



CA Saurabh R. Thakkar
(B.Com., FCA, DISA, DIRM)
(M) : 98980 50705

SAURABH R. THAKKAR & CO.
Chartered Accountants

To,
Registrar,
Children's University,
Gandhinagar

To check e-governance expenses, Please visit to page no.2, 3, 4, 7 and 9. Entry is mark up with yellow color.

Sub: Management Report for the period of 01/04/2018 to 31/03/2019

We have conducted and completed Internal Audit of Children University during 01/04/2018 to 31/03/2019. During our Audit, following books of accounts have been verified by us.

- a) Petty Cash Book
- b) Bank Book
- c) General Ledger
- d) Bank Reconciliation Statements
- e) Trial Balance
- f) Other Receipts/Payment related vouchers/documents

Our Detailed Report for the same is as under:

(1) Verification of Cash and Bank Payment Vouchers

We have verified Cash and Bank Receipts & Payment Vouchers for the period under audit.

(2) Verification of General Ledger

We have verified posting of transactions as per Bank Book with the General Ledger and found the same in order.

(3) Verification of Bank Reconciliation Statement

We have verified bank reconciliation statement of Bank of India and State Bank of India as on 31.03.2019 and found the same in order.

(4) Verification of Receipts & Payment Account

We have verified Receipt & Payment Account for the period under audit and found the same in agreement with the books of accounts



(5) Verification of other Registers

We have verified following other registers maintained by the office under audit and found the same in order.

- (a) Cheque issue Register (b) Bill Register
(c) Salary Register (d) Advance Register

(6) Internal Control System for inviting quotations or tender for purchase of material / work contract.

We observed that the office under audit has made a purchase or incurred expenditure in excess of Rs. 5000/- with inviting quotations / online tendering process.

(7) Verification of Fixed Asset

Proper classification of fixed asset should be made in the fixed asset register. We suggest that physical verification of fixed assets should be conducted at least once in a year.

(8) Insurance of Cash-in-safe, Cash-in-Transit as well as Fixed Assets

We observed that insurance cover has not been taken by the office for Fixed Assets .

(9) As per information and explanation provided to us, Vice Chancellor is fully empowered to approve and incurred any Expenditure and Purchase of Fixed Asset in the interest of University.

(10) On various occasions GST TDS compliances not done. Details as under.

Sr	Payment made to parties	Amount
1	Bennet Coloman -23/01/19	495222/-
2	SMS for You – 17/01/19	299720/-
3	Gaurav Securities	Various pmt
4	Pravin Sing Vaghela-05/09/18	293400/-
5	Multiprinters	304850/

For, Saurabh R. Thakkar & Co.
Chartered Accountants



Saurabh R. Thakkar
(Partner)(M.NO: 124484)



Place : Ahmedabad

Date :28/05/2019

Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Trial Balance

1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	2,48,37,955.00 Cr		38,000.00	2,48,75,955.00 Cr
Fixed Assets Capital Fund	2,48,37,955.00 Cr		38,000.00	2,48,75,955.00 Cr
Current Liabilities	48,600.00 Cr	18,16,714.00	19,77,854.00	2,09,740.00 Cr
Duties & Taxes		9,87,350.00	9,87,350.00	
Professional Tax		1,22,410.00	1,22,410.00	
TDS @1%		3,568.00	3,568.00	
TDS @ 10%		16,038.00	16,038.00	
Tds @ 2%		59,634.00	59,634.00	
Tds Salary		7,85,700.00	7,85,700.00	
Employees Deductions	2,000.00 Cr	8,13,364.00	9,64,504.00	1,53,140.00 Cr
Gis		11,800.00	11,800.00	
GPF		2,16,000.00	2,16,000.00	
HBA Interest Repayment		36,000.00	36,000.00	
NPS	2,000.00 Cr	5,27,564.00	5,25,564.00	
PF		22,000.00	22,000.00	
Rent			1,53,140.00	1,53,140.00 Cr
Security Deposit Kanan Consultancey	16,000.00 Cr	16,000.00		
Security Deposit Multi Printers	13,800.00 Cr			13,800.00 Cr
Security Deposit of Gaurang	11,800.00 Cr			11,800.00 Cr
Security Deposit SMS FOR YOU			26,000.00	26,000.00 Cr
Tender Deposit	5,000.00 Cr			5,000.00 Cr
Fixed Assets	2,48,37,955.00 Dr	38,000.00		2,48,75,955.00 Dr
Furniture	53,12,677.00 Dr			53,12,677.00 Dr
Chair Cello Rock Nos 50 2017-18	32,500.00 Dr			32,500.00 Dr
Chairs 2061 MBG NOS 150 -2017-18	69,000.00 Dr			69,000.00 Dr
Computer Chair Nos 18 2017-18	42,480.00 Dr			42,480.00 Dr
Computer Table Nos 15 - 2017-18	1,85,850.00 Dr			1,85,850.00 Dr
Furniture A/c	40,45,458.00 Dr			40,45,458.00 Dr
Gelvenize Box 2017-18	5,150.00 Dr			5,150.00 Dr
Magazine Rack Nos 2 -2017-18	49,560.00 Dr			49,560.00 Dr
Magazine Stand -9 Nos 2017-18	5,000.00 Dr			5,000.00 Dr
Metal Bed No 25 2017-18	95,000.00 Dr			95,000.00 Dr
Platinum Chairs Nos 50 -2017-18	43,750.00 Dr			43,750.00 Dr
Steel Cupboard Nos 15 -2017-18	2,38,950.00 Dr			2,38,950.00 Dr
Steel Cupboard Nos 2 2017-18	31,999.00 Dr			31,999.00 Dr
Steel Podium Nos 5 2017-18	12,980.00 Dr			12,980.00 Dr
Steel Stotted Racks No 15 2017-18	54,958.00 Dr			54,958.00 Dr
Steel Table Nos 25 -2017-18	88,500.00 Dr			88,500.00 Dr
VARMORA STOOL VRST 25 IGL 2017-18	2,800.00 Dr			2,800.00 Dr
Wooden Rack 2017-18	2,76,882.00 Dr			2,76,882.00 Dr
Wooden Rack Nos 2 2017-18	31,860.00 Dr			31,860.00 Dr
Air Conditions	5,20,494.00 Dr			5,20,494.00 Dr
Books A/c	10,86,071.00 Dr			10,86,071.00 Dr
Building	95,88,190.00 Dr			95,88,190.00 Dr
Cabinets	1,94,482.00 Dr			1,94,482.00 Dr
Camera	1,38,608.00 Dr			1,38,608.00 Dr
Car	6,99,811.00 Dr			6,99,811.00 Dr
Car Accessories Exps	1,96,667.00 Dr			1,96,667.00 Dr
Computer	18,98,748.00 Dr			18,98,748.00 Dr
Cooler	61,500.00 Dr			61,500.00 Dr
Carried Over	48,600.00 Cr	18,54,714.00	20,15,854.00	2,09,740.00 Cr

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Children University

Trial Balance : 1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	48,600.00 Cr	18,54,714.00	20,15,854.00	2,09,740.00 Cr
Cycle	14,200.00 Dr			14,200.00 Dr
Dell Laptop	3,37,700.00 Dr			3,37,700.00 Dr
Electric Instalations	5,04,442.00 Dr			5,04,442.00 Dr
Equipments	2,79,300.00 Dr			2,79,300.00 Dr
Fire Equipments	1,42,800.00 Dr			1,42,800.00 Dr
Fridge A/c	95,600.00 Dr			95,600.00 Dr
Garden Equipments	29,500.00 Dr			29,500.00 Dr
Indigo Car	4,90,282.00 Dr			4,90,282.00 Dr
Innova Car	9,59,906.00 Dr			9,59,906.00 Dr
Led Tv	98,000.00 Dr			98,000.00 Dr
Machinery	5,485.00 Dr			5,485.00 Dr
Mobile Instruments	34,750.00 Dr			34,750.00 Dr
Musical Instruments	94,035.00 Dr			94,035.00 Dr
Office Furniture	2,36,527.00 Dr			2,36,527.00 Dr
Printer	4,56,507.00 Dr			4,56,507.00 Dr
Projector A/c	2,84,025.00 Dr			2,84,025.00 Dr
Scanner	39,681.00 Dr			39,681.00 Dr
Sign Board	11,340.00 Dr			11,340.00 Dr
Signboard Assets	57,866.00 Dr			57,866.00 Dr
Steel Cupboard	38,640.00 Dr			38,640.00 Dr
Steel Rolling (Saradar Patel Statue)		38,000.00		38,000.00 Dr
Tally Software	21,240.00 Dr			21,240.00 Dr
Tata Photon Internet Device	15,146.00 Dr			15,146.00 Dr
Telephone Instrument	79,525.00 Dr			79,525.00 Dr
Tv	54,850.00 Dr			54,850.00 Dr
Water Cooler	1,79,280.00 Dr			1,79,280.00 Dr
Water Purifier	34,490.00 Dr			34,490.00 Dr
Xerox Machine	5,45,590.00 Dr			5,45,590.00 Dr
Current Assets	2,07,70,695.61 Dr	9,11,42,701.48	5,04,91,713.74	6,14,21,683.35 Dr
Loans & Advances (Asset)		4,74,980.00	50,000.00	4,24,980.00 Dr
LTC Adv		50,000.00	50,000.00	
Minor Research Project Adv		4,24,980.00		4,24,980.00 Dr
Cash-in-hand		2,53,720.00	2,53,720.00	
Patty Cash		2,53,720.00	2,53,720.00	
Bank Accounts	2,07,70,695.61 Dr	9,04,14,001.48	5,01,87,993.74	6,09,96,703.35 Dr
BOI	1,77,18,739.21 Dr	7,67,37,077.48	3,84,57,223.70	5,59,98,592.99 Dr
BOI TAPOVAN A/C	2,84,787.49 Dr	11,241.00		2,96,028.49 Dr
Fixed Deposite with BOI	21,755.91 Dr	1,392.00		23,147.91 Dr
SBI	18,19,262.00 Dr	1,21,07,891.00	1,17,15,486.00	22,11,667.00 Dr
SBI COLLECT ACCOUNT	9,26,151.00 Dr	15,56,400.00	15,284.04	24,67,266.96 Dr
Indirect Incomes		11,610.00	2,73,85,350.74	2,73,73,740.74 Cr
Child University Income		5,760.00	26,80,181.00	26,74,421.00 Cr
BALVISHWA LAVAJAM			60,866.00	60,866.00 Cr
Bal Vishwa Lavajam Income			33,646.00	33,646.00 Cr
Bal Vishwa - ONLINE			27,220.00	27,220.00 Cr
Course Fees			13,29,300.00	13,29,300.00 Cr
Certificate Coruse Fees			23,100.00	23,100.00 Cr
Computer Cpourse Fees			5,000.00	5,000.00 Cr
Diploma Fees			1,98,000.00	1,98,000.00 Cr
M.A Course Fees			2,68,700.00	2,68,700.00 Cr
M A Education Course Fees			51,000.00	51,000.00 Cr
M.Phil Course Fees			78,100.00	78,100.00 Cr
M.Sc Fees			1,59,000.00	1,59,000.00 Cr
MSW Course Fees			1,35,000.00	1,35,000.00 Cr
PG Diploma Course Fees			20,600.00	20,600.00 Cr
Carried Over	2,07,22,095.61 Dr	9,30,09,025.48	7,98,92,918.48	3,38,38,202.61 Dr

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Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Balance Sheet
1-Apr-2018 to 31-Mar-2019

Liabilities		as at 31-Mar-2019	Assets		as at 31-Mar-2019
Capital Account		2,48,75,955.00	Fixed Assets		2,48,75,955.00
Fixed Assets Capital Fund	2,48,75,955.00		Furniture	53,12,677.00	
Loans (Liability)			Air Conditions	5,20,494.00	
Current Liabilities		2,09,740.00	Books A/c	10,86,071.00	
Employees Deductions	1,53,140.00		Building	95,88,190.00	
Security Deposit Multi Printers	13,800.00		Cabinets	1,94,482.00	
Security Deposit of Gaurang	11,800.00		Camera	1,38,608.00	
Security Deposit SMS FOR YOU	28,000.00		Car	6,99,811.00	
Tender Deposit	5,000.00		Car Accessories Exps	1,96,667.00	
GRANT		6,12,11,943.35	Computer	18,98,748.00	
Grant From Commissioner of Higher Education	6,12,11,943.35		Cooler	61,500.00	
Excess of expenditure over income			Cycle	14,200.00	
Opening Balance			Deil Laptop	3,37,700.00	
Current Period			Electric Instalations	5,04,442.00	
			Equipments	2,79,300.00	
			Fire Equipments	1,42,800.00	
			Fridge A/c	95,600.00	
			Garden Equipments	29,500.00	
			Indigo Car	4,90,282.00	
			Innova Car	9,59,906.00	
			Led Tv	98,000.00	
			Machinery	5,485.00	
			Mobile Instruments	34,750.00	
			Musical Instruments	94,035.00	
			Office Furniture	2,36,527.00	
			Printer	4,56,507.00	
			Projector A/c	2,84,025.00	
			Scanner	39,681.00	
			Sign Board	11,340.00	
			Signboard Assets	57,866.00	
			Steel Cupboard	38,640.00	
			Steel Railing (Saradar Patel Statue)	38,000.00	
			Tally Software	21,240.00	
			Tata Photon Internet Device	15,146.00	
			Telephone Instrument	79,525.00	
			Tv	54,850.00	
			Water Cooler	1,79,280.00	
			Water Purifier	34,490.00	
			Xerox Machine	5,45,590.00	
			Current Assets		6,14,21,683.35
			Loans & Advances (Asset)	4,24,980.00	
			Bank Accounts	6,09,96,703.35	
Total		8,62,97,638.35	Total		8,62,97,638.35



Shri
Finance and Accounts Officer
Children's University, Gandhinagar

Rameshwar
Registrar
Children's University
Gandhinagar,

Dr. N. R. Patel
Vice Chancellor
Children's University
Gandhinagar

Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Receipts and Payments
1-Apr-2018 to 31-Mar-2019

Page 1

Receipts	1-Apr-2018 to 31-Mar-2019	Payments	1-Apr-2018 to 31-Mar-2019
Opening Balance		Current Liabilities	
Bank Accounts	2,07,70,695.61	Security Deposit Kanan Consultancy	16,000.00
BOI	1,77,18,739.21	Duties & Taxes	9,87,350.00
BOI TAPOVAN A/C	2,84,787.49	Professional Tax	1,22,410.00
Fixed Deposite with BOI	21,755.91	TDS @1%	3,568.00
SBI	18,19,262.00	TDS @ 10%	16,038.00
SBI COLLECT ACCOUNT	9,26,151.00	Tds @ 2%	59,634.00
Capital Account		Tds Salary	7,85,700.00
Fixed Assets Capital Fund	38,000.00	Employees Deductions	8,11,364.00
Current Liabilities	19,77,854.00	Gis	11,800.00
Security Deposit SMS FOR YOU	26,000.00	GPF	2,16,000.00
Duties & Taxes	9,87,350.00	HBA Interest Repayment	36,000.00
Professional Tax	1,22,410.00	NPS	5,25,564.00
TDS @1%	3,568.00	PF	22,000.00
TDS @ 10%	16,038.00	Fixed Assets	
Tds @ 2%	59,634.00	Steel Relling (Saradar Patel Statue)	38,000.00
Tds Salary	7,85,700.00	Current Assets	4,74,980.00
Employees Deductions	9,64,504.00	Loans & Advances (Asset)	4,74,980.00
Gis	11,800.00	LTC Adv	50,000.00
GPF	2,16,000.00	Minor Research Project Adv	4,24,980.00
HBA Interest Repayment	36,000.00	Indirect Incomes	11,610.00
NPS	5,25,564.00	Recruitment Fees	5,850.00
PF	22,000.00	Child University Income	5,760.00
Rent	1,53,140.00	Guest House Rent Income	5,760.00
Current Assets	4,841.00	Indirect Expenses	2,73,74,873.74
Loans & Advances (Asset)	4,841.00	Meeting Exps	26,036.00
LTC Adv	4,841.00	Child Univeristy Gandhinabgar Exps	2,66,64,257.74
Indirect Incomes	29,72,848.48	Accounting Fees	45,000.00
Late Fees Panalty Income	10,940.00	Advt Exps	11,32,069.00
Mis Income	1,03,997.48	Audit Fees	11,800.00
Recruitment Fees	87,000.00	Bank Charges	9,321.74
Tapan Training Income	80,600.00	Books Purchase Exps	4,92,689.00
Child University Income	26,80,181.00	Conti Exps	1,29,154.00
Book Selling Income	90,025.00	Courier Exps	16,021.00
Donaion Income	1,111.00	CUG Bill	15,717.00
Guest House Rent Income	42,770.00	Disel Exps	6,87,679.00
Interest Income BOI	8,26,472.00	Electric Bill (Torrent Power)	3,12,350.00
Interest Income SBI	97,711.00	Electric Repairing Exps	91,987.00
Interest on FD -BOI	1,392.00	Furniture Purchase Exps	45,225.00
Library Late Book Deposite Charges Income	924.00	House Rent of Shri V C,	1,60,380.00
Library Pasli Vechan Income	900.00	Insurance Exps	13,010.00
Travelling Reib for Shri V C	11,460.00	Leave Salary Encashment	28,855.00
BALVISHWA LAVAJAM	60,866.00	Maintenance Exps House of Shri V C	88,705.00
Bal Vishwa Lavajam Income	33,646.00	Medical Reimbursement Exps	26,466.00
Bal Vishwa - ONLINE	27,220.00	Mis Exps	10,000.00
Course Fees	13,29,300.00	Office Exps	13,33,364.00
Certificate Coruse Fees	23,100.00	Outsourcing Exps	9,06,842.00
Computer Cpourse Fees	5,000.00	Patty Cash Exps	2,53,720.00
Diploma Fees	1,98,000.00	Postage Exps	7,024.00
M.A Course Fees	2,68,700.00	Printing Exps	4,25,702.00
M A Education Course Fees	51,000.00	Professional Fees	62,394.00
M.Phil Course Fees	78,100.00	Refund Fees	1,500.00
Carried Over	2,57,64,239.09	Carried Over	2,97,14,177.74

Children University
 Indirect Expenses Group Summary : 1-Apr-2018 to 31-Mar-2019

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		2,67,09,416.74	46,292.00	2,66,63,124.74 Dr
Vehicle Services Exps		1,41,247.00	2,898.00	1,38,349.00 Dr
Vibrant 2019 Exps		5,69,302.00		5,69,302.00 Dr
Tapovan Exps		6,84,580.00		6,84,580.00 Dr
Daily Wages Exps		6,84,580.00		6,84,580.00 Dr
Meeting Exps		26,036.00		26,036.00 Dr
Grand Total		2,74,20,032.74	46,292.00	2,73,73,740.74 Dr

Shakti


[Signature]
Finance and Accounts Officer
 Children's University, Gandhinagar

[Signature]
Registrar
 Children's University
 Gandhinagar.

[Signature]
Vice Chancellor
 Children's University
 Gandhinagar



CA Saurabh R. Thakkar
(B.Com., FCA, DISA, DIRM)
(M) : 98980 50705

SAURABH R. THAKKAR & CO.
Chartered Accountants

To check e-governance expenses, Please visit to page no. 3,5 and 16. Entry is mark up with yellow color.

To,
Registrar,
Children's University,
Gandhinagar

Sub: Management Report for the period of 01/04/2019 to 31/03/2020

We have conducted and completed Internal Audit of Children University during 01/04/2019 to 31/03/2020. During our Audit, following books of accounts have been verified by us.

- a) Petty Cash Book
- b) Bank Book
- c) Bank Reconciliation Statements
- d) Trial Balance
- e) Other Receipts/Payment related vouchers/documents

Our Detailed Report for the same is as under:

(1) Verification of Cash and Bank Payment Vouchers

We have verified Cash and Bank Receipts & Payment Vouchers for the period under audit.

(2) Verification of General Ledger

We have verified posting of transactions as per Bank Book with the General Ledger and found the same in order. However party wise ledgers are not prepared and are advised to prepare the same.

(3) Verification of Bank Reconciliation Statement

We have verified bank reconciliation statement of Bank of India and State Bank of India as on 31.03.2020 and found the same in order.

(4) Verification of Receipts & Payment Account

We have verified Receipt & Payment Account for the period under audit and found the same in agreement with the books of accounts.



(5) Verification of other Registers

We have verified following other registers maintained by the office under audit and found the same in order.

- | | |
|---------------------------|----------------------|
| (a) Cheque issue Register | (b) Bill Register |
| (c) Salary Register | (d) Advance Register |

(6) Internal Control System for inviting quotations or tender for purchase of material / work contract.

We observed that the office under audit has implemented a system of Tendering / Quotation for purchase of Material or work contract.

(7) Verification of Fixed Asset

Proper classification of fixed asset should be made in the fixed asset register. We suggest that physical verification of fixed assets should be conducted at least once in a year by the Management.

(8) Insurance of Cash-in-safe, Cash-in-Transit as well as Fixed Assets

We observed that insurance cover has not been taken by the office for Fixed Assets, Cash in safe and also for cash in transit.

(9) As per information and explanation provided to us, Vice Chancellor is fully empowered to approve and incurred any Expenditure and Purchase of Fixed Asset in the interest of University.

(10) On various occasions TDS compliances not been followed. Which may strictly be followed.

For, Saurabh R. Thakkar & Co.
Chartered Accountants


Saurabh R. Thakkar
(Partner)(M.NO: 124484)



Place : Ahmedabad

Date : 09/09/2020

UDIN for this document is **20124484AAAABA8277**

Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Trial Balance
1-Apr-2019 to 31-Mar-2020

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	2,48,75,955.00 Cr		1,08,55,078.00	3,57,31,033.00 Cr
Fixed Assets Capital Fund	2,48,75,955.00 Cr		1,08,55,078.00	3,57,31,033.00 Cr
Current Liabilities	2,09,740.00 Cr	29,64,459.00	34,20,779.00	6,66,060.00 Cr
Duties & Taxes		16,01,619.00	16,01,619.00	
CGST 1%		1,58,785.50	1,58,785.50	
Professional Tax		1,43,390.00	1,43,390.00	
SGST 1%		1,58,785.50	1,58,785.50	
TDS @1%		9,462.00	9,462.00	
TDS @ 10%		1,25,690.00	1,25,690.00	
Tds @ 2%		80,491.00	80,491.00	
Tds Salary		9,25,015.00	9,25,015.00	
Employees Deductions	1,53,140.00 Cr	11,23,172.00	10,48,292.00	78,260.00 Cr
Gis		7,200.00	7,200.00	
GPF		2,40,000.00	2,40,000.00	
HBA Interest Repayment		30,000.00	30,000.00	
NPS		5,94,812.00	5,94,812.00	
Rent	1,53,140.00 Cr	2,51,160.00	1,76,280.00	78,260.00 Cr
EMD Rati Engineering			6,25,000.00	6,25,000.00 Cr
HOUSER RENT DEPOSIT		1,03,000.00	31,000.00	72,000.00 Dr
Security Deposit ETHOS			4,200.00	4,200.00 Cr
Security Deposit Multi Printers	13,800.00 Cr			13,800.00 Cr
Security Deposit of Gaurang	11,800.00 Cr			11,800.00 Cr
Security Deposit SMS FOR YOU	26,000.00 Cr	26,000.00		
TEMP		1,10,668.00	1,10,668.00	
Tender Deposit	5,000.00 Cr			5,000.00 Cr
Fixed Assets	2,48,75,955.00 Dr	1,08,55,078.00		3,57,31,033.00 Dr
Furniture	53,12,677.00 Dr			53,12,677.00 Dr
Chair Cello Rock Nos 50 2017-18	32,500.00 Dr			32,500.00 Dr
Chairs 2061 MBG NOS 150 -2017-18	69,000.00 Dr			69,000.00 Dr
Computer Chair Nos 18 2017-18	42,480.00 Dr			42,480.00 Dr
Computer Table Nos 15 - 2017-18	1,85,850.00 Dr			1,85,850.00 Dr
Furniture A/c	40,45,458.00 Dr			40,45,458.00 Dr
Gelvenize Box 2017-18	5,150.00 Dr			5,150.00 Dr
Magazine Rack Nos 2 -2017-18	49,560.00 Dr			49,560.00 Dr
Magazine Stand -9 Nos 2017-18	5,000.00 Dr			5,000.00 Dr
Matei Bed No 25 2017-18	95,000.00 Dr			95,000.00 Dr
Platinum Chairs Nos 50 -2017-18	43,750.00 Dr			43,750.00 Dr
Steel Cupboard Nos 15 -2017-18	2,38,950.00 Dr			2,38,950.00 Dr
Steel Cupboard Nos 2 2017-18	31,999.00 Dr			31,999.00 Dr
Steel Podioum Nos 5 2017-18	12,980.00 Dr			12,980.00 Dr
Steel Stuffed Racks No 15 2017-18	54,958.00 Dr			54,958.00 Dr
Steel Table Nos 25 -2017-18	88,500.00 Dr			88,500.00 Dr
VARMORA STOOL VRST 25 IGL 2017-18	2,800.00 Dr			2,800.00 Dr
Wooden Rack 2017-18	2,76,882.00 Dr			2,76,882.00 Dr
Wooden Rack Nos 2 2017-18	31,860.00 Dr			31,860.00 Dr
15 U Rack 2019-20		37,878.00		37,878.00 Dr
Carried Over	2,09,740.00 Cr	1,38,19,537.00	1,42,75,857.00	6,66,060.00 Cr

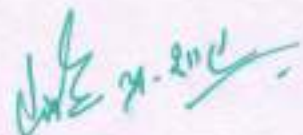
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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,09,740.00 Cr	1,38,19,537.00	1,42,75,857.00	6,66,060.00 Cr
Sofa Set 1 Nos 2019-20		1,25,000.00		1,25,000.00 Dr
SONY LED 65X80000G 1 PIEC		1,30,000.00		1,30,000.00 Dr
Sony Pro Camera Mono Nx 200 2019-20		1,30,000.00		1,30,000.00 Dr
Staff Locker 2 Nos 15 Drawer 2019-20		33,000.00		33,000.00 Dr
Steel Cupboard	38,640.00 Dr			38,640.00 Dr
Steel Cupboard 10 Nos 2019-20		1,05,000.00		1,05,000.00 Dr
Steel Cupboard 16 Nos 2019-20		2,00,000.00		2,00,000.00 Dr
Steel Cupboard 20nos 2019-20		1,94,000.00		1,94,000.00 Dr
Steel Reck 35 Nos 2019-20		1,92,500.00		1,92,500.00 Dr
Steel Rolling (Saradar Patel Statue)	38,000.00 Dr			38,000.00 Dr
Steel Storewell 19nos 2019-20		1,23,500.00		1,23,500.00 Dr
Student Benches 23 Nos 2019-20		1,95,500.00		1,95,500.00 Dr
Student Chair 85 Nos 2019-20		1,91,250.00		1,91,250.00 Dr
SYMPHONY COOLER HI COOL 20 PIECES		1,98,000.00		1,98,000.00 Dr
Tally Software	21,240.00 Dr			21,240.00 Dr
Tata Photon Internet Device	15,146.00 Dr			15,146.00 Dr
Telephone Instrument	79,525.00 Dr			79,525.00 Dr
Tv	54,850.00 Dr			54,850.00 Dr
Visitor Benches 10 Nos 2019-20		1,05,000.00		1,05,000.00 Dr
Washing Machine SG FWM 2019-20		20,187.00		20,187.00 Dr
Water Cooler	1,79,280.00 Dr			1,79,280.00 Dr
Water Purifier	34,490.00 Dr			34,490.00 Dr
WD Hard Disk 4 Tb 2 Nos 2019-20		30,562.00		30,562.00 Dr
Xerox Machine	5,45,590.00 Dr			5,45,590.00 Dr
Xerox Machine Trolley 2019-20		8,500.00		8,500.00 Dr
Current Assets	6,14,21,683.35 Dr	9,00,80,475.14	7,19,32,065.42	7,95,70,093.07 Dr
Loans & Advances (Asset)	4,24,980.00 Dr	4,38,030.00	5,58,000.00	3,05,010.00 Dr
Minor Research Project Adv	4,24,980.00 Dr			4,24,980.00 Dr
M S Uni. Major Reserach Proj ADV JIGNESH PATEL		4,38,030.00	5,58,000.00	1,19,970.00 Cr
Cash-in-hand		5,10,742.00	5,02,325.00	8,417.00 Dr
Patty Cash		5,10,742.00	5,02,325.00	8,417.00 Dr
Bank Accounts	6,09,96,703.35 Dr	8,90,71,703.14	7,08,11,740.42	7,92,56,666.07 Dr
BOI	5,59,98,592.99 Dr	6,72,42,937.14	5,67,05,300.00	6,65,36,230.13 Dr
BOI 202010310000367	2,96,028.49 Dr	10,221.00		3,06,249.49 Dr
Fixed Deposite with BOI	23,147.91 Dr	1,466.00		24,613.91 Dr
SBI	22,11,667.00 Dr	1,71,14,573.00	1,40,99,369.00	52,26,871.00 Dr
SBI COLLECT ACCOUNT	24,67,266.96 Dr	47,02,506.00	7,071.42	71,62,701.54 Dr
ADV TO STAFF		60,000.00	60,000.00	
Income (Indirect)		20.00	5,32,39,362.28	5,32,39,342.28 Cr
Child University Income			53,93,555.00	53,93,555.00 Cr
BALVISHWA LAVAJAM			2,98,037.00	2,98,037.00 Cr
Bal Vishwa Lavajam Income			2,75,657.00	2,75,657.00 Cr
Bal Vishwa - ONLINE			22,380.00	22,380.00 Cr
Course Fees			19,73,900.00	19,73,900.00 Cr
Certificate Course Fees			60,000.00	60,000.00 Cr
Course Fees			1,44,400.00	1,44,400.00 Cr
Diploma Fees			1,86,000.00	1,86,000.00 Cr
M.A Course Fees			2,58,000.00	2,58,000.00 Cr
M A Education Course Fees			3,06,400.00	3,06,400.00 Cr
M. A. ENGLISH Course FEES			2,400.00	2,400.00 Cr
Carried Over	6,12,11,943.35 Dr	10,39,00,032.14	13,94,47,284.70	2,56,64,690.79 Dr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		20,29,65,895.84	20,29,65,895.84	
Grant From Commissioner of Higher Education	6,12,11,943.35 Cr	4,11,87,940.28	5,33,00,000.00	7,33,24,003.07 Cr
M S University Major Reserach Project Grant		5,99,850.00	4,79,880.00	1,19,970.00 Dr
NCPCR - Adv for National Seminar			90,000.00	90,000.00 Cr
Renovation Grant			55,60,000.00	55,60,000.00 Cr
UBA GRANT			50,000.00	50,000.00 Cr
Grand Total		20,29,65,895.84	20,29,65,895.84	


Finance and Accounts Officer
 Children's University, Gandhinagar


Registrar
 Children's University,
 Gandhinagar


Harshad P. Shah
 (Vice Chancellor)
 Children's University
 Gandhinagar



Children University

Balance Sheet : 1-Apr-2019 to 31-Mar-2020

Liabilities	as at 31-Mar-2020	Assets	as at 31-Mar-2020
Brought Forward	11,53,01,126.07	Brought Forward	3,57,31,033.00
		Small Steel Cupboard 2019-20	6,500.00
		Sofa Set 1 Nos 2019-20	1,25,000.00
		SONY LED 65X80000G 1 PIEC	1,30,000.00
		Sony Pro Camera Mono Nx 200 2019-20	1,30,000.00
		Staff Locker 2 Nos 15 Drawer 2019-20	33,000.00
		Steel Cupboard	38,640.00
		Steel Cupboard 10 Nos 2019-20	1,05,000.00
		Steel Cupboard 16 Nos 2019-20	2,00,000.00
		Steel Cupboard 20nos 2019-20	1,94,000.00
		Steel Reck 35 Nos 2019-20	1,92,500.00
		Steel Relling (Saradar Patel Statue)	38,000.00
		Steel Storewell 19nos 2019-20	1,23,500.00
		Student Benches 23 Nos 2019-20	1,95,500.00
		Student Chair 85 Nos 2019-20	1,91,250.00
		SYMPHONY COOLER HI COOL 20.PIECES	1,96,000.00
		Tally Software	21,240.00
		Tata Photon Internet Device	15,146.00
		Telephone Instrument	79,525.00
		Tv	54,850.00
		Visitor Banches 10 Nos 2019-20	1,05,000.00
		Washing Machine SG FWM 2019-20	20,187.00
		Water Cooler	1,79,280.00
		Water Purifier	34,490.00
		WD Hard Disk 4 Tb 2 Nos 2019-20	30,562.00
		Xerox Machine	5,45,590.00
		Xerox Machine Trolley 2019-20	8,500.00
		Current Assets	7,95,70,093.07
		Loans & Advances (Asset)	3,05,010.00
		Cash-in-hand	8,417.00
		Bank Accounts	7,92,56,666.07
Total	11,53,01,126.07	Total	11,53,01,126.07


Finance and Accounts Officer
 Children's University, Gandhinagar


Registrar
 Children's University
 Gandhinagar


Harshad P. Shah
 (Vice Chancellor)
 Children's University
 Gandhinagar



Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Expenses (Indirect)	5,32,39,342.28	Income (Indirect)	5,32,39,342.28
Child University Gandhinagar Exps	4,98,96,675.28	Child University Income	53,93,555.00
Tapovan Exps	33,42,667.00	Tapovan Income	10,221.00
		GRANT RECOGNISED	4,54,37,790.28
Excess of income over expenditure		Late Fees Panalty Income	6,785.00
		Misc. Income	58,410.00
		Recruitment Fees	22,43,001.00
		Tapovan Training Income	89,580.00
Total	5,32,39,342.28	Total	5,32,39,342.28


Finance and Accounts Officer
Children's University, Gandhinagar


Registrar
Children's University,
Gandhinagar


Harshad P. Shah
(Vice Chancellor)
Children's University
Gandhinagar



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,34,76,282.00 Dr	84,57,905.00		3,19,34,187.00 Dr
Projector A/c	2,84,025.00 Dr			2,84,025.00 Dr
Refrigerator SGFF 2019-20		28,674.00		28,674.00 Dr
Revolving Chair 10 2019-20		1,85,000.00		1,85,000.00 Dr
Revolving Chair 15 Nos 2019-20		1,95,000.00		1,95,000.00 Dr
Scanner	39,681.00 Dr			39,681.00 Dr
Sign Board	11,340.00 Dr			11,340.00 Dr
Signboard Assets	57,866.00 Dr			57,866.00 Dr
Small Steel Cupboard 2019-20		6,500.00		6,500.00 Dr
Sofa Set 1 Nos 2019-20		1,25,000.00		1,25,000.00 Dr
SONY LED 65X80000G 1 PIEC		1,30,000.00		1,30,000.00 Dr
Sony Pro Camera Mono Nx 200 2019-20		1,30,000.00		1,30,000.00 Dr
Staff Locker 2 Nos 15 Drawer 2019-20		33,000.00		33,000.00 Dr
Steel Cupboard	38,640.00 Dr			38,640.00 Dr
Steel Cupboard 10 Nos 2019-20		1,05,000.00		1,05,000.00 Dr
Steel Cupboard 16 Nos 2019-20		2,00,000.00		2,00,000.00 Dr
Steel Cupboard 20nos 2019-20		1,94,000.00		1,94,000.00 Dr
Steel Reck 35 Nos 2019-20		1,92,500.00		1,92,500.00 Dr
Steel Relling (Saradar Patel Statue)	38,000.00 Dr			38,000.00 Dr
Steel Storewell 19nos 2019-20		1,23,500.00		1,23,500.00 Dr
Student Benches 23 Nos 2019-20		1,95,500.00		1,95,500.00 Dr
Student Chair 85 Nos 2019-20		1,91,250.00		1,91,250.00 Dr
SYMPHONY COOLER HI COOL 20 PIECES		1,98,000.00		1,98,000.00 Dr
Tally Software	21,240.00 Dr			21,240.00 Dr
Tata Photon Internet Device	15,146.00 Dr			15,146.00 Dr
Telephone Instrument	79,525.00 Dr			79,525.00 Dr
Tv	54,850.00 Dr			54,850.00 Dr
Visitor Banches 10 Nos 2019-20		1,05,000.00		1,05,000.00 Dr
Washing Machine SG FWM 2019-20		20,187.00		20,187.00 Dr
Water Cooler	1,79,280.00 Dr			1,79,280.00 Dr
Water Purifier	34,490.00 Dr			34,490.00 Dr
WD Hard Disk 4 Tb 2 Nos 2019-20		30,562.00		30,562.00 Dr
Xerox Machine	5,45,590.00 Dr			5,45,590.00 Dr
Xerox Machine Trolly 2019-20		8,500.00		8,500.00 Dr
Grand Total	2,48,75,955.00 Dr	1,08,55,078.00		3,57,31,033.00 Dr


Finance and Accounts Officer
Children's University, Gandhinagar


Registrar
Children's University,
Gandhinagar


Harshad P. Shah
(Vice Chancellor)
Children's University
Gandhinagar



Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Page 1

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020
Opening Balance	6,09,96,703.35	Current Liabilities	29,64,459.00
Bank Accounts	6,09,96,703.35	HOUSER RENT DEPOSIT	1,03,000.00
Capital Account	1,08,55,078.00	Security Deposit SMS FOR YOU	26,000.00
Fixed Assets Capital Fund	1,08,55,078.00	TEMP	1,10,668.00
Current Liabilities	34,20,779.00	Duties & Taxes	16,01,619.00
EMD Rati Engineering	6,25,000.00	Employees Deductions	11,23,172.00
HOUSER RENT DEPOSIT	31,000.00	Fixed Assets	1,08,55,078.00
Security Deposit ETHOS	4,200.00	15 U Rack 2019-20	37,878.00
TEMP	1,10,668.00	24 Port Patch Panel 2019-20	16,284.00
Duties & Taxes	16,01,619.00	BLU STAR SPLIT AC-1.5 TONE 6 PIECES	2,61,600.00
Employees Deductions	10,48,292.00	Building	27,44,247.00
Current Assets	15,000.00	CAR PURCHASE	24,46,785.00
ADV TO STAFF	15,000.00	CCTV Camera 14 Nos 2019-20	2,91,613.00
Income (Indirect)	77,59,722.00	Computer	1,02,391.00
Late Fees Penalty Income	6,785.00	Computer HP AIO 22B411IN-Core i3 5 NOS 2019-20	2,09,000.00
Misc. Income	58,410.00	Computer HP AIO 22c1063IN 2 Nos 2019-20	91,000.00
Recruitment Fees	22,43,001.00	Conferance Chair 50 Nos 2019-20	2,00,000.00
Tapovan Training Income	89,600.00	EPABX DIGITAL 2019-20	1,31,688.00
Child University Income	53,51,705.00	EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	2,91,072.00
Tapovan Income	10,221.00	Fire Safty Equipments 2019-20	1,23,570.00
Expenses (Indirect)	3,88,731.14	HP LCD Display with Stand 2019-20	87,968.00
Child Univeristy Gandhinabgar Exps	3,88,731.14	HP LESAR JET PRINTER 10 NOS 2019-20	2,84,616.00
GRANT	6,31,29,880.00	HP Pavilion X360 Laptop-4 Nos 2019-20	2,91,696.00
Grant for Furniture Purchase	16,50,000.00	Infinity 150 RO Machine 2019-20	1,23,900.00
Grant for Innova Car	20,00,000.00	Laptop Research Project 2019-20	4,38,960.00
Grant From Commissioner of Higher Education	5,33,00,000.00	Locker Godgrej 1 Nos 2019-20	77,000.00
M S University Major Reserach Project Grant	4,79,880.00	Matel Trolley 1 Nos 2019-20	10,750.00
NCPCR - Adv for National Seminar	90,000.00	NEATGEAR POE 2019-20	1,10,151.00
Renovation Grant	55,60,000.00	ONE PLUSE 8/256G.BLUE 1 PIECE	38,500.00
UBA GRANT	50,000.00	Printer	47,236.00
		Refrigerator SGFF 2019-20	28,674.00
		Revolving Chair 10 2019-20	1,85,000.00
		Revolving Chair 15 Nos 2019-20	1,95,000.00
		Small Steel Cupboard 2019-20	6,500.00
		Sofa Set 1 Nos 2019-20	1,25,000.00
		SONY LED 65X80000G 1 PIEC	1,30,000.00
		Sony Pro Camera Mono Nx 200 2019-20	1,30,000.00
		Staff Locker 2 Nos 15 Drawer 2019-20	33,000.00
		Steel Cupboard 10 Nos 2019-20	1,05,000.00
		Steel Cupboard 16 Nos 2019-20	2,00,000.00
		Steel Cupboard 20nos 2019-20	1,94,000.00
		Steel Reck 35 Nos 2019-20	1,92,500.00
		Steel Storewell 19nos 2019-20	1,23,500.00
		Student Benches 23 Nos 2019-20	1,95,500.00
		Student Chair 85 Nos 2019-20	1,91,250.00
		SYMPHONY COOLER HI COOL 20 PIECES	1,98,000.00
		Visitor Banches 10 Nos 2019-20	1,05,000.00
Carried Over	14,65,65,893.49	Carried Over	1,38,19,537.00

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		5,02,85,406.42	3,88,731.14	4,98,96,675.28 Dr
Telephone Bill Exps (BSNL)		2,41,165.00		2,41,165.00 Dr
Travelling Exps		1,83,867.00		1,83,867.00 Dr
Vehicle Insurance		30,390.00		30,390.00 Dr
Vehicle Services Exps		1,61,404.00		1,61,404.00 Dr
Tapovan Exps		33,42,667.00		33,42,667.00 Dr
Grand Total		5,36,28,073.42	3,88,731.14	5,32,39,342.28 Dr


 Finance and Accounts Officer
 Children's University, Gandhinagar


 Registrar
 Children's University,
 Gandhinagar


 Harshad P. Shah
 (Vice Chancellor)
 Children's University
 Gandhinagar





To,
Registrar,
Children's University,
Gandhinagar

To check e-governance expenses,
Please visit to page no. 4 and 11.
Entry is mark up with yellow color.

Sub: Management Report for the period of 01/04/2020 to 31/03/2021

We have conducted and completed Internal Audit of Children University during 01/04/2020 to 31/03/2021. During our Audit, following books of accounts have been verified by us.

- a) Petty Cash Book
- b) Bank Book
- c) Bank Reconciliation Statements
- d) Trial Balance
- e) Other Receipts/Payment related vouchers/documents

Our Detailed Report for the same is as under:

(1) Verification of Cash and Bank Payment Vouchers

We have verified Cash and Bank Receipts & Payment Vouchers for the period under audit.

(2) Verification of General Ledger

We have verified posting of transactions as per Bank Book with the General Ledger and found the same in order. However party wise ledgers are not prepared and are advised to prepare the same.

(3) Verification of Bank Reconciliation Statement

We have verified bank reconciliation statement of Bank of India and State Bank of India as on 31.03.2021 and found the same in order.

(4) Verification of Receipts & Payment Account

We have verified Receipt & Payment Account for the period under audit and found the same in agreement with the books of accounts.



(5) Verification of other Registers

We have verified following other registers maintained by the office under audit and found the same in order.

- | | |
|---------------------------|-------------------------|
| (a) Cheque issue Register | (b) Bill Register |
| (c) Salary Register | (d) Advance Register |
| (e) Petty Cash Register | (f) Dead Stock Register |
| (g) Income Register | (h) Logbook Register |

(6) Internal Control System for inviting quotations or tender for purchase of material / work contract.

We observed that the office under audit has implemented a system of Tendering / Quotation for purchase of Material or work contract. Process of tendering and evaluation should need to be strictly adhered.

(7) Verification of Fixed Asset

Proper classification of fixed asset made in the fixed asset register. We suggest that physical verification of fixed assets should be conducted at least once in a year by the Management.

(8) Insurance of Cash-in-safe, Cash-in-Transit as well as Fixed Assets

We observed that insurance cover has not been taken by the office for Fixed Assets, Cash in safe and also for cash in transit.

(9) As per information and explanation provided to us, Vice Chancellor is fully empowered to approve and incurred any Expenditure and Purchase of Fixed Asset in the interest of University.

For, Saurabh R. Thakkar & Co.

Chartered Accountants



Saurabh R. Thakkar

(Partner)(M.NO: 124484)Date :27/05/2021

UDIN for this document is **21124484AAAABC4626**



Place : Ahmedabad

Children's University

Trial Balance : 1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Brought Forward	3,70,08,533.00	3,83,21,640.00
HP LESAR JET PRINTER 10 NOS 2019-20	2,84,616.00	
HP Pavillion X360 Laptop -4 Nos 2019-20	2,91,696.00	
Indigo Car	4,90,282.00	
Infinity 150 RO Machine 2019-20	1,23,900.00	
Innova Car	9,59,906.00	
Laptop Research Project 2019-20	4,38,960.00	
Led Tv	98,000.00	
Lloyed A.C 1. Ton Nos -8	2,92,352.00	
Locker Godgrej 1 Nos 2019-20	77,000.00	
Machinery	5,485.00	
Matel Trolley 1 Nos 2019-20	10,750.00	
Mobile Instruments	34,750.00	
Musical Instruments	94,035.00	
NEATGEAR POE 2019-20	1,10,151.00	
New Dolphin Ro Nos 1	11,800.00	
Office Furniture	2,36,527.00	
ONE PLUSE 8/256G.BLUE 1 PIECE	38,500.00	
Printer	5,03,743.00	
Projector A/c	2,84,025.00	
Refrigerator SGFF 2019-20	28,674.00	
Revolving Chair 10 2019-20	1,85,000.00	
Revolving Chair 15 Nos 2019-20	1,95,000.00	
SAMSUNG NOTE -10 LITE	39,999.00	
Scanner	39,681.00	
Sign Board	11,340.00	
Signboard Assets	57,866.00	
Small Steel Cupboard 2019-20	6,500.00	
Sofa Set 1 Nos 2019-20	1,25,000.00	
SONY LED 65X80000G 1 PIEC	1,30,000.00	
Sony Pro Camera Mono Nx 200 2019-20	1,30,000.00	
Staff Locker 2 Nos 15 Drawer 2019-20	33,000.00	
Steel Cupboard	38,640.00	
Steel Cupboard 10 Nos 2019-20	1,05,000.00	
Steel Cupboard 16 Nos 2019-20	2,00,000.00	
Steel Cupboard 20nos 2019-20	1,94,000.00	
Steel Reck 35 Nos 2019-20	1,92,500.00	
Steel Relling (Saradar Patel Statue)	38,000.00	
Steel Storewell 19nos 2019-20	1,23,500.00	
Student Benches 23 Nos 2019-20	1,95,500.00	
Student Chair 85 Nos 2019-20	1,91,250.00	
SYMPHONY COOLER HI COOL 20 PIECES	1,98,000.00	
Tally Software	21,240.00	
Tata Photon Internet Device	15,146.00	
Telephone Instrument	79,525.00	
Tv	54,850.00	
Visitor Banches 10 Nos 2019-20	1,05,000.00	
Washing Machine SG FWM 2019-20	20,187.00	
Water Cooler	1,79,280.00	
Water Purifier	34,490.00	
WD Hard Disk 4 Tb 2 Nos 2019-20	30,562.00	
Xerox Machine	5,45,590.00	
Carried Over	3,70,08,533.00	3,83,21,640.00

continued ...

Children's University
Balance Sheet : 1-Apr-2020 to 31-Mar-2021

Liabilities as at 31-Mar-2021		Assets as at 31-Mar-2021	
Brought Forward	32,42,99,045.41	Brought Forward	3,69,01,532.00
		Printer	5,03,743.00
		Projector A/c	2,84,025.00
		Refrigerator SGFF 2019-20	28,674.00
		Revolving Chair 10 2019-20	1,85,000.00
		Revolving Chair 15 Nos 2019-20	1,95,000.00
		SAMSUNG NOTE -10 LITE	39,999.00
		Scanner	39,681.00
		Sign Board	11,340.00
		Signboard Assets	57,866.00
		Small Steel Cupboard 2019-20	6,500.00
		Sofa Set 1 Nos 2019-20	1,25,000.00
		SONY LED 65X80000G 1 PIEC	1,30,000.00
		Sony Pro Camera Mono Ix 200 2019-20	1,30,000.00
		Staff Locker 2 Nos 15 Drawer 2019-20	33,000.00
		Steel Cupboard	38,640.00
		Steel Cupboard 10 Nos 2019-20	1,05,000.00
		Steel Cupboard 16 Nos 2019-20	2,00,000.00
		Steel Cupboard 20nos 2019-20	1,94,000.00
		Steel Reck 35 Nos 2019-20	1,92,500.00
		Steel Relling (Saradar Patel Statue)	38,000.00
		Steel Storewell 19nos 2019-20	1,23,500.00
		Student Benches 23 Nos 2019-20	1,95,500.00
		Student Chair 85 Nos 2019-20	1,91,250.00
		SYMPHONY COOLER HI COOL 20 PIECES	1,98,000.00
		Tally Software	21,240.00
		Tata Photon Internet Device	15,146.00
		Telephone Instrument	79,525.00
		Tv	54,850.00
		Visitor Banches 10 Nos 2019-20	1,05,000.00
		Washing Machine SG FWM 2019-20	20,187.00
		Water Cooler	1,79,280.00
		Water Purifier	34,490.00
		WD Hard Disk 4 Tb 2 Nos 2019-20	30,562.00
		Xerox Machine	5,45,590.00
		Xerox Machine Trolley 2019-20	8,500.00
		Current Assets	28,73,97,513.41
		Deposits (Asset)	2,500.00
		Loans & Advances (Asset)	(-)11,335.00
		Bank Accounts	28,74,06,348.41
Total	32,42,99,045.41	Total	32,42,99,045.41


Finance and Accounts Officer
Children's University, Gandhinagar


Registrar
Children's University,
Gandhinagar


Harshad P. Shah
(Vice Chancellor)
Children's University
Gandhinagar



Children's University

Sector 20
Gandhinagar

Income and Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Expenses (Indirect)	8,04,20,524.16	Income (Indirect)	8,04,20,524.16
100- Salary Exps	4,68,00,450.00	Admission Fees	4,44,207.00
1300 - Office Exps	1,90,97,944.16	Children's University Income	37,28,709.00
3000 - Other Contractual Services	31,33,552.00	Fees	19,67,610.50
3001 Professional Services	54,059.00	Registration Fees	2,88,606.00
NCPCR Conference Exps	(-)72,500.00	Semester Fees	24,95,852.00
New Land Construction Cost Shahpur	22,31,881.00	GRANT RECOGNISED	7,14,95,539.66
GUJARAT SAHITYA AKADEMI Webinar Exps	20,000.00		
Minor Research Project Exps	11,57,533.00		
Renovation Exps From Renovation Grant	79,97,605.00		
Excess of Income over expenditure			
Total	8,04,20,524.16	Total	8,04,20,524.16


Finance and Accounts Officer
Children's University, Gandhinagar


Registrar
Children's University,
Gandhinagar


Marshad P. Shah
(Vice Chancellor)
Children's University
Gandhinagar



Children's University

Sector 20
Gandhinagar

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Page 1

Receipts	1-Apr-2020 to 31-Mar-2021	Payments	1-Apr-2020 to 31-Mar-2021
Opening Balance	7,92,65,083.07	Current Liabilities	2,42,92,556.00
Bank Accounts	7,92,56,666.07	House Rent Deposit	35,000.00
Cash-in-hand	8,417.00	Security Deposit of Gaurav	11,800.00
Capital Account	98,704.00	Duties & Taxes	46,07,896.00
Fixed Assets Capital Fund	98,704.00	Sundry Creditors	1,86,58,929.00
Current Liabilities	62,93,675.00	Employees Deductions	9,78,931.00
Duties & Taxes	49,85,449.00	Fixed Assets	98,704.00
Sundry Creditors	1,95,000.00	Face Scanning Attendance Machine	32,155.00
Employees Deductions	11,13,226.00	Grass Cutting Machine	26,550.00
Current Assets	1,65,514.00	SAMSUNG NOTE -10 LITE	39,999.00
Loans & Advances (Asset)	1,53,203.00	Current Assets	2,57,221.00
Sundry Debtors	12,311.00	Deposits (Asset)	2,500.00
Income (Indirect)	89,24,984.50	Loans & Advances (Asset)	2,04,721.00
Admission Fees	4,44,207.00	Sundry Debtors	50,000.00
Children's University Income	37,28,709.00	Expenses (Indirect)	6,07,50,574.58
Fees	19,67,610.50	GUJARAT SAHITYA AKADAMI Webinar Exps	20,000.00
Registration Fees	2,88,606.00	Minor Research Project Exps	17,250.00
Semester Fees	24,95,852.00	Renovation Exps From Renovation Grant	9,93,666.00
Expenses (Indirect)	1,81,299.42	100- Salary Exps	4,68,46,045.00
100- Salary Exps	32,500.00	1300 - Office Exps	1,22,82,545.58
1300 - Office Exps	76,299.42	3000 - Other Contractual Services	29,070.00
NCPDR Conference Exps	72,500.00	3001 Professional Services	54,059.00
Donation	6,00,000.00	New Land Construction Cost Shahpur	5,07,939.00
GOLD MEDAL - 80G	6,00,000.00	Closing Balance	28,74,06,348.41
GRANT	27,72,76,144.00	Bank Accounts	28,74,06,348.41
TTH Pay Teaching Staff Arrears Grant	32,00,000.00		
Grant From Commissioner of Higher Education	6,60,00,000.00		
GUJARAT KNOWLEDGE SOCIETY - SSIP	5,00,000.00		
GUJARAT SAHITYA AKADAMI	20,000.00		
M S University Major Reserach Project Grant	1,19,970.00		
NCPDR - Adv for National Seminar	1,50,437.00		
New Construction - SEC 20	10,11,57,637.00		
New Land Construction Grant for Shahpur	10,00,00,000.00		
NSS - ST CATEGORY MINISTRY OF YOUTH AFFAIRS & SPORT	5,700.00		
Renovation Grant	61,00,000.00		
UGC WRO PUNE NON PLAN SCHEME	22,400.00		
Total	37,28,05,403.99	Total	37,28,05,403.99


Finance and Accounts Officer
Children's University, Gandhinagar



Registrar
Children's University,
Gandhinagar



Harshad P. Shah
(Vice Chancellor)
Children's University
Gandhinagar



Particulars	Closing Balance	
	Debit	Credit
Brought Forward		3,20,35,181.00
Mobile Instruments		34,750.00
Musical Instruments		94,035.00
NEATGEAR POE 2019-20		1,10,151.00
New Dolphin Ro Nos 1		11,800.00
Office Furniture		2,36,527.00
ONE PLUSE 8/256G.BLUE 1 PIECE		38,500.00
Printer		5,03,743.00
Projector A/c		2,84,025.00
Refrigerator SGFF 2019-20		28,674.00
Revolving Chair 10 2019-20		1,85,000.00
Revolving Chair 15 Nos 2019-20		1,95,000.00
SAMSUNG NOTE -10 LITE		39,999.00
Scanner		39,681.00
Sign Board		11,340.00
Signboard Assets		57,866.00
Small Steel Cupboard 2019-20		6,500.00
Sofa Set 1 Nos 2019-20		1,25,000.00
SONY LED 65X80000G 1 PIEC		1,30,000.00
Sony Pro Camera Mono Nx 200 2019-20		1,30,000.00
Staff Locker 2 Nos 15 Drawer 2019-20		33,000.00
Steel Cupboard		38,640.00
Steel Cupboard 10 Nos 2019-20		1,05,000.00
Steel Cupboard 16 Nos 2019-20		2,00,000.00
Steel Cupboard 20nos 2019-20		1,94,000.00
Steel Reck 35 Nos 2019-20		1,92,500.00
Steel Relling (Saradar Patel Statue)		38,000.00
Steel Storewell 19nos 2019-20		1,23,500.00
Student Benches 23 Nos 2019-20		1,95,500.00
Student Chair 85 Nos 2019-20		1,91,250.00
SYMPHONY COOLER HI COOL 20 PIECES		1,98,000.00
Tally Software		21,240.00
Tata Photon Internet Device		15,146.00
Telephone Instrument		79,525.00
Tv		54,850.00
Visitor Banches 10 Nos 2019-20		1,05,000.00
Washing Machine SG FWM 2019-20		20,187.00
Water Cooler		1,79,280.00
Water Purifier		34,490.00
WD Hard Disk 4 Tb 2 Nos 2019-20		30,562.00
Xerox Machine		5,45,590.00
Xerox Machine Trolley 2019-20		8,500.00
Grand Total		3,69,01,532.00


Finance and Accounts Officer
 Children's University, Gandhinagar


Registrar
 Children's University,
 Gandhinagar


Harshad P. Shah
 (Vice Chancellor)
 Children's University
 Gandhinagar



Particulars	Closing Balance	
	Debit	Credit
Brought Forward	6,58,98,394.16	
1300- R O Maintainance Exps	10,000.00	
1300- Seminar Exps	17,757.00	
1300- Shri V C House Maintenance Exps	15,839.00	
1300 - Shri V C House Rent	3,19,000.00	
1300 - Software Subscription Exps	2,14,006.00	
1300 - Stationery Exps	3,07,615.00	
1300 - Subscription Exps	1,07,350.00	
1300 - TDS Interest Exps	1,786.00	
1300 - Telephone Bill Exps	2,74,423.00	
1300 - Training Exps	38,167.00	
1300-TRANSPORTATION EXPS	73,402.00	
1300- Travel Exps	17,328.00	
1300 - Vehicle Service and Repair Exps	3,20,835.00	
1300- Website Maintainance Exps	16,64,825.00	
BANK CHARGES	3,694.16	
3000 - Other Contractual Services	31,33,552.00	
3000 - House Keeping Exps	5,28,318.00	
3000 - Outsourcing Exps	17,46,146.00	
3000 - Security Services Exps	8,59,088.00	
3001 Professional Services	54,059.00	
3001 - Accounting Exps	27,500.00	
3001 - Audit Fees	26,559.00	
NGPCR Conferance Exps		72,500.00
New Land Construction Cost Shahpur	22,31,881.00	
New Land Construction Exps	17,49,382.00	
New Land Revenue Exps	4,82,499.00	
GUJARAT SAHITYA AKADAMI Webinar Exps	20,000.00	
Minor Research Project Exps	11,57,533.00	
Renovation Exps From Renovation Grant	79,97,605.00	
Grand Total	8,04,93,024.16	72,500.00


Finance and Accounts Officer
 Children's University, Gandhinagar


Registrar
 Children's University,
 Gandhinagar


Harshad P. Shah
 (Vice Chancellor)
 Children's University
 Gandhinagar



Independent Auditors' Report

To,
The Registrar,
Children's University
Gandhinagar,

To check e-governance expenses,
Please visit to page no. 11. Entry is
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Report on the Financial Statements

In terms of our appointment under section 33 of the Children's University Act, 2009, We have audited the accompanying financial statements of **Children's University, Gandhinagar ('The University')** which comprise the Balance Sheet as on **31st March, 2022** and Income and Expenditure Account for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management of University is responsible for the presentation of these financial statements that give a true and fair view of the assets and liabilities arising from cash transaction as on **31st March, 2022** and of revenue collected and expenses paid during the year then ended on the cash receipts and disbursement basis. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read with significant accounting policies and notes on accounts, give the information in the manner and give true and fair view of the assets and liabilities arising from cash transaction as on 31st March, 2022 and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursement basis.

Emphasis of Matter

We draw attention to following matters:

- a) Note No. B 3, regarding maintenance of accounting on cash basis of schedule L to the financial statements.
- b) With regards to Fixed Assets and as informed to us, the university has started maintaining Fixed Assets register and the management has physically verified the same periodically.

Place : AHMEDABAD

FOR, SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGI. NO.: 122377W



Samir Shah

Date : 7th November, 2022

SAMIR M. SHAH
PARTNER
MEMBERSHIP NO. 111052
UDIN : 22111052BEMXVC4057

CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

Schedules forming part of Balance sheet as on 31st March, 2022

Schedule 'D'					
FIXED ASSETS					
					Amount in Rs.
Sr No	Particulars	Acquisition cost as on 01/04/2021	Addition during the year	Deletion during the year	Acquisition cost as on 31/03/2022
	Washing Machine SG FWM 2019-20	20,187			20,187
	Water Cooler	179,280			179,280
	Water Purifier	34,490			34,490
	Xerox Machine	545,590	322,999		868,589
	Xerox Machine Trolley 2019-20	8,500			8,500
	Sub Total	2,708,260	366,069	-	3,074,329
6	Mobile Equipments				
	Mobile Instruments	34,750			34,750
	ONE PLUSE 8/256G.BLUE 1 PIECE	38,500			38,500
	SAMSUNG NOTE -10 LITE	39,999			39,999
	Telephone Instrument	79,525			79,525
	Sub Total	192,774	-	-	192,774
7	Musical Instruments				
	Musical Instruments	94,035			94,035
	Roland Synthesizer XPS		46,000		46,000
	Sub Total	94,035	46,000	-	140,035
8	Building				
	Building	12,332,437			12,332,437
	NEW CONSTRUCTION SEC-20 ASSET		15,696,000		15,696,000
	Sub Total	12,332,437	15,696,000	-	28,028,437
9	Softwares				
	SOFTWARE ASSET	-	1,783,638	-	1,783,638
	Tally Software	21,240	-	-	21,240
	Sub Total	21,240	1,783,638	-	1,804,878
	Grand Total	36,901,532	21,319,907	-	58,221,439
	Previous Year	35,731,033	1,170,499	-	36,901,532

Independent Auditors' Report

To,
The Registrar,
Children's University
Gandhinagar,

To check e-governance expenses,
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Report on the Financial Statements

In terms of our appointment under section 33 of the Children's University Act, 2009, We have audited the accompanying financial statements of **Children's University, Gandhinagar ('The University')** which comprise the Balance Sheet as on **31st March, 2023** and Income and Expenditure Account for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management of University is responsible for the presentation of these financial statements that give a true and fair view of the assets and liabilities arising from cash transaction as on **31st March, 2023** and of revenue collected and expenses paid during the year then ended on the cash receipts and disbursement basis. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read with significant accounting policies and notes on accounts, give the information in the manner and give true and fair view of the assets and liabilities arising from cash transaction as on **31st March, 2023** and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursement basis.

Emphasis of Matter

We draw attention to following matters:

- a) Note No. B 3, regarding maintenance of accounting on cash basis of schedule L to the financial statements.
- b) With regards to Fixed Assets and as informed to us, the university has started maintaining Fixed Assets register and the management has physically verified the same periodically.

Place : AHMEDABAD

FOR, SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGI. NO.: 122377W



Date : 30th JUNE, 2023

SAMIR M. SHAH
PARTNER
MEMBERSHIP NO. 111052
UDIN : 23111052BGWTJO6256

CHILDREN'S UNIVERSITY, GANDHINAGAR


(Constituted under Children's University Act, 2009)

Balance Sheet as on 31st March, 2023

Particulars	Sch	As on 31.03.2023	As on 31.03.2022
I Sources of Funds:			
1 Corpus Fund University Fund (u/s 31 of Children's University Act, 2009)	A	6,97,23,052	5,82,19,819
2 Income & Expenditure Account	B	-	-
3 Unutilized Grant / Fund	C	37,21,52,071	35,26,35,729
Total		44,18,75,123	41,08,55,548
II Application of Funds:			
1 Fixed assets	D	5,27,66,183	5,82,21,439
2 Investments		-	-
3 Current Assets and Loans & Advances:			
(a) Cash & Bank Balances	E	28,90,29,095	35,37,00,755
(b) Loans & Advances	F	10,13,27,435	1,58,819
		39,03,56,530	35,38,59,574
Less: Current Liabilities	G	12,47,590	12,25,465
		12,47,590	12,25,465
Net Current Assets		38,91,08,940	35,26,34,109
Total		44,18,75,123	41,08,55,548
Significant Accounting Policies and Notes to Account	L		

As per our report of even date,
For Samir M Shah & Associates

Chartered Accountants
Firm Reg. No.: 122377W



CA Samir M Shah
Partner

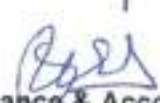
Membership No. :111052

UDIN No. : 23111052BGWTJO6256

Place : Ahmedabad

Date : 30th June, 2023

For Children's University


Finance & Accounts
Officer


Registrar



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

Schedules forming part of Balance sheet as on 31st March, 2023

Schedule 'D'
FIXED ASSETS

Amount in Rs.

Sr No	Particulars	Acquisition cost as on 01/04/2022	Addition during the year	Deletion during the year	Acquisition cost as on 31/03/2023
7	Musical Instruments				
	Musical Instruments	94,035	1,54,350		2,48,385
	Roland Synthesizer XPS	46,000	-		46,000
	Sub Total	1,40,035	1,54,350	-	2,94,385
8	Building				
	Building	1,23,32,437	10,13,836		1,33,46,273
	NEW CONSTRUCTION SEC-20 ASSET	1,56,96,000	-	1,56,96,000	-
	Sub Total	2,80,28,437	10,13,836	1,56,96,000	1,33,46,273
9	Softwares				
	SOFTWARE ASSET	17,83,638	-	-	17,83,638
	Tally Software	21,240	-	-	21,240
	Sub Total	18,04,878	-	-	18,04,878
	Grand Total	5,82,21,439	1,02,45,524	1,57,00,780	5,27,66,183
	Previous Year	3,69,01,532	2,13,19,907	-	5,82,21,439



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

Schedules forming part of Balance sheet as on 31st March, 2023

Particulars	As on 31.03.2023	As on 31.03.2022
Schedule 'E'		
CASH & BANK BALANCES:		
Cash in Hand	-	-
Balance with Bank:		
In Current & Saving Bank Accounts	27,47,66,592	34,05,74,035
BOI	26,91,73,690	33,09,11,216
BOI-BPCL	3,87,030	1,13,953
BOI -CURRENT	-	37,54,590
BOI SSIP	10,09,864	2,216
BOI TAPOVAN A/C	-	3,24,922
HDFC BANK	41,96,007	-
SBI	-	22,39,450
SBI COLLECT ACCOUNT	-	32,27,688
In Deposit Account (Auto Renew FDR)	1,42,62,503	1,31,26,720
Total	28,90,29,095	35,37,00,755
Schedule 'F'		
LOANS & ADVANCES		
Advances recoverable in Cash or in Kind or for value to be received		
Advances to R&B for New Building	(98,00,000)	98,00,000
Add: Further advance to R&B for New Building during the year	(1,13,00,000)	-
Advances to R&B for New Building Total (A)	(2,11,00,000)	98,00,000
Add: Advance to Harit Padhiyar (Architect & Interior) for New Building during the year (B)	(5,00,000)	
Less : BPCL CSR Fund Received (C)	2,16,00,000	(98,00,000)
Net Advances to R&B for New Building (A + B - C)	-	-
Advance to R&B Sec-20 New Building	10,11,57,637	-
Advances to Employees	13,600	39,319
Tax Deducted at Source	1,26,198	-
Other Security Deposits to Suppliers	30,000	1,19,500
Total	10,13,27,435	1,58,819



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

Schedules forming part of Balance sheet as on 31st March, 2023

Particulars	As on 31.03.2023	As on 31.03.2022
Schedule 'G'		
CURRENT LIABILITIES		
Security Deposit	31,200	9,200
- Statutory Dues Taxes & Liabilities Payable		
- Duties & Taxes GST	82,115	(1,460)
- Duties & Taxes TDS	1,01,608	51,659
- Others	-	5,05,419
- Sundry Creditors		
- Related to Employees	7,36,431	4,35,557
- Others	2,96,236	2,25,090
Total	12,47,590	12,25,465



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

**Schedules forming part of Income and Expenditure Account for the year ended
on 31st March, 2023**

Particulars	For the year ended on 31.03.2023	For the year ended on 31.03.2022
Schedule 'H'		
Education Income		
Fees Received from Students		
Enrollment Fees	23,47,439	35,89,648
Examination Fees	2,50,404	2,57,414
Total	25,97,843	38,47,061
Affiliation Fees Income (Net of Refunds)	(16,79,361)	11,06,002
Tapovan Income	2,70,560	4,16,781
Schedule 'I'		
OTHER INCOME		
Bal Vishwa Income	62,703	4,39,874
Books Selling Income	2,20,937	2,20,761
Other Income	8,78,692	12,88,178
Interest Income	1,04,49,984	78,28,636
PG Diploma Phd Income	2,16,532	1,96,862
Athletic Meet Income	5,93,932	-
Registration Fees	-	1,03,502
Tender Fees	7,000	-
Total	1,24,29,781	1,00,77,813



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

**Schedules forming part of Income and Expenditure Account for the year ended
on 31st March, 2023**

Particulars	For the year ended on 31.03.2023	For the year ended on 31.03.2022
Schedule 'J'		
Recurring Expenses		
Affiliation Expense		
Affiliation Center Fees Refund 75%	-	2,74,875
Affiliation Processing Fees - REFUND	-	5,000
Total	-	2,79,875
Staff Salary & Employee Benefits	8,51,23,676	6,48,54,878
Tapovan Expense		
Paustik Nasta Kharch - Tapovan Exps	8,01,873	6,91,760
Tapovan Copper Pawl Purchase Exps	-	54,844
Tapovan Prashikshan Exps	-	1,10,512
Total	8,01,873	8,57,116
UGC Expense		
UGC 12 -B COMPUTER LAB	-	24,07,319
UGC 12-B OTHER EXPS	-	6,87,729
UGC 12B Renovation Exps	-	49,95,042
Total	-	80,90,090
SSIP Expense		
Bank Charges -SSIP	-	24
SSIP OWN Contribution Exps	-	1,90,502
SSIP Thinking Lab Exps	-	62,377
Toy Innovation Laboratory Exps - SSIP	-	3,39,442
Total	-	5,92,345
Athlitic Meet Expense	34,85,903	23,83,351



CHILDREN'S UNIVERSITY, GANDHINAGAR
(Constituted under Children's University Act, 2009)

**Schedules forming part of Income and Expenditure Account for the year ended
on 31st March, 2023**

Particulars	For the year ended on 31.03.2023	For the year ended on 31.03.2022
ADMINISTRATIVE & OTHER EXPENSES		
AIU Membership Fees Exp	59,000	-
Competition Expense	(29,404)	7,16,005
Contractual Expenses	26,12,800	42,99,171
Office Expenses	34,21,384	56,38,302
Professional Expense	1,67,472	4,16,723
13th Foundation Day Celebration Exps	6,04,822	3,46,949
Advertisement Exps	10,02,190	7,98,233
Balvishwa Exps	8,15,397	5,01,486
Vehicle Exps.	11,17,163	11,35,270
Telephone Mobile Bill Exp.	2,70,344	2,72,584
Education Tour Expense	1,45,112	-
Electricity Bill Exps	10,64,510	6,80,740
Equipment Exps	-	14,98,227
Photography Videography Exps	4,52,283	5,94,720
Printing & Stationery Exps	19,42,260	21,71,956
Professional Charges	-	3,91,839
Programme and Meeting Exps	11,94,679	9,38,164
Repair and Renovation Exps	7,33,764	20,55,931
Shri V C House Rent & Maintenance Exp.	1,49,175	4,60,448
Website Maintainance Exps	-	17,45,152
ICAI Exps	-	3,82,185
National Seminar Exps.	-	4,57,089
Vibrant 2022 Exps	-	6,23,040
Books Purchase Exps	-	1,72,110
Furniture Purchase Exps	-	3,59,920
Municipal Taxes	11,08,154	1,93,387
Petty Cash Exps	-	4,10,014
Postage and Courier Exps	60,681	72,273
Remuneration and TADA Exps	13,57,306	8,21,652
Convocation Exps	16,56,927	1,43,540
Training Exps	-	2,10,609
Travel Exps	7,85,934	1,73,644
BANK CHARGES	3,980	3,535
Depreciation	-	-
Prize Distribution Expense	3,35,360	-
ICSSR Expense	3,39,622	-
Total	2,13,70,915	2,86,84,898



CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Schedules forming part of the Accounts as on 31st March, 2023.

SCHEDULE-'L'

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS:

A. Significant Accounting Policies:

1. These accounts are prepared on historical cost basis.
2. All the Income and Expenditure are recognized and accounted for on cash basis.
3. Grant received from Government:
 - a) Grant received is initially accounted as liability in the Balance Sheet and as and when expenditure are incurred or fixed assets are purchased corresponding grant liability is reversed in Income and Expenditure Account / Fixed Assets Capital Reserve.
 - b) Grants received for the specific activities, and which is required to be refunded if the amount remains unutilized is included under the head Liabilities in Balance Sheet. Expenditure incurred on related projects is reduced from the balance of the said grant.
 - c) Incidental income earned out of Funds lying with Bank Accounts is treated as income of the university and accordingly credited to Income and Expenditure Account.
4. Fixed assets are stated at Cost, Depreciation is not charged on the fixed assets.
5. Investments are stated at cost.
6. All other accounting policies not specifically mentioned herewith above are consistent with generally accepted accounting practices.



CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Schedules forming part of the Accounts as on 31st March, 2023.

B. Notes on Accounts

1. Children's University was constituted as a university under the provisions of Children's University Act, 2009 (The Act) for the purpose of promoting children's education in the light of contemporary national and international needs of building up a new world that will harmonise the ideals of liberty, equality and fraternity, and to establish, conduct and promote progressive research and educational centres related to children's education as also to establish, conduct and promote, training and extension services that will foster high level care, education and health of the children of today and tomorrow and for the matters connected therewith or incidental thereto.
2. Clause 33 of the Children's University Act, 2009 (The Act) stipulates that the University shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including Income and Expenditure Account and Balance Sheet. The Balance Sheet and Income and Expenditure Account of the university have been drawn up, with suitable modifications for reflecting the transactions on the basis of "Generally accepted accounting principles".
3. The university prepares its financial statements on cash receipts and disbursements basis. On this basis revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred.
4. During the year, Rs. 1,89,33,899/- has been transferred to Fixed Assets Capital Fund out of Grant Balance against the fixed assets procured till 31st March, 2022. University has also transferred Rs. (54,55,256/-) to Fixed Assets Capital Fund for Net fixed Assets procured during the year 2022-23.



CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Schedules forming part of the Accounts as on 31st March, 2023.

5. During the year, University has segregated Fixed Assets Capital Fund (Corpus Fund) into (I) Corpus Fund as well as (II) Children's University Own Fund (Other than Fixed Assets Capital Fund).
6. Specific queries in respect of accounting and procedural aspects are separately reported to the Management of the University.
7. In the opinion of the management the current assets, loans and advances of the university have a realizable value in the ordinary course at least to the extents how shown in the accounts and provisions for liabilities are adequate.
8. Previous Year's figures have been regrouped wherever necessary to make them comparable with Current Year's figures.

We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidences were available, we relied on the authentication given by the management.

This Schedule forms the integral part of the Balance Sheet as at **31st March, 2023** and Income & Expenditure account for the year ended on that date.

SIGNATURE TO SCHEDULE 'A' TO 'L'

For Samir M Shah & Associates

Chartered Accountants

Firm Reg. No.: 122377W



Samir M Shah
Partner

Membership No. : 111052

Place : Ahmedabad

Date : 30th June, 2023

For Children's University


**Finance and
Accounts Officer**


Registrar

