



B. K. Sarkar & Associates
CHARTERED ACCOUNTANTS

Westwind 78, Raja S.C. Mullick Road.
Block - 1, Flat - 2B, P.O - Garia, Dist-24 PGS(S)
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**SWAMI VIVEKANANDA INSTITUTE OF SCIENCE &
TECHNOLOGY**
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST
MARCH, 2023**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT	SCHEDULE	
To, General Administration Expenses	7,55,99,913.00	1	By, Direct Income	15,79,71,733.00	5
" Operating Expenses	6,22,75,819.00	2	" Indirect Income	1,98,56,283.00	6
" Repair & Maintenance Expenses	37,19,231.00	3			
" Misc. Expenses	1,08,18,057.00	4			
"					
"					
"					
"					
" Excess of Income Over Expenditure	2,54,14,996.00				
" Carried Down					
	<u>17,78,28,016.00</u>			<u>17,78,28,016.00</u>	
			Excess of Income over Expenditure brought Down	2,54,14,996.00	
Excess of Income over Expenditure	23,18,85,887.00		Excess of Income over Expenditure brought forward from previous year	20,64,70,891.00	
carried to balance sheet				<u>23,18,85,887.00</u>	
	<u>23,18,85,887.00</u>			<u>23,18,85,887.00</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

Bipul

(CA Bipul Kumar Sarkar)
Partner . Mem No-055981

Schedule -1

Particulars	schedule	Amount	Amount
Building Maintenance	1.1		88,81,992
Contribution to PF/ESI			35,72,772
Bus, Generator & Fuel Expenses			3,40,488
Gratuity			4,00,000
Salary			6,20,95,447
Security Guard Expenses			3,09,214
Total			7,55,99,913

Schedule -2

Server maintenance	2.1		91,61,622
Bank Charges			45,555
Canteen & Hostel Maintenance	2.2		54,96,924
Computer maintenance	2.3		30,21,839
Electricity Charges			9,31,463
Interest on Bank Loan			1,66,576
Interest to Others			7,11,274
Interest & Fees on Statutory Payments			1,32,364
Rates & Taxes			1,11,592
Rent			70,000
Scholarship			4,19,28,988
Seminar Expenses			1,67,150
seminar	2.4	1,67,150	
Subscription			3,30,472
Total			6,22,75,819

Schedule -3

Repair & Maintenance			37,19,231
repair of Furniture & Fixture	3.1	6,99,431	
repair of building	3.2	25,03,200	
garden maintenance	3.3	5,16,600	
Total			37,19,231

Schedule -4

Audit Fees			40,000
Depreciation			77,14,405
General Expenses			94,735
Laboratory maintenace	4.1		24,18,103
Telecommunication			5,50,814
Total			1,08,18,057



Schedule -5

Student Fees			15,79,71,733
Total			15,79,71,733

Schedule -6

Scheme Receipts			76,41,364
Interest from FD/Bank			11,58,463
Hostel Fees			19,10,700
Fine			85,856
Profit on Sale of MF			55,15,854
Misc Income			8,500
Liability Written Back			35,35,546
Total			1,98,56,283

Schedule -7

Corpus Fund As per Last Balance sheet			21076901.00
Excess of Income over Expenditure			206470891.00
For the year			25414996.00
Total			25,29,62,788

Schedule -8

Advance Fees Received			3,75,09,975.00
Sundry Creditors			60,98,589.00
Security Deposit			19,70,000.00
TDS Payable			1,27,510.00
Drop seat Fees			11,78,600.00
Other Liabilities			39,51,660.00
Total			5,08,36,334



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

Items	Rate	Balance on 01.04.2022	Additions	TOTAL	Depreciation	Balance on 31.03.2023
Land	0	55,728,129	7,535,400	63,263,529	0	63,263,529
Building	1.63	237,851,837	0	237,851,837	3,876,985	233,974,852
Air Conditioner	4.75	1,645,582	64,000	1,709,582	81,205	1,628,377
Black Board	6.33	156,520	0	156,520	9,908	146,612
Bus	11.31	286,923	0	286,923	32,451	254,472
CCTV System	4.75	458,214	124,175	582,389	25,779	556,610
Computer	16.21	3,646,175	1,778,848	5,425,023	790,431	4,634,592
Electrical Fittings	4.75	7,947,732	301,964	8,249,696	384,689	7,865,008
EPABX	4.75	24,567	0	24,567	1,167	23,401
Fax Machine & Office Equipments	4.75	43,418	0	43,418	2,062	41,356
Fire Equipment	4.75	1,026,437	0	1,026,437	48,756	977,681
Furniture & Fixture	6.33	6,798,318	373,279	7,171,597	447,501	6,724,096
Generator	4.75	1,172,911	0	1,172,911	55,713	1,117,198
Hedge Cutter Machine	4.75	46,067	61,602	107,669	5,114	102,555
Laboratory Instruments	4.75	22,940,535	664,298	23,604,833	1,112,570	22,492,263
TV, Music System LCD & Projector	4.75	1,007,562	326,675	1,334,237	59,108	1,275,129
Library	4.75	9,939,644	444,083	10,383,727	490,953	9,892,775
Motor Car	9.5	2,387,709	0	2,387,709	226,832	2,160,876
Solar & Other Instruments	4.75	317,032	0	317,032	15,059	301,973
Sports Equipment	4.75	163,589	0	163,589	7,770	155,818
Tea Machine	4.75	72,525	0	72,525	3,445	69,080
Water Cooler & Refrigerator	4.75	367,006	112,919	479,925	20,328	459,597
Xerox Machine	4.75	261,958	174,050	436,008	16,577	419,431
Buiding Under Construcdtion	0		1,393,677	1,393,677	0	1,393,677
Patent			128,674	128,674	0	128,674
TOTAL		354,290,391	13,483,644	367,774,035	7,714,404	360,059,630



Schedule -10

INVESTMENTS			1,77,17,281
Fixed Deposit	10.1	17717281	
Total			1,77,17,281

Schedule -11.1

CURRENT ASSET			6,13,82,920
Other deposit	11.1.1	3098613	
tuition Fees Receivable	11.1.2	57943348	
TDS receivable	11.1.3	340959	
Total			6,13,82,920

Schedule -11.2

LOANS & ADVANCES			38,15,067
Bank account	11.2.1	1333581	
Cash & Cash equivalent	11.2.2	217122	
Advance to Staffs and Others	11.2.3	2264364	
Total			38,15,067

Schedule -12

BRANCH/DIVISION			-13,91,75,776
SRIST	12.1	-154334018	
SVIMS	12.2	-37295827	
SVIMCS	12.3	-240024700	
SUMMIT	12.4	292478769	
Total			-13,91,75,776





SWAMI VIVEKANANDA INSTITUTE OF SCIENCE & TECHNOLOGY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS		AMOUNT		PARTICULARS	AMOUNT	SCHEDULE
To,	General Administration Expenses	7,55,99,913.00	1	By, Direct Income	15,79,71,733.00	5
"	Operating Expenses	6,22,75,819.00	2	Indirect Income	1,98,56,283.00	6
"	Repair & Maintenance Expenses	37,19,231.00	3			
"	Misc. Expenses	1,08,18,057.00	4			
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"	Excess of Income Over Expenditure Carried Down	2,54,14,996.00				
		<u>17,78,28,016.00</u>			<u>17,78,28,016.00</u>	
				Excess of Income over Expenditure brought Down	2,54,14,996.00	
				Excess of Income over Expenditure brought forward from previous year	20,64,70,891.00	
					<u>23,18,85,887.00</u>	
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Gratuity			4,00,000
Salary			6,20,95,447
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Bank Charges			45,555
Canteen & Hostel Maintenance	2.2		54,96,924
Computer maintenance	2.3		30,21,839
Electricity Charges			9,31,463
Interest on Bank Loan			1,66,576
Interest to Others			7,11,274
Interest & Fees on Statutory Payments			1,32,364
Rates & Taxes			1,11,592
Rent			70,000
Scholarship			4,19,28,988
Seminar Expenses			1,67,150
seminar	2.4	1,67,150	
Subscription			3,30,472
Total			6,22,75,819

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Repair & Maintenance			37,19,231
repair of Furniture & Fixture	3.1	6,99,431	
repair of building	3.2	25,03,200	
garden maintenance	3.3	5,16,600	
Total			37,19,231

Schedule -4

Audit Fees			40,000
Depreciation			77,14,405
General Expenses			94,735
Laboratory maintenace	4.1		24,18,103
Telecommunication			5,50,814
Total			1,08,18,057



Schedule -6

Scheme Receipts			76,41,364
Interest from FD/Bank			11,58,463
Hostel Fees			19,10,700
Fine			85,856
Profit on Sale of MF			55,15,854
Misc Income			8,500
Liability Written Back			35,35,546
Total			1,98,56,283

Schedule -7

Corpus Fund As per Last Balance sheet			21076901.00
Excess of Income over Expenditure			206470891.00
For the year			25414996.00
Total			25,29,62,788

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Advance Fees Received			3,75,09,975.00
Sundry Creditors			60,98,589.00
Security Deposit			19,70,000.00
TDS Payable			1,27,510.00
Drop seat Fees			11,78,600.00
Other Liabilities			39,51,660.00
Total			5,08,36,334



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

Items	Rate	Balance on 01.04.2022	Additions	TOTAL	Depreciation	Balance on 31.03.2023
Land	0	55,728,129	7,535,400	63,263,529	0	63,263,529
Building	1.63	237,851,837	0	237,851,837	3,876,985	233,974,852
Air Conditioner	4.75	1,645,582	64,000	1,709,582	81,205	1,628,377
Black Board	6.33	156,520	0	156,520	9,908	146,612
Bus	11.31	286,923	0	286,923	32,451	254,472
CCTV System	4.75	458,214	124,175	582,389	25,779	556,610
Computer	16.21	3,646,175	1,778,848	5,425,023	790,431	4,634,592
Electrical Fittings	4.75	7,947,732	301,964	8,249,696	384,689	7,865,008
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Fire Equipment	4.75	1,026,437	0	1,026,437	48,756	977,681
Furniture & Fixture	6.33	6,798,318	373,279	7,171,597	447,501	6,724,096
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Buiding Under Construcdtion	0		1,393,677	1,393,677	0	1,393,677
Patent			128,674	128,674	0	128,674
TOTAL		354,290,391	13,483,644	367,774,035	7,714,404	360,059,630



Schedule -10

INVESTMENTS			1,77,17,281
Fixed Deposit	10.1	17717281	
Total			1,77,17,281

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CURRENT ASSET			6,13,82,920
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