					
"	Depreciation		19,639.03	27,338.06					
"	Excess of Income over Expenditure		29,21,926.23	17,60,443.44					
			1,80,37,429.00	1,16,60,363.00				1,80,37,429.00	1,16,60,363.00

To be Read along with Notes forming part of Financial Statements

For **SEKHAR & JAYANTHI** Chartered Accountants
Firm Reg. No. 005637S
Chartered Accountants

GNANESKHAR. S.
Partner
Membership No: 201154



Principal

College of Engineering Trivandrum.

Professor

Centre for Industrial Training
Consultancy & Sponsored Research

Date: 02-12-2024

Place: Trivandrum

UDIN: 24201154BKBDFUC1257

College of Engineering, Trivandrum
Centre for Industrial Training Consultancy

Balance Sheet as on 31.03.2024

Liabilities	Note No:	As on 31.03.2024(Rs.)	As on 31.03.2023(Rs.)	Asset	Note No:	As on 31.03.2024(Rs.)	As on 31.03.2023(Rs.)
Capital Account				Fixed Asset	5	50,106.69	53,576.72
General Fund	1	1,09,75,089.81	80,53,163.58				
Current Liabilities				Loans & Advances			
Duties & Taxes	2	2,30,590.76	15,78,994.76	Fixed Deposits	6	3,85,97,420.87	1,63,29,882.00
Consultancy	3	5,48,82,208.68	7,09,70,217.68	Loans & Advances	7	3,05,61,195.00	2,70,74,610.00
Payables	4	67,88,622.80	53,23,594.80				
Others		70,66,737.00	50,48,719.00	Current Asset			
EMD (E-Tender)		1,18,266.00	1,05,876.00	TDS Receivables	8	70,09,749.00	50,45,640.00
Secutity Deposit (E-Tender)		2,72,930.00	2,62,178.00	Duties and taxes	9	8,133.00	9,591.00
				Sponsored Research		-62,331.00	59,509.00
				Cash in hand		7,477.00	10,695.00
				Cash at bank	10	41,62,694.49	4,27,59,240.10
		8,03,34,445.05	9,13,42,743.82			8,03,34,445.05	9,13,42,743.82

To be Read along with Notes forming part of Financial Statements

For Sekhar & Jayanthi Chartered Accountants

For **SEKHAR & JAYANTHI**
Firm Reg: No. 005637S
Chartered Accountants

GNAN SEKHAR S.
Partner
Membership No: 201154



Principal
College of Engineering Trivandrum

(Signature)
Professor
Centre for Industrial Training Consultancy & Sponsored Research

Date: 02-12-2024

Place: Trivandrum

UDIN: 24201154BKDFUC1257

College of Engineering, Trivandrum
ITC & SR Sponsored Research

Receipts & Payment Account for the year ended 31-03-2024

	Receipts	For the period ended 31.03.2024 (Rs.)	For the period ended 31.03.2023 (Rs.)		Payments	For the period ended 31.03.2024 (Rs.)	For the period ended 31.03.2023 (Rs.)
To	Opening balance						
	Cash and bank	2,12,54,372.60	2,59,39,655.95				
	Cash in hand	-	-	By	Barrier Free Consultancy Cell (37/20-21)	3,72,301.00	22,18,512.00
*	Barrier Free Consultancy Cell	2,68,093.00	3,95,552.00	*	Barrier Free Consultancy Cell & Training (17/22-23)	18,84,311.00	13,58,453.00
*	Barrier Free Consultancy Cell & Training	14,52,340.00	15,01,108.00	*	Barrier Free Consultancy Cell & Training (20/23-24)	11,64,088.00	-
*	Prevelence of Microplastics in Table (30/22-23)	-	37,966.00	*	The Development of A Hybrid Electric Autoriksha	-	45,906.00
*	Proposed Design Guidelines for Hybrid (56/20-21)	5,00,000.00	13,43,000.00	*	Duties & Taxes	4,71,104.00	10,63,229.00
*	Preperation of Master Plan for the Dev. of Sivagiri	3,00,000.00	-	*	Bank Charges	1,544.66	7,860.35
*	Prepn of Lay of Plan for Pamba & Sabarimala (30,31/	1,05,806.00	-	*	Researcher of the Yr Award	-	-
*	Duties & Taxes	1,60,354.00	10,18,180.00	*	AICTE (RPS- NDF)	26,14,724.00	60,39,639.00
*	AICTE (RPS- NDF)	25,206.00	20,35,087.00	*	Dept of Science & Technology (15/19-20)	-	19,39,338.00
*	Design Development & Testing (15/20-21)	1,967.00	-	*	Design Development & Testing (15/20-21)	4,56,786.00	14,18,096.00
*	Institutional Overhead	4,19,995.00	1,20,594.00	*	Award Campaign on Heritage Conservation for Fort Ar	-	50,000.00
*	Feasibility Study of High Pressure Biogas (10/22-23)	1,05,300.00	24,87,020.00	*	Experimental Study on the Structural Behaviour(28/1	-	1,09,000.00
*	Study of Anti Microbial Resistance in Waste Water	1,50,050.00	-	*	Training for Barrier Free Built Environment	8,277.00	8,72,482.00
*	Training for Barrier Free Built Environment	-	86,411.00	*	Feasibility Study of High Pressure Biogas (10/22-23)	18,18,147.00	7,55,685.00
*	Bank Interest	2,54,484.00	4,33,969.00	*	Study of Anti Microbial Resistance in Waste Water	1,56,647.00	4,21,741.00
*	Travel Grant	2,23,093.00	22,381.00	*	Hybrid Tribo Electric Nano (02/22-23)	25,47,449.00	1,37,000.00
*	Preperation of Innovation Action Plan for Cluster	-	39,572.00	*	Travel Grant	2,23,093.00	22,381.00
*	Hybrid Tribo Electric Nano (02/22-23)	2,26,933.00	25,33,994.00	*	Preperation of Innovation Action Plan for Cluster	-	39,000.00
*	APJKTU (36/22-23)	-	50,000.00	*	Investigation on Performance of Pv Panel (49/19-20)	-	1,13,400.00
*	Prepn of Lay of Plan for Pamba & Sabarimala (30,31/	-	43,27,033.00	*	Prepn of Lay of Plan for Pamba & Sabarimala (30,31/	13,77,892.00	30,50,351.00
*	Setting Up of HILS Lab (09/22-23)	-	9,11,770.00	*	KSCSTE	26,10,965.00	38,32,536.00
*	KSCSTE	21,95,456.00	41,55,265.00	*	Assessment Vulnerability of Fisherman Community (48	50,388.00	1,17,823.00
*	Assessment Vulnerability of Fisherman Community (48	-	50,000.00	*	Prevelence of Microplastics in Table (30/22-23)	-	37,966.00
*	Shear Behaviour of Reinforced (32/21-22)	-	429.00	*	Analysis of Hi Speed Permenant Magnet Alter (01/20-	3,43,449.00	-
*	Analysis of Hi Speed Permenant Magnet Alter (01/20-	-	3,67,649.00	*	Shear Behaviour of Reinforced (32/21-22)	-	8,701.00
*	The Development of A Hybrid Electric Autoriksha (15	-	16,664.00	*	Sundry Creditors	10,000.00	-
*	Traffic Signal Co-Ordination (18/22-23)	-	6,53,600.00	*	Planning for Nilakkal As Base Camp of Sabarimala (8	13,693.00	50,551.00
*	Project Evaluation of Thin Bitumen (01/23-24)	6,84,200.00	-	*	Proposed Design Guidelines for Hybrid (56/20-21)	13,36,029.00	4,34,000.00
*	A Parametric Investigation (13/23-24)	13,206.00	-	*	Setting Up of HILS Lab (09/22-23)	-	9,11,770.00
*	Automated Vaccum Cleaner (02/23-24)	18,000.00	-	*	Super Capacitor Assisted Stabilisation of Solar (46	6,000.00	66,342.00
*	Barrier Free Consultancy Cell & Training (20/23-24)	15,01,670.00	-	*	Traffic Signal Co-Ordination (18/22-23)	4,50,530.00	89,568.00
*	City Beauty Competition (23/23-24)	4,80,000.00	-	*	TREST Research Park (14/19-20)	-	15,93,757.00
*	Doctoral Fellowship (29/22-23)	2,78,000.00	-	*	TDS Receivable	-	4,67,440.00
*	Financial Assitance for Training Workshop (24/23-24	1,50,000.00	-	*	A Parametric Investigation (13/23-24)	13,206.00	-
*	GPS Spoofing & Anti Spoofing Using (8/23-24)	44,374.00	-	*	APJKTU (36/22-23)	50,000.00	-
*	Orientation of Natural Resources (18/23-24)	12,978.00	-	*	Automated Vaccum Cleaner (02/23-24)	18,000.00	-
*	Students Project (03/23-24)	38,112.00	-	*	City Beauty Competition (23/23-24)	4,80,000.00	-
*	Study of Flow Charecteristics of Superso (17/23-24)	14,25,000.00	-	*	Design & Development of Electric Vehicle (25/19-20)	39,680.00	-
					Doctoral Fellowship (29/22-23)	2,78,000.00	-



College of Engineering, Trivandrum
ITC & SR Sponsored Research

Income & Expenditure Account for the year ended On 31-03-2024

	Expenditure	For the period ended 31.03.2024(Rs.)	For the period ended 31.03.2023(Rs.)		Income	For the period ended 31.03.2024(Rs.)	For the period ended 31.03.2023(Rs.)
To	<u>Indirect Expenses</u>			By	<u>Indirect Income</u>		
"	Bank Charges	1,544.66	7,860.35	"	Bank Interest	93,410.00	4,33,969.00
"	Excess of Income over Expenditure	91,865.34	4,26,108.65				
		93,410.00	4,33,969.00			93,410.00	4,33,969.00

To be Read along with Notes forming part of Financial Statements

For Sekhar & Jayanthi Chartered Accountants




Principal


Professor
Centre for Industrial Training Consultancy &
Sponsored Research

Date: 02-12-2024

Place: Trivandrum

UDIN: 24201154BKDFUB4137

College of Engineering, Trivandrum
ITC & SR Sponsored Research

Balance Sheet as on 31-03-2024

Liabilities	Note No:	As on 31.03.2024(Rs.)	As on 31.03.2023(Rs.)	Asset	Note No:	As on 31.03.2024(Rs.)	As on 31.03.2023(Rs.)
Capital Account				Current Asset			
General Fund	1	13,73,341.94	12,81,476.60	Cash at bank		1,17,38,178.94	2,12,54,372.60
Current Liabilities				Cash in hand		3,333.00	-
Loans & Grants	2	1,08,59,162.00	2,01,43,138.00	TDS Receivable		6,73,940.00	6,73,940.00
Duties & taxes		-23,884.00	2,86,866.00				
Sundry Creditors		2,06,832.00	2,16,832.00				
		1,24,15,451.94	2,19,28,312.60			1,24,15,451.94	2,19,28,312.60

To be Read along with Notes forming part of Financial Statements

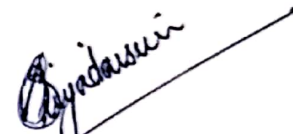
For Sekhar & Jayanthi Chartered Accountants

For **SEKHAR & JAYANTHI**
Firm Reg: No. 005637S
Chartered Accountants

GNANA SEKHAR. S.
Partner
Membership No: 201154




Principal
College of Engineering
Trivandrum.


Professor
Centre for Industrial Training Consultancy &
Sponsored Research

Date: 02-12-2024

Place: Trivandrum

UDIN: 24201154BKDFUBA137