

Name & Address of the Institution: Ashtavakra Institute of Rehabilitation Sciences and Research

**STATE FEE REGULATORY COMMITTEE
FORMAT OF STATEMENT OF ACCOUNTS TO BE SUBMITTED TO STATE FEE
REGULATORY COMMITTEE**

Balance Sheet and Income & Expenditure account should be accompanied by the Audit report for the past 3 years.

The auditor shall make a report on the accounts examined by him, and on every balance sheet and Income & Expenditure account and on every other document to be part of or annexed to the balance sheet or income and expenditure Account, and the report shall state whether, in his opinion and to the best of his information and according to the explanation given to him, the said accounts give the information required as per this format and give a true and fair view:-

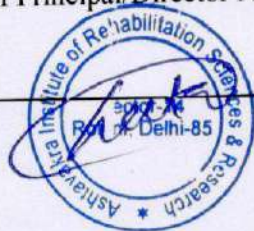
In the case of the balance sheet, of the state of the Institute's affairs as at the end of its financial year, and

In the case of Income & Expenditure Account, of the surplus or deficit for the financial year,

The auditor's report shall also state:-

Whether, in his opinion, the Income & Expenditure Account and Balance Sheet compiled with the accounting standards issued by CAI.

Signature of Principal/Director Name: *Geeta Bhutani*
Seal:



Appendix-11 (i)

	Name & Address of the Institution: Ashtavakra Institute of Rehabilitation Sciences and Research
i)	The statement of Accounts shall be so made to disclose the following:- Any part of Income or property of the trust/Institution was lent, or continues to be lent, during the financial year to any person having a substantial interest.
ii)	Any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person having a substantial interest during the year and the amount of rent or compensation charged, if any.
iii)	Any payment, capital or revenue in nature, was made to any person having a substantial interest during the year.
iv)	Any service of the trust/institution was made available to any person having a substantial interest during the year together with remuneration or compensation received, if any.
v)	Any property/asset of the trust/institution was sold during the year to the person having substantial interest together with consideration received.
vi)	Any income or property of the trust/institution was sold during the year to the person having a substantial interest together with consideration received.
vii)	Miscellaneous Expenses Any item under which the expenses exceeds 5% of the total revenue or Rs. 5000/- whichever is higher shall be shown as a separate & distinct item against an appropriate head in "Income & Expenditure" account and shall not be combined with any other item to be shown under the miscellaneous expenses.
viii)	Give reason for substantial increase in expenses in comparison of previous year corresponding figures.

Signature of Principal/Director

Name: *Bhuden*

Seal:

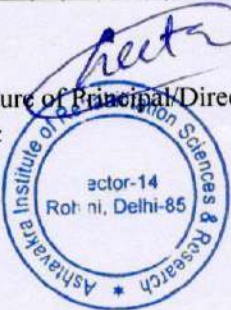


Appendix-11 (ii)	
ix)	The Income & Expenditure Account shall be in the form set out above or as near, thereto, as circumstances permit.
	Persons having a substantial interest means:-
a)	The author of the trust or the founder of the Institution.
b)	Any person who has made a substantial contribution to the trust or institution, that is to say any person whose total contribution up to the end of the relevant previous year exceeds five lacs Rupees.
c)	Where such author, founder or person is a Hindu undivided family, a member of the family
d)	Any trustee of the trust or manager (by whatever name called) of the institution.
e)	Any relative of such author, founder, person members, trustee or manager as aforesaid.

Signature of Principal/Director

Name:

Seal:



Name & Address of the Institution:- Ashtavakra Institute of Rehabilitation Sciences and Research, 5 PSP Institutional Area Madhuban Chowk, Secotr 14 Rohini- Delhi-110085					
BALANCE SHEET AS AT 31st MARCH					
LIABILITIES					
	SCHEDULE	2020-21 (Audited)	2021-22 (Audited)	2022-23 (Audited)	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
SURPLUS FUND					
RESERVES & SURPLUS					
i) Reserve		14,628,533	17,630,258	14,260,476	20,104,717
ii) Income & Expenditure as per last year add/less Surplus/Deficit		(4,746,021)	(6,400,772)	(5,559,031)	(10,524,985)
LOAN Secured Unsecured from:- Person having substantial interest, Others Current Liabilities & Provisions Current Liabilities Provisions:-		7,701,563	4,932,392	5,293,150	9,500,701

ASSETS					
	SCHEDULE	2020-21 (Audited)	2021-22 (Audited)	2022-23 (Audited)	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
FIXED ASSETS		10,878,015	10,000,585	9,335,706	10,028,409
INVESTMENTS		635,931	635,931	635,931	813,797
Other Current Assets, Loans & Advances Current Assets:- Loans & Advances		6,070,129	5,525,362	4,022,958	8,238,227
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)					
INCOME & EXPENDITURE ACCOUNT As per last year Add/less deficit/surplus					

Note:-

Necessary details should be given in Schedule attach to Balance Sheet. Balance Sheet shall be in the form set about above or as near, there to, as circumstances permit.

Legible Copies in physical to be submitted complete in all respect (with all schedules, copy of audit reports both under the societies act/trust and income tax act, notes on accounts, accounting policies followed, details of apportionment of common expenditure incurred along with soft copy in excel formal to be sent on email to satishgoyalandco@gmail.com besides on the email of SFRC.

Copies of audited/provisional balance sheet as above to be submitted for - The college/institution and for the courses affiliated with the IPU – Standalone, The society/Trust/parent body.

In case of two or more college under the same parent body, standalone for the respective college be submitted along with the parent body as above.

Signature of Principal/Director
Name:
Seal:

Appendix- 11 (iv)

Name & Address of the Institution:- Ashtavakra Institute of Rehabilitation Sciences and Research, 5 PSP Institutional Area Madhuban Chowk, Secotr 14 Rohini- Delhi-110085					
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR					
ENDING 31 ST MARCH					
INCOME					
	SCHEDULE	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
FEE	1	17,563,980	18,287,400	24,570,110	25,893,300
INTEREST		84,163	75,686	161,198	65,824
DONATION					
SUBSCRIPTION					
SALE OF PROSPECTUS					
RENT					
CONSULTANCY FEE					
Other Income (Give details for major head)		78,586	27,810	19,985	156,103
		17,726,729	18,390,896	24,751,293	26,115,227
EXPENSES					
	SCHEDULE	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
EMPLOYEES COST	2	7,498,699	8,362,908	11,781,087	10,094,640
OPERATING EXPENSES	3	3,247,683	7,647,633	4,946,375	9,356,246
ADMINISTRATION/GENERAL	4	6,666,729	4,536,558	8,995,303	14,479,145
SURPLUS/DEFICIT BEFORE DEPRECIATION AND INTEREST		313,618	(2,156,203)	(971,472)	(7,814,804)
DEPRECIATION//AMORTISATION INTEREST		5,059,639	4,244,569	4,587,559	2,710,181
<u>SURPLUS/DEFICIT FOR THE YEAR BEFORE EXCEPTIONAL ITEMS</u>					
EXCEPTIONAL ITEMS		(4,746,021)	(6,400,772)	(5,559,031)	(10,524,985)
SURPLUS/DEFICIT FOR THE YEAR					

Signature of Principal/Director

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Name & Address of the Institution:- Ashtavakra Institute of Rehabilitation Sciences and Research, 5 PSP Institutional Area Madhuban Chowk, Secotr 14 Rohini- Delhi-110085				
SCHEDULES				
SCHEDULE '1' FEE & RECEIPTS				
	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
Tuition Fee	17,296,800	18,034,400	23,904,100	25,502,300
Admission Fee				
Other Fee	267,180	253,000	666,010	391,000
Transportation Receipts				
Academic Fee	-			
University Dues				
University's alumni association fund				

SCHEDULE '2'				
Payment & Precision for Employees				
	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
Salary, Wages, Bonus etc. (regular staff (teaching/non-teaching))	7,495,581	8,210,049	11,612,802	9,940,361
Contribution of PF & others Fund				
Gratuity				
Staff Welfare Expenses	3,118	152,859	168,285	154,279
Salary (ad hoc/temporary staff)				
Honorarium to Guest Faculty				
Pension				
Consideration in connection with retirement of office				
	7,498,699	8,362,908	11,781,087	10,094,640

Signature of Principal/Director

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SCHEDULE '3' Other Operating Expenses

	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory)
Fuel, Power, Electricity & Water	907,369	976,716	1,493,317	1,443,790
Repair to Building	948,615	6,370,386	2,152,769	5,285,565
Other Repairs	636,806	5,254	472,217	211,979
Lab/Workshop consumable Expenses	70,620	70,800	149,696	220,672
Student Activities		1,000	230,541	508131
Books & Periodicals	27,067	11,627	30,162	2,596
Annual Function				
Sports			70,000	
Co-Curriculum Activity		53,125	42,640	1,491,263
Examination Expenses		103,025		192,250
Seminar	500,000	55,700	273,533	
University Charges				-
Bus Hire Charges				
Other Expenses	157,206		31,500	
	3,247,683	7,647,633	4,946,375	9,356,246

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SCHEDULE '4'

ADMINISTRATION & GENERAL EXPENSES

	2020-21	2021-22	2022-23	2023-24 (April to Dec) (Provisional certified by Statutory Auditor)
Rent	-		123,900	6,450,667
License Fee	37,500	145,195	60,000	48,500
Rate & Taxes	761,552	795,340	377,325	547,235
Insurance	27,435	27,435	986	25,797
Advertising & Publicity	133,660	375,770	80,674	106,800
Audit Fee		93,739	109,259	
Professional & Consultation Fee		3,500	149,000	569,053
Lease Rentals				
Loss on assets sold/discarded				
Bad debt written off		40,000		
Affiliation/Recognition Expenses	1,421,200	675,000	1,045,000	1,365,800
Stationery	32,824	80,100	137,350	79,851
Postage	11,239	25,422	53,880	19,403
Telephone/internet	-	21,847	128,572	87,277
Conveyance (Travelling)	48,416	25,315	27,998	34,311
Maintenance (Building)			422,607	1,332,484
Vehicle Expenses		-	-	
Bank Charges	14,646	12,779	14,993	12,838
Security Expenses	125,000	42,000	128,500	61,500
Inspection Expenses	35,109	122,804	-	-
Entertainment / hospitality exp	16,302	-	69,060	83,066
Bhandra /mid day meal	-	-	2,494,001	2,799,608
Gardening Expenses	-	-	-	-
Housekeeping Charges	334,886	520,712	929,399	664,955
Miscellaneous Expenses	-	-	11,339	12,000
Society welfare expenses/ donation	1,700,000	1,100,000	2,500,000	
Scholarship / Fees concession	1,956,960	418,600	131,460	178,000
Any other expenses (nature of Expenditure)	10,000	11,000		

Signature of Principal/Director

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