

Financial Year: 2023-24

Assessment Year: 2024-25

**Narayana College of Nursing
Chinthareddypalem :: NELLORE**

Income and Expenditure for the year ending on 31.03.2024

Expenditure	Amount	Income	Amount
To Affiliation Fee A/c	7,67,000	By Fee Collection A/C	5,19,25,339
To AMC A/c	1,13,181	By Interest Income A/c	1,53,476
To Bank Charges A/c	1,617	By Miscellaneous income A/c	36,85,245
To Books and Periodicals A/c	12,15,060	By Other Income A/c	50,21,924
To Campaigning and Publicity A/c	55,25,692		
To CCTV maintenance A/c	4,96,409	By Excess of Expenditure over Income A/c	1,87,50,428
To College Maintenance A/c	1,31,69,308		
To Computer Maintenance, Software, AMC & E-Governance A/c	1,14,536		
To Depreciation A/c	89,91,631		
To Electrical Maintenance A/c	5,35,204		
To Electricity Charges A/c	27,26,806		
To ESI A/c	1,54,844		
To Fire Safty Equipment Maintenance A/c	9,13,105		
To Garden Maintenance A/c	10,41,834		
To INC Annual Fee A/c	1,60,000		
To Inventory Write Off A/c	5,15,680		
To Laboratory Maintenance A/c	28,771		
To Hostel Maintenance A/c	1,06,14,923		
To Miscellaneous Expenses A/c	12,57,207		
To Municipal taxes A/c	4,54,262		
To Office Supplies & Equipment Maintenance A/c	11,63,010		
To Other Maintenance A/c	2,07,962		
To Postage, Printing & Stationery A/c	3,96,466		
To Provident Fund A/c	7,22,005		
To Repairs & Manitenance A/c	27,958		
To Research Project Fund A/c	7,25,090		
To Salaries A/c	2,05,23,595		
To Scholarship & Bad debts A/c	15,29,500		
To Seminars, Meetings & Celebrations A/c	1,58,100		
To Sports Expenditure A/c	8,95,584		
To Staff Training & Development A/c	14,88,649		
To Stipend A/c	12,38,448		
To Telephone Charges A/c	9,514		
To Tranining & Placement Expenditure A/c	9,25,837		
To Travelling & Transportation Charges A/c	78,180		
To Vehicle Maintenance A/c	6,49,445		
	7,95,36,412		7,95,36,412

Dr. B. Arun
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003,



Financial Year: 2022-23

Assessment Year: 2023-24

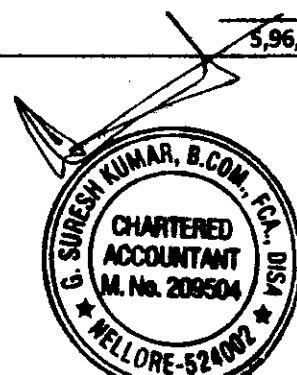
Narayana College of Nursing
Chinthareddypalem : : NELLORE

Income and Expenditure for the year ending on 31.03.2023

Expenditure	Amount	Income	Amount
To Affiliation Fee A/c	7,67,000	By Fee Collection A/C	4,82,92,694
To AFRC Fee A/c	1,05,000	By Interest Income A/c	2,39,904
To AMC A/c	1,06,398	By Miscellaneous Income A/c	27,49,735
To Bank Charges A/c	3,692	By Other Income A/c	83,52,000
To Books and Periodicals A/c	9,77,176		
To Campaigning and Publicity A/c	45,160		
To CCTV maintenance A/c	2,52,754		
To College Maintenance A/c	86,36,229		
To Computer Maintenance, Software, AMC & E-Governance A/c	3,66,199		
To Depreciation A/c	82,62,725		
To Electrical Maintenance A/c	3,27,735		
To Electricity Charges A/c	19,20,905		
To ESI A/c	1,46,540		
To Fire Safty Equipment Maintenance A/c	6,81,422		
To Garden Maintenance A/c	6,84,473		
To INC Annual Fee A/c	85,000		
To Laboratory Maintenance A/c	5,681		
To Hostel Maintenance A/c	66,94,553		
To Miscellaneous Expenses A/c	1,21,876		
To Municipal taxes A/c	3,91,263		
To Office Supplies & Equipment Maintenance A/c	8,46,257		
To Other Maintenance A/c	2,52,620		
To Postage, Printing & Stationery A/c	2,63,660		
To Provident Fund A/c	6,45,465		
To Repairs & Manitenance A/c	58,102		
To Research Project Fund A/c	8,10,720		
To Salaries A/c	1,90,56,389		
To Scholarship & Bad debts A/c	14,10,950		
To Seminars, Meetings & Celebrations A/c	1,94,377		
To Sports Expenditure A/c	6,75,503		
To Staff Training & Development A/c	12,42,397		
To Stipend A/c	9,22,292		
To Telephone Charges A/c	11,200		
To Tranining & Placement Expenditure A/c	7,48,476		
To Travelling & Transportation Charges A/c	1,09,362		
To Vehicle Maintenance A/c	4,99,367		
To Excess of Income over Expenditure A/c	13,05,414		
	5,96,34,333		5,96,34,333

Dr. B. Anny
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2022-23

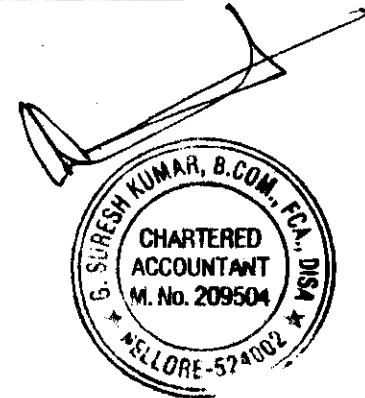
Assessment Year: 2023-24

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Balance Sheet as on 31.03.2023

Liabilities	Amount	Assets	Amount
Capital Fund	6,41,14,608	Fixed Assets	7,38,18,680
Sundry Creditors	97,00,245	Deposits	95,462
Expenses Payable	23,79,507	Current Assets:	
Other Liabilities	1,01,41,486	Receivables	79,42,136
		Loans and Advances	12,000
		Prepaid Expenses	45,238
		Stock	6,66,319
		Cash at Bank	37,42,744
		Cash in Hand	13,267
	8,63,35,846		8,63,35,846

Dr. B. Srinivas
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2022-23

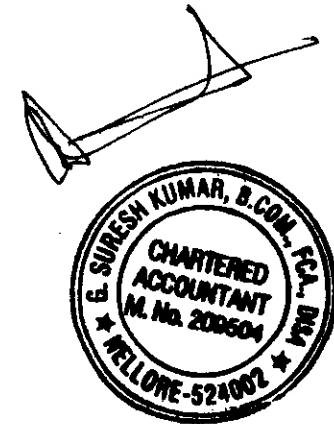
Assessment Year: 2023-24

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Assets Schedule as on 31.03.2023

Particulars	Rate	WDV as on 01.04.2022	Additions		Deprlation	WDV as on 31.03.2023
			01.04.2022 To 30.09.2022	01.10.2022 To 31.03.2023		
Buildings	10%	5,55,22,781	-	1,25,25,719	61,78,564	6,18,69,936
Computers	40%	4,30,985	9,07,380	20,777	5,39,502	8,19,640
Library Books & E-Journals	40%	6,14,160	1,770	4,82,360	3,42,844	7,55,446
Plant & Machinery	15%	14,65,529	-	9,110	2,20,513	12,54,126
Furniture & Fixtures	10%	94,90,685	34,500	5,75,650	9,81,302	91,19,533
		6,75,24,139	9,43,650	1,36,13,616	82,62,725	7,38,18,680

Dy. B. Ashmy
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2021-22

Assessment Year: 2022-23

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Income and Expenditure for the year ending on 31.03.2022

Expenditure	Amount	Income	Amount
To Affiliation Fee A/c	7,67,000	By Fee Collection A/C	4,87,58,699
To AMC A/c	1,03,705	By Interest Income A/c	1,75,861
To Bank Charges A/c	649	By Miscellaneous Income A/c	11,15,545
To Books and Periodicals A/c	4,16,926	By Other Income A/c	29,23,150
To Campaigning and Publicity A/c	50,18,540		
To CCTV maintenance A/c	1,42,077		
To College Maintenance A/c	4,06,311		
To Computer Maintenance, Software, AMC & E-Governance A/c	1,03,825		
To Depreciation A/c	69,17,101		
To Electrical Maintenance A/c	4,29,533		
To Electricity Charges A/c	15,80,610		
To ESI A/c	1,70,825		
To Fire Safty Equipment Maintenance A/c	3,63,452		
To Garden Maintenance A/c	5,34,157		
To INC Annual Fee A/c	85,000		
To Laboratory Maintenance A/c	84,329		
To Hostel Maintenance A/c	57,72,972		
To Miscellaneous Expenses A/c	69,775		
To Municipal taxes A/c	6,29,751		
To Office Supplies & Equipment Maintenance A/c	5,89,732		
To Other Maintenance A/c	12,201		
To Postage, Printing & Stationery A/c	4,31,978		
To Provident Fund A/c	6,09,930		
To Repairs & Manitenance A/c	62,066		
To Research Project Fund A/c	5,17,020		
To Salaries A/c	1,61,10,819		
To Scholarship & Bad debts A/c	14,23,500		
To Sports Expenditure A/c	4,53,652		
To Staff Training & Development A/c	7,12,479		
To Stipend A/c	6,12,932		
To Telephone Charges A/c	9,462		
To Tranining & Placement Expenditure A/c	3,85,057		
To Travelling & Transportation Charges A/c	27,224		
To Vehicle Maintenance A/c	2,81,938		
To Excess of Income over Expenditure A/c	71,36,727		
	5,29,73,255		5,29,73,255

Dr. B. Anup
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2021-22

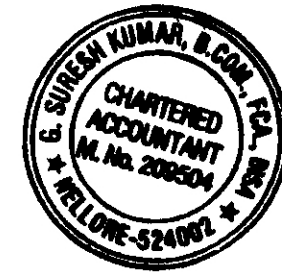
Assessment Year: 2022-23

Narayana College of Nursing
Chinthareddypalem : : NELLORE

Assets Schedule as on 31.03.2022

Particulars	Rate	WDV as on 01.04.2021	Additions		Depriation	WDV as on 31.03.2022
			01.04.2021 To 30.09.2021	01.10.2021 To 31.03.2022		
Buildings	10%	4,03,78,588	-	2,01,91,633	50,47,440	5,55,22,781
Computers	40%	5,54,614	1,63,695	-	2,87,324	4,30,985
Library Books & E-Journals	40%	5,22,867	-	3,75,550	2,84,257	6,14,160
Plant & Machinery	15%	15,62,986	24,318	1,25,752	2,47,527	14,65,529
Furniture & Fixtures	10%	1,04,69,788	-	71,450	10,50,553	94,90,685
		5,34,88,842	1,88,013	2,07,64,385	69,17,101	6,75,24,139

Dr. B. Anny
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2021-22

Assessment Year: 2022-23

**Narayana College of Nursing
Chinthareddypalem :: NELLORE
Balance Sheet as on 31.03.2022**

Liabilities	Amount	Assets	Amount
Capital Fund	7,10,04,460	Fixed Assets	6,75,24,139
Sundry Creditors	21,38,484	Deposits	90,654
Expenses Payable	19,66,261	Current Assets:	
Other Liabilities	2,74,44,479	Receivables	2,67,30,950
		Loans and Advances	2,492
		Prepaid Expenses	43,376
		Stock	4,16,456
		Cash at Bank	77,21,607
		Cash in Hand	24,010
	10,25,53,684		10,25,53,684

Dr. B. Anuj
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

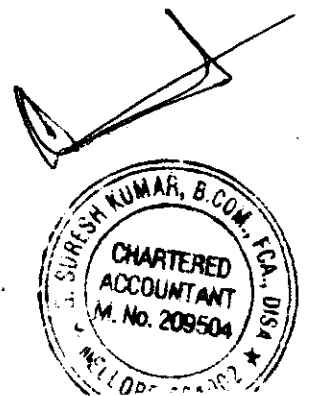


Narayana College of Nursing
Chinthareddypalem : : NELLORE

Income and Expenditure for the year ending on 31.03.2021

Expenditure	Amount	Income	Amount
To Affiliation Fee A/c	7,67,000	By Fee Collection A/C	3,89,73,514
To AMC A/c	78,007	By Interest Income A/c	79,249
To Bank Charges A/c	21,291	By Miscellaneous Income A/c	25,64,767
To Books and Periodicals A/c	2,85,116	By Other Income A/c	35,37,649
To Campaigning and Publicity A/c	86,000		
To CCTV maintenance A/c	1,26,940		
To College Maintenance A/c	2,76,478		
To Computer Maintenance, Software, AMC & E-Governance A/c	98,434		
To Depreciation A/c	58,85,635		
To Electrical Maintenance A/c	3,35,889		
To Electricity Charges A/c	7,76,116		
To ESI A/c	1,21,694		
To Fire Safty Equipment Maintenance A/c	1,37,524		
To Garden Maintenance A/c	2,79,902		
To INC Annual Fee A/c	85,000		
To Laboratory Maintenance A/c	72,790		
To Hostel Maintenance A/c	30,51,537		
To Miscellaneous Expenses A/c	72,472		
To Municipal taxes A/c	3,81,262		
To Office Supplies & Equipment Maintenance A/c	1,67,074		
To Other Maintenance A/c	9,310		
To Postage, Printing & Stationery A/c	80,535		
To Provident Fund A/c	5,01,038		
To Repairs & Manintenance A/c	92,211		
To Research Project Fund A/c	4,00,000		
To Salaries A/c	1,14,21,314		
To Scholarship & Bad debts A/c	9,83,500		
To Seminars, Meetings & Celebrations A/c	240		
To Staff Training & Development A/c	1,61,199		
To Stipend A/c	8,08,731		
To Telephone Charges A/c	13,411		
To Tranining & Placement Expenditure A/c	1,36,484		
To Travelling & Transportation Charges A/c	17,721		
To Vehicle Maintenance A/c	1,52,644		
To Excess of Income over Expenditure A/c	1,72,70,680		
	4,51,55,179		4,51,55,179

Dr. B. Prasad
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2020-21

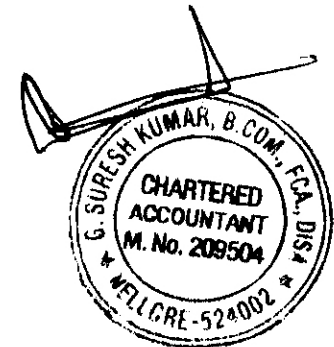
Assessment Year: 2021-22

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Assets Schedule as on 31.03.2021

Particulars	Rate	WDV as on 01.04.2020	Additions		Depriation	WDV as on 31.03.2021
			01.04.2020 To 30.09.2020	01.10.2020 To 31.03.2021		
Buildings	10%	3,22,45,681	-	1,19,55,237	38,22,330	4,03,78,588
Computers	40%	8,97,781	1,278	18,975	3,63,420	5,54,614
Library Books & E-Journals	40%	5,40,511	-	2,48,200	2,65,844	5,22,867
Plant & Machinery	15%	17,72,234	3,776	57,705	2,70,730	15,62,986
Furniture & Fixtures	10%	1,15,93,599	39,500	-	11,63,311	1,04,69,788
		4,70,49,805	44,554	1,22,80,117	58,85,635	5,34,88,842

Dr. B. Chinnay
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2020-21

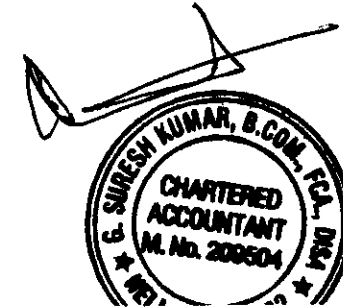
Assessment Year: 2021-22

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Balance Sheet as on 31.03.2021

Liabilities	Amount	Assets	Amount
Capital Fund	5,55,15,049	Fixed Assets	5,34,88,842
Sundry Creditors	3,74,710	Deposits	85,413
Expenses Payable	17,94,035	Current Assets:	
Other Liabilities	2,80,99,428	Receivables	2,76,68,137
		Loans and Advances	3,492
		Prepaid Expenses	40,848
		Stock	8,59,514
		Cash at Bank	36,34,730
		Cash in Hand	2,245
	8,57,83,222		8,57,83,222

Dr. B. Anny
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Narayana College of Nursing
Chinthareddypalem : : NELLORE

Income and Expenditure for the year ending on 31.03.2020

Expenditure	Amount	Income	Amount
To Affiliation Fee A/c	8,73,200	By Fee Collection A/C	3,82,02,254
To AFRC Fee A/c	45,000	By Interest Income A/c	3,573
To AMC A/c	73,539	By Miscellaneous Income A/c	19,55,983
To Bank Charges A/c	4,052	By Other Income A/c	33,47,228
To Books and Periodicals A/c	7,55,740		
To Campaigning and Publicity A/c	95,68,462	By Excess of Expenditure over Income A/c	52,68,718
To CCTV maintenance A/c	2,75,950		
To College Maintenance A/c	6,44,355		
To Computer Maintenance, Software, AMC & E-Governance A/c	1,18,420		
To Depreciation A/c	50,68,583		
To Electrical Maintenance A/c	2,73,030		
To Electricity Charges A/c	18,88,182		
To ESI A/c	2,09,540		
To Fire Safty Equipment Maintenance A/c	3,13,985		
To Garden Maintenance A/c	6,58,850		
To INC Annual Fee A/c	75,000		
To Laboratory Maintenance A/c	1,93,388		
To Hostel Maintenance A/c	60,58,277		
To Miscellaneous Expenses A/c	2,24,968		
To Municipal taxes A/c	4,11,186		
To Office Supplies & Equipment Maintenance A/c	3,15,837		
To Other Maintenance A/c	85,671		
To Postage, Printing & Stationery A/c	1,84,844		
To Provident Fund A/c	5,79,257		
To Repairs & Manintenance A/c	82,929		
To Research Project Fund A/c	5,03,778		
To Salaries A/c	1,58,77,498		
To Scholarship & Bad debts A/c	13,21,800		
To Seminars, Meetings & Celebrations A/c	80,319		
To Sports Expenditure A/c	2,09,317		
To Staff Training & Development A/c	6,26,154		
To Stipend A/c	2,54,848		
To Telephone Charges A/c	30,905		
To Tranining & Placement Expenditure A/c	3,28,015		
To Travelling & Transportation Charges A/c	1,27,010		
To Vehicle Maintenance A/c	4,35,867		
	4,87,77,756		4,87,77,756

Dr. B. G. Prasad
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



Financial Year: 2019-20

Assessment Year: 2020-21

**Narayana College of Nursing
Chinthareddypalem : : NELLORE**

Assets Schedule as on 31.03.2020

Particulars	Rate	WDV as on 01.04.2019	Additions		Depriation	WDV as on 31.03.2020
			01.04.2019 To 30.09.2019	01.10.2019 To 31.03.2020		
Buildings	10%	2,30,18,528	-	1,21,35,796	29,08,643	3,22,45,681
Computers	40%	1,81,811	4,87,096	6,20,547	3,91,672	8,97,781
Library Books & E-Journals	40%	4,13,172	-	3,65,760	2,38,421	5,40,511
Plant & Machinery	15%	20,49,429	376	32,323	3,09,894	17,72,234
Furniture & Fixtures	10%	1,12,90,295	2,95,229	12,28,028	12,19,953	1,15,93,599
		3,69,53,235	7,82,700	1,43,82,453	50,68,583	4,70,49,805

Dr. Bahmy
Principal

**NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.**



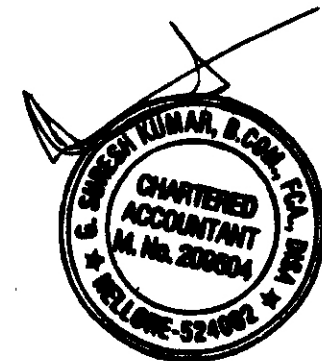
Financial Year: 2019-20

Assessment Year: 2020-21

**Narayana College of Nursing
Chinthareddypalem : : NELLORE
Balance Sheet as on 31.03.2020**

Liabilities	Amount	Assets	Amount
Capital Fund	3,81,89,067	Fixed Assets	4,70,49,805
Sundry Creditors	43,22,769	Deposits	79,076
Expenses Payable	7,54,517	Current Assets:	
Other Liabilities	2,60,02,999	Receivables	1,36,39,289
		Loans and Advances	1,24,992
		Prepaid Expenses	18,615
		Stock	8,22,356
		Cash at Bank	75,09,747
		Cash in Hand	25,471
	6,92,69,351		6,92,69,351

Dr. *B. Chinnay*
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.





NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

Ph No: 0861-2317969 | Fax: 0861-2311968.

e-mail: narayana_nursing@yahoo.co.in || principal.ncn@narayanannursingcollege.com

website: <https://www.narayanannursingcollege.com>

Recognized by Indian Nursing Council vide Lr. No. 18-916/2002/INC dt:08-11-2002

A.P. Nurses & Midwives Council Letter No. APNMC/CON/3973/2002, dated: 26.12.2002

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



College Budget Proposal 2023-2024

S No	Particular	Amount
NON- RECURRING EXPENSES		
1	Infrastructure Build Up	1,80,00,000
2	Equipment	9,00,000
3	Library Books & Journals	10,00,000
TOTAL NON- RECURRING EXPENSES		1,99,00,000
RECURRING EXPENSES		
4	Salaries- Teaching & Non-Teaching	2,10,00,000
5	Annual Fees(Affiliation, INC Membership, Etc)	12,00,000
6	Repairs And Maintenance	2,10,00,000
7	Mess Maintenance	95,00,000
8	Other Expenses	80,00,000
TOTAL RECURRING EXPENSES		6,07,00,000
GRAND TOTAL		8,06,00,000

Dr. B. S. Srinivas
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

S. Srinivas
Finance Officer
NARAYANA COLLEGE OF NURSING
NELLORE.

NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

Ph No: 0861-2317969 | Fax: 0861-2311968.

e-mail: narayana_nursing@yahoo.co.in || principal.ncn@narayanannursingcollege.com

website: https://www.narayanannursingcollege.com

Recognized by Indian Nursing Council vide Lr. No. 18-916/2002/INC dt:08-11-2002

A.P. Nurses & Midwives Council Letter No. APNMC/CON/3973/2002, dated: 26.12.2002

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



INTERNAL FINANCIAL AUDIT REPORT

Name of the College	NARAYANA COLLEGE OF NURSING
Period of Audit	2023-2024
Prepared by	Harish Kumar (GT Audit)
Revised by	Mohith Kumar (GT Audit)

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. Balance Sheet					
1.1	Have you examined the software system in place with respect to books of account	Yes			Software is well-utilized.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Records are thorough and accurate.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Records are thorough and accurate.
2. Opening Balance					
2.1	Have you checked opening balance of 1.Cash book 2.Bank book 3.General ledger 4.Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Opening balances verified. All ledgers in good order.
3. Vouching					
	Vouching includes the following				Vouching is meticulous. Enhance training on documentation.
3.1	Receipt and payment of cash book and bank book	Yes			Receipts and payments are accurate.
3.2	Have you checked correctness receipt and payment with respect to				
	1. Account Head	Yes			All details confirmed correct
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Authorization procedures are robust
3.4	Does the transaction relate to the accounting under audit	Yes			Transactions align with audit
3.5	Have you checked total/sub total	Yes			Totals are accurate and complete. Cross-verify with reports.

Dr. B. Srinivas
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

Accredited by "International Accreditation Organization (IAO)"



NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

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website: https://www.narayanannursingcollege.com

Recognized by Indian Nursing Council vide Lr. No. 18-916/2002/INC dt:08-11-2002

A.P. Nurses & Midwives Council Letter No. APNMC/CON/3973/2002, dated: 26.12.2002

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes			Transactions well-supported automated tracking,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes			Deposit are timely and consistent
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes			Reconciliation entries are clear. Monthly reviews suggested
4.4	Have you ensured that whatever payment exceeds Rs.10000/- has been made though cheque/DD	Yes			Payments made appropriately Continue adherence to policies.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes			Contra entries matched correctly.
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes			Payments for proper purposes noted
5. Journals vouching					
5.1	Have you checked head of accounts on journals	Yes			Accounts are accurately reflected. Maintain detailed descriptions
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes			Evidence provided for all voucher Ensure evidence is complete.
5.3	Are all vouchers properly authorized	Yes			Authorization is properly manage Consider electronic approvals
6. Salary & Honorarium					
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes			Authorization is property managed Consider electronic approvals.
6.2	Have you checked statutory deductions for				Deductions are well-monitored
	1. Provident fund	Yes			Proofs available
	2. Income tax	Yes			TDS statements
	3. Any other items	Yes			ESI
6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes			Deductions paid timely. Document deadlines clearly

Dr. Babu
Principal

NARAYANA COLLEGE OF NURSING

Chinthareddypalem,

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7. Loans, Banking and Security				
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes		Books are properly maintained. Implement backup procedure
7.2	Have you scrutinized			
	1. Loan staff loan ledger	Yes		Loans and advances recorded well.
	2. Advance	Yes		Regular reviews advised.
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes		Asset accounts well-scrutinized
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes		Liabilities recorded correctly
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes		Expenditures classified accurately
8. Taxation				
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	Yes		TDS returns filed promptly. Good tax compliance noted.
8.2	Have you enquired about any pending tax litigations	Yes		No pending litigation reported
9. Other records				
9.1	Have you checked a) Register b) Register for fixed assets			Registers are well maintained. Update records regularly. Fixed assets register is accurate


ACCOUNTS MANAGER
 Finance Officer
 NARAYANA COLLEGE OF NURSING
 NELLORE.


 DR. B. Anjani
 Principal
 NARAYANA COLLEGE OF NURSING
 Chinthareddypalem,
 NELLORE - 524 003.


INTERNAL AUDITOR



NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

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College Budget Proposal 2022-2023

S No	Particular	Amount
NON- RECURRING EXPENSES		
1	Infrastructure Build Up	1,40,00,000
2	Equipment	7,00,000
3	Library Books & Journals	8,00,000
	TOTAL NON- RECURRING EXPENSES	1,55,00,000
RECURRING EXPENSES		
4	Salaries- Teaching & Non-Teaching	2,00,00,000
5	Annual Fees(Affiliation, INC Membership, Etc)	12,00,000
6	Repairs And Maintenance	1,20,00,000
7	Mess Maintenance	70,00,000
8	Other Expenses	60,00,000
	TOTAL RECURRING EXPENSES	4,62,00,000
	GRAND TOTAL	6,17,00,000

Dr. B. Anny
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

S. S. S.
Finance Officer

NARAYANA COLLEGE OF NURSING
NELLORE.



NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

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Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



INTERNAL FINANCIAL AUDIT REPORT

Name of the College	NARAYANA COLLEGE OF NURSING
Period of Audit	2022-2023
Prepared by	Harish Kumar (GT Audit)
Revised by	Mohith Kumar (GT Audit)

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Instructions					
1.1	Have you examined the software system in place with respect to books of account	Yes			Software is well-utilized.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Records are thorough and accurate.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Records are thorough and accurate.
2. Opening balance					
2.1	Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Opening balances verified. All ledgers in good order.
3. Vouching					
	Vouching includes the following				Vouching is meticulous. Enhance training on documentation.
3.1	Receipt and payment of cash book and bank book	Yes			Receipts and payments are accurate.
3.2	Have you checked correctness receipt and payment with respect to				
	1. Account Head	Yes			All details confirmed correct
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Authorization procedures are robust
3.4	Does the transaction relate to the accounting under audit	Yes			Transactions align with audit

Dr. B. S. ...

Dr. B. S. ...
Principal

NARAYANA COLLEGE OF NURSING

Chinthareddypalem,
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3.5	Have you checked total/sub total	Yes		Totals are accurate and complete. Cross-verify with reports.
4. Cash Book/bank book				
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes		Transactions well-supported automated tracking,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes		Deposit are timely and consistent
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes		Reconciliation entries are clear. Monthly reviews suggested
4.4	Have you ensured that whatever payment exceeds Rs. 10000/- has been made though cheque/DD	Yes		Payments made appropriately Continue adherence to policies.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes		Contra entries matched correctly.
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes		Payments for proper purposes noted
5. Journals Voucher				
5.1	Have you checked head of accounts on journals	Yes		Accounts are accurately reflected. Maintain detailed descriptions
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes		Evidence provided for all voucher Ensure evidence is complete.
5.3	Are all vouchers properly authorized	Yes		Authorization is properly manage Consider electronic approvals
6. Salary & Wage/Allowance				
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes		Authorization is property managed Consider electronic approvals.
6.2	Have you checked statutory deductions for			Deductions are well-monitored
	1. Provident fund	Yes		Proofs available
	2. Income tax	Yes		TDS statements
	3. Any other items	Yes		ESI

PR

D. B. Chinn
Principal

Accredited by "International Accreditation Organization (IAO)"

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.



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6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes		Deductions paid timely. Document deadlines clearly
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes		Books are properly maintained. Implement backup procedure
7.2	Have you scrutinized			
	1. Loan staff loan ledger	Yes		Loans and advances recorded well.
	2. Advance	Yes		Regular reviews advised.
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes		Asset accounts well-scrutinized
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes		Liabilities recorded correctly
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes		Expenditures classified accurately
8. Tax matters				
8.1	Have you checked TDS returns are filed quarterly and obtained the A/C number	Yes		TDS returns filed promptly. Good tax compliance noted.
8.2	Have you enquired about any pending tax litigations	Yes		No pending litigation reported
9. Registers				
9.1	Have you checked a) Register b) Register for fixed assets			Registers are well maintained. Update records regularly Fixed assets register is accurate

Sonu
ACCOUNTS MANAGER
 Finance Officer
NARAYANA COLLEGE OF NURSING
NELLORE

P. Ravi
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem, Nellore
NELLORE - 524 003.

Hanika Kumar
INTERNAL AUDITOR



NARAYANA COLLEGE OF NURSING

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College Budget Proposal 2021-2022

S No	Particular	Amount
NON- RECURRING EXPENSES		
1	Infrastructure Build Up	1,90,00,000
2	Equipment	8,00,000
3	Library Books & Journals	7,00,000
	TOTAL NON- RECURRING EXPENSES	2,05,00,000
RECURRING EXPENSES		
4	Salaries- Teaching & Non-Teaching	1,70,00,000
5	Annual Fees(Affiliation, INC Membership, Etc)	12,00,000
6	Repairs And Maintenance	86,00,000
7	Mess Maintenance	60,00,000
8	Other Expenses	50,00,000
	TOTAL RECURRING EXPENSES	3,78,00,000
	GRAND TOTAL	5,83,00,000

Dr. B. Anurag
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

S. S. S.
Finance Officer
NARAYANA COLLEGE OF NURSING
NELLORE.



NARAYANA COLLEGE OF NURSING

Chinthareddypalem, Nellore - 524003. A.P.

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A.P. Nurses & Midwives Council Letter No. APNMC/CON/3973/2002, dated: 26.12.2002

Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



INTERNAL FINANCIAL AUDIT REPORT

Name of the College	NARAYANA COLLEGE OF NURSING
Period of Audit	2021-2022
Prepared by	Harish Kumar (GT Audit)
Revised by	Mohith Kumar (GT Audit)

Note: Whether test checks are to be carried out, obtain instruction from audit in-charge.

	Particulars	Yes	No	NA	Remarks
1. General Enquiries					
1.1	Have you examined the software system in place with respect to books of account	Yes			Software is well-utilized.
1.2	Have you checked the past year records like IT returns and financial statement	Yes			Records are thorough and accurate.
1.3	Have you checked the number of years of maintenance of proper financial records	Yes			Records are thorough and accurate.
2. Opening Balance					
2.1	Have you checked opening balance of 1. Cash book 2. Bank book 3. General ledger 4. Other subsidiary, ledger with closing Balance	Yes Yes Yes Yes			Opening balances verified. All ledgers in good order.
Vouching					
	Vouching includes the following				Vouching is meticulous. Enhance training on documentation.
3.1	Receipt and payment of cash book and bank book	Yes			Receipts and payments are accurate.
3.2	Have you checked correctness receipt and payment with respect to				
	1. Account Head	Yes			All details confirmed correct
	2. Date	Yes			
	3. Amount	Yes			
	4. Name of the party	Yes			
3.3	Are the vouchers properly authorized and supported by necessary external evidence and or Internal documentation	Yes			Authorization procedures are robust
3.4	Does the transaction relate to the accounting under audit	Yes			Transactions align with audit

Dr. B. S. Srinivas
Principal

NARAYANA COLLEGE OF NURSING
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Chinthareddypalem,
NELLORE - 524 003.



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3.5	Have you checked total/sub total	Yes		Totals are accurate and complete. Cross-verify with reports.
4. Cash book/bank book				
4.1	Have you checked whether transaction been recorded in cash book/bank book for collection with counter foils of receipts	Yes		Transactions well-supported automated tracking,
4.2	Have you checked whether cash collected is deposited into bank within reasonable intervals	Yes		Deposit are timely and consistent
4.3	Have you checked bank reconciliation statement and reconciliation entries with clearance in next month's bank statements	Yes		Reconciliation entries are clear. Monthly reviews suggested
4.4	Have you ensured that whatever payment exceeds Rs. 10000/- has been made though cheque/DD	Yes		Payments made appropriately Continue adherence to policies.
4.5	Have you checked contra entries for cash withdrawal and deposits and ensured that they appear on same date in cash book / bank book	Yes		Contra entries matched correctly.
4.6	Have you checked whether payments have been made only for charitable purpose or related projects/programs	Yes		Payments for proper purposes noted
5. Journal Voucher				
5.1	Have you checked head of accounts on journals	Yes		Accounts are accurately reflected. Maintain detailed descriptions
5.2	Are all journals vouchers supported by necessary evidence explanation	Yes		Evidence provided for all voucher Ensure evidence is complete.
5.3	Are all vouchers properly authorized	Yes		Authorization is properly manage Consider electronic approvals
6. Salaries/Wages/Honorarium				
6.1	Have you checked salary registered and summaries therefore in cash book/bank book	Yes		Authorization is property managed Consider electronic approvals.
6.2	Have you checked statutory deductions for			Deductions are well-monitored
	1. Provident fund	Yes		Proofs available
	2. Income tax	Yes		TDS statements
	3. Any other items	Yes		ESI

D. B. Arany
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
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P.A.



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Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



6.3	Have you checked stator deduction been pad in proper and time manner to respective departments	Yes			Deductions paid timely. Document deadlines clearly
7.1	Have you checked posting from cash book/bankbooks/journal register and all other principal Books	Yes			Books are properly maintained. Implement backup procedure
7.2	Have you scrutinized				
	1. Loan staff loan ledger	Yes			Loans and advances recorded well.
	2. Advance	Yes			Regular reviews advised.
7.3	Have you scrutinized all assets accounts of the trust/ institution to ensure that assets relating to trust/society only recorded?	Yes			Asset accounts well-scrutinized
7.4	Have you scrutinized all liabilities relating to trust/society only recorded	Yes			Liabilities recorded correctly
7.5	Have you scrutinized all expanses accounts in particular of a) Building repairs b) Machine repairs c) Other repairs To ensure that whether any expenditure of capital nature has been changed to revenue and vice versa	Yes			Expenditures classified accurately
8.1	Have you checked TDS returns are field quarterly and obtained the A/C number	Yes			TDS returns filed promptly. Good tax compliance noted.
8.2	Have you enquired about any pending tax litigations	Yes			No pending litigation reported
9.1	Have you checked a) Register b) Register for fixed assets				Registers are well maintained. Update records regularly Fixed assets register is accurate

Suresh
ACCOUNTS MANAGER
 Finance Officer
NARAYANA COLLEGE OF NURSING
NELLORE

Dr. P. S. Srinivas
Principal
NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE 524003

Harish Kumar
INTERNAL AUDITOR



NARAYANA COLLEGE OF NURSING

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College Budget Proposal 2020-2021

S No	Particular	Amount
NON- RECURRING EXPENSES		
1	Infrastructure Build Up	1,10,00,000
2	Equipment	20,00,000
3	Library Books & Journals	5,00,000
	TOTAL NON- RECURRING EXPENSES	1,35,00,000
RECURRING EXPENSES		
4	Salaries- Teaching & Non-Teaching	1,16,50,000
5	Annual Fees(Affiliation, INC Membership, Etc)	12,00,000
6	Repairs And Maintenance	65,00,000
7	Mess Maintenance	60,00,000
8	Other Expenses	80,00,000
	TOTAL RECURRING EXPENSES	3,33,50,000
	GRAND TOTAL	4,68,50,000

D.V. B. Anny
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

S. S. S.
Finance Officer

NARAYANA COLLEGE OF NURSING
NELLORE



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Affiliated to Dr. N.T.R. University of Health Sciences, A.P. Vijayawada.



College Budget Proposal 2019-2020

S No	Particular	Amount
NON- RECURRING EXPENSES		
1	Infrastructure Build Up	1,50,00,000
2	Equipment	26,70,000
3	Library Books & Journals	4,00,000
TOTAL NON- RECURRING EXPENSES		1,80,70,000
RECURRING EXPENSES		
4	Salaries- Teaching & Non-Teaching	1,65,50,000
5	Annual Fees(Affiliation, INC Membership, Etc)	12,00,000
6	Repairs And Maintenance	1,00,00,000
7	Mess Maintenance	65,00,000
8	Other Expenses	10,00,000
TOTAL RECURRING EXPENSES		3,52,50,000
GRAND TOTAL		5,33,20,000

D. B. Babu
Principal

NARAYANA COLLEGE OF NURSING
Chinthareddypalem,
NELLORE - 524 003.

S. S. S. S.
Finance Officer
NARAYANA COLLEGE OF NURSING
NELLORE