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AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU – 570021** as at **31st March 2020** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.


We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2020**.
- (ii) In the case of the Income and Expenditure account the Excess of **Income over Expenditure** of the institution for the Accounting year ending on **31st March 2020**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S




(UMESHA R)

Partner

Membership No. 205042

Date: 27/08/2020

Place: Mysuru

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS		Amount Rs	Amount Rs	PAYMENTS		Amount Rs	Amount Rs
To	Opening Balance :			By			
	Cash in hand		192.00		Salary		75,34,205
	Cash at Bank				Remitted to Govt./Uni. :		
	Bank of Baroda - 133401010010916	55,25,555			University Fee Paid	32,33,110	
	Bank of Baroda - 133401010010722	56,89,881			N S S Expenses	6,630	
	Bank of Baroda - 133401010010723	10,24,827			Student Welfare/Teacher Benefit Fund	23,310	
	State Bank of India - 64000541170	5,11,721			Affiliation Fee	3,67,544	36,30,594
	Bank of Baroda 133401010010721	1,67,635					
	Bank of Baroda -133401011002551-BSG	2,39,651					
	Bank of Baroda -133401011002552-BRC	2,36,540	1,33,95,810				
	Fees Collections :				House Keeping	19,737	
	Application Fee	-			Sports Expenses	38,944	
	Identity Card Fee	33,250			Reading Room Expenses	1,96,140	
	Tuition Fee	11,11,080	11,44,330		Extra Curricular Activity Expenses	50,984	
					Bank Charges	82,127	
	University Fee as per Sch - 3	16,46,090			Electricity Charges	3,04,447	
	Admission Fee	21,270			Telephone Charges	30,258	
	Medical Fee	19,975			Repairs & Maintenance	72,922	
	Library Fee	52,490			Printing & Stationery	53,239	
	Sports Fee	52,560			Miscellaneous Expenses	5,203	
	Bharath Red Cross	33,250			Bharath Red Cross Society	1,800	
	Bharath Scouts & Guides	33,300			The Bharath Scouts & Guides	1,65,283	
	NSS Fee	26,650			Audit Fee	7,080	
	Reading Room Fee	41,400			Professional Charges	9,800	
	Extra Curricular Activity Fee	1,32,150			Medical Expenses	18,150	
	Magazine Fee	99,800			Postage & Courier	4,000	
	Student Welfare Fund	16,650			Magazine Expenses	84,000	
	Teacher Benefit Fund	16,825					11,44,114
	Miscellaneous Fee	11,976					
	University Exam Fee	29,27,312			Scholarships :		
	Group Insurance Received	1,22,861			SC/ST Scholarship	1,89,400	
	Exam Remuneration	33,505	52,88,064		Fee Concession Scholarship	24,29,072	
					Incentive / Miscellaneous Scholarship	2,24,770	
					Others - (Sanchi Honamma & SWF)	62,040	29,05,282
	Scholarships :				Fixed Assets :		
	Fee Concession - Schedule 4	22,53,550			Library Books	77,676	
	Incentive / Miscellaneous Scholarship	2,91,610	25,45,160		Furniture & Fixtures		77,676
	Vidya Vardhaka Non Grant Account		1,16,793		Flod / Covied 19 Relif Fund		17684
	Salary Grants Received	70,67,995			TDS		1,680
	Salary - UGS Arrears Received	13,38,586	84,06,581		Family benovalent Fund		530
					Group Insurance		1,26,812
					Exam Remuneration		33,505
					Income Tax on Salary paid		13,04,050
					L I C Payable paid		1,56,900
					Profession Tax Payable paid		10,600
					Electricity Deposit - CHESCOM		15,680
					Inter Branch Transactions		
	T D S on Salary arreas Recovered		2,19,550		VVFG College Non Grant		
	T D S Others Recovered		1,680		M Com Section		1,93,920
					Non Grant Section		66,880
	Savings Bank Interest		5,26,327		Cash on Hand		192
	Bank Charges Reversed		1,06,906		Cash at Bank		
	Loans & Advance				Bank of Baroda - 133401010010916	62,84,963	
	Festival Advance				Bank of Baroda - 133401010010722	56,14,011	
					Bank of Baroda - 133401010010723	1,51,371	
					State Bank of India - 64000541170	3,06,661	
					Vijaya Bank - Exam A/c - 133401010010721	18,48,093	
					Bank of Baroda -133401011002551-BSG	82,507	
					Bank of Baroda -133401011002552-BRC	2,43,483	1,45,31,089
	TOTAL		3,17,51,393		TOTAL		3,17,51,393



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE		Amount Rs	Amount Rs	INCOME		Amount Rs	Amount Rs
To	Salary Paid -	76,66,708		BY	Salary Grants		84,13,735
	Terminal Leave Paid	4,97,963					
	UGC Arrears Paid	1,94,457	83,59,128				
	Remitted to Govt./Uni. :				Fees Collections :		
	University Fee Paid	17,64,420			Application Fee		
	Registrar & Programme , NSS, UOM				Identity Card Fee	33,250	
	Student Welfare/Teacher Benefit Fund	49,350			Tuition Fee	13,98,680	14,31,930
	Affiliation Fee	3,67,544	21,81,314		University Fee as per Sch - 3		16,46,090
					Admission Fee	21,270	
	House Keeping	19,737			Medical Fee	19,975	
	Sports Expenses	38,944			Library Fee	52,490	
	Reading Room Expenses	1,96,140			Sports Fee	52,560	
	Extra Curricular Activity Expenses	50,984			Bharath Red Cross	33,250	
	Electricity Charges	3,27,016			Bharath Scouts & Guides	33,300	
	Telephone Charges	30,258			NSS Fee	26,650	
	Repairs & Maintenance	72,922			Exam Remuneration Received	33,505	
	Printing & Stationery	53,239			Reading Room Fee	41,400	
	Exam Remuneration Paid	33,505			Extra Curricular Activity Fee	1,32,150	
	Miscellaneous Expenses	5,203			Magazine Fee	99,800	
	Bharath Red Cross Society	1,800			Student Welfare Fund	16,650	
	The Bharath Scouts & Guides	1,65,283			Teacher Benefit Fund	16,825	
	Audit Fee	9,440			Miscellaneous Fee	13,040	
	Professional Charges	9,800			Bank Charges Recovered	24,779	
	Postage & Courier	4,000			S B Interest received	5,26,327	
	Magazine Expenses	84,000			Group Insurance Claim Received	1,22,861	12,66,832
	Medical Expenses	18,150					
	Group Insurance Paid	1,22,862					
	National Service Scheme (NSS)	6,630	12,49,913				
	Depreciation		1,06,441				
	Excess of Income over Expenditure		8,61,791				
Total			1,27,58,587	Total			1,27,58,587



VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021

BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	Amount Rs	Amount Rs	ASSETS	Amount Rs	Amount Rs
Capital Fund :			Fixed Assets :		
Opening Balance	1,09,97,113		as per Schedule 1		1,99,542
Add : Excess of Income over Expenditure	8,61,791		Deposits :		
	1,18,58,904		Telephone Deposits	2,450	
Add : Transfer from Non Grant	1,16,793	1,19,75,697	Electricity Deposit	15,680	18,130
			Advances :		
Platinum Jubilee Fund		20,222	Lab Advance		10,000
Building Fund		7,79,000	Salary Grant Receivable		13,45,740
			Fees Receivable		50,276
			University Exam Fee Receivable		49,935
Outstanding Liabilities :			Current Assets :		
L I C Payable	22,561		Cash on Hand		192
Audit fee Payable	9,440		Cash at Bank		
Income Tax Payable	1,89,000		Bank of Baroda - 133401010010916	62,84,963	
Group Insurance Payable	600		Bank of Baroda - 133401010010722	56,14,011	
Scholarship Payable	1,84,270		Bank of Baroda - 133401010010723	1,51,371	
Exam Fee payable	14,58,622		State Bank of India - 64000541170	3,06,661	
Salary Payable	15,21,113		Bank of Baroda - Exam A/c - 133401010010721	18,48,093	
SWF/TBF Payable	105		Bank of Baroda -133401011002551-BSG	82,507	
Flood Relief / Corona payable	21,705		Bank of Baroda -133401011002552-BRC	2,43,483	1,45,31,089
Electricity Charges payable	22,569	34,29,985			
TOTAL		1,62,04,904	TOTAL		1,62,04,904



For Umesha R & Associates
Chartered Accountants
Firm Reg. No. 0073185

(UMESHA. R)
Partner

Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE - 570021

Schedule No. 1 - Fixed Assets and Depreciation for the year ending 31.03.2020

Particulars	W D V as on 01.04.19	Addition/ Deletions		Total	Depreciation		W D V as on 31.03.2020
		Before 30.09.19	After 30.09.19		Rate %	Amount Rs.	
Furnitures & Fixtures	1,48,987			1,48,987	10%	14,899	1,34,088
Typewriter	25			25	15%	4	21
Sports Materials	52,836			52,836	15%	7,925	44,911
U P S & Batteries	9,495			9,495	15%	1,424	8,071
Aquaguard Water Filter	572			572	15%	86	486
Teaching Aids	308			308	15%	46	262
Telephone Instruments	823			823	15%	123	700
Fire Instruments	4,682			4,682	15%	702	3,980
Computers & ITR Softwares	39			39	40%	16	23
Library Books	10,540	63,676	14,000	88,216	100%	81,216	7,000
Total	2,28,307	63,676	14,000	3,05,983		1,06,441	1,99,542

Schedule - 2

Salary Grant Received and Paid for the year ended 31.03.2020

Particulars	Salary Grant Received	Salary Paid
Salary Received/ Paid	70,67,995	57,93,831
U G C Arrears Received / Paid	13,38,586	12,42,411
Leave Encashment Received / Paid	-	4,97,963
Total	84,06,581	75,34,205

Schedule - 3

UNIVERSITY FEES COLLECTION

Particulars	Amount
University Regn Fee	3,29,690
Student Welfare Trust	55,010
Student Aid Fund	67,560
Improvement Sports Fee	1,16,150
Literary Cultural Activities	61,370
Uni. Employment Information Support Development	42,690
Uni. Infrastructure & Information Fee	2,15,840
Infrastructure Development	5,52,280
Transfer Fee	36,000
Penal/Fine	34,500
Other State Fees/ Extra Fees	1,35,000
Total	16,46,090

Schedule - 4

Scholarship Received

Particulars	Amount
Fee Concession	1452140
SC/ST Scholarship	765410
Sanchi Honamma	36000
Total	2253550



Bank Reconciliation Statement as on 31.03.2020
State Bank of India a/c 541170

Particulars				Amount
				Rs.
Balance as per Pass Book				3,29,585
Less : Cheque issued but not yet presented				
Particulars	Cheque no	Date	Amount	
L I C Payable	460391	20.03.2020	11,162	
Group Insurance Payable	460392	20.03.2020	300	
L I C Payable	460395	20.03.2020	11,162	
Group Insurance Payable	460396	20.03.2020	300	
				22,924
Balance as per Cash Book				3,06,661

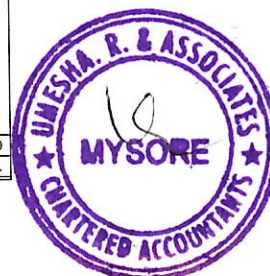
Note : Salary Grants : Amount payable to employees are directly released to employees account by SBI
Salary deduction released to Institute bank account. For accounting purpose Institute accounts all transactions in its bank account.

Bank Reconciliation Statement as on 31.03.20
Bank of Baroda (Vijaya Bank) a/c 133401010010722

Particulars				Amount
				Rs.
Balance as per Pass Book				57,14,255
Less : Cheque issued but not yet presented				
Particulars	Cheque No	Date	Amount	
Affiliation Fee	539679	09.03.2020	76092	
Extra Curricular Activity Expenses	539686	16.03.2020	2400	
Sudha Publications	353626	23.03.2020	2171	
Reading Room Expenses	539700	23.03.2020	3211	
Reading Room Expenses	539691	23.03.2020	2750	
SWF Scholarship Issued to :-				
Bhavana D	539692	23.03.2020	1620	
Kartik	539693	23.03.2020	2000	
Harshith	539694	23.03.2020	2000	
Spoorthi K	539695	23.03.2020	2000	
Rajani M	539697	23.03.2020	2000	
Sunil M S	539698	23.03.2020	2,000	
Akash N	539699	23.03.2020	2,000	
				1,00,244
Add : Cheque Deposited but not Credited				56,14,011
Balance as per Cash Book				56,14,011

Bank Reconciliation Statement as on 31.03.2020
Bank of Baroda (Vijaya Bank) a/c 133401010010723

Particulars				Amount
				Rs.
Balance as per Pass Book				2,58,301
Less : Cheque issued but not yet presented				
Particulars	Date	Amount		
Fee Concession and Scholarships				
Cheque No. Name of the Student				
066877 - Sushama M R	30.01.2020	3330		
066892 - Kavya S	30.01.2020	3330		
584564 - Yeshwanth Kumar	31.01.2020	3330		
584574 - Yogesha R	11.02.2020	3330		
856252 - Anusha M	11.02.2020	2660		
856275 - Pavana B S	11.02.2020	11030		
856279 - Shashank H K	11.02.2020	3330		
856284 - Jayanth Aradhaya	11.02.2020	3330		
856286 - Rakashith Kumar K N	11.02.2020	3330		
856287 - Gunavathi K V	11.02.2020	3330		
856293 - Raju L	15.02.2020	3330		
856306 - Rohan Sellar	15.02.2020	2660		
856347 - Chandrakumar P	17.02.2020	2660		
188006 - Sagar S	20.02.2020	2660		
188012 - Abhisheak M	20.02.2020	2660		
188016 - Arjun	26.02.2020	2660		
187954 - Indresh Gowda	26.02.2020	2660		
187983 - Sharath Raj A N	26.02.2020	2660		
187986 - Kiran K R	26.02.2020	2660		
187990 - Nagaraju U B	02.03.2020	2660		
188026 - Bhoomika A R	02.03.2020	2000		
188027 - Rakshitha V	02.03.2020	2000		
188028 - Bhagya Lakshmi	02.03.2020	2000		
188029 - Tejaswani Y	02.03.2020	2000		
188030 - Keerthi R	02.03.2020	2000		
188031 - Shalini M	02.03.2020	2000		
188032 - Chandini A G	02.03.2020	2000		
188033 - BI BI Ayesha	02.03.2020	2000		
188034 - Sushma M B	02.03.2020	2000		
188035 - Chithra K	02.03.2020	2000		
188036 - Deepika P	02.03.2020	2000		
188037 - Ruthika N	02.03.2020	2000		
188038 - Anusha R	02.03.2020	2000		
188039 - Vinutha M P	02.03.2020	2000		
188040 - Apoorva R	02.03.2020	2000		
188041 - Vidyashree D	02.03.2020	2000		
188042 - Manjusri M S	02.03.2020	2000		
188043 - Yogeshwari	02.03.2020	2000		
188044 - Harish M D	02.03.2020	3330		
Add : Cheque Deposited but not Credited				1,06,930
Balance as per Cash Book				1,51,371



UMESHA R. & ASSOCIATES

Chartered Accountants

CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D, M.Com., FCA



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Tel : 080 - 2676 5666 (M) : 8105631385

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2021** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2021**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2021**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S

Date: 26/11/2021
Place: Mysuru




(UMESHA R)
Partner
Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	Amount Rs	Amount Rs		Amount Rs	Amount Rs
RECEIPTS			PAYMENTS		
Opening Balance :					
To Cash in hand		192	By Salary and Arrears Paid		75,01,771
" Cash at Bank			" Remitted to Govt./Uni. :		
" Bank of Baroda -74220100009586	62,84,963		" University Exam Fee Paid	27,80,540	
" Bank of Baroda 74220100009655	56,14,011		" Admission fee paid	14,78,370	
" Bank of Baroda -74220100004240	1,51,371		" Affiliation Fee	2,90,492	45,49,402
" State Bank of India -64000541170	3,06,661				
" Bank of Baroda - 74220100009654	18,48,093		Administration Expenses		
" Bank of Baroda - 74220100004823 (BSG)	82,507		AMC -Expenses	12,744	
" Bank of Baroda - 74220100004824 (BRC)	2,43,483	1,45,31,089	" House Keeping	5,274	
" Fees Collections :			" Reading Room Expenses	66,784	
" Application Fee	-		" Bank Charges	14,259	
" Identity Card Fee	11,350		" Electricity Charges	1,80,832	
" Tuition Fee	10,07,680	10,19,030	" Telephone Charges	26,603	
" University Fee as per Sch - 3	13,56,860		" Repairs & Maintenance	1,900	
" Admission Fee	49,680		" Printing & Stationery	29,112	
" Medical Fee	18,630		" Miscellaneous Expenses	1,260	
" Library Fee	53,600		" Audit Fee	17,700	
" Sports Fee	53,600		" The Bharath Scouts & Guides	78,966	
" Bharath Red Cross	31,050		" Professional Charges	8,000	
" Bharath Scouts & Guides	65,470		" Medical Expenses	4,998	
" NSS Fee	22,715		" Postage & Courier	2,000	
" Reading Room Fee	37,520		" Magazine Expenses	95,000	
" Extra Curricular Activity Fee	1,24,200		" Staff Welfare Expenses	1,000	
" Magazine Fee	93,150		" Group Insurance	127825	6,74,257
" Student Welfare Fund	15,500				
" Teacher Benefit Fund	15,500		" Scholarships :		
" Miscellaneous Fee	30,265		" SC/ST Scholarship		
" University Exam Fee	11,23,000		" Fee Concession Scholarship	1,00,970	
" Group Insurance Received	1,25,575		" Incentive / Miscellaneous Scholarship	89,190	
" Exam Remuneration	1,21,835	33,38,150	" Others - (Sanchi Honamma & SWF)	80,000	2,70,160
" Scholarships :			" Fixed Assets :		
" Fee Concession - Schedule 4	3,75,920		" Library Books	53,116	
" Incentive / Miscellaneous Scholarship	89,190	4,65,110	" Aquaguard Water Filter	6,517	59,633
" Vidya Vardhaka Non Grant Account		8,000	" Flood relief fund / Corona	21705	
" Salary Grants Received	79,95,020		" Family Benovalent Fund	260	
" Salary - UGS Arrears Received	13,45,740	93,40,760	" Exam Remuneration	117685	
" T D S Others Recovèred		1,900	" T D S on Salary paid	2003792	
" Others VVPU College		17,056	" L I C Payable paid	96634	
" Savings Bank Interest		4,23,284	" Profession Tax Payable paid	6800	22,46,876
			Inter Branch Transactions		
			VVPU College		17,056
			Cash on Hand		192
			" Cash at Bank		
			" Bank of Baroda -74220100009586	70,16,896	
			" Bank of Baroda 74220100009655	58,53,116	
			" Bank of Baroda -74220100004240	3,57,755	
			" State Bank of India -64000541170	23,882	
			" Bank of Baroda - 74220100009654	2,15,682	
			" Bank of Baroda - 74220100004823 (BSG)	1,00,345	
			" Bank of Baroda - 74220100004824 (BRC)	2,57,548	1,38,25,224
TOTAL		2,91,44,571	TOTAL		2,91,44,571



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURE		Amount Rs	Amount Rs	INCOME		Amount Rs	Amount Rs
To	Salary Paid	83,08,870		BY	Salary Grants		79,95,020
	Terminal Leave Paid						
	UGC Arrears Paid		83,08,870				
	" Remitted to Govt./Uni. :				" Fees Collections :		
	" Admission fee Paid	14,78,370			" Application Fee		
	" Affiliation Fee	2,90,492	17,68,862		" Identity Card Fee	11,350	
	Bank Charges	14,260			" Tuition Fee	10,07,680	10,19,030
	AMC -Expenses	12,744			" University Fee as per Sch - 3		13,56,860
	" House Keeping	5,274			" Admission Fee	49,680	
	" Reading Room Expenses	66,784			" Medical Fee	18,630	
	" Staff Welfare Expenses	1,000			" Library Fee	55,504	
	" Electricity Charges	1,58,263			" Sports Fee	53,600	
	" Telephone Expenses	26,603			" Bharath Red Cross	31,050	
	" Repairs and Maintenance	1,900			" Bharath Scouts & Guides	59,950	
	" Printing and Stationery Expenses	29,111			" NSS Fee	22,715	
	" Exam Remuneration Paid	1,17,685			" Exam Remuneration Received	1,21,835	
	" Miscellaneous Expenses	1,260			" Reading Room Fee	37,520	
	" Bharath Scouts & Guides	73,446			" Extra Curricular Activity Fee	1,24,200	
	" Audit Fee	8,260			" Magazine Fee	93,150	
	" Professional Charges	8,000			" Student Welfare Fund	15,500	
	" Postage and courroer	2,000			" Teacher Benefit Fund	15,500	
	" Magazine Expenses	95,000			" Miscellaneous Fee	28,361	
	" Medical Expenses	4,998	6,26,588		" S B Interest received	4,23,284	11,50,479
	Depreciation		60,318				
	" Excess of Income over Expenditure		7,56,751				
Total			1,15,21,389	Total			1,15,21,389



VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	Amount Rs	Amount Rs	ASSETS	Amount Rs	Amount Rs
Capital Fund :			Fixed Assets :		
Opening Balance	1,19,75,697		as per Schedule 1		1,98,857
Add : Excess of Income over Expenditure	7,56,751		Deposits :		
	1,27,32,448		Telephone Deposits	2,450	
Add : Transfer from Non Grant	8,000	1,27,40,448	Electricity Deposit	15,680	18,130
	:		Advances :		
Platinum Jubilee Fund		20,222	Lab Advance	10,000	
Building Fund		7,79,000	Exam Fee - UOM	1,98,918	
			Exam Fee Recivable	49,935	
			Fees Receivable	50,276	3,09,129
Outstanding Liabilities :			Current Assets :		
L I C Payable	6,939		Cash on Hand		192
F B F	20		Cash at Bank		
Income Tax Payable	51,500		Bank of Baroda -74220100009586	70,16,896	
Group Insurance Payable	150		Bank of Baroda 74220100009655	58,53,116	
Scholarship Payable	3,79,220		Bank of Baroda -74220100004240	3,57,755	
Salary Payable	3,73,928		State Bank of India -64000541170	23,882	
SWF/TBF Payable	105	8,11,862	Bank of Baroda - 74220100009654	2,15,682	
			Bank of Baroda - 74220100004823 (BSG)	2,57,548	
			Bank of Baroda - 74220100004824 (BRC)	1,00,345	1,38,25,224
TOTAL		1,43,51,532	TOTAL		1,43,51,532

For Umesh R & Associates
Chartered Accountants
Firm Reg. No. 007318S



(UMESHA. R)
Partner

Membership No 205042

Schedule No. 1 - Fixed Assets and Depreciation for the year ending 31.03.2021

Particulars	W D V as on 01.04.20	Addition/ Deletions		Total	Depreciation		W D V as on 31.03.2021
		Before 30.09.20	After 30.09.20		Rate %	Amount Rs.	
Furnitures & Fixtures	1,34,088			1,34,088	10%	13,409	1,20,679
Typewriter	21			21	15%	3	18
Sports Materials	44,911			44,911	15%	6,737	38,174
U P S & Batteries	8,071			8,071	15%	1,211	6,860
Aquaguard Water Filter	486		6,517.00	7,003	15%	562	6,441
Teaching Aids	262			262	15%	39	223
Telephone Instruments	700			700	15%	105	595
Fire Instruments	3,980			3,980	15%	597	3,383
Computers & ITR Softwares	23			23	40%	9	14
Library Books	7,000	8,176	44,940	60,116	100%	37,646	22,470
Total	1,99,542	8,176	51,457	2,59,175		60,318	1,98,857

Schedule - 3

UNIVERSITY FEES COLLECTION

Particulars	Amount
University Regn Fee	2,52,000
Student Welfare Trust	48,240
Student Aid Fund	58,960
Improvement Sports Fee	1,01,840
Literary Cultural Activities	53,600
Uni. Employment Information Support D	37,520
Uni. Infrastructure & Inforamation Fee	1,87,600
Infrastructure Development	4,82,400
Transfer Fee	7,200
Penal/Fine	32,500
Other State Fees/ Extra Fees	95,000
Total	13,56,860

Schedule -4

Scholarship Received

Particulars	Amount
Fee Concession	39940
SC/ST Scholarship	255980
Sanchi Honamma	80000
Total	375920





CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

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Tel : 080 - 2676 5666 (M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU – 570021** as at **31st March 2022** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2022**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2022**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 12/09/2022

Place: Mysuru

(UMESHA R)

Partner

Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS		Amount Rs	Amount Rs	PAYMENTS		Amount Rs	Amount Rs
To	Opening Balance :			By			
	Cash in hand		192		Salary and Arrears Paid		32,53,992
	Cash at Bank				Remitted to Govt./Uni. :		
	Bank of Baroda - 74220100009586	70,16,896			University Exam Fee Paid	22,59,940	
	Bank of Baroda 74220100009655	58,53,116			Admission fee paid	14,01,220	36,61,160
	Bank of Baroda - 74220100004240	3,57,755			Administration Expenses		
	State Bank of India -64000541170	23,882			House Keeping	23,080	
	Bank of Baroda - 74220100009654	2,15,682			Reading Room Expenses	76,788	
	Bank of Baroda - 74220100004823 (BSG)	1,00,345			Bank Charges	27,647	
	Bank of Baroda - 74220100004824 (BRC)	2,57,548	1,38,25,224		Telephone Charges	18,981	
	Fees Collections :				Repairs & Maintenance	18,479	
	Identity Card Fee	11,150			Printing & Stationery	31,580	
	Tuition Fee	10,96,040	11,07,190		Audit Fee	17,700	
	University Fee as per Sch - 3	15,81,025			The Bharath Scouts & Guides	7,272	
	Admission Fee	53,680			The Bharath Red Cross Society	34,100	
	Medical Fee	20,130			Professional Charges	7,550	
	Library Fee	58,300			Postage & Courier	2,000	
	Sports Fee	58,300			Magazine Expenses	99,197	
	Bharath Red Cross	33,550			N S S	20,390	
	Bharath Scouts & Guides	33,550			Group Insurance	97618	4,82,382
	NSS Fee	30,880			Fixed Assets :		
	Reading Room Fee	40,810			Library Books	56,692	
	Extra Curricular Activity Fee	1,34,200			Computer and Software	49,548	
	Magazine Fee	1,00,650			Sports Materials	1,07,182	
	T C & Study Certificate	8,520			Aquaguard Water Filter	7,236	2,20,658
	Student Welfare Fund	16,775			Family Benovoalent Fund	200	
	Teacher Benefit Fund	16,775			Exam Remuneration	191450	
	Miscellaneous Fee	12,218			T D S on Salary paid	434984	
	University Exam Fee	23,56,760			L I C Payable paid	56676	
	Group Insurance Received	96,218					6,83,310
	Exam Remuneration	1,90,050	48,42,391		Inter Branch Transactions		
	Scholarships :				VVFGC Non Grant		90,640
	Fee Concession - Schedule 4	1,68,280			Cash on Hand		192
		-	1,68,280		Cash at Bank		
	Vidya Vardhaka Non Grant Account		1,34,270		Bank of Baroda -74220100009586	69,32,826	
	Salary Grants Received		29,22,453		Bank of Baroda 74220100009655	69,04,117	
			-		Bank of Baroda -74220100004240	5,37,058	
	T D S Others Recovered		1,984		State Bank of India -64000541170	24,372	
	Savings Bank Interest		4,06,822		Bank of Baroda - 74220100009654	2,18,985	
					Bank of Baroda - 74220100004823 (BSG)	1,36,126	
					Bank of Baroda - 74220100004824 (BRC)	2,62,988	1,50,16,472
	TOTAL		2,34,08,806		TOTAL		2,34,08,806



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021**

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

EXPENDITURE		Amount Rs	Amount Rs	INCOME		Amount Rs	Amount Rs
To	Salary Paid		34,37,957	BY	Salary Grants		29,22,453
	Remitted to Govt./Uni. :				Fees Collections :		
	Admission fee Paid	14,01,220			Identity Card Fee	11,150	
	Affiliation Fee	90,640	14,91,860		Tuition Fee	10,96,040	11,07,190
	Bank Charges	27,647			University Fee - As per Sch 3		15,81,025
	House Keeping	23,080			Admission Fee	53,680	
	Reading Room Expenses	76,788			Medical Fee	20,130	
	Telephone Expenses	18,981			Library Fee	66,818	
	Repairs and Maintenance	18,479			Sports Fee	58,300	
	Printing and Stationery Expenses	31,580			Bharath Red Cross	33,550	
	Exam Remuneration Paid	1,91,450			Bharath Scouts and Guides	33,550	
	Bharath Scouts & Guides	7,272			N S S Fee College/University	30,880	
	Bharath Red Cross Society	34,100			Exam Remuneration Received	1,90,050	
	N S S	20,390			Reading Room Expenses	40,810	
	Audit Fee	17,700			Extra Curricular Activity	1,34,200	
	Professional Charges	7,550			Magazine Fee	1,00,650	
	Postage and courier	2,000			Student Welfare fund	16,775	
	Magazine Expenses	99,197	5,76,214		Teachers Benaivalent Fund	16,775	
					T C & Study Certificate	8,520	
	Depreciation		1,00,144		Miscellaneous Income	3,700	
	Excess of Income over Expenditure		12,19,703		S B Interest received	4,06,822	12,15,210
Total			68,25,878	Total			68,25,878



VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	Amount Rs	Amount Rs	ASSETS	Amount Rs	Amount Rs
Capital Fund :			Fixed Assets :		
Opening Balance	1,27,40,448		as per Schedule 1		3,19,371
Add : Excess of Income over Expenditure	12,19,703		Deposits :		
	1,39,60,151		Telephone Deposits	2,450	
Add : Transfer from Non Grant	1,34,270	1,40,94,421	Electricity Deposit	15,680	18,130
Platinum Jubilee Fund		20,222	Advances :		
Building Fund		7,79,000	Lab Advance	10,000	
Outstanding Liabilities :			Exam Fee - UOM	1,02,098	
Income Tax Payable	747		Exam Fee Recivable	49,935	
Income Tax Payable - F	10		Salary Grant Recivable - Govt	72,692	
Income Tax Payable	(1,000)		Fees Receivable	50,276	2,85,001
P T Payable	200		Current Assets :		
Scholarship Payable	5,47,500		Cash on Hand		192
Salary Payable	1,97,961		Cash at Bank		
SWF/TBF Payable	105	7,45,523	Bank of Baroda - 74220100009586	69,32,826	
			Bank of Baroda 74220100009655	69,04,117	
			Bank of Baroda - 74220100004240	5,37,058	
			State Bank of India - 64000541170	24,372	
			Bank of Baroda - 74220100009654	2,18,985	
			Bank of Baroda - 74220100004823 (BSG)	1,36,126	
			Bank of Baroda - 74220100004824 (BRC)	2,62,988	1,50,16,472
TOTAL		1,56,39,166	TOTAL		1,56,39,166

For Umesh R & Associates
Chartered Accountants
Firm Reg. No.007318S



(UMESHA. R.)
Partner
Membership No.205042

Schedule No. 1 - Fixed Assets and Depreciation for the year ending 31.03.2022

Particulars	W D V as on 01.04.21	Addition/ Deletions		Total	Depreciation		W D V as on 31.03.2022
		Before 30.09.21	After 30.09.21		Rate %	Amount Rs.	
Furnitures & Fixtures	1,20,679			1,20,679	10%	12,068	1,08,611
Typewriter	18			18	15%	3	15
Sports Materials	38,174		1,07,182	1,45,356	15%	13,765	1,31,591
U P S & Batteries	6,860			6,860	15%	1,029	5,831
Aquaguard Water Filter	6,441		7,236	13,677	15%	1,509	12,168
Teaching Aids	223			223	15%	33	190
Telephone Instruments	595			595	15%	89	506
Fire Instruments	3,383			3,383	15%	507	2,876
Computers & ITR Softwares	14	49,548		49,562	40%	19,825	29,737
Library Books	22,470	1,000	55,692	79,162	100%	51,316	27,846
Total	1,98,857	50,548	1,70,110	4,19,515		1,00,144	3,19,371

Schedule - 3

UNIVERSITY FEES COLLECTION

Particulars	Amount
Eligibility Fee	19800
Information Infrastructure	204050
Sports Development Fee	110770
University Regn Fee	4,89,195
Student Welfare Trust	52,470
Student Aid Fund	64,130
Literary Cultural Activities	58,300
Uni. Employment Information Support D	40,810
Infrastructure Development	5,24,700
Transfer Fee	16,800
Total	15,81,025

Schedule - 4

Scholarship Received

Particulars	Amount
Fee Concession	26355
SC/ST Scholarship	139925
Sanchi Honamma	2000
Total	168280

Bank Reconciliation Statement as on 31.03.2022

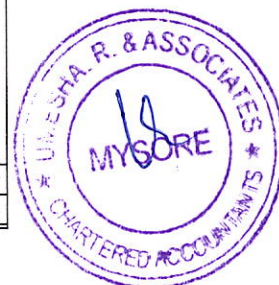
Bank of Baroda A/c no - 74220100004823

Particulars	Amount		
	Rs.		
Balance as per Cash Book	1,36,125		
Add : Cheques Issued but not presented for payment			
Particulars	Date	Amount	
Bharath Scouts and Guides	05:03:22	2,838	
			2,838
			1,38,963
Balance as per Bank Book			1,38,963

Bank Reconciliation Statement as on 31.03.2022

State Bank of India A/c no 64000541170

Particulars	Amount		
	Rs.		
Balance as per Cash Book	24,372		
Less : Cheque issued but not yet presented			
Particulars	Date	Amount	
LIC Payable	17:03:22	3674	
Group Insurance	17:03:22	100	
			3,774
Balance as per Bank Book			28,146





CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

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(M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU – 570021** as at **31st March 2023** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2023**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2023**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 12/09/2023
Place: Mysuru

(UMESHA R)
Partner

Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS		Amount Rs	Amount Rs	PAYMENTS		Amount Rs	Amount Rs
To	Opening Balance :		192	By	Salary and Arrears Paid		18,25,339
	Cash in hand						
	Cash at Bank				Remitted to Govt./Uni. :		
	Bank of Baroda -74220100009586	69,32,826			University Exam Fee Paid	18,48,018	
	Bank of Baroda 74220100009655	69,04,117			Admission fee paid	19,91,810	38,39,828
	Bank of Baroda -74220100004240	5,37,058					
	State Bank of India -64000541170	24,372			Administration Expenses		
	Bank of Baroda - 74220100009654	2,18,985			House Keeping	24,088	
	Bank of Baroda - 74220100004823 (BSG)	1,36,126			Reading Room Expenses	1,47,510	
	Bank of Baroda - 74220100004824 (BRC)	2,62,988	1,50,16,472		Bank Charges	27,707	
					Telephone Charges	19,210	
	Fees Collections :				Repairs & Maintenance	22,910	
	Identity Card Fee	54,880			Printing & Stationery	51,950	
	Tuition Fee	13,23,780	13,78,660		Audit Fee	17,700	
					The Bharath Scouts & Guides	1,27,765	
	University Fee as per Sch - 3		19,91,810		The Bharath Red Cross Society	90,020	
	Admission Fee	19,680			Extracurricular Activities	132642	
	Medical Fee	20,580			SWF / TWF	71,505	
	Library Fee	68,600			Sports Expenses	16,550	
	Sports Fee	68,600			Professional Charges	8,900	
	Bharath Red Cross	34,300			Postage & Courier	2,000	
	Bharath Scouts & Guides	51,150			Magazine Expenses	97,520	
	NSS Fee	34,300			Group Insurance	550	8,58,527
	Reading Room Fee	48,020					
	Extra Curricular Activity Fee	1,37,200			Fixed Assets :		
	Magazine Fee	1,02,900			Library Books	25,995	
	Student Welfare Fund	17,150			Computer and Software	21,000	46,995
	Teacher Benefit Fund	17,150					
	University Exam Fee	18,54,774			Family Benovalent Fund	90	
	Group Insurance Received	100			Exam Remuneration	5550	
	Exam Remuneration	5,550	24,80,054		T D S on Salary / others paid	125750	
					L I C Payable paid	20532	
	Scholarships :				Scholarship paid	497420	6,49,342
	Fee Concession - Schedule 4		6,03,300				
					Cash on Hand		192
	Salary Grants Received		16,30,920		Cash at Bank		
					Bank of Baroda -74220100009586	75,53,576	
	T D S Others Recovered		88,250		Bank of Baroda 74220100009655	76,33,947	
	LIC Recovered		3,675		Bank of Baroda -74220100004240	6,56,354	
	Savings Bank Interest		4,14,630		State Bank of India -64000541170	25,282	
	Sale of Old News Paper		9,928		Bank of Baroda - 74220100009654	2,16,645	
	G S T		497		Bank of Baroda - 74220100004823 (BSG)	54,480	
					Bank of Baroda - 74220100004824 (BRC)	2,57,881	1,63,98,165
	TOTAL		2,36,18,388		TOTAL		2,36,18,388


Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE		Amount Rs	Amount Rs	INCOME		Amount Rs	Amount Rs
To	Salary Paid		11,63,981	BY	Salary Grants		9,14,404
"	Remitted to Govt./Uni. :			"	Fees Collections :		
"	Admission fee Paid	19,91,810	19,91,810	"	Identity Card Fee	54,880	
"	Bank Charges	27,707		"	Tuition Fee	13,23,780	13,78,660
"	House Keeping	24,088		"	University Fee - As per Sch 3		19,91,810
"	Reading Room Expenses	1,47,510		"	Admission Fee	19,680	
"	Telephone Expenses	19,210		"	Medical Fee	20,580	
"	Repairs and Maintenance	22,910		"	Library Fee	68,600	
"	Printing and Stationery Expenses	51,950		"	Sports Fee	68,600	
"	Exam Remuneration Paid	5,550		"	Bharath Red Cross	34,300	
"	Bharath Scouts & Guides	1,27,765		"	Bharath Scouts and Guides	51,150	
"	Bharath Red Cross Society	90,020		"	N S S Fee College/University	34,300	
"	Audit Fee	17,700		"	Exam Remuneration Received	5,550	
"	SWF / TWF	71,505		"	Reading Room Expenses	48,020	
"	Sports Expenses	16,550		"	Extra Curricular Activity	1,37,200	
"	Extra curricular Activity	1,32,642		"	Magazine Fee	1,02,900	
"	Miscellaneous Expenses	1,200		"	Student Welfare fund	17,150	
"	Professional Charges	8,900		"	Teachers Benaovalent Fund	17,150	
"	Postage and courier	2,000		"	Miscellaneous Income	9,928	
"	Magazine Expenses	97,520	8,64,727	"	S B Interest received	4,14,630	10,49,738
"	Depreciation		1,03,482				
"	Excess of Income over Expenditure		12,10,612				
Total			53,34,612	Total			53,34,612


Secretary
 Vidyavardhaka Sangha (Regd.), Mysuru
 Mysuru - 570 001



VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	Amount Rs	Amount Rs	ASSETS	Amount Rs	Amount Rs
Capital Fund :			Fixed Assets :		
Opening Balance	1,39,60,151		as per Schedule 1		2,62,884
Add : Excess of Income over Expenditure	12,10,612		Deposits :		
	1,51,70,763		Telephone Deposits	2,450	
Add : Transfer from Non Grant	1,34,270	1,53,05,033	Electricity Deposit	15,680	18,130
			Advances :		
Platinum Jubilee Fund		20,222	Lab Advance	10,000	
Building Fund		7,79,000	Salary Grant Recivable - Govt	77,871	
			Fees Receivable	1,95,553	2,83,424
Outstanding Liabilities :			Current Assets :		
L I C Payable	2,369		Cash on Hand		192
F B F	30		Cash at Bank		
Income Tax Payable	4,000		Bank of Baroda - 74220100009586	75,53,576	
Scholarship Payable	6,53,380		Bank of Baroda 74220100009655	76,33,947	
G S T Payable to VVS	497		Bank of Baroda - 74220100004240	6,56,354	
Grroup Insurance	100		State Bank of India - 64000541170	25,282	
Salary Payable	1,98,059		Bank of Baroda - 74220100009654	2,16,645	
SWF/TBF Payable	105	8,58,540	Bank of Baroda - 74220100004823 (BSG)	54,480	
			Bank of Baroda - 74220100004824 (BRC)	2,57,881	1,63,98,165
TOTAL		1,69,62,795	TOTAL		1,69,62,795

[Signature]
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S

[Signature]
(UMESHA. R.)
Partner
Membership No.205042

[Signature]
Treasurer
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

[Signature]
President
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)

Schedule No. 1 - Fixed Assets and Depreciation for the year ending 31.03.2023

Particulars	W D V as on 01.04.22	Addition/ Deletions		Total	Depreciation		W D V as on 31.03.2023
		Before 30.09.22	After 30.09.22		Rate %	Amount Rs.	
Furnitures & Fixtures	1,08,611			1,08,611	10%	10,861	97,750
Typewriter	15			15	15%	2	13
Sports Materials	1,31,591			1,31,591	15%	19,739	1,11,852
U P S & Batteries	5,831			5,831	15%	875	4,956
Aquaguard Water Filter	12,168			12,168	15%	1,825	10,343
Teaching Aids	190			190	15%	29	161
Telephone Instruments	506			506	15%	76	430
Fire Instruments	2,876			2,876	15%	431	2,445
Computers & ITR Softwares	29,737	21,000		50,737	40%	20,295	30,442
Library Books	27,846	17,010	8,985	53,841	100%	49,349	4,492
Total	3,19,371	38,010	8,985	3,66,366		1,03,482	2,62,884

Schedule - 3

UNIVERSITY FEES COLLECTION

Particulars	Amount
Eligibility Fee	5450
Information Infrastructure	274400
Sports Developpment Fee	205800
University Regn Fee	3,99,000
Student Welfare Trust	68,600
Student Aid Fund	82,320
Literary Cultural Activities	75,460
Uni. Employment Information Support D	54,880
Infrastructure Development	6,86,000
Transfer Fee	50,400
Penal / Fines	17,300
Extra Seat fee	60,000
Other state Extra seat	12,200
Total	19,91,810

Schedule -4

Scholorship Received

Particulars	Amount
SC/ST Scholarship	603300
Total	603300

Bank Reconciliation Statement as on 31.03.2023

Bank of Baroda A/c no - 74220100009655

Particulars	Amount	
	Rs.	
Balance as per Cash Book	76,33,945	
Add : Cheques Issued but not presented for payment		
Particulars	Date	Amount
TBF /SBF	25:03:23	6,860
Telephone Charges	07:03:23	4,652
		76,45,457
Balance as per Bank Book	76,45,457	



Umesha R.
Secretary

Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



UMESHA R & ASSOCIATES

Chartered Accountants

☎ : 0821 - 4252793, 2547993 (M) 94480-84793 | 8105631385

✉ : umesharassociates@gmail.com | sahanapca@gmail.com

CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2024** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2024**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2024**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 15/09/2024
Place: Mysuru

(UMESHA R.)
Partner

Membership No. 205042
UDI NO: 24205042BKELWED719

**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

RECEIPTS		Amount Rs	Amount Rs	PAYMENTS		Amount Rs	Amount Rs
To	Opening Balance :		192	By	Salary and Arrears Paid		9,74,643
	Cash in hand						
	Cash at Bank				Remitted to Govt./Uni. :		
	Bank of Baroda -74220100009586	75,53,576			University Exam Fee Paid	11,76,759	
	Bank of Baroda 74220100009655	76,33,947			Admission fee paid	12,55,989	24,32,748
	Bank of Baroda -74220100004240	6,56,354					
	State Bank of India -64000541170	25,282			Administration Expenses		
	Bank of Baroda - 74220100009654	2,16,645			House Keeping	17,003	
	Bank of Baroda - 74220100004823 (BSG)	54,480			Reading Room Expenses	1,58,338	
	Bank of Baroda - 74220100004824 (BRC)	2,57,881	1,63,98,165		Bank Charges	24,179	
					Telephone Charges	10,026	
	Fees Collections :				Repairs & Maintenance	30,087	
	Identity Card Fee, Introduction and Books	46,650			Printing & Stationery	50,286	
	Tuition Fee	13,16,819	13,63,469		Audit Fee	17,700	
					The Bharath Scouts & Guides	13,850	
	University Fee as per Sch - 3	9,84,895			The Bharath Red Cross Society	11,440	
	Admission Fee	55,120			Extracurricular Activities	133898	
	Medical Fee	20,670			SWF / TWF	25,130	
	Library Fee	68,900			N S S Expenses	77,220	
	Sports Fee	68,900			Annual Maintenance Expenses	12,744	
	Bharath Red Cross	37,895			Sports Expenses	78,000	
	Bharath Scouts & Guides	34,450			Professional Charges	15,550	
	NSS Fee	37,895			Postage & Courier	2,000	
	Reading Room Fee	48,230			Magazine Expenses	97,750	
	Extra Curricular Activity Fee	1,37,800			Group Insurance	600	7,75,801
	Magazine Fee	68,900					
	Student Welfare Fund	66,175			Fixed Assets :		
	Teacher Benefit Fund	17,225			Library Books	81,211	
	University Exam Fee	12,43,577			Sports Materials	99,060	1,80,271
	T C and Study Certificate	64					
	Exam Remuneration	1,73,050	30,63,746		Non Grant		163029
					Family Benovalent Fund	120	
	Scholarships :				Exam Remuneration	170300	
	Fee Concession - Schedule 4		2,17,708		T D S on Salary / others paid	60955	
					L I C Payable paid	19452	
	Salary Grants Received		10,53,815		Scholarship paid	227890	4,78,717
					Cash on Hand		192
	T D S Others Recovered		1,955		Cash at Bank		
	Savings Bank Interest		4,69,708		Bank of Baroda -74220100009586	84,95,762	
	Non Grant		45,790		Bank of Baroda 74220100009655	78,19,991	
					Bank of Baroda -74220100004240	6,66,511	
					State Bank of India -64000541170	28,999	
					Bank of Baroda - 74220100009654	2,88,068	
					Bank of Baroda - 74220100004823 (BSG)	56,182	
					Bank of Baroda - 74220100004824 (BRC)	2,53,634	1,76,09,147
	TOTAL		2,26,14,548		TOTAL		2,26,14,548



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI TYER ROAD
MYSORE-570021**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE		Amount Rs	Amount Rs	INCOME		Amount Rs	Amount Rs
To	Salary Paid		9,75,944	BY	Salary Grants		10,71,014
	Remitted to Govt./Uni. :				Fees Collections :		
	Admission fee Paid		12,55,989		Identity Card Fee	46,650	
					Tuition Fee	13,16,819	13,63,469
	Bank Charges	24,179			University Fee - As per Sch 3		9,84,895
	House Keeping	17,003			Admission Fee	55,120	
	Reading Room Expenses	1,58,338			Medical Fee	20,670	
	Telephone Expenses	10,026			Library Fee	68,900	
	Repairs and Maintenance	30,087			Sports Fee	68,900	
	Printing and Stationery Expenses	50,286			Bharath Red Cross	37,895	
	Exam Remuneration Paid	1,70,300			Bharath Scouts and Guides	48,250	
	Bharath Scouts & Guides	13,850			N S S Fee College/University	37,895	
	Bharath Red Cross Society	11,440			Exam Remuneration Received	1,73,050	
	N S S Expenses	77,220			Reading Room Expenses	48,230	
	Annual Maintenance Contract	12,744			Extra Curricular Activity	1,37,800	
	Audit Fee	17,700			Magazine Fee	68,900	
	SWF / TWF	25,130			Student Welfare fund	66,175	
	Sports Expenses	78,000			Teachers Benaovalent Fund	17,225	
	Extra curricular Activity	1,33,898			Miscellaneous Income	64	
	Professional Charges	15,550			S B Interest received	4,69,708	13,18,782
	Postage and courier	2,000					
	Magazine Expenses	97,750	9,45,501				
	Depreciation		1,12,086				
	Excess of Income over Expenditure		14,48,640				
Total			47,38,160	Total			47,38,160



**VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)
SHESHADRI IYER ROAD
MYSORE-570021**

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	Amount Rs	Amount Rs	ASSETS	Amount Rs	Amount Rs
Capital Fund :			Fixed Assets :		
Opening Balance	1,51,70,763		as per Schedule 1		3,31,069
Add : Excess of Income over Expenditure	14,48,640		Deposits :		
	1,66,19,403		Telephone Deposits	2,450	
Add : Transfer from Non Grant	3,231	1,66,22,634	Electricity Deposit	15,680	18,130
Platinum Jubilee Fund			Advances :		
			Lab Advance	10,000	
Building Fund		20,222	Salary Grant Recivable - Govt	95,070	
University Exam fee payable		7,79,000	Fees Receivable	1,95,553	3,00,623
Outstanding Liabilities :			Current Assets :		
L I C Payable	747		Cash on Hand		192
F B F	20		Cash at Bank		
Scholarship Payable	6,43,198		Bank of Baroda -74220100009586	84,95,762	
G S T Payable to VVS	497		Bank of Baroda 74220100009655	78,19,991	
Grroup Insurance	50		Bank of Baroda -74220100004240	6,66,511	
Salary Payable	1,25,869		State Bank of India -64000541170	28,999	
SWF/TBF Payable	106	7,70,487	Bank of Baroda - 74220100009654	2,88,068	
			Bank of Baroda - 74220100004823 (BSG)	56,182	
			Bank of Baroda - 74220100004824 (BRC)	2,53,634	1,76,09,147
TOTAL		1,82,59,161	TOTAL		1,82,59,161

[Signature]
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha R & Associates
Chartered Accountants
Firm Reg. No.007318S

[Signature]
CA. UMESHA. R
Partner
Membership No.205042

UPI NO: 24205042BKELLWE2719

VIDYAVARDHAKA FIRST GRADE COLLEGE (GRANT SECTION)

Schedule No. 1 - Fixed Assets and Depreciation for the year ending 31.03.2024

Particulars	W D V as on 01.04.23	Addition/ Deletions		Total	Depreciation		W D V as on 31.03.2024
		Before 30.09.23	After 30.09.23		Rate %	Amount Rs.	
Furnitures & Fixtures	97,750			97,750	10%	9,775	87,975
Typewriter	13			13	15%	2	11
Sports Materials	1,11,852		99,060	2,10,912	15%	24,207	1,86,705
U P S & Batteries	4,956			4,956	15%	743	4,213
Aquaguard Water Filter	10,343			10,343	15%	1,551	8,792
Teaching Aids	161			161	15%	24	137
Telephone Instruments	430			430	15%	65	365
Fire Instruments	2,445			2,445	15%	367	2,078
Computers & ITR Softwares	30,442			30,442	40%	12,177	18,265
Library Books	4,492	36,155	45,056	85,703	100%	63,175	22,528
Total	2,62,884	36,155	1,44,116	4,43,155		1,12,086	3,31,069

Schedule - 3

UNIVERSITY FEES COLLECTION

Particulars	Amount
Eligibility Fee	
Information Infrastructure	195800
Sports Developpment Fee	146850
University Regn Fee	-
Student Welfare Trust	-
Student Aid Fund	58,740
Literary Cultural Activities	53,845
Uni. Employment Information Support D	39,160
Infrastructure Development	4,89,500
Transfer Fee	-
Penal / Fines	1,000
Extra Seat fee	-
Other state Extra seat	-
Total	9,84,895

Schedule -4

Scholarship Received

Particulars	Amount
SC/ST Scholarship	217708
Total	217708

Bank Reconciliation Statement as on 31.03.2024

Bank of Baroda A/c no - 74220100004823

Particulars	Amount		
	Rs.		
Balance as per Cash Book	56,182		
Add : Cheques Issued but not presented for payment			
Particulars	Date	Amount	
Bharath Scouts & Guides	20.03.2024	4,000	
Bharath Scouts & Guides	20.03.2024	2,600	6,600
			62,782
			-
Balance as per Bank Book			62,782

Bank Reconciliation Statement as on 31.03.2024

Bank of Baroda A/c no - 74220100009655

Particulars	Amount		
	Rs.		
Balance as per Cash Book	78,19,991		
Add : Cheques Issued but not presented for payment			
Particulars	Date	Amount	
Library Books	22.03.2024	10,950	
Sports Materials	22.03.2024	99,060	1,10,010
			79,30,001
			-
Balance as per Bank Book			79,30,001





Umesha R., M.Com.,FCA.,Grad CWA

Sahana P., M.Com.,ACA

Ramakrishna H.D., M.Com.,FCA

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Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070

Tel : 080 - 2676 5666

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (NON GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2020** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iv) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2020**.
- (ii) In the case of the Income and Expenditure account the **Excess of Expenditure over Income** of the institution for the Accounting year ending on **31st March 2020**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(UMESHA R)

Partner

Membership No. 205042

Date: 28/08/2020

Place: Mysuru

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE		AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To	Salary to Staff	1,30,54,765		By	University Fee :	
	Employees State Insurance	50,174			Degree Section - as per Sch	5,73,270
	Provident Fund	6,20,251				
	PF - Penalty	-	1,37,25,190			
					Fee Collection	
					Degree Section	26,20,205
	Fee Remitted to Uni. & Boards :				Salary Grants from - V V Sangha	1,37,40,774
	University Fee - Degree		6,59,260		Bank Interest	59,465
	Degree Section - as per Sch		4,58,080		Bank Interest - FD	2,75,148
	Office & Administration expenses				Scholarship From Grant	66,880
	House Keeping Charges		8,163			
	Printing & Stationery		1,47,642			
	Refreshment Expenses		23,420			
	Repairs & Maintenance		11,551			
	Seminar & Workshop Expenses		3,77,106			
	Staff Welfare Expenses		80,384			
	AMC Renewal - Charges		7,394			
	Travelling & Conveyance		9,600			
	Audit Fee		-			
	Honararium Expenses		-			
	Bank Charges		1,001			
	Contingency Charges		53,857			
	Advertisement Expenses		16,803			
	Generator Maintenance		17,513			
	Gratuity Paid		10,12,938			
	Special Lecture Payment		32,900			
	Miscellaneous Expenses		3,842			
	I D Card Expenses		29,087			
	Insurance Expenses		1,96,295			
	Employment Expenses		91,300			
	Pooja Expenses		3,440			
	Electricity Charges		-			
	Adventure Expenses		67,800			
	Software Maintenance		1,47,500			
	Depreciation		2,71,805			
					Excess of Expenses over Income	1,18,129
	TOTAL		1,74,53,871		TOTAL	1,74,53,871



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	49,99,578		Fixed Assets :		
Less : Excess of expenditure over Income	1,18,129		As per Sch		10,95,601
Add: VVFGC - PG	48,81,449		Fixed Deposits :		
Add: VVVS	-		FD - 133403311002280	39,57,627	
Less: TDS on FD	11,79,604		Add: Interest Received During the year	2,75,148	
Less: VVFGC - Grant	27,515	59,16,745	Less: TDS	27,515	42,05,260
Building Fund	1,16,793	4,17,538	Current Assets:		
Provisions :			NAAC Expenses Recivable	5,83,900	
Salary Payable	3,892		Less: Amount Received During the year	54,517	5,29,383
Audit Fee Payable	-		Festival Advance	50,000	
ESI Payable	896		Less: Recoveries	25,000	25,000
PF Payable	49,530	54,518	Cash on Hand		
PT Payable	200		Vijaya Bank A/c No-133401010010726	3,80,181	
			Vijaya Bank A/c No-133400541000002	1,53,376	5,33,557
TOTAL		63,88,801	TOTAL		63,88,801



For Umesha R & Associates
Chartered Accountants
Firm Reg. No. 007318S

(UMESHA R.)
Partner
Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON - GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2020

Particulars	W D V as on 01.04.2019 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.2020 Rs.
		Before 30.09.2019	After 30.09.2019		Rate	Amount Rs.	
Block I							
Building	5,672			5,672	10%	567	5,105
Furnitures & Fixtures	6,16,696			6,16,696	10%	61,670	5,55,026
Steel Utensils	15,612	1,37,652		1,53,264	10%	15,326	1,37,938
Block II							
Telephone Instruments	62			62	15%	9	53
Air Conditioners	9,632			9,632	15%	1,445	8,187
Fake Note Detective Machine	4,176			4,176	15%	626	3,550
LCD Projector			1,08,126	1,08,126	15%	8,109	1,00,017
Batteries - UPS Systems	1,89,137		55,808	2,44,945	15%	32,557	2,12,388
Block III							
Computers & Softwares	91,195	17,700		1,08,895	40%	43,558	65,337
Block IV							
Library Books	99,938		16,000	1,15,938	100%	1,07,938	8,000
TOTAL	10,32,120	1,55,352	1,79,934	13,67,406		2,71,805	10,95,601

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	1,51,300
University Sports Development Fee	42,140
Literary Cultural Activity	22,190
University Employment Information Guidance Bureau	15,470
Student Aid Fund	24,430
University Infrastructure Development Fee	77,770
University Infrastructure Information Fee	1,99,920
Penal/Fine Fee	9,600
Student Welfare Trust	19,950
Transfer Fee	500
Extra Seat Fee	10,000
Total	5,73,270

University Fee Paid Schedule

Particulars	Amount
University Regn. Fee	1,52,100
University Sports Development Fee	47,310
Literary Cultural Activity	24,900
University Employment Information Guidance Bureau	17,430
Student Aid Fund	22,410
University Infrastructure Development Fee	87,150
University Infrastructure Information Fee	2,24,100
Penal/Fine Fee	14,000
Student Welfare Trust	27,390
Extra Seat Fee	35,000
N S S Fee	7,470
Total	6,59,260

College Fee Schedule Received

Particulars	Amount
Identity Card Fee	12,650
Admission Fee	9,440
Reading Room Fee	14,140
Tuition Fee	4,34,960
Teachers Benefit Fund	6,325
Students Welfare Fund	6,325
N S S Fee	10,120
Library Fee	17,320
Sports Fee	17,320
Bharath Red Cross	12,650
Bharath Scouts & Guide	12,650
Extra Curricular Activities	50,600
Students Insurance	2,29,000
Magazine Fee	37,950
Calender Fee	91,600
Flag Fee	1,31,880
Kala Sangha/Vidwath	4,29,500
Employment Guide Fee	72,700
Miscellaneous Fee	14,215
Medical Fee	7,590
Prospectus Fee	1,25,800
Training and Placement fee	4,98,200
Mid Term Exam Fee	1,02,470
Electronic Software Fee	2,74,800
Total	26,20,205

College Fee Expenses

Particulars	Amount
N S S Fee	2,490
Flag Fee Expenses	17,200
Kala Sangha/Vidwath	4,22,000
SWF & TBF	16,390
Total	4,58,080



UMESHA R. & ASSOCIATES

Chartered Accountants



CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009
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Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070
Tel : 080 - 2676 5666 (M) : 8105631385

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (NON GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2021** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iv) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2021**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2021**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 26/11/2021
Place: Mysuru

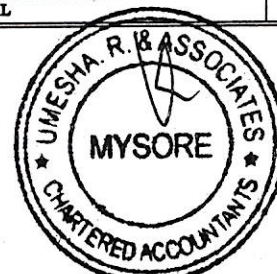
(UMESHA R)
Partner

Membership No. 205042

**VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To Opening Balances :			By Salary to Staff	99,03,301	
Cash at Bank			" Employees State Insurance	56,590	
" Bank of Baroda - 74220100009565	3,80,181		" Provident Fund	12,25,571	
" Bank of Baroda - 74220200000202	1,53,376	5,33,557	" Profession Tax	1,01,200	
			" Family Benevolent Fund	500	
			" T D S Remited	24,410	
University Fee :			Covid -19 Fund	89,104	1,14,00,676
" Degree Section - as per Sch		5,63,815			
			Fee Remitted to Uni. & Boards :		
Fee Collection			" University Fee		16,08,290
" Degree Section - as per Sch		30,68,506	" Degree Section - as per Sch		1,22,250
" Salary Grants from - V V Sangha		1,39,56,086	" Fee Assitence Received & Paid		57,460
" Admission fee		2,25,295			
" Fee. Assistance-from Rajkumar Trust		30,750	Office & Administration expenses		
" Fee. Assistance-from Smt Rajani		26,710	" House Keeping Charges	35,045	
" Bank Interest		70,129	" Printing & Stationery	1,30,048	
" Festival Advance		1,02,500	" Repairs & Maintenance	1,06,398	
" VVFGC Building Fund		12,82,850	" Seminar & Workshop Expenses	16,357	
			" Staff Welfare Expenses	10,000	
Family Benevolent Fund	500		" AMC Renewal - Charges	8,850	
" Profession tax recovered	16,400		" Travelling & Conveyance	8,800	
" T D S Recovered	9,920		" Audit Fee	17,700	
Covid -19 Fund	10,079	36,899	" Honararium Expenses	6,000	
			" Bank Charges	30,925	
" Miscellaneous Receipts			" Contingency Charges	43,000	
Special Lecture		10,950	" Software Maintenance	2,95,000	
Other Income		5,000	" Other Expenses	1,20,730	
			" Adventure Expenses	45,194	
			" Generator Maintenance	4,593	
			" Gratuity Paid	12,36,508	
			" Miscellaneous Expenses	60,475	
			" Extra Curricular Expenses	40,000	
			" BRC - Expenses	14,450	
			" Insurance Charges paid	1,75,640	
			" Telephone Expenses	5,822	
			" Networking Charges	82,831	
			" Magazine Expenses	86,000	25,80,366
			" Festival Advance		1,30,000
			Inter Branch Transfer :		
			" VV First Grade College - Grant		8,000
			Advance for Uniform (K S Mens Ware)		4,00,000
			Advance Paid for Vidwath Expenses		4,18,000
			VVFGC Building Fund		12,42,850
			Fixed Assets :		
			" Furniture & Fixture		10,148
			Cash on Hand		-
			Closing Balances :		-
			" Bank of Baroda - 74220100009565	17,81,749	
			" Bank of Baroda - 74220200000202	1,53,258	
					19,35,007
TOTAL		1,99,13,047	TOTAL		1,99,13,047



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

EXPENDITURE		AMOUNT Rs.	AMOUNT Rs.	INCOME		AMOUNT Rs.	AMOUNT Rs.
To	Salary to Staff	1,18,53,788		By	University Fee :		
"	Employees State Insurance	45,995			Degree Section - as per schedule		5,63,815
"	Provident Fund	6,38,658					
			1,25,38,441	"	Fee Collection		
					Degree Section - as per schedule		30,68,506
	Fee Remitted to UOM				Admission fee Received		2,25,295
"	University Fee		16,08,290	"	Salary Grant - V V Singha		1,39,56,086
	Degree Section - as per schedule		1,22,250	"	Bank Interest Received on SB a/c		70,129
	Office and Administration Expenses			"	Bank Interest - on Fixed deposits		2,52,990
"	House Keeping	35,045		"	Special Lecture Fee		10,950
"	Printing & Stationery	1,30,048					
"	Repairs and Maintenance	1,06,398					
"	Seminor and Workshop Expenses	14,357					
"	Staff Welfare Expenses	10,000					
"	A M C Expenses	8,850					
"	Travelling and Conveyance	8,800					
"	Audit Fee	17,700					
"	Honorarium	6,000					
"	Bank Charge	30,925					
"	Contingency Expenses	43,000					
"	Adventure Expenses	45,194					
"	Generator Expenses	4,593					
"	Gratuity Premium Paid	12,36,508					
"	Miscellaneous Expenses	57,475					
"	Insurance Expenses	1,75,640					
"	Net Working Expenses	82,831					
"	Magazine Expenses	86,000					
"	Software Maintenance	2,95,000					
"	BRC - Expenses	14,450					
"	Telephone (DTH) - Expenses	5,822					
"	ECA - Expenses	40,000					
"	Other Expenses	80,730	25,35,366				
"	Depreciation		1,53,587				
	Excess of Income over Expenses		11,89,837				
TOTAL			1,81,47,771	TOTAL			1,81,47,771



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	59,16,745		Fixed Assets :		
Add : Excess of Income	11,89,837		As per Sch		9,52,162
over Expenditure	71,06,582				
Less: TDS on FD	18,975		Fixed Deposits :		
Less: VVFGC - Grant	8,000	70,79,607	FD - 133403311002280	42,05,260	
			Add: Interest Received During the year	2,52,990	
Building Fund		4,17,538	Less: TDS	18,975	44,39,275
Provisions :			Loans & Advances (Asset)		
Salary Payable	11,75,602		Adv Paid for Vidwath Expenses	4,18,000	
ESI Payable	918		Advance for Uniform (K S Mens Ware)	4,00,000	8,18,000
PF Payable	51,462				
TDS Payable	9,000		Current Assets:		
PT Payable	(7,800)	12,29,182	NAAC Expenses Recivable	5,29,383	
			Less: Amount Received During the year		5,29,383
			Festival Advance	1,30,000	
			Less: Recoveries	77,500	52,500
			Cash on Hand		
			Bank of Baroda - 74220100009565	17,81,749	
			Bank of Baroda - 74220200000202	1,53,258	19,35,007
TOTAL		87,26,327	TOTAL		87,26,327

For Umesh R & Associates
Chartered Accountants
Firm Reg. No. 007318S



(UMESHA. R.)
Partner

Membership No 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON - GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2021

Particulars	W D V as on 01.04.2020 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.2021 Rs.
		Before 30.09.2020	After 30.09.2020		Rate	Amount Rs.	
Block I							
Building	5,105			5,105	10%	511	4,594
Furnitures & Fixtures	5,55,026	10,148		5,65,174	10%	56,517	5,08,657
Steel Utensils	1,37,938			1,37,938	10%	13,794	1,24,144
Block II							
Telephone Instruments	53			53	15%	8	45
Air Conditioners	8,187			8,187	15%	1,228	6,959
Fake Note Detective Machine	3,550			3,550	15%	533	3,017
LCD Projector	1,00,017			1,00,017	15%	15,003	85,014
Batteries - UPS Systems	2,12,388			2,12,388	15%	31,858	1,80,530
Block III							
Computers & Softwares	65,337			65,337	40%	26,135	39,202
Block IV							
Library Books	8,000			8,000	100%	8,000	-
TOTAL	10,95,601	10,148	-	11,05,749		1,53,587	9,52,162

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	1,01,400
University Sports Development Fee	44,130
Literary Cultural Activity	23,250
University Employment Information Guidance Bureau	16,240
Student Aid Fund	25,410
University Infrastructure Development Fee	86,700
University Infrastructure Information Fee	2,03,300
Penal/Fine Fee	22,400
Student Welfare Trust	20,320
Eligibility Fee	14,850
N S S Fee	5,815
Total	5,63,815

College Fee Expenses

Particulars	Amount
N S S Fee	21,200
Sports Expenses	3,000
Kala Sangha/Vidwath	23,600
BS& G Paid	14,450
Calender Expenses	60,000
Total	1,22,250



College Fee Schedule Received

Particulars	Amount
Identity Card Fee	6,050
Admission Fee	23,600
Reading Room Fee	16,240
Tuition Fee	2,52,065
Teachers Benefit Fund	7,375
Students Welfare Fund	8,005
N S S Fee	4,380
Library Fee	23,200
Sports Fee	23,200
Bharath Red Cross	14,750
Bharath Scouts & Guide	14,650
Extra Curricular Activities	59,000
Students Insurance	2,41,750
Magazine Fee	44,250
Calender Fee	96,800
Flag Fee	1,45,050
Kala Sangha/Vidwath	4,45,400
Uniform Fee	5,28,800
Miscellaneous Fee	20,191
Medical Fee	8,850
Prospectus Fee	97,400
Training and Placement fee	6,00,700
Term Exam Fee	96,700
Electronic Software Fee	2,90,100
Total	30,68,506

Bank Reconciliation Statement as on 31.03.21

Bank of Baroda A/c no -

Particulars			Amount
			Rs.
Balance as per Cash Book			17,81,749
Add : Cheque Deposited but not Credited			
Particulars/ cheque no	Date	Amount	
Grant Account - 000017	05.03.21	2,25,295	
VVFGC Building Fund -18	05.03.21	12,42,850	
Repair & Maintenance - 15	05.03.21	2,124	
LIC Group Gratuity - 16	05.03.21	85,405	15,55,674
			33,37,423
Less : Cheque issued but not yet presented			-
Balance as per Bank Book			33,37,423





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Tel : 0821 - 4252793, 2547993 (M) 94480-84793 E-mail : umesharassociates@gmail.com | sahana.uramys@gmail.com

Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070
Tel : 080 - 2676 5666 (M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (NON GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2022** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iv) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2022**.
- (ii) In the case of the Income and Expenditure account the Excess of **Income over Expenditure** of the institution for the Accounting year ending on **31st March 2022**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 12/09/2022
Place: Mysuru

(UMESHA R)

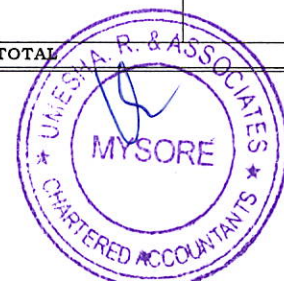
Partner

Membership No. 205042

**VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

RECEIPTS		AMOUNT Rs.	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.	AMOUNT Rs.
To	Opening Balances :			By	Salary to Staff		1,47,96,124
	Cash at Bank			"	Employees State Insurance	65,050	
"	Bank of Baroda - 74220100009565	17,81,749		"	Provident Fund	12,24,951	
"	Bank of Baroda - 74220200000202	1,53,258	19,35,007	"	Profession Tax	92,000	
				"	T D S Remited	56,776	14,38,777
	University Fee :			"	Fee Remitted to Uni. & Boards :		
"	Degree Section - as per Sch		5,77,000	"	University Fee		9,28,173
	Fee Collection			"	Degree Section - as per Sch		1,54,090
"	Degree Section - as per Sch		31,79,346				
"	Salary Grants from - V V Sangha		1,63,40,052		Office & Administration expenses		
	B A Grants		5,00,000	"	House Keeping Charges	4,250	
	Other Grants		50,000	"	Printing & Stationery	82,602	
"	Bank Interest		77,803	"	Repairs & Maintenance	48,645	
"	Festival Advance		1,27,000	"	Seminor & Workshop Expenses	38,581	
"	VVFGC Building Fund		1,45,160	"	Staff Welfare Expenses	48,000	
	Gratuity Claim Received		9,03,231	"	Travelling & Conveyance	9,600	
	Scholarship Received		35,000	"	Audit Fee	17,700	
	Family Benavalent Fund	210		"	Bank Charges	28,717	
"	Profession tax recovered	10,800		"	Contingency Charges	50,774	
"	T D S Recovered	21,976		"	Software Maintenance	2,45,832	
	Covid -19 Fund		32,986	"	Advertisement Expenses	35,344	
				"	Generator Maintenance	4,743	
				"	Miscellaneous Expenses	6,400	
				"	BRC - Expenses	13,000	
				"	Insurance Charges paid	91,308	
				"	Special Lecture Expenses	12,265	
				"	Office Expenses	21,402	
				"	Telephone Expenses	1,600	
				"	Admission fee Refund	33,280	
				"	I D Card Expenses	44,486	
				"	Induction Programmme Expenses	2,04,343	
				"	Reading Room Expenses	12,892	
				"	Uniform Expenses	5,88,549	
				"	Magazine Expenses	56,203	17,00,516
				"	Festival Advance		1,25,000
				"	Inter Branch Transfer :		
				"	VV First Grade College - Grant		1,34,270
					Advance Paid for Vidwath Expenses		3,95,000
				"	Gratuity Claims paid		9,03,231
				"	Fixed Assets :		
				"	Furniture & Fixture		
				"	Auditorium Instruments	1,80,337	
				"	Computers and Accessories	8,42,447	
				"	L C D Projector	11,682	
				"	Library Books	21,474	10,55,940
				"	Cash on Hand		-
				"	Closing Balances :		
				"	Bank of Baroda - 74220100009565	21,18,265	
				"	Bank of Baroda - 74220200000202	1,53,199	
							22,71,464
TOTAL			2,39,02,585	TOTAL			2,39,02,585



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
EXPENDITURE			INCOME		
To Salary to Staff	1,43,51,596		By University Fee :		
" Employees State Insurance	52,830		Degree Section - as per schedule		5,77,000
" Provident Fund	6,38,007				
		1,50,42,433	" Fee Collection		
			Degree Section - as per schedule		31,79,346
Fee Remitted to UOM			" Salary Grant - V V Singha		1,63,40,052
" University Fee		9,28,173	" Bank Interest Received on SB a/c		77,803
" Degree Section - as per schedule		1,54,090	" Bank Interest - on Fixed deposits		2,21,302
Office and Administration Expenses					
" House Keeping	4,250		Others Grants		50,000
" Printing & Stationery	82,602				
" Repairs and Maintenance	48,645				
" Seminar and Workshop Expenses	38,581				
" Staff Welfare Expenses	48,000				
" Travelling and Conveyance	9,600				
" Audit Fee	17,700				
" Honorarium	12,265				
" Bank Charge	28,717				
" Contingency Expenses	50,774				
Admission fee Refund	33,280				
Induction Programme Expenses	2,04,343				
I D Card Expenses	44,486				
Office Expenses	21,402				
Reading Room Expenses	12,892				
" Advertisement Expenses	35,344				
" Generator Expenses	4,743				
" Gratuity Premium Paid	26,967				
„ Miscellaneous Expenses	6,400				
„ Insurance Expenses	91,308				
„ Magazine Expenses	56,203				
„ Software Maintenance	2,45,832				
„ BRC - Expenses	13,000				
„ Telephone (DTH) - Expenses	1,600				
„ Uniform Expenses	9,88,550	21,27,484			
„ Depreciation		3,15,259			
Excess of Income over Expenses		18,78,064			
TOTAL		2,04,45,503	TOTAL		2,04,45,503



**VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	70,79,607		Fixed Assets :		
Add : Excess of Income over Expenditure	18,78,064		As per Sch		16,92,843
	89,57,671	89,57,671			
Building Fund		5,62,698	Fixed Deposits :		
B A Grants		5,00,000	FD - 133403311002280	44,39,275	
Gratuity premium payable		26,967	Add: Interest Received During the year	2,21,301	
Provisions :			Less: TDS	22,131	46,38,445
Salary Payable					
ESI Payable	1,028		Loans & Advances (Asset)		
PF Payable	49,663		Adv Paid for Vidwath Expenses		8,13,000
F B F	210		T D S Vidyavardhaka Sangha		22,132
Scholarship Payable	35,000		Current Assets:		
TDS Payable	20,200		NAAC Expenses Recivable	5,29,383	
PT Payable	(1,400)	1,04,701	Less: Amount Received During the year	-	5,29,383
			Grant Section		1,34,270
			Festival Advance	52,500	
			Add: Current year advance	1,25,000	
			Less: Recoveries	1,27,000	50,500
			Cash on Hand		
			Bank of Baroda - 74220100009565	21,18,265	
			Bank of Baroda - 74220200000202	1,53,199	22,71,464
TOTAL		1,01,52,037	TOTAL		1,01,52,037



**For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S**

(UMESHA. R.)
Partner
Membership No.205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON - GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2022

Particulars	W D V as on 01.04.2021 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.2022 Rs.
		Before 30.09.2021	After 30.09.2021		Rate	Amount Rs.	
Block I							
Building	4,594			4,594	10%	459	4,135
Furnitures & Fixtures	5,08,657			5,08,657	10%	50,866	4,57,791
Steel Utensils	1,24,144			1,24,144	10%	12,414	1,11,730
Block II							
Telephone Instruments	45			45	15%	7	38
Air Conditioners	6,959			6,959	15%	1,044	5,915
Fake Note Detective Machine	3,017			3,017	15%	453	2,564
LCD Projector	85,014	11,682		96,696	15%	14,504	82,192
Batteries - UPS Systems	1,80,530			1,80,530	15%	27,080	1,53,450
Auditorium Instruments	-		1,80,337	1,80,337	15%	13,525	1,66,812
Block III							
Computers & Softwares	39,202		8,42,447	8,81,649	40%	1,84,170	6,97,479
Block IV							
Library Books	-		21,474	21,474	100%	10,737	10,737
TOTAL	9,52,162	11,682	10,44,258	20,08,102		3,15,259	16,92,843

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	84,000
University Sports Development Fee	38,760
Literary Cultural Activity	20,400
University Employment Information Guidance Bureau	14,280
Student Aid Fund	22,440
Infrastructure & University Suport	95,400
University Examination Fee	90,640
Penal/Fine Fee	3,000
Student Welfare Trust	18,360
UNI Infra development	1,83,600
N S S Fee	6,120
Total	5,77,000

College Fee Expenses

Particulars	Amount
Calander Expenses	74,000
Kalasangha	26,000
N S S Paid	44,090
Sports Expenses	10,000
Total	1,54,090



College Fee Schedule Received

Particulars	Amount
Identity Card Fee	3,350
Admission Fee	21,520
Reading Room Fee	14,280
Tuition Fee	3,83,520
Teachers Benefit Fund	6,725
Students Welfare Fund	6,725
N S S Fee	5,380
Library Fee	20,400
Sports Fee	20,400
Bharath Red Cross	13,450
Bharath Scouts & Guide	13,450
Extra Curricular Activities	74,394
Students Insurance	2,35,750
Magazine Fee	40,350
Calender Fee	94,300
Flag Fee	1,41,450
Kala Sangha/Vidwath	4,32,500
Uniform Fee	4,70,400
Miscellaneous Fee	9,016
Medical Fee	8,070
Computer fee	72,000
News letter	8,400
Study Certificate	1,920
Prospectus Fee	1,05,400
Study /NOC/ TC	16,896
Training and Placement fee	5,82,100
Mid Term Exam Fee	94,300
Electronic Software Fee	2,82,900
Total	31,79,346

Bank Reconciliation Statement as on 31.03.22

Bank of Baroda A/c no -

Particulars			Amount
			Rs.
Balance as per Cash Book			21,18,265
Add : Cheque Deposited but not Credited			
Particulars	Date	Amount	
VVS -Salary Grants	31:03:22	13,32,399	
			13,32,399
Less : Cheque issued but not yet presented			-
House Keeping	23:03:22	2,500	
TDS Payable	25:03:22	8,297	
Insurance Paid	30:03:22	17,932	
Printing & Stationary	30:03:22	1,300	30,029
Balance as per Bank Book			8,15,895



UMESHA R. & ASSOCIATES

Chartered Accountants



CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009
Tel : 0821 - 4252793, 2547993 (M) 94480-84793 E-mail : umesharassociates@gmail.com | sahana.uramys@gmail.com

Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070
(M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (NON GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2023** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iv) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2023**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2023**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S

Date: 25/10/2023
Place: Mysuru



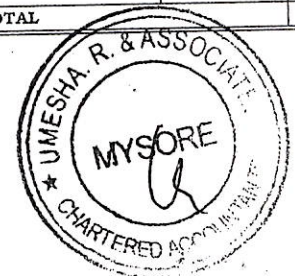

UMESHA R
Partner
Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
RECEIPTS			PAYMENTS		
To Opening Balances :			By Salary to Staff	1,41,13,872	
Cash at Bank			" Employees State Insurance	62,823	
Bank of Baroda - 74220100009565	21,18,265		" Provident Fund	11,85,019	
Bank of Baroda - 74220200000202	1,53,199	22,71,464	" Profession Tax	1,02,600	
			" Family Benovalent Fund	240	
University Fee :			" Gratuity Premium	26,967	
Degree Section - as per Sch	31,72,320		" T D S Remited	53,705	1,55,45,226
Less: Transfer to Grant Section	19,31,810	12,40,510			
Fee Collection			Fee Remitted to Uni., & Boards :		11,88,860
Degree Section - as per Sch	56,86,976		University Fee		
Less: Transfer to Grant Section	20,07,340	36,79,636			
			Office & Administration expenses		
Salary Grants from - V V Sangha		1,54,71,329	House Keeping Charges	12,945	
Bank Interest		1,58,816	Printing & Stationery	1,40,085	
Festival Advance		1,91,000	Repairs & Maintenance	2,11,380	
Gratuity Claim Received		5,22,346	Seminor & Workshop Expenses	1,009	
Scholarship Received		36,500	Staff Welfare Expenses	40,855	
K P S C Exam Fee		32,350	Travelling & Conveyance	14,805	
G S T Payable to VVS		15,576	Audit Fee	11,800	
Contributions to Vidwath Activity		15,33,202	Bank Charges	21,067	
Sponsorship Received		1,41,450	Contingency Charges	45,000	
Contributions to Kalasangha Activity		3,22,822	Advertisement Expenses	2,32,205	
Computer Journals		42,200	Miscellaneous Expenses	5,178	
Miscellaneous Income		300	Bharath Red Cross society	16,850	
Salary Recovery			Bharath Scouts & Guides	27,250	
Family Benavalent Fund	1,890		Interview Expenses	1,99,226	
Profession tax recovered	6,600		SWF & TWF	31,010	
T D S Recovered	9,706	18,196	Professional Charges paid	35,400	
			I D Card Expenses	9,140	
Capital			KPSC Exam Remuneration Expenses	32,350	
Karnataka Kalasangha	1,48,182		Scholarship paid by college	1,33,513	
Vidwath Activity	4,71,057	6,19,239	N S S Expenses	50,000	
			Induction Programme Expenses	2,80,091	
			Student Activity Expenses	6,65,809	
			Calender Expenses	1,08,000	
			Group Gratuity paid - LIC	1,20,406	
			Magazine Expenses	86,480	25,31,854
					2,62,500
					1,00,000
					7,369
					5,22,346
					5,97,200
			Fixed Assets :		
			Furniture & Fixture	64,552	
			Auditorium Instruments	1,03,500	
			Computers and Accessories	60,947	
			UPS & Battries	72,000	
			Library Books	27,697	3,28,696
			Cash on Hand		
			Closing Balances :		
			Bank of Baroda - 74220100009565	37,91,061	
			Bank of Baroda - 74220200000202	1,53,111	
			Bank of Baroda - 74220100000859	64,289	
			Bank of Baroda - 74220100000860	12,04,424	52,12,885
TOTAL		2,62,96,936	TOTAL		2,62,96,936

D. V. Sangha
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



**VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE		AMOUNT Rs.	AMOUNT Rs.	INCOME		AMOUNT Rs.	AMOUNT Rs.
To	Salary to Staff	1,61,79,553		By	University Fee :		
"	Employees State Insurance	51,060		"	Degree Section		12,40,510
"	Provident Fund	6,17,431	1,68,48,044	"	Fee Collection		
	Fee Remitted to UOM			"	Degree Section		34,96,623
"	University Fee		11,88,860	"	Salary Grant - V V Singha		1,54,71,329
	Office and Administration Expenses			"	Kala Sangha Contributions		4,47,983
"	House Keeping	12,945		"	Vidvath Contributions		7,20,202
"	Printing & Stationery	1,40,085		"	Computer Journals		42,200
"	Repairs and Maintenance	2,11,380		"	Sponsorship Received		1,41,450
"	Seminar and Workshop Expenses	6,700		"	Bank Interest Received on SB a/c		1,58,816
"	Staff Welfare Expenses	40,855		"	Bank Interest - on Fixed deposits		2,36,460
"	Travelling and Conveyance	74,805					
"	Audit Fee	11,800					
"	Bank Charge	21,067					
"	Contingency Expenses	45,000					
"	Clendar Expenses	1,08,000					
"	Induction Programme Expenses	2,96,672					
"	I D Card Expenses	9,140					
"	Interview expenses	1,99,226					
"	N S S Expenses	44,830					
"	Professional charges	35,400					
"	Students Activity Expenses	13,67,768					
"	Advertisement Expenses	2,32,205					
"	Gratuity Premium Paid	1,20,406					
"	Miscellaneous Expenses	4,878					
"	Magazine Expenses	86,480					
"	SWF & TWF	31,010					
"	BRC - Expenses	16,850					
"	Bharath Scouts & Guides	27,250	31,44,752				
	Depreciation		4,80,211				
	Excess of Income over Expenses		2,93,706				
TOTAL			2,19,55,573	TOTAL			2,19,55,573

U. R. Iyer
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

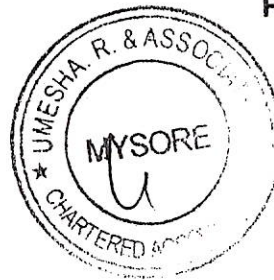


VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	89,57,671		Fixed Assets :		
Add: Additions during the year	7,40,239		As per Sch		15,41,328
Add : Excess of Income over Expenditure	2,93,706				
	99,91,616	99,91,616	Fixed Deposits :		
Buildng Fund		5,62,698	FD - 133403311002280	46,38,445	
B A Grants		4,00,000	Add: Interset Received During the year	2,36,460	
			Less: TDS	23,646	48,51,259
Liabilities :			Loans & Advances (Asset)		
ESI Payable	944		Adv Paid for Expenses	3,300	
PF Payable	46,440		T D S Vidyavardhaka Sangha	45,778	49,078
F B F	60		Current Assets:		
Salary Payable	13,18,726		NAAC Expenses Recivable	5,29,383	
G S T Payable to VVS	8,207		Less: Amount Received During the year	-	5,29,383
Insurance Recovered	79,912		Grant Section		1,34,270
TDS Payable	24,200		Festival Advance	50,500	
PT Payable	7,400	14,85,889	Add: Current year advance	2,62,500	
			Less: Recoveries	1,91,000	1,22,000
			Cash on Hand		
			Cash at Bank		
			Bank of Baroda - 74220100009565	37,91,061	
			Bank of Baroda - 74220200000202	1,53,111	
			Bank of Baroda - 74220100000859	64,289	
			Bank of Baroda - 74220100000860	12,04,424	52,12,885
TOTAL		1,24,40,203	TOTAL		1,24,40,203

[Signature]
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S

[Signature]
(UMESHA R.)
Partner
Membership No.205042

[Signature]
Treasurer
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

[Signature]
President
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

VIDYAVARDHAKA FIRST GRADE COLLEGE (NON - GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2023

Particulars	W D V as on 01.04.2022 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D 31.03.2023
		Before 30.09.2022	After 30.09.2022		Rate	Amount Rs.	
Block I							
Building	4,135			4,135	10%	414	
Furnitures & Fixtures	4,57,791	6,614	57,938	5,22,343	10%	49,338	
Steel Utensils	1,11,730			1,11,730	10%	11,173	
Block II							
Telephone Instruments	38			38	15%	6	
Air Conditioners	5,915			5,915	15%	887	
Fake Note Detective Machine	2,564			2,564	15%	385	
LCD Projector	82,192			82,192	15%	12,329	
Batteries - UPS Systems	1,53,450	72,000		2,25,450	15%	33,818	
Auditorium Instruments	1,66,812		1,03,500	2,70,312	15%	32,785	
Block III							
Computers & Softwares	6,97,479	60,947		7,58,426	40%	3,03,370	
Block IV							
Library Books	10,737	22,241	5,456	38,434	100%	35,706	
TOTAL	16,92,843	1,61,802	1,66,894	20,21,539		4,80,211	11

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	7,66,000
University Sports Development Fee	3,11,400
Literary Cultural Activity	1,14,290
University Employment Information Guidance Bureau	10,39,000
Student Aid Fund	1,24,660
Infrastructure & University Support	4,15,600
Penal/Fine Fee	10,800
Change of Language	2,000
Extra seat fee	1,46,350
Transfer fee	55,200
Student Welfare Trust	1,03,900
EIGB	83,120
Total	31,72,320

Bank Reconciliation Statement as on 31.03.2023

Bank of Baroda A/c No74220100009565		
Particulars		
Balance as per Cash Book		
Add : Cheque Deposited but not Credited		
Particulars	Date	Amount
Repairs & Maintenance	03:01:23	2,950
Less : Cheque issued but not yet presented		
R T I Fee	09:01:2023	300.00
Balance as per Bank Book		3

[Signature]
Secretary



College Fee Schedule Received	
Particulars	Amount
Identity Card Fee	34,640
Admission Fee	83,120
Reading Room Fee	72,730
Tuition Fee	19,53,320
Teachers Benefit Fund	25,975
Students Welfare Fund	25,975
N S S Fee	80,030
Library Fee	1,03,900
Sports Fee	1,04,200
Bharath Red Cross	51,950
Bharath Scouts & Guide	51,950
Extra Curricular Activities	2,07,800
Students Insurance	2,59,500
Magazine Fee	1,55,850
Calender Fee	1,55,700
Flag Fee	6,873
Miscellaneous Fee	3,090
Medical Fee	1,36,200
Prospectus Fee	5,730
Application fee	65,340
Computer fee	3,00,000
Lab Fee	88,000
College Support fee	3,39,300
Computer Software fee	14,520
Computer Support fee	1,21,000
Development Fund	62,013
M Com Section	6,45,000
Training and Placement fee	14,170
Study/ NOC/TC Fee	1,03,800
Mid Term Exam Fee	3,11,400
Electronic Software Fee	
Total	56,86,976


Secretary
 Vidyavardhaka Sangha (Regd.), Mysuru
 Mysuru - 570 001





UMESHA R & ASSOCIATES

Chartered Accountants

☎ : 0821 - 4252793, 2547993 (M) 94480-84793 | 8105631385

✉ : umesharassociates@gmail.com | sahanapca@gmail.com

CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE (NON GRANT SECTION), SHESHADRI IYAR ROAD, MYSURU - 570021** as at **31st March 2024** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (iv) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2024**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2024**.

Date: 15/09/2024

Place: Mysuru



For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S


(UMESHA R)
Partner

Membership No. 205042

UDI NO: 24205042BKELWS9287

**VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
RECEIPTS			PAYMENTS		
To Opening Balances :			By		
Cash at Bank			Salary to Staff	1,82,92,778	
" Bank of Baroda - 74220100000859	64,280		" Employees State Insurance	65,555	
" Bank of Baroda - 74220100000860	12,04,424		" Provident Fund	12,00,085	
" Bank of Baroda - 74220100009565	37,91,061		" Profession Tax	1,00,800	
" Bank of Baroda - 74220200000202	1,53,111	52,12,885	" Gratuity Premium	74,320	
			" T D S Remited	82,344	1,98,15,882
University Fee :			Fee Remitted to Uni., & Boards :		
" Degree Section - as per Sch	8,76,401		" University Fee		11,67,579
" Less: Transfer to Grant Section		8,76,401	Office & Administration expenses		
Fee Collection			" House Keeping Charges	13,220	
" Degree Section - as per Sch	62,56,091		" Printing & Stationery	1,31,462	
" Less: Transfer to Grant Section	7,96,845	54,59,246	" Repairs & Maintenance	1,61,030	
" Salary Grants from - V V Sangha		1,98,48,003	" Seminar, Workshop & Faculty dev. Expenses	1,32,904	
		1,65,789	" Staff Welfare Expenses	1,01,050	
" Bank Interest		1,67,416	" Travelling & Conveyance	27,490	
" Festival Advance		1,26,415	" Audit Fee	11,800	
" Gratuity Claim Received		1,82,812	" Bank Charges	38,787	
Salary Recovery			" Contingency / Refreshment Charges	41,179	
" Profession tax recovered	1,600		" Advertisement Expenses	20,318	
" T D S Recovered	13,860	15,460	" Interview / Honorarium Expenses	31,885	
			" Net Working / Telephone Expenses	1,28,589	
" Youva Dasara	25,000		" SWF & TWF	10,375	
" Vidwath Activity	10,21,242	10,46,242	" Professional Charges paid	5,310	
			" Student Activity Expenses	14,90,810	
" Sale of old Battery		17,400	" Calender Expenses	1,25,550	
			" Magazine Expenses	1,57,250	26,29,009
			" Festival Advance		2,08,000
			" Gratuity Claims Settled		1,82,812
			" Grant		31,990
			" Advance Paid for Vidwath & Other Expenses		9,00,000
			Fixed Assets :		
			" Furniture & Fixture	11,48,698	
			" Auditorium Instruments	1,15,392	
			" L C D Projector	5,84,593	
			" C C T V	1,15,718	
			" UPS & Battries	5,65,230	
			" Library Books		25,29,631
			Cash on Hand		
			Closing Balances :		
			" Bank of Baroda - 74220100009565	47,65,744	
			" Bank of Baroda - 74220200000202	1,53,111	
			" Bank of Baroda - 74220100000859	7,875	
			" Bank of Baroda - 74220100000860	7,26,436	56,53,166
TOTAL		3,31,18,069	TOTAL		3,31,18,069



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		AMOUNT Rs.	AMOUNT Rs.	INCOME		AMOUNT Rs.	AMOUNT Rs.
To	Salary to Staff	1,88,23,575		By	University Fee :		
	Employees State Insurance	53,115			Degree Section		8,76,401
	Provident Fund	6,28,045	1,95,04,735		Fee Collection		
	Fee Remitted to UOM				Degree Section		54,54,751
	University Fee		11,67,579		Salary Grant - V V Singha		1,98,48,003
	Office and Administration Expenses				Kala Sangha / Youva Dasara Contributions		7,500
	House Keeping	13,220			Vidvath Contributions / Kalasangha		9,58,360
	Printing & Stationery	1,31,462			Bank Interest Received on SB a/c		1,67,416
	Repairs and Maintenance	1,61,030			Bank Interest - on Fixed deposits		3,35,281
	Seminar and Workshop Expenses	1,00,000					
	Staff Welfare Expenses	1,42,229					
	Travelling and Conveyance	86,490					
	Audit Fee	11,800					
	Bank Charge	38,787					
	Clendar Expenses	1,25,550					
	Net working / Telephone	1,28,589					
	Interview/ Honorarium expenses	7,05,666					
	Professional charges	5,310					
	Students Activity Expenses	23,46,437					
	Advertisement Expenses	20,318					
	Gratuity Premium Paid	74,320					
	Magazine Expenses	1,57,250					
	SWF & TWF	10,375	42,58,833				
	Depreciation		6,30,588				
	Excess of Income over Expenses		20,85,977				
	TOTAL		2,76,47,712		TOTAL		2,76,47,712



VIDYAVARDHAKA FIRST GRADE COLLEGE (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	99,91,616		Fixed Assets :		
Add: Additions during the year			As per Sch		34,22,971
Add : Excess of Income over Expenditure	20,85,977	1,20,77,593	Fixed Deposits :		
Building Fund		5,62,698	FD - 133403311002280	48,51,259	
B A Grants		4,00,000	Add: Interest Received During the year	3,35,281	
Provisions :			Less: TDS	33,529	51,53,011
ESI Payable	986		Loans & Advances (Asset)		
PF Payable	48,400		Adv Paid for Expenses		
F B F	220		T D S Vidyavardhaka Sangha	79,307	79,307
Salary Payable	16,30,963		Current Assets:		
Honararium payable	67,437		NAAC Expenses Recivable	5,29,383	
G S T Payable to VVS	8,207		Less: Amount Received During the year	-	5,29,383
Insurance Recovered	79,912		Grant Section		3,231
Imprest payable - Mrs Sunitha	1,115		Festival Advance	1,22,000	
TDS Payable	6,938	18,52,778	Add: Current year advance	2,08,000	
PT Payable	8,600		Less: Recoveries	2,78,000	52,000
			Cash on Hand		
			Cash at Bank		
			Bank of Baroda - 74220100009565	47,65,744	
			Bank of Baroda - 74220200000202	1,53,111	
			Bank of Baroda - 74220100000859	7,875	
			Bank of Baroda - 74220100000860	7,26,436	56,53,166
TOTAL		1,48,93,069	TOTAL		1,48,93,069

[Signature]
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha R & Associates
Chartered Accountants
Firm Reg. No.007318S

[Signature]
CA. UMESHA R
Partner
Membership No.205042

CIN: 24205042BKLWD9287

VIDYAVARDHANA HIGHER SECONDARY COLLEGE (NON - GRANT)
SHESHADRIYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2024

Particulars	W D V as on	Additions/Deletions		Total	E.preciation		W D V as on
	01.04.2022	Before	After		Rate	Amount	31.03.2024
	Rs.	30.09.2023	30.09.2023	Rs.		Rs.	Rs.
Block I							
Building	3,721			3,721	10%	372	3,349
Furnitures & Fixtures	4,73,005	11,42,084	6,614	16,21,703	10%	1,61,840	14,59,863
Steel Utensils	1,00,557			1,00,557	10%	10,056	90,501
Block II							
Telephone Instruments	32			32	15%	5	27
Air Conditioners	5,028			5,028	15%	754	4,274
Fake Note Detective Machine	2,179			2,179	15%	327	1,852
LCD Projector	69,863	5,84,593		6,54,456	15%	98,168	5,56,288
Batteries - UPS Systems	1,91,632	5,53,838	17,400	7,39,462	15%	1,12,675	6,26,787
Auditorium Instruments	2,37,527			3,52,919	15%	44,283	3,08,636
Block III							
Computers & Softwares	4,55,056			4,55,056	40%	1,82,022	2,73,034
C T V		1,15,718		1,15,718	15%	17,358	98,360
Block IV							
Library Books	2,728			2,728	100%	2,728	-
TOTAL	15,41,373	23,96,233	1,33,398	40,53,559		6,30,588	34,22,971



University Fee Received Schedule

Particulars	Amount
University Regn. Fee	3,080
University Sports Development Fee	73,260
Infra Development	2,04,820
Literary Cultural Activity	26,499
University Employment Information Guidance Bureau	19,536
Student Aid Fund	29,271
Infrastructure & University Support	99,660
Penal/Fine Fee	830
Extra seat fee	1,11,060
Transfer fee	2,66,395
Student Welfare Trust	24,090
Eligibility Fee	17,990
Total	8,76,901

College Fee Schedule Received

Particulars	Amount
Identity Card Fee	50,600
Admission Fee	53,680
Reading Room Fee	46,970
Tuition Fee	11,90,741
Teachers Benefit Fund	16,775
Students Welfare Fund	17,171
N S S Fee	36,905
Library Fee	67,100
Sports Fee	67,100
Bharath Red Cross	36,905
Bharath Scouts & Guide	33,550
Extra Curricular Activities	1,36,621
Students Insurance	3,21,352
Magazine Fee	67,100
Calendar Fee	1,11,400
Flag Fee	1,67,100
Miscellaneous Fee	762
Medical Fee	20,130
Prospectus Fee	1,73,050
Application fee	6,380
Computer fee	1,15,560
Lab Fee	8,24,500
College Support fee	6,05,500
Other College Fee	5,58,226
Student Sponsor Scholarship	52,713
Computer Support fee	20,500
Infrastructure Fee	37,400
Development Fund	2,77,800
M Com Section	7,600
Training and Placement fee	6,94,300
Study/ NOC/TC Fee	15,200
Mid Term Exam Fee	1,11,400
Electronic Software Fee	3,34,200
Total	62,56,091

Bank Reconciliation Statement as on 31.03.2024

Bank c/c Baroda A/c No7422010009565		Amount
Particulars		Rs.
Balance as per Cash Book		47,65,744
Add : Cheque Deposited but not Credited		
Particulars	Date	Amount
Repair and Maintenance	03.01.23	2,950
Repair and Maintenance	20.02.24	9,145
Repair and Maintenance	20.03.24	2,537
Less : Cheque issued but not yet presented		47,80,376
RTE	09.01.23	300.00
Development fee	02.02.24	2,000.00
		2,300
Balance as per Bank Book		47,78,076

Bank Reconciliation Statement as on 31.03.2024

Bank c/c Baroda A/c No7422010009565		Amount
Particulars		Rs.
Balance as per Cash Book		7,26,430
Add : Cheque Deposited but not Credited		
Particulars	Date	Amount
Vidwath Expenses	30.03.24	63,592
Vidya R	30.03.24	50,630
		1,13,592
Less : Cheque issued but not yet presented		8,40,028
Vidya R	31.03.24	22,217.00
		22,217
Balance as per Bank Book		8,17,811





Umesha R., M.Com.,FCA.,Grad CWA

Sahana P., M.Com.,ACA

Ramakrishna H.D., M.Com.,FCA

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Tel : 080 - 2676 5666

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON GRANT) , SHESHADRI IYAR ROAD, MYSURU - 570002** as at **31st March 2020** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (v) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2020**.
- (ii) In the case of the Income and Expenditure account the Excess of **Income over Expenditure** of the institution for the Accounting year ending on **31st March 2020**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(UMESHA R)

Partner

Membership No. 205042

Date: 28/08/2020

Place: Mysuru

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2020

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
RECEIPTS			PAYMENTS		
To			By		
Opening Balances :		324			
" Cash in Hand			" Salary to Staff - M Com	19,54,953	
" Vijaya Bank A/c No 133401011005743	8,926		" Professional Tax Paid	9,600	19,64,553
" Vijaya Bank A/c No-133401011002479	3,98,654		" Fee Remitted to Uni. & Boards :		
" Vijaya Bank A/c No-133401011004089	14,09,899	18,17,479	" University Fee - M Com	7,47,480	
University Fee :			" Affiliation Fee	4,88,046	12,57,886
" M Com Section - as per Sch		7,69,760	" Student Insurance	22,360	
Fee Collection			" M Com Section - as per Sch		5,68,487
" M Com Section - as per Sch		58,71,837	Office & Administration expenses		
Bank Interest :			" Student Training Expenses		1,26,830
" Interest on SB		18,235	" Office Contingency Expenses		25,000
" Interest on FD		89,102	" Printing & Stationery		21,965
" Conference Collection		1,45,610	" Telephone Expenses		22,296
" T D S Recovered		3,919	" Advertisement Charges		21,602
" Valedictory Expenses Receipts			" Bank Charges		1,412
" Sale of Old News Paper		2,784	" PG Forum Expenses		33,916
" Scholarship Received - Govt		1,93,920	" Audit fees		7,080
			" Conference Expenses		93,052
			" Generator Maintenance		14,041
			" House Keeping Expenses		1,787
			" Conveyance Expenses		59,000
			" Subscription for Journals		41,200
			" Valedictory Expenses		1,27,794
			" Admission Fee Refund		3,919
			" TDS		324
			" Repair and Maintenance		1,96,908
			" Seminar and Workshop Expenses		46,000
			" Student Reward Expenses		1,25,000
			" Scholarship Paid		1,25,000
			Inter Branch Transfer :		
			" VVFGC - Non Grant A/c		
			Fixed Assets :		
			" Furniture & Fixture		
			" LCD Projector		
			" Computer & Accessories		
			" Library Books	2,11,301	2,11,301
			Fixed Deposits :		
			" Deposits		25,00,000
			Closing Balances :		
			" Cash at Bank		324
			" Vijaya Bank A/c No 13340101005743	36,431	
			" Vijaya Bank A/c No-133401011002479	5,91,555	
			" Vijaya Bank A/c No-13340054000003	8,13,307	14,41,293
TOTAL		89,12,970	TOTAL		89,12,970



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To			By		
" Salary to Staff - M Com		18,14,172	" University Fee : M Com Section - as per Sch		7,69,760
" Fee Remitted to Uni., & Boards :			" College Fee : M Com Section - as per Sch		58,71,837
University Fee - M Com	7,47,480		" Bank Interest :		
Affiliation Fee	4,88,046		Interest on FD	11,44,752	
Student Insurance	22,360	12,57,886	Interest on SB	18,235	11,62,987
" M Com Section - as per Sch		5,68,487	" Conference Collection		1,45,610
" Office & Administration expenses			" Scholarship Received - Govt		1,93,920
Student Training Expenses		1,26,830	" Sale of Old News Paper		2,784
Office Contingency Expenses		25,000			
Printing & Stationery		21,965			
Telephone Expenses		22,296			
Advertisement Charges		21,602			
Bank Charges		1,412			
PG Forum Expenses		33,916			
Audit fees		7,080			
Conference Expenses		93,052			
Conveyance Expenses		-			
Veledictory Expenses		41,200			
Admission Fee Refund		1,27,794			
Repair and Maintenance		324			
Seminar and Workshop Expenses		1,96,908			
Student Reward Expenses		46,000			
Generator Maitenance		14,041			
House Keeping Expenses		1,787			
Subscription for Journals		59,000			
Scholarship Paid		1,25,000			
" Depreciation		6,75,042			
" Excess of Income over Expenditure		28,66,104			
TOTAL		81,46,898	TOTAL		81,46,898



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2020

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	2,00,74,432		Fixed Assets :		13,55,966
Add : Excess of Income over Expenditure	28,66,104		(As per Sch)		
Less : Inter Branch Transaction	2,29,40,536		Current Assets:		2,00,44,911
TDS on Bank Interest	2,14,842	2,27,25,694	Fixed Deposits (As per Sch)		
VVFGC - Non Grant A/c			TDS on Bank Interest		
Provisions :			Cash at Bank :		324
Salary Payable	-	800	Cash in Hand	36,431	
PT Payable	800		Vijaya Bank A/c No 133401011005743	5,91,555	
			Vijaya Bank A/c No-133401011002479	8,13,307	14,41,293
Building Fund		1,16,000	Vijaya Bank A/c No-133400541000003		
TOTAL		2,28,42,494	TOTAL		2,28,42,494



For Umeha R & Associates
Chartered Accountants
Firm Reg. No. 007318S

(Signature)
(UMESHA. R)

Partner
Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2020

Particulars	W D V as on 01.04.19 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.20 Rs.
		Before 30.09.19	After 30.09.19		Rate	Amount Rs.	
Furnitures & Fixtures	3,91,496			3,91,496	10%	39,150	3,52,346
LCD Projector	1,08,001			1,08,001	15%	16,200	91,801
UPS	56,173			56,173	15%	8,426	47,747
Computer & Accessories	12,64,037			12,64,037	40%	5,05,615	7,58,422
Library Books M.com	-		2,11,301	2,11,301	100%	1,05,651	1,05,650
TOTAL	18,19,707	-	2,11,301	20,31,008		6,75,042	13,55,966

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	62,000
Literary Cultural Activities	11,040
University Employment Information Guidance Bureau	7,360
Student Aid Fund	11,040
Infrastructure University Support Fee	1,10,400
Paritty Fee	4,84,000
Sports Improvement	40,000
Student Welfare Trust	10,800
Information Communication Access Fee	33,120
Total	7,69,760

University Fee Paid Schedule

Particulars	Amount
University Regn. Fee	62,000
Literary Cultural Activities	11,040
University Employment Information Guidance Bureau	7,360
Student Aid Fund	11,040
Infrastructure University Support Fee	1,10,400
Paritty Fee	4,84,000
Sports Improvement	17,480
Student Welfare Trust	11,040
Information Communication Access Fee	33,120
Total	7,47,480

College Fee Received Schedule

Particulars	Amount
Identity Card Fee	3,520
Admission Fee	14,520
Reading Room Fee	9,090
Tuition Fee	48,48,590
Teachers Benefit Fee	2,424
Student Welfare Fund	3,270
Sports Fee	44,440
Blazer Fee	1,58,400
Calender Fee	5,050
Exam Fee	3,14,030
Insurance	30,300
Lab Fee	1,11,100
Miscellaneous Fee	2,003
News Letter	20,200
Medical Fee	8,080
Prospectus/Application Fee	17,050
PG Forum	50,500
Placements	2,02,000
LMIS	27,270
Total	58,71,837

College Fee Paid Schedule

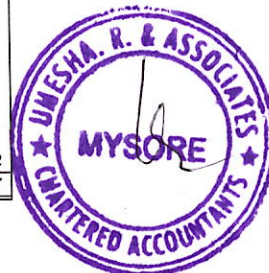
Particulars	Amount
Identity Card Fee	
Blazer Fee	1,58,700
Exam Fee	3,32,590
News Letter	22,000
Reading Room	40,510
Sports Expenses	14,687
Total	5,68,487

FIXED DEPOSIT as on 31st MARCH 2020

Sl No.	BOND NO	BANK	Balance as on 01.04.2019	Deposits During the year	Matured During the year	Interest Received	Accrued Interest	TDS	Balance As on 31.03.2020
1	133403311001696	Vijaya Bank	33,66,684	-	-		2,31,440	23,144	35,74,980
2	133403311001550	Vijaya Bank	66,25,878	-	-		4,43,421	44,343	70,24,956
3	133402061000261	Vijaya Bank	15,67,003	-	-	22,099			15,00,000
4	133403311002132	Vijaya Bank	28,61,994	-	-		1,96,498	19,306	30,39,186
5	133403311002454	Vijaya Bank	21,79,624	-	-		1,48,013	14,801	23,12,836
6	133401064000068	Vijaya Bank		25,00,000			1,03,281	10,328	25,92,953
	Total		1,66,01,183	25,00,000	-	22,099	11,22,653	1,11,922	2,00,44,911

Bank Reconciliation Statement as on 31.03.2020
Vijaya Bank S B A/c No - 133400541000003

Particulars			Amount Rs.
Balance as per Pass Book			9,22,279
Less : Cheque issued but not yet presented			
Cheque No.	Date	Amount	
057892	15.03.2020	5,421	
057893	20.03.2020	1,678	
057894	20.03.2020	1,586	
057895	20.03.2020	1,00,287	
			1,08,972
Balance as per Cash Book			8,13,307





CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

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Tel : 080 - 2676 5666 (M) : 8105631385

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON GRANT) , SHESHADRI IYAR ROAD, MYSURU – 570002** as at **31st March 2021** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (v) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2021**.
- (ii) In the case of the Income and Expenditure account the Excess of **Expenditure over Income** of the institution for the Accounting year ending on **31st March 2021**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(UMESHA R)

Partner

Membership No. 205042

Date: 26/11/2021

Place: Mysuru

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2021

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
RECEIPTS			PAYMENTS		
To Opening Balances :			By		
" Cash in Hand	324		" Salary to Staff - M Com		26,64,118
" Bank of Baroda A/c No 74220100002948	36,431		" Professional Tax Paid		9,600
" Bank of Baroda A/c No 742201000000994	5,91,555		" T D S Paid		2,81,375
" Bank of Baroda A/c No-74220200000583	8,13,307	14,41,617			
University Fee :			Fee Remitted to Uni. & Boards :		
" M Com Section - as per Sch		6,56,690	" University Fee - M Com	1,98,840	
			" Affiliation Fee	3,87,759	
			" Student Insurance		5,86,599
Fee Collection					
" M Com Section - as per Sch		30,79,133	" M Com Section - as per Sch		5,51,830
Bank Interest :			Office & Administration expenses		
" Interest on SB	52,401		" Student Training Expenses	76,250	
" Interest on FD	1,337	53,738	" Contingency Expenses	30,000	
			" Printing & Stationery	7,280	
" T D S Recovered		2,81,375	" Telephone Expenses	22,794	
			" Advertisement Charges	27,074	
" Sale of Old News Paper		2,584	" Bank Charges	761	
			" PG Forum Expenses	15,000	
" Encashment Of Fixed deposits		1,32,83,978	" Audit fees	11,800	
			" Blazar Expenses	68,400	
			" House Keeping Expenses	15,711	
			" Electricity Charges	34,380	
			" Reeding Room Expenses	12,240	
			" News Letter	15,000	
			" Repair and Maintenance	4,484	
			" Networking Charges	23,076	
			" CD Releasing Expenses	3,560	
			" Seminar and Workshop Expenses	24,000	
			" Student Reward Expenses	1,31,000	
			" Induction Programme Expenses	55,000	
			" Contribution to Covid 19	10,079	5,87,889
			Inter Branch Transfer :		
			" Vidya Vardhaka Sangha		1,00,00,000
			Fixed Assets :		
			" Furniture & Fixture		
			" Software	18,000	
			" Library Books	4,792	22,792
			Fixed Deposits :		
			" Deposits		
			Closing Balances :		
			" Cash at Bank		324
			" Bank of Baroda A/c No 74220100002948	33,957	
			" Bank of Baroda A/c No 742201000000994	12,53,092	
			" Bank of Baroda A/c No-74220200000583	28,07,539	40,94,588
TOTAL		1,87,99,115	TOTAL		1,87,99,115



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

	AMOUNT Rs.	AMOUNT Rs.		AMOUNT Rs.	AMOUNT Rs.
EXPENDITURE			INCOME		
To			By		
" Salary to Staff - M Com		28,38,666	" University Fee :		6,56,690
			" M Com Section - as per Sch		
" Fee Remitted to Uni., & Boards :			" College Fee :		30,79,133
University Fee M Com	1,98,840		" M Com Section - as per Sch		
Affiliation fee	3,87,759				
	-	5,86,599	" Bank Interest :		
" M Com Section as per schedule		5,51,830	" Interest on FD	6,98,208	
			" Interest on S B	52,401	7,50,609
" Office & Administration expenses			" Sale of old news paper		2,584
" Student Training Expenses	76,250		" Excess of Expenditure over Income		537071
" CD Releasing Expenses	3,560				
" Networking Charges	23,076				
" Contingency Expenses	30,000				
" Printing & Stationery	7,280				
" Telephone Expenses	22,794				
" Advertisement Expenses	27,074				
" Bank Charges	761				
" P G Fourm	15,000				
" Audit Fee	11,800				
" Blazer Expenses	68,400				
" Electricity Charges	34,380				
" News Letter	15,000				
" Reeding Room Expenses	12,240				
" Repair and Maintenance	4,484				
" Seminar and Work Shop Expenses	24,000				
" Student Reward Expenses	1,31,000				
" House Keeping Expenses	15,711				
" Induction Programme Expenses	55,000	5,77,810			
" Depreciation		4,71,182			
"					
TOTAL		50,26,087	TOTAL		50,26,087



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

BALANCE SHEET AS ON 31ST MARCH 2021

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	2,27,25,694		Fixed Assets :		9,07,576
Less: Excess of Expenditure over Income	-		(As per Sch)		
	5,37,071		Current Assets:		
Less : Inter Branch Transaction		1,21,88,623	Fixed Deposits		74,03,583
Vidya Vardhaka Sangha	1,00,00,000		(As per Sch)		
Provisions :			TDS on Bank Interest		54,221
Salary Payable	1,54,869	1,55,669	Cash at Bank :		
ST Payable	800		Cash in Hand		324
Building Fund		1,16,000	Bank of Baroda A/c No 13340101005743	33,957	
			Bank of Baroda A/c No 742201000009947	12,53,092	
			Bank of Baroda A/c No-133400541000003	28,07,539	40,94,588
TOTAL		1,24,60,292	TOTAL		1,24,60,292



For Umesha R & Associates
Chartered Accountants
Firm Reg. No. 007318S

(UMESHA. R.)
Partner

Membership No 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2021

Particulars	W.D.V as on 01.04.20 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.21 Rs.
		Before 30.09.20	After 30.09.20		Rate	Amount Rs.	
Furnitures & Fixtures	3,52,346			3,52,346	10%	35,235	3,17,111 ✓
LCD Projector	91,801			91,801	15%	13,770	78,031 ✓
UPS	47,747			47,747	15%	7,162	40,585 ✓
Computer & Accessories	7,58,422			7,58,422	40%	3,03,369	4,55,053 ✓
Library Books M.com	1,05,650		4,792	1,10,442	100%	1,08,046	2,396 ✓
Computer Software			18,000	18,000	40%	3,600	14,400 ✓
TOTAL	13,55,966	-	22,792	13,78,758		4,71,182	9,07,576

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	63,000
Literary Cultural Activities	8,760
Guidance Bureau (UEIGB)	5,840
Student Aid Fund	8,760
Infrastructure University Support Fee	87,600
Paritty Fee	4,23,500
Sports Improvement	24,190
Student Welfare Trust	8,760
Information Communication Access Fee	26,280
Total	6,56,690

College Fee Paid Schedule

Particulars	Amount
Admission Fee paid to UOM	5,51,830
Total	5,51,830



College Fee Received Schedule

Particulars	Amount
Ident Card Fee	1,120
Admission Fee	4,620
Reading Room Fee	4,770
Tuition Fee	25,48,151
Teachers Benefit Fee	1,272
Student Welfare Fund	1,590
Sports Fee	18,500
Blazer Fee	50,400
Calender Fee	2,650
Exam Fee	1,97,650
Insurance	15,900
Lab Fee	58,300
Miscellaneous Fee	400
News Letter	10,600
Medical Fee	4,240
Prospectus/Application Fee	6,000
PG Forum	26,500
Placements	1,06,000
Department Suport Fee	6,160
LMIS	14,310
Total	30,79,133

Deposit Schedule for the year ending 31.03.2021

Name of the Bank	Receipts No	Balance 01.04.20	New F D	Interest Acured	Interest Received	TDS	With Drawal	Balance 31.03.2021
Bank of Baroda	133401064000068	25,92,953	-	65,998	-	4,950	26,54,001	-
Bank of Baroda	133402061000261	15,00,000	-	-	1,337		15,00,000	
Bank of Baroda	133403311001550	70,24,956	-	4,08,575		29,948		74,03,583
Bank of Baroda	133403311001696	35,74,980	-	63,393		6,709	36,31,664	-
Bank of Baroda	133403311002132	30,39,186	-	77,605		6,516	31,10,275	-
Bank of Baroda	133403311002454	23,12,836	-	81,300		6,098	23,88,038	-
Total		2,00,44,911	-	6,96,871	1,337	54,221	1,32,83,978	74,03,583

Bank Reconciliation Statement as on 31.03.2021

Bank of Baroda A/C no 7422020000583

Particulars			Amount Rs.
Balance as per Cash Book			28,07,539
Add : Cheque Paid but not yet Bank			
Cheque No.	Date	Amount	
Repair & Maintenance	29-03-2021	4,484	
			4,484
Balance as per Pass Book			28,12,023





CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009

Tel : 0821 - 4252793, 2547993 (M) 94480-84793 E-mail : umesharassociates@gmail.com | sahana.uramys@gmail.com

Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070

Tel : 080 - 2676 5666 (M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON GRANT) , SHESHADRI IYAR ROAD, MYSURU - 570002** as at **31st March 2022** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (v) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2022**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2022**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(UMESHA R)
Partner

Membership No. 205042

Date: 12/09/2022
Place: Mysuru

Audit Observations 2021-22

Vidyavardhaka First Grade College – M Com Section

An amount of Rs.68,400/- paid to M/s Pro Edge Skill development and Education Pvt Ltd based on proforma Invoice for Student Training Programme . It is suggested to obtain regular bills for payment

Vidyavardhaka Reasurch Foundation

An amount of Rs.52,000/- (Fifty two thousand only) VIVA VOCE cash received from the students for which Cash Receipts not available for verification. It is suggested to ISSUE CASH RECEIPTS for all receipts.



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2022

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To			By		
Opening Balances :					
" Cash in Hand		324	" Salary to Staff - M Com	19,06,773	
" Bank of Baroda A/c No 74220100002948	33,957		" Professional Tax Paid	9,400	
" Bank of Baroda A/c No 742201000000994	12,53,092		" T D S Paid	4,144	
" Bank of Baroda A/c No-74220200000583	28,07,539	40,94,588			19,20,317
University Fee :			Fee Remitted to Uni., & Boards :		
" M Com Section - as per Sch		5,66,810	" Affiliation Fee	3,87,760	
Fee Collection			" Examination Fee paid	2,36,660	
" M Com Section - as per Sch		35,19,896	" Admission Fee	5,21,700	11,46,120
Bank Interest :			Student Activity & Administration expenses		
" Interest on SB		35,785	" Student Training Expenses	1,06,400	
"			" Printing & Stationery	27,583	
"			" Telephone Expenses	19,472	
T D S Recovered		2,776	" Advertisement Charges	30,051	
			" Bank Charges	1,148	
			" PG Forum Expenses	22,458	
			" Audit fees	11,800	
			" Blazar Expenses / Uniforms	2,00,232	
			" House Keeping Expenses	5,105	
			" Reeding Room Expenses	23,275	
			" News Letter / Journals	97,139	
			" Repair and Maintenance	4,248	
			" I D Card Expenses	7,686	
			" Insurance	11,205	
			" Seminar and Workshop Expenses	42,423	
			" Student Reward Expenses	1,29,000	
			" Induction Programme Expenses	46,275	7,85,500
			Fixed Assets :		
			" Library Books	83,825	83,825
			Closing Balances :		
			" Cash at Bank		324
			" Bank of Baroda A/c No 74220100002948	42,105	
			" Bank of Baroda A/c No 742201000000994	12,87,837	
			" Bank of Baroda A/c No-74220200000583	29,54,151	42,84,093
TOTAL		82,20,179	TOTAL		82,20,179



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To			By		
" Salary to Staff - M Com		17,61,504	" University Fee : M Com Section - as per Sch		5,66,810
" Fee Remitted to Uni., & Boards :			" College Fee : M Com Section - as per Sch		35,19,896
University Fee M Com	5,21,700		" Bank Interest :		
Affiliation fee	3,87,760		Interest on FD	3,75,826	
Exam Fee	2,36,660	11,46,120	Interest on S B	35,785	4,11,611
" M Com Section as per schedule					
Student Activity & Administration expenses					
Student Training Expenses	1,06,400				
Printing & Stationery	27,583				
" Telephone Expenses	19,472				
" Advertisement Expenses	30,051				
" Bank Charges	1,148				
" P G Fourm	22,458				
" Audit Fee	11,800				
" Blazer Expenses / Uniform	2,01,600				
" News Letter / Journals	97,139				
" Reading Room Expenses	23,275				
" Repair and Maintenance	4,248				
I D Card Expenses	7,686				
Insurance Expenses	11,205				
" Seminar and Work Shop Expenses	42,423				
" Student Reward Expenses	1,29,000				
" House Keeping Expenses	5,105				
" Induction Programme Expenses	46,274	7,86,867			
" Depreciation		2,81,594			
Excess of Income Over Expenditure		5,22,232			
TOTAL		44,98,317	TOTAL		44,98,317



**VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	1,21,88,623		Fixed Assets :		
Add: Excess of Income over Expenditure	-		(As per Sch)		7,09,807
	5,22,232	1,27,10,855	Fixed Deposits		77,41,826
			(As per Sch)		
Buildng Fund		1,16,000	TDS on Bank Interest		91,805
Provisions :			Cash at Bank :		
PT Payable	1,000	1,000	Cash in Hand		324
			Bank of Baroda A/c No 74220100002948	42,105	
			Bank of Baroda A/c No 742201000000994	12,87,837	
			Bank of Baroda A/c No-74220200000583	29,54,151	42,84,093
TOTAL		1,28,27,855	TOTAL		1,28,27,855



For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S

(UMESHA. R.)
Partner
Membership No.205042

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2022

Particulars	W D V as on 01.04.21 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.22 Rs.
		Before 30.09.21	After 30.09.21		Rate	Amount Rs.	
Furnitures & Fixtures	3,17,111			3,17,111	10%	31,711	2,85,400
LCD Projector	78,031			78,031	15%	11,705	66,326
UPS	40,585			40,585	15%	6,088	34,497
Computer & Accessories	4,55,053			4,55,053	40%	1,82,021	2,73,032
Library Books M.com	2,396		83,825	86,221	100%	44,309	41,912
Computer Software	14,400			14,400	40%	5,760	8,640
TOTAL	9,07,576	-	83,825	9,91,401		2,81,594	7,09,807

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	54,000
Literary Cultural Activities	13,920
Guidence Bureau (UEIGB)	5,760
Student Aid Fund	86,400
Infrastructure University Support Fee	8,640
Paritty Fee	3,63,000
Sports Improvement	7,220
Student Welfare Trust	7,230
Information Communication Access Fee	20,640
Total	5,66,810

College Fee Received Schedule

Particulars	Amount
Identity Card Fee	2,720
Admission Fee	11,220
Reading Room Fee	5,580
Tuition Fee	27,87,477
Teachers Benefit Fee	1,488
Student Welfare Fund	5,490
Sports Fee	20,100
Uniform /Blazer Fee	1,22,400
Calender Fee	3,100
Conference	7,250
Exam Fee	2,35,990
Insurance	18,600
Lab Fee	68,200
Miscellaneous Fee	1,741
News Letter	12,400
Medical Fee	4,960
Prospectus/Application Fee	14,100
PG Forum	31,000
Placements	1,22,000
Department Suport Fee	27,280
LMIS	16,800
Total	35,19,896



Fixed Deposit Schedule for the year ending 31.03.2022

Sl No	Name of the Bank	Receipts No	Balance 01.04.21	Interest Acured	TDS	Balance 31.03.2022
1	Bank of Baroda	133403311001550	74,03,583	3,75,826	37,583	77,41,826
	Total		74,03,583	3,75,826	37,583	77,41,826

Bank Reconciliation Statement as on 31.03.2022**Bank of Baroda A/C no 7422020000583**

Particulars			Amount Rs.
Balance as per Cash Book			29,54,151
Add : Cheque Paid but not yet Bank			
Cheque No.	Date	Amount	
136	08:03:2022	600	
147	28:03:2022	5,01,560	
148	28:03:2022	7,000	
149	28:03:2022	13,140	5,22,300
Balance as per Pass Book			34,76,451





CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009

Tel : 0821 - 4252793, 2547993 (M) 94480-84793 E-mail : umesharassociates@gmail.com | sahana.uramys@gmail.com

Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070
(M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON GRANT) , SHESHADRI IYAR ROAD, MYSURU - 570002** as at **31st March 2023** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (v) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2023**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2023**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. C07318S



Date: 25/10/2023
Place: Mysuru

(UMESHA R)

Partner
Membership No. 205042

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPTS		AMOUNT Rs.	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.	AMOUNT Rs.
To	Opening Balances :			By			
"	Cash in Hand		324	"	Salary to Staff - M Com	11,61,777	
"	Bank of Baroda A/c No 74220100002948	42,105		"	Professional Tax Paid	6,600	
"	Bank of Baroda A/c No 742201000000994	12,87,837		"	T D S Paid	3,885	11,72,262
"	Bank of Baroda A/c No-74220200000583	29,54,151	42,84,093	"	Fee Remitted to Uni. & Boards :		
	University Fee :			"	Examination Fee paid	66,500	
"	M Com Section - as per Sch		4,55,801	"	Admission Fee	6,56,711	7,23,211
	Fee Collection			"	Student Activity & Administration expenses		
"	M Com Section - as per Sch		32,93,059	"	Student Training Expenses	2,08,613	
	Bank Interest :			"	Printing & Stationery	32,191	
"	Interest on SB		36,982	"	Telephone Expenses	11,849	
"				"	Advertisement Charges	32,054	
"	T D S Recovered		3,885	"	Bank Charges	1,827	
"	Fines on loss of Library books		3,232	"	PG Forum Expenses	20,000	
"	Sale of old News paper		4,531	"	Audit fees	11,800	
"	CGST Collectd	2,499		"	Blazar Expenses / Uniforms	1,87,186	
"	SGST Collected	2,499	4,997	"	House Keeping Expenses	5,250	
				"	Reading Room Expenses	45,175	
				"	Valedictory Expenses	40,000	
				"	Repair and Maintenance	37,524	
				"	Computer Maintenance	1,01,480	
				"	Contingency Expenses	20,000	
				"	Insurance	2,895	
				"	Seminor and Workshop Expenses	45,213	
				"	Student Reward Expenses	1,41,000	
				"	Induction Programme Expenses	1,80,592	11,24,649
				"	Others		
				"	C G S T	2,385	
				"	S G S T	2,385	4,770
				"	Closing Balances :		
				"	Cash at Bank		324
				"	Bank of Baroda A/c No 74220100002948	53,197	
				"	Bank of Baroda A/c No 742201000000994	13,23,601	
				"	Bank of Baroda A/c No-74220200000583	36,84,890	50,61,688
TOTAL			80,86,904	TOTAL			80,86,904


Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To			By		
" Salary to Staff - M Com		12,69,205	" University Fee : M Com Section - as per Sch		4,55,801
" Fee Remitted to Uni., & Boards :			" College Fee : M Com Section - as per Sch		32,93,059
University Fee M Com	6,56,711		" Bank Interest :		
Exam Fee	66,500	7,23,211	Interest on FD	4,03,055	
			Interest on S B	36,982	4,40,037
			" Others		
Student Activity & Administration expenses			Fines on loss of Library Books	3,232	
" Student Training Expenses	2,08,613		Sale of Old News paper	4,531	7,763
" Printing & Stationery	32,191				
" Telephone Expenses	11,849				
" Advertisement Expenses	32,054				
" Bank Charges	1,728				
" P G Fourm	20,000				
" Audit Fee	11,800				
" Blazer Expenses / Uniform	1,87,186				
" Reading Room Expenses	45,175				
" Repair and Maintenance	37,524				
" Computer Maintenance	1,01,480				
" Contingency Expenses	20,000				
" Seminar and Work Shop Expenses	45,213				
" Student Reward Expenses	1,41,000				
" Valedictory Expenses	40,000				
" House Keeping Expenses	5,250				
" Induction Programme Expenses	1,80,592	11,21,655			
" Depreciation		1,98,245			
" Excess of Income Over Expenditure		8,84,344			
TOTAL		41,96,660	TOTAL		41,96,660


Secretary
 Vidyavardhaka Sangha (Regd.), Mysuru
 Mysuru - 570 001



**VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021**

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
Capital Fund :	1,27,10,855		Fixed Assets :		
Add: Excess of Income over Expenditure	-	1,35,95,199	(As per Sch)		5,11,562
	8,84,344		Fixed Deposits		80,64,270
			(As per Sch)		
Buildng Fund		1,16,000	TDS on Bank Interest		1,72,415
Provisions :			Cash at Bank :		
PT Payable	1,600		Cash in Hand		324
Salary Payable	97,234		Bank of Baroda A/c No 74220100002948	53,197	
ST Payable to VVS	226	99,060	Bank of Baroda A/c No 74220100000994	13,23,601	
			Bank of Baroda A/c No-74220200000583	36,84,890	50,61,688
TOTAL		1,38,10,259	TOTAL		1,38,10,259

For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S



(UMESHA R.)
Partner
Membership No.205042


Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001


President
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001


Treasurer
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2023

Particulars	W D V as on 01.04.22 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.23 Rs.
		Before 30.09.22	After 30.09.22		Rate	Amount Rs.	
Furnitures & Fixtures	2,85,400			2,85,400	10%	28,540	2,56,860
LCD Projector	66,326			66,326	15%	9,949	56,377
UPS	34,497			34,497	15%	5,175	29,322
Computer & Accessories	2,81,672			2,81,672	40%	1,12,669	1,69,003
Library Books M.com	41,912			41,912	100%	41,912	-
TOTAL	7,09,807	-	-	7,09,807		1,98,245	5,11,562

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	37,440
Literary Cultural Activities	9,864
Guidence Bureau (UEIGB)	5,008
Student Aid Fund	7,512
Infrastructure University Support Fee	75,440
Paritty Fee	2,91,610
Sports Improvement	627
Student Welfare Trust	7,116
Information Communication Access Fee	20,184
Penal Fine	1,000
Total	4,55,801

College Fee Received Schedule

Particulars	Amount
Identity Card Fee	1,280
Application Fee	5,250
Admission Fee	5,280
Reading Room Fee	3,960
Tuition Fee	28,33,285
Teachers Benefit Fee	1,056
Student Welfare Fund	1,716
Sports Fee	20,947
Uniform /Blazer Fee	57,600
Calender Fee	2,200
Conference	30,141
Exam Fee	82,578
Insurance	13,200
Lab Fee	48,400
T C Fee	986
News Letter	8,800
Medical Fee	3,520
Prospectus Fee	27,000
PG Forum	22,000
Placements	88,000
Department Suport Fee	23,980
LMIS	11,880
Total	32,93,059

Dhruva
Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



Fixed Deposit Schedule for the year ending 31.03.2023

Sl No	Name of the Bank	Receipts No	Balance 01.04.22	Interest Acured	TDS	Balance 31.03.2023
1	Bank of Baroda	133403311001550	77,41,826	4,03,055	80,611	80,64,270
Total			77,41,826	4,03,055	80,611	80,64,270

**Bank Reconciliation Statement as on 31.03.2023
Bank of Baroda A/C no 7422010000994**

Particulars			Amount Rs.
Balance as per Cash Book			36,84,890
Add : Cheque Paid but not yet Bank			
Particulars	Date	Amount	
Telephone Expenses	07:02:23	294	
P T Payable	07:02:23	600	
Repsirs & Maintenance	31:03:23	885	
Uniform Expenses	31:03:23	1,85,314	
T D S	31:03:23	1,872	1,88,965
Balance as per Pass Book			38,73,855


Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



Audit Observations 2022-23

Vidyavardhaka First Grade College – M Com Section

- 1) Fees is accounted on Receipt basis not on accrual basis
- 2) Tax Deduction at Source on Fixed deposit Interest is deducted at 20% Which means no PAN cases PAN no to be submitted to Bank for normal Rate of TDS on interest received/Accrual of Interest


Secretary
Vidvavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001





UMESHA R & ASSOCIATES

Chartered Accountants

☎ : 0821 - 4252793, 2547993 (M) 94480-84793 | 8105631385

✉ : umesharassociates@gmail.com | sahanapca@gmail.com

CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON GRANT) , SHESHADRI IYAR ROAD, MYSURU - 570002** as at **31st March 2024** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (v) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2024**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2024**.

Date: 15/09/2024
Place: Mysuru



For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S

(UMESHA R)
Partner

Membership No. 205042
UDI NO: 24205042BKELWC5683

VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		AMOUNT Rs.	AMOUNT Rs.	INCOME		AMOUNT Rs.	AMOUNT Rs.
To				By			
"	Salary to Staff - M Com		16,26,674	"	University Fee : M Com Section - as per Sch		7,63,583
"	Fee Remitted to Uni., & Boards :			"	College Fee : M Com Section - as per Sch		36,80,575
	University Fee M Com	7,67,027					
	Affiliation fee	3,89,152					
	-		11,56,179		Bank Interest :		
				"	Interest on FD	5,02,701	
				"	Interest on S B	38,602	5,41,303
	Student Activity & Administration expenses				Others		
"	Student Training Expenses	4,12,145			Conference	48,054	
"	Honorarium to Gust Lecturar	20,000			Wotk Shop on Capital Market	8,729	56,783
"	Printing & Stationery	40,145					
"	Telephone Expenses	6,890					
"	Advertisement Expenses	63,523					
"	Bank Charges	922					
"	P G Fourm	23,535					
"	Audit Fee	11,800					
"	Blazer Expenses / Uniform	2,49,580					
"	Reading Room Expenses	1,00,233					
"	Repair and Maintenance	45,310					
"	Contingency Expenses	12,264					
"	Seminor and Work Shop Expenses	1,14,862					
"	Student Reward Expenses	1,25,000					
"	House Keeping Expenses	1,073					
"	Induction Programme Expenses	77,377	13,04,659				
"	Depreciation		4,21,202				
	Excess of Income Over Expenditure		5,33,530				
TOTAL			50,42,244	TOTAL			50,42,244



VIDYAVARDHAKA FIRST GRADE COLLEGE M COM (NON-GRANT)
SHESHADRI IYER ROAD
MYSORE - 570 021

Schedule of Fixed Assets and Depreciation for the year ending 31.03.2024

Particulars	W D V as on 01.04.23 Rs.	Additions/Deletions		Total Rs.	Depreciation		W D V as on 31.03.24 Rs.
		Before 30.09.23	After 30.09.23		Rate	Amount Rs.	
Furnitures & Fixtures	2,56,860			2,56,860	10%	25,686	2,31,174
LCD Projector	56,377			56,377	15%	8,457	47,920
UPS	29,322			29,322	15%	4,398	24,924
Computer & Accessories	1,69,003	7,87,650		9,56,653	40%	3,82,661	5,73,992
TOTAL	5,11,562	7,87,650	-	12,99,212		4,21,202	8,78,010

University Fee Received Schedule

Particulars	Amount
University Regn. Fee	69,696
Literary Cultural Activities	11,165
Guidence Bureau (UEIGB)	7,469
Student Aid Fund	11,165
Infrastructure University Support Fee	1,11,804
Paritty Fee	4,68,657
Sports Improvement	33,990
Student Welfare Trust	11,165
Information Communication Access Fee	33,572
Penal Fine	4,900
Total	7,63,583





Umesha R., M.Com.,FCA.,Grad CWA

Sahana P., M.Com.,ACA

Ramakrishna H.D., M.Com.,FCA

Mysuru Office CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009

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Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070

Tel : 080 - 2676 5666

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA RESERCH FOUNDATION, SHESHADRI IYAR ROAD, MYSURU - 570 001** as at **31st March 2020** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (xii) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2020**.
- (ii) In the case of the Income and Expenditure account the Excess **of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2020**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S

Date: 25/10/2020

Place: Mysuru




(UMESHA R)
Partner

Membership No. 205042

VIDYAVARDHAKA RESEARCH FOUNDATION
VIDYAVARDHAKA FIRST GRADE COLLEGE CAMPUS
Seshadri Iyer Road
Mysuru - 570001

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2020

Receipts		Amount	Payments		Amount
To	Opening Balance		By	Renewal Fees Paid to UOM	82,500
"	Cash in hand	-	"	Honorarium	35,000
"	Vijaya Bank-133401011002530	10,59,569	"	Salary Paid	12,000
"	Fees Collection	2,02,500	"	Printing & Stationary	-
"	Saving Bank Interest	39,558	"	Bank Charges	71
"	Certificate Fee Collected	200	"	State Level Workshop Expenses	90,000
			"	Closing Balance	
			"	Vijaya Bank-133401011002530	10,82,256
TOTAL		13,01,827	TOTAL		13,01,827

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020

Expenditure		Amount	Income		Amount
To	Renewal Fees Paid to UOM	82,500	By	Fees Collection	2,02,500
"	Honorarium	35,000	"	Saving Bank Interest	39,558
"	Salary Paid	12,000	"	Certificate Fee Collected	200
"	Printing & Stationary	-			
"	State Level Workshop Expenses	90,000			
"	Bank Charges	71			
"	Excess of Income over expenditure	22,687			
TOTAL		2,42,258	TOTAL		2,42,258

Balance Sheet as on 31st March 2020

Liabilities		Amount	Assets		Amount
Capital Fund					
	Capital Fund	10,59,569		Cash in hand	-
	Add: Excess of Income over Expenditure	22,687		Cash at Bank	
		10,82,256		Vijaya Bank-133401011002530	10,82,256
Total		10,82,256	Total		10,82,256

For Umesh R & Associates
Chartered Accountants
Firm Reg. No. 007318S



(UMESHA. R.)
Partner
Membership No. 205042



CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009
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Bengaluru Office : # 825/42, Das Complex, 3rd Floor, JSS Circle, Kanakapura Main Road, 7th Block, Jayanagar, Bengaluru - 560 070
Tel : 080 - 2676 5666 (M) : 8105631385

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA RESERCH FOUNDATION, SHESHADRI IYAR ROAD, MYSURU - 570 001** as at **31st March 2021** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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

- (vi) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2021**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2021**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(UMESHA R)
Partner

Membership No. 205042

Date: 26/11/2021
Place: Mysuru

VIDYAVARDHAKA RESEARCH FOUNDATION
VIDYAVARDHAKA FIRST GRADE COLLEGE CAMPUS
 Seshadri Iyer Road
 Mysuru - 570001

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2021

Receipts		Amount	Payments		Amount
To	Opening Balance	-	By	Renewal Fees Paid to UOM	82,500
"	Cash in hand		"	Honorarium	1,23,000
"	Bank of Baroda A/c 74220100002760	10,82,256	"	Professional Fee	14,160
"	Fees Collection	4,26,000	"	Bank Charges	95
"	Saving Bank Interest	31,893	"	Audite Fee	2,360
			"	Webnar Expenses	11,633
			"	Closing Balance	
			"	Bank of Baroda A/c 74220100002760	13,06,401
TOTAL		15,40,149	TOTAL		15,40,149

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2021

Expenditure		Amount	Income		Amount
To	Renewal Fees Paid to UOM	82,500	By	Fees Collection	4,26,000
"	Honorarium	1,23,000	"	Saving Bank Interest	31,893
"	Salary Paid	14,160	"		
"	Printing & Stationary	95			
"	Bank Charges	11,633			
"	Audite Fee	2,360			
"	Missliness Expenses	-			
	Excess of Income over expenditure	2,24,145			
TOTAL		4,57,893	TOTAL		4,57,893

Balance Sheet as on 31st March 2021

Liabilities		Amount	Assets		Amount
Capital Fund					
	Capital Fund	10,82,256		Cash in hand	-
	Add: Excess of Income over Expenditure	2,24,145		Cash at Bank	
		13,06,401		Vijaya Bank-133401011002530	13,06,401
Total		13,06,401	Total		13,06,401



For Umesha R & Associates
 Chartered Accountants
 Firm Reg. No. 007318S

(UMESHA. R)
 Partner

Membership No. 205042



CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

Mysuru Office : CH-145, 7th Cross, 10th Main, Saraswathipuram, Mysuru - 570 009
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Tel : 080 - 2676 5666 (M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA RESERCH FOUNDATION, SHESHADRI IYAR ROAD, MYSURU - 570 001** as at **31st March 2022** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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- (vi) In the case of the **Balance sheet** of the state of affairs of the above named institution as at **31st March 2022**.
- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2022**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



(Signature)
(UMESHA R)
Partner

Membership No. 205042

Date: 12/09/2022
Place: Mysuru

VIDYAVARDHAKA RESEARCH FOUNDATION
VIDYAVARDHAKA FIRST GRADE COLLEGE CAMPUS
Seshadri Iyer Road
Mysuru - 570001

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

Receipts		Amount	Payments		Amount
To	Opening Balance		By	Renewal Fees Paid to UOM	82,500
"	Cash in hand		"	Honorarium	18,000
"	Bank of Baroda A/c 74220100002760	13,06,401	"	Bank Charges	188
"	Fees Collection	3,38,000	"	Audite Fee	2,360
"	Saving Bank Interest	37,868	"	Advace for - PHD Cource work	4,130
				Colloquim / Conference Expenses	29,073
				PHD Cource Work	92,630
				Printing and Stationery	6,775
			"	Closing Balance	
			"	Bank of Baroda A/c 74220100002760	14,46,613
TOTAL		16,82,269	TOTAL		16,82,269

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

Expenditure		Amount	Income		Amount
To	Renewal Fees Paid to UOM	82,500	By	Fees Collection	3,38,000
"	Honorarium	18,000	"	Saving Bank Interest	37,868
"	Printing & Stationary	6,775	"		
"	Bank Charges	188			
	Audite Fee	2,360			
	Colloquim/Conference Expenses	29,073			
	PHD Cource Expenses	92,630			
	Business Expenses				
"	Excess of Income over expenditure	1,44,342			
TOTAL		3,75,868	TOTAL		3,75,868

Balance Sheet as on 31st March 2022

Liabilities		Amount	Assets		Amount
Capital Fund					
	Capital Fund	13,06,401		Loans and Advance - Dr Ashwani	4,130
	Add: Excess of Income over Expenditure	1,44,342		Cash in hand	-
		14,50,743		Cash at Bank	
				Vijaya Bank-133401011002530	14,46,613
Total		14,50,743	Total		14,50,743



For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.0073188

(UMESHA. R.)
Partner
Membership No.205042



CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

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(M) : 8105631385 E-mail : sahanap_ca@yahoo.com

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA RESERCH FOUNDATION, SHESHADRI IYAR ROAD, MYSURU - 570 001** as at **31st March 2023** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2023**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 25/10/2023
Place: Mysuru

(UMESHA R)
Partner

Membership No. 205042

VIDYAVARDHAKA RESEARCH FOUNDATION
VIDYAVARDHAKA FIRST GRADE COLLEGE CAMPUS

Seshadri Iyer Road
Mysuru - 570001

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

Receipts		Amount	Payments		Amount
To	Opening Balance		By	Renewal Fees Paid to UOM	83,000
"	Cash in hand		"	Honorarium	12,000
"	Bank of Baroda A/c 74220100002760	14,46,613	"	Repairs & Maintenance	7,679
"	Fees Collection	3,78,800	"	Bank Charges	36
"	Saving Bank Interest	40,194	"	Audite Fee	2,360
"	Advance Recovered	4,130	"	PHD Inspection Expenses	35,000
			"	Colloquim / Conference Expenses	62,572
			"	PHD Course Work	36,000
			"	Workshop Expenses	46,000
			"	Closing Balance	
			"	Bank of Baroda A/c 74220100002760	15,85,090
TOTAL		18,69,737	TOTAL		18,69,737

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

Expenditure		Amount	Income		Amount
To	Renewal Fees Paid to UOM	83,000	By	Fees Collection	3,78,800
"	Honorarium	12,000	"	Saving Bank Interest	40,194
"	Bank Charges	36	"		
	Audit Fee	2,360			
	Colloquim/Conference Expenses	67,544			
	PHD Course Expenses	36,000			
	PHD Inspection Charges	35,000			
	Workshop Expenses	41,028			
	Repairs & Maintenance	7,679			
"	Excess of Income over expenditure	1,34,347			
TOTAL		4,18,994	TOTAL		4,18,994

-0

Balance Sheet as on 31st March 2023

Liabilities		Amount	Assets		Amount
Capital Fund					
Capital Fund		14,50,743	Cash in hand		-
Add: Excess of Income over Expenditure		1,34,347	Cash at Bank		
		15,85,090	Vijaya Bank-133401011002530		15,85,090
Total		15,85,090	Total		15,85,090

Secretary

Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

Treasurer

Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001

President

Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha. R & Associates
Chartered Accountants
Firm Reg. No.007318S

Membership No.205042



UMESHA R & ASSOCIATES

Chartered Accountants

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✉ : umesharassociates@gmail.com | sahanapca@gmail.com

CA. Umesha R., M.Com., FCA., Grad CWA

CA. Sahana P., M.Com., FCA

CA. Ramakrishna H.D., M.Com., FCA

AUDIT REPORT

Audit report under section 12A (b) of the Income-tax Act, 1961, in the Case of Charitable or religious trusts or institutions.

We have examined the Balance Sheet of **VIDYAVARDHAKA RESERCH FOUNDATION, SHESHADRI IYAR ROAD, MYSURU - 570 001** as at **31st March 2024** and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches visited by us, subject to the comments given below: Nil

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- (ii) In the case of the Income and Expenditure account the **Excess of Income over Expenditure** of the institution for the Accounting year ending on **31st March 2024**.

For Umesha R & Associates
Chartered Accountants
Firm Regn. No. 007318S



Date: 15/09/2024

Place: Mysuru

(UMESHA R)
Partner

Membership No. 205042

UDI NO: 24205042BKELWF1994

24205042BKELWF1994

**VIDYAVARDHAKA RESEARCH FOUNDATION
VIDYAVARDHAKA FIRST GRADE COLLEGE CAMPUS**

Seshadri Iyer Road
Mysuru - 570001

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2024

Receipts	Amount	Payments	Amount
Opening Balance		By Renewal Fees Paid to UOM	93,000
Cash in hand		" Honorarium	11,000
Bank of Baroda A/c 74220100002760	15,85,090	" Bank Charges	6
		" Audite Fee	2,360
Fees Collection	3,01,000	" Colloquim / Conference Expenses	87,700
Saving Bank Interest	44,696	" Workshop Expenses	65,000
TD S Recovered	340	" T D S Paid	340
		" Closing Balance	
		" Bank of Baroda A/c 74220100002760	16,71,720
TOTAL	19,31,126	TOTAL	19,31,126

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024

Expenditure	Amount	Income	Amount
Renewal Fees Paid to UOM	93,000	By Fees Collection	3,01,000
Honorarium	11,000	" Saving Bank Interest	44,696
Bank Charges	6		
Audit Fee	2,360		
Colloquim/Conference Expenses	87,700		
PHD Course Expenses	48,000		
Workshop Expenses	17,000		
Excess of Income over expenditure	86,630		
TOTAL	3,45,696	TOTAL	3,45,696

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
Capital Fund		Cash in hand	-
Capital Fund	15,85,090	Cash at Bank	
Add: Excess of Income over Expenditure	86,630	Vijaya Bank-133401011002530	16,71,720
	16,71,720		
Total	16,71,720	Total	16,71,720

Secretary
Vidyavardhaka Sangha (Regd.), Mysuru
Mysuru - 570 001



For Umesha R & Associates
Chartered Accountants
Firm Reg. No.007318S

CA. UMESHA R
Partner
Membership No.205042

GDEM: 24205042BKELWF1994