

DEEKSHA CREATIONS SOCIETY

Balance Sheet as on 31.03.2023

| Particulars | Schedule No. | Current Year | Previous Year |
|-------------------------------------|--------------|-----------------------|-----------------------|
| SOURCES OF FUND | | | |
| Reserve & Surplus / Capital Fund | 1 | 218,264,021.21 | 192,423,238.41 |
| Loans & Liability | 2 | 1,931,504.00 | 17,927,974.70 |
| Current Liabilities & Provisions | 3 | 17,857,164.28 | 21,873,709.28 |
| Total | | 238,052,689.49 | 232,224,922.39 |
| APPLICATION OF FUNDS | | | |
| <u>Fixed Assets</u> | | | |
| Net Block | 13 | 139,043,106.53 | 121,175,263.15 |
| Investments | 4 | 6,523,426.00 | 6,216,319.00 |
| Current Assets and Loans & Advances | 5 | 91,385,155.96 | 103,732,339.24 |
| Miscellaneous Expenses (Assets) | 6 | 1,101,001.00 | 1,101,001.00 |
| Total | | 238,052,689.49 | 232,224,922.39 |

Notes on Accounts

14

The accompanying Schedules are an integral part of these financial statements

In terms of our Audit Report of even date

For Dilip Kothari & Company

Chartered Accountants

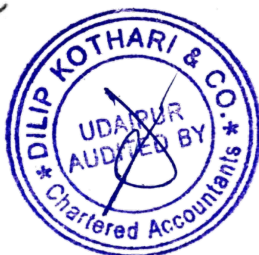
Firm Regn.No. 0124512

(Dilip Kothari)

B.com, FCA. DISA, LLB, FAFD

Partner

M.No. 403524



For Deeksha Creations Society

(Signature)

Udaipur the 01st September,2023

UDIN:- 23403524BGWNGW9697

DEEKSHA CREATIONS SOCIETY

Income & Expenditure Account for the year period 01.04.2022 to 31.03.2023

| Particulars | Schedule No. | Current Year | Previous Year |
|---|--------------|-----------------------|-----------------------|
| <u>INCOME</u> | | | |
| Academic and Other Receipts | 1 | 112,635,048.00 | 109,816,920.39 |
| Grants /Donation | 2 | - | - |
| Interest Income | 3 | 437,487.00 | 445,405.00 |
| | | 113,072,535.00 | 110,262,325.39 |
| Less: Student Scholarships/ Rebate & Discount | | 887,500.00 | 1,174,200.00 |
| Add : Indirect income | 4 | 48,400.00 | 50,100.00 |
| Total | | 112,233,435.00 | 109,138,225.39 |
| <u>EXPENDITURE</u> | | | |
| Staff Payments and Benefits | 5 | 35,864,788.00 | 38,269,267.00 |
| Academic Expenses | 6 | 15,041,529.00 | 12,308,116.00 |
| Administrative and General Expenses | 7 | 12,272,913.00 | 8,512,622.00 |
| Welfare Expenses | 8 | 1,918,062.00 | 845,037.00 |
| Repairs and Maintenance | 9 | 1,143,060.00 | 1,113,323.00 |
| Transportation Expenses | 10 | 3,825,743.00 | 2,342,983.00 |
| Other Expenses | 11 | 3,198,778.00 | 3,441,670.00 |
| Total | | 73,264,873.00 | 66,833,018.00 |
| Surplus before Interest and Depreciation | | 38,968,562.00 | 42,305,207.39 |
| Finance Cost (Interest & Bank Charges) | 12 | 1,289,808.58 | 2,288,999.60 |
| Surplus before Depreciation | | 37,678,753.42 | 40,016,207.79 |
| Depreciation | 13 | 11,837,970.62 | 9,569,870.25 |
| Surplus C/F to Balance Sheet | | 25,840,782.80 | 30,446,337.54 |
| Notes on Accounts | 14 | | |

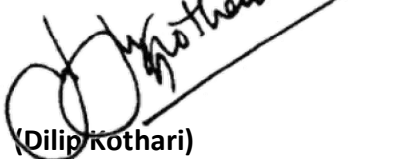
The accompanying notes are an integral part of these financial statements

In terms of our Audit Report of even date

For Dilip Kothari & Company

Chartered Accountants

Firm Regn.No. 012451C


(Dilip Kothari)

B.com, FCA, DISA, LLB, FAFD

Partner

M.No. 403524



For Deeksha Creations Society

(Signature)

Udaipur the 01st September,2023

UDIN:- 23403524BGWNGW9697

Deeksha Creations Society
Schedules forming Part of Balancesheet as on 31.03.2023

SCHEDULE 1

Reserve & Surplus / Capital Fund

| Particulars | Current Year | Previous Year |
|----------------------------------|-----------------------|-----------------------|
| Opening balance | 192,423,238.41 | 160,989,985.87 |
| Add/Less: Prior Year Adjustments | | (9,611.00) |
| Add: Surplus during the year | 25,840,782.80 | 31,442,863.54 |
| Total | 218,264,021.21 | 192,423,238.41 |

SCHEDULE 2

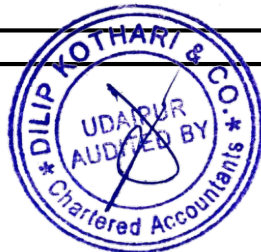
Loans & Liability

| Particulars | Current Year | Previous Year |
|---|---------------------|----------------------|
| Car Loan A/c No 37756583023 | - | 1,053,800.00 |
| New School Bldgs Loan A/c No 61273608897 | - | 333,502.65 |
| Bus Loan Chola Mandlam | - | 1,135,761.00 |
| School Bldgs Loan A/c No 37243695901 | - | 5,583,429.48 |
| PG College 3rd Floor Loan A/c No. 61313859678 | - | 3,254,970.57 |
| Unsecured Loans | 1,931,504.00 | 1,931,504.00 |
| Loan Acc 39838061644 | - | 4,635,007.00 |
| Total | 1,931,504.00 | 17,927,974.70 |

SCHEDULE 3

Current Liabilities & Provisions

| Particulars | Current Year | Previous Year |
|------------------------------|----------------------|----------------------|
| Advance Exam Center Expenses | | 222,125.00 |
| Advance Fee | 40,000.00 | 107,000.00 |
| Creditors | 4,722,697.00 | 4,491,249.00 |
| EPF Payable | 87,973.00 | 13,375.00 |
| Fee Refundable | 52,250.00 | - |
| ITDS (Proffesinal) Payable | 9,882.00 | 9,305.00 |
| ITDS Payable (Contractor) | 9,361.00 | 19,992.00 |
| ITDS Payable (Salary) | 28,412.00 | 224,292.00 |
| J & K Students Security | 3,845,854.00 | 3,845,854.00 |
| Out Standing Salary | 3,326,711.28 | 6,647,264.28 |
| Exam Fee MPUAT | - | 62,894.00 |
| Examination Fee | 124,282.00 | 187,392.00 |
| Out Standing Liabilities | 300,000.00 | 815,406.00 |
| Security of Book Bank | 1,279,814.00 | 1,366,952.00 |
| Student Scholar Ship Payable | 148,128.00 | 148,128.00 |
| Staff Security | 2,620,364.00 | 2,334,009.00 |
| Student Hostel Security | 776,000.00 | 841,000.00 |
| Student Caution Money | 183,000.00 | 282,000.00 |
| Unpaid Salary/Wages | 261,846.00 | 255,472.00 |
| Others S | (58,410.00) | - |
| Caution Money | 99,000.00 | - |
| Total | 17,857,164.28 | 21,873,709.28 |



SCHEDULE 4**Investments**

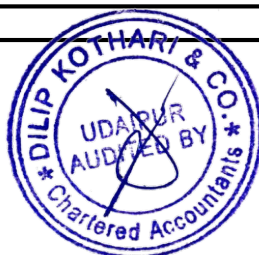
| Particulars | Current Year | Previous Year |
|----------------------------|---------------------|---------------------|
| FDR RNT T Ed Kapasan | 500,000.00 | 500,000.00 |
| Fdr With Cksb - Rnt Law | 500,000.00 | 500,000.00 |
| FDR- RNTTT College | 700,000.00 | 700,000.00 |
| FDR Shiksha Shastri | 125,000.00 | 125,000.00 |
| FDR with SBI Putholi | 500,000.00 | 500,000.00 |
| FDR With SBI | 60,000.00 | 60,000.00 |
| FDR in SBI Kapasan | 1,275,000.00 | 1,275,000.00 |
| FDR FD AG | 500,000.00 | 500,000.00 |
| Interest Receivable on FDR | 2,363,426.00 | 2,056,319.00 |
| Total | 6,523,426.00 | 6,216,319.00 |

SCHEDULE 5**Current Assets and Loans & Advances**

| Particulars | Current Year | Previous Year |
|-------------------------------|----------------------|-----------------------|
| Advance Affiliation Fee | 2791670.00 | 2,837,470.00 |
| Advance Affiliation (JRRSU) | 300,000.00 | 300,000.00 |
| Bank Accounts | 30,008,340.96 | 37,368,162.24 |
| Cash-in-hand | 702,681.00 | 1,014,871.00 |
| Deposits (Asset) | 17,753.00 | 2,102,685.00 |
| Fees Receivable | 31,737,406.00 | 37,849,849.00 |
| ITDS Receivable A/c | 175,577.00 | 175,219.00 |
| BAR Council of India | 650,000.00 | 650,000.00 |
| Other Current Assets | 120070.00 | 81,867.00 |
| Practical Expense | 40,192.00 | (181,024.00) |
| Prepaid Expenses | 314,486.00 | 390,142.00 |
| Student Kit & uniform Stock | 970,294.00 | 806,898.00 |
| Loans & Advances (Asset) | 20,204,324.00 | 15,606,212.00 |
| Appeal Challan Refundable | 200,000.00 | 200,000.00 |
| Hostel Fee Receivable | 3,064,040.00 | 4,232,860.00 |
| Advance for salary | 88,322.00 | 297,128.00 |
| Total - | 91,385,155.96 | 103,732,339.24 |

SCHEDULE 6**Miscellaneous Expenses (Assets)**

| Particulars | Current Year | Previous Year |
|------------------------------------|---------------------|---------------------|
| New College Process Exp. | 492,572.00 | 492,572.00 |
| Homeophy College Exp. | 395,839.00 | 395,839.00 |
| RNT Institute of Technical Studies | 12,590.00 | 12,590.00 |
| University Open Expenses | 200,000.00 | 200,000.00 |
| Total | 1,101,001.00 | 1,101,001.00 |



Deeksha Creations Society

Schedules forming Part of Income & Expenditure Account for the period 01.04.2022 to 31.03.2023

SCHEDULE 1

Academic Receipts

| Particulars | Current Year | Previous Year |
|--------------------------|-----------------------|-----------------------|
| College and School Fee | 99,690,478.00 | 97,824,255.00 |
| Conveyance Fee | 2,457,025.00 | 1,258,780.00 |
| Hostel Fees | 8,545,700.00 | 8,896,950.00 |
| Misc Receipts | 317,387.00 | 432,615.89 |
| Other Fee | 353,727.00 | 175,847.00 |
| Prospectus Fee | 288,700.00 | 195,100.00 |
| Exam Centre Charges | 91,330.00 | 46,276.00 |
| Other income | 458,216.00 | 677,168.00 |
| Degree Fee | 26,800.00 | 19,425.00 |
| TC /CC | 109,400.00 | 187,919.00 |
| P G College Vs | 125,850.00 | - |
| Book Bank Charges | 88,435.00 | 102,584.50 |
| Red Ribben Club Receipts | 32,000.00 | - |
| Unnat Bharat Abhiyan | 50,000.00 | - |
| Total | 112,635,048.00 | 109,816,920.39 |

SCHEDULE 2

Grants /Donation

| Particulars | Current Year | Previous Year |
|--------------------|---------------------|----------------------|
| Donations | - | - |
| Total | - | - |

SCHEDULE 3

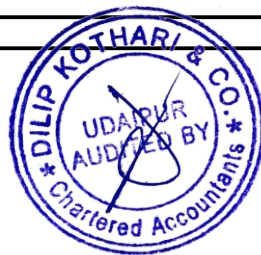
Interest Income

| Particulars | Current Year | Previous Year |
|--------------------|---------------------|----------------------|
| Interest on FDR | 437,487.00 | 445,405.00 |
| Other Interest | - | - |
| Total | 437,487.00 | 445,405.00 |

SCHEDULE 4

Membership Fees & Other Income

| Particulars | Current Year | Previous Year |
|--------------------------------|---------------------|----------------------|
| Members Fee/ Sadsyta Rashi DCS | | 50,100.00 |
| Development Charges | 48,400.00 | 977,500.00 |
| Discount | | 19,026.00 |
| Total | 48,400.00 | 50,100.00 |

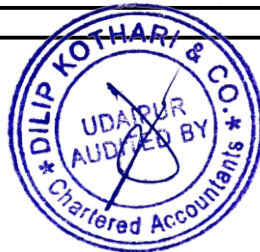


SCHEDULE 5**Staff Payments and Benefits**

| Particulars | Current Year | Previous Year |
|--------------------------------------|----------------------|----------------------|
| Salary Expenses | | |
| Salary Expenses | | |
| Teaching & Non Teaching Staff Salary | 34,083,416.00 | 36,934,155.00 |
| Salary Expenses | 1,569,609.00 | 1,214,594.00 |
| PF Exp. | | |
| Employer Contribution PF | 196,451.00 | 110,926.00 |
| Adm. Charge (Pf) A/c | 15,312.00 | 9,592.00 |
| Total | 35,864,788.00 | 38,269,267.00 |

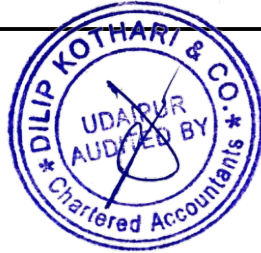
SCHEDULE 6**Academic Expenses**

| Particulars | Current Year | Previous Year |
|-----------------------------------|----------------------|----------------------|
| Cultural Expenses | | |
| Cultural Expenses | 76,280.00 | 119,326.00 |
| Independence Day Expenses | 27,907.00 | 2,000.00 |
| Festival Decoration Expenses | 208,733.00 | 60,000.00 |
| Memento Exp. | 14,716.00 | 3,900.00 |
| Republic Day Expenses | 4,395.00 | 2,480.00 |
| Lab Expenses | | |
| Computer Lab Expenses | 366,149.00 | 63,435.00 |
| Chemistry Lab Exp | 161,298.00 | 160,355.00 |
| Lab Expenses | 109,369.00 | 72,329.00 |
| Sports Expenses | | |
| Sports Expenses | 64,516.00 | 66,555.00 |
| Uniform Expenses | | |
| Bag Exp. | 54,378.00 | 50,528.00 |
| Student Uniforms Expenses | 1,593,166.00 | 781,358.00 |
| Students Kits Expenses | 1,554,904.00 | 1,277,147.00 |
| Examination Expenses | | |
| Book & Periodicals | 31,741.00 | 24,534.00 |
| Exam Expenses | 424,937.00 | 210,678.00 |
| Practical Exam Expenses | 26,648.00 | 14,377.00 |
| Stationary Expenses | | |
| Printing & Stationary exp. | 248,095.00 | 336,710.00 |
| Agricultural Farm Expenses | | |
| Ag Farm Crop Exp | 296,144.00 | 182,858.00 |
| Vermicompost Exp | 7,000.00 | 7,900.00 |
| Agriculture development expenses | 944,705.00 | 816,450.00 |
| Goat Unit Exp | 263,958.00 | 174,521.00 |
| Poultry Exp | 8,310,651.00 | 7,735,177.00 |
| Tractor Hire Exp | 105,218.00 | 103,498.00 |
| Other Ag Exp | 146,621.00 | 42,000.00 |
| Total | 15,041,529.00 | 12,308,116.00 |



SCHEDULE 7**Administrative and General Expenses**

| Particulars | Current Year | Previous Year |
|--|----------------------|----------------------|
| <u>Administration Expenses</u> | | |
| Diet Expenses | 140,750.00 | - |
| DG Expenses | 1,810.00 | 910.00 |
| Freight Charges | 39,325.00 | 35,855.00 |
| Inspection Expenses | 81,140.00 | 76,815.00 |
| Misc Exp. | - | 32,956.00 |
| Postage | 5,749.00 | 9,437.00 |
| Recruitment Expenses | 22,226.00 | 6,350.00 |
| Telephone & Fax Charges | 113,341.00 | 114,187.00 |
| Travelling Expenses | 576,800.00 | 462,037.00 |
| Convynce | 33,080.00 | 34,460.00 |
| <u>Rent Expenses</u> | | |
| College Campus / Bldgs Rent Exps | 1,850,000.00 | - |
| <u>Affiliation Expenses</u> | | |
| Affilation Expenses | 3,372,850.00 | 2,714,610.00 |
| CBSE Expenses | 94,050.00 | 65,700.00 |
| <u>Running and Maintenance Expenses</u> | | |
| Water Bill | 129,945.00 | 124,127.00 |
| Gardening Exp & Cleaning | 416,208.00 | 310,255.00 |
| Electrcicity Bill & Material | 901,309.00 | 905,327.00 |
| <u>Hostel Expense</u> | | |
| Mess & Hostel Expenses | 3,545,359.00 | 2,647,460.00 |
| <u>Marketing Expenses</u> | | |
| Marketing & Printing Expenses | 923,366.00 | 950,335.00 |
| Website Expenses | 25,605.00 | 21,801.00 |
| Total | 12,272,913.00 | 8,512,622.00 |



SCHEDULE 8**Welfare Expenses**

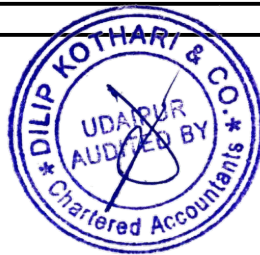
| Particulars | Current Year | Previous Year |
|---|---------------------|-------------------|
| Social Welfare Expenses | | |
| Charity | 62,600.00 | 41,000.00 |
| Plantation Expenses | 135,230.00 | 21,970.00 |
| Covid donation | - | 100,000.00 |
| Social Activity Expenses | 69,240.00 | 113,504.00 |
| Staff Welfare Expenses | | |
| Seed Money and Other Staff Welfare Expenses | 361,916.00 | 102,934.00 |
| Student Welfare Expenses | | |
| Activity Expenses | 462,969.00 | 133,613.00 |
| Guest Lecture Charges | 259,810.00 | 214,850.00 |
| Fairwell & Freshers Party Exp | - | 13,493.00 |
| N.S.S. Activity Expenses | 1,930.00 | 52,991.00 |
| News Paper, Magazine & Periodicals | 30,435.00 | 12,887.00 |
| Other Student Welfare Exp | 82,861.00 | 25,948.00 |
| Rbse Registration Fess | | 4,850.00 |
| Annual Function Expenses | 142,502.00 | - |
| Science Fair Expenses | 11,358.00 | - |
| Scout guide expense | (2,700.00) | 6,997.00 |
| Others | 21,273.00 | |
| Ajola Unit Expenses | 2,394.00 | - |
| Ambedkar Day Expenses - Rnt Pg | 34,749.00 | - |
| Ambedkar Day Function Exps | 204,070.00 | - |
| Teachers Day Function Expenses | 37,425.00 | - |
| Total | 1,918,062.00 | 845,037.00 |

SCHEDULE 9**Repairs and Maintenance**

| Particulars | Current Year | Previous Year |
|----------------|---------------------|---------------------|
| R & M Expenses | 1,143,060.00 | 1,113,323.00 |
| Total | 1,143,060.00 | 1,113,323.00 |

SCHEDULE 10**Transportation Expenses**

| Particulars | Current Year | Previous Year |
|----------------------------|---------------------|---------------------|
| Vehicle Expenses | 1,897,527.00 | 1,093,844.00 |
| Vehicle Hire Charges | 1,496,966.00 | 822,391.00 |
| Vehicle Insurance Expenses | 431,250.00 | 426,748.00 |
| Total | 3,825,743.00 | 2,342,983.00 |

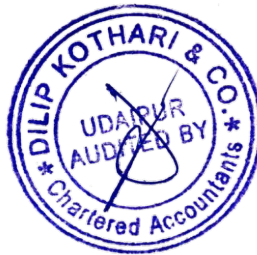


SCHEDULE 11**Other Expenses**

| Particulars | Current Year | Previous Year |
|--|---------------------|----------------------|
| Legal and Professional Expenses | | |
| Audit Fee | 179,500.00 | 118,000.00 |
| Consultancy Expenses | 36,200.00 | 81,700.00 |
| MCA Processing fee Exp | - | 500,000.00 |
| Legal Expenses | 451,410.00 | 485,846.00 |
| NOC Charges | 5,000.00 | 55,000.00 |
| Other Expenses | | |
| Misc Expenses | 139,679.00 | 118,070.00 |
| Parde & Carpate | - | 5,900.00 |
| Research expense | 20,539.00 | 50,000.00 |
| Frenchises Fee Exp | - | 70,800.00 |
| Registration Exp. | 3,000.00 | 3,000.00 |
| Frige Charges | - | 3,855.00 |
| Cement Wall Exp | - | 74,000.00 |
| Insurance of solar system | 5,661.00 | 5,654.00 |
| Building insurance | 68,479.00 | 65,113.00 |
| Tour Exp | 830.00 | 1,230.00 |
| Tea & Refershment Expenses | 55,307.00 | 44,949.00 |
| Misc Bal W/o | 2,233,173.00 | 1,758,553.00 |
| Total | 3,198,778.00 | 3,441,670.00 |

SCHEDULE 12**Finance Costs**

| Particulars | Current Year | Previous Year |
|------------------------------|---------------------|----------------------|
| Interest expenses | | |
| Gross interest expenses | 1,109,557.44 | 2,271,532.69 |
| Less : Old interest refunded | | - |
| Net interest expenses | 1,109,557.44 | 2,271,532.69 |
| Bank Charges | 180,251.14 | 17,466.91 |
| | | - |
| Total | 1,289,808.58 | 2,288,999.60 |



DEEKSHA CREATIONS SOCIETY

Schedule 13

Fixed Assets Gross Block Chart for the year ended on 31.03.2023

| Sr. No. | Particulars | Balance as as on 01.04.2022 | Addition During the year abv 180 | Addition During the year blw 180 | Sold/ Discarded during the year | Balance as on 31.03.2023 Gross Block |
|---------|----------------------|-----------------------------------|---|---|--|---|
| 1 | Land | 28284679.00 | 2693247.00 | 59740.00 | | 31037666.00 |
| 2 | Buildings 1 | 16953272.00 | 63470.00 | 1029075.00 | | 18045817.00 |
| 3 | Live Stock | 1894608.00 | | | 1476108.00 | 418500.00 |
| 4 | Building 2 | 108471905.00 | | 3839008.00 | 0.00 | 112310913.00 |
| 5 | Furniture & Fixtures | 14665809.00 | 43500.00 | 590528.00 | 0.00 | 15299837.00 |
| 6 | Motor Vehicle | 17950125.00 | 48830.00 | 1475000.00 | 0.00 | 19473955.00 |
| 7 | Plant&Machinary | 16602154.40 | 539192.00 | 501960.00 | 0.00 | 17643306.40 |
| 8 | Books | 6426132.00 | 99024.00 | 320579.00 | 0.00 | 6845735.00 |
| 9 | Computer | 2702052.00 | 2333131.00 | 1154700.00 | 0.00 | 6189883.00 |
| 9 | Building WIP | | | 16390938.00 | 0.00 | 16390938.00 |
| | TOTAL | 213950736.40 | 5820394.00 | 25361528.00 | 1476108.00 | 243656550.40 |

Fixed Assets Depreciation & Net Block Chart for the year ended on 31.03.2023

| Sr. No. | Particulars | Balance as as on 01.04.2022 | Addition During the year abv 180 | Addition During the year blw 180 | Sold/ Discarded during the year | Rate of Dep. | Amount of Dep. | Balance as on 31.03.2023 (Net Block) |
|---------|----------------------|-----------------------------------|---|---|--|-----------------|--------------------|---|
| 1 | Land | 28284679.00 | 2693247.00 | 59740.00 | | 0% | 0.00 | 31037666.00 |
| 2 | Buildings 1 | 16953272.00 | 63470.00 | 1029075.00 | | 10% | 1753127.95 | 16292689.05 |
| 3 | Live Stock | 1894608.00 | | | 1476108.00 | 0% | 0.00 | 418500.00 |
| 4 | Building 2 | 50294289.23 | | 3839008.00 | 0.00 | 10% | 5221379.32 | 48911917.91 |
| 5 | Furniture & Fixtures | 7518136.49 | 43500.00 | 590528.00 | 0.00 | 10% | 785690.05 | 7366474.44 |
| 6 | Motor Vehicle | 7869993.00 | 48830.00 | 1475000.00 | 0.00 | 15% | 1298448.45 | 8095374.55 |
| 7 | Plant&Machinary | 7804931.69 | 539192.00 | 501960.00 | 0.00 | 15% | 1289265.55 | 7556818.14 |
| 8 | Books | 469557.30 | 99024.00 | 320579.00 | 0.00 | 40% | 291548.32 | 597611.98 |
| 9 | Computer | 85796.44 | 2333131.00 | 1154700.00 | 0.00 | 40% | 1198510.98 | 2375116.46 |
| 9 | Building WIP | | | 16390938.00 | 0.00 | 0% | 0.00 | 16390938.00 |
| | TOTAL | 121175263.15 | 5820394.00 | 25361528.00 | 1476108.00 | | 11837970.62 | 139043106.53 |

