



Amala
COLLEGE OF NURSING
ACCREDITED BY NAAC WITH A GRADE

AMALA COLLEGE OF NURSING

AQAR (2022-2023)



CRITERION 4 – Infrastructure and Learning Resources

Key Indicator 4.1 – Physical Facilities

Metric No. 4.1.4- Number of expenditure incurred, excluding salary, for infrastructure development and augmentation during the year

SUBMITTED TO



National Assessment and Accreditation Council

EXTERNAL AUDIT

2022-2023



P.V. CHACKO & Co.

CHARTERED ACCOUNTANTS

Tel.: 0484-2380130, 2370160

e-mail: pvchackoandco@gmail.com

FOUNDER
P.V. CHACKO F.C.A.
Mobile: 9961000033

PARTNERS
T.K. MATHEW F.C.A. { Mobile : 9388860280
C.J. ROMID F.C.A. { Personal : 0484 - 2371182
Mobile : 9447209582

AMALA COLLEGE OF NURSING
AMALA CANCER HOSPITAL SOCIETY – AMALANAGAR, THRISSUR

AUDITORS' REPORT

We have audited the attached Balance Sheet of **AMALA COLLEGE OF NURSING, AMALA CANCER HOSPITAL SOCIETY - AMALANAGAR, THRISSUR** as on 31st March 2023 and the Income and Expenditure Account for the year ended on that date.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We report that :-

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- In our opinion, proper books of accounts and other records as required by law have been kept by the Institution so far as appears from our examination of such records.
- The Balance Sheet and Income and Expenditure Account referred to in this report are in agreement with the books of accounts.
- In our opinion and to the best our information and according to the explanations given to us, the accounts give a true and fair view.
 - In the case of the Balance Sheet of the state of affairs of the Institution as on 31st March 2023 and
 - In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

Place : Ernakulam
Date : 10.01.2024



For P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS

C.J. ROMID FCA
PARTNER

UDIN : 24022498BKCELH9324

Prof. Dr. RAJEE REGHUNATH
PRINCIPAL
AMALA COLLEGE OF NURSING
AMALA NAGAR P.O., THRISSUR-680 555



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AMALA COLLEGE OF NURSING
AMALA CANCER HOSPITAL SOCIETY - AMALANAGAR - THRISSUR

BALANCE SHEET AS ON 31st MARCH, 2023

At the beginning of the year	LIABILITIES	Additions/ Deductions	Rs.
1,06,75,417.00	<u>CAPITAL FUND :-</u> Capital Advance	3,29,55,707.00	
	Less:- Depreciation Up to 31.3.2022	-48,22,175.00	
	Less:- Excess of Expenditure over Income	-74,84,670.15	3,13,24,278.85
7,00,000.00	Endowment Fund		7,00,000.00
	Depreciation Provided:-		-
	Depreciation Up to 31.3.2022	48,22,175.00	
	Less : Depn. On sale of old vehicle	-9,03,823.00	
	Add:- Depreciation for Current year	19,30,283.15	58,48,635.15
	<u>CURRENT LIABILITIES :-</u>		
3,59,357.00	Advance Account	98,857.00	4,58,214.00
26,42,000.00	Cauton Deposit	27,500.00	26,69,500.00
20,84,500.00	Hostel Deposit From Students	-54,500.00	20,30,000.00
12,21,250.00	Advance from Students	-33,450.00	11,87,800.00
2,97,108.00	Sundry Parties	1,28,058.00	4,25,166.00
21,49,887.00	Expenses Payable	-18,13,783.00	3,36,104.00
2,01,29,519.00	Total		4,49,79,698.00



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AMALA COLLEGE OF NURSING
AMALA CANCER HOSPITAL SOCIETY - AMALANAGAR - THRISSUR
BALANCE SHEET AS ON 31st MARCH, 2023

At the beginning of the year	ASSETS		Rs.
	FIXED ASSETS :-		
67,84,205.00	Building		67,84,205.00
30,17,495.00	Building - Work-in Progress	1,71,14,581.00	1,71,14,581.00
11,81,878.00	Furniture	7,15,684.00	37,33,179.00
9,30,000.00	IT Equipments	10,65,690.00	22,47,568.00
	Vehicle	26,46,682.00	
	Less :- Sale of Old Vehicle	-9,30,000.00	26,46,682.00
20,21,867.00	Library Books	1,32,407.00	21,54,274.00
13,36,970.00	Medical Equipments	1,00,572.00	14,37,542.00
9,85,443.00	Electrical and Telecom Equipments	5,66,031.00	15,51,474.00
	CURRENT ASSETS :-		
21,75,273.00	College Fees Receivable	11,38,164.00	33,13,437.00
-	Other Receivable - Staff	300.00	300.00
-	TDS & TCS Receivable	30,089.00	30,089.00
	Advance to Staff and Trainees	1,50,000.00	1,50,000.00
	CASH AND BANK BALANCES :-		
7,00,000.00	Fixed Deposit at Bank		7,00,000.00
9,82,549.00	Bank Accounts		30,95,225.00
13,839.00	Cash in Hand		21,142.00
2,01,29,519.00	Total		4,49,79,698.00

As Per Our Report Even Date
For P.V. CHACKO & Co.
CHARTERED ACCOUNTANTS

C.J. ROMID F.C.A.
Partner

Ernakulam
10.01.2024



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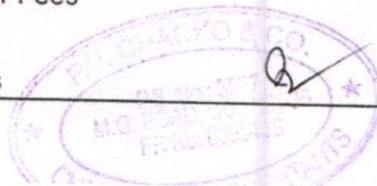
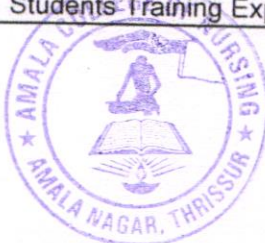
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AMALA COLLEGE OF NURSING
AMALA CANCER HOSPITAL SOCIETY - AMALANAGAR - THRISSUR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

INCOME		Rs.
By <u>Fee Collection from Students:-</u>		
Tuition Fee	1,37,91,250.00	
Hostel Fee	57,73,400.00	
Special Fee	38,65,000.00	
Other Fee	3,95,990.00	
		2,38,25,640.00
„ <u>Other Income :-</u>		
Interest Received	1,40,952.00	
Profit on Sale of Vehicle	1,98,823.00	
Round Off	3.00	
		3,39,778.00
„ Excess of Expenditure over Income		74,84,670.15
Total		3,16,50,088.15

EXPENDITURE		Rs.
To <u>Salary and Allowances</u>		
Salary and Allowances :-		
Teaching Staff	1,04,45,785.00	
Non Teaching Staff	16,65,094.00	
Honorarium To Staff	6,49,093.00	
Allowances	1,37,600.00	
	1,28,97,572.00	
Stipend to Trainees	18,15,168.00	
Gratuity Paid	2,35,838.00	
Provident Fund Contribution	1,52,320.00	
Staff Development and Training Expenses	26,107.00	
ESI Contribution	20,855.00	
		1,51,47,860.00
„ <u>Academic and Students Development Expenses:-</u>		
Extra Curricular Activity Expenses	20,46,334.00	
NAAC Accreditation Expenses	7,19,075.00	
University Affiliation & Other Fees	5,07,220.00	
Lab Expenses	3,46,167.00	
Students Training Expenses	2,65,875.00	



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Students Uniform	1,43,640.00	
Nursing College Affiliation Fee	1,40,000.00	
PHC Fee Paid	1,10,000.00	
Medical Journals	73,540.00	
Application Fee	25,000.00	
Students Welfare Expense	5,579.00	43,82,430.00
„ <u>Maintenance of Physical Facilities:-</u>		
Electricity Charges	33,54,930.00	
Repairs and Maintenance	31,92,741.00	
House Keeping Charges	15,60,859.00	
Drinking Water	1,04,741.00	82,13,271.00
„ <u>Administrative Expenses:-</u>		
Printing and Stationery	7,24,959.00	
Legal and Professional Charges	2,83,444.00	
Refreshment Expenses	2,45,367.00	
Vehicle Running and Maintenance	2,00,410.00	
Internet Expenses	1,65,200.00	
License and Tax	1,32,835.00	
Travelling Expenses	1,04,891.00	
Inspection Charge	28,750.00	
Medical Check up and Vaccination	26,868.00	
Audit Fee	23,600.00	
GST	17,722.00	
Subscription to Periodicals	10,345.00	
Postage and Courier	3,561.00	
Bank Charges	3,443.00	
Telecommunication Charges	3,349.00	
Research Expenses	1,500.00	19,76,244.00
„ Depreciation Provided		19,30,283.15
Total	-	3,16,50,088.15



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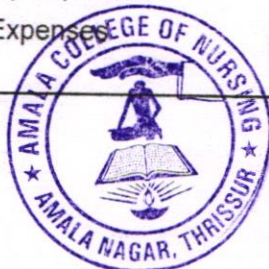
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RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2023

PARTICULARS	RECEIPTS	PAYMENTS
<u>Fee Collection from Students:-</u>		
Special Fee	38,65,000.00	
Tuition Fee	1,37,91,250.00	
Hostel Fee	57,73,400.00	
Other Fee	3,95,990.00	
<u>Other Income :-</u>		
Interest Received	1,40,952.00	
Round Off	3.00	
<u>Other Collection from Students:-</u>		
Caution Deposit	9,95,500.00	10,22,500.00
<u>Salary and Allowances :-</u>		
Salary and Allowance:-		
Honorarium To Staff		6,49,093.00
Non Teaching Staff		16,65,094.00
Teaching Staff		1,04,45,785.00
Allowances		1,37,600.00
Stipend to Trainees		18,15,168.00
Staff Development and Training Expenses		26,107.00
Gratuity Paid		2,35,838.00
Provident Fund Contribution	1,40,603.00	2,92,923.00
ESI Contribution	4,817.00	25,672.00
<u>Academic and Students Development Expenses:-</u>		
Lab Expenses		3,46,167.00
Nursing College Affiliation Fee		1,40,000.00
Application Fee		25,000.00
Extra Curricular Activity Expenses		20,46,334.00
NAAC Accreditation Expenses		7,19,075.00
PHC Fee Paid		1,10,000.00



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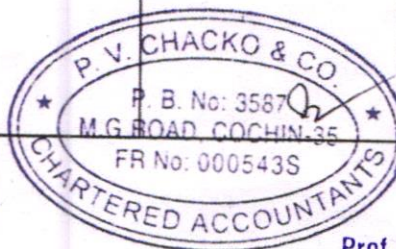
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Medical Journals		73,540.00
Students Uniform		1,43,640.00
Students Welfare Expense		5,579.00
Students Training Expenses		2,65,875.00
University Affiliation & Other Fees		5,07,220.00
<u>Maintenance of Physical Facilities:-</u>		
Repairs and Maintenance		31,84,741.00
Annual maintenance Charges for HOMES software		8,000.00
House Keeping Charges		15,60,859.00
Electricity Charges		33,54,930.00
Drinking Water		1,04,741.00
<u>Administrative Expenses:-</u>		
Postage and Courier		3,561.00
Printing and Stationery		7,24,959.00
Refreshment Expenses		2,45,367.00
Audit Fee		23,600.00
Research Expenses		1,500.00
Inspection Charge		28,750.00
Internet Expenses		1,65,200.00
License and Tax		1,32,835.00
Legal and Professional Charges		2,83,444.00
Medical Check up and Vaccination	8,000.00	34,868.00
GST		17,722.00
Travelling Expenses		1,04,891.00
Telecommunication Charges		3,349.00
Vehicle Running and Maintenance		2,00,410.00
Bank Charges		3,443.00
<u>Library Books:-</u>		
Library Books		1,32,407.00
Subscription to Periodicals		10,345.00



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Infrastructure Development:-**Nursing College Building - Work- in Progress**

Electrical and Telecom Equipments

IT Equipments -Edusoft Software

-Computer Equipments

Furniture and Fixtures

Medical Equipments

Vehicle

Vehicle - Sale of old Vehicle

Other Assets and Liabilities:-

PTA Account

SNA Account

Students Magazine Account

Academic Fee Receivable

Other Receivable - Staff

Mess Fee Advance Received

Advance to Staff and Trainees

TDS & TCS Receivable

Sundry Parties

Other Expenses Payable

Advance - Branch Accounts:-

Hospital

Medical College

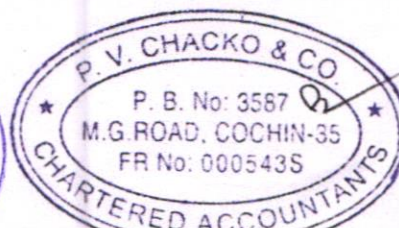
College Hostel

Opening and Closing Balances :-

Fixed Deposit at Bank

Bank SB Accounts

Cash in Hand

Total**15,80,56,293.00****15,80,56,293.00**

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AMALA COLLEGE OF NURSING
AMALA CANCER HOSPITAL SOCIETY - AMALANAGAR - THRISSUR

DEPRECIATION SCHEDULE AS ON 31st MARCH, 2023

Sl. No.	Items	Cost as on 01-04.2022	Additions/ Deductions	Total Cost as on 31-03-2023	Rate of Dep.	Depreication up to 31.03.2022	Depreciation of Sold Items during 2022-23	Depreciation for 2022-23	Total Depreciation as on 31-03-2023	Net Assets as on 31-03-2023
1.	Building	67,84,205.00		67,84,205.00	5%	17,56,460.00		2,51,387.25	20,07,847.25	47,76,357.75
2.	Furniture	30,17,495.00	7,15,684.00	37,33,179.00	10%	4,34,710.00		3,29,846.90	7,64,556.90	29,68,622.10
3.	IT Equipments	11,81,878.00	10,65,690.00	22,47,568.00	15%	1,38,161.00		3,16,411.05	4,54,572.05	17,92,995.95
4.	Vehicle	9,30,000.00	17,16,682.00	26,46,682.00	20%	8,97,279.00	-9,03,823.00	5,35,880.00	5,29,336.00	21,17,346.00
5	Library Books	20,21,867.00	1,32,407.00	21,54,274.00	10%	14,46,258.00		70,801.60	15,17,059.60	6,37,214.40
6	Medical Equipments	13,36,970.00	1,00,572.00	14,37,542.00	15%	18,218.00		2,12,898.60	2,31,116.60	12,06,425.40
7	Electrical and Telecom Equipments	9,85,443.00	5,66,031.00	15,51,474.00	15%	1,31,089.00		2,13,057.75	3,44,146.75	12,07,327.25
	Total	1,62,57,858.00	42,97,066.00	2,05,54,924.00		48,22,175.00	-9,03,823.00	19,30,283.15	58,48,635.15	1,47,06,288.85

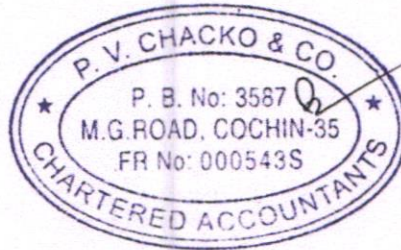


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SCHEDULE AS ON 31st MARCH, 2023

BANK SB ACCOUNTS :-

		<u>O/B</u>	<u>C/B</u>
South Indian Bank	462.73.278	2,13,685	1,22,750
South Indian Bank	462.53.1093	2,06,066	6,63,384
South Indian Bank	462.53.1521	1,00,277	1,02,580
South Indian Bank	462.53.1528	2,99,308	3,26,742
South Indian Bank	462.53.3127	4,654	13,23,517
South Indian Bank	462.53.1315	1,58,559	5,56,252
Total		9,82,549.00	30,95,225.00



Lg
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