Children's University								
Expence Report (Rs. INR Lakh)								
Year	Salary	Library	Infrastructure / Equipment	Maintanance	Seminar/ Workshop/ FDP/ Project	Printing	Office Exp	Total Exp
2018-19	197.58	4.93	0.45	4.16	5.69	4.26	57.13	274.20
2019-20	214.09	1.60	37.49	2.23	14.67	14.25	214.64	498.97
2020-21	499.34	1.60	29.94	119.89	12.37	5.18	136.61	804.93
2021-22	691.54	1.72	29.92	92.55	10.8	21.71	434.91	1283.15
2022-23	877.37	1.04	19.26	8.83	3.40	19.42	178.5	1107.82

Children's University Sector-20, Gandhinagar

Finance and Accounts Officer
Children's University, Gandhinagar

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

SAURABH R. THAKKAR & CO.
Chartered Accountants

To,
Registrar,
Children's University,
Gandhinagar

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.

SAURABH R. THAKKAR & CO. CHARTERED ACCOUNTANTS FRN : 131087W AHMEDABAD

201, Addor Aspire, Opp. Tulsi Restaurant, Nr. Regional Passport Office, Gulbai Tekra, Ahmedabad.
Office : 079 - 40058282 • E-mail : casaurabhthakkar@gmail.com • Website : www.casrtco.com

(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 & CO. FRN : 131087W AHMEDABAD 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
Matel Bed No 25 2017-18	95,000.00 Dr			95,000.00 Dr
Platinium 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 Stolted 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**

continued ...

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 Relling (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**

continued ...

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

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**2,07,22,095.61 Dr**	***9,30,09,025.48***	***7,98,92,918.48***	**3,38,38,202.61 Dr**
Phd Course Fees			3,90,800.00	*3,90,800.00 Cr*
Fees Income			*1,08,000.00*	*1,08,000.00 Cr*
Exam Fees			1,05,600.00	*1,05,600.00 Cr*
Other Fees Registration Income			1,650.00	*1,650.00 Cr*
Student Fees Income			750.00	*750.00 Cr*
Form Fees			*1,09,250.00*	*1,09,250.00 Cr*
Certificate Coruse Form Fees			4,750.00	*4,750.00 Cr*
M A Child Psychology Form Fees			5,500.00	*5,500.00 Cr*
M.A Course Form Fees			27,500.00	*27,500.00 Cr*
M. A. ENGLISH FORM FEES			4,000.00	*4,000.00 Cr*
M.Phil Course Form Fees			7,500.00	*7,500.00 Cr*
M.Sc Food & Nutrion Course Form Fees			22,000.00	*22,000.00 Cr*
MSW Course Form Fees			18,500.00	*18,500.00 Cr*
PG Diploma Course Form Fees			19,500.00	*19,500.00 Cr*
Book Selling Income			*90,025.00*	90,025.00 Cr
Dontaion Income			*1,111.00*	1,111.00 Cr
Guest House Rent Income		*5,760.00*	*42,770.00*	37,010.00 Cr
Interest Income BOI			*8,26,472.00*	8,26,472.00 Cr
Interest Income SBI			*97,711.00*	97,711.00 Cr
Interest on FD -BOI			*1,392.00*	1,392.00 Cr
Library Late Book Deposite Charges Income			*924.00*	924.00 Cr
Library Pasti Vechan Income			*900.00*	900.00 Cr
Travelling Reib for Shri V C			*11,460.00*	11,460.00 Cr
Tapovan Income			10,130.00	10,130.00 Cr
Interest Income BOI Tapovan			*10,130.00*	10,130.00 Cr
GRANT RECOGNISED			2,44,12,502.26	*2,44,12,502.26 Cr*
Late Fees Panalty Income			10,940.00	*10,940.00 Cr*
Mis Income			1,03,997.48	*1,03,997.48 Cr*
Recruitment Fees		5,850.00	87,000.00	*81,150.00 Cr*
Tapovan Training Income			80,600.00	*80,600.00 Cr*
Indirect Expenses		*2,74,20,032.74*	*46,292.00*	**2,73,73,740.74 Dr**
Child Univeristy Gandhinabgar Exps		2,67,09,416.74	46,292.00	2,66,63,124.74 Dr
Salary Exps		*1,81,67,611.00*	*18,688.00*	*1,81,48,923.00 Dr*
CLA		35,184.00		*35,184.00 Dr*
Contracual Staff Pay Exps		57,07,254.00		*57,07,254.00 Dr*
D. A.		41,20,929.00		*41,20,929.00 Dr*
D A Arrears		61,585.00		*61,585.00 Dr*
Grade Pay		5,40,000.00		*5,40,000.00 Dr*
HRA		7,13,079.00		*7,13,079.00 Dr*
Medical Allowances		40,380.00		*40,380.00 Dr*
Pay		63,05,340.00	18,688.00	*62,86,652.00 Dr*
Pay Arrears		1,98,078.00		*1,98,078.00 Dr*
ROP 2016 Difference Pay		63,702.00		*63,702.00 Dr*
Special Pay		25,000.00		*25,000.00 Dr*
Transport & Travel Aallowances- TTA		3,57,080.00		*3,57,080.00 Dr*
Accounting Fees		*45,000.00*		45,000.00 Dr
Advt Exps		*11,32,069.00*		11,32,069.00 Dr
Annual Sunbscription for Books and Periodicals Exps			*630.00*	630.00 Cr
Audit Fees		*11,800.00*		11,800.00 Dr
Bank Charges		*9,321.74*	*295.00*	9,026.74 Dr
Books Purchase Exps		*4,92,689.00*		4,92,689.00 Dr
Conti Exps		*1,29,154.00*		1,29,154.00 Dr
Courier Exps		*16,021.00*		16,021.00 Dr
CUG Bill		*15,717.00*		15,717.00 Dr
Disel Exps		*6,87,679.00*		6,87,679.00 Dr
Carried Over	**2,07,22,095.61 Dr**	***12,04,29,058.22***	***7,99,39,210.48***	**6,12,11,943.35 Dr**

continued ...

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

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**2,07,22,095.61 Dr**	***12,04,29,058.22***	***7,99,39,210.48***	**6,12,11,943.35 Dr**
Electric Bill (Torrent Power)		*3,12,350.00*		3,12,350.00 Dr
Electric Reparing Exps		*91,987.00*		91,987.00 Dr
Furniture Purchase Exps		*45,225.00*		45,225.00 Dr
House Rent of Shri V C		*1,60,380.00*		1,60,380.00 Dr
Insurance Exps		*13,010.00*		13,010.00 Dr
Leave Salary Encashment		*28,855.00*		28,855.00 Dr
LTC Exps		*45,159.00*		45,159.00 Dr
Maintenance Exps House of Shri V C		*88,705.00*		88,705.00 Dr
Medical Reimbursement Exps		*26,466.00*		26,466.00 Dr
Mis Exps		*10,000.00*		10,000.00 Dr
Office Exps		*13,33,364.00*	*1,790.00*	13,31,574.00 Dr
Outsourcing Exps		*9,06,842.00*		9,06,842.00 Dr
Patty Cash Exps		*2,53,720.00*		2,53,720.00 Dr
Postage Exps		*7,024.00*		7,024.00 Dr
Printing Exps		*4,25,702.00*		4,25,702.00 Dr
Professional Fees		*62,394.00*		62,394.00 Dr
Refund Fees		*1,500.00*		1,500.00 Dr
Remunaration Exps		*5,24,318.00*	*20,991.00*	5,03,327.00 Dr
Renovation Exps		*3,28,120.00*		3,28,120.00 Dr
Stationery Exps		*1,25,576.00*		1,25,576.00 Dr
T A Bill Exps		*45,419.00*	*1,000.00*	44,419.00 Dr
Tapovan Training Exps		*13,500.00*		13,500.00 Dr
Telephone Bill Exps (BSNL)		*3,01,115.00*		3,01,115.00 Dr
Travelling Exps		*86,579.00*		86,579.00 Dr
Vehicel Insurance		*54,496.00*		54,496.00 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*
GRANT	**2,07,22,095.61 Cr**	*3,48,76,152.26*	*7,53,66,000.00*	**6,12,11,943.35 Cr**
Grant From Commissioner of Higher Education	*2,07,22,095.61 Cr*	3,48,76,152.26	7,53,66,000.00	*6,12,11,943.35 Cr*
Grand Total		***15,53,05,210.48***	***15,53,05,210.48***	

SAURABH R. THAKKAR & CO. CHARTERED ACCOUNTANTS FRN : 131087W AHMEDABAD

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

Vice Chancellor
Children's University
Gandhinagar

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*	
			Air Conditions	*5,20,494.00*	
Loans (Liability)			*Books A/c*	*10,86,071.00*	
			Building	*95,88,190.00*	
Current Liabilities		**2,09,740.00**	*Cabinets*	*1,94,482.00*	
Employees Deductions	*1,53,140.00*		*Camera*	*1,38,608.00*	
Security Deposit Multi Printers	*13,800.00*		*Car*	*6,99,811.00*	
Security Deposit of Gaurang	*11,800.00*		*Car Accessories Exps*	*1,96,667.00*	
Security Deposit SMS FOR YOU	*26,000.00*		*Computer*	*18,98,748.00*	
Tender Deposit	*5,000.00*		*Cooler*	*61,500.00*	
			Cycle	*14,200.00*	
GRANT		**6,12,11,943.35**	*Dell Laptop*	*3,37,700.00*	
Grant From Commissioner of Higher Education	*6,12,11,943.35*		*Electric Instalations*	*5,04,442.00*	
			Equipments	*2,79,300.00*	
Excess of expenditure over income			*Fire Equipments*	*1,42,800.00*	
Opening Balance			*Fridge A/c*	*95,600.00*	
Current Period			*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 Relling (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**

SAURABH R. THAKKAR & CO. * CHARTERED ACCOUNTANTS * FRN : 131087W AHMEDABAD

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

Vice Chancellor
Children's University
Gandhinagar

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Income and Expenditure Statement

1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019		Particulars	1-Apr-2018 to 31-Mar-2019	
Indirect Expenses		**2,73,73,740.74**	**Indirect Incomes**		**2,73,73,740.74**
Child Universty Gandhinabgar Exps	*2,66,63,124.74*		Child University Income	*26,74,421.00*	
Tapovan Exps	*6,84,580.00*		Tapovan Income	*10,130.00*	
Meeting Exps	*26,036.00*		*GRANT RECOGNISED*	*2,44,12,502.26*	
			Late Fees Panalty Income	*10,940.00*	
Excess of income over expenditure			*Mis Income*	*1,03,997.48*	
			Recruitment Fees	*81,150.00*	
			Tapovan Training Income	*80,600.00*	
Total		**2,73,73,740.74**	**Total**		**2,73,73,740.74**

SAURABH R. THAKKAR & CO. FRN · 131087W AHMEDABAD CHARTERED ACCOUNTANTS

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Shikshan Sankul Sector 20
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382020

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

Receipts	1-Apr-2018 to 31-Mar-2019		Payments	1-Apr-2018 to 31-Mar-2019	
Opening Balance		**2,07,70,695.61**	**Current Liabilities**		**18,14,714.00**
Bank Accounts	2,07,70,695.61		Security Deposit Kanan Consultancey	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		**38,000.00**	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**		**38,000.00**
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	
Tapovan 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	
Dontaion 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 Reparing 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 Pasti 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
Receipts and Payments

Receipts	1-Apr-2018 to 31-Mar-2019		Payments	1-Apr-2018 to 31-Mar-2019	
Brought Forward		2,57,64,239.09	Brought Forward		2,97,14,177.74
M.Sc Fees	1,59,000.00		Remunaration Exps	5,24,318.00	
MSW Course Fees	1,35,000.00		Renovation Exps	3,28,120.00	
PG Diploma Course Fees	20,600.00		Stationery Exps	1,25,576.00	
Phd Course Fees	3,90,800.00		T A Bill Exps	45,419.00	
Fees Income	1,08,000.00		Tapovan Training Exps	13,500.00	
Exam Fees	1,05,600.00		Telephone Bill Exps (BSNL)	3,01,115.00	
Other Fees Registration Income	1,650.00		Travelling Exps	86,579.00	
Student Fees Income	750.00		Vehicel Insurance	54,496.00	
Form Fees	1,09,250.00		Vehicle Services Exps	1,41,247.00	
Certificate Coruse Form Fees	4,750.00		Vibrant 2019 Exps	5,69,302.00	
M A Child Psychology Form Fees	5,500.00		Salary Exps	1,81,67,611.00	
M.A Course Form Fees	27,500.00		CLA	35,184.00	
M. A. ENGLISH FORM FEES	4,000.00		Contracual Staff Pay Exps	57,07,254.00	
M.Phil Course Form Fees	7,500.00		D. A.	41,20,929.00	
M.Sc Food & Nutrion Course Form Fees	22,000.00		D A Arrears	61,585.00	
MSW Course Form Fees	18,500.00		Grade Pay	5,40,000.00	
G Diploma Course Form Fees	19,500.00		HRA	7,13,079.00	
ovan Income	10,130.00		Medical Allowances	40,380.00	
Interest Income BOI Tapovan	10,130.00		Pay	63,05,340.00	
Indirect Expenses		44,292.00	Pay Arrears	1,98,078.00	
Child Univeristy Gandhinabgar Exps	44,292.00		ROP 2016 Difference Pay	63,702.00	
Annual Sunbscription for Books and Periodicals Exps	630.00		Special Pay	25,000.00	
Bank Charges	295.00		Transport & Travel Aallowances- TTA	3,57,080.00	
Office Exps	1,790.00		Tapovan Exps	6,84,580.00	
Remunaration Exps	20,991.00		Daily Wages Exps	6,84,580.00	
T A Bill Exps	1,000.00		**GRANT**		1,04,63,650.00
Vehicle Services Exps	2,898.00		Grant From Commissioner of Higher Education	1,04,63,650.00	
Salary Exps	16,688.00		**Closing Balance**		6,09,96,703.35
Pay	16,688.00		Bank Accounts	6,09,96,703.35	
GRANT		7,53,66,000.00	BOI	5,59,98,592.99	
Grant From Commissioner of Higher Education	7,53,66,000.00		BOI TAPOVAN A/C	2,96,028.49	
			Fixed Deposite with BOI	23,147.91	
			SBI	22,11,667.00	
			SBI COLLECT ACCOUNT	24,67,266.96	
Total		10,11,74,531.09	Total		10,11,74,531.09

SAURABH R. THAKKAR & CO. FRN : 131087W AHMEDABAD CHARTERED ACCOUNTANTS

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Children University
Shikshan Sankul Sector 20
Gandhinagar
382020

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

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Child Univeristy Gandhinabgar Exps		2,67,09,416.74	46,292.00	**2,66,63,124.74 Dr**
Salary Exps		1,81,67,611.00	18,688.00	1,81,48,923.00 Dr
CLA		35,184.00		35,184.00 Dr
Contracual Staff Pay Exps		57,07,254.00		57,07,254.00 Dr
D. A.		41,20,929.00		41,20,929.00 Dr
D A Arrears		61,585.00		61,585.00 Dr
Grade Pay		5,40,000.00		5,40,000.00 Dr
HRA		7,13,079.00		7,13,079.00 Dr
Medical Allowances		40,380.00		40,380.00 Dr
Pay		63,05,340.00	18,688.00	62,86,652.00 Dr
Pay Arrears		1,98,078.00		1,98,078.00 Dr
ROP 2016 Difference Pay		63,702.00		63,702.00 Dr
Special Pay		25,000.00		25,000.00 Dr
Transport & Travel Aallowances- TTA		3,57,080.00		3,57,080.00 Dr
Accounting Fees		45,000.00		45,000.00 Dr
Advt Exps		11,32,069.00		11,32,069.00 Dr
Annual Sunbscription for Books and Periodicals Exps			630.00	630.00 Cr
Audit Fees		11,800.00		11,800.00 Dr
Bank Charges		9,321.74	295.00	9,026.74 Dr
Books Purchase Exps		4,92,689.00		4,92,689.00 Dr
Conti Exps		1,29,154.00		1,29,154.00 Dr
Courier Exps		16,021.00		16,021.00 Dr
CUG Bill		15,717.00		15,717.00 Dr
Disel Exps		6,87,679.00		6,87,679.00 Dr
Electric Bill (Torrent Power)		3,12,350.00		3,12,350.00 Dr
Electric Reparing Exps		91,987.00		91,987.00 Dr
Furniture Purchase Exps		45,225.00		45,225.00 Dr
House Rent of Shri V C		1,60,380.00		1,60,380.00 Dr
Insurance Exps		13,010.00		13,010.00 Dr
Leave Salary Encashment		28,855.00		28,855.00 Dr
LTC Exps		45,159.00		45,159.00 Dr
Maintenance Exps House of Shri V C		88,705.00		88,705.00 Dr
Medical Reimbursement Exps		26,466.00		26,466.00 Dr
Mis Exps		10,000.00		10,000.00 Dr
Office Exps		13,33,364.00	1,790.00	13,31,574.00 Dr
Outsourcing Exps		9,06,842.00		9,06,842.00 Dr
Patty Cash Exps		2,53,720.00		2,53,720.00 Dr
Postage Exps		7,024.00		7,024.00 Dr
Printing Exps		4,25,702.00		4,25,702.00 Dr
Professional Fees		62,394.00		62,394.00 Dr
Refund Fees		1,500.00		1,500.00 Dr
Remunaration Exps		5,24,318.00	20,991.00	5,03,327.00 Dr
Renovation Exps		3,28,120.00		3,28,120.00 Dr
Stationery Exps		1,25,576.00		1,25,576.00 Dr
T A Bill Exps		45,419.00	1,000.00	44,419.00 Dr
Tapovan Training Exps		13,500.00		13,500.00 Dr
Telephone Bill Exps (BSNL)		3,01,115.00		3,01,115.00 Dr
Travelling Exps		86,579.00		86,579.00 Dr
Vehicel Insurance		54,496.00		54,496.00 Dr
Carried Over		**2,67,09,416.74**	**46,292.00**	**2,66,63,124.74 Dr**

continued...

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**

SAURABH R. THAKKAR & CO. CHARTERED ACCOUNTANTS FRN : 131087W AHMEDABAD

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Vice Chancellor
Children's University
Gandhinagar

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

BOI

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
23-1-2019	Remunaration Exps		Payment	Cheque	264503	23-1-2019			250.00
23-1-2019	Remunaration Exps		Payment	Cheque	264507	23-1-2019			250.00
23-1-2019	Remunaration Exps		Payment	Cheque	264510	23-1-2019			250.00
8-2-2019	Remunaration Exps		Payment	Cheque	264561	8-2-2019			565.00
8-2-2019	Remunaration Exps		Payment	Cheque	264562	8-2-2019			250.00
8-2-2019	Remunaration Exps		Payment	Cheque	264567	8-2-2019			250.00
25-2-2019	Office Exps		Payment	Cheque	285675	25-2-2019			2,700.00
13-3-2019	Remunaration Exps		Payment	Cheque	285707	13-3-2019			2,000.00
26-3-2019	Office Exps		Payment	Cheque	285717	26-3-2019			25,068.00
26-3-2019	Postage Exps		Payment	Cheque	285718	26-3-2019			3,200.00
26-3-2019	Postage Exps		Payment	Cheque	285719	26-3-2019			825.00
26-3-2019	Courier Exps		Payment	Cheque	285720	26-3-2019			1,582.00
26-3-2019	Printing Exps	Office Exps	Payment	Cheque	285724	26-3-2019			28,222.00
26-3-2019	Electric Bill (Torrent Power)		Payment	Cheque	285726	26-3-2019			6,500.00
30-3-2019	Accounting Fees		Payment	Cheque	285727	30-3-2019			30,000.00
30-3-2019	Office Exps		Payment	Cheque	285735	30-3-2019			11,234.00
30-3-2019	Office Exps		Payment	Cheque	285730	30-3-2019			1,180.00
30-3-2019	Office Exps		Payment	Cheque	285731	30-3-2019			8,320.00
30-3-2019	Books Purchase Exps		Payment	Cheque	285732	30-3-2019			94,324.00
30-3-2019	Books Purchase Exps		Payment	Cheque	285733	30-3-2019			47,860.00
30-3-2019	Books Purchase Exps		Payment	Cheque	285734	30-3-2019			3,600.00
30-3-2019	Minor Research Project Adv	Minor Research Project Exps	Payment	Cheque	285729	30-3-2019			1,31,700.00
7-3-2019	Office Exps		Payment	Cheque	285693	7-3-2019	*2-4-2019*		20,060.00

Balance as per company books: **5,59,98,592.99**
Amounts not reflected in bank: **4,20,190.00**
Balance as per bank: 5,64,18,782.99

SAURABH R. THAKKAR & CO. FRN 131087W AHMEDABAD CHARTERED ACCOUNTANTS

Finance and Accounts Officer
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Gandhinagar.

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

BOI TAPOVAN A/C

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
							Balance as per company books:	2,96,028.49	
							Amounts not reflected in bank:		
							Amounts not reflected in Company Books :		
							Balance as per bank:	2,96,028.49	
							Balance as per Imported Bank Statement :		
							Difference :		

SAURABH R. THAKKAR & CO
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
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Gandhinagar.

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Fixed Deposite with BOI

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
							Balance as per company books:	**23,147.91**	
							Amounts not reflected in bank:		
							Balance as per bank:	**23,147.91**	

SAURABH R. THAKKAR & CO. CHARTERED ACCOUNTANTS FRN 131087W AHMEDABAD

Finance and Accounts Officer
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Children University

Shikshan Sankul Sector 20
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382020

SBI

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit

Balance as per company books: **22,11,667.00**
Amounts not reflected in bank:
Balance as per bank: 22,11,667.00

SAURABH R. THAKKAR & CO. CHARTERED ACCOUNTANTS
FRN : 131087W
AHMEDABAD

Finance and Accounts Officer
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Gandhinagar.

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

SBI COLLECT ACCOUNT

Reconciliation Statement
1-Mar-2019 to 31-Mar-2019

Date	Particulars	Favouring Name / Received From	Vch Type	Transaction Type	Instrument No.	Instrument Date	*Bank Date*	Debit	Credit
							Balance as per company books:	24,67,266.96	
							Amounts not reflected in bank:		
							Amounts not reflected in Company Books :		
							Balance as per bank:	24,67,266.96	
							Balance as per Imported Bank Statement :		
							Difference :		

SAURABH R. THAKKAR & CO.
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

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

SAURABH R. THAKKAR & CO.
Chartered Accountants

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.

SAURABH R. THAKKAR & CO. FRN : 131087W AHMEDABAD CHARTERED ACCOUNTANTS

(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.

201, Addor Aspire, Opp. Tulsi Restaurant, Nr. Regional Passport Office, Gulbai Tekra, Ahmedabad.
Office : 079 - 40058282 • E-mail : casaurabhthakkar@gmail.com • Website : www.casrtco.com

(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 & CO. * CHARTERED ACCOUNTANTS * FRN : 131087W AHMEDABAD

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

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
Matel Bed No 25 2017-18	95,000.00 Dr			95,000.00 Dr
Platinium 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 Stolted 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**

continued ...

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**
24 Port Patch Panerl 2019-20		16,284.00		*16,284.00 Dr*
Air Conditions	*5,20,494.00 Dr*			*5,20,494.00 Dr*
BLU STAR SPLIT AC-1.5 TONE 6 PIECES		2,61,600.00		*2,61,600.00 Dr*
Books A/c	*10,86,071.00 Dr*			*10,86,071.00 Dr*
Building	*95,88,190.00 Dr*	27,44,247.00		*1,23,32,437.00 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*
CAR PURCHASE		24,46,785.00		*24,46,785.00 Dr*
CCTV Camera 14 Nos 2019-20		2,91,613.00		*2,91,613.00 Dr*
Computer	*18,98,748.00 Dr*	1,02,391.00		*20,01,139.00 Dr*
Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20		2,09,000.00		*2,09,000.00 Dr*
Computer HP AIO 22'c1063IN 2 Nos 2019-20		91,000.00		*91,000.00 Dr*
Conferance Chair 50 Nos 2019-20		2,00,000.00		*2,00,000.00 Dr*
Cooler	*61,500.00 Dr*			*61,500.00 Dr*
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*
EPABX DIGITAL 2019-20		1,31,688.00		*1,31,688.00 Dr*
EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-		2,91,072.00		*2,91,072.00 Dr*
Equipments	*2,79,300.00 Dr*			*2,79,300.00 Dr*
Fire Equipments	*1,42,800.00 Dr*			*1,42,800.00 Dr*
Fire Safty Equipments 2019-20		1,23,570.00		*1,23,570.00 Dr*
Fridge A/c	*95,600.00 Dr*			*95,600.00 Dr*
Garden Equipments	*29,500.00 Dr*			*29,500.00 Dr*
HP LCD Display with Stand 2019-20		87,968.00		*87,968.00 Dr*
HP LESAR JET PRINTER 10 NOS 2019-20		2,84,616.00		*2,84,616.00 Dr*
HP Pavillion X360 Laptop -4 Nos 2019-20		2,91,696.00		*2,91,696.00 Dr*
Indigo Car	*4,90,282.00 Dr*			*4,90,282.00 Dr*
Infinity 150 RO Machine 2019-20		1,23,900.00		*1,23,900.00 Dr*
Innova Car	*9,59,906.00 Dr*			*9,59,906.00 Dr*
Latpop Research Project 2019-20		4,38,960.00		*4,38,960.00 Dr*
Led Tv	*98,000.00 Dr*			*98,000.00 Dr*
Locker Godgrej 1 Nos 2019-20		77,000.00		*77,000.00 Dr*
Machinery	*5,485.00 Dr*			*5,485.00 Dr*
Matel Trolly 1 Nos 2019-20		10,750.00		*10,750.00 Dr*
Mobile Instruments	*34,750.00 Dr*			*34,750.00 Dr*
Musical Instruments	*94,035.00 Dr*			*94,035.00 Dr*
NEATGEAR POE 2019-20		1,10,151.00		*1,10,151.00 Dr*
Office Furniture	*2,36,527.00 Dr*			*2,36,527.00 Dr*
ONE PLUSE 8/256G.BLUE 1 PIECE		38,500.00		*38,500.00 Dr*
Printer	*4,56,507.00 Dr*	47,236.00		*5,03,743.00 Dr*
Projector A/c	*2,84,025.00 Dr*			*2,84,025.00 Dr*
Refregerator 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*
Carried Over	**2,09,740.00 Cr**	***1,38,19,537.00***	***1,42,75,857.00***	**6,66,060.00 Cr**

continued ...

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 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*
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 Coruse 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**

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**6,12,11,943.35 Dr**	***10,39,00,032.14***	***13,94,47,284.70***	**2,56,64,690.79 Dr**
M.Phil Course Fees			83,000.00	*83,000.00 Cr*
M.Sc Fees			2,79,000.00	*2,79,000.00 Cr*
MSW Course Fees			2,37,200.00	*2,37,200.00 Cr*
PG Diploma Course Fees			4,000.00	*4,000.00 Cr*
Phd Course Fees			4,11,000.00	*4,11,000.00 Cr*
Phd THEASES SUBMISSION FEES			2,500.00	*2,500.00 Cr*
Fees Income			*87,400.00*	*87,400.00 Cr*
Exam Fees			81,950.00	*81,950.00 Cr*
Library Membership Fees Income			500.00	*500.00 Cr*
Other Fees & Registration Income			4,950.00	*4,950.00 Cr*
Form Fees			*1,63,400.00*	*1,63,400.00 Cr*
Certificate Coruse Form Fees			11,000.00	*11,000.00 Cr*
M A Child Psychology Form Fees			12,000.00	*12,000.00 Cr*
M. A. Education Form Fees			33,500.00	*33,500.00 Cr*
M. A. ENGLISH FORM FEES			2,500.00	*2,500.00 Cr*
M.Phil Course Form Fees			10,500.00	*10,500.00 Cr*
M.Sc Food & Nutrion Form Fees			30,900.00	*30,900.00 Cr*
MSW Course Form Fees			17,500.00	*17,500.00 Cr*
PG Diploma Course Form Fees			20,000.00	*20,000.00 Cr*
Phd Course Form Fees			25,500.00	*25,500.00 Cr*
Book Selling Income			*2,99,625.00*	2,99,625.00 Cr
Guest House Rent Income			*1,200.00*	1,200.00 Cr
Interest Income BOI			*21,76,564.00*	21,76,564.00 Cr
Interest Income SBI			*64,573.00*	64,573.00 Cr
Interest on FD -BOI			*1,466.00*	1,466.00 Cr
Library Pasti Vechan Income			*1,560.00*	1,560.00 Cr
M S University Major Res. Proj Overhead Income			*41,850.00*	41,850.00 Cr
Quarter Rent			*17,280.00*	17,280.00 Cr
Seminar Registration Fees			*2,36,700.00*	2,36,700.00 Cr
Tender Form Fees Income			*30,000.00*	30,000.00 Cr
Tapovan Income			10,221.00	10,221.00 Cr
Interest Income BOI Tapovan			*10,221.00*	10,221.00 Cr
GRANT RECOGNISED			4,54,37,790.28	*4,54,37,790.28 Cr*
Late Fees Panalty Income			6,785.00	*6,785.00 Cr*
Misc. Income			58,410.00	*58,410.00 Cr*
Recruitment Fees			22,43,001.00	*22,43,001.00 Cr*
Tapovan Training Income		20.00	89,600.00	*89,580.00 Cr*
Expenses (Indirect)		*5,36,28,073.42*	*3,88,731.14*	**5,32,39,342.28 Dr**
Child Univeristy Gandhinabgar Exps		5,02,85,406.42	3,88,731.14	4,98,96,675.28 Dr
NCPCR Conferance Exps		*21,66,316.00*	*6,624.00*	*21,59,692.00 Dr*
Salary Exps		*2,10,58,588.00*		*2,10,58,588.00 Dr*
CLA		31,277.00		*31,277.00 Dr*
Contracual Staff Pay Exps		64,58,020.00		*64,58,020.00 Dr*
D. A.		31,91,546.00		*31,91,546.00 Dr*
D A Arrears		3,13,000.00		*3,13,000.00 Dr*
Grade Pay		3,06,862.00		*3,06,862.00 Dr*
HRA		7,40,180.00		*7,40,180.00 Dr*
Medical Allowances		35,968.00		*35,968.00 Dr*
Pay		90,86,493.00		*90,86,493.00 Dr*
Pay Arrears		6,98,822.00		*6,98,822.00 Dr*
Transport & Travel Aallowances- TTA		1,96,420.00		*1,96,420.00 Dr*
Carried Over	**6,12,11,943.35 Dr**	***15,75,28,105.56***	***13,98,36,015.84***	**7,89,04,033.07 Dr**

continued ...

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	**6,12,11,943.35 Dr**	***15,75,28,105.56***	***13,98,36,015.84***	**7,89,04,033.07 Dr**
Accounting Fees		*40,000.00*		40,000.00 Dr
Advt Exps		*7,10,202.00*		7,10,202.00 Dr
Audit Fees		*11,800.00*		11,800.00 Dr
Award Exps		*83,140.00*		83,140.00 Dr
Bank Charges		*19,376.42*	*4,872.14*	14,504.28 Dr
Books Purchase Exps		*1,64,685.00*	*3,793.00*	1,60,892.00 Dr
Charge Allowance Exps		*58,410.00*		58,410.00 Dr
Cleaning Exps		*4,44,796.00*		4,44,796.00 Dr
Courier Exps		*8,925.00*	*2,635.00*	6,290.00 Dr
CUG Bill		*5,671.00*		5,671.00 Dr
Disel Exps		*6,15,126.00*	*12,352.00*	6,02,774.00 Dr
Electric Bill (Torrent Power)		*4,03,080.00*		4,03,080.00 Dr
Electric Reparing Exps		*1,00,835.00*		1,00,835.00 Dr
Furniture Purchase Expense Account		*16,50,000.00*		16,50,000.00 Dr
House Rent of Shri V C		*3,94,100.00*	*41,227.00*	3,52,873.00 Dr
Innova Car Purchase Expense Account		*20,00,000.00*		20,00,000.00 Dr
Insurance Exps		*27,170.00*		27,170.00 Dr
Internet Exps		*20,388.00*		20,388.00 Dr
Land Tax		*7,28,460.00*		7,28,460.00 Dr
LTC Exps		*77,653.00*		77,653.00 Dr
Maintenance Exps House of Shri V C		*1,23,866.00*		1,23,866.00 Dr
Medical Reimbursement Exps		*29,639.00*		29,639.00 Dr
Meeting Exps		*1,24,870.00*		1,24,870.00 Dr
Minor Research Project Exps		*8,22,169.00*		8,22,169.00 Dr
Misc. Exps		*6,225.00*		6,225.00 Dr
M S University Major Reserach Project Exps		*5,99,850.00*		5,99,850.00 Dr
Office Exps		*1,12,18,283.00*	*14,160.00*	1,12,04,123.00 Dr
Outsourcing Exps		*3,49,796.00*		3,49,796.00 Dr
Patty Cash Exps		*4,02,325.00*		4,02,325.00 Dr
Postage Exps		*8,528.00*		8,528.00 Dr
Printing Exps		*14,53,110.00*	*27,674.00*	14,25,436.00 Dr
Professional Fees		*17,059.00*		17,059.00 Dr
Program Exps		*7,36,581.00*		7,36,581.00 Dr
Recruitment Exps		*5,00,135.00*	*1,95,840.00*	3,04,295.00 Dr
Recruitment Honorarioum Exps		*2,11,401.00*	*9,155.00*	2,02,246.00 Dr
Remunaration Exps		*6,77,368.00*	*55,449.00*	6,21,919.00 Dr
Remunaration of Exam		*1,58,701.00*		1,58,701.00 Dr
Security Guard Exps		*5,77,230.00*		5,77,230.00 Dr
Seminar Exps		*45,000.00*		45,000.00 Dr
Sports Equipments Exps		*99,480.00*		99,480.00 Dr
Stationery Exps		*3,05,432.00*		3,05,432.00 Dr
T A Bill Exps		*4,12,811.00*	*14,950.00*	3,97,861.00 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
Vehicel 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
Daily Wages Exps		*33,42,667.00*		33,42,667.00 Dr
GRANT	**6,12,11,943.35 Cr**	*4,54,37,790.28*	*6,31,29,880.00*	**7,89,04,033.07 Cr**
Grant for Furniture Purchase		16,50,000.00	16,50,000.00	
Grant for Innova Car		20,00,000.00	20,00,000.00	
Carried Over		***20,29,65,895.84***	***20,29,65,895.84***	

continued ...

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

SAURABH R. THAKKAR & CO.
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	as at 31-Mar-2020		Assets	as at 31-Mar-2020
Capital Account		**3,57,31,033.00**	**Fixed Assets**	**3,57,31,033.00**
Fixed Assets Capital Fund	*3,57,31,033.00*			
Loans (Liability)				
Current Liabilities		**6,66,060.00**		
Employees Deductions	*78,260.00*			
EMD Rati Engineering	*6,25,000.00*			
HOUSER RENT DEPOSIT	*(-)72,000.00*			
Security Deposit ETHOS	*4,200.00*			
Security Deposit Multi Printers	*13,800.00*			
Security Deposit of Gaurang	*11,800.00*			
Tender Deposit	*5,000.00*			
GRANT		**7,89,04,033.07**		
Grant From Commissioner of Higher Education	*7,33,24,003.07*			
M S University Major Reserach Project Grant	*(-)1,19,970.00*			
NCPCR - Adv for National Seminar	*90,000.00*			
Renovation Grant	*55,60,000.00*			
UBA GRANT	*50,000.00*			
Excess of expenditure over income				
Opening Balance				
Current Period				
Carried Over		**11,53,01,126.07**	Carried Over	**3,57,31,033.00**

continued ...

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**
		Furniture	53,12,677.00	
		15 U Rack 2019-20	37,878.00	
		24 Port Patch Panerl 2019-20	16,284.00	
		Air Conditions	5,20,494.00	
		BLU STAR SPLIT AC-1.5 TONE 6 PIECES	2,61,600.00	
		Books A/c	10,86,071.00	
		Building	1,23,32,437.00	
		Cabinets	1,94,482.00	
		Camera	1,38,608.00	
		Car	6,99,811.00	
		Car Accessories Exps	1,96,667.00	
		CAR PURCHASE	24,46,785.00	
		CCTV Camera 14 Nos 2019-20	2,91,613.00	
		Computer	20,01,139.00	
		Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20	2,09,000.00	
		Computer HP AIO 22'c1063IN 2 Nos 2019-20	91,000.00	
		Conferance Chair 50 Nos 2019-20	2,00,000.00	
		Cooler	61,500.00	
		Cycle	14,200.00	
		Dell Laptop	3,37,700.00	
		Electric Instalations	5,04,442.00	
		EPABX DIGITAL 2019-20	1,31,688.00	
		EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	2,91,072.00	
		Equipments	2,79,300.00	
		Fire Equipments	1,42,800.00	
		Fire Safty Equipments 2019-20	1,23,570.00	
		Fridge A/c	95,600.00	
		Garden Equipments	29,500.00	
		HP LCD Display with Stand 2019-20	87,968.00	
		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	
		Latpop Research Project 2019-20	4,38,960.00	
		Led Tv	98,000.00	
		Locker Godgrej 1 Nos 2019-20	77,000.00	
		Machinery	5,485.00	
		Matel Trolly 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	
		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	
		Refregerator 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	
		Scanner	39,681.00	
		Sign Board	11,340.00	
		Signboard Assets	57,866.00	
Carried Over	**11,53,01,126.07**	Carried Over		**3,57,31,033.00**

continued ...

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	*1,98,000.00*	
		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 Trolly 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

SAURABH R. THAKKAR & CO.
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

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 Univeristy Gandhinabgar 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**

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Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Child Univeristy Gandhinabgar Exps

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
NCPCR Conferance Exps	**21,59,692.00**	
Salary Exps	**2,10,58,588.00**	
Accounting Fees	40,000.00	
Advt Exps	7,10,202.00	
Audit Fees	11,800.00	
Award Exps	83,140.00	
Bank Charges	14,504.28	
Books Purchase Exps	1,60,892.00	
Charge Allowance Exps	58,410.00	
Cleaning Exps	4,44,796.00	
Courier Exps	6,290.00	
CUG Bill	5,671.00	
Disel Exps	6,02,774.00	
Electric Bill (Torrent Power)	4,03,080.00	
Electric Reparing Exps	1,00,835.00	
Furniture Purchase Expense Account	16,50,000.00	
House Rent of Shri V C	3,52,873.00	
Innova Car Purchase Expense Account	20,00,000.00	
Insurance Exps	27,170.00	
Internet Exps	20,388.00	
Land Tax	7,28,460.00	
LTC Exps	77,653.00	
Maintenance Exps House of Shri V C	1,23,866.00	
Medical Reimbursement Exps	29,639.00	
Meeting Exps	1,24,870.00	
Minor Research Project Exps	8,22,169.00	
Misc. Exps	6,225.00	
M S University Major Reserach Project Exps	5,99,850.00	
Office Exps	1,12,04,123.00	
Outsourcing Exps	3,49,796.00	
Patty Cash Exps	4,02,325.00	
Postage Exps	8,528.00	
Printing Exps	14,25,436.00	
Professional Fees	17,059.00	
Program Exps	7,36,581.00	
Recruitment Exps	3,04,295.00	
Recruitment Honorarioum Exps	2,02,246.00	
Remunaration Exps	6,21,919.00	
Remunaration of Exam	1,58,701.00	
Security Guard Exps	5,77,230.00	
Seminar Exps	45,000.00	
Sports Equipments Exps	99,480.00	
Stationery Exps	3,05,432.00	
Carried Over	**4,88,81,988.28**	

continued ...

Children University

Child Univeristy Gandhinabgar Exps Group Summary : 1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Brought Forward	**4,88,81,988.28**	
T A Bill Exps	3,97,861.00	
Telephone Bill Exps (BSNL)	2,41,165.00	
Travelling Exps	1,83,867.00	
Vehicel Insurance	30,390.00	
Vehicle Services Exps	1,61,404.00	
Grand Total	**4,98,96,675.28**	

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CHARTERED ACCOUNTANTS

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Fixed Assets

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Furniture	**53,12,677.00 Dr**			**53,12,677.00 Dr**
15 U Rack 2019-20		*37,878.00*		37,878.00 Dr
24 Port Patch Panerl 2019-20		*16,284.00*		16,284.00 Dr
Air Conditions	5,20,494.00 Dr			5,20,494.00 Dr
BLU STAR SPLIT AC-1.5 TONE 6 PIECES		*2,61,600.00*		2,61,600.00 Dr
Books A/c	10,86,071.00 Dr			10,86,071.00 Dr
Building	95,88,190.00 Dr	*27,44,247.00*		1,23,32,437.00 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
CAR PURCHASE		*24,46,785.00*		24,46,785.00 Dr
CCTV Camera 14 Nos 2019-20		*2,91,613.00*		2,91,613.00 Dr
Computer	18,98,748.00 Dr	*1,02,391.00*		20,01,139.00 Dr
Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20		*2,09,000.00*		2,09,000.00 Dr
Computer HP AIO 22'c1063IN 2 Nos 2019-20		*91,000.00*		91,000.00 Dr
Conferance Chair 50 Nos 2019-20		*2,00,000.00*		2,00,000.00 Dr
Cooler	61,500.00 Dr			61,500.00 Dr
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
EPABX DIGITAL 2019-20		*1,31,688.00*		1,31,688.00 Dr
EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-		*2,91,072.00*		2,91,072.00 Dr
Equipments	2,79,300.00 Dr			2,79,300.00 Dr
Fire Equipments	1,42,800.00 Dr			1,42,800.00 Dr
Fire Safty Equipments 2019-20		*1,23,570.00*		1,23,570.00 Dr
Fridge A/c	95,600.00 Dr			95,600.00 Dr
Garden Equipments	29,500.00 Dr			29,500.00 Dr
HP LCD Display with Stand 2019-20		*87,968.00*		87,968.00 Dr
HP LESAR JET PRINTER 10 NOS 2019-20		*2,84,616.00*		2,84,616.00 Dr
HP Pavillion X360 Laptop -4 Nos 2019-20		*2,91,696.00*		2,91,696.00 Dr
Indigo Car	4,90,282.00 Dr			4,90,282.00 Dr
Infinity 150 RO Machine 2019-20		*1,23,900.00*		1,23,900.00 Dr
Innova Car	9,59,906.00 Dr			9,59,906.00 Dr
Latpop Research Project 2019-20		*4,38,960.00*		4,38,960.00 Dr
Led Tv	98,000.00 Dr			98,000.00 Dr
Locker Godgrej 1 Nos 2019-20		*77,000.00*		77,000.00 Dr
Machinery	5,485.00 Dr			5,485.00 Dr
Matel Trolly 1 Nos 2019-20		*10,750.00*		10,750.00 Dr
Mobile Instruments	34,750.00 Dr			34,750.00 Dr
Musical Instruments	94,035.00 Dr			94,035.00 Dr
NEATGEAR POE 2019-20		*1,10,151.00*		1,10,151.00 Dr
Office Furniture	2,36,527.00 Dr			2,36,527.00 Dr
ONE PLUSE 8/256G.BLUE 1 PIECE		*38,500.00*		38,500.00 Dr
Printer	4,56,507.00 Dr	*47,236.00*		5,03,743.00 Dr
Carried Over	**2,34,76,282.00 Dr**	***84,57,905.00***		**3,19,34,187.00 Dr**

continued ...

Children University

Fixed Assets Group Summary : 1-Apr-2019 to 31-Mar-2020

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
Refregerator 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

GAURABH R. THAKKAR & CO. FRN : 131087W AHMEDABAD CHARTERED ACCOUNTANTS

Children University

Shikshan Sankul Sector 20
Gandhinagar
382020

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

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 Panerl 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 Panalty Income	6,785.00		Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20	2,09,000.00	
Misc. Income	58,410.00		Computer HP AIO 22'c1063IN 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 Pavillion 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		Latpop 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 Trolly 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	
			Refregerator 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 ...

Children University
Receipts and Payments

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020	
Brought Forward	**14,65,65,893.49**	Brought Forward		**1,38,19,537.00**
		Washing Machine SG FWM 2019-20	*20,187.00*	
		WD Hard Disk 4 Tb 2 Nos 2019-20	*30,562.00*	
		Xerox Machine Trolly 2019-20	*8,500.00*	
		Current Assets		**4,98,030.00**
		ADV TO STAFF	*60,000.00*	
		Loans & Advances (Asset)	*4,38,030.00*	
		Income (Indirect)		**20.00**
		Tapovan Training Income	*20.00*	
		Expenses (Indirect)		**5,29,83,223.42**
		Child Univeristy Gandhinabgar Exps	*4,96,40,556.42*	
		Tapovan Exps	*33,42,667.00*	
		Closing Balance		**7,92,65,083.07**
		Bank Accounts	*7,92,56,666.07*	
		Cash-in-hand	*8,417.00*	
Total	**14,65,65,893.49**	**Total**		**14,65,65,893.49**

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Gandhinagar
382020

Indirect Expenses

Group Summary
1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Child Univeristy Gandhinabgar Exps		*5,02,85,406.42*	*3,88,731.14*	**4,98,96,675.28 Dr**
NCPCR Conferance Exps		21,66,316.00	6,624.00	21,59,692.00 Dr
Salary Exps		2,10,58,588.00		2,10,58,588.00 Dr
Accounting Fees		40,000.00		*40,000.00 Dr*
Advt Exps		7,10,202.00		*7,10,202.00 Dr*
Audit Fees		11,800.00		*11,800.00 Dr*
Award Exps		83,140.00		*83,140.00 Dr*
Bank Charges		19,376.42	4,872.14	*14,504.28 Dr*
Books Purchase Exps		1,64,685.00	3,793.00	*1,60,892.00 Dr*
Charge Allowance Exps		58,410.00		*58,410.00 Dr*
Cleaning Exps		4,44,796.00		*4,44,796.00 Dr*
Courier Exps		8,925.00	2,635.00	*6,290.00 Dr*
CUG Bill		5,671.00		*5,671.00 Dr*
Disel Exps		6,15,126.00	12,352.00	*6,02,774.00 Dr*
Electric Bill (Torrent Power)		4,03,080.00		*4,03,080.00 Dr*
Electric Reparing Exps		1,00,835.00		*1,00,835.00 Dr*
Furniture Purchase Expense Account		16,50,000.00		*16,50,000.00 Dr*
House Rent of Shri V C		3,94,100.00	41,227.00	*3,52,873.00 Dr*
Innova Car Purchase Expense Account		20,00,000.00		*20,00,000.00 Dr*
Insurance Exps		27,170.00		*27,170.00 Dr*
Internet Exps		20,388.00		*20,388.00 Dr*
Land Tax		7,28,460.00		*7,28,460.00 Dr*
LTC Exps		77,653.00		*77,653.00 Dr*
Maintenance Exps House of Shri V C		1,23,866.00		*1,23,866.00 Dr*
Medical Reimbursement Exps		29,639.00		*29,639.00 Dr*
Meeting Exps		1,24,870.00		*1,24,870.00 Dr*
Minor Research Project Exps		8,22,169.00		*8,22,169.00 Dr*
Misc. Exps		6,225.00		*6,225.00 Dr*
M S University Major Reserach Project Exps		5,99,850.00		*5,99,850.00 Dr*
Office Exps		1,12,18,283.00	14,160.00	*1,12,04,123.00 Dr*
Outsourcing Exps		3,49,796.00		*3,49,796.00 Dr*
Patty Cash Exps		4,02,325.00		*4,02,325.00 Dr*
Postage Exps		8,528.00		*8,528.00 Dr*
Printing Exps		14,53,110.00	27,674.00	*14,25,436.00 Dr*
Professional Fees		17,059.00		*17,059.00 Dr*
Program Exps		7,36,581.00		*7,36,581.00 Dr*
Recruitment Exps		5,00,135.00	1,95,840.00	*3,04,295.00 Dr*
Recruitment Honorarioum Exps		2,11,401.00	9,155.00	*2,02,246.00 Dr*
Remunaration Exps		6,77,368.00	55,449.00	*6,21,919.00 Dr*
Remunaration of Exam		1,58,701.00		*1,58,701.00 Dr*
Security Guard Exps		5,77,230.00		*5,77,230.00 Dr*
Seminar Exps		45,000.00		*45,000.00 Dr*
Sports Equipments Exps		99,480.00		*99,480.00 Dr*
Stationery Exps		3,05,432.00		*3,05,432.00 Dr*
T A Bill Exps		4,12,811.00	14,950.00	*3,97,861.00 Dr*
Carried Over		***5,02,85,406.42***	***3,88,731.14***	**4,98,96,675.28 Dr**

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*
Vehicel 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

SAURABH R. THAKKAR & CO
FRN 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

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

SAURABH R. THAKKAR & CO.
Chartered Accountants

To,
Registrar,
Children's University,
Gandhinagar

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.

201, Addor Aspire, Opp. Tulsi Restaurant, Nr. Regional Passport Office, Gulbai Tekra, Ahmedabad.
Office : 079 - 40058282 • E-mail : casaurabhthakkar@gmail.com • Website : www.casrtco.com

(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 & CO. FRN : 131087W AHMEDABAD CHARTERED ACCOUNTANTS

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

Place : Ahmedabad

UDIN for this document is **21124484AAAABC4626**

Children's University
Sector 20
Gandhinagar

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

Particulars	Closing Balance	
	Debit	Credit
Capital Account		**3,69,01,532.00**
Fixed Assets Capital Fund		*3,69,01,532.00*
Current Liabilities	**1,07,001.00**	**14,20,108.00**
Duties & Taxes		3,77,647.00
Sundry Creditors	1.00	1,95,001.00
Employees Deductions		1,99,460.00
EMD Rati Engineering		*6,25,000.00*
House Rent Deposit	*1,07,000.00*	
Security Deposit ETHOS		*4,200.00*
Security Deposit Multi Printers		*13,800.00*
Tender Deposit		*5,000.00*
Fixed Assets	**3,69,01,532.00**	
Furniture	53,12,677.00	
15 U Rack 2019-20	*37,878.00*	
24 Port Patch Panerl 2019-20	*16,284.00*	
Air Conditions	*5,20,494.00*	
BLU STAR SPLIT AC-1.5 TONE 6 PIECES	*2,61,600.00*	
Books A/c	*10,86,071.00*	
Brother Laser Printer-10 Nos	*2,39,540.00*	
Building	*1,23,32,437.00*	
Cabinets	*1,94,482.00*	
Camera	*1,38,608.00*	
Canon EOS 6D Mark Ef24-105mm Camera	*2,29,563.00*	
Car	*6,99,811.00*	
Car Accessories Exps	*1,96,667.00*	
CAR PURCHASE	*24,46,785.00*	
CCTV Camera 14 Nos 2019-20	*2,91,613.00*	
Computer	*20,01,139.00*	
Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20	*2,09,000.00*	
Computer HP AIO 22'c1063IN 2 Nos 2019-20	*91,000.00*	
Conferance Chair 50 Nos 2019-20	*2,00,000.00*	
Cooler	*61,500.00*	
Cycle	*14,200.00*	
Dell Laptop	*3,37,700.00*	
Electric Instalations	*5,04,442.00*	
EPABX DIGITAL 2019-20	*1,31,688.00*	
EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	*2,91,072.00*	
Equipments	*2,79,300.00*	
Face Scanning Attandence Machine	*32,155.00*	
Fire Equipments	*1,42,800.00*	
Fire Safety Equipments 2019-20	*1,23,570.00*	
Fridge A/c	*95,600.00*	
Garden Equipments	*29,500.00*	
Grass Cutting Matchine	*26,550.00*	
Hp Laptop 340 G7 Nos 5	*2,17,710.00*	
Hp Laptop 440g1 Nos 1	*80,830.00*	
HP LCD Display with Stand 2019-20	*87,968.00*	
Carried Over	**3,70,08,533.00**	**3,83,21,640.00**

continued ...

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*	
Latpop 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 Trolly 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
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**
Xerox Machine Trolly 2019-20	*8,500.00*	
Current Assets	**28,74,42,848.41**	**45,335.00**
Deposits (Asset)	2,500.00	
Loans & Advances (Asset)	34,000.00	45,335.00
Sundry Debtors		
Cash-in-hand		
Bank Accounts	28,74,06,348.41	
Income (Indirect)		**8,04,20,524.16**
Admission Fees		4,44,207.00
Children's University Income		37,28,709.00
Fees		19,67,610.50
Registration Fees		2,88,606.00
Semester Fees		24,95,852.00
GRANT RECOGNISED		*7,14,95,539.66*
Expenses (Indirect)	**8,04,93,024.16**	**72,500.00**
100- Salary Exps	4,68,00,450.00	
1300 - Office Exps	1,90,97,944.16	
3000 - Other Contractual Services	31,33,552.00	
3001 Professional Services	54,059.00	
NCPCR Conferance Exps		72,500.00
New Land Construction Cost Shahpur	22,31,881.00	
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*	
Donation		**6,00,000.00**
GOLD MEDAL- 80G		*6,00,000.00*
GRANT		**28,54,84,406.41**
7TH Pay Teaching Staff Arrears Grant		*32,00,000.00*
Grant From Commissioner of Higher Education		*7,84,98,088.41*
GUJARAT KNOWLEDGE SOCIETY - SSIP		*5,00,000.00*
Minor Research Project Grant		*6,42,467.00*
New Construction - SEC 20		*10,11,57,637.00*
New Land Construction Grant for Shahpur		*9,77,68,119.00*
NSS -ST CATEGARY MINISTRY OF YOUTH AFFAIRS & SPORT		*5,700.00*
Renovation Grant		*36,62,395.00*
UBA GRANT		*50,000.00*
Grand Total	**40,49,44,405.57**	**40,49,44,405.57**

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University,
Gandhinagar

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

SAURABH R. THAKKAR & CO.
FRN : 131087W

Children's University

Sector 20

Gandhinagar

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities	as at 31-Mar-2021		Assets	as at 31-Mar-2021
Capital Account		**3,69,01,532.00**	**Fixed Assets**	**3,69,01,532.00**
Fixed Assets Capital Fund	*3,69,01,532.00*			
Loans (Liability)				
Current Liabilities		**13,13,107.00**		
Duties & Taxes	*3,77,647.00*			
Sundry Creditors	*1,95,000.00*			
Employees Deductions	*1,99,460.00*			
EMD Rati Engineering	*6,25,000.00*			
House Rent Deposit	*(-)1,07,000.00*			
Security Deposit ETHOS	*4,200.00*			
Security Deposit Multi Printers	*13,800.00*			
Tender Deposit	*5,000.00*			
Donation		**6,00,000.00**		
GOLD MEDAL- 80G	*6,00,000.00*			
GRANT		**28,54,84,406.41**		
7TH Pay Teaching Staff Arrears Grant	*32,00,000.00*			
Grant From Commissioner of Higher Education	*7,84,98,088.41*			
GUJARAT KNOWLEDGE SOCIETY - SSIP	*5,00,000.00*			
Minor Research Project Grant	*6,42,467.00*			
New Construction - SEC 20	*10,11,57,637.00*			
New Land Construction Grant for Shahpur	*9,77,68,119.00*			
NSS -ST CATEGARY MINISTRY OF YOUTH AFFAIRS & SPORT	*5,700.00*			
Renovation Grant	*36,62,395.00*			
UBA GRANT	*50,000.00*			
Excess of expenditure over income				
Opening Balance				
Current Period				
Carried Over		**32,42,99,045.41**	Carried Over	**3,69,01,532.00**

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 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 Trolly 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

SURABH R THAKKAR & CO

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 Conferance 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 AKADAMI 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

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

SAURABH R. THAKKAR & CO.
FRN: 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Children's University

Sector 20

Gandhinagar

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

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 Attandence Machine*	*32,155.00*	
Employees Deductions	*11,13,226.00*		*Grass Cutting Matchine*	*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*	
NCPCR Conferance 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*	
7TH 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*				
NCPCR - 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 CATEGARY MINISTRY OF YOUTH AFFAIRS & SPORT	*5,700.00*				
Renovation Grant	*61,00,000.00*				
UGC WRO PUNE NON PLAN SHEME	*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

SAURABH R. THAKKAR & CO.
FRN : 131087W

Children's University
Sector 20
Gandhinagar

Fixed Assets
Group Summary
1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
Furniture	**53,12,677.00**	
15 U Rack 2019-20	37,878.00	
24 Port Patch Panerl 2019-20	16,284.00	
Air Conditions	5,20,494.00	
BLU STAR SPLIT AC-1.5 TONE 6 PIECES	2,61,600.00	
Books A/c	10,86,071.00	
Brother Laser Printer-10 Nos	2,39,540.00	
Building	1,23,32,437.00	
Cabinets	1,94,482.00	
Camera	1,38,608.00	
Canon EOS 6D Mark Ef24-105mm Camera	2,29,563.00	
Car	6,99,811.00	
Car Accessories Exps	1,96,667.00	
CAR PURCHASE	24,46,785.00	
CCTV Camera 14 Nos 2019-20	2,91,613.00	
Computer	20,01,139.00	
Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20	2,09,000.00	
Computer HP AIO 22'c1063IN 2 Nos 2019-20	91,000.00	
Conferance Chair 50 Nos 2019-20	2,00,000.00	
Cooler	61,500.00	
Cycle	14,200.00	
Dell Laptop	3,37,700.00	
Electric Instalations	5,04,442.00	
EPABX DIGITAL 2019-20	1,31,688.00	
EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	2,91,072.00	
Equipments	2,79,300.00	
Face Scanning Attandence Machine	32,155.00	
Fire Equipments	1,42,800.00	
Fire Safety Equipments 2019-20	1,23,570.00	
Fridge A/c	95,600.00	
Garden Equipments	29,500.00	
Grass Cutting Matchine	26,550.00	
Hp Laptop 340 G7 Nos 5	2,17,710.00	
Hp Laptop 440g1 Nos 1	80,830.00	
HP LCD Display with Stand 2019-20	87,968.00	
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	
Latpop 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 Trolly 1 Nos 2019-20	10,750.00	
Carried Over	**3,20,35,181.00**	

continued ...

Children's University
Fixed Assets Group Summary : 1-Apr-2020 to 31-Mar-2021

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 Trolly 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

SAURABH R. THAKKAR & CO. FRN : 131087W AHMEDABAD CHARTERED ACCOUNTANTS

Children's University
Sector 20
Gandhinagar

Indirect Expenses
Group Summary
1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
100- Salary Exps	**4,68,00,450.00**	
101 - Arrears to V C Sir	*2,87,826.00*	
101 - DA & DA ARREARS	*58,410.00*	
101- Grade Pay to Officers	*13,20,917.00*	
101 - Pay of Officers	*23,65,870.00*	
102 - Grade Pay to Establishment	*4,63,755.00*	
102 - Pay of Establishment	*3,20,03,925.00*	
103 - Dearness Allowance	*74,44,274.00*	
104 - Allowance- Charge	*72,910.00*	
107- Medical Allowance	*1,15,574.00*	
110 - House Rent Allowance	*20,76,161.00*	
111 - Compensatory Local Allowance	*92,460.00*	
113 - Transport Allowance	*4,98,368.00*	
1300 - Office Exps	**1,90,97,944.16**	
1300- Admission Fees Refund	*94,275.00*	
1300 - Advertisement Exps	*6,60,898.00*	
1300 - Balvishwa Printing Exps	*2,64,818.00*	
1300 - Balvishwa Puraskar	*18,250.00*	
1300 - Books Purchase Exps	*1,60,207.00*	
1300-Chintan Shibir	*30,000.00*	
1300 - COVID-19 Precaution Exps	*10,000.00*	
1300 - Cug Bill Exps	*10,334.00*	
1300 - Diesel Exps	*6,40,916.00*	
1300 - Electricity Bill Exps	*4,00,440.00*	
1300- EPABX Telephone Exps	*37,500.00*	
1300 - Equipment Exps	*11,32,691.00*	
1300- F D P Registration Fees	*12,000.00*	
1300- Fire Alert System Exps	*2,56,821.00*	
1300- First Convocation Exps	*21,02,728.00*	
1300- Food & Nutrition Lab Exps	*10,000.00*	
1300- Furniture Purchase Exps	*1,11,500.00*	
1300 - Internet Exps	*18,788.00*	
1300- Municpal Taxes	*13,23,543.00*	
1300 - Office Exps.	*14,11,209.00*	
1300 - Petty Cash Exps	*4,63,112.00*	
1300 - Postage and Courier Exps	*48,187.00*	
1300 - Printing Exps	*5,18,044.00*	
1300- Professional Charges	*2,76,663.00*	
1300 - Programme and Meeting Exps	*8,04,259.00*	
1300 -Projector Fitting Exps	*53,631.00*	
1300- Quarter Bhadu to IITE	*1,87,920.00*	
1300- Recruitment Exps	*10,96,609.00*	
1300 - Refilling of Cartridge for Printer Exps	*91,910.00*	
1300- Registraion Fees	*92,100.00*	
1300- Remunaration and TADA Exps	*10,70,734.00*	
1300 - Repair and Renovation Exps	*19,80,903.00*	
1300 - Repair of Computer, Printer	*3,21,327.00*	
Carried Over	**6,58,98,394.16**	

continued ...

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	*3,07,815.00*	
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	*3,094.16*	
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*	
NCPCR 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

SAURABH R. THAKKAR & CO.
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Children University

Sector 20

Gandhinagar

Bank Accounts

Group Summary

1-Apr-2020 to 31-Mar-2021

Particulars	Closing Balance	
	Debit	Credit
BOI	26,68,52,235.51	
BOI 202010310000367	3,15,667.49	
BOI SSIP	5,00,000.00	
Fixed Deposit with BOI	25,917.91	
SBI	70,18,440.50	
SBI COLLECT ACCOUNT	1,26,94,087.00	
Grand Total	**28,74,06,348.41**	

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University,
Gandhinagar

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

GAURABH R. THAKKAR & CO
FRN : 131087W
AHMEDABAD
CHARTERED ACCOUNTANTS

Samir M. Shah & Associates

Samir M. Shah & Associates, Chartered Accountants
Corporate House : "Heaven" 8, Western Park Society,
Nr. Inductotherm, Bopal, Ahmedabad, Gujarat - 380 058 (India)
Phone No. +91-7622012032

Admin Office : B-516, Gopal Palace, Nr. Shiromani Flats,
Opp. Ocean Park, Satellite Road, Ambawadi, Ahmedabad,
Gujarat - 380 015 (India)
E-Mail : samir@smshah.co.in
URL : www.smshah.co.in

Independent Auditors' Report

To,
The Registrar,
Children's University
Gandhinagar,

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.

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W

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 M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

Date : 7th November, 2022

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

CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Balance Sheet as on 31st March, 2022

Particulars	Sch	As on 31.03.2022	As on 31.03.2021
I Sources of Funds:			
1 Corpus Fund			
University Fund	A	58,219,819	36,901,532
(u/s 31 of Children's University Act, 2009)			
2 Income & Expenditure Account	B	-	-
3 Unutilized Grant / Fund	C	352,635,729	286,084,406
Total		**410,855,548**	**322,985,938**
II Application of Funds:			
1 Fixed assets	D	58,221,439	36,901,532
2 Investments		-	-
3 Current Assets and Loans & Advances:			
(a) Cash & Bank Balances	E	353,700,755	287,406,348
(b) Loans & Advances	F	158,819	143,500
		353,859,574	287,549,848
Less: Current Liablities	G	1,225,465	1,465,442
		1,225,465	1,465,442
Net Current Assets		352,634,109	286,084,406
Total		**410,855,548**	**322,985,938**
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

SAMIR M. SHAH & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

CA Samir M Shah
Partner
Membership No. :111052
Place : Ahmedabad
Date : 7th November, 2022

For Children's University

Finance & Accounts Officer

Registrar

Children's University Sector-20, Gandhinagar

CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Income and Expenditure Account for the year ended on 31st March, 2022

Amount in Rs.

Particulars	Sch	For the year ended 31.03.2022	For the year ended 31.03.2021
INCOME:			
Grant received and Recognised	C	112,867,123	71,495,540
Education Income	H		
Fees received from Students		3,847,061	2,716,307
Affiliation Fees Income		1,106,002	873,252
Tapovan Income		416,781	700,571
Other Income	I	10,077,813	4,634,855
		128,314,780	80,420,524
EXPENDITURE:			
Recurring Expenses	J		
Affiliation Expenses		279,875	-
Staff Salary & Employee Benefits		64,854,878	46,800,450
Tapovan Expense		857,116	-
UGC Expense		8,090,090	-
SSIP Expense		592,345	-
Athltic Meet Expense		2,383,351	-
Administrative and other Expenses		28,684,898	25,622,469
Non-Recurring Expense	K	22,572,227	7,997,605
		128,314,780	80,420,524
Excess Income over Expenditure Carried to University Fund		-	-
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

SAMIR M. SHAH & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

CA Samir M Shah
Partner
Membership No. :111052
Place : Ahmedabad
Date : 7th November, 2022

For Children's University

Finance & Accounts Officer

Registrar

Children's University Sector-20, Gandhinagar

CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

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

Particulars	As on 31.03.2022	As on 31.03.2021
Schedule 'A'		
University Fund		
(u/s 31 of Children's University Act, 2009)		
Fixed Assets Capital Fund		
Balance as per last Balance sheet	36,901,532	35,731,033
Add: Grant Capitalised during the Year	21,318,287	1,170,499
Add : Amount Transferred from Income & Expenditure Account	-	-
Balance as per last Balance sheet	**58,219,819**	**36,901,532**
	58,219,819	**36,901,532**
Schedule 'B'		
Income & Expenditure Account		
Balance as per last Balance sheet	-	-
Add/ (Less) Excess Income over Expenditure brought from Income and Expenditure Account	-	-
	-	-
	-	-

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

Children's University
Sector-20, Gandhinagar

edule 'C'
UTILIZED GRANT / FUND

Particulars	Opening Balance as on 01.04.2021	Grant Received During the year	Revenue Expenses incurred during the year	Capital Expenses incurred during the year	Grant Returned Back	Closing Balance as on 31.03.2022
nts						
mmissioner of Higher Education Grant						
H Pay Teaching Staff Arrears Grant	3,200,000	-	-	-	-	3,200,000
nt From Commissioner of Higher ucation	78,498,088	117,988,000	89,064,025	-	-	107,422,063
D GRANT from Comm. Of Higher Edu.	-	900,000	-	-	-	900,000
w Land Construction Grant for Shahpur	97,768,119	50,000,000	323,117	-		147,445,002
S GRANT						
S OTHER GRANT	-	41,779	24,296	-	-	17,483
S -ST CATEGARY MINISTRY OF YOUTH FAIRS & SPORT	5,700	-	-	-	-	5,700
JJARAT KNOWLEDGE SOCIETY - SSIP	500,000	-	394,169	-	105,831	-
owledge Consoritium of Gujarat GRANT	-	164,498	-	-	-	164,498
nor Research Project Grant	642,467	-	-	-	-	642,467
w Construction - SEC 20	101,157,637	-	15,696,000	-	-	85,461,637
novation Grant	3,662,395	-	3,662,395	-	-	-
arnim Sports Grant	-	200,000	-	-	-	200,000
POVAN GRANT	-	7,200,000	857,116	-	-	6,342,884
BA GRANT	50,000	-	-	-	-	50,000
der 14 Chitrakam Spardha Vidhyaniketan ant	-	900,000	716,005	-	-	183,995
nation / CSR Fund						
PCL CSR Fund	-	14,060,000	2,130,000	11,930,000	-	-
nation for Gold Medal	600,000	-	-	-	-	600,000
tal	**286,084,406**	**191,454,277**	**112,867,123**	**11,930,000**	**105,831**	**352,635,729**
evious Year	**79,504,033**	**278,075,913**	**71,495,540**	**-**	**-**	**286,084,406**

SAMIR M. SHAH & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER FRN 122377W

Finance and Accounts Officer Children's University, Gandhinagar

Registrar Children's University Gandhinagar

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
1	**Furniture**				
	Chair Cello Rock Nos 50 2017-18	32,500	-	-	32,500
	Chairs 2061 MBG NOS 150 -2017-18	69,000	-	-	69,000
	Computer Chair Nos 18 2017-18	42,480	-	-	42,480
	Computer Table Nos 15 - 2017-18	185,850	-	-	185,850
	Furniture A/c	4,045,458	359,920	-	4,405,378
	Gelvenize Box 2017-18	5,150	-	-	5,150
	Magazine Rack Nos 2 -2017-18	49,560	-	-	49,560
	Magazine Stand -9 Nos 2017-18	5,000	-	-	5,000
	Matel Bed No 25 2017-18	95,000	-	-	95,000
	Platinium Chairs Nos 50 -2017-18	43,750	-	-	43,750
	Steel Cupboard Nos 15 -2017-18	238,950	-	-	238,950
	Steel Cupboard Nos 2 2017-18	31,999	-	-	31,999
	Steel Podium Nos 5 2017-18	12,980	-	-	12,980
	Steel Stolted Racks No 15 2017-18	54,958	-	-	54,958
	Steel Table Nos 25 -2017-18	88,500	-	-	88,500
	VARMORA STOOL VRST 25 IGL 2017-18	2,800	-	-	2,800
	Wooden Rack 2017-18	276,882	-	-	276,882
	Wooden Rack Nos 2 2017-18	31,860	-	-	31,860
	Sub Total	**5,312,677**	**359,920**	**-**	**5,672,597**
2	**Furniture & Fixture**				
	15 U Rack 2019-20	37,878			37,878
	24 Port Patch Panerl 2019-20	16,284			16,284
	Air Conditions	520,494			520,494
	Air Conditions -2021-22		550,056		550,056
	BLU STAR SPLIT AC-1.5 TONE 6 PIECES	261,600			261,600

AMIR M. SHAH & ASSOCIATES
PARTNER

Registrar

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
	Books A/c	1,086,071	1,620		1,087,691
	Cabinets	194,482			194,482
	Conferance Chair 50 Nos 2019-20	200,000			200,000
	Cooler	61,500			61,500
	Electric Instalations	504,442			504,442
	Fridge A/c	95,600			95,600
	Lloyed A.C 1. Ton Nos -8	292,352			292,352
	Office Furniture	236,527			236,527
	Revolving Chair 10 2019-20	185,000			185,000
	Revolving Chair 15 Nos 2019-20	195,000			195,000
	Sofa Set 1 Nos 2019-20	125,000			125,000
	Steel Relling (Saradar Patel Statue)	38,000			38,000
	Steel Storewell 19nos 2019-20	123,500			123,500
	Student Benches 23 Nos 2019-20	195,500			195,500
	Student Chair 85 Nos 2019-20	191,250			191,250
	SYMPHONY COOLER HI COOL 20 PIECES	198,000			198,000
	Visitor Banches 10 Nos 2019-20	105,000			105,000
	Sub Total	**4,863,480**	**551,676**	**-**	**5,415,156**
3	**Vehicles**				
	Car	699,811			699,811
	Car Accessories Exps	196,667			196,667
	CAR PURCHASE	2,446,785			2,446,785
	Cycle	14,200			14,200
	Edu - Van		2,130,000		2,130,000
	Indigo Car	490,282			490,282
	Innova Car	959,906			959,906
	Sub Total	**4,807,651**	**2,130,000**	**-**	**6,937,651**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN 122377W
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

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
4	**Computer Laptop Printer & IT Equipments**				
	Brother Laser Printer-10 Nos	239,540			239,540
	Camera	138,608			138,608
	Canon EOS 6D Mark Ef24-105mm Camera	229,563			229,563
	CCTV Camera 14 Nos 2019-20	291,613			291,613
	CCTV Camera Instalation 2021-22		111,604		111,604
	Computer	2,001,139			2,001,139
	Computer HP AIO 22'B411IN - Core 13 5 NOS 2019-20	209,000			209,000
	Computer HP AIO 22'c1063IN 2 Nos 2019-20	91,000			91,000
	Dell Laptop	337,700			337,700
	EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	291,072			291,072
	Face Scanning Attandence Machine	32,155			32,155
	Hp Laptop 340 G7 Nos 5	217,710			217,710
	Hp Laptop 440g1 Nos 1	80,830			80,830
	HP LCD Display with Stand 2019-20	87,968			87,968
	HP LESAR JET PRINTER 10 NOS 2019-20	284,616			284,616
	HP Pavillion X360 Laptop -4 Nos 2019-20	291,696			291,696
	Latpop Research Project 2019-20	438,960			438,960
	NEATGEAR POE 2019-20	110,151			110,151
	Printer	503,743			503,743
	Projector A/c	284,025	275,000		559,025
	Scanner	39,681			39,681

SAMIR M. SHAH & ASSOCIATES
PARTNER
132377W

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

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
	Sony Pro Camera Mono Nx 200 2019-20	130,000			130,000
	Steel Reck 35 Nos 2019-20	192,500			192,500
	Tata Photon Internet Device	15,146			15,146
	WD Hard Disk 4 Tb 2 Nos 2019-20	30,562			30,562
	Sub Total	**6,568,978**	**386,604**	**-**	**6,955,582**
5	**General Equipments**				
	EPABX DIGITAL 2019-20	131,688			131,688
	Equipments	279,300			279,300
	Fire Equipments	142,800			142,800
	Fire Safety Equipments 2019-20	123,570			123,570
	Garden Equipments	29,500			29,500
	Grass Cutting Matchine	26,550			26,550
	Infinity 150 RO Machine 2019-20	123,900			123,900
	KYS TELESCOPE MODEL VIRAT 6.3 NOS- 1	-	43,070		43,070
	Led Tv	98,000			98,000
	Locker Godgrej 1 Nos 2019-20	77,000			77,000
	Machinery	5,485			5,485
	Matel Trolly 1 Nos 2019-20	10,750			10,750
	New Dolphin Ro Nos 1	11,800			11,800
	Refrigerator SGFF 2019-20	28,674			28,674
	Sign Board	11,340			11,340
	Signboard Assets	57,866			57,866
	Small Steel Cupboard 2019-20	6,500			6,500
	SONY LED 65X80000G 1 PIEC	130,000			130,000
	Staff Locker 2 Nos 15 Drawer 2019-20	33,000			33,000
	Steel Cupboard	38,640			38,640
	Steel Cupboard 10 Nos 2019-20	105,000			105,000
	Steel Cupboard 16 Nos 2019-20	200,000			200,000
	Steel Cupboard 20nos 2019-20	194,000			194,000
	Tv	54,850			54,850

B.M. SHAH & ASSOCIATES

Accounts Officer

Registrar

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 Trolly 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**

SAMIR M. SHAH & ASSOCIATES PARTNER

Finance and Accounts Officer

Registrar
Children's University

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

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

Particulars	As on 31.03.2022	As on 31.03.2021
Schedule 'E'		
CASH & BANK BALANCES:		
Cash in Hand	-	-
Balance with Bank:		
In Current & Saving Bank Accounts	340,574,035	287,380,431
In Deposit Account (Auto Renew FDR)	13,126,720	25,918
Total	**353,700,755**	**287,406,348**
Schedule 'F'		
LOANS & ADVANCES		
Advances recoverable in Cash or in Kind or for value to be received		
Advances to R&B for New Building	9,800,000	-
Less : BPCL CSR Fund Received	(9,800,000)	-
Net Advances to R&B for New Building	-	-
Advances to Employees	39,319	34,000
Tax Deducted at Source	-	-
Other Security Deposits to Suppliers	119,500	109,500
Total	**158,819**	**143,500**
Schedule 'G'		
CURRENT LIABILITIES		
Security Deposit	9,200	648,000
- Statutory Dues Taxes & Liabilities Payable		-
- Duties & Taxes GST	(1,460)	273,054
- Duties & Taxes TDS	51,659	104,593
- Others	505,419	-
- Sundry Creditors		-
- Related to Employees	435,557	199,460
- Others	225,090	240,335
Total	**1,225,465**	**1,465,442**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN 122377W

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

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, 2022

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
Schedule 'H'		
Education Income		
Fees Received from Students		
Enrollment Fees	3,589,648	2,536,806
Examination Fees	257,414	179,501
Total	**3,847,061**	**2,716,307**
Affiliation Fees Income	1,106,002	873,252
Tapovan Income	416,781	700,571
Schedule 'I'		
OTHER INCOME		
Bal Vishwa Income	439,874	125,521
Books Selling Income	220,761	216,596
Other Income	1,288,178	1,092,983
Interest Income	7,828,636	2,798,504
PG Diploma Phd Income	196,862	276,251
Registration Fees	103,502	-
Tender Fees	-	125,000
Total	**10,077,813**	**4,634,855**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

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, 2022

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
Schedule 'J'		
Recurring Expenses		
Affiliation Expense		
Affiliation Center Fees Refund 75%	274,875	-
Affiliation Processing Fees - REFUND	5,000	-
Total	**279,875**	**-**
Staff Salary & Employee Benefits	64,854,878	46,800,450
Tapovan Expense		
Paustik Nasta Kharch - Tapovan Exps	691,760	-
Tapovan Copper Pawi Purchase Exps	54,844	-
Tapovan Prashikshan Exps	110,512	-
Total	**857,116**	**-**
UGC Expense		
UGC 12 -B COMPUTER LAB	2,407,319	-
UGC 12-B OTHER EXPS	687,729	-
UGC 12B Renovation Exps	4,995,042	-
Total	**8,090,090**	**-**
SSIP Expense		
Bank Charges -SSIP	24	-
SSIP OWN Contribution Exps	190,502	-
SSIP Thinking Lab Exps	62,377	-
Toy Innovation Laboratery Exps - SSIP	339,442	-
Total	**592,345**	**-**
Athltic Meet Expense	**2,383,351**	**-**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN 122377W
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

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, 2022

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
ADMINISTRATIVE & OTHER EXPENSES		
Competition Expense	716,005	-
Contractual Expenses	4,299,171	3,133,552
Office Expenses	5,638,302	3,614,258
Professional Expense	416,723	2,285,940
13th Foundation Day Celebration Exps	346,949	-
Advertisement Exps	798,233	660,898
Balvishwa Exps	501,486	283,068
Vehicle Exps.	1,135,270	961,751
Telephone Mobile Bill Exp.	272,584	322,257
Electricity Bill Exps	680,740	400,440
Equipment Exps	1,498,227	1,411,512
Photography Videography Exps	594,720	-
Printing & Stationery Exps	2,171,956	917,769
Professional Charges	391,839	276,663
Programme and Meeting Exps	938,164	804,259
Repair and Renovation Exps	2,055,931	1,980,903
Shri V C House Rent & Maintenance Exp.	460,448	334,839
Website Maintainance Exps	1,745,152	1,664,825
ICAI Exps	382,185	-
National Seminar Exps.	457,089	-
Vibrant 2022 Exps	623,040	-
Books Purchase Exps	172,110	160,207
Furniture Purchase Exps	359,920	111,500
Municpal Taxes	193,387	1,323,543
Petty Cash Exps	410,014	463,112
Postage and Courier Exps	72,273	48,187
Remunaration and TADA Exps	821,652	1,070,734
Second Convocation Exps	143,540	-
Training Exps	210,609	38,167
Travel Exps	173,644	90,730
BANK CHARGES	3,535	3,094
First Convocation Exps	-	2,102,728
Research Expense	-	1,157,533
Total	**28,684,898**	**25,622,469**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University

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, 2022

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
Schedule 'K'		
Non Recurring Expenses		
Edu -Van Exps	2,130,000	-
New Construction - SEC 20 Exps	15,696,000	-
NSS GRANT EXPS	24,296	-
Renovation Exps From Renovation Grant	4,721,931	7,997,605
Total	**22,572,227**	**7,997,605**

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

Finance and Accounts Officer
Children's University, Gandhinagar

Registrar
Children's University
Gandhinagar.

Samir M. Shah & Associates

Samir M. Shah & Associates, Chartered Accountants
Corporate House : "Heaven" 8, Western Park Society,
Nr. Inductotherm, Bopal, Ahmedabad, Gujarat - 380 058 (India)
Phone No. +91-7622012032

Admin Office : B-516, Gopal Palace, Nr. Shiromani Flats,
Opp. Ocean Park, Satellite Road, Ambawadi, Ahmedabad,
Gujarat - 380 015 (India)
E-Mail : samir@smshah.co.in
URL : www.smshah.co.in

To,
The Registrar,
Children's University
Gandhinagar,

MANAGEMENT LETTER

As per our appointment letter dated 30.08.2022 vide letter no. Chi. U. / Hisabi / work Order / 74 for the financial year 2021-22 we have carried out audit of Children's University. On basis of audit, we hereby state our observations and recommendations for improvement of over all accounting system of Children's University. It also contains our suggestions regarding measures to be adopted for more efficient control.

1. Children's University is regularly following cash basis of accounting as per past practice which is disclosed in accounting policy over a number of years. However, we suggest to follow mercantile system of accounting as required by correct accounting policies.

2. Though Children's University is exempted under the Income Tax Act, 1961, it is required to file income tax return. We suggest to comply the same.

3. Children's University is maintaining Fixed Asset Register however the same not as per the prescribed format.

4. The procurement system followed by Children's University at present needs to be strengthen and requires internal control system.

5. Specific queries in respect of accounting and procedural aspects are separately reported to the Management of the University and same should be complied as early as possible.

6. Children's University should have its delegation of powers and drawing and disbursement powers specifically for all procurements and payments.

Place : AHMEDABAD

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

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

Date : 7th NOVEMBER, 2022

SAMIR M. SHAH
PARTNER
MEMBERSHIP NO. 111052

CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Schedules forming part of the Accounts as on 31st March, 2022.

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, 2022.

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 Balancesheet 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. Specific queries in respect of accounting and procedural aspects are separately reported to the Management of the University.

5. 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.

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122577W

CHILDREN'S UNIVERSITY, GANDHINAGAR

(Constituted under Children's University Act, 2009)

Schedules forming part of the Accounts as on 31st March, 2022.

6. 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, 2022 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 & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

Samir M Shah
Partner
Membership No. : 111052

For Children's University

Finance and Accounts Officer

Registrar

Children's University Sector-20, Gandhinagar

Place : Ahmedabad
Date : 07th November, 2022

Samir M. Shah & Associates

Samir M. Shah & Associates, Chartered Accountants
Corporate House : "Heaven" 8, Western Park Society,
Nr. Inductotherm, Bopal, Ahmedabad, Gujarat - 380 058 (India)
Phone No. +91-7622012032

Admin Office : B-516, Gopal Palace, Nr. Shiromani Flats,
Opp. Ocean Park, Satellite Road, Ambawadi, Ahmedabad,
Gujarat - 380 015 (India)
E-Mail : samir@smshah.co.in
URL : www.smshah.co.in

Independent Auditors' Report

To,
The Registrar,
Children's University
Gandhinagar,

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	A	6,97,23,052	5,82,19,819
(u/s 31 of Children's University Act, 2009)			
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 Liablities	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)

Income and Expenditure Account for the year ended on 31st March, 2023

Amount in Rs.

Particulars	Sch	For the year ended 31.03.2023	For the year ended 31.03.2022
A) INCOME:			
Grant received and Recognised	C	9,51,88,134	11,28,67,123
Amount transferred from Children's University Own Fund (Other than Fixed Assets Capital Fund)		19,75,410	-
Education Income	H		
Fees received from Students		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
Other Income	I	1,24,29,781	1,00,77,813
TOTAL - A		**11,07,82,367**	**12,83,14,780**
B) EXPENDITURE:			
Recurring Expenses	J		
Affiliation Expenses		-	2,79,875
Staff Salary & Employee Benefits		8,51,23,676	6,48,54,878
Tapovan Expense		8,01,873	8,57,116
UGC Expense		-	80,90,090
SSIP Expense		-	5,92,345
Athltic Meet Expense		34,85,903	23,83,351
Administrative and other Expenses		2,13,70,915	2,86,84,898
Non-Recurring Expense	K	-	2,25,72,227
TOTAL - B		**11,07,82,367**	**12,83,14,780**
Excess Income over Expenditure Carried to University Fund		-	-
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

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

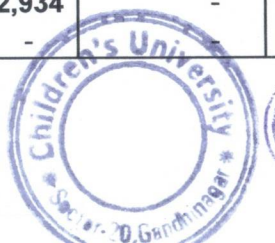
Particulars	As on 31.03.2023	As on 31.03.2022
Schedule 'A'		
Corpus Fund		
University Fund		
(u/s 31 of Children's University Act, 2009)		
Fixed Assets Capital Fund		-
Opening Balance as on 01st April, 2022	5,82,19,819	3,69,01,532
Add: Grant Capitalised for earlier years	1,89,33,899	2,13,18,287
Add: Grant Capitalised for current year	(54,55,256)	-
Add : Amount Transferred from Income & Expenditure Account	-	-
Less : Amount Transferred to Children's University Own Fund (Other than Fixed Assets Capital Fund)	(1,89,32,279)	-
Closing Balance as on 31st March, 2023	**5,27,66,183**	**5,82,19,819**
Depreciation Fund	-	
Children's University Own Fund (Other than Fixed Assets Capital Fund)		-
Opening Balance as on 01st April, 2022	-	-
Add : Amount Transferred from Fixed Assets Capital Fund (I)	1,89,32,279	
Less: Transferred to Income and Expenditure Account (II) = (A-B)	**(19,75,410)**	
Reciepts during the year (A)	80,92,353	-
Expenditure during the year (B)	(1,00,67,763)	-
Closing Balance as on 31st March, 2023 (I + II)	**1,69,56,869**	**-**
	6,97,23,052	**5,82,19,819**
Schedule 'B'		
Income & Expenditure Account		
Balance as per last Balance sheet	-	-
Add/ (Less) Excess Income over Expenditure brought from Income and Expenditure Account	-	-
	-	-
	-	-

Children's University * Section 20, Gandhinagar *

SANJIV M. SHAH & ASSOCIATES
PARTNER
CHARTERED ACCOUNTANTS

Schedule 'C'
UNUTILIZED GRANT / FUND

Particulars	Opening Balance as on 01.04.2022	Grant Received During the year	Revenue Expenses incurred during the year	Capital Expenses incurred during the year	Grant Returned Back / Advance given	Closing Balance as on 31.03.2023
Grants						
Commissioner of Higher Education Grant						
7TH Pay Teaching Staff Arrears Grant	32,00,000	-	32,00,000	-	-	-
Grant From Commissioner of Higher Education	10,74,22,063	11,30,00,000	8,92,26,809	2,92,87,596	6,40,73,610	3,78,34,047
PHD GRANT from Comm. Of Higher Edu.	9,00,000	9,00,000	**10,071**	-	9,00,000	8,89,929
EDN-30 Book Publication Commissioner of Higher Educ	-	50,00,000	-	-	-	50,00,000
EDN-30 Computer Lab Commissioner of Higher Educatio	-	50,00,000	-	-	-	50,00,000
EDN-30 IT Commissioner of Higher Education	-	50,00,000	-	-	-	50,00,000
EDN-30 Toy House Commissioner of Higher Education	-	50,00,000	-	-	-	50,00,000
New Land Construction Grant for Shahpur	14,74,45,002	5,00,00,000	-	-		19,74,45,002
TAPOVAN GRANT	63,42,884	72,00,000	**8,07,373**	-	-	1,27,35,511
New Construction - SEC 20	8,54,61,637	1,56,96,000	-	-	-	10,11,57,637
NSS GRANT						
NSS OTHER GRANT	17,483	50,000	**9,200**	-	-	58,283
NSS -ST CATEGARY MINISTRY OF YOUTH AFFAIRS & SPORT	5,700	-	**5,700**	-	-	-
GUJARAT KNOWLEDGE SOCIETY - SSIP	-	10,07,648	-	-	-	10,07,648
GUJARAT SAHITYA AKADAMI	-	2,50,000	**2,50,000**	-	-	-
ICSSR (0877)	-	1,50,000	**3,22,934**	-	-	(1,72,934)
Knowledge Consoritium of Gujarat GRANT	1,64,498	-	-	-	-	1,64,498





Particulars	Opening Balance as on 01.04.2022	Grant Received During the year	Revenue Expenses incurred during the year	Capital Expenses incurred during the year	Grant Returned Back / Advance given	Closing Balance as on 31.03.2023
Knowledge Consoritium of Gujarat Panch Prakalp	-	75,000	33,357	-	-	41,643
Knowledge Consoritium of Gujarat Azadi ka Amrit Mahotsav	-	80,000	75,223	-	-	4,777
Minor Research Project Grant	6,42,467	-	6,42,467	-	-	-
Renovation Grant	-	-	-	-	-	-
Swarnim Sports Grant	2,00,000	-	2,00,000	-	-	-
UBA GRANT	50,000	-	50,000	-	-	-
Under 14 Chitrakam Spardha Vidhyaniketan Grant	1,83,995	-	1,83,995	-	-	-
UNDER 11 ATHLETIC MEET GRANT	-	3,40,000	1,71,005	-	1,68,995	-
Donation / CSR Fund						
BPCL Fund *	-	1,21,86,030			1,18,00,000	3,86,030
Donation for Gold Medal	6,00,000	-	-	-	-	6,00,000
Total	**35,26,35,729**	**22,09,34,678**	**9,51,88,134**	**2,92,87,596**	**7,69,42,605**	**37,21,52,071**
Previous Year	**28,60,84,406**	**19,14,54,277**	**11,28,67,123**	**1,19,30,000**	**1,05,831**	**35,26,35,729**

* Includes Fund Receipt of Rs. 1,18,00,000/- and Interest earned Rs. 3,86,030/-





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
1	**Furniture**				
	Chair Cello Rock Nos 50 2017-18	32,500	-	-	32,500
	Chairs 2061 MBG NOS 150 -2017-18	69,000	-	-	69,000
	Computer Chair Nos 18 2017-18	42,480	-	-	42,480
	Computer Table Nos 15 - 2017-18	1,85,850	-	-	1,85,850
	Furniture A/c	44,05,378	1,68,800	-	45,74,178
	Gelvenize Box 2017-18	5,150	-	-	5,150
	Magazine Rack Nos 2 -2017-18	49,560	-	-	49,560
	Magazine Stand -9 Nos 2017-18	5,000	-	-	5,000
	Matel Bed No 25 2017-18	95,000	-	-	95,000
	Platinium Chairs Nos 50 -2017-18	43,750	-	-	43,750
	Sliding Door	-	2,48,500	-	2,48,500
	Steel Cupboard Nos 15 -2017-18	2,38,950	-	-	2,38,950
	Steel Cupboard Nos 2 2017-18	31,999	-	-	31,999
	Steel Podium Nos 5 2017-18	12,980	-	-	12,980
	Steel Stolted Racks No 15 2017-18	54,958	-	-	54,958
	Steel Table Nos 25 -2017-18	88,500	-	-	88,500
	VARMORA STOOL VRST 25 IGL 2017-18	2,800	-	-	2,800
	Wooden Rack 2017-18	2,76,882	-	-	2,76,882
	Wooden Rack Nos 2 2017-18	31,860	-	-	31,860
	Sub Total	**56,72,597**	**4,17,300**	**-**	**60,89,897**

Children's University Sector-10, Gandhinagar

SAMIR M... & ASSOCIATES CHARTERED ACCOUNTANTS

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
2	**Furniture & Fixture**				
	15 U Rack 2019-20	37,878			37,878
	24 Port Patch Panerl 2019-20	16,284			16,284
	Air Conditions	5,20,494			5,20,494
	Air Conditions -2021-22	5,50,056			5,50,056
	BLU STAR SPLIT AC-1.5 TONE 6 PIECES	2,61,600			2,61,600
	Books A/c	10,87,691	1,04,544	4,780	11,87,455
	Cabinets	1,94,482			1,94,482
	Conferance Chair 50 Nos 2019-20	2,00,000			2,00,000
	Cooler	61,500			61,500
	Electric Instalations	5,04,442			5,04,442
	Fridge A/c	95,600			95,600
	Lloyed A.C 1. Ton Nos -8	2,92,352			2,92,352
	Office Furniture	2,36,527			2,36,527
	Revolving Chair 10 2019-20	1,85,000			1,85,000
	Revolving Chair 15 Nos 2019-20	1,95,000			1,95,000
	Sofa Set 1 Nos 2019-20	1,25,000			1,25,000
	Steel Relling (Saradar Patel Statue)	38,000			38,000
	Steel Storewell 19nos 2019-20	1,23,500			1,23,500
	Student Benches 23 Nos 2019-20	1,95,500			1,95,500
	Student Chair 85 Nos 2019-20	1,91,250			1,91,250
	SYMPHONY COOLER HI COOL 20 PIECES	1,98,000			1,98,000
	Visitor Banches 10 Nos 2019-20	1,05,000			1,05,000
	Sub Total	**54,15,156**	**1,04,544**	**4,780**	**55,14,920**
3	**Vehicles**				
	Car	6,99,811			6,99,811
	Car Accessories Exps	1,96,667			1,96,667
	CAR PURCHASE	24,46,785			24,46,785
	Cycle	14,200			14,200
	Edu - Van	21,30,000	82,13,556		1,03,43,556
	Indigo Car	4,90,282			4,90,282
	Innova Car	9,59,906			9,59,906
	Sub Total	**69,37,651**	**82,13,556**	**-**	**1,51,51,207**

Children's University Sector 10, Gandhinagar

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

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
4	**Computer Laptop Printer & IT Equipments**				
	Brother Laser Printer-10 Nos	2,39,540			2,39,540
	Camera	1,38,608			1,38,608
	Canon EOS 6D Mark Ef24-105mm Camera	2,29,563			2,29,563
	CCTV Camera 14 Nos 2019-20	2,91,613			2,91,613
	CCTV Camera Instalation 2021-22	1,11,604			1,11,604
	Computer	20,01,139			20,01,139
	Computer HP AIO 22'B411IN -Core 13 5 NOS 2019-20	2,09,000			2,09,000
	Computer HP AIO 22'c1063IN 2 Nos 2019-20	91,000			91,000
	Dell Laptop	3,37,700			3,37,700
	EPSON EB-530 SHORT THROW LCD PROJECTOR 6 NOS 2019-	2,91,072			2,91,072
	Face Scanning Attandence Machine	32,155	87,438		1,19,593
	Hp Laptop 340 G7 Nos 5	2,17,710			2,17,710
	Hp Laptop 440g1 Nos 1	80,830			80,830
	HP LCD Display with Stand 2019-20	87,968			87,968
	HP LESAR JET PRINTER 10 NOS 2019-20	2,84,616			2,84,616
	HP Pavillion X360 Laptop -4 Nos 2019-20	2,91,696			2,91,696
	Latpop Research Project 2019-20	4,38,960			4,38,960
	NEATGEAR POE 2019-20	1,10,151			1,10,151
	Printer	5,03,743	2,30,000		7,33,743
	Projector A/c	5,59,025			5,59,025
	Scanner	39,681			39,681

Children's University

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W
CHARTERED ACCOUNTANTS

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
	Sony Pro Camera Mono Nx 200 2019-20	1,30,000			1,30,000
	Steel Reck 35 Nos 2019-20	1,92,500			1,92,500
	Tata Photon Internet Device	15,146			15,146
	WD Hard Disk 4 Tb 2 Nos 2019-20	30,562			30,562
	Sub Total	**69,55,582**	**3,17,438**	**-**	**72,73,020**
5	**General Equipments**				
	EPABX DIGITAL 2019-20	1,31,688			1,31,688
	Equipments	2,79,300	20,000		2,99,300
	Fire Equipments	1,42,800			1,42,800
	Fire Safety Equipments 2019-20	1,23,570			1,23,570
	Garden Equipments	29,500			29,500
	Grass Cutting Matchine	26,550			26,550
	Infinity 150 RO Machine 2019-20	1,23,900			1,23,900
	KYS TELESCOPE MODEL VIRAT 6.3 NOS-1	43,070			43,070
	Led Tv	98,000			98,000
	Locker Godgrej 1 Nos 2019-20	77,000			77,000
	Machinery	5,485			5,485
	Matel Trolly 1 Nos 2019-20	10,750			10,750
	New Dolphin Ro Nos 1	11,800			11,800
	Paper Shedder Machine	-	4,500	-	4,500
	Refrigerator SGFF 2019-20	28,674			28,674
	Sign Board	11,340			11,340
	Signboard Assets	57,866			57,866
	Small Steel Cupboard 2019-20	6,500			6,500
	SONY LED 65X80000G 1 PIEC	1,30,000			1,30,000
	Staff Locker 2 Nos 15 Drawer 2019-20	33,000			33,000
	Steel Cupboard	38,640			38,640
	Steel Cupboard 10 Nos 2019-20	1,05,000			1,05,000
	Steel Cupboard 16 Nos 2019-20	2,00,000			2,00,000
	Steel Cupboard 20nos 2019-20	1,94,000			1,94,000
	Tv	54,850			54,850
	Washing Machine SG FWM 2019-20	20,187			20,187
	Water Cooler	1,79,280			1,79,280
	Water Purifier	34,490			34,490
	Xerox Machine	8,68,589			8,68,589
	Xerox Machine Trolly 2019-20	8,500			8,500
	Sub Total	**30,74,329**	**24,500**	**-**	**30,98,829**
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

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 Sector-20, Gandhinagar

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN 122377W
CHARTERED ACCOUNTANTS

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: Furhter 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 * Sector-20, Gandhinagar *

SAMIR N. SHAH & ASSOCIATES
PARTNER
FRN 122377W
CHARTERED ACCOUNTANTS

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 * Sector-20,Gandhinagar *

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122877W
CHARTERED ACCOUNTANTS

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 * Sector-20, Gandhinagar *

SAMIR M. SHAH & ASSOCIATES * PARTNER FRN 122377W * CHARTERED ACCOUNTANTS

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 Pawi 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 Laboratery Exps - SSIP	-	3,39,442
Total	**-**	**5,92,345**
Athltic Meet Expense	**34,85,903**	**23,83,351**

Children's University Sector-20, Gandhinagar

SAMIR M. SHAH & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

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
Municpal Taxes	11,08,154	1,93,387
Petty Cash Exps	-	4,10,014
Postage and Courier Exps	60,681	72,273
Remunaration 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 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 'K'		
Non Recurring Expenses		
Edu -Van Exps	-	21,30,000
New Construction - SEC 20 Exps	-	1,56,96,000
NSS GRANT EXPS	-	24,296
Renovation Exps From Renovation Grant	-	47,21,931
Total	-	**2,25,72,227**





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.

SAMIR M. SHAH & ASSOCIATES
PARTNER
FRN
122377W

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 Sector-20, Gandhinagar

SAMIR M. SHAH & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

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 & ASSOCIATES PARTNER FRN 122377W CHARTERED ACCOUNTANTS

Samir M Shah
Partner
Membership No. : 111052
Place : Ahmedabad
Date : 30th June, 2023

For Children's University

Finance and Accounts Officer

Registrar

Children's University Sector-20, Gandhinagar