

Kamla Nehru Memorial Trust
Regd. Off.: House No. 1, Moti Mahal Marg, (Opp. SBI Main Branch), Hazratganj, Lucknow - 226001
Balance Sheet As On 31st March, 2023
(Consolidated)

Liabilities	Amount	Assets	Amount
Corpus Fund		Fixed Assets	
Opening Balance	23,88,86,912.13	(As per Annexure A)	
Add: Excess of Income over Expenditure	5,86,32,241.70	KNIPSS (Engg. Div.)	4,90,85,907.00
	29,75,39,153.83	KNIMT (Nursing Div.)	20,57,623.00
		SRGS (School Div.)	25,81,30,367.00
			30,92,73,897.00
Secured Loan		Current Assets	
HDFC OD A/c No. 43528	(15,15,111.66)	Endowment Fund	
HDFC TL A/c No. 79957	1,24,54,950.11	KNIPSS (Engg. Div.)	10,00,000.00
HDFC TL A/c No. 48210	1,66,89,318.33	SRGS (School Div.)	2,35,000.00
	2,76,29,156.78	FDR	1,50,000.00
			13,85,000.00
Unsecured Loan		Accrued Interest	2,82,350.00
SRGS (School Div.)	6,59,14,345.00		
Loan & Advance	27,90,000.00	Loans & Advances	
Caution Money	2,900.00	KNIPSS (Engg. Div.)	37,87,288.00
		SRGS (School Div.)	11,94,380.00
Sundry Creditors		KNIMT (Nursing Div.)	34,87,028.00
KNIPSS (Engg. Div.)	80,98,431.00		84,68,696.00
KNIMT (Nursing Div.)	88,750.00	Fees Receivable	
SRGS (School Div.)	13,63,892.00	KNIPSS (Engg. Div.)	2,14,29,086.00
	95,51,073.00	KNIMT (Nursing Div.)	1,23,97,000.00
			3,38,26,086.00
Expenses Payable		TDS (AY_2022-23)	20,949.00
KNIPSS (Engg. Div.)	3,55,388.00	TDS (AY_2023-24)	20,431.00
KNIMT (Nursing Div.)	96,000.00		41,380.00
SRGS (School Div.)	50,68,514.00	Security Deposit	
KVK Exp. Payable	50,468.00	Security Deposit (Electricity)	23,525.00
	55,70,370.00	Development A/c	1,09,12,511.63
Advance Fee Received			
SRGS (School Div.)	56,27,151.00	Bank Balance	
Nursing Division	4,07,000.00	(As per Annexure B)	4,97,98,789.98
KNIPSS (Engg. Div.)	2,00,130.00		
	62,34,281.00	Cash in Hand	12,31,219.00
Un-utilised Grants			
Unutilized Grant Cluster FLD Oil Seeds	375.00		
Unutilized Grant Cluster FLD Pulses	11,464.00		
Grant Received Cluster FLD	30.00		
Grant Cluster FLD Pulses	306.00		
	41,52,43,454.61		

41,52,43,454.61

Accounting Policies as per Schedule Q enclosed herewith
As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants

For Kamla Nehru Memorial Trust

(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C

(Vinod Singh)
Secretary

Place: Lucknow
Date: 10.09.2023

Kamla Nehru Memorial Trust
Regd. Off.: House No. 1, Moti Mahal Marg, (Opp. SBI Main Branch), Hazratganj, Lucknow - 226001
Income & Expenditure Account for the period from 1st April 2022 to 31st March 2023
(Consolidated)

Expenditure	Amount	Income	Amount
To Admission & Promotion Exps.	1,42,978.00	By Tuition Fee	13,41,46,968.00
To Advertisement Exps.	6,22,589.00	By Misc. Fee Receipt	33,60,049.00
To Affiliation Expenses	5,11,465.90	By Bank Interest	1,98,399.00
To Audit Fee	2,30,000.00	By Interest on FDR	2,01,062.00
To Bank Charges	1,12,003.87	By Other Receipts	13,43,410.39
To Books & Journals	3,63,000.00	By Agriculture Income	90,000.00
To Cleaning & Maint Charges	1,62,134.00	By Institute Charges	1,70,650.00
To Couriers Charges	322.00	By Licence	43,260.00
To Electricity Exps.	35,65,679.00	By Voluntary Contribution	2,22,00,000.00
To Examination Expenses	16,32,997.00		
To ESI Contribution expn.	31,232.00	By Grant ICAR	1,77,19,142.00
To Fee Not Recoverable	96,91,192.00	Less Unutilized Grant	468.00
To Function & Celebration	13,34,588.00		
To HSD Expenses	7,72,362.00	By Grant Cluster FLD Pulse	6,76,144.00
To Insurance Expenses	94,990.00	Less Unutilized Grant	306.00
To Interest on Bank Loan	38,16,231.85		
To Lab Expenses	1,52,760.00	By Grant Natural Farming	2,67,860.00
To Training Expenses	4,15,000.00	Less Unutilized Grant	-
To Misc Exps.	73,133.73		
To News Paper	6,531.00	By Grant Rasi Seed	1,47,680.00
To Office Exps.	3,90,517.83	Less Unutilized Grant	-
To Printing & Stationary	22,30,052.00		
To PF Contribution	11,29,825.00	By Grant Swachata Action P	22,000.00
To Professional & Legal Exps.	6,27,750.00	Less Unutilized Grant	-
To Repair & Maintenance	43,80,919.00		
To Rent Expenses	55,58,085.00		
To Security Charges	8,94,660.00		
To Software charges	2,48,593.00		
To Staff Salary & Wages	5,22,18,238.00		
To Staff Welfare Exp	3,65,609.00		
To Telephone & Internet Exps.	71,150.51		
To Traveling & Conveyance Exps.	84,025.00		
To Water Taxes	2,87,909.00		
To Vehicle Running & Maint. Expenses	47,992.00		
To Natural Farming Expenses	7,12,660.00		
To Grant Rasi Seed Expenses	1,47,680.00		
To Grant Swachata Expenses	22,000.00		
To Grant ICAR Expenses	1,77,18,674.00		
To Grant Cluster FLD Pulses			
HRD Expenses	32,101.00		
Welfare Expenses	11,050.00		
Seed Purchase	6,32,687.00		
To Depreciation	1,03,90,242.00		
To Excess of Income over Expenditure	5,86,52,241.70		
	18,05,85,850.39		18,05,85,850.39

Accounting Policies as per Schedule Q enclosed herewith
As per our Audit Report of even date attached herewith
For Ajay Ritu & Associates
Chartered Accountants

(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C

Place: Lucknow
Date: 10.09.2023

For Kamla Nehru Memorial Trust

(Vinod Singh)
Secretary

Kamla Nehru Memorial Trust

Regd. Off.: House No. 1, Moti Mahal Marg, (Opp. SBI Main Branch), Hazratganj, Lucknow - 226001

Annexure A Statement Of Fixed Asstets as on 31.03.2023 (Engg. Coll. & Hostel Div.)

Description	Rate of Dep.	Opening Bal. as on 01.04.22	Addition		Sale	Gross Asstes as on 31.03.2023	Depreciation	Net Assets as on 31.03.2023
			Before 30.09.22	After 30.09.22				
Land	0%	1,16,70,751.14	-	-	-	1,16,70,751.14	-	1,16,70,751.00
Building	10%	2,29,87,332.58	-	75,65,000.00	-	3,05,52,332.58	26,76,983.26	2,78,75,349.00
Plant & Machinery	15%	6,41,931.40	-	-	-	6,41,931.40	96,289.71	5,45,642.00
Furniture & Fixtur	10%	26,79,044.13	4,73,840.00	-	-	31,52,884.13	3,15,288.41	28,37,596.00
D. G. Set	15%	2,51,748.58	-	-	-	2,51,748.58	37,762.29	2,13,986.00
Electrical Equipme	15%	9,23,132.11	24,000.00	12,400.00	-	9,59,532.11	1,42,999.82	8,16,532.00
Lab Equipments	15%	40,93,628.86	-	2,59,482.00	-	43,53,110.86	6,33,505.48	37,19,605.00
Misc. Fixed Assets	15%	3,48,249.33	1,17,000.00	-	-	4,65,249.33	69,787.40	3,95,462.00
Vehicle	15%	1,50,859.42	-	-	-	1,50,859.42	22,628.91	1,28,231.00
Computer & Equip	40%	8,25,627.52	4,58,200.00	-	-	12,83,827.52	5,13,531.01	7,70,297.00
Library Books	60%	2,81,140.84	-	-	-	2,81,140.84	1,68,684.50	1,12,456.00
Sub Total A		4,48,53,445.91	10,73,040.00	78,36,882.00	-	5,37,63,367.91	46,77,461.00	4,90,85,907.00

Statement Of Fixed Asstets as on 31.03.2023 (Nursing Div.)

Description	Rate of Dep.	Opening Bal. as on 01.04.22	Addition		Sale	Gross Asstes as on 31.03.2023	Depreciation	Net Assets as on 31.03.2023
			Before 30.09.22	After 30.09.22				
Furniture & Fixtur	10%	7,79,321.06	88,300.00	67,700.00	-	9,35,321.06	90,147.11	8,45,173.96
Electrical Equipme	15%	2,13,884.75	33,500.00	-	-	2,47,384.75	37,107.71	2,10,277.04
Genset	15%	1,47,859.26	-	-	-	1,47,859.26	22,178.89	1,25,680.37
Lab Equipments	15%	4,51,099.76	-	-	-	4,51,099.76	67,664.96	3,83,434.80
Misc Assets	15%	81,794.05	-	20,100.00	-	1,01,894.05	13,776.61	88,117.44
Office Equipment	15%	11,793.73	45,000.00	-	-	56,793.73	8,519.06	48,274.67
Vehicle	15%	2,23,747.42	-	-	-	2,23,747.42	33,562.11	1,90,185.31
Computer & Equip	40%	7,260.84	1,67,530.00	-	-	1,74,810.84	69,924.33	1,04,886.50
Library Books	60%	-	1,53,983.00	-	-	1,53,983.00	92,389.80	61,593.20
Sub Total B		19,16,760.87	4,88,333.00	87,800.00	-	24,92,893.87	4,35,271.00	20,57,623.00

Statement Of Fixed Asstets as on 31.03.2023 (Shri Ram Global School Div.)

Description	Rate of Dep.	Opening Bal. as on 01.04.22	Addition		Sale	Gross Asstes as on 31.03.2023	Depreciation	Net Assets as on 31.03.2023
			Before 30.09.22	After 30.09.22				
Land	0%	3,31,55,458.00	-	-	-	3,31,55,458.00	-	3,31,55,458.00
Building Under Co	10%	19,46,05,742.00	5,45,762.00	4,85,121.00	-	19,56,36,625.00	-	19,56,36,625.00
Plant & Machinery	15%	7,59,174.68	-	-	-	7,59,174.68	1,13,876.20	6,45,298.48
Furniture & Fixtur	10%	46,09,381.38	4,72,271.00	16,55,500.00	-	67,37,152.38	5,90,940.24	61,46,212.14
Electrical Equipme	15%	27,94,228.31	40,33,284.00	30,861.00	-	68,58,373.31	10,26,441.42	58,31,931.89
Generator 500KV	15%	15,47,594.39	-	-	-	15,47,594.39	2,32,139.16	13,15,455.23
Lab Equipments	15%	12,48,687.77	10,90,874.00	4,34,360.00	-	27,73,921.77	3,83,511.27	23,90,410.51
Musical Stuments	15%	4,62,519.65	3,46,409.00	79,700.00	-	8,88,628.65	1,27,316.80	7,61,311.85
Misc Assets	15%	93,93,215.91	14,15,225.00	11,39,111.00	-	1,19,47,551.91	17,06,699.46	1,02,40,852.45
Smart Board	15%	3,44,349.71	6,03,000.00	-	-	9,47,349.71	1,42,102.46	8,05,247.26
Computer	40%	3,42,693.50	13,20,850.00	13,500.00	-	16,77,043.50	6,68,117.40	10,08,926.10
Library Books	60%	92,066.19	3,83,482.00	3,455.00	-	4,79,003.19	2,86,365.42	1,92,637.78
Total		24,93,55,111.50	1,02,11,157.00	38,41,608.00	-	26,34,07,876.50	52,77,510.00	25,81,30,367.00
Total (A+B+C)		29,61,25,318.28	1,17,72,530.00	1,17,66,290.00	-	31,96,64,138.28	1,03,90,242.00	30,92,73,897.00

Assets Created out of Vidhayak Nidhi

Description	Rate of Dep.	Opening Bal. as on 01.04.22	Addition		Sale	Gross Asstes as on 31.03.2023	Depreciation	Net Assets as on 31.03.2023
			Before 30.09.22	After 30.09.22				
Building	0%	1,39,26,000.00	-	-	-	1,39,26,000.00	-	1,39,26,000.00
Total		1,39,26,000.00	-	-	-	1,39,26,000.00	-	1,39,26,000.00



Annexure M

Kamla Nehru Memorial Trust
House No. 1, Moti Mahal Marg. (Opp. SBI Main Branch), Hazratganj, Lucknow - 226001

Accounting Policies For The Year Ended 31st March 2023

ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS

- 1 The Accounts are prepared on Historical Cost Convention basis.
- 2 The Trust follows accrual system in the preparation of the accounts.
- 3 Previous years figures have been regrouped/restated wherever necessary to make them comparable with the current years figures.

As per our Audit Report of even date attached herewith

For Ajay Ritu & Associates
Chartered Accountants

(Ajay Agarwal)
Proprietor
M. No. 073530
ICAI FRN: 008817C

For Kamla Nehru Memorial Trust

(Shri Vinod Kumar Singh)
Manager

Place: Lucknow
Date: 10.09.2023