

#### INDEPENDENT AUDITOR'S REPORT

#### To the Trustees of Sri Krishnadevaraya Educational Trust

#### Opinion

We have audited the financial statements of Sri Krishnadevaraya Educational Trust, which comprise the Balance Sheet as at March 31st 2022, the Income and Expenditure account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st 2022, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### Basis for Opinion

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

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of activities of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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





#### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty
  exists related to events or conditions that may cast significant doubt on the entity's
  ability to continue as a going concern. If we conclude that a material uncertainty exists,
  we are required to draw attention in our auditor's report to the related disclosures in
  the financial statements or, if such disclosures are inadequate, to modify our opinion.
  Our conclusions are based on the audit evidence obtained up to the date of our auditor's
  report. However, future events or conditions may cause the entity to cease to continue
  as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS (Firm No: 003080S)

(G SUDHINDRA)

PARTNER

M.NO. 026171 BANGALORE

DATED: 29-09-2022

UDIN: 22026171BANISX5617

#### FORM NO. 10B

(See Rule 178)

#### 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 Sri Krishnadevaraya Educational Trust, AAATS 8008 C [name and PAN of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or 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 not visited by us subject to the comments given below: -In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) In the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2022.

The prescribed particulars are annexed hereto.

For RAO ASSOCIATES

G Sudhindra

Partner, M. No.026171

Firm reg No. 003080S

Place:

Bangalore

Date:

29-Sep-2022

UDIN: 22026171AXGTXU3155

#### ANNEXURE STATEMENT OF PARTICULARS

#### I. Application of income for charitable or religious purposes.

1.		ount of income of the previous year applied to charitable or lous purposes in India during that year.	31,49,94,594
2,	the i	ether the Trust has exercised the option under clause (2) of Explanation to section 11 (1)? If so, the details of the amount come deemed to have been applied to charitable or religious loses in India during the previous year	No
3.	char 15 p	ount of income accumulated or set apart for application to itable or religious purposes, to the extent it does not exceed her cent of the income derived from property held under trust ity for such purposes.	Yes 9,29,42,415
4.		ount of income eligible for exemption under section 11(1)(c) e details]	No -
5.	abov	ount of income, in addition to the amount referred to in item 3 we, accumulated or set apart for specified purposes under ion 11(2)	21,16,79,090
6.	beer	other the amount of income mentioned in Item 5 above has in invested or deposited in the manner laid down in section (3/b)? If so, the details thereof.	Yes As per sch. 1 (6)
7	exer	ether any part of the income in respect of which an option was reised under clause (2) of the Explanation to section 11(1) in earlier year is deemed to be income of the previous year er section 11(1B)? If so, the details thereof	No
8.	accu	ether, during the previous year, any part of income amulated or set apart for specified purposes under section () in any earlier year; -	
	(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No e.
	(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
	(c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No

Sch. I (6): Income accumulated u/s 11(2) invested/deposited as per sec 11(5)

	Mode of investment as per section 11(5)	Amount of investment
1	Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii)	21,16,79,090

#### II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	Yes As per sch. II (3)
4.	Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5.	Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7.	Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No e,
8.	Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

Sch. II (3): Payment made to such person by way of salary allowance or otherwise

	Details	Amount paid
1	Hotel Accomodation to Hotel Maurya-Trustee is interested	1,36,552
2	Rent to Chamundi Hotels PVt LTd-Trustee is interested	24,78,000

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

SI. No	Name and address of the concern	Where the concern is a company, Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6

For RAO ASSOCIATES

Place: Bangalore

Date: 29-Sep-2022

G Sudhindra

Partner, M. No.026171

Firm reg No. 003080S

#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU MEMO OF INCOME FOR THE ASSESSMENT YEAR 2022-23

Gross Receipts as per Income and Expenditure	Account		61,96,16,100
Less: Application of Income			
(A) Revenue Expenditure: Revenue Expenditure (As per Income and			
Expenditure Account)	36,37,15,331		
	30,37,13,331		
Less: Expenditure not Allowable Amortisation of Cost of Assets	(4 07 20 726)		
Amortisation of Cost of Assets	(4,87,20,736)	31,49,94,595	
(D) Control Europelitures			
(B) Capital Expenditure:	2,54,904		
Purchase of Library Books during the	4,34,904		
Additions to Fixed Assets - Refer Note 1	0.07 (3.30)		
below	8,87,63,384		
	8,90,18,288		
Less: Utilisation U/s 11(2)	(8,90,18,288)		25
(C) 15% Net Receipts u/s 11(1)(a)		9,29,42,415	
(D) Income accumulated u/s 11(2)	22,00,00,000	21,16,79,090	61,96,16,100
Excess of Income over Expenditure for the			
Tax on above income			2
Less: TDS			47,93,716
Refund Due		-	47,93,716
Notes:			
Additions to Fixed Assets - As per Fixed			
Assets Schedule		2,63,56,609	
Less: Grant contribution	-	(19,29,726)	2,44,26,883
Change in Capital Work In progress:			
Balance as on 31-03-2022		27,88,27,359	
Less: Balance as on 31-03-2021		(21,44,90,858)	6,43,36,501

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

(Hon PRESIDENT)



Sel		CURRENT DEPO	ORTING PERIOD	PREVIOUS REPORTING PERIOD		
Particulars	No.		1101			
A CAMPAGA SINGAPA	NO.	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)	
LIABILITIES		200				
FUNDS		TO STATE OF THE ST				
Trust Fund		19,00,000		19,00,000		
Other Funds	A	14,67,13,739		14,80,77,788		
Balance in Income & Expenditure	1927	32.02.20.20.333		THE STATE OF STATE OF		
Account	В	3,12,79,98,083	3,27,66,11,822	2,87,20,97,314	3,02,20,75,10	
OTHER LIABILITIES						
Refundable Deposits To Students	C	22,46,643		38,42,296		
Staff And Other Collections	-	19,62,619		20,05,109		
Others	D.	3,02,07,011	3,44,16,273	2,63,78,918	3,22,26,32	
TOTAL		5,040,07,071	3,31,10,28,096	4,00,70,710	3,05,43,01,425	
		11				
ASSETS						
FIXED ASSETS	E	200000000000000000000000000000000000000		1-8-8-9-900 - 0-7-704		
Gross Block		1.40,24,68,203		1,37,61,11,594		
Less: Depreciation		87,61,26,058		82,68,43,563		
Net Block		52,63,42,145		54,92,68,031		
Capital Work In Progress	F	27,88,27,359	80,51,69,504	21,44,90,858	76,37,58,889	
CURRENT ASSETS, LOANS AND						
ADVANCES						
Advance Towards Purchase Of Land		22,85,000		28.85,000		
Advance For Material/Equipment				(23000000000000000000000000000000000000		
Purchase	G	8,10,977		7,33,580		
Staff And Other Advances		6,80,734		16,39,342		
Deposits	Н	62,34,501		62,34,501		
Stock Of Library Books	1	32,09,160		37,56,546		
Income Tax Paid	S	6,62,80,903	7.95,01,275	6,28,37,887	7,80,86,856	
Cash And Bank Balances:			NATION OF THE R. P. S.			
Cash And Cheques/Drafts On Hand		67,282		82,281		
Bank Balances	1	2,42,62,90,035	2,42,63,57,317	2,21,23,73,399	2,21,24,55,680	
TOTAL			3,31,10,28,096		3,05,43,01,425	
Significant Accounting Policies and						
Notes to Accounts	0					
AND AN PICCOURTS	30					

Notes to Accounts 0
For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT) (Hon. SEGRETARY)

Subject to Our Report of Even Date FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) = Mem. No. 026171

PARTNER

M. VENKATARAMANA RAJU (Hon. TREASURER)

PLACE: Bangalore DATE: 29-09-2022

## SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Particulars	Sch. No.	CURRENT REPORTING PERIOD (INR)	PREVIOUS REPORTING PERIOD (INR)
L.INCOME:		negovernments.	PROCESSOR OF THE
Tuition Fees & Other Collections From Students		49,64,86,197	51,99,63,809
Interest On Bank Deposits		10,75,00,301	13,38,37,189
Other Income	К	1,56,29,601	1,33,39,738
TOTAL (a)		61,96,16,100	66,71,40,735
II. EXPENDITURE:			
Employee Remuneration & Benefits	L M	21,98,69,074	21,58,83,550
Institution Running And Maintenance Exp.	M	9,51,25,521	10,00,01,081
Depreciation and Amortisation	N.	4,87,20,736	5,32,05,548
TOTAL (b)		36,37,15,331	36,90,90,179
Net Excess Of Income Over Expenditure For			
The Year Transferred (a) - (b) Carried Over To		25,59,00,769	29,80,50,556
Balance Sheet		W 15- W	100 (100)
Significant Accounting Policies and Notes to	_ 1		
Accounts	0		

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)

Subject to Our Report of Even Date for RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171 PARTNER K. SYAMA RAHU (Hon. SECRETARY)

M. VENKATARAMANA RAJU (Hon. TREASURER)

PLACE: Banaglore DATE: 29-9-2022

# SRI KRISHNADEVARAYA EDUCATIONAL TRUST

SCHEDULE FOR OTHER FUNDS AS AT 31ST MARCH 2022

NAME OF FUND	AS AT 01/04/2021	RECEIPTS DURING 2021-22	TOTAL	AMORTISATION	BALANCE ON 31/03/2022
					The state of the s
Building Fund	3,95,75,993	*	3,95,75,993		3,95,75,993
Corpus Fund	1,59,49,900		1,59,49,900		1,59,49,900
Development Fund	8,57,92,638	*	8,57,92,638		8,57,92,638
Capital Grants					
Gross Grants Received	2,31,84,544	0	2,31,84,544	30	2,31,84,544
Depreciation recouped	(1,64,25,287)		(1,64,25,287)	(13,64,049)	(1,77,89,336)
GRAND TOTAL	14,80,77,788	0	14,80,77,788	(13,64,049)	14,67,13,739



#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2022

Particulars	Sch.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Income and Expenditure Account	В		
Balance as on 01-04-2021		2,87,20,97,314	2,57,40,47,062
Add: Excess of Income over Expenditure for the year		25,59,00,769	
transferred from Income and Exp. Account		45,59,00,769	29,80,50,252
Balance Carried to Balance Sheet		3,12,79,98,083	2,87,20,97,314
Refundable Deposits to Students:	C		
Caution Deposits - Hostel Section		22,46,643	38,42,296
TOTAL		22,46,643	38,42,296
Details for Other Liabilities:	D		
Emd/Security Deposits - Contractors		1,47,37,007	1,25,68,235
Bank Loan - Pending Disbursement To Students		28,36,527	9,54,751
Amount Withheld - Contractors Account		30,20,752	30,20,752
Canteen Deposit		60,000	60,000
Rental Deposit		80,000	80,000
Unutilised Grants		32,89,446	34,43,400
Scholarship Payable		2,33,190	11,23,954
Examination Fee Payable To University		2,32,419	60,340
Theory And Remuneration Payable		18,63,444	14,46,310
Duties And Taxes (Including Tds Liability)		11,37,234	11,55,681
Sundry Creditors		1,71,340	1,27,590
Sundry Creditors for Capital expenditure		1,02,075	330770
Others		10,04,840	8,99,168
Land Tax Payable		14,38,737	14,38,737
TOTAL		3,02,07,011	2,63,78,918
Details of Capital work in progress:	F		333,83,83,134
Building Under Construction		26,76,40,172	19,62,44,808
Advance For Capital Expenditure		40,70,40,474	19,02,44,000
Damodhar Raju - Contractor		15,32,470	77,219
Avon Medical Services		41,625	
Add Decor		12,355	41,625 12,355
Canara Industries		(2,000)	12,333
Panchamukhi Granites		36,063	36.063
R S P Infratech		10,68,191	15,22,298
Cicion Engineers Pvt Ltd		CO. 100 CO. 10	
Iclean Hallow Metal Systems Pvt Ltd		(12,03,491) 2,21,403	72,39,692
Prakruthi Garden & Nursery		100 000 000 000	2,21,403
Schindler India Pv.T Ltd (B Arch Building )		(2,625)	5,01,690
S.V.A. Infrastructures		11,83,900	11,83,900
		21-65 074	- EN TO TOT
Swaminathan K (Temple) Tulsyan Nec Ltd.,		31,65,074	41.53,78,727
Universal Products		2 50 200	2.50.200
		3,50,200	3,50,200
Stork Systems & Project Pvt Ltd Adbia Fire Doors		5,51,530	5,51,530
A Description of the Control of the		27,613	27,613
Light Space		8,625	19,279
Adithi Infotech		20.000	75,750
Plaunshe		37,673	37,673



#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2022

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
(Contd)			-0.100
Seal Proof Project Water Proofing Company			32,518
S K R Enterprisess		32	2,12,600
Super Creations Interiors & Exteriors Pvt Ltd		124	4,87,915
Veedal Energy Technologies		9 1	2,36,000
Chetan Power Consultancy		22,420	4,000,00
Buildtech Polymers Pvt Ltd		6,40,745	
Powerica Ltd		26,41,121	
Akshaya Fountains and Pools		2,92,050	
Test Craft		62,245	
Saad Telecom		5,00,000	223
TOTAL		27,88,27,359	21,44,90,858
	0.000	47,00,27,337	21,44,90,030
Advances for Expenditure	G		
S RAVINDRA		1,00,000	1,00,000
Indian Oil Corporation Limited		4,44,731	2,74,185
Nobel Bio Care India Ltd.		4,018	4,018
Page 3 Book Shop			
Sirona Dental Systems Pvt Ltd.,		29,500	29,500
Eco Care Solutuions		22,575	22,575
SCHINDLER INDIA PVT.LTD		VANEDARD	1,97,588
G P & Company		8,400	
Geneva Power Solutions		36,979	1,05,714
Shanthi Facade Systems		95,744	3800000000
Inter CAD Systems Pvt Ltd.,		69,030	
TOTAL		8,10,977	7,33,580
Schedule of Deposits:	н	====00 0	10000000
BMOCC		30,000	30,000
Rent Deposit		17,68,000	
		50 TO 15 FEB 200 CO 10 FEB 20	17,68,000
Telephone Deposit		12,668	12,668
Electricity Deposit		34,66,893	34,66,893
Indu Gas Agencies		32,400	32,400
BESCOM (S S Nagar Building)	1	3,84,540	3,84,540
Secretary Village Panchayat, Sonappanahalli		40,000	40,000
Council of Architecture		5,00,000	5,00,000
TOTAL	1	62,34,501	62,34,501
Stock of Library Books:	1		
Balance as on 01-04-2021		3,21,70,341	3,17,73,879
Add: Purchased during the year		2,54,904	3,96,462
Total (a)		3,24,25,245	3,21,70,341
ess: Provision towards Loss in value of Books			VI.
Balance as on 01-04-2021		2,84,13,795	2,74,74,659
Add: Provision for the year-20%	1 8	8,02,290	9,39,136
Total (b)		2,92,16,085	2,84,13,795
Net Value (a) - (b)		32,09,160	37,56,546
Schedule for Bank Balances	1.		
Balance in Savings and Current Account		32,89,54,377	11,82,39,124
Balance in Fixed Deposits with Scheduled Banks		2,09,73,35,657	2,09,41,34,275
FOTAL	1	2,42,62,90,035	2,21,23,73,399



# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Particulars	Sch.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
OTHER INCOME	К	()	(11111)
Hospital /Clinic Receipts		57,80,190	41,52,912
Interest on IT Refund		1,08,060	15,98,536
Others		97,41,351	75,88,289
TOTAL		1,56,29,601	1,33,39,738
Employee Remuneration & Benefits	L		
Salary to Staff		20,96,07,219	20,62,63,478
Contribution to Provident Fund		63,99,142	64,48,041
Contribution to ESI		5,62,053	10,37,629
Gratuity		24,01,155	16,30,945
Staff Welfare (Including Medical Exp)		8,99,505	5,03,457
TOTAL		21,98,69,074	21,58,83,550
Institution Running and Maintenance			
Expenses	M	100000000000000000000000000000000000000	
Repairs and Maintenance		2,21,00,962	2,47,15,246
Vehicle Maintenance		78,43,846	56,00,615
Inspection / Examination Expenses		10,89,219	6,95,881
Power and Water Charges		1,75,00,558	1,51,13,666
Lab Consumables		0.0000000000000000000000000000000000000	
Engineering College		2,73,133	1,22,406
Sch. of Arch		8,000	6,321
Dental College		43,17,892	22,64,090
Sports Expenses		1,65,175	1,59,824
Security Charges		73,78,342	76,15,869
Equipment Insurance		9,72,631	11,25,832
Clinical Facilities		21,16,802	11,78,373
University and Affiliation Fees		1,09,99,281	1,58,66,799
Magazines and Journals		45,912	34,140
Horticultural Expenses		3,08,785	2,92,555
Educational Expenses		11,05,689	4,52,998
Cultural Expenses		3,97,722	20,45,445
Printing and Stationery		16,66,452	22,86,591
Postage & Telephone (including internet)		22,85,173	18,00,852
Legal and Professional Charges		16,60,820	69,10,022



# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Contd)			
Audit Fee and Certification Charges (including GST) Payment to Statutory Auditors Others - Pre Audit and Review Travelling and Conveyance Newspaper Notification Expenses Land Tax Rent COMED - K and other Membership Fee Others		3,58,720 8,73,200 2,02,601 70,00,443 5,51,013 27,23,745 2,28,790 9,50,614	3,58,720 9,02,700 1,65,679 45,94,942 10,03,668 27,44,088 5,53,340 13,90,418
TOTAL		9,51,25,521	10,00,01,081
AMORTISATION OF COST OF ASSETS  Depreciation on Fixed Assets  Provision in loss of value - Library Books	N	4,92,82,495 8,02,290	5,34,47,204 9,39,136
Less: Depreciation on Grant Assets - absorbed out of Grants Received		(13,64,049) 4,87,20,736	5,43,86,340 (11,80,792) 5,32,05,548

#### THIS SPACE HAS BEEN INTENTIONALLY LEFT BLANK



		GROSS HLOCK	LOCK			ACCOUNT.	100000			
PARTICULARS	ASAT			ASAT	ASAT	DEPKECIATION	MOUL	ASAT	ASAT	NET BLOCK
	01-04-2021	ADDITIONS	DELETIONS	31-03-2022	01-04-2021	ADDITIONS	DELETTONS	31-03-2022	31-03-2022	31-03-2021
Sci Brishnadevarava										
Educational Trust	TOTAL COST			The second second						
Land At Cost	16,52,11,065	-		16.52.11.065	9	2			26.50 4.000	24 900 22 000
Buildings	74 36.88 176	1.500251		75 65 11 641	44.55.53.103	44444		Constitution of the last	10,02,11,000	10,52,11,003
Romaell	CT 00 743	Section of the last of the las	3		44,30,06,133	3,43,74,751	0	47,69,57,084	28,25,54,557	29,80,45,993
200000000000000000000000000000000000000	21,00,712	4/00/15	i	25,86,427	24,24,114	3,16,231	100	27,40,345	28.46,002	27.56.59R
Electrical Installation	69,54,307	The state of the s	1	69,54,307	47,92,849	2.16.146	,	50.08 995	1045 213	31.61.45
Indoor stadium - Own	1,43,83,085	15.51 179		15034264	56.32351	30.63.203	988	2 2 100 Oct.	275,000	64,01,430
Indoor stadium -Grant	20.00.000		00	100000000000000000000000000000000000000	100000000000000000000000000000000000000	49/01/303		76,88,739	32,43,530	87,55,734
Constitution	505'00'0"			000'00'07	119,70,817	5,037		19,76,654	23,346	29,181
Containers Street light fittings and Colac	3,23,320	Ŧ		3,23,320	1,29,328	775,597		2,06,925	1,16,395	1.93.992
Secretary and second	2200200200	0		The second second	W. C. C.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Principle Company	
FOWER Plain	24,17,909	e	i	24,17,909	18,51,755	1.13,231	ř	19,64,986	452923	5,66,154
Construction Equipments	1,19,155	9	T.	1.19.155	1.18 175	147		116291	0.00	10000
Office Equipment	13.74.627	1.30,008	2 9	15.05 5.95	E 24 E 23	0 - 0 - 0 - 0	60	4,10,364	977	0976
Lift Architecture Block		4.03.316	12	7 4 0 0 0 4	N.E.T. D.E.D.	0017907	+	1,36,67	7,48,852	7,50,104
Consider Cable	2000000	D1 5,20,7		4,87,510		72,347	1	72,347	696'60'4	
Security Cabin	1,96,940	A 100		1,96,940	1,45,313	10,325	7	1.55.638	41302	51,637
Carriero Kitchen Equipments	7,63,786	7,36,751	4	15.00537	6.91.420	1.21.366		0111300	200000	2010
Sir M.Visvesvaraya Institute.				- Control Control		Contraction of the second		10,146,177	76/1/00	14,331
ofTechnology										
Laboratory Equipment										
Mechanical										
Channe Assessed	* 60 40 644									
UNITARRES	1,38,08,547	+		1,58,68,547	1,38,74,137	2,99,162	9	1,41,73,299	16.95,248	19.94.410
Grant Assets (Contribution	58,41,433	5,35,000		63,76,433	48,74,204	225,334	,	50.00.530	12.76.895	066739
Chemistry	13,47,451	9		13,47,451	11.87,415	24 005		12 11 430	1.26.031	20000
Physics	8.26.032	*		CE0.9CB	640453	100000		0000000	1,30,031	1,00,036
Marhematics	000 000			0,60,032	264,436	67,537		686'69'9	1,56,043	1,83,580
	10000			000036	43,532	029	×	94,202	3,798	4,468
CAN	65,88,515	(E)		65,88,515	54,90,144	1,64,756		56.54,900	933.616	10 98 322
Civil-Grant asset	2,34,214	4		2,34,214	1,63,756	10569		1.74.175	50 8800	70.450
Biotechnology	1,20,29,548	ì	7)	1,20,29,548	97,88,944	3,36,091		1.01 25,035	1004012	02 40 40
Biotechnology-Grant asset	63,11,909			63.11.909	311.77.76.6	6 35 705	(i)	27.00.00.0	47,000,000	800'08'77
INFORMATION SCIENCE	1.35.937	30		1.25,032	476.43	2000		200,000,00	3h,02,847	42,38,643
Electrical & Electronics		i i		inches de	10000	17777		D3,368	(136)	84,670
Dam Accets	9.00.00.90.00	20.000								
Corner Assessed (Counsellane)	24,40,404	00000	7	2,05,78,095	1,88,57,166	2,58,139	vi.	1,91,15,385	14,62,790	16,50,129
STATE ASSESS (CONTINUED	35,48,430	13,50,220	N.	44,78,722	22,09,910	3,40,322	4	25,50,232	19,28,490	938.586
Electrical - Grant	2,95,874	90		2,95,874	2,13,667	12,331	,	2.25,998	69.876	202 083
Lomputor Science	83,732	Si.	,	83,732	50,239	20,096	,	20.138	13 307	2.2 a.C.2
MBA	3,43,917	Ŷ		3.43.917	2.60.148	12565	339	E-15-25-E-	71 30A	23,42
MCA	2,38,984"			2 38 464	1 61 700	11 570		1 Co. Co. Co.	10207	65,703
Telecommunication	21.22.320			31.22.320	100000	067.676		1000000	/00'00	77,185
CARRIED FORWARD	1 01 95 55 225	71146400		4 403 609 64 4 4 4 4 4 4	The second second	1,07,030		64875771	9,49,951	11,17,589
Commence of the second	A,M.A,GRA, P.S.A, Service 1	ALL LANGUAGE		LOSAVORTANIA I	C7 444 24 547	3.70.01.001		B.C. Och 4 W. S.A.	STATE OF THE PARTY	大百十 中華 大田 十十



Charles and an included the latest and the latest a	- Commence	GROSS BLOCK	LOCK	100-00		DEPRECIATION	VITTON		NEW A	MET OF ACU
PARTICULARS	ASAT 01-04-2021	ADDITIONS DELETIONS	DELETION	ASAT 31.03.2022	ASAT	ADDITIONS	O TOTAL STATE	ASAT	ASAT	ASAT
BBOILGHT FORMANDS	and one and the				1202-40-10	ADDITIONS	DELLITORS	31-03-2022	31-03-2022	31-03-2021
Telecommunication-Grant	1,01,05,55,255	7,11,46,400	71	1,03,97,01,635	52,49,34,563	3,70,81,001	(6)	56,20,15,564	47,76,86,072	49,36,20,673
asset	1.85,091	14	Ţ	1.85,001	147.930	1000				
General	5.89.494			E 00 404	4 11 303	158/0	0.0	1,48,651	30,440	42,871
Library Equipments		00	ì	- Novige	4,31,400	23,701	Ŀ	4.54,848	1,34,646	1,58,407
Grant Assets	11,45,625		,	11.45.625	10.33.220	16.770	99	40.00.00	1000	35.00
Own Assets	1,69,449			1 60 440	1 69 969	0.000		10,20,346	170,027	1,11,855
Campas Net Working	2954,778			30 54 770	200000000000000000000000000000000000000	4,000	4))	1,59,125	10,324	12,146
Furniture & Flythese - Osen	45771773	1 34 490		07/4/20	70717407	06,562	į.	26,88,529	2,66249	3,32,811
Purpleme & Distance Court	100 Pt 100	1,69,677	100	4,58,76,052	3,76,05,441	12,43,592	i	3,88,49,033	70,47,019	81.66332
Computer & Accessories	250,025	64,500	ě.	1.95.599	1,13,993	12,241	Si.	1,26,234	592'69	17,106
Including Softwares)-Own	9.53.35.633	26.13.150		CDC 88 0 C th	6 92 47 613	24 00 000			-	
Computer & Accessories-Grant	30.08.570			AUG 60 00	2007000	105,50,15	13	7,58,26,889	21,21,992	26,91,820
Sports Equipments	10.02.03	15.62.005		20,00,000	50,29,689	7177	Į.	30,97,096	1,474	3,686
Sport's Edulphorefunctions accord	4 00 000	13/04/0/13		0000707	7,43,837	3,53,210		10,97,047	14,12,839	2,59,174
Office Conferences	7 44 77 06 8	1		4,02,990	3,99,394	719	24	4,00,113	2,877	3.596
Mich Confession Com	2,14,03,965	6,04,574		250,60,537	1,71,12,060	11,92,272	347	1,83,04,332	67.36,205	73,43,903
Comment of a property second	2,44,391	1	1	2,44,391	1,02,270	21,318	50.	1,23,588	1,20,803	1,42,121
ACDETATOR.	4	4		*	*			1,7,7		
Own Assets	18,51,579		*	18,51.579	17,97,591	8608		18.05.689	45.000	00000
Grant Assets (Contribution)	1,06,500		5	1,06,500	1,04,344	323	E	1.04.667	1 622	20,300
Grant Asset	+	4	3					10004001	1,033	7,158
Printer-Grant	11,750	1	J.	11.750	11 747		G			30
Software MBA -Grant	53,000			03 000	1000	4 6		11,749	T	(M)
Vehicles				analice.	34,700	22	¥	52,994	0	14
Bus	3.02.07.991		y	20202001	27.70.40.00.00	2000000		A CANADA CANADA	100000000	1
Service Station Equipment	47.840	172	131	100 CA	726,94,94,9	14,00,413	78	2,43,86,340	58,21,651	72,77,064
Swarat Manda	10.45,600	120	100	04074	04074	0.0		47,600	240	300
Bi-curbs	0.000		•	10,45,500	7,73,747	14,371	9.	9,88,118	57,482	71,853
TWE Manney	7,100	6	1	9,166	8,832	29	Q.	8,899	292	334
Towns Perceller	10,000		Y.	16,600	16,322	26		16,378	222	278
tent travellor	-			diam's		4				
CHERIO DE VERICIE	5,27,524	4	+	\$27,524	4,56,721	14,161	À	4,70,882	56.642	70.803
daal neang	0,63,280	+	ŧ	7,63,280	6,60,834	20,489		6,81,323	81,957	1.02 446
manindra Jeep	4,90,292		ř.	4,90,292	4,79,252	2,208		4.81.460	8.837	11.040
SWIIT CAL	37,16,465	4	T	37,16,465	24,11,563	2,60,980		26.72 543	10.43.922	12.04.002
Horricultury Equipments	89,497	41,962	į	1,31,459	87,250	6,631	+	93.881	17.578	7347
merrial Partition	20,94,146		1	20,94,146	20,34,695	11,890	1	20,46,585	47.561	59.451
CARRED FORWARD	1,23,50,74,331	2,61,01,749	í	1,26,11,76,080	71,32,10,951	4,49,99,663	,	75.82.10.614	50.29.65.465	2 80 41 479



The Control of the Co	The state of the s	GROSS BLOCK	LOCK		- Contraction	DEPRECIATION	MOLL		NET BLOCK	I,OCK
PAKITCULAIS	01-04-2021	ADDITIONS	DELETIONS	AS AT 31-03-2022	ASAT 01-04-2021	ADDITIONS	DELETTONS	AS AT 81-03-2022	ASAT	ASAT 31.02.3631
BROUGHT FORWARD	1,23,50,74,331	2,61,01,749		1,26,11,76,080	71,32,10,951	4,49,99,663		75.82 10.614	50 30 65 465	2 80 41 430
Krishnadevaraya College of Dental Sciences									and the state of t	#(OV),11,72,7
Dental Lab Equipments	7,73,17,558	9		973477458	650,00504	16,00,001		Company of the Party	40.000	STATE STATE OF THE PARTY OF THE
Computers	28.05.203		101	29.05.203	37 45 49	10,77,604		92,099,738	96,28,820	1,13,28,024
Software	153,948		Silf	1 53 9 48	1 45 964	100,00		7597977	22,571	56,428
Furniture	65 90 513			AC 400 612	1,40,709	4,710		1,50,674	3,274	8,184
Office Equipments	1 14 97 726	55	8	710'06'00'	5067/1/506	1,32,590		58,40,299	7,50,213	8,82,603
Informat Formand	1 45 365		53	1,14,747,760	110,20,384	4,50,701	19	90,57,085	24,40,641	28,71,342
Mobile Medical Bus	12 03 52+		K)	1,45,365	1,35,964	1,410	4	1,37,374	1,991	9,401
Other Asset (Assets transferred	13,06,731			13,42,731	13.04.977	7,551		13,72,528	10,203	12,754
from KHRC)									è	
Cots & Beds	1,09,250	4	12	1.09,250	1.03 389	870		1.04.340	4 1003	
Hospital Furniture	1,98,395	,		1 98 395	1.85 216	1 063		002,500	7000	190'0
Medical Equipment	40,72,292	i	,	40.72.392	36.55.474	205,1		27 17 105 4	2000	13,079
Surgical Instrument	5,72517			27227	A 00 A 10	10.444	100	37,11,734	2000,400	4,16,058
Internet Equipment	58.150			C0 1CD	47.700	01077		5,01,026	71,491	84,107
Computers & Accessories	87.878	ov.		000000	000,000	7,717		48,419	9,731	11,448
Sir MV School of Archetecture				0.000	04,044	10		759.79	0,0	16
Furniture	32,36,089			3Z,86,089	14.32.970	277 968	100	17 10 038	15.76.161	+4453+10
Internal Partition	1,09,959		7	1.09,959	73.928	7,286		81 133	36.025	26,000,000
Office Equipments	5,80,538	1	+	5,80,538	243.027	50.627	,	20205	9 SE GOA	323254
Computers & Accessories	28,81,383		,	28.81,383	26.73.963	1.74 457		77.98.415	#000,000.	107.470
Campus Net Working	5,78,876	14		5.78.876	3.27.943	50.187		278130	3.00.300	2500000
Electical Installations	680'96	*	. (	680'96	26,040	7,005		33.045	62,00,740	0.00,000
Hostel Section	107-2411-05							and and and	16000	A CANADA
Kitchen Equipments	82,32,217	U.L		8232217	65,62,816	250410	9	263.63.02	14 10 001	14 40 401
Equipments - Ladies Hostel	29,16,844		٠	29,16,844	20,72,793	1,26,608		21 90 401	7 17 443	10,0%,401
Furniture and Pictures	1,50,80,370	2,54,860		1.53.35.230	97.05.221	8 44 501		1 05 49 793	47.05.500	100,77,0
Telephone equipment	20,500	,		20,500	19,706	119		19.805	675	70,73,199
Equipment - Solar Water Heat	22,67,914		4	22,67,914	12,07,835	1,59,012	1117	13.66.847	9.01.067	10.68.074
	1,37,61,11,594	2,63,56,609	0	1,40,24,68,203	82,68,43,563	4,92,82,495		87,61,26,058	52,63,42,145	5,54,46,081
A.C. CHANDRASHEKAR RAJU PRESIDENT	E. SYAMARGIU		M. VENKAT)	M. VENKATXRAMANA RAJU TREASURER		PLACE. DATE:	Bangalore 29-09-2022		FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS FIrm Reg No. (16300HINDRA) (G.SUDHINDRA) MSm No. 026171	SOCIATES CCOUNTANTS ARGUGUS NDRA) NDRA)



#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2022 AND STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE 'O'

#### (A) NOTES ON ACCOUNTS:

1) The Trust is running the following institutions:

Sl. No	Name of the Institution	Courses
(a)	Sir M Visveswaraya Institute of Technology	MBA, MCA & Engineering Courses.
(p)	Sri Krishnadevaraya College of Dental Sciences	Courses in the field of Dental Sciences.
(c)	Sir MV School of Architecture	Architect Courses

- Staff Advances include amounts, which are pending reconciliation/ recovery. Necessary steps are being taken to reconcile/recover the same.
- The amount due to/from students and Advance to Contractors and other Parties is subject to reconciliation and consequential adjustments.
- 4) Balances in respect of amounts payable to Creditors, Advance towards purchase of Land, Equipments, Building Construction and other Loans and Advances are subject to confirmation/reconciliation.
- 5) Few of the Ex-employees of the Trust have filed suits before Labor court for termination benefits and other related matters wherein financial impact of such cases is not quantifiable as on date.
- 6) There is demand of Land tax for INR 3,01,09,395 as on 21-12-2020. The trust has not recognized a liability against the said demand as the same has been litigated.
- The figures of the previous year have been reclassified and regrouped to confirm to the current year's presentation.

#### (B) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

1) Method of Accounting:

The Trust follows Cash System of Accounting for all items of Income and Expenditure. In respect of Capital Items, liability is set up on crystallization of Liability.



#### 2) Fixed Assets:

(a) Assets Purchased out of Own Funds:
Fixed Assets is Valued in Books of Accounts at Cost Plus

Fixed Assets is Valued in Books of Accounts at Cost Plus all expenses incidental to putting the Asset in to use.

(b) Assets Purchased out of Grant Assets; Fixed Assets purchased out of Grant Funds are shown in the accounts at

Fixed Assets purchased out of Grant Funds are shown in the accounts a Cost, separately as Grant Assets.

3) Depreciation:

a. Depreciation on both Owned and Grant Assets, is provided in the Accounts on Written Down Value Method at the following Rates:

Sl.No.	Particulars	Rate of Dep.
1.	Buildings	10%
2.	Laboratory Equipments	15%
3.	Furniture & Fixtures	15%
4.	Sports Equipments	20%
5.	Office Equipments	15%
6.	Generator	15%
7.	Vehicles	20%
8.	Kitchen Equipments	15%
9.	Construction Equipments	15%
10.	Internal Partitions	20%
11.	Computers	60%
12.	Campus Net Working	20%
13.	Hospital Cots and Beds.	15%
14.	Medical Equipments.	15%
15.	Surgical Instruments:	15%
16.	Street light fittings	20%
17.	Electrical Installation	10%
18.	Containers	40%

- Full Year Depreciation is provided in the accounts on assets put to use at any time during the year.
- c. In respect of Grant Assets, the amount of Depreciation for each year on Grant Assets is recouped out of Capital Grants Received.

#### 4) Tuition fee:

Tuition fee Income is recognized upon receipt from the students.

#### 5) Capitalization of Funds:

All Collections towards Building Fund, Corpus Fund and Development Fund is capitalized and shown under "Other Funds".

#### 6) Accounting of Grants:

- a. Grants are accounted as and when they are received by the Trust.
- Capital Grants are shown in the accounts separately and reduced every year, to the extent of Depreciation on the assets purchased out of such grants.
- Revenue Grants are shown in the Income and Expenditure Account separately.
- d. Unutilized Grants are shown under Current Liabilities.

#### For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

PRESIDENT

(A.C. CHANDRASHEKAR RAJU)

TREASURER

(M. VENKATARAMANA RAJU)

SECRETARY

(K. SYAMA RAJU)

Subject to our Report of Even Date For RAO ASSOCIATES CHARTERED ACCOUNTANTS

(Firm No: 003080S)

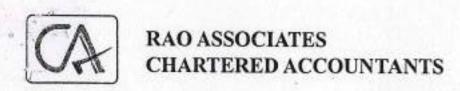
Place: BENGALURU

Date: 29-09-2022

(G.SUDHINDRA)

PARTNER

Mem No. 026171



#### INDEPENDENT AUDITOR'S REPORT

#### To the Members of Sri Krishnadevaraya Educational Trust

#### Opinion

We have audited the financial statements of Sri Krishnadevaraya Educational Trust, which comprise the Balance Sheet as at March 31st 2021, the Income and Expenditure account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

#### Basis for Opinion

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

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of activities of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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





#### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty
  exists related to events or conditions that may cast significant doubt on the entity's
  ability to continue as a going concern. If we conclude that a material uncertainty exists,
  we are required to draw attention in our auditor's report to the related disclosures in
  the financial statements or, if such disclosures are inadequate, to modify our opinion.
  Our conclusions are based on the audit evidence obtained up to the date of our auditor's
  report. However, future events or conditions may cause the entity to cease to continue
  as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





#### RAO ASSOCIATES CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

FOR RAO ASSOCIATES
CHARTERED ACCOUNTANTS
(Firm No: 003080S)

(G SUDHINDRA)
PARTNER

M.NO. 026171 BANGALORE

DATED:06-01-2022

UDIN: 22026171AAAAAD1029

Dentenless	Sch	CURREN	T YEAR	PREVIO	US YEAR
Particulars	No.	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)
L LIABILITIES					
FUNDS					
Other Funds	Α	9,25,51,895	No. of the last	9,05,80,515	
Balance in Income & Expenditure		A001.0 Med 140.000.000		CONTROL TOWN	
Account	В	1,14,83,78,844	1,24,09,30,739	1,03,13,22,708	1,12,19,03,223
OTHER LIABILITIES				*10	
Refundable Deposits to Students	c	8	N 100	72.02.200	
Staff and Other Collections		17,54,363		23,83,388	
Others	D	67,00,523	84,54,886	18,07,613	4 26 22 522
Others	"	07,00,323	09,59,880	94,46,521	1,36,37,522
INTER-UNIT BRANCH ACCOUNTS			(93,18,50,927)		(81,52,25,777
TOTAL			31,75,34,698		32,03,14,968
22/09/22/2020					
II. ASSETS	_				
FIXED ASSETS	E				
Gross Block		69,35,74,953		68,65,02,502	
Less: Depreciation		42,59,93,133		40,75,05,140	
Net Block	144	26,75,81,820	-22-22-22-22-22-22-22-22-22-22-22-22-22	27,89,97,362	
Capital Work In Progress	F		26,75,81,820	18,48,347	28,08,45,709
CURRENT ASSETS, LOANS AND					
ADVANCES					
Advance for Material/Equipment					
Purchase	G	5,63,083		5,11,092	
Staff and Other Advances	152	5,37,216		63,87,719	
Deposits	Н	31,74,820		31,74,820	
Stock of Library Books	1	18,55,854		21,51,265	
Income Tax Paid		1,74,320	63,05,292	1,77,631	1,24,02,527
Cash and Bank Balances:	1			1/1/1001	Lan To Depote 1
Cash and Cheques/Drafts on Hand		81,781		2,885	
Cash at Bank	1	4,35,65,805	4,36,47,586	2,70,63,847	2,70,66,732
TOTAL	-50		31,75,34,698	-110010 11	32,03,14,968
Significant Accounting Policies and Notes					
on account	0				

For SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE)

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)

Subject to Our Report of Even Date FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

PARTNER

PLACE Bangalore DATE: 66-01-2022

K. SYAMA RAJU (Hon. SECRETARY)

M. VENKATARAMANA RAJU (Hon. TREASURER)

## SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE), BENGALURU INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
I. INCOME:			1
Tuition Fees & other Collections from Students		32,54,61,433	34,95,19,121
Interest on Bank Deposits		17,75,311	23,01,937
Other Income	K	47,57,366	52,74,884
Depreciation on Grant Assets recouped out of Grants			, resolvenous vo
received		11,80,792	8,41,917
TOTAL (a)	1 5	33,31,74,902	35,79,37,858
II. EXPENDITURE:			
Employee Remuneration & Benefits	L	13,89,73,113	14,81,61,223
Institution Running and Maintenance Exp.	M	5,81,49,653	7,10,46,126
Provision for Loss in Value of Books	I	4,63,963	5,37,816
Depreciation	E	1,84,87,993	2,17,99,768
TOTAL (b)		21,60,74,722	24,15,44,933
Net Excess of Income over Expenditure for the year		11,71,00,180	11 62 02 025
Transferred (a) - (b) carried over to Balance Sheet	Ð	11,/1,00,100	11,63,92,925
Significant Accounting Policies and Notes on Accounts	0		

For SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE)

A.C. CHANDRASHEKAR RAJU

(Hon. PRESIDENT)

K. SYAMA RAJU (Hon. SECRETARY)

Subject to Our Report of Even Date for RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Mem. No. 02017

PARTNER

M. VENKATARAMANA RAJU (Hon. TREASURER)

> PLACE: Bangalore DATE: 06-01-2022

## SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE), BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Other Funds:	A		
Development Fund			
Balance as on 01-04-2020		8,57,92,638	8,57,92,638
Add: Collections during the year			
(A)		8,57,92,638	8,57,92,638
Capital Grant Account	100	1 P	
Balance as on 01-04-2020		2,00,32,372	1,88,66,932
Add: Receipts during the year		31,52,172	11,65,440
(a)		2,31,84,544	2,00,32,372
Less:Depreciation on Grant Assets			
Balance as on 01-04-2020		1,52,44,495	1,44,02,578
Depreciation recouped during the year		11,80,792	8,41,917
(b)		1,64,25,287	1,52,44,495
(B)=(a)-(b)		67,59,257	47,87,877
Total OtherFunds { A + B }		0.25 54 005	0.05.00.545
Total Other Funds ( A + D )	1/2-2-2	9,25,51,895	9,05,80,515
Income and Expenditure Account	В	100	
Balance as on 01-04-2020		1,03,13,22,708	91,49,29,783
Add: Excess of Income over Expenditure for the year transferred from Income and Exp. Account		11,70,56,135	11,63,92,925
Balance Carried to Balance Sheet		1,14,83,78,844	1,03,13,22,708
n f dall n de la federa			
Refundable Deposits to Students:	c		10.050
Caution, Lab and Library Deposit Transport Deposits			49,959
TOTAL		-	23,33,429
IOIAL		-	23,83,388
Details for Other Liabilities:	D		
EMD/Security Deposits - Contractors			3,46,342
Bank Loan-Pending disbursement students		8,18,521	1,87,955
Unutilised Grants		34,43,400	38,48,151
Scholarship Payable		8,14,954	40,98,780
Examination Fee Payable to University			(12,19,421)
Duties and Taxes (Including TDS Liability)		6,70,903	6,69,844
Sundry Creditors		1,27,590	1,23,423
Others		8,25,155	12,30,586
Payable at School of Arch. (Including un utilised	_ 1		
Grants) TOTAL		67,00,523	1,60,860
IOIAL	1	67,00,523	94,46,521
Details of Capital work in progress:	F		
Building under construction	7		V (1,00)
Advance for Capital Expenditure			7000000
G N WEBSOFT ENTERPRISES			2,83,200
Sri Lakshmi Venkateswara			13,00,000
Remi Sales and Engineers Ltd		*	20,390
Shell Eco Marathon			2,44,757
TOTAL		2	18,48,347

## SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE), BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Advances for Expenditure	G		
Advanced Electronic Systems		120	4,335
Just Dial Limited		150	26,260
Surround Netwroks Pvt Ltd			2,00,000
Indico Copier Services			4,500
Indian Oil Corporation Limited		2,74,185	2,36,422
Eco Care Solutuions	- 1	22,575	22,575
Sri Om Shakthi Security & Allaied Service			1,000
TRANS DIESEL ENGINEERS PVT LTD		94	16,000
SCHINDLER INDIA PVT.LTD		1,97,588	
Geneva Power Solutions		68,735	
TOTAL		5,63,083	5,11,092
Schedule of Deposits:	н		
BMOCC		30,000	30,000
Electricity Deposit		31,44,820	31,44,820
TOTAL		31,74,820	31,74,820
Stock of Library Books:	1		
Balance as on 01-04-2020	- 20	1,77,36,037	1,70,36,046
Add: Purchased during the year		1,68,552	6,99,991
Total (a)		1,79,04,589	1,77,36,037
Less: Provision towards Loss in value of Books			
Balance as on 01-04-2020		1,55,84,772	1,50,46,956
Add: Provision for the year-20% Total (b)		4,63,963 1,60,48,735	5,37,816 1,55,84,772
Total (b)		1,00,40,733	1,05,04,772
Net Value (a) - (b)	-	18,55,854	21,51,265
Schedule for Cash at Bank:  Balance in Savings and Current Account Cheque in Transit	1	3,97,15,980 38,49,825	2,70,63,847
TOTAL		4,35,65,805	2,70,63,847

SPACE INTENTIONALLY LEFT BLANK



SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE), BENGALURU
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31ST MARCH 2021

Particulars	Sch.	CURRENT YEAR	PREVIOUS YEAR
	No.	(INR)	(INR)
OTHER INCOME	K	1281-228-228-2	6000000000000
Rental Income from Staff Quarters		29,59,251	32,20,891
Transport Charges Collected From Staff		11,76,800	13,52,760
Other Miscelleneous receipts		6,21,315	7,01,233
TOTAL	-	47,57,366	52,74,884
Employee Remuneration & Benefits	L		
Salary to Staff		13,20,49,951	13,79,10,184
Contribution to Provident Fund		46,04,399	53,28,921
Contribution to ESI		6,06,107	3,40,593
Gratuity		14,81,424	35,81,933
Staff Welfare (Including Medical Exp)		2,31,232	9,99,592
TOTAL		13,89,73,113	14,81,61,223
Institution Denning and Maintenance Commen	М		
Institution Running and Maintenance Expenses	M	77.01.400	00.44.004
Repairs and Maintenance Vehicle Maintenance		77,91,432	98,44,236
	. 7	43,19,960	76,77,017
Inspection / Examination Expenses		3,90,095	8,86,913
Power and Water Charges Lab Consumables		1,18,34,973	1,95,05,064
The state of the s		1 27 406	0.60.704
Engineering College	-	1,22,406	9,69,221
Sports Expenses		67,424	3,17,967
Security Charges		59,54,106	53,23,465
Equipment Insurance		9,99,137	8,18,251
University and Affiliation Fees		1,28,34,198	54,78,399
Magazines and Journals		22,345	1,10,927
Horticultural Expenses		2,92,555	2,80,020
Educational Expenses		2,15,756	23,47,456
Cultural Expenses		18,46,910	44,42,294
Printing and Stationery		16,48,588	18,34,379
Postage & Telephone (including internet)		14,17,928	13,31,034
Legal and Professional Charges		12,10,947	9,00,103
Audit Fee and Certification Charges (including			
Payment to Statutory Auditors		2,80,448	2,85,751
Others - Pre Audit and Review		5,25,915	3,08,971
Travelling and Conveyance		1,26,159	4,82,717
Newspaper Notification Expenses		35,55,487	53,52,664
Land Tax		36,327	2,05,786
Rent		14,86,800	14,86,800
COMED - K and other Membership Fee		2,14,952	3,89,121
Others		9,54,804	4,67,571
TOTAL		5,81,49,653	7,10,46,126



, BENGALURU	
SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (ENGG COURSE), BE	SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2021

7...

			400000	100000			PEDBECTA	MOLL		NET RIOCK	COURCE
	200 May 200 Ma		GROSS BLOCK	LOCK			DEFRESIATION	NO.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	AC 40
SLNO	PARTICULARS	AS AT 01-04-2020	ADDITIONS DELETIO	SELETIONS	31-03-2021	AS AT 01-04-2020	ADDITIONS	DELETIONS	AS AT 31-03-2021	31-03-2021	31-03-2020
-	Tand	1652,11,065			16,52,11,065		N.		*	16,52,11,065	16,52,11,065
1.0	Boddings	23.68.55.359			23.68.55.359	17.18,21,498	65,11,685		17,83,33,183	5,85,22,176	6,50,33,861
a e	Damaning a	200000			300 345	7 58 873	12 947		2.71.820	1.16.525	1.29.472
70	Boreweil	2,000,000			700 10 00	24.36.46	75,030		200 00 00	6 75 349	7 50 38R
4	Electrical installation	78,75,834			+60'07'07	01,63,140	20000		00000000	270.00	000000
ın	Indoor stadium - Own	23,33,935			23,33,935	22,91,305	6,519		679,6677	000/60	0/6/21
40	Indoor stadium -Grant	20,00,000			20,00,000	19,63,521	7,296		19,70,817	29,183	36,479
1	Street light fittings	606'00'9			606'00'9	5,91,011	1,980		5,92,991	7,918	9,898
8	Construction Equipments	1.19,155			1.19,155	1,18,002	173		1,18,175	086	1,153
6	Laboratory Equipment										
8	Machanical										
	Own Arrests	15869547			1 58 69 547	13527182	3.51.055		138.74.137	19.94.410	23.46.365
	Count Assess (Controllection)	60.46.570			60.46.579	47.24.289	1.96844		4931132	11.15.447	1312291
	urant Assets (contribution)	6/6/06/00			2000000	000000000	676.06		44 07 445	1 50.035	000000
	Chemistry	13,47,451			164,49,61	577,7571	749'09		27,07,077	1,00,000	1,000,000
	Physics	8,26,032			8,26,032	6,10,056	32,396		6,42,452	1,83,580	2,15,976
	Mathematics	000'86			000'86	92,743	789		93,532	4,468	5,257
	CIVII	65,88,515			65,88,515	52,96,314	1,93,830		54,90,144	10,98,372	12,92,202
	Civil-Grant asset	2,34,214			2,34,214	1,51,322	12,434		1,63,756	70,458	82,892
	Biotechnology	1.25.98.578	54.280		1.26,52,858	95,66,512	4,62,952		1,00,29,464	26,23,394	30,32,066
	Blotechnology-Grant asset	25,42,459	31.46.140		56.88 599	11 52 301	6.80.445		18,32,746	38.55.853	13.90.158
	INFORMATION SCIENCE	135 937			135937	36.325	14.942		\$1.267	84.670	99.612
	Electrical & Electronics										-
v	Own Assets	2,10,86,149	1.32.750		2.12.18.899	1.91.06.193	3.16.906		1.94,23,099	17.95.800	19.79.956
3	Grant Assets (Contribution)	19 73 746			1973746	13.12.585	90 174		1411759	5,61987	661161
7	Thornton Cross	200000			FED 63 2	200000	20102		000000	164015	1011101
	Electrical - Grant	100000	and the same		+/0'cc'c	מכמיהכים	507,62		606,00,0	CT6'40'T	BIO'46'I
	Computer Science-Own	7,05,50,777	28,88,775	6	7,34,39,552	6,82,52,770	31,12,069		7,13,64,839	20,74,713	22,98,007
	Computer Science-Grant	29,98,570			29,98,570	29,91,914	3,994		29,95,908	2,662	959'9
	MBA	3,43,917			3,43,917	2,45,365	14,783		2,60,148	83,769	98,552
	MCA	2,38,984		-	2,38,984	1,48,178	13,621		1,61,799	77,185	908'06
	Telecommunication	21,22,320			21,22,320	8,07,509	1,97,222		10,04,731	11,17,589	13,14,811
	Telecommunication-Grant asset	1,85,091			1,85,091	1,34,655	7,565		1,42,220	42,871	50,436
0	General	5,89,494			5,89,494	4,03,133	27,954		4,31,087	1,58,407	1,86,361
10	Library Equipments	100000000000000000000000000000000000000				NAME OF TAXABLE PARTY.			240042002	1025-2020	
	Grant Assets	11,45,625			11,45,625	10,14,031	19,739		10,33,770	1,11,855	1,31,594
	Own Assets	1,69,449	CANDOWN NO.		1,69,449	1,55,159	2,144		1,57,303	12,146	14.290
#	Campus Net Worlding	29,01,058	53,720		29,54,778	25,38,764	83,203		26,21,967	3,32,811	3,62,294
12	Furniture & Pixtures - Own	4,23,58,170			4,23,58,170	3,34,36,352	13,38,273		3,47,74,625	75,83,545	89.21.818
133	Furniture & Fixtures - Grant	1,31,099			1,31,099	1,10,974	3,019		1,13,993	17,106	20,125
14	Computers and Accessories-M-tech	1,56,26,247			1,56,26,247	1,40,44,753	9,48,896		1,49,93,649	6.32.598	15.81,494
15	Furniture and Fixtures-M-tech	2,26,576			2,26,576	2,01,085	3,824		2,04,909	21,667	25,491
16	Sports Equipments	10,03,011			10,03,011	6,79,043	64,794		7,43,837	2,59,174	3,23,968
17	Sports Equipments-grant assets	4,02,990	Mediana.		4,02,990	3,98,495	668		3,99,394	3,596	4,495
00	Office Equipments	2,30,12,925	7,96,786		2,38,09,711	1,49,98,131	13,21,737		1,63,19,868	74,89,843	80,14,794
	CABBIED DOBINADO	1,97,050	100 000		1,97,650	54,848	21,420		76,268	1,21,382	1,42,802
	CARAGO FORWARD	64,44,88,634	70,72,451		65,15,61,085	37,68,84,723	1,62,22,802		39,31,07,525	25,84,53,560	26,76,03,911

			GROSS BLOCK	SLOCK			DEPRECIATION	TION		NET BLOCK	LOCK
SL	PARTICULARS	AS AT 01-04-2020	ADDITIONS DELETIONS	DELETIONS	ASAT 31-03-2021	AS AT 01-04-2020	ADDITIONS	DELETIONS	ASAT 31-03-2021	AS AT 31-03-2021	AS AT 31-03-2020
	BROUGHT FORWARD	64,44,88,634	70,72,451		65,15,61,085	37,68,84,723	1,62,22,802	*	39,31,07,525	25,84,53,560	26,76,03,911
19	Generator	000			0.00	***************************************	0.534		1007 501	00000	22 54 5
	Own Assets Grant Assets (Contribution)	1,06,500			1,06,500	1,03,964	380		1,04,344	2,156	2,536
20	Grant Assets				がおお	CONTRACTOR			755778000	76	
	Printer	11,750			11,750	11,742	9		11,747	m :	80
	Software MBA	53,000			23,000	52,965	21		52,986	14	35
77	Vehicles									0	
	Motor Van	90			*	*1			100000000000000000000000000000000000000		
	Bus	3,02,07,991			3,02,07,991	2,11,11,661	18,19,266		7,29,30,927	72,77,064	90,96,330
	Service Station Equipment	47,840			47,840	47,465	75		47,540	300	375
	Iractor				0.6. 0.15.00				1000		
	Swaraj Mazda	10,45,600		63	10,45,600	9,55,784	17,963		9,73,747	71,853	89,816
	Bi-cycle	9,166			9,166	8,749	83		8,832	334	417
	Bi-cycle	16,600			16,600	16,252	20		16,322	278	348
	Temp Travellor	3/6						,			
	TATA Indica	•					,		7		
	Genio DC vehicle	5,27,524			5,27,524	4,39,020	17,701		4,56,721	70,803	88,504
	Bolero Jeep	7,63,280			7,63,280	6,35,223	25,611		6,60,834	1,02,446	1,28,057
	Mahindra Jeep	4,90,292			4,90,292	4,76,492	2,760		4,79,252	11,040	13,800
	Swift Cars	37,16,465			37,16,465	20,85,337	3,26,226		24,11,563	13,04,902	16,31,128
22	Horticulture Equipments	10,72,135			10,72,135	8,67,867	30,640		8,98,507	1,73,628	2,04,268
23	Internal Partition	20,94,146			20,94,146	20,19,832	14,863		20,34,695	59,451	74,314
	Total	68,65,02,502	70,72,451	,	69,35,74,953	40,75,05,140	1,84,87,993		42,59,93,133	26,75,81,820	27,89,97,362
	A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT) Placet Dated:	RAJU K (Hi Placer Bangalore Dated: OG - Cl - 3-0-3-2	K. SPANIK BATU (Hon. SECRETARY)	_ 5	M, VE	M. VENKATARAMANA RAJU (Hon. TREASURER)	n/w		FOR RAO ASSOCIATES CHARTERED ACCOUN  (G.SUDHINDRA) Mem. No. 026171 P.A.R.T.N.E.R	FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS  (GSUDHINDRA) Mem. No. 026171 P A R T N E R	124

			TECHNOLOGY MB 31ST MARCH 202	The second secon	
Particulars	Sch		T YEAR		US YEAR
Faruculars	No.	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)
I. LIABILITIES		100			
FUNDS  Balance in Income & Expenditure Account	A	4,14,67,321	4,14,67,321	3,66,24,274	3,66,24,274
OTHER LIABILITIES				- 1	
Staff and Other Collections		58,986		58,986	
Others	В	- Contagnic	58,986	6,46,292	7,05,278
INTER BRANCH ACCOUNTS			(3,62,26,721)		(3,13,77,161)
TOTAL			52,99,586		59,52,391
II. ASSETS FIXED ASSETS Gross Block Less: Depreciation	С	52,32,033 46,79,669		52,32,033 46,09,975	
Net Block		5,52,364	5,52,364	6,22,058	6,22,058
CURRENT ASSETS, LOANS AND ADVANCES		e e			
Staff and Other Advances	0.30	14,250	50790		
Stock of Library Books <u>Cash and Bank Balances:</u> Cash and Cheques/Drafts on	D	47,242	61,492	59,053	59,053
Hand					
Cash at Bank TOTAL	Е	46,85,730	46,85,730 52,99,586	52,71,281	52,71,281
			32,77,300		59,52,391
Significant Accounting Policies and	10000				
Notes on account	0		57 1.17		

For SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY MBA

A.C. CHANDRASHEKAR RAJU

(Hon. PRESIDENT)

K. SYAMA RAJU (Hon. SECRETARY)

Subject to Our Report of Even Date FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

M. VENKATARAMANA RAJU (Hon. TREASURER)

(G.SUDHINDRA) Mem. No. 026171

PARTNER

PLACE: Bangalore DATE:06-01-2022

### SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY MBA, BENGALURU INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
L.INCOME:		to the line	
Tuition Fees & other Collections from Students		1,36,93,418	1,61,33,871
Interest on Bank Deposits		1,44,365	3,08,838
Other Income	F	69,218	84,000
TOTAL (a)	3	1,39,07,001	1,65,26,709
II. EXPENDITURE:			
Employee Remuneration & Benefits	G	45,75,125	47,75,531
Institution Running and Maintenance Exp.	H	44,07,325	51,51,049
Provision for Loss in Value of Books	D	11,811	14,763
Depreciation	С	69,694	82,828
TOTAL (b)		90,63,954	1,00,24,172
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		48,43,047	65,02,537
Significant Accounting Policies and Notes on Accounts	L		

For SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY MBA

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)

Subject to Our Report of Even Date

for RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

PARTNER

K. SYAMA-KAJU (Hon. SECRETARY)

M. VENKATARAMANA RAJU (Hon. TREASURER)

> PLACE: Bangalore DATE: 06-01-2022

## SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY MBA, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Income and Expenditure Account	A	200000000000000000000000000000000000000	
Balance as on 01-04-2020		3,66,24,274	3,01,21,736
Add: Excess of Income over Expenditure for the year transferred from Income and Exp. account		48,43,047	65,02,537
Balance Carried to Balance Sheet		4,14,67,321	3,66,24,274
Details for Other Liabilities:	В		
Examination Fee Payable to University		1/2	6,46,292
TOTAL	+	10.00	6,46,292
Stock of Library Books:	D	w god	
Balance as on 01-04-2020		5,92,563	5,90,819
Add: Purchased during the year			1,744
Total (a)		5,92,563	5,92,563
Less: Provision towards Loss in value of Books		22507550000	22000/00
Balance as on 01-04-2020		5,33,511	5,18,748
Add: Provision for the year-20%		11,811	14,763
Total (b)		5,45,321	5,33,511
Net Value (a) - (b)		47,242	59,053
Schedule for Cash at Bank:	E	000000000000000000000000000000000000000	
Balance in Savings and Current Account		46,85,730	52,71,281
TOTAL	4.	46,85,730	52,71,281



SPACE LEFT INTENTIONALLY

# SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY MBA, BENGALURU SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
OTHER INCOME	F		()
Transport Charges Collected From Staff		65,800.00	84,000
Other receipts		3,417.83	
TOTAL		69,218	84,000
Employee Remuneration & Benefits	G		
Salary to Staff		43,81,232	45,11,710
Contribution to Provident Fund		1,52,583	1,74,513
Contribution to ESI		20,086	11,154
Staff Welfare (Including Medical Exp)		21,224	78,155
TOTAL		45,75,125	47,75,531
Institution Running and Maintenance Expenses	н		
Repairs and Maintenance	8500	5,73,163	6,54,692
Vehicle Maintenance		3,66,619	5,85,691
Inspection / Examination Expenses		30,774	65,868
Power and Water Charges		9,45,589	14,88,070
Security Charges		4,75,720	4,06,135
Equipment Insurance	1 3	10,657	12,649
University and Affiliation Fees		10,25,425	4,17,955
Magazines and Journals		1,618	8,463
Educational Expenses		86,410	2,28,867
Cultural Expenses		1,29,926	3,38,924
Printing and Stationery		1,31,801	1,39,947
Postage & Telephone (including internet)		1,13,045	83,948
Legal and Professional Charges Audit Fee and Certification Charges (including		18,894	38,115
Payment to Statutory Auditors		22,407	21,800
Others - Pre Audit and Review		42,020	23,572
Travelling and Conveyance		6,349	29,430
Newspaper Notification Expenses	5.6	2,84,076	4,08,363
Land Tax		-	15,700
Rent		1,23,900	1,23,900
COMED - K and other Membership Fee		17,174	29,687
Others		1,757	29,273
TOTAL		44,07,325	51,51,049

SPACE LEFT INTENTIONALLY

SCHEDULE		SCI	HEDULE OF FL	XED ASSETS	SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2021	<b>IARCH 2021</b>				
	3									
		GROSS BLOCK	BLOCK			DEPRECIATION	TATION	100	NET BLOCK	LOCK
Particulars	AS AT 01-04-2020	ADDITIONS	ADDITIONS DELETIONS	ASAT 31-03-2021	ASAT 01-04-2020	ADDITIONS DELETIONS	DELETIONS	ASAT 31-03-2021	AS AT 31-03-2021	AS AT 31-03-2020
Buildings	29,67,162		288	29,67,162	24,86,110	48,105	9	25,34,215	4,32,947	4,81,052
Electrical installation	1,91,239	٠		1,91,239	1,52,030	3,921	í	1,55,951	35,288	39,209
Computers and Accessories	16,14,931	,	•	16,14,931	16,09,599	3,199		16,12,798	2,133	5,332
Furniture and Fixtures	4,19,918		3	4,19,918	3,33,296	12,993	i	3,46,289	73,629	86,622
Office Equipments	38,783	£	8	38,783	28,940	1,476		30,416	8,367	9,843
	52,32,033			52,32,033	46,09,975	69,694		46,79,669	5,52,364	6,22,058
A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)	Plac	K. SYAMARAJU (Hon. SECRETARY) Place: Bangalore Date: 06-01-3032	n Se e	M. VE?	M. VENKATARAMANA RAJU (Hon. TREASURER)	NA RAJU ER)	THE OVE IN	FOR RAO ASSOCIATES CHARTERED ACCOUN (G.SUDHINDRA) Mem. No. 026171 P A R T N E R	FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS (G.SUDHINDRA) Mem. No. 026171 P.A.R.T.N.E.R	ST JOJ

SIR M VISVESW	ARAY	A INSTITUTE OF	TECHNOLOGY(MC	A), BANGALORE	
	Sch		31ST MARCH 202 IT YEAR	100000000000000000000000000000000000000	US YEAR
Particulars	No.	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)
I. LIABILITIES			1		Timouni (niny
FUNDS  Balance in Income & Expenditure Account	A	42,67,006	42,67,006	44,23,962	44,23,962
OTHER LIABILITIES	1 1			100	
Staff and Other Collections Others	В	89,184	89,184	89,184 4,00,780	4,89,964
INTER BRANCH ACCOUNTS		A-1	(5,30,123)		(19,94,155
TOTAL		+	38,26,067		29,19,771
II. ASSETS FIXED ASSETS Gross Block Less; Depreciation	С	86,77,757 78,91,633	0.	86,77,757 77,85,588	
Net Block		7,86,124	7,86,124	8,92,169	8,92,169
CURRENT ASSETS, LOANS AND ADVANCES Staff and Other Advances Stock of Library Books	D	15,081 40,227	55,308	47,627 50,284	97,911
Cash and Bank Balances:		10,000	55,500	30,204	97,911
Cash at Bank	E	29,84,635	29,84,635	19,29,691	19,29,691
TOTAL			38,26,067		29,19,771
Significant Accounting Policies and Notes on account	o		3		

For SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY(MCA)

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)

Subject to Our Report of Even Date FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

PARTNER

K. SYAMA RAJU (Hon SECRETARY)

M. VENKATARAMANA RAJU (Hon. TREASURER)

PLACE: Bangalore
DATE: OG-O1-2022

# SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY (MCA), BANGALORE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
L.INCOME:	-		
Tuition Fees & other Collections from Students	5 000	1,04,05,496	87,11,746
Interest on Bank Deposits		82,468	91,661
Other Income	F	1,95,339	1,83,408
TOTAL (a)		1,06,83,303	89,86,815
II. EXPENDITURE:	l 1)		
Employee Remuneration & Benefits	G	77,61,343	73,80,895
Institution Running and Maintenance Exp.	H	29,62,814	31,64,206
Provision for Loss in Value of Books	D	10,057	12,571
Depreciation	C	1,06,045	1,23,344
TOTAL (b)		1,08,40,259	1,06,81,016
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		(1,56,956)	(16,94,201)
Significant Accounting Policies and Notes on Accounts	0		

For SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY(MCA)

A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT) K. SYAMA KAJU (Hon SECRETARY)

Subject to Our Report of Even Date For RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

M. VENKATARAMANA RAJU (Hon. TREASURER)

(G.SUDHINDRA) Mem. No. 026171

PARTNER

PLACE: Bangalore
DATE: 06-01-2022

# SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY(MCA), BANGALORE SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2021

Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
A	44,23,962 (1,56,956)	61,18,163 (16,94,201)
	42,67,006	44,23,962
В	-	4,00,780
	2.7	4,00,780
D	6,73,400	6,73,400
	6,73,400	6,73,400
	6,23,115 10,057 6,33,172	6,10,544 12,571 6,23,115
	40,227	50,284
Е	29,84,635	19,29,691 19,29,691
	A B	No. (INR)  A 44,23,962 (1,56,956)  42,67,006  B



SPACE INTENTIONALLY LEFT BLANK

# SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGY(MCA), BANGALORE SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Sch.	CURRENT YEAR	PREVIOUS YEAR
	No.	(INR)	(INR)
OTHER INCOME	F		0.00
Rent - Staff Quarters		75,358	72,061
Transport Charges Collected From Staff		1,04,400	1,00,200
Others.		15,581	11,147
TOTAL		1,95,339	1,83,408
Employee Remuneration & Benefits	G		
Salary to Staff	· · ·	74,44,600	70,86,131
Contribution to Provident Fund		2,59,600	2,74,091
Contribution to ESI		34,173	17,518
Staff Welfare (Including Medical Exp)		22,971	3,155
TOTAL		77,61,343	73,80,895
- X	- 1		
Institution Running and Maintenance Expenses	н		
Repairs and Maintenance		4,03,100	4,36,571
Vehicle Maintenance		2,39,391	3,46,687
Inspection / Examination Expenses		20,094	38,989
Power and Water Charges		6,17,439	8,80,831
Security Charges		3,10,630	2,40,403
Equipment Insurance	4.0	6,959	7,487
University and Affiliation Fees		6,69,570	2,47,399
Magazines and Journals		1,056	5,009
Educational Expenses	1	56,423	1,35,473
Cultural Expenses		84,838	2,00,619
Printing and Stationery	111	86,062	82,839
Postage & Telephone (including internet)		73,815	49,691
Legal and Professional Charges		20,469	38,115
Audit Fee and Certification Charges		200000000000000000000000000000000000000	822,000
Payment to Statutory Auditors		14,631	12,904
Others - Pre Audit and Review		27,437	13,953
Travelling and Conveyance		4,146	17,420
Newspaper Notification Expenses		1,85,492	2,41,721
Land Tax		2	9,293
Rent		1,23,900	1,23,900
COMED - K and other Membership Fee		11,214	17,572
Others		6,148	17,327
TOTAL		29,62,814	31,64,206

SPACE INTENTIONALLY LEFT BLANK



# SIR M VISVESWARAYA INSTITUTE OF TECHNOLOGYIMCA), BANGALORE

SCHEDULE		35	SCHEDULE OF FIXED		ASSETS AS AT 31ST MARCH 2021	1ARCH 2021				
	O									
		GROSS	GROSS BLOCK			DEPRE	DEPRECIATION		NET BLOCK	LOCK
PARTICULARS	AS AT 01-04-2020	ADDITIONS DELETIONS	DELETIONS	AS AT 31-03-2021	AS AT 01-04-2020	ADDITIONS	DELETIONS	AS AT 31-03-2021	ASAT 31-03-2021	AS AT 31-03-2020
Bulldings Electrical-	36,69,850	8		36,69,850	30,74,874	59,498		31,34,372	5,35,478	5,94,976
Installation Computers and	2,01,406	98	95	2,01,406	1,57,671	4,374	٠	1,62,045	39,361	43,735
Accessories Furniture and	36,64,140	0	ħ.	36,64,140	36,61,814	1,396		36,63,210	930	2,326
Fixtures	9,17,398	*	×.	9,17,398	7,31,357	27,906		7,59,263	1,58,135	1,86,041
Net Working	2,10,000			2,10,000		12,429		1,60,283	49,717	62,146
Equipment	14,963		30	14,963	12,018	442	ě	12,460	2,503	2,945
Total	86,77,757			86,77,757	77,85,588	1,06,045		78,91,633	7,86,124	8,92,169
A.C. CHANDRASHEKAR RAJU (Hon. PRESIDENT)	EKAR RAJU ENT)	K. S	K. SYAMA'BA'JU (Hon. SECRETARY)	/ &	M.VENKA) (Hon.	M.VENKATARAMANA RAJU (Hon. TREASURER)	nfs ova	For RAO ASSOCIA CHARTERED ACC (G.SUDHINDRA) Mem. No. 026171	For RAO ASSOCIATES CHARTERED ACCOUNTANTS (G.SUDHINDRA) Mem. No. 026171	STA
					PLACE: DATE: CE	PLACE: Bangalore DATE: Oビーの1ー名の名名				



### RAO ASSOCIATES CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITOR'S REPORT

### To the Members of Sri Krishnadevaraya Educational Trust

### Opinion

We have audited the financial statements of Sri Krishnadevaraya Educational Trust, which comprise the Balance Sheet as at March 31st 2020, and the Income and Expenditure account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **Basis for Opinion**

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

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of activities of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

### RAO ASSOCIATES CHARTERED ACCOUNTANTS

### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty
  exists related to events or conditions that may cast significant doubt on the entity's
  ability to continue as a going concern. If we conclude that a material uncertainty exists,
  we are required to draw attention in our auditor's report to the related disclosures in
  the financial statements or, if such disclosures are inadequate, to modify our opinion.
  Our conclusions are based on the audit evidence obtained up to the date of our auditor's
  report. However, future events or conditions may cause the entity to cease to continue
  as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



### RAO ASSOCIATES CHARTERED ACCOUNTANTS

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS (Firm No: 003080S)

(G. SUDHINDRA)

PARTNER M.NO. 026171

BANGALORE

DATED: 28-12-2020

UDIN: 20026171AAAACT7748



### FORM NO. 10B

### 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 Sri Krishnadevaraya Educational Trust, AAATS 8008 C [name and PAN of the trust or institution) as at 31" March 2020 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or 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 not visited by us subject to the comments given below. -

The amount due to/from students and Advance to Contractors and other Parties is subject to reconciliation and consequential adjustments.

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2020 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto.

Place: Bangalore

Date:

28-Dec-2020 UDIN: 20026171AAAACT7748

For RAO ASSOCIATES

G Sudhindra

Partner, M. No. 026171 Firm reg No 003080S

32/1, VASISHTA PARADISE, 2ND FLOOR, 1ST TEMPLE ROAD, 11TH CROSS,

MALLESWARAM

### ANNEXURE STATEMENT OF PARTICULARS

### 1. Application of income for charitable or religious purposes.

1,		ount of income of the previous year applied to charitable or ious purposes in India during that year	35,26,05,384
2	the of in	ether the Trust has exercised the option under clause (2) of Explanation to section 11 (1)? If so, the details of the amount scome deemed to have been applied to charitable or religious coses in India during the previous year	No
š.	char 15 p	ount of income accumulated or set apart for application to itable or religious purposes, to the extent it does not exceed her cent of the income derived from property held under trust illy for such purposes.	Yes 10,18,27,196
		ount of income eligible for exemption under section 11(1)(c) e details]	No
i.	abo	ount of income, in addition to the amount referred to in item 3 we, accumulated or set apart for specified purposes under ion 11(2)	22,55,80,834
	bee	other the amount of income mentioned in item 5 above has in invested or deposited in the manner laid down in section (b)(b)? If so, the details thereof.	Yes As per sch. 1 (6)
	exer	other any part of the income in respect of which an option was roised under clause (2) of the Explanation to section 11(1) in earlier year is deemed to be income of the previous year er section 11(1B)? If so, the details thereof	No
B	accu	other, during the previous year, any part of income amulated or set apart for specified purposes under section () in any earlier year: -	
	(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b)	has ceased to remain invested in any security referred to ig section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	No
	(c)	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof:	No



Sch. I (6): Income accumulated u/s 11(2) invested/deposited as per sec 11(5).

	Mode of investment as per section 11(5)	Amount of investment
1	Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii)	22,55,80,834

### II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

No
No
Yes as per seh. II (3)
No

Sch. II (3): Payment made to such person by way of salary allowance or otherwise

	Details	Amount paid
1	Hotel Accomodation to Hotel Maurya-Trustee is interested	1,46,696
2	Rent to Chamundi Hotels PVt LTd-Trustee is interested	24,78,000

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.



### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>22</sup> MARCH 2020 AND STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES - SCHEDULE 'L'

### (A) NOTES ON ACCOUNTS:

1) The Trust is running the following institutions:

Sl. No	Name of the Institution	Courses		
(a)	Sir M Visveswaraya Institute of Technology	MBA, MCA & Engineering Courses.		
(b)	Sri Krishnadevaraya College of Dental Sciences	Courses in the field of Dental Sciences.		
(c)	Sir MV School of Architecture	Architect Courses		

- Staff Advances include amounts, which are pending reconcillation/ recovery. Necessary steps are being taken to reconcile/recover the same.
- The amount due to/from students and Advance to Contractors and other Parties is subject to reconciliation and consequential adjustments.
- 4) Balances in respect of amounts payable to Creditors, Advance towards purchase of Land, Equipments, Building Construction and other Loans and Advances are subject to confirmation/reconciliation.
- Few of the Ex-employees of the Trust have filed suits before Labor court for termination benefits and other related matters. Financial impact of such cases is not quantifiable as on date.
- 6) The figures of the previous year have been reclassified and regrouped to confirm to the current year's presentation.

### (B) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

### 1) Method of Accounting:

The Trust follows Cash System of Accounting for all items of Income and Expenditure. In respect of Capital Items, liability is set up on crystallization of Liability.

### 2) Fixed Assets:

- (a) Assets Purchased out of Own Funds: Fixed Assets is Valued in Books of Accounts at Cost Plus all expenses incidental to putting the Asset in to use.
- (b) Assets Purchased out of Grant Assets: Fixed Assets purchased out of Grant Funds are shown in the accounts at Cost, separately as Grant Assets.



### 3) Depreciation:

a. Depreciation on both Owned and Grant Assets, is provided in the Accounts on Written Down Value Method at the following Rates:

Sl.No.	Particulars	Rate of Dep.
1.	Buildings	10%
2.	Laboratory Equipments	15%
3.	Furniture & Fixtures	15%
4.	Sports Equipments	20%
5.	Office Equipments	15%
6.	Generator	15%
7.	Vehicles	20%
8,	Kitchen Equipments	15%
9.	Construction Equipments	15%
10.	Internal Partitions	20%
11.	Computers	60%
12.	Campus Net Working	20%
13.	Hospital Cots and Beds.	15%
14.	Medical Equipments.	15%
15.	Surgical Instruments.	15%
16.	Street light fittings	20%
17.	Electrical Installation	10%

- Full Year Depreciation is provided in the accounts on assets put to use at any time during the year.
- c. In respect of Grant Assets, the amount of Depreciation for each year on Grant Assets is recouped out of Capital Grants Received.

### 4) Capitalization of Funds:

All Collections towards Building Fund, Corpus Fund and Development Fund is capitalized and shown under "Other Funds".



### 5) Accounting of Grants:

- a. Grants are accounted as and when they are received by the Trust.
- Capital Grants are shown in the accounts separately and reduced every year, to the extent of Depreciation on the assets purchased out of such grants.
- Revenue Grants are shown in the Income and Expenditure Account separately.
- d. Unutilized Grants are shown under Current Liabilities.

### For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

PRESIDENT

(A.C. CHANDRASHEKAR RAJU)

TREASURER

(M. VENKATARAMANA RAJU)

SECRETARY (K. SYAMA RAJU)

Subject to our Report of Even Date

For RAO ASSOCIATES CHARTERED ACCOUNTANTS

(Firm No: 003080S)

Place: BENGALURU

Date: 28-12-2020

(G.SUDHINDRA) PARTNER.

Mem No. 026171

### SRI KRISHNADEVARAYA EDUCATIONAL TRUST. BENGALURU MEMO OF INCOME FOR THE ASSESSMENT YEAR 2020-21

Gross Receipts as per Income and Expendi	ture Account		67,96,89,891
Less: Depreciation in respect of Grant		n Income and	67,70,07,07
Expenditure Account			8,41,917
			67,88,47,974
Less: Application of Income			
(A) Revenue Expenditure:			
Revenue Expenditure (As per Income			
and Expenditure Account)	40,88,66,168		
Less: Expenditure not Allowable	FF CO F4 4403		
Depreciation on Assets	(5,63,51,419)	25 14 20 044	
Provision for Loss in Value of books	[10,74,805]	35,14,39,944	
(B) Capital Expenditure			
Purchase of Library Books during the			
year	9,77,841		
Additions to Fixed Assets - Refer Note	0.040.040.000		
1 below	12,99,92,105		
	13,09,69,946		
Less: Utilisation U/s 11(2)	(13,09,69,946)		
(C) 15% Net Receipts u/s 11(1)		10,18,27,196	
(D) Income accumulated u/s 11(2)	23,00,00,000	22,55,80,834	67,88,47,974
Excess of Income over Expenditure for			
Excess of Income over Expenditure for the year			•:
the year			
the year  Tax on above income			
the year  Tax on above income  Less: TDS			13,53,711
the year  Tax on above income			13,53,711 13,53,711
the year  Tax on above income  Less: TDS  Refund Due			
the year  Tax on above income  Less: TDS			
the year  Tax on above income  Less: TDS  Refund Due  Notes:		5,45,57,655	
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed		5,45,57,655 (11,65,440)	13,53,71
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed Assets Schedule Less: Grant contribution			13,53,71
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed Assets Schedule Less: Grant contribution  Add/(Less): Increase/(Decrease) in			
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed Assets Schedule Less: Grant contribution		(11,65,440)	13,53,71
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed Assets Schedule Less: Grant contribution  Add/(Less): Increase/(Decrease) in Capital Work In progress: Balance as on 31-03-2020 Less: Balance as on 31-03-2019			13,53,71
Tax on above income Less: TDS Refund Due  Notes: Additions to Fixed Assets - As per Fixed Assets Schedule Less: Grant contribution  Add/(Less): Increase/(Decrease) in Capital Work In progress: Balance as on 31-03-2020		(11,65,440) 15,10,10,675	13,53,711 5,33,92,215

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

(Hon'ble PRESIDENT)

		STANCE OF THE PROPERTY OF	IONAL TRUST, BE BIST MARCH 2020		
Particulars	Sch	CURREN	The second secon	90.000.000	US YEAR
Particulars	No.	Amount (INR)	Amount (INR)	Amount (INR)	Amount (INR)
I. LIABILITIES					
FUNDS					
Trust Fund		19,00,000	į.	19,00,000	
Other Funds	A	14,61,06,408		14,57,82,885	
Balance in Income & Expenditure				Later Court Care Court	
Account	В	2,57,40,47,062	2,72,20,53,470	2,30,32,23,339	2,45,09,06,224
OTHER LIABILITIES					
Refundable Deposits to Students	C	1,75,62,713		2,10,66,762	
Sundry Creditors for Capital Goods	D	100		15,000	
Staff and Other Collections	11500	20,58,359		22,21,754	
Others	E	2,62,72,677	4,58,93,749	3,90,69,087	6,23,72,603
TOTAL			2,76,79,47,219		2,51,32,78,827
IL ASSETS					
FIXED ASSETS	F				
Gross Block		1,33,38,55,120		1,27,92,97,464	
Less: Depreciation		77,33,96,359		71,70,44,940	
Net Block		56,04,58,761		56,22,52,524	
Capital Work In Progress	G	15,10,10,675	71,14,69,436	7,44,10,785	63,66,63,309
CURRENT ASSETS, LOANS AND					
ADVANCES					
Advance towards Purchase of					
Land		28,85,000		28,85,000	
Advance for Material/Equipment				01 18	
Purchase	H	7,09,583		9,10,698	
Staff and Other Advances		75,78,346		1,14,20,973	
Deposits	1	62,34,501		59,92,271	
Stock of Library Books	1	42,99,220		43,96,184	
Income Tax Paid		6,76,43,185	8,93,49,835	7,55,22,706	10,11,27,832
Cash and Bank Balances: Cash and Cheques/Drafts on				22,01—41	
Hand		2,885		2,885	
Cash at Bank	К	1,96,71,25,063	1,96,71,27,948	1,77,54,84,801	1,77,54,87,686
TOTAL			2,76,79,47,219		2,51,32,78,827
Significant Accounting Policies and					
Notes on account	L	100 m 200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

A.C. CHANDRASHEKAR RAJU (Hon'ble PRESIDENT)

K. SYAMA RAJU (Hon'ble SECRETARY) M. VENKATARAMANA RAJU (Hon'ble TREASURER)

Subject to Our Report of Even Date

FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA)

Mem. No. 026171

PARTNER

CONTRACTOR OF THE PROPERTY OF

PLACE: BENGALURU DATE: 28-12-2020

### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2020

	Particulars	Sch.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Oti	ier Funds:	A		
	Building Fund:	35216		
	lalance as on 01-04-2019		3,95,75,993	3,95,75,993
	dd: Collections during the year		2000000	
1 "	die delications during the year		3,95,75,993	3,95,75,993
16.7	Corpus Fund:		0,70,70,770	.01201101220
	Salance as on 01-04-2019		1,59,49,900	1,59,49,900
	add: Collections during the year		1,33,43,300	4,02,92,200
"	aud: Conections during the year		1,59,49,900	1,59,49,900
200	Development Fund		1,37,47,700	1,55,45,500
	Balance as on 01-04-2019		0 57 02 620	0 57 02 620
			8,57,92,638	8,57,92,638
1 6	Add: Collections during the year		0.55.00.000	0.55.00.00
			8,57,92,638	8,57,92,638
26				
	Capital Grant Account		1912-0121020000	10 1000 1000 1000
	Balance as on 01-04-2019		1,88,66,932	1,80,45,972
1	Add: Receipts during the year		11,65,440	8,20,960
			2,00,32,372	1,88,66,932
Les	ss:Depreciation on Grant Assets			
E	Balance as on 01-04-2019		1,44,02,578	1,35,98,61
l t	Depreciation recouped during the year		8,41,917	8,03,96
"			1,52,44,495	1,44,02,57
			47,87,877	44,64,35
475.10				
To	tal OtherFunds {a+b+c+d}	-	14,61,06,408	14,57,82,88
Inc	come and Expenditure Account	В		
	Salance as on 01-04-2019		2,30,32,23,339	2,04,67,80,45
- 8	Add: Excess of Income over Expenditure for the			
	year transferred from Income and Exp. Account		2000000000	00.000000
	year transfer ou it on income and exp. income		27,08,23,723	25,64,42,88
Ba	lance Carried to Balance Sheet		2,57,40,47,062	2,30,32,23,33
Tar Co				
Re	fundable Deposits to Students:	C		
	aution, Lab and Library Deposit	100000	79,959	79,95
	Caution Deposits - Hostel Section		1,51,49,324	1,86,53,37
	ransport Deposits		23,33,429	23,33,42
	TAL		1,75,62,712	2,10,66,76
10	TAL		1,73,04,714	2,10,00,70
Su	ndry Creditors for capital goods	D		
	/ardhaman Enterprises	(36)		15,00
	TAL			15,000
1	- variety of Commercial	7		
De	tails for Other Liabilities:	E		
	MD/Security Deposits - Contractors		88,78,838	43,04,17
	Bank Loan-Pending disbursement students		3,47,835	5,79,08
	Amount Withheld - Contractors Account		30,20,752	30,20,75
			60,000	60,00
	Canteen Deposit		80,000	80,00
	Rental deposit		1 F 1 C 2 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C 1 C	
1	Inutilised Grants		26,80,303	44,90,21



### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2020

	Particulars	Sch.	CURRENT YEAR (INR)	PREVIOUS YEA (INR)
	contd			
7	Scholarship Payable		42,34,530	2,11,93,580
8	Examination Fee Payable to University		59,612	7,58,660
9	Theory and Remuneration Payable		10,32,170	7,27,976
10	Duties and Taxes (Including TDS Liability)		9,24,035	10,34,732
11	Sundry Creditors		1,23,423	1,23,423
12	Others		27,94,733	5,87,852
13	Indian Oil Corporation Limited		4	4,51,475
14	Land Tax Payable		14,38,737	14,38,73
15	Rent Payable to Mrs. Pramodhadevi Wodeyar		4,36,848	2,18,42
16	Payable at School of Arch. (Including un utilised Grants)		1,60,860	
	TOTAL		2,62,72,677	3,90,69,08
	21 200 USSWEN 300			
1	Details of Capital work in progress:	G	1.29420000000	16-652-653-72768
	Building under construction Advance for Capital Expenditure		11,80,23,566	4,67,29,57
1	Damodhar Raju - Contractor		3,77,035	2,85,79
2	Sri Rama Electricals		4.01,188	4,01,18
3	Avon medical Services		41,625	A. 75.01 H-400-400-
4	Cube architect		15,20,450	41,625 15,20,450
	Tran Steel Seating Technologies Pvt Ltd			(March 1981 6th, 1996)
5	G N WEBSOFT ENTERPRISES		55,148	55,148
7	Add Decor		2,83,200	11071
8	Vinyas (Hospital Arch)		12,355	1,10,71
9	Canara Industries		29,09,981	29,09,98
10	Panchamukhi Granites		6,00,705	20.00
			36,063	36,06
11	M A Architects		27,48,000	27,48,000
12	Anomishere Design Company Pvt Ltd.,			57,50
13	Nine Ball Sports			59,91
14	P M Construction		00.00.00	6,25,78
15	RSP Infratech		23,50,664	23,00,00
16	S R R R INFRA		(13,545)	17,38,09
17	Sri Lakshmi Venkateswara		13,00,000	13,00,00
18	Cicion Engineers Pvt Ltd		1,59,00,065	
19	EMMVEE SILAR SYSTEMS PVT LTD		1,35,000	3.40
20	Iclean Hallow Metal Systems Pvt Ltd		1,64,859	
21	Krishna Sales Corporations		14,751	197
22	Prakruthi Garden & Nursery		5,76,053	1 555
23	Remi Sales and Engineers Ltd		20,390	
24	SCHINDLER INDIA PV.T LTD ( L H & QTRS )		3,52,000	(4.5
25	S V A Infrastructures		37,500	-
26	SWAMINATHAN K (TEMPLE)		14,06,450	19.
27	Tulsyan NEC Ltd.,		5,00,000	
28	Univarsal Products		3,50,200	(4)
29	Stork Systems & Project Pvt Ltd		5,51,530	
30	Adbia Fire Doors		27,613	27,61
31	Arostar		5	2,45,76
32	Mallick Granites			2,67,25
33	Srinivasa Steel Traders		Serve Char	1,26,22,50
34	Shell Eco Marathon		2,44,757	2,44,75
	STP-200KLD(BROOKEFIELD)		83,072	83,07
35	2 I I - EVUR ED   DROUGHEFTEED)			



### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET 31ST MARCH 2020

	Particulars	Sch. No.	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1	Advances for Expenditure	Н		
1	S RAVINDRA	7250	1,00,000	1,00,000
2	Advanced Electronic Systems	10 9	4.335	
3	Indu Gas Agencies		-	20,424
4	Just Dial Limited		26,260	-
5	Sri Krishna Traders		42,127	42,127
6	Surround Netwroks Pvt Ltd		2,00,000	
7	Indico Copier Services		4,500	4,500
8	Indian Oil Corporation Limited		2,36,422	100
9	Nobel Bio Care India Ltd.		4,018	5,62,500
10	Page 3 Book Shop		22,846	20,765
11	Sirona Dental Systems Pvt Ltd.,		29,500	29,500
12	Eco Care Solutuions		22,575	
13	Sri Om Shakthi Security & Allaied Service		1,000	
14	TRANS DIESEL ENGINEERS PVT LTD		16,000	
15	Universal Medi Systems		130,000	73,677
16	Binary Systems Pvt Ltd			57,205.00
	TOTAL		7,09,583	9,10,698
	1 11 15			
	Schedule of Deposits:	1		
1	BMOCC		30,000	30,000
2	Rent Deposit		17,68,000	17,68,000
3	Telephone Deposit		12,668	12,668
4	Electricity Deposit		34,66,893	32,24,663
5	Indu Gas Agencies		32,400	32,400
6	BESCOM (S S Nagar Building)		3,84,540	3,84,540
7	Secretary Village Panchayat, Sonappanahalli		40,000	40,000
8	Council of Architecture		5,00,000	5,00,000
-1	TOTAL	-	62,34,501	59,92,271
	Stock of Library Books:	1	100000000000000000000000000000000000000	
	Balance as on 01-04-2019	0.0	3,07,96,038	3,01,10,977
	Add: Purchased during the year		9,77,841	6,85,061
	Total (a)		3,17,73,879	3,07,96,038
1	Less: Provision towards Loss in value of Books		-	
	Balance as on 01-04-2019		2,63,99,854	2,53,00,808
	Add: Provision for the year-20%		10,74,805	10,99,046
	Total (b)		2,74,74,659	2,63,99,854
,	Nat Value (a) . (b)		42,99,220	420610
- 1	Net Value (a) - (b)		42,79,440	43,96,184
	Schedule for Cash at Bank;	K	9722307764741077	Q2000000000000000000000000000000000000
	Balance in Savings and Current Account		11,28,40,584	6,59,98,318
	Cheque in Transit		SUN PROBREMS OF	100000000000000000000000000000000000000
	Balance in Fixed Deposits with Scheduled Banks		1,85,42,84,479	1,70,94,86,483
*	TOTAL		1,96,71,25,063	1,77,54,84,80



SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2020

31ST MARC	Sch.	CURRENT YEAR	PREVIOUS YEAR
Particulars	No.	(INR)	(INR)
OTHER INCOME	M	(INK)	(INK)
Hospital /Clinic Receipts	1.918	68,59,842	67,67,869
Interest on IT Refund		10,44,833	33,43,885
Others.		84,63,202	80,90,374
TOTAL		1,63,67,878	1,82,02,129
TOTAL		1,03,07,670	1,02,02,129
Employee Remuneration & Benefits	N		
Salary to Staff		21,23,97,846	20,90,01,150
Contribution to Provident Fund		73,32,282	75,98,683
Contribution to ESI		7,71,426	41,19,372
Gratuity		37,35,764	15,41,836
Staff Welfare (Including Medical Exp)		11,38,084	11,61,725
TOTAL		22,53,75,402	22,34,22,766
Latitudes Bossies and Maintenana Frances	0		
Institution Running and Maintenance Expenses Repairs and Maintenance	U	27605440	24627022
- CO O \$ 10 O O O O O O O O O O O O O O O O O O		3,76,05,118	2,46,27,923
Vehicle Maintenance		96,31,071	1,09,34,229
Inspection / Examination Expenses		16,01,849	20,76,904
Power and Water Charges		2,43,80,621	2,31,92,843
Lab Consumables		2/22/2020	12/01/01/01/01
Engineering College		9,78,924	5,76,026
Sch. of Arch			*
Dental College		38,05,987	46,40,914
Sports Expenses		3,70,981	7,68,194
Security Charges		66,78,462	68,45,914
Equipment Insurance		3,12,577	3,11,576
Clinical Facilities		37,46,235	16,44,360
University and Affiliation Fees		76,63,146	97,05,859
Magazines and Journals		2,00,069	2,23,293
Horticultural Expenses		2,80,020	3,06,855
Educational Expenses		36,10,789	35,36,663
Cultural Expenses		55,34,697	48,74,154
Printing and Stationery		26,45,025	22,42,789
Postage & Telephone (including internet)		15,82,787	17,36,054
Legal and Professional Charges		12,52,333	14,00,620
Audit Fee and Certification Charges (including			100.00
Payment to Statutory Auditors		3,58,484	2,16,364
Others - Pre Audit and Review		6,78,500	8,96,800
Travelling and Conveyance		5,87,445	5,84,328
Newspaper Notification Expenses		70,31,651	40,11,526
Land Tax		6,88,860	2,97,898
Rent		27,20,700	27,75,306
COMED - K and other Membership Fee		4,71,380	1,14,730
Others		16,46,831	20,84,156
TOTAL	1	12,60,64,542	11,06,26,278



# SILLKRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2020

	General	395561	Telecommunication-Grant	Telecommunication	MCA	MBA	Electrical - Grant	Grant Assets (Contribution)	Own Assets	Electrical & Electronica	INFORMATION SCIENCE	Biotechnology-Grunt asset	Biotechnology	Civil-Grant asset	CWI	Mathematics	Physics	Chemistry	Grant Assets	Own Assets	1 Laboratory Equipment	_	Sir M.Visvesvaraya institute of	-	10 Security Cabin	_	_	7 Power Plant	5 Indoor stadium -t-rant Street light fittings and Solar	_	-	-	2 Buildings	1 Land At Cost	Sri Krishnadevaraya	No.
			ication-Grant	scation			int	Contribution)		Tronics	N SCIENCE	y-Grunt asset	4	Set					Grant Assets (Contribution)		MERC	200	a institute of	pulpraents .			ments		and Solar	WII	on			-0.53	038	T-MALIN OLIVERS
633 23 22 22 4	5,89,494	1,85,091		20,53,938	1,70,602	2,75,535	2,95,874	25,98,755	2,01,69,399		67,555	31,65,769	1,12,40,187	2,34,214	65,20,133	98,000	8,26,032	13,09,111	52,25,734	1,50,26,105				7,63,786	1,96,940	8,30,760	1,19,155	24,17,909	onoradiny	30,62,816	69,54,307	50,32,622	68,27,25,777	16,52,11,065		01-04-2019
SFE 4.0 85 F		i t		68,382	68,382	68,382		5,49,741	2,05,146		68,382	,	7,35,082		68,382			38,340	6,15,699	8,42,442					10000000	3,13,343	(		127	500,08752		1,48,090	3,55,22,552			SNOTTIGAL
	+	14		\$3	90	90	Ç.	+		-	Ş	is.	a l	¥		ì	÷		90	Œ.				6		(i	j)	î	65	Ö	į	4	Œ.	O.		DELETIONS
98 12 59 012	5,89,494	1,85,091	20000000	21,22,320	2,38,984	3,43,917	2.95,874	31,48,496	2,03,74,545	100000000000000000000000000000000000000	1,35,937	31,65,769	1,19,75,269	2,34,214	65,88,515	98,000	8,26,032	13,47,451	58,41,433	1,58,68,547				7,63,786	1,96,940	11,44,103	1,19,155	24,17,909	000,000,00	50,42,819	69,54,307	51,80,712	71,82,48,329	16,52,11,065		31-03-2020
44 W 4 4 7 O 4 7	3,70,246	1,25,755		5,75,484	1,32,153	2,27,974	1.82,093	18,49,415	1,82,46,806	The Control of the Co	18,746	10,00,476	89,37,944	1,36,694	50,68,278	318,36	5,71,943	11,25,948	45,02,707	1,31,08,117				6,63,638	1,16,273	3,36,421	1,17,799	15,33,294	100,000,000	815,78,82	42,85,840	17,77,504	37,84,67,866			01-04-2019
2 80 40 864	32,897	8,900		2,32,025	16,025	17,391	17,067	1.94,862	3,19,161	30000000	17,579	324,794	4,55,599	14,628	2,28,036	928	38,113	33,225	2,00,809	4,14,065				15,022	16,133	1,21,152	203	1,76,923	0.21%	0,51,100	2,55,847	3,40,321	3,39,78,046			ADDITIONS
				1	a.			1			7.	1		#	t			t	Th.	4				***	ıt	5	*					85	31	e		DELETIONS
40 64 63 000	4,03,133	1,34,655		8,07,509	1,48,178	2,45,365	1,99,160	20,44,277	1,85,65,967		36,325	13,25,270	93,93,543	1,51,322	52,96,314	92,743	6,10,056	11,59,173	47,03,516	1,35,22,182				6,78,660	1,32,406	4,57,573	1,18,002	17,10,217	130,00,00	816,85,65	45,52,687	21,17,825	41,24,45,912			31-03-2020
49 48 05 104	1,86,361	50,436		13,14,811	90,806	98,552	96,714	11,04,219	18,08,578		99.612	18,40,499	25,81,726	82,892	12,92,202	5,257	2,15,976	1,88,278	11,37,917	23,46,365				85,126	64,534	6,86,530	1,153	7,07,692	20,773	100,001	24,01,620	30,62,887	30,58,02,417	16,52,11,065		31-03-2020
49 09 53 797	2,19,248	59,336		14,78,454	38,449	47,561	1,13,781	7,49,340	19,22,593	Page 1020	48,809	21,65,293	23,02,243	97,520	14,51,856	6,185	2,54,089	1,83,163	7,23,027	19,17,988				1,00,148	80,667	4,94,339	1,356	8,84,615	CARNER	1,75,490	26,68,467	32,55,118	30,42,57,911	16,52,11,065		31-03-2019



# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2020

ū			GROSS B	BLOCK			DEPRECIATION	ATTON		NET	NET BLOCK
No.	PARTICULARS	. AS AT 01-04-2019	ADDITIONS	DELITIONS	AS AT 31-03-2020	AS AT 01-04-2019	ADDITIONS	DELETIONS	AS AT 31-03-2020	AS AT 31-03-2020	ASAT 31-03-2019
110	BROUGHT FORWARD	93,93,66,664	4,18,92,348		98,12,59,012	44,84,12,947	3,80,40,961		48,64,53,908	49,48,05,104	49,09,53,717
pe	Library Equipments	AND DESCRIPTION OF THE PERSON								NI CONTRACTOR OF THE PARTY OF T	
	Grant Assets	11,45,625	P	4.	11,45,625	608'06'6	23,222	0	10,14,031	1,31,594	1,54,816
	Own Assets	1,69,449			1,69,449	1,52,637	2,522	•	1.55,159	14.290	16,812
177	Campus Net Working	29,01,058			29,01,058	24,48,190	90,574		25,38,764	3.62,294	4,52,868
*	Furniture & Extures - Own	4,53,85,628	6,16,669		4,60,02,297	3,44,68,892	17,30,011	( )	3,61,98,903	98.03.394	1.09,16,736
	Furniture & Fixtures - Grant	1,31,099			1,31,099	1,07,423	3,551	)	1,10,974	20,125	23,676
	Computer & Accessories										
LT	(Including Softwares)-Own	8,69,70,285	55,60,305	100	9,25,30,590	827,19,325	\$8,86,759	)	8,86,06,084	39,24,506	42.50,960
	Computer & Accessories-Grant	30,98,570		ŕ	30,98,570	30,75,530	13,824	(0)	30,89,354	9216	23,040
9	Sports Equipments	10,03,011	(4)	Ť	10,03,011	5,98,051	80,992		6,79,043	3,23,968	4,04,960
_	Sports Equipments-grant assets	4,02,990			4,02,990	3,97,371	1,124	٠	3,98,495	4.495	5,619
4	7.5	1,90,57,333	46.01,844		236,59,177	1,44,32,000	13,84,077		1.58.16.077	78.43.100	46.25.333
	Office Equipments -Grant	2,44,391		11/2	2,44,391	47,684	29,506	+	77,190	1.63.201	1.96,707
=		CM CARGON CO.	0			*	The Control of the Co	4			0.2000000000000000000000000000000000000
	Own Assets	18,51,579		(0)	18,51,579	17,76,856	11,208		17,88,064	63,515	74,723
	Grant Assets [Contribution]	1.06,500			1,06,500	1,03,517	447	1	1,03,964	2.536	2,983
9	Grant Asset	W. Carlotte						1			
	Printer-Grant	11,750	£	ÿ	11,750	11,731	111	Œ	11,742	80	1.9
	Software MBA -Grant	53,000	4	7	53,000	52,913	52		52,965	33	87
=	10 Vehicles					4					24
	Bus	3,02,07,991	i i	ď	3,02,07,991	1,88,37,579	22,74,082	0	2,11,11,661	90.96,330	1,13,70,412
	Service Station Equipment	47,840	-		47,840	47,371	94	ž	47,465	375	69%
	Swaraj Mazda	10,45,600	¥		10,45,600	9,33,330	22,454	4	9,55,784	89,816	1,12,270
	III-cycle	9,166	V		9,166	8,645	104		8,749	417	521
	TVS Moped	16,600	Sic		16,600	16,165	87	T.	16,252	348	433
	Temp Travellor		G	3	A		300	i			
	Genio DC vehicle	5,27,524	í	2.	5,27,524	4,16,894	22,126		4,39,020	88,504	1,10,630
	Bolero Jeep	7,63,280	4	37.	7,63,280	6.03,209	32,014		6,35,223	1,28,057	1,60,071
	Mahindra Joep	4,90,292	40	7.	4,96,292	4,73,042	3,450	À	4,76,492	13,800	17,250
	Swift Car	37,16,465	34	e.	37,16,465	16.77,555	4,07,782	3	20,85,337	16,31,128	20,38,910
=		269'68	,	7.	119,497	86,388	466	÷	86,854	2643	3,109
12	Internal Partition	20,94,146		,	20,94,146	20,01,254	18,578	+	20,19,832	74,314	92,892
	CARRIED FORWARD	1,14,09,07,332	5,26,71,166	(*)	1,19,35,78,498	61,48,97,306	5,00,80,078	7.6	66,49,77,384	52,86,01,113	52,60,10,025



# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU SCHEDULE OF FIXED ASSETS AS AT 3.15T MARCH 2.020

St.			GROSS BLOCK	ROCK			DEPRECIATION	ATION		NETE	NET BLOCK
No.	PARTICULARS	ASAT 81-04-2019	ADDITIONS	DELETIONS	AS AT 31-03-2020	AS AT 01-04-2019	ADDITIONS	DELETIONS	AS AT	ASAT 21.03.7090	ASAT Tr.03.2010
	BROUGHT FORWARD	1,14,09,07,332	5,26,71,166		1,19,35,78,498	61.48.97.306	+	1	1	52 86 91 111	57 40 10 00 5
	Krishnadevaraya College of		1997 Table 1987 Table 1					9	100 C	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34/04/100/95
	Dental Sciences										
-	Dental Lab Equipments	7,72,22,803	35,011		7,72,57,814	6.16,49,175	23,41,296		6.39,90,471	13267343	155,73,628
	Computers	26,84,735	1,02,518		27,87,253	24,79,456	1,84,678	23	26,64,134	1.23.119	2.05.279
OH .	Software	1,53,948	1	1	1,53,948	1,02,799	30.699		133.488	20.460	51149
-	Furniture	65,90,512	4	1	65,90,512	53,68,917	1.83.239		55.52.156	1038356	1221595
10	Office Equipments	1,12,82,192			1.12,82,192	75.61 585	5.58.091		81.19676	21.63516	22 20 603
	Internet Equipment	1,45,365		,	1,45,365	1 32 353	1.053		1 24 205	13 000	000000
1	Mobile Medical Ilus	13,82,731		174	13,82,731	13,62,804	3 985	100	13.66.799	15,047	10,000
	Other Asset (Assets transferred								Carlow Carlo	****	47,76
-	from KHRC)										
-	Cots & Beds	1,09,250			1.09.250	1.01.138	1217	,	102355	208.9	10 1 1 2 3
7	Hospital Furniture	1,98,395	,		1.98.395	1300 293	2784	680	1 02 000	0,000	40.104
m	Medical Equipment	40,72,292	1		40.72.292	34.95 \$12	26.547		35.91.950	4 GD 422	10,192
4	Surgical Instrument	5.72517			K 77 517	456106	47.463		4 70 550	000000	0,70,70
	Internet Equipment	58.150	114		58.150	47 305	2000	()	44.5,000	000000	1,10,411
	Computers & Accessories	82.838	0		82.838	65.4.60	100		200%	13,400	13,2143
1	Sir MV School of Archetecture					Charles of Control	101		04,/30	06	707
	Furniture	26,89,734	5,41,207	100	32,30,941	7.30,950	3,74,999	30	11,05,944	21.24.992	19 58 784
-	Internal Partition	1,09,959	d		1,09,959	53,660	11,260	1	64.920	45.039	56.299
3	Office Equipments	4,72,155	55,519	0.00	5,27,674	1,22,723	60,743	1	1.83.466	3.44.208	3.40.432
-	Computers & Accessories	26,98,687			26,98,687	18.59,050	5.03,782		23.62.832	335.855	8 30 637
S	Campus Net Working	4,74,741	90	-	4,74,741	2,12,827	52,383		2.65.210	2.09.531	7.61914
9	Electical Installations	680'96		ō	680'96	609'6	8.648	34	18,257	77.832	86.480
-	Hostel Section					1					on the
-	Kitchen Equipments	82,32,217	×		82,32,217	59,21,628	3,46,588	4	62,68,216	19,64,001	23.10.589
_	Equipments - Ladies Hostel	27,79,543	1,37,301		29,16,844	17,48,607	1,75,236	1	19,23,843	9,93,001	10,30,936
	Furniture and Fixtures	1,39,92,867	10.14,933		1,50,07,800	7653,523	11,03,142	33	#7.56.665	62,51,135	63 39 344
-	Telephone equipment	20,500	3		20,500	19,401	165	į.	19,566	934	1,099
5	Equipment - Solar Water Heaters	22,67,914	10 mm		22,67,914	0,00,676	2,20,086	+	10,20,762	12,47,152	14,67,238
Н		1,27,92,97,465	5,45,57,655		1,33,38,55,120	71,70,44,940	5,63,51,419	66	77,33,96,359	56,04,58,761	56,22,52,525
	girth		2		/m/www			100		FOR IRAO ASSOCIATES CHARTERED ACCOUNTANTS FIRM Reg No.003080S	SOCIATES CCOUNTANTS 0.003080S
	A.C. CHANDRASHEKAR RAJU (Hon'ble PRESIDENT)	K. SYAMARAJU (Hanthle-SECRETARY)	RA(U RETARY)	M. VENKATA (Hon'ble	M. VENKAY ARAMANA RAJU (Hon'ble TREASURER)	PLACE: Q	BENGALURU 28-12 - 2020	0	S ALL STATE OF THE	(G.SUDHINDRA) M. No. 026171	INDRA)
										DARTMER	William.

### INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

Assessment Year 2019-20

[Where the data of the Return of Income in Form (TR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

	Nati	me			-		PAN	
	SR	I KRISHNADEVA	RAYA EDUCA	CTIONAL TRUST			AAATSKOO	
E	Fla	t/Door/filock No.		Name Of Front	ive/Hailding/Si	llage		
CAND	16			Sir Kristmulevi	reya Educational	Creat	Form Number	(TR-1
DHG	Ko	od/Street/Post ()ffi	ce	Area/Locality				
PLESONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Bul	tari Road		Bullier Rend			Status ACIP	noi
200 A	To	wn/City/District		State		Pin/ZipCode	Filed ws	
KSONA	Ber	ngalum		KARNATAKA		560080	1390) (-On or	nelime dute
E	Avoi	exing Officer beta	ills (Ward/Circ	NO CENTRAL CIR	CLE 3(4), BLR			
	e-fit	ing Acionowledges	nent Number	214892731231	0.09			
	31.	Geses total incon	NE				1	0
1	2	Total Deductions	under Chapte	r-VI-A			2.	(0)
Ī	3	TotalTocome					3.	D
MI	34	Deemed Total In	come under AS	IT/MAT			30	10
INCOME	Jb	Current Year los	n, if any				360	
	4	Net tay payable					4	0
ONDITATION OF	5	Interest and Fee	Payable				5	.0
TAY.	- 6	Total tax, interes	t and Fee pays	ble			6	
No.	÷	Taxes Paid	n Adv	snor Tax	7a			
E *			h Thi		76	(475397		
			e TCS		7:	0		
- 1			-	Assessment Tax i Taxes Paid (7a+7b-	7.6	. 0		
			Tet	1473397				
	8	Tax Payable (6-7	(e)				H	0
	9	Refund (Te-6)					9	14734(0)
	10	Exempt Income		Agriculture			10	- 0
				Others				

income Tax Retu	my submitted electronically on	23-10-2019 19	9:07:10 from IP a	ddress	49.206.0.62	nd verified by
K SYAMA RAJI		having PAN	ACRPS2250Q	on 2	3-10-2019 19:07-10	from IP address
49.206.0.62 DSC details: 23	using Digital Signature 0			uti-CAJ	2-Sily Technologies Linio	nd,C=1%

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

### INDEPENDENT AUDITOR'S REPORT

### To the Members of Sri Krishnadevaraya Educational Trust

### Opinion

We have audited the financial statements of Sri Krishnadevaraya Educational Trust, which comprise the Balance Sheet as at March 31#2019, and the Income and Expenditure account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31<sup>±</sup> 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion

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

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of activities of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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



### Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements,
  whether due to fraud or error, design and perform audit procedures responsive to
  those risks, and obtain audit evidence that is sufficient and appropriate to provide a
  basis for our opinion. The risk of not detecting a material misstatement resulting from
  fraud is higher than for one resulting from error, as fraud may involve collusion,
  forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of
  accounting and, based on the audit evidence obtained, whether a material uncertainty
  exists related to events or conditions that may cast significant doubt on the entity's
  ability to continue as a going concern. If we conclude that a material uncertainty exists,
  we are required to draw attention in our auditor's report to the related disclosures in
  the financial statements or, if such disclosures are inadequate, to modify our opinion.
  Our conclusions are based on the audit evidence obtained up to the date of our auditor's
  report. However, future events or conditions may cause the entity to cease to continue
  as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS (Firm No: 003080S)

(G. SUDHINDRA) PARTNER M.NO. 026171

BANGALORE DATED: 23-09-2019

UDIN:19026171AAAACM4265

### FORM NO. 10B

(See Rule 178)

### 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 Sri Krishnadevarays Educational Trust, AAATS 8008 C (name and PAN of the trust or institution) as at 31<sup>st</sup> March 2019 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or 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 not visited by us subject to the comments given below.

The amount due follows students and Advance to Contractors and other Parties is subject to reconcilation unit consequential adjustments.

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

- (i) In the case of the balance sheet, of the state of affairs of the above named Trust as at 31th March 2019 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31th March 2019.

The prescribed purficulars are annexed hereto.

Place: Bangalore Date: 23-Sep-2019

For RAO ASSOCIATES

G Sudhindra

Partnet M. No. 026171 Firm reg No. 003080S

32/1, VASISHTA PARADISE, 2ND FLOOR

1ST TEMPLE ROAD 11TH CROSS

MALLESWARAM

DOIN 1900GELTIMAANCMA265

### ANNEXURE STATEMENT OF PARTICULARS

I. Application of income for charitable or religious purposes.

1.		count of income of the previous year applied to charitable or gious purposes in India during that year.	33,41,18,917
2.	the of i	either the Trust has exercised the option under clause (2) of Explanation to section 11 (1)? If so, the details of the amount recome deemed to have been applied to charitable or religious poses in India during the previous year	No
1.	cha 15 j	count of income accumulated or set apart for application to initiable or religious purposes, to the extent it does not exceed per cent of the income derived from property held under trust oily for such purposes.	Yes 9,71,66,955
4.		ount of income eligible for exemption under section 11(1)(c) we details?	No.
5,	abo	ount of income, in addition to the amount referred to in item 3 ive, accumulated or set apart for specified purposes under tion 11(2)	21,64,93,831
6.	bee	ether the amount of income mentioned in item 5 above has in invested or deposited in the manner laid down in section 2)(b)? If so, the details thereof.	NA
7.	exe	ether any part of the income in respect of which an option was roised under clause (2) of the Explanation to section 11(1) in earlier year is deemed to be income of the previous year for section 11(1B)? If so, the details thereof	No
E.	ecc	ether, during the previous year, any part of income umulated or set apart for specified purposes under section 2) in any earlier year: «	
	(a)	has been applied for purposes other than charitable or religious purposes or has obssed to be accumulated or set apart for application thereto, or	No
	-(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	Nu
	(c)	has not been utilized for purposes for which it was accumulated or set spart during the period for which it was to be accumulated or set spart, or in the year immediately following the expiry thereof? If so, the details thereof.	No.
			No.

Sch. I (6): Income accumulated u/s 11(2) invested/deposited as per sec 11(5)

Mode of investment as per section 11(5)	Amount of investment
Deposit in Schedule Bank or Co-operative societies as per section     11(5)(iii)	22,00,00,000

### II. Application or use of income or property for the benefit of persons referred to in section 13 [3]

1.	Whether any part of the income or property of the Trust was lent, or	
	continues to be lient in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the Trust was made, or continued to be made, evaluable for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	Yes As per sch. II (3)
4.	Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
5.	Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received.	No
	Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

Sch. II (3): Payment made to such person by way of salary allowance or otherwise

	Details	Amount paid
-1	Hotel Accomodation to Hotel Atria-Trustee is interested	2,61,637
2	Hotel Accomodation to Hotel Kanishka-Trustee is interested	1,66,852
3	Rent to Chamundi Hotels PVt LTd-Trustee is interested	24,78,000

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Si. No	Name and address of the opnoem	Where the concern is a company. Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	- 6
	Total				

For RAO ASSOCIATES

Place Bangatore Date: 23-Sep-2019



G Sudhindra

Partner, M. No. 026171
Firm reg No. 003080S
32/1, VASISHTA PARADISE, 2ND FLOOR,
1ST TEMPLE ROAD, 11TH CROSS,
MALLESWARAM

COCAMARANIPISSOET NIST

	SRI KRISHNADEVARAYA EDUCATI MEMO OF INCOME FOR THE ASS		SOCIOLO DE LA COMPANSIONA DEL COMPANSIONA DE LA	
1	Gross Receipts as per Income and Expenditure Acco	u contra		64.85.83.664
	Less: Depreciation in respect of Grant Assets credit	at Evenenditure	04.00003.004	
	Account			8,03,961
				64,77,29,703
	Less: Application of Income			2.001.000.000
	(A) Revenue Expenditure:			
	Revenue Expenditure (As per Income and Expend	iture Account)	39.21.40.778	
	Less: Expenditure not Allowable			
	Depreciation on Assets	5.69,92,688		
	Provision for Loss in Value of books	10,99,046	5,80,91,734	
		0.000 - 311 - 1.00	33,40,49,044	
	(B) Capital Expenditure		A THE STATE OF THE	
	Purchase of Library Books during the year	6.85.061		
	Additions to Fixed Assets - Refer Note 1 below.	9.08.84.812		
		9,15,69,873		
	Less: Utilisation U/s 11(2) AY 2015-16	9,15,00,000	69,873	
		311300000	07,00	
	(C) 15% Net Receipts u/s 11(1)		9,71,66,955	
	(D) Income accumulated u/s 11(2)		22,00,00,000	
			65,12,85,872	
	Total Deduction restricted to			64,77,79,703
	Excess of Income over Expenditure for the year		-	- 9
	Tax on above income			
	Less: TDS			14,35,397
	Refund Due		_	
				1435307
	Resulta Due			14.35,397
ote				14.35,397
		dule		14.35,397 6.57,47,221
	: Additions to Fixed Assets - As per Fixed Assets Sche		7,44,10,785	
	: Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p		7,44,10,785 4,92,73,194	
	Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p Balance as on 31-03-2019			6,57,47,221
1	Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p Balance as on 31-03-2019 Less: Balance as on 31/03/2018 Total Additions to Fixed Assets during the year	progress:		6,57,47,221 2,51,37,591
1	Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p Balance as on 31-03-2019 Less: Balance as on 31/03/2018	progress:		6,57,47,221 2,51,37,591
1	Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p Balance as on 31-03-2019 Less: Balance as on 31/03/2018 Total Additions to Fixed Assets during the year	progress:		6,57,47,221 2,51,37,591
	Additions to Fixed Assets - As per Fixed Assets Sche Add (Less): Increase (Decrease) in Capital Work in p Balance as on 31-03-2019 Less: Balance as on 31/03/2018 Total Additions to Fixed Assets during the year	progress:		6,57,47,221 2,51,37,591

antan			TIONAL TRUST, BE T 31ST MARCH 201		
	Sch				SE LEE A W
CINIDWING WASSE	-		T YEAR	PREVIOUS YEAR	
1. LIABILITIES	No.	Rs.	Hs.	Hs.	Rs.
EUNDS					
Trust Fund		19,00,000		19,00,000	
Other Funds	A	14.57.82,885		14,57,65,886	
Balance in Income & Expenditure					THE RESERVE OF STREET
Account	8	2.30,32,23,339	2.45.09,06,224	2,04,67,80,454	2.19.44.46,340
OTHER LIABILITIES					
Refundable Deposits to Students	0:	2,10,66,762		1,38,62,492	
Sundry Creditors for Capital					
Goods	D	15,000			
Staff and Other Collections		22,21,754		22,70,072	
Others	B.	31,90,69,087	6,23,72,603	2.93.10,175	4,54,42,740
Total			2,51,32,78,827		2,23.98,89,079
II. ASSETS					
FIXED ASSETS	17				
Gross Block		1.27.92,97,464		1218164392	
Less: Depreciation		71,70,64,940		66,44,32,632	
Net Block		56,22,52,524		55,39,11,520	
Capital Work In Progress	6	7,44,10,785	63,66,61,309	4.92.73.194	60.31.84.714
CURRENT ASSETS, LOANS AND					
ADVANCES					
Advance towards Purchase of					
Land		28.85,000		ZH:R5,000	
Advance for Material/Equipment					
Furctime	115	9,10,698		8,16,262	
Staff and Other Advances		1,14,20,973		85,98,079	
Deposits	1.	99,92,271		51.15.211	
Stock of Library Books	1.	43,96,184		48,10,169	
Income Tax Pald		7,55,22,706	10.11,27,832	8,97,63,071	11,19,87,791
Cash and Bank Balaucea.					
Cash and Cheques/Drafts on				10000	
Hand		2,985		2,5865	
Cash at Bank	K	1,77,54,84,801	1,77,54,87,680	1.52.47.13.666	1.53,47,16,573
Total			2,51,32,78,827		2,23,98,89,079
Significent Accounting Policies and					
Notes on account	L				

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST/

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

K. SYAMA KAJU Hon SECRETARY

M. VENKATARAMANA RAJU HON'TREASURER

Subject to Our Report of Even Date

FOR RAD ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

PLACE: BENGALURU BATE: 2-3-00-8-010

SRI KRISHNADEVARAYA EI			507 G G G G G G			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019						
Particulars	SCH. NO.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)			
LINCOME: Tuition Fees & other Collections from Students Interest on Bank Deposits Other Income Depreciation on Grant Assets recouped out of Grants received	м	52,96,22,664 10,19,38,559 1,62,18,480 8,63,961	49.97,27,034 9.01.46,038 1.72.25,829 8.47,856			
Total (a)		64.85.83,664	60,81,46,756			
II. EXPENDITURE: Employee Remuneration & Benefits Institution Junning and Maintenance Exp. Provision for Loss in Value of Books Depreciation	N O I	22.34.22.766 11.06.26.278 10.99.046 5.69.92.688	22.27.28.061 11.26.06.972 12.02.542 5.40.20.455			
Total (b)		39,21,40,778	39,05,60,030			
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		25,64,42,885	21,75,86,727			
Significant Accounting Policies and Notes on Accounts	+					

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA RAJU Hon SECRETARY M.VENKATARAMANA RAJU Hon TREASURER

Subject to Our Report of Even Date

for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

PLACE: BENGALURU

DATE: 13-09-1019

(G.SUDHINDRA) Mem. No. 026171

Partner.

Particulars	Schedule	Current Year	Previous Year
	No	Rs.	Rs.
Other Funds:  a. Building Fund:  Balance as on 01-04-2018  Add: Collections during the year	A	3.95,75,993	3,95,75,99
		3,95,75,993	3.95.75.99
b. Corpus Fund: Bulance as on 01-04-2018 Add: Collections during the year		1,59,49,900	1,59,49,90
		1,59,49,900	1,59,49,90
c. Development Fund  Balance as on 01-04-2018  Add: Collections during the year		8.57,92,638	8.57,92.63
Charles and County County (County County)		8,57,92,638	8,57,92,63
d. Capital Grant Account  Balance as on 01-04-2018  Add: Receipts during the year		1,80,45,972 8,20,960 1,88,66,932	1,59,35,84 21,10,12 1,80,45,97
Less:Depreciation on Grant Assets Balance as on 01-04-2018 Depreciation recouped during the year		1,35,98,617 8,03,961	1,27,50,76 8,47,85
		1,44,02,578	1,35,98,63
		44,64,354	44,47,35
Total OtherFunds {a+b+c+d}		14.57.82.885	14.57.65.88
Income and Expenditure Account Balance as on 01-04-2018 Add: Excess of Income over Expenditure for the	В	2,04,67,80,454	1.82,91,93,72
year transferred from Income and Exp. Account		25.64,42,885	21,75,86,72
Balance Carried to Balance Sheet		2,30,32,23,339	2,04,67,80,45
	c		
Refundable Deposits to Students: Caution, Lab and Library Deposit Caution Deposits - Hostel Section Transport Deposits		79,959 1,86,53,374 23,33,429	17,85,95 97,20,16 23,56,42



SI	SCHEDULES FORMING PART OF BA	Schedule	Corrent Year	Previous Year
No		No	Rs.	Rs.
	Sundry Creditors for capital goods	D	1	
	Vardhaman Enterprises	-	15,000	
	Washington and the same of the		15,000	-
_	Details for Other Liabilities:	E	140.000.000	100 100 100
	EMD/Security Deposits - Contractors		43,04,172	25,90,81
	Bank Loan-Pending disbursement students		5,79,085	5,83,82
77	Amount Withheld - Contractors Account		30,20,752	30.20.75
	Cinteen Deposit		60,000	60,00
	Rental deposit		60,000	80,00
- 7	Unutilised Grants		44,90,218	11,18,88
	Scholarship Payable		2,11,93,580	1,04,25,91
	Examination Fee Payable to University		7,58,660	18,07
	Theory and Remuneration Payable		7,27,976	1,02,23
	Duties and Taxes (Including TD5 Liability)		10,34,732	7,28,12
	Sundry Creditors		1,23,423	1,16,75
	Others		5,87,852	4,55,68
	Indian Oil Corporation Limited		4.51.475	5,60,36
	Land Tax Payable		14,38,737	14.38.73
15	Rent Payable to Mrs. Pramodhadevi Wodeyar	-	2,18,424	2.02 10 17
_			3,90,69,087	2,93,10,17
	Details of Capital work in progress:	G		
1	Building under construction		4,67,29,573	3,49,68,07
	Advance for Capital Expenditure			
1	Damodhar Raju - Contractor		2,85,799	17,85,79
2	Sri Rama Electricals		4,01,188	4.01,16
3	Vasanth Power Consultants			\$8,00
4	Avon medical Services		41,625	41,62
-5	Cube architect		15,20,450	15,20,45
6	Tran Steel Seating Technologies Pvt Ltd		55,148	55.14
	Janardhana Raju N S		1.0	13,46,52
8	Add Decor		1,10,711	1.03,88
9	Swaminathan (Building)			17,10,00
	Vinyas (Hospital Arch)		29,09,991	22,86,12
11	Canara Industries			18,24,91
12	Panchamulchi Granites		36,063	36,06
13	M A Architects		27,48,800	27,48,00
14	Aquashine Technologies		1	3,95,40
	Anomishere Design Company Pvt Ltd.,		57,500	
	Nine Ball Sports		59,913	
C 1 1 1	F M Construction		6,25,783	
18	R.S.P. Infratech		23,00.000	
-0.04	S R R R INFRA		17,38,094	
2377	Sri Lakshmi Venltateswara		13,00,000	
- 1	Abiba Fire Doors		27,613	
000	Arostar		2,45,760	
-1101	Mallick Granites		2,67,255	
83774	Srinivasa Steel Traders		1,26,22,500	
	Shell Eco Marathon		2,44,757	
1722.0	STP-200KLD(BROOKEFIELD)		83,072	1500
20			7,44,10,785	4.92,73.19

51	SCHEDULES FORMING PART OF BA	Schedule	Current Year	Previous Year
No		No	Rs	Rs.
146	Advances for Expenditure	н		
1	S RAVINORA		1,00,000	1,00,00
(7)	Indu Gas Agencies		20,424	74,15
	Sri Krishna Traders		42,127	42,12
	Relyon Softech Ltd			82,00
	RS Power Control			27.18
	Indico Copier Services		4,500	4.50
	Nobel Bio Care India Ltd.		5.62,500	5.25,00
	Page 3 Book Shop		20.765	7.0
	Sirona Dental Systems Pvt Ltd.,		29,500	
	Universal Medi Systems		73.677	
	Novel Tech INC.			11,30
1000	Binary Systems Pvt Ltd		57,205	
			9,10,698	8,16,263
-	Schedule of Deposits:	1	11/4/10/11/19/11	1979-5001-001-001
1	BMOCC		30,000	30.00
	Rent Deposit		17,68,000	17,68,00
	Telephone Deposit		12,660	12.66
	Electricity Deposit		32.24.663	28,47,60
	Indu Gas Agencies		32,400	32,40
	BESCOM (S.S Nagar Building)		3.84,540	3,84,54
	Secretary Village Panchayat Sonappanahalli		40,000	40,00
	Council of Architecture		5,00,000	
-	TOTAL		59,92,271	51,15,21
	Stock of Library Books:	1.1		
	Balance as on 01-04-2018		3,01,16,977	2,90,31,56
m	Add: Purchased during the year		6,05,061	10.79.41
	Total (a)		3,07,96,038	3.01,10,97
	Less: Provision towards Loss in value of Books			
	Balance as on 01-04-2018		2,53,00,800	2,40,98,26
	Add: Provision for the year-20%		10,99,046	12,02,54
- 1	Total (b)		2,63,99,854	2,53,00,80
	8 (2010) (30)			
	Net Value (a) - (b)		43,96,184	48,10,16
	Schedule for Cash at Bank;	К		
	Balance in Savings and Current Account		6,59,98,318	14,52,39,64
	Cheque in Transit		The second second	25,00,00
	Balance in Fixed Deposits with Scheduled Banks		1.70,94,86,483	1,37,69,74,03
-	Annual State of the state of th		1,77,54,84,801	1,52,47,13,68



SRI KRISHNADEVA	RAYA EDUC	ATIONAL TRUST, B	ENGALURU	
SCHEDULES FORMING PART OF INC	OME AND EX 31ST MAR		UNT FOR TH	E YEAR ENDED
Particulars	Schedule	CURRENT YEAR		PREVIOUS YEAR
304.04.04.04.04	No	Amount		Amount
OTHER INCOME	M			
Hospital /Clinic Receipts		67,67,869		58,25,174
Interest on IT Refund		33,43,885		7,80,211
Others.		61,06,725		1,06,20,444
		1,62,18,480		1,72,25,829
Employee Remuneration &	200			
Benefits	N	100000000000000000000000000000000000000		
Salary to Staff		20,90,01,150		20.92.43,816
Contribution to Provident Fund		75,98,683		81,70,760
Contribution to ESI		41,19,372		10,93,986
Gratuity		15,41,836		40,05,997
Staff Welfare (Including Medical Exp)		11,61,725 22,34,22,766		2,13,502
		- AND CHAIR OF		8.814.718.01944
Institution Running and	220			
Maintenance Expenses	0			
Repairs and Maintenance		2,46,27,923		2,13,15,929
Vehicle Maintenance		1,09,34,229		1,15,79,301
Inspection / Examination Expenses		20,76,904		28,54,407
Power and Water Charges		2.31.92.843		2.03,02,466
Lab Consumables				
Engineering College	5.76,026		12,48,112	
Sch. of Arch	Rewith		18,392	
Dental College	46,40,914	52.16.940	41,45,393	54.11,897
Sports Expenses		7,68,194		5,48,275
Security Charges		68,45,914		61,48,144
Equipment Insurance		3,11.576		2,53,170
Clinical Facilities		16.44.360		32,52,000
University and Affiliation Fees		97,05,859		21,52,425
Magazines and Journals		2,23,293		42,61,193
Horticultural Expenses		3,06,855		2,56,966
Educational Expenses		35,36,663		44,66,535
Cultural Expenses		48,74,154		55,38,438
Printing and Stationery		22,42,789		22,18,654
Postage & Telephone (including intern	et)	17,16,054		18,99,714
Legal and Professional Charges		14.00.620		16,36,950
Audit Fee and Certification.				
Payment to Statutory Auditors	2,16,364		2,12,400	
Others - Pre Audit and Review	8,96,800	11,13,164	13,20,350	15,32,750
Travelling and Conveyance		5,84,328		7,00,799
Newspaper Notification Expenses		40,11,526		68,42,889
Land Tax		2,97,898		3,89,130
Rent		27,75,306		25,94,700
COMED - K and other Membership Fee		1.14,730		1,23,825
Others		20,84,156		13,28,415
		11,06,26,278		11,26,08,972

		The state of the s	GHOSS BLOCK	RDCK			DEPRECIATION	VDION		ARTR	NET BLOCK
H	PARTECULARS.	ASAT			ASAT	AKAT			44.44	40.40	40.40
No		01-04-2018	ADDITIONS	DELETTONS	31-03-2019	01-04-2018	ADDITIONS	DELETTONS	31-03-2619	31-03-2019	31-03-2018
- 1	INCOUGHT FORWARD	88,86,02,516	5,07,64,147		93,93,66,663	41,11,15,016	3,72,97,933		44,84,12,942	49,69,53,717	47,74,87,501
×	LEICHYROREMONE	Section of the last			The same of the sa						
	Grant Assets	11,45,625	-		11/45/625	9,63,489	27,328	1	9,500,809	1.54.036	1.82,136
	Own Assets	1,69,449			1,69,449	1,49,670	2.967		152637	14,812	10.720
75	Compus Net Working	26,30,682	2,70,376		24,03,039	23,34,973	1.13.212		24.48.190	4.53.060	2.05,700
+	Furniture & Flattoria - Own	4,46,17,449	7,68379		827.85.628	3,35,42,400	1936.483		244 68 989	10 300 10 400	0.747.040
	Furniture & Flatanes - Grant	131,000			1 21 000	0.000.000	4 619		4 64 444	1077,18,730	The Part of the Pa
×			-	Y	6.41,077	TANALAS .	0.770	,	LB7A23	23,676	27,454
3	_	4.91,14,010	28.32,nb9		897'82'89	7,63,42,884	03,76,441		8,27,14,325	42,50,960	27,91,732
	Climpinier & Accessories-Grant.	30,98,570	-	-	311,918,570	30,40,969	34,541	-	30,75,530	23,040	T08/77
e	-	6,71,389	3,31,784	1	38,03,011	4,946,811	1,012,00		5,98,051	4.04.960	134.486
	Sports Equipments-grant assets	4,02,990		¥	4,02,990	3,95,566	3,445		3 97 371	5619	1004
-		1.83,09,960	1,41,173	12	1590.57.333	136.15.765	0.16.235		1,44,13,060	46.75.722	44,04,105
	Diffice Equipments -Grant	46,711	1,97,659	74	1,44,391	12,971	34213		67,688	186201	24.734
*	Generator										
	Dwin Assets	1853,574			1851579	17.63,640	11110		25.54.000	26.232	01000
	Grant Assets (Contribution)	1,06,500		Q.	1,01,500	1.02.011	828		1,033,07	7.082	3 500
P	Grant Asset	O CONTRACTOR									
	Printer-Grant	11,750			11,758	31590	20	-	11 731	- 12	
	Sottware MRA Grant	33,1100			Sydne	42,788	0.30		625-923	1	100
2	10 Suhidisa										
	100	3.50,22,100		48.14.109	100,00,001	2.34,95,701	1242458	44,50,500	1,000,325,579	11178411	1.96.26,200
	Service Station Equipment	47,846			47,840	47.254	1117	A TOP TO	47,371	469	1000
	Swarze Manda	10,43,600		-	20,45,600	19052947	200000		433330	1.12.270	T-1033H
	Bicycle	9,166			4,056	6335	HT		11245	AZZ	1557
	TXStriped	36,5005		1	16,600	16,036	309		16,165	433	544
	Temp Transflar							13			
	Gerdo DC settacle	5,27,534			527.524	3,009,233	23,452		4,16,394	1,10,639	LINCHET.
	Bulloco Jesto	7,43,299			3,63,2310	SALIST	40,039		6,01209	1,40,071	2,00,0099
	Matherdra leep	4,98,292			4,990,297,	1,000,000	CHD	,	4,73,042	17.250	21,563
	Swith Car	77.16,4465			37,16,465	115/2/22	5,79,728		16,77,555	70,30,910	23,400,038
Ξ		169/407			89,407	EER/50	95	7	00(200)	3.109	3,628
	hurrad Partition	20,94,146		4	20,94,146	19,79,031	23,223	The second second	20,01,254	92,891	3,16,115
	CARRIED FORWARD	1,011,411,06,342	6,09,13,098	401,41,009	1,14,09,07,333	57,01,70,453	4,91,76,913	44.00.580	61,48,97,306	52.40,19,024	51,46,35,388

September 1

	Charles Market A.										
			GROSS BLOCK	MOON			DEPRECIATION	MOUNT		NET/BLOCK	1000
No.	PARTICULARS	AS AT 01-04-2018	ADDITIONS	DELETIONS	AS AT 31-03-2019	ASAT 01-04-2018	ADDITIONS	DELETIONS	A5.AT 31-03-2019	31-03-2019	31-03-2018
-	Sri Krishsadevarara Educational Trust	Trust									
7	Cand M Cost	16,52,11,065		4	16,52,11,063					16 57 11 065	265211665
K	Holdmas	63.62.55.621	444.101.156		40.27.95.971	38.66.63.839	250 00 000		09 SA AT MICA.	400 400 400 400	2017 04 100
pe	Borewell	50.32 633			20.23.632	14.45.004	121400		100000000000000000000000000000000000000	NACO LOS	23,13,04,10
4	Electrical Installation	5854.107	13.00,000		400 K4 3077	76.06 244	200,400		10.010.010	36,25,120	10,000,000
4		44 - 4 - 4 - 4 - 4 - 4	and a second		200000000000000000000000000000000000000	47/01/01	4,74,175		46,000,000	7.00/00/02	18,64,703
	INDOOR REGISTER - CANO	30,62,836			30,62,810	28,43,443	43,823	-	28,87,318	1,75,498	2,119,372
ě	Todoor stalliem -Grant	20,00,000	7	,	19,00,000	19,43,001	11,400		19,54,401	45,599	84,949
	Stored high Cittings and Solar										
į.	Physics Plant	24,57,909	,		21,17,909	33,77,140	221.154	+	15,33,294	0.86419	CELOSTRON.
=	Contemporation Equipments	1.10,155			2.14.155	1.17546	7.100		117799	6.984	
0	Office Countries	6.45.354	1314.004		W 200 Octo	7.46.191	01.130		100000		Total Control
- 3	Secretary Colors	A NOT THE	and a second		1000000	4,41,100	0.77		1100000	111111111111111111111111111111111111111	4,740,285
	Cantilla Labora	2 43 386			1,000,000	10770	70,167		1.16,273	89,667	1,00,834
1	Controller Program Pagaryments	7,404,790			7,03,788	4445,965	37,873		859799	1,00,148	1,37,821
99.77.2	Sin M.Vincesvaraov Institute of Technology Laboratory Equipment										
	Mechanical Own Access	1,67,00,334	323,772		1.50.26.105	127.09.648	8 718 A69		2.11.00.112	10.17.088	10 27 68
	Grant Assets (Contributions)	\$223.734			\$22,25,234	41.35.114	127.590		45.02.703	231,023	1150,020
	Oppumery	17090333			11.00.111	30,03,625	12.121		715 55 048	1.83.163	210,466
	Physics	6.75.832	1.59.000		4126,032	5,27 104	11811		K 24 94 94 Y	2.54.000	140000
	Mathematica	48,000			000000	10,724	1001	1	911617	A 185	2770
	Ont	6111369	4.00.374		68,700,633	48.12.04#	254,710		10 400 778	14.51.854	13 44 540
	Owli-Grant arres	234234			234214	E30,885	17.7399		£363694	97.520	114.33
	Richardoningy	1.12,40,399			1.72.40.186	0523.5.666	8.04(27)9		IN 15 944	23,022,42	DESTRUCE.
	Betterhoolsgr-Grant start	25,42,459	WELLS.		11.65.768	6,115,565.	4002011	7.0	10.00.678	23 65,291	198244114
	WPORMATION SCIENCE	87,555			62555	10,133	HARTH		18.746	4689H	DATE
	Electrocal & Electronna										
	Over Assets	1299,04,2753	2,24,40%		2,01,01,299	1,79,87,523	3,291,383		1,62,16,806	1922393	20,57,268
	Grant Assets (Contribution	25,98,755			25,98,755	17.37,379	1,32,236		18.49,415	7,44(340)	841.5%
	Chemical Count	2,95,074			2.95,874	1,62,017	20,00%		1307,091	1.11,701	THEFT
	160.4	2.75,5135			27ASBS	1887672	10300		122,914	47,561	55,954
	MCA	1,74,407			1,20002.1	1,23,3441	4,785		132333	38,449	45,034
	Telechminonication	7,74,002	12295396		MC6225W7	3,14,580	2300,000		1,71,481	U NCHERNS	4,660,227
	Telecommunication-Grant a	1,85,001			1.65,091	1,15,794	10,472		125,755	Sec. 20,834	644303
	Geometrial	5,00,494	The second second		3,00,494	3,31,553	30,491	,	1702162	7.90,572 14/76B	2557929
Ī	CARRIED FURNARD	JHUBS-02,516	5,07,64,147		93,93,66,661	41.11.15.016	172 97 931		-	Cueno capara	47.74.02 Sat

	THE STREET STREET	The second second	GROSS BROCK	WOCK.	03000		DEPRECIATION	CTROM		NET BLOCK	LOCK
St.	PARTICIALARS	AS AT 01-04-2018	ADDITIONS	DELETTONS	AS AT 31-03-2019	AS AT 01-04-2018	ADDITIONS DELETIONS	DELETHONS	AS AT 31-03-2019	A5 AT 31-03-2019	AS AT 31-03-2018
	BRODGET FORWARD Krishpadevaraya College of	1,68,48,06,342	6,09,15,0911	48,14,109	1,14,89,07,331	57,01,70,953	4,91,26,933 44,00,580	44,00,580		52,60,18,024	51,46,35,388
	Dental Sciences	1000000			100000000000000000000000000000000000000	The Contract of the Contract o					
-	Dental Lab Equipments	7,70,05,545	2,17,258	þ	7,72,22,803	5,399,00,8888	27,48,287	÷	6,16,49,175	155573629	1,01,04,657
59.	Companies	22,01,295	4,81,440		26,84,735	21,71,530	3,027,918	,	24,79,456	2,06,27%	31,757
-	Software	18.35	1,27,602	÷	1,51,940	26,076	76,723		1,02,799	51,149	270
4	Furnitury	900/15709	1,96,70%	1	65,90,512	31,53341	2,35,576	,	53,68,917	11,21,395	12.46,465
vo.	Office Equipments.	1,12,74,345	7.847		1.12,82,192	49,05,007	0.56,570		75,61,585	37,28,607	43,64338
0	Internet Equipment	1,45,365			1,45,365	1,30,057	2296	,	1,32,353	13,012	15,300
go.	Mobile Medical Bug	13,912,721	40	+	12,82,731	13,59,822	4,912	9	11.62.804	19,927	28,909
	Other Asset (Alssets transferred fr	CHRO week barrate									
-	Cottle & Backs	1,09250			1,04,250	910,700	1,432	4	1,01,138	0,112.	9,544
N	Monpital Personne	1,48(395			1,18,395	1,27,099	3,194		1,110,293	101101	21,736
mi	Medical Equipment	40,72,292		(+	4072292	33,93,492	1,01,820		34,95312	3,716,7900	6,78,800
+	Stergeral limitaments	5,72,517			172317	4,35,563	20,543	-	456,306	1,16,413	1,16,954
1	Internet Equipment	581350		,	58,150	39.509	2,796	4	42,305	15,845	18,543
10	Congusters & Accessisting	#2,838			02,838	923.05	157	Ŷ.	162,737	101	253
	St. MY Schmil of Archetecture										
-	Furnisher	17,27,003	9,62,731	,	20.09374	3,81,282	3,05,669		7,30,930	11(38,7114	13341,721
hi	Witeraal Partition	1,04,959			1,098,959	Mars	14,075		23,600	94,249	76,374
m	Office Equipments	2.54,855	2,12,300		4,72,155	64,038	61.665		1,12,523	3,49,432	1,91,717
-	Computers & Accessories	7,13,663	19,54,881	1	26,46,687	5000,000	12,59,455	1	1859,050	4,24,627	1,14,209
100	Campio Not Working	862,490,4	65,443		124,741	1,47,348	65,979	i	2.12,627	251,914	2,61,950
6	Electrical hostaffattoms		96,009	7	196,000		11,000.11		9,509	00770	
	Heatel Section										
-4	Khibasi Squipmettis	18231.277	20,000		82,32,217	15,13,827	4,47,751	-	19,21,628	21.105HV	26,37,350
214	Equipments - Ladies Horner	24,72,467	3,47,130		27,7%,543	13,000,017	1,81,931		17,48,607	10,30,436	8,66,730
-	Elementory and Enduring	1,39,25,260	109,50		U00766071	16,34,815	11,18,700		76,53,523	03230344	73,98,645
	Telephoni opupment	28500			28,552	I WARE	199	1	193400	TUMA	1293
10	Equipment Solar Water Boats		44,090	$\rightarrow$	32,57,914	5,41,752.	2,589.924		11,00,574	1435/238	16,812,872
		1,21,81,64,352	6.57,47,221	48,14,109	1,27,92,97,464	66.14,52,632	5,69,92,6881 44,00,580	44,00,580	71,70,44,040	56,22,52,524	55,19,11,529
	,	0			1			181		FOR RAD ASSOCIATES CHARITHED ACCOUNTANTS Form they No. 40210005	COUNTRY COUNTANTS 1, 40310005
	1	X	\	1	ちまり					7	A
	A.C. CHANDHASHIKAH HAJU PHESIDENT	A. SYAMARATU SECRETARY		M. VENSAT.	M, VENSA VARAMANA HAJO THEASCHER	PLACE.	13-09-Lan			IG SUDITADIA	G.SUDHOWDHA)
									5	PARTINER	NSB

#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2019 AND STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE 'L'

#### (A) NOTES ON ACCOUNTS:

1) The Trust is running the following institutions:

SI. No	Name of the Institution	Courses
(a)	Sir M Visveswaraya Institute of Technology	MBA. MCA & Engineering Courses:
(b)	Sri Krishnadevaraya College of Dental Sciences	Courses in the field of Dental Sciences.
(c)	Sir MV School of Architecture	Architect Courses

- Staff Advances include amounts, which are pending reconciliation/ recovery.
   Necessary steps are being taken to reconcile/recover the same.
- Balances in respect of amounts payable to Creditors, Advance towards purchase of Land, Equipments, Building Construction and other Loans and Advances are subject to confirmation/reconciliation.
- 4) Few of the Ex-employees of the Trust have filed suits before Labor court for termination benefits and other related matters. Financial impact of such cases is not quantifiable as on date.
- The figures of the previous year have been reclassified and regrouped to confirm to the current year's presentation.

#### (B) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1) Method of Accounting:

The Trust follows Cash System of Accounting for all items of Income and Expenditure. In respect of Capital Items, liability is set up on crystallization of Liability.

#### 2) Fixed Assets:

- (a) Assets Purchased out of Own Funds: Fixed Assets is Valued in Books of Accounts at Cost Plus all expenses incidental to putting the Asset in to use
- (b) Assets Purchased out of Grant Assets; Fixed Assets purchased out of Grant Funds are shown in the accounts at Cost, separately as Grant Assets.



## 3) Depreciation:

a. Depreciation on both Owned and Grant Assets, is provided in the Accounts on Written Down Value Method at the following Rates:

Sl.No.	Particulars	Rate of Dep
1.	Baildings	10%
2.	Laboratory Equipments	1596
3.	Furniture & Fixtures	15%
4.	Sports Equipments	20%
5.	Office Equipments	15%
6.	Generator	15%
7.	Vehicles	20%
8.	Kitchen Equipments	15%
9.	Construction Equipments	15%
10.	Internal Partitions	20%
11.	Computers	60%
12.	Campus Net Working	20%
13.	Hospital Cots and Beds	15%
1.4.	Medical Equipments.	15%
15.	Surgical Instruments.	15%
16.	Street light fittings	20%
17.	Electrical Installation	10%

- Full Year Depreciation is provided in the accounts on assets put to use at any time during the year.
- c. In respect of Grant Assets, the amount of Depreciation for each year on Grant Assets is recouped out of Capital Grants Received.

#### 4) Capitalization of Funds:

All Collections towards Building Fund, Corpus Fund and Development Fund is capitalized and shown under "Other Funds".

#### 5) Accounting of Grants:

- a. Grants are accounted as and when they are received by the Trust.
- Capital Grants are shown in the accounts separately and reduced every year, to the extent of Depreciation on the assets purchased out of such grants.
- Revenue Grants are shown in the Income and Expenditure Account separately.



d. Unutilized Grants are shown under Current Liabilities...

# For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

PRESIDÉNT (A.C. CHANDRASHEKAR RAJU)

TREASURER (M. VENKATARAMANA RAJU)

SECRETARY (K. SYAMA RAJU)

Subject to our Report of Even Date For RAO ASSOCIATES CHARTERED ACCOUNTANTS (Firm No: 003080S)

BENGALURU DATE: %5-09-4019 (G.SUDHINDRA) PARTNER. Mem No. 026171

SIR M VISVESVARAY		EET AS AT 3157		TACHOLL	
Jacobski	Sch		NT YEAR	PREVIO	US YEAR
1. LIABILITIES	No.	Rs.	Rs.	Rs.	Rs.
PAINDS Other Funds	A	9,02,56,992		9,02,39,993	
Balance in Income & Expenditure Account	B	91,49,29,783	1,00,51,86,775	79,49,43,997	88,51,83,990
OTHER LIABILITIES					
Refundable Deposits to Students	C	23,83,388		41,12,388	
Staff and Other Collections		19,71,008	****	19,82,545	* *******
Others	D	2,75,24,673	3.18,79,069	2,11,19,212	2,72,14,145
INTER-UNIT BRANCH ACCOUNTS			(70.35.08.350)		(56,86,39,151
Total of Liabilities			33,35,57,494		34,37,58,985
II. ASSETS					
FIXED ASSETS Grow Block Less: Depreciation	E	67,26,25,848 38,57,05,372		66,42,89,213 36,79,12,584	
Net Block	1 1	28,69,20,476		29.63,76,629	
Capital Work In Progress	F	15,44,757	28,84.65,233	-	29,63,76,629
CURRENT ASSETS, LOANS AND ADVANCES Advance towards Purchase of Land Advance for Material/Equipment					
Purchase	G	61,705		1,13,680	
Staff and Other Advances		99,65,639		75,75,366	
Deposits	H	29,32,590		25,55,530	
Stock of Library Books Income Tax Paid	1	19,89,090	TEL 22 644	Z1,63,328 6,768	1.24.14.672
Cash and Bank Balances:		1,74,620	1,51,23,644	0,758	4,44,143074
Cash and Cheques/Drafts on Hand		2.884		2,885	
Cash at Bank	1	2,99,65,733	2,99,68,617	3,49,64,799	3,49,67,684
Total of Assets	1 . 1		33,35,57,494		34,37,58,985

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

Subject to Our Report of Even Date FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171 Partner. K. SYAMA RATU Hon'SECRETARY M. VENKATARAMANA RAJU Hon Treasurer

PLACE: BENGALURU DATE: 23[50]2019

Particulars	SCH. NO.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
LINCOME: Tuition Fees & other Collections from Students Interest on Bank Deposits Other Income Depreciation on Grant Assets recooped out of Grants received	К	35,45,85,260 22,85,994 40,46,806 8,03,961	33,93,31,687 17,00,846 45,88,925 8,47,856
Total (a)		36,17,22,021	34,64,69,314
II. EXPENDITURE: Employee Remuneration & Benefits Institution Running and Maintenance Exp. Provision for Loss in Value of Books Depreciation	L M I	14,77,01,426 7,13,44,168 4,97,273 2,21,93,368	14,80,51,955 6,81,52,305 5,40,832 2,19,73,622
Total (b)		24,17,36,235	23,87,18,714
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		11,99,85,787	10,77,50,600
Significant Accounting Policies and Notes on Accounts	0		

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY M.VENKÄTARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date for RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

PLACE: BENGALURU DATE: 23 09 2019

SIR M VISVESVARAYA INSTITUTE ( SCHEDULES FORMING PART OF BA			
Particulars	Schedule No	Current Year Rs.	Previous Yea
a. Development Fund Balance as on 01-04-2018 Add: Collections during the year	A	8,57,92,638	8,57,92,63
naa. Conections during the year		8,57,92,638	8,57,92,63
b. Capital Grant Account			
Balance as on 01-04-2018		1,80,45,972	,1,59,35,8
Add: Receipts during the year		8,20,960	21,10.13
		1,88,66,932	1,80,45,9
Less:Depreciation on Grant Assets			
Balance as on 01-04-2018		1,35,98,617	1.27,50,7
Depreciation recouped during the year	-	8,03,961 1,44,02,578	1,35,98,6
	l 1	1,44,02,378	1,33,90,0
		44,64,354	44,47,3
Total OtherFunds (a+b+c+d)		9,02,56,992	9,02,39,9
Income and Expenditure Account Balance as on 01-04-2018 Add: Excess of Income over Expenditure for the	В	79,49,43,997	68,71,93,39
year transferred from Income and Exp. Account		11,99,85,787	10,77,50,66
Balance Carried to Balance Sheet		91,49,29,783	79,49,43,99
Refundable Deposits to Students:	c		
Caution, Lab and Library Deposit	772	49,959	17,55,95
Transport Deposits		23,33,429	23,56,42
		23,83,388	41,12,38
SIR M VISVESVARAYA INSTITUTE O SCHEDULES FORMING PART OF BAI	Committee of the Commit	The second of the second business of the second sec	
Details for Other Liabilities:	D		
Bank Loan-Pending disbursement students		4,83,355	3,68,44
Unutilised Grants		44,90,218	11,18,88
Scholarship Payable		2,08,43,130	1,83,73,46
Examination Fee Payable to University		4,67,373	28,07
Theory and Remuneration Payable Duties and Taxes (Including TDS Liability)		4,26,432	(1,13,89 4,52,10
Sundry Creditors		1,23,423	1,16,75
Others		2,39,266	2,15,00
Indian Oil Corporation Limited		4,51,475	5,60,36
Land Tax Payable		2,75,24,673	2,11,19,21
Details of Capital work in progress:	F		
		237000000000	
Advance for Capital Expenditure			
Sri Lakshmi Venkateswara		13,00,000	
		13,00,000 2,44,757 15,44,757	

SI No		Schedule No	Current year Rs.	Previous year Rs.
413	Advances for Expenditure	G	The same	
	Indico Copier Services Binary Systems Pvt Ltd Relyon Softech Ltd RS Power Control		4,500 57,205	4,500 82,000.0 27,180.0
	Schedule of Deposits:	н	61,705	1,13,680
1 2	BMOCC Electricity Deposit TOTAL		30,000 29,02,590 29,32,590	25,25,530 25,55,530
	Stock of Library Books:	1		
Ba	Balance as on 01-04-2018 Add: Purchased during the year		1,67,13,011 3,23,035	1,60,07,026 7,05,985
	Total (a)		1,70,36,046	1,67,13,01
	Less: Provision towards Loss in value of Books- Balance as on 01-04-2018 Add: Provision for the year-20%		1,45,49,683 4,97,273	1,40,08,851 5,40,832
	Total (b)		1,50,46,956	1,45,49,683
	Net Value (a) - (b)		19,89,090	21,63,321
	Schedule for Cash at Bank:	J		
	Balance in Savings and Current Account Cheque in Transit		2,99,65,733	3,24,64,79 25,00,000
			2,99,65,733	3,49,64,79



SIR M VISVESVARAYA SCHEDULES FORMING PART OF INCOM				With the same of t
	MARCH	12019		
Particulars	Schedule	CURRENT YEAR		PREVIOUS YEAR
CONTRACTOR OF THE PROPERTY OF	No	Amount		Amount
OTHER INCOME	K			
Others.		40,46,806		45,88,925
		40,46,806		45,88,925
Employee Remuneration &				
Benefits	I,			*
Salary to Staff		13,65,08,718		13,79,45,058
Contribution to Provident Fund		55,56,296		60,66,489
Contribution to ESI		31,96,546		5,40,676
Gratuity		14,12,374		35,01,720
Staff Welfare (Including Medical Exp)		10,27,492		- 1,987
		14,77,01,426		14,80,51,955
nstitution Running and				
Maintenance Expenses	M			
Repairs and Maintenance		1,09,60,207		78,94,515
Vehicle Maintenance		89,03,337		1,04,70,470
Inspection / Examination Expenses		13,58,630		15,94,280
Power and Water Charges		1,89,05,255		1,64,65,992
Lab Consumables		App. Chesses and		MAN THOMAS CO.
Engineering College	5,69,557		12,48,112	
Dental College	100000000	5,69,557	*****	12,48,112
Sports Expenses		7,24,714		4,76,553
Security Charges		55,74,374		52,33,859
Equipment Insurance		1,66,997		1,64,076
University and Affiliation Fees		72,40,937		48,68,426
Magazines and Journals		1,88,261		1,49,416
Horticultural Expenses		3,06,855		2,32,673
Educational Expenses		30,13,450		36,22,749
Cultural Expenses		36,19,090		45,99,475
Printing and Stationery		17,16,369		14,08,366
Postage & Telephone (including internet	:)	14,38,848		15,80,968
Legal and Professional Charges		6,26,546		9,12,436
Audit Fee and Certification Charges				
Payment to Statutory Auditors	1,76,177		1,67,693	
Others - Pre Audit and Review	4,54,879	6,31,056	8,97,516	10,65,209
Travelling and Conveyance	Ann Shine A	3,93,815	MARKED AND	4,34,402
Newspaper Notification Expenses		30,21,587		39,99,821
Land Tax				37,77,061
		17,661		14 24 200
Rent		14,86,800		14,11,200
COMED - K and other Membership Fee		80,591		80,428
Others		3,99,231		2,38,877
		7,13,44,168		6,81,52,305



15	7		6	M	58	1
15%		8	3		Z	
100/		3	şi.			Ŧ.
Gil.						8
181						
1/2	3					
		240				

	SCHEDULE					A SHARE STREET, SANS STREET, SA					
SE NO	PARTICULARS	ASAT 61-04-2018	ADDITIONS	ADDITIONS DISTRONS	ASAT 31-01-2019	ASAT 01-04-2038	ADDITIONS ADDITION	ABBITTONS	ASAT	ASAT	KET BLDCK
w 14	Land	36,52,11,863			18,32,11,065	13.61.47.171	0839,173		1645 06 200	1659,11,065	16,52,11,065
	Borewell Electrical lacinitation	1,08,145			3,84,345	2.28,543	13,304		2,44,687	1,43,858	1,5%,842
- 10	Indoor stadares - Own	23,33,935			28,33,635	19,49,430	92,640		20,42,070	623.764	0.25,404
	Indeer stadium Grant	20,00,000			20,00,000	19,43,001	11,408		29.54.621	40,500	54,999
	Street light finings	106,000,0			6,90,909	5,95,444	X.893		5,88,517	12372	15,465
	Canteen Kitchen Suspensers	111,133			3,19,135	1,17,503	582		172399	1356	1,995
*	Laboratory Equipment										
	Machanical One Assets	1 44 40 354	200000		100000000000000000000000000000000000000	0.0000000000000000000000000000000000000			100000000000000000000000000000000000000	The House	
	Count Assets (Corresponded)	5275734	3,23,771		1,56,26,105	1,27,69,840	3,38,469		1,31,00,117	19,17,988	1932,686
	Chemistry	13,08,112			13,00,111	10,93,625	32,523		11.25.41	1,113,027	215,485
	Physics	6,76,032	1,50,000		8,36,632	5,27,104	44,839		3,71,943	254,088	146,928
	Mathematics	W,000			96,000	40,734	1,491		91.015	6,3803	7,276
	Clediform seems	62,11,957	4,280,174		85,20,133	48,12,066	256,219		10,03,278	1451,856	12,99,993
	Birnechnology	112.46.104	. 6223310		1.18.23.496	00.014.00	10,109		1,58,694	92520	1,14,729
	Warhershandings-Grave agent	25,42,459			25,42,459	638388	Z.WR.614		1 DO 471	16.35.460	19 24 694
	INFORMATION SCHOOL	67,555			47,555	10,133	67879		18,746	46,807	57.A32
	Corn Assess	20601549	224 806		210.66.108	10148494	411007		1 407 245 1140	-00000000000000000000000000000000000000	400.00
	Crists Assets (Conservation)	14,24,005			14,24,005	18,55,657	40.252		11.45.400	220,000	3.62.528
	Electrical - Grant	5,53,874			5.53.874	2,85,337	40,2111		125,610	228,236	2441537
	Control of Control of Control	8,49,90,477			6,49,90,472	6.45,28,693	2,77,067		1440,05,760	1,84,712	4,61,779
	MBA	2.75,535			23,986,520	23,56,969	24,961		29,01,036	18,649	61,603
	MCA	1,70,602			1,70,402	135361	6788		1 12 (53)	38.440	45,934
	Edmanmandcation	7,94,802	12,79,130		20,53,938	1,14,590	2,60,909		5,75,484	14,78,454	4.64.222
	Condest	1,85,891		Ī	1,85,001	1,15,264	10,471		128.755	54,386	69,007
Ħ	Library Institutes	2000000			3,320,404	131353	36495		370256	2,19,240	257,939
	Grass Ameta	11,45,425			11,45,625	463,489	29,320		4.00.001	1154010	1.82.136
1	Own Assets	1,/19,4419			1,49,449	1,48,670	2,967		1,52,637	16,952	19,729
- 0	Companies Working	THE MARKET	2,70,379		29/01/458	415,45,61	1,13,217		24,40,120	452,010	2,95,710
100	Faculture & Figures - Creen	131,604	1,20,111		4,19,71,522	538,77,78	17,1M,137		1386,674.B	1000000	1113020
*	Computer and Accessories Misself	77.90,578	28.35.669		156.36.367	E17717	10236.02		100.413	23,639	27,854
120	Fertibute and Flottains Mirtoch	2.26,576			226.528	1/01,293	1,29/7		1,46,587	24300	107,701
14	Sports Equipments	4,71,307	3,31,704		10,03,011	4,96,811	1.01,240		5.90,051	4.04.960	174436
1	Sports figure merrits-green treats	402,990			4,02,498	3,95,966	1,405		1,913,073	1001	7,034
	Other Studeness - Grant Asset		1,97,650		1,04,11,001	Carlotte Carlo	SALIM		1,35,88,258	14827,525	49313011
2	Generalis	To be seen to							and the same	- Paragonal	
	Coart Assets (Contribution)	18.51.579			18.51.579	17,63,669	13,1117		17,76,854	74,723	41.910
	CARRIED PORMARD	81.84.19.315	131511744		43.95.50.068	14.001.0000	1 07 14 070	-	30.69.63.044	20 20 20 20	40 60 50 500
			The second second		The second of the second of	4370 THE PERSON	B. (4) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		23077.023.004	127.27.78.132	27.794.LNJ.430

	Manage Control	1 255.00	CROSS	CHOSS BLOCK	110000		DEPRECIATION	HON	10000	NETHOCK	KOCK
NO NO	PARTICULARS	A5.A7 01-04-2018		ADDITIONS DELETIONS	A5 A7 31-03-2019	AS.AT 01-04-2018	ADDITIONS	OBLETIONS	AS AT 81-423-2319	AS AT 15-03-2019	AS AT
2	Grain Assers	61.94.19.355	13136,744		63.25,70.659	34,00,18,665	1,97,74,979		25,97,93,A44	27,27,24,195	27.34,50,432
		11,750			11,750	11,702	R		11,731	Bi	*
Ħ.	a a								-		
	Bus	1,52,22,100		48,14,109	3.0247.991	2.14.92.701	17.47.458	48.00 380	PC2 62 88.1	11076421	1 16 16 100
	Service States Equipment	47,940			47,810	47,154	1117		UEO	080	100
	Swerrij Manda	10,41,600			10,45,650	9,05,262	20,068	1	433,330	1,12,270	1.40.338
	R-cycle	9,146			9.156	8515	HI.		8,645	321	thi
	Bi-cycle	16,600			16,600	16,056	108		34,145	435	#
	TATA Indica	10			410		477	Ė			
	Genths DC vehicle	5.27.534			E.325.534	9.89.592	274.652		474.964	+ 10.50	1.20.000
	Bolem Jeep	7,63,280			7,61310	5,63,191	40.018		4.03.200	1.40.071	100,049
	Mahindra Resp.	4.99,292			4,94,292	4,60,729	4313		4,72,942	17,250	21,543
13		37,14,465			37,16,465	11,47,427	8,99,728		14,77,555	20,38,910	25,48,633
N S	Bertzelher Equipments Salement Festions	19,72,135			10.72.135	7,89,411	42,429		4,31,420	2,40,315	2,92,724
2		66.42.09.213	13156784	48.14.101	63.26.25.868	M. 96 52 Get	2.21.40.30.8	44707588	10001,234 10001,234	20.40 36.414	124,4 US
		(							100000000	a Description	2001/1002
	400	>>) ->	1	The state of the s		Bengalore Dated: 93 [ 8:01 5 p. co.	5010		For BAO ASSOCIATES CHARTERED ACCOUNTANTS	TATES TOUNTANTS	
	PREMIUSAT	SCHITMEY		TREASURER		TATABLE I			(S.SHIDHINDRA) Mem, No. 02617 PARTNER	172	57



	BALAN	CE SHEET AS AT 3	IST MARCH 2019	((0))	
	Sch	CURRENT		PREVIOUS	YEAR
I , LIABILITIES FUNDS Balance in Income & Expenditure	No.	Rs.	Rs.	Rs.	Rs.
Account	A	61,18,163	61,18,163	72,89,967	72,80,967
OTHER LIABILITIES Staff and Other Collections Others	В	89,184 400	89,584	89,184	89,184
INTER BRANCH ACCOUNTS			(33.58.209)		(50,12,384
Total			28,49,538		23,57,768
II. ASSETS FIXED ASSETS Gross Block Less: Depreciation Net Block Capital Work In Progress	c	86,77,757 76,62,244 10,15,513	10,15,513	86,68,553 75,16,011 11,52,542	11,52,542
ADVANCES Staff and Other Advances Stock of Library Books	D	4,170 62,856	67,026	53,943 78,570	1,32,513
Cash and Bank Balances: Cash at Bank	E	17,67,000	17,67,000	10,72,714	10,72,714
Total		#7,007,1800W	28,49,538	30078473.4	23,57,768

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

Subject to Our Report of Even Date FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171 Partner.

K. SYAMA RATU Hon'SECRETARY

ASSO

RANGALORE

PIRAT HOLD ME 00000000

OACEDUM!

M. VENKATARAMANA RAJU Hon'TREASURER

PLACE: BENGALURU DATE: 23 00 2019

Particulars	SCH. NO.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
LINCOME: Tuition Fees & other Collections from Students Interest on Bank Deposits Other Income	F	88,15,822 80,173 86,329	, 76,31,530 95,303 1,02,761
Total (a)		89,82,324	78,29,594
II. EXPENDITURE:  Employee Remuneration & Benefits Institution Running and Maintenance Exp. Provision for Loss in Value of Books Depreciation	G H D C	72,87,129 26,96,053 15,714 1,46,233	68,39,543 26,65,078 19,642 1,78,232
Total (b)		1,01,45,129	97,02,495
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		(11,62,805)	(18,72,901

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA-RAJU

GARREN

M.VENKATARAMANA RAJU Hon TREASURER

Subject to Our Report of Even Date for RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

Hon'SECRETARY

PLACE: BENGALURU

DATE: \$3 actions

Particulars	Schedule No	Current Year Rs.	Previous Year Rs.
Income and Expenditure Account Balance as on 01-04-2018 Add: Excess of Income over Expenditure for the	A	72,80,967	91,53,868
year transferred from Income and Exp. Account		(11,62,805)	(18,72,90)
Balance Carried to Balance Sheet		61,18,163	72.80,967
Details for Other Liabilities:	В		
Others		400	
Stock of Library Books:	D	400	
Balance as on 01-04-2018 Add: Purchased during the year		6,73,400	6,73,400
Total (a) Less: Provision towards Loss in value of Books Balance as on 01-04-2018		5,94,830	6,73,400 5,75,180
Add: Provision for the year-20% Total (b)		15,714 6,10,544	19,647 5,94,830
Net Value (a) - (b)		62,856	78,570
Schedule for Cash at Bank;	E		
Balance in Savings and Current Account		17,67,000	10,72,710



SCHEDULES FORMING PART OF INCOM			FOR THE YE	AR ENDED 31ST
B. M. Lon	MARCE Schedule	CURRENT YEAR		PREVIOUS YEAR
Particulars	No	Amount		Amount
OTHER INCOME	F	Amount		Amount
Others.		86,329		1,02,761
Others.		86,329	-	1,02,761
Employee Remuneration &		00,349	_	1,04,701
Benefits	G			
Salary to Staff		68,47,577		65,27,244
Contribution to Provident Fund		2,78,729		2,87,052
Contribution to ESI		1,60,353		25,584
Staff Welfare (Including Medical Exp)		470		337
Sam result (mentally received copy		72,87,129		68,39,543
Institution Running and				
Maintenance Expenses	0			
Repairs and Maintenance	1120	4,19,091		3,23,930
Vehicle Maintenance		3,34,603		4,04,510
Inspection / Examination Expenses		51,045		61,593
Power and Water Charges		7,10,492		6,36,138
Sports Expenses		1000000		18,411
Security Charges		2,09,494		2,02,202
Equipment Insurance		6,276		6,339
University and Affiliation Fees		2,72,127		1.88,084
Magazines and Journals		7.075		5,772
Horticultural Expenses				8,989
Educational Expenses		1,10,094		1,39,959
Cultural Expenses		1,37,867		1,77,694
Printing and Stationery		64,504		54,410
Postage & Telephone (including interne	44	52,405		61,078
Legal and Professional Charges	4	27,990		35,251
Audit Fee and Certification Charges		27,530		33,631
Payment to Statutory Auditors	6.621		6,479	
Others - Pre Audit and Review	17,095	23,716	34,674	41,153
Travelling and Conveyance	ALIENSE.	14,800	11,3000,11	16,782
Newspaper Notification Expenses		1,13,556		1,54,527
Rent		1,23,900		1,17,600
COMED - K and other Membership Fee		3,029		3,107
Others		13,990		7,548
52 (MS) VT		26,96,053	_	26,65,078



			SCHEDULE 0	IF FIXED ASSE	ETS AS AT 31.	TLE OF FIXED ASSETS AS AT 31ST MARCH 2019	19			
SCHEDULE	B		Towns of the last			200000000000000000000000000000000000000			- Carlotte Control Control	1
		GROSS BLOCK	BLOCK			DEPRI	DEPRECIATION		NET BLOCK	OCK.
PARTICULARS	ASAT 01-04-2018	ADDITIONS DELETIONS	DELETIONS	AS AT AS AT 31-03-2019 01-04-2018	AS AT 01-04-2018	ADDITIONS	ADDITIONS (DELETIONS)	ASAT 31-03-2019	AS AT 31-03-2019	AS AT 31-03-2018
dines	36.69.850			36,69,850	29,35,312	73,454	17	30,08,766	6,61,084	7,34,538
ctrical installation	2,01,406		7	2,01,406	1,47,411	5,400	//	1,52,811	48,595	53,995
puters and Accessories				36,64,140	36,49,604	8,722	,	36,58,326	5,814	14,536
ifture and Fixtures	_	9,204		9,17,398	6,59,902	38,624	Y	6,98,526	2,18,872	2,48,292
Working	2,10,000			2,10,000	1,12,896	19,421	*	1,32,317	77,683	97,104
interest.	14.963			14,963	10,886	612		11,498	3,465	4,077
HISTORY.	86,68,553	9,204	,	86,77,757	75,16,011	1,46,233		76,62,244	10,15,513	11,52,542
ESIDENT	SECRETARY		TREASURER		Bangalore Date: 93[	23foqf2olq		CHARTERED ACCO	CHARTERED ACCOUNTANTS  CHARTERED ACCOUNTANTS  (GSUDHINDRA)  Mem. No. 026171	



	BALAI	NCE SHEET AS AT	31ST MARCH 2019		
	Sch	CURRENT	YEAR	PREVIOUS	YEAR
1. LIABILITIES FUNDS Balance in Income & Expenditure	No.	Rs.	Rs,	Rs.	Rs.
Account	Α	3,01,21,737	3,01,21,737	2,30,02,514	2,30,02,514
OTHER LIABILITIES Staff and Other Collections		58,986	58,986	95,767	95,767
INTER BRANCH ACCOUNTS			(2,39,39,958)		(2,06,23,161
Total			62,40,764		24,75,120
IL ASSETS FIXED ASSETS Gross Block Less: Depreciation Net Block	В	\$2,32,033 45,27,147 7,04,886		52,32,033 44,22,895 8,09,138	
Capital Work In Progress	-		7,04,886		8.09,138
ADVANCES Staff and Other Advances		53,000			
Stock of Library Books	C	72,071	1,25,071	90,089	90,089
Cash and Bank Balances: Cash at Bank	D	54,10,807	54,10,807	15,75,893	15,75,893
Tetal			62,40,764		24,75,120

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

Subject to Our Report of Even Date FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171 Partner.

K. SYAMA RATU Hon'SECRETARY

SOCIA

MANGALOPY.

Phillippe St.

M. VENKATĀRAMANA RAJU Hon'TREASURER

PLACE: BENGALURU DATE 23/09/2019

Particulars	SCH. NO.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
LINCOME; Tuition Fees & other Collections from Students Interest on Bank Deposits Other Income	E	1,73,38,993 2,00,461 63,920	1,42.13.884 1.49,874 843
Total (a)		1,76,03,374	1,43,64,602
II. EXPENDITURE: Employee Remuneration & Benefits Institution Running and Maintenance Exp. Provision for Loss in Value of Books Depreciation	F G C B	51,44,959 52,16,923 18,018 1,04,252	58.89,125 44,21,666 22,522 1,44,916
Total (b)		1,04,84,152	1,04,78,229
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		71,19,222	38,86,373

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY M.VENKATARAMANA RAJU

Hon'TREASURER

Subject to Our Report of Even Date for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

CALLO

PLACE: BENGALURU

DATE: 9 3 09 2019

(G.SUDHINDRA)

Partner.

Mem. No. 026171

SIR M VISVESWARAYA INSTI SCHEDULES FORMING PART OF BA			2
Particulars	Schedule No	Current Year Rs.	Previous Year Rs.
Income and Expenditure Account Balance as on 01-04-2018 Add: Excess of Income over Expenditure for the year transferred from Income and Exp. Account	A	2,30,02,514	1,91,16,14
year o'ansierred from income and Exp. Account		71,19,222	38,86,37
Balance Carried to Balance Sheet		3,01,21,737	2,30,02,514
Stock of Library Books:	C		
Balance as on 01-04-2018 Add: Purchased during the year		5,90,819	5,90,81
Total (a)		5,90,819	5,90,81
Less: Provision towards Loss in value of Books Balance as on 01-04-2018		5,00,730	4,78,200
Add: Provision for the year-20%		18,018	22,52
Total (b)	-	5,18,748	5,00,73
Net Value (a) - (b)		72,071	90,089
Schedule for Cash at Bank;	D		SHORT SAME
Balance in Savings and Current Account		54,10,807	15,75,893
		54,10,807	15,75,89



HE SHARE SHARE SHARE SHARE A RESIDENCE OF THE SHARE SH	1710 A CR 3054-E LPSA 2011/ALA ASSESS	ENDITURE ACCOUNT	FOR THE L	EAR ENDED 3131
	MARCI			
Particulars	Schedule	CURRENT YEAR		PREVIOUS YEAR
	No	Amount		Amount
OTHER INCOME	E			
Others.		63,920		842
		63,920		842
Employee Remuneration &				
Benefits	F	40.04.000		6. 9.6. NO. 10.00
Salary to Staff		48,34,352		56,20,243
Contribution to Provident Fund		1,96,781		2,47,165
Contribution to ESI		1,13,208		22,029
Staff Welfare (Including Medical Exp)		618		- 311
		51,44,959		58,89,125
nstitution Running and				
Maintenance Expenses	G			
Repairs and Maintenance		6,91,232		5,18,521
Vehicle Maintenance		6,75,024		6,88,671
Inspection / Examination Expenses		1,02,977		1,04,860
Power and Water Charges		14,33,340		10,83,012
Sports Expenses				31,344
Security Charges		4,22,632		3,44,245
Equipment Insurance		12,661		10,792
University and Affiliation Fees		5,48,986		3,20,209
Magazines and Journals		14,273		9,827
Horticultural Expenses		-		15,304
Educational Expenses		2,22,102		2,38,278
Cultural Expenses		2,78,132		3,02,520
Printing and Stationery		1,30,130		92,632
Postage & Telephone (including interne	et)	1,05,721		1,03,985
Legal and Professional Charges		23,684		60,013
Audit Fee and Certification Charges		45,00		2010.12
Payment to Statutory Auditors	13,357		11,030	
Others - Pre Audit and Review	34,488	47,845	59,032	70,062
Travelling and Conveyance	34,400	29,858	37,032	28,572
Newspaper Notification Expenses		2,29,088		2,63,079
Rent Rent		1.23,900		
COMED - K and other Membership Fee				1,17,600 5,290
Others		6,110 1,19,229		12,850
Utilets		1,19,669		14,850



			S	CHEDULE OF	FIXED ASSET	SCHEDULE OF FIXED ASSETS AS AT 31ST MARCH 2019	MARCH 2019				
	SCHEDULE		The state of the s	The second second							
SI.			GROSS BLOCK	SLOCK			DEPRI	DEPRECIATION		TRE	NET BLOCK
ON	PARTICULARS	AS AT 01-04-2018	ADDITIONS	DELETIONS	AS AT 31-03-2019	AS AT 01-04-2018	ADDITIONS	(DELETIONS)	AS AT 31-03-2019	AS AT 31-03-2019	AS AT 31-03-2018
-	Buildings	29,67,162	9		29,67,162	23,73,271	59,389		24,32,660	534.502	5.93.891
NI I	Electrical Installation		,		1,91,239	1,42,832	4,841	+	1,47,673	43.566	48 407
n	Computers and Accessories	_		***	16,14,931	15,81,607	19,994	(0)	16,01,601	13330	33 334
0	Furniture and Fixtures	4,19,918	i	0.00	4,19,918	3,00,026	17,984		3,18,010	1.01.908	1.19.892
n	Office Equipments	38,783	Œ.		38,783	25,159	Z,044	63	27,203		13,624
		52,32,033			52,32,033	44,22,895	1,04,252		45,27,147	7,04,886	8,09,138
	PRESIDENT	SECHETARY		THEASURER		Bangalore Dated: 2.3 (0.9   2.0   9	plealbo		FOR RAIO ASSOCIATES CHARTERED ACCOUN CHARTERED ACCOUN (G.SUDHINDRA) Mem. No. 026171	CHARTERED ACCOUNTANTS CHARTERED ACCOUNTANTS (G.SUDHINDRA) Mem. No. 026171	7



# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2018-19

	Na	me	PAN					
	SE	II KRISHNADEVAI	RAYA EDUC	ATIONAL TRUST			AAATS80	08C
THE	Fla	t/Door/Block No		Name Of Pre	mises/Building	g/Village	Form No. whi	ch
VAND	16			Sri Krishnade	Sri Krishnadevaraya Educational Trust  Area/Locality			ITR-7
TRO	Ro	ad/Street/Post Office	i i	Area/Locality				-
AL INFORMATICE OF ELECTRIC	Ba	llari Road		Ballari Road			Status AC	P/BOI
RAN	To	wn/City/District		State		Pin/ZipCoc	fe Aadhaar Nu	mber/Enrollment ID
PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Be	ngaluru		KARNATAK	A	560080		
34	Des	ignation of AO(W	ard/Circle)	CENTRAL CIRCLE	1(4)		Original or Re	vised ORIGINAL
0	E-4	iling Acknowledge	ment Numbe	r 355202621291	018	Dat	o(DD/MM/YYYY	29-10-2018
	1	Gress total income		di di	- 20-		1	0
i	2	Deductions under C	hapter-VI-A	0 8	10 D		2	0
	3	Total Income					3	0
ME	За	Current Year loss, if any					3a	0
INCOME	4	Net tax payable						0
TAX THEREON	5	Interest and Fee Pay	Payable DAX DEPART					0
AND TAX THER	6	Total tax, interest as	nd Fee payable		The same of the sa		6	0
TAX	7	Taxes Paid	a Advi	lvance Tax 7a			0	EN FEDERAL ST
AND		DEPOSITION OF	b TDS		7ъ	54983	00	
NO.			e TCS	2	70		0	
*			1000 MAY A	Assessment Tax Taxes Paid (7a+7b+7	7d		0	ALL SECTION TO
			7e	5498300				
	8	Tax Payable (6-7	e)				8	0
1	9	Refund (7e-6)					9	5498300
	10						0 10	0

This return has been digit	ally signed by KS	YAMA RAJU				in the capacity of SECR	ETARY
having PAN ACRPI	(2750Q from IP A	ddress 49.206.4.72	on	29-10-2018	_at	BENGALURU	
235	9367514460344068CN-	«SafeScrynt sub-CA fo	e RCAI Cla	es 2 2014.OU~Si	d-CA	,O=Sify Technologies Limited,C=	IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



# RAO ASSOCIATES CHARTERED ACCOUNTANTS

#### INDEPENDENT AUDITOR'S REPORT

To the Trustees,

# 1. Report on the Financial Statements

We have audited the accompanying financial statements of SRI KRISHNADEVARAYA EDUCATIONAL TRUST("The Trust"), which comprise the Balance Sheet as at March 31, 2018, the Income Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

# 2. Management's Responsibility for the Standalone Financial Statements

Management is responsible is responsible for the preparation of these financial statements. This responsibility includes the design, implement and maintenance of internal control relevant to the preparations of financial statements that are free from material misstatement, whether due to fraud or error.

# 3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

## 4. Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of their state of affairs as at March 31, 2018, Income and Expenditure, for the year then ended.

Head Office: # 32/1, Vasishta Paradise, 2nd Floor, 1st Temple Road, 11th Cross, Malleswaram, Bengaluru 560 003
Ph: 080 - 2356 0112, 2356 0114, E-mail: info@raoassociates.com
Branch Office: # 161, Gayathri S L Byrappa Road, 3rd Cross, 3rd Main, Hanumanthanagar, Bengaluru 560 019

BANGALORE FIRM Reg No



# AUDIT REPORT U/S 12A(b) OF THE INCOME TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS.

- We have examined the attached Balance Sheet of SRI KRISHNADEVARAYA EDUCATIONAL TRUST as at 31-3-2018 together with 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 trust.
- 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 above named trust as far as appears from our examination of the books.
- The amount due to/from students and Advance to Contractors and other Parties is subject to reconciliation and consequential adjustments.

Subject to our remarks in para 3 above, 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:

- in the case of the Balance Sheet of the state of affairs of the above named trust as at 31.3.2018 and
- (ii) In the case of the Income & Expenditure Account, of the Excess of Income over Expenditurefor the year ending on that date.

SSOC

BANGALORE FIRM Reg No

0033808

The prescribed particulars are annexed hereto.

For RAO ASSOCIATES

CHARTERED ACCOUNTANTS

(Firm No. 003080S)

(G.SUDHINDRA)

PARTNER.

Membership No: 026171.

Place: Bangalore Date: 11-09-2018.



#### 5. Emphasis of Matter:

The amount due to/from students and Advance to Contractors and other Parties is subject to reconciliation and consequential adjustments.

Our Opinion is not qualified in respect of above matter.

BANGALORE

0030805

REO NO

#### 6. Report on Other matters:

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

For RAO ASSOCIATES CHARTERED ACCOUNTANTS

(Firm No.003080S)

(G.SUDHINDRA) PARTNER

Membership No. 026171.

Place: Bengaluru Date: 11-09-2018.



# ANNEXURE STATEMENT OF PARTICULARS

Application of Income for Charitable or Religious Purposes

SLNo		Application of Income for Charitable or Religion Particulars	Remarks					
1.	200 40000	ount of income of the previous year applied to ritable or religious purposes in India during that	Revenue Exp.33,53,37,033 Capital Exp.4,45,00,250.00					
2.	the beer	ether the trust/institution has exercised the option er Clause (2) of the Explanation to Sec.11 (1)? If so details of the amount of income deemed to have a applied to charitable or religious purposes in a during the previous year.	Ni					
3.	apar perc	ount of income accumulated or set apart/ finally set rt for application to the extent it does not exceed 15 cent of the Income derived from property held er trust wholly/in part only for such purposes.	Rs. 9,10,94,835					
4.		Amount of income eligible for exemption under Section 11(1)(c) (Give details).						
5.	to i	ount of income, in addition to the amount referred in item 3 above, accumulated or set apart for diffed purposes under section11(2).	Rs.20,00,00,000					
6.	abov	ther the amount of income mentioned in item 5 ve has been invested or deposited in the manner down in section 11(2)(b)? If so, the details thereof.	Yes.Refer Balance Sheet					
7.	Whe option Expl deer	ther any part of the income in respect of which an on was exercised under clause (2) of the anation to section 11(1) in any earlier year is ned to be income of the previous year under on 11(1B)? If so, the details thereof.	NIL.					
8.	Whe	ther, during the previous year, any part of income mulated or set apart for specified purposes under on 11(2) in any earlier year –						
	a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NIL.					
	b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	NIL					
	c.	has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, details thereof	NIL NIL					

FIRM Reg No



# RAO ASSOCIATES CHARTERED ACCOUNTANTS

II. Application or use of income or property for the benefit Of persons referred to in section 13(3).

SI.No	Particulars	Remarks
1.	Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annex. as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NIL.
2.	Whether the trust/institution has exercised the option under Clause(2) of the Explanation to Sec.11(1)? If so the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	-50.000
3.	Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the propertyand the amount of rent or compensation charged, if any.	NIL.
4.	Whether any payment was made to any such Person during the previous year by way of salary, allowance or otherwise? If so, give details.	Refer Annexure
5.	Whether the services of the trust/institution were made to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	NIL
6.	Whether any share, security or other property was purchased by or behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid thereof.	NIL.
7.	Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.	NIL.
8.	Whether any income or property of the *trust/ institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NIL.
9.	Whether the income or property of the *trust/ Institution was used or applied during the Previous year for the benefit of any such person in any other manner? If so, give details.	NIL.  A BANGALORE FIRM Reg No 093380S



# RAO ASSOCIATES CHARTERED ACCOUNTANTS

## III. Investments held at any time during the previous year(s) in Concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and Address of the Concern	Where the concern is a company the number and class of shares held	Nominal Value of Investment	Income from Investment	Whether the amount in column 4 exceeded 5%of the capital of the
					concern during the prev. year - Say Yes / No.
		Nil			***************************************

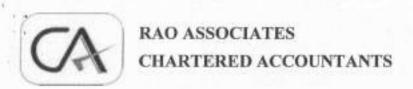
For RAO ASSOCIATES CHARTERED ACCOUNTANTS Firm No.003080S

(G.SUDHINDRA) PARTNER

Membership No. 026171.

Place: Bangalore Date: 11-09-2018.





# Annexure Detailing the payments made to Persons specified under section 13(1) of the Income-tax Act, 1961 (Refer item (4) of II)

Particulars of the Concern	Relationship	Amount	Remarks
Hotel Chalukya	Concern where one of the trustees is interested.	Nil	Hotel Accommodation
Hotel Kanishka	do	41,672.00	Hotel Accommodation
Chamundi Hotels Pvt. Limited	do	23,52,000.00	Rent
Hotel Atria	do	50,531.00	Hotel Accommodation

SSOCIA

BARGALORE

FIRM Red No. 0033808

For RAO ASSOCIATES CHARTERED ACCOUNTANTS

(G.SUDHINDRA) PARTNER

Membership No. 026171 (Firm No. 003080S)

Place: Bengaluru Date: 11-09-2018.

# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU. MEMO OF INCOME FOR THE ASSESSMENT YEAR 2018-2019 Gross Receipts as per Income and Expenditure Account 60,81,46,756 Less: Depreciation in respect of Grant Assets credited in Income and Expenditure Account 8,47,856 60.72.98.900 Less: Application of Income (A) Revenue Expenditure: Revenue Expenditure (As per Income and Expenditure Account) 39,05,60,030 Less: Expenditure not Allowable Depreciation on Assets 5,40,20,455 Provision for Loss in Value of books 12,02,542 5,52,22,997 33,53,37,033 (B) Capital Expenditure: Purchase of Library Books during the year 10,79,417 Additions to Fixed Assets - Refer Note 1 below 4,34,20,833 4,45,00,250 Less: Utilisation of accumulation of Income U/s 11(2) - AY 2015-16 (4,45,00,250)33,53,37,033 (C) 15% Net Receipts u/s 11(1) 9,10,94,835 (D) Income accumulated u/s 11(2) 20,00,00,000 62,64,31,868 Total Deduction restricted to 60,72,98,900 Excess of Income over Expenditure for the year Tax on above income Less: TDS 53,19,762 Refund Due 53,19,762 Notes: 1 Additions to Fixed Assets - As per Fixed Assets Schedule 3,09,23,292 Add (Less): Increase (Decrease) in Capital Work In progress:

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

Total Additions to Fixed Assets during the year

Balance as on 31-03-2018

Less: Balance as on 01-04-2017

RASOALORE PIRM RES NO PER OGRAPHICA POR PER OGRA

4,92,73,194

3,67,75,653

1,24,97,541

4,34,20,833

(PRESIDENT)

200 100			ATIONAL TRUST, B T 31ST MARCH 20	HORSE STREET,	
	Sch		NT YEAR		OUS YEAR
	No.	Rs.	Rs.	Rs.	Rs.
FUNDS Trust Fund Other Funds Balance in Income & Expenditure		19,00,000 14,57,65,886		19,00,000 14,45,03,617	
Account	В	2,04,67,80,454	2,19,44,46,340	1,82,91,93,727	1,97,55,97,34
OTHER LIABILITIES  Refundable Deposits to Students Staff and Other Collections	с	1,38,62,492 22,70,072		1,80,73,542 23,44,211	1-11-
Others	D	2,93,10,175	4,54,42,740	2,16,17,719	4,20,35,472
Total			2,23,98,89,079		2,01,76,32,816
FIXED ASSETS Gross Block Less: Depreciation Net Block Capital Work In Progress	E	1,21,83,64,352 66,44,52,832 55,39,11,520 4,92,73,194	60,31,84,714	1,19,01,81,835 61,25,12,614 57,76,69,222 3,67,75,653	61,44,44,875
CURRENT ASSETS, LOANS AND ADVANCES Advance towards Purchase of Land Advance for Material/Equipment Purchase	G	28,85,000 8,16,262		28,85,000 6,61,303	
Staff and Other Advances Deposits Stock of Library Books Income Tax Paid	H	85,98,079 51,15,211 48,10,169 8,97,63,071	11,19,87,791	83,23,363 47,81,846 49,33,294 9,06,85,018	11,22,69,824
Cash and Bank Balances; Cash and Cheques/Drafts on Hand Cash at Bank	1	2,885 1,52,47,13,688	1,52,47,16,573	1,78,744 1,29,07,39,374	1,29,09,18,117
Total			2,23,98,89,079		2,01,76,32,816
Signi icant Accounting Policies and Notes on account	0				

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

Subject to Our Report of Even Date

FOR RAO ASSOCIATES CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

K. SYAMA-RAJU

Hon'SECRETARY

M. VENKATARAMANA RAJU Hon'TREASURER

PLACE: BENGALURU

DATE: 11-9-2012

# SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

40.07.27.024	
40.07.07.024	
40.07.07.004	
49,97,27,034	50,61,29,947
9,03,46,038	9,36,72,563
1,72,25,829	1,75,07,257
	190-0181 (00015-1)
8,47,856	7,41,760
60,81,46,756	61,80,51,527
22,27,28,061	21,56,14,825
11,26,08,972	9,52,10,478
12,02,542	12,33,323
5,40,20,455	5,58,92,901
39,05,60,030	36,79,51,527
21,75,86,727	25,00,99,999
	21,75,86,727

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

OCIAT

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY

M.VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

PLACE: BENGALURU

DATE: 11-7-2018

(G.SUDHINDRA) Mem. No. 026171

Partner.

SCHEDULE -E						0000				
) AS	11	GROSS	BLOCK			DEPREC	DEPRECIATION		NET BLOCK	NOCK
No. PARTICULARS	ASAT 01-04-2017	ADDITIONS	DELETTONS	AS AT 31-03-2018	AS AT 01-04-2017	ADDITIONS	DELETIONS	AS AT 31-03-2018	AS AT 31.03.201R	AS AT 71-03-2017
Sri Krishnadevarava Educational Trust	1St							200	200000000000000000000000000000000000000	0.1.00.200
1 Land At Cost	16,52,11,065			16.52 11.045						
Buildings	63.27.10.009	35.45.612		62 69 66 621	34 53 65 076	2000000000			10,54,11,105	10,52,11,065
_	CONTRACT STORY	40000000		03,02,33,521	31777979797	3,23,99,355		34,46,61,431	29,15,94,190	32,04,47,933
_	37,77,312	12,55,110	*	50,32,622	10,13,958	4,01,866		14.15.824	36.16.798	27 63 554
Electrical Installation	58.54,307	4		58.54.307	37 82 126	2.07.249		30.00 344	200000000	Principal and
Indoor stadium - Own	30.62.916		69	20.63.646	000000000000000000000000000000000000000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		440'60'60	10,04,303	191,27,02
_	240/10/05			010/70/00	000,88,72	54,843	*	28,43,443	2,19,373	2,74,216
Street light Hittings and Solar Season	20,00,000	ě		20,00,000	19,28,751	14,250		19,43,001	56,999	71,249
_		0		CHARLES HOUSE						9
	24,17,909			24,17,909	10,35,698	2.76.442		1912140	11.05 760	43.09-24
8 Construction Equipments	1.19,155	,	*	110155	117379	281		20,40,404	400000	10,012,2
9 Office Equipment	6.45.766		38	A 25 PER	4 40 000	107		1,17,360	1,395	1,876
10 Consister Caldin	0000000			pay'ca'a	1,79,200	596,965	**	2,49,185	3,96,581	4,66,566
	1,96,940			1,96,940	70,898	25,208	,	96.106	1.00.934	1.36.043
11 Cantern Kitchen Equipments	7,63,786		*	7,63,786	6,25,173	20,792	100	6,45,965	17.821	1.38.613
A STATE OF THE STA										
Sit PLY ISVESTALIST HISTORICE OF										
Technology										
Laboratore Presiment										
The state of the s										
Mechanical	THE STATE OF THE S									
Own Assets	1,47,02,334	8		1.47.07.334	1.24.29 595	2.44 045	2000	4 37 20 240	All the same	200
Grant Assets (Contribution)	AFT 25 C2			E3 3E 23	200 30 07	0001100		1,67,07,090	19,32,686	22,73,748
Chambridge	1111111111		777	36,63,734	44,43,003	1,50,109		43,75,114	8,50,620	10,00,729
Colembus Co.	13,09,111	0.	*	13,09,111	10,55,598	38,027	100	10,93,625	2.15.486	2.53.512
Physics	6,76,032	-	4	6.76.032	5.00.822	26.282		5 27 1AA	1.40 030	1000
Mathematics	98.000			00 000	00 440	4 104		0,007,407	07K'04'7	1,70,410
Ovil	6111.050	00		200000	201,110	1,409	+	90,729	7,276	8,560
Chall County assets	2000000	0.0		656,11,959	45,82,675	2,29,393		48,12,068	12,99,892	15,29,285
CANADA MINI ANDRE	6,34,214	1000000		2,34,214	99,239	20,246		1.19,485	1.14.729	1 34 975
Biotechnology	1,05,94,346	6,45,840		1,12,40,186	80,53,692	4,77,974		98 31 444	27.00.630	25 40 554
Biotechnology-Grant asset	5,32,955	20,09,504		28.42.459	2.78.819	339546		270300	1004 5004	200100
INFORMATION SCIENCE		67555	9	47 665	and a state of	2000000		2020010	17,47,434	4,34,130
Electrical & Electronics	V.	and and		Contrary of the contrary of th		10,133		10,133	57,422	
Own Accets	1 90 06 439	4 30 3E4		* 000 2 5 000	A Section Cont.					
County & season (Consections)	100000000	4 CC CO CONT	49	1,37,44,793	1,75,48,007	3,59,518		1,79,07,525	20,37,268	22,58,432
OF ACT ASSESS (COLUMNOS)	66/96'67			25,98,755	15,61,607	1,55,572	*	17.17.179	8,81,576	10.37.148
Specifical - Litabil	1,98,654	97,220	*	2.95,874	1,38,392	23.622		1 62 014	1 23 660	50,00
MBA	2,75,535			2.75.535	2.09.707	9274		730 501	4000000	200
MCA	1,70,602		8.4	170.607	117 986	4,000		1007047	802,00	979'cq
Telecommunication	4.06.002	267.030		200000000	2000000	704		1,43,558	45,234	53,216
Toldechmine minimum Count account	4 00 000	4900000		709'57'7	2,33,356	81,716		3,14,580	4,60,222	1,73,618
Comments and the same assets	1,83,091			1,85,091	1,02,965	12,319		1,15,284	69,507	82,126
CAMPETAL CONTROLLED	5,89,494	-	+	5,89,494	2,86,036	45,519	- A	3,31,558	257539	3.03.459
CARACIED FORWARD	88,04,75,501	81,27,015	,	88 86 02 516	17 52 15 000	25700000		20 20 20 20	100000	not innin
								The Real Property		



St PARTICULARS No., BROUGHT FORWARD Jubitary Equipments Grant Assets Own Assets Turniture & Fixtures - Own Furniture & Fixtures - Crant Contiputer & Accessories (Including Softwares)-Own Computer & Accessories - Grant Office Equipments Office Equipments Office Equipments Office Equipments Office Equipments Printer-Grant Printer-Grant Printer-Grant	AS.AT 01-04-2017 88,04,75,501 11,45,625 1,69,449 25,94,682 4,33,64,883 1,31,099 7,42,95,490 30,98,570 5,29,957 4,00,179,63,178	GROSS BLOCK ADDITIONS DELE 81,27,015	1000							
The state of the s	AS.AT 01-04-2017 88,04,75,501 11,45,625 1,69,449 25,94,682 1,31,099 7,42,95,490 36,98,570 5,29,957 4,03,178	m l	NOON I							
The state of the state of the state of	AS AT 01-04-2017 88,04,75,501 11,45,625 1,69,449 25,94,682 4,33,64,883 1,31,099 7,42,95,490 30,98,570 5,29,957 4,63,997 1,79,63,178	100 EV 100 EV	MANA			DEPRECIATION	IATION		NET BLOCK	LOCK
	88,04,75,501 11,45,625 1,69,449 25,94,682 4,33,64,883 1,31,099 7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178	E23 (201)	DELETIONS	AS AT 31-03-2018	ASAT 01-04-2017	Annimions	DEFERMANCE	ASAT	ASAT	ASAT
	11,45,625 1,69,449 25,94,682 4,33,64,883 1,31,999 7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178	36,000		20 00 00 00		The same of the same of	WEEE INVEST	07/07-50-15	8107-50-16	21-02-2012
	11,45,625 1,69,449 25,94,682 4,33,64,883 1,31,099 7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178	36,000	100	010,50,00,00	860,51,55,75	3,57,99,918	ħ	41,11,15,016	47,74,87,501	50,51,60,404
	1,69,449 25,94,682 4,33,64,883 1,31,099 7,42,95,490 30,98,570 5,29,957 4,02,990	36,000	4	11.45.625	672 12 0	49 143	Y	0.69 200		200100
	25,94,682 4,33,64,883 1,31,099 7,42,95,490 5,29,957 4,02,990 1,79,63,178	36,000		1 40 440	9 46 400	20,196		7,03,489	1,84,136	2,14,278
	4,33,64,883 1,31,099 7,42,9490 30,98,570 5,29,957 4,02,990	40 60 606		14 30 403	1,70,100	3,430		1,49,670	19,779	23,269
	7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178			200,00,00	22,01,046	13,927		23,34,973	2,95,709	3,33,636
	7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178	14,36,300		4,40,17,449	3,04,11,520	21,30,889		3,25,42,409	1,20,75,040	1,29,53,363
	7,42,95,490 30,98,570 5,29,957 4,02,990 1,79,63,178			1,31,099	98,329	4,916		1,03,245	27,854	32,770
	36,98,570 5,29,957 4,02,990 1,79,63,178	48,39,126		7.9134.616	7 21 55 785	44 87 500	1	400 40 000	Annual Property	Section of the Contract
	5,29,957 4,02,990 1,79,63,178			30 GR 570	00 54 550	00.404		1,03,46,009	47,71,734	41,40,205
	4,02,990	1.41.950		6.91.209	1 63 103	100,404		30,40,969	57,501	1,44,002
	1,79,63,178	and the same	31)	4.00 000	4,55,107	43,024	,	4,90,811	1,74,496	76,770
88 8	The state of the s	9 46 909		4,02,990	3,74,210	1,756		3,95,966	7,024	8,780
레 등	46.744	TO C'DA'C	10	006,60,60,1	1,47,87,378	8,28,387	9	1,36,15,765	46,94,195	51,75,800
녱	16701			40,741	7,011	2,960		12,971	33,770	39,730
딍	18,51,579			1851579	17.48.156	16 513		49.63.650	0.000.00	4000
딍	1,06,500			1.06.500	1.02.293	610		17,00,007	07570	1,013,923
Printer-Grant	022020000	i.		Parada and	a recording	610		1,02,791	3,509	4,128
The same of the sa	11,750	*	Ŋ	11,750	11.630	23		102.44	***	
Software MBA -Grant	53,000	*		53,000	63763	274		517,76	200	120
10 Vehicles				200000	100/00	26.0	• //	26./83	217	543
Buss	2,58,80,580	1,11,25,740	19.84.220	3.50.22.100	2.0538.526	28 95 215	19 29 540	204.00.901	1 35 35 300	
Service Station Equipment	47,840			47,840	47.108	146	ALC: STORE	47.964	666,03,66,1	55,42,054
Swaraj Mazda	10,45,600		4	10.45,600	870.178	35.084		500,70	200	/32
Bi-cycle	9,166		10	9.166	8 353	163	1	202,000	1,46,358	1,75,422
TVS Moped	16,600		04	16,600	15020	136		2170	160	814
Temp Travellor				and a	10/200	170	ij	10,036	244	089
Genio DC vehicle	5,27,524		1	6,27 574	254.665	24.634		* 1000	. 00 000	
Bolero Jeep	7,63,280		14	7.63.280	513 169	50,022		2,03,637	1,38,287	1,72,859
Mahindra Jeep	4,90,292		100000000000000000000000000000000000000	4,90,292	4,63,338	5 391		4.68.730	71 553	2,30,111
	35,37,775	8,86,245	7,07,555	37,16,465	7,07,555	6,01,782	1.41.510	11.67.827	25.48.628	905,05
11 Hornculture Equipments	89,497			89,497	85,194	645	,	85,839	3.658	4.303
CARRIED CARLAND	-			20,94,146	19,49,002	29,029	*	19,78,031	1,16,115	1.45,144
	1,05,07,43,293	2,67,54,824	26,91,775	1,08,48,06,342	52,53,82,779	4,68,69,224	20,81,050	57,01,70,953	51.46.35.388	53 53 60 514



			GROSS BLOCK	BLOCK			hepae	DEPRECIATION		0 440	2000
	PARTICULARS	AS AT 01-04-2017	ADDITIONS	DELETIONS	A5 AT 31-03-2018	AS AT 01-04-2017	ADDITIONS	DEI CTIONS	ASAT	ASAT	ASAT
	BROUGHT FORWARD Krishnadevarava College of Dental S	1,06,07,43,293	2,67,54,824	26,91,775	1,08,48,06,342	52,53,82,779	4,68,69,224	20,81,050	57,01,70,953	51,46,35,388	53,53,60,514
100 5	Dontal Lab Foreignments	740003423	+ 00 000								
	Committees of the particular	2,00,14,736	1,75,073		7,70,05,345	5,57,05,949	31,94,939		5,89,00,888	1,81,04,657	2,11,06,503
	Coffeening	24,03,295		4	22,03,295	21,23,902	47,636		21,71,538	31,757	79,393
	1000 000	295.02	200		26,346	229,672	404	•	26,076	270	674
	Furmibure	63,93,806	*	+	63,93,806	49,34,435	2,18,906		51,53,341	12,40,465	14.59.371
_	Othor Equipments	1,11,58,139	1,16,206	9)	1,12,74,345	61,33,947	7,71,060		69,05,007	43,69,338	50.24.192
e linte	internet Equipment	1,45,365	*	ŕ	1,45,365	1,27,355	2,702	7.	1,30,057	15,308	18,010
Ť	Mobile Medical Bus	13,82,731	*	4	13,82,731	13,51,595	6,227	-	13,57,822	54,909	31,136
Other	Ter Asset (Assets translerred from Kr.							1000			
3 5	AS & Deuts	1,09,250	5	6	1,09,250	98,022	1,684	*	99,706	9,544	11,228
7-1	Hospital Furbiture	1,98,395	Š.		1,98,395	1,73,341	3,758		1,77,099	21,296	25,054
(6)	Medical Equipment	40,72,292	*5	4	40,72,292	32,73,704	1,19,788	18	33,93,492	6.78.800	7.98.588
	Surgical Instrument	5,72,517			5,72,517	4,11,395	24.168		4.35,563	136954	1,61,199
2 Inte	Internet Equipment	58,150		+	58,150	36,219	3,290		39,509	18.641	21 921
	Computers & Accessories	82,838	**	+	82,838	82,205	380		82 585	252	6.53
	Sir MV School of Archetecture	C. W. C. W. C. C.	Company of the last of the las		0.0000000000000000000000000000000000000				1001110	900	0.00
200	Furniture	950'06'6	7,36,947		17,27,003	1,46,508	2,36,774		3.85.287	1941,721	0.41.540
	Internal Partition	1,09,959			1,09,959	21,992	17,593		39,585	70.374	87 97 9
	Office Equipments	1,73,175	86,680	9	2,59,855	25,976	35,082		61.058	1.98.797	1 47 199
	Computers & Accessories	7,13,803	*		7,13,803	4.28.282	171313		200 00 2	1 14 208	7 05 50 5
5	Campus Net Working	4,09,298	35	i	4,09,298	81,860	65,488		1,47,348	2,61,950	3.27.438
Ho	Hostel Section	POSTURE MADE		- 1	CONTRACTOR OF	3			AND STATE OF THE S		
200	Nutchen Equipments	74,58,353	7,52,874		82,11,227	\$0,37,874	4,76,003		55,13,877	26,97,350	24,20,479
617	Equipments - Lattice flower	24,32,407			24,32,407	14,13,901	1,52,776	٠	15,66,677	8,65,730	10,18,506
-	tribute and rightes	780'01'67'1	10,15,178		1,39,25,260	52,30,619	13,04,196		65,34,815	73,90,445	76,79,463
-	Equipment equalities	0050200		+	20,500	18,979	228		19,207	1,293	1,521
+	Equipment - Sold Water Reaters	1.19,01,81,835	3.09.23.292	27 46 775	1 31 83 64 957	2,44,916	2,96,836		5,41,752	16,82,072	7,60,418
		C					octopico, con	20,01,030	00,44,54,833	For RAO ASSOCIATES CHARTERED ACCOUNTANTS	SOCIATES CCOUNTANTS
13	AC. CHANDRASHEKAR RAJU	K. SYAMA BATU		M. VENKATA	A. VENKATARAMANA RAJU	PLACE	PLACE: BENGALURU	1000	SOCIATE S	Firm Reg No.003080S	500000000
	rassident	SECRETARY		TRE	TREASURER	DATE	DATE 17-3-24	MA S	Span See 1	(G.SUDHENDRA) M. No. 626171	NDRA) 5

#### SRI KRISHNADEVARAYA EDUCATIONAL TRUST, BENGALURU

NOTES ON ACCOUNTS FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDING 31<sup>5T</sup> MARCH 2018 AND STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES – SCHEDULE 'O'

#### (A) NOTES ON ACCOUNTS:

1) The Trust is running the following institutions:

Sl. No	Name of the Institution	Courses
(a)	Sir M Visveswaraya Institute of Technology	MBA, MCA & Engineering Courses.
(b)	Sri Krishnadevaraya College of Dental Sciences	Courses in the field of Dental Sciences.
(c)	Sir MV School of Architecture	Architect Courses

- Staff Advances include amounts, which are pending reconciliation/ recovery. Necessary steps are being taken to reconcile/recover the same.
- Balances in respect of amounts payable to Creditors, Advance towards purchase of Land, Equipments, Building Construction and other Loans and Advances are subject to confirmation/reconciliation.
- 4) The trust has contested the demand raised by the ESI Corporation amounting to Rs.34.17 Lakhs, for the period from 16-03-2011 to 30-11-2013 (out of which Rs.3.48 Lakhs paid up to 31-03-2015) towards non deduction of ESI in respect of MVIT Unit.
- 5) Gratuity case:

Suit filed by Mr. Narendra Kumar (ref order no: PGA/CR No. 47/2014) and K. Raghupathy (ref order no: PGA/CR No. 48/2014) for payment of gratuity, Trust has filed appeal in the High Court (Deposited Rs.11,24,969.00 before Registrar Hon. High Court).

Suit filed by Divya srinath (ref order no: PGA/CR No. 69/2014) has been honored for release of gratuity in the Labour court. Trust has decided to file an appeal in the High Court (Deposited Rs.3,77,033.00 before Registrar Hon. High Court).

Suit filed by Raveendra B. S. (ref order no: PGA/CR No. 134/2016) has been honored for release of gratuity in the Labour court. Trust has filed an appeal to the Assistant Commissioner of Labour Court (Deposited Rs.5,99,771.00 before Registrar Hon. High Court).

Apart from the above the few of the Ex-employees of the Trust have filed suits before Labor court for termination benefits and other related matters. Financial impact of such cases is not quantifiable as on date.

6) The figures of the previous year have been reclassified and regrouped to confirm to the current year's presentation.

### (B) STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

1) Method of Accounting:

The Trust follows Cash System of Accounting for all items of Income and Expenditure. In respect of Capital Items, liability is set up on crystallization of Liability.

### 2) Fixed Assets:

- (a) Assets Purchased out of Own Funds: Fixed Assets is Valued in Books of Accounts at Cost Plus all expenses incidental to putting the Asset in to use.
- (b) Assets Purchased out of Grant Assets: Fixed Assets purchased out of Grant Funds are shown in the accounts at Cost, separately as Grant Assets.

3) Depreciation:

a. Depreciation on both Owned and Grant Assets, is provided in the Accounts on Written Down Value Method at the following Rates:

Sl.No.	Particulars	Rate of Dep.
1.	Buildings	10%
2.	Laboratory Equipments	15%
3.	Furniture & Fixtures	15%
4.	Sports Equipments	20%
5,	Office Equipments	15%
6.	Generator	15%
7.	Vehicles	20%
8.	Kitchen Equipments	15%
9.	Construction Equipments	15%
10.	Internal Partitions	20%
11.	Computers	60%
12.	Campus Net Working	20%
13.	Hospital Cots and Beds.	15%
14.	Medical Equipments.	15%
15.	Surgical Instruments.	15%
16.	Street light fittings	20%
17.	Electrical Installation	10%

- Full Year Depreciation is provided in the accounts on assets put to use at any time during the year.
- c. In respect of Grant Assets, the amount of Depreciation for each year on Grant Assets is recouped out of Capital Grants Received.



4) Capitalization of Funds:

All Collections towards Building Fund, Corpus Fund and Development Fund Is capitalized and shown under "Other Funds".

5) Accounting of Grants:

- a. Grants are accounted as and when they are received by the Trust.
- Capital Grants are shown in the accounts separately and reduced every year, to the extent of Depreciation on the assets purchased out of such grants.
- Revenue Grants are shown in the Income and Expenditure Account separately.
- d. Unutilized Grants are shown under Current Liabilities.

For SRI KRISHNADEVARAYA EDUCATIONAL TRUST

PRESIDENT

(A.C. CHANDRASHEKAR RAJU)

TREASURER

(M. VENKATARAMANA RAJU)

SECRETARY (K. SYAMA RAJU)

Subject to our Report of Even Date

For RAO ASSOCIATES

CHARTERED ACCOUNTANTS

(Firm No: 003080S)

ON SCHOOLS

(G.SUDHINDRA) PARTNER. Mem No. 026171

Estd.: 1985

# Sri Krishnadevaraya Educational Trust

(SIR M. VISVESVARAYA INSTITUTE OF TECHNOLOGY)

No 16, Ballari Road, Sadashivanagara, Bengaluru - 560 080 Phone / Telefax : 080-2360 6999, 2361 3443, 2360 1340, 2360 1370 E-mail: sriket@gmail.com

## THE RESOLUTION PASSED AT THE BOARD MEETING HELD ON 11/09/2018 FOR ACCUMULATION OF FUNDS

RESOLVED that a sum of Rupees Twenty Crores only(Rs.20,00,00,000/-) be and hereby set apart /accumulated out of the income for the year ending 31/3/2018&five subsequent previous years as required by section 11(2) and to utilise the same within the next five financial years (Within 31st March 2023) for the following purpose:-

- · Purchase of Land
- · Construction of Building
- · Purchase of Equipments/Furniture's
- Purchase of Library Books

Further resolved that the above sum is placed, if required, in investments recognised under the provisions of section 11(2) of Income Tax Act, 1961, till such time, the amount is actually utilised for the purpose specified above.

The Secretary is authorised to file the copy of the above resolution along with necessary documents to the Income Tax Department.

For Sri Krishnadevaraya Educational Trust

(A.C.CHANDRASHEKAR RAJU)

PRESIDENT

SIR M VISVESVAR			CONTRACTOR OF THE PROPERTY OF THE PARTY OF T		KE
	Sch	CURREN	31ST MARCH 2010 T YEAR	PREVIOU	IS YEAR
	No.	Rs.	Rs.	Rs.	Rs.
FUNDS	1401	r.s.	ria.	no.	INDH:
Other Funds	A	9.02.39.993		8,89,77,724	
Balance in Income &		0.0000			
Expenditure Account	В	79,49,43,997	88,51,83,990	68,71,93,397	77,61,71,12
OTHER LIABILITIES					
Refundable Deposits to Students	C	41,12,388		41,64,388	
Staff and Other Collections		19,82,545	0.000.000.000.000	20,56,684	Contractor and the contractor of the contractor
Others	D	2,11,19,212	2,72,14,145	72,82,851	1,35,03,923
INTER-UNIT BRANCH ACCOUNT	S	100000	- 56,86,39,151		- 45,79,36,479
Total			34,37,58,985		33,17,38,565
FIXED ASSETS	Е			te stranou versione e	
Gross Block		66,42,89,213		64,57,35,280	
Less: Depreciation		36,79,12,584		34,80,19,199	
Net Block		29,63,76,629		29,77,16,081	
Capital Work In Progress	H	-	29,63,76,629	1,10,73,799	30,87,89,880
CURRENT ASSETS, LOANS AND					
ADVANCES					
Advance for					
Material/Equipment Purchase	G	1,13,680		3,99,416	
Staff and Other Advances		75,75,366		78,01,779	
Deposits Stock of Library Books	H	25,55,530 21,63,328		22,22,165 19,98,175	
Income Tax Paid	*	6,768	1,24,14,672	19,90,175	1,24,21,535
Cash and Bank Balances:		0,700	1,24,14,072		Aparty a April Stat
Cash and Cheques/Drafts on					
Hand		2,885	200000000000000000000000000000000000000	28,744	
Cash at Bank	1	3,49,64,799	3,49,67,684	1,04,98,406	1,05,27,150
Total			34,37,58,985		33,17,38,565
Significant Accounting Policies and					
Notes on account	0				

FOR SIR M VISVESVARAYA INSTITUE OF TECHNOLOGY(ENGG COURSE), BANGALORE

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA BATU Hon'SECRETARY

BANGALORE

M. VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

PLACE: BENGALURU DATE: || 1-09-20| &

SCHEDULES FORMING PART (	The Control of the Co		NT FOR THE YEAR
		MARCH 2018	
Particulars	Schedule	CURRENT YEAR	PREVIOUS YEAR
	No	Amount	Amount
OTHER INCOME	K		
Hospital /Clinic Receipts		-	200000000000000000000000000000000000000
Others.		45,88,925	37,01,646
		45,88,925	37,01,646
Employee Remuneration &			
Benefits	L		
Salary to Staff		13,79,45,058	13,54,14,250
Contribution to Provident Fund		60,66,489	67,72,504
Contribution to ESI		5,40,676	1,97,535
Gratuity		35,01,720	19,54,292
Staff Welfare (Including Medical E	(xp)	- 1,987	9,19,312
		14,80,51,955	14,52,57,893
Institution Running and			
Maintenance Expenses	M		
Repairs and Maintenance	200	78,94,515	80,43,243
Vehicle Maintenance		1,04,70,470	93,03,201
Inspection / Examination Expense	eg	15,94,280	5,98,416
Power and Water Charges		1,64,65,992	1,54,89,422
Lab Consumables		-1	3,000
Engineering College		12,48,112	5,58,043
Sports Expenses		4,76,553	6,06,826
Security Charges		52,33,859	51,48,096
Equipment Insurance		1,64,076	1,62,826
University and Affiliation Fees		48,68,426	73,84,629
Magazines and Journals		1,49,416	1,14,371
Horticultural Expenses		2,32,673	1,94,839
Educational Expenses		36,22,749	30,50,692
Cultural Expenses		45,99,475	37,65,048
Printing and Stationery		14,08,366	
			17,52,928
Postage & Telephone (including in	ternetj	15,80,968	17,85,863
Legal and Professional Charges Audit Fee and Certification		9,12,436	5,63,521
Charges (including Service Payment to Statutory	1,67,693	1,72,8	117
Others - Pre Audit and Review	8,97,516	10,65,209 1,24,0	
Travelling and Conveyance	0,27,010	4,34,402	4,30,264
Newspaper Notification Expenses		39,99,821	20,70,720
Land Tax		03/22/02/1	- 102
Rent		14,11,200	12,60,000
COMED - K and other Membership	Foo	80,428	51,658
Others	1.00	2,38,877	12,83,880
Duicia		6,81,52,305	6,39,15,202



	PARTICIPATIO	20.00	GROSS	GROSS BLOCK			DEPRECATION	TION		NET BLOCK	LOCK
St. No		01-04-2017	ADDITIONS	AUDITIONS DELETIONS	31-03-2018	01-04-2017	ADDITIONS	OFFICTIONS	ASAT 31-03-2018	ASAT 31-03-2049	ASAT
40	Sulfame	16,52,11,065	ŧ		16,52,11,065		*			16.57.11.065	16 52 12 065
1 15	Spreadl	23,60,55,359	ı		23,60,55,359	14,76,07,934	09,39,241		15,65,47,175	8,03,08,184	B.92,47,425
	Electrical Sectoristics	200,000			3,88,345	2,10,743	17,760		2,28,503	1,59,842	1,77,602
1	Indoor sharing - Own	74 97 97 97	+10		28,75,834	18,46,496	1,02,934		19,49,430	9,26,404	10.29.338
10	Indoor startion Court	20.00.000			23,93,935	22,50,791	16/629	×.	22,67,420	66,515	83.144
P	Street light-fittings	0000000			20,00,000	19,28,751	14,250		19,43,001	56,999	71,249
	Consistentian Environment	1.004.00			606'00'9	\$5,11,578	3,866		5,85,444	15,465	19,331
.00	Laboratory Equipment Mechanical		e.		1,19,155	1,17,279	281	J	1,17,560	1,595	1,876
	Own Assets	1.49.02.324			* 40 00 000						
	Grant Assets (Contribution)	F27 25 724			1,47,02,334 Co on was	1,24,23,586	3,41,062	30	1,27,69,648	19,32,686	22,73,748
	Chenistry	1309111			10,000,00	42,25,005	1,50,109		43,75,114	8,50,620	10,00,729
	Physics	676013			4 70 4111	10,55,598	30,027		10,93,625	2,15,486	2,53,513
	Mathematics	98,000			90,000	5/00/822	26,282		5,27,104	1,48,928	1,75,210
	Civil	61.11.959			6111959	45.65.495	130303		90,724	7,276	8,560
	Civil-Grant asset	234,214			234214	000 330	202232		48,12,068	12,99,892	15,29,285
	Bistochnology	1,05,94,346	6.45.040		112.40.185	80 53 493	479 674		1,19,485	1,14,729	1,34,975
	Historica ology-Grant asset	5,32,955	20,09,504		25.42.459	278.819	2 30 5 46		000/11/00	02420012	23/49/654
	INFORMATION SCIENCE		67,555		67,555	2000000	10.133		10.132	47,47,47	2,54,136
	Electrical & Electronics	CALCADORDE .	0.0000000000000000000000000000000000000						2000	ar Chan	
	Own Assets	2,07,23,189	1,30,354		2,00,61,543	1,79,01,758	4,43,968		1.83,45,726	25.15.817	28.51.431
	Grant Assets (Contribution)	14,24,005	The state of		14,24,005	11,08,301	47,356		11.55.687	2.68.348	215 304
	Decreon - Grant	4,56,654	97,220		5,53,874	2,37,948	47,389		2,85,337	2.68.537	2.18.306
	Computer Science-Own	6,49,90,472			6,49,90,472	6,38,36,025	6,92,668		6,45,28,693	4.61.779	11.54.447
	Computer Science-Grant	29,98,570			29,98,570	28,94,568	62,401		29,56,969	41,601	1.04,802
	MIDA	2,75,533			2,75,535	2,09,707	478,9		2,19,501	55,954	65,628
	Telecommunities	1,70,602	or de la contra		1,70,607	1,17,386	7,982		1,25,368	45,234	53,216
	Telecommunication Const.	_	3,07,820		7,74,802	2,33,364	81,216		3,14,580	4,60,222	1,73,618
	General	5,89,494			1,85,091	1,02,965	12,319		1,15,284	69,807	82,136
10	Library Boulomonts	-			0,000,000	4,00,000	49,319		3,37,353	2,57,939	3,03,459
	Grant Assets	11.45,625			11.45.625	9 31 347	12.147		0.43.400	1 87 436	1
	Own Assets	1,69,449			1.69.649	1.46.180	3.490		1 49 490	1,82,139	2,427
+	Campus Net Worlding	25,94,612	36,000		26,30,682	22,61,046	73 927		72 24 679	3 05 700	107100
2	Furniture & Potenes - Own	3,99,77,556	12,35,494		4.12.13.056	281.12.728	19.65.048		300 77 776	1 11 16 774	4 40 44 00
2	Furniture & Flatteres - Grant				131,096	98,329	4,916		169.745	27.054	0.000,000,000,000,000,000,000,000,000,0
\$	Collipaters and Accessories-M-tech	-	41,47,804		77,90,578	26,68,914	30,72,998		\$7,41,912	20.48.666	0.77.860
4	Purnthure and Fortunes-M-tech	226,576			2,26,576	1,85,069	6,226		1,91,295	35,281	41 507
12	Sports liquipments	5,29,957	1,41,350		6,71,307	4,53,187	43,624		4,96,811	1,74,496	76,770
100	opere Equipment-grant assets	4,02,990	2000		4,02,990	3,94,210	1,756		3,95,966	7,024	8,790
. 0	Generator	3,73,10,920	3,45,782		1,76,63,708	1,18,61,552	8,70,323		1,27,31,875	49,31,833	54,55,374
	Dwn Assets	18,51,579			18,51,579	17,48,156	15,513		17,63,669	117,010	PCA-204
1	Grant Assets (Contribution)	1,06,500			1,06,500	1.02,372	619		1,62,991	3.500	4.129
	CARGINE FORWARD	61,01,85,592	42,11,729		61,94,19,315	32,17,48,594	1,82,70,291		34,00,18,085	27,94,00,430	28,84,36,990
ı											

SANCHAON SAN

NO NO	PARTICULARS	AS AT 01-04-2017	ADDITIONS DELETIONS	DELETTONS	ASAT 31-03-2018	ASAT 61-04-2017	ADDITIONS ADD	ADISTTIONS	ASAT	ASAT	MET BLOCK AS AT
20	SCOOL Assets	61,01.85,592	92,33,723		61,94,19,315	32,17,48,594	1,82,70,291	There inches	34,00,18,885	27,94,00,430	28,84,36,998
- 22	Printer Software MBA Vehicles	11,759 53,000			11,750 53,000	11,630	72		11,702	217	120
	Bass Service Station Equipment Swarze Magda Bi-cycle Bi-cycle	2,58,80,580 47,840 10,45,600 9,166	1,11,25,740	19,84,220	3,50,22,100 47,840 10,45,600 9,145	2,05,38,526 47,100 8,70,178 8,352	28,96,715 146 35,084 163	19,39,540	2,14,95,701 47,254 9,65,262 8,515	1,35,26,399 306 1,40,338	53,42,054 732 1,75,422 814
	Genin DC vehicle Balere Jeep Mahindra Jeep	\$27,524 7,63,280 4,90,292		200000	18,500 5,27,524 7,63,280 4,90,292	15,920 3,54,665 5,13,169 4,63,338	34,572 50,022 5,391		16,056 3,89,237 5,63,191 4,68,729	1,38,287 2,00,089	2,50,111
RR	Horticulture Equipments Internal Partition	10,72,135	8,86,245	7,07,555	10,72,135	7,99,518	6,01,782 49,893	1,41,510	11,67,827	25,48,638	3,32,617
		64,57,35,280	2,12,45,708	26,91,775	66,42,89,213	34,80,20,012	2,19,73,622	2031.050	36,79,12,584	29,63,76,629	29,77,15,268
	PRESIDENT	Scott Age	\	THEASURER		Bated: 11-04-	3102-60-		For BAO ASSOCIATES CHARTERED ACCOUNTANTS (C.SUDHENDRA) (G.SUDHENDRA) Mem. No. 026171	COUNTANTS COUNTANTS (M)	S. W. SPECKLORE. NO.

Particulars	chedul No	Current Year Rs.	Previous Year Rs.
Other Funds; a. Development Fund Balance as on 01-04-2017 Add: Collections during the year	A	8,57,92,638	8,57,92,638
nua. concessors during the year		8,57,92,638	8,57,92,638
b. Capital Grant Account Balance as on 01-04-2017 Add: Receipts during the year		1,59,35,847 21,10,125 1,80,45,972	1,57,89,106 1,46,741 1,59,35,847
Less:Depreciation on Grant Assets Balance as on 01-04-2017 Depreciation recouped during the		1,27,50,761 8,47,856 1,35,98,617	1,20,09,001 7,41,760 1,27,50,761
		44,47,355	31,85,086
Total OtherFunds (a+b)		9,02,39,993	8,89,77,724
Income and Expenditure Account Balance as on 01-04-2017 Add: Excess of Income over	В	68,71,93,397	56,73,38,972
Expenditure for the year		10,77,50,600	11,98,54,425
Balance Carried to Balance Sheet		79,49,43,997	68,71,93,397
Refundable Deposits to Students: Caution, Lab and Library Deposit Caution Deposits - Hostel Section	С	17,55,959	17,55,959
Transport Deposits		23,56,429	24,08,429
		41,12,388	41,64,388



SIR M VISVESVARAYA INSTIT SCHEDULES FORMING P		NCE SHEET 31ST MARCH	the state of the s
Details for Other Liabilities:	D		
Bank Loan-Pending disbursement		200-220-00	
1 students		3,68,445	3,37,935
2 Unutilised Grants		11,18,886	46,73,297
3 Scholarship Payable		1,83,73,465	12,45,770
4 Examination Fee Payable to Univer	sity	28,078	1,34,099
5 Theory and Remuneration Payable		(1,13,894)	(2,91,719
6 Duties and Taxes (Including TDS L		4,52,107	8,52,423
7 Sundry Creditors		1,16,757	45,636
8 Others		2,15,000	2,85,410
9 Indian Oil Corporation Limited		5,60,368	1000
		2,11,19,212	72,82,851
Details of Capital work in progre	s: 0		
1 Global TVS Bus Body Builders		*	17,64,000
2 T V Sundaram Iyengar & Sons		24	74,25,743
3 Centre for Development of Advance	ed Compu	55	1,83,396
4 H P INDIA SALES PVT LTD			17,00,660
A CONTRACTOR OF SUCCESSION		•	1,10,73,799
Advances for Expenditure	G		
1 INDIAN OIL CORPORATION			5,483
2 Relyon Softech Ltd		82,000	
3 Symbiont Technologies			1,31,245
4 RS Power Control		27,180	
5 Infotrack Telematics Pvt Ltd.,		2.5	2,62,688
6 Indico Copier Services		4,500	1955/450 981
97		1,13,680	3,99,416



1 BMOCC 2 Electricity   TOTAL Stock of Li Balance as Add: Purch Total (a)	of Deposits:	H	Rs.	Rs.
2 Electricity   TOTAL Stock of Li Balance as Add: Purch Total (a)	op, especially		Current Year	Previous Year
Stock of Li Balance as Add: Purch Total (a)			30,000	30,000
Stock of Li Balance as Add: Purch Total (a)	Deposit		25,25,530	21,92,165
Balance as Add: Purch Total (a)	Section 1		25,55,530	22,22,165
Add: Purch Total (a)	brary Books;	1		
Total (a)	on 01-04-2017		1,60,07,026	1,58,68,895
	ased during the year		7,05,985	1,38,13
			1,67,13,011	1,60,07,026
Less: Provis	sion towards Loss in va	lue of Books		
Balance as	on 01-04-2017		1,40,08,851	1,35,09,308
Add: Provis	ion for the year-20%		5,40,832	4,99,544
Total (b)			1,45,49,683	1,40,08,851
Net Value (a	a) - (b)		21,63,328	19,98,175
Schedule fo	or Cash at Bank:	1		(US 27, 4734-1
	avings and Current Acc	count	3,24,64,799	1,04,98,406
Cheque in T			25,00,000	120
Balance in F	ixed Deposits with Sch	eduled Bai	3,49,64,799	1,04,98,406



### SIR M VISVESVARAYA INSTITUE OF TECHNOLOGY(ENGG COURSE). BANGALORE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

Particulars	SCH.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
I. INCOME: Tuition Fees & other Collections from			TO THE WAY
Students	100	33,93,31,687	34,39,76,869
Interest on Bank Deposits		17,00,846	22,65,225
Other Income	К	45,88,925	37,01,646
Depreciation on Grant Assets recouped out of			
Grants received	-	8,47,856	7,41,760
Total (a)		34,64,69,314	35,06,85,500
II. EXPENDITURE:		A HA MANUN HERVENO	
Employee Remuneration & Benefits	L	14,80,51,955	14,52,57,893
Institution Running and Maintenance Exp.	M	6,81,52,305	6,39,15,202
Provision for Loss in Value of Books	I	5,40,832	4,99,544
Depreciation	Е	2,19,73,622	2,11,58,436
Total (b)		23,87,18,714	23,08,31,075
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		10,77,50,600	11,98,54,425
Significant Accounting Policies and Notes on Accounts	0		

FOR SIR M VISVESVARAYA INSTITUE OF TECHNOLOGY(ENGG COURSE), BANGALORE

GOCIA

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY M.VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

PLACE: BENGALURU

DATE: 11-09-2018

(G.SUDHINDRA) Mem. No. 026171

Partner.

The state of the s			HNOLOGY(MCA). ST MARCH 2018	DANGALUKE	
	Sch	CURRENT	in many	PREVIOUS	YEAR
FUNDS Other Funds Balance in Income &	No.	Rs.	Rs.	Rs.	Rs.
Expenditure Account	Α	72,80,967	72,80,967	91,53,868	91,53,868
OTHER LIABILITIES Staff and Other Collections Others		89,184	89,184	89,184	89,184
INTER BRANCH ACCOUNTS Total			(50,12,384) 23,57,768		(71,09,492 21,33,560
FIXED ASSETS Gross Block Less: Depreciation Net Block Capital Work in Progress	В	86,68,553 75,16,011 11,52,542	11,52,542	86,68,553 73,37,779 13,30,774	13,30,774
CURRENT ASSETS, LOANS AND ADVANCES Staff and Other Advances Stock of Library Books Income Tax Paid	С	53,943 78,570	1,32,513	77,312 98,212	1,75,524
Cash and Bank Balances: Cash at Bank Total	D	10,72,714	10,72,714 23,57,768	6,27,262	6,27,262 <b>21,33,560</b>
ignificant Accounting Policies and Notes on account	0				

For SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (MCA)

EREGAS

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY M. VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

PLACE: BENGALURU

DATE: 11-09-2018

Particulars	SCH.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.
I. INCOME: Tuition Fees & other Collections from Students		76,31,530	96,00,645
Interest on Bank Deposits Other Income	E	95,303 1,02,761	42,355 1,07,725
Total (a)		78,29,594	97,50,725
II. EXPENDITURE:			
Employee Remuneration & Benefits Institution Running and Maintenance Exp	F	68,39,543 26,65,078	66,60,397 28,96,317
Provision for Loss in Value of Books Depreciation	G C B	19,642 1,78,232	24,553 2,34,602
Total (b)		97,02,495	98,15,869
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		- 18,72,901	- 65,144
Significant Accounting Policies and Notes on Accounts	0		

For SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY (MCA)

A.C. CHANDRASHEKAR RAJU

K. SYAMA BATU Hon'SECRETARY Hon'PRESIDENT

M.VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

PLACE: BENGALURU

DATE: 11-09-2016

(G.SUDHINDRA) Mem. No. 026171

Partner.

				SCHEDULE	WAKAYA INS	ETS AS AT 3	SCHEDULE OF FIXED ASSETS AS AT 315T MARCH 2018	MCA 018			
	SCHEDULE	8									
15			GROSS BLOCK	BLOCK			DEPI	DEPRECIATION		NET BLOCK	TOCK
2	PARTICULARS	ASAT 01-04-2017	ADDITIONS DELETIO	DELETIONS	AS AT 31-03-2018	AS AT #######	ADDITIONS	ADDITIONS (DELETIONS)	AS AT 31-03-2018	AS AT 31-03-2018	AS AT 31-03-2017
-	Buildings	36,69,850		F	36,69,850	28,53,697	81,615	32	29.35.312	734538	816153
P4 I	Electrical installation		٠	¥	2,01,406	1,41,411	6,000	8.4	1,47,411	53,995	59.995
m	Computers and Accessories	36,64,140			36,64,140	36,27,799	21,805		36.49,604	14.536	36341
*	Furniture and Fixtures	9,08,194	٠		9,08,194	6,16,086	43,816	٠	6,59,902	2,48,292	2.92.108
n	Net Working	2,10,000			2,10,000	88,620	24,276		1,12,896	97,104	1,21,380
0	Equipment	14,963		120	14,963	10,166	720		10,886	4,077	4,797
1		86,68,553	,		86,68,553	73,37,779	1,78,232		75,16,011	11,52,542	13,30,774
	PRESIDENT	C. SECRETARY		TREASURER		Bangalore Date: 11~09-2016~	-3102-1		CHARTERED ACCOUNTANTS CHARTERED ACCOUNTANTS (GSUDHINDRA)	Ja .	S COCIATE S

STNATA

Particulars	Schedule No	Current Year Rs.	Previous Year Rs.
Other Funds:	0		
Income and Expenditure Account Balance as on 01-04-2017 Add: Excess of Income over Expenditure for the year transferred from Income and Exp.	A	91,53,868 (18,72,901)	92,19,013 (65,144
Balance Carried to Balance Sheet		72,80,967	91,53,868
Stock of Library Books:	С	6 77 100	6 22 400
Balance as on 01-04-2017		6,73,400	6,73,400
Add: Purchased during the year Total (a)	-	6,73,400	6,73,400
Less: Provision towards Loss in value of Bool Balance as on 01-04-2017 Add: Provision for the year-20% Fotal (b)	22	5,75,188 19,642 5,94,830	5,50,635 24,553 5,75,188
Net Value (a) - (b)		78,570	98,212
Schedule for Cash at Bank:	D		
Balance in Savings and Current Account		10,72,714	6,27,262
		10,72,714	6,27,267



SCHEDULES FORMING PART OF I	DED 31ST		COLOR STREET	CCOUNT	FUN THE TEAK
Particulars			RENT YEAR		PREVIOUS YEAR
	No		Amount		Amount
OTHER INCOME	E				
Others.			1,02,761		1,07,725
		=	1,02,761		1,07,725
Employee Remuneration &					
Benefits	F				
Salary to Staff			65,27,244		62,98,077
Contribution to Provident Fund			2,87,052		3,14,987
Contribution to ESI			25,584		9,187
Staff Welfare (Including Medical Ex	p)	-	337		38,146
The Court and Court and Adel The Court and Commission for the Court Adel A	2000		68,39,543		66,60,397
Institution Running and					
Maintenance Expenses	G				
Repairs and Maintenance			3,23,930		4,43,601
Vehicle Maintenance			4,04,510		4,07,211
Inspection / Examination Expenses			61,593		26,193
Power and Water Charges			6,36,138		6,77,988
Sports Expenses			18,411		26,561
Security Charges			2,02,202		2,25,338
Equipment Insurance			6,339		7,127
University and Affiliation Fees			1,88,084		3,23,233
Magazines and Journals			5,772		5,006
Horticultural Expenses			8,989		8,528
Educational Expenses			1,39,959		1,12,307
Cultural Expenses			1,77,694		1,62,407
Printing and Stationery			54,410		76,727
Postage & Telephone (including inte	rnet)		61,078		78,169
Legal and Professional Charges	and the same of		35,251		24,666
Audit Fee and Certification					
Charges (including Service Tax)					
Payment to Statutory Auditors	6,479			7,564	
Others - Pre Audit and Review	34,674		41,153	5,428	12,992
Travelling and Conveyance			16,782		18,833
Newspaper Notification Expenses			1,54,527		90,638
Land Tax					- 4
Rent			1,17,600		1,05,000
COMED - K and other Membership F	ee		3,107		2,261
Others			7,548		61,534
			26,65,078	1	28,96,317



SIR M VISVESVARAY	CONTRACTOR OF THE PARTY OF THE	CONTRACTOR DESIGNATION OF THE PARTY OF THE P	ST MARCH 2018	Extraction to the contract of	
	Sch	CURREN		PREVIO	US YEAR
FUNDS	No.	Rs.	Rs.	Rs.	Rs.
Other Funds Balance in Income & Expenditure	A	*			
Account	В	2,30,02,514	2,30,02,514	1,91,16,141	1,91,16,141
OTHER LIABILITIES Staff and Other Collections Others		95,767	95,767	95,767	95,767
INTER BRANCH ACCOUNTS Total			(2,06,23,161) 24,75,120		(1,65,72,449 26,39,459
FIXED ASSETS Gross Block Less: Depreciation	С	52,32,033 44,22,895		51,33,185 42,77,979	
Net Block Capital Work In Progress		8,09,138	8,09,138	8,55,206	8,55,206
CURRENT ASSETS, LOANS AND ADVANCES					
Staff and Other Advances Stock of Library Books Income Tax Paid	D	90,089	90,089	42,000 1,12,611	1,54,611
Cash and Bank Balances: Cash and Cheques/Drafts on Hand		-			
Cash at Bank Total	E	15,75,893	15,75,893 24,75,120	16,29,642	16,29,642 26,39,459
Significant Accounting Policies and Notes on account	0				

For SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY(MBA), BANGALORE

OCIA

A.C. CHANDRASHEKAR RAJU

Hon'PRESIDENT

K. SYAMA BAJU Hon'SECRETARY M. VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

FOR RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171

Partner.

PLACE: BENGALURU DATE: 11-09-2018

Particulars	SCH.	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.
L. INCOME: Tuition Fees & other Collections from Students		1,42,13,884	1,40,28,330
Interest on Bank Deposits Other Income	F	1,49,876 842	1,05,360
Total (a)		1,43,64,602	1,41,33,690
II. EXPENDITURE: Employee Remuneration & Benefits Institution Running and Maintenance Experience for Loss in Value of Books Depreciation	G H D C	58,89,125 44,21,666 22,522 1,44,916	60,34,588 41,17,049 28,153 1,06,306
Total (b)		1,04,78,229	1,02,86,096
Net Excess of Income over Expenditure for the year Transferred (a) - (b) carried over to Balance Sheet		38,86,373	38,47,594
Significant Accounting Policies and Notes on Accounts	0		

FOR SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY(MBA), BANGALORE

A.C. CHANDRASHEKAR RAJU Hon'PRESIDENT

K. SYAMA RAJU Hon'SECRETARY M.VENKATARAMANA RAJU Hon'TREASURER

Subject to Our Report of Even Date

for RAO ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg No.003080S

(G.SUDHINDRA) Mem. No. 026171 Partner.

PLACE: BENGALURU

DATE: 11-09-2018

				SCHEDULE OF	FIXED ASSERS	SCHEDULE OF FIXED ASSETS AS AT 315T MADE IN 2010	264 2040				
	SCHEDULE	o			200000	The state and	Well golds				
15			GROSS	GROSS BLOCK			DEPRE	DEPRECIATION		NET	NET BLOCK
ON	PARTICULARS	ASAT 01-04-2017	ADDITIONS	DELETIONS	ASAT 31-03-2018	ASAT 01-04-2017	ADDITIONS	ADDITIONS	AS AT 31-03-2018	ASAT	ASAT
H M M + M	Buildings Electrical installation Computers and Accessories Furniture and Pixtures Office Equipments	29,67,162 1,91,239 15,33,155 4,02,846 38,783	81,776 17,072		29,67,162 1,91,239 16,14,931 4,19,918 38,783	23,07,283 1,37,453 15,31,620 2,78,868 22,755	65,988 5,379 49,987 21,158 2,404		23,73,271 1,42,832 15,81,607 3,00,026 25,159	5,93,891 48,407 33,324 1,19,892 13,624	6.59,879 53,786 1,535 1,23,978 16,028
		51,33,185	98,848		52,32,033	42,77,979	1,44,916		44,22,895	8.09.138	8 55 206
	PRESIDENT	SECRETARY.	\	TREASURER	22/676	Bangalore Dated: 11-09-2018	100	S S O C LA S S S S S S S S S S S S S S S S S S	For RAO ASSOCIATES CHARTERED ACCOUN (GSUDHINDRA) Mem. No. 026171	TAN	110

GREU!

600

SIR M VISVESVARAYA INSTITUTE OF SCHEDULES FORMING PART OF BA			
Particulars	Schedule No	Current Year Rs.	Previous Year Rs.
Other Funds: Income and Expenditure Account Balance as on 01-04-2017 Add: Excess of Income over Expenditure for the year transferred from Income and Exp.	A B	1,91,16,141 38,86,373	1,52,68,547 38,47,594
Balance Carried to Balance Sheet		2,30,02,514	1,91,16,141
Stock of Library Books:	D		
Balance as on 01-04-2017 Add: Purchased during the year		5,90,819	5,90,819
Total (a)		5,90,819	5,90,819
Less: Provision towards Loss in value of Book Balance as on 01-04-2017 Add: Provision for the year-20%	<u>s</u>	4,78,208 22,522	4,50,055 28,153
Total (b)		5,00,730	4,78,208
Net Value (a) - (b)		90,089	1,12,611
Schedule for Cash at Bank;	Е		
Balance in Savings and Current Account		15,75,893 15,75,893	16,29,642 16,29,642



SIR M VISVESVARAYA IN SCHEDULES FORMING PART OF				
		MARCH 2018	CCOUNT	OK THE TEAK
Particulars	Schedule	CURRENT YEAR		PREVIOUS YEAR
	No	Amount		Amount
OTHER INCOME	F			
Others.		842		
		842		
Employee Remuneration &				
Benefits	G			
Salary to Staff		56,20,243		57,06,118
Contribution to Provident Fund		2,47,165		2,85,381
Contribution to ESI		22,029		8,324
Staff Welfare (Including Medical Exp	)	- 311		34,765
		58,89,125		60,34,588
Institution Running and				
Maintenance Expenses	M			
Repairs and Maintenance		5,18,521		5,64,354
Vehicle Maintenance		6,88,671		5,98,002
Inspection / Examination Expenses		1,04,860		38,466
Power and Water Charges		10,83,012		9,95,647
Sports Expenses		31,344		39,006
Security Charges		3,44,245		3,30,915
Equipment Insurance		10,792		10,466
University and Affiliation Fees		3,20,209		4,74,678
Magazines and Journals		9,827		7,351
Horticultural Expenses		15,304		12,524
Educational Expenses		2,38,278		1,64,927
Cultural Expenses		3,02,520		2,38,500
Printing and Stationery		92,632		1,12,677
Postage & Telephone (including inter	fto me	1,03,985		1,14,794
Legal and Professional Charges	merj	60,013		36,223
Audit Fee and Certification		60,013		30,223
***************************************				
Charges (including Service Tax)	11,030		11,109	
Payment to Statutory Auditors Others - Pre Audit and Review	59,032	70,062	7,971	19,079
Travelling and Conveyance	37,036	28,572	Typerk	27,657
Newspaper Notification Expenses		2,63,079		1,33,104
Land Tax		2,00,073		- 7
Rent		1,17,600		1,05,000
COMED - K and other Membership Fe	100	5,290		3,321
	i.e.	12,850		90,365
Others		44,21,666		41,17,049



Teachy STay Non 2017-18

BE 100171968 3,77,3090 = 13,79,45,058

MBA 53,59,825 2,60,418 = 65,27,244

MCA 57,76,118 7,51,126 = 65,27,244