

Key Indicator – 4.1 Physical Facilities

Metric No. 4.1.3 – Percentage of expenditure excluding salary for infrastructure augmentation during the last five years (INR in lakhs)

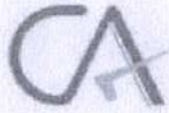


Any other relevant information

**Detail report of Expenditure for Infrastructure
Augmentation**

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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, 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.

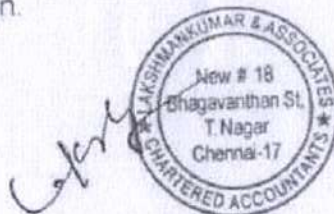
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Auditor's Responsibility

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.



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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, 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 Lakshankumar & Associates
Chartered Accountants



Lakshman Kumar Amavaram
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

Schedule 5 : 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 Vehicles	10%	4,29,05,132		7,62,484	-	4,36,67,616	43,28,637	3,93,38,979
2	Vehicle	15%	4,15,548			-	4,15,548	62,332	3,53,216
3	Furniture & Fixtures 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



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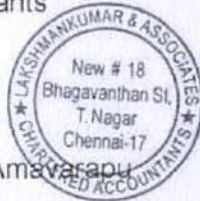
LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**INTERNAL AUDIT REPORT FOR THE PERIOD FROM APRIL 01, 2018 TO MARCH
31, 2019**

INDIRA COLLEGE OF EDUCATION

I have verified the system implementation by Indira College Of Education (runs under Indira Educational and Charitable Trust) in various department namely purchase, personnel, finance administration infrastructure and transport, to ensure the smooth flow of activities are conducted. Based on the record submitted to us and to the best of knowledge and explanation given to us, our opinion that the internal control systems implemented in this institution are adequate, considering the volume of activities performed.

For Lakshmankumar & Associates
Chartered Accountants



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

PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
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**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
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(Runs under Indira Educational and Charitable Trust)

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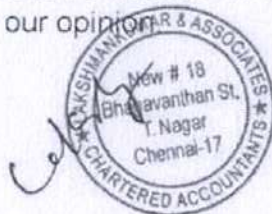
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INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

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- 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 Amavaram
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

Schedule 5 : FIXED ASSETS

Fixed Assets Schedule as per Income Tax Act, 1961 as on 31st March 2020

Sl No.	Particulars	Rate of Depn	WDV as on 01.04.2019	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2020
				Before Sep	After Sep				
1	Land & Buildings College Buildings	10%	3,93,38,979	9,25,602			4,02,64,581	40,26,458	3,62,38,123
2	Vehicles Vehicle	15%	3,53,216			-	3,53,216	52,982	3,00,234
3	Furniture & Fixtures Furniture & Fixtures	10%	3,09,758			-	3,09,758	30,976	2,78,782
5	Equipments Computers & Accessories	15%	-		46,361		46,361	3,477	42,884
6	Books Library Books	15%	2,60,327	1,32,050		-	3,92,377	58,857	3,33,520
	Total		4,02,62,280	10,57,652	46,361	-	4,13,66,293	41,72,750	3,71,93,543



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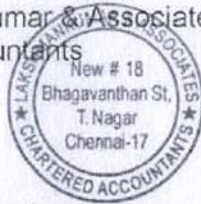
LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**INTERNAL AUDIT REPORT FOR THE PERIOD FROM APRIL 01, 2019 TO MARCH
31, 2020**

INDIRA COLLEGE OF EDUCATION

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For Lakshman Kumar & Associates
Chartered Accountants



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

PRINCIPAL

**INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203**



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

**AUDITOR'S REPORT TO THE TRUST MEMBERS OF INDIRA COLLEGE OF
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(Runs under Indira Educational and Charitable Trust)

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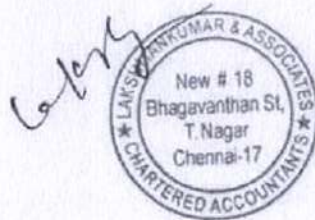
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Ajay Fenule
PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
Chartered Accountants

Opinion

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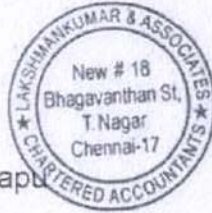
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Report on other legal and regularity requirements

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- 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.
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For Lakshman Kumar Amavarapu
Chartered Accountants



Lakshman Kumar Amavarapu
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

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				Before Sep	After Sep				
1	Land & Buildings College Buildings	10%	3,62,38,123	3,40,960	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	27,878	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

INTERNAL AUDIT REPORT FOR THE PERIOD FROM APRIL 01, 2020 TO MARCH 31, 2021

INDIRA COLLEGE OF EDUCATION

I have verified the system implementation by Indira College Of Education (runs under Indira Educational and Charitable Trust) in various department namely purchase, personnel, finance administration infrastructure and transport, to ensure the smooth flow of activities are conducted. Based on the record submitted to us and to the best of knowledge and explanation given to us, our opinion that the internal control systems implemented in this institution are adequate, considering the volume of activities performed.

For Lakshman Kumar & Associates
Chartered Accountants



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

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)

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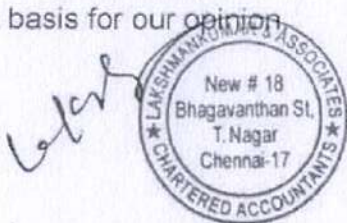
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PANDUR, TIRUVALLUR-631 203



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Opinion

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For Lakshman Kumar & Associates
Chartered Accountants



Lakshman Kumar Amavaram
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

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

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				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	38,280	2,16,919
3	Furniture & Fixtures Furniture & Fixtures Equipments	10%	2,50,904	2,20,347	3,35,034	-	8,06,285	63,877	7,42,408
	Computers & Accessories	15%	85,751	94,859			1,80,610	27,092	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



Ajay Karim

PRINCIPAL
INDHIRA COLLEGE OF EDUCATION
PANDUR, TIRUVALLUR-631 203



LAKSHMANKUMAR & ASSOCIATES
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INTERNAL AUDIT REPORT FOR THE PERIOD FROM APRIL 01, 2021 TO MARCH 31, 2022

INDIRA COLLEGE OF EDUCATION

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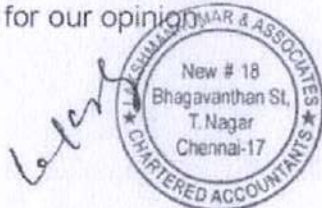
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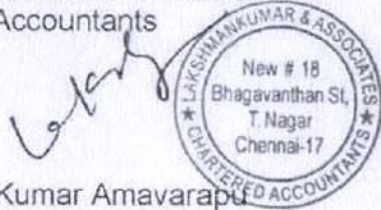
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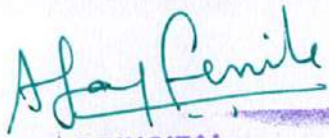
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For Lakshmankumar & Associates
Chartered Accountants



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

Place : Chennai
Date : March 01, 2024

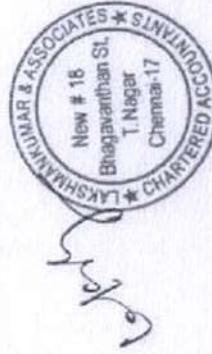

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2	Vehicles Vehicle	15%	2,16,919				2,16,919	32,538	1,84,381
3	Furniture & Fixtures Furniture & Fixtures Equipments	10%	7,42,408				7,42,408	74,241	6,68,167
	Computers & Accessories	15%	1,53,518	1,06,200			2,59,718	38,958	2,20,760
5	Books Library Books	15%	4,65,832				4,65,832	90,827	3,75,005
	Total		3,24,97,826	1,06,200	7,80,643	-	3,33,84,669	33,53,543	3,00,31,126



Abej Kumar

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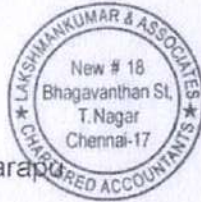
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Proprietor
Membership No. : 260543
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