



**(FORMERLY NEHRU COLLEGE OF NURSING)**

**6.4.2 Institution conducts internal and external financial audits regularly**

<b>Academic Year</b>	<b>Description</b>	<b>Page No</b>
2022-2023	Internal Audit	<b>4</b>
	External Audit	<b>21</b>
2021-2022	Internal Audit	<b>30</b>
	External Audit	<b>47</b>
2020-2021	Internal Audit	<b>56</b>
	External Audit	<b>73</b>
2019-2020	Internal Audit	<b>82</b>
	External Audit	<b>99</b>
2018-2019	Internal Audit	<b>108</b>
	External Audit	<b>125</b>



**P. K. DAS COLLEGE**  
*of* **NURSING**

PANAYUR (PO), VANIYAMKULAM, PALAKKAD - 679522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)



**(FORMERLY NEHRU COLLEGE OF NURSING)**

**ACADEMIC YEAR**

**2022-2023**



**NEHRU COLLEGE**  
*of* **NURSING**



PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# INTERNAL AUDIT

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniamkulam , Palakkad Dist.**

**For the Period: 01.04.2022 to 30.09.2022**

**Report Dt. 08.11.2022**

### Records verified:

1. Physically verified Cash balance as on 31.10.2022 and found correct with the system balance. Cash Balance as on 31.10.2022 is Rs. 11,44,971.50  
The Cash Balance as on 30.09.2022 is Rs.2,00,492.50
2. Cash payment voucher for the period from 01.04.2022 to 30.09.2022.
3. Cash Receipts for the period from 01.04.2022 to 30.09.2022.
4. Fee receipts for the period from 01.04.2022 to 30.09.2022.
5. Bank payments for the period from 01.04.2022 to 30.09.2022.
6. Bank Receipts for the period from 01.04.2022 to 30.09.2022.
7. BRS as on 30.09.2022.
8. Purchase Bills for the period from 01.04.2022 to 30.09.2022.
9. Reconciliation of Branch Books as on 30.09.2022.
10. Advance to suppliers, Staff Salary Advances as on 30.09.2022.
11. Review of Trial Balance as on 30.09.2022

### 1. Physical Verification of Cash:

College cash physically verified on 31.10.2022 and cash balance of Rs 11,44,971.50 compared with system balance and found correct. The cash balance as on 30.09.22 is Rs.2,00,492.50



*G.P.S.*  
**PRINCIPAL  
PKDAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2022 to 30.09.2022

Report Dt.08.11.2022

### REVIEW OF BALANCE SHEET – LIABILITIES:-

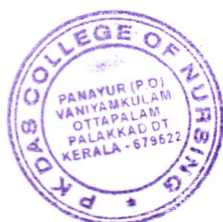
#### CURRENT LIABILITIES:

#### CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	Delnet	Rs.19,470/-	100% Advance Paid . Bill not received till 30.09.22
2	Infotrack Library Solutions	Rs.41,300/-	100% advance . Payment dt.21-04-22, Bill not received till 30.09.22
3	Abhi's Fab	Rs.1,04,400/-	Advance Payment made to Abhi's Fab.Payment dt.06-06-2022 , Bill not received till 30.09.22
4	New Tech Enterprises	Rs.46,900/-	Opening Balance , No additions found during the period. advance for supply & installation of lightning arrester

#### CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	M/s. PMK BUILD-TECH INDIA PVT LTD	Rs.25,00,000/-	Advance paid to PMK Build Tech India Pvt Ltd. Payment dt.03-09-2022
2	Medi Plus.	Rs.79,777/-	advance paid to Mediplus for Lab Equipments
3	Atulya Architect & Associates	Rs.2,00,000/-	Opening Balance, No additions found during the period. advance payment towards architect fee to Athulya Architect.



*Gp Das*  
**PRINCIPAL**  
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PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679622

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2022 to 30.09.2022

Report Dt.08.11.2022

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.41,72,950/-	Opening Balance Rs.42,31,950/-, No additions found during the period.

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.91,705/-	Opening Balance, No additions found during the period

GRANTS EXPENSES:

Sl.	Particulars	Amount	Remarks
1	Unnath Bharath Abiyan Grant	Rs.50,000/-	Opening Balance, No additions found during the period



*G. S. S.*  
PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2022 to 30.09.2022

Report Dt.08.11.2022

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.1,10,846/-	Opening balance Rs.65,526/-. additions found during the period Rs.45,320/-
2.	GAS Deposit	Rs.3,400/-	Opening balance only, no additions found during the period.--- do ---
3.	KUHS Deposit	Rs.15,30,900/-	--- do ---

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.04.22 to 30.09.22	Rs.12,000/-	Outstanding Balance as on 30.09.22 is Rs.12,000/-



*G. S. S.*  
**PRINCIPAL**  
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PANAYUR (P.O.), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2022 to 30.09.2022

Report Dt.08.11.2022

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, UPS etc	Rs. 5,507/-	Prepaid , but balance as on 30.09.22

### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.57,90,930/-	


### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.




Internal Auditor.



Principal

PRINCIPAL  
Nehru College of Nursing  
Vaniyamkulam, Ottapalam, Palakkad Dist.  
Pin - 679 523, Kerala



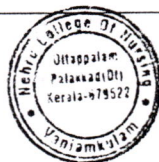
PRINCIPAL  
PK DAS COLLEGE OF NURSING  
- PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679523

**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.04.2022 – 30.09.2022
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			



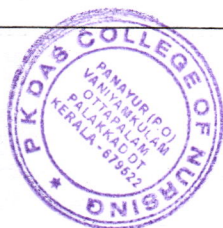
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓		Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				



*G.S.K.V*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O) VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	□			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	□		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



*G. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

**8. Tax Matters**

8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number

✓

8.2 Have you enquired about any pending tax litigations

✓

**9. Other records**

9.1 Have you checked:

A. Register of Fixed Deposits

✓

Fully computerised accounting system

B. Register of Fixed Assets

✓

Fully computerised accounting system

*R. J. [Signature]*

*[Signature]*



*G. S. V.*  
PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.**

**For the Period: 01.10.2022 to 31.03.2023**

**Report Dt. 09.05.2023**

### Records verified:

1. Physically verified Cash balance as on 02.05.2023 and found correct with the system balance. Cash Balance as on 02.05.2023 is Rs. 27,666.50 The Cash Balance as on 31.03.2023 is Rs. 48,497.50
2. Cash payment voucher for the period from 01.10.2022 to 31.03.2023.
3. Cash Receipts for the period from 01.10.2022 to 31.03.2023.
4. Fee receipts for the period from 01.10.2022 to 31.03.2023.
5. Bank payments for the period from 01.10.2022 to 31.03.2023.
6. Bank Receipts for the period from 01.10.2022 to 31.03.2023.
7. BRS as on 31.03.2023.
8. Purchase Bills for the period from 01.10.2022 to 31.03.2023.
9. Reconciliation of Branch Books as on 31.03.2023.
10. Advance to suppliers, Staff Salary Advances as on 31.03.2023.
11. Review of Trial Balance as on 31.03.2023

### 1. Physical Verification of Cash:

College cash physically verified on 02.05.2023 and cash balance of Rs 27,666.50 compared with system balance and found correct. The cash balance as on 31.03.23 is Rs. 48,497.50



*G. S. S.*  
**PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyankulam, Palakkad Dist.

For the Period: 01.10.2022 to 31.03.2023

Report Dt. 09.05.2023

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
		NIL	

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	Bharath Steel Structures	Rs.3,52,000/-	Advance paid to Bharath Steel Structures against Wo No. NCT/NCN/WO596/22-23 dt. 27-3-2023
2	Smart Fiber Glass Products	Rs.85,000/-	Advance paid to Smart Fiber Glass products. NCT/NCN/WO595/22-23 dt. 21-3-23

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.47,63,950/-	Opening Balance Rs.41,72,950/-. Additions found during the period Rs.11,23,000/-



*G.P.S.N.*  
PRINCIPAL  
P.K.DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYANKULAM  
- OTTAPALAM, PALAKKAD DT  
KERALA - 679522

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2022 to 31.03.2023

Report Dt.09.05.2023

### OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.1,06,340/-	Opening Balance Rs.91,705/-, Rs.93,335/- additions found during the period.
2	Canteen Deposit	Rs.50,000/-	Deposit received during the period Rs.50,000/-

### GRANTS EXPENSES:

Sl.	Particulars	Amount	Remarks
1	IEDC	2,000,000	Amount received on 6.12.23 & fully utilized during the period


## REVIEW OF BALANCE SHEET – ASSETS:-

### CURRENT ASSETS:

#### DEPOSITS:

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.1,10,846/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.27,43,800/-	Opening balance Rs.15,30,900/-. Refundable deposit for MSc Community Health Nursing PG Fee, MSc Medical Surgical Nursing PG Fee & Post Basic B.Sc Nsg Course paid Rs.12,12,900/-
4.	Rent Deposit	Rs.40,000/-	Deposit during the period



  
**PRINCIPAL**  
**P. K. DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2022 to 31.03.2023

Report Dt.09.05.2023

### STAFF SALARY ADVANCE:-

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.10.22 to 31.03.23	-	Opening Balance Rs.12,000/-, Outstanding Balance as on 31.03.23 is Rs.3,000/-

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, UPS etc	Rs. 42,795/-	Prepaid , but balance as on 31.03.23

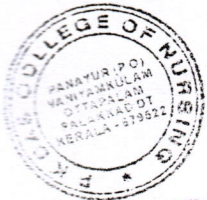
### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.2,67,12,509/-	

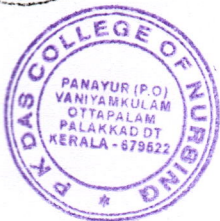
### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.



*R. Anandkumar*  
Internal Auditor.



*G.P.S.*

**PRINCIPAL**  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

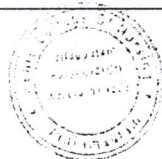
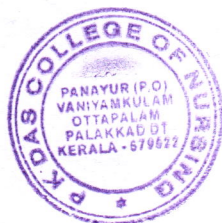
Principal  
PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522


**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.10.2022 – 31.03.2023
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preVIOUS year	✓			
<b><u>3. Vouching</u></b>				



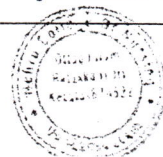
  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

Vouching includes the following:			
3.1 Receipts and payments of Cash book and Bank book	✓		
3.2 Have you checked correctness receipts and payments with respect to	□		
1. Account Head	✓		
2. Date	✓		
3. Amount	✓		
4. Name of Party	✓		
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓		
3.4 Does the transaction relate to the accounting year under audit	✓		
3.5 Have you checked totals/sub-totals.	□	✓	Fully computerized accounting system
<b><u>4. Cash Book/Bank Book</u></b>			
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓		
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓		
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓		
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓		
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓		
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓		
<b><u>5. Journal Vouching</u></b>			



*G. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

✓ 5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				
6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	<input type="checkbox"/>			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	<input type="checkbox"/>		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				



*G. Siva*

PRINCIPAL  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

(a) Building Repairs	✓		
(b) Machinery Repairs	✓		
(c) Other Repairs	✓		
to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa			
<b>8. Tax Matters</b>			
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓		
8.2 Have you enquired about any pending tax litigations	✓		
<b>9. Other records</b>			
9.1 Have you checked:			
A. Register of Fixed Deposits	✓		Fully computerised accounting system
B. Register of Fixed Assets	✓		Fully computerised accounting system

*R. Chintamani*

*Chintamani*



*G. S. Rao*



**NEHRU COLLEGE**  
*of* **NURSING**

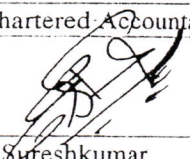
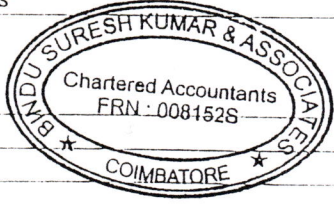
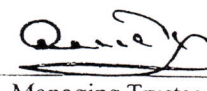
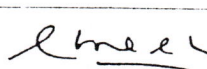
PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

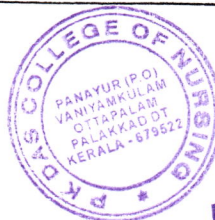



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# EXTERNAL AUDIT


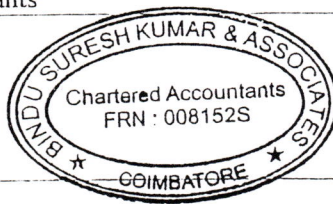
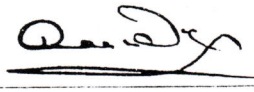
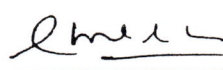
NEHRU COLLEGE OF NURSING, KERALA  
BALANCE SHEET

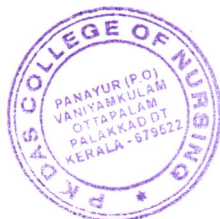
Particulars	Schedule	As at	
		31.3.2023	31.3.2022
		₹	₹
<b>1 SOURCE OF FUNDS</b>			
<b>[1] CAPITAL</b>			
(a) Capital	1	2,32,87,158	1,49,92,170
<b>[2] LOANS</b>			
Secured	2	41,59,579	-
<b>[2] CURRENT LIABILITIES</b>			
(a) Sundry Creditors	3	42,29,558	24,99,639
(b) Other Liabilities	4	60,38,789	53,43,053
		1,02,68,347	78,42,692
<b>[3] TRUST ACCOUNT</b>			
		7,39,55,202	6,75,35,113
<b>Total</b>		<b>11,16,70,286</b>	<b>9,03,69,975</b>
<b>2 APPLICATION OF FUNDS</b>			
<b>[1] FIXED ASSETS</b>			
	5	7,31,84,964	5,23,88,252
<b>[2] CURRENT ASSETS, LOANS AND ADVANCES</b>			
(a) Sundry Debtors	6	2,67,12,509	3,31,66,894
(b) Cash & Bank Balances	7	83,91,973	28,29,664
(c) Deposits, Loans and Advances	8	33,80,841	18,85,166
		3,84,85,323	3,79,81,724
<b>Total</b>		<b>11,16,70,287</b>	<b>9,03,69,976</b>
As per our report of even date annexed			
For Bindu Suresh Kumar & Associates		For and on behalf of the Trust	
Chartered Accountants			
			Managing Trustee
E. Sureshkumar Partner M.No:055395			Trustee
Place: Coimbatore			
Date : 28-08-2023			




  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA  
INCOME & EXPENDITURE ACCOUNT**

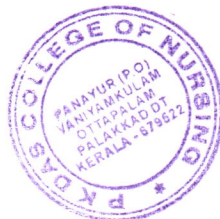
Particulars	Schedule	Year ended	
		31.3.2023	31.3.2022
		₹	₹
<b>INCOME</b>			
(a) Fees Received		2,87,24,371	2,56,13,035
(b) Other Income	9	1,85,65,423	1,79,31,245
(c) Interest Received		62,636	63,120
<b>A Total Income (a to c)</b>		<b>4,73,52,430</b>	<b>4,36,07,401</b>
<b>EXPENSES</b>			
(a) Employee Benefits	10	1,18,79,848	1,01,04,274
(b) Students Welfare	11	1,01,45,557	58,80,233
(c) Repairs & Maintenance	12	33,02,047	23,03,607
(d) Advertisement		-	82,936
(e) Printing and Stationery		9,17,257	1,82,835
(f) Power & Fuel	13	7,50,676	5,75,552
(g) Application and Affiliation Fees	14	34,62,125	11,30,550
(h) Communication Expenses		86,108	91,348
(i) Subscription and Periodicals		1,50,809	92,342
(j) General Expenses	15	21,11,706	12,41,951
(k) Interest and Bank Charges	16	1,36,609	15,275
(l) Depreciation		61,14,700	48,65,788
<b>B Total Expenditure (a to l)</b>		<b>3,90,57,442</b>	<b>2,65,86,690</b>
<b>EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>82,94,989</b>	<b>1,70,20,711</b>
As per our report of even date annexed			
For Bindu Suresh Kumar & Associates		For and on behalf of the Trust	
Chartered Accountants			
			
E. Sureshkumar		Managing Trustee	
Partner M.No: 055395			
			
Place: Coimbatore		Trustee	
Date : 28-08-2023			



  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
PANAYUR (P.O), VANIYANKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO BALANCE SHEET**

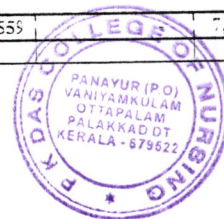
Particulars	As at	
	31.3.2023	31.3.2022
	₹	₹
<b>Schedule - 1</b>		
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>		
(a) Opening Balance	1,49,92,170	(20,28,541)
Less: Excess of Income over Expenditure	82,94,989	1,70,20,711
<b>Total</b>	<b>2,32,87,158</b>	<b>1,49,92,170</b>
<b>Schedule - 2</b>		
<b><u>LOANS</u></b>		
Secured		
(a) HDFC Bank Limited-Vehicle Loan	41,59,579	-
	41,59,579	-
<b>Schedule - 3</b>		
<b><u>SUNDRY CREDITORS</u></b>		
(a) Sundry Creditors	42,29,558	24,99,639
<b>Total</b>	<b>42,29,558</b>	<b>24,99,639</b>
<b>Schedule - 4</b>		
<b><u>OTHER LIABILITIES</u></b>		
<b><u>Expenses Payable</u></b>		
(a) Salary Payable	9,82,508	8,59,236
(c) EPF Contribution Payable	48,902	39,294
(b) ESI Contribution Payable	8,634	9,564
(d) Electricity Charges Payable	78,456	61,304
<b><u>Other Refundable Liability</u></b>		
(a) Caution Deposit	47,63,950	42,31,950
(c) Retention payable	1,06,340	91,705
(b) Canteen Deposit	50,000	-
(d) UBAG fund	-	50,000
<b>Total</b>	<b>60,38,789</b>	<b>53,43,053</b>
<b>Schedule - 5</b>		
<b><u>FIXED ASSETS</u></b>		
(a) Gross Block	7,92,99,664	5,72,54,039
Less : Depreciation	61,14,700	48,65,788
<b>Total</b>	<b>7,31,84,964</b>	<b>5,23,88,252</b>



*G. S. M.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679572**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULE - 4- FIXED ASSETS AS ON 31-03-2022**

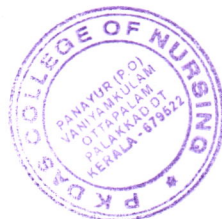
SL.NO	ASSETS	WDV AS ON 31.3.2022	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON 31.3.2023
			UPTO SEP	AFTER SEP				UPTO SEP	AFTER SEP	TOTAL	
1	LAND	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
	<b>TOTAL [A]</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>
2	COLLEGE BUILDING	2,63,31,096	19,50,196	1,73,67,131.00	-	4,56,48,423	10%	28,28,129	8,68,357	36,96,486	4,19,51,937
3	HOSTEL BUILDING	1,17,69,107	-	-	-	1,17,69,107	10%	11,76,911	-	11,76,911	1,05,92,196
4	ROAD	12,01,890	-	-	-	12,01,890	10%	1,20,189	-	1,20,189	10,81,701
	<b>TOTAL [B]</b>	<b>3,93,02,094</b>	<b>19,50,196</b>	<b>1,73,67,131</b>	<b>-</b>	<b>5,86,19,420</b>	<b>-</b>	<b>41,25,229</b>	<b>8,68,357.00</b>	<b>49,93,586</b>	<b>5,36,25,834</b>
5	CCTV CAMERA	90,570	82,650	90,906	-	2,64,126	10%	17,322	4,545	21,867	2,42,259
6	ELECTRICAL EQUIPMENT	1,21,824	-	-	-	1,21,824	10%	12,182	-	12,182	1,09,642
7	EPABX	18,685	-	-	-	18,685	10%	1,869	-	1,869	16,816
8	FURNITURE	16,31,635	21,160	11,27,967	-	27,80,762	10%	1,65,280	56,398	2,21,678	25,59,084
9	LAB EQUIPMENT	3,10,991	22,497	2,75,216	-	6,08,704	10%	33,349	13,761	47,110	5,61,594
10	LIBRARY BOOKS	11,66,295	-	5,98,183	-	17,64,478	10%	1,16,630	29,909	1,46,539	16,17,939
11	PROJECTOR	1,86,196	-	-	-	1,86,196	10%	18,620	-	18,620	1,67,576
12	SEWAGE WATER PLANT	7,60,193	-	-	-	7,60,193	10%	76,019	-	76,019	6,84,174
13	WATER PURIFIER	74,146	-	56,569	-	1,30,715	10%	7,415	2,828	10,243	1,20,472
14	XEROX MACHINE	67,332	-	-	-	67,332	10%	6,733	-	6,733	60,599
15	ELECTRICAL AND FITTINGS	-	-	3,19,347	-	3,19,347	10%	-	15,967	15,967	3,03,380
	<b>TOTAL [C]</b>	<b>44,27,867</b>	<b>1,26,307</b>	<b>24,68,188</b>	<b>-</b>	<b>70,22,362</b>	<b>-</b>	<b>4,55,419</b>	<b>1,23,408</b>	<b>5,78,827</b>	<b>64,43,535</b>
15	PRINTER	52,848	-	-	-	52,848	15%	7,927	-	7,927	44,921
16	U P S	1,18,362	-	-	-	1,18,362	15%	17,754	-	17,754	1,00,608
17	VEHICLE	5,62,883	-	49,12,440	-	54,75,323	15%	84,432	3,68,433	4,52,865	50,22,458
18	MACHINERY	17,246	-	-	-	17,246	15%	2,587	-	2,587	14,659
19	GENERATOR	1,04,187	-	-	-	1,04,187	15%	15,628	-	15,628	88,559
	<b>TOTAL [D]</b>	<b>8,55,526</b>	<b>-</b>	<b>49,12,440</b>	<b>-</b>	<b>57,67,966</b>	<b>-</b>	<b>1,28,328</b>	<b>3,68,433</b>	<b>4,96,761</b>	<b>52,71,205</b>
20	COMPUTER	63,565	13,350	73,800	-	1,50,715	40%	30,766	14,760	45,526	1,05,189
	<b>TOTAL [E]</b>	<b>63,565</b>	<b>13,350</b>	<b>73,800</b>	<b>-</b>	<b>1,50,715</b>	<b>-</b>	<b>30,766</b>	<b>14,760</b>	<b>45,526</b>	<b>1,05,189</b>
	<b>GRAND TOTAL [A TO E]</b>	<b>5,23,88,252</b>	<b>20,89,853</b>	<b>2,48,21,555</b>	<b>-</b>	<b>7,92,99,662</b>	<b>-</b>	<b>47,39,742</b>	<b>13,74,958</b>	<b>61,14,700</b>	<b>7,31,84,963</b>



**Principal**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO BALANCE SHEET**

Particulars	As at	
	31.3.2023	31.3.2022
	₹	₹
<b>Schedule - 6</b>		
<b><u>SUNDRY DEBTORS</u></b>		
(a) Fees Receivable	2,67,12,509	3,31,66,894
<b>Total</b>	<b>2,67,12,509</b>	<b>3,31,66,894</b>
<b>Schedule - 7</b>		
<b><u>CASH &amp; BANK BALANCES</u></b>		
(a) Cash in Hand	48,498	9,10,899
<b><u>In Current Account</u></b>		
(b) SBI-Ottapalam -2848	-	-
(c) SBI-Ottapalam -1774 - SC/OEC	9,87,478	21,089
<b><u>In SB Account</u></b>		
(d) Dhanlaxmi Bank Ltd	1,91,127	7,33,549
(e) Canara Bank -0064	90,908	2,35,261
(f) HDFC Bank-77320	28,96,453	10,28,866
(g) Axis Bank -4159	41,75,633	-
(h) HDFC Bank-5342 IEDC	1,877	-
<b>Total</b>	<b>83,91,973</b>	<b>29,29,664</b>
<b>Schedule - 8</b>		
<b><u>DEPOSITS, LOANS AND ADVANCES</u></b>		
<b><u>Advance to Suppliers</u></b>		
(a) Advance to Creditors	4,37,000	2,46,900
(b) Prepaid Expense	42,795	13,440
(c) Salary advance	3,000	-
(d) Rent Advance	40,000	25,000
<b><u>Security Deposits</u></b>		
(e) KUHS	27,43,800	15,30,900
(f) Electricity Deposit	1,10,846	65,526
(g) Gas Deposit	3,400	3,400
<b>Total</b>	<b>33,80,841</b>	<b>18,85,166</b>



*G.P.Su*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT**

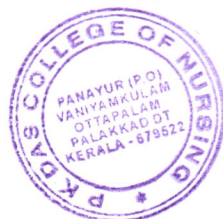
Particulars	Year Ended	
	31.3.2023	31.3.2022
	₹	₹
<b>Schedule - 9</b>		
<b><u>OTHER INCOME</u></b>		
(a) Hostel Fee	1,61,44,315	1,51,24,135
(b) Bus Fee	24,21,108	27,94,113
(c) Creditors Written Off	-	12,997
<b>Total</b>	<b>1,85,65,423</b>	<b>1,79,31,245</b>
<b>Schedule - 10</b>		
<b><u>EMPLOYEES BENEFITS</u></b>		
(a) Salary	1,12,48,739	95,54,488
(b) EPF	2,59,688	2,55,135
(c) ESI	86,335	91,063
(d) Gratuity	2,78,258	1,34,080
(e) Staff Welfare	6,828	69,508
<b>Total</b>	<b>1,18,79,848</b>	<b>1,01,04,274</b>
<b>Schedule - 11</b>		
<b><u>STUDENTS WELFARE</u></b>		
(a) Seminar and Festival Expenses	57,000	37,670
(b) Student Transportation	8,32,465	4,78,265
(c) Mess Expenses	85,55,168	50,31,715
(d) Other Welfare Expenses	6,46,176	2,90,980
(e) Sports Expenses	18,540	-
(f) Students Insurance	36,208	41,603
<b>Total</b>	<b>1,01,45,557</b>	<b>58,80,233</b>
<b>Schedule - 12</b>		
<b><u>REPAIRS AND MAINTENANCE</u></b>		
(a) AMC Charges	18,675	17,346
(b) Garden Maintenance	2,22,238	1,34,806
(c) Generator Maintenance	9,441	8,848
(d) Housekeeping Charges	11,76,769	9,67,898
(e) Computer Maintenance	47,526	31,901
(f) Building Maintenance	14,58,260	4,77,658
(g) Water Expense	1,01,000	2,88,750
(h) Electrical Maintenance	71,190	-
(i) STP Maintenance	1,89,812	3,76,400
(j) Machinery maintenance	7,136	-
<b>Total</b>	<b>33,02,047</b>	<b>23,03,607</b>



*G. S. M.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT**

Particulars	Year Ended	
	31.3.2023	31.3.2022
	₹	₹
<b>Schedule - 13</b>		
<b>POWER AND FUEL</b>		
(a) Electricity Charges	7,38,676	5,66,772
(b) Generator Fuel Expenses	12,000	8,780
<b>Total</b>	<b>7,50,676</b>	<b>5,75,552</b>
<b>Schedule - 14</b>		
<b>APPLICATION AND AFFILIATION FEE</b>		
(a) University Affiliation Fee	18,77,800	3,77,450
(b) Administration fee [KUHS]	-	6,88,000
(c) Registration Fee	15,84,325	8,100
<b>Total</b>	<b>34,62,125</b>	<b>11,50,550</b>
<b>Schedule - 15</b>		
<b>GENERAL EXPENSES</b>		
(a) Office and Other Expenses	5,01,033	1,44,809
(b) Travelling Expenses	1,76,525	56,141
(c) Security Charges	6,06,432	4,27,750
(d) Consultation Fee	3,81,300	-
(e) Insurance Charges	2,01,431	2,23,783
(f) Rent Paid	38,000	64,000
(g) Lab Consumables	1,62,278	2,80,720
(h) Rates and Taxes	44,707	44,707
(i) Other Interest	-	41
<b>Total</b>	<b>21,11,706</b>	<b>12,41,951</b>
<b>Schedule - 16</b>		
<b>INTEREST AND BANK CHARGES</b>		
(a) Bank Charges	18,030	15,275
(b) Interest on Loan	1,18,579	-
<b>Total</b>	<b>1,36,609</b>	<b>15,275</b>



*G. S. M.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679 22**



**P. K. DAS COLLEGE**  
*of* **NURSING**

PANAYUR (PO), VANIYAMKULAM, PALAKKAD - 679522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)



**(FORMERLY NEHRU COLLEGE OF NURSING)**

**ACADEMIC YEAR**

**2021-2022**



**NEHRU COLLEGE**  
*of* **NURSING**



PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# INTERNAL AUDIT

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.**

**For the Period: 01.04.2021 to 30.09.2021**

**Report Dt. 06.11.2021**

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### Records verified:

1. Physically verified Cash balance as on 02.11.2021 and found correct with the system balance. Cash Balance as on 02.11.2021 is Rs. 7,433.50 The Cash Balance as on 30.09.2021 is Rs. 5,191.50
2. Cash payment voucher for the period from 01.04.2021 to 30.09.2021.
3. Cash Receipts for the period from 01.04.2021 to 30.09.2021.
4. Fee receipts for the period from 01.04.2021 to 30.09.2021.
5. Bank payments for the period from 01.04.2021 to 30.09.2021.
6. Bank Receipts for the period from 01.04.2021 to 30.09.2021.
7. BRS as on 30.09.2021.
8. Purchase Bills for the period from 01.04.2021 to 30.09.2021.
9. Reconciliation of Branch Books as on 30.09.2021.
10. Advance to suppliers, Staff Salary Advances as on 30.09.2021.
11. Review of Trial Balance as on 30.09.2021

### 1. Physical Verification of Cash:

College cash physically verified on 02.11.2021 and cash balance of Rs 7,433.50 compared with system balance and found correct. The cash balance as on 30.09.21 is Rs. 5,191.50



*G. S. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyankulam, Palakkad Dist.

For the Period: 01.04.2021 to 30.09.2021

Report Dt. 06.11.2021

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	New Tech Enterprises	Rs.46,900/-	Opening Balance , No additions found during the period. advance for supply & installation of lightning arrester

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	Atulya Architect & Associates [Mr. Jeff Antony]	Rs.1,00,000/-	Non/2nd Advance Payment made against Arch Fee for 2nd Phase construction for Non-Infrastructure.

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.35,33,950/-	Opening Balance , No additions found during the period.

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.78,700/-	Opening Balance , No additions found during the period.



*Gp. Suresh*  
**PRINCIPAL**  
P.K.DAS COLLEGE OF NURSING,  
PANAYUR (P.O.), VANIYANKULAM,  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.04.2021 to 30.09.2021

Report Dt. 06.11.2021

**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
		Nil	

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.04.21 to 30.09.21	Rs.72,800/-	Outstanding Balance as on 30.09.21 is Rs.26,500/-



*G/Soni*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM - PALAKKAD DT**  
**KERALA**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2021 to 30.09.2021

Report Dt.06.11.2021

**PRE PAID EXPENSES:**

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, UPS etc	Rs. 21,346/-	Prepaid , but balance as on 30.09.23

**SUNDRY DEBTORS :**

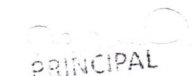
Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.1,05,70,046/-	

**OTHER RECEIVABLES :**


Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.

  
Internal Auditor.

  
Principal  
Nehru College of Nursing  
Vaniamkulam, Ottapalam, Palakkad Dist.  
pin - 679 522, Kerala



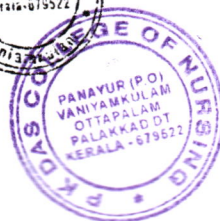
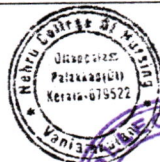
  
Principal  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522


**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.04.2021 – 30.09.2021
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preivous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			



  
**PRINCIPAL**  
**P.K.D.S. COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

1. Account Head	✓		
2. Date	✓		
3. Amount	✓		
4. Name of Party	✓		
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓		
3.4 Does the transaction relate to the accounting year under audit	✓		
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>			
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓		
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓		
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓	28/3/17	
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓		
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓		
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓		
<b>5. Journal Vouching</b>			
5.1 Have you checked head of account on all journal vouchers	✓		
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓		
5.3 Are all vouchers properly authorised	✓		
<b>6. Salaries/Wages/Honorarium</b>			



*G.S.S*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	□			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledger Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	□		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



*G. S. M.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679-22**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

<b>8. Tax Matters</b>			
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓		
8.2 Have you enquired about any pending tax litigations	✓		
<b>9. Other records</b>			
9.1 Have you checked:			
A. Register of Fixed Deposits	✓		Fully computerised accounting system
B. Register of Fixed Assets	✓		Fully computerised accounting system

*R. Anand*

*Prin*



*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

48/307

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2021 to 31.03.2022

Report Dt. 07.05.2022

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### Records verified:

1. Physically verified Cash balance as on 04.05.2022 and found correct with the system balance. Cash Balance as on 04.05.2022 is Rs. 10,25,421.50  
The Cash Balance as on 31.03.2022 is Rs. 9,10,897.50
2. Cash payment voucher for the period from 01.10.2021 to 31.03.2022.
3. Cash Receipts for the period from 01.10.2021 to 31.03.2022.
4. Fee receipts for the period from 01.10.2021 to 31.03.2022.
5. Bank payments for the period from 01.10.2021 to 31.03.2022.
6. Bank Receipts for the period from 01.10.2021 to 31.03.2022.
7. BRS as on 31.03.2022.
8. Purchase Bills for the period from 01.10.2021 to 31.03.2022.
9. Reconciliation of Branch Books as on 31.03.2022.
10. Advance to suppliers, Staff Salary Advances as on 31.03.2022.
11. Review of Trial Balance as on 31.03.2022.

### 1. Physical Verification of Cash:

College cash physically verified on 04.05.2022 and cash balance of Rs 10,25,421.50 compared with system balance and found correct. The cash balance as on 31.03.22 is Rs.9,10,897.50



*G. Siva*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679-22**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2021 to 31.03.2022

Report Dt. 07.05.2022

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	New Tech Enterprises	Rs.46,900/-	Opening Balance , No additions found during the period. advance for supply & installation of lightning arrester

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

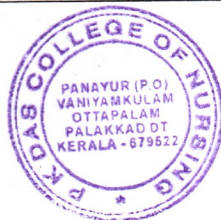
Sl.	Particulars	Amount	Remarks
1	Atulya Architect & Associates	Rs.2,00,000/-	Advance payment towards architect fee to Athulya Architect 2nd phase NCN Building. Opening Balance Rs.1,00,000/-, Advance paid during the period Rs.1,00,000/-

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.42,31,950/-	Opening Balance Rs.35,33,950. Additions found during the period Rs.11,38,000/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.91,705/-	Opening Balance –Rs.78,700/- Additions found during the period Rs.13,005/-



*G. Saw*  
**PRINCIPAL**  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2021 to 31.03.2022

Report Dt.07.05.2022

**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
1	Unnath Bharath Abiyan Grant	Rs.50,000/-	Unnath Bharath Abiyan Grant from Central Govt

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.15,30,900/-	Opening Balance Rs.12,00,000/- ,Refundable deposit for seat enhancement -30 seats paid Rs.3,30,900/- through INB/NC/Nct/011 on 18.02.2022.
4.	Rent Deposit	Rs.25,000/-	Amount paid towards security deposit for vice principal residential accommodation.



*G.S.V.*  
**PRINCIPAL**  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DIST

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2021 to 31.03.2022

Report Dt.07.05.2022

### STAFF SALARY ADVANCE:-

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.10.21 to 31.03.22	-	NIL

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, UPS etc	Rs. 13,440/-	Prepaid , but balance as on 31.03.22

### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.3,31,66,894-	

### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.

  
Internal Auditor.





PRINCIPAL  
PKDAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

PRINCIPAL  
Nehru College of Nursing  
Vaniyamkulam, Ottapalam, Palakkad Dt  
Kerala - 679 522


CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.10.2021 – 31.03.2022
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

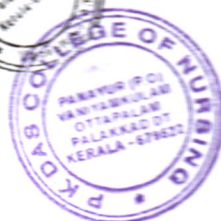
Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preVIOUS year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			



  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓		Fully computerised accounting system
<b><u>4. Cash Book/Bank Book</u></b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b><u>5. Journal Vouching</u></b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b><u>6. Salaries/Wages/Honorarium</u></b>				



*Handwritten signature in green ink.*

**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	☐			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	☐		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



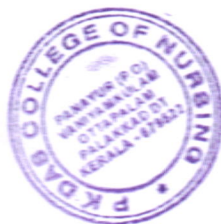
*G.P.S.M*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 675522**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

<b>8. Tax Matters</b>			
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓		
8.2 Have you enquired about any pending tax litigations	✓		
<b>9. Other records</b>			
9.1 Have you checked:			
A. Register of Fixed Deposits	✓		Fully computerised accounting system
B. Register of Fixed Assets	✓		Fully computerised accounting system

*R. G. S. Nair*

*[Signature]*



*G. S. Nair*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PAI AKKAD DT**  
**KERALA**





**NEHRU COLLEGE**  
*of* **NURSING**

PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# EXTERNAL AUDIT

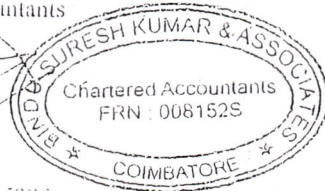
NEHRU COLLEGE OF NURSING, KERALA  
BALANCE SHEET

	Particulars	Schedule	As at	
			31.03.2022	31.03.2021
1	<b>SOURCE OF FUNDS</b>			
	[1] <b>CAPITAL</b>			
	(a) Capital	1	1,49,92,169.73	(20,28,541.00)
	[2] <b>CURRENT LIABILITIES</b>			
	(a) Sundry Creditors	2	24,99,639	7,41,892
	(b) Other Liabilities	3	53,43,053	44,51,450
			78,42,692	51,93,342
	[3] <b>TRUST ACCOUNT</b>		6,75,35,113	6,65,30,102
	<b>Total</b>		<b>9,03,69,975</b>	<b>6,96,94,903</b>
2	<b>APPLICATION OF FUNDS</b>			
	[1] <b>FIXED ASSETS</b>	4	5,23,88,252	5,20,65,144
	[2] <b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
	(a) Sundry Debtors	5	3,31,66,894	1,41,10,454
	(b) Cash & Bank Balances	6	29,29,664	21,82,132
	(c) Deposits, Loans and Advances	7	18,85,166	13,37,172
			3,79,81,724	1,76,29,758
	<b>Total</b>		<b>9,03,69,975</b>	<b>6,96,94,903</b>

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust

E. Sureshkumar  
Partner M.No:055395



*[Signature]*  
Managing Trustee

Place: Coimbatore  
Date: 18-08-2022

*[Signature]*  
Trustee



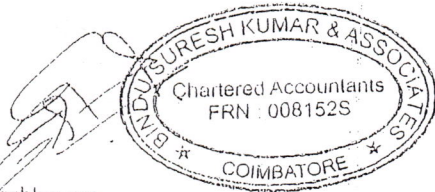
*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**

**NEHRU COLLEGE OF NURSING, KERALA**  
**INCOME & EXPENDITURE ACCOUNT**

Particulars	Schedule	Year ended	
		31.03.2022	31.03.2021
<b>INCOME</b>			
(a) Fees Received			
(b) Other Income		2,56,13,035	1,78,49,816
(c) Interest Received	8	1,79,31,245	1,11,34,590
<b>A Total Income (a to c)</b>		63,120	72,735
		4,36,07,401	2,90,57,141
<b>EXPENSES</b>			
(a) Employee Benefits	9	1,01,04,274	73,95,231
(b) Students Welfare	10	58,80,233	14,28,974
(c) Advertisement		82,936	6,29,886
(d) Repairs & Maintenance	11	23,03,607	18,78,827
(e) Printing and Stationery		1,82,835	1,23,265
(f) Power & Fuel	12	5,75,552	3,18,107
(g) Application and Affiliation Fees	13	11,50,550	3,44,750
(h) Communication Expenses		91,348	72,883
(i) Subscription and Periodicals		92,342	2,19,952
(j) General Expenses	14	12,41,951	12,48,239
(k) Interest and Bank Charges	15	15,275	12,184
(l) Depreciation		48,65,788	48,62,419
<b>B Total Expenditure (a to l)</b>		2,65,86,690	1,85,34,716
<b>EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		1,70,20,711	1,05,22,425

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust

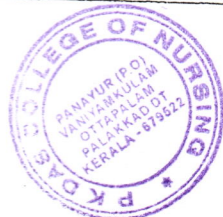


E. Sureshkumar  
Partner M.No: 055395

Managing Trustee

Place: Coimbatore  
Date: 18-08-2022

Trustee



**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO BALANCE SHEET

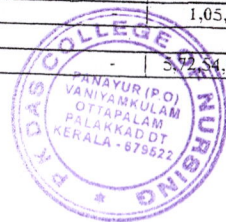
Particulars		As at	
		31.03.2022	31.03.2021
<b>Schedule - 1</b>			
<b>EXCESS OF EXPENDITURE OVER INCOME</b>			
(a)	Opening Balance		
	Less: Excess of Income over Expenditure	(20,28,541)	(1,25,50,966)
	<b>Total</b>	<b>1,70,20,711</b>	<b>1,05,22,425</b>
		1,49,92,170	(20,28,541)
<b>Schedule - 2</b>			
<b>SUNDRY CREDITORS</b>			
(a)	Sundry Creditors		
	<b>Total</b>	<b>24,99,639</b>	<b>1,41,892</b>
		24,99,639	1,41,892
<b>Schedule - 3</b>			
<b>OTHER LIABILITIES</b>			
<b>Expenses Payable</b>			
(a)	Salary Payable	8,59,236	1,12,339
(b)	ESI Contribution Payable	9,564	14,300
(c)	EPF Contribution Payable	39,294	48,905
(d)	EB Payable	61,304	63,256
<b>Other Refundable Liability</b>			
(a)	Caution Deposit	42,31,950	30,33,950
(b)	Retention payable	91,705	78,700
(c)	UBAG fund	50,000	
	<b>Total</b>	<b>53,43,053</b>	<b>41,51,450</b>
<b>Schedule - 4</b>			
<b>FIXED ASSETS</b>			
(a)	Gross Block	5,72,54,039	5,69,27,563
	Less : Depreciation	48,65,788	48,62,419
	<b>Total</b>	<b>5,23,88,252</b>	<b>5,20,65,144</b>
<b>Schedule - 5</b>			
<b>SUNDRY DEBTORS</b>			
(a)	Fees Receivable		
	<b>Total</b>	<b>3,31,66,894</b>	<b>1,41,10,454</b>
		3,31,66,894	1,41,10,454
<b>Schedule - 6</b>			
<b>CASH &amp; BANK BALANCES</b>			
(a)	Cash in Hand		
	<b>In Current Account</b>	9,10,899	4,875
(b)	SBI-Ottapalam [2848]	-	92,058
(c)	SBI-Ottapalam [1774] - SC/OEC	21,089	20,091
	<b>In SB Account</b>		
(d)	Dhanlaxmi Bank Ltd	7,33,549	19,286
(e)	Canara Bank [0064]	2,35,261	1,01,734
(f)	HDFC Bank - T.V.Mala-[SBI]-[77320]	10,28,866	1,44,088
	<b>Total</b>	<b>29,29,664</b>	<b>21,82,132</b>




*G.P. Suman*  
**PRINCIPAL**  
**P.K.D.A.S. COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULE - 4- FIXED ASSETS AS ON 31-03-2022

SL NO	ASSETS	WDV AS ON 01.04.2021	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON 31.03.2022
			UPTO SEP	AFTER SEP				UPTO SEP	AFTER SEP	TOTAL	
1	LAND	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
	TOTAL [A]	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
2	COLLEGE BUILDING	2,47,01,604	8,06,050	32,00,917.00	-	2,87,08,571	10%	25,50,765	1,60,046	27,10,811	2,59,97,760
3	HOSTEL BUILDING	1,29,06,928	5,40,232	-	-	1,34,47,160	10%	13,44,716	-	15,44,716	1,21,02,444
4	ROAD	13,35,433	-	-	-	13,35,433	10%	1,33,543	-	1,33,543	12,01,890
	TOTAL [B]	3,89,43,965	13,46,282	32,00,917	-	4,34,91,164	-	40,29,024	1,60,046.00	41,89,070	3,93,02,094
5	CCTV CAMERA	1,00,633	-	-	-	1,00,633	10%	10,063	-	10,063	90,570
6	ELECTRICAL EQUIPMENT	1,04,275	-	29,450	-	1,33,723	10%	13,427	1,473	11,900	1,21,824
7	EPABX	20,761	-	-	-	20,761	10%	2,076	-	2,076	18,685
8	FURNITURE	18,12,928	-	-	-	18,12,928	10%	1,81,293	-	1,81,293	16,31,635
9	LAB EQUIPMENT	3,36,946	8,600	-	-	3,45,546	10%	34,555	-	34,555	3,10,991
10	LIBRARY BOOKS	8,10,707	3,76,295	1,03,151	-	12,90,153	10%	1,18,700	5,158	1,23,858	11,66,295
11	PROJECTOR	96,884	1,10,000	-	-	2,06,884	10%	20,688	-	20,688	1,86,196
12	SEWAGE WATER PLANT	8,44,659	-	-	-	8,44,659	10%	84,466	-	84,466	7,60,193
13	WATER PURIFIER	82,384	-	-	-	82,384	10%	8,238	-	8,238	74,146
14	XEROX MACHINE	74,813	-	-	-	74,813	10%	7,481	-	7,481	67,332
	TOTAL [C]	42,84,988	4,94,895	1,32,601	-	49,12,484	-	4,77,987	6,631	4,84,618	44,27,867
15	PRINTER	46,721	-	14,200	-	60,921	15%	7,008	1,065	8,073	52,848
16	UPS	1,39,250	-	-	-	1,39,250	15%	20,888	-	20,888	1,18,362
17	VEHICLE	6,62,215	-	-	-	6,62,215	15%	99,332	-	99,332	5,62,883
18	MACHINERY	20,290	-	-	-	20,290	15%	3,044	-	3,044	17,246
19	GENERATOR	1,22,573	-	-	-	1,22,573	15%	18,386	-	18,386	1,04,187
	TOTAL [D]	9,91,049	-	14,200	-	10,05,249	-	1,48,658	1,065	1,49,723	8,55,526
20	COMPUTER	1,05,942	-	-	-	1,05,942	40%	42,377	-	42,377	63,565
	TOTAL [E]	1,05,942	-	-	-	1,05,942	-	42,377	-	42,377	63,565
	GRAND TOTAL [A TO E]	5,20,65,144	18,41,177	33,47,718	-	5,52,54,039	-	46,98,046	1,67,742	48,65,788	5,23,88,251

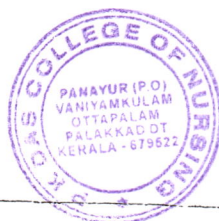



**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**



NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

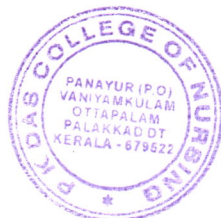
Particulars		Year Ended	
		31.03.2022	31.03.2021
<b>Schedule - 8</b>			
<u>OTHER INCOME</u>			
(a)	Hostel Fee		
(b)	Bus Fee	1,51,24,135	90,92,774
(c)	Creditors Written Off	27,94,113	20,41,816
		12,997	-
	<b>Total</b>	<b>1,79,31,245</b>	<b>1,11,34,590</b>
<b>Schedule - 9</b>			
<u>EMPLOYEES BENEFITS</u>			
(a)	Salary		
(b)	ESI Contribution	95,54,488	69,71,418
(c)	EPF Contribution	91,063	1,00,906
(d)	Staff Welfare	2,55,135	2,56,735
(e)	Gratuity A/c	69,508	327
	<b>Total</b>	<b>1,34,080</b>	<b>65,845</b>
		<b>1,01,04,274</b>	<b>73,95,231</b>
<b>Schedule - 10</b>			
<u>STUDENTS WELFARE</u>			
(a)	Student Transportation		
(b)	Students welfare	4,78,265	76,913
(c)	Mess Expenses	2,90,980	26,090
(d)	Student Insurance	50,31,715	10,69,823
(e)	Fees Concession	41,603	22,012
(f)	Seminar Expenses	-	2,34,136
	<b>Total</b>	<b>37,670</b>	<b>-</b>
		<b>58,80,233</b>	<b>11,28,974</b>
<b>Schedule - 11</b>			
<u>REPAIRS AND MAINTENANCE</u>			
(a)	Garden Maintenance		
(b)	Generator Maintenance	1,34,806	62,690
(c)	Other Maintenance	8,848	3,325
(d)	AMC Charges	-	1,78,981
(e)	Building Maintenance	17,346	21,941
(f)	Housekeeping Charges	4,77,658	9,88,012
(g)	Water Expense	9,67,898	10,05,218
(h)	STP Maintenance	2,88,750	-
(i)	Computer Maintenance	3,76,400	-
	<b>Total</b>	<b>31,901</b>	<b>18,660</b>
		<b>23,03,607</b>	<b>18,78,827</b>
<b>Schedule - 12</b>			
<u>POWER AND FUEL</u>			
(a)	Electricity Charges		
(b)	Generator Fuel Expenses	5,66,772	5,15,107
	<b>Total</b>	<b>8,780</b>	<b>3,000</b>
		<b>5,75,552</b>	<b>5,18,107</b>



*G.P.S.*  
**PRINCIPAL**  
**P.K.D.S. COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

Particulars		Year Ended	
		31.03.2022	31.03.2021
<b>Schedule - 13</b>			
<b>APPLICATION AND AFFILIATION FEE</b>			
(a)	University Affiliation Fee	3,77,450	2,94,750
(b)	Administration Fee[KUHS]	6,88,000	-
(c)	Registration Fee	85,100	50,000
	<b>Total</b>	<b>11,50,550</b>	<b>3,44,750</b>
<b>Schedule - 14</b>			
<b>GENERAL EXPENSES</b>			
(a)	Office and Other Expenses	1,44,809	88,879
(b)	Lab Consumables	2,80,720	27,500
(c)	Travelling Expenses	56,141	53,259
(d)	Security Charges	4,27,750	7,33,080
(e)	Insurance Charges	2,23,783	1,97,505
(f)	Rates and Taxes	44,707	45,247
(g)	Other Interest	41	852
(h)	Donation & Charity	-	1,387
(i)	Consultation Fee	-	1,00,000
(j)	Accreditation Expenses	-	530
(k)	Rent Paid	64,000	-
	<b>Total</b>	<b>12,41,951</b>	<b>12,48,239</b>
<b>Schedule - 15</b>			
<b>INTEREST AND BANK CHARGES</b>			
(a)	Bank Charges	15,275	12,184
	<b>Total</b>	<b>15,275</b>	<b>12,184</b>



*G.P.S.M.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**



**P. K. DAS COLLEGE**  
*of* **NURSING**

PANAYUR (PO), VANIYAMKULAM, PALAKKAD - 679522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

**(FORMERLY NEHRU COLLEGE OF NURSING)**

**ACADEMIC YEAR**

**2020-2021**



**NEHRU COLLEGE**  
*of* **NURSING**



PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# INTERNAL AUDIT

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2020 to 30.09.2020

Report Dt. 09.11.2020

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### Records verified:

1. Physically verified Cash balance as on 31.10.2020 and found correct with the system balance. Cash Balance as on 31.10.2020 is Rs. 10,071.50 The Cash Balance as on 30.09.2020 is Rs. 12,984.50
2. Cash payment voucher for the period from 01.04.2020 to 30.09.2020.
3. Cash Receipts for the period from 01.04.2020 to 30.09.2020.
4. Fee receipts for the period from 01.04.2020 to 30.09.2020.
5. Bank payments for the period from 01.04.2020 to 30.09.2020.
6. Bank Receipts for the period from 01.04.2020 to 30.09.2020.
7. BRS as on 30.09.2020.
8. Purchase Bills for the period from 01.04.2020 to 30.09.2020.
9. Reconciliation of Branch Books as on 30.09.2020.
10. Advance to suppliers, Staff Salary Advances as on 30.09.2020.
11. Review of Trial Balance as on 30.09.2020

### 1. Physical Verification of Cash:

College cash physically verified on 31.10.2020 and cash balance of Rs 10,071.50 compared with system balance and found correct. The cash balance as on 30.09.20 is Rs. 12,984.50



*G. S. S. V.*  
**PRINCIPAL**  
**PKDAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA-679 02**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2020 to 30.09.2020

Report Dt.09.11.2020

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	Goswami Audio Visual Services	Rs.1,593/-	30% advance paid. Payment dt.15-09-20
2	Ramakalya Construction	Rs.50,000/-	advance paid to Ramakalya Const towards NCN hostel 2nd floor maintenance work .
3	New Tech Enterprises	Rs.46,900/-	advance for supply & installation of lightning arrester

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1		NIL	

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.28,06,950/-	Opening Balance – Rs.28,16,950 .Additions found during the period-Rs.16,000/-



*G.P.S.N.*  
**PRINCIPAL**  
P.K.D.S. COLLEGE OF NURSING,  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2020 to 30.09.2020

Report Dt. 09.11.2020

### OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.78,700/-	Opening Balance, No additions found during the period.

### GRANTS EXPENSES:

Sl.	Particulars	Amount	Remarks
		Nil	

### REVIEW OF BALANCE SHEET – ASSETS:-

#### CURRENT ASSETS:

##### DEPOSITS:

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---

##### STAFF SALARY ADVANCE:-

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.04.20 to 30.09.20	-	NIL



*G. Das*

**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniyankulam, Palakkad Dist.

For the Period: 01.04.2020 to 30.09.2020

Report Dt.09.11.2020

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, EPABX etc.	Rs. 33,767/-	Prepaid , but balance as on 30.09.20

### SUNDRY DEBTORS :


Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.2,05,19,068/-	

### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.


  
Internal Auditor

  
Principal



PRINCIPAL  
Nehru College of Nursing  
Vaniyankulam, Ottapalam, Palakkad Dist.  
Pin - 679 522, Kerala



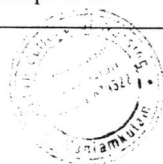
  
PRINCIPAL  
P.K.DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYANKULAM  
OTTAPALAM, PALAKKAD DIST  
09.11.2020


CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.04.2020 – 30.09.2020
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preVIOUS year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			



  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM PALAKKAD DT**

1. Account Head	✓		
2. Date	✓		
3. Amount	✓		
4. Name of Party	✓		
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓		
3.4 Does the transaction relate to the accounting year under audit	✓		
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓	Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>			
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓		
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓		
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓		
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓		
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓		
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓		
<b>5. Journal Vouching</b>			
5.1 Have you checked head of account on all journal vouchers	✓		
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓		
5.3 Are all vouchers properly authorised	✓		
<b>6. Salaries/Wages/Honorarium</b>			



*G/S*  
**PRINCIPAL**  
**PKDAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	□			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiniv</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	□		✓	Fully computerised accountin g system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accountin g system
b) Advance Ledger	✓			Fully computerised accountin g system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



*G. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

**8. Tax Matters**

8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number

✓

8.2 Have you enquired about any pending tax litigations

✓

**9. Other records**

9.1 Have you checked:

A. Register of Fixed Deposits

✓

Fully computerised accounting system

B. Register of Fixed Assets

✓

Fully computerised accounting system

*R. [Signature]*

*[Signature]*



PRINCIPAL  
 PK DAS COLLEGE OF NURSING  
 PANAYUR (P.O), VANIAMKULAM  
 OTTAPALAM, PALAKKAD DT  
 KERALA - 679522



Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2020 to 31.03.2021

Report Dt.10.05.2021

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	New Tech Enterprises	Rs.46,900/-	Opening Balance , No additions found during the period. advance for supply & installation of lightning arrester

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1		NIL	

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.35,33,950/-	Opening Balance Rs.28,06,950/- . Additions found during the period – Rs.7,47,000/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.78,700/-	Opening Balance, No additions found during the period.



*G.P.S.*

PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2020 to 31.03.2021

Report Dt. 10.05.2021

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**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
		Nil	

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.10.20 to 31.03.21	-	NIL



*G.P.S.M.*  
**PRINCIPAL**  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 670 222

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2020 to 31.03.2021

Report Dt. 10.05.2021

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### Records verified:

1. Physically verified Cash balance as on 30.04.2021 and found correct with the system balance. Cash Balance as on 30.04.2021 is Rs. 19,143.50 The Cash Balance as on 31.03.2021 is Rs. 4,874.50
2. Cash payment voucher for the period from 01.10.2020 to 31.03.2021.
3. Cash Receipts for the period from 01.10.2020 to 31.03.2021.
4. Fee receipts for the period from 01.10.2020 to 31.03.2021.
5. Bank payments for the period from 01.10.2020 to 31.03.2021.
6. Bank Receipts for the period from 01.10.2020 to 31.03.2021.
7. BRS as on 31.03.2021.
8. Purchase Bills for the period from 01.10.2020 to 31.03.2021.
9. Reconciliation of Branch Books as on 31.03.2021.
10. Advance to suppliers, Staff Salary Advances as on 31.03.2021.
11. Review of Trial Balance as on 31.03.2021.

### 1. Physical Verification of Cash:

College cash physically verified on 30.04.2021 and cash balance of Rs 19,143.50 compared with system balance and found correct. The cash balance as on 31.03.21 is Rs. 4,874.50



*G. S. S. A. V.*  
PRINCIPAL  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2020 to 31.03.2021

Report Dt.10.05.2021

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**PRE PAID EXPENSES:**

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, EPABX etc.	Rs. 21,346/-	Prepaid , but balance as on 31.03.21

**SUNDRY DEBTORS :**

Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.1,41,10,454/-	


**OTHER RECEIVABLES :**

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.

  
Internal Auditor



  
Principal  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

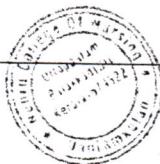
Principal  
Nehru College of Nursing  
Vaniamkulam, Ottapalam, Palakkad Dist.  
Pin - 679 522, Kerala


**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam , Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.10.2020 – 31.03.2021
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				



  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

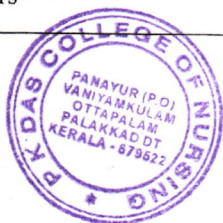
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	□			
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	□	✓		Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	✓			



*GSW*

**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				
6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	<input type="checkbox"/>			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	<input type="checkbox"/>		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			



**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
 PANAYUR (P.O), VANIAMKULAM  
 OTTAPALAM, PALAKKAD DT  
 KERALA - 679522

(b) Machinery Repairs	✓			
(c) Other Repairs	✓			
to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa				
<b>8. Tax Matters</b>				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓			
8.2 Have you enquired about any pending tax litigations	✓			
<b>9. Other records</b>				
9.1 Have you checked:				
A. Register of Fixed Deposits	✓			Fully computerised accounting system
B. Register of Fixed Assets	✓			Fully computerised accounting system

*R. Anitha*

*[Signature]*



*[Signature]*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NUMBING**  
**PANAYUR (P.O), VANIYAMKULAM,**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**



**NEHRU COLLEGE**  
*of* **NURSING**



PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

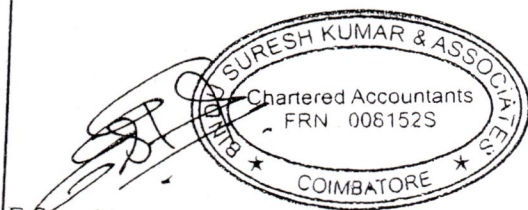
# EXTERNAL AUDIT

**NEHRU COLLEGE OF NURSING, KERALA  
BALANCE SHEET**

	Particulars	Schedule	As at	
			31.03.2021	31.03.2020
			₹	₹
1	<b><u>SOURCE OF FUNDS</u></b>			
	[1] <b><u>CURRENT LIABILITIES</u></b>			
	(a) Sundry Creditors	1	7,41,892	5,95,945
	(b) Other Liabilities	2	44,51,450	34,40,548
			51,93,342	40,36,493
	[2] <b><u>TRUST ACCOUNT</u></b>		6,65,30,102	7,14,38,728
	<b>Total</b>		<b>7,17,23,444</b>	<b>7,54,75,221</b>
2	<b><u>APPLICATION OF FUNDS</u></b>			
	[1] <b><u>FIXED ASSETS</u></b>	3	5,20,65,144	5,38,11,956
	[2] <b><u>CURRENT ASSETS, LOANS AND ADVANCES</u></b>			
	(a) Sundry Debtors	4	1,41,10,454	59,62,726
	(b) Cash & Bank Balances	5	21,82,132	18,46,879
	(c) Deposits, Loans and Advances	6	13,37,172	13,02,693
			1,76,29,758	91,12,298
	[3] <b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>	7	20,28,542	1,25,50,966
	<b>Total</b>		<b>7,17,23,444</b>	<b>7,54,75,221</b>

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust



E. Sureshkumar  
Partner M.No:055395

Managing Trustee



Place: Coimbatore  
Date : 06.10.2021

*G. Ganesh*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679 22**


Trustee

**NEHRU COLLEGE OF NURSING, KERALA  
INCOME & EXPENDITURE ACCOUNT**

Particulars	Schedule	Year ended	
		31.03.2021	31.03.2020
		₹	₹
<b>INCOME</b>			
(a) Fees Received			
(b) Other Income		1,78,49,816	1,72,95,220
(c) Interest Received	8	1,11,34,590	75,07,941
<b>A Total Income (a to c)</b>		<b>72,735</b>	<b>69,376</b>
		<b>2,90,57,141</b>	<b>2,48,72,537</b>
<b>EXPENSES</b>			
(a) Employee Benefits	9	73,95,231	85,19,047
(b) Students Welfare	10	14,28,974	49,40,503
(c) Advertisement		6,29,886	-
(d) Repairs & Maintenance	11	18,78,827	24,58,282
(e) Printing and Stationery		1,23,265	2,45,558
(f) Power & Fuel	12	3,18,107	4,45,258
(g) Application and Affiliation Fees	13	3,44,750	6,82,700
(h) Communication Expenses		72,883	79,569
(i) Subscription and Periodicals		2,19,952	1,98,286
(j) General Expenses	14	12,48,239	15,12,444
(k) Interest and Bank Charges	15	12,184	10,356
(l) Depreciation		48,62,419	50,38,377
<b>B Total Expenditure (a to l)</b>		<b>1,85,34,716</b>	<b>2,41,30,379</b>
<b>EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>1,05,22,425</b>	<b>7,42,158</b>

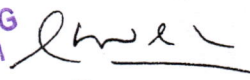
As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust

  
 E.Sureshkumar  
 Partner M.No: 055395

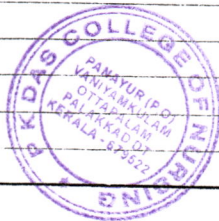
  
 Managing Trustee

  
 Place: Coimbatore  
 Date : 06.10.2021

  
 PRINCIPAL  
 P.K.DAS COLLEGE OF NURSING  
 PANAYUR (P.O), VANIYANKULAM  
 OTTAPALAM, PALAKKAD DT  
 KERALA - 679522  
 Trustee

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO BALANCE SHEET**

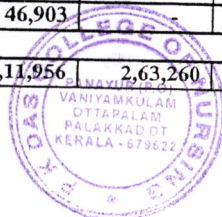
Particulars		As at	
		31.03.2021	31.03.2020
		₹	₹
<b>Schedule - 1</b>			
<b><u>SUNDRY CREDITORS</u></b>			
(a)	Sundry Creditors	7,41,892	5,95,945
	<b>Total</b>	<b>7,41,892</b>	<b>5,95,945</b>
<b>Schedule - 2</b>			
<b><u>OTHER LIABILITIES</u></b>			
(a)	Salary Payable	7,12,339	4,79,807
(b)	ESI Contribution Payable	14,300	13,859
(c)	EPF Contribution Payable	48,905	51,232
(d)	Caution Deposit	35,33,950	28,16,950
(e)	Retention payable	78,700	78,700
(f)	EB Payable	63,256	-
	<b>Total</b>	<b>44,51,450</b>	<b>34,40,548</b>
<b>Schedule - 3</b>			
<b><u>FIXED ASSETS</u></b>			
(a)	Gross Block	5,69,27,563	5,88,50,333
	Less : Depreciation	48,62,419	50,38,377
	<b>Total</b>	<b>5,20,65,144</b>	<b>5,38,11,956</b>
<b>Schedule - 4</b>			
<b><u>SUNDRY DEBTORS</u></b>			
(a)	Fees Receivable	1,41,10,454	59,62,726
	<b>Total</b>	<b>1,41,10,454</b>	<b>59,62,726</b>
<b>Schedule - 5</b>			
<b><u>CASH &amp; BANK BALANCES</u></b>			
(a)	Cash in Hand	4,875	452
<b><u>In Current Account</u></b>			
(b)	SBI-Ottapalam [2848]	92,058	3,75,807
(c)	SBI-Ottapalam [1774] - SC/OEC	20,091	4,17,597
<b><u>In SB Account</u></b>			
(d)	Dhanlaxmi Bank Ltd	19,286	7,08,305
(e)	Syndicate Bank [0064]	3,01,734	3,44,720
(f)	HDFC Bank-T.V.Mala-[SB]-[77320]	17,44,088	-
	<b>Total</b>	<b>21,82,132</b>	<b>18,46,879</b>



*G.P.S.*  
**PRINCIPAL**  
**P.K.DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD/DIST**  
**KERALA - 679 22**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULE - 3 - FIXED ASSETS AS ON 31-03-2021**

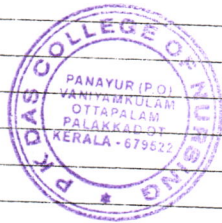
SL. NO	ASSETS	WDV AS ON 01.04.2020	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON 31.03.2021
			UPTO SEP	AFTER SEP				UPTO SEP	AFTER SEP	TOTAL	
1	LAND	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
	<b>TOTAL [A]</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>
2	COLLEGE BUILDING	2,66,28,520	-	7,74,670.00	-	2,74,03,190	10%	-	-	-	-
3	HOSTEL BUILDING	1,25,13,545	2,63,260	14,81,899	-	1,42,58,704	10%	26,62,852	38,734	27,01,586	2,47,01,604
4	ROAD	14,83,815	-	-	-	14,83,815	10%	12,77,681	74,095	13,51,776	1,29,06,928
	<b>TOTAL [B]</b>	<b>4,06,25,880</b>	<b>2,63,260</b>	<b>22,56,569</b>	<b>-</b>	<b>4,31,45,709</b>	<b>-</b>	<b>40,88,915</b>	<b>1,12,829.00</b>	<b>42,01,744</b>	<b>3,89,43,965</b>
5	CCTV CAMERA	1,11,814	-	-	-	1,11,814	10%	-	-	-	-
6	ELECTRICAL EQUIPMENT	1,15,859	-	-	-	1,15,859	10%	11,181	-	11,181	1,00,633
7	EPABX	23,068	-	-	-	23,068	10%	11,586	-	11,586	1,04,273
8	FURNITURE	16,57,927	-	3,37,678	-	19,95,605	10%	2,307	-	2,307	20,761
9	LAB EQUIPMENT	3,58,445	-	15,100	-	3,73,545	10%	1,65,793	16,884	1,82,677	18,12,928
10	LIBRARY BOOKS	9,00,786	-	-	-	9,00,786	10%	35,844	755	36,599	3,36,946
11	PROJECTOR	1,07,649	-	-	-	1,07,649	10%	90,079	-	90,079	8,10,707
12	SEWAGE WATER PLANT	9,38,510	-	-	-	9,38,510	10%	10,765	-	10,765	96,884
13	WATER PURIFIER	28,204	-	60,000	-	88,204	10%	93,851	-	93,851	8,44,659
14	XEROX MACHINE	19,792	-	60,000	-	79,792	10%	2,820	3,000	5,820	82,384
	<b>TOTAL [C]</b>	<b>42,62,054</b>	<b>-</b>	<b>4,72,778</b>	<b>-</b>	<b>47,34,832</b>	<b>-</b>	<b>4,26,205</b>	<b>23,639</b>	<b>4,49,844</b>	<b>42,84,988</b>
15	PRINTER	26,944	-	25,750	-	52,694	15%	-	-	-	-
16	U P S	1,63,824	-	-	-	1,63,824	15%	4,042	1,931	5,973	46,721
17	VEHICLE	7,79,077	-	-	-	7,79,077	15%	24,574	-	24,574	1,39,250
18	MACHINERY	23,871	-	-	-	23,871	15%	1,16,862	-	1,16,862	6,62,215
19	GENERATOR	1,44,203	-	-	-	1,44,203	15%	3,581	-	3,581	20,290
	<b>TOTAL [D]</b>	<b>11,37,919</b>	<b>-</b>	<b>25,750</b>	<b>-</b>	<b>11,63,669</b>	<b>-</b>	<b>1,70,689</b>	<b>1,931</b>	<b>1,72,620</b>	<b>9,91,049</b>
20	COMPUTER	46,903	-	97,250	-	1,44,153	40%	-	-	-	-
	<b>TOTAL [E]</b>	<b>46,903</b>	<b>-</b>	<b>97,250</b>	<b>-</b>	<b>1,44,153</b>	<b>40%</b>	<b>18,761</b>	<b>19,450</b>	<b>38,211</b>	<b>1,05,942</b>
	<b>GRAND TOTAL [A TO E]</b>	<b>5,38,11,956</b>	<b>2,63,260</b>	<b>28,52,347</b>	<b>-</b>	<b>5,69,27,563</b>	<b>-</b>	<b>47,04,570</b>	<b>1,57,849</b>	<b>48,62,419</b>	<b>5,20,65,144</b>



P.K. DAS COLLEGE OF NURSING  
PANAYUR (P.O.), OTTAPALAM  
PALAKKAD DIST - KERALA - 679522

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars	As at	
	31.03.2021	31.03.2020
	₹	₹
<b>Schedule - 6</b>		
<b><u>DEPOSITS, LOANS AND ADVANCES</u></b>		
(a) KUHS		
(b) Gas Deposit	12,00,000	12,00,000
(c) EB-Security Deposit	3,400	3,400
(d) Advance to Creditors	65,526	65,526
(e) Prepaid Expense	46,900	-
<b>Total</b>	<b>21,346</b>	<b>33,767</b>
	<b>13,37,172</b>	<b>13,02,693</b>
<b>Schedule - 7</b>		
<b><u>EXCESS OF EXPENDITURE OVER INCOME</u></b>		
(a) Opening Balance	1,25,50,966	1,32,93,124
Less: Excess of Income over Expenditure	(1,05,22,425)	(7,42,158)
<b>Total</b>	<b>20,28,542</b>	<b>1,25,50,966</b>



*G. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM,**  
**OTTAPALAM, PALAKKAD DT.**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT**

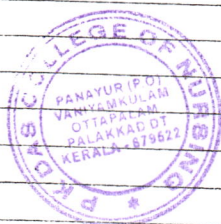
Particulars		Year Ended	
		31.03.2021	31.03.2020
		₹	₹
<b>Schedule - 8</b>			
<b><u>OTHER INCOME</u></b>			
(a)	Hostel Fee	90,92,774	57,48,830
(b)	Bus Fee	20,41,816	17,52,402
(c)	Creditors Written Off	-	3,709
(d)	Licence Fee	-	3,000
<b>Total</b>		<b>1,11,34,590</b>	<b>75,07,941</b>
<b>Schedule - 9</b>			
<b><u>EMPLOYEES BENEFITS</u></b>			
(a)	Salary	69,71,418	81,06,884
(b)	ESI Contribution	1,00,906	1,19,677
(c)	EPF Contribution	2,56,735	2,80,430
(d)	Staff Welfare	327	12,056
(e)	Gratuity A/c.	65,845	-
<b>Total</b>		<b>73,95,231</b>	<b>85,19,047</b>
<b>Schedule - 10</b>			
<b><u>STUDENTS WELFARE</u></b>			
(a)	Student Transportation	76,913	3,07,888
(b)	Students welfare	26,090	1,39,244
(c)	Mess Expenses	10,69,823	44,78,304
(d)	Student Insurance	22,012	15,067
(e)	Fees Concession	2,34,136	-
<b>Total</b>		<b>14,28,974</b>	<b>49,40,503</b>
<b>Schedule - 11</b>			
<b><u>REPAIRS AND MAINTENANCE</u></b>			
(a)	Garden Maintenance	62,690	88,931
(b)	Generator Maintenance	3,325	3,026
(c)	Other Maintenance	2,78,981	7,41,255
(d)	AMC Charges	21,941	15,461
(e)	Building Maintenance	9,88,012	1,73,718
(f)	Housekeeping Charges	5,05,218	8,98,182
(g)	Water Expense	-	5,10,000
(h)	Computer Maintenance	18,660	27,709
<b>Total</b>		<b>18,78,827</b>	<b>24,58,282</b>
<b>Schedule - 12</b>			
<b><u>POWER AND FUEL</u></b>			
(a)	Electricity Charges	3,15,107	4,27,858
(b)	Generator Fuel Expenses	3,000	17,400
<b>Total</b>		<b>3,18,107</b>	<b>4,45,258</b>



*P.K. Das*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679622**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT**

Particulars	Year Ended	
	31.03.2021	31.03.2020
	₹	₹
<b>Schedule - 13</b>		
<b><u>APPLICATION AND AFFILIATION FEE</u></b>		
(a) University Affiliation Fee	2,94,750	6,22,700
(b) University Sports Affiliation Fee	-	24,000
(c) Registration Fee	50,000	36,000
<b>Total</b>	<b>3,44,750</b>	<b>6,82,700</b>
<b>Schedule - 14</b>		
<b><u>GENERAL EXPENSES</u></b>		
(a) Office and Other Expenses	88,879	1,84,434
(b) Lab Consumables	27,500	22,263
(c) Travelling Expenses	53,259	92,093
(d) Security Charges	7,33,080	4,68,150
(e) Insurance Charges	1,97,505	1,40,144
(f) Rates and Taxes	45,247	47,610
(g) Other Interest	852	120
(h) Donation & Charity	1,387	-
(i) Consultation Fee	1,00,000	24,000
(j) Fees Written Off	-	5,33,630
(k) Accreditation Expenses	530	-
<b>Total</b>	<b>12,48,239</b>	<b>15,12,444</b>
<b>Schedule - 15</b>		
<b><u>INTEREST AND BANK CHARGES</u></b>		
(a) Bank Charges	12,184	10,356
<b>Total</b>	<b>12,184</b>	<b>10,356</b>



*G.P.S.M.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679622**



**P. K. DAS COLLEGE**  
*of* **NURSING**  
PANAYUR (PO), VANIYAMKULAM, PALAKKAD - 679522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

**(FORMERLY NEHRU COLLEGE OF NURSING)**

**ACADEMIC YEAR**

**2019-2020**



**NEHRU COLLEGE**  
*of* **NURSING**



PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# INTERNAL AUDIT

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.**

**For the Period: 01.04.2019 to 30.09.2019**

**Report Dt. 11.11.2019**

### Records verified:

1. Physically verified Cash balance as on 05.11.2019 and found correct with the system balance. Cash Balance as on 05.11.2019 is Rs. 4,631.50 The Cash Balance as on 30.09.2019 is Rs. 4,141.50
2. Cash payment voucher for the period from 01.04.2019 to 30.09.2019.
3. Cash Receipts for the period from 01.04.2019 to 30.09.2019.
4. Fee receipts for the period from 01.04.2019 to 30.09.2019.
5. Bank payments for the period from 01.04.2019 to 30.09.2019.
6. Bank Receipts for the period from 01.04.2019 to 30.09.2019.
7. BRS as on 30.09.2019.
8. Purchase Bills for the period from 01.04.2019 to 30.09.2019.
9. Reconciliation of Branch Books as on 30.09.2019.
10. Advance to suppliers, Staff Salary Advances as on 30.09.2019.
11. Review of Trial Balance as on 30.09.2019

### 1. Physical Verification of Cash:

College cash physically verified on 05.11.2019 and cash balance of Rs 4631.50 compared with system balance and found correct. The cash balance as on 30.09.19 is Rs.4,141.50



*G.P. Srinivas*

**PRINCIPAL  
P.K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2019 to 30.09.2019

Report Dt.11.11.2019

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

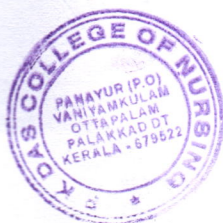
Sl.	Particulars	Amount	Remarks
1.	Metcalf Water Engineering	Rs.20,000/-	Advance paid to Metcalf water engineering. Payment dt.04-09-19, Bill not received till 30.09.19
2	M/s Smart Fiber Glass Products	Rs.30,000/-	advance paid to Smart Fiber NCN work.Payment dt.09-09-19, Bill not received till 30.09.23
3	Abiding Water Treatment[STP]	Rs.3,46,237/-	Opening balance Rs.1,27,062/-, advance paid during the period Rs.2,19,175/-

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	B. C Enterprises	Rs.6,00,000/-	75% Advance paid for Hostel External wall work

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.32,60,000/-	Opening Balance Rs.25,52,975/- . Additions found during the period Rs.7,53,000/-.



*G. S. S.*

PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679 27

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2019 to 30.09.2019

Report Dt.11.11.2019

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OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.78,700/-	Opening Balance Rs.67,747/ . Rs.78,700/- additions found during the period.

GRANTS EXPENSES:

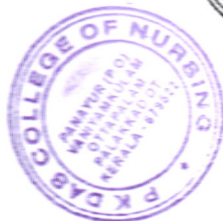
Sl.	Particulars	Amount	Remarks
		Nil	

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

DEPOSITS:

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---



*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2019 to 30.09.2019

Report Dt.11.11.2019

### STAFF SALARY ADVANCE:-

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.04.19 to 30.09.219	NIL	Outstanding Balance as on 30.09.19 -NIL

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.		NIL	

### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	2,70,17,493/-	

### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.


  
Internal Auditor.



  
Principal

Nehru College of Nursing  
Vaniamkulam, Ottapalam, Palakkad Dist  
Pin - 679 522, Kerala



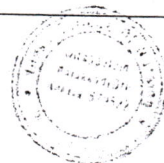
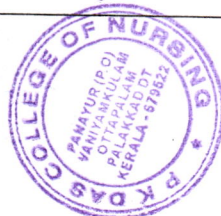
  
PRINCIPAL  
P.K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
Kerala - 679522

**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.04.2019 – 30.09.2019
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preivous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			



**PRINCIPAL**  
**P.K.DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

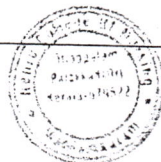
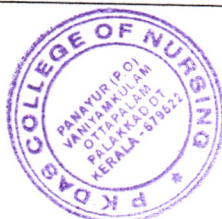
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓		Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			




*G. S. S.*

**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679229**

5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				
6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	<input type="checkbox"/>			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiniv</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	<input type="checkbox"/>		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			



  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

(c) Other Repairs	✓			
to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa				
<b>8. Tax Matters</b>				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓			
8.2 Have you enquired about any pending tax litigations	✓			
<b>9. Other records</b>				
9.1 Have you checked:				
A. Register of Fixed Deposits	✓			Fully computerised accounting system
B. Register of Fixed Assets	✓			Fully computerised accounting system

*R. Anand*

*Principals*



*G. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679-22**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2019 to 31.03.2020

Report Dt. 09.05.2020

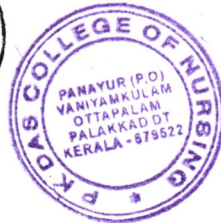
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### Records verified:

1. Physically verified Cash balance as on 05.05.2020 and found correct with the system balance. Cash Balance as on 05.05.2020 is Rs. 451.50 The Cash Balance as on 31.03.2020 is Rs. 451.50
2. Cash payment voucher for the period from 01.10.2019 to 31.03.2020.
3. Cash Receipts for the period from 01.10.2019 to 31.03.2020.
4. Fee receipts for the period from 01.10.2019 to 31.03.2020.
5. Bank payments for the period from 01.10.2019 to 31.03.2020.
6. Bank Receipts for the period from 01.10.2019 to 31.03.2020.
7. BRS as on 31.03.2020.
8. Purchase Bills for the period from 01.10.2019 to 31.03.2020.
9. Reconciliation of Branch Books as on 31.03.2020.
10. Advance to suppliers, Staff Salary Advances as on 31.03.2020.
11. Review of Trial Balance as on 31.03.2020.

### 1. Physical Verification of Cash:

College cash physically verified on 05.05.2020 and cash balance of Rs 451.50 compared with system balance and found correct. The cash balance as on 31.03.2020 is Rs. 451.50



*G. S. Nair*  
PRINCIPAL  
PK DAS COLLEGE OF NURSING,  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2019 to 31.03.2020

Report Dt.09.05.2020

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.		NIL	

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

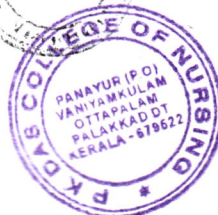
Sl.	Particulars	Amount	Remarks
		NIL	

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.28,16,950/-	Opening Balance, Rs.32,60,000/-, additions found during the period Rs.16,000/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.78.700/-	Opening Balance, No additions found during the period.



*G. S. V.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING,**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2019 to 31.03.2020

Report Dt.09.05.2020

**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
		Nil	

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.		NIL	



*G. Ganesh*  
**PRINCIPAL**  
**PANAYUR (P.O) VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

## Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2019 to 31.03.2020

Report Dt.09.05.2020

### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, EPABX etc.	Rs. 33,767/-	Prepaid , but balance as on 31.03.20

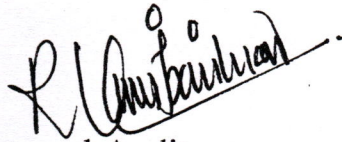
### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	59,62,726/-	

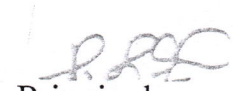
### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

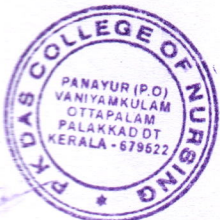
A detailed check list of the audit is attached herewith as Annexure.




Internal Auditor.

  
Principal

Nehru College of Nursing  
Vaniyamkulam, Ottapalam, Palakkad Dist.  
pin - 679 522, Kerala



  
PRINCIPAL  
P.K.DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522



**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.10.2019 – 31.03.2020
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

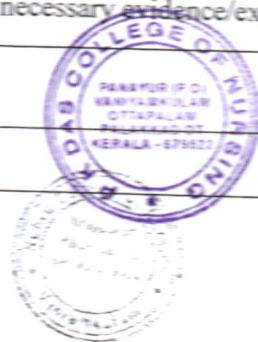
Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previsous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to	<input type="checkbox"/>			



*GP*

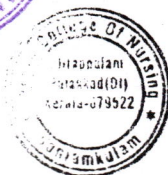
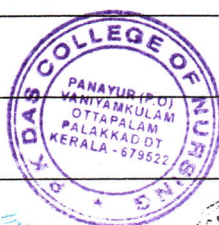
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 673522**

1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>		✓	Fully computerised accounting system
<b><u>4. Cash Book/Bank Book</u></b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b><u>5. Journal Vouching</u></b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b><u>6. Salaries/Wages/Honorarium</u></b>				



*G.P.S.H.*  
**PRINCIPAL**  
**P.K. DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.) KENYAMPULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	□			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	□	✓		Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



*GPSS*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

<b>8. Tax Matters</b>			
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓		
8.2 Have you enquired about any pending tax litigations	✓		
<b>9. Other records</b>			
9.1 Have you checked:			
A. Register of Fixed Deposits	✓		Fully computerised accounting system
B. Register of Fixed Assets	✓		Fully computerised accounting system

*R. Anand*

*[Signature]*



*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**





**NEHRU COLLEGE**  
*of* **NURSING**

PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

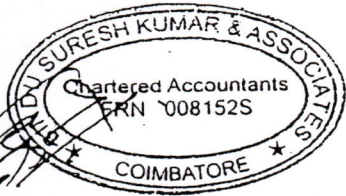
# EXTERNAL AUDIT

NEHRU COLLEGE OF NURSING, KERALA  
BALANCE SHEET

Particulars	Schedule	As at	
		31.03.2020	31.03.2019
<b>1 SOURCE OF FUNDS</b>			
<b>[1] CURRENT LIABILITIES</b>			
(a) Sundry Creditors	1	5,95,945	16,52,504
(b) Other Liabilities	2	34,40,548	33,03,244
		40,36,493	49,55,748
<b>[2] TRUST ACCOUNT</b>		7,14,38,728	7,71,86,963
<b>Total</b>		<b>7,54,75,221</b>	<b>8,21,42,711</b>
<b>2 APPLICATION OF FUNDS</b>			
<b>[1] FIXED ASSETS</b>	3	5,38,11,956	5,28,12,614
<b>[2] CURRENT ASSETS, LOANS AND ADVANCES</b>			
(a) Sundry Debtors	4	59,62,726	1,16,41,593
(b) Cash & Bank Balances	5	18,46,879	29,59,321
(c) Deposits , Loans and Advances	6	13,02,693	14,36,060
		91,12,298	1,60,36,974
<b>[3] EXCESS OF INCOME OVER EXPENDITURE</b>	7	1,25,50,966	1,32,93,124
<b>Total</b>		<b>7,54,75,221</b>	<b>8,21,42,712</b>

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust



E. Sureshkumar  
Partner M.No:055395

*[Signature]*  
Managing Trustee



Place: Coimbatore  
Date : 24-12-2020

*[Signature]*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679 22

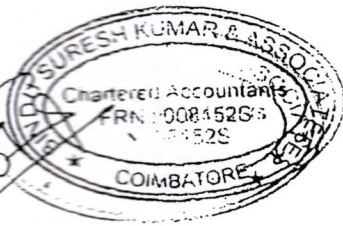
*[Signature]*  
Trustee

**NEHRU COLLEGE OF NURSING, KERALA  
INCOME & EXPENDITURE ACCOUNT**

Particulars	Schedule	Year ended	Year ended
		31.03.2020	31.03.2019
<b>INCOME</b>			
(a) Fees Received		1,72,95,220	1,40,02,739
(b) Other Income	8	75,07,941	72,59,836
(c) Interest Received		69,376	37,563
<b>A Total Income (a to c)</b>		<b>2,48,72,537</b>	<b>2,13,00,138</b>
<b>EXPENSES</b>			
(a) Employee Benefits	9	85,19,047	79,00,046
(b) Students Welfare	10	49,40,503	36,78,449
(c) Advertisement		-	4,60,422
(d) Repairs & Maintenance	11	24,58,282	31,56,708
(e) Printing and Stationery		2,45,558	1,43,538
(f) Power & Fuel	12	4,45,258	3,84,450
(g) Application and Affiliation Fees	13	6,82,700	6,61,500
(h) Communication Expenses		79,569	1,18,676
(i) Subscription and Periodicals		1,98,286	1,87,358
(j) General Expenses	14	15,12,444	9,40,559
(k) Interest and Bank Charges	15	10,356	11,033
(l) Depreciation		50,38,377	50,52,294
<b>B Total Expenditure (a to l)</b>		<b>2,41,30,379</b>	<b>2,26,95,033</b>
<b>EXCESS OF INCOME OVER EXPENDITURE (A-B)</b>		<b>7,42,158</b>	<b>(13,94,896)</b>

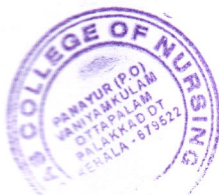
As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust



E.Sureshkumar  
Partner M.No: 055395

Managing Trustee



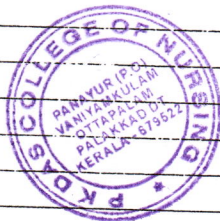
*G.P.S.R.*  
**PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYANKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA**

Trustee

Place: Coimbatore  
Date : 24-12-2020

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO BALANCE SHEET**

Particulars	As at	As at
	31.03.2020	31.03.2019
<b>Schedule - 1</b>		
<b><u>SUNDRY CREDITORS</u></b>		
(a) Sundry Creditors	5,95,945	16,52,504
<b>Total</b>	<b>5,95,945</b>	<b>16,52,504</b>
<b>Schedule - 2</b>		
<b><u>OTHER LIABILITIES</u></b>		
(a) Salary Payable	4,79,807	5,66,024
(b) ESI Contribution Payable	13,859	17,243
(c) EPF Contribution Payable	51,232	55,086
(d) Caution Deposit	28,16,950	25,52,975
(e) Retention payable	78,700	67,747
(f) EB Payable	-	44,169
<b>Total</b>	<b>34,40,548</b>	<b>33,03,244</b>
<b>Schedule - 3</b>		
<b><u>FIXED ASSETS</u></b>		
(a) Gross Block	5,88,50,333	5,78,64,908
Less : Depreciation	50,38,377	50,52,294
<b>Total</b>	<b>5,38,11,956</b>	<b>5,28,12,614</b>
<b>Schedule - 4</b>		
<b><u>SUNDRY DEBTORS</u></b>		
(a) Fees Receivable	59,62,726	1,16,41,593
<b>Total</b>	<b>59,62,726</b>	<b>1,16,41,593</b>
<b>Schedule - 5</b>		
<b><u>CASH &amp; BANK BALANCES</u></b>		
(a) Cash in Hand	452	12,388
<b><u>In Current Account</u></b>		
(a) SBI-Ottapalam [2848]	3,75,807	2,36,955
(b) SBI-Ottapalam [1774] - SC/OEC	4,17,597	13,66,792
<b><u>In SB Account</u></b>		
(a) Dhanlaxmi Bank Ltd	7,08,305	2,30,093
(b) Syndicate Bank [0064]	3,44,720	11,13,093
<b>Total</b>	<b>18,46,879</b>	<b>29,59,321</b>



*(Signature)*  
**PRINCIPAL**  
**P.K.DAS COLLEGE OF NURSING**  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DISTRICT

**NEIRU COLLEGE OF NURSING, KERALA**  
**SCHEDULE - 3 - FIXED ASSETS AS ON 31-03-2020**

SL.NO	ASSETS	WDV AS ON 01.04.2019	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON 31.03.2020
			BEFORE SEP	AFTER SEP				UPTO SEP	AFTER SEP	TOTAL	
1	LAND	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
	<b>TOTAL [A]</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,39,200</b>
2	COLLEGE BUILDING	2,95,87,244	-	-	-	2,95,87,244	10%	29,58,724	-	29,58,724	2,66,28,520
3	HOSTEL BUILDING	95,32,302	21,97,614	20,59,601	-	1,37,89,517	10%	11,72,992	1,02,980	12,75,972	1,25,13,545
4	ROAD	16,48,683	-	-	-	16,48,683	10%	1,64,868	-	1,64,868	14,83,815
	<b>TOTAL [B]</b>	<b>4,07,68,229</b>	<b>21,97,614</b>	<b>20,59,601</b>	<b>-</b>	<b>4,50,25,444</b>		<b>42,96,584</b>	<b>1,02,980.00</b>	<b>43,99,564</b>	<b>4,06,25,880</b>
5	CCTV CAMERA	1,24,238	-	-	-	1,24,238	10%	12,424	-	12,424	1,11,814
6	ELECTRICAL EQUIPMENT	68,249	-	57,300	-	1,25,549	10%	6,825	2,865	9,690	1,15,859
7	EPABX	25,631	-	-	-	25,631	10%	2,563	-	2,563	23,068
8	FURNITURE	10,42,158	4,68,436	3,14,097	-	18,24,691	10%	1,51,059	15,705	1,66,764	16,57,927
9	LAB EQUIPMENT	3,38,516	19,560	38,081	-	3,96,157	10%	35,808	1,904	37,712	3,58,445
10	LIBRARY BOOKS	9,88,190	-	12,016	-	10,00,206	10%	98,819	601	99,420	9,00,786
11	PROJECTOR	33,054	57,000	28,000	-	1,18,054	10%	9,005	1,400	10,405	1,07,649
12	SEWAGE WATER PLANT	2,99,892	-	7,03,797	-	10,03,689	10%	29,989	35,190	65,179	9,38,510
13	WATER PURIFIER	31,338	-	-	-	31,338	10%	3,134	-	3,134	28,204
14	XEROX MACHINE	21,991	-	-	-	21,991	10%	2,199	-	2,199	19,792
	<b>TOTAL [C]</b>	<b>29,73,257</b>	<b>5,44,996</b>	<b>11,53,291</b>	<b>-</b>	<b>46,71,544</b>		<b>3,51,825</b>	<b>57,665</b>	<b>4,09,490</b>	<b>42,62,054</b>
15	PRINTER	21,749	9,950	-	-	31,699	15%	4,755	-	4,755	26,944
16	U P S	1,92,734	-	-	-	1,92,734	15%	28,910	-	28,910	1,63,824
17	VEHICLE	9,16,561	-	-	-	9,16,561	15%	1,37,484	-	1,37,484	7,79,077
18	MACHINERY	28,084	-	-	-	28,084	15%	4,213	-	4,213	23,871
19	GENERATOR	1,69,651	-	-	-	1,69,651	15%	25,448	-	25,448	1,44,203
	<b>TOTAL [D]</b>	<b>13,28,779</b>	<b>9,950</b>	<b>-</b>	<b>-</b>	<b>13,38,729</b>		<b>2,00,810</b>	<b>-</b>	<b>2,00,810</b>	<b>11,37,919</b>
20	COMPUTER	3,149	64,000	8,267	-	75,416	40%	26,860	1,653	28,513	46,903
	<b>TOTAL [E]</b>	<b>3,149</b>	<b>64,000</b>	<b>8,267</b>	<b>-</b>	<b>75,416</b>		<b>26,860</b>	<b>1,653</b>	<b>28,513</b>	<b>46,903</b>
	<b>GRAND TOTAL [A TO E]</b>	<b>5,28,12,614</b>	<b>28,16,560</b>	<b>32,21,159</b>	<b>-</b>	<b>5,88,50,333</b>	<b>-</b>	<b>48,76,079</b>	<b>1,62,298</b>	<b>50,38,377</b>	<b>5,38,11,956</b>



*Gp Smt*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**



**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT**

Particulars	As at 31.03.2020	As at 31.03.2019
<b>Schedule - 8</b>		
<b><u>OTHER INCOME</u></b>		
(a) Hostel Fee		
(b) Bus Fee	57,48,830	56,72,723
(c) Creditors Written Off	17,52,402	15,75,113
(d) Licence Fee	3,709	-
<b>Total</b>	<b>75,07,941</b>	<b>12,000</b> <b>72,59,836</b>
<b>Schedule - 9</b>		
<b><u>EMPLOYEES BENEFITS</u></b>		
(a) Salary		
(b) ESI Contribution	81,06,884	75,36,656
(c) EPF Contribution	1,19,677	1,29,278
(d) Staff Welfare	2,80,430	2,34,112
<b>Total</b>	<b>85,19,047</b>	<b>12,056</b> <b>79,00,046</b>
<b>Schedule - 10</b>		
<b><u>STUDENTS WELFARE</u></b>		
(a) Student Transportation		
(b) Students welfare	3,07,888	3,50,559
(c) Mess Expenses	1,39,244	1,32,002
(d) Student Insurance	44,78,304	30,86,275
(e) Nehru Vigyan Award	15,067	9,613
<b>Total</b>	<b>49,40,503</b>	<b>-</b> <b>1,00,000</b> <b>36,78,449</b>
<b>Schedule - 11</b>		
<b><u>REPAIRS AND MAINTENANCE</u></b>		
(a) Garden Maintenance		
(b) Generator Maintenance	88,931	88,459
(c) Other Maintenance	3,026	25,210
(d) AMC Charges	7,41,255	2,15,176
(e) Building Maintenance	15,461	11,328
(f) Housekeeping Charges	1,73,718	2,28,247
(g) Water Expense	8,98,182	7,62,438
(h) Computer Maintenance	5,10,000	18,08,700
<b>Total</b>	<b>27,709</b> <b>24,58,282</b>	<b>17,150</b> <b>31,56,708</b>
<b>Schedule - 12</b>		
<b><u>POWER AND FUEL</u></b>		
(a) Electricity Charges		
(b) Generator Fuel Expenses	4,27,858	3,65,250
<b>Total</b>	<b>17,400</b> <b>4,45,258</b>	<b>19,200</b> <b>3,84,450</b>



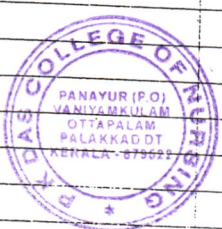
**PRINCIPAL**  
**P. K. DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

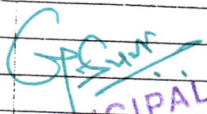
NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

Particulars	As at	As at
	31.03.2020	31.03.2019
<b>Schedule - 13</b>		
<b>APPLICATION AND AFFILIATION FEE</b>		
(a) University Affiliation Fee	6,22,700	5,86,500
(b) University Sports Affiliation Fee	24,000	24,000
(c) Registration Fee	36,000	51,000
<b>Total</b>	<b>6,82,700</b>	<b>6,61,500</b>

<b>Schedule - 14</b>		
<b>GENERAL EXPENSES</b>		
(a) Office and Other Expenses	1,84,434	1,04,443
(b) Lab Consumables	22,263	1,41,021
(c) Travelling Expenses	92,093	65,154
(d) Security Charges	4,68,150	4,51,350
(e) Insurance Charges	1,40,144	1,08,402
(f) Rates and Taxes	47,610	49,989
(g) Other Interest	120	200
(h) Donation & Charity	-	10,000
(i) Consultation Fee	24,000	10,000
(j) Fees Writtem Off	5,33,630	-
<b>Total</b>	<b>15,12,444</b>	<b>9,40,559</b>

<b>Schedule - 15</b>		
<b>INTEREST AND BANK CHARGES</b>		
(a) Bank Charges	10,356	11,033
<b>Total</b>	<b>10,356</b>	<b>11,033</b>



  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679622**



**P. K. DAS COLLEGE**  
*of* **NURSING**

PANAYUR (PO), VANIYAMKULAM, PALAKKAD - 679522

(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)



**(FORMERLY NEHRU COLLEGE OF NURSING)**

**ACADEMIC YEAR**

**2018-2019**



**NEHRU COLLEGE**  
*of* **NURSING**

PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)

# INTERNAL AUDIT

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.**

**For the Period: 01.04.2018 to 30.09.2018**

**Report Dt. 05.12.2018**

---

### Records verified:

1. Physically verified Cash balance as on 30.11.2018 and found correct with the system balance. Cash Balance as on 30.11.2018 is Rs. 3,146/- . The Cash Balance as on 30.09.2018 is Rs. 1,92,415/-
2. Cash payment voucher for the period from 01.04.2018 to 30.09.2018.
3. Cash Receipts for the period from 01.04.2018 to 30.09.2018.
4. Fee receipts for the period from 01.04.2018 to 30.09.2018.
5. Bank payments for the period from 01.04.2018 to 30.09.2018.
6. Bank Receipts for the period from 01.04.2018 to 30.09.2018.
7. BRS as on 30.09.2018.
8. Purchase Bills for the period from 01.04.2018 to 30.09.2018..
9. Reconciliation of Branch Books as on 30.09.2018.
10. Advance to suppliers, Staff Salary Advances as on 30.09.2018.
11. Review of Trial Balance as on 30.09.2018

### 1. Physical Verification of Cash:

College cash physically verified on 30.11.2018 and cash balance of Rs 3,146/- compared with system balance and found correct. The cash balance as on 30.09.18 is Rs.1,92,415/-



*G. S. S.*  
**PRINCIPAL  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522**

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2018 to 30.09.2018

Report Dt.05.12.2018

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	Harishankar	Rs.15,000/-	Advance for Generator Maintenance. Opening Balance 01.04.18, bill not received till 30.09.18

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

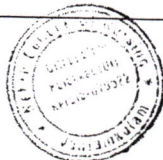
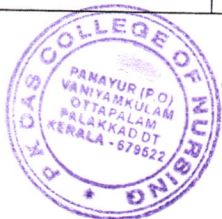
Sl.	Particulars	Amount	Remarks
		Nil	

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.29,67,000/-	Opening Balance Rs.22,72,000, Additions during the period Rs.6,95,000/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.67,747/-	Opening Balance, No additions found during the period.



*G.P.S.*  
**PRINCIPAL**  
P.K.DAS COLLEGE OF NURSING  
- PANAYUR (P.O), VANIYAMKULAM  
- OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2018 to 30.09.2018

Report Dt.05.12.2018

**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
		Nil	

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	Opening balance Rs.10,00,000/- & Rs.2,00,000 on 14.08.2018 for Seat Enhancement

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.04.18 to 30.09.18	Rs.20,000/-	Outstanding Balance as on 30.09.18 is Rs.10,000/-



*G.P.S.P.*

**PRINCIPAL**  
P.K. DAS COLLEGE OF NURSING  
PANAYUR (P.O.), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

### Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.04.2018 to 30.09.2018

Report Dt.05.12.2018

#### PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, EPABX etc	Rs. 2,360/-	Prepaid , but balance as on 30.09.18


#### SUNDRY DEBTORS :

Sl.	Particulars	Amount	Remarks
1	Fees Dues	2,33,51,077/-	

#### OTHER RECEIVABLES :

Sl.	Particulars	Amount	Remarks
		Nil	

A detailed check list of the audit is attached herewith as Annexure.

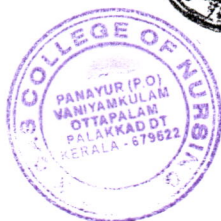
  
Internal Auditor.




Principal

PRINCIPAL

Nehru College of Nursing  
Vaniamkulam, Ottapalam, Palakkad Dist.  
Pin - 679 522, Kerala



  
PRINCIPAL  
P K DAS COLLEGE OF NURSING,  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

**CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS**

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.04.2018 – 30.09.2018
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			



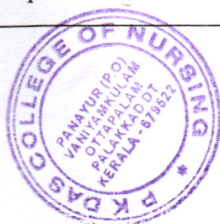
*G. Das*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

3.2 Have you checked correctness receipts and payments with respect to				
1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓		Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			



*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYANKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				
6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	<input type="checkbox"/>			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b>7. Ledgr Posting &amp; Scrutiny</b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	<input type="checkbox"/>		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓		2/2/23	Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			



*G.P.S.H.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

(c) Other Repairs	✓			
to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa				
<b>8. Tax Matters</b>				
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓			
8.2 Have you enquired about any pending tax litigations	✓			
<b>9. Other records</b>				
9.1 Have you checked:				
A. Register of Fixed Deposits	✓			Fully computerised accounting system
B. Register of Fixed Assets	✓			Fully computerised accounting system

*R. Anand*

*[Signature]*



*G. S. S. S.*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

## Internal Audit Report

**Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.**

**For the Period: 01.10.2018 to 31.03.2019**

**Report Dt. 08.05.2019**

---

### Records verified:

1. Physically verified Cash balance as on 30.04.2019 and found correct with the system balance. Cash Balance as on 30.04.2019 is Rs. 5,917.50 The Cash Balance as on 31.03.2019 is Rs. 12,387.50
2. Cash payment voucher for the period from 01.10.2018 to 31.03.2019.
3. Cash Receipts for the period from 01.10.2018 to 31.03.2019.
4. Fee receipts for the period from 01.10.2018 to 31.03.2019.
5. Bank payments for the period from 01.10.2018 to 31.03.2019.
6. Bank Receipts for the period from 01.10.2018 to 31.03.2019.
7. BRS as on 31.03.2019.
8. Purchase Bills for the period from 01.10.2018 to 31.03.2019.
9. Reconciliation of Branch Books as on 31.03.2019.
10. Advance to suppliers, Staff Salary Advances as on 31.03.2019.
11. Review of Trial Balance as on 31.03.2019.

### 1. Physical Verification of Cash:

College cash physically verified on 30.04.2019 and cash balance of Rs 5,917.50 compared with system balance and found correct. The cash balance as on 31.03.2019 is Rs. 12,387.50



*Gp. Sani*



**PRINCIPAL  
PKDAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 674 27**

**Internal Audit Report**

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2018 to 31.03.2019

Report Dt.08.05.2019

---

**GRANTS EXPENSES:**

Sl.	Particulars	Amount	Remarks
		Nil	

**REVIEW OF BALANCE SHEET – ASSETS:-**

**CURRENT ASSETS:**

**DEPOSITS:**

Sl	Particulars	Amount	Remarks
1.	KSEB Deposit	Rs.65,526/-	Opening balance only, no additions found during the period.
2.	GAS Deposit	Rs.3,400/-	--- do ---
3.	KUHS Deposit	Rs.12,00,000/-	--- do ---

**STAFF SALARY ADVANCE:-**

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.10.18 to 31.03.19	Rs.75,435/-	Outstanding Balance as on 31.03.19 is Rs.33,000/-



*G. S. S.*

**PRINCIPAL**  
**PKDAS COLLEGE OF NURSING**  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679322

Internal Audit Report

Institution: Nehru College of Nursing, Vaniyamkulam, Palakkad Dist.

For the Period: 01.10.2018 to 31.03.2019

Report Dt.08.05.2019

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1.	Abiding Water Treatment[STP]	1,27,062/-	40% advance paid to Abiding Water Treatment. Payment dt.28-03-2019.

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

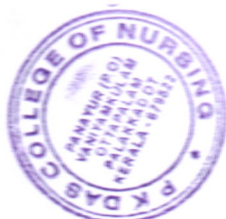
Sl.	Particulars	Amount	Remarks
1		NIL	

OTHER LIABILITIES :

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.25,52,975/-	Opening Balance Rs.29,67,000. Additions found during the period Rs.10,813/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.67,747/-	Opening Balance, No additions found during the period.



*G.P.Sua*

PRINCIPAL  
P.K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522

Internal Audit Report

Institution: Nehru College of Nursing, Vaniamkulam, Palakkad Dist.

For the Period: 01.10.2018 to 31.03.2019

Report Dt.08.05.2019

**PRE PAID EXPENSES:**

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Diesel Generators, EPABX etc	Rs. 6,608/-	Prepaid , but balance as on 31.03.19

**SUNDRY DEBTORS :**

Sl.	Particulars	Amount	Remarks
1	Fees Dues	1,16,41,593/-	


**OTHER RECEIVABLES :**

Sl.	Particulars	Amount	Remarks
		Nil	


A detailed check list of the audit is attached herewith as Annexure.

  
Internal Auditor.



  
Principal  
PRINCIPAL  
Nehru College of Nursing  
Vaniamkulam, Ottapalam, Palakkad Dist.  
Pin - 679 522, Kerala



  
PRINCIPAL  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522


CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Institution :	Nehru College of Nursing, Vaniamkulam, Palakkad Dist.
Name of the Trust :	NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust :	Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit :	01.10.2018 – 31.03.2019
Prepared by :	Mr. Unnikrishnan. R, Deputy Finance Manager
Reviewed by :	Adv.Dr.P.Krishnadas, Chairman and Managing Trustee

Note: Wherever test checks are to be carried out, obtain instructions from Audit In charge.

Particulars	Yes	No	N.A	Remarks
<b><u>1. General Instructions</u></b>	<input type="checkbox"/>			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	✓			
1.2 Have you examined the software systems in place with respect to books of accounts	✓			
1.3 Have you checked the number of years of maintenance of proper financial records	✓			
<b><u>2. Opening Balance</u></b>				
2.1 Have you checked opening balances of	<input type="checkbox"/>			
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of preivous year	✓			
<b><u>3. Vouching</u></b>				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	✓			
3.2 Have you checked correctness receipts and payments with respect to				



  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

1. Account Head	✓			
2. Date	✓			
3. Amount	✓			
4. Name of Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			
3.4 Does the transaction relate to the accounting year under audit	✓			
3.5 Have you checked totals/sub-totals.	<input type="checkbox"/>	✓		Fully computerised accounting system
<b>4. Cash Book/Bank Book</b>				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	✓			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	✓			
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next months Bank statements.	✓			
4.4 Have you checked contra entries for cash withdrawals and deposits and ensured that they appear on same date in cash book/bank book.	✓			
4.5 Have you checked whether payments have been made only for charitable purposes or related projects/programs i.e relief of poor/medical relief/education and other objects of public utility	✓			
4.6 Have you ensured that wherever payments exceeds Rs.10,000, it has been made through cheque/D.D / Electronic Fund Transfer	✓			
<b>5. Journal Vouching</b>				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓			
5.3 Are all vouchers properly authorised	✓			
<b>6. Salaries/Wages/Honorarium</b>				



*G.P.S.*  
**PRINCIPAL**  
**P.K. DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.) VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	✓			
6.2 Have you checked Statutory deductions for:	□			
1. Provident Fund	✓			
2. Income Tax	✓			
3. Any of other items	✓			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	✓			
<b><u>7. Ledgr Posting &amp; Scrutiny</u></b>				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	□		✓	Fully computerised accounting system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	✓			Fully computerised accounting system
b) Advance Ledger	✓			Fully computerised accounting system
7.3 Have you scrutinised all Assets accounts of the Trust/Institution to ensure that all assets relating to Trust/society only recorded.	✓			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	✓			
7.5 Have you scrutinised all expenses accounts in particulars of				
(a) Building Repairs	✓			
(b) Machinery Repairs	✓			
(c) Other Repairs	✓			



*PKD*  
**PRINCIPAL**  
**P.K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

to ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa

<b>8. Tax Matters</b>			
8.1 Have you checked TDS returns are filed quarterly and obtained the A/c number	✓		
8.2 Have you enquired about any pending tax litigations	✓		
<b>9. Other records</b>			
9.1 Have you checked:			
A. Register of Fixed Deposits	✓		Fully computerised accounting system
B. Register of Fixed Assets	✓		Fully computerised accounting system

*R. Anand*

*[Signature]*



*[Handwritten signature]*



**PRINCIPAL  
P K DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYANKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522**



**NEHRU COLLEGE**  
*of* **NURSING**

PANAYUR (P O), VANIYAMKULAM, PALAKKAD - 679 522



(Approved by Indian Nursing Council, Kerala Nurses & Midwives Council & Kerala Government  
Affiliated to Kerala University of Health Sciences)


# EXTERNAL AUDIT

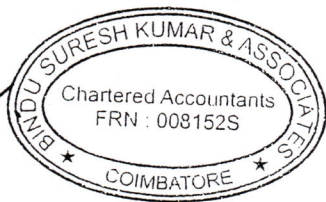
NEHRU COLLEGE OF NURSING, KERALA  
BALANCE SHEET

Particulars	Schedule	As at 31.03.2019	As at 31.03.2018
		₹	₹
<b>1 SOURCE OF FUNDS</b>			
[1] <b>CURRENT LIABILITIES</b>			
(a) Sundry Creditors	1	16,52,504	7,89,934
(b) Other Liabilities	2	33,03,244	29,40,949
		49,55,748	37,30,883
[2] <b>TRUST ACCOUNT</b>		7,71,86,963	7,41,08,574
<b>Total</b>		<b>8,21,42,711</b>	<b>7,78,39,457</b>
<b>2 APPLICATION OF FUNDS</b>			
[1] <b>FIXED ASSETS</b>	3	5,28,12,614	5,63,09,222
[2] <b>CURRENT ASSETS, LOANS AND ADVANCES</b>			
(a) Sundry Debtors	4	1,16,41,593	58,31,063
(b) Cash & Bank Balances	5	29,59,321	27,17,018
(c) Deposits , Loans and Advances	6	14,36,060	10,83,926
		1,60,36,974	96,32,007
[3] <b>EXCESS OF EXPENDITURE OVER INCOME</b>	7	1,32,93,124	1,18,98,228
<b>Total</b>		<b>8,21,42,711</b>	<b>7,78,39,457</b>

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants

For and on behalf of the Trust

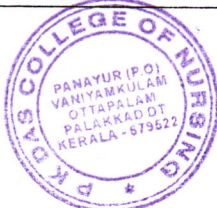
  
E. Sureshkumar  
Partner M.No:055395




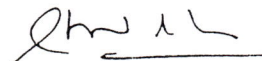


Managing Trustee

Place: Coimbatore  
Date : 27.09.2019



  
**PRINCIPAL**  
PK DAS COLLEGE OF NURSING  
PANAYUR (P.O), VANIYAMKULAM  
OTTAPALAM, PALAKKAD DT  
KERALA - 679522



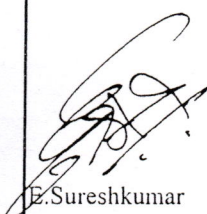
Trustee

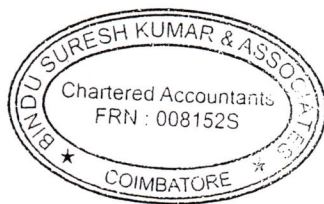
**NEHRU COLLEGE OF NURSING, KERALA  
INCOME & EXPENDITURE ACCOUNT**

Particulars	Schedule	Year ended	Year ended
		31.03.2019	31.03.2018
		₹	₹
<b>INCOME</b>			
(a) Fees Received		1,39,90,739	1,10,37,963
(b) Other Income	8	72,71,836	63,05,989
(c) Interest Received		37,563	57,858
<b>A Total Income (a to c)</b>		<b>2,13,00,138</b>	<b>1,74,01,810</b>
<b>EXPENSES</b>			
(a) Employee Benefits	9	79,00,046	67,75,711
(b) Students Welfare	10	36,78,449	28,33,923
(c) Advertisement		4,60,422	1,37,916
(d) Repairs & Maintenance	11	31,56,708	10,22,051
(e) Printing and Stationery		1,43,538	88,374
(f) Power & Fuel	12	3,84,450	3,98,487
(g) Application and Affiliation Fees	13	6,61,500	5,52,000
(h) Communication Expenses		1,18,676	86,375
(i) Subscription and Periodicals		1,87,358	2,78,834
(j) General Expenses	14	9,40,559	8,91,346
(k) Interest and Bank Charges	15	11,033	9,136
(l) Depreciation		50,52,294	54,49,380
<b>B Total Expenditure (a to l)</b>		<b>2,26,95,033</b>	<b>1,85,23,534</b>
<b>EXCESS OF EXPENDITURE OVER INCOME (B-A)</b>		<b>13,94,896</b>	<b>11,21,724</b>

As per our report of even date annexed  
For Bindu Suresh Kumar & Associates  
Chartered Accountants


For and on behalf of the Trust

  
E. Sureshkumar  
Partner M.No: 055395

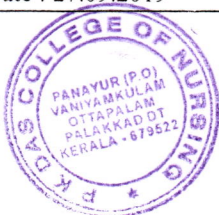


  
Managing Trustee

Place: Coimbatore  
Date : 27.09.2019

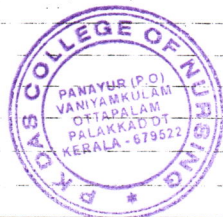
  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
KERALA - 679 222

  
Trustee



NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO BALANCE SHEET

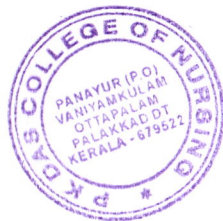
Particulars		As at 31.03.2019	As at 31.03.2018
		₹	₹
<b>Schedule - 1</b>			
<b><u>SUNDRY CREDITORS</u></b>			
(a)	Sundry Creditors	16,52,504	7,89,934
	<b>Total</b>	<b>16,52,504</b>	<b>7,89,934</b>
<b>Schedule - 2</b>			
<b><u>OTHER LIABILITIES</u></b>			
(a)	Salary Payable	5,66,024	4,98,111
(b)	ESI Contribution Payable	17,243	15,726
(c)	EPF Contribution Payable	55,086	39,173
(d)	Caution Deposit	25,52,975	22,72,000
(e)	Retention payable	67,747	67,747
(f)	EB Payable	44,169	48,192
	<b>Total</b>	<b>33,03,244</b>	<b>29,40,949</b>
<b>Schedule - 3</b>			
<b><u>FIXED ASSETS</u></b>			
(a)	Gross Block	5,78,64,908	6,17,58,602
	Less : Depreciation	50,52,294	54,49,380
	<b>Total</b>	<b>5,28,12,614</b>	<b>5,63,09,222</b>
<b>Schedule - 4</b>			
<b><u>SUNDRY DEBTORS</u></b>			
(a)	Fees Receivable	1,16,41,593	58,31,063
		<b>1,16,41,593</b>	<b>58,31,063</b>
<b>Schedule - 5</b>			
<b><u>CASH &amp; BANK BALANCES</u></b>			
(a)	Cash in Hand	12,388	28,018
<b><u>In Current Account</u></b>			
(b)	SBI-Ottapalam [2848]	2,36,955	1,14,055
(c)	SBI-Ottapalam [1774] - SC/OEC	13,66,792	3,08,436
<b><u>In SB Account</u></b>			
(d)	Dhanlaxmi Bank Ltd	2,30,093	4,02,619
(e)	Syndicate Bank [0064]	11,13,093	18,63,891
	<b>Total</b>	<b>29,59,321</b>	<b>27,17,018</b>



*G. S. S.*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

**NEHRU COLLEGE OF NURSING, KERALA**  
**SCHEDULE - 3 - FIXED ASSETS AS ON 31-03-2019**

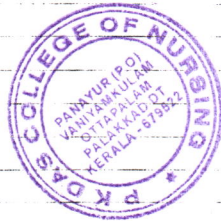
SL.NO	ASSETS	WDV AS ON 01.04.2018	ADDITIONS		DEDUCTIONS	TOTAL	RATE	DEPRECIATION			WDV AS ON 31-03-2019
			BEFORE SEP	AFTER SEP				UPTO SEP	AFTER SEP	TOTAL	
1	LAND	77,39,200	-	-	-	77,39,200		-	-	-	77,39,200
	[A]	77,39,200	-	-	-	77,39,200	-	-	-	-	77,39,200
2	COLLEGE BUILDING	3,28,74,716	-	-	-	3,28,74,716	10%	32,87,472	-	32,87,472	2,95,87,244
3	HOSTEL BUILDING	1,00,83,388	1,91,705	2,99,703	-	1,05,74,796	10%	10,27,509	14,985	10,42,494	95,32,302
4	ROAD	18,31,870	-	-	-	18,31,870	10%	1,83,187	-	1,83,187	16,48,683
	[B]	4,47,89,974	1,91,705	2,99,703	-	4,52,81,382		44,98,168	14,985.00	45,13,153	4,07,68,229
5	CCTV CAMERA	1,38,042	-	-	-	1,38,042	10%	13,804	-	13,804	1,24,238
6	ELECTRICEL EQUIPMENT	35,632	40,200	-	-	75,832	10%	7,583	-	7,583	68,249
7	EPABX	28,479	-	-	-	28,479	10%	2,848	-	2,848	25,631
8	FURNITURE	9,81,587	45,790	1,23,704	-	11,51,081	10%	1,02,738	6,185	1,08,923	10,42,158
9	LAB EQUIPMENT	2,95,168	-	76,700	-	3,71,868	10%	29,517	3,835	33,352	3,38,516
10	LIBRARY BOOKS	10,74,925	11,304	11,141	-	10,97,370	10%	1,08,623	557	1,09,180	9,88,190
11	PROJECTOR	36,727	-	-	-	36,727	10%	3,673	-	3,673	33,054
12	SEWAGE WATER PLANT	3,33,213	-	-	-	3,33,213	10%	33,321	-	33,321	2,99,892
13	WATER PURIFIER	34,820	-	-	-	34,820	10%	3,482	-	3,482	31,338
14	XEROX MACHINE	24,435	-	-	-	24,435	10%	2,444	-	2,444	21,991
	[C]	29,83,028	97,294	2,11,545	-	32,91,867		3,08,033	10,577	3,18,610	29,73,257
15	PRINTER	25,587	-	-	-	25,587	15%	3,838	-	3,838	21,749
16	UPS	28,687	-	1,82,000	-	2,10,687	15%	4,303	13,650	17,953	1,92,734
17	VEHICLE	5,37,908	5,40,399	-	-	10,78,307	15%	1,61,746	-	1,61,746	9,16,561
18	MACHINERY	-	33,040	-	-	33,040	15%	4,956	-	4,956	28,084
19	GENERATOR	1,99,590	-	-	-	1,99,590	15%	29,939	-	29,939	1,69,651
	[D]	7,91,772	5,73,439	1,82,000	-	15,47,211		2,04,782	13,650	2,18,432	13,28,779
20	COMPUTER	5,248	-	-	-	5,248	40%	2,099	-	2,099	3,149
	[E]	5,248	-	-	-	5,248		2,099	-	2,099	3,149
	GRAND TOTAL [A TO E]	5,63,09,222	8,62,438	6,93,248	-	5,78,64,908	-	50,13,082	39,212	50,52,294	5,28,12,614

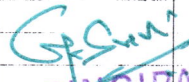


*Gp. Sivar*  
**PRINCIPAL**  
**PK DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679 522**

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO BALANCE SHEET

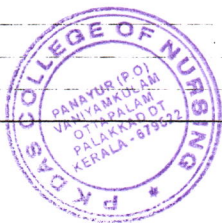
	As at 31.03.2019	As at 31.03.2018
	₹	₹
<b>Schedule - 6</b>		
<b><u>DEPOSITS, LOANS AND ADVANCES</u></b>		
(a) KUHS	12,00,000	10,00,000
(b) Gas Deposit	3,400	3,400
(c) EB-Security Deposit	65,526	65,526
(d) Harishankar	-	15,000
(e) Salary Advance	33,000	-
(f) Abiding Water Treatment	1,27,526	-
(g) Prepaid Expense	6,608	-
<b>Total</b>	<b>14,36,060</b>	<b>10,83,926</b>
<b>Schedule - 7</b>		
<b><u>EXCESS OF INCOME OVER EXPENDITURE</u></b>		
(a) Opening Balance	1,18,98,228	1,07,76,504
Add/(Less) : Excess of Expenditure over Income	13,94,896	11,21,724
<b>Total</b>	<b>1,32,93,124</b>	<b>1,18,98,228</b>



  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

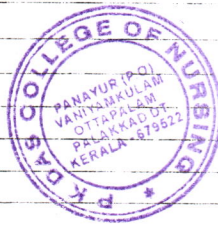
Particulars		As at 31.03.2019	As at 31.03.2018
		₹	₹
<b>Schedule - 8</b>			
	<b><u>OTHER INCOME</u></b>		
(a)	Hostel Fee	56,96,723	49,79,089
(b)	Bus Fee	15,75,113	13,26,900
	<b>Total</b>	<b>72,71,836</b>	<b>63,05,989</b>
<b>Schedule - 9</b>			
	<b><u>EMPLOYEES BENEFITS</u></b>		
(a)	Salary	75,36,656	64,32,244
(b)	ESI Contribution	1,29,278	1,16,489
(c)	EPF Contribution	2,34,112	2,26,478
(d)	Staff Welfare	-	500
		<b>79,00,046</b>	<b>67,75,711</b>
<b>Schedule - 10</b>			
	<b><u>STUDENTS WELFARE</u></b>		
(a)	Student Transportation	3,50,559	2,67,954
(b)	Students welfare	1,32,002	58,981
(c)	Mess Expenses	30,86,275	25,06,988
(d)	Student Insurance	9,613	-
(e)	Nehru Vignjan Award	1,00,000	-
	<b>Total</b>	<b>36,78,449</b>	<b>28,33,923</b>
<b>Schedule - 11</b>			
	<b><u>REPAIRS AND MAINTENANCE</u></b>		
(a)	Garden Maintenance	88,459	65,977
(b)	Generator Maintenance	25,210	2,340
(c)	Other Maintanance	2,32,326	2,12,325
(d)	AMC Charges	11,328	7,080
(e)	Building Maintanance	2,28,247	1,46,660
(f)	Housekeeping Charges	7,62,438	5,87,669
(g)	Water Expense	18,08,700	-
	<b>Total</b>	<b>31,56,708</b>	<b>10,22,051</b>
<b>Schedule - 12</b>			
	<b><u>POWER AND FUEL</u></b>		
(a)	Electricity Charges	3,65,250	3,88,387
(b)	Generator Fuel Expenses	19,200	10,100
	<b>Total</b>	<b>3,84,450</b>	<b>3,98,487</b>

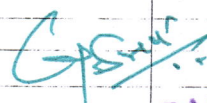


*G. Sankar*  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O), VANIAMKULAM**  
**OTTAPALAM, PALAKKAD DT**  
**KERALA - 679522**

NEHRU COLLEGE OF NURSING, KERALA  
SCHEDULES ANNEXED TO INCOME AND EXPENDITURE ACCOUNT

Particulars	As at	As at
	31.03.2019	31.03.2018
	₹	₹
<b>Schedule - 13</b>		
<b>APPLICATION AND AFFILIATION FEE</b>		
(a) University Affiliation Fee	5,86,500	4,62,000
(b) University Sports Affiliation Fee	24,000	16,000
(c) Registration Fee	51,000	74,000
<b>Total</b>	<b>6,61,500</b>	<b>5,52,000</b>
<b>Schedule - 14</b>		
<b>GENERAL EXPENSES</b>		
(a) Office and Other Expenses	1,04,443	1,47,500
(b) Lab Consumables	1,41,021	85,014
(c) Travelling Expenses	65,154	66,158
(d) Security Charges	4,51,350	3,30,721
(e) Insurance Charges	1,08,402	74,926
(f) Rates and Taxes	49,989	1,86,715
(g) Other Interest	200	312
(h) Donation & Charity	10,000	-
(i) Consultation Fee	10,000	-
<b>Total</b>	<b>9,40,559</b>	<b>8,91,346</b>
<b>Schedule - 15</b>		
<b>INTEREST AND BANK CHARGES</b>		
(a) Bank Charges	11,033	6,820
(b) Interest on Loan	-	2,316
	11,033	9,136



  
**PRINCIPAL**  
**P K DAS COLLEGE OF NURSING**  
**PANAYUR (P.O.) VANIYAMKULAM**  
**OTTAPALAM, PALAKKAD DT.**  
**KERALA**