

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

SCHEDULE 9- ACADEMIC RECEIPTS

Amount in Rupees

	Current Year	Previous Year
KMC GENERAL FUND ACCOUNTS :		
FEEs FROM STUDENTS		
Academic		
1. Tuition fee	6,24,590.00	7,81,273.00
2. Admission Fee	8,350.00	7,790.00
3. Enrolment Fee		
4. Library Fee	19,92,005.00	21,45,310.00
5. Laboratory Fee	98,000.00	1,46,250.00
6. Arts & Craft Fee		
7. Registration fee		
8. Syallabus fee		
9. Garden fee	12,45,250.00	13,34,017.00
10. Reading room fee	1,22,191.00	2,74,665.00
11. Magzine fee	2,49,550.00	2,61,465.00
Other Fees		
1. Identity card fee	5,07,700.00	5,22,227.00
2. Fine/Miscellaneous fee		1,060.00
3. SAF		
4. Transportation fee		
5. Hotel fee		
Examinations		
1. Admission test fee		
2. Annual Examination fee		
3. Mark sheet, certificate fee		
Total (A)	48,47,636.00	54,74,057.00
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)	48,47,636.00	54,74,057.00

SENIOR ASSISTANT

S.O.ACCOUNTS

A.O.

BURSAR

PRINCIPAL

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


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018


Amount in Rupees

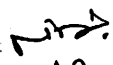
SCHEDULE 10- GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)


Particulars	Plan		Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Govt. of India	XII Plan(UGC)				
Balance B/F		(69,112.00)	(69,112.00)	256,50,891.00	255,81,779.00	101,95,720.00
Add: Receipts during the year				4586,24,656.00	4586,24,656.00	4576,95,550.00
Total		(69,112.00)	(69,112.00)	4842,75,547.00	4842,06,435.00	4678,91,270.00
Less : Refund to UGC						
Balance		(69,112.00)	(69,112.00)	4842,75,547.00	4842,06,435.00	4678,91,270.00
Less : Utilised for Capital expenditure (A)		8,92,056.00	8,92,056.00	16,64,575.00	25,56,631.00	24,91,791.00
Balance		(9,61,168.00)	(9,61,168.00)	4826,10,972.00	4816,49,804.00	4653,99,479.00
Less: utilized for Revenue Expenditure (B)		1,95,499.00	1,95,499.00	4487,48,901.00	4489,44,400.00	4398,17,700.00
Balance C/F (C)		(11,56,667.00)	(11,56,667.00)	338,62,071.00	327,05,404.00	255,81,779.00

- 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.


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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018


SCHEDULE 12- INTEREST EARNED

Amount in Rupees

Particulars	Current Year	Previous Year
1. On Saving Accounts with scheduled banks	69,81,362.00	33,49,046.00
2. On Loans		
a. Employee/Staff	1,37,773.00	4,03,022.00
b. SAF		
3. On Debtors and Other Receivables	4,801.00	31,467.00
Total	71,23,936.00	37,83,535.00


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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

SCHEDULE 13- OTHER INCOME		Amount in Rupees	
		Current Year	Previous Year
A. Income from Land & Building			
1. Hotel Room Rent		1,52,214.00	-
2. License fee			
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc			
4. Electricity charges recovered		86,959.00	79,959.00
5. Water charges recovered			
Total		2,39,173.00	79,959.00
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)		.	.
Total			
D. Others			
1. Income from consultancy		400.00	5,858.00
2. RTI fee			
3. Income from Royalty			
4. Sale of application form (recruitment)			
5. Misc. receipts (Sale of tender form, waste paper, etc.)		50,604.00	78,878.00
6. Profit on Sale/disposal of Assets			
a) Owned assets		23,122.00	68,093.00
b) Assets received free of cost			
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations			
8. Others (Specify)			45,580.00
Total		74,126.00	1,98,409.00
GRAND TOTAL (A+B+C+D)		3,13,299.00	2,78,368.00

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

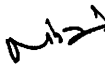
SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

KMC GENERAL FUND ACCOUNTS:	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Salaries and Wages	-	3324,88,084.00	-	3239,13,074.00
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	-	17058,95,392.00	-	478,92,692.00
Commutted Pension	-	14,40,901.00	-	6,26,191.00
Gratuity	-	262,78,685.00	-	108,57,881.00
Leave Encashment	-	2032,48,011.00	-	73,51,690.00
Contribution to Pension Scheme	-	8,80,004.00	-	11,65,548.00
Contribution to New Pension Scheme	-	73,08,471.00	-	67,66,013.00
Travel to Hometown on Retirement	-	-	-	66,079.00
Deposit Linked Insurance Payment	-	-	-	-
g) LTC facility	-	32,97,855.00	-	28,94,184.00
h) Medical facility	-	59,25,881.00	-	136,48,320.00
i) Childern Education Allowance	-	14,13,830.00	-	12,91,275.00
j) Honorarium	-	-	-	2,21,185.00
Leave encash. on LTC	-	8,18,420.00	-	7,00,965.00
T.A. to teacher for attending Conference	-	7,500.00	-	7,500.00
Total	-	22890,03,034.00	-	4174,02,597.00


SENIOR ASSISTANT


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A.O.


BURSAR



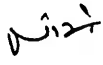



PRINCIPAL

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

SCHEDULE 16- ACADEMIC EXPENSES

	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Laboratory expenses		4,01,888.00		2,44,751.00
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		4,01,888.00		2,44,751.00

 SENIOR ASSISTANT  S.O.ACCOUNTS  A.O.  BURSAR  PRINCIPAL

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 31.3.2018

Particulars	Contigent Expenses	Equipments	Total
PHYSICS	1,23,990.00	-	1,23,990.00
CHEMISTRY	1,66,118.00	-	1,66,118.00
BOTANY	45,370.00	-	45,370.00
ZOOLOGY	39,085.00	-	39,085.00
COMPUTER SCIENCE	9,225.00	-	9,225.00
BOTANICAL EXCURSION TOUR	-	-	-
ZOOLOGICAL EXCURSION TOUR	-	-	-
BOTANICAL GARDEN	-	-	-
HARBARIUM & BOTANICAL MUSEUM	-	-	-
ZOOLOGICAL MUSEUM	-	-	-
TOTAL OF SCIENCE LABORATORIES	3,83,788.00	-	3,83,788.00
GEOGRAPHY	18,100.00	-	18,100.00
GEOGRAPHICAL EXCURSION TOUR	-	-	-
TOTAL OF GOEGRAPHY LABORATORIES	18,100.00	-	18,100.00
GRAND TOTAL :	4,01,888.00	-	4,01,888.00

V. 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 31.03.2018

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	0	55,71,467.00	55,71,467.00	0	56,15,840.00	56,15,840.00
b) Water charges		39,17,314.00	39,17,314.00		46,65,156.00	46,65,156.00
c) Insurance			-			-
d) Rent, Rates and Taxes (including property tax)		5,97,394.00	5,97,394.00		5,97,394.00	5,97,394.00
B Communication			-			-
e) Postage and Stationery		46,808.00	46,808.00		9,512.00	9,512.00
D Telephone, Fax and Internet Charges		4,425.00	4,425.00		8,005.00	8,005.00
C Others			-			-
g) Printing and Stationery (consumption)		9,68,391.00	9,68,391.00		12,15,190.00	12,15,190.00
h) Travelling and Conveyance Expenses		2,79,477.00	2,79,477.00		96,515.00	96,515.00
i) Hospitality			-		600.00	600.00
j) Auditors Remuneration		4,054.00	4,054.00			-
k) Professional Charges			-			-
l) Advertisement and Publicity		2,47,854.00	2,47,854.00		3,15,388.00	3,15,388.00
m) Magazines & Journals			-		1,14,937.00	1,14,937.00
n) Others (specify) (SAF)			-			-
Uniform for Grade IV Staff			-			-
Enquiry Committee & Meeting Expense		13,08,261.00	13,08,261.00		2,78,150.00	2,78,150.00
Bank Charges		7,701.00	7,701.00			-
Freeships			-		72,972.00	72,972.00
University Share of Tuition Fees of M.Sc. Students		1,25,064.00	1,25,064.00		1,26,576.00	1,26,576.00
Selection/Recruitment Expense		4,57,785.00	4,57,785.00			-
Legal Expenses		5,23,030.00	5,23,030.00		8,81,620.00	8,81,620.00
Magazine Expenses		4,91,020.00	4,91,020.00		1,96,015.00	1,96,015.00
Identity Card Expenses		3,45,500.00	3,45,500.00		1,30,172.00	1,30,172.00
CONSTITUTION DAY		9,260.00	9,260.00			-
DG XII PLAN-Exp.	1,95,499.00		1,95,499.00	46,93,717.00	0	46,93,717.00
TOTAL	1,95,499.00	149,04,805.00	151,00,304.00	46,93,717.00	143,24,042.00	190,17,759.00

SENIOR ASSISTANT

S.O. ACCOUNTS

A.O.

BURSAR

PRINCIPAL



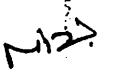
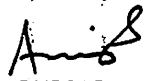
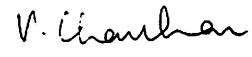
KIRORI MAL COLLEGE, UNIVERSITY OF DELHI ,DELHI - 110 007

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

SCHEDULE 19-REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	Current Year		Previous Year	
	Plan	Non Plan	Plan	Non Plan
a) Buildings		15,24,543.00		9,29,883.00
b) Furniture & Fixtures		17,700.00		13,000.00
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		4,08,381.00		5,81,975.00
j) Gardening		13,34,223.00		12,70,874.00
k) Estate Maintenance				
l) Others (Specify)				
Total		32,84,847.00		27,95,732.00





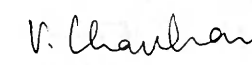
 SENIOR ASSISTANT
  S.O. ACCOUNTS
  A.O.
  BURSAR
  PRINCIPAL

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2018

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)	0	4,10,549.00	4,10,549.00	-	3,56,861.00	3,56,861.00
	Total	-	4,10,549.00	4,10,549.00	-	3,56,861.00	3,56,861.00

 SENIOR ASSISTANT
  S.O. ACCOUNTS
  A.O.
  BURSAR
  V. Chauhan
 PRINCIPAL

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

Amount in Rupees

RECEIPTS		CURRENT YEAR	PREVIOUS YEAR	PAYMENTS		CURRENT YEAR	PREVIOUS YEAR
I	Opening Balance			I	Expenses		
	a) Cash Balance				a) Establishment Expenses	3899,98,708.00	4174,02,597.00
	b) Bank Balance				b) Academic Expenses	65,19,264.00	39,10,571.00
	i) In Current Accounts				c) Administrative Expenses	71,42,971.00	
	ii) In deposits Accounts				d) Transportation Expenses		
	iii) Saving Accounts	1092,42,348.00	1915,57,691.00		e) Repair & Maintenance	10,12,646.00	
					f) Prior Period Expenses		
II	Grants Received			II	Payments against Earmarked/Endow	2153,91,526.00	3593,09,914.00
	a) from Govt. of India	4674,71,960.00	4542,79,000.00				
	b) from State Govt			III	Payments against Sponsored Projec	115,56,122.00	30,60,103.00
	c) from other Sources	261,98,726.00					
III	Academic Receipts	48,47,636.00	54,74,057.00	IV	Payments against Provident Fund	1,38,076.00	
IV	Receipts against Earmarked/Endowme	1977,72,228.28	3269,47,369.00	V	Investments and Deposits made		
					a) Out of Earmarked Endowments Funds		
V	Receipts against Sponsored Project/Sc	111,79,282.00	12,74,012.00		b) Out of Own Funds (Investments - Others)		833,29,000.00
VI	Receipts against Provident Fund	1,38,076.00		VI	Term Deposits with Scheduled Banks		
VII	Income on Investments from			VII	Expenditure on Fixed Assets and		
	a) Earmarked/Endowment Funds				Capital works- In -Progress		
	b) Other Investments				a) Fixed Assets	25,56,631.00	24,91,791.00
VIII	Interest received on				b) Capital Works-In -Progress		
	a) Bank Deposits			VIII	Other Payments Including Statutory	572,35,288.50	665,12,783.00
	b) Loans and Advances	1,42,574.00		IX	Refunds of Grants		
	c) Saving Bank Accounts	69,81,362.00	23,82,636.00	X	Deposits and Advances	193,99,391.00	72,26,245.00
IX	Investments encashed			XI	Other Payments	147,95,753.00	1889,88,180.00
X	Term deposits with Schedules Banks encashed			XII	Closing Balances		
XI	Other Income (Including Proir Period Income)				a) Cash In Hand		
XII	Deposits and Advances	325,69,039.00	78,36,184.00		b) Bank Balance		
					i) In Current Accounts		
XIII	Misc. Receipts including Statutory Receipts	261,87,240.50	665,18,808.00		ii) In deposits Accounts		
					iii) Saving Accounts	2087,53,564.48	1092,42,348.00
XIV	Any Other Receipts	517,69,469.20	1852,03,775.00				
	Total:	9344,99,940.98	12414,73,532.00		Total:	9344,99,940.98	12414,73,532.00

SENIOR ASSISTANT

S.O. ACCOUNTS

A.O.

BURSAR

PRINCIPAL

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

PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2018

Previous Year	LIABILITIES	Current Year	Previous Year	Amount in Rupees	
				ASSETS	Current Year
3093,79,417.00	GPF Opening Balance Less: Subscription Add: Subscription in the Year Add: Subscription Add: Interest Credited Less: Advance/Withdrawal Closing Balance	3093,79,417.00 273,92,947.00 218,86,324.00 655,12,669.00 2931,46,019.00	4211,62,174.00 507,40,924.00 56,49,100.00 12,56,000.00	Investment-FDR Int. Accrued as 31.3.2018 GPF CPF	4145,81,644.00 790,65,189.00 27,39,400.00 2,40,000.00
1145,22,477.00	CPF Opening Balance Less: Subscription Add: Subscription in the Year Add: Subscription Add: Interest Credited Less: Advance/Withdrawal Closing Balance College Contribution (CPF)	1145,22,477.00 66,07,000.00 88,45,704.00 43,83,808.00 1255,91,373.00	5,96,809.00 2,24,016.71	Pending Refund from IT Cash at Bank Oriental Bank of Commerce	9,14,227.00 4,51,482.56
327,52,169.00	Opening Balance Less: Subscription Add: Subscription in the Year Add: Subscription Add: Interest Credited Less: Advance/Withdrawal Closing Balance Interest Reserve	327,52,169.00 8,80,004.00 22,42,396.00 11,78,641.00 346,95,928.00	 445,58,622.56		
229,74,960.71	Opening Balance Add: Excess of Income Over Exp. Add: Intt. Recd. From retired staff Closing Balance	229,74,960.71 214,45,281.85 1,38,380.00 445,58,622.56			
4796,29,023.71	TOTAL:	4979,91,942.56	4796,29,023.71	TOTAL:	4979,91,942.56


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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, 2018

		Amount in Rupees			
Previous Year	EXPENDITURE	Current Year	Previous Year	INCOME	Current Year
	Interest Credited to :		365,27,115.71	Interest earned on Investment	544,19,722.85
223,63,415.00	GPF Accounts	218,86,324.00		including Interest accrued on March 18	
95,39,869.00	CPF Accounts	88,45,704.00		Add: Tax Recvered on Intt. Refund to be	
26,52,117.00	College Contribution (Accounts	22,42,396.00		obtained	
345,55,401.00	Total Interest	329,74,424.00			
	Bank charges	17.00			
19,71,714.71	Excess of Income over Expenditure	214,45,281.85			
365,27,115.71	TOTAL:	544,19,722.85	365,27,115.71	TOTAL:	544,19,722.85


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A.O.


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

PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST March, 2018

			Amount in Rupees		
Previous Year	RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year
6,59,914.00	Opening Balance	2,24,016.71	188,85,125.00	GPF Withdrwal	632,43,469.00
			391,17,643.00	CPF Withdrwal	43,83,808.00
289,26,900.00	GPF Subscription	259,07,747.00	78,86,497.00	CPF College Contribtuion Withdrawl	11,78,641.00
79,79,500.00	CPF Subscription	66,07,000.00			
11,65,548.00	CPF College Contribtuion	8,80,004.00	641,40,174.00	Investment during the year	2135,57,113.00
836,92,678.00	Investment Encashed	2201,37,643.00	113,95,500.00	Loan	22,86,000.00
141,96,200.00	Loan	54,15,200.00	65,000.00	KMC GENERAL FUND	-
54,34,600.71	Interest Received	260,95,457.85		BANK CHARGES	17.00
65,000.00	KMC GENERAL FUND	1,50,880.00	4,06,385.00	TAX DEDUCTED AT SOURCE	3,17,418.00
			2,24,016.71	Closing Balance	4,51,482.56
1421,20,340.71	TOTAL:	2854,17,948.56	1421,20,340.71	TOTAL:	2854,17,948.56



 SENIOR ASSISTANT



 S.O.ACCOUNTS



 A.O.



 BURSAR



 PRINCIPAL

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7

NOTES ON ACCOUNTS:

Consolidated financial statement 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 2017 to Feb 2018.

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. 2017-18 ending on 31.03.2018 and Balance Sheet as on that date, the applicable UGC and University policies/ rules have been followed.

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

Fee from students, interest on saving banks accounts are accounted for on cash basis.

Interest on investments is accounted for on accrual basis.

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. 448410955 under the revenue expenditure and Rs. 2556631/- under the capital expenditure during the year 2017-18 from the UGC Grant of Rs. 484206435/- (out of which Rs. 25581779/- as opening balance and Rs. 456192000 received during the year from UGC and Rs.2432656 received from Ms. Sundram Shukla as CPF Management Share along with interest. (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. 75,50,420/- (including Rs. 4056335 from SAF) and Rs. 27,27,000 transferred to Plant and Machinery head from the capital work in progress due to two Lifts are working/start in the college in F.Y.2017-18 and Rs. 11,12,21,368 added in the capital work in progress as OBC expansion for drop the audit para raised by the auditor in the SAR audit.

Depreciation Charged on the Assets as the rate of depreciation enclosed.

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.

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 31.03.2018 and Income & Expenditure Accounts for the year ending on that date.

Cont.....



RETIREMENT BENEFITS

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.
The college has made the actuarial calculation for the Retirement benefits of Rs. 1859256222/- for drop the para raised by the auditor of the C&AG in SAR Audit.

NEW ENDOWMENT/EARNMARKED FUND-SCH-2

The College has added one new endowment /earmarked Fund in the Balance Sheet as per Sch-2 for KMC Auditorium Renovation fund.

V. Chauhan
PRINCIPAL
PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007 ✓

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7.**CERTIFICATE -2017-18**

1. Certified that Children's Education Allowance paid during the year 2017-18 is in accordance with the rules.
2. Certified that Overtime Allowance paid during the year 2017-18 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 within 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 VIth Pay Commission's recommendations w.e.f. 01.01.2006 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 2017-18.
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. Chandra
PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7**CERTIFICATES - 2017-18**

1. **Certified that the Provident Fund, House Rent Allowance and City Compensatory 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.**

[Handwritten signatures] V. Chauhan

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 pay Commission & approved by the Government of India rules w.e.f. 1.9.2008.

V. Chauhan
PRINCIPAL

PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007

KIRORI MAL COLLEGE, UNIVERSITY OF DELHI, DELHI -7

CERTIFICATE -2017-18

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 2017-18.**
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.**

V. Chauhan
PRINCIPAL

**PRINCIPAL
KIRORI MAL COLLEGE
(UNIVERSITY OF DELHI)
DELHI-110 007**

f. h.

HOSTEL FUND ACCOUNT

BALANCE SHEET AS AT 31st MARCH, 2018

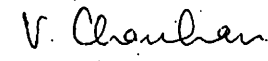
Amount in Rupees

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	(306,77,276.00)	38,36,074.00
DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS	2		38,40,034.00
CURRENT LIABILITIES & PROVISIONS	3	479,89,619.00	114,70,536.82
TOTAL		173,12,343.00	191,46,644.82

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4	12,35,457.00	16,46,631.00
Tangible Assets			
Intangible Assets			
Capital Works-in-Progress			
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5		34,60,974.00
Long Term			
Short Term			
INVESTMENT - OTHERS	6		
CURRENT ASSETS	7	160,54,872.00	140,10,775.82
LOANS, ADVANCES & DEPOSITS	8	22,014.00	38,264.00
TOTAL		173,12,343.00	191,46,644.82


ASSISTANT


WARDEN


PRINCIPAL