

VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
Vignana Jyothi Nagar, Bachupally, (via) Kukatpally, Hyderabad - 90
BALANCE SHEET AS AT 31-03-2022

Liabilities-Source	Schedule	AS AT 31-03-2022	AS AT 31-03-2021
General Fund-Income& expenditure A/c Balance	1	47,25,69,692	45,38,24,375
Earmarked Funds	2	-	1,55,000
Restricted fund Capital - AICTE	3	-	-
Revenue - AICTE		-	5,00,000
Current Liabilities &provisions	4	3,19,49,692	3,29,57,865
Total of Liabilities		50,45,19,384	48,74,37,240
Assets-Application of fund			
Fixed Assets	5	5,99,32,386	6,65,95,711
Current assets	6	6,63,56,452	6,62,94,212
Deposits /loans and advances	7	55,56,389	53,33,741
Inter unit Balances		37,26,74,156	34,92,13,575
Total Assets		50,45,19,384	48,74,37,240

For K.S.Rao & Co.

Chartered Accountants

Firm Regn. No : 0031095

P. Govardhana Reddy



(P. Govardhana Reddy)

Partner

Membership No : 29193

K.S. Sriram

K.S. Sriram
GM (A & F)

Dr. Ch. S. Durga Prasad

Dr. Ch. S. Durga Prasad
Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2022

INCOME		Rs.	
		2021-22	2020-21
Academic Income	8	12,64,49,500	13,79,10,000
Hostel Income	9	43,72,944	2,43,000
Other income	10	20,06,002	16,16,164
Total		13,28,28,446	13,97,69,164
Expenditure			
Staff salaries and benefits	11	3,99,20,822	3,74,61,342
Academic expenses	12	3,42,62,296	3,35,73,155
Administration and general expenses	13	2,70,46,135	2,04,96,122
Transportation expenses	14	13,77,307	7,89,669
Repairs and maintenance	15	32,82,686	29,82,996
Finance costs	16	2,564	3,746
Depreciation		81,91,319	85,77,176
Total of expenditure		11,40,83,129	10,38,84,206
Surplus/(-)deficit c/to General Fund		1,87,45,317	3,58,84,958
Total		13,28,28,446	13,97,69,164

For K.S.Rao & Co.

Chartered Accountants

Firm Regn. No : 0031095




(P. Govardhana Reddy)

Partner

Membership No : 29193


K.S. Sriram

GM (A & F)

For Vignana Jyothi Institute Of Management


Authorised Signatories

Dr. Ch. S. Durga Prasad

Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT			
Schedules forming part of Balance sheet		Rs.	Rs.
Particulars		AS AT 31-03-2022	AS AT 31-03-2021
Schedule - 1 : General Fund			
Income & expenditure A/c-Opening Balance		45,38,24,375	41,79,39,413
Surplus/deficit of the year		1,87,45,317	3,58,84,960
Closing Balance		47,25,69,692	45,38,24,375
Schedule - 2 : Earned funds			
Gold medal award fund		-	1,55,000
		-	1,55,000
Schedule - 3 : Restricted funds			
AICTE-Revenue- Opening balance		5,00,000	5,00,000
Received during the year		-	-
Total Gross		5,00,000	5,00,000
Less utilized during the year		5,00,000	-
Net closing balance		-	5,00,000
Schedule - 4 : Current liabilities and provisions			
Student deposits (Caution & Other)		42,94,075	53,04,075
Student fees received in advance		22,08,433	34,98,500
Sundry creditors for goods and services		1,10,02,494	86,62,705
Liability for student scholarships		5,00,000	7,50,000
Liability for student Fee payable		4,57,806	4,08,940
Liability for Payroll Deductions		7,46,713	5,32,372
Other Liabilities		8,02,580	15,58,493
Liability for Employees		-	-
Liability for Gratuity Provision		1,19,26,873	1,22,32,062
Current Liabilities and Provisions (5% Retention Amount)		10,718	10,718
Total		3,19,49,692	3,29,57,865
Schedule - 5 : FIXED ASSETS			
Fixed assets - Gross-Opening Balance		6,65,95,711	7,10,25,447
Additions during the year		16,40,471	41,47,440
Inter unit transfer of assets out/in		1,12,476.00	-
Sub total		6,81,23,706	7,51,72,886
Less Accumalated Depreciation to the end of year		81,91,319	85,77,176
Less depreciation transfer assets		-	-
Net block to the end of the year		5,99,32,386	6,65,95,711



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT			
Schedules forming part of Balance sheet		Rs.	Rs.
Particulars		AS AT 31-03-2022	AS AT 31-03-2021
Schedule - 6 : Current assets			
Cash and Bank balances			
Cash in hand		64	7,498
Bank balances in schedule banks-savings bank accounts		1,25,51,717	75,86,220
Bank balances in schedule banks-Edowment funds-term deposit		2,75,050	2,62,826
Total		1,28,26,831	78,56,544
Sundry debtors			
Sundry debtors -Receivable from students-Acadamic fee		5,09,34,794	5,84,37,668
Sub Total		5,09,34,794	5,84,37,668
Other Current Assets			
		25,94,828	-
		25,94,828	-
Total of current assets		6,63,56,452	6,62,94,212
Schedule - 7 : Deposits /Loans & advances			
Advaces to Employees		88,800	26,737
Other Receivables		4,500	4,500
Deposits for Utility Services (Telephone ,Electricity etc)		6,95,478	6,86,678
Advances for Goods and Services		3,01,998	6,24,051
Prepaid Expenses		43,87,385	39,13,547
Interest Accured on Deposits with Bank		78,228	78,228
<i>Sundry Debtors - Receivable from Others</i>		-	-
Total of Deposits /Loans & advances		55,56,389	53,33,741



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2022

INCOME	Rs.	
	2021-22	2020-21
Schedule - 8 : Academic Income		
Course Fee/Accredation Fee	12,64,49,500	12,86,85,000
PGDM - Registration Fee (XXIV Batch)	0	0
PGDM - Registration Fee (XXV Batch)	0	0
Commitment / Registration Fee (XXVIII Batch)	0	92,25,000
Certificate Course Fee	0	0
Total	12,64,49,500	13,79,10,000
Schedule - 9 : Hostel Income	43,72,944	2,43,000
Schedule - 10 : Other Income		
Transport income	5,64,341	1,88,411
Sale of applications	1,91,000	2,40,000
Interest Income	4,19,551	4,27,381
Misc. income	8,31,110	7,60,372
Total of other Income	20,06,002	16,16,164



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2022

EXPENDITURE	Rs.	
	2021-22	2020-21
Schedule - 11 : Staff Payments & Benefits		
Salaries & Wages	3,70,48,483	3,23,00,930
PF Employer Contribution	9,87,248	9,46,197
Staff Welfare Expenses	1,76,706	78,440
Gratuity Expenses	3,63,690	28,29,258
Faculty Incentives	1,25,000	70,000
Watch & Ward	9,79,466	9,07,649
ESIC Contribution	24,074	33,303
Faculty & Admin Staff Insurance	2,16,155	2,95,565
Total	3,99,20,822	3,74,61,342
Schedule - 12 : Academic Expenses		
Seminars & Workshop & Industrial training expenses	12,96,135	4,59,062
Guest lecture/professionals expenses	45,61,362	57,56,905
Examination expenses	3,23,932	3,61,785
Students Scholarship,welfare, & Case Study expenses	32,03,364	35,30,421
Admission expenses	77,07,502	83,55,720
Convocation expenses	5,59,232	7,32,485
Recognition, Affiliation, Processing, Membership, Accreditation and Grading Expenses	9,57,534	15,48,714
Library Journals & Periodicals & E-Library	42,42,182	37,18,346
Laptops/text books/news papers/Business Line for Stds	53,26,283	67,42,621
Advisory Board of studies Expenses	0	25,000
Placement expenses	19,50,774	15,22,492
Software Maintenance Expenses	8,07,047	7,50,204
Academic Board Meeting Expenses	65,000	55,000
Students Certificate Course Expenses	28,910	
Certification Expenditure	73,040	14,400
Course Fee Waived off - 27th Batch	31,10,000	0
Fee Concession - 28th Batch	50,000	
Total	3,42,62,296	3,35,73,155



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 21-03-2022

EXPENDITURE	Rs.	
	2021-22	2020-21
Schedule - 13 : Administrative expenses		
Electricity charges	7,12,569	7,10,545
Water charges	4,21,458	6,98,770
Insurance expenses	91,938	73,598
Consultancy Charges	24,500	53,000
Advertisement	1,70,32,464	1,32,34,621
Postage & Courier	80,142	1,20,439
Telephone & Interent charges/web expenses	6,46,767	2,08,972
Printing & stationery	11,30,840	4,55,108
Travelling & conveyance expenses	4,06,159	3,04,493
Staff training /Seminors/Workshop expenses	2,81,888	4,02,848
Professional charges/ Legal Charges	0	0
Anualday and other Function expenses	3,16,072	55,470
General & Medical charges	1,52,111	3,39,591
Rates and taxes	4,71,996	4,77,694
Hostel Direct Expenses	52,77,233	33,60,973
Total	2,70,46,135	2,04,96,122
Schedule - 14 : Transportation expenses		
Vehicle Hire charges- Students & Staff	12,00,430	6,63,629
Vehicle(own) Repairs & maintenance	1,76,877	1,26,040
sub Total	13,77,307	7,89,669
Schedule - 15 :Repairs & Maintenance		
Roads /Building/sanitary maintenance	4,16,795	3,18,188
House Keeping expenses	15,55,187	15,29,182
Generator maintenance	2,32,186	1,44,665
Repairs to other assets	8,93,378	9,22,016
R & M - Electricals	1,64,640	50,835
Garden maintenance	20,500	18,110
Total R&M	32,82,686	29,82,996
Schedule - 16 : Finance costs		
Bank charges	2,564	733
Pay U Money Charges	0	3,013
<i>Interest Paid - Students Forum & Alumni Association</i>	0	0
EDC Swiping Charges	0	0
Foreign Exchange Cost	0	0
Total	2,564	3,746



Depreciation		81,91,319	85,77,176
Total		81,91,319	85,77,176



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT : BACHUPALLY ; HYDERABAD
STATEMENT OF FIXED ASSETS AS ON 31-03-2022 WITH DEPRECIATION CALCULATION

Description	Opening Balance as on 01-04-2021		Additions 1-4-2021 to 30-9-2021		Additions 1.10.2021 to 31-03-2022		deletions		As at 31-03-2022		Depreciation as on 30.9.2021		Depreciation 1.10.2021 to 31-03-2022		Net Amount		Dep Rate
	Rs		Rs		Rs		Rs		Rs		Rs		Rs		Rs		
Buildings																	
VJM Campus Buildings	1,36,52,129.58								1,36,52,129.58			13,65,212.96			13,65,212.96	1,22,86,916.62	0.10
Hostel Buildings	1,62,94,446.67								1,62,94,446.67			16,29,444.67			16,29,444.67	1,46,65,002.00	0.10
Additional Floor on Hostel	1,38,37,005.49								1,38,37,005.49			13,83,700.55			13,83,700.55	1,24,53,304.94	0.10
Sheds - Campus	8,26,240.79								8,26,240.79			82,624.08			82,624.08	7,43,616.71	0.10
Sheds - Hostel	71,332.65								71,332.65			7,133.27			71,333.27	64,199.39	0.10
R.O. Plant	40,837.68								40,837.68			6,125.65			47,963.33	34,712.03	0.15
Lifts	5,19,806.31								5,19,806.31			77,970.95			77,970.95	4,41,835.36	0.15
	45241799.18		0.00		0.00		0.00		45241799.18		4552212.12		0.00		40689587.05		0.10
Borewell & Pumps																	
	1,38,966.96								1,38,966.96			13,896.70			13,896.70	1,25,070.26	0.10
	1,38,966.96		0.00		0.00		0.00		1,38,966.96		13,896.70		0.00		1,25,070.26		0.10
Furniture & Fixtures																	
	77,99,616.10								77,99,616.10			7,79,961.61			7,79,961.61	70,87,065.54	0.15
	77,99,616.10		0.00		70,959.00		70,959.00		78,70,575.10		7,79,961.61		3,547.95		7,83,509.56		0.15
Vehicles																	
	3,23,700.85								3,23,700.85			48,555.13			48,555.13	2,75,145.72	0.15
	3,23,700.85		0.00		0.00		0.00		3,23,700.85		48,555.13		0.00		2,75,145.72		0.15
Electrical Fixtures & Fittings																	
	6,74,497.08								6,74,497.08			67,449.71			69,549.71	6,46,947.37	0.10
	6,74,497.08		0.00		42,000.00		42,000.00		7,16,497.08		67,449.71		2,100.00		6,46,947.37		0.10
Generators																	
Generator - Campus	3,15,777.96								3,15,777.96			1,26,311.18			1,89,466.78	1,89,466.78	0.40
Generator - Hostel	3,02,700.84								3,02,700.84		1,21,080.34				1,81,620.50	1,81,620.50	0.40
	6,18,478.80								6,18,478.80		2,47,391.52				3,71,087.28		
Data Processing																	
Data processing Equipment (UPS, other Minor Equipments)	1,14,622.77								1,14,622.77			45,849.11			68,773.66	68,773.66	0.40
Laptop Computers & Pen Tablets	54,302.75								54,302.75			21,721.10			32,581.65	32,581.65	0.40
E-Learning Packages English Lab	411.40								411.40			164.56			246.84	246.84	0.40
Hardware Expenditure	4,935.43								4,935.43			1,974.17			2,961.26	2,961.26	0.40
Desktops (Dell - 125 Nos.)	5,85,630.00								5,85,630.00			2,34,252.00			3,51,378.00	3,51,378.00	0.40
	7,59,902.35								7,59,902.35		3,03,960.94		18,640.00		5,30,501.41		0.40
Library Books	2,92,193.58								2,92,193.58			1,21,901.43			2,68,652.95	2,68,652.95	0.40
Library Software	10.33								10.33		4.13				6.20	6.20	0.40
	2,92,203.91								2,92,203.91		1,21,905.56		21,450.20		2,68,659.15		0.40
Air Conditioners																	
	15,05,290.65								15,05,290.65			2,25,793.60			12,79,497.05	12,79,497.05	0.15
	15,05,290.65								15,05,290.65		2,25,793.60		3,854.03		10,76,955.43		0.15
Audio Visual Equipment																	
	12,11,085.24								12,11,085.24			1,81,662.79			1,22,922.45	1,09,632.79	0.15
	12,11,085.24								12,11,085.24		1,81,662.79		3,854.03		10,76,955.43		0.15
Lab & Other Equipments																	
Canteen Equipment	3,40,219.35								3,40,219.35			51,032.90			2,89,186.45	2,89,186.45	0.15
Stainless Steel Water Cooler	64,060.02								64,060.02			9,609.00			54,451.02	54,451.02	0.15
Solar Water Heater	54,111.07								54,111.07			8,116.66			45,994.41	45,994.41	0.15
Refrigerator	76,781.02								76,781.02			11,517.15			65,263.87	65,263.87	0.15
Iron Safety Ladder	8,272.40								8,272.40			1,240.86			7,031.54	7,031.54	0.15
Safe Locker	33,971.02								33,971.02			5,095.65			28,875.37	28,875.37	0.15
Money Counting Machine	4,337.22								4,337.22			650.58			3,686.64	3,686.64	0.15
Bar Code Scanner (for Library)	2,455.25								2,455.25			368.29			2,086.96	2,086.96	0.15
CCTV Cameras	3,74,501.50								3,74,501.50			56,175.23			3,18,326.28	3,18,326.28	0.15
Xerox Machine	1,06,290.47								1,06,290.47			15,943.57			90,346.90	90,346.90	0.15



