

**JAIPURIA INSTITUTE OF MANAGEMENT, JAIPUR**

**BALANCE SHEET  
&  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024**


**M/S B.CHHAWCHHARIA & CO.  
CHARTERED ACCOUNTANT**

**JAIPURIA INSTITUTE OF MANAGEMENT, JAIPUR  
BALANCE SHEET AS AT 31ST MARCH, 2024**

As At 31-Mar-23	LIABILITIES	As At 31-Mar-24	As At 31-Mar-23	ASSETS	As At 31-Mar-24
(13,769,800)	<b>Integral Education Society</b>	(69,385,627)		<b>Fixed Assets</b>	
(23,853,897)	Add: Excess of Income over expenditure	7,303,827	94,310,481	(As per Annexure A)	113,171,128
(37,623,697)		(62,081,800)		<b>Current Assets, Loan &amp; Advances</b>	
	<b>Current Liabilities &amp; Provisions</b>			<b>Cash &amp; Bank Balances</b>	
7,189,989	Sundry Creditors	5,608,473		Balances with Scheduled Banks:	
4,336,603	Other Liabilities	3,258,317	1,481,944	- In Saving Accounts	1,509,177
6,105,640	Security Deposit	8,079,249	-	- In Fixed Deposits	-
122,719,831	Fees received in Advance	160,807,159	52,474	Cash / Cheque in Hand	27,474
3,025,979	Provision for Leave Encashment	4,065,389	-	Interest accrued on FDR's	-
8,140,075	Provision for Gratuity	9,143,955			
			5,901,676	<b>Advance</b>	
			10,774,282	Fees Receivable	2,666,706
			432,237	Sundry Advances	6,122,519
			941,326	Security Deposits	432,237
				Sundry Debtors	4,951,501
<b>113,894,420</b>	<b>TOTAL (Rs.)</b>	<b>128,880,742</b>	<b>113,894,420</b>	<b>TOTAL (Rs.)</b>	<b>128,880,742</b>

SIGNED FOR IDENTIFICATION

For B Chhawchharia & Co.  
Firm Registration No: 305123E  
Chartered Accountant

  
Sushil Kumar Chhawchharia  
Partner  
Membership No.: 008482  
Place: Kolkata  
Date:

  
CHAIRMAN

  
DIRECTOR

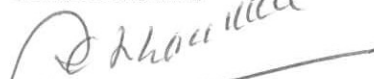
  
SECRETARY

**JAIPURIA INSTITUTE OF MANAGEMENT, JAIPUR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2024**

Previous Year 2022-23	EXPENDITURE	Current Year 2023-24	Previous Year 2022-23	INCOME	Current Year 2023-24
75,661,931	To Salary, allowances & other benefits	85,849,434	200,542,565	By Academic Fees	275,084,135
7,221,464	To Staff Welfare Expenses	12,662,537	1,073,687	By FPM Fees	1,084,232
8,614,437	To Academic Expenses	15,513,817	605,359	By Application Fees	583,894
1,233,065	To FPM Expenses	1,067,026	129,731	By Interest income	135,117
17,325,666	To Student Welfare Expenses	23,130,708	-	By Return on Investment	-
705,866	To Rent Expenses	711,243	609,443	By Miscellaneous Income	706,269
265,985	To Postage & Telephone Expenses	328,424	4,684,784	By MDP Income	11,947,677
757,165	To Travelling & Conveyance Expenses	794,795	23,853,897	To Excess of Expenditure Over Income	-
1,711,753	To Computer Lab & Internet Expenses	1,829,254			
4,250,936	To Newspaper & Periodicals Expenses	6,026,671			
798,278	To Printing & Stationery Expenses	770,086			
55,359,939	To Advertisement Expenses	62,287,037			
6,536,141	To Admission Expenses	6,567,420			
3,511,572	To Placement Expenses	4,430,382			
334,900	To Legal & Professional Expenses	265,000			
6,305,221	To MDP, Seminar & Conventions Expenses	12,267,433			
9,497,719	To Electricity & DG Set Expenses	10,597,946			
8,125,999	To Repair & Maintenance Expenses	10,500,568			
756,867	To Vehicles Running Expenses	686,959			
802,221	To Business Promotion Expenses	468,996			
772,165	To Insurance Expenses	840,427			
6,183,448	To Miscellaneous Expenses	6,571,974			
-	To Loss of disposal of Fixed Assets	108,222			
1,123,323	To Provision for Leave Encashment	1,481,880			
2,020,233	To Provision for Gratuity	1,144,716			
11,623,172	To Depreciation	15,334,543			
-	To Excess of Income over Expenditure transferred to General Fund	7,303,827			
<b>231,499,465</b>	<b>Total (Rs.)</b>	<b>289,541,324</b>	<b>231,499,465</b>	<b>Total (Rs.)</b>	<b>289,541,324</b>

SIGNED FOR IDENTIFICATION

For B Chhawchharia & Co.  
 Firm Registration No: 305123E  
 Chartered Accountant



Sushil Kumar Chhawchharia  
 Partner

Membership No.: 008482

Place: Kolkata

Date:

  
 CHAIRMAN

  
 DIRECTOR

  
 SECRETARY

**JAIPURIA INSTITUTE OF MANAGEMENT, JAIPUR**  
**FIXED ASSETS SCHEDULE AS AT 31ST MARCH 2024 (ANNEXURE 'A')**

Particulars	Dep. Rate %	Gross block					Depreciation				Net Block	
		As at 01/04/2023	Additions		Deductions/ Transfer	As At 31/03/2024	Upto 31/03/2023	For the year	Deductions/ Transfer	Upto 31/03/2024	As At 31/03/2024	As At 31/03/2023
			More than 180 Days	Less than 180 Days								
Land	0%	11,722,719	-	6,121,255	-	17,843,974	-	-	-	-	17,843,974	11,722,719
Building	10%	168,498,494	334,942	4,343,354	-	173,176,790	117,409,703	5,359,541	-	122,769,244	50,407,546	51,088,791
Furniture & Fixtures	10%	21,081,901	1,526,906	976,781	-	23,585,588	12,223,211	1,087,399	-	13,310,610	10,274,978	8,858,690
Electrical installation	10%	9,116,682	20,720	527,083	-	9,664,485	5,458,701	394,224	-	5,852,925	3,811,560	3,657,981
Tubewell	10%	382,509	-	575,454	-	957,963	38,251	63,199	-	101,450	856,513	344,258
Office Equipment's	15%	8,249,672	414,677	63,526	-	8,727,875	5,351,813	501,645	-	5,853,458	2,874,417	2,897,859
Refrigerator, Water Cooler & AC	15%	13,366,955	4,063,254	1,063,382	3,501,302	14,992,289	7,128,498	1,588,809	3,259,958	5,457,349	9,534,940	6,238,457
Vehicles	15%	2,688,941	1,744,349	-	1,380,000	3,053,290	1,952,629	292,116	846,778	1,397,967	1,655,323	736,312
Generators	15%	812,020	4,913,603	-	-	5,725,623	760,772	744,728	-	1,505,500	4,220,123	51,248
Books	15%	4,744,912	38,404	217,275	-	5,000,591	3,283,913	241,206	-	3,525,119	1,475,472	1,460,999
Miscellaneous Fixed Assets	15%	5,909,409	797,267	-	-	6,706,676	2,639,485	610,079	-	3,249,564	3,457,112	3,269,924
Computer	40%	16,642,297	7,063,976	163,548	-	23,869,821	12,659,054	4,451,597	-	17,110,651	6,759,170	3,983,243
<b>Sub Total (Rs)</b>		<b>263,216,511</b>	<b>20,918,098</b>	<b>14,051,658</b>	<b>4,881,302</b>	<b>293,304,965</b>	<b>168,906,030</b>	<b>15,334,543</b>	<b>4,106,736</b>	<b>180,133,837</b>	<b>113,171,128</b>	<b>94,310,481</b>
CWIP		-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total (Rs)</b>		<b>263,216,511</b>	<b>20,918,098</b>	<b>14,051,658</b>	<b>4,881,302</b>	<b>293,304,965</b>	<b>168,906,030</b>	<b>15,334,543</b>	<b>4,106,736</b>	<b>180,133,837</b>	<b>113,171,128</b>	<b>94,310,481</b>