

# DR. C. V. RAMAN UNIVERSITY, Kota, Bilaspur (CG)

{Run by- All India Society for Electronics & Computer Technology (AISECT)}

Balance Sheet as on 31/03/2024

Capital & Liabilities	Sch. No.	Amount (Rs.)	Assets	Sch. No.	Amount (Rs.)
Capital Fund	1	73,52,06,598	Fixed Assets	7	58,20,63,484
Reserve & Surplus	2	53,05,22,416	Loans & Advances	8	66,48,217
Secured Loan	3	2,95,74,802	Deposits	9	3,02,76,848
Current Liabilities	4	7,85,78,209	Cash & Bank Balances	10	2,42,46,929
Short term Provisions	5	84,52,011	Other Current Assets	11	74,72,11,871
Other Current Liabilities	6	81,13,311			
<b>Total</b>		<b>1,39,04,47,348</b>	<b>Total</b>		<b>1,39,04,47,348</b>

**(Sch-17: Accounting Policies and Notes to Accounts)**

As per our Report of the Even Date

FOR, DR. C.V. RAMAN UNIVERSITY, KOTA

FOR, SINGHAL & SEWAK

*Xslub*  
(CFAO)  
Date: 12/09/2024  
Place: Raipur

*(K) sumi*  
(Registrar)



Chartered Accountants  
FRI-011501C  
ASHISH SEWAK  
(Partner)  
M. No. 401858



# DR. C. V. RAMAN UNIVERSITY, Kota, Bilaspur (CG)

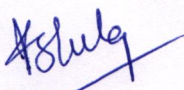
{Run by- All India Society for Electronics & Computer Technology (AISECT)}

## Income & Expenditure Account for the Period April to March 2024

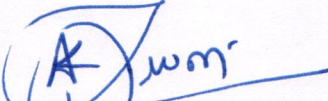
Expenditure	Sch.	Amount (Rs.)	Income	Sch.	Amount (Rs.)
Administrative Expenses	12	31,90,710.00	Fees Receipt from Students	14	44,69,93,630.42
Advertisement Expenses		2,75,22,946.00	Other Income	15	19,78,158.00
Annual & Cultural Program Expenses		41,72,377.00	Interest Income	16	17,73,867.00
Bank Charges		9,67,055.46			
Books, Periodicals & Journal Expenses		2,36,423.00			
Bus Running Expenses		59,42,500.00			
Conveyance Expenses		14,29,731.00			
Depreciation on Assets	7	2,51,38,102.21			
Electricity Expenses		67,94,308.80			
Examination Expenses		1,69,24,322.00			
Insurance Expenses		21,49,650.00			
TDS exp		4,256.00			
Legal & Professional Expenses		68,95,271.00			
Other Expenses	13	5,35,22,284.00			
Plantation & Gardening Expenses		41,20,352.00			
Postage & Courier Expenses		3,96,426.00			
Printing & Stationery Expenses		1,73,89,156.00			
Property Tax		83,628.00			
Registration Renewal & Affiliation Expenses		21,78,744.00			
Rent of offices		25,00,380.00			
Repair & Maintenance Expenses		2,36,30,959.00			
Sponsorship Expenses		7,05,000.00			
Staff Salary & Remuneration		12,81,98,576.00			
Staff Welfare		9,31,152.00			
Students Enrolment form filling exp		1,37,37,983.00			
Students Welfare Expenses		8,02,870.00			
Telephone Expenses		34,40,877.00			
Travel Expenses		30,77,175.00			
Vehicle Running & Maintenances		13,93,631.00			
Website Exp.		9,440.00			
Workshop, Meeting and Seminar Expenses		40,93,548.00			
<b>Excess of Income over Expenditure</b>		<b>8,91,65,822</b>			
<b>Total</b>		<b>45,07,45,655</b>	<b>Total</b>		<b>45,07,45,655</b>

(Sch-17: Accounting Policies and Notes to Accounts)

FOR, DR. C.V. RAMAN UNIVERSITY, KOTA

  
(CFAO)

Date: 12/09/2024  
Place: Raipur

  
(Registrar)

FOR, SINGHAL & SEWAK



Chartered Accountants  
FRN-0115010

ASHISH SEWAK  
(Partner)

M. No. 401858



# DR. C. V. RAMAN UNIVERSITY, Kota, Bilaspur (CG)

{Run by- All India Society for Electronics & Computer Technology (AISECT)}

Schedules forming part of Balance Sheet as on 31/03/2024

Schedule No-1: Capital	Amount (Rs.)
Corpus Fund	96,86,575
Membership Contribution	8,76,000
University Development Fund A/c	72,46,44,023
<b>Total</b>	<b>73,52,06,598</b>

Schedule No-2: Reserve & Surplus	Amount (Rs.)
Opening Balance	44,13,56,594
Add: Surplus during the year	8,91,65,822
<b>Total</b>	<b>53,05,22,416</b>

Schedule No-3: Secured Loan	Amount (Rs.)
BOI KOTA A/C 946820110000001	3,11,930
CBI Term Loan	1,69,19,625
GCIL Loan	1,19,04,795
<b>Total</b>	<b>2,95,74,802</b>

Schedule No-4: Current Liabilities	Amount (Rs.)
Raman Greens Pvt Ltd	2,49,750
Eduvantage p ltd	1,48,54,844
AISECT limited Bhopal	2,05,36,576
Rojgar Mantra Dot Com Pvt Ltd	1,69,38,401
SECT Infotech Ltd	8,52,520
Sundry Creditors	2,51,46,118
<b>Total</b>	<b>7,85,78,209</b>

Schedule No-5: Short Term Provisions	Amount (Rs.)
Rent Payable	1,56,726
EISC Payable	2,48,566
TDS Payable	14,10,353
CG Private Regulatory Commission	54,12,236
Provident Fund Payable	12,24,130
Remuneration Payable	-
<b>Total</b>	<b>84,52,011</b>

Schedule No-6: Other Current Liabilities	Amount (Rs.)
Other Payble	509609
Salary Payable	8,30,583
Jan Shikshan Sansthan	25,00,000
Cautions Money	37,69,500
Scholarship Balance	5,03,619
<b>Total</b>	<b>81,13,311</b>





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Schedules forming part of Balance Sheet for the year ended on 31/03/2024

Schedule No-7: Fixed Assets							
Block of Assets	Balance as on 01.04.2023	Addition >180days	Addition <180days	Deletion	TOTAL	Deprecitaion	Balance as on 31.03.2024
<b>0% Block</b>							
(Land)	11,36,29,568	-	-	50,000	11,35,79,568	0.00	11,35,79,568.00
<b>05% Block</b>							
(Building)	34,43,17,768	3,32,98,555	1,04,88,560	0.00	38,81,04,883	1,91,43,030	36,89,61,853.09
(Wip)	8,10,000	-	-	8,10,000		-	-
(Furniture & Fixtures)	2,10,60,670	2,15,37,921	81,97,243	0.00	5,07,95,834	23,34,861	4,84,60,973.22
(Lab Equipments)	48,28,073	2,56,591	22,59,141	0.00	73,43,805	3,10,712	70,33,092.85
(Office Equipments)	1,76,60,915	33,06,771	63,47,212	-	2,73,14,898	13,65,745	2,59,49,152.93
<b>10% Block</b>							
(Vehicle)	61,41,442	-	1,54,000	-	62,95,442	6,21,844	56,73,597.44
(Computers & Printers)	75,16,810	22,07,443	2,06,500	0.00	99,30,753	9,82,750	89,48,002.89
(Computer Software)	27,54,094	9,92,710	89,600	-	38,36,404	3,79,160	34,57,243.20
<b>Total</b>	<b>51,87,19,339</b>	<b>6,15,99,991</b>	<b>2,77,42,256</b>	<b>8,60,000</b>	<b>60,72,01,586</b>	<b>2,51,38,102</b>	<b>58,20,63,484</b>





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Schedules forming part of Balance Sheet as on 31/03/2024

Schedule No-8: Loans & Advances	Amount (Rs.)
RM Advances	13,70,361
Salary Advance	70,000
Other Advances, Land Purchase adv	31,60,000
CRG Project Advance	5,29,000
Advance Expenses	15,18,856
<b>Total</b>	<b>66,48,217</b>

Schedule No-9: Deposits	Amount (Rs.)
Accrued Interest on FDR	1,02,01,807
MMDC Margin	1,00,000
Rent Deposits	15,62,932
Security Deposits	1,84,12,109
<b>Total</b>	<b>3,02,76,848</b>

Schedule No-10 Cash & Bank Balances	Amount (Rs.)
Cash in Hand	30,63,397
<u>Bank Balances</u>	
CBI Drop Down Limit	1,40,69,950
BOI KOTA A/C 80	28,750
BOI 14	5,000
SBI Raipur A/c 10038940695	18,17,492
CBI 32550	3,37,359
CBI 29408	4,70,851
CBI 40504	3,19,896
CBI NIF 3027	3,423
Draft in Hand	41,30,810
<b>Total</b>	<b>2,42,46,929</b>

Schedule No-11: Other Current Assets	Amount (Rs.)
AISECT Bhopal	43,84,41,469
Dr. CVRU Patna	28,02,01,537
CVRU ITBI	25,05,000
Project	8,33,074
Deposit with income tax	1,88,64,153
TDS Receivable (old)	42,06,782
TDS Receivable FY 23-24	3,71,882
Sundry Debtors	17,87,974
<b>Total</b>	<b>74,72,11,871</b>





# DR. C. V. RAMAN UNIVERSITY, Kota, Bilaspur (CG)

{Run by- All India Society for Electronics & Computer Technology (AISECT)}

Schedules forming part of Income Expenditure A/c as on 31/03/2024

Schedule No-12: Administrative Expenses	Amount (Rs.)
Admission Expenses (Incentive)	2,90,991
Raman Green Expenses	46,908
Counselling Expenses	2,14,816
C.G. Private Regulatory Commission	26,37,995
<b>Total</b>	<b>31,90,710</b>

Schedule No-13: Other Expenses	Amount (Rs.)
Balance W/O	(1,09,758.00)
Consumable Expenses	14,57,871.00
Donation Expenses	5,100.00
Guest Faculty Exp	7,44,741.00
Hostel Running Expenses	46,74,269.00
House keeping Expenses	30,46,409.00
Interest on Loan OD Ac	73,57,298.00
Laboratory Consumable	24,27,989.00
Liabary Expenses	1,06,28,165.00
Medical Expenses	22,564.00
NCC & NSS Expenses	3,91,400.00
NACC EXP	7,67,000.00
Office Expenses	2,52,588.00
Radio Raman Expenses	3,51,040.00
Registrar House Expenses	1,04,311.00
Security Expenses	19,01,588.00
Sports Expenses	13,85,084.00
Talent Search Exp.	4,22,735.00
Training & Placement Expenses	1,56,58,319.00
Transportation Expenses	1,40,545.00
Uniform Expenses	18,37,965.00
V.C.House Expenses	55,061.00
<b>Total</b>	<b>5,35,22,284</b>





**Schedule No-14: Fees Receipt from Students**

	Amount (Rs.)
<b>Regular Fees Receipt</b>	
Students Fees Receipt	38,16,08,861
Other Fees	6,53,84,770
<b>Total</b>	<b>44,69,93,630</b>

**Schedule No-15: Other Income**

	Amount (Rs.)
Indirect Income	5,28,158
Profit on sale of land	14,50,000
<b>Total</b>	<b>19,78,158</b>

**Schedule No-16: Interest Income**

	Amount (Rs.)
Interest Received from Bank (FD)	16,99,195
Interest from CSPDCL	74,672
<b>Total</b>	<b>17,73,867</b>





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## SCHEDULE '17' : ACCOUNTING POLICY AND NOTES ON ACCOUNTS :

### (A) SIGNIFICANT ACCOUNTING POLICIES

#### 1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the historical cost basis and are in accordance with generally accepted accounting principle.

#### 2. METHOD OF ACCOUNTING

Mercantile method of accounting has been employed unless otherwise specifically stated elsewhere in this schedule. However, where amount is immaterial/negligible and /or establishment of accrual/determination of amount is not possible, no entry is made for accrual.

#### 3. USE OF ESTIMATE

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues & expenses during the reported period. Difference between the actual results and the estimates are recognised in the period in which the results are known/materialised.

#### 4 FIXED ASSETS

Fixed assets are stated at cost/WDV less depreciation.

#### 5 DEPRECIATION

Depreciation on fixed assets have been provided as per rates prescribed under Income Tax Rules 1962, however on bulding depreciation charged @ of 5% on WDV basis.

#### 6 CONTINGENT LIABILITIES

Contingent liabilities are generally not provided for in the books of accounts and in case there are any contingent liabilities, separate disclosure are made in Notes to Accounts.

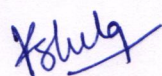
### (B) NOTES ON ACCOUNTS

- 1 In the opinion of the management, there is no such events occurred after the date of Balance Sheet of material value which needs disclosure in the accounts.
- 2 In the opinion of the management, the current assets, loans & advances are approximately of the value stated, if realized in the ordinary course of business. Provisions for all known liabilities are adequate and not in excess of amount considered necessary.
- 3 Schedules '1' to '17' are forming part of the Balance Sheet and Income & Expenditure Account for the half-year ended on as at 31 March 2024

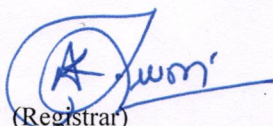
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Signature to Schedules '1' to '17'

FOR, DR. C.V. RAMAN UNIVERSITY, KOTA

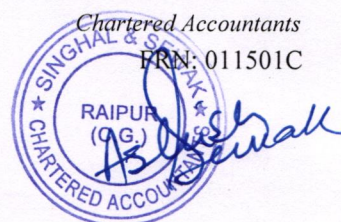


(CFAO)



(Registrar)

FOR SINGHAL & SEWAK

Chartered Accountants  
FRN: 011501C  
  
RAIPUR (CG.)  
AS Singhal & Sewak