

Y.K. SUD & CO.
(CHARTERED ACCOUNTANTS)

Yoginder Kumar Sud
B.Com.,F.C.A

AMBIKA TOWERS,4TH FLOOR
JALANDHAR 144 001
Phone : off :2220220, 2224174

Fax : 0181-5007172

08.05.2023

The Members
Managing Committee
Kanya Maha Vidyalaya
Jalandhar

Sub: Audit Report of Kanya Maha Vidyalaya Jalandhar on Balance Sheet for the year 31.03.2023

Dear Sirs

We have audited the annexed Balance Sheet of abovesaid institution as on 31st March 2023 and annexed Income & Expenditure account for the year ending on that date which are in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief are necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the above named institution so far as appears from our examination of the books of accounts.

In our opinion and to the best of information and according to the explanations given to us the said accounts give a true and fair view:

- i. in the case of Balance Sheet of the above named institution as on 31st March 2023 and
- ii. in the case of Income and Expenditure of the excess of Income over Expenditure for the accounting year ending on 31st March 2023.

We are thankful to the Principal and staff members for the necessary co-operation extended to us during our audit.

Yours faithfully

Y.K. Sud & Co.



P.Year	Liabilities	Amount	P.Year	Assets	Amount
	I. General Reserve Account			I. Fixed Assets	
366972632.88	Balance as on 1.4.2022	366972632.88	67373903.00	As per Schedule Annexed	63264880.00
	Addition During the year	150762.00		II. Current Assets, Loans & Advances	
		367123394.88	98264.00	Cash in Hand	37753.00
	Less: Payment during the year	9027505.00		Saving Bank Account	
		358095889.88	34689.00	PNB SB Account-0101125675	144593.51
	Add: Excess of Income Over Expenditure	5246991.39	3718.00	PNB SB UGC A/C-10115395	3718.00
		363342881.27	18024.09	Punjab National Bank S/B 3281	18024.09
			114190.72	Punjab National Bank S/B 1226	1400899.93
			413679.61	Punjab National Bank S/B 367	82842.98
			31691.58	HDFC BANK S/B 16942	0
	II. Secured Loans		799364.08	PNB S/B A/C No. 10180 (UGC)	128442.19
1643974.37	P.N.B. O/D A/c 9311011	16127171.03	22786.00	Canara Bank S/B 30055	22829.00
	HDFC SB A/C-590854 (Overdraft)	15434438.52	31561609.55	73021.47	87224.30
			17799.00	Union Bank of India S/B 37513	18511.00
	iii. Special Funds		14549.75	ICICI Bank S/B A/c 18364	18511.00
4282653.00	(As per list attached)	4576122.00	617682.70	PNB SB A/C-46890 (Govt Dues)	72984.02
			3518.40	PNB SB A/C-46915 (95% Deficit Grant)	726260.99
			1392108.60	PNB SB A/C-0101161419 (UGC)	374222.40
			0.00	HDFC SB A/c-590854	0.00
				Bank of Maharashtra	864859.00
				Current Accounts	3945411.41
	iv. Provident Fund Staff-I		5200.00	P.N.B. C/A I	5200.00
2208779.00	Previous Balance	2208779.00		F.D.R's	
	Add: Addition during the year	0.00	39652.00	PNB Endowment Fund in the name of Registrar, GNDU/Secretary KMV	41672.00
		2208779.00	161294.00	PNB S.Devi Loomba Stipend	170116.00
	Less: Payment during the year	0.00	76873.00	PNB(Endowment in the name of Registrar, G.N.D.U./Secretary, KMV)	80871.00
	v. Amalgamated Fund		45043.00	PNB Saraswati D.Sch.& Gold Medal	47190.00
420257.00	Previous Balance	420257.00	20675.00	PNB Saraswati Devi Rishi Stipend	21638.00
	Add: Addition during the year	1269850.00	114507.00	PNB Smt.Rajlaxmi Virendra Sch.	121355.00
		1690107.00	56735.00	PNB Sh Virendra Ji Award	59452.00
	Less: Expenditure during the year	1463177.00	209716.00	PNB FDR Sh Varindra Ji & Smt Raj Laxmi Varindra Sch.	219764.00
		226930.00	84229.00	Indian Overseas Bank (Endowment)	88695.00
			83236.00	PNB Shanti Devi Loomba Sch.	87875.00
			77673235.00	Pb.National Bank KMV Branch	58004707.00
			339247392.00	Union Bank of India	295438807.00
			0.00	HDFC Bank FDR	68148989.00
			72994.00	PNB FDR Smt. Ram Shri Sharma Sch.	76703.00
			36549.00	I.O.B.(Melvin John)	38487.00
			4206.00	PNB Smt.Vidya Wati Memorial Fund	4457.00
			415065.00	PNB Dharuv Sehgal Scholarship	433911.00
			39702.00	PNB FDR D.N. Malhotra Sch.	41719.00
375528296.25		401916321.82	489629828.00		67253244.41

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KANYA MAHA VIDYALAYA (AUTONOMOUS): JALANDHAR CITY

BALANCE SHEET AS ON 31ST MARCH 2023

P.Year	Liabilities	Amount	P.Year	Assets	Amount
375528296.25	B/F....		401916321.82	B/F.....	423126408.00
	VII. Current Liabilities		489629828.00		67253244.41
1001769.00	Gratuity Payable	680716.00	142975.00	PNB Sh Gokul Chand Bhagat Sch	150821.00
67506.00	Staff Welfare Fund	114616.00	71560.00	PNB Smt Shashi Jain Sch	74844.00
7462272.00	Sundry Creditors	8642307.00	31229.00	PNB Dr. Subash Chander Award	32672.00
2026114.00	T.D.S. Payable	862913.00	538646.00	PNB Mrs. Adarsh Sharma Sch.	564020.00
217335011.00	Due to Kanya Ashram	225982895.00	38570.00	PNB FDR Vishwanath Sch.for Books	40529.00
8626379.00	Cheque issued but not presented	2817683.00	18657.00	PNB FDR Shaheed Sohan Lal Pathak	19576.00
10203834.00	Salary Payable	10629067.00	25923.00	PNB FDR Kesar Singh Memorial Award	27430.00
8300.00	Student Aid Fund	0.00	41537.00	P.N.B. FDR (Smt.Vimla Yog Parkash Sch.)	43585.00
2367525.00	Old Student Allumini Association	5680523.00	1119397.00	P.N.B. FDR Laxmi Rishi Sch.	1178977.00
81180.00	University Scholarship Payable	81180.00	1119397.00	P.N.B. FDR (Krishna Pasricha Sch)	1178977.00
7106.00	Cheques in Hand	0.00	45308.00	Bank of Baroda FDR A.P.Mayar Stipend	47746.00
30800.00	Professional Tax Payable	41600.00	123547.00	P.N.B. FDR Amrit Sehgal Sch	130932.00
7468012.00	95% Deficit grant Payable to DPI	0.00	430563.00	PNB FDR Smt. Mohiner Kaur Randhawa	451268.00
0.00	Philanthropy	2189392.00	123547.00	P.N.B. FDR (Pushpa Sehgal)	130932.00
0.00	Skill Hub	384000.00	902149.00	P.N.B.FDR Sch. A/c	940436.00
		258106892.00	687968.00	P.N.B. FDR (Smt. Sushila & Raksha Puri Sch.)	722580.00
			34183.00	PNB FDR Prof Dilbagh Singh Memorial Fund	35995.00
			33645.00	PNB FDR Dr.Satish Chander & Usha Kapila	35419.00
	UGC & Government Grants		997953.00	PNB FDR Krishan Puri Nand (Mathematics Award)	1054499.00
2381730.00	UGC Grant for Gandhian Studies	2381730.00	27904.00	PNB Smt Parkash Sharma	29254.00
1079648.00	UGC Grant Women Studies Centre	1079648.00	143424.00	PNB Gurdev Kaur Dhindsa Award	150345.00
			278737.00	PNB FDR Smt Krishna Devi Sch	294251.00
			0	PNB FDR Dr. Updesh Kaur SCH	25410.00
				Provident Fund Deposit A/C	430486906.00
			13023.25	Punjab National Bank KMV Branch S/B A/C	13023.25
			2192490.00	PNB P/Fund FDR	2192490.00
				Loan & Advances	2205513.25
			8822370.00	Fees Recoverable	10885635.00
			904400.00	Bus Fees Recoverable	0.00
			9942.00	Security with PSEB	9942.00
			23750.00	Security with IOC on a/c LPG Cylinder	23750.00
			12988390.00	Advance Recoverable	12490414.18
			1383.00	Telephone Security	1383.00
			50647072.00	95% Deficit grantArr. Salary paid admitted by DPI Payment yet to be received	65359234.00
			1059281.00	Due from Arya Shiksha Mandal	1074681.00
			1079309.00	TDS Recoverable FY 2015-2016	0.00
			864468.00	TDS Recoverable FY 2016-2017	0.00
			653383.00	TDS Recoverable FY 2017-2018	0.00
635675482.25		3461378.00	660023213.82		89845039.18
			575651373.25		499945663.66

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KANYA MAHA VIDYALAYA (AUTONOMOUS): JALANDHAR CITY

BALANCE SHEET AS ON 31ST MARCH 2023

P.Year	Liabilities	Amount	P.Year	Assets	Amount
635675482.25	B/F....	3461378.00	660023213.82	B/F....	89845039.18
13805958.00	UGC Grant CPE XI th Plan New	13805958.00	16000.00	TCS Recoverable FY 2016-2017	0.00
15221841.00	Govt Grant for DBT Star College Scheme	15221841.00	17237.00	TCS Recoverable FY 2017-2018	0.00
15790879.00	Govt. Grant for FIST Programme	15812456.00	1931395.00	TDS Recoverable FY 2020-2021	0.00
61509590.00	UGC Grant for Kausal Kendra	61509590.00	2360523.00	TDS Recoverable FY 2021-2022	2360523.00
0.00	Govt Grant SERB Dr. Gopi Sharma	654354.00	0.00	TDS Recoverable FY 2022-2023	2556634.00
0.00	Govt DST Curie Grant (Recurring)	1603120.00	2509.00	TDS on Salary Recoverable FY 2019-2020	0.00
0.00	Govt DST Curie Grant (Non-Recurring)	5000000.00	13901085.00	Due from K.M.V. Collegiate Sr.Sec. School	17451758.00
0.00	MRP Dr Rashmi Sharma (ICSSR)	291200.00	68951.00	Research Project	112951.00
0.00	Govt Grant SERB Dr Gopi (Overhead charges)	237024.00	0.00	Cheques in Hand	1300781.98
0.00	Govt Grant Curie Grant (Recurring)(Overhead charges)	489120.00	1103444.00	Due from DPI for SC Students	0.00
			1010900.00	Ms. Anshu Oberoi Vs KMV M.C. Vide Case No-EXE- 877-2019 in the Court of Sh Gurkiran Singh Civil Judge Jld. Dev Jld.	1010900.00
				UGC & Government Grants	
			4072999.00	UGC Grant Gandhian Study Center	4154986.00
			1395929.00	UGC Grant Women Studies Centre	1401944.00
			14494283.00	UGC Grant CPE XIth Plan New	14494283.00
			15974491.00	Govt. Grant for FIST Programme	16015672.00
			32120.00	Govt Grant (IPC)	32120.00
			17515538.00	Govt Grant for DBT Star College Scheme	17515538.00
			92454973.00	UGC Grant for Kaushal Kendra	103509800.00
			0.00	Govt Grant SERB Dr. Gopi Sharma	393054.00
			0.00	Govt DST Curie Grant (Recurring)	1264256.00
			0.00	Govt DST Curie Grant (Non-Recurring)	4493072.00
			0.00	MRP Dr Rashmi Sharma (ICSSR)	199513.00
			0.00	Skill Hub	28766.00
			0.00	Govt Grant for Patent	22000.00
					163525004.00
742003750.25		778109254.82	742003750.25		778109254.82

Mudabhat Ray
Supdt.Acctts.

M Kumar
Internal Auditor

A
Principal

Chandran
Treasurer

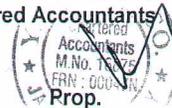
J
Secretary

J
General Secretary

President

Date: 08-05-2023
Place : Jalandhar

For Y.K. Sud & Co.,
Chartered Accountants



KANYA MAHA VIDYALAYA (AUTONOMOUS) : JALANDHAR CITY

SCHEDULE 'A' OF FIXED ASSETS TO & FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2023

Sr.No.	Particulars		WDV as on 01.04.2022	Addition before 30.9.2022	Addition after 30.9.2022	Sale/Tfs. during the Yr.	Total as on 31.3.2023	Depreciation W/off	WDV as on 31.3.2023
1	Land & Building	10%	52217218.00	1714356.00	0.00	0.00	53931574.00	5393157.00	48538417.00
2	Library Books	40%	1080136.00	11808.00	983175.00	1125.00	2073994.00	632963.00	1441031.00
3	Furniture & Fixture	10%	3480194.00	17500.00	49100.00	0.00	3546794.00	352224.00	3194570.00
4	Science Appratus	15%	5981723.00	0.00	0.00	0.00	5981723.00	897258.00	5084465.00
5	Tubewell	10%	272318.00	0.00	0.00	0.00	272318.00	27232.00	245086.00
6	Electric Equipments	15%	352432.00	34000.00	6200.00	0.00	392632.00	58430.00	334202.00
7	Typewriter	15%	51.00	0.00	0.00	0.00	51.00	8.00	43.00
8	Generator	15%	3042.00	0.00	0.00	0.00	3042.00	456.00	2586.00
9	College Mini Bus	15%	14313.00	0.00	0.00	0.00	14313.00	2147.00	12166.00
10	College Buses	15%	1443229.00	0.00	0.00	0.00	1443229.00	216484.00	1226745.00
11	Computer	40%	467564.00	35625.00	670000.00	0.00	1173189.00	335276.00	837913.00
12	Photostat Machine	15%	22119.00	0.00	0.00	0.00	22119.00	3318.00	18801.00
13	Water Cooler	15%	17409.00	0.00	0.00	0.00	17409.00	2611.00	14798.00
14	Air-Conditioner	15%	727653.00	0.00	0.00	0.00	727653.00	109148.00	618505.00
15	Gas Connection	15%	59093.00	0.00	0.00	0.00	59093.00	8864.00	50229.00
16	PA System	15%	3856.00	0.00	0.00	0.00	3856.00	578.00	3278.00
17	Fax & Intercom	15%	4099.00	0.00	0.00	0.00	4099.00	615.00	3484.00
18	Music Equipments	15%	47097.00	0.00	0.00	0.00	47097.00	7065.00	40032.00
19	Sports Equipments	15%	16680.00	0.00	0.00	0.00	16680.00	2502.00	14178.00
20	Audio Equipment	15%	124171.00	0.00	0.00	0.00	124171.00	18626.00	105545.00
21	Cycle	15%	1273.00	0.00	0.00	0.00	1273.00	191.00	1082.00
22	CCTV Camara System	15%	255678.00	0.00	0.00	0.00	255678.00	38352.00	217326.00
23	Water Filter	15%	31942.00	0.00	0.00	0.00	31942.00	4791.00	27151.00
	Total C/O		66623290.00	1813289.00	1708475.00	1125.00	70143929.00	8112296.00	62031633.00



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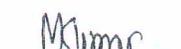
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KANYA MAHA VIDYALAYA (AUTONOMOUS) : JALANDHAR CITY

SCHEDULE 'A' OF FIXED ASSETS TO & FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2023

Sr.No.	Particulars		WDV as on 01.04.2022	Addition before 30.9.2022	Addition after 30.9.2022	Sale/Tfs. during the Yr.	Total as on 31.3.2023	Depreciation W/off	WDV as on 31.3.2023
	Total B/F		66623290.00	1813289.00	1708475.00	1125.00	70143929.00	8112296.00	62031633.00
24	STD/PCO	15%	3682.00	0.00	0.00	0.00	3682.00	552.00	3130.00
25	EPABX SYSTEM	15%	6621.00	0.00	0.00	0.00	6621.00	993.00	5628.00
26	Mobile Phone	15%	136892.00	11300.00	0.00	0.00	148192.00	22229.00	125963.00
27	Refrigerator	15%	15454.00	0.00	0.00	0.00	15454.00	2318.00	13136.00
28	Electric Penal Board	15%	292819.00	0.00	0.00	0.00	292819.00	43923.00	248896.00
29	Car	15%	58990.00	0.00	0.00	0.00	58990.00	8849.00	50141.00
30	Air Compressor	15%	6953.00	0.00	0.00	0.00	6953.00	1043.00	5910.00
31	Fire Fighting Equipment	15%	7059.00	34515.00	0.00	0.00	41574.00	6236.00	35338.00
32	Motor Cycle	15%	4329.00	0.00	0.00	0.00	4329.00	649.00	3680.00
33	Desert Coolers	15%	24630.00	0.00	0.00	0.00	24630.00	3695.00	20935.00
34	Planner Machine	15%	5715.00	0.00	0.00	0.00	5715.00	857.00	4858.00
35	Electric Lawn Movers	15%	24432.00	0.00	0.00	0.00	24432.00	3665.00	20767.00
36	Electric Fan	10%	100704.00	41193.00	0.00	0.00	141897.00	14190.00	127707.00
37	Fashion Designing Appartus	15%	30406.00	0.00	0.00	0.00	30406.00	4561.00	25845.00
38	Gyser	15%	1364.00	0.00	0.00	0.00	1364.00	205.00	1159.00
39	Mono Block Pump	15%	9919.00	0.00	0.00	0.00	9919.00	1488.00	8431.00
40	Virsa Garh Equipment	15%	3731.00	0.00	0.00	0.00	3731.00	560.00	3171.00
41	Research Equipment	15%	16913.00	0.00	0.00	0.00	16913.00	2537.00	14376.00
42	Construction of Swimming Pool	0%	0.00	330742.00	8000.00	0.00	338742.00	0.00	338742.00
43	Renovation of Krishna Hall	0%	0.00	0.00	175434.00	0.00	175434.00	0.00	175434.00
	Total Rs..		67373903.00	2231039.00	1891909.00	1125.00	71495726.00	8230846.00	63264880.00


Supdt. Accts.


Internal Auditor


Principal


Treasurer

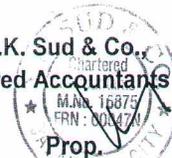

Secretary


General Secretary

President

Dated: 08-05-2023
Place: Jalandhar

For Y.K. Sud & Co.,
Chartered Accountants



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.....1.....

KANYA MAHA VIDYALAYA (AUTONOMOUS): JALANDHAR CITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

P.Year	Expenditure	Amount	P.Year	Income	Amount
	To Pay & Other Allowances				
106744051.00	To Teaching Staff	106338478.00	620700.00	By Tuition Fee	568240.00
17117843.00	To Non-Teaching Staff	17934882.00	51221305.00	By Annual Charges, Science Fee, Practical Fees & Others	50475254.00
367279.00	To P/Fund Administrative Charges	309642.00	12600.00	By Honour's Fee	10440.00
671941.00	To Leave Encashment to Staff	0.00	727.00	By Absence Fine	110846.00
666305.00	To ESI Employer Share	789028.00	31485.00	By College Admission Fee	28905.00
		125372030.00	22414946.00	By Misc. Receipts	22761135.39
			2162130.00	By Bus Charges	5820920.00
	Bus Expenses:		46980519.00	95% Deficit Grant Received	49749868.00
2454199.00	To Bus Fuel Expenses	6335981.00	6907837.00	95% Deficit Grant Recoverable	14712162.00
932913.00	To Bus Repair & Maint	2084731.00	995420.00	B.Voc Fee & M.Voc Fee (872930+116120)	989050.00
1913007.00	To Bus Staff Salary	3355182.00	2651393.00	By Fee Received For 2020-2021	0.00
		11775894.00			145226820.39
	To Repair & Maintenance				
1213684.00	To Building, Furniture etc. Repair	1311516.00	21889510.00	By Interest on FDR's Accounts & Saving Accounts	22209991.00
332333.00	To Electric Repair etc.	478978.00			22209991.00
340275.00	To Generator Running & Maint	362517.00			
109846.00	To Car Running & Maintenance	156388.00	125998.00	By Interest on Income Tax Refund AY 2020-2021	0.00
20001.00	To Motor Cycle Running & Maint	28073.00	0.00	By Interest on Income Tax Refund AY 17-18 & 18-19	114228.00
482071.00	To Computer Repair & Maint	406574.00	0.00	By Interest on Income Tax Refund AY 2021-2022	137175.00
215420.00	To Computer & Software Expenses	283848.00			251403.0000
300638.00	To Campus & Ground Maintenance	625255.00			
		3653149.00			
	To Misc. Expenses				
0.00	To Property Tax	83262.00			
122934.00	To Science Contingency	125028.00			
284750.00	To Telephone Expenses	268422.00			
2393830.00	To Advertisement	2260620.00			
26092.00	To Postage	47015.00			
446621.00	To Printing & Stationery	593242.00			
59147.00	To Audit Fee	73793.00			
365362.00	To Legal Expenses	279106.00			
1065483.00	To Electricity Expenses	1291637.00			
691358.00	To Sports Wing	2471585.00			
8610628.00	To Depreciation W/off	8230846.00			
245260.00	To White Washing	340706.00			
468098.00	To Sewerage & Water Charges	126269.00			
1328173.00	To Interest paid on O/D Account	1364403.00			
122506.00	To Reverse Charges Paid	52260.00			
0.00	To Professional Tax	2400.00			
150112048.00		17610594.00	140801073.00	156014570.00	167688214.39



Y. K. SUD & CO.,
 CHARTERED ACCOUNTANTS
 Ambika Tower, 4th Floor
 Police Line Road, Jalandhar -144001
 Telephone-2220220,2224174,4637071

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KANYA MAHA VIDYALAYA (AUTONOMOUS): JALANDHAR CITY

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

P.Year	Expenditure	Amount	P.Year	Income	Amount	
150112048.00	B/F	17610594.00	140801073.00	156014570.00	B/F	167688214.39
680565.00	To Security Service Charges	290310.00		By Licence/Lease Money		
8984.00	To Computer Contingency	17596.00	18000.00	By Staff Quarters	18000.00	
16284.00	To Tubewell Running & Maint	5693.00	1476000.00	By Bank Building	448704.00	
265695.00	To GST Paid	83282.00	180000.00	By Lease Money Sanskriti KVM School	180000.00	
2339610.00	To Concession to students	2789797.00	293876.00	By Spring Student Centre	0.00	646704.00
0.00	To Research Expenses	118782.00				
424400.00	To Affiliation fee paid to Arya Shiksha Mandal	370800.00				
600000.00	To LIC Group Gratuity Scheme	1000000.00	22286854.00			
154447586.00	Total Expenses		163087927.00			
3534860.00	To Excess of Income Over Expenditure (Profit)		5246991.39			
157982446.00			168334918.39	157982446.00		168334918.39

M. K. Singh
 Supdt.Acctts.

M. Kumar
 Internal Auditor

A. Singh
 Principal

G. S. Singh
 Treasurer

J. Singh
 Secretary

S. Singh
 General Secretary

President

For Y.K. Sud & Co.,
 Chartered Accountants



Date: 08-05-2023
 Place : Jalandhar