

MANAV RACHNA UNIVERSITY
(A UNIT OF UTHAN EDUCATIONAL TRUST)
SECTOR - 43, DELHI SURAJKUND ROAD, FARIDABAD
BALANCE SHEET AS ON 31ST MARCH-22

<u>SOURCES OF FUNDS :</u>	SCHEDULE	AS ON 31.03.22 AMOUNT (Rs.)
DEVELOPMENT FUND		2,43,84,000
SECURED LOANS	A	26,64,92,786
UNSECURED LOANS		21,63,77,552
LONG TERM LIABILITIES	B	79,77,039
TOTAL		51,52,31,377
<u>APPLICATION OF FUNDS :</u>		
<u>PROPERTY PLANT & EQUIPMENTS</u>		
GROSS BLOCK	C	1,01,84,41,855
LESS : DEPRECIATION/ AMORTIZATION		64,33,65,299
NET BLOCK		37,50,76,556
CWIP		4,94,05,933
		42,44,82,489
<u>CURRENT ASSETS</u>		
FIXED DEPOSIT WITH BANK	D	1,27,84,819
STOCK OF CONSUMABLE ETC.		6,42,411
RECEIVABLES	E	1,91,79,177
CASH & BANK BALANCE		23,52,594
ADVANCES	F	83,30,799
		4,32,89,800
<u>CURRENT LIABILITIES & PROVISIONS</u>		
SUNDRY CREDITORS		4,36,94,845
EXPENSES & STATUORY DUES PAYABLE	G	2,54,15,358
OTHER CURRENT LIABILITIES	H	25,47,03,006
		32,38,13,209
NET CURRENT ASSETS		(28,05,23,409)
DEFERRED REVENUE EXPENDITURE		7,65,35,702
EXCESS OF EXPENDITURE OVER INCOME		29,47,36,595
TOTAL		51,52,31,377

SIGNIFICANT ACCOUNTING POLICY AND SCHEDULE
FORMING PART OF BALANCE SHEET
AS PER OUR REPORT OF EVEN DATE ATTACHED IN FORM OF 10B

FOR AKHILESH CHANDRA GUPTA
CHARTERED ACCOUNTANTS

For MANAV RACHNA UNIVERSITY

AKHILESH CHANDRA GUPTA
(PROPRIETOR)
MEMBERSHIP No. : 085901
PLACE : FARIDABAD
DATE : 12.09.2022



(Auth. Signatory)

(Auth. Signatory)

MANAV RACHNA UNIVERSITY
(A UNIT OF UTHAN EDUCATIONAL TRUST)
SECTOR - 43, DELHI SURAJKUND ROAD, FARIDABAD
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2022

	SCHEDULE	AS ON 31.03.22 AMOUNT (Rs.)
<u>INCOME :</u>		
FEES FROM STUDENTS		39,48,71,060
INTEREST INCOME		7,10,248
OTHER INCOME/RECEIPTS	I	75,38,291
TOTAL OF INCOME		40,31,19,599
<u>EXPENSES :</u>		
PERSONNEL EXPENSES	J	17,96,73,599
STUDENT WELFARE & TRAINING EXPENSES	K	4,31,21,214
BOOKS & SUBSCRIPTION CHARGES		25,17,285
IT & COMMUNICATION		8,41,326
RESEARCH & DEVELOPMENT EXPENSES		2,16,270
OPERATIONAL & ADMINISTRATIVE EXPENSES	L	12,08,55,644
FINANCIAL EXPENSES	M	2,91,99,309
TOTAL OF EXPENSES		37,64,24,647
EXCESS OF INCOME OVER EXPENDITURE		2,66,94,952
DEPRECIATION	C	4,49,72,115
EXCESS OF EXPENDITURE OVER INCOME		(1,82,77,163)
SURPLUS\ (DEFICIT) BROUGHT FORWARD FROM LAST YEAR		(27,64,59,432)
BALANCE CARRIED TO BALANCE SHEET		(29,47,36,595)

SIGNIFICANT ACCOUNTING POLICY AND SCHEDULE
FORMING PART OF INCOME AND EXPENDITURE ACCOUNT
AS PER OUR REPORT OF EVEN DATE ATTACHED IN FORM OF 10B

FOR AKHILESH CHANDRA GUPTA
CHARTERED ACCOUNTANTS

For MANAV RACHNA UNIVERSITY




AKHILESH CHANDRA GUPTA
(PROPRIETOR)

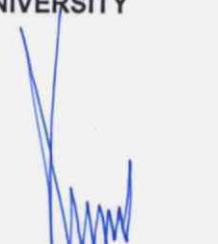
MEMBERSHIP No. : 085901

PLACE : FARIDABAD

DATE : 12.09.2022




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MANAV RACHNA UNIVERSITY
(A UNIT OF UTHAN EDUCATIONAL TRUST)
SCHEDULES FORMING PART OF BALANCE SHEET

AS ON
31ST MARCH, 2022

SECURED LOANS	SCHEDULE-"A"
	AMOUNT (Rs)
HDFC BANK LTD LOANS	22,15,43,560
HDFC BANK OD A/C	4,37,52,791
HP FINANCIAL SERVICES	11,96,435
TOTAL	26,64,92,786

LONG TERM LIABILITIES/FUND	SCHEDULE-"B"
	AMOUNT (Rs)
SECURITY FROM STUDENTS	55,51,316
SECURITY FROM STAFF	13,25,723
INSTITUTION OF LATE SH.LAHOTI FUND(FOR PRIZE MEDAL)	11,00,000
TOTAL	79,77,039

FIXED DEPOSIT	SCHEDULE-"D"
	AMOUNT (Rs)
FIXED DEPOSIT WITH BANK	1,03,00,000
INTEREST ACCURED ON FDR	24,84,819
TOTAL	1,27,84,819

RECEIVABLES	SCHEDULE-"E"
	AMOUNT (Rs)
FEES RECEIVABLES FROM STUDENTS	1,91,79,177
TOTAL	1,91,79,177

ADVANCES	SCHEDULE-"F"
	AMOUNT (Rs)
ADVANCE TO SUPPLIER	48,66,575
ADVANCE TO STAFF	2,91,632
SECURITY DEPOSIT	12,00,000
PREPAID EXPENSES	17,87,101
TDS RECEIVABLE FROM I.T. DEPTT.	1,85,491
TOTAL	83,30,799

For MANAV RACHNA UNIVERSITY



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SCHEDULES FORMING PART OF BALANCE SHEET

AS ON
31ST MARCH, 2022

EXPENSES & STATUTORY DUES PAYABLE	SCHEDULE-"G"
	AMOUNT (Rs)
TDS PAYABLE	31,04,973
E.S.I. PAYABLE	2,054
P.F. PAYABLE	67,864
AUDIT FEE PAYABLE	2,25,000
SALARY & WAGES PAYABLE	1,88,64,427
OTHER EXPENSES PAYABLE	31,51,040
TOTAL	2,54,15,358

OTHER CURRENT LIABILITIES	SCHEDULE-"H"
	AMOUNT (Rs)
SECURITY FROM STUDENTS	18,76,275
OTHER CURRENT LIABILITIES	3,64,594
FEE RECEIVED IN ADVANCE	35,62,939
BRANCH & DIVISION	24,88,99,198
TOTAL	25,47,03,006



For MANAV RACHNA UNIVERSITY


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MANAV RACHNA UNIVERSITY
(A UNIT OF UTHAN EDUCATIONAL TRUST)

SCHEDULES FORMING PARTS OF INCOME & EXPENDITURE ACCOUNT

FOR PERIOD ENDED
31ST MARCH-2022

OTHER INCOME/RECEIPTS	SCHEDULE-"I"
	AMOUNT (Rs)
ALMUNI CONTRIBUTION	43,45,000
ALMUNI DONATION	5,30,000
RESEARCH,CONSULTANCY & AUXILIARY SERVICES	26,58,291
OTHER RECEIPTS	5,000
TOTAL	75,38,291

PERSONNEL EXPENSES	SCHEDULE-"J"
	AMOUNT (Rs)
SALARY TO FACULTY INCLUDING ALL ALLOWANCES	12,16,82,921
SALARY TO NON TEACHING STAFF	3,27,72,752
CONTRACTUAL STAFF	1,08,18,805
VISITING FACULTY(INCLUDING KNOWLEDGE PARTNER)	1,24,10,244
EMPLOYER SHARE TO P.F.	3,90,597
EMPLOYER SHARE TO ESI	36,175
GRATUITY	6,81,047
STAFF WELFARE EXPENSES	8,81,058
TOTAL	17,96,73,599

STUDENT WELFARE & TRAINING EXPENSES	SCHEDULE-"K"
	AMOUNT (Rs)
STUDENT WELFARE EXPENSES	15,52,362
SPORTS EXPENSES	3,37,020
SCHOLARSHIP & DISCOUNTS	3,56,29,783
STUDENT EXAMINATION,TRAINING & LAB CONSUMABLES	56,02,049
TOTAL	4,31,21,214



For MANAV RACHNA UNIVERSITY

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MANAV RACHNA UNIVERSITY
(A UNIT OF UTHAN EDUCATIONAL TRUST)

SCHEDULES FORMING PARTS OF INCOME & EXPENDITURE ACCOUNT

FOR PERIOD ENDED
31ST MARCH, 2022

SCHEDULE-"L"	
OPERATIONAL & ADMINISTRATIVE EXPENSES	AMOUNT (Rs)
ELECTRICITY EXPENSES	1,14,32,323
REPAIR AND MAINTENANCE EXPENSES	73,58,405
COMMUNITY OUTREACH EXPENSES	75,805
ACCREDITATION/INSPECTION/AFFILIATION CHARGES	30,54,138
STUDENT ADMISSION,EVALUATION & ASSESSMENT	7,12,28,380
FACULTY & STAFF DEVELOPMENT	11,27,456
CONVEYANCE AND TRAVELLING	5,15,338
PROFESSIONAL AND CONSULTANCYCHARGES	50,54,992
PRINTING AND STATIONERY	54,26,881
RENT	25,48,424
RATES & TAXES	3,84,920
MESS EXPENSES	57,51,673
INSURANCE EXPENSES	8,28,533
MEMBERSHIP & SUBSCRIPTION	8,00,892
AUDIT FEE	2,50,000
OTHER ADMINISTRATIVE EXPENSES	50,17,484
TOTAL	12,08,55,644

SCHEDULE-"M"	
FINANCIAL EXPENSES	AMOUNT (Rs)
INTEREST ON SECURED LOAN	1,92,00,843
INTEREST ON UNSECURED LOAN	97,59,476
BANK CHARGES	2,38,990
TOTAL	2,91,99,309

For MANAV RACHNA UNIVERSITY




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MANAV RACHNA UNIVERSITY

(A UNIT OF UTHAN EDUCATIONAL TRUST)

SECTOR - 43, DELHI SURAJKUND ROAD, FARIDABAD

SCHEDULE OF PROPERTY PLANT & EQUIPMENTS AS ON 31.03.2022

DETAIL OF ASSETS	DEP. RATE	GROSS BLOCK				DEPRECIATION BLOCK			SCHEDULE - "C"		
		GROSS AS ON 01.04.21	ADDITION		TRANSFER/ SALE	GROSS BLOCK	AS ON 01.04.21	FOR THE YEAR	AS ON 31.03.22	WDV AS ON 31.03.2022	WDV AS ON 31.03.2021
			BEFORE & ON 01.10.21	AFTER 01.10.21							
LAND	NIL	-	-	-	-	-	-	-	-	-	-
BUILDING	10%	79,14,18,910	58,519	1,41,000	-	79,16,18,429	43,52,02,737	3,56,34,519	47,08,37,256	32,07,81,173	35,62,16,173
EQUIPMENTS :											
LAB EQUIPMENTS :											
Computer Lab	40%	2,88,27,750	84,075	-	-	2,88,27,750	2,78,97,602	3,72,059	2,82,69,661	5,58,089	9,30,148
Electronic Lab	15%	85,49,920	-	24,214	-	86,58,209	67,60,393	2,82,856	70,43,249	16,14,960	17,89,527
Mechanical Lab	15%	1,11,06,180	-	-	-	1,11,06,180	87,06,304	3,59,981	90,66,285	20,39,895	23,99,876
Physics Lab	15%	23,41,725	-	-	-	23,41,725	13,81,236	1,44,073	15,25,309	8,16,416	9,60,489
Chemistry Lab	15%	46,61,690	-	-	-	46,61,690	22,22,042	3,65,947	25,87,989	20,73,701	24,39,648
Research & Development Lab	15%	1,33,30,606	-	23,27,487	-	1,56,58,093	57,32,269	13,14,312	70,46,581	86,11,512	75,98,337
OFFICE & ELECTRIC EQUIPMENTS	15%	5,83,02,634	1,38,924	7,67,900	-	5,92,09,458	4,36,71,767	22,73,061	4,59,44,828	1,32,64,630	1,46,30,867
COMPUTERS	40%	1,96,83,860	70,855	35,28,200	-	2,32,82,915	1,77,67,255	15,00,624	1,92,67,879	40,15,036	19,16,605
SOFTWARE	40%	36,99,698	-	-	-	36,99,698	35,21,343	71,342	35,92,685	1,07,013	1,78,355
VEHICLES :											
Car	15%	7,26,551	-	-	-	7,26,551	3,14,049	61,875	3,75,924	3,50,627	4,12,502
FURNITURE & FIXTURES	10%	5,47,07,262	1,98,541	1,96,116	-	5,51,01,919	3,26,97,608	22,30,625	3,49,28,233	2,01,73,686	2,20,09,654
LIBRARY BOOKS	40%	1,32,92,125	-	2,57,113	-	1,35,49,238	1,25,18,579	3,60,841	1,28,79,420	6,69,818	7,73,546
TOTAL (A)		1,01,06,48,911	5,50,914	72,42,030	-	1,01,84,41,855	59,83,93,184	4,49,72,115	64,33,65,299	37,50,76,556	41,22,55,727
CWIP (B)	NIL	4,30,64,381	25,55,949	37,85,603	-	4,94,05,933	-	-	-	4,94,05,933	4,30,64,381
TOTAL (A+B)		1,05,37,13,292	31,06,863	1,10,27,633	-	1,06,78,47,788	59,83,93,184	4,49,72,115	64,33,65,299	42,44,82,489	45,53,20,108

NOTE : DEPRECIATION HAS BEEN PROVIDED ON W.D.V. METHOD AS PER RATE SPECIFIED IN I.T.ACT, 1961

FOR AKHILESH CHANDRA GUPTA
CHARTERED ACCOUNTANT



AKHILESH CHANDRA GUPTA
(PROPRIETOR)
MEMBERSHIP No. : 085901
PLACE : FARIDABAD
DATE : 12.09.2022

For MANAV RACHNA UNIVERSITY

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