

NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE





(NAAC 'A' Accredited & ISO 9001:2015 Certified Institution)
(Approved by AICTE, Affiliated to APJ Abdul Kalam Technological University, Kerala)

6.4.1. Institution conducts internal and external financial audits regularly

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Institution: Nehru College of Engineering and Research Centre, Pampady,
Thrissur - Dist.

For the Period: 01.04.2023 to 30.09.2023 Report Dt. 03.11.2023

Records verified:

- 1. Physically verified Cash balance as on 30.10.2023 and found correct with the system balance. Cash Balance as on 30.10.2023 is Rs. 7,64,662/₇ The Cash Balance as on 30.09.2023 is Rs. 9,32,536/-
- 2. Cash payment voucher for the period from 01.04.2023 to 30.09.2023.
- 3. Cash Receipts for the period from 01.04.2023 to 30.09.2023.
- 4. Fee receipts for the period from 01.04.2023 to 30.09.2023.
- 5. Bank payments for the period from 01.04.2023 to 30.09.2023.
- 6. Bank Receipts for the period from 01.04.2023 to 30.09.2023.
- 7. BRS as on 30.09.2023.
- 8. Purchase Bills for the period from 01.04.2023 to 30.09.2023.
- 9. Reconciliation of Branch Books as on 30.09.2023.
- 10. Advance to suppliers, Staff Salary Advances as on 30.09.2023.
- 11. Review of Trial Balance as on 30.09.2023

1. Physical Verification of Cash:

College cash physically verified on 30.10.2023 and cash balance of Rs. 7,64,662/- compared with system balance and found correct. The cash

balance as on 30.09.23 is Rs.9,32,536/-





PRINCIPAL
Nehru College of Engineering and

Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680589

Institution Nehru College of Engineering and Research Centre, Pampady,
Thrissur - Dist.

For the Period: 01.04.2023 to 30.09.2023 Report Dt.03.11.2023

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

S1.	Particulars	Amount	Remarks
1.	Trade Plus	Rs.43,070 /-	50% advance paid to Trade Plus Payment dt.07-08-23. Bill not received till 30.09.23
2.	Arun Lal B	Rs.25,326/-	Advance paidto Arunlal B towards Magazine Designing

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

S1.	Particulars	Amount	Remarks
1	GTuff Safety Glass	Rs.2,70,244/-	advance paid to GTuff Safety
			Glass for aryabatta block glass
			work
2	PSN Automobiles Pvt	Rs.2,00,000/-	advance paid for the purchase
	Ltd.		2 Buses for NCERC.
3	Sethumadhavan A	Rs.2,51,000/-	advance paid to
	(Carpentry Work)		Sethumadhavan A for furniture
			work
4	Jiya Associates	Rs.1,12,420/-	40% advance paid to Jiya
			Associates. Payment dt.22-05-
			23.

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Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 689588

Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.04.2023 to 30.09.2023

Report Dt.03.11.2023

OTHER LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.82,04,630/-	Opening Balance Rs.
			Rs.1,02,47,695/-

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.22,800/-	Opening BalanceRs.71,516/-, No additions found during the period
2	Canteen Deposit	Rs.1,10,000/-	Opening BalanceRs.1,00,000/-, Deposit received during the period Rs.10,000/-

GRANTS EXPENSES:

Sl.	Particulars	Amount	Remarks
1	AICTE – Mod Rob	(Rs.2,29,896/-)	Opening Balance ,No
	Fund (Grand)		additions found during
			the period
2	IEEE Kerala	Rs.7,960/-	Opening Balance
			Rs.14,530/- ,No
			additions found during
3	Kerala Startup	Rs.1,62,327/-	Opening Balance, No
	Mission - Idea Grant		additions found during
	•		the period
4	KTU – Arts Grant	Rs.51,300/-	Opening Balance Nil,
			additions found during
			the period Rs.1,36,800/-
5 .	KTU – Sports Grant	Rs.34,200/-	Opening Balance Nil,
			additions found during
earcal		OF ENSURE CALL	the period Rs.34,200/-

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Neitru College of Engineering and Research Centre (Autonomeus) Nila Gardens, Pampady

Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.04.2023 to 30.09.2023

Report Dt.03.11.2023

REVIEW OF BALANCE SHEET - ASSETS:-

CURRENT ASSETS:

DEPOSITS:

Sl	Particulars	Amount	Remarks
		,	*
1.	EB/HT Deposit	Rs.8,36,530/-	Opening balance only, no additions found during the period
2.	GAS Deposit	Rs.4,000/-	Opening balance only, no additions found during the period
3.	Security Deposit[HDFC - FDR-KTU - 3 Years]	Rs.10,00,000 /-	Opening Balance Nil.
4	Security Depost (Southern Agency) Oxygen Cylinder	Rs.8,000/-	Opening Balance Nil.

STAFF SALARY ADVANCE:-

	Sl	Particulars	Amount	Remarks
		n		
	1.	Total salary advance	Rs.1,69,000/-	Opening Bal.Rs.1,87,500/-
		paid during the period		Outstanding Balance as on
2	Seal	01.04.23 to 30.09.23		30.09.23 is Rs.1,34,100/-
1	0.	W		11.0/1

Nehru College of Engineering and Research Centre (Autonomous) Nila Gardens, Pampady Thiruvilwamala, Thrissur - 680588

Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.04.2023 to 30.09.2023

Report Dt.03.11.2023

PRE PAID EXPENSES:

Sl.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Gen set, UPS, call center server, STP	Rs. 2,69,752/-	Prepaid, but balance as on 30.09.23

SUNDRY DEBTORS:

Sl.	Particulars	Amount	Remarks
1	Fees Dues	(Rs.3,71,18,036)	
_			

OTHER RECEIVABLES:

Sl.	Particulars	Amount	Remarks	
		Nil		

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

nternal Auditor.

Principa

Nehru College of Engineering an Research Gentre (Autonomous)

Nila Gardens, Pampady

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Institution: Nehru College of Engineering and Research Centre, Pampady, Thrissur - Dist.

Name of the Trust: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST

Address of the Trust: Pampady, Thiruvilwamala, Thrissur District, Kerala

Period of Audit: 01.04.2023 - 30.09.2023

Prepared by: Mr. Unnikrishnan. R, 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
1. General Instructions	Ī,			
1.1 Have you checked the past year records like I.T Returns and Financial Statement	1			
1.2 Have you examined the software systems in place with respect to books of accounts	1			
1.3 Have you checked the number of years of maintenance of proper financial records	1			
2. Opening Balance				
2.1 Have you checked opening balances of	0			
1. Cash Book	✓			
2. Bank Book	1			
3. General Ledger	1			
4. Other Subsidiary Ledgers, with closing balances of previsous year	1			
3. Vouching				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	1		3	

ou checked correctness receipts and payments with respect to

Nila Gardens
Pampady
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Thrissur - 680588

SANAGE OF THE PROPERTY OF THE

Nehru College of Engineering and Research Centre (Autonomous) Nila Gardens, Pampady Thiruvilwamala, Thrissur - 680588

1. Account Head	✓			
2. Date	1			
3. Amount	1			
4. Name of Party	~			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	1			
3.4 Does the transaction relate to the accounting year under audit	1			
3.5 Have you checked totals/sub-totals.	Ō		~	Fully computeri sed accountin g system
4. Cash Book/Bank Book				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	1			
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	✓			
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers	✓			
5.2 Are all journal vouchers supported by necessary evidence/explanation	Í	-	ja.	
ang Are all vouchers properly authorised	Y	1	15 mbs	1

Sansalaries/Vages/Honorarium

PRINCIPAL
Nehru College of Engineering and
Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680509

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	1			
3. Any of other items	~			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	~			
7. Ledgr Posting & Scrutiny				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books			✓	Fully computeri sed accountin g system
7.2 Have you scrutinised				
a) Loan/Staff Loan Ledger	~			Fully computeri sed accountin g system
b) Advance Ledger	✓ 			Fully computeri sed 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.	1			
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	1	Here	one enin	
7.5 Have you scrutinised all-expenses accounts in particulars of	e Mag.	rdens ady	Nila Ge Pami	EUGIN
(a) Building Repairs	N. O.	680388	washnT	
(b) Machinery Repairs -	Y	one) :	Nohry	
(c) Other Repairs	4	1	-	

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PRINCIPAL
Nehru College of Engineering and
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Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

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 computeri sed accountin g system
B. Register of Fixed Assets	V	Fully computeri sed accountin g system





PRINCIPAL
Nehru College of Engineering and
Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

Table 1



Institution: Nehru College of Engineering and Research Centre, Pampady,
Thrissur - Dist.

For the Period: 01.10.2023 to 31.03.2024 Report Dt. 04.05.2024

Records verified:

- 1. Physically verified Cash Balance as on 30.04.2024 and found correct with the system balance. Cash Balance as on 30.04.2024 is Rs. 6,87,486.00 The Cash Balance as on 31.03.2024 is Rs. 4,59,665.00
- 2. Cash payment voucher for the period from 01.10.2023 to 31.03.2024.
- 3. Cash Receipts for the period from 01.10.2023 to 31.03.2024.
- 4. Fee receipts for the period from 01.10.2023 to 31.03.2024.
- 5. Bank payments for the period from 01.10.2023 to 31.03.2024.
- 6. Bank Receipts for the period from 01.10.2023 to 31.03.2024.
- 7. BRS as on 31.03.2024.
- 8. Purchase Bills for the period from 01.10.2023 to 31.03.2024.
- 9. Reconciliation of Branch Books as on 31.03.2024.
- 10. Advance to suppliers, Staff Salary Advances as on 31.03.2024.
- 11. Review of Trial Balance as on 31.03.2024.

1. Physical Verification of Cash:

College cash physically verified on 30.04.2024 and cash balance of Rs 6,87,486.00 compared with system balance and found correct. The cash balance as an 31.03.24 is Rs. 4.50.665.00

balance as on 31.03.24 is Rs. 4,59,665.00

Nila Gardens
Pampady
Thiruvilwamala
Thrissur - 680588

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Nehru College of Engineering and
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Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.10.2023 to 31.03.2024

Report Dt.04.05.2024

REVIEW OF BALANCE SHEET – LIABILITIES:-

CURRENT LIABILITIES:

CREDITORS FOR EXPENSES: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	Orell Software	Rs.11,000/-	grievance redressal software
	Solutions Pvt Ltd		renewal
2	Portings Enterprise	Rs.76,523/-	Advance paid for AMC purpose.
	Technologies LLP		

CREDITORS FOR CAPITAL GOODS: Details of Advance paid

Sl.	Particulars	Amount	Remarks
1	Airwell Solutions	Rs.74,825/-	Advance paid for AC.
2	Jiya Associates	Rs.1,12,420/-	Opening Balance, No additions
			found during the period

OTHER LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Caution deposit	Rs.1,12,49,630/-	Opening Balance Rs.82,04,630/ Additions
			found during the period Rs.39,72,000/-

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PRINCIPAL

Nehru College of Engineeting and Research Centre (Autoropous) Nila Gardens, Pambady

Nila Gardens, Pampady Thiruvilwamala, Thrissur - 1805



Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.10.2023 to 31.03.2024

Report Dt.04.05.2024

OTHER CURRENT LIABILITIES:

Sl.	Particulars	Amount	Remarks
1	Retention	Rs.22,800/-	Opening balance only, no
	-		additions found during the period
2	Canteen Deposit	Rs.1,10,000/-	Opening balance only, no
			additions found during the period

GRANTS EXPENSES:

Sl.	Particulars	Amount	Remarks
1	AICTE –Mod Rob Fund (Grand)	(Rs.2,29,896/-)	Opening Balance only, No additions found during the
2	IEEE Kerala	Rs.7,960/-	Opening Balance only, No additions found during the period
3	Kerala Startup Mission - Idea Grant	Rs.1,62,327/-	Opening Balance only, No additions found during the period
4	KTU – Arts Grant	Rs.51,300/-	Opening Balance only, No additions found during the period
5	KTU – Sports Grant	Rs.34,200/-	Opening Balance only, No additions found during the period





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Research Centre (Autonomous)
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Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.10.2023 to 31.03.2024

Report Dt.04.05.2024

REVIEW OF BALANCE SHEET – ASSETS:-

CURRENT ASSETS:

DEPOSITS:

Sl	Particulars	Amount	Remarks
1.	EB/HT Deposit	Rs.8,36,530/-	Opening balance only, no additions found during the period
2.	GAS Deposit	Rs.4,000/-	Opening balance only, no additions found during the period
3.	Security Deposit[HDFC - FDR-KTU - 3 Years]	Rs.25,00,000 /-	Opening balance Rs.10,00,000/-, additions found during the period Rs.15,00,000/-
4.	Security Depost (Southern Agency) Oxygen Cylinder	Rs.8,000/-	Opening balance only, no additions found during the period

STAFF SALARY ADVANCE:-

Sl	Particulars	Amount	Remarks
1.	Total salary advance paid during the period 01.10.23 to 31.03.24	Rs.2,47,530/-	Opening Balance Rs.1,34,100/-, Outstanding Balance as on 31.03.24 is Rs.84,780/-

Nila Gardens
Pampady
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Thrissur - 680588

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Institution: Nehru College of Engineering and Research Centre, Pampady,

Thrissur - Dist.

For the Period: 01.10.2023 to 31.03.2024

Report Dt.04.05.2024

PRE PAID EXPENSES:

S1.	Particulars	Amount	Remarks
1.	AMC towards Maintenance of Gen set, UPS, call center server, STPetc.	Rs.2,05,648/-	Prepaid, but balance as on 31.03.24
2	AICTE Fees	Rs.7,25,000/-	NCERC/ AICTE Application Fee for 3 years - 2024,25 and 26 paid through AXIS/INB on 29.01.2024

SUNDRY DEBTORS:

Sl.	Particulars	Amount	Remarks
1	Fees Dues	Rs.1,08,69,530/-	
			1

OTHER RECEIVABLES:

Sl.	Particulars	Amount	Remarks
		Nil	-

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

Internal Auditor.

Principal

Nehro College of Engineering and Research Centre (Autonomous) Nila Gardens, Pampady Thiruvilwamala, Thrissur - 680588

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNTS

Name of the Institutio	n: Nehru College of Engineering and Research Centre, Pampady, Thrissur - Dist.
Name of the Trust	: NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST
Address of the Trust	: Pampady, Thiruvilwamala, Thrissur District, Kerala
Period of Audit	: 01.10.2023 - 31.03.2024
Prepared by	: Mr. Unnikrishnan. R, 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
1. General Instructions				
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			
1.3 Have you checked the number of years of maintenance of proper financial records	1			
2. Opening Balance				
2.1 Have you checked opening balances of				
1. Cash Book	1			
2. Bank Book	1			
3. General Ledger	1			
4. Other Subsidiary Ledgers, with closing balances of previsous year	1			
3. Vouching				
Vouching includes the following:				
3.1 Receipts and payments of Cash book and Bank book	jv,	T		
3.2 Have you checked correctness receipts and payments with respect to	0/	ton	kans	

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Nehru College of Engineering and
Research Centre (Autonomeus)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

1. Account Head	1			
2. Date	1			
3. Amount	1			
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	1			
3.5 Have you checked totals/sub-totals.			~	Fully computeri sed accountin g system
4. Cash Book/Bank Book				
4.1 Have you checked whether transactions have been recorded in Cash Book/Bank Book for collections with counter foils of receipts.	1			
4.2 Have you checked whether cash collected is deposited into bank within reasonable intervals.	1			
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 hrough cheque/D.D / Electronic Fund Transfer	1			
5. Journal Vouching				
5.1 Have you checked head of account on all journal vouchers	✓	1)	/
5.2 Are all journal vouchers supported by necessary evidence/explanation	✓	2	e	wonder
5.3 Are all vouchers properly authorised	1/	150059	bns en	1
5. Salaries/Wages/Honorarium Nile Gardens Pampady Thirusus m. Salasse	Centre Burns	ru Ci searc	PRIA Hego (h Cerr	TENGINEERING TENGINEERING TENGINEERING TENGINEERING TENGINEERING TENGINEERING TENGINEERING TENGINEERING

6.1 Have you checked Salary Register and summaries thereof in cash book/bank book.	~			
6.2 Have you checked Statutory deductions for:	D			
1. Provident Fund	1			
2. Income Tax	1			
3. Any of other items	/			
6.3 Have you checked Statutory deductions have been paid in proper & timely manner to respective departments	~			
7. Ledgr Posting & Scrutiny				
7.1 Have you checked postings from cash book/bank book / journal register and all other principal books	٥		~	Fully computeri sed accountin g system
7.2 Have you scrutinised				-
a) Loan/Staff Loan Ledger	~			Fully computeri sed accountin g system
b) Advance Ledger	1			Fully computeri sed 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.	~	(8)	dReses	S SONIS
7.4 Have you scrutinised all Liabilities accounts of the Trust/Institution to ensure that all liabilities relating to Trust/society only recorded.	~	ontre (Ab)	ardens npady Nwamala r - 880588	LE Nile C
7.5 Have you scrutinised all expenses accounts in particulars of		11/2	2001	Nemre's
(a) Building Repairs	~			200
(b) Machinery Repairs	9	1	- (
TO Other Repairs	La	fu	sukan	1



PRINCIPAL
Nehru College of Engineering and
Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

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 computeri sed accounting system
B. Register of Fixed Assets	~	Fully computeri sed accounting system

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Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680599



NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA BALANCE SHEET

		Particulars	Schedule	As at		
		Particulars	Schedule	31.3.2024	31.3.2023	
				`₹	`₹	
1	SOL	JRCE OF FUNDS				
	[1]	CAPITAL				
	(a)	Capital	1	1,10,56,45,856	1,09,63,12,313	
	[2]	CURRENT LIABILITIES				
	(a)	Sundry Creditors	2	29,86,479	36,88,484	
	(b)	Other Liabilities	3	1,85,45,375	1,57,96,100	
				2,15,31,854	1,94,84,584	
		Total		1,12,71,77,710	1,11,57,96,897	
2	APP	LICATION OF FUNDS				
	[1]	FIXED ASSETS	4	9,50,83,143	8,90,48,841	
	[2]	TRUST ACCOUNT		1,00,77,35,446	1,00,76,28,849	
	[3]	CURRENT ASSETS				
	(a)	Sundry Debtors	5	1,09,29,050	1,43,52,150	
	(b)	Cash & Bank Balances	6	87,76,903	16,38,890	
	(c)	Deposits, Loans and Advances	7	46,53,167	31,28,167	
				2,43,59,121	1,91,19,207	
_		Total	<u> </u>	1,12,71,77,710	1,11,57,96,897	

As per our report of even date annexed

For Bindu Suresh Kumar & Associates

For and on behalf of the Trust

Chartered Accountants

E.Sureshkumar
Partner M.No: 055395

Managing Trustee

Place: Coimbatore

Date: 09-09-2024

Trustee

lh.

PRINCIPAL

Nehru College of Engineering an Research Centre (Autonomous) Nila Gardens, Pampady Thiruvilwamala, Thrissur - 688588

NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA INCOME & EXPENDITURE ACCOUNT

		Danticulans	Cahadula	Year er	nded
		Particulars	Schedule	31.3.2024	31.3.2023
				`₹	`₹
	INC	COME			
	(a)	Fees Received		11,16,86,308	8,49,53,410
	(b)	Other Income	8	1,79,31,471	1,35,63,875
	(c)	Interest Received		2,33,689	1,26,082
A	Tota	al Income (a to c)		12,98,51,468	9,86,43,367
	EXI	PENSES			
	(a)	Employees Benefits	9	5,72,13,341	5,31,00,325
	(b)	Students Welfare	10	2,57,82,015	2,01,11,068
	(c)	Repairs & Maintenance	11	86,10,775	1,04,70,233
	(d)	Advertisement		27,91,590	38,242
	(e)	Printing and Stationery		19,71,466	24,38,717
	(f)	Power and Fuel	12	30,29,129	30,10,320
	(g)	Application and Affiliation Fees	13	18,89,766	15,41,490
	(h)	Communication Expenses		19,25,967	12,49,290
	(i)	Subscription and Periodicals		12,30,092	17,41,714
	(j)	General Expenses	14	46,39,444	56,60,847
	(k)	Interest and Bank Charges	15	11,819	14,422
	(1)	Depreciation		1,14,22,522	1,13,67,584
В	Tota	al Expenditure (a to l)		12,05,17,926	11,07,44,252
	EXC	ESS OF INCOME OVER EXPENDITURE	C(A-B)	93,33,543	(1,21,00,885

As per our report of even date annexed

For Bindu Suresh Kumar & Associates

For and on behalf of the Trust

Chartered Accountants

Chartered Accountants
FRN: 0081528

COIMBATORE

E.Sureshkumar
Partner M.No: 055395

The state of the s

Managing Trustee

Place: Coimbatore

Date: 09-09-2024

Trustee

PRINCIPAL

Nehru College of Engineering Research Centre (Autonomo Nila Gardens, Pampady Thiruvilwamala, Thrissur - 680

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NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA SCHEDULES ANNEXED TO BALANCE SHEET

	Particulars	As	
	1 at ticulars	31.3.2024	31.3.2023
		`₹	`₹
Sche	edule - 1		
	CAPITAL		
(a)	Opening balance	1,09,63,12,313	1,10,84,13,198
	Less: Excess of Income over Expenditure	93,33,543	(1,21,00,885
	Total	1,10,56,45,856	1,09,63,12,313
Sche	edule - 2		
(a)	SUNDRY CREDITORS	29,86,479	36,88,484
Sche	edule - 3		
	OTHER LIABILITIES		
	Expenses Payable		
(a)	Salary Payable	42,18,025	36,71,389
(b)	EPF Contribution Payable	2,85,177	2,42,026
(c)	ESI Contribution Payable	48,473	47,148
(d)	Electricity Payable	5,38,724	5,10,265
	Other Refundable Liability		
(a)	Caution Deposit	1,12,49,630	1,02,47,695
(b)	EMD & Retention	22,800	71,516
(c)	Other Liabilities	20,72,546	9,06,061
(d)	Canteen Deposit	1,10,000	1,00,000
, ,	Total	1,85,45,375	1,57,96,100
Sche	edule - 4		
	FIXED ASSETS		
(a)	Gross Block	10,65,05,665	10,04,16,425
	Less: Depreciation	1,14,22,522	1,13,67,584
	Total	9,50,83,143	8,90,48,841
Sche	edule - 5		
	SUNDRY DEBTORS		
(a)	Fees Receivable	1,08,69,531	1,42,86,304
(b)	Core Integra Consulting Services Pvt.Ltd.	22,400	24,988
(d)	Conferas Infotech LLP,New Delhi	-	1,918
(e)	Rent Receivable	37,120	38,940
, ,	Total	1,09,29,050	1,43,52,150
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ening	and Researces		PRINCIPAL
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Nehru College of Engineering and Research Centre (Autonomous) Nila Gardens, Pampady Thiruvilwamala, Thrissur - 680588

_			NEHR	U COLLEGE OF EN			TRE				
				SCHEDULE - 4- F	TXED ASSETS AS	ON 31.03.2024					
SL		WDV AS ON	ADDI	TIONS					DEPRECIATION	I	WDV AS ON
NO	ASSETS	01.04.2023	UPTO 3RD OCT	AFTER 3RD OCT	DELETION	TOTAL	RATE	UPTO 3RD OCT	AFTER 3RD OCT	TOTAL	31.3.2024
1	LAND	38,67,480	-	-		38,67,480			-		38,67,4
	TOTAL [A]	38,67,480		- 1		38,67,480	-	-		-	38,67,4
2	BUILDINGS										50,01,
	BUILDING-NCERC	3,70,54,661	25,77,829	12,05,569	-	4,08,38,059	10%	39,63,249	60,278	40,23,527	3,68,14,
	BUILDING-NCERC-G.H	65,07,635	-	- 12,00,000		65,07,635	10%	6,50,764		6,50,764	58,56,
	ROAD	5,86,221				5,86,221	10%	58,622		58,622	5,27,
	TOTAL [B]	4,41,48,517	25,77,829	12,05,569	-	4,79,31,915	1070	46,72,635	60,278	47,32,913	4,31,99,
3	AIR CONDITIONER	11,63,854	20,77,025	13,50,103	-	25,13,957	10%	1,16,385	67,505		23,30,
4	BIOGAS PLANT	2,07,589	<u> </u>	13,00,103		2,07,589	10%	20,759	67,303	1,83,890	1,86,
5	CAMERA/CCTV SYSTEMS	9,81,368	4,47,350	10,46,296		24,75,014	10%	1,42,872	52,315		22,79,
6	CASH COUNTING MACHINE	26,262	4,47,330	13,100		39,362	10%	2,626	655	1,95,187	
7	ELECTRICAL FITTINGS	17,70,994	<u>:</u>	1,92,470		19,63,464	10%	1,77,099	9,624	3,281 1,86,723	36, 17,76,
8	EPABX	9,68,906	2,06,326	1,92,470		11,75,232	10%		9,024		
9	FIRE AND SAFETY EQUIPMENTS	6,97,260	2,00,320			6,97,260	10%	1,17,523		1,17,523	10,57
10		83,31,458	2 70 075					69,726	20.27/	69,726	6,27
11		39,352	2,78,075	7,85,517		93,95,050	10%	8,60,953	39,276	9,00,229	84,94
	LAB EQUIPMENTS	42,66,523		52,000	- :	39,352	10%	3,935		3,935	35,
	LIBRARY BOOKS		1.17.620			43,18,523		4,26,652	2,600	4,29,252	38,89,
_	LIFT SYSTEM	82,87,689	1,17,628	1,51,062		85,56,379	10%	8,40,532	7,553	8,48,085	77,08,
_		1,72,356	10.00.000		-	1,72,356	10%	17,236		17,236	1,55
	LCD PROJECTOR	20,80,890	10,00,000	-	-	30,80,890	10%	3,08,089		3,08,089	27,72,
	OFFICE EQUIPMENTS PA SYSTEMS	12,63,567	174050	- 01 000	-	12,63,567	10%	1,26,357		1,26,357	11,37
		1,86,080	1,74,050	91,823	-	4,51,953	10%	36,013	4,591	40,604	4,11,
	TRANSFORMER	1,04,923	-	-	-	1,04,923	10%	10,492		10,492	94.
	TV(LCD)	1,85,500	-	21,990	-	2,07,490	10%	18,550	1,100	19,650	1,87
	WATER COOLER	5,57,289	-	-		5,57,289	10%	55,729		55,729	5,01,
21		1,47,264		-	-	1,47,264	10%	14,726	-	14,726	1,32
22		3,73,918	5,600	65,999	-	4,45,517	10%	37,952	3,300	41,252	4,04
23		33,23,513		-	-	33,23,513	10%	3,32,351		3,32,351	29,91,
	TOTAL [C]	3,51,36,555	22,29,029	37,70,360		4,11,35,944	-	37,36,557	1,88,519	39,25,076	3,72,10
_	GENERATOR	4,40,834	-			4,40,834	15%	66,125	-	66,125	3,74,
25	1.2.10112.211112.10020	3,26,578	-	1,69,950		4,96,528	15%	48,987	12,746	61,733	4,34
	MOTOR VEHICLE	8,56,400	4,50,000	48,41,262	-	61,47,662	15%	1,95,960	3,63,095	5,59,055	55,88
	PRINTER	2,61,644	-	2,02,800	-	4,64,444	15%	39,247	15,210	54,457	4,09
28	UPS	6,14,204	-	10,000	-	6,24,204	15%	92,131	750	92,881	5,31,
	TOTAL [D]	24,99,660	4,50,000	52,24,012	-	81,73,672	-	4,42,450	3,91,801	8,34,251	73,39
	COMPUTER	33,96,629	8,58,125	6,69,900	-	49,24,654	40%	17,01,902	1,33,980	18,35,882	30,88
	SOFTWARE			4,72,000	-	4,72,000	40%	-	94,400	94,400	3,77
Re										/_/	A
-	TOTAL [E]	33,96,629	8,58,125	11,41,900	-	53,96,654	-	17,01,902	2,28,380	19,30,282	6 mar 34,66
	1011										7 1
rde	TOTAL [A TO E]	8,90,48,841	61,14,983	1,13,41,841		10,65,05,665	-	1,05,53,544	8,68,978	1,14,22,522	9,50,83

PRINCIPAL
Nehru College of Engineering and
Research Centre (Autonomous)
Nila Gardens, Pampady
Thiruvilwamala, Thrissur - 680588

NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA SCHEDULES ANNEXED TO BALANCE SHEET

Particulars	As a	
~ W W W W W W W W W W W W W W W W W W W	31.3.2024	31.3.2023
	`₹	`₹
Schedule - 6		
CASH & BANK BALANCES		
(a) Cash in Hand	4,59,665	1,36,304
In Savings Account		
(b) CSB Pampady	69,941	68,488
(c) Dhanlaxmi Bank-168727	-	36,183
(d) HDFC Bank-77820	23,10,472	1,91,783
(e) HDFC Bank-71961-EDC	1,69,339	1,93,027
(f) Axis Bank-34946	41,13,112	2,60,825
(g) HDFC Bank -82231(IEEE Student)	8,452	14,758
(h) HDFC Bank -7886(NCERC MODROB)	5,572	5,641
(i) HDFC Bank -3062(NCERC ARTS)	53,060	51,300
(j) HDFC Bank -86476(NCERC Sports)	4,411	4,200
In Current Account		
(k) State Bank Of India-Ottapalam,NSS	12,831	6,831
(l) State Bank Of India-Ottapalam[Sc/Oec]	15,70,051	6,64,443
(m) South Indian Bank-Thirivilwamala-Anti Drug	-	5,108
Total	87,76,903	16,38,890
Schedule - 7		
DEPOSITS, LOANS AND ADVANCES		
(a) Prepaid Expenses	9,30,648	10,25,208
(b) Salary Advance	84,780	1,87,500
Advances to Suppliers	04,700	1,07,500
(c) NSS Account	14,441	34,791
(d) Advance to Creditors	2,74,768	32,138
Security Deposit	2,74,700	32,130
	4,000	4,000
``_	8,36,530	8,36,530
3	25,00,000	10,00,000
(h) Security Deposit (Southern Agency) Total	8,000 46,53,167	8,000 31,28,167
Total	40,33,107	31,28,107
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Research Centre (Autono Nila Gardens, Pampao Thiruvilwamala, Thrissur - 56

NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA SCHEDULES ANNEXED TO INCOME & EXPENDITURE

	Particulars	Year e	nded
	1 at ticulai 5	31.3.2024	31.3.2023
		`₹	`₹
Sche	edule - 8		
	OTHER INCOME		
(a)	Hostel Fee	62,55,215	59,51,541
(b)	Bus Fee	1,11,91,173	73,75,403
(c)	Creditors Written Off	-	989
(d)	Technical Service	59,083	2,35,942
(e)	Rent	4,26,000	-
	Total	1,79,31,471	1,35,63,875
Sche	edule - 9		
	EMPLOYEES BENEFITS		
(a)	Salary	5,31,32,983	4,93,68,025
(b)	EPF Contribution	15,59,633	14,25,824
(c)	ESI Contribution	4,42,890	4,25,981
(d)	Gratuity	17,73,810	13,53,854
(e)	Staff welfare Expenses	3,04,025	5,26,641
	Total	5,72,13,341	5,31,00,325
Sche	dule - 10		
CHC	STUDENTS WELFARE		
(a)	Seminars and Festival Expenses	3,40,113	2,32,689
(b)	Placement Expenses	1,54,393	71,623
(c)	Students Transportation	82,92,594	81,60,569
(d)	Merit Scholarship A/c		
, ,	Mess Expenses	84,32,000 47,70,240	32,26,650
(e) (f)	Other Welfare Expenses	31,34,806	44,28,236 33,88,472
(g)	Sports Expenses	1,08,939	1,06,387
(h)	Training Programme	4,54,000	3,82,000
(i)	Student Insurance	94,930	
	Total	2,57,82,015	1,14,442 2,01,11,068
	Total	2,37,02,013	2,01,11,008
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ng an	d Researce		Town
	1811		DRINCIDAL
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NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA SCHEDULES ANNEXED TO INCOME & EXPENDITURE

	Particulars	Particulars Year ended	
	1 at ticulars	31.3.2024	31.3.2023
		`₹	`₹
Sche	edule - 11		
Scirc	REPAIRS AND MAINTENANCE		
(a)	AMC Charges	3,91,588	3,90,038
(b)	Garden Maintenance	11,90,189	10,07,27
(c)	Generator Maintenance	94,262	30,282
(d)	House Keeping	23,98,690	18,22,84
(e)	Vehicle Maintenance	6,86,507	3,90,789
(f)	Computer Maintenance	3,37,849	5,39,74
(g)	Building Maintenance	25,61,778	33,45,56
(h)	Water Expenses	24,230	2,72,810
(i)	Electrical Maintenance	7,54,897	2,35,81
(j)	STP Maintenance	3,402	9,52,498
(k)	Machinery Maintenance	1,67,383	
(v)	Total	86,10,775	14,82,573
	Total	80,10,773	1,04,70,23.
Sche	edule - 12		
Sene	POWER AND FUEL		
(a)	Electricity / HT Charges	27,25,239	26,80,320
(b)	Generator Fuel Expenses	3,03,890	3,30,000
(0)	Total	30,29,129	30,10,320
	10111	30,27,127	30,10,320
Sche	dule - 13		
	APPLICATION AND AFFILIATION FEE		
(a)	University Affiliation Fee	15,18,880	10,54,000
(b)	AICTE Fee	2,79,000	3,60,000
(c)	Registration & Member ship Fees	91,886	1,27,490
(-)	Total	18,89,766	15,41,490
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eni	and Research		-
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Nila	Gardens 3	Nehru College	e of Engineering
Thir	umpady Ivulwamala Iur - 680588	Research	entre (Autonomo
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	0 1	Th leaved by	la. Thrissur - 880

NEHRU COLLEGE OF ENGINEERING AND RESEARCH CENTRE, KERALA SCHEDULES ANNEXED TO INCOME & EXPENDITURE

	Particulars	Year e	Year ended	
	Particulars	31.3.2024	31.3.2023	
		`₹	`₹	
Sch	edule - 14			
	GENERAL EXPENSES			
(a)	Office and Other Expenses	7,32,382	9,75,464	
(b)	Travelling and Conveyance	7,47,952	8,29,879	
(c)	Security Charges	17,92,222	17,52,859	
(d)	Consultancy Charges	1,95,000	3,55,000	
(e)	Charity and Donation	73,000	18,750	
(f)	Insurance Paid	5,82,414	6,01,522	
(g)	Rent paid	2,95,114	3,23,364	
(h)	Lab & Consumables	62,211	2,50,320	
(i)	Rates and Taxes	1,34,159	1,38,675	
(j)	ISO Expenses	17,700		
(k)	Other Interest	290	2,214	
(l)	NAAC /NBA Accreditation Expenses	7,000	4,12,800	
	Total	46,39,444	56,60,847	
Scho	edule - 15 INTEREST AND BANK CHARGES			
(a)	Bank Charges	11,819	14,422	
	Total	11,819	14,422	
	ng and Researcy	4	fushan	
e of English	Nila Gardens Pampady Thiruvilwamata	1 toacal (PRINCIPAL bliege of Engineer ch Centre (Autono	
Bollos		Thiruvily	a Gardens, Pampad vamala, Thrissur - 6	