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VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
Vignana Jyothi Nagar, Bachupally, (via) Kukatpally, Hyderabad - 90
BALANCE SHEET AS AT 31-03-2023


Liabilities-Source	Schedule	AS AT 31-03-2023	AS AT 31-03-2022
		Rs.	Rs.
General Fund-Income& expenditure A/c Balance	1	47,86,00,709	47,25,69,692
Restricted fund Capital - AICTE	2	-	-
Revenue - AICTE		-	-
Current Liabilities &provisions	3	3,99,75,443	3,19,49,692
Total of Liabilities		51,85,76,152	50,45,19,384
Assets-Application of fund			
Fixed Assets	4	5,39,48,440	5,99,32,386
Current assets	5	5,15,06,511	6,63,56,452
Deposits /loans and advances	6	81,25,639	55,56,389
Inter unit Balances		40,49,95,561	37,26,74,156
Total Assets		51,85,76,152	50,45,19,384

For K.S.Rao & Co.
Chartered Accountants
Firm Regn.No:003109S




(P.Govardhana Reddy)
Partner
Membership No:29193


K.S.Sriram
GM (A & F)


Dr.P.S.Subba Rao
Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
Vignana Jyothi Nagar, Bachupally, (via) Kukatpally, Hyderabad - 90

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2023


PARTICULARS	Schedule	Rs.	
		CURRENT YEAR	PREVIOUS YEAR
INCOME			
Academic Income	7	12,17,65,000	12,64,49,500
Hostel Income	8	1,21,17,050	43,72,944
Other income	9	31,57,944	20,06,002
Total		13,70,39,994	13,28,28,446
Expenditure			
Staff Salaries and Benefits	10	4,21,82,413	3,99,20,822
Academic Expenses	11	3,83,49,072	3,11,02,296
Administration and General Expenses	12	3,46,46,581	2,70,46,135
Transportation Expenses	13	19,18,592	13,77,307
Repairs and Maintenance	14	61,67,434	32,82,686
Finance Costs	15	11,553	2,564
Fee waived		3,20,000	31,60,000
Depreciation	16	74,13,330	81,91,319
Total of expenditure		13,10,08,977	11,40,83,129
Surplus/(-)deficit c/to General Fund		60,31,017	1,87,45,317
Total		13,70,39,994	13,28,28,446

For K.S.Rao & Co.
Chartered Accountants
Firm Regn.No:0031095




(P.Govardhana Reddy)
Partner
Membership No:29193


K.S.Sriram
GM (A & F)


Dr.P.S.Subba Rao
Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT			
Schedules forming part of Balance sheet			
Particulars	Rs.	Rs.	
	AS AT 31-03-2023	AS AT 31-03-2022	
Schedule - 1 : General Fund			
Income & expenditure A/c-Opening Balance	47,25,69,692	45,38,24,375	
Surplus/deficit of the year	60,31,017	1,87,45,317	
Closing Balance	47,86,00,709	47,25,69,692	
Schedule - 2 : Resricted funds			
AICTE-Revenue- Opening balance	-	5,00,000	
Received during the year	-	-	
Total Gross	-	5,00,000	
Less utilized during the year	-	5,00,000	
Net closing balance	-	-	
Schedule - 3 : Curren liabilities and provisions			
Student deposits (Caution & Other)	62,14,075	42,94,075	
Student fees received in advance	26,24,000	22,08,433	
Sundry creditors for goods and services	1,48,94,600	1,10,02,494	
Liabilty for student scholarships	10,62,500	5,00,000	
Liabilty for student Fee payable	2,80,000	4,57,806	
Liability for Payroll Deductions	9,86,956	7,46,713	
Other Liabilities	4,71,060	8,02,580	
Liability for Employees	-	-	
Liability for Gratuity Provision	1,34,31,534	1,19,26,873	
Current Liabilities and Provisons (5% Retention Amount)	10,718	10,718	
Total	3,99,75,443	3,19,49,692	
Schedule - 4 : FIXED ASSETS			
Fixed assets - Gross-Opening Balance	5,99,32,386	6,65,95,711	
Additions during the year	14,29,384	16,40,471	
Inter unit transfer of assets out/in	-	1,12,476	
Sub total	6,13,61,771	6,81,23,706	
Less Accumalated Depreciation to the end of year	74,13,330	81,91,319	
Less depreciation transfer assets	-	-	
Net block to the end of the year	5,39,48,440	5,99,32,386	
Schedule - 5 : Current assets			
Cash and Bank balances			
Cash in hand	70	64	
Bank balances in schedule banks-savings bank accounts	1,19,89,472	1,25,51,717	
Bank balances in schedule banks-Edowment funds-term deposit	2,88,034	2,75,050	
Total	1,22,77,576	1,28,26,831	
Sundry debtors			
Sundry debtors -Receivable from students-Acadamic fee	3,87,76,306	5,09,34,794	
Sub Total	3,87,76,306	5,09,34,794	
Other Current Assets	4,52,630	25,94,828	
	4,52,630	25,94,828	
Total of current assets	5,15,06,511	6,63,56,452	
Schedule - 6 : Deposits /Loans & advances			
Advaces to Employees	30,086	88,800	
Other Receivables	10,30,872	4,500	
Deposits for Utility Services (Telephone ,Electricity etc)	6,95,478	6,95,478	
Advances for Goods and Services	3,58,024	3,01,998	
Prepaid Expenses	59,32,951	43,87,385	
Interest Accured on Deposits with Bank	78,228	78,228	
Sundry Debtors - Receivable from Others	-	-	
Total of Deposits /Loans & advances	81,25,639	55,56,389	



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2023

INCOME	Rs.	
	CURRENT YEAR	PREVIOUS YEAR
Schedule - 7 : Academic Income		
Course Fee/Accredation Fee	12,17,65,000	12,64,49,500
Total	12,17,65,000	12,64,49,500
Schedule - 8 : Hostel Income	1,21,17,050	43,72,944
Schedule - 9 : Other Income		
Transport income	7,74,706	5,64,341
Sale of applications	1,79,000	1,91,000
Interest Income	4,15,396	4,19,551
Misc. income	17,88,842	8,31,110
Total of other Income	31,57,944	20,06,002
EXPENDITURE		
Schedule - 10 : Staff Payments & Benefits		
Salaries & Wages	3,75,90,393	3,70,48,483
PF Employer Contribution	9,48,546	9,87,248
Staff Welfare Expenses	2,23,003	1,76,706
Gratuity Expenses	17,68,102	3,63,690
Faculty Incentives	3,07,500	1,25,000
Watch & Ward	10,79,259	9,79,466
ESIC Contribution	18,540	24,074
Faculty & Admin Staff Insurance	2,47,070	2,16,155
Total	4,21,82,413	3,99,20,822
Schedule - 11 : Academic Expenses		
Seminars & Workshop & Industrial training expenses	10,31,476	13,90,045
Guest lecture/professionals expenses	46,55,722	45,61,362
Examination expenses	1,32,872	3,23,932
Students Scholarship,welfare, & Case Study expenses	55,13,394	32,76,404
Admission expenses	1,55,24,565	77,07,502
Convocation expenses	1,20,145	5,59,232
Recognition, Affiliation, Processing, Membership, Accreditation and Grading Expenses	9,76,448	9,57,534
Library Journals & Periodicals & E-Library	41,90,393	42,42,182
Laptops/text books/news papers/Business Line for Stds	24,02,693	53,26,283
Advisory Board of studies Expenses	1,04,855	-
Placement expenses	28,51,885	19,50,774
Software Maintenance Expenses	8,44,624	8,07,047
Total	3,83,49,072	3,11,02,296



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31-03-2023

EXPENDITURE	Rs.	Rs.
	CURRENT YEAR	PREVIOUS YEAR
Schedule - 12 : Administrative expenses		
Electricity charges	9,38,417	7,12,569
Water charges	5,67,658	4,21,458
Insurance expenses	73,227	91,938
Consultancy Charges	-	24,500
Advertisement	2,00,76,467	1,70,32,464
Postage & Courier	1,27,882	80,142
Telephone & Interent charges/web expenses	2,58,942	6,46,767
Printing & stationery	10,96,660	11,30,840
Travelling & conveyance expenses	7,51,489	4,06,159
Staff training /Seminors/Workshop expenses	3,66,762	2,81,888
Anualday and other Function expenses	3,42,901	3,16,072
General & Medical charges	3,05,479	1,27,510
Rates and taxes	4,71,996	4,71,996
Hostel Direct Expenses	92,68,701	52,77,233
Loss on Fire Safety Equipments	-	24,601
Total	3,46,46,581	2,70,46,135
Schedule - 13 : Transportation expenses		
Vehicle Hire charges- Students & Staff	16,99,500	12,00,430
Vehicle(own) Repairs & maintenance	2,19,092	1,76,877
sub Total	19,18,592	13,77,307
Schedule - 14 :Repairs & Maintenance		
Roads /Building/sanitary maintenance	13,04,179	4,16,795
House Keeping expenses	24,07,323	15,55,187
Generator maintenance	2,98,545	2,32,186
Repairs to other assets	17,58,507	8,93,378
R & M - Electricals	3,46,488	1,64,640
Garden maintenance	52,392	20,500
Total R&M	61,67,434	32,82,686
Schedule - 15 : Finance costs		
Bank charges	6,637	2,564
EDC Swiping Charges	1,085	-
Foreign Exchange Cost	3,831	-
Total	11,553	2,564
Schedule - 16 : Depreciation		
Depreciation	74,13,330	81,91,319
Total	74,13,330	81,91,319



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT :
SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

Description	Opening Balance as on 01-04-2022		Additions 1-4-2022 to 30-9-2022		Additions 1.10.2022 to 31-03-2023		deletions		As at 19-01-2023		Depreciation as on 30.9.2022		Depreciation 1.10.2022 to 31-03-2023		Depreciation 2022-23		Net Amount as on 31-03-2023		Dep Rate
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Buildings																			
VJIM Campus Buildings	1,22,86,916.62	-	1,68,510.00	1,68,510.00	-	-	-	-	1,24,55,426.62	12,28,691.66	8,425.50	12,37,117.16	1,12,18,309.46	0.10					
Hostel Buildings	1,46,65,002.00	-	-	-	-	-	-	-	1,46,65,002.00	14,66,500.20	-	14,66,500.20	1,31,98,501.80	0.10					
Additional Floor on Hostel	1,24,53,304.94	-	-	-	-	-	-	-	1,24,53,304.94	12,45,330.49	-	12,45,330.49	1,12,07,974.45	0.10					
Sheds - Campus	7,43,616.71	-	-	-	-	-	-	-	7,43,616.71	74,361.67	-	74,361.67	6,69,255.04	0.10					
Sheds - Hostel	64,199.39	-	-	-	-	-	-	-	64,199.39	6,419.94	-	6,419.94	57,779.45	0.10					
R.O. Plant	34,712.03	-	-	-	-	-	-	-	34,712.03	5,206.80	-	5,206.80	29,505.22	0.15					
Lifts	4,41,835.36	-	-	-	-	-	-	-	4,41,835.36	66,275.30	-	66,275.30	3,75,560.06	0.15					
	40688987.05	0.00	168510.00	168510.00	0.00	0.00	0.00	4,08,58,097.05	4092786.07	8425.50	4101211.57	36756885.48							
Borewell & Pumpsets	1,25,070.26	-	-	-	-	-	-	-	1,25,070.26	12,507.03	-	12,507.03	1,12,563.24	0.10					
	1,25,070.26	0.00	0.00	0.00	0.00	0.00	0.00	1,25,070.26	12,507.03	0.00	12,507.03	1,12,563.24							
Furniture & Fixtures	70,87,065.54	56,110.00	45,780.00	1,01,890.00	-	-	-	-	71,88,955.54	7,14,317.55	2,289.00	7,16,606.55	64,72,348.99	0.10					
	70,87,065.54	56,110.00	45,780.00	1,01,890.00	0.00	0.00	0.00	71,88,955.54	7,14,317.55	2,289.00	7,16,606.55	64,72,348.99							
Vehicles	2,75,145.72	-	-	-	-	-	-	-	2,75,145.72	41,271.86	-	41,271.86	2,33,873.86	0.15					
	2,75,145.72	0.00	0.00	0.00	0.00	0.00	0.00	2,75,145.72	41,271.86	0.00	41,271.86	2,33,873.86							
Electrical Fixtures & Fittings	6,46,947.37	82,000.00	2,09,300.00	2,91,300.00	-	-	-	-	9,38,247.37	72,894.74	10,465.00	83,359.74	8,54,887.63	0.10					
	6,46,947.37	82,000.00	2,09,300.00	2,91,300.00	0.00	0.00	0.00	9,38,247.37	72,894.74	10,465.00	83,359.74	8,54,887.63							
Generators	1,89,466.78	-	-	-	-	-	-	-	1,89,466.78	75,786.71	-	75,786.71	1,13,680.07	0.40					
Generator - Campus	1,81,620.50	-	-	-	-	-	-	-	1,81,620.50	72,648.20	-	72,648.20	1,08,972.30	0.40					
Generator - Hostel	3,71,087.28	-	-	-	-	-	-	-	3,71,087.28	1,48,434.91	-	1,48,434.91	2,22,652.37						
	1,43,333.66	36,480.00	1,76,960.00	2,13,440.00	0.00	0.00	0.00	3,56,773.66	71,925.46	35,392.00	1,07,317.46	2,49,456.20							
Data Processing	1,43,333.66	36,480.00	1,76,960.00	2,13,440.00	-	-	-	-	3,56,773.66	71,925.46	-	71,925.46	2,49,456.20	0.40					
Data processing Equipment (UPS, other Minor Equipments)	32,581.65	-	-	-	-	-	-	-	32,581.65	13,032.66	-	13,032.66	19,548.99	0.40					
Laptop Computers & Pen Tablets	246.84	-	-	-	-	-	-	-	246.84	98.74	-	98.74	148.10	0.40					
E-Learning Packages English Lab	2,961.26	-	-	-	-	-	-	-	2,961.26	1,184.50	-	1,184.50	1,776.75	0.40					
Hardware Expenditure	3,51,378.00	-	-	-	-	-	-	-	3,51,378.00	1,40,551.20	-	1,40,551.20	2,10,826.80	0.40					
Desktops (Dell - 125 Nos.)	5,30,501.41	36,480.00	1,76,960.00	2,13,440.00	-	-	-	-	7,43,941.41	2,26,792.56	35,392.00	2,62,184.56	4,81,756.85	0.40					
Library Books	2,68,652.95	1,26,435.30	1,74,141.00	3,00,576.30	-	-	-	-	5,69,229.25	1,58,035.30	34,828.20	1,92,863.50	3,76,365.75	0.40					
Library Software	6.20	-	-	-	-	-	-	-	6.20	2.48	-	2.48	3.72	0.40					
	2,68,652.95	1,26,435.30	1,74,141.00	3,00,576.30	0.00	0.00	0.00	5,69,229.25	1,58,035.30	34,828.20	1,92,863.50	3,76,365.75							
Air Conditioners	12,79,497.05	-	-	-	-	-	-	-	12,79,497.05	1,91,924.56	-	1,91,924.56	10,87,572.49	0.15					
	12,79,497.05	0.00	0.00	0.00	0.00	0.00	0.00	12,79,497.05	1,91,924.56	0.00	1,91,924.56	10,87,572.49							
Audio Visual Equipment	10,76,955.43	1,829.00	34,834.00	36,663.00	-	-	-	-	11,13,618.43	1,61,817.66	2,612.55	1,64,430.21	9,49,188.21	0.15					
	10,76,955.43	1,829.00	34,834.00	36,663.00	0.00	0.00	0.00	11,13,618.43	1,61,817.66	2,612.55	1,64,430.21	9,49,188.21							
Lab & Other Equipments	2,89,186.45	-	-	-	-	-	-	-	2,89,186.45	43,377.97	-	43,377.97	2,45,808.48	0.15					
Canteen Equipment	54,451.02	-	-	-	-	-	-	-	54,451.02	8,167.65	-	8,167.65	46,283.36	0.15					
Stainless Steel Water Cooler	45,994.41	-	-	-	-	-	-	-	45,994.41	6,899.16	-	6,899.16	39,095.25	0.15					
Solar Water Heater	65,263.87	-	-	-	-	-	-	-	65,263.87	9,789.58	-	9,789.58	55,474.29	0.15					
Refrigerator	7,031.54	-	-	-	-	-	-	-	7,031.54	1,054.73	-	1,054.73	5,976.81	0.15					
Iron Safety Ladder	28,875.37	-	-	-	-	-	-	-	28,875.37	4,331.31	-	4,331.31	24,544.06	0.15					
Safe Locker	3,686.64	-	-	-	-	-	-	-	3,686.64	553.00	-	553.00	3,133.64	0.15					
Money Counting Machine	2,086.96	-	-	-	-	-	-	-	2,086.96	313.04	840.75	1,153.79	12,143.17	0.15					
Bar-Code Scanner (for Library)			11,210.00	11,210.00					13,296.96	313.04	5	840.75	12,143.17	0.15					



CCTV Cameras	3,18,326.28	-	-	-	3,18,326.28	47,748.94	-	47,748.94	2,70,577.33	0.15
Xerox Machine	90,346.90	-	-	-	90,346.90	13,552.03	-	13,552.03	76,794.86	0.15
Water Dispenser	36,847.57	-	-	-	36,847.57	5,527.13	-	5,527.13	31,320.43	0.15
Flying Pesto	9,850.26	-	-	-	9,850.26	1,477.54	-	1,477.54	8,372.72	0.15
Water Purification System	11,749.74	-	-	-	11,749.74	1,762.46	-	1,762.46	9,987.28	0.15
Other Equipments (Covid-2019 Precautionary Equipments)	90,788.75	26,661.00	-	-	1,17,449.75	17,617.46	-	17,617.46	99,832.28	0.15
Biometric Security Equipment	79,667.50	30,975.00	-	-	1,10,642.50	16,596.38	-	16,596.38	94,046.13	0.15
Telephone Equipment	1,48,491.16	7,250.00	-	-	1,55,741.16	23,361.17	-	23,361.17	1,32,379.99	0.15
Walk Behind Scrubber Drier	54,604.19	-	-	-	54,604.19	8,190.63	-	8,190.63	46,413.56	0.15
TV & VCR	92,238.25	60,500.00	-	-	1,52,738.25	22,910.74	-	22,910.74	1,29,827.51	0.15
Type Writer	23.29	-	-	-	23.29	3.49	-	3.49	19.80	0.15
Fire Safety Equipments	2,74,494.15	-	-	-	2,74,494.15	41,174.12	-	41,174.12	2,33,320.03	0.15
Printers	7,856.89	-	-	-	7,856.89	3,142.76	-	3,142.76	4,714.14	0.40
Programme Management Software	5,85,676.69	-	-	-	5,85,676.69	87,851.50	-	87,851.50	4,97,825.19	0.15
Admission Management System	9,17,062.34	-	-	-	9,17,062.34	1,37,559.35	-	1,37,559.35	7,79,502.99	0.15
	32,14,600.19	1,25,386.00	11,210.00	1,36,596.00	33,51,196.19	5,02,962.15	840.75	5,03,802.90	28,47,393.29	0.40
Sewage Treatment Plant	3,97,897.19	-	-	-	3,97,897.19	1,59,158.88	-	1,59,158.88	2,38,738.31	0.40
Sanitary Napkin Wending Machine	59,877.77	-	-	-	59,877.77	8,981.67	-	8,981.67	50,896.11	0.15
Rooftop Solar Photo Volatic Sys - Campus & Hostel	20,67,758.88	-	-	-	20,67,758.88	3,10,163.83	-	3,10,163.83	17,57,595.05	0.15
Rooftop - Grids Tied Solar Power Plant - Campus	8,23,650.00	-	-	-	8,23,650.00	1,23,547.50	-	1,23,547.50	7,00,102.50	0.15
Rooftop - Grids Tied Solar Power Plant - Hostel	3,46,077.50	-	-	-	3,46,077.50	51,911.63	-	51,911.63	2,94,165.88	0.15
	32,37,486.38	-	-	-	32,37,486.38	4,85,622.96	-	4,85,622.96	27,51,863.43	0.40
Network Access Points - Campus & Hostel	6,72,008.80	1,80,409.00	-	-	8,52,417.80	3,40,967.12	-	3,40,967.12	5,11,450.68	0.40
	6,72,008.80	1,80,409.00	-	-	8,52,417.80	3,40,967.12	-	3,40,967.12	5,11,450.68	0.40
TOTAL	5,99,32,386.61	6,08,649.30	8,20,735.00	14,29,384.30	6,13,61,770.91	73,18,477.50	94,853.00	74,13,330.50	5,39,48,440.41	

