M/s. VISWABHARATI VIDYODAYA TRUST,
(FOREIGN CONTRIBUTION ACCOUNTS)
GUDALUR, THE NILGIRIS – 643212.

ANNUAL ACCOUNTS F.Y 2023-24

*** -- ***

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 2024

RECEIPTS		Rs.P.	PAYMENTS	Sch	Rs.P.
o **Opening Balance:**			By Formal and Non Formal Educational		
			Project Expenses		
- Cash in Hand	12,178.08		Administrative Expenses	I	12,47,448.89
- Cash at CSB Bank/00258503	11,98,119.71		Resource Centre Expenses	II	3,29,810.00
- Cash at SBI Bank/40108298767	4,63,748.76	16,74,046.55	Vidyodaya School Expenses	III	31,91,800.50
			Outreach Programme	IV	26,86,078.24
o Voluntary Contribution			By Cornorstone Project Expenses		
- Formal amd Non Formal Education Project Fund			Permission Expenses	13,300.00	
- Donation from Dasra	10,18,932.00		Resource person	1,12,500.00	1,25,800.00
- General Donation	69,34,755.57	79,53,687.57	By Capital Payments		
o Cornorstone Project Fund Income			TDS Paid		40,572.00
Donation		4,40,892.00	Programme & Other Advance Paid (Sch V)		7,49,101.00
o Interest on Savings Bank		15,181.00	Fixed Deposit Made		36,45,087.00
o Interest on Fixed Deposit		1,52,389.00	Fixed Assets:		
o Capital Receipts			Cornorstone Project		
TDS Recovery		23,766.00	- Land (Thottamoola)		5,00,000.00
Fixed Deposit Matured		17,60,933.00	By **Closing Balance**		
Programme & Other Advance Returned (Sch V)		12,65,907.00	- Cash in Hand	2,235.08	
			- Cash at CSB Bank/00258503	3,49,513.16	
			- Cash at SBI Bank/40108298767	4,19,356.25	7,71,104.49
		1,32,86,802.12			1,32,86,802.12

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

J. MATHEW & Co. Chartered Accountants OOTACAMUND

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

For Viswa Bharati Vidyodaya Trust

Managing Trustee/Trustee

OTACAMUND,
.08.2024

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2023-24

SCHEDULE TO NON FORMAL EDUCATION PROJECT EXPENSES

Formal and Non Formal Educational Project Expenses

Administrative Expenses		**SCHEDULE - I**
Bank Charges		18,419.08
PF Admin Charge		19,624.00
Office Expenses		13,456.00
Professional Fee		20,477.00
Annual Audit Fee		59,000.00
Telephone & Electricity		81,102.81
Rent Expenses		1,36,582.00
Coordination Travel		1,200.00
Admin Travel Cost		947.00
Internal Audit		10,700.00
Trust Meeting		2,900.00
ESI Employer Contribution		23,619.00
PF Employer Contribution		2,36,033.00
Dasra Fund		
Admin Team Salary	5,45,056.00	
Teachers Exposure & Development	44,559.00	
Organisation Development	33,774.00	6,23,389.00
		12,47,448.89

Resource Centre Expenses	**SCHEDULE - II**
Honararium For Resourse Person	3,04,850.00
Travel & Food for Resourse Person	22,961.00
Science Equipment	1,999.00
	3,29,810.00

Vidyodaya School Expenses	**SCHEDULE - III**
Students Travel Grant	12,53,100.00
Teachers Meeting	8,450.00
Non- Teaching Staff Salary	3,19,718.00
Assistance Teachers Salary	7,42,789.00
Teaching Materials	56,768.00
Text Book& Notebook	14,372.00
Office Expense	35,462.00
Building & Campus Maintenance	46,611.00
Teachers Salary	5,35,674.00
Children Nutrition Support	87,976.50
Exposure Visit	29,070.00
Local Visit	8,290.00
Medical Expense	100.00
Teachers Village Visit	13,955.00
Staff Travel	7,880.00
PTA Meeting Costs	800.00
School Function	30,785.00
	31,91,800.50

J. MATHEW & Co. Chartered Accountants

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2023-24
SCHEDULE TO NON FORMAL EDUCATION PROJECT EXPENSES

Outreach Programme			**SCHEDULE - IV**
Community Education Programme			
Makkale Keeche Programme			
Village Keeches Allowance	1,51,200.00		
Stationary and Materials Cost	29,199.00		
Teaching Learning Resources	6,940.00		
Keeche Training	62,250.00	2,49,589.00	
Communitty Outreach			
Counseling	764.00		
Camps	1,13,773.00		
Travel for Outreach	1,22,288.00	2,36,825.00	
CEP Scholarship			
Tuition Fees	2,86,061.24		
Materials/ Bags	75,757.00		
Travel	10,500.00	3,72,318.24	
Team Salary		2,94,440.00	
Area Facilitator Salary		6,74,138.00	18,27,310.24
Hostel Scholarship			
Support Team Salary		23,085.00	
Living Supply		6,200.00	29,285.00
SSA Expense			5,500.00
Facilitator Training			
Training Team Salary		3,09,067.00	
Trainees Stipend		3,08,000.00	
Travel Cost		15,026.00	
Residential Expense		1,57,661.00	
Teaching & Learning Expense		34,229.00	8,23,983.00
			26,86,078.24

J. MATHEW & Co. Chartered Accountants OOTACAMUND

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR

FOREIGN CONTRIBUTION ACCOUNT 2023-24

PROGRAMME AND OTHER ADVANCES **SCHEDULE - V**

PARTICULARS	Opening	Debit	Credit	Closing
Land Advances				
Advance to Agila.S	5,00,000	-	5,00,000.00	-
Salary Advance	-	27,515	27,515.00	-
Programme Advances				
Advance to Bibin Kumar	-	17,057	17,057.00	-
Advance to Bindhu	-	500	500.00	-
Advance to Chandran	-	21,000	21,000.00	-
Advance to Chatura	-	45,000	45,000.00	-
Advance to Gayatri	-	32,214	32,214.00	-
Advance to Jayakumar	-	15,352	15,352.00	-
Advance to Jenifa	-	10,000	10,000.00	-
Advance to Jothimani	-	30,690	30,690.00	-
Advance to Karalan	-	18,458	18,458.00	-
Advance to Kathiravan	-	68,963	68,963.00	-
Advance to Kichen	-	3,594	3,594.00	-
Advance to Manoharan	-	14,138	14,138.00	-
Advance to Mohandas	-	19,893	19,893.00	-
Advance to Parvathi M	-	1,500	1,500.00	-
Advance to Prasad	-	89,528	89,528.00	-
Advance to Prasanth	-	2,740	2,740.00	-
Advance to Radha	-	64,850	64,850.00	-
Advance to Saraswathi	-	7,000	7,000.00	-
Advance to Shanthakumari	-	1,432	1,432.00	-
Advance to Sowridas	-	22,736	22,736.00	-
Advance to Trainees	-	74,600	74,600.00	-
Advance to Ubitha	-	30,000	30,000.00	-
Advance to Vasantha	-	9,320	9,320.00	-
Advance to Vasu	-	21,590	21,590.00	-
Advance to Velan	-	8,000	8,000.00	-
Advance to Vijayakumar	-	42,710	42,710.00	-
Advance to Vijayan	-	16,649	16,649.00	-
Advance to Vishnu	-	32,072	32,072.00	-
Advance -TDS	16,806	-	16,806.00	-
	5,16,806	7,49,101	12,65,907.00	-

J. MATHEW & Co. Chartered Accountants OOTACAMUND

VISWABHARATHI VIDYODHAYA TRUST, GUDALUR
FOREIGN CONTRIBUTION ACCOUNTS
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE	Rs.P.	INCOME	Rs.P.
o Non Formal Educational Project Expenses		By Interest on Savings Bank	15,181.00
Administrative Expenses	12,47,448.89	By Interest on Fixed Deposit	1,52,389.00
Resource Centre Expenses	3,29,810.00	By Non Formal Educational Project Income	79,53,687.57
Vidyodaya School Expenses	31,91,800.50	By Cornorstone Project Fund Income	4,40,892.00
Outreach Programme	26,86,078.24		
o Cornorstone Project Expenses	1,25,800.00		
o Depreciation	18,921.40		
y Excess of Income Over Expenditure c/d	9,62,290.54		
	85,62,149.57	-	85,62,149.57
o Surplus transfer to :-		By Excess of Income Over Expenditure b/d	9,62,290.54
- Non Formal Educational Project	4,98,549.94	By Depreciation transfer to Capital fund	18,921.40
- Cornorstone Project Donation	3,15,092.00		
- Bank Interest fund	1,67,570.00		
	9,81,211.94		9,81,211.94

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

J. MATHEW & Co. Chartered Accountants OOTACAMUND

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

OTACAMUND,
.08.2024

For Viswa Bharati Vidyodaya Trust

Managing Trustee/Trustee

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	Rs.p.	Rs.p.	ASSETS	Rs.p.	Rs.p.
CAPITAL FUND (Sch I)		76,789.12	**FIXED ASSETS (Sch VI)**		
			- Capital Fund	76,789.12	
FORMAL AND NON FORMAL EDUCATION PROJECT FUND (Sch II)		71,95,480.90	- Cornerstone Project Fund	1,44,73,234	1,45,50,023.31
CORNERSTONE PROJECT FUND (Sch III)			**FIXED DEPOSIT - Others (Sch VII)**		75,37,430.00
- Utilised Capital Expenditure	1,44,73,234				
- Unutilised Surplus Fund	3,15,092	1,47,88,326.19	**FIXED DEPOSIT - Corpus Fund (Sch VIII)**		35,329.00
CORPUS FUND (Sch IV)		16,000.00			
			CLOSING BALANCE		
BANK INTEREST FUND (Sch V)		8,17,290.59	Cash in Hand	2,235.08	
			Cash at Hand		
			Cash at CSB Bank/002558503	3,49,513.16	
			Cash at SBI Bank/40108298767	4,19,356.25	7,71,104.49
		2,28,93,886.80			2,28,93,886.80

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)

J. MATHEW & Co. Chartered Accountants OOTACAMUND

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

OOTACAMUND,
24.08.2024

For Viswa Bharati Vidyodaya Trust

Managing Trustee/Trustee

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2023-24
SCHEDULE TO BALANCE SHEET

CAPITAL FUND	**SCHEDULE - I**
Balance as on 01.04.2023	87,224.51
Less: Depreciation Tranfer from Income and Expenditure Account	18,921.40
Add: Transfer from Cornerstone Project Fund (Depreciation)	8,486.01
	76,789.12

FORMAL AND NON FORMAL EDUCATION PROJECT FUND	**SCHEDULE - II**
Balance as on 01.04.2023	66,96,930.96
Add: Surplus Transfer form Income and Expenditure account	4,98,549.94
	71,95,480.90

CORNERSTONE PROJECT FUND	**SCHEDULE -III**
Balance as on 01.04.2023 (Utilised Capital Expenditure)	1,44,81,720.20
Add: Surplus Transfer form Income and Expenditure account (Unutilised)	3,15,092.00
Less: Transfer to Capital Fund (Depreciation)	8,486.01
	1,47,88,326.19

CORPUS FUND	**SCHEDULE -IV**
Balance as on 01.04.2023	16,000.00
	16,000.00

BANK INTEREST FUND	**SCHEDULE -V**
Balance as on 01.04.2023	6,49,720.59
Add: Surplus Transfer form Income and Expenditure account	1,67,570.00
	8,17,290.59

FIXED ASSETS	**SCHEDULE -VI**

FIXED DEPOSIT - Others	**SCHEDULE -VII**
Balance as on 01.04.2023	56,53,276.00
Add: Made during the year	36,45,087.00
	92,98,363.00
Less: Matured during the year	17,60,933.00
	75,37,430.00

FIXED DEPOSIT - Corpus Fund	**SCHEDULE -VIII**
Balance as on 01.04.2023	35,329.00
	35,329.00

J. MATHEW & Co. Chartered Accountants OOTACAMUND

VISWABHARATHI VIDYODAYA TRUST ,GUDALUR
FOREIGN CONTRIBUTION ACCOUNT 2023-24
SCHEDULE TO FIXED ASSETS

SCH -VI

No.	Particulars	Rate	Balance As on 01.04.2023	Additions	Depreciation	Balance As on 31.03.2024
	CAPITAL FUND					
1	Computer	40%	947.24	-	378.90	568.34
2	Furniture & Fixtures	10%	37,138.14	-	3,713.81	33,424.32
3	Building	10%	20,563.72	-	2,056.37	18,507.35
4	Equipments	15%	27,788.60	-	4,168.29	23,620.31
5	Science Equipments	15%	786.81	-	118.02	668.79
	SUB TOTAL		87,224.51	-	10,435.39	76,789.12
	CORNERSTONE PROJECT FUND					
6	Cornorstone Project					
	Land Thottamoola	0%	1,38,12,000.00	5,00,000.00	-	1,43,12,000.00
	Fencing (Building)	5%	1,69,720.20	-	8,486.01	1,61,234.19
	SUB TOTAL		1,39,81,720.20	5,00,000.00	8,486.01	1,44,73,234.19
	GROSS TOTAL		**1,40,68,944.71**	**5,00,000.00**	**18,921.40**	**1,45,50,023.31**

J. MATHEW & Co. Chartered Accountants OOTACAMUND