



**B. K. Sarkar & Associates**  
CHARTERED ACCOUNTANTS

Westwind 78, Raja S.C. Mullick Road.  
Block - 1, Flat - 2B, P.O - Garia, Dist-24 PGS(S)  
Pin - 700 084  
PH: 033-2423-8075, Cell : 9433192478  
E-mail : ca.bipulsarkar@gmail.com

**SWAMI VIVEKANANDA INSTITUTE OF SCIENCE & TECHNOLOGY**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>SCHEDULE</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>SCHEDULE</b>
	In Rs			In Rs	
To, General Administration Expenses	5,69,96,673.00	1	By, Direct Income	13,12,35,875.00	5
Operating Expenses	4,54,29,725.00	2	Indirect Income	1,82,00,648.00	6
Repair & Maintenance Expenses	30,39,852.00	3			
Misc. Expenses	1,37,99,290.00	4			
Excess of Income Over Expenditure	3,01,70,983.00				
Carried Down Balance Sheet					
	<u>14,94,36,523.00</u>			<u>14,94,36,523.00</u>	

We have verified the books of account of the Institute and the Income & Expenditure account are in agreement with the books account maintained by the Institute

Place : *Kolkata*

Date : *09/02/2024*



FOR & ON BEHALF OF  
B.K.Sarkar & Associates  
CHARTERED ACCOUNTANTS  
FRN 326007E

*B. K. Sarkar*

( CA Bipul Kumar Sarkar)

Partner . Mem No-055981

**Schedule -1**

Particulars	schedule		SVIST
<b>Building Maintenance</b>	<b>1.1</b>		<b>44,86,091</b>
Contribution to PF/ESI			0
Bus, Generator & Fuel Expenses			0
Gratuity			0
Salaries & Allowances			5,22,04,656
Security Guard Expenses			3,05,926
<b>Total</b>			<b>5,69,96,673</b>

**Schedule -2**

<b>Server maintenance</b>	<b>2.1</b>		<b>81,33,604</b>
Bank Charges			53,741
<b>Canteen &amp; Hostel Maintenance</b>	<b>2.2</b>		<b>53,92,557</b>
<b>Computer Expenses Incl Computer</b>	<b>2.3</b>		<b>30,63,250</b>
Electricity Charges			13,79,242
Interest on Bank Loan			14,61,013
Interest to Others			1,77,393
Interest & Fees on Statutory Payments			31,512
Rates & Taxes			0
Insurance			13,014
Scholarship			2,57,09,399
Seminar Expenses			15,000
seminar	2.4	15,000	
Charity,Aid & Subscription			0
<b>Total</b>			<b>4,54,29,725</b>

**Schedule -3**

<b>Repair &amp; Maintenance</b>			<b>30,39,852</b>
<b>repair of Furniture &amp; Fixture</b>	<b>3.1</b>	<b>6,31,540</b>	
repair of building	3.2	21,27,100	
garden maintenance	3.3	2,81,212	
<b>Total</b>			<b>30,39,852</b>

**Schedule -4**

<b>Audit Fees</b>			<b>70,000</b>
Depreciation			80,73,305
General Expenses			1,71,931
<b>Laboratory maintenance</b>	<b>4.1</b>		<b>49,34,755</b>
Telecommunication & Internet Exp			5,49,299
LOSS ON SALE OF Mutual Funds			0
<b>Total</b>			<b>1,37,99,290</b>



**Schedule -5**

Student Fees			13,12,35,875
<b>Total</b>			<b>13,12,35,875</b>

**Schedule -6**

Scheme Receipts			1,39,23,661
Interest from FD/Bank			9,65,775
Interest from Income Tax			13,506
Hostel Fees			27,45,300
Fine			5,49,727
Profit on Sale of MF			0
Misc Income			-3,51,581
Liability Written Back			3,54,260
<b>Total</b>			<b>1,82,00,648</b>

**Schedule -7**

Corpus Fund As per Last Balance sheet			21076901.00
Excess of Income over Expenditure			131158005.00
For the year 2018-19			30170983.00
			<b>18,24,05,889</b>

**Schedule -8**

Advance Fees Received			3,02,15,250.00
Sundry Creditors			60,09,721.00
Secured Loan			43,38,905.00
Unsecured Loan			33,59,384.00
Security Deposit			1,35,73,317.00
TDS Payable			4,85,165.00
Drop seat Fees			0.00
Other Liabilities			69,94,530.00
<b>Total</b>			<b>6,49,76,272</b>



**Schedule -9****Fixed Assets Schedule - SVIST**

Items	Rate	Balance on 01.04.2018	Additions	TOTAL	Depreciation	Balance on 31.03.2019
Land	0	38,522,514	17,205,615	55,728,129	0	55,728,129
Building	1.63	228,100,422	10,303,049	238,403,471	3,802,007	234,601,464
Air Conditioner	4.75	1,497,741	0	1,497,741	71,143	1,426,598
Black Board	6.33	203,314	0	203,314	12,870	190,444
Bus	11.31	463,731	0	463,731	52,448	411,283
CCTV System	4.75	271,327	0	271,327	12,888	258,439
Computer	16.21	5,889,428	78,300	5,967,728	961,022	5,006,706
Electrical Fittings	4.75	9,604,443	50,000	9,654,443	457,399	9,197,044
EPABX	4.75	29,847	0	29,847	1,418	28,429
Fax Machine & Office Equipments	4.75	52,749	0	52,749	2,506	50,243
Fire Equipment	4.75	1,247,017	0	1,247,017	59,233	1,187,784
Furniture & Fixture	6.33	5,989,280	1,260,292	7,249,572	425,475	6,824,097
Generator	4.75	1,424,968	0	1,424,968	67,686	1,357,282
Hedge Cutter Machine	4.75	0	0	0	0	0
Laboratory Instruments	4.75	55,967	0	55,967	2,658	53,309
TV, Music System LCD & Projector	4.75	26,935,482	635,824	27,571,306	1,302,512	26,268,794
Library	4.75	733,069	234,432	967,501	45,956	921,545
Motor Car	4.75	10,444,209	694,564	11,138,773	520,012	10,618,761
Solar & Other Instruments	9.5	2,399,568	0	2,399,568	227,959	2,171,609
Sports Equipment	4.75	30,393	0	30,393	1,444	28,949
Tea Machine	4.75	198,744	0	198,744	9,440	189,304
Water Cooler & Refrigerator	4.75	88,110	0	88,110	4,185	83,925
Xerox Machine	4.75	445,875	0	445,875	21,179	424,696
Buiding Under Construcdtion	4.75	191,984	57,820	249,804	11,866	237,938
Patent			0			
<b>TOTAL</b>		<b>334,820,182</b>	<b>30,519,896</b>	<b>365,340,078</b>	<b>8,073,305</b>	<b>357,266,773</b>



<b>Schedule -10</b>			
<b>INVESTMENTS</b>			<b>4,35,91,333</b>
Fixed Deposit with Bank	10.1	14591333	
Mutual funds	10.2	29000000	
<b>Total</b>			<b>4,35,91,333</b>

<b>Schedule -11.1</b>			
<b>CURRENT ASSET</b>			<b>3,88,08,235</b>
Other deposit	11.1.1	4860342	
tuition Fees Receivable	11.1.2	32867508	
other receivable	11.1.3	0	
TDS receivable	11.1.4	1080385	
<b>Total</b>			<b>3,88,08,235</b>

<b>Schedule -11.2</b>			
<b>LOANS &amp; ADVANCES</b>			<b>16,32,101</b>
Bank account	11.2.1	765426	
Cash & Cash equivalent	11.2.2	186825	
Advance to Staffs and Others	11.2.3	679850	
<b>Total</b>			<b>16,32,101</b>

<b>Schedule -12</b>			
<b>BRANCH/DIVISION</b>			<b>-19,39,16,281</b>
SRIST	12.1	-147065143	
SVIMS	12.2	-14254189	
SVIMCS	12.3	-110350296	
SUMMIT	12.4	77753347	
<b>Total</b>			<b>-19,39,16,281</b>





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PARTICULARS			AMOUNT	SCHEDULE	PARTICULARS			AMOUNT	SCHEDULE
			In Rs					In Rs	
To,	General Administration Expenses	5,69,96,673.00	1	By,	Direct Income	13,12,35,875.00	5		
"	Operating Expenses	4,54,29,725.00	2	"	Indirect Income	1,82,00,648.00	6		
"	Repair & Maintenance Expenses	30,39,852.00	3						
"	Misc. Expenses	1,37,99,290.00	4						
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"									
"									
"	Excess of Income Over Expenditure Carried Down Balance Sheet	3,01,70,983.00							
		<u>14,94,36,523.00</u>				<u>14,94,36,523.00</u>			

We have verified the books of account of the Institute and the Income & Expenditure account are in agreement with the books account maintained by the Institute

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B.K.Sarkar & Associates  
CHARTERED ACCOUNTANTS  
FRN 326007E

*Bipul*

( CA Bipul Kumar Sarkar)

Partner . Mem No-055981

**Schedule -1**

Particulars	schedule	
<b>Building Maintenance</b>	1.1	
Contribution to PF/ESI		
Bus, Generator & Fuel Expenses		
Gratuity		
Salaries & Allowances		
Security Guard Expenses		
<b>Total</b>		

**Schedule -2**

<b>Server maintenance</b>	2.1	
<b>Bank Charges</b>		
<b>Canteen &amp; Hostel Maintenance</b>	2.2	
<b>Computer Expenses Incl Computer</b>	2.3	
<b>Electricity Charges</b>		
<b>Interest on Bank Loan</b>		
<b>Interest to Others</b>		
<b>Interest &amp; Fees on Statutory Payments</b>		
<b>Rates &amp; Taxes</b>		
<b>Insurance</b>		
<b>Scholarship</b>		
<b>Seminar Expenses</b>		
<b>seminar</b>	2.4	15,000
<b>Charity,Aid &amp; Subscription</b>		
<b>Total</b>		

**Schedule -3**

<b>Repair &amp; Maintenance</b>		
repair of Furniture & Fixture	3.1	6,31,540
repair of building	3.2	21,27,100
garden maintenance	3.3	2,81,212
<b>Total</b>		

**Schedule -4**

<b>Audit Fees</b>		
<b>Depreciation</b>		
<b>General Expenses</b>		
<b>Laboratory maintenance</b>	4.1	
<b>Telecommunication &amp; Internet Exp</b>		
<b>LOSS ON SALE OF Mutual Funds</b>		
<b>Total</b>		



**Schedule -5**

Student Fees			13,12,35,875
<b>Total</b>			<b>13,12,35,875</b>

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<b>Schedule -10</b>			
<b>INVESTMENTS</b>			<b>4,35,91,333</b>
Fixed Deposit with Bank	10.1	14591333	
Mutual funds	10.2	29000000	
<b>Total</b>			<b>4,35,91,333</b>

<b>Schedule -11.1</b>			
<b>CURRENT ASSET</b>			<b>3,88,08,235</b>
Other deposit	11.1.1	4860342	
tuition Fees Receivable	11.1.2	32867508	
other receivable	11.1.3	0	
TDS receivable	11.1.4	1080385	
<b>Total</b>			<b>3,88,08,235</b>

<b>Schedule -11.2</b>			
<b>LOANS &amp; ADVANCES</b>			<b>16,32,101</b>
Bank account	11.2.1	765426	
Cash & Cash equivalent	11.2.2	186825	
Advance to Staffs and Others	11.2.3	679850	
<b>Total</b>			<b>16,32,101</b>

<b>Schedule -12</b>			
<b>BRANCH/DIVISION</b>			<b>-19,39,16,281</b>
SRIST	12.1	-147065143	
SVIMS	12.2	-14254189	
SVIMCS	12.3	-110350296	
SUMMIT	12.4	77753347	
<b>Total</b>			<b>-19,39,16,281</b>

