

ST. XAVIER'S COLLEGE JAIPUR
BALANCE SHEET AS AT 31ST MARCH, 2023

| S. No. | Particulars | Note No. | Year ended 31 March 2023 | Year ended 31 March 2022 |
|---------------------------------|------------------------------------|----------|-----------------------------|-----------------------------|
| I. | SOURCE OF FUNDS | | | |
| 1 | CAPITAL ACCOUNT | 1 | 474,506,665 | 462,968,803 |
| | (A) Corpus Fund (Utilised) | | 419,157,025 | 418,945,673 |
| | (B) Reserve & Surplus | | 55,349,640 | 44,023,130 |
| 2 | NON CURRENT LIABILITY | 2 | 46,605,490 | 46,629,982 |
| | Long Term Liabilities & Provisions | | 46,605,490 | 46,629,982 |
| 3 | CURRENT LIABILITY | | 8,909,431 | 8,143,901 |
| | (A) Sundry Payables | 3 | 382,527 | 478,920 |
| | (B) Security Deposit | | 8,162,830 | 7,662,830 |
| | (C) Other Current Liabilities | 4 | 364,074 | 2,151 |
| 4 | BRANCH/DIVISIONS | | 169,191,724 | 232,752,393 |
| | Inter Unit Balances | 5 | 169,191,724 | 232,752,393 |
| | Total | | 699,213,310 | 750,495,079 |
| II. APPLICATION OF FUNDS | | | | |
| 1 | NON-CURRENT ASSETS | | 424,176,284 | 444,498,094 |
| | (A) Fixed assets | 6 | 424,176,284 | 444,498,094 |
| | (B) Investments | | - | - |
| | (C) Loans and advances | | - | - |
| 2 | CURRENT ASSETS | | 275,037,027 | 305,996,985 |
| | (A) Balance with Bank | 7 | 16,341,005 | 40,540,880 |
| | (B) Cash in hand | | 389,407 | 253,607 |
| | (C) Fee/Sundry receivable | 8 | 14,859,272 | 12,598,350 |
| | (D) Fixed Deposit (FDR) | 9 | 242,743,504 | 252,063,685 |
| | (E) Loans and Advances | 10 | 485,859 | 374,217 |
| | (F) Security deposit | | 196,030 | 136,030 |
| | (G) Other current assets | | - | 30,215 |
| | (H) TDS Receivable | | 21,950 | - |
| | Total | | 699,213,310 | 750,495,079 |

For ST. XAVIER'S COLLEGE JAIPUR

For M/S BARGOTI MANTRI & CO.
CHARTERED ACCOUNTANTS

FRN 015016C

SHAILESH MANTRI
PARTNER

M. No. 409265

UDIN: 24409265BKADVC 5814

VICE-PRESIDENT
PLACE: JAIPUR

Jaipur Xavier Educational Association
St. Xavier's Sr. Sec. School
JAIPUR - 302 001

TREASURER

Jaipur Xavier Educational Association
St. Xavier's Sr. Sec. School
Ashok Marg, Jaipur-302001

Principal
St. Xavier's College, Jaipur
Nevta-Mahapura Road, Jaipur

ST. XAVIER'S COLLEGE JAIPUR

| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023 | | | |
|--|-----------------|---------------------------------|---------------------------------|
| Particulars | Note No. | Year ended 31 March 2023 | Year ended 31 March 2022 |
| INCOME | | | |
| Revenue from operations | 11 | 166,386,264 | 189,059,833 |
| Other Income | 12 | 21,085,482 | 19,927,423 |
| Total Revenue | | 187,471,746 | 208,987,256 |
| EXPENSES: | | | |
| Employee benefit expense | 13 | 64,281,645 | 55,281,077 |
| Academic Expenses | 14 | 3,479,960 | 4,119,879 |
| Administrative Expenses | 15 | 39,622,811 | 27,431,118 |
| Repair & Maintenance Expenses | 16 | 4,024,845 | 5,859,866 |
| Depreciation | 17 | 49,147,595 | 49,921,699 |
| Other expenses | 18 | 15,588,380 | 34,227,442 |
| Total Expenses | | 176,145,236 | 176,841,081 |
| SURPLUS/(DEFICIT) | | 11,326,510 | 32,146,175 |

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[Signature]
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[Signature]
SHAILESH MANTRI
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SCHEDULE FORMING PART OF BALANCE SHEET

Significant Accounting Policies

A. System Of Accounting :

Accounts are prepared on accrual system of accounting.

B. Depreciation :

Depreciation on fixed assets have been provided on written down value method at the rates prescribed under Income Tax Act 1961

C. Impairment of Assets:

The Carrying amounts of assets are reviewed at each Balance Sheet date if there is any indication of impairment based internal/external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. An impairment loss is charged to the Profit and Loss account in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount.

D. General:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that effect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known/materialized.

Notes on Financial Statements year ended on 31st March , 2023

The previous year figures have been reworked, regrouped, rearranged and reclassified wherever necessary. Accordingly amounts and other disclosure for the preceding years are included as an integral part of the current year financial statement and are to be read in relation to the amounts and other disclosure relating to the current year.

**ST. XAVIER'S COLLEGE JAIPUR
SCHEDULE FORMING PART OF BALANCE SHEET**

NOTE NO 1 CAPITAL

| Particulars | | ST. XAVIER'S COLLEGE, JAIPUR 2022-23 | ST. XAVIER'S COLLEGE, JAIPUR 2021-22 |
|---------------------|--|---|---|
| A | Corpus | 419,157,025 | 418,945,673 |
| | Corpus Fund (Utilised) | 419,157,025 | 418,945,673 |
| B | RESERVE & SURPLUS | | |
| | (i) Opening Balance | 44,023,130 | 11,876,955 |
| | (ii) Excess Of Income Over Expenditure | 11,326,510 | 32,146,175 |
| TOTAL (i+ii) | | 55,349,640 | 44,023,130 |

NOTE NO 2 NON CURRENT LIABILITY

| Particulars | | 2022-23 | 2021-22 |
|--------------|--------------------|-------------------|-------------------|
| 1 | Staff Welfare Fund | 12,430 | 30,920 |
| 2 | Gratuity Fund | 33,217,687 | 33,217,687 |
| 3 | Caution Deposit | 13,212,197 | 13,218,200 |
| 4 | Covid Care Fund | 163,175 | 163,175 |
| TOTAL | | 46,605,490 | 46,629,982 |

NOTE NO 3 SUNDRY PAYABLES

| Particulars | | 2022-23 | 2021-22 |
|--------------|-----------------------------|----------------|----------------|
| 1 | Payables (More Than 1 Year) | 68,919 | - |
| 2 | Payables (Less Than 1 Year) | 313,608 | 478,920 |
| Total | | 382,527 | 478,920 |

NOTE NO 4 OTHER CURRENT LIABILITIES

| Particulars | | 2022-23 | 2021-22 |
|--------------|------------------|----------------|--------------|
| 1 | Duties And Taxes | 364,074 | 2,151 |
| Total | | 364,074 | 2,151 |

NOTE NO 5 INTER UNIT DEBIT BALANCES (Negative indicates credit Balance & Positive indicates Debit Balances)

| BRANCH BALANCES | | 2022-23 | 2021-22 |
|--------------------------|------------------------------------|----------------------|----------------------|
| 1 | JXEA | (252,355,908) | (252,829,441) |
| 2 | Xavier School C-Scheme | 341,100 | (58,845,074) |
| 3 | St. Xavier School Nevta | 63,922,122 | 78,922,122 |
| 4 | St. Xaviers's College Jaipur(XIMI) | 18,900,962 | - |
| INTER UNIT TOTALS | | (169,191,724) | (232,752,393) |

Principal
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NOTE NO 7 BALANCE WITH BANKS

| Particulars | 2022-23 | 2021-22 |
|-------------------|------------|------------|
| Balance with Bank | 16,341,005 | 40,540,880 |

NOTE NO 8 FEES/SUNDRY RECEIVABLE

| Particulars | 2022-23 | 2021-22 |
|---------------|-------------------|-------------------|
| 1 Receivables | 14,859,272 | 12,598,350 |
| Total | 14,859,272 | 12,598,350 |

NOTE NO 9 FIXED DEPOSITS

| Particulars | 2022-23 | 2021-22 |
|-----------------------------------|--------------------|--------------------|
| 1 FDR Along With Accrued Interest | 242,743,504 | 252,063,685 |
| Total | 242,743,504 | 252,063,685 |

NOTE NO 10 LOANS AND ADVANCES

| Particulars | 2022-23 | 2021-22 |
|-------------------------------------|----------------|----------------|
| 1 Loans and advances given to staff | 95,502 | 165,503 |
| 2 Others | 390,357 | 208,714 |
| Total | 485,859 | 374,217 |

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE ACCOUNT**NOTE NO 11 REVENUE FROM OPERATION**

| Particulars | 2022-23 | 2021-22 |
|-------------------|--------------------|--------------------|
| 1 Fees Collection | 166,386,264 | 189,059,833 |
| Total | 166,386,264 | 189,059,833 |

NOTE NO 12 OTHER INCOME

| Particulars | 2022-23 | 2021-22 |
|--|-------------------|-------------------|
| 1 Interest Income(saving and fixed deposits) | 13,474,753 | 9,710,672 |
| 2 Student application fees | 1,844,110 | 1,911,105 |
| 3 Alumni Association fees | 2,698,500 | 4,406,000 |
| 4 Sponsorships | 2,716,619 | 2,277,553 |
| 5 Certificate Course Fee | 131,500 | 737,093 |
| 6 Non Govt. Grant | 10,000 | - |
| 7 Govt. Grants | 150,000 | 30,000 |
| 8 Sponsorship from XCA | 60,000 | - |
| 9 Hostel fees | - | 855,000 |
| Total | 21,085,482 | 19,927,423 |

NOTE NO 13 EMPLOYEE BENEFIT EXPENSE

| Particulars | 2022-23 | 2021-22 |
|--|-------------------|-------------------|
| 1 Salary | 59,681,823 | 52,287,514 |
| 2 Honorarium & Allowances | 1,200,990 | 840,470 |
| 3 Contribution to Provident Fund | 2,122,970 | 1,802,367 |
| 4 Contribution to ESI | 82,584 | 60,853 |
| 5 Staff Enrichment Expenses | 835,136 | 45,873 |
| 6 Research and Training Expenses for Faculties | 333,142 | 244,000 |
| 7 Seed Money for Research -Students | 25,000 | - |
| Total | 64,281,645 | 55,281,077 |

NOTE NO 14 ACADEMIC EXPENSES

| Particulars | 2022-23 | 2021-22 |
|--|------------------|------------------|
| 1 Examination Charges | 91,000 | 295,560 |
| 2 Advertisement Expenses | 1,469,177 | 1,071,056 |
| 3 Seminars/Workshops/Conferences/Symposium | 400,890 | 36,597 |
| 4 Affiliation Charges | 583,106 | 2,000,070 |
| 5 Consumables For Laboratory | 26,775 | 157,402 |
| 6 Student Enrichment Expenses | 884,012 | 539,194 |
| 7 Seed Money for Research -Students | 25,000 | 20,000 |
| Total | 3,479,960 | 4,119,879 |

[Signature]
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[Signature]
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NOTE NO 15 ADMINISTRATIVE EXPENSES

| Particulars | | 2022-23 | 2021-22 |
|--------------|---|-------------------|-------------------|
| 1 | Audit Fees | 118,000 | 118,000 |
| 2 | Printing & Stationery | 996,874 | 545,903 |
| 3 | Postage & Telephone | - | 96,551 |
| 4 | Magazines & Newspaper Expense | 217,646 | 50,639 |
| 5 | Professional expenses | 1,156,622 | 24,750 |
| 6 | Domain, software charges, ERP, subscription to E-Journals | 1,346,104 | 243,022 |
| 7 | Bank Charges | 3,316 | 655 |
| 8 | Electricity & water bills | 2,934,919 | 1,893,583 |
| 9 | Rent rates and taxes | 30,778,335 | 23,890,696 |
| 10 | Insurance | 45,845 | - |
| 11 | Security charges | 1,179,147 | 289,078 |
| 12 | Travel & conveyance | 896,003 | 278,241 |
| Total | | 39,622,811 | 27,431,118 |

NOTE NO 16 REPAIR & MAINTENANCE EXPENSES

| Particulars | | 2022-23 | 2021-22 |
|--------------|---------------------------------------|------------------|------------------|
| 1 | Repair and maintenance on building | 3,005,058 | 5,542,161 |
| 2 | Repair and maintenance on electricals | 294,377 | 76,338 |
| 3 | Repair and maintenance on vehicles | - | 78,398 |
| 4 | Computer Consumables and maintenance | 76,468 | 98,451 |
| 5 | Ground maintenance expense | 484,158 | - |
| 5 | AMC for Other Equipment | 164,784 | 64,518 |
| Total | | 4,024,845 | 5,859,866 |

NOTE NO 17 DEPRECIATION

| Particulars | | 2022-23 | 2021-22 |
|--------------|--------------|-------------------|-------------------|
| 1 | Depreciation | 49,147,595 | 49,921,699 |
| Total | | 49,147,595 | 49,921,699 |

NOTE NO 18 OTHER EXPENSES

| Particulars | | 2022-23 | 2021-22 |
|--------------|-------------------------------|-------------------|-------------------|
| 1 | Celebrations/ Event Expenses | 5,218,356 | 4,733,162 |
| 2 | Sports Activities Expenses | 500,410 | 631,596 |
| 3 | Student Activity Expenses | 2,164,115 | 351,558 |
| 4 | Staff Activity Expenses | 92,624 | 360,720 |
| 5 | Scholarship & Fees Concession | 7,291,660 | 2,946,706 |
| 6 | Charitable Activities | 150,000 | 125,000 |
| 7 | NAAC Expenses | 150,313 | - |
| 8 | Miscellaneous expenses | 20,902 | 78,700 |
| 9 | Transfer to gratuity fund | - | 25,000,000 |
| Total | | 15,588,380 | 34,227,442 |

For ST. XAVIER'S COLLEGE JAIPUR

For M/S BARGOTI MANTRI & CO.
CHARTERED ACCOUNTANTS

FRN 015016C

VICE PRESIDENT TREASURER

PLACE: Jaipur

DATE: 28-08-2024

VICE - PRESIDENT

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JAIPUR - 302 001

Principal

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Nevta-Manapura Road, JaipurSHAILESH MANTRI
PARTNER
M. No. 409265

Secretary
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Depreciation Chart

Note : 6

| Particular | Rate | Opening WDV | Addition More then 182 days | Addition Less then 182 days | Deduction | Total Depreciable Value | Depreciation | Closing WDV |
|-------------------------|------|--------------------|-----------------------------|-----------------------------|----------------|-------------------------|-------------------|--------------------|
| COLLEGE NEVTA | | | | | | | | |
| BLOCK OF ASSETS | | | | | | | | |
| FURNITURES & FIXTURES | 10 | 6,451,572 | 252,986 | 214,501 | | 6,919,059 | 681,181 | 6,237,878 |
| FURNITURES & FIXTURES M | 10 | 1,698,802 | - | - | | 1,698,802 | 169,880 | 1,528,922 |
| EQUIPMENTS | 10 | 6,051,520 | 1,885,679 | 639,543 | | 8,576,742 | 825,697 | 7,751,045 |
| EQUIPMENTS | 10 | 401,754 | - | - | | 401,754 | 40,175 | 361,579 |
| EQUIPMENTS HOSTEL | 10 | 20,863 | 8,880 | - | | 29,743 | 2,974 | 26,769 |
| EQUIPMENTS M | 10 | 958,959 | - | - | | 958,959 | 95,896 | 863,063 |
| LAB EQUIPMENTS M | 10 | 416,541 | - | - | | 416,541 | 41,654 | 374,887 |
| ELECTRICAL EQUIPMENTS M | 10 | 1,089,318 | - | - | | 1,089,318 | 108,932 | 980,386 |
| TUBEWELL | 10 | - | 313,422 | - | | 313,422 | 31,342 | 282,080 |
| Block of Assets | | | | | | | | |
| NAZERETH NIWAS | 10 | 35,543,511 | 3,110,120 | 6,461,353 | | 45,114,984 | 4,188,431 | 40,926,553 |
| BUILDING M | 10 | 388,475,149 | - | - | | 388,475,149 | 38,847,515 | 349,627,634 |
| Block of Assets | | | | | | | | |
| VEHICLES | 15 | 1,026,983 | - | - | | 1,026,983 | 154,047 | 872,936 |
| VEHICLES M | 15 | 441,520 | - | - | | 441,520 | 66,228 | 375,292 |
| TRANSFORMERS | 15 | 45,488 | - | - | | 45,488 | 6,823 | 38,665 |
| Block of Assets | | | | | | | | |
| COMPUTER EQUIPMENTS | 40 | 1,366,315 | - | - | 465,102 | 901,213 | 360,485 | 540,728 |
| COMPUTER EQUIPMENTS | 40 | 347 | - | - | | 347 | 139 | 208 |
| COMPUTER EQUIPMENTS M | 40 | 143,249 | - | - | | 143,249 | 57,300 | 85,949 |
| SOLAR PLANTS | 40 | - | - | 15,209,397 | | 15,209,397 | 3,041,879 | 12,167,518 |
| Block of Assets | | | | | | | | |
| LIBRARY BOOKS | 40 | 294,662 | 138,363 | 238,915 | | 671,940 | 220,993 | 450,947 |
| LIBRARY BOOKS M | 40 | 71,541 | - | - | | 71,541 | 28,616 | 42,925 |
| Block of Assets | | | | | | | | |
| INTANGIBLE ASSETS | 25 | - | 601,523 | 216,205 | | 817,728 | 177,406 | 640,322 |
| Total | | 444,498,094 | 6,310,973 | 22,979,914 | 465,102 | 473,323,879 | 49,147,595 | 424,176,284 |

For ST. XAVIER'S COLLEGE JAIPUR

For M/S BARGOTI MANTRI & CO.
CHARTERED ACCOUNTANTS
FRN 015016C

(Signature)
VICE PRESIDENT **TREASURER**
PLACE: Jaipur
DATE: 28-07-2024
Jaipur Xavier Educational Association
St. Xavier's Sr. Sec. School
JAIPUR - 302 001

(Signature)
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