

# CUK AND CO.

(Formally Known as Gaurav Kumar and Associates)  
Chartered Accountants

Contact No. +91-97199-27861  
Email : cageekumar@gmail.com



## AUDIT REPORT

1. We have examined the Balance Sheet and Profit and Loss Account as at 31<sup>st</sup> March, 2023 for the year ended on that date, attached herewith, of **J S UNIVERSITY**, having registered address at Mainpuri Road, Shikohabad, UTTAR PRADESH
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account, maintained by the assessee
  - (A) We have obtained all the information and explanation which, to the best of our knowledge and belief
  - (B) In our opinion, proper books of account have been kept by the assessee, so far as appears from our examination of the books
  - (C) In our opinion and the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give true and fair view : -
    - a. In case of the Balance Sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March 2023, and
    - b. In case of the Profit and Loss account, Profit for the Year ended on the date

For CUK and Co.  
(Formally Known as Gaurav Kumar and Associates)  
Chartered Accountants

CA Gaurav Kumar  
M.no. 525265



Date : 25/09/2023  
Place: Shikohabad

Chancellor  
J.S. University  
Shikohabad (Firozabad) U.P.

# JS UNIVERSITY

Mainpuri Road Shikohabad Firozabad Uttar Pradesh

## Balance Sheet as on 31-Mar-2023

Particulars	Schedule	As on 31 Mrach 2023
<b>SOURCES OF FUNDS</b>		
Unrestricted funds		
Corpus Fund		3,020,353.00
General fund	1	407,749,689.00
Restricted fund	2	417,008,899.00
Unsecured Loan		34,360,765.00
Current liabilities & provisions	3	509,360.00
<b>TOTAL</b>		<b>862,649,066.00</b>
<b>APPLICATION OF FUNDS</b>		
Fixed assets		
Tangible assets	4A	543,613,602.00
Intangible asset	4B	-
Capital Work in process		2,566,666.00
Current assets	5	316,153,548.00
Loans, advances & deposits	6	315,250.00
<b>TOTAL</b>		<b>862,649,066.00</b>

For and on behalf of  
JS University



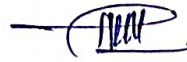
Sukesh Kumar  
Chancellor

J.S. University  
Shikohabad (Firozabad) U.P.



In terms of our report attached

For CUK and Company  
Chartered Accountants  
FRN 024930N



CA Gaurav Kumar  
M.N. 525265

  
Finance Officer  
J. S. University  
Shikohabad (Firozabad) U.P.

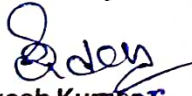
# J S UNIVERSITY

Mainpuri Road Shikohabad Firozabad Uttar Pradesh


## Income and expenditure account For the year ended on 31-Mar-2023

Particulars	Schedule	For the year ended on 31.03.2023
<b>Income</b>		
- Academic receipts	7	124,755,733.00
- Research funding		80,000,000.00
- Revenue from consultancy		15,430,000.00
- Alumni Contribution		5,350,000.00
- Grants for infrastructure		5,350,000.00
- Other Income	8	-
<b>TOTAL (A)</b>		<b>230,885,733.00</b>
<b>Expenditure</b>		
- Academic and other program expenses	9	17,787,222.00
- Research/Consultancy project expenses		
- Staff payments & benefits	10	82,409,748.00
- Depreciation and amortisation	4A	-
- Administrative and general expenses	11	35,361,656.00
<b>TOTAL (B)</b>		<b>135,558,626.00</b>
<b>Balance being Excess of Income over Expenditures</b>		<b>95,327,107.00</b>

Current assets  
For and on behalf of  
JS University

  
Suresh Kumar  
Chancellor  
J.S. University  
Shikohabad (Firozabad) U.P.



  
Finance Officer  
J. S. University  
Shikohabad (Firozabad)

In terms of our report attached  
For.CUK and Company  
Chartered Accountants  
FRN 024930N

  
CA Gaurav Kumar  
M.N. 525265

**Schedule -1 Unrestricted funds**

Particulars	March 31,2023
Balance as at the beginning of the year	312,422,582.00
Add: Contributions towards General Fund	
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	95,327,107.00
<b>TOTAL</b>	<b>407,749,689.00</b>

**Schedule 2 - Restricted Fund**

Particulars	March 31,2023
Opening Balance	292,412,599.00
Add Funds received during the year	124,596,300.00
<b>TOTAL Specific Fund</b>	<b>417,008,899.00</b>

**Schedule 3 - Current liabilities and provisions**

Particulars	March 31,2023
<b>Current liabilities</b>	
Deposits from students	-
Other Deposits	-
Sundry Creditors	157,510.00
Capital Creditors	-
Employee payable	-
Fees Received in Advance	-
<b>TOTAL (A)</b>	<b>157,510.00</b>
<b>B. Provisions</b>	
Provision for Compensated Absence	
Provision for Gratuity	
Expense Provision	351,850.00
Employee Provision	
<b>TOTAL (B)</b>	<b>351,850.00</b>
<b>TOTAL (A+B)</b>	<b>509,360.00</b>



  
**Finance Officer**  
**J. S. University**  
 Shikohabad (Firozabad) U.P.

  
**Chancellor**  
**J.S. University**  
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DESCRIPTION	GROSS BLOCK			ACCUMULATED DEPRECIATION			NET BLOCK		
	As at 01.04.2022	Additions during the year	Deletions during the year	As at 31.03.2023	As at 01.04.2022	Additions during the year	Deletions during the year	As at 31.03.2023	As at 31.03.2022
Tangible Assets									
Land	98,449,770.00	-	-	98,449,770.00	-	-	-	98,449,770.00	98,449,770.00
Building	197,267,780.00	50,641,475.00	-	247,909,255.00	-	-	-	247,909,255.00	197,267,780.00
Air Conditioner	978,890.00	495,880.00	-	1,474,770.00	-	-	-	1,474,770.00	978,890.00
Furniture & fixtures	11,147,346.00	-	-	11,147,346.00	-	-	-	11,147,346.00	11,147,346.00
Computer peripherals	4,734,470.00	615,880.00	-	5,350,350.00	-	-	-	5,350,350.00	4,734,470.00
Electrical Fittings	868,100.00	1,658,700.00	-	2,526,800.00	-	-	-	2,526,800.00	868,100.00
Fire Protection Equipments	666,470.00	518,970.00	-	1,185,440.00	-	-	-	1,185,440.00	666,470.00
CC TV	464,450.00	205,475.00	-	669,925.00	-	-	-	669,925.00	464,450.00
Sport Equipments	1,195,850.00	-	-	1,195,850.00	-	-	-	1,195,850.00	1,195,850.00
Studio Equipments	820,700.00	-	-	820,700.00	-	-	-	820,700.00	820,700.00
Lab and other Equipment	71,649,120.00	21,535,000.00	-	93,184,120.00	-	-	-	93,184,120.00	71,649,120.00
Library Books	48,632,526.00	28,231,000.00	-	76,863,526.00	-	-	-	76,863,526.00	48,632,526.00
Vehicle	2,835,750.00	-	-	2,835,750.00	-	-	-	2,835,750.00	2,835,750.00
Total Tangible asset	439,711,222.00	103,902,380.00	-	543,613,602.00	-	-	-	543,613,602.00	439,711,222.00
Schedule 4B - Intangible Assets									
DESCRIPTION	GROSS BLOCK			Amortisation			NET BLOCK		
	As at	Additions during the year	Deletions during the year	As at 31.03.2019	As at 01.04.2018	Additions during the year	Deletions during the year	As at	As at
Software	-	-	-	-	-	-	-	-	-
Total Intangible asset	-	-	-	-	-	-	-	-	-

  
 Finance Officer  
 J. S. University  
 Shikohabad (Firozabad) U.P.

  
 Chancellor  
 J.S. University  
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**Schedule 5 - Current assets**

Particulars	March 31,2023
Sundry Debtors	-
<b>Cash and Bank Balance</b>	
Cash in Hand and Bank Balances	94,428,234.00
Fixed Deposits	221,725,314.00
<b>TOTAL</b>	<b>316,153,548.00</b>

**Schedule 6 - Loans, advances and deposits**

Particulars	March 31,2023
Loan and Advances to Staff and Other	315,250.00
Fixed Deposits	
<b>TOTAL</b>	<b>315,250.00</b>



  
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Schedules forming part of Income and expenditure for the year ended March 31, 2023

Schedule 7 - Academic receipts

Particulars	March 31,2023
Gross Receipts	
- Fees from Students	124,755,733.00
- Fund for NGO (Research Projects)	-
- Fees from Consultancy	-
<b>TOTAL</b>	<b>124,755,733.00</b>

Schedule 8- Other income

Particulars	March 31,2023
<b>TOTAL</b>	<b>-</b>



  
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**Schedule 9 - Academic and other Program expenses**

Particulars	March 31,2023
Expenditure on Seed Money for research	4,735,606.00
Books and Periodicals (Subscriptions)	1,981,457.00
Printing and Stationary	204,125.00
Accounting Charges	522,615.00
Examination Exp	6,017,881.00
Workshops, Seminar, and Membership Exp	2,156,797.00
Scholarship Exp	2,168,741.00
<b>TOTAL</b>	<b>17,787,222.00</b>

**Schedule 10 - Staff payments & benefits**

Particulars	March 31,2023
Salary to Staff	80,004,011.00
Staff welfare and Reimbursement exp	2,405,737.00
<b>TOTAL</b>	<b>82,409,748.00</b>

**Schedule 11 - Administrative and general expenses**

Particulars	March 31,2023
Travelling Exp	503,973.00
Maintenance and Utility	33,635,471.00
Meetings and Other Exp	1,122,212.00
Audit Fees	100,000.00
<b>TOTAL</b>	<b>35,361,656.00</b>



*S. S. Chauhan*  
Chancellor  
J.S. University  
Shikohabad (Firozabad) U.P.

*[Signature]*  
Finance Officer  
J. S. University  
Shikohabad (Firozabad) U.P.