



## CHOITHRAM COLLEGE OF NURSING

Accredited by NAAC, Affiliated to INC, MPNRC Bhopal, MPMSU Jabalpur  
Choithram Hospital & Research Centre Manik Bagh Road, Indore 452014 (M.P.)



• Phone: 0731-2362491 to 99, • Ext. No.: 407/578  
• Principal: +91-731-4939909

E-mail : cconursing@yahoo.co.in, choithramoffice@gmail.com  
Webiste : www.choithramnursing.com

### 4.1.4 Average percentage of expenditure incurred, excluding salary, for infrastructure development and augmentation during the last five years

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1	Consolidated expenditure towards infrastructure development and infrastructure augmentation 2018-23	1-4



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**N R S M & Associates**  
Chartered Accountants  
Firm Regd. No. 311037E



Old Usha Co. Godown Campus  
Meria Bazar, Buxi Bazar  
Cuttack, Odisha - 753001  
Tel: 0671-2430605  
Mob : 9861051246, 9338464856  
7008808291, 9078990856  
Email: nrsmassociates.fo@gmail.com

To  
Choithram College of Nursing,  
A Unit of Choithram Charitable Trust  
Manik Bagh Road, Indore : 452014,  
Madhya Pradesh

**Certificate of Consolidated Expenditure on Infrastructure Development from FY 2018-19 to FY 2022-23 by Choithram College of Nursing (A Unit of Choithram Charitable Trust) for National Assessment and Accreditation Council's (NAAC) accreditation process.**

1. This Certificate is issued in accordance with the terms of our engagement through the engagement letter issued vide mail on Dt.23.08.2024.
2. The below mentioned certificate of Consolidated Expenditure on Infrastructure Development and Expenditure incurred on heads other than Infrastructure Development and Salary from FY 2018-19 to FY 2022-23 by Choithram College of Nursing contains the details as required pursuant to compliance with the terms and conditions contained in the said mail communication.

#### Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the Management including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

#### Practitioner's Responsibility

4. Pursuant to the requirements of the NAAC it is our responsibility to issue a certificate stating the expenses incurred by Choithram College of Nursing for Infrastructure Augmentation and for Expenses other than Infrastructure Augmentation and Salary for Financial Years 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 in accordance with the Audited Financial Statements issued by the auditors of Choithram College of Nursing (A Unit of Choithram Charitable Trust).
5. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.





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6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQ) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### Opinion

7. Based on our examination, as above, we are of the opinion that:

The amounts mentioned in the attached Certificate vide Annexure-A in respect of amount utilized have been accurately extracted from the Audited Financial Statements issued by the auditor of Choithram College of Nursing for the Financial Years 2018-19 to 2022-23.

The certificate is addressed to and provided to the Management of Choithram College of Nursing solely for the purpose to enable them to comply with the requirement of NAAC for their accreditation purpose and to submit the below mentioned Certificate for the accreditation purpose only and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

PLACE: CUTTACK

FOR: N R S M & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 311037E

DATE: 23/08/2024



[ N R RAY, FCA, FCA ]  
PARTNER  
M. No: 055448

UDIN : 24055448BKBELW4831



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## ANNEXURE-A

### UTILISATION CERTIFICATE

This is to certify that as per the information made available to us and according to the explanations given to us and as was verified by us from the Audited Financial Statements for FY 2018-19 to FY 2022-23 produced before us by Choithram College of Nursing, Manik Bagh Road, Indore-452014, Madhya Pradesh. The Consolidated Expenditure excluding salary and Infrastructure Development during FY 2018-19 to FY 2022-23 is Rs.8,10,15,245.69 and the Consolidated Expenditure on Infrastructure during FY 2018-19 to FY 2022-23 is Rs.91,36,520.08. Year wise breakup of Expenditure incurred on Infrastructure Development is provided below:

FINANCIAL YEAR	EXPENDITURE INDURRED ON INFRASTRUCTURE (AMOUNT IN RUPEES)	EXPENDITURE INDURRED ON HEADS OTHER THAN INFRASTRUCTURE AND SALARY (AMOUNT IN RUPEES)
2018-2019	5,25,948.00	1,81,50,440.36
2019-2020	17,52,247.08	1,90,66,370.85
2020-2021	78,290.00	1,28,36,555.81
2021-2022	27,82,078.00	1,48,28,015.13
2022-2023	39,97,957.00	1,61,33,863.54
<b>TOTAL</b>	<b>91,36,520.08</b>	<b>8,10,15,245.69</b>

The detailed working of the above table is attached vide Annexure A1 and A2.

For: N R S M & ASSOCIATES  
Chartered Accountants  
FRN: 311037E

[ N R RAY, FCA ]  
PARTNER  
M. No: 055448  
UDIN: 24055448BKBELW4831

PLACE: CUTTACK  
DATE: 23/08/2024

For: CHOITHRAM COLLEGE OF NURSING  
(UNIT OF CHOITHRAM CHARITABLE TRUST)



[AUTHORISED SIGNATORY]





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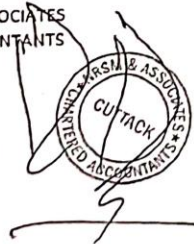
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ANNEXURE A-2

CHOITHRAM COLLEGE OF NURSING					
WORKING FOR DECLARATION 4.1.4					
EXPENDITURE					
	2018-19	2019-20	2020-21	2021-22	2022-23
REPAIR & MAINTENANCE EXP.	41,96,087.50	47,44,038.00	73,10,274.49	51,56,235.00	31,94,101.02
OFFICE & ADMINISTRATION EXP.	1,19,58,978.86	1,25,70,571.85	39,88,245.32	81,93,965.13	1,16,16,133.52
OTHER EXPENSES	-	-	-	-	-
DEPRECIATION	19,95,374.00	17,51,761.00	15,38,036.00	14,77,815.00	13,23,629.00
CAPITAL APPLICATION	-	-	-	-	-
<b>TOTAL</b>	<b>1,81,50,440.36</b>	<b>1,90,66,370.85</b>	<b>1,28,36,555.81</b>	<b>1,48,28,015.13</b>	<b>1,61,33,863.54</b>
INFRASTRUCTURE AUGMENT					
	2018-19	2019-20	2020-21	2021-22	2022-23
ATTENDANCE MACHINE	-	10,960.00	-	-	-
AUDIO VIDEO SYSTEM	-	39,149.00	68,475.00	1,10,358.00	75,600.00
BOOKS	1,80,188.00	7,03,405.08	-	3,620.00	2,32,263.00
COMPUTER	1,51,060.00	3,52,570.00	-	2,300.00	3,77,900.00
COOLER	-	4,472.00	-	-	-
ELECTRICAL INSTALLATION	-	35,990.00	-	1,83,917.00	-
FAN	-	-	-	-	8,300.00
FURNITURE AND FIXTURE	1,94,700.00	69,620.00	9,815.00	2,46,797.00	4,14,534.00
KITCHEN EQUIPMENT	-	1,43,681.00	-	-	5,650.00
MODELS FOR TEACHING	-	-	-	12,14,076.00	3,31,814.00
VEHICLE (BUS)	-	-	-	-	24,40,000.00
OFFICE EQUIPMENT	-	22,400.00	-	-	-
REFRIGERATOR	-	-	-	40,990.00	1,11,896.00
WATER COOLING & AIR COOLING	-	-	-	-	-
WATER COOLING SYSTEM	-	3,70,000.00	-	-	-
WATER TANK	-	-	-	9,80,020.00	-
<b>TOTAL</b>	<b>5,25,948.00</b>	<b>17,52,247.08</b>	<b>78,290.00</b>	<b>27,82,078.00</b>	<b>39,97,957.00</b>

FOR: N R S M & ASSOCIATES  
CHARTERED ACCOUNTANTS

NALINI R. RAY, FCA  
PARTNER  
M NO-055448



PLACE: CUTTACK  
DATE: 23/08/2024