



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
EDUCATION**

(Runs under Indira Educational and Charitable Trust)

Report on the financial statements

1. We have audited the accompanying financial statement of **INDIRA COLLEGE OF EDUCATION** (runs under Indira Educational and Charitable Trust) which comprise the **Balance sheet as at March 31, 2019**, and Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements.

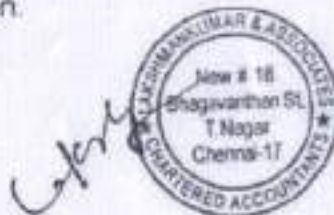
2. Management is responsible for the preparation of these financial statements that give a true and fair view of financial position and financial performance of the institution in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation 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.

Auditor's Responsibility

3. Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards as 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 statement is free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement.

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



Ajay Perin
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

6. In our opinion, and to the best of our information and according to the explanations given to us the financial statement given the information the manner required and give a true and faire view in conformity with the accounting principles generally accepted in India.

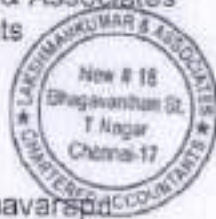
- I. In the case of the Balance sheet of the affairs of the college as at March 31, 2019
- II. In the case of the Income and Expenditure Account of the excess on income for the year ended on that date

Report on other legal and regularity requirements

7. We report that

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of those books.
- c) The Balance sheet and Income and Expenditure Account of the Institution dealt with by this report are in agreement with the books of account.

For Lakshman Kumar & Associates
Chartered Accountants



Lakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

Place : Chennai
Date : March 01, 2024

INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Balance Sheet as at 31st March 2019

Particulars	Schedule	As on March 31, 2019	As on March 31, 2018
Sources of Funds			
Capital Fund	1	1,97,54,267	1,97,54,267
Reserves & Surplus	2	93,40,751	71,48,404
Secured Loans	3	3,30,120	6,74,592
Unsecured Loans	4	-	-
Total Sources of Funds		2,94,25,138	2,75,77,263
Application of Funds			
Fixed Assets	5	4,02,62,280	4,37,57,135
Long Term Investments	6	19,47,656	16,20,239
Current Assets, Loans & Advances, Deposits	7	1,56,21,680	1,49,61,546
Current Liabilities & Provisions	8	2,84,06,478	3,29,61,658
Net Working Capital (7-8)		(1,27,64,798)	(1,80,00,111)
Total Application of Funds		2,94,25,138	2,75,77,263

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

V.G Raajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : Chennai
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Income & Expenditure Account For The Year Ended 31st March 2019

Particulars	Schedules	As on March 31, 2019	As on March 31, 2018
Income			
Direct Income	9	1,38,62,500	1,41,00,000
Indirect Income	10	6,54,275	3,87,850
Total Income		1,45,16,775	1,44,87,850
Expenditures			
Employee Cost	11	46,33,755	44,59,361
Financial Expenses	12	30,341	60,949
Administrative Expenses	13	31,89,005	27,62,650
Total Expenditures		78,53,100	72,82,959
Income Before Depreciation		66,63,675	72,04,891
Depreciation	5	44,71,327	44,01,105
Excess of Income over Expenditures		21,92,348	28,03,786

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amara
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

V.G. Raajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : Chennai
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedules to Balance Sheet as at 31st March 2019**Schedule 1 : Capital Fund**

Particulars	As on March 31, 2019	As on March 31, 2018
General Fund	1,97,54,267	1,97,54,267
Total	1,97,54,267	1,97,54,267

Schedule 2 : Reserves & Surplus

Particulars	As on March 31, 2019	As on March 31, 2018
Opening Balance	71,48,404	43,44,618
Transferred From Income And Expenditure Acct	21,92,348	28,03,786
Closing Balance	93,40,751	71,48,404

Schedule 3 : Secured Loans

Particulars	As on March 31, 2019	As on March 31, 2018
Shriram Transport Finance Co Ltd	3,30,120	6,74,592
Total	3,30,120	6,74,592

Schedule 4 : Unsecured Loans

Particulars	As on March 31, 2019	As on March 31, 2018
Loan from related parties	-	-
Loan from Private parties	-	-
Total	-	-

Schedule 6 : Long Term Investments

Particulars	As on March 31, 2019	As on March 31, 2018
Fixed Deposit	19,47,656	18,20,239
Total	19,47,656	18,20,239



A. Jeyaraj
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedule 7 : Current Assets, Loans & Advances

Particulars	As on March 31, 2019	As on March 31, 2018
Loans & Advances	1,11,779	1,07,572
Security Deposits	12,00,000	12,00,000
Sundry Debtors	1,42,99,350	1,36,53,020
Cash & Bank Balances	10,551	954
Total	1,56,21,680	1,49,61,546

Schedule 8 : Current Liabilities & Provisions

Particulars	As on March 31, 2019	As on March 31, 2018
Group Institution Balance	2,76,41,712	3,19,07,426
Sundry Creditors	4,14,571	3,59,144
Provisions	3,50,195	6,95,087
Total	2,84,06,478	3,29,61,658



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INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Indira Educational and Charitable Trust

Schedules to Income & Expenditure Account For The Year Ended 31st March 2019

Schedule 9 : Direct Income

Particulars	As on March 31, 2019	As on March 31, 2018
Tuition Fees	1,12,82,500	1,41,00,000
Value Added Fees	25,80,000	-
Break Batch Fees		
Total	1,38,62,500	1,41,00,000

Schedule 10 : Indirect Income

Particulars	As on March 31, 2019	As on March 31, 2018
Other Income	4,62,875	1,94,950
Transport Fee	38,400	24,900
Application Fee	1,53,000	1,58,000
Admission Canceled/Reallocated Income	-	10,000
Total	6,54,275	3,87,850

Schedule 11 : Employee Cost

Particulars	As on March 31, 2019	As on March 31, 2018
Salary to staffs	40,64,697	39,11,720
Employer Contribution to P.F	3,65,823	3,52,055
Staff Welfare	2,03,235	1,95,586
Total	46,33,755	44,59,361

Schedule 12 : Financial Expenses

Particulars	As on March 31, 2019	As on March 31, 2018
Bank Charges	3,040	5,160
Interest Bank	27,301	55,789
Total	30,341	60,949



Ajay Ganite
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION**Schedule 6 : FIXED ASSETS**

Fixed Assets Schedule as per Income Tax Act, 1961 as on 31st March 2019

Sl No.	Particulars	Rate of Depn	WDV as on 01.04.2018	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2019
				Before Sep	After Sep				
1	Land & Buildings College Buildings	10%	4,29,05,132		7,62,484	-	4,36,67,616	43,28,637	3,93,38,979
2	Vehicles	15%	4,15,548			-	4,15,548	62,332	3,53,216
3	Furniture & Fixtures	10%	3,44,176			-	3,44,176	34,418	3,09,758
5	Books Library Books	15%	92,279	2,13,988		-	3,06,267	45,940	2,60,327
	Total		4,37,57,135	2,13,988	7,62,484	-	4,47,33,607	44,71,327	4,02,62,280



Affinity
Private Ltd

INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
EDUCATION**

(Runs under Indira Educational and Charitable Trust)

Report on the financial statements

1. We have audited the accompanying financial statement of **INDIRA COLLEGE OF EDUCATION** (runs under Indira Educational and Charitable Trust) which comprise the **Balance sheet as at March 31, 2020** and Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements.

2. Management is responsible for the preparation of these financial statements that give a true and fair view of financial position and financial performance of the institution in accordance with the Accounting Principles generally accepted in India. 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.

Auditor's Responsibility

3. Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards as 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 statement is free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amount and disclosure in financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement.

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



Ajay Kumar
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

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

- I. In the case of the Balance sheet of the affairs of the college as at March 31, 2020
- II. In the case of the Income and Expenditure Account of the excess on income for the year ended on that date.

Report on other legal and regularity requirements

7. We report that

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of those books.
- c) The Balance sheet and Income and Expenditure Account of the Institution dealt with by this report are in agreement with the books of account.

For Lakshankumar & Associates
Chartered Accountants



Lakshman Kumar Amara
Proprietor
Membership No. : 260543
Firm No.:025432S

Place : Chennai
Date : March 01, 2024

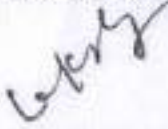
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

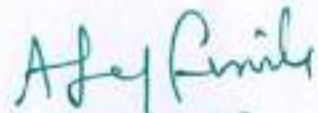
(Indira Educational and Charitable Trust)

Balance Sheet as at 31st March 2020

Particulars	Schedule	As on March 31, 2020	As on March 31, 2019
Sources of Funds			
Capital Fund	1	1,97,54,267	1,97,54,267
Reserves & Surplus	2	1,00,44,512	93,40,751
Secured Loans	3	6,92,730	3,30,120
Unsecured Loans	4	-	-
Total Sources of Funds		3,04,91,509	2,94,25,138
Application of Funds			
Fixed Assets	5	3,71,93,543	4,02,62,280
Long Term Investments	6	20,83,992	19,47,656
Current Assets, Loans & Advances, Deposits	7	1,13,51,721	1,56,21,680
Current Liabilities & Provisions	8	2,01,37,747	2,84,06,478
Net Working Capital (7-8)		(87,86,026)	(1,27,84,798)
Total Application of Funds		3,04,91,509	2,94,25,138

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amalaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

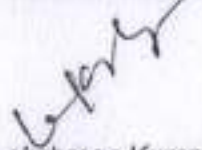
V.G. Raajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : ChennaiPRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

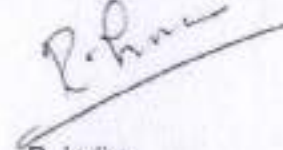
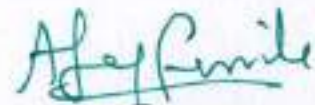
(Indira Educational and Charitable Trust)

Income & Expenditure Account For The Year Ended 31st March 2020

Particulars	Schedules	As on March 31, 2020	As on March 31, 2019
Income			
Direct Income	9	1,23,49,450	1,38,62,500
Indirect Income	10	5,71,696	6,54,275
Total Income		1,29,21,146	1,45,16,775
Expenditures			
Employee Cost	11	49,46,215	46,33,755
Financial Expenses	12	60,602	30,341
Administrative Expenses	13	30,37,818	31,89,005
Total Expenditures		80,44,635	78,53,100
Income Before Depreciation		48,76,511	66,63,675
Depreciation	5	41,72,750	44,71,327
Excess of Income over Expenditures		7,03,761	21,92,348

For Lakshankumar & Associates
Chartered AccountantsLakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

V.G. Rajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : ChennaiPRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRU. V. V. ROAD, DISTRICT - 605 003

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedules to Balance Sheet as at 31st March 2020**Schedule 1 : Capital Fund**

Particulars	As on March 31, 2020	As on March 31, 2019
General Fund	1,97,54,267	1,97,54,267
Total	1,97,54,267	1,97,54,267

Schedule 2 : Reserves & Surplus

Particulars	As on March 31, 2020	As on March 31, 2019
Opening Balance	93,40,751	71,48,404
Transferred From Income And Expenditure Ac.	7,03,761	21,92,348
Closing Balance	1,00,44,512	93,40,751

Schedule 3 : Secured Loans

Particulars	As on March 31, 2020	As on March 31, 2019
Shriram Transport Finance Co Ltd	6,92,730	3,30,120
Total	6,92,730	3,30,120

Schedule 4 : Unsecured Loans

Particulars	As on March 31, 2020	As on March 31, 2019
Loan from related parties	-	-
Loan from Private parties	-	-
Total	-	-

Schedule 6 : Long Term Investments

Particulars	As on March 31, 2020	As on March 31, 2019
Fixed Deposit	20,83,992	19,47,656
Total	20,83,992	19,47,656



PRINCIPAL

INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedule 7 : Current Assets, Loans & Advances

Particulars	As on March 31, 2020	As on March 31, 2019
Loans & Advances	1,17,259	1,11,779
Security Deposits	12,00,000	12,00,000
Sundry Debtors	1,00,27,200	1,42,99,350
Cash & Bank Balances	7,262	10,551
Total	1,13,51,721	1,56,21,680

Schedule 8 : Current Liabilities & Provisions

Particulars	As on March 31, 2020	As on March 31, 2019
Group Institution Balance	1,93,96,149	2,76,41,712
Sundry Creditors	3,94,915	4,14,571
Provisions	3,46,682	3,50,196
Total	2,01,37,747	2,84,06,478



A. J. Perinik
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Indira Educational and Charitable Trust

Schedules to Income & Expenditure Account For The Year Ended 31st March 2020

Schedule 9 : Direct Income

Particulars	As on March 31, 2020	As on March 31, 2019
Tuition Fees	1,11,97,150	1,12,82,500
Value Added Fees	11,52,300	25,80,000
Break Batch Fees		
Total	1,23,49,450	1,38,62,500

Schedule 10 : Indirect Income

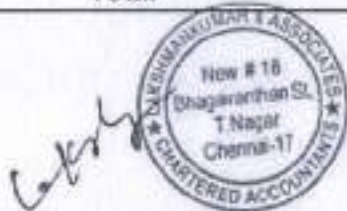
Particulars	As on March 31, 2020	As on March 31, 2019
Other Income	3,95,796	4,62,875
Transport Fee	24,900	38,400
Application Fee	1,51,000	1,53,000
Admission Canceled/Reallocated Income	-	-
Total	5,71,696	6,54,275

Schedule 11 : Employee Cost

Particulars	As on March 31, 2020	As on March 31, 2019
Salary to staffs	42,63,978	40,64,697
Employer Contribution to P.F	4,69,038	3,65,823
Staff Welfare	2,13,199	2,03,235
Total	49,46,215	46,33,755

Schedule 12 : Financial Expenses

Particulars	As on March 31, 2020	As on March 31, 2019
Bank Charges	3,314	3,040
Interest Bank	57,289	27,301
Total	60,602	30,341



Ajay Periyal
PRINCIPAL
 INDIRA COLLEGE OF EDUCATION
 PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
EDUCATION**

(Runs under Indira Educational and Charitable Trust)

Report on the financial statements

1. We have audited the accompanying financial statement of **INDIRA COLLEGE OF EDUCATION** (runs under Indira Educational and Charitable Trust) Which comprise the **Balance sheet as at March 31, 2021** and Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory Information.

Management's Responsibility for the financial statements.

2. Management is responsible for the preparation of these financial statements that give a true and fair view of financial position and financial performance of the institution in accordance with the Accounting Principles generally accepted in India. 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.

Auditor's Responsibility

3. Our responsibility is to express as opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards as auditing issued by the institute of chartered Accountants of India. Those Standard require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

4. An audit involves performing procedure to obtain audit evidence about the amount and disclosure in financial statements. The Procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement

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



Ajay Permal
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

6. In our opinion, and to the best of our information and according to the expiations given to us the financial statement given the information the manner required and give a true and faire view in conformity with the accounting principles generally accepted in India.

- I. In the case of the Balance sheet of the affairs of the college as at March 31, 2021
- II. In the case of the Income and Expenditure Account of the excess on income for the year ended on that date.

Report on other legal and regularity requirements

7. We report that

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of those books.
- c) The Balance sheet and Income and Expenditure Account of the Institution dealt with by this report are in agreement with the books of account.

For Lakshmankumar & Associates
Chartered Accountants



Lakshman Kumar Amaverapu
Proprietor
Membership No. : 260543
Firm No. 025432S

Place : Chennai
Date : March 01, 2024

PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

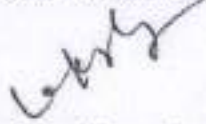
INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Balance Sheet as at 31st March 2021

Particulars	Schedule	As on March 31, 2021	As on March 31, 2020
Sources of Funds			
Capital Fund	1	1,97,54,267	1,97,54,267
Reserves & Surplus	2	1,05,51,194	1,00,44,512
Secured Loans	3	6,56,256	6,92,730
Unsecured Loans	4	92,233	-
Total Sources of Funds		3,10,53,950	3,04,91,509
Application of Funds			
Fixed Assets	5	3,48,37,239	3,71,93,543
Long Term Investments	6	22,29,872	20,83,992
Current Assets, Loans & Advances, Deposits	7	1,49,24,884	1,13,51,721
Current Liabilities & Provisions	8	2,09,38,045	2,01,37,747
Net Working Capital (7-8)		(60,13,161)	(87,86,026)
Total Application of Funds		3,10,53,950	3,04,91,509

For Lakshman Kumar & Associates
Chartered Accountants

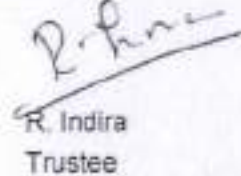


Lakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust



V.G. Rajendran
Managing Trustee



R. Indira
Trustee

Date : March 01, 2024
Place : Chennai



PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

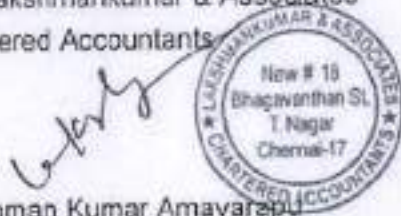
INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Income & Expenditure Account For The Year Ended 31st March 2021

Particulars	Schedules	As on March 31, 2021	As on March 31, 2020
Income			
Direct Income	9	1,23,13,928	1,23,49,450
Indirect Income	10	2,64,700	5,71,696
Total Income		1,25,78,628	1,29,21,146
Expenditures			
Employee Cost	11	50,75,476	49,46,215
Financial Expenses	12	56,272	60,602
Administrative Expenses	13	30,60,473	30,37,818
Total Expenditures		81,92,221	80,44,635
Income Before Depreciation		43,86,407	48,76,511
Depreciation	5	38,79,725	41,72,750
Excess of Income over Expenditures		5,06,682	7,03,761

For Lakshman Kumar & Associates
Chartered Accountants



Lakshman Kumar Amavarepu
Proprietor
Membership No. : 260543
Firm No. : 025432S

Date : March 01, 2024
Place : Chennai

For Indira Educational & Charitable Trust

V.G. Raajendran
Managing Trustee

R. Indira
Trustee

A. Jeyaraj
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-6.31.203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedules to Balance Sheet as at 31st March 2021**Schedule 1 : Capital Fund**

Particulars	As on March 31, 2021	As on March 31, 2020
General Fund	1,97,54,267	1,97,54,267
Total	1,97,54,267	1,97,54,267

Schedule 2 : Reserves & Surplus

Particulars	As on March 31, 2021	As on March 31, 2020
Opening Balance	1,00,44,512	93,40,751
Transferred From Income And Expenditure Ac:	5,06,582	7,03,761
Closing Balance	1,05,51,194	1,00,44,512

Schedule 3 : Secured Loans

Particulars	As on March 31, 2021	As on March 31, 2020
Shriram Transport Finance Co Ltd	6,56,256	6,92,730
Total	6,56,256	6,92,730

Schedule 4 : Unsecured Loans

Particulars	As on March 31, 2021	As on March 31, 2020
Loan from related parties	92,233	-
Loan from Private parties		
Total	92,233	-

Schedule 6 : Long Term Investments

Particulars	As on March 31, 2021	As on March 31, 2020
Fixed Deposit	22,29,872	20,83,992
Total	22,29,872	20,83,992



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PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
DASHYD PIRIVEL

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedule 7 : Current Assets, Loans & Advances

Particulars	As on March 31, 2021	As on March 31, 2020
Loans & Advances	1,21,069	1,17,259
Security Deposits	12,00,000	12,00,000
Sundry Debtors	73,56,985	1,00,27,200
Cash & Bank Balances	62,46,830	7,262
Total	1,49,24,884	1,13,51,721

Schedule 8 : Current Liabilities & Provisions

Particulars	As on March 31, 2021	As on March 31, 2020
Group Institution Balance	2,03,79,471	1,93,96,149
Sundry Creditors	3,97,861	3,94,916
Provisions	1,60,713	3,46,682
Total	2,09,38,045	2,01,37,747



Ajay Perinile

PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Indira Educational and Charitable Trust

Schedules to Income & Expenditure Account For The Year Ended 31st March 2021

Schedule 9 : Direct Income

Particulars	As on March 31, 2021	As on March 31, 2020
Tuition Fees	1,11,41,428	1,11,97,150
Value Added Fees	11,72,500	11,52,300
Break Batch Fees		
Total	1,23,13,928	1,23,49,450

Schedule 10 : Indirect Income

Particulars	As on March 31, 2021	As on March 31, 2020
Other Income	2,57,200	3,95,796
Transport Fee	4,500	24,900
Application Fee	3,000	1,51,000
Admission Canceled/Reallocated Income	-	-
Total	2,64,700	5,71,696

Schedule 11 : Employee Cost

Particulars	As on March 31, 2021	As on March 31, 2020
Salary to staffs	44,02,520	42,63,978
Employer Contribution to P.F	4,84,277	4,69,038
Staff Welfare	1,88,679	2,13,199
Total	50,75,476	49,46,215

Schedule 12 : Financial Expenses

Particulars	As on March 31, 2021	As on March 31, 2020
Bank Charges	2,000	3,314
Interest Bank	54,272	57,289
Total	56,272	60,602



Ajay Kumar
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Schedule 5 : FIXED ASSETS

Fixed Assets Schedule as per Income Tax Act, 1961 as on 31st March 2021

Sl No.	Particulars	Rate of Depn	WDV as on 01.04.2020	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2021
				Before Sep	After Sep				
1	Land & Buildings College Buildings	10%	3,62,38,123	3,40,060	8,49,261		3,74,28,344	37,00,371	3,37,27,973
2	Vehicles Vehicle	15%	3,00,234			-	3,00,234	45,035	2,55,199
3	Furniture & Fixtures Furniture & Fixtures	10%	2,78,782			-	2,78,782	27,876	2,50,904
5	Equipments Computers & Accessories	15%	42,884	58,000			1,00,884	15,133	85,751
6	Books Library Books	15%	3,33,520	2,75,201		-	6,08,721	91,308	5,17,413
	Total		3,71,93,543	6,74,161	8,49,261	-	3,87,16,964	38,79,725	3,48,37,239



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PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
EDUCATION**

(Runs under Indira Educational and Charitable Trust)

Report on the financial statements

1. We have audited the accompanying financial statement of **INDIRA COLLEGE OF EDUCATION** (runs under Indira Educational and Charitable Trust) Which comprise the **Balance sheet as at March 31, 2022** and Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory Information.

Management's Responsibility for the financial statements.

2. Management is responsible for the preparation of these financial statements that give a true and fair view of financial position and financial performance of the institution in accordance with the Accounting Principles generally accepted in India. 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.

Auditor's Responsibility

3. Our responsibility is to express as opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards as auditing issued by the institute of chartered Accountants of India. Those Standard require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

4. An audit involves performing procedure to obtain audit evidence about the amount and disclosure in financial statements. The Procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement

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



Ajeef Penile
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION,
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

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

- I. In the case of the Balance sheet of the affairs of the college as at March 31, 2022
- II. In the case of the Income and Expenditure Account of the excess on income for the year ended on that date.

Report on other legal and regularity requirements

7. We report that

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of those books.
- c) The Balance sheet and Income and Expenditure Account of the Institution dealt with by this report are in agreement with the books of account.

For Lakshman Kumar & Associates
Chartered Accountants



Lakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No.:025432S

Place : Chennai
Date : March 01, 2024

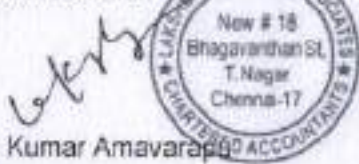
PRINCIPAL
INDHRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Balance Sheet as at 31st March 2022

Particulars	Schedule	As on March 31, 2022	As on March 31, 2021
Sources of Funds			
Capital Fund	1	1,97,54,267	1,97,54,267
Reserves & Surplus	2	1,07,82,145	1,05,51,194
Secured Loans	3	4,57,544	6,56,256
Unsecured Loans	4	92,233	92,233
Total Sources of Funds		3,10,86,189	3,10,53,950
Application of Funds			
Fixed Assets	5	3,24,97,826	3,48,37,239
Long Term Investments	6	23,85,963	22,29,872
Current Assets, Loans & Advances, Deposits	7	1,62,17,860	1,49,24,884
Current Liabilities & Provisions	8	2,00,15,460	2,09,38,045
Net Working Capital (7-8)		(37,97,600)	(60,13,161)
Total Application of Funds		3,10,86,189	3,10,53,950

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

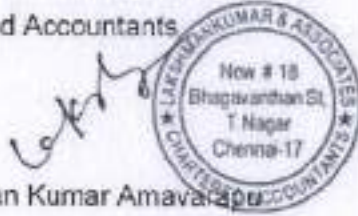
V.G.Raajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : Chennai
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION



(Indira Educational and Charitable Trust)

Income & Expenditure Account For The Year Ended 31st March 2022

Particulars	Schedules	As on March 31, 2022	As on March 31, 2021
Income			
Direct Income	9	1,21,87,472	1,23,13,928
Indirect Income	10	3,88,200	2,64,700
Total Income		1,25,75,672	1,25,78,628
Expenditures			
Employee Cost	11	55,43,356	50,75,476
Financial Expenses	12	39,839	56,272
Administrative Expenses	13	31,41,993	30,60,473
Total Expenditures		87,25,188	81,92,221
Income Before Depreciation		38,50,484	43,86,407
Depreciation	5	36,19,533	38,79,725
Excess of Income over Expenditures		2,30,951	5,06,682

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amava
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust


V.G. Raajendran
Managing Trustee
R. Indira
TrusteeDate : March 01, 2024
Place : Chennai
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedules to Balance Sheet as at 31st March 2022**Schedule 1 : Capital Fund**

Particulars	As on March 31, 2022	As on March 31, 2021
General Fund	1,97,54,267	1,97,54,267
Total	1,97,54,267	1,97,54,267

Schedule 2 : Reserves & Surplus

Particulars	As on March 31, 2022	As on March 31, 2021
Opening Balance	1,05,51,194	1,00,44,512
Transferred From Income And Expenditure A/c	2,30,951	5,06,682
Closing Balance	1,07,82,145	1,05,51,194

Schedule 3 : Secured Loans

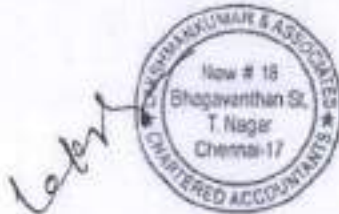
Particulars	As on March 31, 2022	As on March 31, 2021
Shriram Transport Finance Co Ltd	4,57,544	6,56,256
Total	4,57,544	6,56,256

Schedule 4 : Unsecured Loans

Particulars	As on March 31, 2022	As on March 31, 2021
Loan from related parties	92,233	92,233
Loan from Private parties		
Total	92,233	92,233

Schedule 6 : Long Term Investments

Particulars	As on March 31, 2022	As on March 31, 2021
Fixed Deposit	23,85,963	22,29,872
Total	23,85,963	22,29,872



A. Jeyaraj
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

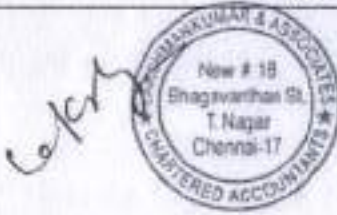
(Indira Educational and Charitable Trust)

Schedule 7 : Current Assets, Loans & Advances

Particulars	As on March 31, 2022	As on March 31, 2021
Loans & Advances	1,31,416	1,21,069
Security Deposits	12,00,000	12,00,000
Sundry Debtors	1,38,11,901	73,56,985
Cash & Bank Balances	10,74,543	62,46,830
Total	1,62,17,860	1,49,24,884

Schedule 8 : Current Liabilities & Provisions

Particulars	As on March 31, 2022	As on March 31, 2021
Group Institution Balance	1,93,27,077	2,03,79,471
Sundry Creditors	4,08,459	3,97,861
Provisions	2,79,924	1,60,713
Total	2,00,15,460	2,09,38,045



A. Jeyaraj
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Indira Educational and Charitable Trust

Schedules to Income & Expenditure Account For The Year Ended 31st March 2022

Schedule 9 : Direct Income

Particulars	As on March 31, 2022	As on March 31, 2021
Tuition Fees	1,10,94,001	1,11,41,428
Value Added Fees	10,93,471	11,72,500
Break Batch Fees		
Total	1,21,87,472	1,23,13,928

Schedule 10 : Indirect Income

Particulars	As on March 31, 2022	As on March 31, 2021
Other Income	2,16,700	2,57,200
Transport Fee	39,000	4,500
Application Fee	1,18,000	3,000
Admission Cancelled/Reallocated Income	14,500	-
Total	3,88,200	2,64,700

Schedule 11 : Employee Cost

Particulars	As on March 31, 2022	As on March 31, 2021
Salary to staffs	47,78,755	44,02,520
Employer Contribution to P.F	5,25,663	4,84,277
Staff Welfare	2,38,938	1,88,679
Total	55,43,356	50,75,476

Schedule 12 : Financial Expenses

Particulars	As on March 31, 2022	As on March 31, 2021
Bank Charges	2,000	2,000
Interest Bank	37,839	54,272
Total	39,839	56,272



Ajay Kumar
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Fixed Assets Schedule as per Income Tax Act, 1961 as on 31st March 2022

Sl No.	Particulars	Rate of Depn	WDV as on 01.04.2021	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2022
				Before Sep	After Sep				
1	Land & Buildings College Buildings	10%	3,37,27,973	1,06,363	4,92,892		3,43,27,227	34,08,078	3,09,19,149
2	Vehicles Vehicle	15%	2,55,199				2,55,199	36,260	2,16,919
3	Furniture & Fixtures Furniture & Fixtures Equipments	10%	2,50,904	2,20,347	3,35,034		8,06,286	63,877	7,42,408
	Computers & Accessories	15%	85,751	94,859			1,80,610	27,082	1,53,518
5	Books Library Books	15%	5,17,413	30,625			5,48,038	82,206	4,65,832
	Total		3,48,37,239	4,52,194	8,27,926	-	3,61,17,359	36,19,533	3,24,97,826



A. Jayaraj
PRINCIPAL
 INDHIRA COLLEGE OF EDUCATION
 PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
EDUCATION**

(Runs under Indira Educational and Charitable Trust)

Report on the financial statements

1. We have audited the accompanying financial statement of **INDIRA COLLEGE OF EDUCATION** (runs under Indira Educational and Charitable Trust) Which comprise the Balance sheet as at **March 31, 2023** and Income and Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements.

2. Management is responsible for the preparation of these financial statements that give a true and fair view of financial position and financial performance of the institution in accordance with the Accounting Principles generally accepted in India. 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.

Auditor's Responsibility

3. Our responsibility is to express as opinion on this financial statement based on our audit. We conducted our audit in accordance with the standards as auditing issued by the institute of chartered Accountants of India. Those Standard require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

4. An audit involves performing procedure to obtain audit evidence about the amount and disclosure in financial statements. The Procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement

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



A. J. Perile
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

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

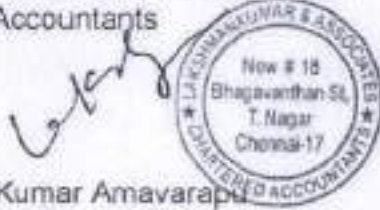
- I. In the case of the Balance sheet of the affairs of the college as at March 31, 2023
- II. In the case of the Income and Expenditure Account of the excess on income for the year ended on that date.

Report on other legal and regularity requirements

7. We report that


- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of accounts have been kept by the institution so far as it appears from the examination of those books.
- c) The Balance sheet and Income and Expenditure Account of the Institution dealt with by this report are in agreement with the books of account.

For Lakshmankumar & Associates
Chartered Accountants



Lakshman Kumar Amavarapu
Proprietor
Membership No. : 250543
Firm No..025432S

Place : Chennai
Date : March 01, 2024

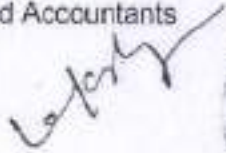

PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

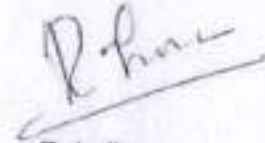
(Indira Educational and Charitable Trust)

Income & Expenditure Account For The Year Ended 31st March 2023

Particulars	Schedules	As on March 31, 2023	As on March 31, 2022
Income			
Direct Income	9	1,11,55,998	1,21,87,472
Indirect Income	10	5,67,567	3,88,200
Total Income		1,17,23,565	1,25,75,672
Expenditures			
Employee Cost	11	55,75,728	55,43,356
Financial Expenses	12	2,111	39,839
Administrative Expenses	13	33,92,309	31,41,993
Total Expenditures		89,70,147	87,25,188
Income Before Depreciation		27,53,418	38,50,484
Depreciation	5	33,53,543	36,19,533
Excess of Income over Expenditures		(6,00,125)	2,30,951

For Lakshman Kumar & Associates
Chartered AccountantsLakshman Kumar Amavarapu
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

V.G. Raajendran
Managing TrusteeR. Indira
TrusteeDate : March 01, 2024
Place : ChennaiPRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Balance Sheet as at 31st March 2023

Particulars	Schedule	As on March 31, 2023	As on March 31, 2022
Sources of Funds			
Capital Fund	1	1,97,54,267	1,97,54,267
Reserves & Surplus	2	1,01,82,020	1,07,82,145
Secured Loans	3	-	4,57,544
Unsecured Loans	4	92,233	92,233
Total Sources of Funds		3,00,28,520	3,10,86,189
Application of Funds			
Fixed Assets	5	3,00,31,126	3,24,97,826
Long Term Investments	6	37,52,980	23,85,963
Current Assets, Loans & Advances, Deposits	7	1,27,08,744	1,62,17,860
Current Liabilities & Provisions	8	1,64,64,330	2,00,15,460
Net Working Capital (7-8)		(37,55,586)	(37,97,600)
Total Application of Funds		3,00,28,520	3,10,86,189

For Lakshman Kumar & Associates
Chartered Accountants



Lakshman Kumar Amavaram
Proprietor
Membership No. : 260543
Firm No. : 025432S

For Indira Educational & Charitable Trust

V.G.Rajendran
Managing Trustee

R. Indira
Trustee

Date : March 01, 2024
Place : Chennai

Ajeeyamila
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

Indira Educational and Charitable Trust

Schedules to Income & Expenditure Account For The Year Ended 31st March 2023**Schedule 9 : Direct Income**

Particulars	As on March 31, 2023	As on March 31, 2022
Tuition Fees	81,07,998	1,10,94,001
Value Added Fees	30,48,000	10,93,471
Break Batch Fees		
Total	1,11,55,998	1,21,87,472

Schedule 10 : Indirect Income

Particulars	As on March 31, 2023	As on March 31, 2022
Other Income	3,25,867	2,16,700
Transport Fee	76,700	39,000
Application Fee	1,53,000	1,18,000
Admission Canceled/Reallocated Income	12,000	14,500
Total	5,67,567	3,88,200

Schedule 11 : Employee Cost

Particulars	As on March 31, 2023	As on March 31, 2022
Salary to staffs	48,06,662	47,78,755
Employer Contribution to P.F	5,28,733	5,25,663
Staff Welfare	2,40,333	2,38,938
Total	55,75,728	55,43,356

Schedule 12 : Financial Expenses

Particulars	As on March 31, 2023	As on March 31, 2022
Bank Charges	2,111	2,000
Interest Bank	-	37,839
Total	2,111	39,839



Ajay Prasad
PRINCIPAL
INDIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedules to Balance Sheet as at 31st March 2023**Schedule 1 : Capital Fund**

Particulars	As on March 31, 2023	As on March 31, 2022
General Fund	1,97,54,267	1,97,54,267
Total	1,97,54,267	1,97,54,267

Schedule 2 : Reserves & Surplus

Particulars	As on March 31, 2023	As on March 31, 2022
Opening Balance	1,07,82,145	1,05,51,194
Transferred From Income And Expenditure Acct	(6,00,125)	2,30,951
Closing Balance	1,01,82,020	1,07,82,145

Schedule 3 : Secured Loans

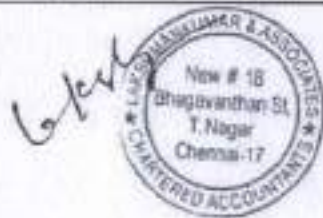
Particulars	As on March 31, 2023	As on March 31, 2022
Shriram Transport Finance Co Ltd	0	4,57,544
Total	-	4,57,544

Schedule 4 : Unsecured Loans

Particulars	As on March 31, 2023	As on March 31, 2022
Loan from related parties	92,233	92,233
Loan from Private parties		
Total	92,233	92,233

Schedule 6 : Long Term Investments

Particulars	As on March 31, 2023	As on March 31, 2022
Fixed Deposit	37,52,980	23,85,963
Total	37,52,980	23,85,963



A. Jayaram
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INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203

INDIRA COLLEGE OF EDUCATION

(Indira Educational and Charitable Trust)

Schedule 7 : Current Assets, Loans & Advances

Particulars	As on March 31, 2023	As on March 31, 2022
Loans & Advances	1,32,183	1,31,416
Security Deposits	12,00,000	12,00,000
Sundry Debtors	1,12,31,631	1,38,11,901
Cash & Bank Balances	1,44,930	10,74,543
Total	1,27,08,744	1,62,17,860

Schedule 8 : Current Liabilities & Provisions

Particulars	As on March 31, 2023	As on March 31, 2022
Group Institution Balance	1,57,82,664	1,93,27,077
Sundry Creditors	4,41,000	4,08,459
Provisions	2,40,666	2,79,924
Total	1,64,64,330	2,00,15,460



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INDIRA COLLEGE OF EDUCATION**Schedule 5 : FIXED ASSETS**

Fixed Assets Schedule as per Income Tax Act, 1961 as on 31st March 2023

Sl No.	Particulars	Rate of Depn	WDV as on 01.04.2022	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2023
				Before Sep	After Sep				
1	Land & Buildings College Buildings Vehicles	10%	3,09,19,149	-	5,01,283		3,14,20,432	31,16,979	2,83,03,453
2	Vehicle	15%	2,16,919				2,16,919	32,538	1,84,381
3	Furniture & Fixtures Furniture & Fixtures Equipments	10%	7,42,408				7,42,408	74,241	6,68,167
4	Computers & Accessories Books	15%	1,53,518	1,06,200			2,59,718	38,958	2,20,760
5	Library Books	15%	4,65,832		2,79,360		7,45,192	90,827	6,54,365
	Total		3,24,97,826	1,06,200	7,80,643	-	3,33,84,669	33,53,543	3,00,31,126



Ajay Kumar

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