

AUDITOR'S REPORT

We have audited the annexed Balance Sheet as at 31st March 2023 and the Receipts and Payments account and Income and Expenditure account for the year ended on that date of "CSI INSTITUTE OF TECHNOLOGY", Grace Garden, Thovalai, Kanyakumari District, in respect of MAIN ACCOUNT with the books of accounts, vouchers and other records produced before us.

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.

In our opinion and to the best of our knowledge and according to the explanations given to us, the annexed statements of accounts give a true and fair view of the financial state of affairs of the institution as disclosed by the said records.

TIRUNELVELL,
16-12-2024



FOR R. RAGHUNATHAN & ASSOCIATES

[Signature]
R. RAGHUNATHAN
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

BALANCE SHEET AS AT 31.3.2023

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.
<u>Capital fund</u>			<u>Fixed Assets</u>	
As per last Balance Sheet	3,94,69,167.76		(SCHEDULE-3)	6,55,80,842.30
Less: Excess of Expenditure over Income	<u>17,35,909.92</u>		<u>Current assets, Loans and Advance</u>	
		3,77,33,257.84	(SCHEDULE : 4)	3,64,04,396.66
<u>Inter Branch Accounts</u> (SCHEDULE : 1)		8,02,04,342.52	<u>Sundry Advance</u> (SCHEDULE : 5)	1,70,95,240.00
<u>Current Liabilities</u> (SCHEDULE : 2)		71,04,056.75	<u>Inter Branch Accounts</u> (SCHEDULE : 6)	59,61,178.15
		<u>12,50,41,657.11</u>		<u>12,50,41,657.11</u>



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2023

EXPENDITURE	Rs. P.	INCOME	Rs. P.
To Admission Expense	3,58,653.00	By Admission Fees Collection	9,28,050.00
To Advertisement Expenses	97,880.00	By Anna University Controller of Examination -Remuneration Income	80,000.00
To Anna University Affiliation Fees	3,20,000.00	By Bank Interest	1,28,590.00
To Anna University Inspection Expense	2,44,137.00	By Book Store Collection	4,93,754.00
To Annual Membership Consortium	15,000.00	By Canteen Rent	10,000.00
To Bank Charges	17,178.26	By College Day Collection	1,88,850.00
To Book Store Expenses	3,48,389.00	By Consortium Form Collection	1,37,580.00
To Building Tax	3,32,060.00	By Degree Certificate	7,56,100.00
To Christmas Get Together Expense	22,490.00	By Electricity Charges-Canteen	9,320.00
To Christmas Gift	6,93,000.00	By Exam Fees Collection	8,46,510.00
To College Day Expense	3,06,193.00	By Mess Fees Collection	10,79,721.00
To Consortium Expenses	75,815.00	By Misc Income	15,67,824.00
To Canteen Expenses	5,990.00	By Readmission Fees Students	9,000.00
To Duty Leave Allowance	1,33,660.00	By Sale Of Application Form	51,700.00
To Education Tour Expense Staff	15,000.00	By Sports Collection	1,34,362.00
To Electricity Charges	3,15,807.00	By Star Health For Students	42,816.00
To Faculty Development Programme	73,410.00	By Transport Collection	36,97,526.00
To First Year Opening Expenses	1,15,676.00	By Tuition Fees	1,94,26,993.00
To Foodsatfey Licence	2,000.00	By Xerox E.B Collection	4,393.00
To Garden Maintenance	50,505.00		
To Generator Fuel Expenses	21,401.00		
To Genuine Certificate	23,500.00		
To Graduation Day Expense	4,08,658.00		



R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
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To Gratuity	15,843.00
To Id Card Expenses	14,863.00
To Incentive To Admission Staff	42,000.00
To Internet Charges	1,48,000.00
To Invector Purchase	10,000.00
To Ladies Hostel & Boys Hostel Refreshment Expense	21,74,537.00
To Misc Expenses	96,032.00
To Newspaper And Magazine	19,015.00
To Payment Of Exam Fees	7,25,614.00
To PF Paid	4,72,721.66
To PF Damages	99,041.00
To Phd Renewal/ Annauniversity	29,500.00
To Placement Expense	22,635.00
To Pollution Control Board Expenses	30,438.00
To Postage and Courier	12,108.00
To Printing And Stationary	1,27,069.00
To Purchase Of Incinerator	19,998.00
To Refreshment Expenses	88,712.00
To Remuneration Exam Cell	1,52,609.00
To Repairs & Maintenance	2,14,340.00
To Retirement Staff	25,000.00
To Salaries & Allowances	1,69,63,411.00
To Sports Expenses	50,953.00
To Stability Certificate Both Hostel	4,000.00
To Star Health for student	37,791.00
To Students Geneune Fees	7,700.00
To Student University Reco. Fees	83,700.00
To Telephone Charges	5,000.00
To Thanks Giving Day	5,000.00
To Toilet Cleaning Charges	1,00,000.00
To Training And Placement	84,900.00
To Travelling Expenses	1,07,236.00
To Uniform Expenses	68,302.00
To Vechicle Fuel Expenses	41,62,982.00



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
Sole Proprietor

To Vehicle Insurance Expense
 To Vehicle Maintenance
 To Water Expenses
 To Xerox Expense

1,49,757.00
 9,23,959.00
 1,652.00
 36,088.00

TOTAL

3,13,28,998.92

TOTAL

3,13,28,998.92

By excess of Expenditure over Income

17,35,909.92

for R. RAGHUNATHAN & ASSOCIATES



R. RAGHUNATHAN
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CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.3.2023

RECEIPTS	Rs. P.	PAYMENTS	Rs. P.
To Opening Balance		By Loans and Advances	
Cash in Hand	4,390.40	Transfer from Exam Account	1,75,899.00
Cash at Bank		Staff Thrift Loan	1,40,500.00
Cash at Bank-Federal Bank-79242	1,18,570.00	Staff - Advance	37,22,211.00
Cash at bank-IOB-60006	7,90,209.18	Online Account	26,33,201.00
Cash at Bank - TMB-62437	90,152.00		
Endowment	15,25,000.00	By Direct Expenses	
		Admission Expense	3,58,653.00
To Loans and Advances		Advertisement Expenses	97,880.00
Dr. Pro Ebenezzer Joseph	6,49,000.00	Anna University Affiliation Fees	3,20,000.00
Mr. Pon Solomon	1,00,000.00	Anna University Inspection Expense	2,44,137.00
Staff Advances	32,97,031.00	Annual Membership Consortium	15,000.00
Transfer From Allumina Account	60,000.00	Bank Charges	17,178.26
Transfer From Caution Deposit	60,000.00	Book Store Expenses	3,48,389.00
Transfer From CSI KK Diocese	31,00,000.00	Building Tax	3,32,060.00
Transfer from Exam Account	1,56,910.00	Christmas Get Together Expense	22,490.00
Transfer From Scholarship Account	9,66,000.00	Christmas Gift	6,93,000.00
Transfer From Staff Welfare Account	1,56,000.00	College Day Expense	3,06,193.00
		Consortium Expenses	75,815.00
		Canteen Expenses	5,990.00
		Duty Leave Allowance	1,33,660.00
To Direct Income			
Admission Fees Collection	9,28,050.00		



For R. RAGHUNATHAN & ASSOCIATES
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Sole Proprietor

Annauniversity Controller of Examination - Remuneration Income	80,000.00
Bank Interest	1,28,590.00
Book Store Collection	4,93,754.00
Canteen Rent	10,000.00
College Day Collection	1,88,850.00
Consortium Form Collection	1,37,580.00
Degree Certificate	7,56,100.00
Electricity Charges-Canteen	9,320.00
Exam fees Collection	8,16,510.00
Mess Fees Collection	10,79,721.00
Misc.Income	15,67,824.00
Readmission Fees Students	9,000.00
Sale Of Application Form	51,700.00
Sports Collection	1,34,362.00
Star Health For Students	42,816.00
Transport Collection	36,97,526.00
Tuition Fees	1,94,26,993.00
Xerox E.B Collection	4,393.00



For R. RAGHUNATHAN & ASSOCIATES

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Sole Proprietor

Education Tour Expense Staff	15,000.00
Electricity Charges	3,15,867.00
Faculty Development Programme	73,410.00
First Year Opening Expenses	1,15,676.00
Food safety Licence	2,000.00
Garden Maintenance	50,505.00
Generator Fuel Expenses	21,401.00
Genuine Certificate	23,500.00
Graduation Day Expense	4,08,658.00
Gratuity	15,843.00
Id Card Expenses	14,863.00
Incentive To Admission Staff	42,000.00
Internet Charges	1,48,000.00
Inventor Purchase	10,000.00
Ladies Hostel & Boys Hostel Refreshment Expense	21,74,537.00
Misc. Expenses	96,032.00
Newspaper And Magazine	19,015.00
Payment Of Exam fees	7,25,644.00
PF Paid	4,72,721.66
PF Damages	99,041.00
Phd Renewal/ Annauniversity	29,500.00
Placement Expense	22,635.00
Pollution Control Board Expenses	30,438.00
Postage and Courier	12,108.00
Printing And Stationary	1,27,069.00
Purchase Of Incinerator	19,998.00
Refreshment Expenses	88,712.00
Remuneration Exam Cell	1,52,609.00
Repairs & Maintenance	2,14,340.00
Retirement Staff	25,000.00
Salaries & Allowances	1,69,63,411.00
Sports Expenses	50,953.00
Stability Certificate Both Hostel	4,000.00

Star Health for student	37,791.00
Students Geneune Fees	7,700.00
Student University Reco. Fees	83,700.00
Telephone Charges	5,000.00
Thanks Giving Day	5,000.00
Toilet Cleaning Charges	1,00,000.00
Training And Placement	84,900.00
Travelling Expenses	1,07,236.00
Uniform Expenses	68,302.00
Vehicle Fuel Expenses	41,62,982.00
Vehicle Insurance Expense	1,49,757.00
Vehicle Maintenance	9,23,959.00
Water Expenses	1,652.00
Xerox Expense	36,088.00

By Closing Balance

Cash in Hand	1,17,223.40
Cash at Bank	
Cash at Bank-Federal Bank-79242	33,429.00
Cash at bank-IOB-60006	86,100.26
Cash at Bank - TMB-62437	22,789.00
Endowment	15,25,000.00

Total

3,97,85,351.58

Total

3,97,85,351.58



For R. RAGHUNATHAN & ASSOCIATES

[Signature]
R. RAGHUNATHAN
Sole Proprietor

**CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT**

(MAIN ACCOUNT)

SCHEDULE TO BALANCE SHEET AS AT 31-03-2023

SCHEDULE : 1

Rs. P.

Inter Branch Accounts

Hostel a/c	2,04,71,159.90
Principal PD	3,63,44,191.72
Staff Welfare Fund	10,99,275.00
Alumni Association Account	16,00,000.00
Trust	29,15,000.00
Exam Account	89,53,047.42
Caution Deposit	68,55,668.48
Scholarship	19,66,000.00
	8,02,04,342.52

SCHEDULE : 2

CURRENT LIABILITIES

Staff RMS	1,105.00
Staff Profession Tax	9,114.00
Excess of Tuition Fees	50,22,872.00
EMD	1,82,400.00
Telephone Deposit	4,213.00
Sarvodaya Loan	9,910.00
Advance Fees	2,40,000.00
Advance Fees 2015-16	71,000.00
Diocese Staff Welfare Fund	11,500.00
Helen Furnishing	570.00
Thangaraja Skills	4,730.00
Canteen Deposit	12,600.00
Suganthi Rajam Son	1,900.00
CSI College of Nursing, Neyyoor	2,42,500.00
CSI College of Nursing, Marthandam	1,00,000.00
Dr. Pro Ebenzer Joseph	6,49,000.00
Mr. Pon Solomon	1,00,000.00
V.Ashokan Solomon	1,00,000.00
Jehovah Jireh Engineering	45,000.00
M/s Asian Engineering	1,84,397.00
Equipments Agency	25,584.00
Engineering Equipments services	34,203.00
Machine tools traders	40,458.75
A Team Into media	11,000.00

71,04,056.75



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN

**CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT**

(MAIN ACCOUNT)

SCHEDULE TO BALANCE SHEET AS AT 31-03-2023

SCHEDULE : 4

Rs. P.

CURRENT ASSETS, LOANS AND ADVANCES:

Telephone deposit	30,000.00
Electricity deposit	73,043.00
Consumer deposit	4,800.00
Gas Deposit	2,000.00
Staff income Tax	929.00
Electricity consumption deposit	1,62,731.00
Fees arrear	1,44,16,829.00
EMD Deposit	1,26,890.00
Online A/c	28,80,435.00
ATM meter deposit	7,050.00
Advance Front Arch Rajesh	16,75,000.00
Advance for Civil Structure Work-Lab	5,50,000.00
Advance for ATM Room Construction	1,00,000.00
Advance for Water Tank Work	1,58,333.00
Advance for Architech Work	58,333.00
Mens hostel compound	7,58,334.00
Hostel maintenance advance	4,00,000.00
Atm compound advance	4,75,000.00
Contribution -Employee Marriage	500.00
Staff LIC	90,343.00
Staff Co-optex	2,733.00
Staff Transport Prayer Team	8,850.00
CSI Prayer Team	7,950.00
Thanks giving Day	3,503.00
Lease	2,000.00
Vintech System	5,14,028.00
Staff Thrift Loan	5,20,989.00
Staff Medical	5,850.00
Staff Advance	11,33,857.00
Salary Advance	1,04,49,545.00
Cash in hand	1,17,223.40
Cash at Bank-Federal Bank-79242	33,429.00
Cash at bank-IOB-60006	86,100.26
Cash at Bank - TMB-62437	22,789.00
Endowment Fixed Deposits	15,25,000.00
	<hr/>
	3,64,04,396.66

SCHEDULE : 5

Rs. P.



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE TO BALANCE SHEET AS AT 31-03-2023

SUNDRY ADVANCE

M/s VI Micro System Pvt ltd	5,38,285.00
Excel system.madurai	22,672.00
Campus Management Software	32,500.00
Diocesan press	9,475.00
Hacker Memorial School, Neyyoor	1,50,000.00
G.M Software	36,000.00
M/s Ingenious Data Solution	1,50,000.00
Pony Block	30,000.00
Vovel corporation developing	1,50,000.00
Civil Instrument advance	10,59,840.00
CSI K K Diocese	83,68,338.00
S.Ramesh kumar	3,113.00
S.Surendra Johnson	500.00
TDS	76,922.00
CSI Lace industry	31,400.00
CSI KK Medical Mission	27,23,200.00
V.Prakash	2,995.00
Arthur Cement	2,00,000.00
M.Jebaseelan	1,75,000.00
Raveendran	3,35,000.00
V.M Memorial Polytechnic	10,00,000.00
CSI Nursing College	20,00,000.00
	<u>1,70,95,240.00</u>

SCHEDULE : 6

Inter Branch Accounts (Assets)

Gratuity Account	4,98,025.70
Transport	54,63,152.45
	<u>59,61,178.15</u>



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE-3
FIXED ASSETS

Description	WDV 1.4.2022	ADDITIONS	TOTAL	DEPRECIATION	WDV 31.3.2023
Air Conditioner	1,56,243.89		1,56,243.89	-	1,56,243.89
Audio System	12,951.51		12,951.51	-	12,951.51
Automatic Power Factor Controller	8,807.89		8,807.89	-	8,807.89
Batteries	31,171.81		31,171.81	-	31,171.81
Biometric Equipment	1,116.59		1,116.59	-	1,116.59
Bore Well	29,124.72		29,124.72	-	29,124.72
Building	4,28,16,188.45		4,28,16,188.45	-	4,28,16,188.45
Building (Bike Shed)	7,412.09		7,412.09	-	7,412.09
Bus	20,01,506.13		20,01,506.13	-	20,01,506.13
Camera	40,999.28		40,999.28	-	40,999.28
Campus Road	3,19,276.76		3,19,276.76	-	3,19,276.76
Canteen Vessels	4,905.02		4,905.02	-	4,905.02
Car	1,07,768.99		1,07,768.99	-	1,07,768.99
Chapel Reading Table	4,906.03		4,906.03	-	4,906.03
Chemistry-Dep	34,322.00		34,322.00	-	34,322.00
Civil-Dep	13,98,029.87		13,98,029.87	-	13,98,029.87
Coffee Maker	1,954.81		1,954.81	-	1,954.81
Computer	1,509.80		1,509.80	-	1,509.80
Computer Accessories	29,499.96		29,499.96	-	29,499.96



R. RAGHUNATHAN & ASSOCIATES
R. RAGHUNATHAN
 Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE-3

FIXED ASSETS

Description	WDV 1.4.2022	ADDITIONS	TOTAL	DEPRECIATION	WDV 31.3.2023
Computer Software	369.82		369.82	-	369.82
Computer-Dep	2,67,733.85		2,67,733.85	-	2,67,733.85
CSC-Dep	5,747.27		5,747.27	-	5,747.27
Cycle	127.71		127.71	-	127.71
Digital Camera	6,909.44		6,909.44	-	6,909.44
Drilling Machine	1,316.54		1,316.54	-	1,316.54
EB Fax Machine	371.59		371.59	-	371.59
Electrical Fittings	12,67,042.85		12,67,042.85	-	12,67,042.85
Electrical motors	30,902.17		30,902.17	-	30,902.17
Electrical-Dep	2,65,998.82		2,65,998.82	-	2,65,998.82
Electronic-Dep	4,44,283.72		4,44,283.72	-	4,44,283.72
English Software	1.16		1.16	-	1.16
Exhauster	2,123.72		2,123.72	-	2,123.72
Fax Machine	151.04		151.04	-	151.04
Finger Print & Cash Counting Mach	26,397.48		26,397.48	-	26,397.48
Fire Extinguisher	31,685.34		31,685.34	-	31,685.34
First Year Computer Lab	5.34		5.34	-	5.34
Furniture & Fittings	52,96,238.53		52,96,238.53	-	52,96,238.53
Generator	1,92,543.76		1,92,543.76	-	1,92,543.76



R. RAGHUNATHAN
Chartered Accountant

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE-3
FIXED ASSETS

Description	WDV 1.4.2022	ADDITIONS	TOTAL	DEPRECIATION	WDV 31.3.2023
Green Laminated Writing Board	55,199.69		55,199.69	-	55,199.69
Hard Disk	138.74		138.74	-	138.74
Information Tech-Dep	54,163.72		54,163.72	-	54,163.72
Interactive Board	25,578.00		25,578.00	-	25,578.00
Jet Pump	2,810.42		2,810.42	-	2,810.42
Laboratory Equipments	5,09,796.11		5,09,796.11	-	5,09,796.11
Land	53,93,141.00		53,93,141.00	-	53,93,141.00
Land	2,58,180.00		2,58,180.00	-	2,58,180.00
LCD Projector	91,961.61		91,961.61	-	91,961.61
Library Books	20,57,217.58		20,57,217.58	-	20,57,217.58
MBA-Dep	30,227.65		30,227.65	-	30,227.65
MCA-Dep	6,032.54		6,032.54	-	6,032.54
Mechanical-Dep	4,23,763.59		4,23,763.59	-	4,23,763.59
Micro Process Kit	9,049.35		9,049.35	-	9,049.35
Multimedia Projector	38,852.08		38,852.08	-	38,852.08
Music Instrument	638.26		638.26	-	638.26
Network Equipments	55,825.62		55,825.62	-	55,825.62
Over head Projector	12,312.78		12,312.78	-	12,312.78
P.A System	29,389.88		29,389.88	-	29,389.88



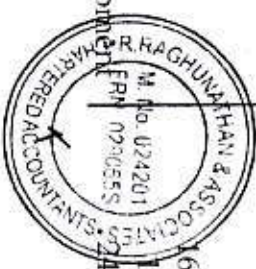
RAGHUNATHAN
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE-3
FIXED ASSETS

Description	WDV 1.4.2022	ADDITIONS	TOTAL	DEPRECIATION	WDV 31.3.2023
Physics-Dep	47,087.16		47,087.16	-	47,087.16
Plumping Item	4,93,797.57		4,93,797.57	-	4,93,797.57
Printer	71,113.96		71,113.96	-	71,113.96
Printing ID Card Machine	27,124.60		27,124.60	-	27,124.60
Projection Screen	1,00,280.52		1,00,280.52	-	1,00,280.52
Refrigerator	5,772.28		5,772.28	-	5,772.28
Reliance Telephone	1,348.97		1,348.97	-	1,348.97
Solar Light/ Emerg/ Torck Lig	66,283.77		66,283.77	-	66,283.77
Sports Materials	1,53,169.12		1,53,169.12	-	1,53,169.12
Stablizer	487.47		487.47	-	487.47
Telephone	3,986.88		3,986.88	-	3,986.88
Type Writer	186.22		186.22	-	186.22
UPS	1,88,048.46		1,88,048.46	-	1,88,048.46
Vacuum Cleaner	325.40		325.40	-	325.40
VCD/DVD Player	736.83		736.83	-	736.83
Wall Clock	439.71		439.71	-	439.71
Wall Gate& Rolling Shutter	16,202.41		16,202.41	-	16,202.41
Water cooler	1,982.45		1,982.45	-	1,982.45
Water Hammer Farming Equipment	24,523.56		24,523.56	-	24,523.56



R. RAGHUNATHAN
R. RAGHUNATHAN & ASSOCIATES
Sole Proprietor

CSI INSTITUTE OF TECHNOLOGY
GRACE GARDEN
THOVALAI
KANYAKUMARI DISTRICT

(MAIN ACCOUNT)

SCHEDULE-3
FIXED ASSETS

Description	WDV 1.4.2022	ADDITIONS	TOTAL	DEPRECIATION	WDV 31.3.2023
Water Purifier	1,38,117.73		1,38,117.73	-	1,38,117.73
Xerox Machine	56,765.86		56,765.86	-	56,765.86
Laboratory Equipmet	2,59,462.00		2,59,462.00	-	2,59,462.00
Fire Extinguisher	21,675.00		21,675.00	-	21,675.00
Total	6,55,80,842.30	-	6,55,80,842.30	-	6,55,80,842.30



For R. RAGHUNATHAN & ASSOCIATES

R. RAGHUNATHAN
Sole Proprietor