








**Kanoria
PG Mahila
Mahavidyalaya
Jaipur**

Audited Statement showing the Total Expenditure excluding the Salary Component for 2022-23, certified by the Principal and Chartered Accountant

S.No.	Type of Expenditure	Audited Statement Coloured Highlighted with
1.	Infrastructure Augmentation	
2.	Purchase of Books and Journals	
3.	Maintenance of Academic Support Facilities	
4.	Maintenance of Physical Facilities	
5.	Others	


Principal

Kanoria PG Mahila Mahavidyalaya,
JAIPUR

Kanoria PG Mahila Mahavidyalaya, Jaipur

(College Main fund)

	Budget head (Expenditure)	Estimated Exp. 2022-23	Actual exp. 2022-23	
A	Pay & allowance			
	Teaching staff	₹ 6,14,00,000.00	₹ 5,82,71,968.00	Salary
	Non- Teaching staff	₹ 2,15,00,000.00	₹ 2,04,67,475.00	Salary
	P.F. contribution	₹ 55,00,000.00	₹ 48,65,305.00	Salary
	ESIC contribution	₹ 3,50,000.00	₹ 3,39,530.00	Salary
	Mediclaime policy	₹ 9,60,000.00	₹ 9,55,744.50	Salary
	Leave encashment & gratuity	₹ 25,00,000.00	₹ 21,54,322.00	Salary
	Bonus	₹ 5,30,000.00	₹ 5,21,599.00	Salary
	Total (A)	₹ 9,27,40,000.00	₹ 8,75,75,943.50	
B	INFRASTRUCTURE AUGMENTATION			
	Building (Annual maintenance work) *	₹ 50,00,000.00	₹ 99,18,465.00	INFRASTURCTURE
	Equipment & instrument	₹ 10,00,000.00	₹ 9,57,296.00	INFRASTURCTURE
	Furniture & fixture	₹ 2,00,000.00	₹ 1,81,832.00	INFRASTURCTURE
	Fixed Assests	₹ 7,50,000.00	₹ 19,36,359.00	INFRASTURCTURE
	Networking exp.		₹ 2,41,297.00	INFRASTURCTURE
	Leaseline exp.	₹ 3,54,000.00	₹ 3,58,080.84	INFRASTURCTURE
	Setup for M.Sc. IT	₹ 80,00,000.00		INFRASTURCTURE
	CCTV Camera	₹ 3,00,000.00	₹ 54,481.00	INFRASTURCTURE
	Total (B)	₹ 1,56,04,000.00	₹ 1,36,47,810.84	
C	LIBRARY EXPENSES			
	News paper exp.	₹ 20,000.00	₹ 16,792.00	Library
	Journal & Magazine	₹ 3,50,000.00	₹ 3,41,938.00	Library
	Library open access	₹ 40,000.00	₹ 40,048.00	Library
	Library books	₹ 5,50,000.00	₹ 5,27,744.00	Library
	Total (C)	₹ 9,60,000.00	₹ 9,26,522.00	
D	MAINTENANCE OF ACADEMIC FACILITIES			
	Admission form printing charges	₹ 5,00,000.00	₹ 4,72,700.00	academic maintenance
	Honorarium to subject experts	₹ 50,000.00	₹ 42,000.00	academic maintenance
	Identity card	₹ 1,80,000.00	₹ 1,62,545.00	academic maintenance
	Science recurring exp.	₹ 5,00,000.00	₹ 5,05,088.00	academic maintenance
	Website /ERP maintenance	₹ 4,00,000.00	₹ 4,04,976.00	academic maintenance
	Antiwires exp.		₹ 2,83,000.00	academic maintenance
	online admission process	₹ 30,000.00	₹ 26,550.00	academic maintenance
	Online Classes exp.		₹ 1,06,200.00	academic maintenance
	Advertisement	₹ 20,00,000.00	₹ 16,26,190.00	academic maintenance
	Affiliation exp.	₹ 16,00,000.00	₹ 15,68,145.00	academic maintenance
	Faculty development programme	₹ 50,000.00	₹ 41,907.00	academic maintenance
	Financial assistance exp.	₹ 10,000.00	₹ 14,325.00	academic maintenance
	NOC charges from Government	₹ 50,000.00		academic maintenance
	Other petty exp.	₹ 10,000.00	₹ 8,138.00	academic maintenance
	Postage exp.	₹ 4,000.00	₹ 3,280.00	academic maintenance

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	Printing & stationery	₹	6,00,000.00	₹	5,61,719.00	academic maintenance
	National Seminar Humanities and social science			₹	84,100.00	academic maintenance
	National Seminar Brijbhaha			₹	84,055.00	academic maintenance
	TISS exp.			₹	5,19,250.00	academic maintenance
	Total (D)	₹	59,84,000.00	₹	65,14,168.00	
E	MAINTENANCE OF PHYSICAL FACILITIES					
	R&M of Computer	₹	50,000.00	₹	47,410.00	Physical maintenance
	R&M of Equipment	₹	1,30,000.00	₹	1,27,690.00	Physical maintenance
	R&M of Software	₹	25,000.00	₹	24,898.00	Physical maintenance
	Audit fee	₹	40,000.00	₹	40,000.00	Physical maintenance
	Bank charges	₹	20,000.00	₹	13,685.22	Physical maintenance
	Cash Transit insurance	₹	10,500.00	₹	10,502.00	Physical maintenance
	Consultancy exp.	₹	5,00,000.00	₹	5,97,490.00	Physical maintenance
	Creche exp. (over & above exp.)	₹	50,000.00	₹	36,253.00	Physical maintenance
	crockerly exp.	₹	25,000.00	₹	21,464.00	Physical maintenance
	CSR activites	₹	20,000.00			Physical maintenance
	Curtain exp.	₹	1,00,000.00	₹	1,53,540.00	Physical maintenance
	Electricity exp.	₹	20,00,000.00	₹	18,73,240.00	Physical maintenance
	Establishment exp.	₹	1,50,000.00	₹	1,46,387.00	Physical maintenance
	Legal exp.	₹	2,50,000.00	₹	2,48,000.00	Physical maintenance
	Liveries to staff	₹	2,50,000.00	₹	2,46,008.00	Physical maintenance
	Refreshment exp.	₹	1,00,000.00	₹	93,425.00	Physical maintenance
	Staff welfare exp.	₹	1,00,000.00	₹	60,525.00	Physical maintenance
	Telephone exp.	₹	3,20,000.00	₹	3,13,496.34	Physical maintenance
	R&M of Electric work	₹	1,80,000.00	₹	1,97,728.00	Physical maintenance
	R&M of Photostat	₹	40,000.00	₹	39,816.00	Physical maintenance
	R&M of Sanitary work	₹	1,20,000.00	₹	1,10,567.00	Physical maintenance
	General Maintenance exp.	₹	6,00,000.00	₹	8,70,656.00	Physical maintenance
	R&M of EPABX	₹	40,000.00	₹	32,530.00	Physical maintenance
	Loss on sale of Transformer			₹	4,35,097.22	Physical maintenance
	R&M of Furniture	₹	2,00,000.00	₹	1,90,582.00	Physical maintenance
	Total (E)	₹	53,20,500.00	₹	59,30,989.78	
F	OTHERS					
	Conveyance & Special allowance to Secretary	₹	3,00,000.00			Other
	NAAC			₹	10,54,942.00	Other
	Total (F)	₹	3,00,000.00	₹	10,54,942.00	
	Grand Total Expenditure	₹	12,09,08,500.00	₹	11,56,50,376.12	
	Total expenditure excluding salary (B+C+D+E+F)	₹	2,81,68,500.00	₹	2,80,74,432.62	


Principal
 Kanoria PG Mahila Mahavidyalaya
 JAIPUR



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AUDITORS REPORT

We have audited the attached Balance Sheets of KANORIA P.G. MAHILA MAHAVIDYALAYA as at 31st March 2023 , Income & Expenditure Accounts and Receipt & Payment Account for the year ended on that date. These financial statement are responsibility of the Management of College. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free to material misstatement. An audit includes examining on test basis evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We report that:

- We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of accounts have been kept, so far as appears from our examinations of these books.
- The Balance Sheet and Income & Expenditure Account referred to in this report are in agreement with the Books of Accounts.
- In our opinion and to the best of our information and according to the explanation given to us, the said accounts give a true and fair view subject to our Notes on Accounts given in Annexure -4.
 - In the case of Balance Sheet of the statement of affairs of the KANORIA PG MAHILA MAHAVIDYALAYA as at 31st March 2023.
 - In the case of the Income & Expenditure Account of the Surplus for the year ended on 31st March 2023.
 - In case of the Receipt & Payment Account of the receipts and payments for the year ended on 31st March 2023.

For A S M . & Associates
Chartered Accountants,
Firm Reg. No. : 0111333C


(Dr. M. L. Khandelwal FCA)
Partner
M.No. : 079599
Place : Jaipur
Date : 16/09/2023
UDIN : 23079599BGYAFY5153




Principal
Kanoria PG Mahila Mahavidyalaya
JAIPUR

Previous Year's Figure (Rs.)	Liabilities	Current Year's Figure (Rs.)	Previous Year's Figure (Rs.)	Assets	Current Year's Figure (Rs.)
			4020.00	University Exam Centre Exp.	29680.00
			1500.00	Practical Classes (NC)	0.00
			6250911.30	Income Tax (Refundable)	5467605.80
			0.00	National Seminar Brijbhasa	84055.00
				Security deposits	
			600000.00	Performance Guarantee Deposit(TISS)	0.00
			580429.00	Electricity/Transformer Security	580429.00
			9000.00	Gas Cylinder Security	9000.00
			8000.00	Telephone Security	4500.00
				Cash & Bank	
			23434.02	PNB A/C No. 0247000101276228	38272.34
			6102356.00	FDR University Endowment Fund	6419579.00
			21362.10	PNB SB A/c 0247000101286410	110191.70
			339126.42	HDFC Bank A/c 50100238032645	27828.92
		-3455637.36		P. N. B. saving A/C No. 01153159	-1181615.18
		4580000.00	1124362.64	(Punjab National Bank Temp FDR's)	1795000.00
			113162890.00	Punjab National Bank FDR's	63051088.00
			95000000.00	PNB housing finance FDRs	135000000.00
			34000000.00	HDFC Bank FDR's A/c	43000000.00
			0.00	HDFC Ltd	10000000.00
			128764.00	Cash in hand	24010.00
542047026.69		559136039.57	542047026.69		559136039.57

Note on Account (Annexure-4)

In Terms of our report of even date enclosed here to

For A.S.M. & Associates

Chartered Accountant

Firm Reg. No. 011133C

CA. (Dr.) M. Khandelwal

M.No.079599

Partner

Place: Jaipur

Date : 16/09/2023

UDIN : 230795998GYAFY5153



In confirmation of facts & figures

For Kanoria P.G. Mahila Mahavidyalaya

R. Chaturvedi
Director

Seema
Principal

Seema
Principal
Kanoria PG Mahila Mahavidyalaya
JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA JAIPUR

INCOME & EXPENDITURE A/c for the year ended 31st March 2023 college Main fund

Previous Year's Figure	Expenditure	Amount	Previous Year's Figure	Income	Amount
73081885.00	To Salary and Benefits to Staff(Annexure-3)	85728154.50	4094000.00	By College Calender fee	3820000.00
1595370.00	To Advertisement Expenses	1626190.00	1321100.00	By Admission Fee	1207800.00
1126315.00	To Affiliation fee	1568145.00	1120.00	By Book Bank Fee	1290.00
40000.00	To Audit Fees	40000.00		By Electricity charges	
6135.02	To Bank Charges exp.	13685.22	1140738.00	a) From hostel fund	2629048.00
10502.00	To Cash Transit Insurance exp.	10502.00	281784.00	b) From Contractor & other	139440.00
222900.00	To College Calender Exp.	472700.00	3000.00	c) From IGNOU-	0.00
334190.00	To Consultancy exp.	597490.00	19816500.00	By Establishment Fee	18117354.00
15898.00	To Creche exp.	36253.00	3302750.00	By Library Fee	3019500.00
6480.00	To Crockery exp.	21464.00	53750.59	By Misc. Receipt	90712.00
354000.00	To Lease line exp.	358080.84	0.00	By Seminar Chemistry	5000.00
84052.00	To Networking exp.	241297.00	6900.00	By Intrntional seminar (Actual V/s Alternate)	0.00
0.00	To National Seminar Humanities and social science	84100.00	84950.00	By Processing fee	73000.00
1767553.00	To Electricity Expenses	1873240.00	36000.00	By Sale of old items	0.00
119881.00	To Establishment exp.	146387.00	4800.00	By T.C/C.C Fee	6700.00
451906.00	To General Maintenance Exp.	870656.00	20500.00	By Tender form fee	5000.00
47000.00	To Honorarium to subject expert	42000.00	88259000.00	By Tuition fee	82577400.00
4278.00	To Identity Card Exp.	162545.00	64606.00	By Unclaimed Univ. Exam. Remuneration	0.00
4080.00	To Seminar Political Science	0.00	0.00	By University enrolment & eligibility fee	27450.00
408895.00	To Journals, Magazine Exp.	341938.00	47959.00	By Outside exam	16767.00
21500.00	To Legal exp.	248000.00	13686696.32	By Interest on F.D.R. 's/ saving a/c	10145478.00
60810.00	To Ubrary open access Exp.	40048.00	0.00	By Late fee	1000.00
111535.00	To N.O.C exp.	0.00			
12600.00	To Curtain Expenses	153540.00			
6370.00	To Other Petty Exp.	8138.00			
11211.00	To Faculty Development Programme	41907.00			
2387.00	To Postage & Stamp Exp.	3280.00			
112224.00	To Printing & Stationery Exp.	561719.00			
43281.00	To Refreshment exp.	93425.00			
25132.00	To R & M of Photo state	39816.00			
33276.00	To R & M of software	24898.00			
46651.00	To R & M of C.C.T.V. Camera	54481.00			
1181073.00	To R & M of Building	9918465.00			
93640.00	To R & M of Computer	47410.00			
49917.00	To R & M of electric work	197728.00			


 Principal
 Kanoria PG Mahila Mahavidyalaya
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56835.00	To R & M of EPABX	32530.00	
57020.00	To R & M of equipments	127690.00	
172025.00	To R & M of Furniture	190582.00	
76638.00	To R & M of sanitary work	110567.00	
128050.00	To R & M of Website	404976.00	
0.00	To Antiwires Expenses	283000.00	
0.00	To Newspaper expenses	16792.00	
0.00	To Loss on sale of Transformer	435097.22	
519826.00	To Science Recurring Exp.	505088.00	
8000.00	To Financial Assistance to Teacher for workshop	14325.00	
45046.00	To Seminar SAGA	0.00	
0.00	To TISS Expenses	519250.00	
54900.00	To NAAC Expenses	1054942.00	
355956.00	To Telephone Exp.	313496.34	
88500.00	To Online Classes Expenses	106200.00	
184502.00	To Web upgration & online Admission work exp.	26550.00	
48985928.89	To Surplus	12074170.88	
132226153.91		121882939.00	132226153.91
			48985928.89
			By Balance b/d
			12074170.88
48985928.89	To Balance Transferred to Balance Sheet	12074170.88	
48985928.89		12074170.88	48985928.89
			12074170.88

Note on Account (Annexure-4)

In Terms of our report of even date enclosed here to

For A.S.M. & Associates

Chartered Accountant

Firm Reg. No. 011133C

(Dr. M. Khandeival)

M.No.079599

Partner

UDIN : 230795998GYAFY5153

Date : 16/09/2023

Place : Jaipur



In confirmation of facts & figures

For Kanoria P.G. Mahila Mahavidyalaya

Rashmi Kedi
Director

Seenu
Principal

Seenu
Principal
Kanoria PG Mahila Mahavidyalaya
JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA JAIPUR
Annexures forming part of Balance Sheet as on 31st March 2023

Annexure -1
of Non Recurring Grants

S.No.	Particulars	Opening	Addition/Deletion	Closing Balance
1	From Government of Rajasthan	560293.27		560293.27
2	From Rajasthan State Sports Council	8100.00		8100.00
3	NSS Grant	15516.00		15516.00
4	From U.G.C.			
	Under Vth Year plan	340872.34		
	Under Vth year plan	195439.53		
	Under IInd Phase Grant	35573.97		
	Under Basic Grant	45000.00		
	Special Assistance to Library	25000.00		
	Extension of Hostel Building Exp.	538897.00		
	PC/XT Computer Grant	100000.00		
	For Library Building	280000.00		
	For Foundation Grant	22997.00		
	Under VIth Year plan	428507.01		
	Under VIIth year plan	500000.00		
	Under Vocational Education Grant	200000.00		
	Computer	700000.00		
	Under IX Five Year Plan(Equipment U.G.)	198656.00		
	Under IX Five Year Plan(Books U.G.)	275000.00		
	Under IX Five Year Plan(Equipment P.G.)	200000.00		
	Under IX Five Year Plan(Books U.G.)	300000.00		
	Under IX Five Year Plan(Geography Lab)	609962.00		
	Under IX Five Year Plan(Building)	50000.00		
	Under X Five Year Plan	627140.00		
	For Construction of Class Room	650000.00		
	For UGC Computer Grant	110000.00		
	UGC XIth Plan (Books)	800000.00		
	UGC XIth Plan (Equipment)	776341.00		
	Construction of New Hostel Building	7267500.00		
	UGC Career Oriented Programme	151829.00		
	Special Grant for enchancement of initiati	474834.00		
	UGC NRC Grant	286000.00		
	UGC Improvement of facilities in premises	100000.00		
	UGC XI Plan for education innovation	88760.00		
	UGC XI Plan NET/SLET	137256.00		
	UGC XI Plan Career & counselling cell	167724.00		
	UGC XI Plan Remedial courses	215057.00		
	UGC XI Plan Entry in Service	127639.00		
	UGC XI Plan Additional Grant(Equipments)	4500000.00		
	UGC XIIth Plan Grant (Books)	262500.00		
	UGC XIIth Plan Grant (Equipments)	262500.00		
	UGC XIIth Plan Remedial courses	100042.00		
	UGC XIIth Plan Entry in service	104682.00		
	UGC XIIth Plan NET/SLET	69156.00		
				22324864.85
		22908774.12	0.00	22908774.12



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Principal
Kanoria PG Mahila Mahavidyalaya
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Annexure-2**Details of Sundry Creditors**

Previous Year Amount (Rs.) Year's Figure	<u>Earnest Money</u>	Current Year Amount(Rs.)
40000.00	The Chemical Centre	40000.00
18000.00	Rajasthan network solution	0.00
18000.00	Zenith IT Infra solution	18000.00
0.00	3handshake innovation	10000.00
740000.00	Sharma Builders	660000.00
816000.00		728000.00
	Misc. Deposit	
25000.00	IFW Technocreation	25000.00
0.00	Sharma Builders	200000.00
151700.00	Prity Enterprises	0.00
176700.00		225000.00
	Security Deposit payable(Construction)	
14973.00	Swastic Construction	14973.00
117302.00	Cindrella Industries	117302.00
3467546.00	Sharma Builders	692592.00
248750.00	Prity Enterprises	248750.00
3848571.00	Total	1073617.00
94039.00	Computer Point	94039.00
10800.00	A.K.Tiwari	10800.00
2378.00	Sangeeta Books	2378.00
0.00	University Examination Remuneration	525602.00
13085.00	Student Research Project	12106.00
40000.00	ASM & Associates	40000.00
160302.00	Total	684925.00
5001573.00	Grand Total	2711542.00

Salary and Benefits to Staff**Annexure- 3**

Previous Year Amount (Rs.) Year's Figure	Expenditure	Current Year Amount(Rs.)
513696.00	Bonus Expenses	521599.00
237550.00	Employees Welfare exp.	60525.00
4675580.00	Employer's P.F. Contribution	4865305.00
816226.00	Empolyer's E.S.I.C. Contribution	339530.00
286174.00	Liveries to Non-teaching Staff	246008.00
860059.00	Mediclaime Policy exp.	955744.50
18044613.00	Salary of Non-Teching staff	20467475.00
47647987.00	Salary of teaching staff	58271968.00
73081885.00	Total	85728154.50



Devi
Principal
Jawahar Mahavidyalaya
KANORIA
JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA JAIPUR
Balance Sheet as on 31/03/2023
STUDENT FUND

Previous Year's Figure	Liabilities	Amount	Previous Year's Figure	Assets	Amount
	<u>Student Fund</u>				
39532474.99	Opening Balance:	43236674.19	34044.00	Cash in hand	48331.00
3704199.20	Add-Excess of Income	989189.39	43444539.00	P.N.B. FDR's	42518243.00
43236674.19		44225863.58	-26040.32	PNB Saving A/c No.01152567	-179994.93
225783.93	Student Council Fund	194287.93	115000.00	P.N.B. Temp FDR's	2065000.00
113666.56	Scholarship a/c	113666.56		State Bank of India (NSS)	1.00
	NSS	1.00	4955.00	Books on Gandhi (UGC Grant)	4955.00
2000.00	Merit Scholarship A/c	0.00		Income Tax Refundable	5,400.00
24000.00	Rajasthan State AIDS Control Society	8608.00	182100.00	Advance	5500.00
			77000.00	Kanoria Girls College Alumina Association	77000.00
229473.00	Student Educational Tour	2008.00			
43831597.68		44544435.07	43831597.68		44544435.07

Note on Account (Annexure-3)

In Terms of our report of even date enclosed here to

For ASM & Associates

Chartered Accountant

Firm Reg. No. 011133C

(Dr. M. L. Khandelwal FCA)

M.No. 079599

Partner

Place: Jaipur

Date: 16/09/2023

UDIN : 23079599BGYAFY5153



In confirmation of facts & figures

For Kanoria P.G. Mahila Mahavidyalaya

R. Chaturvedi
 Director

Seenu
 Principal

Seenu
 Principal
 Kanoria PG Mahila Mahavidyalaya
 JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA JAIPUR
INCOME & EXPENDITURE account for the year ended 31/03/2023
STUDENT FUND

Previous Year's Figure	Expenditure	Amount	Previous Year's Figure	Income	Amount
316395.00	To Co-curricular activities exp.	2669714.00	1344100.00	By Co-curricular Activities Fee	1402377.00
268.80	To Bank charges/Commission	3409.61	1341810.00	By Games fees	1235130.00
1012060.00	To Games Exps	1102954.00	1930413.00	By Interest on F.D.R.'s/S.B.a/c	2046406.00
0.00	To Spic Macay exp.	226033.00	1336100.00	By Student Aid Fund Fee	1210300.00
	Student Election Expenses	8736.00		By Student Election Fees	4100.00
918500.00	To Student Aid Fund	906250.00		By Misc Income	27973.00
	To Merit Scholarship Expenses	20000.00			
1000.00	To N.S.S. exp.	0.00			
3704199.20	To Surplus	989189.39			
5952423.00		5926286.00	5952423.00		5926286.00

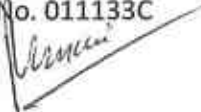
Note on Account (Annexure-3)

In Terms of our report of even date enclosed here to

For ASM & Associates

Chartered Accountant

Firm Reg. No. 011133C



(Dr. M. L. Khandelwal FCA)

M.No. 079599

Partner

Place: Jaipur

Date: 16/09/2023

UDIN : 23079599BGYAFY5153



In confirmation of facts & figures

For Kanoria P.G. Mahila Mahavidyalaya



Director



Principal



Principal
 Kanoria PG Mahila Mahavidyalaya
 JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA JAIPUR
Receipts and Payment Account for the Year ended on 31/03/2023
STUDENT FUND

Receipts	Amount(Rs.)	Payments	Amount (Rs.)
To Opening Balance		By Co-curricular activities exp.	26,69,714.00
Cash in hand	34044.00	By Bank charges/Commission	3,409.61
P.N.B. FDR's	43444539.00	By Games Exps	11,02,954.00
PNB Saving A/c No.01152567	-26040.32	By Spic Macay exp.	2,26,033.00
P.N.B. Temp FDR's	115000.00	By Student Election Expenses	8,736.00
To Co-curricular Activities Fee	14,02,377.00	By Student Aid Fund	9,06,250.00
Games fees	12,35,130.00	By Merit Scholarship Expenses	20,000.00
Interest on F.D.R.'s/S.B.a/c	20,46,406.00	By Student Council Fund	31,496.00
Student Aid Fund Fee	12,10,300.00	By Rajasthan State AIDS Control Society	15,392.00
Student Election Fees	4,100.00	By Student Educational Tour	2,27,465.00
Misc Income	27,973.00	By Income Tax Refundable	5,400.00
To NSS	1.00	By Closing Balance	
Advance	1,76,600.00	Cash in hand	48331.00
		P.N.B. FDR's	42518243.00
		PNB Saving A/c No.01152567	-179994.93
		P.N.B. Temp FDR's	2065000.00
		State Bank of India (NSS)	1.00
		Merit Scholarship	2000.00
TOTAL	<u>4,96,70,429.68</u>	TOTAL	<u>4,96,70,429.68</u>

Note on Account (Annexure-3)

In Terms of our report of even date enclosed here to

For ASM & Associates

Chartered Accountant

Firm Reg. No. 011133C

(Dr. M. L. Khandelwal FCA)

M.No. 079599

Partner



Place: Jaipur

Date: 16/09/2023

UDIN : 23079599BGYAFY5153

In confirmation of facts & figures

For Kanoria P.G. Mahila Mahavidyalaya

R. Chaturvedi
Director

Seema
Principal

Seema
Principal
Kanoria PG Mahila Mahavidyalaya
JAIPUR

KANORIA PG MAHILA MAHAVIDYALAYA, JAIPUR**2022-2023****Annexure-4****ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

1. Books of accounts are maintained on cash basis except for auditor's remuneration.
2. Fixed Assets are shown at historical cost. Fixed assets balance have been taken as per balances in the books and as certified by the management. During the year no physical verification of Assets have been conducted.
3. Depreciation on Fixed assets have not been provided, therefore the deficit/surplus of fund has been overstated by the amount of depreciation.
4. Investment in fixed deposits are stated at its face value.
5. Retirement benefits like gratuity and leave encashment are provided in the books of accounts as and when these are paid.
6. Cash in Hand as on 31-03-2023 was physically verified by the management.
7. Grants in Aid
 - i) Non-recurring grants received by the College for various purpose are shown in the Balance Sheet under non-recurring grants of Rs.2,29,08,774.12 against these grants are generally capitalized and shown under appropriate heads as assets. However certain expenditure of revenue nature also Capitalized.
8. Generally, expenses & income are charged to the income & expenditure A/c under different heads. However certain incomes/expenses have been accounted to a specific fee/fund as per management discretion.
9. A demand of Rs. 3,80,26,194/- is pending on Kanoria PG Mahila Mahavidyalaya from Joint Director (Grant-in Aid) College Education, Rajasthan Jaipur against which College has taken stay in High Court for Rs. 3,80,26,194/-. The College is contingently liable for the aforementioned liability.
10. Interest on FDs of Scholarship are not considered as income as the same is utilized for providing scholarship to the students out of scholarship accounts shown under Current Liabilities.
11. Sundry Debit & Credit Balances have been taken as per books of accounts and subject to confirmation and reconciliation.
12. An amount of Rs. 80,00,000/- was received from Rajasthan School of Law for Women during the year 2022-23 and total amount paid to Rajasthan School of Law for Women as on 31-03-2023 was Rs. 2,45,397/-, which is another education institution of Kanoria Girls College Trust, on repatriation basis for fulfilment of its short term financial need, and terms and conditions for the same are not prejudiced to the interest of the Kanoria PG Mahila Mahavidyalaya.

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Kanoria PG Mahila Mahavidyalaya
Jaipur



13. An amount outstanding to Kanoria School of vocational studies as on 31-03-2023 was Rs. 40,000/-, which is another educational institution of Kanoria Girls College Trust, on repatriation basis for fulfilment of its short term financial need, and terms and conditions for the same are not prejudiced to the interest of the Kanoria PG Mahila Mahavidyalaya.
14. An amount outstanding to Kanoria Girls college Alumina Association on 31-03-2023 was Rs. 77,000/-, which is Alumina Association of Kanoria PG Mahila Mahavidyalaya, on repatriation basis for fulfilment of its short term financial need, and terms & conditions for the same are not prejudiced to the interest of the Kanoria PG Mahila Mahavidyalaya.
15. An amount of Rs. 4,95,681/- was paid to NARIKA Incubation Centre during the year 2022-23 and total amount paid to NARIKA Incubation Centre 31-03-2023 was Rs. 5,99,271/-, which is an Innovation and Incubation Centre of Kanoria PG Mahila Mahavidyalaya, registered with Registrar of Companies as a company incorporated not for profit, on repatriation basis for fulfilment of its short term financial need, and terms & conditions for the same are not prejudiced to the interest of the Kanoria PG Mahila Mahavidyalaya.
16. Previous year figures have been regrouped, rearranged & recast wherever considered necessary. Annexure 1 to 4 are annexure to and are forming part of the Balance Sheet and Income & Expenditure Account.

As per our separate report of even date annexure hereto.

For ASM & Associates,
Chartered Accountants
Firm Reg. No. : 011133C



(Dr. M. L. Khandelwal FCA)
Partner

M.No. : 079599

Place : Jaipur

Date : 16/09/2023

UDIN : 23079599BGYAFY5153

In confirmation of facts & figures
For Kanoria P.G. Mahila Mahavidyalaya

R. Chaturvedi
Director

Seenu
Principal

Seenu
Principal
Kanoria PG Mahila Mahavidyalaya