



AUDITOR'S REPORT

We have audited the attached Balance Sheet of "SRI KALMATADA PUJYA SRI VIRUPAKSHA SHIVACHARYA AYURVEDIC MEDICAL COLLEGE, MANVI," as at 31st March, 2023 and also the annexed Receipt & Payment Account and Income & Expenditure Account of the College for the year ended on that date. The financial statement is the responsibility of the entity's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

1. In the case of Balance Sheet, of the state of affairs of the College as at 31st March, 2023; and
2. In the case of Income & Expenditure Account, of the Surplus for the year ended on that date.

Place: Raichur
Date: 13/09/2023

For M/s. AVANTI PATIL & ASSOCIATES
CHARTERED ACCOUNTANTS

(SANTOSH PATIL)
Partner

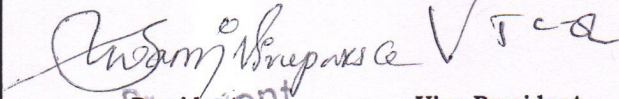
UDIN: 23225726BGWJW18345




SRI VIRUPAKSHESHWARA VIDYA KENDRA TRUST®**Sri Kalmathada Poojya Sri Virupaksha Shivacharya Ayurvedic Medical College****Sindhnoor Road Manvi-584123 Karnataka****BALANCE SHEET AS ON 31ST MARCH 2023**

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CAPITAL ACCOUNT :		FIXED ASSETS : Sch 1	69,47,715
Opening Balance	9,22,00,563		
Add:Excess of Income over Expenditure	2,12,61,902	CURRENT ASSETS,	
	11,34,62,465	LOANS & ADVANCES : Sch 5	
		Current Assets	27,74,391
SECURED LOANS: Sch 2	10,00,001		
		Cash at Bank: Sch 6	1,13,91,751
CURRENT LIABILITIES		Cash in Hand: Sch 7	2,82,105
AND PROVISIONS : Sch 3			
Provisions	23,55,320		
Branch/Divisions: Sch 4	5,00,000	Branch/Divisions: Sch 4	9,59,21,824
TOTAL	11,73,17,786	TOTAL	11,73,17,786

**FOR Sri Kalmathada Poojya Sri Virupaksha Shivacharya
Ayurvedic Medical College****Vide our report of even date enclosed****For Avanti Patil & Associates
Chartered Accountants**


President
KPSVS Ayurvedic
Medical College Manvi
Date : 13/09/2023
Place : Raichur

Vice President
(CA Santosh Patil)**Partner****M.No:225726****FRN:012715S****UDIN: 23225726BGWJW18345**

SRI VIRUPAKSHESHWARA VIDYA KENDRA TRUST®
Sri Kalmathada Poojya Sri Virupaksha Shivacharya Ayurvedic Medical College
Sindhnoor Road Manvi-584123 Karnataka
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To Staff Welfare	5,91,590.00	By Tuition fee Received	5,19,62,638
To Salary and Employee Benefits	2,27,80,576.50	By Exam Fee Received	9,25,530
To Advertisement Expenses	2,06,740.18	By Journal Fees Received	80,900
To University Fees	6,36,000.00	By Hostel Fee Received	32,58,920
To PF Admin Charges	21,783.00	By OPD Fees Collected	4,55,985
To Bank Charges	6,004.00	By Swarnaprashana & Other Income	5,06,537
To Depreciation	12,63,747.00	By Interest Received	2,55,222
To Electricity Charges	9,26,977.00		
To ESI Paid	72,541.00		
To Exam fees	9,70,450.00		
To Exam Remuneration	57,206.00		
To Food & Refreshments	7,04,189.00		
To Fuel Expenses	1,06,050.00		
To Functions & Celebrations	5,24,150.00		
To Generator Fuel	1,45,825.00		
To Audit Fees	1,06,200.00		
To Interest on Vehicle Loan	1,28,396.00		
To Internet & Telephone Charges	39,212.00		
To Lab Expenses	4,02,559.00		
To Guest & Visitors Expenses	2,51,449.00		
To Medical Camp Expenses	5,75,156.00		
To Medicine Garden Expenses	3,46,245.00		
To Miscellaneous Expenses	3,27,396.00		
To News Papers & Periodicals	43,122.00		
To NSS Camp Expenses	64,000.00		
To Postage Charges	14,047.00		
To Printing & Stationary	8,59,615.00		
To Professional charges	2,64,667.00		
To Employer Provident Fund	3,80,790.00		
To Computer Maintenance	70,055.27		
To Electrical Maintenance	2,99,023.00		
To College & Hospital Maintenance	9,99,791.00		
To Rates & Taxes	31,710.00		
To Scholarship	3,85,880.00		
To Security Service Expenses	2,27,698.00		
To Seminar & Training Expenses	20,000.00		
To Software Expenses	27,816.00		
To Transportation Charges	71,418.00		
To Travelling Expenses	10,61,524.00		
To Vehicle Maintenance	1,72,232.00		
To Excess of Income Over Expenditure	2,12,61,902.06		
TOTAL	5,74,45,732.00	TOTAL	5,74,45,732.00

FOR Sri Kalmathada Poojya Sri Virupaksha Shivacharya
Ayurvedic Medical College.

(Signature)
President

(Signature)
Vice President

Date : 13/09/2023
Place : Raichur
Dr. Raichur (Karnataka State)

Vide our report of even date enclosed
For Avanti Patil & Associates
Chartered Accountants

(Signature)

(CA Santosh Patil)
Partner

M.No:225726

FRN:012715S

UDIN: 23225726BGWJW18345



Schedules For Balance Sheet		
Schedule No	Particulars	Amount(Rs)
2	<u>Secured Loans</u>	
	SVPSS Bank Bus Loan	10,00,001.00
		10,00,001.00
3	<u>Current Liabilities</u>	
	Salary Payable	19,54,180
	PF Payable	87,299
	ESI Payable	5,219
	TDS Payable	63,842
	PT Payable	6,800
	TF Groups Security Services	21,780
	Audit Fee Payable	1,06,200
	Professional Fee Payable	1,10,000
		23,55,320
4	<u>Branch/ Divisions</u>	
	KPSVS Medical Store	5,00,000
		5,00,000
4	<u>Branch/ Divisions</u>	
	D.ed College	1,06,000
	SVVK Trust	9,58,15,824
		9,59,21,824
5	<u>Deposite, Loans & Advances</u>	
	Deposites	26,24,391
	House Advance Staff	1,50,000
		27,74,391
6	<u>Cash At Bank</u>	
	Hospital A/c 4267	8,33,700
	Sath Sankalpa Prathistitha Bank-992	8,858
	State Bank of India-774	89,18,032
	SV Bank 8325	15,47,248
	SV Bank 8326	14,108
	SVPSSN Bank-8328	69,805
		1,13,91,751
7	<u>Cash In Hand</u>	
	Cash	2,82,105
		2,82,105

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Sri Kalmathada Rajya Sri Virupaksha Shivacharya Ayurvedic Medical College, Manvi

FIXED ASSETS SCHEDULE-2022-23

Schedule No. 1

SI No	Block of Assets	W D V as on 01-04-2022	Additions Before 01-10-2022	Additions After 01-10-2022	Deletions	Total as on 31-03-2023	Depreciation		W D V as on 31-03-2023
							Rate	Amount	
1	Ashok Leyland KA 36 B 78	12,82,124			-	12,82,124	15.00%	1,92,319	10,89,805
2	Bore Wells	2,10,567			-	2,10,567	15.00%	31,585	1,78,982
3	CCTV	1,71,776			-	1,71,776	15.00%	25,766	1,46,009
4	Computers & Peripherals	1,74,215	3,12,838		-	4,87,053	40.00%	1,94,821	2,92,232
5	Furniture & Fixtures	16,37,680	36,000		-	16,73,680	10.00%	1,67,368	15,06,312
6	Generator	3,65,411			-	3,65,411	15.00%	54,812	3,10,599
7	Electrical Items	4,69,105	2,95,270	3,24,287		10,88,662	15.00%	1,38,978	9,49,684
8	Hospital Cots	1,16,807	1,30,556		-	2,47,363	15.00%	37,104	2,10,259
9	Lab Materials	1,61,638	3,61,521		-	5,23,159	15.00%	78,474	4,44,685
10	Library Books	87,893			-	87,893	40.00%	35,157	52,736
11	Medical Equipments	11,11,398	85,920		-	11,97,318	15.00%	1,79,598	10,17,720
12	Mobile Phones	19,616	47,498		-	67,114	15.00%	10,067	57,047
13	Sports Materials	71,317		49,400	-	1,20,717	15.00%	14,403	1,06,314
14	Washing machine	17,592			-	17,592	15.00%	2,639	14,953
15	Water Tank	54,307			-	54,307	15.00%	8,146	46,161
16	Xerox Machine	1,13,526			-	1,13,526	15.00%	17,029	96,497
17	X-Ray Machine	5,03,200			-	5,03,200	15.00%	75,480	4,27,720
	TOTAL	65,68,172	12,69,603	3,73,687	-	82,11,462		12,63,747	69,47,715

V. S. R.

