



# AMALA COLLEGE OF NURSING

(An undertaking of Amala Cancer Hospital Society)

Amala Nagar P.O., Thrissur-680 555, Kerala, India.

Website : [www.amalanursingcollege.org](http://www.amalanursingcollege.org)

**FIRST CYCLE NAAC ACCREDITATION 2022**

## CRITERION 6

### GOVERNANCE, LEADERSHIP AND MANAGEMENT

#### 6.4. Financial Management and Resource Mobilization

*6.4.2 Internal audits 2019-2020*

*Submitted to*



**THE NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL**

**INTERNAL AUDIT**  
**2019-2020**

# AMALA INSTITUTE OF MEDICAL SCIENCES

Amala Nagar, Thrissur, Kerala - 680 555

## INTERNAL AUDIT DEPARTMENT

### QUARTERLY INTERNAL AUDIT REPORT

Date: 7-Jul-19

Name of Division:

Amala College of Nursing

Period of Audit:

From: 1-Apr-19 To: 30-Jun-19

Scope of Audit:

Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations.

#### Documents verified:

- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.
- 3 Cheque Payments: Cheque, Cheque Payment Voucher, Supplier Bills with approvals, Supplier Ledger, Goods Receipt Note, Purchase Order, etc.
- 4 Petty Cash Vouchers: Petty Cash Payment Voucher, Supplier Bills with approvals, etc.
- 5 Bills & Vouchers: Bill of Supply, Receipt Vouchers, Journal Vouchers, Supplier Bills with approvals, Scholarship documents, WIP records, etc.
- 6 Accounts & Reconciliations: Trial Balance, Ledgers, Bank Reconciliation, Bank Statements, Inter-branch Reconciliation, Compliance Reports of PF, ESI, TDS and Professional Tax, etc.

#### Internal Audit Comments:

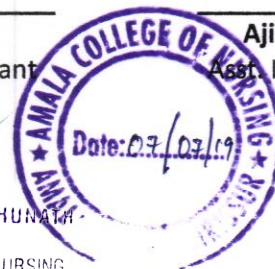
- 1 Remuneration System: Errors identified in Increment and LOP in few occasions, which were pointed out and rectified before payroll finalisation.
- 2 Cheque Payments: Insufficient supporting in some cases, which were pointed out and resolved before cheque signature.
- 3 Petty Cash Vouchers: Supplier bills not attached in some cases, which have been pointed out.
- 4 Accounts & Reconciliations: Rectification required in few Account heads and sub accounts required to be created in some cases, which were pointed out and rectified.

Seethal K. R.  
Internal Audit Assistant

Anupama K.J.  
Internal Audit Assistant

Aji Varghese P.  
Asst. Internal Auditor

Prof. Dr. RAJEE REGHUNATH  
PRINCIPAL  
AMALA COLLEGE OF NURSING  
AMALA NAGAR PO., THRISSUR-680 :





**AMALA INSTITUTE OF MEDICAL SCIENCES**

Amala Nagar, Thrissur, Kerala - 680 555

**INTERNAL AUDIT DEPARTMENT**

**QUARTERLY INTERNAL AUDIT REPORT**

Date: 7-Oct-19


**Name of Division:** Amala College of Nursing  
**Period of Audit:** From: 1-Jul-19 To: 30-Sep-19  
**Scope of Audit:** Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations.


**Documents verified:**


- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.
- 3 Cheque Payments: Cheque, Cheque Payment Voucher, Supplier Bills with approvals, Supplier Ledger, Goods Receipt Note, Purchase Order, etc.
- 4 Petty Cash Vouchers: Petty Cash Payment Voucher, Supplier Bills with approvals, etc.
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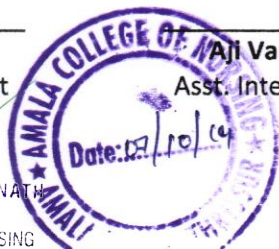
- 1 Fee Collection: Fee Structure, Student list, Hostellers list, etc. are not provided in time to Internal Audit, sometimes. It is followed up and obtained. No errors found.
- 2 Remuneration System: Errors identified in Increment and LOP in few occasions, which were pointed out and rectified before payroll finalisation.
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**Asst. Internal Auditor**

  
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AMALA NAGAR P.O., THRISSUR-680 :



**AMALA INSTITUTE OF MEDICAL SCIENCES**

Amala Nagar, Thrissur, Kerala - 680 555

**INTERNAL AUDIT DEPARTMENT**

**QUARTERLY INTERNAL AUDIT REPORT**

Date: 7-Jan-20

Name of Division:

Amala College of Nursing

Period of Audit:

From: 1-Oct-19 To: 31-Dec-19

Scope of Audit:

Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations.

**Documents verified:**

- 1 Fee Collection: Prospectus, Fee Structure, Student list, Hostellers list, Bill of supply, Caution Deposit & Mess Advance entries, Receipt Vouchers, Fee Defaulters List, Fee Receivables Report, etc.
- 2 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.
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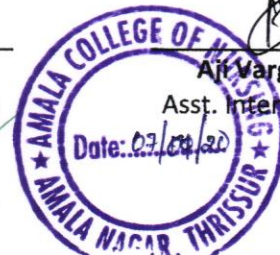
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**AMALA INSTITUTE OF MEDICAL SCIENCES**

Amala Nagar, Thrissur, Kerala - 680 555

**INTERNAL AUDIT DEPARTMENT**

**QUARTERLY INTERNAL AUDIT REPORT**

Date: 15-Apr-20

Name of Division:

Amala College of Nursing

Period of Audit:

From: 1-Jan-20 To: 31-Mar-20

Scope of Audit:

Fee Collection, Remuneration System, Cheque Payments, Petty Cash Payments, Accounts & Reconciliations.

**Documents verified:**

- 1 Remuneration System: Salary statement, Stipend statement, Honorarium statement, Office Order with leave, joining & separation details, Increment letters, Attendance Register, Acquittance Register, PF, ESI, TDS & Professional Tax deductions, Gratuity payable statement with supporting, etc.
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