

**KIPM- College Of Management**

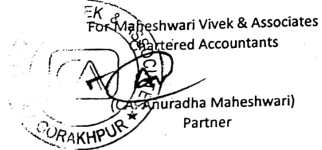
Plot No. BL 1 & 2, Sector- 9 GIDA, Gorakhpur - 273209

**Balance Sheet as at 31.03.2022**

LIABILITIES	AMOUNT		ASSETS	AMOUNT	
	Rs.	P.		Rs.	P.
<b>Capital Account</b>			<b>Fixed Assets</b>		
Capital Fund			-(As per Annexure Attached)		27,149,392.98
Reserves & Surplus					
			<b>Current Assets</b>		
			Sundry Debtors		9,322,648.00
<b>Current Liabilities</b>			<b>Cash &amp; Bank Balance</b>		
Branch & Division	30,541,559.00		Cash-in-hand	134,313.77	
Duties & Taxes			Bank Accounts	5,133,838.68	
Sundry Creditors	197,492.00		Advance Saalry		5,268,152.45
Security Money	698,750.00				
		31,437,801.00			
<b>Total Rs.</b>		<b>41,740,193.43</b>	<b>Total Rs.</b>		<b>41,740,193.43</b>

In terms of our Separate Audit Report of even date

Date: 01/09/2022  
Place: Gorakhpur



For KIPM-College of Management

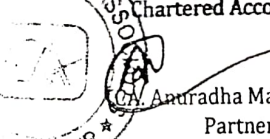
*Ranjit Singh*  
Chairman

**KIPM- College Of Management**  
Plot No. BL 1& 2, Sector- 9 GIDA, Gorakhpur - 273209  
**Income & Expenditure Statement as at 31.03.22**

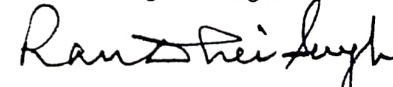
EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	Rs.	P.		Rs.	P.
<b>To College Expenses</b>			<b>By Fees</b>		
TO Salary	6,640,245.00		Tution Fees	8,257,092.00	
TO A.C Repairing & Maint.	4,000.00		Other Fee	1,707,765.00	
TO Admission Exp.	101,620.00		University Exam Fee	487,630.00	10,452,487.00
TO Advertisement & Publicity Exp.	320,930.00				
TO Affiliation Fee (MBA)	118,000.00		Interest Earned on S/B A/C		117,693.00
TO Bank Charges	14,862.45				
TO Book Repairing & Maint.	850.00				
TO Building Repairing & Maint.	7,700.00				
TO Bus Haring & Running Charges	256,537.00				
TO Business Promotion Exp.	207,381.00				
TO Computer & Printer Repairing	15,799.00				
TO Depreciation A\C	1,512,324.73				
TO Discount	4,000.00				
TO Electric Item Repairing & Maint.	1,600.00				
TO Electricity Exp.	217,718.00				
TO Enrolment Exp.	117,400.00				
TO EXP. On AICTE	13,000.00				
TO EXP. On National Board of Accredita	118,000.00				
TO EXP. On University Exam Fee	487,630.00				
TO Fire Extinguisher Repairing	2,100.00				
TO Insurance Exp.	49,501.00				
TO Legal & Professional Exp.	3,000.00				
TO Misc. Exp.	2,610.00				
TO News Paper Exp.	945.00				
TO Office Maintenance Expenses	6,740.00				
TO Postage & Courier Exp.	500.00				
TO Printing & Stationery	57,648.00				
TO Processing Fee AKTU	118,000.00				
TO Rearch And Industrial Traning Prog	6,500.00				
TO Sport Exp.	1,920.00				
TO Staff Welfare Expenses	55,441.00				
TO Student Welfare Exp.	2,700.00				
TO Telephone & Mobile Exp.	3,610.02				
TO Training & Placement Exp.	900.00				
TO Travelling & Conveyanc Exp.	26,600.00				
TO Vehicle Repairing & Maint. Exp	2,150.00				
TO Water Cooler Repairing & Maint.	300.00	10,500,762.20			
<b>To Excess of Income over Expenditure</b>		69,417.80			
<b>Total Rs.</b>		<b>10,570,180.00</b>	<b>Total Rs.</b>		<b>10,570,180.00</b>

In terms of our Separate Audit Report of even date

Date: 01/092022  
Place: Gorakhpur

For Maheshwari Vivek & Associates  
Chartered Accountants  
  
Anuradha Maheshwari  
Partner

For KIPM-College of Management

  
Chairman

**KIPM- College Of Management**

Plot No. BL 1 &amp; 2, Sector- 9 GIDA, Gorakhpur - 273209

**Detail of Fixed Assets as on 31.03.22**

Description	Rate of Depreciation	WDV as on 01.04.2021	Addition during the year		Sales / Deletions during the year	Value of Block as on 31.03.2022	Depreciation for the year	WDV as on 31.03.2022
			Put to use for 180 days or more	Put to use for less than 180 days				
AIR CONDITIONER	10.00 %	93396.33	0.00	0.00	0.00	93,396.33	9,339.63	84,056.70
ALMIRAH & LOCKER	10.00 %	162197.48	0.00	56600.00	0.00	218,797.48	19,049.75	199,747.73
AQUAGAUD	15.00 %	1978.26	0.00	0.00	0.00	1,978.26	296.74	1,681.52
BUILDING & CIVIL WORKS	5.00 %	24835841.72	0.00	0.00	0.00	24,835,841.72	1,241,792.09	23,594,049.63
COMPUTER & PRINTER	40.00 %	96554.58	0.00	65962.00	0.00	162,516.58	51,814.23	110,702.35
ELECTRICAL EQUIPMENT	10.00 %	79568.82	0.00	22200.00	0.00	101,768.82	9,066.88	92,701.94
EPBAX	15.00 %	18762.97	0.00	0.00	0.00	18,762.97	2,814.45	15,948.52
FIRE EXTINGUISHER	15.00 %	12228.52	0.00	0.00	0.00	12,228.52	1,834.28	10,394.24
FIXTURE & FITTING	15.00 %	8022.19	0.00	0.00	0.00	8,022.19	1,203.33	6,818.86
FURNITURE & FIXTURES	10.00 %	723993.67	0.00	1298197.00	0.00	2,022,190.67	137,309.22	1,884,881.45
LIBRARY BOOK & PERIODICALS	40.00 %	31698.48	0.00	63900.00	0.00	95,598.48	25,459.39	70,139.09
MOBILE	15.00 %	945.09	0.00	7200.00	0.00	8,145.09	681.76	7,463.33
OFFICE EQUIPMENT	10.00 %	21420.91	0.00	0.00	0.00	21,420.91	2,142.09	19,278.82
OTHER FIXED ASSETS	10.00 %	28149.25	0.00	0.00	0.00	28,149.25	2,814.93	25,334.33
WATER COOLER & FILTER	15.00 %	44706.44	0.00	0.00	0.00	44,706.44	6,705.97	38,000.47
WORK IN PROGRESS	0	0.00	0.00	988,194.00	0.00	988,194.00	-	988,194.00
<b>Total Rs.</b>		<b>26,159,464.71</b>	<b>-</b>	<b>2,502,253.00</b>	<b>-</b>	<b>28,661,717.71</b>	<b>1,512,324.73</b>	<b>27,149,392.98</b>



For KIPM-College of Management

*Ram Chai Singh*  
Chairman