

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
Balance Sheet As On 31st March, 2023
Consolidated

| Liabilities | Amount | Assets | Amount |
|--|------------------------|-----------------------------|------------------------|
| Corpus Fund | | Fixed Assets | |
| Opening Balance | 30,32,80,779.98 | (as per Annexure A) | 17,70,25,180.00 |
| Amount Adjusted | | | |
| Add: Excess of Income over Expenditure | 4,86,24,328.50 | Loans & Advances | |
| | <u>35,19,05,108.49</u> | (as per Annexure E) | 43,45,123.00 |
| | | Advance to Staff | 26,25,998.00 |
| Current Liabilities | | Advance to Supplier | 1,42,866.00 |
| Sundry Creditors | 72,43,057.00 | Fee Receivable | 3,53,13,056.00 |
| (as per Annexure B) | | Grant Receivable | 1,13,73,237.00 |
| Book Security | 50,863.00 | FDRS | 1,80,20,937.00 |
| | | NSS Grant Receivable | 1,40,085.00 |
| Expenses Payable | | Accrued Interest | 14,21,199.19 |
| (as per Annexure D) | 1,40,54,303.44 | Less : Interest | <u>14,76,589.81</u> |
| Audit Fee Payable | 2,50,000.00 | TDS (A.Y 2018-19) | 51,700.00 |
| Fee Refunable / Advance fee | 4,18,234.00 | TCS (A.Y. 2018-19) | 33,900.00 |
| Unutilized Grant (Reserch) | 4,17,803.00 | TDS & TCS (A.Y. 2023-24) | <u>1,69,840.00</u> |
| Bank Interest Payable to Govt. | 3,785.08 | | 2,55,440.00 |
| | | Cash at Bank | |
| | | (As Per Annexure F) | 12,21,82,227.01 |
| | | Cash In Hand | 21,216.00 |
| | <u>37,43,43,154.01</u> | | <u>37,43,43,154.01</u> |

Accounting Policies as per Schedule C
As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants

AJM
(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C
Place: Lucknow
Date:10.09.2023



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
(Vinod Singh)
Manager
MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

Alok Kumar Singh
(Prof. Alok Kumar Singh)
Principal
PRINCIPAL
Kamla Nehru Institute of Physic
& Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
Income & Expenditure for the period from 1st April 2022 to 31st March 2023
Consolidated

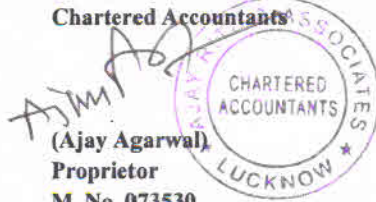
| Expenditure | Amount | Income | Amount |
|---|------------------------|--------------------------|------------------------|
| To Advertisement Expense | 7,29,002.00 | By Composite Fee | 12,77,56,859.00 |
| To Affiliation & Evaluation Expenses | 5,34,000.00 | By Bank & FDR Interest | 25,61,446.60 |
| To Audit Fee | 2,50,000.00 | By Grant for Salary | 14,89,08,055.00 |
| To Bank & Settlement Charges | 1,03,655.43 | By Other Fee | 3,15,55,655.00 |
| To Books & Journal | 1,04,522.00 | By Interest on IT refund | 10,259.00 |
| To Delnet Expenses | 13,570.00 | By Grant NSS | 2,20,625.00 |
| To Electricity Expenses | 15,66,500.00 | By Donation | 50,000.00 |
| To Examination Expenses | 19,58,882.00 | | |
| To Financial Support, Conference & Workshop | 16,050.00 | | |
| To Insurance Expenses | 2,29,095.00 | | |
| To Interest on Loan | 2,380.00 | | |
| To Green Audit Expenses | 76,700.00 | | |
| To Legal & Professional Expenses | 51,43,794.00 | | |
| To Mess & Foding Expenses | 88,63,753.00 | | |
| To Function & Celebration Expenses | 1,87,483.00 | | |
| To Fee Not Recoverable | 13,55,945.00 | | |
| To Fuel & Toll Expenses | 20,93,981.00 | | |
| To Lab Expenses | 45,20,594.00 | | |
| To News Paper | 43,335.00 | | |
| To NAAC Expenses. | 10,614.00 | | |
| To Office Expenses | 2,45,871.70 | | |
| To Printing & Stationery Expenses | 10,06,687.00 | | |
| To Plantation & Gardening Expenses | 1,64,773.00 | | |
| To Repair & Maintenance Expenses | 41,85,465.00 | | |
| To Rent Expenses | 20,16,000.00 | | |
| To Grant Salary & Wages | 14,89,08,055.00 | | |
| To Salary & Remuneration Expenses | 4,59,57,967.00 | | |
| To Seminar & Guest Lecture Expenses | 1,76,676.00 | | |
| To Games & Sport Expenses | 6,71,490.00 | | |
| To Staff Welfare Expenses | 3,55,359.00 | | |
| To Student Welfare Expenses | 10,69,215.00 | | |
| To Solar Expenses | 3,24,500.00 | | |
| To Telephone & Internet Expenses | 8,84,226.00 | | |
| To Tour & Travelling Expenses | 20,98,365.00 | | |
| To Grant NSS Expenses | 2,20,625.00 | | |
| To Depreciation | 2,63,49,440.97 | | |
| To Excess of Income over Expenditure | 4,86,24,328.50 | | |
| | <u>31,10,62,899.60</u> | | <u>31,10,62,899.60</u> |

Accounting Policies as per Schedule C

As per our Audit Report of even date attached herewith

For Ajay Ritu & Associates

Chartered Accountants



(Ajay Agarwal)

Proprietor

M. No. 073530

ICAI FRN: 008817C

Place: Lucknow

Date: 10.09.2023

For Kamla Nehru Institute Of Physical & Social Sciences

Vinod Singh
(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

Alok Kumar Singh
(Prof. Alok Kumar Singh)
PRINCIPAL

Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)

**Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur**

Consolidated Receipt & Payment Account for the period from 1st April 2022 to 31st March 2023

| Receipt | Amount | Payment | Amount |
|------------------------------|------------------------|--|------------------------|
| Opening Bank Balances | | Advertisement Expense | 7,29,002.00 |
| (As Per Annexure E) | 8,40,76,099.39 | Affiliation & Evaluation Expenses | 5,34,000.00 |
| Cash In Hand | 8,985.00 | Audit Fee | 2,43,300.00 |
| | | Bank & Settlement Charges | 1,03,655.43 |
| Composite Fee | 10,57,54,381.00 | Books & Journal | 1,04,522.00 |
| Bank & FDR Interest | 10,84,858.79 | Delnet Expenses | 13,570.00 |
| Grant Received | 14,86,29,299.00 | Electricity Expenses | 15,66,500.00 |
| Other Fee | 3,15,55,655.00 | Examination Expenses | 19,58,882.00 |
| Interest on IT refund | 1,80,799.00 | Financial Support, Conference & Workshop | 16,050.00 |
| Donation | 50,000.00 | Insurance Expenses | 2,29,095.00 |
| | <u>28,72,54,992.79</u> | Interest on Loan | 2,380.00 |
| Sundry Creditors | 50,83,210.00 | Green Audit Expenses | 76,700.00 |
| Loans & Advances | 1,00,00,249.00 | Legal & Professional Expenses | 51,43,794.00 |
| Expenses Payable | 19,99,977.44 | Mess & Foding Expenses | 88,63,753.00 |
| Advance to Supplier | 1,99,836.00 | Function & Celebration Expenses | 1,87,483.00 |
| FDR withdrawals | 19,50,016.00 | Fee Not Recoverable | 13,55,945.00 |
| Income Tax Refund | 79,931.00 | Fuel & Il Expenses | 20,93,981.00 |
| | | Lab Expenses | 45,20,594.00 |
| | | News Paper | 43,335.00 |
| | | NAAC Expenses. | 10,614.00 |
| | | Office Expenses | 2,45,871.70 |
| | | Printing & Stationery Expenses | 10,06,687.00 |
| | | Plantation & Gardening Expenses | 1,64,773.00 |
| | | Repair & Maintenance Expenses | 41,85,465.00 |
| | | Rent Expenses | 20,16,000.00 |
| | | Grant Salary & Wages | 14,89,08,055.00 |
| | | Salary & Remuneration Expenses | 4,59,57,967.00 |
| | | Seminar & Guest Lecture Expenses | 1,76,676.00 |
| | | Games & Sport Expenses | 6,71,490.00 |
| | | Staff Welfare Expenses | 3,55,359.00 |
| | | Student Welfare Expenses | 10,69,215.00 |
| | | Solar Expenses | 3,24,500.00 |
| | | Telephone & Internet Expenses | 8,84,226.00 |
| | | Tour & Travelling Expenses | 20,98,365.00 |
| | | Grant NSS Expenses | 2,20,625.00 |
| | | Secured Loan Payments | |
| | | PNB A/C no. 00056 | 1,25,054.20 |
| | | PNB A/C no. 00074 | 9,859.32 |
| | | | <u>1,34,913.52</u> |
| | | Addition in Fixed assets: | |
| | | Grant In Aid Division | 37,17,028.00 |
| | | MBA Division | 31,26,490.00 |
| | | Self-Finance Division | <u>2,46,87,147.00</u> |
| | | Security Refund | 1,500.00 |
| | | Advance to Staff | 2,74,470.00 |
| | | Unutilized Grant (Reserch) | 4,25,874.92 |
| | | Closing Bank Balances | |
| | | (As Per Annexure E) | 12,21,82,227.01 |
| | | Cash In Hand | <u>21,216.00</u> |
| | <u>39,06,53,297.00</u> | | <u>39,06,53,297.00</u> |

For Ajay Ritu & Associates
Chartered Accountants
(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

(Prof. Alok Kumar Singh)
Principal

PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur

| Annexure A Statement Of Fixed Asstets as on 31.03.2023 | | | | | | | Consolidated |
|--|--------------|-----------------------------|---------------------|---------------------|-------------------------------|---------------------|-----------------------------|
| Description | Rate of Dep. | Opening Bal. as on 01.04.22 | Addition | | Gross Asstes as on 31.03.2023 | Depreciation | Net Assets as on 31.03.2023 |
| | | | Before 30.09.22 | After 30.09.22 | | | |
| Land | 0% | 1,13,000.00 | - | - | 1,13,000.00 | - | 1,13,000.00 |
| Building | 10% | 1,51,46,524.80 | - | - | 1,51,46,524.80 | 15,14,652.00 | 1,36,31,873.00 |
| Air Conditioner | 15% | 6,25,698.65 | - | - | 6,25,698.65 | 93,855.00 | 5,31,844.00 |
| Furniture & Fixt | 10% | 78,46,973.21 | 1,60,970.00 | 1,08,071.00 | 81,16,014.21 | 8,06,198.00 | 73,09,816.00 |
| D. G. Set | 15% | 5,16,111.40 | - | - | 5,16,111.40 | 77,417.00 | 4,38,694.00 |
| CCTV Camera | 15% | 6,31,554.00 | 2,95,045.00 | - | 9,26,599.00 | 1,38,990.00 | 7,87,609.00 |
| Electrical Equip | 15% | 45,57,058.05 | 5,69,574.00 | 1,32,929.00 | 52,59,561.05 | 7,78,964.00 | 44,80,597.00 |
| Lab Equipments | 15% | 22,35,618.15 | 27,500.00 | 5,17,499.00 | 27,80,617.15 | 3,78,280.00 | 24,02,337.00 |
| Software | 25% | 56,003.00 | - | - | 56,003.00 | 14,001.00 | 42,002.00 |
| Misc.Fixed Assx | 15% | 9,56,348.15 | 2,82,844.00 | 6,47,482.00 | 18,86,674.15 | 2,34,440.00 | 16,52,234.00 |
| Sports Item | 15% | 52,873.00 | - | - | 52,873.00 | 7,931.00 | 44,942.00 |
| Vehicle | 15% | 34,307.85 | 49,650.00 | - | 83,957.85 | 12,594.00 | 71,364.00 |
| Computer & Eq | 40% | 38,76,774.20 | 3,22,084.00 | - | 41,98,858.20 | 16,79,543.00 | 25,19,315.00 |
| Library Books & | 60% | 4,94,513.40 | 3,22,354.00 | 2,81,026.00 | 10,97,893.40 | 5,74,428.00 | 5,23,465.00 |
| Total | | 3,71,43,357.86 | 20,30,021.00 | 16,87,007.00 | 4,08,60,385.86 | 63,11,293.00 | 3,45,49,092.00 |

| Annexure A Statement Of Fixed Asstets as on 31.03.2023 | | | | | | | Consolidated |
|--|--------------|-----------------------------|-----------------------|---------------------|-------------------------------|-----------------------|-----------------------------|
| Description | Rate of Dep. | Opening Bal. as on 01.04.22 | Addition | | Gross Asstes as on 31.03.2023 | Depreciation | Net Assets as on 31.03.2023 |
| | | | Before 30.09.22 | After 30.09.22 | | | |
| Air Conditioner | 15% | 40,70,961.00 | 8,19,250.00 | 19,89,585.00 | 68,79,796.00 | 8,82,750.53 | 59,97,045.00 |
| Building | 10% | 7,87,99,507.24 | 90,21,739.00 | 15,94,000.00 | 8,94,15,246.24 | 88,61,824.62 | 8,05,53,422.00 |
| Furniture & Fixt | 10% | 2,65,23,370.36 | 21,80,865.00 | 5,87,708.00 | 2,92,91,943.36 | 28,99,808.94 | 2,63,92,134.00 |
| Lab Equipments | 15% | 9,68,722.40 | 9,08,210.00 | 11,11,870.00 | 29,88,802.40 | 3,64,930.11 | 26,23,872.00 |
| Electrical Equip | 15% | 68,72,916.01 | 74,020.00 | 2,64,551.00 | 72,11,487.01 | 10,61,881.73 | 61,49,605.00 |
| Misc Assets | 15% | 17,05,693.46 | 2,04,033.00 | 10,77,896.40 | 29,87,622.86 | 3,67,301.20 | 26,20,322.00 |
| Sports Kit | 15% | 1,33,662.50 | - | - | 1,33,662.50 | 20,049.38 | 1,13,613.00 |
| Vehicle | 15% | 47,62,643.16 | 24,43,383.00 | - | 72,06,026.16 | 10,80,903.92 | 61,25,122.00 |
| Genset | 15% | 2,68,793.13 | - | 9,19,999.00 | 11,88,792.13 | 1,09,318.89 | 10,79,473.00 |
| Computer & Eq | 40% | 37,75,311.87 | 1,56,350.00 | 9,83,536.60 | 49,15,198.47 | 17,69,372.07 | 31,45,826.00 |
| Land | 0% | 13,44,900.00 | - | - | 13,44,900.00 | - | 13,44,900.00 |
| Library Books | 40% | 48,76,325.23 | 35,295.00 | 3,14,856.00 | 52,26,476.23 | 20,27,619.29 | 31,98,857.00 |
| Total | | 13,41,02,806.35 | 1,58,43,145.00 | 88,44,002.00 | 15,87,89,953.35 | 1,94,45,761.00 | 13,93,44,191.00 |

| Annexure A Statement Of Fixed Asstets as on 31.03.2023 | | | | | | | Consolidated |
|--|--------------|-----------------------------|-----------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|
| Description | Rate of Dep. | Opening Bal. as on 01.04.22 | Addition | | Gross Asstes as on 31.03.2023 | Depreciation | Net Assets as on 31.03.2023 |
| | | | Before 30.09.22 | After 30.09.22 | | | |
| Air Conditioner | 15% | 24,059.25 | - | - | 24,059.25 | 3,608.89 | 20,450.00 |
| Computer & Eq | 40% | 44,528.00 | 69,000.00 | - | 1,13,528.00 | 45,411.20 | 68,117.00 |
| Furniture & Fixt | 10% | 1,99,635.00 | 25,13,000.00 | - | 27,12,635.00 | 2,71,263.50 | 24,41,372.00 |
| Electrical Equip | 15% | 1,04,787.82 | 1,51,620.00 | 41,290.00 | 2,97,697.82 | 41,557.92 | 2,56,140.00 |
| Library Books | 40% | 2,24,783.64 | 3,51,580.00 | - | 5,76,363.64 | 2,30,545.46 | 3,45,818.00 |
| Total | | 5,97,793.71 | 30,85,200.00 | 41,290.00 | 37,24,283.71 | 5,92,386.97 | 31,31,897.00 |
| Grand Total | | 17,18,43,957.92 | 2,09,58,366.00 | 1,05,72,299.00 | 20,33,74,622.92 | 2,63,49,440.97 | 17,70,25,180.00 |



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Annexure-D

| List of Expenses Payable as on 31.03.2023 | | Grant In Aid |
|---|--------------------------------|-----------------------|
| S. No. | Name of Party | Amount |
| 1 | Salary Payable | 1,00,45,029.00 |
| 2 | PPF/NSC | 9,37,400.00 |
| 3 | Salary TDS Payable | 15,76,000.00 |
| 4 | GPF & NPS | 11,67,744.00 |
| 5 | TF DA & ADM Fee Payable | 88,216.30 |
| 6 | TDS Payable | 8,921.00 |
| 6 | TC & CC Payable to Govt. Share | 27,567.70 |
| 7 | GIS | 187.44 |
| | | 1,38,51,065.44 |

Annexure-D

| List of Expenses Payable as on 31.03.2023 | | MBA |
|---|----------------|--------|
| S. No. | Name of Party | Amount |
| 1 | Salary Payable | - |
| | | - |

Annexure-D

| List of Expenses Payable as on 31.03.2023 | | Self Finance |
|---|----------------|--------------------|
| S. No. | Name of Party | Amount |
| 1 | TDS Payable | 1,04,238.00 |
| 2 | Salary Payable | 99,000.00 |
| | | 2,03,238.00 |

Annexure-F

| List Of Bank A/C Balance As On 31st March 2023 | | Self Finance |
|--|--------------------|-----------------------|
| S. No. | Expenses | Amount |
| 1 | PNB A/C no. 33302 | 9,75,208.78 |
| 2 | PNB A/C no. 44390 | 1,09,736.30 |
| 3 | PNB A/C no. 14223 | 10,25,405.38 |
| 4 | PNB A/C no. 000030 | 55,047.92 |
| 5 | PNB A/C no. 168593 | 17,26,789.45 |
| 6 | PNB A/C no. 148614 | 89,124.77 |
| 7 | PNB A/C no. 50143 | 5,92,43,878.95 |
| | | 6,32,25,191.55 |

Annexure-E

| List of Loans & Advances as on 31.03.2023 | | SELF Finance |
|---|--------------------------------|---------------------|
| S. No. | Expenses | Amount |
| 1 | Ajay Sharma | 30,00,000.00 |
| 2 | ANS Buildcon | 37,141.00 |
| 3 | HANUMAT HI-TECH FILLING CENTRE | 4,44,095.00 |
| 4 | City Paints & Sanitaryware | 47,560.00 |
| 5 | Prathvi Foundation | 8,16,327.00 |
| | | 43,45,123.00 |



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AnnexureB

List Of Creditors as on 31st March 2023

Grant in Aid

| S. No. | Particulars | Amount |
|--------|---------------------------------------|---------------------|
| 1 | Advance Technologies | 35,100.00 |
| 2 | Ashok Kumar (Party) | 9,456.00 |
| 3 | Awadhesh Pratap Singh (Nss) | 70,000.00 |
| 4 | Awadhesh Pratap Singh Staff | 15,515.00 |
| 5 | Babul (Party) | 5,500.00 |
| 6 | Banaras Scintific Center | 1,03,905.00 |
| 7 | D A Chetna Prakashan Pvt Ltd | 7,560.00 |
| 8 | Deep Chandra Baranwal (Staff) | 4,870.00 |
| 9 | Gaurik Av And It | 6,44,616.00 |
| 10 | Maa Annpurna Canteen & Tipin Services | 33,227.00 |
| 11 | Mohd Ashar Siddiqui | 60,850.00 |
| 12 | New Hind Cement Agency | 8,671.00 |
| 13 | Parth Enterprises | 15,000.00 |
| 14 | Pawan Kr Tiwari (Staff) | 4,914.00 |
| 15 | Pratima Singh | 2,618.00 |
| 16 | Praveen Kumar Singh | 24,030.00 |
| 17 | Raghavendra Pratap Singh | 13,261.00 |
| 18 | Ratnesh Pal | 6,000.00 |
| 19 | Rupa Psychological Centre | 25,305.00 |
| 20 | Sai Agencies | 19,200.00 |
| 21 | Shree Ram Furniture | 56,710.00 |
| 22 | Shrish Kumar Singh | 942.00 |
| 23 | Uttam Advertising Agency | 6,300.00 |
| 24 | Vani Prakashan | 5,722.00 |
| 25 | Vasundhara Prakashan | 1,875.00 |
| 26 | Vijay Kumar Singh (Staff) | 2,400.00 |
| 27 | M/S Shrinkhala Publishing House | 84,257.00 |
| 28 | Rahul | 6,124.00 |
| 29 | Rajesh pandey | 1,345.00 |
| 30 | U S Singh | 5,120.00 |
| 31 | Science Corporation | 4,99,999.00 |
| | | 17,80,392.00 |

Annexure-B

| S. No. | Particulars | Amount |
|--------|----------------------------------|---------------------|
| 1 | M/s K.L Tech india | 31,140.00 |
| 2 | Admission Adda Pvt Ltd | 45,000.00 |
| 3 | Banaras Scientific Centre | 24,82,895.00 |
| 4 | Basant Vishwakarma | 18,295.00 |
| 5 | Career Guidance Centre | 54,000.00 |
| 6 | Deepak Singh (Staff) | 15,000.00 |
| 7 | Fareed Ahmad (Staff) | 18,500.00 |
| 8 | Fashion Wears | 1,11,586.00 |
| 9 | Inzmam (Staff) | 21,900.00 |
| 10 | I T World | 9,26,860.00 |
| 11 | M.M. Ashraf (Party) | 6,20,801.00 |
| 12 | R D Singh | 12,661.00 |
| 13 | Ritesh Kumar Mishra(Party) | 6,79,500.00 |
| 14 | Salim Akhtar Khan | 20,316.00 |
| 15 | S S Enterprises | 4,308.00 |
| 16 | The Student Help Point | 54,000.00 |
| 17 | Agarwal Electrical & Electronics | 2,94,000.00 |
| | | 54,10,762.00 |



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Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
Consolidated

| Annexure-B | | List Of Creditors as on 31st March 2023 | Grant in Aid |
|--------------|-----------------------------------|---|--------------|
| S. No. | Particulars | Amount | |
| 1 | Axis Books Pvt Ltd | 3,13,200.00 | |
| 3 | Deep Chandra | 4,960.00 | |
| 4 | Dr Awadhesh pratap singh | (6,504.00) | |
| 5 | F U Ansari | 10,464.00 | |
| 6 | Lucknow Battery House | 11,000.00 | |
| 7 | Mehra & Companay Delhi | 47,955.00 | |
| 8 | M M Ashraf | 61,512.00 | |
| 9 | Aftab Ahmad | 5,115.00 | |
| 10 | M/S Ananya Technology | 20,200.00 | |
| 11 | M/s IPC Engeeneering | 28,320.00 | |
| 12 | M/S IT World | 9,42,235.00 | |
| 13 | M/S Kamal Electrics & Electronics | 40,425.00 | |
| 14 | K K Enterprises | 26,950.00 | |
| 15 | M/S Ravi Steel & Electronics | 1,35,310.00 | |
| 16 | M/S Sagar Tent House | 17,050.00 | |
| 17 | M/S Sahara india Mass Comm | 14,932.00 | |
| 18 | M/S Shrinkhala Publishing House | 1,82,697.00 | |
| 19 | Pushkar Tiwari | 14,000.00 | |
| 20 | Rahul | 18,500.00 | |
| 21 | Rajesh pandey | 5,460.00 | |
| 22 | S P Singh | 5,200.00 | |
| 23 | Sunil Kumar Srivastava | 1,344.00 | |
| 24 | U S Singh | 8,280.00 | |
| 25 | M/s K.L Tech india | 1,80,140.00 | |
| 26 | M/s Shrinkhala Publishuing House | 59,757.00 | |
| 27 | Sunil Kumar Srivastava | 11,345.00 | |
| Total | | 21,59,847.00 | |

| Annexure C | | List of Expenses Payable as on 31.03.2023 | Amount |
|--------------|-------------------------|---|--------|
| S. No. | Name of Party | Amount | |
| 1 | Salary Payable | 83,16,281.00 | |
| 2 | PPF/NSC | 3,68,600.00 | |
| 3 | Salary TDS Payable | 15,16,000.00 | |
| 4 | GPF & NPS | 12,62,200.00 | |
| 5 | TF DA & ADM Fee Payable | 5,316.00 | |
| 6 | TDS Payable | 69,002.00 | |
| 7 | GIS | 81,330.00 | |
| 8 | Salary Payable | 3,53,423.00 | |
| 9 | TDS Payable | 82,174.00 | |
| Total | | 1,20,54,326.00 | |

| Annexure D | | List of Loans & Advances as on 31.03.2023 | Amount |
|--------------|----------------------------|---|--------|
| S. No. | Particulars | Amount | |
| 1 | Ajay Sharma | 30,00,000.00 | |
| 2 | KNICE | 39,09,420.00 | |
| 3 | KNSMT | 9,00,000.00 | |
| 4 | City Paints & Sanitaryware | 47,560.00 | |
| 5 | Abdul Latif khan & Sons | 1,05,000.00 | |
| 6 | M. M Ashraf | 55,00,765.00 | |
| 7 | Prathvi Foundation | 8,16,327.00 | |
| 8 | Ritesh Kumar Mishra | 66,300.00 | |
| Total | | 1,43,45,372.00 | |



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Annexure E

| List Of Bank A/C Balance As On 31st March 2023 | | Grant in Aid |
|--|--|------------------------|
| S. No. | Particulars | Amount |
| 1 | PNB A/C 30713 FEE COLLECTION | 93,17,561.45 |
| 2 | PNB A/C 11107 (SOCIAL & CULTURE FEE) | 6,01,142.11 |
| 3 | PNB A/C 13978 NAC | 1,437.00 |
| 4 | PNB A/C 14074 (LIBRARY CAUTION MONEY) | 9,36,619.82 |
| 5 | PNB A/C 14083 (VACHANALAY FEE) | 1,53,127.27 |
| 6 | PNB A/C 14092 (ENROLLMENT FEE) | 25,57,546.96 |
| 7 | PNB A/C 14108 (MAGAZINE , NEWS PAPER FEE) | 9,98,987.61 |
| 8 | PNB A/C 14117 (IDENTITY CARD FEE) | 5,92,955.68 |
| 9 | PNB A/C 14126 UNIV. EXAM FEE | 1,32,47,988.23 |
| 10 | PNB A/C 14135 (READING LIBRARY FEE) | 1,94,242.65 |
| 11 | PNB A/C 14144 (GAME FEE) | 7,86,079.26 |
| 12 | PNB A/C 14153 (STUDENT AID FEE) | 10,83,690.41 |
| 13 | PNB A/C 14214 DEVELOPMENT FEE | 14,38,463.73 |
| 14 | PNB A/C 144858(FDR INTT. A/C) | 4,67,093.50 |
| 15 | PNB A/C 150248 INFILIBNET FEE | 16,01,482.82 |
| 16 | PNB A/C 150257 (SEMINAR & GUEST LECT FEE) | 34,46,743.11 |
| 17 | PNB A/C 183121 (ENVOIRNMRNT FEE) | 10,76,841.66 |
| 18 | PNB A/C 189213 GENSET MAINT | 6,78,968.69 |
| 19 | PNB A/C 32137 FEE CONCESSION | 34,741.23 |
| 20 | PNB A/C 3816 (SCOUTING FEE) | 1,42,000.09 |
| 21 | PNB A/C 3825 TC & CC FEE | 56,035.40 |
| 22 | PNB A/C 3834 LAB DEPOSITE FEE | 17,82,969.97 |
| 23 | PNB A/C 3843 (LIB. CARD) | 4,23,727.08 |
| 24 | PNB A/C 3852 LAB FEE | 25,19,083.06 |
| 25 | PNB A/C 3861 PANKHA FEE | 3,21,122.56 |
| 26 | PNB A/C 5319 (MAINT. A/C) | 11,00,023.35 |
| 27 | PNB A/C 5355 MISC FEE | 35,74,063.88 |
| 28 | PNB A/C 67197 (HOME EXAM FEE) | 23,23,155.91 |
| 29 | PNB A/C 3180 | 25,05,221.08 |
| 30 | PNB A/C 61281 | 2,77,483.06 |
| 31 | PNB A/C 14773 | 1,64,667.85 |
| 33 | PNB A/C 190839 | 52,563.55 |
| 34 | PNB A/C 196240 | 1,59,654.55 |
| 35 | PNB A/C no. 04365 | 792.01 |
| 37 | PNB A/C 0170455 | 118.30 |
| 38 | PNB A/C no. 67188 | 49,220.98 |
| 39 | PNB A/C 67212 | 18,84,410.51 |
| 40 | BOB A/c no. 0893 | 6,332.00 |
| 41 | PNB A/C no. 7179 | 17,594.29 |
| 42 | PNB A/C 67203 | 15,143.66 |
| Total | | 5,65,91,096.33 |
| List Of Bank A/C Balance As On 31st March 2022 | | MBA |
| | | Amount |
| 1 | Auto Sweep Account Balance | 28,20,000.00 |
| 2 | PNB - A/C. 14393 | (4,54,060.87) |
| | | 23,65,939.13 |
| Grand Total | | 12,21,82,227.01 |



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Schedule C

**Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur**

Accounting Policies For The Year Ended 31st March 2023

ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS


- 1 The Accounts are prepared on Historical Cost Convention basis.
- 2 The Trust follows accrual system in the preparation of the accounts.
- 3 Previous years figures have been regrouped/restated wherever necessary to make them comparable with the current years figures.


**As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants**



**(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C
Place: Lucknow
Date: 10.09.2023**

For Kamla Nehru Institute Of Physical & Social Sciences


**(Vinod Singh)
Manager
MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)**


**(Prof. Alok Kumar Singh)
Principal
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)**

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
(Grant In Aid Division)

Balance Sheet As On 31st March, 2023

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|--|-----------------------|------------------------|-----------------------|---------------------|------------------------|
| Corpus Fund | | | Fixed Assets | | 3,45,49,092.00 |
| Opening Balance | 9,06,39,194.36 | | (as per Annexure A) | | |
| Add: Excess of Income over Expenditure | <u>1,21,45,670.00</u> | 10,27,84,864.36 | Advance to Supplier | | 59,106.00 |
| Current Liabilities | | | Advance to staff | | 4,91,026.00 |
| Sundry Creditors | | 17,80,392.00 | FDRS | | 1,77,20,937.00 |
| (As per Annexure B) | | | Accoured Interest | 14,21,199.19 | |
| | | | Add : Interest | <u>14,76,589.81</u> | 28,97,789.00 |
| Expenses Payable | | | Current Assets | | |
| (as per Annexure D) | | 1,38,51,065.44 | Grant Receivable | | 1,13,73,237.00 |
| Audit Fee Payable | | 1,10,000.00 | Fee Receivable | | 75,63,113.00 |
| Unutilized Grant (Reserch) | | 4,17,803.00 | NSS Grant Receivable | | 1,40,085.00 |
| Refundable Fee | | 1,01,689.00 | TDS (A.Y 2018-19) | 51,700.00 | |
| Bank Interest Payable to Govt. | | 3,785.08 | TDS (A.Y 2023-24) | <u>1,23,703.00</u> | 1,75,403.00 |
| Branch & units | | | Cash at Bank | | |
| Self Finance | | 1,25,11,285.00 | (As Per Annexure F) | | 5,65,91,096.33 |
| | | | Cash In Hand | | - |
| | | <u>13,15,60,883.88</u> | | | <u>13,15,60,884.33</u> |

As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants

Ajay Agarwal
(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C
Place: Lucknow
Date:10.09.2023



For Kamla Nehru Institute Of Physical & Social Sciences

Vinod Singh
(Vinod Singh)
Manager
MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

Alok Kumar Singh
(Prof. Alok Kumar Singh)
Principal
PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)

**Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur**

(Grant In Aid Division)

Income & Expenditure for the period from 1st April 2022 to 31st March 2023

| Particulars | Amount | Amount | Particulars | Amount | Amount |
|---|--------|------------------------|--------------------------|--------|------------------------|
| To Advertisement Expense | | 4,88,325.00 | By Composite Fee | | 2,32,70,226.00 |
| To Affiliation & Evaluation Expenses | | 3,74,000.00 | By Bank & FDR Interest | | 23,64,187.90 |
| To Audit Fee | | 1,10,000.00 | By Grant for Salary | | 14,89,08,055.00 |
| To Bank & Settlement Charges | | 21,935.59 | By Other Fee | | 95,90,000.00 |
| To Books & Journal | | 9,800.00 | By Interest on IT refund | | 10,259.00 |
| To Delnet Expenses | | 13,570.00 | By Grant NSS | | 2,20,625.00 |
| To Electricity Expenses | | 15,66,500.00 | | | |
| To Examination Expenses | | 18,93,640.00 | | | |
| To Financial Support, Conference & Workshop | | 16,050.00 | | | |
| To Insurance Expenses | | 33,946.00 | | | |
| To Green Audit Expenses | | 76,700.00 | | | |
| To Legal & Professional Expenses | | 1,77,594.00 | | | |
| To Function & Celebration Expenses | | 1,54,616.00 | | | |
| To Fee Not Recoverable | | 5,84,432.00 | | | |
| To Fuel & Toll Expenses | | 82,191.00 | | | |
| To Lab Expenses | | 14,22,654.00 | | | |
| To News Paper | | 43,335.00 | | | |
| To NAAC Expenses. | | 10,614.00 | | | |
| To Office Expenses | | 1,89,372.00 | | | |
| To Printing & Stationery Expenses | | 9,28,285.00 | | | |
| To Repair & Maintenance Expenses | | 22,02,143.00 | | | |
| To Grant Salary & Wages | | 14,89,08,055.00 | | | |
| To Salary & Remuneration Expenses | | 25,94,884.00 | | | |
| To Seminar & Guest Lecture Expenses | | 52,676.00 | | | |
| To Games & Sport Expenses | | 6,01,490.00 | | | |
| To Staff Welfare Expenses | | 2,74,922.00 | | | |
| To Student Welfare Expenses | | 25,520.00 | | | |
| To Telephone & Internet Expenses | | 8,69,308.00 | | | |
| To Tour & Travelling Expenses | | 19,59,207.00 | | | |
| To Grant NSS Expenses | | 2,20,625.00 | | | |
| To Depreciation | | 63,11,293.00 | | | |
| To Excess of Income over Expenditure | | 1,21,45,670.00 | | | |
| | | <u>18,43,63,352.59</u> | | | <u>18,43,63,352.90</u> |

As per our Audit Report of even date attached thereto:

For AJAY RITU & ASSOCIATES

Chartered Accountants

(Ajay Agarwal)

Proprietor

M. No. 073530

ICAI FRN: 008817C

Place: Lucknow

Date: 10.09.2023



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)

Manager

MANAGER

**Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)**

Alok Kumar Singh

(Prof. Alok Kumar Singh)

PRINCIPAL

**Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)**

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
(Grant In Aid Division)

Consolidated Receipt & Payment Account for the period from 1st April 2022 to 31st March 2023

| Receipt | Amount | Payment | Amount |
|-------------------------------------|------------------------|--|------------------------|
| <u>Opening Bank Balances</u> | | | |
| (As Per Annexure E) | 4,47,87,119.31 | Advertisement Expense | 4,88,325.00 |
| Cash In Hand | 235.00 | Affiliation & Appraisal Expenses | 3,74,000.00 |
| | 4,47,87,354.31 | Audit Fee | 1,03,300.00 |
| <u>Incomes</u> | | | |
| Fee Received | 2,01,74,498.00 | Bank & Settlement Charges | 21,935.59 |
| Bank & FDR Interest | 8,87,598.09 | Books & Journal | 9,800.00 |
| Grant Received | 14,86,29,299.00 | Delnet Expenses | 13,570.00 |
| Mics Receipts | 95,90,000.00 | Electricity | 15,66,500.00 |
| Interest on IT Refund | 10,259.00 | Examination Expenses | 18,93,640.00 |
| Grant NSS | 1,70,540.00 | Function & Celebration Expenses | 16,050.00 |
| | 17,94,62,194.09 | Insurance Expenses | 33,946.00 |
| Expenses Payable | 22,32,336.44 | Professional & Consultancy Charges | 76,700.00 |
| Bank Interest | 3,785.08 | Function & Celebration | 1,77,594.00 |
| Advance to Supplier | 1,93,596.00 | Fee Refund | 1,54,616.00 |
| Income Tax Refund | 1,26,069.00 | Salary & Remuneration Expenses | 5,84,432.00 |
| Inter Units | 2,24,000.00 | Lab Exp. | 82,191.00 |
| | | News Paper | 14,22,654.00 |
| | | Office Exp. | 43,335.00 |
| | | Printing & Stationery | 10,614.00 |
| | | Repair & Maintenance | 1,89,372.00 |
| | | Salary & Wages | 9,28,285.00 |
| | | Seminar & Guest Lecture | 22,02,143.00 |
| | | Games & Sport Expenses | 14,89,08,055.00 |
| | | Staff Welfare | 25,94,884.00 |
| | | Green Audit Expenses | 52,676.00 |
| | | Student Welfare | 6,01,490.00 |
| | | Telephone & Internet Charges | 2,74,922.00 |
| | | Tour & travel Exp. | 25,520.00 |
| | | Grant NSS Expenses | 8,69,308.00 |
| | | Fuel & Toll Expenses | 19,59,207.00 |
| | | NAAC Expenses. | 2,20,625.00 |
| | | <u>Addition of Fixed Assets</u> | |
| | | Furniture & Fixture | 2,69,041.00 |
| | | Electrical Equipments | 7,02,503.00 |
| | | Lab Equipments | 5,44,999.00 |
| | | Misc. Fixed Assets | 9,30,326.00 |
| | | Computer & Equipments | 3,22,084.00 |
| | | CCTV | 2,95,045.00 |
| | | Library Books & Software | 6,03,380.00 |
| | | Vehicle | 49,650.00 |
| | | | 37,17,028.00 |
| | | Sundry Creditors | 1,28,213.00 |
| | | Advance to staff | 88,648.00 |
| | | FDRs | 1,75,000.00 |
| | | Grant un-utilised | 4,29,660.00 |
| | | <u>Bank Balance</u> | |
| | | (As Per Annexure E) | 5,65,91,096.33 |
| | | Cash In Hand | - |
| | 22,70,29,335.00 | | 22,70,29,335.00 |

For Ajay Ritu & Associates
Chartered Accountants
Ajay Ritu & Associates
(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
Manager

Alok Kumar Singh
(Prof. Alok Kumar Singh)
Principal

MANAGER

PRINCIPAL

Kamla Nehru Institute of Physical & Social Sciences, Sultanpur (U.P.)
Kamla Nehru Institute of Physical & Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur

Sultanpur

(Self Finance Division)

Balance Sheet As On 31st March, 2023

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|--|-----------------------|------------------------|-----------------------|--------|------------------------|
| Corpus Fund | | | Fixed Assets | | 13,93,44,191.00 |
| Opening Balance | 20,56,81,782.32 | | (as per Annexure A) | | |
| Add: Excess of Income over Expenditure | <u>3,21,78,803.23</u> | 23,78,60,585.55 | Current Assets | | |
| | | | Loans & Advances | | 43,45,123.00 |
| Current Liabilities | | | (as per Annexure E) | | |
| Sundry Creditors | | 54,10,762.00 | Advance to Staff | | 21,07,995.00 |
| (As per Annexure B) | | | Fee Receivable | | 2,22,18,447.00 |
| Fee Refundable | | 2,17,680.00 | Inter Unit | | 1,25,11,285.00 |
| Book Security | | 50,863.00 | TCS (A.Y.2018-19) | | 33,900.00 |
| Audit Fee Payable | | 85,000.00 | TCS (A.Y.2023-24) | | 20,780.00 |
| Expenses Payable | | | Cash at Bank | | 6,32,25,191.55 |
| (As per Annexure D) | | 2,03,238.00 | (as per Annexure-F) | | |
| | | | Cash In Hand | | 21,216.00 |
| | | | | | |
| | | <u>24,38,28,128.55</u> | | | <u>24,38,28,128.55</u> |

Accounting Policies as per Schedule C

As per our Audit Report of even date attached herewith

For Ajay Ritu & Associates

Chartered Accountants

Ajay Agarwal

 (Ajay Agarwal)
 Proprietor

M. No. 073530

ICAI FRN: 008817C

Place: Lucknow

Date: 10.09.2023

For Kamla Nehru Institute Of Physical & Social Sciences

Vinod Singh
 (Vinod Singh)
 Manager

MANAGER
 Kamla Nehru Institute of
 Physical & Social Sciences
 Sultanpur (U.P.)

Alok Kumar Singh
 (Prof. Alok Kumar Singh)
 Principal
PRINCIPAL
 Kamla Nehru Institute of Physical
 & Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur

KNIPSS- Self Finance

Income & Expenditure for the period from 1st April 2022 to 31st March 2023

| Particulars | Amount | Amount | Particulars | Amount | Amount |
|--------------------------------------|--------|------------------------|------------------|--------|------------------------|
| To Advertisement Expense | | 2,39,677.00 | By Composite Fee | | 9,47,80,763.00 |
| To Affiliation & Evaluation Expenses | | 1,05,000.00 | By Other Receipt | | 2,16,36,854.00 |
| To Audit Fee | | 85,000.00 | By Bank Interest | | 70,006.70 |
| To Bank & Settlement Charges | | 76,227.77 | By Donation | | 50,000.00 |
| To Examination Expenses | | 44,545.00 | | | |
| To Function & Celebration Expenses | | 8,230.00 | | | |
| To Fee Not Recoverable | | 5,45,843.00 | | | |
| To HSD Expenses | | 20,11,790.00 | | | |
| To Legal & Professional Expenses | | 49,54,500.00 | | | |
| To Mess & Foding Expense | | 88,63,753.00 | | | |
| To Plantation & Gardening Expenses | | 1,64,773.00 | | | |
| To Insurance Expenses | | 1,95,149.00 | | | |
| To Interest on Loan | | 2,380.00 | | | |
| To Lab Expenses | | 30,97,940.00 | | | |
| To Office Expenses | | 26,901.70 | | | |
| To Rent Expenses | | 20,16,000.00 | | | |
| To Repair & Maintenance Expenses | | 19,20,394.00 | | | |
| To Printing & Stationery Expenses | | 1,745.00 | | | |
| To Salary & Wages | | 3,88,11,576.00 | | | |
| To Seminar & Guest Lecture Expenses | | 1,24,000.00 | | | |
| To Staff Welfare Expenses | | 72,025.00 | | | |
| To Solar Expenses | | 3,24,500.00 | | | |
| To Student Welfare Expenses | | 10,25,110.00 | | | |
| To Games & Sport Expenses | | 70,000.00 | | | |
| To Tour & Travelling Expenses | | 1,26,000.00 | | | |
| To Depreciation | | 1,94,45,761.00 | | | |
| To Excess of Income over Expenditure | | 3,21,78,803.23 | | | |
| | | <u>11,65,37,623.70</u> | | | <u>11,65,37,623.70</u> |

As per our Audit Report of even date attached herewith

For AJAY RITU & ASSOCIATES

Chartered Accountants

(Ajay Agarwal)
Proprietor

M. No.: 073530

ICAI FRN: 008817C

Place: Lucknow

Date: 10.09.2023



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

(Prof. Alok Kumar Singh)
Principal

PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
KNIPSS- Self Finance

Consolidated Receipt & Payment Account for the period from 1st April 2022 to 31st March 2023

| <u>Receipt</u> | <u>Amount</u> | <u>Payment</u> | <u>Amount</u> |
|------------------------------|------------------------|----------------------------------|------------------------|
| Opening Bank Balances | | Expenses | |
| (As Per Annexure E) | 3,93,25,688.49 | Advertisement | 2,39,677.00 |
| Cash In Hand | 850.00 | Audit Fee | 85,000.00 |
| | | Bank Charges | 76,227.77 |
| Receipts | | Examination fee | 44,545.00 |
| Fee Received | 7,68,06,716.00 | Function & Celebration | 8,230.00 |
| Misc Receipt | 2,16,36,854.00 | Fee Not Recoverable | 5,45,843.00 |
| Bank Interest | 70,006.70 | HSD Expenses | 20,11,790.00 |
| Donation | 50,000.00 | Legal & Professional Charges | 49,54,500.00 |
| | 9,85,63,576.70 | Insurance Charges | 1,95,149.00 |
| Current Liabilities | | Interest on Loan | 2,380.00 |
| S.Crediotrs | 51,59,520.00 | Lab Exp. | 30,97,940.00 |
| Audit Fee | 10,000.00 | Office Exp. | 26,901.70 |
| TDS | 1,21,064.00 | Repair & Maintenance | 19,20,394.00 |
| | 52,90,584.00 | Printing & Stationery | 1,745.00 |
| Current Assets | 1,00,00,249.00 | Salary & Wages | 3,88,11,576.00 |
| Loans & Advances | | Affiliation & Appraisal Exper | 1,05,000.00 |
| Fee Refundable | 2,17,680.00 | Mess & Fooding Expense | 88,63,753.00 |
| | | Plantation & Gardening Expei | 1,64,773.00 |
| | | Rent Expenses | 20,16,000.00 |
| | | Seminar & Guest Lecture | 1,24,000.00 |
| | | Student Welfare | 10,25,110.00 |
| | | Games & Sport Expenses | 70,000.00 |
| | | Tour & Travelling | 1,26,000.00 |
| | | Staff Welfare Expenses | 72,023.00 |
| | | Solar Expenses | 3,24,500.00 |
| | | Current Assets | |
| | | Advance to Staff | 1,70,822.00 |
| | | Inter Unit | 2,24,000.00 |
| | | TDS | 20,780.00 |
| | | Security | 1,500.00 |
| | | Secured Loan Payments | |
| | | PNB A/C no. 00056 | 1,25,054.20 |
| | | PNB A/C no. 00074 | 9,859.32 |
| | | Addition in Fixed assets: | |
| | | Air Conditioner | 28,08,835.00 |
| | | Building | 1,06,15,739.00 |
| | | Furniture & Fixture | 27,68,573.00 |
| | | Electrical Equipments | 3,38,571.00 |
| | | Misc Assets | 12,81,929.40 |
| | | Vehicle | 24,43,383.00 |
| | | Genset | 9,19,999.00 |
| | | Computer & Equipments | 11,39,886.60 |
| | | Lab Equipments | 20,20,080.00 |
| | | Liberary Books | 3,50,151.00 |
| | | Closing Bank Balances | |
| | | (As Per Annexure E) | 6,32,25,191.55 |
| | | Cash In Hand | 21,216.00 |
| | | | 15,33,98,628.00 |
| | 15,33,98,628.00 | | 15,33,98,628.00 |

For Ajay Ritu & Associates
Chartered Accountants

(Ajay Agarwal)
Proprietor



For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

Alok Kumar Singh
(Prof. Alok Kumar Singh)
Principal

PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)


Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
(MBA Division)

Balance Sheet As On 31st March, 2023

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|--|--------------|-----------------------|-----------------------|--------|-----------------------|
| Corpus Fund | | | Fixed Assets | | 31,31,897.00 |
| Opening Balance | 69,59,803.30 | | (as per Annexure A) | | |
| Add: Excess of Income over Expenditure | 42,99,854.83 | | Advanc to Supplier | | 83,760.00 |
| | | 1,12,59,658.13 | Advance to Staff | | 26,977.00 |
| Sundry Creditors | | 51,903.00 | FDRS | | 3,00,000.00 |
| Expenses Payable | | | Current Assets | | |
| Audit Fee Payable | | 55,000.00 | Fee Receivable | | 55,31,496.00 |
| Fee Received in Advance | | 98,865.00 | TDS (A.Y 2023-24) | | 25,357.00 |
| | | | Cash at Bank | | |
| | | | (As Per Annexure E) | | 23,65,939.13 |
| | | | Cash In Hand | | 0.00 |
| | | 1,14,65,426.13 | | | 1,14,65,426.13 |

Accounting Policies as per Schedule C
As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants

For Kamla Nehru Institute Of Physical & Social Sciences

Ajaya

(Ajay Agarwal)
Proprietor

M. No. 073530
ICAI FRN: 008817C
Place: Lucknow
Date: 10.09.2023

Vinod
(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

Alok Kumar Singh
(Prof. Alok Kumar Singh)
Principal

PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur

Sultanpur

KNIPSS- MBA

Income & Expenditure for the period from 1st April 2022 to 31st March 2023

| Particulars | Amount | Amount | Particulars | Amount | Amount |
|--------------------------------------|--------|-----------------------|------------------------|--------|-----------------------|
| To Advertisement Expenses | | 1,000.00 | By Composite Fee | | 97,05,870.00 |
| To Affiliation & Evaluation Expenses | | 55,000.00 | By Other Fee | | 3,28,801.00 |
| To Audit Fee | | 55,000.00 | By Bank & FDR Interest | | 1,27,252.00 |
| To Bank & Settlement Charges | | 5,492.20 | | | |
| To Books & Journal | | 94,722.00 | | | |
| To Examination Expenses | | 20,697.00 | | | |
| To Fee Not Recoverable | | 2,25,670.00 | | | |
| To Legal & Professional Expenses | | 11,700.00 | | | |
| To Function & Celebration Expenses | | 24,637.00 | | | |
| To Office Expenses | | 29,598.00 | | | |
| To Printing & Stationery Expenses | | 76,657.00 | | | |
| To Repair & Maintenance Expenses | | 62,928.00 | | | |
| To Salary & Wages | | 45,51,507.00 | | | |
| To Staff Welfare Expenses | | 8,412.00 | | | |
| To Student Welfare Expenses | | 18,585.00 | | | |
| To Telephone & Internet Expenses | | 14,918.00 | | | |
| To Tour & Travelling Expenses | | 13,158.00 | | | |
| To Depreciation | | 5,92,386.97 | | | |
| To Excess of Income over Expenditure | | 42,99,854.83 | | | |
| | | <u>1,01,61,923.00</u> | | | <u>1,01,61,923.00</u> |


Accounting Policies as per Schedule C

As per our Audit Report of even date attached herewith

For AJAY RITU & ASSOCIATES

Chartered Accountants

For Kamla Nehru Institute Of Physical & Social Sciences

Ajmy


(Ajay Agarwal)
 Proprietor
 M. No.: 073530
 ICAI FRN: 008817C
 Place: Lucknow
 Date: 10.09.2023

Vinod
 (Vinod Singh)
 Manager

MANAGER
 Kamla Nehru Institute of
 Physical & Social Sciences
 Sultanpur (U.P.)

Alok Kumar Singh
 (Prof. Alok Kumar Singh)
 Principle

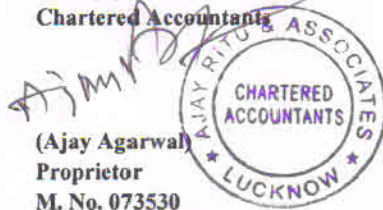
PRINCIPAL
 Kamla Nehru Institute of Physical
 & Social Sciences, Sultanpur (U.P.)

Kamla Nehru Institute Of Physical & Social Sciences, Sultanpur
Sultanpur
KNIPSS- MBA

Consolidated Receipt & Payment Account for the period from 1st April 2022 to 31st March 2023

| Receipt | Amount | Payment | Amount |
|------------------------------|-----------------------|----------------------------------|-----------------------|
| Opening Bank Balances | | Expenses | |
| (As Per Annexure E) | (36,708.41) | Advertisement Expenses | 1,000.00 |
| Cash In Hand | <u>7,900.00</u> | Affiliation Fee | 55,000.00 |
| | | Audit Fee | 55,000.00 |
| Receipts | | Bank Charges | 5,492.46 |
| Composite fee | 85,55,487.00 | Books for students | 94,722.00 |
| Other Fee | 3,28,801.00 | Examination Expenses | 20,697.00 |
| Interest on SB A/c | <u>1,27,252.00</u> | Fee Refund | 2,25,670.00 |
| | | Professional & Consultancy C | 11,700.00 |
| Current Assets | | Office Exp. | 29,598.00 |
| FDRs | 21,25,016.00 | Function & Celebration Experi | 24,637.00 |
| Advance To Supplier | 6,240.00 | Printing & Stationery | 76,657.00 |
| | | Student Welfare Expenses | 18,585.00 |
| | | Telephone & Internet Expense | 14,918.00 |
| | | Repair & Maintenance | 62,928.00 |
| | | Salary & Wages | 45,51,507.00 |
| | | Staff Welfare | 8,412.00 |
| | | Tour & Travel | <u>13,158.00</u> |
| | | | 52,69,681.46 |
| | | Current Assets | |
| | | Expense Payable | 3,01,520.00 |
| | | Audit Fee | 10,000.00 |
| | | Advance to Staff | 15,000.00 |
| | | TDS | 25,357.00 |
| | | | |
| | | Addition in Fixed assets: | |
| | | Computer & Equipments | 69,000.00 |
| | | Furniture & Fixture | 25,13,000.00 |
| | | Electrical Equipments | 1,92,910.00 |
| | | Library Books | <u>3,51,580.00</u> |
| | | | 31,26,490.00 |
| | | Closing Bank Balances | |
| | | (As Per Annexure E) | 23,65,939.13 |
| | | Cash In Hand | - |
| | | | |
| | <u>1,11,13,988.00</u> | | <u>1,11,13,988.00</u> |

For Ajay Ritu & Associates
Chartered Accountants



(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C
Place: Lucknow
Date: 10.09.2023

For Kamla Nehru Institute Of Physical & Social Sciences

(Vinod Singh)
Manager

MANAGER
Kamla Nehru Institute of
Physical & Social Sciences
Sultanpur (U.P.)

(Prof. Alok Kumar Singh)
Principal

PRINCIPAL
Kamla Nehru Institute of Physical
& Social Sciences, Sultanpur (U.P.)