

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

BALANCE SHEET AS AT 31-03-2024

Liabilities-Source	Schedule	AS AT 31-03-2024	AS AT 31-03-2023
General Fund-Income& expenditure A/c Balance	1	50,89,19,466 ✓	47,86,00,709
Current Liabilities &provisions	2	3,01,54,787 ✓	3,99,75,443
Total of Liabilities		53,90,74,253	51,85,76,152
Assets-Application of fund			
Fixed Assets	3	4,95,92,509 ✓	5,39,48,440 ✓
Current assets	4	2,74,83,926 ✓	5,15,06,511
Deposits /loans and advances	5	64,01,716 ✓	81,25,639
Inter unit Balances		45,55,96,102 ✓	40,49,95,561
Total Assets		53,90,74,253 ✓	51,85,76,152

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)

For Vignana Jyothi Institute of Management

Dr Bharat Bhushan Singh

 Director

Dr Bharat Bhushan Singh

Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2024

INCOME		2023-24	2022-23
		Rs.	Rs.
Academic Income	6	₹ 14,17,02,000	₹ 12,17,65,000
Hostel Income	7	₹ 1,70,82,662	₹ 1,21,17,050
Other income	8	₹ 68,37,497	₹ 31,57,944
Total		₹ 16,56,22,160	₹ 13,70,39,994
Expenditure			
Staff Salaries and Benefits	9	₹ 4,35,77,488	₹ 4,21,82,413
Academic Expenses	10	₹ 4,56,79,652	₹ 3,83,49,072
Administration and General Expenses	11	₹ 2,61,64,669	₹ 3,46,46,581
Transportation Expenses	12	₹ 27,14,033	₹ 19,18,592
Repairs and Maintenance	13	₹ 48,67,216	₹ 61,67,434
Finance Costs	14	₹ 42,355	₹ 11,553
Fee Waived	15	₹ 55,54,950	₹ 3,20,000
Depreciation	3	₹ 67,03,041	₹ 74,13,331
Total of expenditure		₹ 13,53,03,403	₹ 13,10,08,977
Surplus/(-)deficit c/to General Fund		₹ 3,03,18,756	₹ 60,31,017
Total		₹ 16,56,22,160	₹ 13,70,39,994

For K.S.Rao & Co

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For Vignana Jyothi Institute of Management



Director

Dr Bharat Bhushan Singh

Director



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT : BACHUPALLY ; HYDERABAD
PROVISIONAL STATEMENT OF FIXED ASSETS AS ON 31-03-2024 WITH DEPRECIATION CALCULATION

Schedule - 03

Description	Opening Balance as on 01-04-2023	Additions 1-4-2023 to 30-9-2023	Additions 1.10.2023 to 31-03-2024	Additions	deletions	As at 31-03-2024	Depreciation as on 30.9.2023	Depreciation 1.10.2023 to 31-03-2024	Depreciation 2023-24	Net Amount as on 31-03-2024	Dep Rate
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Buildings											
VJIM Campus Buildings	1,12,18,309.46	-	-	-	-	1,12,18,309.46	11,21,830.95	-	11,21,830.95	1,00,96,478.51	0.10
Hostel Buildings	1,31,98,501.80	-	-	-	-	1,31,98,501.80	13,19,850.18	-	13,19,850.18	1,18,78,651.62	0.10
Additional Floor on Hostel	1,12,07,974.45	-	-	-	-	1,12,07,974.45	11,20,797.44	-	11,20,797.44	1,00,87,177.00	0.10
Sheds - Campus	6,69,255.04	13,28,210.00	-	13,28,210.00	-	19,97,465.04	1,99,746.50	-	1,99,746.50	17,97,718.54	0.10
Sheds - Hostel	57,779.44	-	-	-	-	57,779.44	5,777.94	-	5,777.94	52,001.50	0.10
R.O. Plant	29,505.22	-	-	-	-	29,505.22	4,425.78	-	4,425.78	25,079.44	0.15
Lifts	3,75,560.06	-	-	-	-	3,75,560.06	56,334.01	-	56,334.01	3,19,226.05	0.15
	3,67,56,885.48	1328210.00	0.00	1328210.00	0.00	38085095.47	3828762.81	0.00	3828762.81	34256332.66	
Borewell & Pumpsets											
	1,12,563.24	-	-	-	-	1,12,563.24	11,256.32	-	11,256.32	1,01,306.91	0.10
	1,12,563.24	0.00	0.00	0.00	0.00	1,12,563.24	11,256.32	0.00	11,256.32	1,01,306.91	
Furniture & Fixtures											
	64,72,348.99	14,390.00	-	14,390.00	-	64,86,738.99	6,48,673.90	-	6,48,673.90	58,38,065.09	0.10
	64,72,348.99	14,390.00	0.00	14,390.00	0.00	64,86,738.99	6,48,673.90	0.00	6,48,673.90	58,38,065.09	
Vehicles											
	2,33,873.86	-	-	-	-	2,33,873.86	35,081.08	-	35,081.08	1,98,792.78	0.15
	2,33,873.86	0.00	0.00	0.00	0.00	2,33,873.86	35,081.08	0.00	35,081.08	1,98,792.78	
Electrical Fixtures & Fittings											
	8,54,887.63	1,15,639.00	90,155.00	2,05,794.00	-	10,60,681.63	97,052.66	4,507.75	1,01,560.41	9,59,121.22	0.10
	8,54,887.63	1,15,639.00	90,155.00	2,05,794.00	0.00	10,60,681.63	97,052.66	4,507.75	1,01,560.41	9,59,121.22	
Generators											
Generator - Campus	1,13,680.07	-	-	-	-	1,13,680.07	45,472.03	-	45,472.03	68,208.04	0.40
Generator - Hostel	1,08,972.30	-	-	-	-	1,08,972.30	43,588.92	-	43,588.92	65,383.38	0.40
	2,22,652.37	-	-	-	-	2,22,652.37	89,060.95	-	89,060.95	1,33,591.42	
Data Processing											
Data processing Equipment (UPS, other Minor Equipments)											
	2,49,456.20	41,952.00	-	41,952.00	-	2,91,408.20	1,16,563.28	-	1,16,563.28	1,74,844.92	0.40
Laptop Computers & Pen Tablets	19,548.99	89,975.00	-	89,975.00	-	1,09,523.99	43,809.60	-	43,809.60	65,714.39	0.40
E-Learning Packages English Lab	148.10	-	-	-	-	148.10	59.24	-	59.24	88.86	0.40
Hardware Expenditure	1,776.75	-	-	-	-	1,776.75	710.70	-	710.70	1,066.05	0.40
Desktops (Dell - 125 Nos.)	2,10,826.80	-	-	-	-	2,10,826.80	84,330.72	-	84,330.72	1,26,496.08	0.40
	4,56,756.85	1,31,927.00	-	1,31,927.00	-	6,13,683.85	2,45,473.54	-	2,45,473.54	3,68,210.31	
Library Books											
	3,76,365.75	-	1,11,470.00	1,11,470.00	-	4,87,835.75	1,50,546.30	22,294.00	1,72,840.30	3,14,995.45	0.40
Library Software											
	3.72	-	-	-	-	3.72	1.49	-	1.49	2.23	0.40
	3,76,369.47	-	1,11,470.00	1,11,470.00	-	4,87,839.47	1,50,547.79	22,294.00	1,72,841.79	3,14,997.68	
Air Conditioners											
	10,87,572.49	-	49,847.00	49,847.00	-	11,37,419.49	1,63,135.87	3,738.53	1,66,874.40	9,70,545.10	0.15
	10,87,572.49	-	49,847.00	49,847.00	-	11,37,419.49	1,63,135.87	3,738.53	1,66,874.40	9,70,545.10	
Audio Visual Equipment											
	9,49,188.21	1,07,917.00	42,000.00	1,49,917.00	-	10,99,105.21	1,58,565.78	3,150.00	1,61,715.78	9,37,389.43	0.15
	9,49,188.21	1,07,917.00	42,000.00	1,49,917.00	-	10,99,105.21	1,58,565.78	3,150.00	1,61,715.78	9,37,389.43	
Lab & Other Equipments											
Canteen Equipment	2,45,808.48	-	-	-	-	2,45,808.48	36,871.27	-	36,871.27	2,08,937.21	0.15
Stainless Steel Water Cooler	46,283.36	-	-	-	-	46,283.36	6,942.50	-	6,942.50	39,340.86	0.15
Solar Water Heater	39,095.25	-	-	-	-	39,095.25	5,864.29	-	5,864.29	33,230.96	0.15
Refrigerator	55,474.29	-	-	-	-	55,474.29	8,321.14	-	8,321.14	47,153.14	0.15
Iron Safety Ladder	5,976.81	-	-	-	-	5,976.81	896.52	-	896.52	5,080.29	0.15
Safe Locker	24,544.06	-	-	-	-	24,544.06	3,681.61	-	3,681.61	20,862.45	0.15
Money Counting Machine	3,133.64	-	-	-	-	3,133.64	470.05	-	470.05	2,663.60	0.15
Bar Code Scanner (for Library)	12,143.17	-	-	-	-	12,143.17	1,821.48	-	1,821.48	10,321.69	0.15

CCTV Cameras	2,70,577.33	-	-	-	-	2,70,577.33	40,586.60	-	40,586.60	2,29,990.73	0.15
Xerox Machine	76,794.86	-	86,140.00	86,140.00	-	1,62,934.86	11,519.23	6,460.50	17,979.73	1,44,955.13	0.15
Water Dispenser	31,320.43	7,800.00	-	7,800.00	-	39,120.43	5,868.06	-	5,868.06	33,252.37	0.15
Flying Pesto	8,372.72	-	-	-	-	8,372.72	1,255.91	-	1,255.91	7,116.81	0.15
Water Purification System	9,987.28	-	-	-	-	9,987.28	1,498.09	-	1,498.09	8,489.18	0.15
Other Equipments (Covid-2019 Precautionary Equipments)	99,832.28	-	-	-	-	99,832.28	14,974.84	-	14,974.84	84,857.44	0.15
Biometric Security Equipment	94,046.12	-	-	-	-	94,046.12	14,106.92	-	14,106.92	79,939.20	0.15
Telephone Equipment	1,32,379.99	19,498.00	-	19,498.00	-	1,51,877.99	22,781.70	-	22,781.70	1,29,096.29	0.15
Walk Behind Scrubber Drier	46,413.56	-	-	-	-	46,413.56	6,962.03	-	6,962.03	39,451.53	0.15
TV & VCR	1,29,827.51	-	-	-	-	1,29,827.51	19,474.13	-	19,474.13	1,10,353.38	0.15
Type Writer	23.29	-	-	-	-	23.29	3.49	-	3.49	19.80	0.15
Fire Safety Equipments	2,33,320.03	-	-	-	-	2,33,320.03	34,998.00	-	34,998.00	1,98,322.02	0.15
Printers	4,714.14	-	-	-	-	4,714.14	1,885.65	-	1,885.65	2,828.48	0.40
Programme Management Software	4,97,825.19	-	-	-	-	4,97,825.19	74,673.78	-	74,673.78	4,23,151.41	0.15
Admission Management System	7,79,502.99	-	-	-	-	7,79,502.99	1,16,925.45	-	1,16,925.45	6,62,577.54	0.15
	28,47,393.29	27,298.00	86,140.00	1,13,438.00	-	29,60,834.77	4,32,382.75	6,460.50	4,38,843.25	25,21,991.52	
Sewage Treatment Plant	2,38,738.31	-	-	-	-	2,38,738.31	95,495.33	-	95,495.33	1,43,242.99	0.40
	2,38,738.31	-	-	-	-	2,38,738.31	95,495.33	-	95,495.33	1,43,242.99	
Sanitary Napkin Wending Machine	50,896.10	-	-	-	-	50,896.10	7,634.42	-	7,634.42	43,261.69	0.15
	50,896.11	-	-	-	-	50,896.10	7,634.42	-	7,634.42	43,261.69	
Rooftop Solar Photo Volatic Sys - Campus & Hostel	17,57,595.05	-	-	-	-	17,57,595.05	2,63,639.26	-	2,63,639.26	14,93,955.79	0.15
Rooftop - Grids Tied Solar Power Plant - Campus	7,00,102.50	-	-	-	-	7,00,102.50	1,05,015.38	-	1,05,015.38	5,95,087.13	0.15
Rooftop - Grids Tied Solar Power Plant - Hostel	2,94,165.88	-	-	-	-	2,94,165.88	44,124.88	-	44,124.88	2,50,040.99	0.15
	27,51,863.43	-	-	-	-	27,51,863.43	4,12,779.51	-	4,12,779.51	23,39,083.91	
Network Access Points - Campus & Hostel	5,11,450.68	1,69,920.00	72,197.00	2,42,117.00	-	7,53,567.68	2,72,548.27	14,439.40	2,86,987.67	4,66,580.01	0.40
	5,11,450.68	1,69,920.00	72,197.00	2,42,117.00	-	7,53,567.68	2,72,548.27	14,439.40	2,86,987.67	4,66,580.01	
TOTAL	5,39,23,440.41	18,95,301.00	4,51,809.00	23,47,110.00	-	5,62,95,553.88	66,48,450.98	54,590.18	67,03,041.16	4,95,92,512.72	

R. K. Panu



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT			
Schedules forming part of Balance sheet		Rs.	Rs.
Particulars		AS AT 31-03-2024	AS AT 31-03-2023
Schedule - 1 : General Fund			
Income & expenditure A/c-Opening Balance		47,86,00,709	47,25,69,692
Surplus/deficit of the year		3,03,18,756	60,31,017
Closing Balance		50,89,19,466	47,86,00,709
Schedule - 2 : Curren liabilities and provisions			
Student deposits (Caution & Other)		60,14,075	62,14,075
Student fees received in advance		47,06,000	26,24,000
Sundry creditors for goods and services		44,74,344	1,48,94,600
Liabilty for student scholarships		7,50,000	10,62,500
Liabilty for student Fee payable		8,11,000	2,80,000
Liability for Payroll Deductions		12,58,662	9,86,956
Other Liabilities		3,99,145	4,71,060
Liability for Gratuity Provision		1,12,93,410	1,34,31,534
		4,48,152	10,718
Total		3,01,54,787	3,99,75,443
Schedule - 3 : FIXED ASSETS			
Fixed assets - Gross-Opening Balance		5,39,48,440	5,99,32,386
Additions during the year		23,47,110	14,29,384
Inter unit transfer of assets out/in		-	-
Sub total		5,62,95,550	6,13,61,770
Less Accumalated Depreciation to the end of year		67,03,041	74,13,330
Less depreciation transfer assets		-	-
Net block to the end of the year		4,95,92,509	5,39,48,440
Schedule - 4 : Current assets			
Cash and Bank balances			
Cash in hand		89	70
Bank balances in schedule banks-savings bank accounts		1,35,63,673	1,19,89,472
Bank balances in schedule banks-Edowment funds-term deposit		3,06,779	2,88,034
Total		1,38,70,541	1,22,77,576
Sundry debtors			
Sundry debtors -Receivable from students-Acadamic fee		1,31,60,755	3,87,76,306
Sub Total		1,31,60,755	3,87,76,306
Other Current Assets			
		4,52,630	4,52,630
		4,52,630	4,52,630
Total of current assets		2,74,83,926	5,15,06,511
Schedule - 5 : Deposits /Loans & advances			
Advaces to Employees		1,500	30,086
Other Receivables		4,68,469	10,30,872
Deposits for Utility Services (Telephone ,Electricity etc)		7,09,772	6,95,478
Advances for Goods and Services		8,31,523	3,58,024
Prepaid Expenses		40,08,045	59,32,951
LIC of India Group Gratuity Scheme Deposit		3,04,179	-
Interest Accured on Deposits with Bank		78,228	78,228
Total of Deposits /Loans & advances		64,01,716	81,25,639



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2024

INCOME		Rs.	Rs.
		2023-24	2022-23
Schedule - 6 : Academic Income			
Course Fee/Accredation Fee		₹ 14,17,02,000	₹ 12,17,65,000
Total		₹ 14,17,02,000	₹ 12,17,65,000
Schedule - 7 : Hostel Income		₹ 1,70,82,662	₹ 1,21,17,050
Schedule - 8 : Other Income			
Transport income		₹ 19,76,950	₹ 7,74,706
Sale of applications		₹ 1,58,000	₹ 1,79,000
Interest Income		₹ 7,56,701	₹ 4,15,396
Misc. income		₹ 39,45,846	₹ 17,88,842
Total of other Income		₹ 68,37,497	₹ 31,57,944



VIGNANA JYOTHI INSTITUTE OF MANAGEMENT
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2024

EXPENDITURE		Rs.	Rs.
		2023-24	2022-23
Schedule - 9 : Staff Payments & Benefits			
Salaries & Wages	₹	3,84,47,422	₹ 3,75,90,393
PF Employer Contribution	₹	9,23,694	₹ 9,48,546
Staff Welfare Expenses	₹	4,31,233	₹ 2,23,003
Gratuity Expenses	₹	21,09,448	₹ 17,68,102
Faculty Incentives	₹	1,25,000	₹ 3,07,500
Watch & Ward	₹	11,32,612	₹ 10,79,259
ESIC Contribution	₹	24,046	₹ 18,540
Faculty & Admin Staff Insurance	₹	3,84,033	₹ 2,47,070
Total		₹ 4,35,77,488	₹ 4,21,82,413
Schedule - 10 : Academic Expenses			
Seminars & Workshop & Industrial training expenses	₹	19,46,009	₹ 10,31,476
Guest lecture/professionals expenses	₹	42,88,179	₹ 46,55,722
Examination expenses	₹	2,65,311	₹ 1,32,872
Students Scholarship,welfare, & Case Study expenses	₹	1,33,48,304	₹ 55,13,394
Admission expenses	₹	1,51,50,769	₹ 1,55,24,565
Convocation expenses	₹	13,46,028	₹ 1,20,145
Recognition, Affiliation, Processing, Membership, Accreditation and Grading Expenses	₹	15,41,944	₹ 9,76,448
Library Journals & Periodicals & E-Library	₹	31,75,458	₹ 41,90,393
Laptops/text books/news papers/Business Line for Stds	₹	1,20,582	₹ 24,02,693
Advisory Board Meeting and Audit Charges	₹	66,854	₹ 1,04,855
Placement expenses	₹	10,41,858	₹ 28,51,885
Software Maintenance Expenses	₹	8,91,301	₹ 8,44,624
Students Mobility Program & Educational Tour Expenses	₹	24,97,055	₹ -
Total		₹ 4,56,79,652	₹ 3,83,49,072
Schedule - 11 : Administrative expenses			
Electricity charges	₹	14,15,256	₹ 9,38,417
Water charges	₹	2,66,602	₹ 5,67,658
Insurance expenses	₹	64,254	₹ 73,227
Consultancy Charges	₹	30,000	₹ -
Advertisement	₹	59,07,118	₹ 2,00,76,467
Postage & Courier	₹	68,337	₹ 1,27,882
Telephone & Interent charges/web expenses	₹	2,75,000	₹ 2,58,942
Printing & stationery	₹	10,12,022	₹ 10,96,660
Travelling & conveyance expenses	₹	3,41,176	₹ 7,51,489
Staff training /Seminors/Workshop expenses	₹	18,77,415	₹ 3,66,762
Professional charges/ Legal Charges	₹	14,75,000	₹ -
Anualday and other Function expenses	₹	8,66,415	₹ 3,42,901
General & Medical charges	₹	1,31,948	₹ 3,05,479
Rates and taxes	₹	4,71,996	₹ 4,71,996
Hostel Direct Expenses	₹	1,19,62,130	₹ 92,68,701
Total		₹ 2,61,64,669	₹ 3,46,46,581
Schedule - 12 : Transportation expenses			
Vehicle Hire charges- Students & Staff	₹	25,49,687	₹ 16,99,500
Vehicle(own) Repairs & maintenance	₹	1,64,346	₹ 2,19,092
sub Total		₹ 27,14,033	₹ 19,18,592
Schedule - 13 :Repairs & Maintenance			
Roads /Building/sanitary maintenance	₹	10,96,632	₹ 13,04,179
House Keeping expenses	₹	26,06,057	₹ 24,07,323
Generator maintenance	₹	3,05,217	₹ 2,98,545



Repairs to other assets		₹ 7,67,978	₹ 17,58,507
R & M - Electricals		₹ 72,642	₹ 3,46,488
Garden maintenance		₹ 18,690	₹ 52,392
Total R&M		₹ 48,67,216	₹ 61,67,434
Schedule - 14 : Finance costs			
Bank charges		₹ 37,540	₹ 6,637
Pay U Money Charges		₹ -	₹ -
Interest Paid - Students Forum & Alumni Association		₹ -	₹ -
EDC Swiping Charges		₹ -	₹ 1,085
Foreign Exchange Cost		₹ 4,815	₹ 3,831
Total		₹ 42,355	₹ 11,553
Schedule - 15 : Fee Waived			
		₹ 55,54,950	₹ 3,20,000
		₹ 55,54,950	₹ 3,20,000
Depreciation		₹ 67,03,041	₹ 74,13,331
Total		₹ 67,03,041	₹ 74,13,331

