

V. M. SHAH & CO.

Chartered Accountants

103, Radha Appartment,
Above Gujarat Travels,
Waghavadi Road,
Bhavnagar.

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ANNUAL STATEMENTS OF ACCOUNT

F.Y. 2021-22

Swami Vivekanand Homoeopathic Medical College & Hospital



V.M. SHAH & CO. Chartered Accountants

103, Radha Apartment, Near Radha Mandir, Waghawadi Road, Bhavnagar - 364 002
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AUDITORS' REPORT

- * We have examined the Balance Sheet of **SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL UNIT OF SMT. VIRUBEN THAKERSHIBHAI KEVADIA AND SMT. DAVALBEN RANCHHODBHAI KIKANI CHARITABLE TRUST. :BHAVNAGAR: TRUST REG .NO.E-1783\BHAVNAGAR,(P.A.No.AACTS2624Q)** as at **31st March 2022** and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by unit so far as appears from our examination of books,

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:-

- i) in the case of the Balance Sheet, of the state of the above named unit affairs as at **31st March, 2022** and
- ii) in the case of Income & Expenditure Account **Surplus** for the accounting year ended on **31st March 2022**.

Place: Bhavnagar
Date: 24/09/2022
UDIN : 22171302AUMHUF5110

For V.M. SHAH & CO.,
Chartered Accountants



H. A. Batiwala
(H. A. BATIWALA)
Partner.
M. No. 171302.



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODBHAI KIKANI CHARITABLE TRUST.

SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
BALANCE SHEET AS AT 31ST MARCH 2022

PARTICULARS	SCH REF	AS AT 31.03.2022	AS AT 31.03.2021
SOURCES OF FUNDS :-			
Trust Funds SMT. VTK & SMT DRK CH TRUST		1,85,22,303	1,53,04,795
Sub Total (1)		1,85,22,303	1,53,04,795
Loans Funds :- Secured Loans.		0	0
Sub Total (2)		0	0
Liabilities	A	28,55,199	43,42,463
TOTAL SOURCES OF FUNDS :- (1 + 2)		2,13,77,503	1,96,47,258
APPLICATION OF FUNDS :-			
FIXED ASSETS Gross Block. Less : Depreciation. Net Block.	B	3,51,82,297 2,61,40,857 90,41,439	3,31,18,879 2,48,30,916 82,87,963
INVESTMENTS.		0	0
CURRENT ASSETS, LOANS & ADVANCES. Receivables, Advances and Deposits Cash & Bank balances.	C	62,86,500 60,49,563	27,42,786 86,16,508
Sub Total		1,23,36,063	1,13,59,294
TOTAL APPLICATION OF FUNDS :-		2,13,77,504	1,96,47,259
Notes forming part of accounts	J	0	

For V. M. SHAH & CO.,
Chartered Accountants.

For SMT.VIRUBEN THAKARSHIBHAI KEVADIA &
SMT.DAVALBEN RANCHHODBHAI KIKANI CHARITABLE
TRUST.

Dated :24/09/2022
Place : Bhavnagar.
UDIN:22171302AUMHUF5110

H.A. Battiwala
(H.A.Battiwala)
Partner
M.NO. 171302

Kishorbhai R Kikani
Managing Trustee
(Kishorbhai R Kikani)



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022.

PARTICULARS	SCH REF	2021-2022	2020-2021
INCOME :-			
- Interest Income	D E F	1,85,892	1,81,764
- Receipt From Educational Activities		4,32,36,350	3,50,52,963
- Other Misc Receipt		1,97,639	2,33,500
TOTAL INCOME.		4,36,19,881	3,54,68,227
EXPENDITURE			
- Educational Expenses	G B	4,19,98,914	3,51,08,035
- Depreciation.		13,09,940	11,30,608
		4,33,08,855	3,62,38,643
- Surplus/(Deficit) for the year.		3,11,026	-(7,70,416)
- Balance Carried to Smt. VTK & Smt. DRK Ch Trust A/c		3,11,026	-(7,70,416)

For V. M. SHAH & CO.,
Chartered Accountants,

For SMT.VIRUBEN THAKARSHIBHAI KEVADIA &
SMT.DAVALBEN RANCHHODHAI KIKANI CHARITABLE
TRUST.

Dated :24/09/2022
Place : Bhavnagar.
UDIN:22171302AUMHUF5110

H.A. Battiwala
(H.A.Battiwala)
Partner
M.NO. 171302



Smt. Davalben Kikani
Managing Trustee
(Kishorbhai R Kikani)



**SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODDBHAI KIKANI CHARITABLE TRUST,
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022**

PARTICULARS	AS AT 31.03.2022
SCHEDULE - A : LIABILITIES :	
Sundry Creditor.	
VIKAS M SHAH	7,500
V M SHAH & CO	35,282
	42,782
Other Liabilities.	
Govt of Gujarat Grant A/c (Grant Rs.9555/- less Exp Rs.7138/-)	2,417
Bnr Uni Examination Expense	23,000
CAUTION MONEY DEPOSIT	26,60,000
SCHOLERSHIP A/C	1,27,000
	28,55,199
SCHEDULE - C : CURRENT ASSETS, LOANS & ADVANCES :	
Advances and Deposits	
BHAVNAGAR UNI.AFFILIATION DEPOSIT	5,00,000
GAS CYLINDER DEPOSIT	1,500
GEB DEPOSIT	595
OXYGEN CYLINDER DEPOSIT	8,000
PGVCL DEPOSIT	18,395
PGVCL SIDSAR A/C.	3,077
Step Elevator	5,25,395
PROHIBITION & EXCISE DEPT(SBI FDR)	2,738
Rushi parcel Service	2,20,000
TELEPHONE DEPOSIT	6,500
FEES RECEIVABLES	50,00,300
	62,86,500
Cash & Bank Balances :-	
Fixed Deposit with nationalised bank	
FDR WITH AXIS BANK 60 MONTH(DUE 25.05.22)	13,41,877
Sbi Fdr Mat On 29032023	12,76,297
	26,18,174
Balance in Current & Saving A/cs	
Axis Bank Ltd	19,49,616
SBI A/C 66007895890 SCHOLERSHIP A/C	1,37,767
HDFC Bank	8,78,120
SBI Nilambaug A/c No.56318000675	4,36,435
SBI SIDSAR A/C 30832900047GRANT A/C	8,415
SBI SOUVENIER A/C.	2,430
	34,12,782
Cash On Hand	18,607
Total Cash & Bank Balances :-	60,49,563



SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODHAI KIKANI CHARITABLE TRUST.
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022
SCHEDULE 'B' - FIXED ASSETS

Sr. No.	PARTICULARS OF FIXED ASSETS.	GROSS - BLOCK				DEPRECIATION			NET - BLOCK		
		Opening balance 01.04.2021	Addition drg. the year	Sales/ Adj.Drg. the year	Total as at 31.03.2022	up to 01.04.2021	For the year	Adjust drg. the year	Total 31.03.2022	W.D.V. as at 31.03.2022	W.D.V. as at 31.03.2021
A>	Immoveable Properties										
B>	Other Moveable assets :										
1	College Building.	2,17,43,191	0	0	2,17,43,191	1,65,07,479	5,23,571	0	1,70,31,051	47,12,140	52,35,712
1	Computer.	17,00,141	295,376	0	19,95,517	14,00,402	2,01,941	0	1,602,343	3,93,174	2,59,739
2	Furniture & Fixture.	22,83,656	30,926	0	23,14,582	17,12,938	88,874	0	1,801,812	5,12,770	5,70,718
3	Laboratory Instruments.	20,37,599	34,350	0	20,71,949	14,33,095	94,164	0	1,527,259	5,44,690	6,04,504
4	Electric Fittings.	7,01,615	0	0	7,01,615	6,10,984	13,595	0	624,579	77,036	90,631
5	Fan.	126,413	0	0	1,26,413	84,999	6,212	0	91,211	35,202	41,414
6	Refrigerator.	3,227	0	0	3,227	2,895	50	0	2,945	282	332
7	Water Cooler.	57,600	0	0	57,600	27,836	4,465	0	32,301	25,299	29,764
8	Medical Van.	4,22,774	0	0	4,22,774	3,39,541	12,485	0	352,026	70,748	83,233
9	Library Books.	5,04,107	68,356	263	5,72,200	4,41,031	38,901	0	479,932	92,268	63,076
10	Fax Machine./ Loan Cutter M/c	59,340	0	0	59,340	42,159	1,718	0	43,877	15,463	17,181
11	Canteen Utensils.	17,010	0	0	17,010	13,119	389	0	13,508	3,502	3,891
12	Vehicle (Bus)	16,76,071	0	0	16,76,071	12,35,310	44,076	0	1,279,386	3,96,685	4,40,761
13	White Board.	20,283	0	0	20,283	13,829	645	0	14,474	5,809	6,454
14	Water Purefy Plant.	4,19,093	0	0	4,19,093	3,07,509	11,158	0	318,667	1,00,425	1,11,584
15	Telephone Instrument.	7,253	0	0	7,253	5,594	166	0	5,760	1,493	1,659
16	Sound System	2,39,109	0	0	2,39,109	1,06,874	13,223	0	120,098	1,19,011	1,32,235
17	Microphone Ahuja.	1,442	0	0	1,442	1,112	33	0	1,145	297	330
18	Industrial Locker.	15,780	0	0	15,780	12,170	361	0	12,531	3,249	3,610
19	Flat TV & DVD. / OHP.	3,89,596	0	0	3,89,596	2,10,589	17,901	0	228,490	1,61,106	1,79,007
20	Dead Stock.	23,050	0	0	23,050	17,561	549	0	18,110	4,940	5,489
21	EPBX System. / Camera	4,32,737	0	0	4,32,737	1,95,130	23,761	0	218,890	2,13,847	2,37,607
22	Electrical Fitting./ Inverter.	13,654	0	0	13,654	12,127	229	0	12,356	1,298	1,527
23	CELL COUNTER MEK 6420K	59,000	0	0	59,000	4,425	0	0	4,425	54,575	54,575
24	Scooter.,	15,300	0	0	15,300	13,728	236	0	13,963	1,337	1,572
25	KVA UPS	51,650	0	0	51,650	3,874	0	0	3,874	47,776	47,776
26	Air Conditioner.	69,000	500,000	0	5,69,000	61,909	38,564	0	100,473	468,527	7,091
27	FIRE LINE FITTING	0	1,134,673	0	11,34,673	0	170,201	0	170,201	964,472	0
28	Fire fighting Extinguisher	29,188	0	0	29,188	12,699	2,473	0	15,172	14,016	16,489
	Total:-	3,31,18,879	20,63,681	263	3,51,82,297	2,48,30,917	13,09,940	0	2,61,40,857	90,41,439	82,87,962



**SMT.VIRUBEN THAKARSHIBHAI KEVADIA & SMT.DAVALBEN RANCHHODDBHAI KIKANI CHARITABLE TRUST,
SWAMI VIVEKANAND HOMOEOPATHIC MEDICAL COLLEGE & HOSPITAL
SCHEDULE ANNEXED TO AND FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2022.**

PARTICULARS	2021-2022	2020-2021
SCHEDULE - D : INTEREST INCOME :		
- Interest on Bank FDRs	1,85,892	3,56,758
TOTAL :-	1,85,892	3,56,758
SCHEDULE - E : Receipt From Educational Activities :		
Fees Income	4,32,36,350	3,04,91,169
	4,32,36,350	3,04,91,169
SCHEDULE - F : OTHER MISC RECEIPTS		
Bus Fees Income	1,41,000	4,83,400
Higher Education Survayer Fee	0	30,000
Exam /Election and other misc income	56,639	0
	1,97,639	5,13,400



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SCHEDULE ANNEXED TO AND FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2022.**

PARTICULARS	2021-2022	2020-2021
SCHEDULE - G : EXPENDITURE ON OBJECT OF THE TRUST :		
Educational Expenses (College Expenses)		
Advertisement Expenses	1,53,269	33,837
Association Membership Fees	0	24,703
Audit Fees	35,282	35,282
Bank Charges	34,741	12,699
Bonus Expenses	2,18,500	2,16,500
C.C.H. Inspection Fees	2,00,000	3,00,000
Cont.Provident Fund Exp.	3,35,581	3,22,696
Cultural & Event Celebration Exp.	5,223	48,030
Electrical Expenses	1,44,505	2,17,899
Enrollment Fees Expenses	10,000	10,000
Examination Expenses	17,165	1,05,381
Experts Fees Exp.	1,92,450	2,29,200
Garden Developing Exp.	1,30,827	2,26,945
Hospital attachment fees	0	4,40,000
Lab.Goods Chemical & Maint.Exp.	60,995	1,65,860
Legal & Professional Fees	3,04,150	33,250
Miscellaneous Exp	1,25,827	1,14,235
News Paper , Magazine & Web Exp	30,996	40,762
Non Teaching Staff Salary	56,47,291	37,50,621
Hospital and admin Staff Salary Exp.	45,30,320	34,29,330
OPD Expenses	3,56,831	2,16,602
OPD Medicine Purchase Exp.	2,15,211	3,56,734
Hospital Affiliation exp	4,80,000	0
Post & Courier Expenses	13,902	15,714
Printing & Stationery Exp.	13,82,540	2,13,402
Repairs & Maintenance Exp.	19,30,853	7,71,036
Modern Medicine Exp	3,48,855	0
Security Exp	1,74,009	2,31,795
Seminar & Orientation Expenses	2,21,242	81,664
Staff Insurances Exp.	1,706	1,988
Staff Uniform Exp.	20,143	25,012
Staff Refreshment Exp.	1,23,150	80,935
Teaching Staff Salary	2,34,46,700	1,91,28,090
Telephone Expenses	1,29,742	1,92,969
Paramedical Staff Salary	30,000	0
Traveling Expences	79,286	33,601
Guest/Expert faculties Remuneration	2,11,400	0
Net Working And Web Design	7,906	0
Vehical RTO & Insurance Exp.	1,39,035	1,35,120
Vehical running repairs & Maintenance.	5,09,281	4,43,402
	4,19,98,914	3,16,85,294

