

**M/s. VISWABHARATHI VIDYODHAYA TRUST,
(FOREIGN CONTRIBUTION ACCOUNTS),
GUDALUR, THE NILGIRIS.**

ANNUAL ACCOUNTS

FOR THE FY 2022-23

J.MATHEW & CO.,
100, Commissioners Road,
Near Breaks Primary School,
Ootacamund- 643 001,
Tel: 0423 - 2442324,
04262 - 261654,
Email: jmatco@rediffmail.com

VISWABHARATHI VIDYODHAYA TRUST, GUDALUR
FOREIGN CONTRIBUTION ACCOUNTS

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

RECEIPTS		PAYMENTS		Sch	Rs.P.
To Opening Balance:		By Formal and Non Formal Educational Project Expenses			
- Cash in Hand	20,343.08	Administrative Expenses		I	1,39,711.36
- Cash at CSB Bank/00258503	9,10,765.45	Resource Centre Expenses		II	50,000.00
- Cash at SBI Bank/40108298767	17,06,219.07	Vidyodaya School Expenses		III	32,17,843.00
		Outreach Programme		IV	22,65,232.00
To Voluntary Contribution					
- Formal and Non Formal Education Project Fund Donation		By Capital Payments			
		PF Employee Contribution Paid			2,58,848.00
To Cornorstone Project Fund Income		TDS Paid			2,13,690.00
Donation		Programme & Other Advance Paid (Sch V)			1,46,60,517.00
To Interest on Savings Bank		Fixed Deposit Made			1,65,84,488.00
To Interest on Fixed Deposit		Fixed Assets:			
		Cornorstone Project			
To Capital Receipts		- Land (Thottamoola)			1,38,12,000.00
PF Employee Contribution Recovery		- Fencing (Thottamoola Land)			1,74,072.00
TDS Payable					
Fixed Deposit Matured					
Programme & Other Advance Returned (Sch II)		By Closing Balance			
		- Cash in Hand			12,178.08
		- Cash at CSB Bank/00258503			11,98,119.71
		- Cash at SBI Bank/40108298767			4,63,748.76
					<u>5,30,50,447.91</u>

Per our report of even date
for J. MATHEW & Co.,
(ICAI Regn. No. 2028S)

JOHN MATHEW.C.M
Chartered Accountant.
Membership No. 025343,
Proprietor.



For Viswa Bharati Vidyodaya Trust

Kumaran
Managing Trustee/Trustee

OOTACAMUND,
Date: 05.09.2023

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2022-23

SCHEDULE TO NON FORMAL EDUCATION PROJECT EXPENSES

Formal and Non Formal Educational Project Expenses

Administrative Expenses

SCHEDULE - I

Office Expense	15,215.00
Professional Fees	13,750.00
Annual Audit Fees	35,400.00
Telephone & Electricity	14,183.00
Rent Expenses	6,921.00
Coordination Travel	12,662.00
Trust Meeting	9,595.00
PF Admin Charges	21,563.00
Bank Charges	10,422.36
	1,39,711.36

Resource Centre Expenses

SCHEDULE - II

Honorarium for Resource Person	50,000.00
	50,000.00

Vidyodaya School Expenses

SCHEDULE - III

Teachers Meeting	18,892.50
Teachers Salary	7,38,298.00
Non- Teaching Staff Salary	1,30,792.00
Asst. Teachers Salary	6,49,589.00
Teaching Materials	48,115.00
Text Book & Notebook	5,844.00
Office Expenses	10,162.00
Building & Campus Maintenance	3,930.00
Cleaning Expense	26,340.00
Children Nutrition Support	61,376.00
Exposure Visit	41,192.00
Medical Expense	935.00
Teachers Travel	18,955.00
Non Teaching Staff Travel	3,300.00
PTA Meeting Costs	2,090.50
School Function	8,149.00
Students Travel Grant	11,61,170.00
Cleaning Staff Salary	28,369.00
PF Employer Contribution	2,58,850.00
Other Expenses	1,494.00
	32,17,843.00

Outreach Programme

SCHEDULE - IV

Community Education Programme

Makkale Keeche Programme

- Village Keeches Allowance	1,81,700.00	
- Stationary and Materials Cost	12,627.00	
- Childrens Learning Exposure	24,711.00	
- Keeche Training	97,579.00	3,16,617.00

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2022-23
SCHEDULE TO NON FORMAL EDUCATION PROJECT EXPENSES

Community Outreach		
- Counselling	650.00	
- Camps	69,407.00	
- Travel for Outreach	1,08,258.00	1,78,315.00
Scholarship		
- Tuition Fees	1,82,950.00	
- Materials and Bags	75,926.00	
- Travels	33,000.00	2,91,876.00
Team Salary		3,09,213.00
Area Facilitator salary and Allowance		7,24,685.00
Hostel - Scholarship		
Mess Fees	5,463.00	
Support Team Salary	11,115.00	
Exposure and Camps	1,335.00	
Living Supply	4,118.00	
Travel	500.00	22,531.00
SSA Expense		
Travel	27,692.00	
Support Team Salary	65,548.00	
Allowance	1,28,500.00	
Maintenance	1,35,974.00	3,57,714.00
Facilitator Training		
Training Team	20,804.00	
Trainees Stipend	42,000.00	
Residential Expense	1,477.00	64,281.00
		22,65,232.00



VISWABHARATHI VIDYODAYA TRUST ,GUDALUR

FOREIGN CONTRIBUTION ACCOUNT 2022-23

PROGRAMME AND OTHER ADVANCES

SCHEDULE - V

PARTICULARS	Opening	Debit	Credit	Closing
Land Advances				
Advance to Agila.S	-	5,00,000.00	-	5,00,000
Advance to Ramdevi	-	50,00,000.00	50,00,000	-
Advance to Yathu Krishnan	-	62,90,000.00	62,90,000	-
Programme Advances				
Advance to Aneesh	-	3,000.00	3,000	-
Advance to Anitha	-	200.00	200	-
Advance to Bindhu Gudalur	-	8,200.00	8,200	-
Advance to Chandran	-	6,000.00	6,000	-
Advance to Christopher	-	2,100.00	2,100	-
Advance to Jaya Joseph	-	23,12,000.00	23,12,000	-
Advance to Jothimani	-	24,264.00	24,264	-
Advance to Karalan	-	30,915.00	30,915	-
Advance to Karpakam	-	10,000.00	10,000	-
Advance to Karunakaran	-	8,300.00	8,300	-
Advance to Kathiravan	-	41,578.00	41,578	-
Advance to Prasad	-	19,091.00	19,091	-
Advance to Radha	-	50,200.00	50,200	-
Advance to Rahul	-	14,755.00	14,755	-
Advance to Sekar	-	1,500.00	1,500	-
Advance to Shanthi Devala	-	14,000.00	14,000	-
Advance to Shanthi R	-	15,500.00	15,500	-
Advance to Sreeja	-	6,500.00	6,500	-
Advance to Suresh	-	4,500.00	4,500	-
Advance to Velan	-	44,638.00	44,638	-
Advance to Vidya	-	10,000.00	10,000	-
Advance to Vijayakumar	-	42,435.00	42,435	-
Advance to Vijayan	-	28,000.00	28,000	-
Advance to Vishnu	-	35,161.00	35,161	-
Advance to Washington Joseph	-	68,360.00	68,360.00	-
Salary Advance	-	52,514.00	52,514	-
Advance - TDS	-	16,806.00	-	16,806
	-	1,46,60,517	1,41,43,711	5,16,806



For Viswa Bharati Vidyodaya Trust

Kumaram

12/09/23
Managing Trustee/Trustee

VISWABHARATHI VIDYODHAYA TRUST, GUDALUR
FOREIGN CONTRIBUTION ACCOUNTS

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2023

EXPENDITURE	Rs.P.	INCOME	Rs.P.
To Non Formal Educational Project Expenses		By Interest on Savings Bank	37,976.00
Administrative Expenses	1,39,711.36	By Interest on Fixed Deposit	1,19,298.00
Resource Centre Expenses	50,000.00	By Non Formal Educational Project Income	91,03,902.41
Vidyodaya School Expenses	32,17,843.00	By Cornorstone Project Fund Income	1,37,57,583.90
Outreach Programme	22,65,232.00		
To Depreciation	16,437.33		
By Excess of Income Over Expenditure c/d	1,73,29,536.62		
	<u>2,30,18,760.31</u>		<u>2,30,18,760.31</u>
To Surplus transfer to :-		By Excess of Income Over Expenditure b/d	
- Non Formal Educational Project	34,31,116.05	By Depreciation transfer to Capital fund	1,73,29,536.62
- Cornorstone Project Donation	1,37,57,583.90		16,437.33
- Bank Interest fund	1,57,274.00		
	<u>1,73,45,973.95</u>		<u>1,73,45,973.95</u>
	2,30,18,760		
	56,72,786		

Per our report of even date
for J. MATHEW & Co.,
(ICAI Regn. No. 2028S)

[Signature]

JOHN MATHEW.C.M
Chartered Accountant.
Membership No. 025343,
Proprietor.



OOTACAMUND,
Date: 05.09.2023

For Viswa Bharati Vidyodaya Trust

Kumar
Managing Trustee/Trustee

VISWABHARATHI VIDYODAYA TRUST, GUDALUR
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	SCH	Rs.p.	ASSETS	SCH	Rs.p.
CAPITAL FUND	I	87,224.51	FIXED ASSETS (Capital Fund)	VI	1,40,68,944.71
FORMAL AND NON FORMAL EDUCATION PROJECT FUND	II	66,96,930.96	FIXED DEPOSIT - Others	VII	56,53,276.00
CORNERSTONE PROJECT FUND (Utilised)	III	1,44,81,720.20	FIXED DEPOSIT - Corpus Fund	VIII	35,329.00
CORPUS FUND	IV	16,000.00	LOANS AND ADVANCES		
BANK INTEREST FUND	V	6,49,720.59	Mrs. Agila.S (Land Advance Cornerstone Project)		5,00,000.00
			Advance - TDS		16,806.00
OTHER LIABILITIES			CLOSING BALANCE		
TDS Payable		16,806.00	Cash in Hand		12,178.08
			Cash at Hand		11,98,119.71
			Cash at CSB Bank/002558503		4,63,748.76
			Cash at SBI Bank/40108298767		16,74,046.55
					<u>2,19,48,402.26</u>
					<u>2,19,48,402.26</u>

Notes:

1. Basis of Accounting - Cash
2. Depreciation is provided on written down value method at rates indicated.
3. The surplus/deficit in earmarked fund account of each year is transferred to Fund Account.

Per our report of even date
for J. MATHEW & Co.,
(ICAI Regn. No. 2028S)



JOHN MATHEW.C.M
Chartered Accountant.
Membership No. 025343,
Proprietor.

For Viswa Bharati Vidyodaya Trust

OOTACAMUND,
Date: 05.09.2023

Kumaran
Managing Trustee/Trustee

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2022-23
SCHEDULE TO BALANCE SHEET

CAPITAL FUND

Balance as on 01.04.2022
Less: Depreciation Transfer from Income and Expenditure Account
Add: Transfer from Cornerstone Project Fund (Depreciation)

SCHEDULE - I

99,310.04
16,437.33
4,351.80

87,224.51

FORMAL AND NON FORMAL EDUCATION PROJECT FUND

Balance as on 01.04.2022
Add: Surplus Transfer form Income and Expenditure account
Less: Transfer to Cornerstone Project Fund (Land Advance)
Less: Transfer to Cornerstone Project Fund (Capital Expenditure)

SCHEDULE - II

39,94,303.01
34,31,116.05
5,00,000.00
2,28,488.10

66,96,930.96

CORNERSTONE PROJECT FUND (Utilised)

Surplus Transfer form Income and Expenditure account
Add: Transfer from Formal and Non Formal Education Fund (Capital Expenditure)
Add: Transfer from Formal and Non Formal Education Fund (Land Advance)
Less: Transfer to Capital Fund (Depreciation)

SCHEDULE -III

1,37,57,583.90
2,28,488.10
5,00,000.00
4,351.80

1,44,81,720.20

CORPUS FUND

Balance as on 01.04.2022

SCHEDULE -IV

16,000.00

16,000.00

BANK INTEREST FUND

Balance as on 01.04.2022
Add: Surplus Transfer form Income and Expenditure account

SCHEDULE -V

4,92,446.59
1,57,274.00

6,49,720.59

FIXED ASSETS

FIXED DEPOSIT - Others

Balance as on 01.04.2022
Add: Made during the year

Less: Matured during the year

SCHEDULE -VI

SCHEDULE -VII

18,48,047.00
1,65,84,488.00
1,84,32,535.00
1,27,79,259.00

56,53,276.00

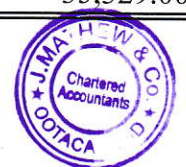
FIXED DEPOSIT - Corpus Fund

Balance as on 01.04.2022

SCHEDULE -VIII

35,329.00

35,329.00



VISWABHARATHI VIDYODAYA TRUST, GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2022-23
SCHEDULE TO FIXED ASSETS

No. Particulars	Rate	Balance As on 01.04.2022	Additions	Depreciation	Balance As on 31.03.2023	SCH -VI
CAPITAL FUND						
1 Computer	40%	1,578.73	-	631.49	947.24	
2 Furniture & Fixtures	10%	41,264.60	-	4,126.46	37,138.14	
3 Building	10%	22,848.58	-	2,284.86	20,563.72	
4 Equipments	15%	32,692.47	-	4,903.87	27,788.60	
5 Science Equipments	15%	925.66	-	138.85	786.81	
SUB TOTAL		99,310.04	-	12,085.53	87,224.51	
CORNERSTONE PROJECT FUND						
6 Cornerstone Project						
Land Thottamoola	0%	-	1,38,12,000.00	-	1,38,12,000.00	
Fencing (Building)	5%	-	1,74,072.00	4,351.80	1,69,720.20	
SUB TOTAL		-	1,39,86,072.00	4,351.80	1,39,81,720.20	
GROSS TOTAL		99,310.04	1,39,86,072.00	16,437.33	1,40,68,944.71	



For Viswa Bharati Vidyodaya Trust

Kumaran

Managing Trustee/Trustee

Certificate To Be Given By Chartered Accountant

I/We have audited the account of VISWA BHARATHI VIDYODAYA TRUST, 18/528, THOTTAMOOLA, GUDALUR, THE NILGIRIS TAMILNADU - 643 212 (name of Association and its full address including State and pin code, if registered society, its registration number and State of registration), for the financial year ending 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 45,20,703.60**
- (ii) Foreign contribution of / worth **Rs. 2,28,61,485.31** was received by the Association during the financial year **2022-23**
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs.1,57,274.00** was received by the Association during the financial year **2022-23**
(Note: interest received is taken since the Association follows cash basis of accounting)
- (iv) The balance of unutilised foreign contribution with the Association at the end of the financial year **2022-23** was **Rs. 73,62,651.55**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The Information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The Association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Signature of Chartered Accountant
with seal, address and Registration number

JOHN MATHEW.C.M
J.Mathew & Co., Chartered Accountants,
100, Commissioners Road, Ootacamund - 643 001.
Membership Number - 025343.
UDIN:23025343BGSQEQ4908



Place: OOTACAMUND,
Date: 05.09.2023