



NEHRUCOLLEGE OF MANAGEMENT COIMBATORE

Nehru Gardens, Thirumalayampalayam post,
Coimbatore. 641105 Telephone: 0422 227 0007

e-mail: ncmprincipal@nehrucolleges.com

website: www.ncmbschool.com

NAAC SSR CYCLE - II

Criteria –VI

METRIC 6.4.1

ADDITIONAL INFORMATION

GOVERNANCE, LEADERSHIP AND MANAGEMENT

6.4.1 Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/ non government organizations) and it conducts financial audits regularly (internal and external)



6.4.1 Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/ non government organizations) and it conducts financial audits regularly (internal and external)

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Nehru College of Management
Affiliated to Bharathiar University & Approved by AICTE, New Delhi
Accredited by NAAC with “B++” grade Recognized by UGC with 2(f) 12(B)
An ISO 14001:2004 & 9001: 2015 Certified Institution,
“Nehru Gardens “Thirumalayampalayam, Coimbatore - 641 105.



BALANCE SHEET

2017-2018

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
BALANCE SHEET

Particulars	Schedule	As at	
		31.03.2018	31.03.2017
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital			
	1	15,51,12,645	14,95,52,823
[2] SECURED LOAN			
	2	3,70,123	6,35,806
[3] CURRENT LIABILITIES			
(a) Sundry Creditors			
(b) Other Liabilities	3	15,325	65,406
	4	6,68,479	8,10,459
		6,83,804	8,75,865
Total		15,61,66,572	15,10,64,494
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS			
	5	1,58,04,122	1,73,22,596
[2] TRUST ACCOUNT			
		13,48,54,859	12,84,73,565
[3] CURRENT ASSETS			
(a) Sundry Debtors			
(b) Cash & Bank Balances	6	40,43,150	33,07,510
(c) Deposits, Loans and Advances	7	11,09,441	17,88,389
	8	3,55,000	1,72,434
		55,07,591	52,68,333
Total		15,61,66,572	15,10,64,494

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

For and on behalf of the Trust

Sureshkumar
Partner M.No: 055395

Managing Trustee



Place : Coimbatore
Date : 14.08.2018

Trustee

Rudra
Dr. R. Moses Daniel, M.A., Ph.D., PGDCA, PGDIB
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayan
Coimbatore - 641 105

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars		As at	
		31.03.2018	31.03.2017
Schedule - 1			
CAPITAL			
(a)	Opening Balance	14,95,52,823	13,47,84,796
	Add : Excess of Income over Expenditure	55,59,822	1,47,68,028
	Total	15,51,12,645	14,95,52,823
Schedule - 2			
SECURED LOAN			
(a)	Sundaram Finance Ltd	3,70,123	6,35,806
	Total	3,70,123	6,35,806
Schedule - 3			
SUNDRY CREDITORS			
(a)	Bharath Sanchar Nigam Ltd	-	65,406
(b)	Sri Golden Associates	5,978	-
(c)	Genesis Expenses Payable	9,347	-
	Total	15,325	65,406
Schedule - 4			
OTHER LIABILITIES			
(a)	Salary Payable	5,65,571	5,94,783
(b)	Scholarship Payable	-	90,000
(c)	Exam Fund	4,914	26,733
(d)	TDS Payable	26,250	21,600
(e)	ESI Payable	10,650	1,663
(f)	Retention Payable	61,094	75,680
	Total	6,68,479	8,10,459
Schedule - 5			
FIXED ASSETS			
(a)	Gross Block	1,76,46,391	1,93,29,061
	Less : Depreciation	18,42,269	20,06,465
	Total	1,58,04,122	1,73,22,596
Schedule - 6			
SUNDRY DEBTORS			
(a)	Fees Receivable	40,43,150	33,07,510
	Total	40,43,150	33,07,510
Schedule - 7			
CASH & BANK BALANCES			
(a)	Cash in Hand	1,83,208	7,62,425
	In Current Account		
(b)	Syndicate Bank	9,26,233	10,25,964
	Total	11,09,441	17,88,389

RWS

Dr. B. Moses Daniel, M.B.A., P.A.D., P.O.D.C.A., P.G.D.D.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya
Coimbatore - 641 105

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
INCOME & EXPENDITURE ACCOUNT

Particulars	Schedule	Year ended	
		31.03.2018	31.03.2017
INCOME			
(a) Fees Received		2,23,35,706	3,35,54,603
(b) Hostel fees		17,80,652	-
(c) Miscellaneous Income		-	9,685
A Total Income (a+b)		2,41,16,358	3,35,64,288
EXPENSES			
(a) Employees Benefits	9	80,57,561	78,30,933
(b) Students Welfare	10	60,71,302	47,47,188
(c) Repairs & Maintenance	11	7,45,786	22,57,970
(d) Printing and Stationery		2,25,328	3,99,180
(e) Approval and Affiliation Fees		2,00,000	1,00,000
(f) Communication Expenses	12	2,40,973	4,99,827
(g) Subscription and Periodicals		1,73,495	2,15,457
(h) General Expenses	13	9,42,026	6,84,875
(i) Interest and Bank Charges		57,797	54,365
(j) Depreciation		18,42,269	20,06,465
B Total Expenditure (a to j)		1,85,56,536	1,87,96,260
EXCESS OF INCOME OVER EXPENDITURE (A-B)		55,59,822	1,47,68,028

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



[Signature]

Trustee

Place : Coimbatore
Date : 14.08.2018

[Signature]
Dr. R. Mose Daniel, M.A., Ph.D., PGDCA, PGDIB
Principal
Nohru College of Management
Nohru Gardens, Thirumalayampalaya
Coimbatore - 641 105


NEHRU COLLEGE OF MANAGEMENT, COIMBATORE.
 SCHEDULE - 6 - FIXED ASSETS FOR THE YEAR ENDED 31-03-2018

SL NO	PARTICULARS	WDV AS ON 01.04.2017	ADDITIONS		DELETION	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS ON 31.03.2018
			BEFORE SEPT	AFTER SEPT				UP TO SEPT	AFTER SEPT		
1	LAND	1,19,990	-	-	-	1,19,990	-	-	-	-	1,19,990
2	BUILDING	95,86,317	-	-	-	95,86,317	10%	9,58,632	-	9,58,632	86,27,685
3	AIR CONDITIONER	3,19,632	1,14,727	-	-	4,34,359	10%	43,436	-	43,436	3,90,923
4	CAMERA	7,573	-	-	-	7,573	10%	757	-	757	6,816
5	ELECTRICALS EQUIPMENTS	2,89,894	-	-	-	2,89,894	10%	28,989	-	28,989	2,60,905
6	REPABX	5,068	-	-	-	5,068	10%	507	-	507	4,561
7	FIRE EXTINGUISHER	2,952	-	-	-	2,952	10%	295	-	295	2,657
8	FAX MACHINE	3,576	-	-	-	3,576	10%	358	-	358	3,218
9	FURNITURE	31,27,678	1,30,418	-	-	32,58,096	10%	3,25,810	-	3,25,810	29,32,286
10	LAB EQUIPMENTS	59,406	-	-	-	59,406	10%	5,941	-	5,941	53,465
11	LIBRARY BOOKS	17,47,227	-	-	-	17,47,227	10%	1,74,723	-	1,74,723	15,72,504
12	OFFICE EQUIPMENTS	24,185	-	-	-	24,185	10%	2,419	-	2,419	21,766
13	CCTV CAMERA	-	33,500	-	-	33,500	10%	3,350	-	3,350	30,150
14	ORP	2,43,471	-	-	-	2,43,471	10%	24,347	-	24,347	2,19,124
15	MIC(CORDLESS)	9,159	-	-	-	9,159	10%	916	-	916	8,243
16	XEROX MACHINE	28,519	45,150	-	-	73,669	10%	7,367	-	7,367	66,302
17	TELEPHONE	10,720	-	-	-	10,720	10%	1,072	-	1,072	9,648
18	WATER PURIFIER	18,716	-	-	-	18,716	10%	1,872	-	1,872	16,844
19	UPS	1,56,04,083	3,23,795	-	-	1,59,27,878	-	15,92,791	0	15,92,791	1,43,35,087
20	MOTOR CAR	73,169	-	-	-	73,169	15%	10,975	-	10,975	62,194
21	PRINTER	7,87,374	-	-	-	7,87,374	15%	1,18,106	-	1,18,106	6,69,268
22	COLLEGE BUS	7,285	-	-	-	7,285	15%	1,093	-	1,093	6,192
		8,35,881	-	-	-	8,35,881	15%	1,25,382	-	1,25,382	7,10,499
		17,03,709	-	-	-	17,03,709	-	2,55,556	-	2,55,556	14,48,153

Rush

Dr. R. Moses Daniel, MBA., Ph.D., PDDCA., PGDID
 Principal
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 Nehru Gardens, Thromalayampalaya
 Coimbatore - 641 105

23	COMPUTER	14,804	-	-	-	14,804	40%	5,922	5,922	8,852
	(C)	14,804	-	-	-	14,804	-	5,922	5,922	8,852
	GRAND TOTAL (A+B+C)	1,73,22,596	3,13,793	-	-	1,76,46,391	-	18,42,269	18,42,269	1,50,04,122


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“Nehru Gardens “Thirumalayampalayam, Coimbatore - 641 105.



BALANCE SHEET

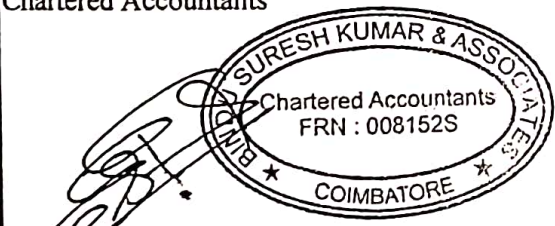
2018-2019

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
BALANCE SHEET

Particulars	Schedule	As at	
		31.03.2019	31.03.2018
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital	1	16,44,94,069	15,51,12,645
[2] SECURED LOAN	2	77,622	3,70,123
[3] CURRENT LIABILITIES			
(a) Sundry Creditors	3	6,85,221	15,325
(b) Other Liabilities	4	6,86,927	6,68,479
		13,72,148	6,83,804
Total		16,59,43,839	15,61,66,572
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS	5	1,41,60,635	1,58,04,122
[2] TRUST ACCOUNT		14,51,51,359	13,48,54,859
[3] CURRENT ASSETS			
(a) Sundry Debtors	6	36,55,250	40,43,150
(b) Cash & Bank Balances	7	29,13,884	11,09,441
(c) Deposits, Loans and Advances	8	62,710	3,55,000
		66,31,844	55,07,591
Total		16,59,43,839	15,61,66,572

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

Rust
Dr. E. Moses Daniel, M.B.A., Ph.D., P.O.D.C.A., P.G.D.I.S
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayan
Coimbatore - 641 105

Trustee

Place : Coimbatore
Date: 27.09.2019

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars		As at	
		31.03.2019	31.03.2018
Schedule - 1			
CAPITAL			
(a)	Opening Balance	15,51,12,645	14,95,52,823
	Add : Excess of Income over Expenditure	93,81,423	55,59,822
	Total	16,44,94,069	15,51,12,645
Schedule - 2			
SECURED LOAN			
(a)	Sundaram Finance Ltd	77,622	3,70,123
	Total	77,622	3,70,123
Schedule - 3			
SUNDRY CREDITORS			
(a)	Foster Management Consultancy	20,000	-
(b)	Sri Golden Associates	5,978	5,978
(c)	Genesis Expenses Payable	-	9,347
(d)	Gen Tailors	4,615	-
(e)	Genuine Audio Systems	92,416	-
(f)	Lakshmi Fuels	55,426	-
(g)	Ushavathi Career Guidance	3,15,000	-
(h)	Skywalk Media	8,013	-
(i)	Spicy Village (M Sathish Kumar)	1,66,873	-
(j)	Latha Vadagai Pathirakkadai	16,900	-
	Total	6,85,221	15,325
Schedule - 4			
OTHER LIABILITIES			
(a)	Salary Payable	5,28,998	5,65,571
(b)	Exam Fund	60,339	4,914
(c)	TDS Payable	16,000	26,250
(d)	ESI Payable	12,323	10,650
(e)	EPF Payable	19,971	-
(f)	Retention Payable	22,772	61,094
(g)	Expenses Payable	26,524	-
	Total	6,86,927	6,68,479
Schedule - 5			
FIXED ASSETS			
(a)	Gross Block	1,58,04,122	1,76,46,391
	Less : Depreciation	16,43,487	18,42,269
	Total	1,41,60,635	1,58,04,122

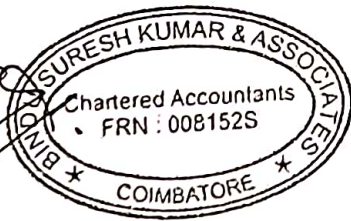
Rust
Dr. R. Moses Daniel, M.B.A., Ph.D., PDCA, PGDIP
Principal
Nehru College of Management
Nehru Gardens, Thirumalaipalayam
Coimbatore - 641 105

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
INCOME & EXPENDITURE ACCOUNT

Particulars	Schedule	Year ended	
		31.03.2019	31.03.2018
INCOME			
(a) Fees Received		2,36,23,298	2,23,35,706
(b) Hostel & Mess Fees		12,48,380	17,80,652
(c) Bus Fees		11,58,375	-
A Total Income (a to d)		2,60,30,053	2,41,16,358
EXPENSES			
(a) Employees Benefits	9	72,00,524	80,57,561
(b) Students Welfare	10	58,79,312	60,71,302
(c) Advertisement		79,777	-
(d) Repairs & Maintenance	11	2,58,818	7,45,786
(e) Printing and Stationery		1,29,062	2,25,328
(f) Approval and Affiliation Fees		3,00,000	2,00,000
(g) Communication Expenses	12	1,68,367	2,40,973
(h) Subscription and Periodicals		1,43,153	1,73,495
(i) General Expenses	13	8,17,115	9,42,026
(j) Interest and Bank Charges	14	29,015	57,797
(k) Depreciation		16,43,487	18,42,269
B Total Expenditure (a to k)		1,66,48,630	1,85,56,536
EXCESS OF INCOME OVER EXPENDITURE (A-B)		93,81,423	55,59,822


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

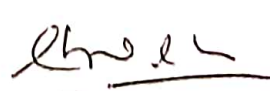
For and on behalf of the Trust



E. Sureshkumar
Partner M.No: 055395


Managing Trustee


Dr. R. Moses Daniel, M.B.A., Ph.D., P.D.C.A., P.D.D.D.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya,
Coimbatore - 641 105


Trustee

Place : Coimbatore
Date: 27.09.2019

NEIRU COLLEGE OF MANAGEMENT, COIMBATORE.
SCHEDULE - 5 - FIXED ASSETS FOR THE YEAR ENDED 31.03.2019

SL. NO	PARTICULARS	WDV AS ON 01.04.2018	ADDITIONS		DELETION	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS ON 31.03.2019
			BEFORE SEPT	AFTER SEPT				UP TO SEPT	AFTER SEPT		
1	LAND	1,19,990				1,19,990	-	-	-	-	1,19,990
2	BUILDING	86,27,685				86,27,685	10%	8,62,769	-	8,62,769	77,64,916
3	AIR CONDITIONER	3,90,923				3,90,923	10%	39,092	-	39,092	3,51,831
4	CAMERA	6,816				6,816	10%	682	-	682	6,134
5	CCTV CAMERA	30,150				30,150	10%	3,015	-	3,015	27,135
6	ELECTRICALS EQUIPMENTS	2,60,905				2,60,905	10%	26,091	-	26,091	2,34,814
7	EPABX	4,561				4,561	10%	456	-	456	4,105
8	FIRE EXTINGUISHER	2,657				2,657	10%	266	-	266	2,391
9	FAX MACHINE	3,218				3,218	10%	322	-	322	2,896
10	FURNITURE	29,32,286				29,32,286	10%	2,93,229	-	2,93,229	26,39,057
11	LAB EQUIPMENTS	53,465				53,465	10%	5,347	-	5,347	48,118
12	LIBRARY BOOKS	15,72,504				15,72,504	10%	1,57,250	-	1,57,250	14,15,254
13	MIC(CORDLESS)	8,243				8,243	10%	824	-	824	7,419
14	OFFICE EQUIPMENTS	21,766				21,766	10%	2,177	-	2,177	19,589
15	OHP	2,19,124				2,19,124	10%	21,912	-	21,912	1,97,212
16	TELEPHONE	9,648				9,648	10%	965	-	965	8,683
17	WATER PURIFIER	16,844				16,844	10%	1,684	-	1,684	15,160
18	XEROX MACHINE	66,302				66,302	10%	6,630	-	6,630	59,672
(1A)		1,43,47,087	-	-	-	1,43,47,087	-	14,22,711	-	14,22,711	1,29,24,376
19	COLLEGE BUS	7,10,499				7,10,499	15%	1,06,575	-	1,06,575	6,03,924
20	MOTOR CAR	6,69,268				6,69,268	15%	1,00,390	-	1,00,390	5,68,878
21	PRINTER	6,192				6,192	15%	929	-	929	5,263
22	UPS	62,194				62,194	15%	9,329	-	9,329	52,865
(1B)		14,48,153	-	-	-	14,48,153	-	2,17,223	-	2,17,223	12,30,930

Raj
 Dr. R. Moses Daniel, MBA., Ph.D., P.D.C.A., P.G.D.S.
 Principal
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Affiliated to Bharathiar University & Approved by AICTE, New Delhi
Accredited by NAAC with “B++” grade Recognized by UGC with 2(f) 12(B)
An ISO 14001:2004 & 9001: 2015 Certified Institution,
“Nehru Gardens “Thirumalayampalayam, Coimbatore - 641 105.



BALANCE SHEET

2019-2020


NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
BALANCE SHEET


Particulars	Schedule	As at	
		31.03.2020	31.03.2019
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital	1	17,38,98,480	16,44,94,069
[2] SECURED LOAN	2	-	77,622
[3] CURRENT LIABILITIES			
(a) Sundry Creditors	3	58,390	6,85,221
(b) Other Liabilities	4	7,09,028	6,86,927
		7,67,418	13,72,148
Total		17,46,65,898	16,59,43,839
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS	5	1,29,57,023	1,41,60,635
[2] TRUST ACCOUNT		15,49,84,339	14,51,51,359
[3] CURRENT ASSETS			
(a) Sundry Debtors	6	23,36,500	36,55,250
(b) Cash & Bank Balances	7	28,66,036	29,13,884
(c) Deposits, Loans and Advances	8	15,22,000	62,710
		67,24,536	66,31,844
Total		17,46,65,898	16,59,43,839

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


Dr. R. Moses Daniel, M.B.A., Ph.D., P.D.C.A., P.D.D.I.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayan
Coimbatore - 641 105

Place : Coimbatore
Date: 24.12.2020


Trustee

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
SCHEDULES ANNEXED TO BALANCE SHEET


Particulars	As at	
	31.03.2020	31.03.2019
Schedule - 1		
CAPITAL		
(a) Opening Balance	16,44,94,069	15,51,12,645
Add : Excess of Income over Expenditure	94,04,412	93,81,423
Total	17,38,98,480	16,44,94,069
Schedule - 2		
SECURED LOAN		
(a) Sundaram Finance Ltd	-	77,622
Total	-	77,622
Schedule - 3		
SUNDRY CREDITORS		
(a) Foster Management Consultancy	-	20,000
(b) Sri Golden Associates	-	5,978
(c) Gen Tailors	-	4,615
(d) Genuine Audio Systems	-	92,416
(e) Lakshmi Fuels	34,164	55,426
(f) Ushavathi Career Guidance	-	3,15,000
(g) Skywalk Media	-	8,013
(h) Spicy Village (M Sathish Kumar)	-	1,66,873
(i) Latha Vadagai Pathirakkadai	-	16,900
(j) Champlal & Sons	10,325	-
(k) Micro Image	13,901	-
Total	58,390	6,85,221
Schedule - 4		
OTHER LIABILITIES		
(a) Salary Payable	5,64,537	5,28,998
(b) Exam Fund	83,620	60,339
(c) TDS Payable	20,000	16,000
(d) ESI Payable	6,923	12,323
(e) EPF Payable	33,948	19,971
(f) Retention Payable	-	22,772
(g) Expenses Payable	-	26,524
Total	7,09,028	6,86,927
Schedule - 5		
FIXED ASSETS		
(a) Gross Block	1,44,89,424	1,58,04,122
Less : Depreciation	15,32,401	16,43,487
Total	1,29,57,023	1,41,60,635
Dr. R. Moses Daniel, M.B.A., P.A., P.D.C.A., P.D.D. Principal Nehru College of Management Nehru Gardens, Thirumalayampalayam Coimbatore - 641 105		

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
INCOME & EXPENDITURE ACCOUNT


Particulars	Schedule	Year ended	
		31.03.2020	31.03.2019
INCOME			
(a) Fees Received		2,44,04,552	2,36,23,298
(b) Hostel & Mess Fees		9,57,900	12,48,380
(c) Bus Fees		18,25,225	11,58,375
(d) Miscellaneous Income		12,500	-
A Total Income (a to d)		2,72,00,177	2,60,30,053
EXPENSES			
(a) Employees Benefits	9	71,76,670	72,00,524
(b) Students Welfare	10	53,95,738	58,79,312
(c) Advertisement		19,00,355	79,777
(d) Repairs & Maintenance	11	3,77,571	2,58,818
(e) Printing and Stationery		1,19,748	1,29,062
(f) Approval and Affiliation Fees		60,000	3,00,000
(g) Communication Expenses	12	1,41,793	1,68,367
(h) Subscription and Periodicals		1,61,331	1,43,153
(i) General Expenses	13	9,23,081	8,17,115
(j) Interest and Bank Charges	14	7,077	29,015
(k) Depreciation		15,32,401	16,43,487
B Total Expenditure (a to k)		1,77,95,765	1,66,48,630
EXCESS OF INCOME OVER EXPENDITURE (A-B)		94,04,412	93,81,423

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


Dr. R. Moses Daniel, MBA., Ph.D., PGDCA, PGDID
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya,
Coimbatore - 641 105


Trustee

Place : Coimbatore
Date: 24.12.2020

NEHRU COLLEGE OF MANAGEMENT (COMMA) TYPE
SCHEDULE - 5 - FINED ASSETS FOR THE YEAR ENDED 31.03.2020

SL NO	PARTICULARS	WDV AS ON 01.04.2019	ADDITIONS		DELETION	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS ON 31.03.2020
			BEFORE SEPT	AFTER SEPT				UP TO SEPT	AFTER SEPT		
1	LAND	1,19,990	-	-	-	1,19,990	-	-	-	-	1,19,990
2	BUILDING	77,64,916	-	-	-	77,64,916	10%	7,76,492	-	7,76,492	69,88,424
3	AIR CONDITIONER	3,51,831	-	-	-	3,51,831	10%	35,183	-	35,183	3,16,648
4	CAMERA	6,134	-	-	-	6,134	10%	613	-	613	5,521
5	CCTV CAMERA	27,135	-	-	-	27,135	10%	2,714	-	2,714	24,421
6	ELECTRICALS EQUIPMENTS	2,34,814	-	-	-	2,34,814	10%	23,481	-	23,481	2,11,333
7	EPABX	4,105	-	-	-	4,105	10%	411	-	411	3,694
8	FIRE EXTINGUISHER	2,391	-	-	-	2,391	10%	239	-	239	2,152
9	FAX MACHINE	2,896	-	-	-	2,896	10%	290	-	290	2,606
10	FURNITURE	26,39,057	-	6,018	-	26,45,075	10%	2,63,906	301	2,64,207	23,80,868
11	LAB EQUIPMENTS	48,118	-	-	-	48,118	10%	4,812	-	4,812	43,306
12	LIBRARY BOOKS	14,15,254	-	22,771	-	14,38,025	10%	1,41,525	1,139	1,42,664	12,95,361
13	[MICROCORDLESS]	7,419	-	-	-	7,419	10%	742	-	742	6,677
14	OFFICE EQUIPMENTS	19,589	-	-	-	19,589	10%	1,959	-	1,959	17,630
15	OHP	1,97,212	-	-	-	1,97,212	10%	19,721	-	19,721	1,77,491
16	TELEPHONE	8,683	-	-	-	8,683	10%	868	-	868	7,815
17	WATER PURIFIER	15,160	-	-	-	15,160	10%	1,516	-	1,516	13,644
18	XEROX MACHINE	59,672	-	-	-	59,672	10%	5,967	-	5,967	53,705
	TOTAL (A)	1,29,24,376	-	28,789	-	1,29,53,165		12,80,439	1,440	12,81,879	1,16,71,286
		6,05,924	-	-	75,000	5,28,924	15%	79,339	-	79,339	4,49,585
		5,69,578	-	-	-	5,68,878	15%	85,332	-	85,332	4,83,546
		5,263	-	-	-	5,263	15%	789	-	789	4,474

Dr. K. Mos
Principal
Nehru College of Management
P.O. Box 641 105
P.O. Podda, Podda
College of Management
P.O. Podda, Podda
641 105



Nehru College of Management
Affiliated to Bharathiar University & Approved by AICTE, New Delhi
Accredited by NAAC with “B++” grade Recognized by UGC with 2(f) 12(B)
An ISO 14001:2004 & 9001: 2015 Certified Institution,
“Nehru Gardens “Thirumalayampalayam, Coimbatore - 641 105.



BALANCE SHEET

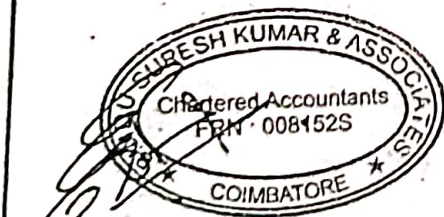
2020-2021

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
BALANCE SHEET

Particulars	Schedule	As at	
		31.03.2021	31.03.2020
		₹	₹
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital	1	18,32,68,877	17,38,98,480
[2] CURRENT LIABILITIES			
(a) Sundry Creditors	2	-	58,390
(b) Other Liabilities	3	5,49,803	7,09,028
		5,49,803	7,67,418
Total		18,38,18,680	17,46,65,898
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS	4	1,15,33,233	1,29,57,023
[2] TRUST ACCOUNT		16,04,25,243	15,49,84,339
[3] CURRENT ASSETS			
(a) Sundry Debtors	5	98,92,567	23,36,500
(b) Cash & Bank Balances	6	19,67,637	28,66,036
(c) Deposits, Loans and Advances	7	-	15,22,000
		1,18,60,204	67,24,536
Total		18,38,18,680	17,46,65,898

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

Dr. R. Moses Daniel, M.B.A., J.A.D., FODCA 1991
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayam
Coimbatore - 641 105

Trustee

Place : Coimbatore
Date: 06.10.2021

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars	As at	
	31.03.2021	31.03.2020
Schedule - 1	₹	₹
CAPITAL		
(a) Opening Balance		
Add : Excess of Income over Expenditure	17,38,98,480	16,44,94,069
Total	93,70,397	94,04,411
	18,32,68,877	17,38,98,480
Schedule - 2		
SUNDRY CREDITORS		
(a) Lakshmi Fuels		
(b) Champlal & Sons	-	34,164
(c) Micro Image	-	10,325
Total	-	13,901
	-	58,390
Schedule - 3		
OTHER LIABILITIES		
(a) Salary Payable		
(b) Exam Fund	4,65,025	5,64,537
(c) TDS Payable	32,752	83,620
(d) ESI Payable	10,000	20,000
(e) EPF Payable	5,662	6,923
(f) Hostel Caution Deposit.	27,364	33,948
Total	9,000	-
	5,49,803	7,09,028
Schedule - 4		
FIXED ASSETS		
(a) Gross Block		
Less : Depreciation	1,29,57,023	1,44,89,424
Total	14,23,790	15,32,401
	1,15,33,233	1,29,57,023
Schedule - 5		
SUNDRY DEBTORS		
(a) Fees Receivable		
Total	98,92,567	23,36,500
	98,92,567	23,36,500
Schedule - 6		
CASH & BANK BALANCES		
(a) Cash in Hand		
In Current Account	7,37,877	1,10,017
(b) Canara Bank		
Total	12,29,760	27,56,019
	19,67,637	28,66,036
Schedule - 7		
DEPOSITS, LOANS AND ADVANCES		
(a) Advance For Expenses		
(b) Salary Advance		15,10,000
Total	12,000	15,22,000

Dr. R. Moses Daniel, M.B.A., Ph.D., FODCA, FICSI
Principal

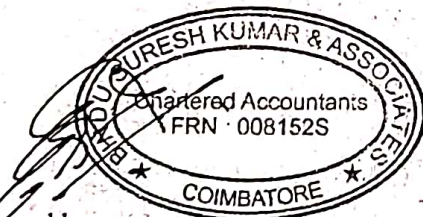
Nehru College of Management
Nehru Gardens, Thirumalayampalayam
Coimbatore - 641 105

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
INCOME & EXPENDITURE ACCOUNT

Particulars	Schedule	Year ended	
		31.03.2021	31.03.2020
		₹	₹
INCOME			
(a) Fees Received		1,86,71,514	2,44,04,552
(b) Hostel & Mess Fees		6,500	9,57,900
(c) Bus Fees		-	18,25,225
(d) Miscellaneous Income		30,000	12,500
A Total Income (a to d)		1,87,08,014	2,72,00,177
EXPENSES			
(a) Employees Benefits	8	48,19,363	71,76,670
(b) Students Welfare	9	23,45,337	53,95,738
(c) Advertisement		5,900	19,00,355
(d) Repairs & Maintenance	10	2,86,321	3,77,571
(e) Printing and Stationery		11,494	1,19,748
(f) Approval and Affiliation Fees		20,000	60,000
(g) Communication Expenses	11	1,00,036	1,41,793
(h) Subscription and Periodicals		45,134	1,61,331
(i) General Expenses	12	2,74,989	9,23,081
(j) Interest and Bank Charges	13	5,253	7,077
(k) Depreciation		14,23,790	15,32,401
B Total Expenditure (a to k)		93,37,617	1,77,95,765
EXCESS OF INCOME OVER EXPENDITURE (A-B)		93,70,397	94,04,411

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

[Signature]
Dr. B. Moses Daniel, MBA., Ph.D., PGDCA, PGDIP
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya
Coimbatore - 641 105

Place : Coimbatore
Date: 06.10.2021

[Signature]
Trustee

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE.												
SCHEDULE - 4 - FIXED ASSETS FOR THE YEAR ENDED 31.03.2021												
Sl. NO	PARTICULARS	WDV AS ON 01.04.2020	ADDITIONS		DELETION	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS ON 31.03.2021	
			UP TO SEPT.	AFTER SEPT.				UP TO SEPT.	AFTER SEPT.			
1	LAND	1,19,990	-	-	-	1,19,990	-	-	-	-	1,19,990	
2	BUILDING	69,88,424	-	-	-	69,88,424	10%	6,98,842	-	6,98,842	62,89,582	
3	AIR CONDITIONER	3,16,648	-	-	-	3,16,648	10%	31,665	-	31,665	2,84,983	
4	CAMERA	5,521	-	-	-	5,521	10%	552	-	552	4,969	
5	CCTV CAMERA	24,421	-	-	-	24,421	10%	2,442	-	2,442	21,979	
6	ELECTRICALS EQUIPMENTS	2,11,333	-	-	-	2,11,333	10%	21,133	-	21,133	1,90,200	
7	EPABX	3,694	-	-	-	3,694	10%	369	-	369	3,325	
8	FIRE EXTINGUISHER	2,152	-	-	-	2,152	10%	215	-	215	1,937	
9	FAX MACHINE	2,606	-	-	-	2,606	10%	261	-	261	2,345	
10	FURNITURE	23,80,868	-	-	-	23,80,868	10%	2,38,087	-	2,38,087	21,42,781	
11	LAB EQUIPMENTS	43,306	-	-	-	43,306	10%	4,331	-	4,331	38,975	
12	LIBRARY BOOKS	12,95,361	-	-	-	12,95,361	10%	1,29,536	-	1,29,536	11,65,825	
13	MIC[CORDELESS]	6,677	-	-	-	6,677	10%	668	-	668	6,009	
14	OFFICE EQUIPMENTS	17,630	-	-	-	17,630	10%	1,763	-	1,763	15,867	
15	OHP	1,77,491	-	-	-	1,77,491	10%	17,749	-	17,749	1,59,742	
16	TELEPHONE	7,815	-	-	-	7,815	10%	782	-	782	7,033	
17	WATER PURIFIER	13,644	-	-	-	13,644	10%	1,364	-	1,364	12,280	
18	XEROX MACHINE	53,705	-	-	-	53,705	10%	5,371	-	5,371	48,334	
	TOTAL [A]	1,16,71,286	-	-	-	1,16,71,286	-	11,55,130	-	11,55,130	1,05,16,156	


 Dr. R. Moses Daniel, MBA., Ph.D., PGDCA, PGDID
 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalaysa
 Coimbatore - 641 105

19	COLLEGE BUS	4,49,585	-	-	-	4,49,585	15%	67,438	-	67,438	3,82,147
20	MOTOR CAR	4,83,546	-	-	-	4,83,546	15%	72,532	-	72,532	4,11,014
21	PRINTER	4,474	-	-	-	4,474	15%	671	-	671	3,803
22	LFS	44,935	-	-	-	44,935	15%	6,740	-	6,740	38,195
	TOTAL [B]	9,82,540	-	-	-	9,82,540	-	1,47,381	-	1,47,381	8,35,159
23	COMPUTER	3,03,197	-	-	-	3,03,197	40%	1,21,279	-	1,21,279	1,81,918
	TOTAL [C]	3,03,197	-	-	-	3,03,197	-	1,21,279	-	1,21,279	1,81,918
	GRAND TOTAL [A+B+C]	1,29,57,023	-	-	-	1,29,57,023	-	14,23,790	-	14,23,790	1,15,33,233

Rudr

Dr. R. Moses Daniel, M.A., Ph.D., F.D.S.S., F.M.S.S.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayempalaya
Coimbatore - 641 105



Nehru College of Management
Affiliated to Bharathiar University & Approved by AICTE, New Delhi
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An ISO 14001:2004 & 9001: 2015 Certified Institution,
“Nehru Gardens “Thirumalayampalayam, Coimbatore - 641 105.



BALANCE SHEET

2021-2022

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
BALANCE SHEET

Particulars	Schedule	As at	
		31.03.2022	31.03.2021
1 SOURCE OF FUNDS			
[1] CAPITAL			
(a) Capital	1	19,34,85,046	18,32,68,877
[2] CURRENT LIABILITIES			
(a) Sundry Creditors	2	1,07,392	-
(b) Other Liabilities	3	6,71,024	5,49,803
		7,78,416	5,49,803
Total		19,42,63,462	18,38,18,680
2 APPLICATION OF FUNDS			
[1] FIXED ASSETS	4	1,05,42,696	1,15,33,233
[2] TRUST ACCOUNT		17,07,62,202	16,04,25,243
[3] CURRENT ASSETS			
(a) Sundry Debtors	5	1,19,02,162	98,92,567
(b) Cash & Bank Balances	6	9,95,593	19,67,637
(c) Deposits, Loans and Advances	7	60,808	-
		1,29,58,563	1,18,60,204
Total		19,42,63,462	18,38,18,680

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]
Dr. R. Moses Daniel, M.B.A., F.A.C.A., F.D.C.A., F.C.M.A.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya
Coimbatore - 641 105

[Signature]
Trustee

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
SCHEDULES ANNEXED TO BALANCE SHEET

Particulars	As at	
	31.03.2022	31.03.2021
Schedule - 1		
CAPITAL		
(a) Opening Balance	18,32,68,877	17,38,98,480
Add : Excess of Income over Expenditure	1,02,16,169	93,70,397
Total	19,34,85,046	18,32,68,877
Schedule - 2		
SUNDRY CREDITORS		
(a) Profiles Educational Consultancy	22,500	-
(b) Zolostays Property Solutions Private Limited	84,892	-
Total	1,07,392	-
Schedule - 3		
OTHER LIABILITIES		
(a) Salary Payable	5,55,026	4,65,025
(b) Exam Fund	-	32,752
(c) TDS Payable	28,900	10,000
(d) ESI Payable	7,180	5,662
(e) EPF Payable	40,154	27,364
(f) Hostel Caution Deposit	30,000	9,000
(g) Retention Payable	9,764	-
Total	6,71,024	5,49,803
Schedule - 4		
FIXED ASSETS		
(a) Gross Block	1,17,99,045	1,29,57,023
Less : Depreciation	12,56,349	14,23,790
Total	1,05,42,696	1,15,33,233
Schedule - 5		
SUNDRY DEBTORS		
(a) Fees Receivable	1,19,02,162	98,92,567
Total	1,19,02,162	98,92,567
Schedule - 6		
CASH & BANK BALANCES		
(a) Cash in Hand	1,89,008	7,37,877
In Current Account		
(b) Canara Bank	2,27,191	12,29,760
(c) Hdfc Bank	5,79,394	
Total	9,95,593	19,67,637
Schedule - 7		
DEPOSITS, LOANS AND ADVANCES		
(a) Exam Fund	59,508	-
(b) Advance Paid on Expenses	1,300	-
Total	60,808	-

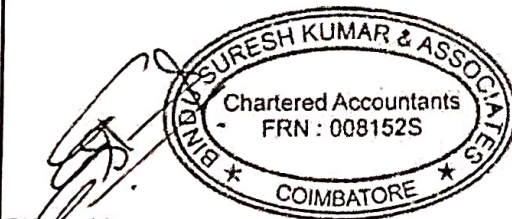
R. M. Daniel
Dr. R. Moses Daniel, M.B.A., Ph.D., P.D.C.A., F.I.C.I.
Principal
Nehru College of Management
Nehru Gardens, Thirumalsampalaj: 1
Coimbatore - 641 105

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE
INCOME & EXPENDITURE ACCOUNT

Particulars	Schedule	Year ended	
		31.03.2022	31.03.2021
INCOME			
(a) Fees Received		2,36,04,116	1,86,71,514
(b) Hostel & Mess Fees		5,05,050	6,500
(c) Bus Fees		2,16,100	-
(d) Miscellaneous Income		-	30,000
(e) Interest Received		21,621	-
A Total Income (a to e)		2,43,46,887	1,87,08,014
EXPENSES			
(a) Employees Benefits	8	73,28,947	48,19,363
(b) Students Welfare	9	18,83,018	23,45,337
(c) Advertisement		-	5,900
(d) Repairs & Maintenance	10	5,13,019	2,86,321
(e) Printing and Stationery		72,827	11,494
(f) Approval and Affiliation Fees		16,00,719	20,000
(g) Communication Expenses	11	1,08,429	1,00,036
(h) Subscription and Periodicals		1,84,855	45,134
(i) General Expenses	12	11,77,574	2,74,989
(j) Interest and Bank Charges	13	4,982	5,253
(k) Depreciation		12,56,349	14,23,790
B Total Expenditure (a to k)		1,41,30,718	93,37,617
EXCESS OF INCOME OVER EXPENDITURE (A-B)		1,02,16,169	93,70,397

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

Dr. A. Moses Daniel, M.B.A., Ph.D., PGDCA, P.D.D.
Principal

Nehru College of Management
Nehru Gardens, Thirumalayampalayan
Coimbatore - 541 105

Trustee

NEHRU COLLEGE OF MANAGEMENT, COIMBATORE.
SCHEDULE - 4 - FIXED ASSETS FOR THE YEAR ENDED 31.03.2022

SL NO	PARTICULARS	WDV AS ON 01.04.2021	ADDITIONS		DELETION	TOTAL	RATE	DEPRECIATION		TOTAL	WDV AS ON 31.03.2022
			UP TO SEPT.	AFTER SEPT.				UP TO SEPT.	AFTER SEPT.		
1	LAND	1,19,990	-	-	-	1,19,990	-	-	-	-	1,19,990
2	BUILDING	62,89,582	-	-	-	62,89,582	10%	6,28,958	-	6,28,958	56,60,624
3	AIR CONDITIONER	2,84,983	-	-	-	2,84,983	10%	28,498	-	28,498	2,56,485
4	CAMERA	4,969	-	-	-	4,969	10%	497	-	497	4,472
5	CCTV CAMERA	21,979	-	-	-	21,979	10%	2,198	-	2,198	19,781
6	ELECTRICALS EQUIPMENTS	1,90,200	-	49,812	-	2,40,012	10%	19,020	2,491	21,511	2,18,501
7	EPABX	3,325	-	-	-	3,325	10%	333	-	333	2,992
8	FIRE EXTINGUISHER	1,937	-	-	-	1,937	10%	194	-	194	1,743
9	FAX MACHINE	2,345	-	-	-	2,345	10%	235	-	235	2,110
10	FURNITURE	21,42,781	-	-	-	21,42,781	10%	2,14,278	-	2,14,278	19,28,503
11	LAB EQUIPMENTS	38,975	-	-	-	38,975	10%	3,898	-	3,898	35,077
12	LIBRARY BOOKS	11,65,825	-	-	-	11,65,825	10%	1,16,583	-	1,16,583	10,49,242
13	MIC[CORDELESS]	6,009	-	-	-	6,009	10%	601	-	601	5,408
14	OFFICE EQUIPMENTS	15,867	-	-	-	15,867	10%	1,587	-	1,587	14,280
15	OHP	1,59,742	-	-	-	1,59,742	10%	15,974	-	15,974	1,43,768
16	TELEPHONE	7,033	-	-	-	7,033	10%	703	-	703	6,330
17	WATER PURIFIER	12,280	-	-	-	12,280	10%	1,228	-	1,228	11,052
18	XEROX MACHINE	48,334	-	-	-	48,334	10%	4,833	-	4,833	43,501
	TOTAL [A]	1,05,16,156	-	49,812	-	1,05,65,968	-	10,39,618	2,491	10,42,109	95,23,859

Rud
Dr. R. Moses Daniel, M.B.A., Ph.D., PGDCA, I.C.M.A.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampally,
Coimbatore - 641 105

19	COLLEGE BUS	3,82,147	-	-	-	3,82,147	15%	57,322	-	57,322	3,24,825
20	MOTOR CAR	4,11,014	-	-	-	4,11,014	15%	61,652	-	61,652	3,49,362
21	PRINTER	3,803	-	-	-	3,803	15%	570	-	570	3,233
22	UPS	38,195	-	2,16,000	-	2,54,195	15%	5,729	16,200	21,929	2,32,266
	TOTAL [B]	8,35,159	-	2,16,000	-	10,51,159	-	1,25,273	16,200	1,41,473	9,09,686
23	COMPUTER	1,81,918	-	-	-	1,81,918	40%	72,767	-	72,767	1,09,151
	TOTAL [C]	1,81,918	-	-	-	1,81,918	-	72,767	-	72,767	1,09,151
	GRAND TOTAL [A+B+C]	1,15,33,233	-	2,65,812	-	1,17,99,045	-	12,37,658	18,601.00	12,56,349	1,05,42,696

Rush

Dr. R. Moses Daniel, M.B.A., Ph.D., PGDCA, I.C.M.A.I.
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampaly,
Coimbatore - 641 105

INTERNAL AUDIT REPORT

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNT


NEHRU COLLEGE OF MANAGEMENT	
UNDER- NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST	
Address of the College : Nehru Gardens, Nehru College Road, Thirumalayampalayam, Coimbatore – 641 105	Period of Audit :2021-2022
Prepared by : A. Mary Monica	Reviewed by: K. Chandran – Finance Manager

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

Particulars	Yes	No	NA	Remarks
1. GENERAL INSTRUCTION				
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	✓			
2. OPENING BALANCE				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
3. VOUCHING				
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 the 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				
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	✓			Ruud
4.2 Have you checked whether cash collected is deposited into bank	✓			

Dr. R. Moses Daniel, MBA., Ph.D., PGDCA., PGDIB
 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalayam
 Coimbatore - 641 105

within reasonable intervals				
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next month's Bank statements.	✓			
4.4 Have you checked contra entries for cash with drawls 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	✓			
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/- it has been made through cheque /D.D.	✓			
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	✓			
5.3 Are all vouchers properly, authorized?	✓			
6.SALARIES/WAGES/HONORARIUM				
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 Other Items	✓			
6.3 Have you checked statutory deductions have been paid in proper & timely I manner to respective departments	✓			
7.LEDGER POSTING/SCRUTINY				
7.1 Have you checked posting from cash book/bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:				
a) Loan/Staff Loan ledger	✓			
b) Advance Ledger	✓			
7.3 Have you scrutinized all Assets accounts of the Trust/institution to ensure that assets relating to Trust Society only recorded?	✓			
7.4 Have you scrutinized all liabilities accounts of the Trust/institution to ensure that liabilities relating to Trust/Society only recorded?	✓			
7.5 Have you scrutinized all expenses accounts in particulars of:				
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Others repairs	✓			


 Dr. P. Moses Daniel, YSA, No. 75004, 20018
 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalayam
 Coimbatore - 641 105

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. OTHERS RECORDS				
9.1 Have you checked				
A) Register of fixed deposits	✓			
B) Register of fixed Assets	✓			

Mary Monica

(A. MARY MONICA)

K. Chandran

K. CHANDRAN, M.Com., BGL., CAIIB
Finance Manager
Nehru Group of Institutions

R. Moses Daniel

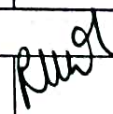
Dr. R. Moses Daniel, MBA., Ph.D., PGDCA., PGDIB
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayam
Coimbatore - 641 105

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNT


NEHRU COLLEGE OF MANAGEMENT	
UNDER- NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST	
Address of the College : Nehru Gardens, Nehru College Road, Thirumalayampalayam, Coimbatore – 641 105	Period of Audit :2020-2021
Prepared by : A. Mary Monica	Reviewed by: K. Chandran – Finance Manager

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

Particulars	Yes	No	NA	Remarks
1. GENERAL INSTRUCTION				
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	✓			
2. OPENING BALANCE				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
3. VOUCHING				
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 the 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	✓			
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	✓			
4.2 Have you checked whether cash collected is deposited into bank	✓			


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 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalayam
 Coimbatore - 641 105

within reasonable intervals				
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next month's Bank statements.	✓			
4.4 Have you checked contra entries for cash with drawls 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.c., relief of poor, medical relief/ education	✓			
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/- it has been made through cheque /D.D.	✓			
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	✓			
5.3 Are all vouchers properly, authorized?	✓			
6.SALARIES/WAGES/HONORARIUM				
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 Other Items	✓			
6.3 Have you checked statutory deductions have been paid in proper & timely I manner to respective departments	✓			
7.LEDGER POSTING/SCRUTINY				
7.1 Have you checked posting from cash book/bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:				
a) Loan/Staff Loan ledger	✓			
b) Advance Ledger	✓			
7.3 Have you scrutinized all Assets accounts of the Trust/institution to ensure that assets relating to Trust Society only recorded?	✓			
7.4 Have you scrutinized all liabilities accounts of the Trust/institution to ensure that liabilities relating to Trust/Society only recorded?	✓			
7.5 Have you scrutinized all expenses accounts in particulars of:	✓			
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Others repairs	✓			


 Dr. R. Moses Daniel, M.B.A., Ph.D., F.C.M.A., F.D.I.P.
 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalayan
 Coimbatore - 641 105

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. OTHERS RECORDS				
9.1 Have you checked				
A) Register of fixed deposits	✓			
B) Register of fixed Assets	✓			

Mary M

(A. MARY MONICA)

K. Chandran

K. CHANDRAN, M.Com.,BGL.,CAIIB
Finance Manager
Nehru Group of Institutions

RMD


Dr. R. Moses Daniel, MBA., Ph.D., 2000A, 2001B
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayan
Coimbatore - 641 105

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNT

NEHRU COLLEGE OF MANAGEMENT	
UNDER- NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST	
Address of the College : Nehru Gardens, Nehru College Road, Thirumalayampalayam, Coimbatore – 641 105	
Period of Audit	: 2019-2020
Prepared by	: P Saraswathi
Reviewed by	: K. Chandran – Finance Manager

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

Particulars	Yes	No	NA	Remarks
<u>1. General Instruction</u>				
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	✓			
<u>2. Opening Balance</u>				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<u>3. Vouching</u>				
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 the Party	✓			
3.3 Are the Vouchers properly authorized and supported by necessary external evidence and /or internal documentation	✓			


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 Principal
 Nehru College of Management
 Nehru Gardens, Thirumalayampalayam
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3.4 Does the transaction relate to the accounting year under audit				
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	✓			
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 month's Bank statements.	✓			
4.4 Have you checked contra entries for cash with drawls 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	✓			
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/- it has been made through cheque /D.D.	✓			
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	✓			
5.3 Are all vouchers properly, authorized?	✓			
6. Salaries/Wages/Honorarium				
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 Other Items	✓			
6.3 Have you checked statutory deductions have been paid in proper & timely I manner to respective departments	✓			
7. Ledger Posting/Scrutiny				
7.1 Have you checked posting from cash book/bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:				
a) Loan/Staff Loan ledger	✓			

b) Advance Ledger				
7.3 Have you scrutinized all Assets accounts of the Trust/institution to ensure that assets relating to Trust Society only recorded?	✓			
7.4 Have you scrutinized all liabilities accounts of the Trust/institution to ensure that liabilities relating to Trust/Society only recorded?	✓			
7.5 Have you scrutinized all expenses accounts in particulars of:				
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Others repairs	✓			
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. Others Records				
9.1 Have you checked				
A) Register of fixed deposits	✓			
B) Register of fixed Assets	✓			

Phni

(P. Sauswathi)

Chandra
K. CHANDRAN, M.Com., BGL., CAIIB
Finance Manager
Nehru Group of Institutions


Rush
Dr. R. Moses Daniel, M.A., Ph.D., F200A, F2021
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalaya
Coimbatore - 641 105

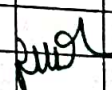
CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNT

NEHRU COLLEGE OF MANAGEMENT	
UNDER- NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST	
Address of the College : Nehru Gardens, Nehru College Road, Thirumalayampalayam, Coimbatore – 641 105	
Period of Audit	: 2018-2019
Prepared by	: P Saraswathi
Reviewed by	: K. Chandran – Finance Manager

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

Particulars	Yes	No	NA	Remarks
<u>1. General Instruction</u>				
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	✓			
<u>2. Opening Balance</u>				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<u>3. Vouching</u>				
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 the 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	✓			
<u>4. Cash Book/Bank Book</u>				
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	✓			


 Dr. R. Moses Daniel, B.A., B.L.S., PGDCA, 1991
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4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next month's Bank statements.	✓			
4.4 Have you checked contra entries for cash with drawls 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.c., relief of poor, medical relief/ education	✓			
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/- it has been made through cheque /D.D.	✓			
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	✓			
5.3 Are all vouchers properly, authorized?	✓			
6. Salaries/Wages/Honorarium				
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 Other Items	✓			
6.3 Have you checked statutory deductions have been paid in proper & timely I manner to respective departments	✓			
7. Ledger Posting/Scrutiny				
7.1 Have you checked posting from cash book/bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:				
a) Loan/Staff Loan ledger	✓			
b) Advance Ledger	✓			
7.3 Have you scrutinized all Assets accounts of the Trust/institution to ensure that assets relating to Trust Society only recorded?	✓			
7.4 Have you scrutinized all liabilities accounts of the Trust/institution to ensure that liabilities relating to Trust/Society only recorded?	✓			
7.5 Have you scrutinized all expenses accounts in particulars of:				
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Others repairs	✓			
To ensure that whether any expenditure of Capital nature has been charged to revenue account and vice versa.				
 Dr. R. Moses Daniel, MBA, Ph.D., PGDCA, PCSI Principal				
8. Tax Matters				
8.1 Have you checked TDS returns are filed Quarterly and obtained the	✓			

Nehru College of Management
Nehru Gardens, Thirumalayampalaya
Coimbatore - 641 105

A/C Number				
8.2 Have you enquired about any pending tax litigations	✓			
9. Others Records				
9.1 Have you checked				
A) Register of fixed deposits	✓			
B) Register of fixed Assets	✓			

Ohni

(P. Sarawathi)

K. Chandran

K. CHANDRAN, M.Com., BGL., CAIIB
Finance Manager
Nehru Group of Institutions

R. Daniel


Dr. R. Moses Daniel, M.B.A., Ph.D., PGDCA, PGCEI
Principal
Nehru College of Management
Nehru Gardens, Thirumalayampalayam
Coimbatore - 641 105

CHECK LIST FOR INTERNAL AUDIT OF THE COLLEGE /TRUST ACCOUNT

NEHRU COLLEGE OF MANAGEMENT	
UNDER- NEHRU COLLEGE OF EDUCATIONAL AND CHARITABLE TRUST	
Address of the College	: Nehru Gardens, Nehru College Road, Thirumalayampalayam, Coimbatore – 641 105
Period of Audit	: 2017-2018
Prepared by	: P Saraswathi
Reviewed by	: K. Chandran – Finance Manager

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

Particulars	Yes	No	NA	Remarks
<u>1. General Instruction</u>				
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	✓			
<u>2. Opening Balance</u>				
2.1 Have you checked opening balances of				
1. Cash Book	✓			
2. Bank Book	✓			
3. General Ledger	✓			
4. Other Subsidiary Ledgers, with closing balances of previous year	✓			
<u>3. Vouching</u>				
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 the 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				
<u>4. Cash Book/Bank Book</u>				
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	✓			


Dr. S. Moses Daniel, M.A., Ph.D., FCGA, FICAI
 Principal
 Nehru College of Management
 Nehru Gardens Thirumalayampalayam
 Coimbatore - 641 105

within reasonable intervals				
4.3 Have you checked Bank Reconciliation Statement and Reconciliation entries with clearance in next month's Bank statements.	✓			
4.4 Have you checked contra entries for cash with draws 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	✓			
4.6 Have you ensured that wherever payments exceeds Rs.1 0000/- it has been made through cheque /D.D.	✓			
<u>5. Journal Vouching</u>				
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, authorized?	✓			
<u>6. Salaries/Wages/Honorarium</u>				
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 Other Items	✓			
6.3 Have you checked statutory deductions have been paid in proper & timely I manner to respective departments	✓			
<u>7. Ledger Posting/Scrutiny</u>				
7.1 Have you checked posting from cash book/bank book/journal register and all other principal books	✓			
7.2 Have you scrutinized:				
a) Loan/Staff Loan ledger	✓			
b) Advance Ledger	✓			
7.3 Have you scrutinized all Assets accounts of the Trust/institution to ensure that assets relating to Trust Society only recorded?	✓			
7.4 Have you scrutinized all liabilities accounts of the Trust/institution to ensure that liabilities relating to Trust/Society only recorded?	✓			
7.5 Have you scrutinized all expenses accounts in particulars of:				
a) Building Repairs	✓			
b) Machinery Repairs	✓			
c) Others repairs	✓			

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Principal
Nehru College of Management
Nehru Gardens, Thiruvallur, Tamil Nadu
Coimbatore - 641 105

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. Others Records				
9.1 Have you checked				
A) Register of fixed deposits	✓			
B) Register of fixed Assets	✓			

Ohmi

(P. Saraswathi)

K. Chandran

K. CHANDRAN, M.Com., BGL., CAIIB
Finance Manager
Nehru Group of Institutions

R. Moses Daniel

Dr. R. Moses Daniel, MBA., Ph.D., PGDCA., PGD13
Principal
Nehru College of Management
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