

AUDITED FINANCIAL STATEMENTS

OF

PEOPLE'S UNIVERSITY, BHOPAL

FOR THE YEAR ENDED 31ST MARCH, 2022

BY

A K B JAIN & CO.

CHARTERED ACCOUNTANTS

AB HOUSE, E-2/316, ARERA COLONY,

BHOPAL - 462016

PH. NO. (0755) 2420163

AUDITOR'S REPORT

We have audited the Consolidated Financial Statements of **PEOPLE'S UNIVERSITY, BHOPAL AND ITS FOLLOWING CONSTITUENT UNITS:**

1	People's College of Medical Sciences & Research Centre
2	People's College of Dental Sciences & Research Centre
3	People's Dental Academy
4	People's College of Nursing Science & Research Centre
5	School of Research & Technology
6	School of Pharmacy & Research
7	People's Institute of Management & Research
8	People's College of Paramedical Science & Research Centre
9	People's Institute of Hotel Management & Catering Technology & Applied Nutrition
10	Centre for Scientific Research Development

Which includes the Consolidated Balance Sheet at **31st March, 2022**, and the Consolidated Income & Expenditure Account for the year then ended, and notes to the financial statements.

In our opinion, the accompanying consolidated financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the financial position of the entity as at **31st March, 2022**, and of its financial performance for the year then ended.

- a) In the case of the Consolidated Balance Sheet, of the state of affairs of the University as at **31st March, 2022**.
- b) In the case of the consolidated Income and Expenditure, of the **Excess of Income over Expenditure** for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

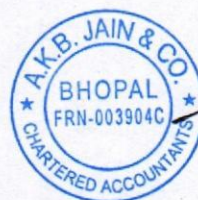
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the entity so far as appears from our examination of those books.
- c) The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account.

Place: Bhopal
Date : 06.07.2022



For A K B JAIN & CO.
Chartered Accountants
FRN: 003904C

SALIL JAIN
(Partner)
M.No.077266
UDIN: 22077266APYIWS1141

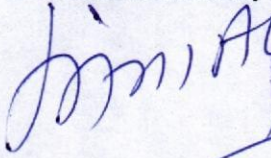
PEOPLE'S UNIVERSITY

CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

Liabilities	Schedule	Amount(Rs.)	Assets	Schedule	Amount(Rs.)
General Fund:	"A"	349673289.92	Fixed Assets :	"H"	206247395.98
Corpus Fund	"B"	5383346.00	Current Assets and Advances		
Secured Loan:	"C"	411036630.36	Sundry Debtors:	"I"	12949094.07
Current Liabilities & Provision			Cash and Bank Balance:	"J"	8839978.65
Sundry Creditors:	"D"	44499348.00	Fees Receivable General Fund:	"K"	357820571.12
Other Liabilities:	"E"	172729265.70	Loan, Advances & Security Deposits:	"L"	521851609.16
Security Deposit/ Withheld Advance from Contractor / Suppliers / Staff:	"F"	6830016.00			
Provisions:	"G"	117556753.00			
Total (Rs)		1107708648.98		Total (Rs)	1107708648.98

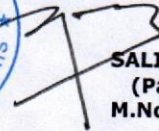
As Per Our Report of Even Date Attached

For People's University




Place: BHOPAL
Date : 06.07.2022

For A K B JAIN & CO.
Chartered Accountants.
FRN-003904C

SALIL JAIN
(Partner)
M.No.077266

PEOPLE'S UNIVERSITY
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To, Advertisement Exp	141351371.50	By, Fees Received	1076244129.75
To, Affiliation Fees	8041165.00	By, Hospital Income	185667410.43
To, Animal Diet	19390.00	By, Interest Recd. From Bank	111899.00
To, Annual Function Exp	3698074.00	By, Mise. Income	1167200.28
To, Annual Maint	3126926.00	By, Research Journal Receipt	89034.00
To, Bank Charges & Comm.	8604220.17	By, Interest on FDR	46672.00
To, Bus Hire Charges	158940.00		
To, Cabel Exp	288636.00		
To, Camp Exp	15714298.71		
To, College/ Hospital Running Exp	4928190.47		
To, Computer Maintenance	2716845.00		
To, Conference & Seminar Exp	434865.00		
To, Consultancy Charges	18615822.00		
To, Conveyance	1093596.00		
To, Councillng Expenses	934137.00		
To, Electric Fitting Exp	5427332.00		
To, Electricity Charges	23464393.00		
To, Employers Cont. to PF	18896058.00		
To, Employers Cont. to ESIC	4930997.00		
To, Faculty Development Exp	1040615.00		
To, Fees Concession /Freeship	9976305.00		
To, Fees To Regulatory Comm.	8755636.00		
To, Fellowship in Forensic Odontology Exp	90600.00		
To, Festival Exp	910618.00		
To, Fire Extinguishing exp	149919.00		
To, Frieght and Cartage	235186.00		
To, Gas Charges	130174.00		
To, General Consumable	3190946.00		
To, Generator Exp.	129521.00		
To, Gradenng Exp	213760.00		
To, Honorarium Exp	276000.00		
To, Housekeeping Exp	16967926.00		
To, Incinerator Exp	263831.00		
To, Inspection Expenses	654664.00		
To, Insurance Exp.	890577.00		
To, Interest	89604136.00		
To, Internet Exp.	2008408.00		
To, ISO 9001:2000 Certificate	47000.00		
To, Journak Books & Periodicals	3006314.00		
To, Kitchen Consumable	45668.00		
To, Lab Consumable	22421801.00		
To, Labour Welfare	53500.00		
To, Laundry Exp	5287264.00		
To, Legal Exp.	141435.00		
To, Linen Exp	1016152.00		
To, Medicine & consumable	5547263.68		
To, Membership & subscription	532400.00		
To, Nagar Nigam Permission Fees	233115.00		
To, NCC Exp	403925.00		
To, News Paper, Exp	40505.00		
To, Office Exp	198038.00		
To, Oxygen Charges	8436374.00		
To, Pathology Exp	657705.00		
To, Patient Diet Exp	4395901.00		
To, Photocopy Exp.	142171.00		
To, Pollution Control Fees	183900.00		
To, Postage and Telegram	950195.00		
To, Printing Exp.	3982643.00		
To, Radiology exp	1029367.00		
To, Registration Exp	10118.00		
To, Rent Rate and Taxes	2991428.00		
To, Repair And Maint.	81528443.00		
To, Research and Development	7117891.00		
To, Salary To Staff	485885175.00		
To, Security Expenses	12527714.00		
To, Sports Exp	330537.00		

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To, Staff Welfare Exp.	5633230.00		
To, Stationery Exp.	3124457.00		
To, Stipend to Interns	1819773.00		
To, Stipend to PG. Student	44717620.00		
To, Stipend to Trainee	4045701.00		
To, Student Welfare Exp	188585.00		
To, Surgical Consumable	10844540.00		
To, Telephone Exp	2628337.00		
To, Training & Placement	304900.00		
To, Travelling Exp	3301981.00		
To, Uniform Exp	83090.00		
To, Vehicle Hire Charges	1199895.00		
To, Vehicle Rep. and Maint	1118656.00		
To, Vehicle Fuel Exp	4429810.00		
To, Visiting Faculty Exp	11000.00		
To, Wages and Labour	50539883.00		
To, Water Chgs	256150.00		
To, Water Testing Chgs	48000.00		
To, Depreciation	33023809.00		
To, Income Transfer to Profit and Loss Appropriation A/c	48928906.93		
	<u>1263326345.46</u>		<u>1263326345.46</u>
To, Transfer to Gratuity Fund	2000000.00	To, Income Transfer from Profit and Loss	
To, Transfer to Scholarship Fund	1000000.00	Appropriation A/c	48928906.93
To, Excess of Income over Expenditure Transferred to General Fund	45928906.93		
Total (Rs)	1312255252.39	Total (Rs)	1312255252.39

As Per Our Report of Even Date Attached

For People's University

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Place: BHOPAL
 Date : 06.07.2022

For A K B JAIN & CO.
 Chartered Accountants.
 FRN-003904C



[Handwritten Signature]
SALIL JAIN
 (Partner)
 M.No.077266

PEOPLE'S UNIVERSITY
(F.Y. 2021-22)

General Fund

Income and Expenditure A/c

Schedule "A"

Opening Balance	303744382.99
Add: Excess of Income Over Expenditure	45928906.93
Total (Rs.)	<u>349673289.92</u>

Corpus Fund:

Schedule "B"

Gratuity Fund	3883346.00
Scholarship Fund	1500000.00
Total (Rs.)	<u>5383346.00</u>

Secured Loans:

Schedule "C"

Chola Mandal Vehicle Loan A/c	782955.00
DHFL Loan A/c	7474899.00
ICICI Bank O/D A/C 005505013172	49214673.70
ICICI Bank O/D A/C 005505010742	34866891.88
ICICI Bank O/D A/C 409605000308	48359705.20
ICICI Bank Term Loan A/c	264711358.58
ICICI Bank Equipment Loan A/c -0462	3375891.00
ICICI Vehicle Loan A/c -7092	1580749.00
India Infoline Finance Ltd	669507.00
Total (Rs.)	<u>411036630.36</u>

Sundry Creditors:

Schedule "D"

M/s A-2 Enterprises	107378.00
M/s Aakrati Enterprises	5745.00
M/s Aarvam Medical Systems	428400.00
M/s Abhash Pharma	6390.00
M/s Abhishek Traders	118147.00
M/s Advance Medical System	6496.00
M/s Advance Scientific Center	-12697.00
M/s Addiction Brand Poistioning	130500.00
M/s Agrawal Enterprises	20681.00
M/s Agra Dari Bhandar	10760.00
M/s AKB Jain	44100.00
M/s A.K.Home Decor	34948.00
M/s A M G Studioz	3000.00
M/s Ammar Traders	98825.00
M/s Ank Enterprises	72500.00
M/s 3RD Eye Solution	4400.00
M/s Appasamy Associates Bhopal	25344.00



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(F.Y. 2021-22)

M/s Arth Enterprises	11340.00
M/s Aesthetic Dental Lab	16000.00
M/s Al Burhani Stationery	3150.00
M/s Avantika Travels	100410.00
M/s Arihant Sales	18307.00
M/s Auxes IT Solution	1829.00
M/s Ashutosh Mohan	225000.00
M/s Badal Super Tea Stall	14300.00
M/s Babji Refrigeration	8277.00
M/s Balaji Marble	7381.00
M/s Bevi Enterprises	42543.00
M/s Bio Fage Pharma	14315.00
M/s Blueline Healthcare	144010.00
M/s Brij Uniform	673275.00
M/s Brij Associates	203150.00
M/s Bright Stone	-18385.00
M/s Bhagwati Traders	31500.00
M/s Bharat Kothari	16200.00
M/s Bharti Walmart	5012.00
M/s Bhopal Satationery Mart	-8315.00
M/s Bostan Healthcare Solution Pvt Ltd	147126.00
M/s Carl Zeiss India Pvt Ltd.	33689.00
M/s Choudhary Medical Agency	1088.00
M/s Cool Refrigeration	104651.00
M/s Cool Sun Control Film	-2250.00
M/s Carestream Dental India Pvt Ltd	4071.00
M/s Cash Surgicals	8750.00
M/s CI Automotors Pvt Ltd	39671.00
M/s DD Marketing	43719.00
M/s Dev Enterprises	392.00
M/s Divya Steel	-26444.00
M/s Digisec Consultancy Services PVT Ltd	666118.00
M/s Dew Point Refrigeration	18250.00
M/s Decan Dental Depot Pvt Ltd	-14266.00
M/s Decora Interior	9824.00
M/s Destiny Perfumes & Confectionery	3400.00
M/s Dileep Caterers	7953.00
M/s Disha Enterprises	170079.00
M/s Disha Pharma	103756.00
M/s Distinct Dental & Surgicals	13004.00
M/s Dolphin Marketing	35185.00
M/s Dream Creation	15104.00
Dr. Siddharth Jain	91800.00
M/s Dynatech Engineers	117105.00
M/s Enterprising Health Care, Bhopal	252764.00
M/s Environment Protection Corporation	16680.00
M/s Entertainment Network Ltd	68382.00
M/s Excel Entertainment & Services	56347.00
M/s Eye Care Products	8400.00
M/s Fakhri Ply & Hardware Store	-107972.00
M/s Foziya Hassan	-36457.00



PEOPLE'S UNIVERSITY
(F.Y. 2021-22)

M/s Food-N-Snacks Coorner	7190.00
M/s Fresenius Medical Care (India) Pvt.Ltd.	72289.00
M/s Futech Biomedicals	1120.00
M/s Ganeshram Vishwakarma	11274.00
M/s Garanted Waterproofing	3800.00
M/s Gear4 Home Automation	193298.00
M/s Global Surgicals	121155.00
M/s Global Dental Shop	6020.00
M/s Global Enterprises	1828.00
M/s Guru Ashish Enterprises	128148.00
M/s Guru Kripa Medical & Surgical	40478.00
M/s Gujrat Radiation Services	4720.00
M/s Gupta Electricals	34626.00
M/s Harsh Enterprises	27789.00
M/s Harshit Medical & Surgical Agencies	862279.00
M/s Hansraj Nayyar (Mediquip) INC	110626.00
M/s Hashtaq Branding Solution	8850.00
M/s Hind Medical System	10864.00
M/s Imagers Sales Corporation	77840.00
M/s Impression Furniture Industries	171100.00
M/s Indo Water Management & Pollution Control Corporation	40936.00
M/s Indus Scroll Press	11015.00
M/s Inmed Care System	30000.00
M/s Inox Air Products Pvt. Ltd. Bhopal	117841.00
M/s Inzane Labs Pvt Ltd	279589.00
M/s Jain Pharma And Surgical	25938.00
M/s Jayesh Surgical & Medical Agencies	36791.00
M/s J.K. Jain Brothers	52233.00
M/s J.K. Mrabel	736.00
M/s J.D. Marketing	-3250.00
M/s Jv Pharmaceuticals	177661.00
M/s Jyoti Enterprises	5937.00
M/s Kabul Food Product	1870.00
M/s Kalpak Products	40168.00
M/s Katare Medical Opc Private Limited	4248.00
M/s Keshav Dental Lab	31800.00
M/s Kotagirwar Path Lab	4678.00
M/s Kothari Plywood & Electricals	-8743.00
M/s Krishna Medical & Surgical	40712.00
M/s Lakshdeep Enterprises	10976.00
M/s Laxmi Chemicals And Traders	34634.00
M/s Laxmi Enterprises	22333.00
M/s Lappie World	5000.00
M/s Life Ortho System	63495.00
M/s Maa Vaishnav Agencies	14739.00
M/s Maa Bhawani Enterprises	4405.00
M/s Magic Elevators Pvt. Ltd.	79702.00
M/s Manav Vaccines	4218.00
M/s Mapmygenome India Ltd	7500.00
M/s Mattress Point and Home Furinshing	159420.00
M/s Max Fac India	21255.00



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(F.Y. 2021-22)

M/s Mecherve Engineering	3505.00
M/s Medicare Solutions & Services	281600.00
M/s Medicine Point	65565.00
M/s Medifaiith	-5875.00
M/s Medi Equip Enterprises	7560.00
M/s Medi Point	231647.00
M/s Meethi Pharmaceuticals	32424.00
M/s Metro Communication india Pvt Ltd	408320.00
M/s Mohd Nafees	35060.00
M/s Mohd. Durrez	-28800.00
M/s Mohd. Islam	7929.00
M/s Modi Refrigeration	-12625.00
M/s M.P. National Enterprises	160978.00
M/s M.T.Traders	6336.00
M/s Next Generation	24255.00
M/s Neeraj Traders	30112.00
M/s New Shakti Diesel Shop	2000.00
M/s Network IE Infosystem Pvt Ltd	95660.00
M/s New Stayam Aluminium	32097.00
M/s NGRT System Pvt Ltd	-29286.00
M/s Nisar Agro	6682.00
M/s Nivia Industries	180128.00
M/s Nsc Enterprises	14300.00
M/s N.P. Enterprises	8064.00
M/s N.S. Scientific Center	-12307.00
M/s Ortho Deal	13500.00
M/s Orthodontic Supplier Pvt Ltd	30845.00
M/s Patel & Company	130915.00
M/s Pathak Brothers	3579.00
M/s Patwa City Automobile	5804.00
M/s Paris Gift House	12600.00
M/s Pooja Sanitation	-35130.00
M/s Prahalad Medical Store	2735.00
M/s Prasad Surgicals	51000.00
M/s Pragati Enterprises	77405.00
M/s Prashant Agrawal Caterers & Contractors	256338.00
M/s Prime Mag. Subscription Services Pvt Ltd	6110.00
M/s Prime Motors	12200.00
M/s Prince Medical And Surgical	131530.00
M/s Priyam Enterprises	-14160.00
M/s Priyansh Traders	6000.00
M/s Quick Smart Wash Pvt. Ltd.	3786688.00
M/s Rahul Pharma	9480.00
M/s Rajeev Kumar Sanjeev Kumar	41388.00
M/s Raj Hardware Store	-93192.00
M/s Raj Homes Private Limited	7153542.00
M/s Raj Medical Agencies	1346.00
M/s Rakesh Paliwal	2851.00
M/s Rana Arts	106668.00
M/s Radiant Surgicals	664873.00
M/s Rashmi Enterprises	477471.00



PEOPLE'S UNIVERSITY
(F.Y. 2021-22)

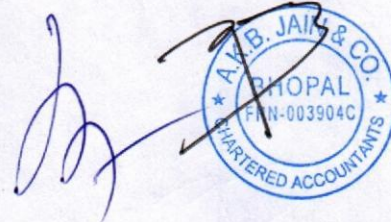
M/s Raj Homes Private Limited	6498844.00
M/s Ravi Jal Sewa	23590.00
M/s Ravi Medical Agencies	1953.00
M/s Revere Dent	10550.00
M/s Reet Enterprises	9520.00
M/s Reena Healthcare	2250.00
M/s Remi Sales & Engineering Limited	100572.00
M/s Mohd. Rehmat Ali	36.00
M/s R.K.Travels	11700.00
M/s Ritesh Mobile Shop	17400.00
M/s Rudra Enterprises	340372.00
M/s Runip	61065.00
M/s R Dot Ventures	48200.00
M/s Sai Jyot	16143.00
M/s Sai Shraddha Catering Servies Pvt.Ltd.	3812066.00
M/s SAK Contractor	186120.00
M/s Sai Traders	61539.00
M/s Saico Tech Services	26686.00
M/s Sami Steel	24554.00
M/s Sandor Medicaids Pvt Ltd.	425007.00
M/s Sanya Saral Imaging Centre	62237.00
M/s Satnam Electronics	-65500.00
M/s Sar Infinity Technology Pvt Ltd	218000.00
M/s Science House Medicals Pvt. Ltd.	230482.00
M/s Science Plaza	234320.00
M/s S.D.Biomed India Pvt.Ltd.	483820.00
M/s Service Master Clean Limited	1900630.00
M/s Service Trade Centre Bhopal	747400.00
M/s Seth Surgical Suppliers	13275.00
M/s Shail Industries	179817.00
M/s Shail Dental Lab	217584.00
M/s Shanti Associates	166380.00
M/s Shri Mahabir Sales	124500.00
M/s Shakti Auto Electrical	2320.00
M/s SHB Printer and Supplier	4200.00
M/s Shivansh Enterprises	56786.00
M/s Shiv Sai Marketing	70182.00
M/s Shivmurt Art	47583.00
M/s Shohrab Enterprises	20457.00
M/s Shree Mahaveer Medicare	540000.00
M/s Shree Ram Sheel Associates	24864.00
M/s Shree Hardware	4068.00
M/s Shree Travels	52450.00
M/s Shree Krishna Electronics	5400.00
M/s Shri Balaji Enterprises	12043.00
M/s Sri Sales	35800.00
M/s Shrivinayak Enterprises	30914.00
M/s Shriji Enterprises	2069643.00
M/s Shree Jee Enterprises	22287.00
M/s Shree Advertisment	34782.00
M/s Shubham Sales (Bhopal)	47711.00



PEOPLE'S UNIVERSITY
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M/s Shubham Motors	3400.00
M/s Shyam Brothers Bhopal	232992.00
M/s Shivhari Traders	49684.00
M/s Sogani Ply & Veneer	67774.00
M/s South Asia Fm Limited	93646.00
M/s Srs Sterisure Pvt Ltd	32368.00
M/s S R Plywood	-34000.00
M/s Ssd Surgicals	151775.00
M/s Stuti Sales	1650.00
M/s Star Five Water Solution	1050.00
M/s Sterling Techno Services	12042.00
M/s Swati Furniture Works	15120.00
M/s Surendra Tea Stall	2676.00
M/s Taxil Medicare & Surgicals	22782.00
M/s Technical Fire Protection Service	14337.00
M/s Techno Planner LLP	599.00
M/s Tejas Medical & Surgical Agency	871882.00
M/s The Service Point	15410.00
M/s Thakural Enterprises	15748.00
M/s T.T.D. Enterprises	68792.00
M/s Udit Agencies	662043.00
M/s Urban Dental System	127336.00
M/s Urban Company	1697.00
M/s Usha International Ltd.	26433.00
M/s Ultratech Laboratories	-60699.00
M/s Vaccine World	16515.00
M/s Vanshika Surgical	59506.00
M/s Vardhman Medical Agency	37142.00
M/s Vyapak	80272.00
M/s Vector Biotek Pvt Ltd.	182900.00
M/s Venkatesh Agro Pipes	35517.00
M/s Vedika Surgicals	12779.00
M/s Viraj Pharma	63000.00
M/s Vimal Store	-2415.00
M/s VMC Technologies	81351.00
M/s Vijay Vallabh Kisan Sewa Kendra	18079.00
M/s Vs Enterprises	-9226.00
M/s Xmark Elevators	66138.00
M/s Yadav Tea Stall	15750.00
M/s Yash Biotech	56000.00
M/s Yorco Scientific Udyog Private Limited	51920.00

Total (Rs.) 44499348.00



PEOPLE'S UNIVERSITY
(F.Y. 2021-22)

Other Liabilities:

Schedule "E"

Advance Fees from Students	18216520.76
Caution Money From Students	101499210.18
CCHO Student Training Fees	1250312.00
Deputy Collector (CM Health Welfare Fund)	672514.00
ICMR Clinical Trial Fund	1930127.20
ICMR Project Grant 2020-3745	2758392.40
M.P. Niji Vishwa Vidyalay Regulatory Commission	27204472.00
Nutrition Rehabilitation Centre Fund	158266.00
People's University Association of Alumni	1351120.00
Poor Patient Welfare Fund	71746.00
Science & Engineering Research Board -File No. TAR/2021/000112	265363.00
Security deposit from Students	9750293.00
Sidhivinayak Medical Store LLP	1734581.00
Student Nurses Association	1478295.52
Student Welfare Fund	4338052.64
Unnat Bharat Abhiyan	50000.00

Total (Rs.) 172729265.70

Security Deposit / Withheld Advance from Contractor / Suppliers / Staff

Schedule "F"

Security Deposit

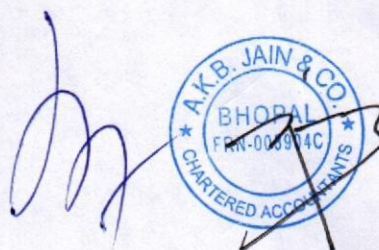
Security Deposit

From Doctors	46000.00
From Nurses	1291084.00
From Staff	963703.00

Security Deposit From Contractors:

M/s Bharti Fabrication	46153.00
M/s Buildwell Consultants	9394.00
M/s J.J. International Instrument	23696.00
M/s Lal Ion Exchange	82500.00
M/s Nandsons Construction Co.	28126.00
M/s Pramod Traders	62500.00
M/s Technical Fire Protection	137958.00
Mr. Deepak Das	54682.00
Mr. Parshuram	9358.00
Withheld From Staff	2787850.00
Withheld From Student	1071360.00
<u>Withheld From Contractors/Suppliers:</u>	15918.00
M/s Inox Air Products Pvt.Ltd.	197500.00
Mr. Foziya Hassan	2234.00

Total (Rs.) 6830016.00



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Provisions:

Employees Cont. to ESIC	608833.00
Employees Cont. to PF	12173570.00
Employer Contribution PF	13190128.00
Employer Contribution to ESIC	2641345.00
Professional Tax	604003.00
Salary Payable	61879758.00
Stipend Payable	6116383.00
TDS on Consultancy	551353.00
Tds on Contract	1061044.00
Tds on Interest	1083197.00
Tds on Purchase Good	8661.00
Tds on Salary	11861354.00
Consultancy Charges Payable	184500.00
Examination Expenses Payable	536403.00
Wages & Labour Payable	5056221.00

Total (Rs.) 117556753.00

Sundry Debtor:

Aayushman Bharat	10380802.69
B.H.E.L	46867.00
BPCL	9960.00
CAPF	74109.00
ESI (Corporation 2017)	2107566.00
ISRO Departmental of Space	16537.00
Police Head Quarters	85070.86
Rashtrya Bal Swasthya Karykram	35728.69
ECHS	192452.83

Total (Rs.) 12949094.07

Cash and Bank Balance

Cash in Hand	27347.00
Cash At Bank (as per list A)	7420945.65
Fixed Deposit With Bank (With Accrued Interest)	1391686.00

Total (Rs.) 8839978.65

Fees Receivable General Fund:

Fees Receivable (General Fund)	357820571.12
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Total (Rs.) 357820571.12



PEOPLE'S UNIVERSITY
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Loan and Advances and Deposit:

Schedule "L"

Income Tax Department (Recovery)	4000000.00
M/s A.K. Dental & Surgical Ind.	118000.00
M/s Advance to Contractor & Staff (List 2)	9473709.00
M/s Ak Electricals	11900.00
M/s Akas Medical Equipment	23119.00
M/s Alec Meditech Pvt.Ltd.	60500.00
M/s Amarkant Shukla	50000.00
M/s Analytical Technologies Ltd	42539.00
M/s Arihant Sales	30828.00
M/s Arzoo Furniture	19380.00
M/s Ashrfilal	21414.00
M/s Baba Interior	117330.00
M/s Babulal Mandal	587250.00
M/s Bharat Pharma	363670.00
M/s Bharti Walmart Pvt. Ltd.	56229.00
M/s Bio Medical System Pvt.Ltd.	765060.00
M/s Bostan Healthcare Solutions Pvt Ltd.	10050.00
M/s Care Labs	126510.00
M/s Carpil Paints	7693.00
M/s Cash Surgical and Medical	8750.00
M/s Chirayu Air Products	150000.00
M/s Cholamandalam Invest and Finance (TDS Recoverable)	61433.00
M/s Classic Traders & Engineering Works	15894.00
M/s Cool Max Enterprises	10500.00
M/s Deep Traders	4900.00
M/s DHFL (TDS Recoverable)	956468.00
M/s Dilip Hardware & Paints	6880.00
M/s Eco Med Enterprises	223311.00
M/s Enterprising Automations	11200.00
M/s Flame Guard	1000.00
M/s Foziya Hasan	150046.00
M/s Gattani Overseas Pvt. Ltd.	4800.00
M/s Gomati Offset	4720.00
M/s Gopi Pipe House	538.00
M/s Heart Care & Surgical House	7375.00
M/s Hiya Scintific Solutions	35000.00
M/s Hyderabad Eye Institute, Hyderabad	1244.00
M/s IIFL(TDS) Recoverable)	104648.00
M/s Indian Calibration Services	32674.00
M/s Industrial Sales And Services	732.00
M/s Industrial Syndicate	87867.00
M/s Infinity Enterprises	28350.00
M/s Inimitable Services & Solutions	46753.00
M/s Kalelker Surgical Industries	42059.00
M/s Lumenis India Pvt. Ltd.	44250.00
M/s M.T.Traders	43285.00
M/s Manbhar & Co.	452145.00
M/s Medifaitth	30538.00
M/s Medifuture Systems, Bhopal.	305185.00
M/s Modi Refrigeration	11919.00
M/s Mohd Islam	20000.00
M/s Mp Biotech	805.00



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M/s Mr. A.Raja	1262910.00
M/s N.S.Scientific Center	432330.00
M/s National Psychological Corporation	19600.00
M/s Nazeer Iron & Steel Trading Co.	14396.00
M/s Nikita Electricals	6500.00
M/s Nursery Nisarga	18700.00
M/s Peekay Scientific Glasswares	1161904.00
M/s People Samachar	27423379.00
M/s Perfect Services	39764.00
M/s Perfect Solutions	437000.00
M/s Pooja Sanitation	119788.00
M/s Pramod Traders Bhopal	600.00
M/s Prasham Surgicals	25750.00
M/s Priyam Enterprises	12774.00
M/s PTL technologies	34500.00
M/s Radiation Protection Services	30680.00
M/s Relaince Home Finance(TDS Recoverable)	742697.00
M/s Rx Pharma Solutions	3360.00
M/s Sahamanthran Private Limited	26000.00
M/s Sahara Agency	13018.00
M/s Sarvajanic Jankalyan Parmarthik Nyas	450821779.57
M/s Science World	49985.00
M/s Shiv Agency	142223.00
M/s Shyam Brothers	58346.00
M/s Siemens Healthcare Pvt.Ltd.	279267.00
M/s Star Electricals	5821.00
M/s Star Five Water Solution	2650.00
M/s Syed Amjad Ali	150000.00
M/s Tata Capital Finance Services (TDS Recoverable)	16998.00
M/s Universal Solar And Electrical Equipment	52712.00
M/s Vedika Surgical	11466.00
M/s Vishal Dresses	3190.00
M/s Vmc Technologies Pvt. Ltd.	42480.00
M/s VS Enterprises	202747.00
M/s Water Care	29559.00
M/s Wipro GE Healthcare Pvt.Ltd.	280482.00
M/s Xmark Elevators	41688.00
Receivable from AICTE Research	302117.00
Security Deposit	298000.00
Security Deposit with M.P. Paramedical Council	500000.00
TCS Receivable	14546.74
TCS Receivable (2021-22)	1314.00
TDS Receivable	5188880.65
TDS Receivable (2021-22)	7700049.20
Advance to Staff/Doctors:	
Advance to Doctors	541646.00
Advance to Staff	528963.00
Advance to Casual Staff	45500.00
Imprest to Staff	3389099.00
Dr.Kalpana Sahab Rao	100000.00
Dr.Madhavi Pathak	100000.00
Dr.Seema Mahant	100000.00

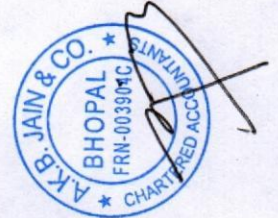
Total (Rs.) 521851609.16



PEOPLE'S UNIVERSITY
CONSOLIDATED SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS ON 31.03.2022

Schedule "H"

Fixed Assets	Rate %	Gross Block			Depreciation Block			Net Block		
		Opening Balance	Additions		Opening Balance	Depreciation for the year	Total Depreciation	WDV on 31.03.2022	WDV on 31.03.2021	
			> 180 Days	< 180 Days						Total
Bicycle	15.00	4610.00	-	-	4610.00	2827.00	267.00	3094.00	1516.00	1783.00
Computers Accessories & Software	40.00	13742879.64	1576145.00	1427917.00	16746941.64	9522046.00	2604373.00	12126419.00	4620522.64	4220833.64
Dental & Medical Equipment	15.00	25331234.29	-	4300000.00	29631234.29	16364594.00	1667496.00	18032090.00	11599144.29	8966640.29
Dental Chair	15.00	6166178.00	-	-	6166178.00	4189443.00	296510.00	4485953.00	1680225.00	1976735.00
Electrical Equipments	15.00	43221127.19	4874530.00	3929432.00	52025089.19	24188983.00	3850966.00	28039949.00	23985140.19	19032144.19
Electrical Fittings	15.00	12128854.89	-	-	12128854.89	8201851.00	589051.00	8790902.00	3337952.89	3927003.89
Elevators (Lift)	15.00	4845201.22	-	-	4845201.22	3334239.00	226644.00	3560883.00	1284318.22	1510962.22
Engineering Equipments	15.00	1216578.00	-	-	1216578.00	826572.00	58501.00	885073.00	331505.00	390006.00
Fire Equipment & System	15.00	337609.60	-	-	337609.60	231977.00	15845.00	247822.00	89787.60	105632.60
Fountain	10.00	290140.30	-	-	290140.30	151911.00	13823.00	165734.00	124406.30	138229.30
Furnishing & Finishing	10.00	19622776.20	-	110780.00	19733556.20	10305425.00	937274.00	11242699.00	8490857.20	9317351.20
Furniture & Fixtures	10.00	61965908.84	2103674.00	3015414.00	67084996.84	30514535.00	3506277.00	34020812.00	33064184.84	31451373.84
Lab Equipments & Instruments	15.00	64126790.20	1305599.00	2250667.00	67683056.20	31144137.00	5312037.00	36456174.00	312226882.20	32982653.20
Library Books & Journals	40.00	13991694.62	-	120585.00	14112279.62	13610944.00	176416.00	13787360.00	324919.62	380750.62
Medical Equipment & Instruments	15.00	121273708.27	14568615.00	11550172.00	147392495.27	68506677.00	10966610.00	79473287.00	67919208.27	52767031.27
Mobile Dental Clinic	15.00	208236.00	-	-	208236.00	141480.00	10013.00	151493.00	56743.00	66756.00
Modular OT	15.00	5636520.00	-	-	5636520.00	2999650.00	395531.00	3395181.00	2241339.00	2636870.00
Printing Press Machine	15.00	998627.20	-	-	998627.20	390359.00	91240.00	481599.00	517028.20	608268.20
Research & Dev. Equip	15.00	3105059.00	-	-	3105059.00	2109649.00	149312.00	2258961.00	846098.00	995410.00
Solar power Generating System	40.00	472160.00	-	-	472160.00	422610.00	19820.00	442430.00	29730.00	49550.00
Sports Items	15.00	1413335.00	80000.00	74000.00	1567335.00	307949.00	183358.00	491307.00	1076028.00	1105386.00
Surgical & Medical Equipments	15.00	8064485.42	-	2958755.00	11023240.42	3876076.00	850168.00	4726244.00	6296996.42	4188409.42
Telecommunication Equipments	10.00	1899910.15	81792.00	481099.00	2462801.15	499833.00	172243.00	672076.00	1790725.15	1400077.15
Vehicles	15.00	11845748.35	-	83898.00	11929646.35	5713679.00	926103.00	6639782.00	5289864.35	6132069.35
Water Treatment Plant	15.00	84367.60	-	-	84367.60	58163.00	3931.00	62094.00	22273.60	26204.60
Total Rs.		421993739.98	24590355.00	30302719.00	476886813.98	237615609.00	33023809.00	270639418.00	206247395.98	184378130.98



[Handwritten Signature]



PEOPLE'S UNIVERSITY
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Detail of Banks Account :

List 1

Central Bank of India A/c No 5211671189	2000.00
Central Bank of India A/c No 3226863641	392971.29
Central Bank of India A/c No 3226863823	271646.40
Central Bank of India A/c No 3226866041	7973.82
Central Bank of India A/c No 2779	265363.00
Central Bank of India A/c No 3378	4543.43
Central Bank of India A/c No 3414268469	96573.57
Central Bank of India A/c No 3426	77283.36
Central Bank of India A/c No 2924	23051.58
Central Bank of India A/c No 3866240458	2032127.20
Central Bank of India A/c No 3875052746	2760392.40
Central Bank of India A/c No 4077	134467.97
Central Bank of India A/c No 4340	5467.00
Central Bank of India A/c No 4376	152894.64
Central Bank of India A/c No 4634	61557.85
Central Bank of India A/c No 4870	33400.58
Central Bank of India A/c No 5117	5064.57
Central Bank of India A/c No 5311	29900.77
Central Bank of India A/c No 5627	5100.31
Central Bank of India A/c No 5633	31022.71
Central Bank of India A/c No 6429	12689.00
Central Bank of India A/c No 7780	15786.94
Central Bank of India A/c No 7854	648.25
ICICI Bank Ltd 409605000324	117035.00
ICICI Bank Ltd 409605000325	9507.00
ICICI Bank Ltd 409605000326	16140.00
ICICI Bank Ltd 409605000327	6200.00
ICICI Bank Ltd 409605000328	209995.00
ICICI Bank Ltd 409605000329	35433.00
ICICI Bank Ltd 409605000354	117749.30
ICICI Bank Ltd 409605000355	70424.00
ICICI Bank Ltd 409605000363	8222.00
ICICI Bank Ltd 409605000364	33413.00
ICICI Bank Ltd 409605000365	73606.05
ICICI Bank Ltd 409605000366	117557.08
ICICI Bank Ltd 409605000367	54668.80
ICICI Bank Ltd 409605000369	24396.00
ICICI Bank Ltd 409605000429	6811.54
Indian Overseas Bank 063902000001195	12007.74
Kotak Mahindra Bank A/c No 0912469056	12368.00
Kotak Mahindra Bank A/c No 0912469063	12368.00
Kotak Mahindra Bank A/c No 0912469070	12368.00
Kotak Mahindra Bank A/c No 6138	12368.00
Kotak Mahindra Bank A/c No0912072904	12368.00
State Bank of India 32260681109	24013.50

Total (Rs.) 7420945.65



PEOPLE'S UNIVERSITY

(F.Y. 2021-22)

Advance to Contractors & Suppliers

List-"2"

M/s 3D Vision	10000.00
M/s A.K.Home Decor	10689.00
M/s A-2 Enterprises	335255.00
M/s Air Concept	623311.00
M/s Apex Pools Pvt Ltd.	148330.00
M/s Arihant Sales	25238.00
M/s ASM Enterprises	120000.00
M/s Awasthi & Sons	52000.00
M/s Bharti Fabrication & Mechanicla Works	175536.00
M/s Bharti Walmart Pvt. Ltd.	442082.00
M/s Bhopal Deccore	20000.00
M/s Bhopal Garage & Services Station	1531.00
M/s BPL Telecom Pvt.Ltd.	720.00
M/s Catalyst	48500.00
M/s Craft PPL Combine	20000.00
M/s Fakhri Aluminum & Steel Furniture	39650.00
M/s Globle Enterprises	174.00
M/s Gupta Sales Corpration	15050.00
M/s Harsh Enterprises	46492.00
M/s Health Care Water Solutions	29547.00
M/s Home Space	35000.00
M/s Homestead India Pvt.Ltd.	127000.00
M/s HT Media Limited	27252.00
M/s Infiniti Retail Ltd.	30574.00
M/s Info Edge (India) Ltd.	32400.00
M/s Ixora Tech Consulting Services Pvt.Ltd.	15000.00
M/s J.P.Enterprises	40000.00
M/s Jai Arihant Industries	52038.00
M/s Jyotirmya Singh Gour	194912.00
M/s Kamla Sales	38915.00
M/s Karkhana	60000.00
M/s Kiyana Enterprises	17432.00
M/s Kochhar Glass Pvt.Ltd.	130857.00
M/s M P Hardware Store	9023.00
M/s Marks General Store	149900.00
M/s Meer Steel	15741.00
M/s Neeraj Traders	30112.00
M/s Neha Sales	25326.00
M/s New Decent Steel Works	358000.00
M/s Om Trading Co.	11252.00
M/s Pleasure Trading Company	13932.00
M/s Pooja Sanitation	8527.00
M/s Prabhat Nishant Traders	40500.00
M/s Pragati Product	26033.00
M/s Praxis Home Retail	153185.00
M/s Rahul Kumar Goutam	40000.00
M/s Reliable Ventures India Ltd.	24488.00
M/s RK Distributors	79474.00
M/s Sahayta Associate	13503.00
M/s Sai Shraddha Catering Servies Pvt.Ltd.	11355.00
M/s Sami Sales Industries	9086.00
M/s Sarks Realty Pvt. Ltd.	45390.00
M/s Satnam Electronics	26500.00



PEOPLE'S UNIVERSITY

(F.Y. 2021-22)

M/s Satyam Powder Coating	36586.00
M/s Schindler India Pvt. Ltd.	230000.00
M/s Shankar Traders	15930.00
M/s Shiv Shakti Enterprises	49560.00
M/s Shree Mahaveer Enterprises	124500.00
M/s Shri Ambey Steel	1312.00
M/s Shri Ram Enterprises	86140.00
M/s Six Sigma Star Healthcare Pvt Ltd.	29000.00
M/s Smart Wear Clothing Co.	23919.00
M/s Social Housing Solutions	400000.00
M/s Sogani Ply & Veneer	1800.00
M/s Solution	52320.00
M/s SRJ Consultants & Technocrats Pvt Ltd.	75000.00
M/s Stone Gallery	79295.00
M/s Sun Shine Marble	15568.00
M/s Tata Consultancy Services Limited	1475000.00
M/s Times Internet Ltd.	11328.00
M/s TK Elevator India Pvt Ltd.	978300.00
M/s Trisha Utility Services	149000.00
M/s Trophies Hub.Com	133530.00
M/s Universal Wood Work	15100.00
M/s Vedant Light Industries	4248.00
M/s Vishwakarma Furniture & Bhawan Niramesh Vishwakarma	242045.00
M/s VK Enterprises	375246.00
M/s White Paper Enterprises	3005.00
M/s Win-Win Automobiles Pvt. Ltd.	12915.00
Mohd. Zaid Zama	10050.00
Mohd.Syed Amjad Ali	426200.00
Mr Sagheer Ahmed Khan	300000.00
Mr Shahid Khan	10000.00
Mr. Kapil Sharma	50000.00

Total (Rs.) 9473709.00



PEOPLE'S UNIVERSITY, BHOPAL
CONSOLIDATED SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

(F.Y. 2021-2022)

1. BASIS OF ACCOUNTING :

- i) The financial statements are prepared on Historical Cost Convention and in accordance with generally accepted accounting principle.
- ii) Significant items of income and expenditure are recognized on accrual basis.

2. FIXED ASSETS :

- i) Fixed assets are stated at Historical Cost.
- ii) All costs which are directly attributable to the construction of fixed assets such as freight, insurance and installation charges for bringing the assets to their present working condition are included in the cost of fixed assets.

3. DEPRECIATION

Depreciation on Fixed Assets is provided on Written Down Method at the rate prescribed in Income-tax Act.

4. REVENUE RECOGNITION :

Fees from students have been recognized on Accrual Basis.

5. Provisions, Contingent Liabilities & Contingent Assets:

The entity has made the requisite provisions according to the AS-29 issued by the Institute of Chartered Accountants of India and there are no contingent liabilities and assets on the balance sheet date.

