



Independent Auditor's Report

To

The Members

SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE (MP)

Report on the Financial Statements:

We have audited the accompanying financial statements of SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, Indore which comprises the Balance Sheet as at March 31, 2023 and the statement of Income and Expenditure A/c for the year then ended.

I. Managements Responsibility for the Financial Statements.

Management is Responsible for the preparation of these financial statements in accordance with accounting principles generally accepted in India..This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

II. Auditors Responsibility

- (a) 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 and pronouncement 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.
- (b) 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 financial control relevant to the Trust's preparation of the financial statements that give true and fair view 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.



- (c) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

III. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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.

1. In the case of the Balance Sheet, of the state of affairs of the University as at 31st March 2023, and
2. In the case of Income and Expenditure Accounts, of the *Deficit* for the year ended on the date.

IV. Report on Other Legal and Regulatory Requirements

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the University so far as appears from our examination of those books;
- c) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statement comply with the Accounting Standards and principles generally accepted in India.

For: R.D.JOSHI & Co.

Chartered Accountants

FRN: 000848C

Place: Indore (M.P.)

Date: 02/08/2023

Bhagwan Agrawal

(CA BHAGWAN AGRAWAL)

Partner

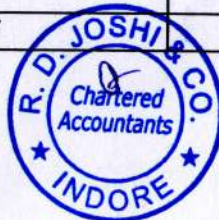
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SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

BALANCE SHEET AS AT 31st March, 2023

Prev. Yr.	LIABILITIES		AMOUNT	Prev. Yr.	ASSETS		AMOUNT
8,50,00,000	FUND			31,28,95,315	FIXED ASSETS : (At Cost)		
-	As per Last year	8,50,00,000			(As per Schedule "A")		34,91,81,703
	Add : This Year	2,50,00,000	11,00,00,000				
8,52,17,853	FIXED ASSETS FUND			43,82,16,481	CAPITAL WORK IN PROGRES :		
-	As per Last year	8,52,17,853			Building Work in Progress		48,98,87,746
	Add : This Year	-	8,52,17,853				
8,45,32,208	DEPRECIATION RESERVE :			4,78,735	CASH & BANK BALANCES :		
3,22,44,372	As per Last year	11,67,76,580		2,22,059	HDFC Bank (50100445583724)	59,396	
	Add : This Year	4,17,11,480	15,84,88,060	2,09,77,577	HDFC Bank (50100445272736)	5,950	
				22,21,678	HDFC Bank (50100256398597)	1,63,24,908	
	DEVELOPMENT FUND			1,44,625	HDFC Bank (50100282903557)	18,19,111	
-	As per Last year	3,78,15,623		-	HDFC Bank (50100257227349)	5,21,374	
3,78,15,623	Add : This Year	2,95,51,788	6,73,67,411	91,217	HDFC Bank (50100607645964)	1,00,000	
					Cash in Hand	1,64,636	1,89,95,374
25,64,14,729	SECURED LOANS :						
7,79,30,612	HDFC Term Loan (I)	20,92,78,656		1,52,960	LOANS & ADVANCE (Assets)		
5,79,63,617	HDFC Term Loan (II)	13,61,67,372		4,07,22,414	Advance to Staff Ag. Exp.	-	
	HDFC Term Loan (III)	3,64,77,042	38,19,23,070	5,64,28,119	Advance Ag. Material & Services	2,25,02,193	
				82,842	Deferred Expenditure	3,76,18,746	
2,50,59,939	NON-CURRENT LIABILITIES :			73,973	Advance to Staff for TDS	1,65,554	
-	Shri Vaishnav Inst. of Tech.& Sci.	2,60,70,910		23,142	Accrued Interest	3,390	
	Shri Vaishnav Vidyapeeth	-	2,60,70,910	7,05,06,649	TDS Receivable	1,01,280	
				2,00,00,000	Fee Receivable	9,28,56,747	
3,24,66,250	CAUTION MONEY :				Shri Vaishnav Vidyapeeth	-	15,32,47,910
35,07,250	As per last account	3,59,73,500					
	Add : This year (Collect - Paid)	1,01,21,300	4,60,94,800	5,00,000	DEPOSITS (Assets)		
					Council of Architecture (FDR)	5,00,000	
22,54,999	ALUMNI ASSOCIATION FUND			4,14,83,500	Krati Gas Agency (SD)	6,700	
13,23,800	As per Last year	35,78,799		2,00,00,000	LIC India Ltd (Gratuity)	4,79,52,707	
	Add : This Year	15,39,250	51,18,049		FDR with HDFC Bank	2,50,00,000	
							7,34,59,407
78,17,31,252	Total C/F		88,02,80,153	1,02,52,21,285	Total C/F		1,08,47,72,140



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

BALANCE SHEET AS AT 31st March, 2023

Prev. Yr.	LIABILITIES			AMOUNT	Prev. Yr.	ASSETS			AMOUNT
78,17,31,252	Total B/F			88,02,80,153	1,02,52,21,285	Total B/F			1,08,47,72,140
	RESEARCH GRANT FUND :								
	As per Schedule -01								
2,39,880	As per Last year			5,59,133					
14,62,430	Add : This Year			4,15,653					
(11,43,177)	Less : Utilised This Year			(3,48,871)					
				6,25,915					
	SUNDRY CREDITORS :								
10,89,997	As per Schedule - 02			11,64,957					
	OTHER LIABILITIES :								
76,97,880	As per Schedule - 03			1,12,39,056					
	SECURITY DEPOSITS (PAYABLE)								
4,92,08,441	As per Schedule - 04			2,61,77,618					
	GRATUITY FUND WITH LIC								
4,14,83,500	As per Last year			4,79,52,707					
	As per Schedule - 05								
	INCOME & EXPENDITURE A/C								
14,16,96,239	As per Last Year			14,34,51,082					
17,54,843	Add/Less : Surplus/(Deficit) of this			(2,61,19,348)					
				11,73,31,734					
1,02,52,21,285	Total Rs.			1,08,47,72,140	1,02,52,21,285	Total Rs.			1,08,47,72,140

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Place: 205- Royal Estate, 9/2- South Tokoganj,
Indore (M.P.) Ph.No. (O) 0731-7962839
Date: 02nd August, 2023

Kamal Narayan Bhuradia
Kamal Narayan Bhuradia
Member (Governing Body)

Purushottamdas Pasari
Purushottamdas Pasari
(Chancellor)

As Per Our Report of Even Date
For: R.D. Joshi & Co.
Chartered Accountants

Bhagwan Agrawal
(CA Bhagwan Agrawal)
Partner
UDIN: 23400047BGUWGW1338



STATEMENT OF FIXED ASSETS AS ON 31st March, 2023

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK AS ON 31.03.2023
		AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	
BUILDING	10.00%	3,75,600		3,75,600	1,31,046	37,560	1,68,606	2,06,994
NEW ACADEMIC BUILDING - II	10.00%	12,11,72,326	-	12,11,72,326	2,40,18,153	1,21,17,233	3,61,35,386	8,50,36,940
LIBRARY BOOKS & JOURNALS	10.00%	1,39,26,934	30,80,909	1,70,07,843	43,90,309	17,00,784	60,91,093	1,09,16,750
AIR CONDITIONER	15.00%	4,80,489	4,49,607	9,30,096	2,16,616	1,39,514	3,56,130	5,73,966
BUSES	30.00%	2,70,67,784	-	2,70,67,784	2,22,55,763	-	2,22,55,763	48,12,021
FURNITURE AND FIXTURE	10.00%	2,84,23,485	67,73,595	3,51,97,080	78,17,818	35,19,708	1,13,37,526	2,38,59,554
SANITARY NAPKIN VENDING UNIT	15.00%	93,280	1,08,678	2,01,958	55,746	30,294	86,040	1,15,918
ELECTRIC SINE BOARD	15.00%	15,57,056	13,452	15,70,508	10,08,718	2,35,576	12,44,294	3,26,214
SPORTS EQUIPMENT	15.00%	1,10,139	-	1,10,139	53,549	16,521	70,070	40,069
UPS 2000EB & BETTERY	15.00%	1,27,492	-	1,27,492	33,668	19,124	52,792	74,700
COMPUTERS & PRINTERS	40.00%	16,00,437	75,85,750	91,86,187	16,38,532	36,74,475	53,13,007	38,73,180
HP Laptop	40.00%	68,51,670	81,24,300	1,49,75,970	54,81,336	59,90,388	1,14,71,724	35,04,246
COMPUTER & SOFTWARES	40.00%	71,76,701	-	71,76,701	72,99,777	(1,25,000)	71,74,777	1,924
EQUIPMENT (COMPUTER SC)	40.00%	11,09,244	-	11,09,244	8,83,118	-	8,83,118	2,26,126
EQUIPMENT (PHYSICS)	15.00%	2,83,738	-	2,83,738	1,44,305	42,561	1,86,866	96,872
EQUIPMENT ARCHITECTURE	15.00%	9,37,917	-	9,37,917	4,42,595	1,40,688	5,83,283	3,54,634
EQUIPMENT (CHEMISTRY)	15.00%	1,19,095	-	1,19,095	65,465	17,864	83,329	35,766
EQUIPMENT - FORENSICS	15.00%	9,88,039	-	9,88,039	5,99,423	1,48,206	7,47,629	2,40,410
EQUIPMENT FOR OFFICE AUTOMATION	15.00%	38,80,600	28,57,987	67,38,587	15,92,384	10,10,788	26,03,172	41,35,415
EQUIPMENT - SVISSHA	15.00%	2,80,486	-	2,80,486	1,57,274	42,073	1,99,347	81,139
LABORATORY EQUIPMENT EC	15.00%	2,80,769	-	2,80,769	1,60,309	42,115	2,02,424	78,345
GENERATOR 320KVA	15.00%	19,59,599	-	19,59,599	11,53,238	2,93,940	14,47,178	5,12,421
ELECTRICAL INSTALLATION A/C	15.00%	89,14,623	33,43,016	1,22,57,639	32,39,070	18,38,646	50,77,716	71,79,923
LABORATORY EQUIPMENT (CIVIL)	15.00%	9,04,452	26,078	9,30,530	4,41,219	1,39,580	5,80,799	3,49,731
LABORATORY EQUIPMENT (EXAM SECTION)	15.00%	5,05,180.00	-	5,05,180	2,48,371	75,777	3,24,148	1,81,032
LABORATORY EQUIPMENT (HUMANITY)	15.00%	27,500.00	-	27,500	14,319	4,125	18,444	9,056
LABORATORY EQUIPMENT (EE)	15.00%	1,52,538	-	1,52,538	38,433	22,881	61,314	91,224
LABORATORY EQUIPMENT (MBA)	15.00%	1,21,500	-	1,21,500	63,265	18,225	81,490	40,010
TOTAL (C/F)		22,94,28,673	3,23,63,372	26,17,92,045	8,36,43,819	3,11,93,646	11,48,37,465	14,69,54,580

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STATEMENT OF FIXED ASSETS AS ON 31st March, 2023

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK AS ON 31.03.2023
		AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	
TOTAL (B/F)		22,94,28,673	3,23,63,372	26,17,92,045	8,36,43,819	3,11,93,646	11,48,37,465	14,69,54,580
LABORATORY EQUIPMENT (MCA)	15.00%	13,68,800.00	-	13,68,800	5,85,975	2,05,320	7,91,295	5,77,505
LABORATORY EQUIPMENT (IT)	15.00%	21,98,928.00	-	21,98,928	11,23,210	3,29,839	14,53,049	7,45,879
LABORATORY EQUIPMENT (JOURNALISM)	15.00%	40,200.00	-	40,200	20,662	6,030	26,692	13,508
LABORATORY EQUIPMENT (MECHANICAL)	15.00%	2,58,585.00	-	2,58,585	1,34,646	38,788	1,73,434	85,151
LABORATORY EQUIPMENT (REG./TPO/ADM/ACAD.)	15.00%	97,410.00	-	97,410	43,759	14,612	58,371	39,039
LABORATORY EQUIPMENT (SCIENCE)	15.00%	5,27,085.00	-	5,27,085	2,53,529	79,063	3,32,592	1,94,493
LABORATORY EQUIPMENT (TEXTILE)	15.00%	4,89,761.00	-	4,89,761	2,33,334	73,464	3,06,798	1,82,963
LABORATORY EQUIPMENT (EI)	15.00%	7,34,572.00	-	7,34,572	3,36,857	1,10,186	4,47,043	2,87,529
LABORATORY EQUIPMENT (Agriculture)	15.00%	4,95,633.00	1,48,243	6,43,876	80,637	96,581	1,77,218	4,66,658
LABORATORY EQUIPMENT (Math's)	15.00%	47,000.00	-	47,000	14,100	7,050	21,150	25,850
LABORATORY EQUIPMENT (Home Science)	15.00%	1,44,871.00	-	1,44,871	21,731	21,731	43,462	1,01,409
LABORATORY EQUIPMENT (Pera-Medical)	15.00%	-	92,690	92,690	-	13,904	13,904	78,786
LED SCREEN	15.00%	3,73,300.00	98,560	4,71,860	69,711	70,779	1,40,490	3,31,370
PROJECTOR AND SCREEN	15.00%	-	22,88,960	22,88,960	-	3,43,344	3,43,344	19,45,616
UNIVERSITY EQUIPMENT (MISC) A/C	15.00%	20,88,401.00	16,800	21,05,201	8,68,076	3,15,780	11,83,856	9,21,345
WATER COOLER AND PURIFIER	15.00%	5,54,359.00	-	5,54,359	2,49,462	83,154	3,32,616	2,21,743
RO WATER SYSTEM	15.00%	-	12,77,763	12,77,763	-	1,91,664	1,91,664	10,86,099
FIXED ASSETS (SVITS)								
1ST YEAR EQUIPMENT	15.00%	3,28,981.00	-	3,28,981	1,48,041	49,347	1,97,388	1,31,593
AIR CONDITIONER AND COOLER	15.00%	34,65,491.00	-	34,65,491	15,59,472	5,19,824	20,79,296	13,86,195
BOUNDARY WALL NEW LAND	10.00%	2,22,98,947.00	-	2,22,98,947	66,89,685	22,29,895	89,19,580	1,33,79,367
CHEMISTRY EQUIPMENT	15.00%	2,89,556.00	-	2,89,556	1,30,299	43,433	1,73,732	1,15,824
CITY OFFICE EQUIPMENT	15.00%	3,73,630.00	-	3,73,630	1,68,135	56,045	2,24,180	1,49,450
CIVIL EQUIPMENT	15.00%	22,80,683.00	-	22,80,683	10,26,306	3,42,102	13,68,408	9,12,275
COMPUTER EQUIPMENTS	40.00%	45,23,648.00	-	45,23,648	36,18,918	-	36,18,918	9,04,730
ED EQUIPMENT	15.00%	140.00	-	140	63	-	63	77
EC EQUIPMENT	15.00%	42,83,855.75	-	42,83,856	19,27,734	6,42,578	25,70,312	17,13,544
EI EQUIPMENT	15.00%	4,79,641.00	-	4,79,641	2,15,838	71,946	2,87,784	1,91,857
TOTAL (C/F)		27,71,72,151	3,62,86,388	31,34,58,539	10,31,63,999	3,71,50,105	14,03,14,104	17,31,44,435



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

STATEMENT OF FIXED ASSETS AS ON 31st March, 2023

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK AS ON 31.03.2023
		AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	AS ON 01.04.2022	THIS YEAR	TOTAL UP TO 31.03.2023	
TOTAL (B/F)		27,71,72,151	3,62,86,388	31,34,58,539	10,31,63,999	3,71,50,105	14,03,14,104	17,31,44,435
LIBRARY BOOKS	10.00%	21,53,621.35	-	21,53,621	6,46,086	2,15,362	8,61,448	12,92,173
LIBRARY EQUIPMENT	15.00%	91,183.00	-	91,183	41,031	13,677	54,708	36,475
CYCLE	30.00%	1,578.00	-	1,578	1,419	-	1,419	159
CYCLE STAND	10.00%	7,712.00	-	7,712	2,313	-	2,313	5,399
EE EQUIPMENT(RECD FROM SVITS)	15.00%	23,45,541.20	-	23,45,541	10,55,493	3,51,831	14,07,324	9,38,217
GENERATOR SET	15.00%	1,99,888.00	-	1,99,888	89,949	29,983	1,19,932	79,956
ELECTRICAL INSTALLATION	15.00%	54,29,648.00	-	54,29,648	24,43,341	8,14,447	32,57,788	21,71,860
FURNITURE AND FIXTURE (SVITS)	10.00%	1,47,03,019.10	-	1,47,03,019	44,10,906	14,70,302	58,81,208	88,21,811
HT SUB STATION	15.00%	94,051.00	-	94,051	42,324	14,108	56,432	37,619
IBM EQUIPMENT	15.00%	1,68,306.00	-	1,68,306	75,738	25,246	1,00,984	67,322
IT EQUIPMENT	40.00%	1,88,851.00	-	1,88,851	1,51,080	75,540	1,51,080	37,771
MBA EQUIPMENTS	15.00%	1,36,385.00	-	1,36,385	61,374	20,458	81,832	54,553
MCA EQUIPMENT	15.00%	1,76,250.00	-	1,76,250	79,314	26,438	1,05,752	70,498
MECH WORKSHOP EQUIP	15.00%	1,49,414.00	-	1,49,414	67,236	22,412	89,648	59,766
MECHANICAL EQUIPMENT	15.00%	26,03,084.00	-	26,03,084	11,71,389	3,90,463	15,61,852	10,41,232
METATHESIS EQUIPMENT	15.00%	587.00	-	587	264	-	264	323
MOBILE HAND SET	15.00%	1,24,111.00	-	1,24,111	55,851	18,617	74,468	49,643
OFFICE AUTOMATION EQUIPMENTS	15.00%	30,27,946.00	-	30,27,946	13,62,576	4,54,192	18,16,768	12,11,178
PHYSICS EQUIPMENTS	15.00%	1,63,899.00	-	1,63,899	73,755	24,585	98,340	65,559
SPORTS GOODS	15.00%	3,09,447.00	-	3,09,447	1,39,251	46,417	1,85,668	1,23,779
SUBMERSIBLE PUMP	15.00%	1,27,540.00	-	1,27,540	57,393	19,131	76,524	51,016
TELEVISION SET	15.00%	34,910.00	-	34,910	15,711	5,237	20,948	13,962
TEXTILE EQUIPMENT	15.00%	34,04,885.51	-	34,04,886	15,32,199	5,10,733	20,42,932	13,61,954
TRANSFORMER	15.00%	81,307.00	-	81,307	36,588	12,196	48,784	32,523
GRAND TOTAL		31,28,95,315	3,62,86,388	34,91,81,703	11,67,76,580	4,17,11,480	15,84,12,520	19,07,69,183

Place: 205- Royal Estate, 9/2- South Tokoganj,
Indore (M.P.) Ph.No. (O) 0731-7962839
Date: 02nd August, 2023

Kamal Narayan Bhuradia
Kamal Narayan Bhuradia
Member (Governing Board)

Purushottamdas Pasari
Purushottamdas Pasari
(Chancellor)

For: R.D. Joshi & Co.
Chartered Accountants
Bhagwan Agrawal
(CA Bhagwan Agrawal)
Partner



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

F.Y. 2022-2023

Schedule Gratuity Fund with LIC		Schedule - 5
As per Last Year		4,14,83,500
Add :		
New Policy of 2021-22	48,30,931	
Payment during the year	1,00,00,000	
Accumlated Interest	48,99,184	1,97,30,115
Less :		
Disbursement of Claim		(1,32,60,908)
Total Gratuity Fund wih LIC		4,79,52,707

Schedule for Research Grant Fund		Schedule 1
As per Last Year		5,59,133
Add : Grant received during the year		
DAVV Grant (Manvendra Kumar)	4,10,800	
MP CST Grant (Neetu Kataria)	-	
SERB-CRG Grant	4,108	
SERB-TARE Grant	745	4,15,653
Less : Expenditure During The Year		
DAVV Grant	79,767	
MP CST Grant (Neetu Kataria)	1,25,264	
SERB-CRG Grant	1,43,840	
SERB-TARE Grant	0	3,48,871
Total Research Grant in Hand		6,25,915



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

F.Y. 2022-2023

Account Head	Opening	Paid against Opening	Closing against Opening	Net Addition	Closing Against New Addition	Total Closing
Sudary Creditors For Non-Reccuring Expenses						Schedule 2
Previous Year Balance						
Before 2021-22						
AQUA SOLUTION	87,200	87,200	-			-
RASHMI TRADING CO.	57,539	57,539	-			-
	1,44,739	1,44,739	-	-	-	-
During 2021-22						
MID INDIA CIVIL ELECTORS PVT LTD (MATERIA	80,165	80,165	-			
KANAHAIYALAL BUILDCON PVT LTD (WITHHAL	8,65,093		8,65,093	-	-	8,65,093
	9,45,258	80,165	8,65,093	-	-	8,65,093
Current Balance Sheet						
RELIANCE_BROADCAST_NETWORK_LIMITED				15,660	15,660	15,660
M_P_AUTO_ELECTRIC_WORKS				2,035	2,035	2,035
BONTON_TECHNOMAKE_PVT_LTD				1,25,323	1,25,323	1,25,323
SHRI_AUTOMOBILES_(INDORE)_PVT_LTD				17,500	17,500	17,500
KONE_ELEVATOR_INDIA_PVT_LTD				62,466	62,466	62,466
GOURAV_RAWAL_(VISITING_FACULTY)				25,920	25,920	25,920
K_V_ELECTRICALS				45,000	45,000	45,000
ROHAN_ALUMINUM_&_ACP_FABRICATION				5,960	5,960	5,960
	-	-	-	2,99,864	2,99,864	2,99,864
TOTAL Rs.	10,89,997	2,24,904	8,65,093	2,99,864	2,99,864	11,64,957



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

F.Y. 2022-2023

Other Liability						Schedule 3
Account Head	Opening	Paid against Opening	Closing against Opening	Net Addition	Closing Against New Addition	Total Closing
For Recurring Expenses						
Before 2021-22						
CSI-SB MEMBERSHIP A/C OF UNIVERSITY	80,649		80,649			80,649
ICF MEMBERSHIP	15,055		15,055			15,055
For Non-Recurring Expenses						
KARMKAR SULAK	5,19,963	5,19,963	-			-
	6,15,667	5,19,963	95,704	-	-	95,704
Closing of 2021-22						
TDS PAYABLE	82,842	82,842	-	1,65,554	1,65,554	1,65,554
TDS OTHER THEN SALARY	2,53,462	2,53,462	-	-	-	-
TDS AGAINST SALARY	4,68,855	4,68,855	-	-	-	-
PROFESSIONAL TAX (EMPLOYEE)	63,192	63,192	-	-	-	-
ESIC PAYABLE	1,05,672	1,05,672	-	1,34,634	1,34,634	1,34,634
CSI-SB MEMBERSHIP A/C OF UNIVERSITY	52,260	18,880	33,380	-	-	33,380
ICF MEMBERSHIP	500	-	500	-	-	500
EPF PAYABLE	17,92,187	17,92,187	-	20,55,724	20,55,724	20,55,724
Cheque Issued but Not Presented	38,36,197	38,36,197	-	52,33,099	52,33,099	52,33,099
	66,55,167	66,21,287	33,880	75,89,011	75,89,011	76,22,891
New Addition in 2022-23						
MISHRA_CONSTRUCTION	-		-	11,62,052	11,62,052	11,62,052
MPPKVCL_INDORE	-		-	1,42,700	1,42,700	1,42,700
RAWE_COUNSELLING_FEE_(PAYABLE_TO_KVK)				18,000	18,000	18,000
GST_PAYABLE				13,318	13,318	13,318
SCHOLARSHIP_FROM_UNIVERSITY_PAYABLE	-		-	17,39,329	17,39,329	17,39,329
	-	-	-	30,75,399	30,75,399	30,75,399
For Non-Recurring Expenses						
KARMKAR SULAK	4,27,046	4,08,856	18,190	4,26,872	4,26,872	4,45,062
	4,27,046	4,08,856	18,190	4,26,872	4,26,872	4,45,062
TOTAL Rs.	76,97,880	75,50,106	1,47,774	1,10,91,282	1,10,91,282	1,12,39,056



SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

F.Y. 2022-2023

Security Deposit For Non-Reccuring Expenses						Schedule 4
Account Head	Opening	Paid agianst	Closing against	Net Addition	Closing Against	Total Closing
Before 2021-22						
SECURITY DEPOSIT FOR BUILDING	28,00,000		28,00,000	-	-	28,00,000
MISHRA CONSTRUCTION (S D) A/C	49,40,887		49,40,887	-	-	49,40,887
KANAHAIYALAL BUILDCON PVT LTD (S D) A/C	1,19,24,655	55,07,180	64,17,475	-	-	64,17,475
APEX STRUCTURE PVT LTD (S D) A/C	52,05,668		52,05,668	-	-	52,05,668
MID INDIA CIVIL ELECTORS PVT LTD (SD)	17,54,763		17,54,763	-	-	17,54,763
	2,66,25,973	55,07,180	2,11,18,793	-	-	2,11,18,793
During 2021-22						
SECURITY DEPOSIT FOR BUILDING	-		-			-
MISHRA CONSTRUCTION (S D) A/C	2,11,15,380	2,00,50,563	10,64,817	-	-	10,64,817
KANAHAIYALAL BUILDCON PVT LTD (S D) A/C	1,08,157		1,08,157	6,72,945	6,72,945	7,81,102
APEX STRUCTURE PVT LTD (S D) A/C	9,90,917		9,90,917	10,50,286	10,50,286	20,41,203
MID INDIA CIVIL ELECTORS PVT LTD (SD)	3,68,014		3,68,014	7,00,574	7,00,574	10,68,588
	2,25,82,468	2,00,50,563	25,31,905	24,23,805	24,23,805	49,55,710
New Addition in 2022-23						
ALL MAKE INFRA TECH PVT LTD (S D)				98,115	98,115	98,115
SAI KRIPA SCRAPE				5,000	5,000	5,000
	-	-	-	1,03,115	1,03,115	1,03,115
TOTAL Rs.	4,92,08,441	2,55,57,743	2,36,50,698	25,26,920	25,26,920	2,61,77,618

Kamal Narayan Bhuradia
(Kamal Narayan Bhuradia)
Member - Governing Body

Purushottamdas Pasari
(Purushottamdas Pasari)
Chancellor



INCOME AND EXPENDITURE A/C AS AT 31st March, 2023

SHRI VAISHNAV VIDYAPEETH VISHWAVIDYALAYA, INDORE

INCOME AND EXPENDITURE A/C AS AT 31st March, 2023

Prev. Yr.	EXPENDITURE			AMOUNT	Prev. Yr.	INCOME		AMOUNT
34,65,22,372	Total B/F	B/F	7,70,15,708	35,41,62,216	43,91,30,768	Total B/F		55,13,38,529
7,29,634	Stationary & Printing		16,61,896					
2,64,314	Mobile & Telephone Exp.		1,96,662					
1,09,000	Travelling & Conveyance		1,45,152					
38,45,034	Electricity Charges		59,03,991					
2,27,200	Audit Exp.		1,07,200					
83,760	Water Exp.		5,41,192					
3,41,544	Diversions and Land Revenue Tax		3,41,544					
11,505	Fire Safety Exp.		7,594					
15,00,000	Donation to other Trust		15,00,000					
14,16,000	Lease Rent		2,36,000					
	Lease Rent of Agriculture Land		10,67,000					
			8,87,23,939					
	REPAIR & MAINTENANCE EXP. :							
8,10,564	Building Repair & Maintenance		14,27,123					
39,607	Garden Exp.		1,07,223					
10,28,188	Repair & Maintenance		13,68,006					
7,61,928	Cleaning & House Keeping Exp.		10,84,967					
			39,87,319					
	FINANCE COSTS :							
31,076	Bank Charges		35,171					
-	Insurance (Assets)		12,17,431					
-	Term Loan Processing Charges		-					
2,32,77,265	Interest on Term Loan - I (Rs. 35.00 Crore)		2,09,06,592					
54,49,882	Interest on Working Capital Loan (Rs. 6.81 Cro)		42,88,760					
40,80,199	Interest on Term Loan - II (Rs. 15.00 Crore)		88,64,785					
			3,53,12,739					
	TRANSPORTATION EXP. :							
1,46,02,481	Bus Running Exp.		2,74,40,836					
-	Loss on Sale of Vehicle		2,74,40,836					
3,22,44,372	Depreciation		4,17,11,480					
17,54,843	Income Over Expenditure							
43,91,30,768	Total Rs.		55,13,38,529		43,91,30,768	Total Rs.		55,13,38,529

Place: 205- Royal Estate, 9/2- South Tokoganj,
Indore (M.P.) Ph.No. (O) 0731-7962839
Date: 02nd August, 2023

Kamal Narayan Bhuradia
Kamal Narayan Bhuradia
Member (Governing Board)

Purushottamdas Pasari
Purushottamdas Pasari
(Chancellor)

For: R.D. Joshi & Co.
Chartered Accountants
Bhagwan Agrawal
(CA Bhagwan Agrawal)
Partner

R.D. JOSHI & CO.
Chartered Accountants
INDORE

SIGNIFICANT ACCOUNTING POLICIES:

1. Basis of Accounting

The accounts are prepared under Historical cost Conversion. The Trust follows the cash system of accounting and recognizes Income and Expenditure on cash basis.

2. Revenue Recognition

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.

Revenue from operations (Tuition Fees) has been recognised only when it is reasonably certain that the ultimate collection will be made. Similarly, fees relating to the current year, if any, due from the students at the end of the accounting year has been recognised as income of the year after considering reasonable certainty about its ultimate collection.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

3. Fixed Assets

1. Tangible fixed assets are carried at the cost of acquisition or construction, less accumulated depreciation/ accumulated impairment, if any. The cost of fixed assets comprises of its purchase price, including import duties and other non-refundable taxes or levies, interest on borrowing cost on the assets up to put to use and any directly attributable cost of bringing the asset to its working condition for its intended use. Expenditure related to Construction of Building have been debited to Building work in progress account.

4. Depreciation

1. Depreciation on tangible assets is provided on the written down value method at the rate prescribed under the Income Tax Act. Depreciation has been provided on gross value of assets by creating reserve for replacement and renewal of assets as per the rate determined by the Management.



5. Investments

All Current and Non-current investments are stated at cost less permanent diminution, if any. Diminutions in the value of an investment which is temporary in nature are not recognized.

NOTES TO ACCOUNTS:

1. Non- recurring expenses have been charged to Income and Expenditure account and fund has been created.
2. As per the information and explanation given by the Management loan or deposit, have been accepted and repaid through an account payee cheque or an account payee bank draft.
3. Balance of Sundry creditors is subject to confirmation and reconciliation.
4. The University has taken Group Gratuity Scheme from LIC and Fund Balance as on the date of Balance Sheet has been accounted for as Assets and Liabilities in the Books of accounts.
5. Contingent Liabilities : NIL
6. Expenditure of which benefit will accrued in the subsequent period have been debited to deferred expenditure account.

