

# Criterion – 3

Research, Innovations and Extension

NAAC- SSR (2<sup>nd</sup> Cycle)



## ETERNAL UNIVERSITY

BARU SAHIB, SIRMOUR-173101  
HIMACHAL PRADESH

### **3.1.2(3)**

## **Audited Income-Expenditure statement highlighting the expenditure towards seed money**



**ETERNAL UNIVERSITY**

BARU SAHIB, SIRMOUR-173101  
HIMACHAL PRADESH

**THE KALGIDHAR TRUST: BARU SAHIB**  
(ETERNAL UNIVERSITY, BARU SAHIB)  
**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2022**

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
<b>CORPUS</b>			<b>FIXED ASSETS</b>		
As per Last B' Sheet	33,89,076.00		As per Schedule		18,51,66,803.48
Add: Corpus Donation	-		<b>INVESTMENTS</b>		15,07,56,873.00
Add: Assets trf	-		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
Less: Assets Tr.	-	33,89,076.00	Loans & Advances		25,63,588.00
<b>INCOME &amp; EXPENDITURE A/C</b>			Security Deposited		41,50,000.00
As per Last B'Sheet	2,75,79,777.60		Cash in Hand		-
Add: Excess of Income for the yr.	60,38,001.58	3,36,17,779.18	Bank Balances		13,16,613.91
<b>SUBSIDY</b>			Other Assets		5,27,26,410.17
Him Urja		-			
<b>SECURED LOANS</b>					
LOAN FROM BANK	13,46,25,850.77				
UNSECURED LOANS	-	13,46,25,850.77			
<b>SECURITY REFUNDABLE</b>					
Security Other	5,000.00				
Students	37,92,000.00				
Teachers	71,22,963.00	1,09,19,963.00			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					
Sundry Creditors		11,000.00			
Salary Payable		8,55,265.00			
Branch/ Division		21,32,61,354.61			
<b>Total Rs.:-</b>		<b>39,66,80,288.56</b>	<b>Total Rs.:-</b>		<b>39,66,80,288.56</b>

Note: Notes on accounts annexed.

  
(President)

(Vice-President)

(Secretary)

**President**  
**The Kalgidhar Trust**

Extracted From Consolidate Statement of The Kalgidhar Trust  
As per our report in Form No. 10B Annexed.  
for K.N.Chandla & Co.  
Chartered Accountants

  
(Dinesh Kumar Sood)  
Partner



Place: Shimla  
Dated: 30th Sept. 2022  
UDIN: 22088343AXTALR8797

Figures are consolidated from the individual Statements of Engineering College, Nursing College & Eternal University

**THE KALGIDHAR TRUST: BARU SAHIB  
(ETERNAL UNIVERSITY, BARU SAHIB)**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		11,965.00	By Donation		4,50,000.00
To Advertisement		4,27,592.00	By Interest on Fixed Deposits		86,12,567.00
To Accreditation Expenses		1,76,980.00	By Interest on Saving Bank Accounts		1,24,361.17
To Kitchen & Mess Expenses		1,08,59,890.83	By Education Fees Collection		11,65,39,673.42
To Vehicle Running & Maintenance Expenses		1,81,630.00	By Grant in Aid		12,13,255.00
To Bank and Finance Charges		10,265.00	By Training & Placement Programme		18,00,000.00
To Postage & Courier Expenses		45,000.00	By Seminar & Conferences		6,02,800.00
To Repair & Maintenance Building		3,76,939.50			
To Freight & Cartage Expenses		43,500.00			
To Depreciation		1,26,41,563.00			
To Genset Running & Maintenance Expenses		18,69,602.00			
To Seminar & Conferences		2,96,314.00			
To Training & Placement Programme		12,69,150.00			
To Scholarship Exp		46,46,824.00			
To Function/Festival Celebration Expenses		693.00			
To Lab. Expenses		18,86,110.00			
To Electricity & Water Expenses		38,34,550.00			
To Subscription of Library Exp.		1,54,188.00			
To Concession for Needy Students		89,97,450.00			
To Agriculture & Forestry		5,67,544.00			
To Interest		51,211.68			
To Medical aid		1,400.00			
To Newspaper & Periodicals		22,858.00			
To Telephone & Internet Expenses		4,78,120.00			
To Printing & Stationery		2,87,566.00			
To Legal/Professional Charges		3,20,755.00			
To Refreshment		25,890.00			
To Repair & Maintenance Others		4,61,581.00			
To Salary & Wages Expenses		6,74,86,591.00			
To Employer Contribution to various funds for the welfare of employees		4,57,901.00			
To Staff /Students Welfare		3,100.00			
To Rent/ Lease		21,200.00			
To House Keeping Expenses		4,46,674.00			
To Tour & Travelling Expenses		5,12,886.00			
To Examination/Counselling Expenses		2,74,996.00			
To Repair & Maintenance Computers		61,757.00			
To Security & Allied Services		16,11,500.00			
To Honorarium to Coaching Staff		2,33,918.00			
To Donation to Same Clause Society		22,47,000.00			
To Excess of Income Over Exp.		60,38,001.58			
<b>Total Rs.:-</b>		<b>12,93,42,656.59</b>	<b>Total Rs.:-</b>		<b>12,93,42,656.59</b>

  
(President)

(Vice-President)

(Secretary)

**President  
The Kalgidhar Trust**

Place: Shimla  
Dated: 30th Sept. 2022  
UDIN: 22088343AXTALR8797

Annexure II Balance Sheet

Extracted From Consolidate Statement of The Kalgidhar Trust  
Annexure to the Balance Sheet  
for K.N.Chandla & Co.  
Chartered Accountants

  
(Dinesh Kumar Sood)  
Partner



**THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR**  
(ETERNAL UNIVERSITY, BARU SAHIB)  
**CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2022**

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.21	During the year		As On 31.03.2022		As On 31.03.2022
Building	5%	17,16,19,810.58	-	-	17,16,19,810.58	85,80,991.00	16,30,38,819.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,62,237.00	14,800.00	-	2,77,037.00	27,704.00	2,49,333.00
Computer	40%	4,59,347.00	15,42,866.00	-	20,02,213.00	8,00,885.00	12,01,328.00
Craft & Art / Sports Material	15%	1,35,631.00	-	-	1,35,631.00	20,344.00	1,15,287.00
Electric Fan/Fittings/ Inst.	15%	2,07,601.00	2,582.00	-	2,10,183.00	31,528.00	1,78,655.00
Electronic/ TV/VCR/Projector Items	15%	4,76,824.00	4,48,184.00	-	9,25,008.00	1,38,751.00	7,86,257.00
EPBAX System	15%	25,405.00	-	-	25,405.00	3,811.00	21,594.00
Furniture & Fixture	10%	13,28,050.00	1,03,821.00	-	14,31,871.00	1,43,187.00	12,88,684.00
Internet Equipments (V Sat)	15%	54,729.00	-	-	54,729.00	8,209.00	46,520.00
Vehicles	15%	7,79,727.00	-	-	7,79,727.00	1,16,959.00	6,62,768.00
Laboratory Equipments	15%	78,10,013.50	48,34,257.50	-	1,26,44,271.00	18,96,640.00	1,07,47,631.00
Library Books	10%	28,85,054.00	11,59,678.00	-	40,44,732.00	4,04,474.00	36,40,258.00
Machinery	15%	4,04,895.00	10,78,720.00	-	14,83,615.00	2,22,542.00	12,61,073.00
Mobile/ Phone	15%	-	27,683.00	-	27,683.00	4,152.00	23,531.00
Music Equipments	15%	32,151.00	-	-	32,151.00	4,823.00	27,328.00
Printers/ Photocopiers	15%	2,20,841.90	85,400.00	-	3,06,241.90	45,936.00	2,60,305.90
Refrigerator	15%	29,721.00	25,200.00	-	54,921.00	8,238.00	46,683.00
Steam Boiler/Solar System/ Water Boiler	15%	1,04,677.00	-	-	1,04,677.00	15,702.00	88,975.00
Telephone	15%	5,014.00	78,000.00	-	83,014.00	12,452.00	70,562.00
UPS/ Invertor	15%	2,56,197.00	4,43,826.00	-	7,00,023.00	1,05,003.00	5,95,020.00
Utensils	10%	1,46,152.00	1,850.00	-	1,48,002.00	14,800.00	1,33,202.00
Water Filter/ Aquaguards	15%	17,606.00	42,834.00	-	60,440.00	9,066.00	51,374.00
Water Cooler	15%	25,724.00	-	-	25,724.00	3,859.00	21,865.00
Medical Equipments	15%	1,43,380.00	-	-	1,43,380.00	21,507.00	1,21,873.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
<b>Total Rs.:-</b>		<b>18,79,18,664.98</b>	<b>98,89,701.50</b>	<b>-</b>	<b>19,78,08,366.48</b>	<b>1,26,41,563.00</b>	<b>18,51,66,803.48</b>

  
**President**  
**The Kalgidhar Trust**



## AKAL CHARITABLE HOSPITAL: BARU SAHIB

<b>Total Rs.:-</b>	<b>1,71,18,061.00</b>
--------------------	-----------------------

**Total Rs.:-** 1,71,18,061.00

**(Vice-President)**

(Secretary)

Annexure to the Balance Sheet  
for K.N.Chandla & Co.  
Chartered Accountants

(Dinesh Kumar Sood)  
Partner





# **AKAL COLLEGE OF NURSING**

**ETERNAL UNIVERSITY** (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

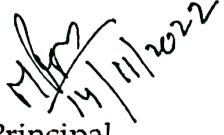
Ref. No. - ACN- 724-B/2022

Date: 14<sup>th</sup> November 2022

Travelling Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 12<sup>th</sup> & 13<sup>th</sup> Nov, 2022.

As per the details given below

Sr. No.	Particulars	From	To	Rate	Amount Rs.
1	Tempo Traveler (One)	Patiala	Baru Sahib	26000/- each	26000/-
2	Innova Car (3)	Patiala	Baru Sahib	8300/- each	24900/-
3	Tempo Traveler (One)	Jalandhar	Baru Sahib	29000/- each	29000/-
4	Innova Car (4)	Jalandhar	Baru Sahib	9200/- each	36800/-
Freight Charges for carrying Medical Machines & Instruments					
5	Tempo	Jalandhar	Baru Sahib	29000/- each	29000/-
Total Amount Rs.					1,45,700/-

  
Principal  
Akal College of Nursing  
Eternal University

Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101



# AKAL COLLEGE OF NURSING

## ETERNAL UNIVERSITY

(Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. - ACN- 723-B/2022

Date: 14<sup>th</sup> November 2022

Boarding Lodging & Medical Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on 12th & 13th Nov, 2022.

As per the details given below

Sr. No.	Particulars	No. of Members	Rate Per Day	Amount Rs.
<b>Doctors &amp; Ward Attendant</b>				
1	Refreshment (2 times)	63	100*2 =200/-	12600/-
2	Meal (Breakfast, Lunch & Dinner)	63	500*2 =1000/-	63000/-
3	Accommodation Charges (Single Room)	23	900*2 =1800	41400/-
4	Accommodation Charges (Sharing Room)	40	450*2 =900	36000/-
<b>Patients &amp; Attendants (after surgery)</b>				
5	Meal (Breakfast, Lunch & Dinner)	25+25 =50	350*8 =2800	140000/-
6	Bed Charges	25	250*8 =2000	50000/-
<b>OPD Patients</b>				
7	Meal Charges	592	150	88800/-
<b>Medical Expenses</b>				
8	Surgical Expenses	25	5000 each patient	125000/-
9	Medicines Expenses		Approx.	600000/-
<b>Total Amount Rs.</b>				<b>11,56,800/-</b>

*[Signature]*  
14/11/2022  
Principal  
Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101

V.P.O: Baru Sahib, Via Rajgarh, Distt. Sirmour, Himachal Pradesh, INDIA -173101  
Tel: +91-1799-276025, Mail: [acn@barusahib.org](mailto:acn@barusahib.org) Website: [www.akalcollegeofnursing.com](http://www.akalcollegeofnursing.com)

**THE KALGIDHAR TRUST: BARU SAHIB**  
(ETERNAL UNIVERSITY, BARU SAHIB)  
**CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2023**

LIABILITIES	AMOUNT	TOTAL	ASSETS	AMOUNT	TOTAL
<b>CORPUS</b>			<b>FIXED ASSETS</b>		
As per Last B' Sheet	33,89,076.00		As per Schedule		17,71,00,709.48
Add: Corpus Donation	-		<b>INVESTMENTS</b>		15,83,90,389.00
Add: Assets trf	-		<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
Less: Assets Tr.	-	33,89,076.00	Loans & Advances		20,39,252.00
<b>INCOME &amp; EXPENDITURE A/C</b>			Security Deposited		41,50,000.00
As per Last B'Sheet	3,36,17,779.18		Cash in Hand		-
Add: Excess of Income for the yr.	66,67,224.08	4,02,85,003.26	Bank Balances		33,81,204.52
			Other Assets		4,44,91,445.96
<b>SECURED LOANS</b>					
LOAN FROM BANK	13,38,09,437.02				
UNSECURED LOANS	-	13,38,09,437.02			
<b>SECURITY REFUNDABLE</b>					
Security Other	5,000.00				
Students	33,57,000.00				
Teachers	73,37,332.00	1,06,99,332.00			
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>					
Sundry Creditors		11,000.00			
Salary Payable		6,48,858.00			
Branch/ Division		20,07,10,294.68			
<b>Total Rs.:-</b>		<b>38,95,53,000.96</b>	<b>Total Rs.:-</b>		<b>38,95,53,000.96</b>

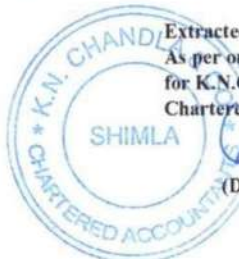
Note: Notes on accounts annexed.

*(Signature)*  
(President)

(Vice-President)

(Secretary)

**President**  
**The Kalgidhar Trust**



Extracted From Consolidate Statement of The Kalgidhar Trust  
As per our report in Form No. 10B Annexed.  
for K.N.Chandla & Co.  
Chartered Accountants

*(Signature)*  
(Dinesh Kumar Sood)  
Partner

Place: Shimla  
Dated: 30th Sept. 2023

UDIN: 23088343BGVYNX1579

Figures are consolidated from the individual Statements of Engineering College, Nursing College & Eternal University

**K.N. CHANDLA & CO.**  
**Chartered Accountants**  
**FRN : 001326N**  
**M.NO. : 088343**

**THE KALGIDHAR TRUST: BARU SAHIB**  
(ETERNAL UNIVERSITY, BARU SAHIB)

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		19,144.00	By Donation		16,501,000.00
To Advertisement		1,578,503.00	By Interest on Fixed Deposits		7,919,349.00
To Accreditation Expenses		259,400.00	By Interest on Saving Bank Accounts		83,793.00
To Kitchen & Mess Expenses		19,005,301.00	By Education Fees Collection		116,877,749.06
To Vehicle Running & Maintenance Expenses		192,761.00	By Grant in Aid		1,497,545.00
To Bank and Finance Charges		9,014.66	By Training & Placement Programme		21,000.00
To Postage & Courier Expenses		40,043.00	By Seminar & Conferences		475,659.00
To Repair & Maintenance Building		131,271.00	By Consultancy Fee		9,900,000.00
To Freight & Cartage Expenses		42,500.00	By Alumni Contribution		1,700,000.00
To Depreciation		12,172,265.00			
To Genset Running & Maintenance Expenses		1,979,440.00			
To Seminar & Conferences		149,103.00			
To Training & Placement Programme		3,513,593.00			
To Scholarship Exp		2,623,473.00			
To Function/Festival Celebration Expenses		202,560.00			
To Lab. Expenses		1,832,945.00			
To Electricity & Water Expenses		4,191,276.00			
To Subscription of Library Exp.		685,579.00			
To Concession for Needy Students		17,489,950.00			
To Agriculture & Forestry		260,803.00			
To Interest		7,633.32			
To Miscellaneous Expenses		8,400.00			
To Newspaper & Periodicals		24,894.00			
To Telephone & Internet Expenses		536,532.00			
To Printing & Stationery		509,362.00			
To Legal/Professional Charges		200,590.00			
To Refreshment		81,708.00			
To Repair & Maintenance Others		1,090,610.00			
To Salary & Wages Expenses		66,161,510.00			
To Employer Contribution to various funds for the welfare of employees		506,816.00			
To Staff /Students Welfare		90,000.00			
To Sports Expenses		116,774.00			
To Rent/ Lease		18,476.00			
To House Keeping Expenses		715,731.00			
To Tour & Travelling Expenses		1,497,110.00			
To Examination/Counselling Expenses		162,120.00			
To Security & Allied Services		1,730,163.00			
To Honorarium to Coaching Staff		586,517.00			
To Donation to Same Clause Society		7,885,000.00			
To Excess of Income Over Exp.		6,667,224.08			
<b>Total Rs.:-</b>		<b>154,976,095.06</b>	<b>Total Rs.:-</b>		<b>154,976,095.06</b>

*Dail Bil*  
(President)

(Vice-President)

(Secretary)

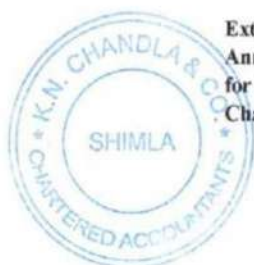
**President**  
**The Kalgidhar Trust**

Place: Shimla

Dated: 30th Sept. 2023

UDIN: 23088343 BG VYNX1579

Annexure II Balance Sheet



Extracted From Consolidate Statement of The Kalgidhar Trust  
Annexure to the Balance Sheet  
for K.N.Chandla & Co.  
Chartered Accountants

*(Dinesh Kumar Sood)*  
K.N. CHANDLA & CO.  
Chartered Accountants

FRN : 001326N  
M.NO. : 088343

**THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR**  
(ETERNAL UNIVERSITY, BARU SAHIB)  
**CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2023**

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.22	During the year		As On 31.03.2022		As On 31.03.2022
Building	5%	16,30,38,819.58	-	-	16,30,38,819.58	81,51,941.00	15,48,86,878.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,49,333.00	-	-	2,49,333.00	24,933.00	2,24,400.00
Computer	40%	12,01,328.00	6,63,750.00	-	18,65,078.00	7,46,031.00	11,19,047.00
Craft & Art / Sports Material	15%	1,15,287.00	3,25,732.00	-	4,41,019.00	66,153.00	3,74,866.00
Electric Fan/Fittings/ Inst.	15%	1,78,655.00	-	-	1,78,655.00	26,799.00	1,51,856.00
Electronic/ TV/VCR/Projector Items	15%	7,86,257.00	4,92,333.00	-	12,78,590.00	1,91,789.00	10,86,801.00
EPBAX System	15%	21,594.00	-	-	21,594.00	3,239.00	18,355.00
Furniture & Fixture	10%	12,88,684.00	1,38,750.00	-	14,27,434.00	1,42,744.00	12,84,690.00
Internet Equipments (V Sat)	15%	46,520.00	-	-	46,520.00	6,978.00	39,542.00
Vehicles	15%	6,62,768.00	-	-	6,62,768.00	99,415.00	5,63,353.00
Laboratory Equipments	15%	1,07,47,631.00	7,04,980.00	-	1,14,52,611.00	17,17,893.00	97,34,718.00
Library Books	10%	36,40,258.00	7,07,422.00	-	43,47,680.00	4,34,767.00	39,12,913.00
Machinery	15%	12,61,073.00	10,08,900.00	-	22,69,973.00	3,40,496.00	19,29,477.00
Mobile/ Phone	15%	23,531.00	13,000.00	-	36,531.00	5,480.00	31,051.00
Music Equipments	15%	27,328.00	-	-	27,328.00	4,099.00	23,229.00
Printers/ Photocopiers	15%	2,60,305.90	41,800.00	-	3,02,105.90	45,316.00	2,56,789.90
Refrigerator	15%	46,683.00	-	-	46,683.00	7,002.00	39,681.00
Steam Boiler/Solar System/ Water Boiler	15%	88,975.00	-	-	88,975.00	13,347.00	75,628.00
Telephone	15%	70,562.00	4,254.00	-	74,816.00	11,222.00	63,594.00
UPS/ Inverter	15%	5,95,020.00	5,120.00	-	6,00,140.00	90,021.00	5,10,119.00
Utensils	10%	1,33,202.00	130.00	-	1,33,332.00	13,333.00	1,19,999.00
Water Filter/ Aquaguards	15%	51,374.00	-	-	51,374.00	7,706.00	43,668.00
Water Cooler	15%	21,865.00	-	-	21,865.00	3,280.00	18,585.00
Medical Equipments	15%	1,21,873.00	-	-	1,21,873.00	18,281.00	1,03,592.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
<b>Total Rs.:-</b>		<b>18,51,66,803.48</b>	<b>41,06,171.00</b>	<b>-</b>	<b>18,92,72,974.48</b>	<b>1,21,72,265.00</b>	<b>17,71,00,709.48</b>

*D. K. B. I.*  
**President**  
**The Kalgidhar Trust**



**AKAL CHARITABLE HOSPITAL, BARU SAHIB**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.**

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Kitchen & Mess Expenses		1,04,20,228.00	By Donation		24,65,700.00
To Vehicle Running & Maintenance Expenses		1,31,196.00	By Interest on Saving Bank Accounts		20,016.00
To Bank and Finance Charges		2,857.36	By User Charges (Hospital)		58,72,803.00
To Repair & Maintenance Building		1,06,707.00			
To Freight & Cartage Expenses		13,600.00			
To Depreciation		28,49,040.00			
To Genset Running & Maintenance Expenses		10,22,520.00			
To Medical aid		58,00,290.44			
To Legal/Professional Charges		15,000.00			
To Refreshment		54,563.00			
To Free Distribution of Books, Uniform & Stationery		9,290.00			
To Repair & Maintenance Others		67,494.00			
To Salary & Wages Expenses		99,67,690.00			
To Staff/Students Welfare		11,100.00			
To House Keeping Expenses		1,18,325.00			
To Tour & Travelling Expenses		53,930.00			
To Security & Allied Services		23,17,437.00			
To Honorarium to Coaching Staff		90,000.00			
To Excess of Income Over Exp.		(2,46,92,748.80)			
<b>Total Rs.:-</b>		<b>83,58,519.00</b>	<b>Total Rs.:-</b>		<b>83,58,519.00</b>



(President)

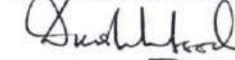
(Vice-President)

(Secretary)

**President**  
**The Kalgidhar Society**

Place: Shimla  
Dated: 30th Sept, 2023

Annexure to the Balance Sheet  
for K.N. Chandla & Co.  
Chartered Accountants

  
(Dinesh Kumar Sood)  
Partner





# AKAL COLLEGE OF NURSING

ETERNAL UNIVERSITY (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. - ACN- 990-B/2023

Dated: 23<sup>rd</sup> April 2023

Travelling Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 21<sup>st</sup> & 22<sup>nd</sup> April, 2023

As per the details given below

Sr. No.	Particulars	From	To	Rate	Amount Rs.
1	Tempo Traveler (One)	Patiala	Baru Sahib	26000/- each	26000/-
2	Innova Car (4)	Patiala	Baru Sahib	8300/- each	33200/-
3	Tempo Traveler (One)	Jalandhar	Baru Sahib	29000/- each	29000/-
4	Innova Car (4)	Jalandhar	Baru Sahib	9200/- each	36800/-
Freight Charges for carrying Medical Machines & Instruments					
5	Tempo	Jalandhar	Baru Sahib	29000/- each	29000/-
Total Amount Rs.					154000/-

*[Signature]*  
23/4/23  
Principal  
Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101



# AKAL COLLEGE OF NURSING

ETERNAL UNIVERSITY (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. - ACN- 989-B/2023

Dated: 23<sup>rd</sup> April 2023

Boarding Lodging & Medical Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 21<sup>st</sup> & 22<sup>nd</sup> April, 2023

As per the details given below

Sr. No.	Particulars	No. of Members	Rate Per Day	Amount Rs.
Doctors & Ward Attendant				
1	Refreshment (2 times)	72	100*2 =200/-	14400/-
2	Meal (Breakfast, Lunch ,Dinner)	72	500*2 =1000/-	72000/-
3	Accommodation Charges (Single Room)	24	900*2 =1800	43200/-
4	Accommodation Charges (Sharing Room)	48	450*2 =900	43200/-
Patients & Attendants (after surgery)				
5	Meal (Breakfast, Lunch & Dinner)	26+26 =52	350*8 =2800	145600/-
6	Bed Charges	26	250*8 =2000	52000/-
OPD Patients				
7	Meal Charges	885	150	132750/-
Medical Expenses				
8	Surgical Expenses	26	5000 each patient	130000/-
9	Medicines Expenses		Approx.	650000/-
	Total Amount Rs.			1283150/-

M. K. Singh  
23/4/2023  
Principal  
Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101



# AKAL COLLEGE OF NURSING

ETERNAL UNIVERSITY (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. - ACN- 1029-B/2023

Dated: 30<sup>th</sup> April 2023

Boarding Lodging & Medical Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 28<sup>th</sup> May, 2023.

As per the details given below

Sr. No.	Particulars	No. of Members	Rate Per Day	Amount Rs.
Doctors & Ward Attendant				
1	Refreshment (2 times)	64	100/-	6400/-
2	Meal (Breakfast, Lunch & Dinner)	64	500/-	32000/-
3	Accommodation Charges (Single Room)	20	900/-	18000/-
4	Accommodation Charges (Sharing Room)	44	450/-	19800/-
Patients & Attendants (after surgery)				
5	Meal (Breakfast, Lunch & Dinner)	23+23 =46	350*8 =2800	128800/-
6	Bed Charges	23	250*8 =2000	46000/-
OPD Patients				
7	Meal Charges	735	150	110250/-
Medical Expenses				
8	Surgical Expenses	23	5000 each patient	115000/-
9	Medicines Expenses		Approx.	600000/-
Total Amount				1,076,250/-

*M. P. Singh*  
30/4/2023  
Principal  
Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101



# **AKAL COLLEGE OF NURSING**

**ETERNAL UNIVERSITY** (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. – ACN- 1030-B/2023

Dated: 30<sup>th</sup> April 2023

**Travelling Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 28th May, 2023.**

As per the details given below

Sr. No.	Particulars	From	To	Rate	Amount Rs.
1	Tempo Traveler (One)	Chandigarh	Baru Sahib	12000/-	12000/-
2	Innova Car (4)	Chandigarh	Baru Sahib	5000/- each	20000/-
3	Tempo Traveler (One)	Patiala	Baru Sahib	28000/- each	28000/-
4	Innova Car (4)	Patiala	Baru Sahib	9000/- each	36000/-
Freight Charges for carrying Medical Machines & Instruments					
5	Tempo	Jalandhar	Baru Sahib	29000/- each	29000/-
Total Amount Rs.					1,25,000/-

*18/02/2023*  
Principal  
Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101



# AKAL COLLEGE OF NURSING

ETERNAL UNIVERSITY (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref. No. - ACN- 1126-B/2023

Dated: 3<sup>rd</sup> October 2023

Boarding Lodging & Medical Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 30<sup>th</sup> Sept & 1<sup>st</sup> Oct, 2023

As per the details given below

Sr. No.	Particulars	No. of Members	Rate Per Day	Amount Rs.
Doctors & Ward Attendant				
1	Refreshment (2 times)	66	100*2 =200/-	13200/-
2	Meal (Breakfast, Lunch & Dinner)	66	500*2 =1000/-	66000/-
3	Accommodation Charges (Single Room)	24	1000*2 =2000/-	48000/-
4	Accommodation Charges (Sharing Room)	42	500*2 =1000/-	42000/-
Patients & Attendants (after surgery)				
5	Meal (Breakfast, Lunch & Dinner)	26+26 =52	350*8 =2800/-	145600/-
6	Bed Charges	26	250*8 =2000/-	52000/-
OPD Patients				
7	Meal Charges	645	150/-	96750/-
Medical Expenses				
8	Surgical Expenses	26	5500 each patient	143000/-
9	Medicines Expenses		Approx.	590000/-
	Total Amount Rs.			1196550/-

*M/S*  
Principal  
3/10/2023


Akal College of Nursing  
Eternal University  
Principal  
Akal College of Nursing  
Eternal University  
Baru Sahib (H.P.)-173101

V.P.O: Baru Sahib, Via Rajgarh, Distt. Sirmour, Himachal Pradesh, INDIA -173101  
Tel: +91-1799-276025, Mail: [acn@barusahib.org](mailto:acn@barusahib.org) Website: [www.akalcollegeofnursing.com](http://www.akalcollegeofnursing.com)

LIABILITIES		AMOUNT	TOTAL	ASSETS		AMOUNT	TOTAL
<b>CORPUS</b>				<b>FIXED ASSETS</b>			
As per Last B' Sheet		33,89,076.00		As per Schedule		16,83,59,043.48	
Add: Corpus Donation		-					
Add: Assets trf		-		<b>INVESTMENTS</b>		17,30,11,395.00	
Less: Assets Tr.		-	33,89,076.00				
<b>INCOME &amp; EXPENDITURE A/C</b>				<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
As per Last B'Sheet		4,02,85,003.26		Loans & Advances		9,56,062.00	
Add: Excess of Income for the yr.		59,68,040.22	4,62,53,043.48	Security Deposited		41,50,000.00	
				Cash in Hand		24,000.00	
				Bank Balances		9,30,294.22	
<b>SECURED LOANS</b>							
LOAN FROM BANK		15,00,17,180.94		Other Assets		4,35,31,573.36	
UNSECURED LOANS		-	15,00,17,180.94				
<b>SECURITY REFUNDABLE</b>							
Security Other		5,000.00					
Students		31,77,000.00					
Teachers		75,54,129.00	1,07,36,129.00				
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>							
Sundry Creditors			11,000.00				
Salary Payable			40,000.00				
Branch/ Division			18,05,15,938.64				
<b>Total Rs.:-</b>			<b>39,09,62,368.06</b>	<b>Total Rs.:-</b>			<b>39,09,62,368.06</b>

Note: Notes on accounts annexed.


*Janice Isl*  
(President)


  
(Vice-President)  
**Vice President**  
**The Kalgidhar Trust**

(Secretary)

**President  
The Kalgidhar Trust**

Extracted From Consolidate Statement of The Kalgidhar Trust  
As per our report in Form No. 10B Annexed.  
for K.N.Chandla & Co.  
Chartered Accountants

Chartered Accountants  
  
 (Dinesh Kumar Sood)  
 Partner



Nursing College & Eternal University

**Place:** Shimla

Dated: ~~30th~~ Sept. 2024  
27-09-2024.

UDIN: 24088343.BKEYWK1059.

Figures are consolidated from the individual Statements of Engineering College, Nursing College & Eternal University

**THE KALGIDHAR TRUST: BARU SAHIB  
(ETERNAL UNIVERSITY, BARU SAHIB)**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Administrative Expenses (EPF)		21,021.00	By Donation		14,57,300.00
To Advertisement		38,32,365.00	By Interest on Fixed Deposits		1,18,64,582.00
To Accreditation Expenses		2,38,010.00	By Interest on Saving Bank Accounts		13,684.00
To Kitchen & Mess Expenses		1,79,35,492.00	By Education Fees Collection		11,20,78,817.66
To Vehicle Running & Maintenance Expenses		1,36,540.00	By Grant in Aid		3,52,500.00
To Bank and Finance Charges		7,378.54	By Seminar & Conferences		3,12,000.00
To Postage & Courier Expenses		52,330.00	By Receipt From Kalgidhar Trust		1,70,00,000.00
To Repair & Maintenance Building		76,726.00	By Consultancy Fee		99,00,000.00
To Freight & Cartage Expenses		6,500.00	By Alumni Contribution		6,40,000.00
To Depreciation		1,16,52,391.00			
To Genset Running & Maintenance Expenses		25,34,984.50			
To Seminar & Conferences		92,155.00			
To Training & Placement Programme		35,46,858.00			
To Scholarship Exp		18,61,890.00			
To Function/Festival Celebration Expenses		2,19,989.00			
To Lab. Expenses		35,74,659.00			
To Electricity & Water Expenses		34,37,779.00			
To Subscription of Library Exp.		3,71,944.00			
To Concession for Needy Students		1,79,10,660.40			
To Agriculture & Forestry		5,56,714.00			
To Medical aid		10,839.00			
To Miscellaneous Expenses		879.00			
To Newspaper & Periodicals		20,651.00			
To Telephone & Internet Expenses		8,41,212.00			
To Printing & Stationery		5,88,539.00			
To Legal/Professional Charges		13,500.00			
To Refreshment		62,864.00			
To Free Distribution of Books, Uniform & Stationery		8,932.00			
To Repair & Maintenance Others		4,33,293.00			
To Salary & Wages Expenses		7,22,12,380.00			
To Employer Contribution to various funds for the welfare of employees		5,67,438.00			
To Staff /Students Welfare		2,10,460.00			
To Sports Expenses		42,375.00			
To Rent/ Lease		75,150.00			
To House Keeping Expenses		7,61,220.00			
To Tour & Travelling Expenses		8,79,140.00			
To Examination/Counselling Expenses		1,46,882.00			
To Security & Allied Services		18,32,847.00			
To Honorarium to Coaching Staff		8,75,856.00			
To Excess of Income Over Exp.		59,68,040.22			
<b>Total Rs.:-</b>		<b>15,36,18,883.66</b>	<b>Total Rs.:-</b>		<b>15,36,18,883.66</b>



(President)

**President  
The Kalgidhar Trust**



(Vice-President)

**Vice President  
The Kalgidhar Trust**

(Secretary)

Extracted From Consolidate Statement of The Kalgidhar Trust  
Annexure to the Balance Sheet  
for K.N.Chandla & Co.  
Chartered Accountants

  
(Dinesh Kumar Sood)  
Partner  


Place: Shimla

Dated: 30th Sept. 2024

Annexure II Balance Sheet

**THE KALGIDHAR TRUST, BARUSAHIB: SIRMOUR**  
**(ETERNAL UNIVERSITY, BARU SAHIB)**  
**CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2024**

PERTICULARS	Rate	Opening	Addition	Sale/Tr.	Total	Depreciation	Net Balance
		As on 01.04.23	During the year		As On 31.03.2024		As On 31.03.2024
Building	5%	15,48,86,878.58	-	-	15,48,86,878.58	77,44,343.00	14,71,42,535.58
Building Under Const.	0%	-	-	-	-	-	-
Beddings	10%	2,24,400.00	-	-	2,24,400.00	22,440.00	2,01,960.00
Computer	40%	11,19,047.00	9,47,721.00	-	20,66,768.00	8,26,708.00	12,40,060.00
Craft & Art / Sports Material	15%	3,74,866.00	-	-	3,74,866.00	56,230.00	3,18,636.00
Electric Fan/Fittings/ Inst.	15%	1,51,856.00	-	-	1,51,856.00	22,779.00	1,29,077.00
Electronic/ TV/VCR/Projector Items	15%	10,86,801.00	12,98,567.00	-	23,85,368.00	3,57,806.00	20,27,562.00
EPBAX System	15%	18,355.00	-	-	18,355.00	2,753.00	15,602.00
Furniture & Fixture	10%	12,84,690.00	1,32,855.00	-	14,17,545.00	1,41,755.00	12,75,790.00
Internet Equipments (V Sat)	15%	39,542.00	-	-	39,542.00	5,931.00	33,611.00
Vehicles	15%	5,63,353.00	-	-	5,63,353.00	84,503.00	4,78,850.00
Laboratory Equipments	15%	97,34,718.00	-	-	97,34,718.00	14,60,207.00	82,74,511.00
Library Books	10%	39,12,913.00	4,08,148.00	-	43,21,061.00	4,32,107.00	38,88,954.00
Machinery	15%	19,29,477.00	-	-	19,29,477.00	2,89,422.00	16,40,055.00
Mobile/ Phone	15%	31,051.00	-	-	31,051.00	4,658.00	26,393.00
Music Equipments	15%	23,229.00	31,000.00	-	54,229.00	8,134.00	46,095.00
Printers/ Photocopiers	15%	2,56,789.90	92,434.00	-	3,49,223.90	52,384.00	2,96,839.90
Refrigerator	15%	39,681.00	-	-	39,681.00	5,952.00	33,729.00
Steam Boiler/Solar System/ Water Boiler	15%	75,628.00	-	-	75,628.00	11,345.00	64,283.00
Telephone	15%	63,594.00	-	-	63,594.00	9,539.00	54,055.00
UPS/ Invertor	15%	5,10,119.00	-	-	5,10,119.00	76,518.00	4,33,601.00
Utensils	10%	1,19,999.00	-	-	1,19,999.00	12,000.00	1,07,999.00
Water Filter/ Aquaguards	15%	43,668.00	-	-	43,668.00	6,550.00	37,118.00
Water Cooler	15%	18,585.00	-	-	18,585.00	2,788.00	15,797.00
Medical Equipments	15%	1,03,592.00	-	-	1,03,592.00	15,539.00	88,053.00
Live Stock	0%	4,87,877.00	-	-	4,87,877.00	-	4,87,877.00
Total Rs.:-		17,71,00,709.48	29,10,725.00	-	18,00,11,434.48	1,16,52,391.00	16,83,59,043.48


**President**  
**The Kalgidhar Trust**

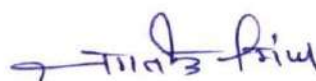
**Vice President**  
**The Kalgidhar Trust**



**AKAL CHARITABLE HOSPITAL, BARU SAHIB**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024.**

EXPENDITURE	AMOUNT	TOTAL	INCOME	AMOUNT	TOTAL
To Advertisement		86,077.00	By Donation		24,00,000.00
To Kitchen & Mess Expenses		1,07,98,661.00	By Interest on Saving Bank Accounts		13,562.00
To Vehicle Running & Maintenance Expenses		4,88,175.35	By User Charges		58,34,767.00
To Bank and Finance Charges		1,118.32			
To Freight & Cartage Expenses		7,500.00			
To Depreciation		24,68,335.00			
To Genset Running & Maintenance Expenses		8,43,519.00			
To Electricity & Water Expenses		5,98,580.00			
To Medical aid		72,85,316.00			
To Miscellaneous Expenses		3,840.00			
To Telephone & Internet Expenses		899.00			
To Printing & Stationery		20,000.00			
To Legal/Professional Charges		64,385.00			
To Refreshment		2,77,096.00			
To Free Distribution of Books, Uniform & Stationery		12,200.00			
To Salary & Wages Expenses		1,14,64,354.00			
To Staff/Students Welfare		14,570.00			
To House Keeping Expenses		2,17,141.00			
To Tour & Travelling Expenses		5,70,451.00			
To Security & Allied Services		24,11,712.00			
To Excess of Income Over Exp.		(2,93,85,600.67)			
	<b>Total Rs.:-</b>	<b>82,48,329.00</b>		<b>Total Rs.:-</b>	<b>82,48,329.00</b>

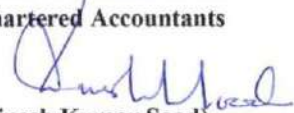
  
 (President)  
**President**  
**The Kalgidhar Society**

  
 (Vice-President)  
**Vice President**  
**The Kalgidhar Society**

(Secretary)

Place: Shimla  
 Dated: 30th Sept, 2024

Annexure to the Balance Sheet  
 for K.N.Chandla & Co.  
 Chartered Accountants

  
 (Dinesh Kumar Sood)  
 Partner





# AKAL COLLEGE OF NURSING

## ETERNAL UNIVERSITY

(Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, IPNRC, Shimla

Ref. No. - ACN- 1127-B/2023

Dated: 3<sup>rd</sup> October 2023

Travelling Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 16<sup>th</sup> & 17<sup>th</sup> Sept, 2023

As per the details given below

Sr. No.	Particulars	From	To	Rate	Amount Rs.
1	Tempo Traveler (One)	Patiala	Baru Sahib	28000/- each	28000/-
2	Innova Car (3)	Patiala	Baru Sahib	9000/- each	27000/-
3	Tempo Traveler (One)	Jalandhar	Baru Sahib	29000/- each	29000/-
4	Innova Car (3)	Jalandhar	Baru Sahib	9200/- each	27600/-
Freight Charges for carrying Medical Machines & Instruments					
5	Tempo	Jalandhar	Baru Sahib	29000/- each	29000/-
Total Amount Rs.					1,40,600/-

Principal

Akal College of Nursing

Eternal University

Principal

Akal College of Nursing

Eternal University

Baru Sahib (H.P.)-173101

V.P.O: Baru Sahib, Via Rajgarh, Distt. Birmour, Himachal Pradesh, INDIA -173101

Tel: +91-1799-276025, Mail: [acn@barusahib.org](mailto:acn@barusahib.org) Website: [www.akalcollegeofnursing.com](http://www.akalcollegeofnursing.com)



# AKAL COLLEGE OF NURSING

## ETERNAL UNIVERSITY

(Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL- NEW DELHI, HPNRC, Shimla

Ref.No.-ACN-1227-B/2024

Dated: 25<sup>th</sup> March 2024

Boarding Lodging & Medical Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 23<sup>rd</sup> & 24<sup>th</sup> Mar, 2024.

As per the details given below

Sr. No.	Particulars	No. of Members	Rate Per Day	Amount Rs.
	<b>Doctors &amp; Ward Attendant</b>			
1	Refreshment (2 times)	72	100*2 =200/-	14400/-
2	Meal (Breakfast, Lunch & Dinner)	72	500*2 =1000/-	72000/-
3	Accommodation Charges (Single Room)	24	1000*2 =2000/-	48000/-
4	Accommodation Charges (Sharing Room)	48	500*2 =1000/-	48000/-
	<b>Patients &amp; Attendants (after surgery)</b>			
5	Meal (Breakfast, Lunch & Dinner)	21+21 =42	350*8 =2800	117600/-
6	Bed Charges	21	250*8 =2000	42000/-
	<b>OPD Patients</b>			
7	Meal Charges	869	150	130350/-
	<b>Medical Expenses</b>			
8	Surgical Expenses	21	5500 each patient	115500/-
9	Medicines Expenses		Approx.	650000/-
	<b>Total Amount Rs.</b>			<b>1237850/-</b>

Principal

Akal College of Nursing

Eternal University

Principal

Akal College of Nursing

Eternal University

Baru Sahib (H.P.)-173101

Baru Sahib, Via Rajgarh, Distt. Sirmour, Himachal Pradesh, INDIA – 173101

Tel: +91-1799-276025, Mail: [acn@barusahib.org](mailto:acn@barusahib.org) Website: [www.akalcollegeofnursing.com](http://www.akalcollegeofnursing.com)

Tel: +91-1799-276025, Mail: [acn@barusahib.org](mailto:acn@barusahib.org) Website: [www.akalcollegeofnursing.com](http://www.akalcollegeofnursing.com)



# AKAL COLLEGE OF NURSING

ETERNAL UNIVERSITY (Recognized by UGC & NAAC Accredited)

Recognized by INDIAN NURSING COUNCIL, NEW DELHI, IPNRC, Shimla

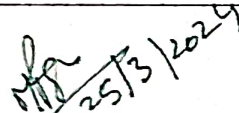
Ref.No.=ACN=1228 -II/2024

Dated: 25<sup>th</sup> March 2024

Travelling Expenses incurred during free Medical & Surgical camp conducted by Akal College of Nursing in Collaboration with Akal Charitable Hospital, Baru Sahib on dated 23<sup>rd</sup> & 24<sup>th</sup> Mar, 2024.

As per the details given below

Sr. No.	Particulars	From	To	Rate	Amount Rs.
1	Tempo Traveler (One)	Jalandhar	Baru Sahib	30000/- each	30000/-
2	Innova Car (4)	Jalandhar	Baru Sahib	9500/- each	38000/-
3	Tempo Traveler (One)	Patiala	Baru Sahib	28000/- each	28000/-
4	Innova Car (3)	Patiala	Baru Sahib	9000/- each	27000/-
Freight Charges for carrying Medical Machines & Instruments					
5	Tempo	Jalandhar	Baru Sahib	30000/- each	30000/-
Total Amount					1,53,000/-

  
Principal

Akal College of Nursing

Eternal University

Principal

Akal College of Nursing

Eternal University

Baru Sahib (H.P.)-173101