

NISHITH MATHUR AND COMPANY

Chartered Accountants



F 18,, GANESHAM TOWER, AMRAPALI
CIRCLE, VAISHALI NAGAR, JAIPUR
RAJASTHAN 302021
Ph. 9414052185

AUDIT REPORT

Report on the Financial Statements

We have audited the affirming financial statements of **ALANKAR SOCIETY FOR HIGHER EDUCATION** with its institutions , Kataria Agriculture Farm, Bishnawala, Sirsi Road, Jaipur (Raj.) which comprise the Balance Sheet as at 31 March 2024 & the Statement of Income & Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Society in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. in the case of the balance sheet, of the state of affairs of the Society as on 31 March 2024;
- ii. in the case of the statement of Income & Expenditure, of the Surplus for the year ended on that date;



For NISHITH MATHUR AND COMPANY
Chartered Accountants

(NISHITH MATHUR)
Proprietor

Membership No: 400285
Registration No: 013589C

Place :JAIPUR
Date : 29/09/2024

ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Balance Sheet as on 31st March 2024**

Liabilities	Amount	Assets	Amount
Capital Account	20,38,29,669.93	Fixed Assets	21,06,43,123.00
Corpus Fund	2,71,57,725.00	Fixed Deposit	1,15,58,852.00
Unsecured Loans From Others	27,00,875.00	Other Current Assets	9,28,54,180.00
Secured Loans	4,55,57,797.00		
Current Liabilities	3,58,10,088.07		
Total	31,50,56,155.00	Total	31,50,56,155.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NISHITH MATHUR AND COMPANY

Chartered Accountant

(Registration No. 0013589C)

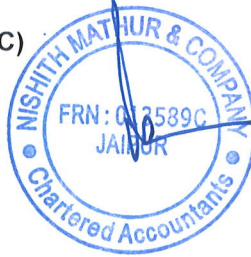
NISHITH MATHUR

Proprietor

Membership No.: 400285

Place: JAIPUR

Date: 29/09/2024



For ALANKAR SOCIETY FOR HIGHER
EDUCATION

LAL CHAND KATARIA
Trustee

ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Income and Expenditure A/c for the year Ending 31st March 2024**

Particulars	Amount	Particulars	Amount
To Admin Expenses	30,06,071.00	By Interest Income	6,77,654.00
To Application Fees For Affiliation	80,34,970.00	By Revenue From Main Object	12,44,05,919.00
To Audit Fee	1,36,825.00		
To Bank Charges	1,48,648.00		
To Employee Cost	5,23,45,311.00		
To Finance Cost	24,12,359.00		
To Hostel Expenses	83,67,128.00		
To Inspection Expenses	3,75,000.00		
To Institution Expenses	5,91,132.00		
To Miscellaneous Expenses	6,20,998.00		
To Other Expenses	66,77,463.00		
To Power And Fuel Expenses	84,50,364.00		
To Repair And Maintenance Exp.	74,11,100.00		
To Students Development Related	3,50,853.00		
To Depreciation	83,12,100.00		
To Surplus (Excess of Income over Expenditure)	1,78,43,251.00		
Total	12,50,83,573.00	Total	12,50,83,573.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For NISHITH MATHUR AND COMPANY

Chartered Accountant

(Registration No. 0013589C)

NISHITH MATHUR

Proprietor

Membership No.: 400285



For ALANKAR SOCIETY FOR HIGHER
EDUCATION

LAL CHAND KATARIA
Trustee

Place: JAIPUR

Date: 29/09/2024

ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Capital A/c as on 31st March 2024**

Particulars	Amount	Particulars	Amount
		By Balance B/F	18,59,86,418.93
		By Surplus (Excess of Income over Expenditure)	1,78,43,251.00
To Balance C/F	20,38,29,669.93		
Total	20,38,29,669.93	Total	20,38,29,669.93



ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA, Jaipur

Fixed Assets as on 31st March 2024

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner	15.00%	10,92,665.00	-	-	-	10,92,665.00	1,63,900.00	9,28,765.00
Aluminium ladder	10.00%	1,527.00	-	-	-	1,527.00	153.00	1,374.00
Basic Cosmetology Material	15.00%	23,576.00	1,050.00	-	-	24,626.00	3,694.00	20,932.00
Books	40.00%	5,80,336.00	2,75,805.00	3,12,307.00	-	11,68,448.00	4,04,918.00	7,63,530.00
Books Case	10.00%	3,47,683.00	1,20,360.00	-	-	4,68,043.00	46,804.00	4,21,239.00
Land And Building	0.00%	8,21,59,163.00	-	-	-	8,21,59,163.00	-	8,21,59,163.00
Building WIP	0.00%	6,11,77,395.00	1,88,47,472.00	1,53,43,919.00	-	9,53,68,786.00	-	9,53,68,786.00
Bus	15.00%	72,89,782.00	-	-	-	72,89,782.00	10,93,467.00	61,96,315.00
Car	15.00%	28,48,496.00	-	-	-	28,48,496.00	4,27,274.00	24,21,222.00
Coin Box	15.00%	307.00	-	-	-	307.00	46.00	261.00
Cooking Range	10.00%	6,670.00	-	-	-	6,670.00	667.00	6,003.00
Digital Balance	15.00%	2,74,182.00	-	-	-	2,74,182.00	41,127.00	2,33,055.00
Dummies	10.00%	10,960.00	-	-	-	10,960.00	1,096.00	9,864.00
Electric Pumpset	15.00%	2,87,518.00	91,963.00	41,100.00	-	4,20,581.00	60,005.00	3,60,576.00
Electronic Equip	15.00%	27,09,237.00	-	-	-	27,09,237.00	4,06,386.00	23,02,851.00
Emergency Light	15.00%	1,261.00	-	-	-	1,261.00	189.00	1,072.00
Epabx System	15.00%	4,783.00	-	-	-	4,783.00	717.00	4,066.00
Exhibition Stand	10.00%	1,868.00	-	-	-	1,868.00	187.00	1,681.00
Fan	10.00%	4,59,278.00	25,436.00	-	-	4,84,714.00	48,471.00	4,36,243.00
Fire Extinguishers	15.00%	30,334.00	-	-	-	30,334.00	4,550.00	25,784.00
Frize	15.00%	21,526.00	-	-	-	21,526.00	3,229.00	18,297.00
Furniture & Fixtures	10.00%	72,05,900.00	-	-	72.00	72,05,828.00	7,20,583.00	64,85,245.00
Gas Bhatti	10.00%	2,317.00	-	-	-	2,317.00	232.00	2,085.00
Geyser	15.00%	1,563.00	-	-	-	1,563.00	234.00	1,329.00
Grinding Machine	10.00%	3,475.00	-	-	-	3,475.00	348.00	3,127.00
Hair & Skin Care Equipments	15.00%	3,333.00	-	-	-	3,333.00	500.00	2,833.00
I - Card Printer	40.00%	149.00	-	-	-	149.00	60.00	89.00
Internet Instrument	15.00%	2,418.00	-	-	-	2,418.00	363.00	2,055.00

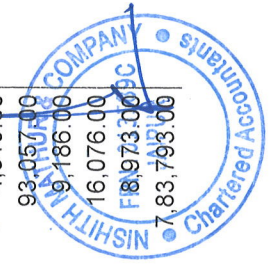


(F. Y. 2023-24)

ALANKAR SOCIETY FOR HIGHER EDUCATION
PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA, Jaipur

Kitchen Wares	10.00%	12,784.00	-	-	12,784.00	1,278.00	11,506.00
Lab. Equipment	15.00%	9,45,951.00	-	-	9,45,951.00	1,41,893.00	8,04,058.00
Lab. Fittings & Appliances	10.00%	55,773.00	-	-	55,773.00	5,577.00	50,196.00
Marresses	10.00%	1,80,053.00	43,000.00	2,500.00	2,25,553.00	22,430.00	2,03,123.00
Mixi Grinder	10.00%	3,269.00	-	-	3,269.00	327.00	2,942.00
Mobile Phone	15.00%	4,525.00	-	-	4,525.00	679.00	3,846.00
Motor Cycle	15.00%	3,020.00	-	-	3,020.00	453.00	2,567.00
Music Instrument	15.00%	48,430.00	-	-	48,430.00	7,265.00	41,165.00
Stand	10.00%	1,501.00	-	-	1,501.00	150.00	1,351.00
Note Counting Machine	15.00%	4,526.00	-	-	4,526.00	679.00	3,847.00
Photocopy Machine	15.00%	4,64,174.00	-	-	4,64,174.00	69,626.00	3,94,548.00
Sewing Machine	15.00%	26,347.00	-	-	26,347.00	3,952.00	22,395.00
Solar Power Heating System	40.00%	29.00	-	-	29.00	12.00	17.00
Solar Power System	40.00%	169.00	78,82,750.00	-	78,82,919.00	31,53,168.00	47,29,751.00
Solar Treatment Plant	40.00%	7,481.00	-	-	7,481.00	2,992.00	4,489.00
Solar Water Heating System	40.00%	4,755.00	-	-	4,755.00	1,902.00	2,853.00
Steam Iron Machine	15.00%	2,720.00	-	-	2,720.00	408.00	2,312.00
Surgical Equipments	15.00%	3,231.00	-	-	3,231.00	485.00	2,746.00
Teaching Instrument	15.00%	41,046.00	-	-	41,046.00	6,157.00	34,889.00
Telephone Instrument	15.00%	26,662.00	-	-	26,662.00	3,999.00	22,663.00
Tractor	15.00%	79,680.00	-	-	79,680.00	11,952.00	67,728.00
Utensils	10.00%	33,893.00	-	-	33,893.00	3,389.00	30,504.00
Water Cooler	15.00%	44,861.00	-	-	44,861.00	6,729.00	38,132.00
Water Purifier	15.00%	13,296.00	-	-	13,296.00	1,994.00	11,302.00
Computer	40.00%	15,59,359.00	-	-	15,59,359.00	6,23,744.00	9,35,615.00
Water Level Control	15.00%	6,890.00	-	-	6,890.00	1,034.00	5,856.00
Vegetable cutting machine	10.00%	11,227.00	-	-	11,227.00	1,123.00	10,104.00
Tally Software	40.00%	33,460.00	20,300.00	-	53,760.00	21,504.00	32,256.00
Solar Energy Equipment	40.00%	7,698.00	-	-	7,698.00	3,079.00	4,619.00
Chapati Making Machine	15.00%	1,09,479.00	-	-	1,09,479.00	16,422.00	93,057.00
Flour Mill	15.00%	10,807.00	-	-	10,807.00	1,621.00	9,186.00
Potato Peeling Machine	15.00%	18,913.00	-	-	18,913.00	2,837.00	16,076.00
Vending Machine	15.00%	10,556.00	-	-	10,556.00	1,583.00	8,973.00
Elevators	15.00%	9,22,109.00	-	-	9,22,109.00	1,38,316.00	7,83,793.00



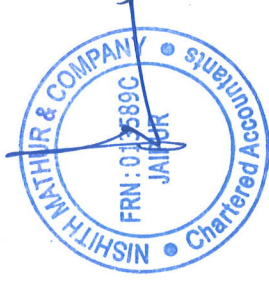
(F.Y. 2023-24)

ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA, Jaipur

UPS 120KVA	15.00%	6,13,952.00	-	-	-	6,13,952.00	92,093.00	5,21,859.00
Cooler	15.00%	37,119.00	-	-	-	37,119.00	5,568.00	31,551.00
Puzzle Mate	10.00%	1,47,976.00	-	-	-	1,47,976.00	14,798.00	1,33,178.00
Fire Fighting System	15.00%	19,56,099.00	9,30,611.00	-	-	28,86,710.00	4,33,007.00	24,53,703.00
Tata Tiago Car	15.00%	-	-	9,81,400.00	-	9,81,400.00	73,605.00	9,07,795.00
Printer	15.00%	-	33,800.00	-	-	33,800.00	5,070.00	28,730.00
Total		17,40,01,522.00	2,82,72,547.00	1,66,81,226.00	72.00	21,89,55,223.00	83,12,100.00	21,06,43,123.00



ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Annexure for Interest Income**

Particulars	Amount
Interest On FDR	5,27,377.00
Bank Interest	1,50,277.00
Total	6,77,654.00

Annexure for Revenue From Main Object

Particulars	Amount
Academic Fee Receipt	4,70,66,435.00
Tuition Fees	4,55,89,889.00
Practical Fees	7,63,000.00
Bus Fare Fees	66,80,075.00
Computer Fees	41,600.00
Games and Sports Fees	43,900.00
Identity Card Fees	43,900.00
Miscellaneous Receipts	1,90,893.00
Other Fees	1,57,400.00
Prospects and Admission Form Fees	6,82,100.00
Hostel Fees	94,43,600.00
Discount Received	8,279.00
Online Examination Receipts	87,40,347.00
Offline Examination Fee	33,65,951.00
Diploma Fees	2,96,550.00
T.C. & C.C. Fees	42,000.00
Rent Received	12,50,000.00
Total	12,44,05,919.00

Annexure for Power And Fuel Expenses

Particulars	Amount
Diesel Expenses	55,73,281.00
Diesel Generator Hiring Charges	97,300.00
Electricity Expenses	27,79,783.00
Total	84,50,364.00

Annexure for Employee Cost

Particulars	Amount
Salary (Paid To Teaching Staff)	3,90,28,220.00
Salary (Paid To Non Teaching Staff)	1,19,41,299.00
Employer EPF Contribution	9,89,673.00
Employer ESI Contribution	3,81,152.00
Staff Welfare Exp	4,967.00
Total	5,23,45,311.00

Annexure for Repair And Maintenance Exp.

Particulars	Amount
Repair And Maintenance (Car)	8,56,012.00
Repair And Maintenance (Bus)	10,13,469.00
Repair And Maintenance (Other)	11,21,307.00
Repair And Maintenance (Building)	44,20,312.00
Total	74,11,100.00



ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Annexure for Finance Cost**

Particulars	Amount
Insurance Charges	15,16,619.00
Interest	2,88,429.00
Fee and Interest Exp	17,311.00
Processing Fee	5,90,000.00
Total	24,12,359.00

Annexure for Current Liabilities

Particulars	Amount
Cheque In Transit	1,59,61,580.00
Employee's ESI Contribution	8,768.00
Liability For Expenses	15,39,992.07
Other Current Liabilities	28,94,357.00
TDS Payable	6,17,591.00
Others payable	3,78,451.00
Sundry Creditors Others	1,44,09,349.00
Total	3,58,10,088.07

Annexure for Secured Loans

Particulars	Amount
Sundaram finance Loan	5,14,686.00
Bank O/D	4,50,43,111.00
Total	4,55,57,797.00

Annexure for Admin Expenses

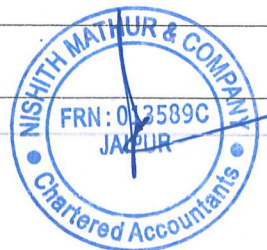
Particulars	Amount
Administrative Expenses	42,932.00
Advertisement	21,57,337.00
Building Tax	36,567.00
Office Expenses	6,69,050.00
Telephone Expenses	1,00,185.00
Total	30,06,071.00

Annexure for Office Expenses

Particulars	Amount
Office Exp.	7,829.00
Postage And Stamp Expenses	1,434.00
Printing And Stationery Expenses	6,19,766.00
Conveyance Expenses	9,632.00
Travelling Expenses	9,018.00
Newspaper	17,062.00
Medical Expenses	4,309.00
Total	6,69,050.00

Annexure for Institution Expenses

Particulars	Amount
Celebration Expenses	2,65,667.00
Exam Expenses	3,25,465.00
Total	5,91,132.00



ALANKAR SOCIETY FOR HIGHER EDUCATION

PAN No : AABTA9710C

0, KATARIA AGRICULTURE FARM, KATARIA AGRICULTURE FARM, BISHNAWALA, POST MEENAWALA,
Jaipur**Annexure for Exam Expenses**

Particulars	Amount
Examination Expenses	3,25,465.00
Total	3,25,465.00

Annexure for Students Development Related

Particulars	Amount
Games And Sports Expenses	56,883.00
Study Material Expenses	1,86,530.00
Laboratory Materials	1,07,440.00
Total	3,50,853.00

Annexure for Other Expenses

Particulars	Amount
Bus Hiring Expenses	27,450.00
Dress Material Expenses	4,68,421.00
On Line Exam Remuneration	28,05,050.00
Registration Fee	61,812.00
Rent Expenses	28,08,000.00
GST on Rent	5,05,400.00
Freight Exp	1,330.00
Total	66,77,463.00

Annexure for Other Current Assets

Particulars	Amount
Other Current Assets	94,17,401.00
Construction on Leased Land	4,04,98,617.00
Advance to Supplier	2,59,75,372.00
Sundry Debtors Others	28,12,001.00
Security Deposit	3,00,759.00
Cash in Hand	51,04,816.00
Cash at Bank	69,88,549.00
TDS Receivable	16,84,710.00
Nsm and Co. tax A/c	71,955.00
Total	9,28,54,180.00

