

AUDITOR'S REPORT

NAME Of INSTITUTION - ANANT NATIONAL UNIVERSITY

Principal's Name :- Yuvarajsinh Sajjansinh Zala

Address of the Institution's Office :- Sanskardham Campus, Bopal Ghuma Sanand Road, Manipur,

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We have audited the accounts of the above named University for the year ended 31/03/2024 and being to report that -

1. The accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.
2. Receipts and disbursements are properly and correctly shown in the accounts;
3. The Cash Balance and Vouchers in the custody of the manager or Director on the date of the audit are in the
4. Books, Deed, Accounts Vouchers and other documents and records required by us were produced before us;
5. An inventory certified by the manager of the moveable of the Trust has been maintained.
6. The manager / Director appeared before us and furnished necessary information required by us;
7. No Property or Funds of the trust were applied for any object or purpose other than the object or purposes of Trust;
8. The amounts outstanding for more than one year are Rs. Nil and the amount written off is Rs. Nil.
9. Tender were invited for repairs of construction as the expenditure involved did / did not exceed Rs.5000/-
10. No money of the University has been invested contrary to the provisions of section 35;
11. No alienations of immovable property has been made contrary to the provisions of section 36;

We have further of report that,

1. The University Applied "Mercantile Accounting" policy.
2. Investment is valued at cost of acquisition.
3. All debit and credit balance are subject to confirmation.

Place: Ahmedabad

Date :- 17.09.2024

Udin: 24013144BJZZHY8230



Nautam R. Vakil & CO.
Chartered Accountants

Partener

Nautam R. Vakil (Membership No.13144)

Address:-31/B, Saurashtra Society,

New Vikas Gruh Road,
Paldi, Ahmedabad -380007.

Tele.:-079-26620235

079-26651481

INDEPENDENT AUDITOR'S REPORT

To,
The Trustees,
ANANT NATIONAL UNIVERSITY
Ahmedabad.

Opinion

We have audited the financial statements of ANANT NATIONAL UNIVERSITY which comprise the balance sheet at March 31st 2024, and the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

Indipendant Audit report

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with The Bombay Public Trust Act, 1950 ("the act") as well as 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, as applicable, 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.

Place: Ahmedabad
Date :- 17.09.2024
Udin: 24013144BJZZHY8230



Nautam R. Vakil & CO.
Chartered Accountants

Partner
Nautam R. Vakil (M. No.13144)
Address:-31/B, Saurashtra Society,
New Vikas Gruh Road, Paldi,
Paldi, Ahmedabad -380007.
Tele.:-07935334495 / 079-35334683

**NAME OF EDUCATIONAL INSTITUTION -
ANANT NATIONAL UNIVERSITY - CONSOLIDATED
BALANCE SHEET AS AT 31ST MARCH-2024**

SOURCES OF FUND	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
UNRESTRICTED FUNDS			
CORPUS	1	-	-
GENERAL FUND	2	1,82,38,81,578	1,04,17,83,008
DESIGNATED/EARMARKED FUND	3	-	-
RESTRICTED FUNDS	4		
LOANS/BORROWINGS	5	20,26,49,740	20,22,77,757
SECURED			
UNSECURED			
CURRENT LIABILITIES & PROVISIONS	6	8,60,67,559	5,47,69,394
TOTAL		2,11,25,98,877	1,29,88,30,159
APPLICATION OF FUND			
FIXED ASSETS	7	1,40,99,56,229	43,86,97,479
TANGIBLE ASSETS			
INTANGIBLE ASSETS			
CAPITAL WORK-IN-PROGRESS			
INVESTMENTS	8	35,76,50,687	30,58,34,895
LONG TERM			
SHORT TERM			
CURRENT ASSETS	9	33,38,16,873	54,38,25,019
LOANS, ADVANCES & DEPOSITS	10	1,11,75,088	1,04,72,766
TOTAL		2,11,25,98,877	1,29,88,30,159
NOTES ON ACCOUNTS	22		

The above Balance sheet to the best of my/ our belief contains a true account of the funds and Liabilities and of the property and Assets of the Trust

Place: Ahmedabad

Date: 17.09.2024

Udin: 24013144BJZZHY8230

Anant National University
[Signature]
Authorized Signatory

As per our report of even date

Nautam R. Vakil & Co



**Chartered Accountant
Partner**

Nautam R. Vakil (Membership No.13144)

Address:-31/B, Saurashtra Society, New Vikas Gruh road
Paldi, Ahmedabad-380007, Tele.:- 079-35334495,35334683

NAME OF EDUCATIONAL INSTITUTION -
ANANT NATIONAL UNIVERSITY - CONSOLIDATED
 INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED ON 31ST MARCH-2024

	SCHEDULE	CURRENT YEAR				PREVIOUS YEAR
		UNRESTRICTED FUND		RESTRICTED FUND	TOTAL	TOTAL
		CORPUS	DESIGNATED FUND	GENERAL FUND		
INCOME						
ACADEMIC RECEIPTS	11	-	-	45,18,28,128	45,18,28,128	30,10,69,285
GRANTS & DONATIONS	12	-	-	92,81,04,104	92,81,04,104	57,40,24,550
INCOME FROM INVESTMENTS	13	-	-	3,48,40,636	3,48,40,636	3,04,13,261
OTHER INCOME	14	-	-	47,49,329	47,49,329	19,45,155
Diff in overall P&L						
TOTAL (A)		-	-	1,41,95,22,197	1,41,95,22,197	90,74,52,251
EXPENDITURE						
STAFF PAYMENTS & BENEFITS	15	-	-	23,56,19,058	23,56,19,058	19,60,58,926
ACADEMIC EXPENSES	16	-	-	5,73,11,538	5,73,11,538	4,36,72,963
ADMINISTRATIVE AND GENERAL EXPENSES	17	-	-	4,55,02,760	4,55,02,760	4,29,03,308
TRANSPORTATION EXPENSES	18	-	-	1,46,53,725	1,46,53,725	1,85,13,894
REPAIRS & MAINTENANCE	19	-	-	11,81,21,112	11,81,21,112	6,05,21,712
FINANCE COSTS	20	-	-	-	-	-
OTHER EXPENSES	21	-	-	16,62,20,926	16,62,20,926	12,83,98,639
TOTAL (B)		-	-	63,74,29,120	63,74,29,120	49,00,69,443
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)				78,20,93,077	78,20,93,077	41,73,82,808
TRANSFER TO/FROM DESIGNATED FUND						
BUILDING FUND						
OTHER (SPECIFY)						
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO GENERAL FUND				78,20,93,077	78,20,93,077	41,73,82,808
NOTES ON ACCOUNTS	22					

Place: Ahmedabad
 Date: 17.09.2024
 Udin: 24013144BJZZHY8230

Anant National University

Authorized Signatory

As per our report of even date
Nautam R. Vakil & Co

 Chartered Accountant
 Partner
Nautam R. Vakil (Membership No.13144)
 Address:-31/B, Saurashtra Society, New Vikas Gruh Road
 Paldi, Ahmedabad-380007. Tele.:- 07926620235,26651481