

KIRORI MAL COLLEGE

UNIVERSITY OF DELHI

ANNUAL ACCOUNTS

2020-21


KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

BALANCE SHEET AS AT 31st MARCH, 2021

SOURCES OF FUNDS	Schedule	Amount in Rupees	
		Current Year	Previous Year
CORPUS/CAPITAL FUND	1	(4,803,886,438.33)	(2,163,161,722.33)
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2	72,197,713.16	61,200,842.38
CURRENT LIABILITIES & PROVISIONS	3	5,248,206,012.79	2,698,043,461.79
TOTAL		516,517,287.62	596,082,581.84

APPLICATION OF FUNDS	Schedule	Amount in Rupees	
		Current Year	Previous Year
FIXED ASSETS			
Tangible Assets	4	20,287,391.00	22,190,864.00
Intangible Assets	4	984,930.00	542,200.00
Capital Works-in-Progress	4	111,675,868.00	111,675,868.00
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	1,943,299.00	1,943,293.00
Long Term			
Short Term			
INVESTMENT - OTHERS	6	-	-
CURRENT ASSETS	7	352,216,390.62	417,629,048.84
LOANS, ADVANCES & DEPOSITS	8	29,409,409.00	42,101,308.00
TOTAL		516,517,287.62	596,082,581.84


SENIOR ASSISTANT


Offg. A.O.


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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Particulars	Schedule	Amount in Rupees	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	5,551,045.00	5,232,810.00
Grants / Subsidies	10	647,673,638.80	737,446,041.00
Income from investments	11		
Interest earned	12	9,791,893.00	9,594,387.84
Other Income	13	307,130.00	387,618.00
Prior Period Income	14		
TOTAL (A)		663,323,706.80	752,660,856.84
EXPENDITURE			
Establishment Expense	15	3,288,333,672.00	1,124,012,478.00
Academic Expenses	16	239,934.00	326,220.00
Administrative and General Expenses	17	9,554,023.80	14,245,383.00
Transportation Expenses	18		
Repair & Maintenance	19	4,309,336.00	4,144,606.00
Finance costs	20	-	-
Depreciation	4	6,575,418.00	6,773,183.00
Other Expenses	21	-	-
Prior Period Expenses	22		
TOTAL (B)		3,309,012,383.80	1,149,501,870.00
Balance being excess of Income over Expenditure (A-B)			
Transfer to / from Designated Fund			
Building fund			
Others (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund		(2,645,688,677.00)	(396,841,013.16)


SENIOR ASSISTANT


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

<u>SCHEDULE - 1 CORPUS/CAPITAL FUND</u>		Amount in Rupees	
Particulars		Current Year	Previous year
Balance at the beginning of the year	(2,163,161,722.33)		(1,771,691,389.17)
Add : Adjustment	-	(2,163,161,722.33)	
Add: Contributions towards Corpus/Capital Fund			
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure			
(A) Plan			
(B) Non Plan	1,482,595.00	1,482,595.00	
Add: Assets Purchased out of Others Funds(SAF+PROJECT)		3,495,628.00	
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution			
in the institution SAF			
Add: Assets Donated/Gifts Received			
Add: Other Additions		4,978,223.00	5,370,680.00
Less; W.D.V. of Assets disposed of during the Year		(14,262.00)	
Add: Excess of Income over expenditure transferred from the Income & Expenditure Accounts			
Total		(2,158,197,761.33)	(1,766,320,709.17)
(Deduct) Deficit transferred from the Income & Expenditure Account		(2,645,688,677.00)	(396,841,013.16)
Balance at the year end		(4,803,886,438.33)	(2,163,161,722.33)


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 2 - DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Particulars	Funds wise Breakup				Total	
	SAF Fund	EXAMINATION FUND	Endowment Funds	Alumni Renovation Fund A/c	Current Year	Previous Year
A.						
a) Opening balance	39,788,734.80	214,156.10	2,636,740.00	18,561,211.48	61,200,842.38	35,016,253.28
b) Additions during the year	293,758,126.02	338,130.00	6.00	-	294,096,262.02	258,643,539.00
c) Income from investments made of the funds			-		-	-
d) Accrued Interest on investments/Advances	-		-	143,954.00	143,954.00	158,903.00
e) Interest on Savings Bank a/c	3,800,899.00	3,659.00	124,229.00	814,555.00	4,743,342.00	4,922,916.00
f) Other additions (Specify nature)			-		-	-
					-	-
Total(A)	337,347,759.82	555,945.10	2,760,975.00	19,519,720.48	360,184,400.40	298,741,611.28
B.						
Utilisation/Expenditure towards objectives of funds						
ii) Capital Expenditure	128,978.00	-	-	-	128,978.00	954,107.00
ii) Revenue Expenditure	287,343,555.44	514,153.80	-	-	287,857,709.24	236,586,661.90
Total(B)	287,472,533.44	514,153.80	-	-	287,986,687.24	237,540,768.90
Closing balance at the year end (A-B)	49,875,226.38	41,791.30	2,760,975.00	19,519,720.48	72,197,713.16	61,200,842.38
Represented by Cash & Bank Balances						
Bank Balance in Saving Bank Account	50,692,902.38	13,796.30	-----	19,519,720.48	70,226,419.16	59,112,654.38
Accumulated Interest	(817,676.00)		817,676.00		-	-
Advances	-----	27,995.00	-----		27,995.00	144,895.00
Fixed Deposit			1,943,299.00		1,943,299.00	1,943,293.00
Total:	49,875,226.38	41,791.30	2,760,975.00	19,519,720.48	72,197,713.16	61,200,842.38

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 2A (ENDOWMENT FUNDS)

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "Earmarked/Endowment Funds", forming part of the Balance Sheet

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		9 Expenditure	10. Endowment	
1	Ms. Alka Prakash	61,557.00	30382	-	3,803.00	61,557.00	34,185.00		61,557.00	34,185.00	95,742.00
2	Sh. Ganga Saran Sharma	129,685.00	50563	-	8,012.00	129,685.00	58,575.00		129,685.00	58,575.00	188,260.00
3	Ms. Kamla Gupta/Om prakash memoria	155,622.00	65300	-	9,614.00	155,622.00	74,914.00		155,622.00	74,914.00	230,536.00
4	Ms. Nirmal Sysngle	518,740.00	249362	6.00	6,641.00	518,746.00	256,003.00		518,746.00	256,003.00	774,749.00
5	Dr. N.S.Khare	24,121.00	6017	-	1,490.00	24,121.00	7,507.00		24,121.00	7,507.00	31,628.00
6	Dr. N.Subrahmanyam	103,748.00	48630	-	6,409.00	103,748.00	55,039.00		103,748.00	55,039.00	158,787.00
7	Dr. R.K.Kohli	23,911.00	17372	-	1,477.00	23,911.00	18,849.00		23,911.00	18,849.00	42,760.00
8	M/s Sultan Chand	243,748.00	98346	-	15,254.00	243,748.00	113,600.00		243,748.00	113,600.00	357,348.00
9	MS.K.SHARMA/VPSHARMA	500,000.00	92310	-	33,840.00	500,000.00	126,150.00		500,000.00	126,150.00	626,150.00
10	Dr. Y,N,Bhatt	32,161.00	11006	-	1,987.00	32,161.00	12,993.00		32,161.00	12,993.00	45,154.00
11	Professor B.B.Sarkar	150,000.00	49559	-	10,302.00	150,000.00	59,861.00		150,000.00	59,861.00	209,861.00
12	Dr. N.S.Pradhan	-	-25400	-	25,400.00	-	-		-	-	-
	Total	1,943,293.00	693,447.00	6.00	124,229.00	1,943,299.00	817,676.00	-	1,943,299.00	817,676.00	2,760,975.00

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS	Current year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students		
3. Sundry Creditors		
a) For Goods & Services	807,254.00	1,638,084.00
b) Others (Project)		
4. Deposit-others (including EMD, Security Deposit)	1,523,462.00	1,523,462.00
M/s Chaubey Electricals	3,000.00	
M/s Donal Devda	5,000.00	
M/s Snap Sports	50,000.00	
M/s Anuj Kumar Singh	25,000.00	
M/s Ved Parkash Mitthal	1,412,462.00	
M/s C.S.T. & Co.	3,000.00	
M/s Satija Caterers	25,000.00	
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS, GST)		
a) Overdue		
b) Others	494,598.00	150,840.00
6. Academic Receipt -Hostel A/c	23,600.00	23,600.00
7. Other Current Liabilities		
a) Salaries etc.	198,723.00	69,705.00
b) Receipts against sponsored projects	4,852,877.00	8,573,801.00
c) Receipts against sponsored fellowships & scholarships	1,353,601.00	1,273,286.00
d) Unutilised Grants	53,072,299.52	141,681,919.32
e) Grants in advance (DR.SPGUPTA-UGCNETEXAMS)	15,000,000.00	15,000,000.00
f) Grant From DU for Petitioners Cat-III	25,137,946.00	25,137,946.00
g) Other liabilities	42,514,148.27	54,506,641.47
Total(A)	144,978,508.79	249,579,284.79
B. Provisions		
1. For Taxation		
2. Retirement Benefits Actuarial Provisions for Gratuity, Pension and Encashment of Leave	5,103,227,504.00	2,448,464,177.00
Total(B)	5,103,227,504.00	2,448,464,177.00
Total(A+B)	5,248,206,012.79	2,698,043,461.79



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE - 3 (a) SPONSORED PROJECTS

Sr. No.	2. Name of the Project	Opening Balance		5. Receipts/Recoveries during the year	6. Total	7. Expenditure during the year	Closing Balance	
		3. Credit	4. Debit				8. Credit	9. Debit
1	Innovation Project KMC 201	60,367.00		-	60,367.00	-	60,367.00	
2	Innovation Project KMC 202	200,000.00		-	200,000.00	-	200,000.00	
3	Innovation Project KMC 203	159,361.00		-	159,361.00	-	159,361.00	
4	Innovation Project KMC 204	105,450.00		-	105,450.00	-	105,450.00	
5	Innovation Project KMC 206	111,769.00		-	111,769.00	-	111,769.00	
6	Innovation Project KMC 207	89,887.00		-	89,887.00	-	89,887.00	
7	Innovation Project-208	309,966.00		-	309,966.00	-	309,966.00	
8	C.S.K. Singh-Project		4,900.00	-	(4,900.00)	-		4,900.00
9	Indian Council History-Proejct	17,000.00		-	17,000.00	-	17,000.00	
10	KKS POWER FINANCE	74,750.00		-	74,750.00	-	74,750.00	
11	Papia Sen Gupta-Project	7,452.00		-	7,452.00	7,452.00	-	
12	Shyam Kumar -Project	20,105.00		4,152.00	24,257.00	24,257.00	-	
13	S.K. Kaushik -Project	3,000.00		-	3,000.00	-	3,000.00	
14	S.P. Gupta Project	122,500.00		-	122,500.00	112,500.00	10,000.00	
15	DBT STAR PROJECT	1,520,930.00		29,900.00	1,550,830.00	1,738,762.00		187,932.00
16	MYAS PROJECT BENU GUPTA	6,050.00		-	6,050.00	-	6,050.00	
17	OnGC -Arun Kumar Tripathi Project	10,793.00		-	10,793.00	-	10,793.00	
18	Research Project (ICSSR) Mamta Sareen	9,058.00		-	9,058.00	-	9,058.00	
19	ICSSR SEEMA PARIHAR		129,269.00	-	(129,269.00)	11,942.00		141,211.00
20	ATAL (AICTE) Pushpender Kumar	-		99,000.00	99,000.00	76,000.00	23,000.00	
21	Chemistry /Confreence Seminar Exp.	4,542.00		-	4,542.00	-	4,542.00	
22	DST-Women Empowerment Atlas-Dr.Seema	2,795,890.00		29,366.00	2,825,256.00	2,709,683.00	115,573.00	
23	Fellowship Fund-AIRTF -Ms.Fitri Marisa	40,339.00		-	40,339.00	40,339.00	-	
24	IIT Mumbai SDP On Python -Raj Kumar Mat	-		69,100.00	69,100.00	38,060.00	31,040.00	
25	IIT Project- Dr. Pushpender Kumar	5,247.00		-	5,247.00	-	5,247.00	
26	KALPANA BHARARA PROJECT A/C	151,321.00		-	151,321.00	-	151,321.00	
27	K.K.SHARMA ONE DAY WORKSHOP A/C	34,119.00		-	34,119.00	-	34,119.00	
28	K.K.SHARMA RESEARCH PROJECT A/C	4,817.00		-	4,817.00	-	4,817.00	
29	K.K.SHARMA UGC DISTT KANGRA PROJECT	14,422.00		-	14,422.00	-	14,422.00	
30	K.K.SHARMA UPRII RAMOLI UTTARAKHAND	306,230.00		-	306,230.00	-	306,230.00	
31	KKS POWER GRID	3,750.00		-	3,750.00	-	3,750.00	
32	MYAS 2 - Benu Gupta	20,351.00		-	20,351.00	-	20,351.00	
33	NAAC PARAMARSH Project Under UGC	837,749.00		54,400.00	892,149.00	407,253.00	484,896.00	
34	National Commission for Women-Anshu	-		50,000.00	50,000.00	50,000.00	-	
35	PMWY (ICSSR) Pushpender Kumar	-		160,000.00	160,000.00	150,000.00	10,000.00	
36	Research Project	399.00		-	399.00	-	399.00	
37	RESEARCH PROJECT(ICSSR)- AMIT K SUMAN	17,542.00		-	17,542.00	-	17,542.00	
38	SERB- Dr. Anita Kamra Verma	-		335,000.00	335,000.00	-	335,000.00	
39	SERB- Dr. Shiv Kumar Kaushik	113,889.00		-	113,889.00	-	113,889.00	
40	UCLAN Project- Dr. Anita Kamra Verma	-		50,000.00	50,000.00	-	50,000.00	
41	UGC Digital Eenterpreneurship-Pushpend	-		259,000.00	259,000.00	-	259,000.00	
42	UGC Entrepreneurship-Dr. Pushpender Kun	613,826.00		24,000.00	637,826.00	39,504.00	598,322.00	
43	UGC Research Project-Vidya Sinha	73,913.00		41,930.00	115,843.00	115,843.00	-	
44	Ukeri Project -Roopinder Oberoi	707,017.00		-	707,017.00	14,326.00	692,691.00	
45	WHO-Dr. Seema Parihar (Project)	-		409,275.00	409,275.00	-	409,275.00	
	Total	8,573,801.00	134,169.00	1,615,123.00	10,054,755.00	5,535,921.00	4,852,877.00	334,043.00



SENIOR ASSISTANT



Offg. A.O.



BURSAR



PRINCIPAL

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI 110 007.

ANNEXURE OF SCHEDULES- 3 FORMING A PART OF BALANCE SHEET AS AT 31.03.2021


S.No.	Particulars	Amount (Rs.)	
		Current Year	Previous Year
	KMC GENERAL FUND ACCOUNTS :		
1	Health Service	930,758.00	1,534,008.00
2	Students Aid Fund	179,721.00	179,721.00
3	Students Welfare's Fund	121,416.00	121,416.00
4	Security Donation by Botany & Zoology Students for Lib. Books	-	-
5	Library Books Unclaimed Money	103,805.00	103,805.00
6	Memberships of Alumini Fund	27,748.00	27,748.00
7	Add. Resource Generation (UDF)	111,350.00	111,350.00
8	Undisbursement P.F.Accounts	455,204.00	455,204.00
9	Students Security Deposits Accounts (Caution Money)	11,305,681.00	8,865,481.00
10	Enrollment Fees Post Graduate & UG	-	379,900.00
11	Maintenance Grant Adjustable from UGC	4,067,442.00	15,370,617.00
12	Students Welfare / Aid Fund (C)	150,756.00	141,700.00
13	Misc. Receipt	3,774,760.42	14,717,512.42
14	Recovery of Employer's Contribution of CPF	-	45,300.00
15	RECOVERY FROM STAFF-Mr.Balbir Society Loan	24,000.00	6,000.00
16	Unclaimed Money A/c	997,769.00	997,769.00
17	University Examination Fees & Other Fees	17,790,869.05	9,198,561.05
18	ADMISSION FEE FOR INTERVIEW FORMS	1,321,352.00	1,321,352.00
19	WUS Delhi University Committee	109,465.00	92,779.00
20	GLIS	18,400.00	7,200.00
21	Provident Fund Loan	-	3,000.00
22	House Building Accounts	25,752.00	12,876.00
23	Electrical Security	11,441.80	4,200.00
24	Stale Cheques	450,446.00	450,446.00
25	Amount Payable to concern Department	-	209,813.00
26	Amount Payable to Students (Security Return)	24,500.00	-
27	Thief & Credit Soceity	3,200.00	2,450.00
28	Welfare Association Fund	64,500.00	6,950.00

[Handwritten Signature]

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI 110 007.

ANNEXURE OF SCHEDULES- 3 FORMING A PART OF BALANCE SHEET AS AT 31.03.2021

S.No.	Particulars	Amount (Rs.)			
		Current Year	Previous Year		
29	IQAC Receipt		4,439.00	7,439.00	
30	Payable to Staff		129,400.00	129,400.00	
31	RTWA		900.00	-	
32	KARAMCHARI UNION		200.00		
33	Eco Club Exp		2,644.00	2,644.00	
34	Travel Grant		105,292.00		
35	Amount Payable to Guest Lecturers		13,500.00		
35	GIS		113,332.00		
35	IQAC SAKSHAM- Dr. ANSHU		74,105.00		
	Total Transferred to Sch-3		42,514,148.27	54,506,641.47	
34	Retirement Benefits Actuarials Provisions		5,103,227,504.00	2,448,464,177.00	
35	SCHEDULE - 3 (a) SPONSORED PROJECTS		4,852,877.00	8,573,801.00	
36	Security Deposits by Contractors :				
37	M/s Chaubey Electricals	3,000.00		3,000.00	
38	M/s Donal Devda	5,000.00		5,000.00	
39	M/s Snap Sports	50,000.00		50,000.00	
40	M/s Anuj Kumar Singh	25,000.00		25,000.00	
41	M/s Ved Parkash Mitthal	1,412,462.00		1,412,462.00	
42	M/s C.S.T. & Co.	3,000.00		3,000.00	
43	M/s M K Constructions	-		-	
44	M/s Satija Caterers	25,000.00	1,523,462.00	25,000.00	1,523,462.00
45	Scholarship (Annexure B) Direct shown in Sch 3		1,353,601.00	1,273,286.00	
46	UNUSED UGC MAINTENANCE GRANT		53,072,299.52	141,681,919.32	
47	UGCNET Exam (Dr. S.P.Gupta)		15,000,000.00	15,000,000.00	
	SCH -3		5,221,543,891.79	2,671,023,286.79	


 PRINCIPAL
 KIRORI MAL COLLEGE
 (UNIVERSITY OF DELHI)
 DELHI-110007

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI 110 007

DETAILS OF SCHOLARSHIPS FOR THE YEAR 2019-20 AS PER ANNEXURE 'B' ATTACHED TO AND FORMING A PART OF BALANCE SHEET AS ON 31.3.2021 (LIABILITIES SIDE)

S.No.	Name of the Scholarship	Opening Balances as on 1.4.2020	Receipt	Payment	Closing Balances as on 31.3.2021
1	Handicapped Scholarship	89,247	-	-	89,247
2	General Cultural Scholarship	329,095	-	-	329,095
3	I C C R SCHOLARSHIP	108,560	-	-	108,560
4	SC/ST Scholarship	232,214	-	-	232,214
5	Miscellaneous Scholarship	321,310	123,409	43,094	401,625
6	V.C.Aid Fund	153,700	-	-	153,700
7	Scholarship PH		144,000	144,000	-
8	Merit SC,ST, OBC Scholarship	34,860	-	-	34,860
9	Minority Postmatric Scholarship	4,300	-	-	4,300
Grand Total		1,273,286	267,409	187,094	1,353,601

V. Chauhan.
PRINCIPAL
PROF. VIBHA SINGH
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 4: FIXED ASSETS											
S.No.	Assets Heads	Gross Block				Depreciation for the Year 2020-21				Net Block	
		Op. Balance	Additions	Deductions	Cl Balance	Dep. Opening Balance	Depreciation for the Year	Deduction	Total Depreciation	31.03. 2021	31.03. 2020
		01.04.2020									
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development/Minor work	-	-	-	-	-	-	-	-	-	-
3	Buildings	19,588,406.00	-	-	19,588,406.00	10,030,668.00	477,887.00	-	10,508,555.00	9,079,851.00	9,557,738.00
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Sports Equipments	751,177.00	-	-	751,177.00	725,148.00	13,015.00	-	738,163.00	13,014.00	26,029.00
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	3,891,317.00	66,460.00	-	3,957,777.00	2,954,761.00	200,603.00	-	3,155,364.00	802,413.00	936,556.00
8	Plant & Machinery	8,553,266.00	260,221.00	-	8,813,487.00	4,858,488.00	790,999.00	-	5,649,487.00	3,164,000.00	3,694,778.00
9	Scientific & Laboratory Equipment	22,589,662.00	1,160,810.00	-	23,750,472.00	20,573,284.00	1,270,876.00	-	21,844,160.00	1,906,312.00	2,016,378.00
10	Office Equipment	70,580.00	20,550.00	-	91,130.00	49,762.00	8,273.00	-	58,035.00	33,095.00	20,818.00
11	Audio Visual Equipment	649,807.00	170,496.00	-	820,303.00	567,492.00	126,406.00	-	693,898.00	126,405.00	82,315.00
12	Computers & Peripherals	4,876,225.00	855,779.00	-	5,732,004.00	3,873,676.00	743,330.00	-	4,617,006.00	1,114,998.00	1,002,549.00
13	Furniture, Fixtures & Fittings	29,465,097.00	119,206.00	-	29,584,303.00	26,137,998.00	861,577.00	-	26,999,575.00	2,584,728.00	3,327,099.00
14	Vehicles	22,900.00	-	-	22,900.00	6,456.00	4,112.00	-	10,568.00	12,332.00	16,444.00
15	Lib. Books & Scientific Journals	30,333,034.17	1,376,065.00	14,262.00	31,694,837.17	28,822,874.17	1,435,982.00	14,262.00	30,244,594.17	1,450,243.00	1,510,160.00
16	Small Value Assets(OTHERS)	-	-	-	-	-	-	-	-	-	-
	Total (A)	120,791,471.17	4,029,587.00	14,262.00	124,806,796.17	98,600,607.17	5,933,060.00	14,262.00	104,519,405.17	20,287,391.00	22,190,864.00
17	Capital Work in Progress (B)	111,675,868.00	-	-	111,675,868.00	-	-	-	-	111,675,868.00	111,675,868.00
S.No.	Intangible Assets	Op. Balance 01.04.2020	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Amortization for the Year	Deduction	Total Amortization / Adjustments	31.03.2021	31.03.2020
18	Computer Software	2,085,576.00	1,099,350.00	-	3,184,926.00	1,543,376.00	656,620.00	-	2,199,996.00	984,930.00	542,200.00
19	E-journals	-	-	-	-	-	-	-	-	-	-
20	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	2,085,576.00	1,099,350.00	-	3,184,926.00	1,543,376.00	656,620.00	-	2,199,996.00	984,930.00	542,200.00
	CURRENT YEAR(Grand Total(A+B+C))	234,552,915.17	5,128,937.00	14,262.00	239,667,590.17	100,143,983.17	6,589,680.00	14,262.00	106,719,401.17	132,948,189.00	134,408,932.00
	PREVIOUS YEAR	229,182,235.17	5,370,680.00	-	234,552,915.17	93,370,800.17	6,773,183.00	-	100,143,983.17	134,408,932.00	135,811,435.00


SENIOR ASSISTANT


Offg. A.O.


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SCHEDULE 4A PLAN		Amount in Rupees									
S.No.	Assets Heads	Gross Block				Depreciation for the Year 2020-21				Net Block	
		Op. Balance	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the Year	Deduction	Total Depreciation	31.03. 2021	31.03. 2020
		01.04.2020									
1	Land	-									
2	Site Development/Minor work	-									
3	Buildings	-									
4	Roads & Bridges	-									
5	Sports Equipments	-									
6	Sewerage & Drainage	-									
7	Electrical Installation and equipment	2,930,166.00			2,930,166.00	2,519,981.00	82,037.00	-	2,602,018.00	328,148.00	410,185.00
8	Plant & Machinery	2,988,997.00			2,988,997.00	1,481,541.00	301,491.00	-	1,783,032.00	1,205,965.00	1,507,456.00
9	Scientific & Laboratory Equipment	346,168.00			346,168.00	306,821.00	15,739.00	-	322,560.00	23,608.00	39,347.00
10	Office Equipment	-									
11	Audio Visual Equipment	29,400.00			29,400.00	28,849.00	276.00	-	29,125.00	275.00	551.00
12	Computers & Peripherals	395,188.00			395,188.00	370,027.00	10,064.00	-	380,091.00	15,097.00	25,161.00
13	Furniture, Fixtures & Fittings	8,921,636.00			8,921,636.00	7,330,681.00	397,739.00	-	7,728,420.00	1,193,216.00	1,590,955.00
14	Vehicles	-									
15	Lib. Books & Scientific Journals	3,243,610.00	1,376,065.00	14,262.00	4,605,413.00	2,131,468.00	1,236,973.00	14,262.00	3,354,179.00	1,251,234.00	1,112,142.00
16	Small Value Assets	-									
	Total (A)	18,855,165.00	1,376,065.00	14,262.00	20,216,968.00	14,169,368.00	2,044,319.00	14,262.00	16,199,425.00	4,017,543.00	4,685,797.00
17	Capital Work in Progress (B)	111,675,868.00			111,675,868.00					111,675,868.00	111,675,868.00
S.No.	Intangible Assets	Op. Balance	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Amortization for the Year	Deduction	Total Amortization / Adjustments	31.03.2021	31.03.2020
		01.04.2020									
18	Computer Software	365,952.00			365,952.00	294,040.00	28,765.00		322,805.00	43,147.00	71,912.00
19	E-journals										
20	Patents										
	Total (C)	365,952.00			365,952.00	294,040.00	28,765.00		322,805.00	43,147.00	71,912.00
	CURRENT YEAR Grand Total (A+B+C)	130,896,985.00	1,376,065.00	14,262.00	132,258,788.00	14,463,408.00	2,073,084.00	14,262.00	16,522,230.00	115,736,558.00	116,433,577.00
	PREVIOUS YEAR	129,504,527.00	1,392,458.00	-	130,896,985.00	12,250,040.00	2,213,368.00		14,463,408.00	116,433,577.00	117,254,487.00

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SCHEDULE 4B NON PLAN		Amount in Rupees									
S.No.	Assets Heads	Gross Block				Depreciation for the Year 2020-21				Net Block	
		Op. Balance	Additions	Deductions	Cl Balance	Dep. Opening Balance	Depreciation for the Year	Deduction	Total Depreciation	31.03. 2021	31.03. 2020
		01.04.2020									
1	Land		-				-				
2	Site Development/Minor work		-				-				0
3	Buildings	13,052,842.00	-		13,052,842.00	6,687,298.00	318,277.00	-	7,005,575.00	6,047,267.00	6,365,544.00
4	Roads & Bridges	-	-		-	-	-	-	-	-	-
5	Sports Equipments	-	-		-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-		-	-	-	-	-	-	-
7	Electrical Installation and equipment	186,177.00	-		186,177.00	83,732.00	20,489.00	-	104,221.00	81,956.00	102,445.00
8	Plant & Machinery	377,817.00	15,344.00		393,161.00	199,214.00	38,789.00	-	238,003.00	155,158.00	178,603.00
9	Scientific & Laboratory Equipment	12,717,904.00	-		12,717,904.00	12,580,940.00	54,786.00	-	12,635,726.00	82,178.00	136,964.00
10	Office Equipment	46,000.00	-		46,000.00	40,913.00	1,017.00	-	41,930.00	4,070.00	5,087.00
11	Audio Visual Equipment	6,693.00	34,050.00		40,743.00	5,857.00	17,443.00	-	23,300.00	17,443.00	836.00
12	Computers & Peripherals	441,980.00	207,850.00		649,830.00	385,884.00	105,578.00	-	491,462.00	158,368.00	56,096.00
13	Furniture, Fixtures & Fittings	9,002,822.00	-		9,002,822.00	8,615,451.00	96,843.00	-	8,712,294.00	290,528.00	387,371.00
14	Vehicles	19,000.00	-		19,000.00	4,750.00	3,563.00	-	8,313.00	10,687.00	14,250.00
15	Lib. Books & Scientific Journals	26,907,278.17	-		26,907,278.17	26,509,910.17	198,684.00	-	26,708,594.17	198,684.00	397,368.00
16	Small Value Assets	-	-		-	-	-	-	-	-	-
	Total (A)	62,758,513.17	257,244.00	-	63,015,757.17	55,113,949.17	855,469.00	-	55,969,418.17	7,046,339.00	7,644,564.00
17	Capital Work in Progress (B)				-				-	-	
S.No.	Intangible Assets	Op. Balance 01.04.2020	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Amortization for the Year	Deduction	Total Amortization / Adjustments	31.03.2021	31.03.2020
18	Computer Software	40,800.00	-		40,800.00	35,512.00	2,115.00	-	37,627.00	3,173.00	5,288.00
19	E-journals		-								
20	Patents		-								
	Total (C)	40,800.00	-	-	40,800.00	35,512.00	2,115.00	-	37,627.00	3,173.00	5,288.00
	CURRENT YEAR Grand Total (A+B+C)	62,799,313.17	257,244.00	-	63,056,557.17	55,149,461.17	857,584.00	-	56,007,045.17	7,049,512.00	7,649,852.00
	PREVIOUS YEAR	62,648,599.17	150,714.00	-	62,799,313.17	54,078,586.17	1,070,875.00	-	55,149,461.17	7,649,852.00	8,570,013.00

SENIOR ASSISTANT

Offg. A.O.

BURSAR

PRINCIPAL

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

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SCHEDULE 4C OTHER PLAN											
S.No.	Assets Heads	Gross Block				Depreciation for the Year 2020-21				Net Block	
		Op. Balance	Additions	Deductions	Cl Balance	Dep. Opening Balance	Depreciation for the Year	Deduction	Total Depreciation	31.03. 2021	31.03. 2020
		01.04.2020									
1	Land	0	0	0	0		0				
2	Site Development/Minor work	0	-	0	-		0				
3	Buildings	5	6,535,564.00	0	6,535,564.00	3,343,370.00	159610	-	3,502,980.00	3,032,584.00	3,192,194.00
4	Roads & Bridges	0	-	0	-	-	0	-	-	-	-
5	Sports Equipments	50	751,177.00	0	751,177.00	725,148.00	13015	-	738,163.00	13,014.00	26,029.00
6	Sewerage & Drainage	0	-	0	-	-	0	-	-	-	-
7	Electrical Installation and equipment	20	774,974.00	66460	841,434.00	351,048.00	98077	-	449,125.00	392,309.00	423,926.00
8	Plant & Machinery	20	5,186,452.00	244877	5,431,329.00	3,177,733.00	450719	-	3,628,452.00	1,802,877.00	2,008,719.00
9	Scientific & Laboratory Equipment	40	9,525,590.00	1160810	10,686,400.00	7,685,523.00	1200351	-	8,885,874.00	1,800,526.00	1,840,067.00
10	Office Equipment	20	24,580.00	20550	45,130.00	8,849.00	7256	-	16,105.00	29,025.00	15,731.00
11	Audio Visual Equipment	50	613,714.00	136446	750,160.00	532,786.00	108687	-	641,473.00	108,687.00	80,928.00
12	Computers & Peripherals	40	4,039,057.00	647929	4,686,986.00	3,117,765.00	627688	-	3,745,453.00	941,533.00	921,292.00
13	Furniture, fixtures & fittings	25	11,540,639.00	119206	11,659,845.00	10,191,866.00	366995	-	10,558,861.00	1,100,984.00	1,348,773.00
14	Vehicles	25	3,900.00	0	3,900.00	1,706.00	549	-	2,255.00	1,645.00	2,194.00
15	Lib. Books & Scientific Journals	50	182,146.00	0	182,146.00	181,496.00	325	-	181,821.00	325.00	650.00
16	Small Value Assets	0	-	0	-	-	0	-	-	-	-
	Total (A)		39,177,793.00	2,396,278.00	41,574,071.00	29,317,290.00	3,033,272.00	-	32,350,562.00	9,223,509.00	9,860,503.00
17	Capital Work in Progress (B)										
S.No.	Intangible Assets	Op. Balance 01.04.2020	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Amortization for the Year	Deduction	Total Amortization / Adjustments	31.03.2021	31.03.2020
18	Computer Software	40	1,678,824.00	1,099,350.00	2,778,174.00	1,213,824.00	625740		1,839,564.00	938,610.00	465,000.00
19	E-journals			0	-		0		-	-	-
20	Patents			0	-		0		-	-	-
	Total (C)		1,678,824.00	1,099,350.00	2,778,174.00	1,213,824.00	625,740.00	-	1,839,564.00	938,610.00	465,000.00
	CURRENT YEAR Grand Total (A+B+C)		40,856,617.00	3,495,628.00	44,352,245.00	30,531,114.00	3,659,012.00	-	34,190,126.00	10,162,119.00	10,325,503.00
	PREVIOUS YEAR		37,029,109.00	3,827,508.00	40,856,617.00	27,042,174.00	3,488,940.00	-	30,531,114.00	10,325,503.00	9,986,935.00

Note: The Addition during the year include additions from:

Earmarked Funds	128978
General Fund-PROJECT	3366650
Total	3495628

SENIOR ASSISTANT

Offg. A.O.


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULES 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Amount in Rupees	
	Current Year	Previous Year
1. In Central Government Securities		
2. In State Government Securities		
3. Other approved Securities		
4. Shares		
5. Debentures and Bonds		
6. Term Deposits with Banks (KMCSAF)	1,943,299.00	1,943,293.00
7. Others (to be specified)		
Total	1,943,299.00	1,943,293.00


SENIOR ASSISTANT


Offg. A.O.


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 6 - INVESTMENT -OTHERS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approval Securities	-	-
4. Shares	-	-
5. Debentures and Bonds	-	-
6. Term Deposits with Banks FLEXI	-	-
TOTAL	-	-


 SENIOR ASSISTANT


 Offg. A.O.


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 7 - CURRENT ASSETS

Amount in Rupees

	Current Year	Previous Year
1. Stock		
a) Stores and Spares		
b) Loose Tools		
c) Publication		
d) Laboratory Chemicals, Consumables and glass were		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water supply material		
2. Sundry Debtors :		
a) Others Outstanding for a period exceeding six months		
b) Others	-	-
3. Cash and Bank Balance		
a) With Scheduled Banks :		
-In Current Accounts		
-In term deposit Accounts		
-In Saving Accounts	352,216,390.62	417,629,048.84
b) With non-Scheduled Banks :		
-In term desposit Accounts		
-In Savings Accounts		
4. Post Office Savings Accounts		
TOTAL	352,216,390.62	417,629,048.84


SENIOR ASSISTANT


Offg. A.O.


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ANNEXURE OF SCHEDULES- 7 FORMING A PART OF BALANCE SHEET AS AT 31.03.2021

(Amount - Rs.)

SCHEDULE 7 - CURRENT ASSETS		Current Year		Previous Year	
KMC GENERAL FUND ACCOUNTS:					
1	CLOSING BALANCE WITH :				
	Corporation Bank, Kamla Nagar, Delhi :				
	KMC Alumini Association SB-17251	37,505.00		36,461.00	
	Oriental Bank of Commerce, KMC, Delhi :				
	KMC General Fund -SB 51522010003240 with Autosweep	281,952,466.46		358,453,806.46	
	KMC Staff Salary -SB 51522010003510-Now Closed	-		26,127.00	
	KMC EXAMINATION BANK - SB 51522191007490	13,796.30		69,261.10	
	KMC Auditorium Renovation Fund Account	19,519,720.48		18,561,211.48	
	Total	-	301,523,488.24	-	377,146,867.04
	TOTAL: (PART - A)		301,523,488.24		377,146,867.04
KMC STUDENTS ACTIVITIES FUND ACCOUNTS :					
2	Oriental Bank of Commerce, KMC, Delhi - S.B.A/c No. 51522010003490		50,692,902.38		40,482,181.80
	TOTAL: (PART - B)		50,692,902.38		40,482,181.80
	TOTAL: (PART - A + B) = SCH - 7		352,216,390.62		417,629,048.84

V. Chauhan.
PRINCIPAL
PROF. VIBHA SINGH CHAUHAN
PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) Salary-7th CPC Arrear Advance payment	-	-
b) Festival	450.00	2,400.00
c) Medical Advance	-	-
d) Other (to be specified)	17,290,221.00	17,457,732.00
2. Long Term Advances to employees (Interst bearing)		
a) Vehicle loan	167,281.00	310,681.00
b) Home loan		
c) Others (to be specified)--Computer Loan	17,500.00	41,500.00
3. Advances and other amouns recoverable in cash or in kind or for value to be received		
a) On Capital Account		
b) to Suppliers		
c) Covid 19	10,833.00	
d) Others (Project)	334,043.00	134,169.00
4. Prepaid Expenses		
a) Insurance		
b) Other expenses		
5. Deposits		
a) Telephone		
b) Lease Rani		
c) Electricity		
d) AICTE, if applicable		
e) Others (to be specified)-Security Deposit with Govt. Dept.	747,681.00	747,681.00
6. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds		
b) On Investments-Others (Flexi Autosweep)	-	711,091.00
c) On Loans and Advances		
d) Others (includes income due unrealized)		
7. Other - Current assests receivable from UGC/sponsored projects	4,935,846.00	22,550,830.00
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		
d) Other receivables from UGC	144,000.00	144,000.00
e) Amount receivable from University of Delhi (1st Year Fees 2020-21 Bal.)	5,760,330.00	
8. Claims Receivable	1,224.00	1,224.00
TOTAL	29,409,409.00	42,101,308.00

SENIOR ASSISTANT

Offg. A.O.

BURSAR

PRINCIPAL

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

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SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

	Current Year	Previous Year
KMC GENERAL FUND ACCOUNTS :		
FEES FROM STUDENTS		
Academic		
1. Tuition fee	568,224.00	529,200.00
2. Admission Fee	3,171.00	9,060.00
3. Enrolment Fee		
4. Library Fee	2,208,400.00	2,090,200.00
5. Laboratory Fee	-	-
6. Arts & Craft Fee		
7. Registration fee		
8. Syallabus fee		
9. Garden fee	1,380,000.00	1,279,250.00
10. Reading room fee	276,050.00	271,900.00
11. Magzine fee	552,100.00	511,800.00
Other Fees		
1. Identity card fee	563,100.00	524,600.00
2. Fine/Miscellaneous fee	-	16,800.00
3. SAF		
4. Transportation fee		
5. Hotel fee		
Examinations		
1. Admission test fee		
2. Annual Examination fee		
3. Mark sheet, certificate fee		
Total (A)	5,551,045.00	5,232,810.00
Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	-	-
3. Sale of prospectus including admission forms	-	-
Total (B)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (C)	-	-
GRAND TOTAL (A+B+C)	5,551,045.00	5,232,810.00

SENIOR ASSISTANT

Offg. A.O.

BURSAR

PRINCIPAL

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

Particulars	Plan			Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	XII Plan(UGC)					
Balance B/F	-	6,843,333.00	-	6,843,333.00	134,838,586.32	141,681,919.32	157,733,418.32
Add: Receipts during the year	-	-	-	-	550,946,000.00	550,946,000.00	722,787,000.00
Add Adjusted F.Y. 2019-20 Capital Exp					150,714.00		
Add: Management Share +Int. (CPF) received					9,343,370.00		
Total	-	6,843,333.00	-	6,843,333.00	695,278,670.32	702,122,003.32	880,520,418.32
Less : Refund to UGC	-	-	-	-	-	-	-
Balance	-	6,843,333.00	-	6,843,333.00	695,278,670.32	702,122,003.32	880,520,418.32
Less : Utilised for Capital expenditure (A)		-		-	1,376,065.00	1,376,065.00	1,543,172.00
Balance	-	6,843,333.00	-	6,843,333.00	693,902,605.32	700,745,938.32	878,977,246.32
Less: utilized for Revenue Expenditure (B)		-		-	647,673,638.80	647,673,638.80	737,295,327.00
Balance C/F (C)	-	6,843,333.00	-	6,843,333.00	46,228,966.52	53,072,299.52	141,681,919.32

A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B- Appears as income in the Income & Expenditure Account.

C- (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(II) Represented by Bank balances, Investments and Advances on the assets side.


 SENIOR ASSISTANT


 Offg. A.O.


 BURSAR


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 11- INCOME FROM INVESTMENTS

Particulars	Amount in Rupees			
	Earmarked / Endowment Funds		Other Investment	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	-	-
3. Income accrued but not due on Term eposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others (Specify)	-	-	-	-
Total	-	-	-	-
Transferred to Earmarked/Endowment Funds				
Balance	Nil	Nil		


SENIOR ASSISTANT


Offg. A.O.



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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021SCHEDULE 12- INTEREST EARNED

Amount in Rupees

Particulars	Current Year	Previous Year
1. On Saving Accounts with scheduled banks	9,732,189.00	9,539,793.84
2. On Loans		
a. Employee/Staff	59,484.00	48,400.00
b. SAF		
3. On Debtors and Other Receivables	220.00	6,194.00
Total	9,791,893.00	9,594,387.84


SENIOR ASSISTANT
Offg. A.O.
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 13- OTHER INCOME

Amount in Rupees

	Current Year	Previous Year
A. Income from Land & Building		
1. Hotel Room Rent		
2. License fee	211,476.00	289,971.00
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc		
4. Electricity charges recovered	-	-
5. Water charges recovered	80,962.00	80,801.00
Total	292,438.00	370,772.00
B. Sale of Institute's publications	-	-
C. Income from holding events		
1. Gross Receipts from annual function/sports carnival	-	-
Less : Direct expenditure incurred on the annual function/sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less : Direct expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less : Direct expenditure incurred on the tours	-	-
4. Others (to be specified and separately disclosed)		
Amount Recovered from Lost of Books	14,262.00	-
Total	14,262.00	-
D. Others		
1. Income from consultancy		
2. RTI fee	20.00	140.00
3. Income from Royalty		
4. Sale of application form (recruitment)	-	8,000.00
5. Misc. receipts (Sale of tender form, waste paper, etc.)	410.00	-
6. Profit on Sale/disposal of Assets		
a) Owned assets	-	8,706.00
b) Assets received free of cost		
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8. Others (Specify)	-	-
Total	430.00	16,846.00
GRAND TOTAL (A+B+C+D)	307,130.00	387,618.00

SENIOR ASSISTANT

Offg. A.O.

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 14: PRIOR PERIOD INCOME

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Academic Receipts	-	-	-	-	-	-
2 Income from Investment	-	-	-	-	-	-
3 Interest Earned	-	-	-	-	-	-
4 Other Income	-	-	-	-	-	-
Total	-	-	-	-	-	-


SENIOR ASSISTANT


Offg. A.O.


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Note:-

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

KMC GENERAL FUND ACCOUNTS:	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Salaries and Wages	-	433,973,951.00	-	534,059,349.00
b) Allowances and Bonus	-	-	-	-
c) Contribution to Provident Fund	-	-	-	-
d) Contribution to Other Fund (specify)	-	-	-	-
e) Staff Welfare Expenses	-	-	-	-
f) Retirement and Terminal Benefits	-	-	-	-
Pension	-	2,372,107,811.00	-	384,666,655.00
Commutted Pension	-	-	-	3,650,702.00
Gratuity	-	165,391,380.00	-	53,351,893.00
Leave Encashment	-	272,511,619.00	-	104,576,985.00
Contribution to Pension Scheme	-	1,900,516.00	-	4,653,674.00
Contribution to New Pension Scheme	-	14,410,386.00	-	13,795,891.00
Travel to Hometown on Retirment	-	-	-	-
Deposit Linked Insurance Payment	-	-	-	-
g) LTC facility	-	3,091,039.00	-	1,846,421.00
h) Medical facility	-	21,076,400.00	-	20,065,767.00
i) Childern Education Allowance	-	2,400,000.00	-	2,843,073.00
j) Honorarium	-	-	-	-
Leave encah. on LTC	-	1,463,070.00	-	502,068.00
T.A. to teacher for attending Conference	-	7,500.00	-	-
Total	-	3,288,333,672.00	-	1,124,012,478.00



SENIOR ASSISTANT



Offg. A.O.



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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 16- ACADEMIC EXPENSES

	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Laboratory expenses		239,934.00		326,220.00
b) Field work/Participation in Conferences				
c) Expenses on Seminars/Workshops				
d) Payment to visiting faculty				
e) Examination				
f) Student Welfare expenses				
g) Admission expenses				
h) Convocation expenses				
i) Publications				
j) Stipend/means-cum-merit scholarship				
k) Subscription Expenses				
l) Others (specify)				
TOTAL		239,934.00		326,220.00


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI 110 007

DETAILS OF SCIENCE LABORATORIES AND GEOGRAPHY LABORATORIES EQUIPMENTS/ APPARATUS ATTACHED TO AND FORMING A PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.3.2021

Particulars	Contigent Expenses	Equipments	Total
PHYSICS	104,365.00	-	104,365.00
CHEMISTRY	59,984.00	-	59,984.00
BOTANY	29,835.00	-	29,835.00
ZOOLOGY	29,000.00	-	29,000.00
COMPUTER SCIENCE	-	-	-
BOTANICAL EXCURSION TOUR	-	-	-
ZOOLOGICAL EXCURSION TOUR	-	-	-
BOTANICAL GARDEN	-	-	-
HARBARIUM & BOTANICAL MUSEUM	-	-	-
ZOOLOGICAL MUSEUM	-	-	-
TOTAL OF SCIENCE LABORATORIES	223,184.00	-	223,184.00
GEOGRAPHY	16,750.00	-	16,750.00
GEOGRAPHICAL EXCURSION TOUR	-	-	-
TOTAL OF GOEGRAPHY LABORATORIES	16,750.00	-	16,750.00
GRAND TOTAL :	239,934.00	-	239,934.00


PRINCIPAL
PROF. VIBHA SINGH CHAUHAN
PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI 110 007

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

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SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a) Electricity and Power	-	2,693,456.00	2,693,456.00	-	5,819,229.00	5,819,229.00
b) Water charges		4,797,372.00	4,797,372.00		4,630,140.00	4,630,140.00
c) Insurance			-			-
d) Rent, Rates and Taxes (including property tax)		796,526.00	796,526.00		796,526.00	796,526.00
B Communication			-			-
e) Postage and Stationery			-		12,353.00	12,353.00
D Telephone, Fax and Internet Charges		2,003.00	2,003.00		3,805.00	3,805.00
C Others			-			-
g) Printing and Stationery (consumption)		259,601.00	259,601.00		700,676.00	700,676.00
h) Travelling and Conveyance Expenses		50,102.00	50,102.00		81,890.00	81,890.00
i) Hospitality			-			-
j) Auditors Remuneration			-			-
k) Professional Charges			-			-
l) Advertisement and Publicity		128,747.00	128,747.00		23,153.00	23,153.00
m) Magazines & Journals			-			-
n) Others (specify)			-			-
Uniform for Grade IV Staff			-			-
Enquiry Committee & Meeting Expense		12,000.00	12,000.00		305,162.00	305,162.00
Bank Charges		247.80	247.80		236.00	236.00
Freeships			-			-
University Share of Tuition Fees of M.Sc. Students			-			-
Selection/Recruitment Expense		356,094.00	356,094.00		102,733.00	102,733.00
Legal Expenses		165,590.00	165,590.00		893,042.00	893,042.00
Magazine Expenses		227,664.00	227,664.00		158,651.00	158,651.00
Identity Card Expenses			-		191,160.00	191,160.00
Library Reading Room		64,621.00	64,621.00		67,339.00	67,339.00
Water Harvesting Expense			-		459,288.00	459,288.00
DG XII PLAN-Exp.	-	-	-	-	-	-
TOTAL	-	9,554,023.80	9,554,023.80	-	14,245,383.00	14,245,383.00


SENIOR ASSISTANT


Offg. A.O.


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 18-TRANSPORATION EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Vehicles (owned by Institution)						
) Running Expenses	-	-	-	-	-	-
b) Repair and maintenance	-	-	-	-	-	-
c) Insurance Expenses	-	-	-	-	-	-
2. Vehicles taken on Rent/Lease						
a) Rent / Lease Expenses	-	-	-	-	-	-
3. Vehicles (Taxi) Hiring Expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-

/r
SENIOR ASSISTANT

W
Offg. A.O.

Kalpana
BURSAR

V. Chauhan
PRINCIPAL

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 19-REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Buildings		1,884,786.00		1,654,218.00
b) Furniture & Fixtures		10,679.00		
c) Plant & Machinery				
d) Office Equipment				
e) Computers				
f) Laboratory & Scientific equipment				
g) Audio Visual equipment				
h) Cleaning Material & Services				
i) Book binding & Lib. contingencies charges		462,928.00		410,162.00
j) Gardening		1,275,033.00		1,409,486.00
k) Estate Maintenance				
l) Others (Specify)		675,910.00		670,740.00
Total		4,309,336.00		4,144,606.00


SENIOR ASSISTANT


Offg. A.O.


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

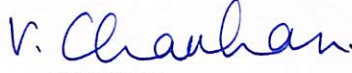
SCHEDULE 20- FINANCE COSTS

S.No.	Particulars	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Bank charges			-			
b)	Others (specify)	-	-	-	-	-	-
	Total	-	-	-	-	-	-


SENIOR ASSISTANT


Offg. A.O.


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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 21-Other EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advance	-	-	-	-	-	-
b) irrecoverable balance Writen-off	-	-	-	-	-	-
c) Grants / Subsidies to other Institutions / organasations	-	-	-	-	-	-
d) Other (Specify)	-	-	-	-	-	-
Total	-	-	-	-	-	-


SENIOR ASSISTANT


Offg. A.O.


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Note:-

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	-	-	-	-	-	-
2 Academic expenses	-	-	-	-	-	-
3 Administrative expenses	-	-	-	-	-	-
4 Transportation expenses	-	-	-	-	-	-
5 Repairs & Maintenance						
6 Other expenses						
Total	-	-	-	-	-	-


SENIOR ASSISTANT


Offg. A.O.


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Note:-

Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc and disclosed accordingly.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Amount in Rupees

RECEIPTS		CURRENT YEAR	PREVIOUS YEAR	PAYMENTS		CURRENT YEAR	PREVIOUS YEAR
I	Opening Balance			I	Expenses		
	a) Cash Balance				a) Establishment Expenses	633,245,170.00	606,080,117.00
	b) Bank Balance				b) Academic Expenses	2,029,234.00	326,220.00
	i) in Current Accounts				c) Administrative Expenses	9,480,034.60	14,273,444.00
	ii) In deposits Accounts				d) Transportation Expenses		
	iii) Saving Accounts	417,629,048.67	332,532,359.63		e) Repair & Maintenance	4,309,336.00	4,137,636.00
					f) Prior Period Expenses		
II	Grants Received			II	Payments against Earmarked/Endow	287,986,687.24	237,540,768.90
	a) from Govt. of India	573,953,000.00	727,277,474.00				
	b) from State Govt.			III	Payments against Sponsored Projec	5,536,421.00	13,221,992.00
	c) from other Sources-CPF Mgn.	9,298,070.00					
III	Academic Receipts	5,551,045.00	5,232,810.00	IV	Payments against Provident Fund	-	-
IV	Receipts against Earmarked/Endowme	298,983,558.02	263,566,455.00	V	Investments and Deposits made		
					a) Out of Earmarked.Endowmwns Funds		
V	Receipts against Sponsored Project/Sc	1,421,857.00	17,470,259.00		b) Out of Own Funds (Inestments - Others)		
				VI	Term Deposits with Scheduled Banks		
VI	Receipts against Provident Fund	-	-	VII	Expenditure on Fixed Assets and		
					Capital works- in -Progress		
VII	Income on Investments from				a) Fixed Assets	1,633,309.00	1,543,172.00
	a) Earmarked/Endowment Funds				b) Capital Works-in -Progress		
	b) Other Investments			VIII	Other Payments including Statutory	2,015,010.00	180,000.00
VIII	Interest received on			IX	Payment of Grants(Hostel & Other)	27,907,000.00	4,490,474.00
	a) Bank Deposits						
	b) Loans and Advances	59,704.00	54,594.00	X	Deposits and Advances	3,014,468.00	66,162,726.00
	c) Saving Bank Accounts	11,336,451.00	9,539,793.84	XI	Other Payments	128,285,171.50	133,800,437.00
IX	Investments encashed			XII	Closing Balacnes		
					a) Cash in Hand		
X	Term depoits with Schedules Banks encashed				b) Bank Balance		
					i) in Current Accounts		
XI	Other income (Including Proir Period Income)				ii) In deposits Accounts		
					iii) Saving Accounts	352,216,390.62	417,629,048.67
XII	Deposits and Advances	2,786,001.00	6,972,821.00				
XIII	Misc. Receipts including Statutory Rec	69,665,575.00	57,049,904.05				
XIV	Any Other Receipts	66,973,922.27	79,689,565.05				
	Total:	1,457,658,231.96	1,499,386,035.57		Total:	1,457,658,231.96	1,499,386,035.57

SENIOR ASSISTANT

Offg. A.O.

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI

Rates of Depreciation

S.No.	Assets Heads	Rate of Depreciation in %
1	Buildings	5
2	Sports Equipments	50
3	Electrical Installation and equipment	20
4	Plant & Machinery	20
5	Scientific & Laboratory Equipment	40
6	Office Equipment	20
7	Audio Visual Equipment	50
8	Computers & Peripherals	40
9	Furniture, Fixtures & Fittings	25
10	Vehicles	25
11	Lib. Books & Scientific Journals	50

V. Chauhan

PROF. VIBHA SINGH CHAUHAN
 PRINCIPAL
 KIRORI MAL COLLEGE
 (UNIVERSITY OF DELHI)
 DELHI-110 007

PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2021

Amount in Rupees

LIABILITIES				ASSETS		
Previous Year	PARTICULARS		Current Year	Previous Year	PARTICULARS	Current Year
	<u>GPF</u>					
329,075,878.00	Opening Balance	329,075,878.00		385,499,591.00	Investment-FDR	463,684,750.00
	Add: Subscription in the Year	36,867,500.00		125,149,782.00	Int. Accrued as 31.3.2021	32,251,298.00
	Add: Interest Credited	23,847,611.00				
	Less: Advance/Withdrawal	18,301,790.00				
	Closing Balance		371,489,199.00	1,380,000.00	GPF	1,652,400.00
				-	CPF	
	<u>CPF</u>			277,597.00	Pending Refund from IT	2,057,381.00
100,955,964.00	Opening Balance	100,955,964.00				
	Add: Subscription in the Year	9,606,616.00				
	Add: Interest Credited	7,019,140.00		68,131.52	Punjab National Bank	98,688.00
	Less: Advance/Withdrawal	42,013,958.00				
	Closing Balance		75,567,762.00			
	<u>College Contribution (CPF)</u>					
33,621,119.00	Opening Balance	33,621,119.00				
	Add: Subscription in the Year	1,922,226.00				
	Add: Interest Credited	1,711,228.00				
	Less: Advance/Withdrawal	14,967,138.00				
	Closing Balance		22,287,435.00			
	<u>Interest Reserve</u>					
48,722,140.52	Opening Balance	48,722,140.52				
	Add: Excess of Income Over Exp.	2,653,777.48				
	Add: Intt. Recd. From retired staff	-				
	Surplus reversed due to excess					
	Accrued booked	20,975,797.00				
	Closing Balance		30,400,121.00			
512,375,101.52	TOTAL		499,744,517.00	512,375,101.52	TOTAL	499,744,517.00

SENIOR ASSISTANT

Offg. A.O.

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

PROVIDENT FUND ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

Amount in Rupees

EXPENDITURE			INCOME		
Previous Year	PARTICULARS	Current Year	Previous Year	PARTICULARS	Current Year
23,245,637.00	Interest Credited to :		34,966,788.00	Interest earned on Investment	35,232,492.80
7,455,635.00	GPF Accounts	23,847,611.00		including Interest accrued on March 20	
1,972,090.00	CPF Accounts	7,019,140.00		Add: Tax Recvered on Intt. Refund to be	
	College Contribution (Accounts	1,711,228.00		obtained	
32,673,362.00	Total Interest	32,577,979.00			
185.04	Bank charges	736.32			
2,293,240.96	Excess of Income over Expenditure	2,653,777.48			
34,966,788.00	TOTAL:	35,232,492.80	34,966,788.00	TOTAL:	35,232,492.80

SENIOR ASSISTANT

Offg. A.O.

BURSAR

PRINCIPAL

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI - 110 007

PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March, 2021

Amount in Rupees

RECEIPTS			PAYMENTS		
Previous Year	PARTICULARS	Current Year	Previous Year	PARTICULARS	Current Year
7,254,119.56	Opening Balance	68,131.52	23,006,898.00	GPF Withdrwal	19,112,090.00
34,464,141.00	GPF Subcription	37,405,400.00	38,150,521.00	CPF Withdrwal	42,013,958.00
12,440,039.00	CPF Subcription	9,606,616.00	11,280,278.00	CPF College Contribtuion Withdrawl	14,945,428.00
3,941,593.00	CPF College Contribtuion	1,922,226.00	104,459,265.00	Investment during the year	554,113,158.00
111,170,205.00	Investment Encashed	475,927,999.00	185.04	BANK CHARGES	736.32
7,648,467.00	Interest Received	15,437,963.80	14,952.00	TAX DEDUCTED AT SOURCE	1,577,706.00
-	KMC GENERAL FUND	96,260.00	68,131.52	Closing Balance	98,688.00
61,666.00	TAX DEDUCTED AT SOURCE	120,784.00			
	Accrued Interest Received	91,276,384.00			
176,980,230.56	TOTAL:	631,861,764.32	176,980,230.56	TOTAL:	631,861,764.32

SENIOR ASSISTANT

Offg. A.O.

BURSAR

PRINCIPAL

CERTIFICATE -2020-21

1. Certified that Children's Education Allowance paid during the year 2020-21 is in accordance with the rules.
2. Certified that Overtime Allowance paid during the year 2020-21 is in accordance with the Delhi university Rules and the work for which the staff is put on Overtime Allowances could not be postponed for the next day.
3. Certified that the Library and Laboratory Staff during the year remained with in the prescribed norms.
4. Certified that the arrears in respect of Teaching and Non-Teaching Staff is calculated and paid in accordance with Delhi University Rules.
5. Certified that the expenditure incurred during the year towards the conveyance charges is in accordance with the Delhi University Rules.
6. Certified that the college has not maintained any college building fund account.
7. Certified that Basic Salaries of Teaching Staff and Non-Teaching Staff together with the dates of increment fixed/determined by the college consequent upon the revision of their pay scales under VII Pay Commission's recommendations w.e.f. 01.01.2016 (As per order received from the UGC and University of Delhi) are in accordance with the Delhi University Rules.
8. Certified that the college has fully paid into the government Treasury the loan due from the college Hostel, Warden House and Servant's Quarters in the year 2020-21.
9. Certified that expenditure incurred out of each grant paid by the UGC for specific purpose is being booked under the separate head in the college accounts.
10. Certified that the expenditure incurred during the year towards Insurance Charges is in accordance with the Delhi University Rules.

V. Chauhan.

PROF. VIBHA SINGH CHAUHAN
PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7

CERTIFICATES – 2020-21

1. **Certified that the Provident Fund, House Rent Allowance and Transport Allowances have been calculated and paid according to the rules.**
2. **Certified that no expenditure incurred on account of Governing Body is included in the accounts.**
3. **Certified that no expenditure on account of Hostel, Staff Quarters and Sports has been booked in the General Accounts submitted for payment of Grant.**
4. **Certified that accounts include only the actual income received and actual expenditure incurred during the year.**
5. **Certified that the Pay & Allowances charged in the accounts represent the actual payments made during the year and the calculations are correct.**
6. **Certified that the Leave granted to the members of Teaching and Non-Teaching Staff Leave Salary charges in the accounts is in accordance with the approved rules.**
7. **Certified that Water Expenditure charges are only for the college building and not for the hostel, staff quarters and Principal's Residence.**
8. **Certified that Electricity expenditure charges is only for the college building and not for the hostel, staff quarters and Principal's Residence.**
9. **Certified that the Liveries supplied to the Grade IV staff and the expenditure incurred there on does not exceed the schedules laid down by the Delhi University.**
10. **Certified that all the fees mentioned in the college prospectus and charged from the students during the year have been included as Income of the College.**
11. **Certified that only one way second class railway fare was paid to the candidates called from interview for the post of Lecturers from out-side Delhi in accordance with the rules prescribed by the Delhi University.**
12. **Certified that the Travelling Allowance bills submitted by the staff for their journey to their hometown and back during the year scrutinize and payment has been made in accordance with the prescribed rules.**



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13. Certified that the Electricity and Water Charges as shown in the college accounts are the same as paid to the Delhi Municipal Corporation during the year and these do not include any other expenditure.
 14. Certified that the payment of CPF/Gratuity to the employees who retired during the course of the year was made in accordance with the rules.
 15. Certified that inventories of permanent or semi/permanent assets created/acquired wholly or mainly out of the grant given by the UGC during the year has been maintained in the prescribed form and are one being kept up-to date.
 16. Certified that the Telephone Expenses as charged in the accounts is in respect of only two telephones – one for the office and one for the Principal's Residence.
 17. Certified that there is no accumulated amount of CPF 'not paid' in respect of such employee(s) who left the college service during the year and is/are not entitled to the college contribution.
 18. Certified that no expenditure incurred on account of the University representatives on the college Governing Body/Screening Committee and Staff of the college deputed on the authorities and committee of the University included in the accounts.
 19. Certified that all the interest as accrued during the course of the year from the investment of grants paid by the University Grants Commission and the income from fees has been exhibited in the income and expenditure statement of the accounts.
 20. Certified that the Transport Allowance is being paid to those employees who are providing accommodation within campus area as per recommended by the 6th & 7th pay Commission & approved by the Government of India rules w.e.f. 1.9.2008 and 010-07-2018 respectively.

V. Chauhan
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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7

CERTIFICATE -2020-21

1. **Certified that the teachers have not been given any benefits of conveyance, Earned Leave/Compensatory Leave for attending the college during summer vacation period for the Financial year 2020-21.**
2. **The conveyance allowance claimed in the annual audited accounts are as per terms and conditions of Government of India..**
3. **The strength of Library and Laboratory staff remains within the admissible limit as per norms of UGC.**
4. **The Transport Allowance in respect of only those teachers have been claimed who have attended the college during vacation.**

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KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI 110007

NOTES ON ACCOUNTS

Consolidated financial statements are prepared on accrual basis in accordance with the plan/policies/guidelines set out by the UGC and /or University.

The Financial statements of the college have been prepared in the prescribed format.

Pay and Allowances of the Teaching and Non-Teaching staff have been paid to them as per the rules set by the UGC for the period from March 2020 to Feb 2021.

Contribution to the Contributory Provident Fund and New Pension Scheme covering the college staff is being made by the college.

That in the preparation of Income & Expenditure Account for the F.Y. 2020-21 ending on 31.0.3.2021 and Balance Sheet as on that date, the applicable UGC and University policies/ rules have been followed.

Rs 1.50 Crore : UGC remitted two tranches of money to KMC totaling Rs 1.50 crore (Rs 75 lakh each for conduction NET examination of Dec 2012 and June 2013). The college has not submitted utilization Certificate to U.G.C. as of now and entire amount is showing as liability to U.G.C. as well as recoverable from Dr. S.P. Gupta in the accounts of KMC i.e. Rs. 150 lakh shown as advance (Current Assets) against Dr. S.P. Gupta and accordingly shown in the liability side.

Schedules to the Balance Sheet and Income & Expenditure Account form an integral part of the final accounts as per the requirement of University and UGC.

REVENUE RECOGNITION

Interest on saving banks accounts is accounted on cash basis.

Interest on investments and fees from the students are accounted for on accrual basis.

GOVERNMENT ACCOUNTING POLICY - PAYMENT OF GRANT BY UGC

The College submits the revised budget every year to the UGC through the University. However, the UGC sanctions the grant on the basis of actual expenditure incurred by the college in the preceding year plus 10%. The final adjustment is done by the UGC later on. The College incurred Rs. 64,76,73,638/- under the revenue expenditure and Rs. Nil under the capital expenditure during the year 2020-21 from the UGC Grants of Rs. 69,52,78,670.32/- (out of which Rs. 13,48,38,586.32/- as opening balance and Rs. 55,09,46,000/- received during the F.Y. 2020-21 and Rs. 1,50,714/- last year i.e.2019-20 reduced as capital expenditure now rectify and add this amount in our Grants, and Rs. 93,43,370/- received (Rs.48,13,495/- from Vidya Sinha towards return of CPF Management share, Rs.



44,84,575/- from Dr. Alka Rakesh towards return of CPF Management share and Rs. 45,300/- from Dr. Ram Karan Kadyan as Interest on CPF)) from the Grants received from the University Grants Commission. (As per Sch-10)

SECURED LOANS AND BORROWINGS

College has neither granted nor taken any loans whether secured or unsecured.

ASSETS OF THE COLLEGE

Total new Assets are added in the FAR of Rs. 51,28,937/- (including Rs. 1,28,978/- from SAF) and Rs. 33,66,650/- from the Projects in F.Y.2020-21.

Method of charging depreciation and rates:-

METHOD OF CHARGING DEPRECIATION:-STRAIGHT LINE METHOD

Rates of Depreciation

S.No.	Assets Heads	Rate of Depreciation in %
1	Buildings	5
2	Sports Equipment's	50
3	Electrical Installation and equipment	20
4	Plant & Machinery	20
5	Scientific & Laboratory Equipment	40
6	Office Equipment	20
7	Audio Visual Equipment	50
8	Computers & Peripherals	40
9	Furniture, Fixtures & Fittings	25
10	Vehicles	25
11	Lib. Books & Scientific Journals	50

INVESTMENT

The Provident Fund Account is being maintained by the college and the Investments are made as per norms prescribed by the University and recommended by Staff Provident Fund Committee with the approval of the Principal and also maintaining the separate annual accounts for the same.

CURRENT LIABILITIES

Corresponding figures for the previous year have been rearranged, wherever necessary and shown in the Balance Sheet. Schedule and annexure form as integral part of Balance Sheet as on 31.03.2021 and Income & Expenditure Accounts for the year ending on that date.

RETIREMENT BENEFITS ACTUARIALS

In the Sch-3 provisions for Retirement Benefits Actuarial Provisions for Gratuity, Pension and Encashment of Leave were shown in the specific heading 'Provisions' which was transferred from the Head of other liabilities.

The college has made the actuarial calculation for the Retirement benefits as per Rule.

Retirement Benefits are being paid as per the rules prescribed by University /UGC.

That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the University rules.

SPONSERED PROJECT

As per Sch 3a of the Project total amount was received of Rs.16,15,123/- and during the year Rs. 55,35,921/- was incurred as expenditure.

INCOME TAX AND TDS

As per Sch -3 Statutory Liabilities are shown Rs. 4,94,598/- (Rs. 3,54,395/- as TDS Salary, Rs. 2,752/- as as GST, Rs. 1,35,045/- as TDS Payable Professionals, and Rs. 2,406/- as TDS Payable to Contractors.

As per Sch.8 point no. 8 showing Rs. 1,224/- as TDS receivable.

SIGNIFICANT ACCOUNTING POLICIES

Separate schedules No. 23 prepared for Significant Accounting Policies adopted in the preparation of accounts and for Notes to Accounts as prescribed in MHRD format of accounts.

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

ADVANCE TO STAFF :- Rs. 1.50 crore was included in the balance amount Rs. 1,72,90,221/- under the head "Advances" which is outstanding against the Dr. S.P. Gupta, Ex-Associate Professor, Commerce Department in this college.

Point 7.e. Rs.57,60,330/- is balance from the first year total fees, those students are admitted in the year 2020-21 to be received from University of Delhi.

SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Expenditure of Pension, Commutation of Pension, Gratuity & Encashment of leave paid during the year 2020-21 from the provision of Actuarial made for respective heads of the same and new provisions are also taken in our books of accounts as per calculation & report of actuarial for the year 2020-21.

Following table is showing the actual expenditure and provision of Actuarial as per head below:-

Name of Expenditure Heads	Actuarial Provisions	Actual Expenditure
Pension	2,37,21,07,811.00	9,46,51,778.00
Gratuity	16,53,91,380.00	2,00,96,795.00
Encashment of Leave	27,25,11,619.00	1,06,14,685.00
Commutation of Pension	-	2,98,84,225.00
	2,81,00,10,810.00	15,52,47,483.00

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