

**Wadakanchery Kendra final 2022-2023**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-Mar-23**

Previous year	EXPENDITURE	Amount	Previous year	INCOME	Amount
-	Opening Stock of Bhavan's Publications at Cost (As per Schedule)	-	-	Recurring Donations (As per Schedule)	-
-	Purchases of Bhavan's Publications	-	-	Grants (As per Schedule)	-
-	Expenses For Publication Of Journals, Books, Etc.	-	-	Fees (As per Schedule)	-
1,09,74,520.00	Salaries, Wages and Other Payments (As per Schedule)	1,18,70,026.00	1,91,66,735.00	Sales of Bhavan's Publications	1,55,19,230.00
12,44,106.00	Contribution to Provident & Other Funds (As per Schedule)	13,00,228.00	-	Subscriptions	-
14,946.00	Staff Welfare Expenses	84,435.00	-	Advertisements Revenue	-
2,75,654.00	Repairs, Replacements, Renewals (including Vehicle Maintenance)	4,69,959.00	-	Rent, Compensation for Accommodation & Hire Charges	-
-	Packing, Freight, Forwarding & Distribution Expenses	-	12,20,778.00	Interest	-
1,06,845.00	Rent, Rates and Taxes (As per Schedule)	-	4,52,224.52	Miscellaneous Income (As per Schedule)	11,85,018.00
11,084.00	Insurance	1,11,307.50	-	Profit on Sale of Assets	11,10,468.00
36,970.00	Printing and Stationery	11,084.00	-	Profit on Sale/Redemptions/Maturity of Investments	-
1,58,918.00	Gas, Light and Fuel Charges	1,34,256.00	-	Credit Balances Written Back	-
77,736.00	Advertisement, Publicity and Sales Promotion	2,25,324.00	-	Administrative Charges (Income)	-
2,642.00	Postage and Courier Charges	58,352.00	-	Closing Stock of Bhavan's Publications at Cost (As per Schedule)	-
3,13,871.00	Travelling and Conveyance (including allowances) (As per Schedule)	4,306.00	-	Balance, being excess of Expenditure over Income for the year	8,06,385.66
39,523.00	Telephone and Internet Charges	3,17,238.00	-		
7,734.00	Subscriptions to Newspapers, Periodicals, etc.	41,996.00	18,15,493.06		
-	Laboratory Expenses	15,256.00	-		
1,10,000.00	Extra Curricular Expenses (Students') (As per Schedule)	3,369.00	-		
-	Cultural Programmes, Functions, etc. (As per Schedule)	4,70,380.00	-		
-	Students' Hostel Expenses including Boarding	69,852.00	-		
8,02,232.58	Miscellaneous Expenses (As per Schedule)	5,06,667.16	-		
-	Donation Paid	-	-		
-	Scholarships and Prizes etc.	-	-		
31,031.00	Examination Expenses	63,101.00	-		
15,000.00	Audit Fees	17,500.00	-		
1,24,450.00	Legal Charges	16,000.00	-		
-	Professional Charges	4,278.00	-		
-	Professional Charges in Respect of Computer Institutes	-	-		
5,80,000.00	Interest on Bank Overdrafts, Loans, etc. (As per Schedule)	5,80,169.00	-		
13,850.00	Bad debts and Debt Balances written off	26,100.00	-		
236.00	Loss on Assets Sold/discarded (Net)	8,488.00	-		
23,22,000.00	Amount transferred to Specific Grants/ Earmarked Funds	-	-		
61,504.00	Reimbursement of HQ expenses	80,223.00	-		
-	Administrative Charges (Expenses)	-	-		
23,30,378.00	Depreciation (As per Schedule)	21,31,026.00	-		
-	Provision for Contingencies	-	-		
-	Provision for Major Repairs & Renovations	-	-		

1,96,55,230.58 Total Rs. 1,86,21,101.66 1,96,55,230.58

For A V F & ASSOCIATES  
CHARTERED ACCOUNTANTS

As per our report of even date attached.

*Dr. V. Francis*  
CA. ANOOP V. FRANCIS (Proprietor)

Place : Wadakkanchery, COM, FCA, DISA - (ICAI)  
Dated : 01.07.2023. Membership No : 228773

Firm Registration No : 015631S  
Chartered Accountants

UDIN: 23228776 B4TXPJ3599

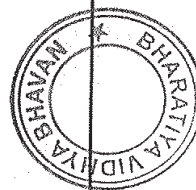
For Bharatiya Vidya Bhavan  
Chairman  
*[Signature]*  
Secretary  
*[Signature]*



Place : Wadakkanchery  
Dated : 01.07.2023

**Wadakanchery Kendra final 2022-2023**  
**BALANCE SHEET AS AT 31-Mar-23**

As at 31-Mar-22	FUNDS AND LIABILITIES	As at 31-Mar-23	As at 31-Mar-22	PROPERTY AND ASSETS	As at 31-Mar-23
4,55,13,392.00	General Funds : As per Annexure 'A'	4,55,13,392.00	4,73,72,884.00	Fixed Assets (At Book Value) : As per Annexure 'J'	4,75,77,961.00
15,00,000.00	Earmarked Funds : As per Annexure 'B'	15,00,000.00	-	Investments (At cost or Book Value) : As per Annexure 'K'	-
2,66,95,621.00	Accumulated Depreciation : As per Annexure 'C'	2,84,36,501.00	12,20,188.00	Current Assets : As per Annexure 'L'	10,24,928.00
-	Secured Loans : As per Annexure 'D'	-	2,34,17,987.35	Bank Balances, Cheques and Cash on Hand : As per Annexure 'M'	2,46,14,669.19
-	Unsecured Loans : As per Annexure 'E'	-	-	Inter Branch Transactions : As per Annexure 'O'	-
68,37,147.50	Liabilities and Provisions : As per Annexure 'F'	64,71,926.00	2,62,26,366.15	Income & Expenditure Account : As per Annexure 'I'	2,70,32,751.81
3,59,900.00	Deposits : As per Annexure 'G'	3,23,650.00	-	-	-
-	Specific Grants for acquisition of Assets, etc. : As per Annexure 'H'	-	-	-	-
1,73,31,365.00	Inter Branch Transactions : As per Annexure 'N'	1,80,04,841.00	-	-	-
9,82,37,425.50		10,02,50,310.00	9,82,37,425.50	Total Rs.	10,02,50,310.00



For Bharatiya Vidya Bhavan

*[Signature]*  
Chairman

*[Signature]*  
Secretary

Place : Wadakanchery  
Dated : 01.07.2023

For our report of even date attached.  
CHARTERED ACCOUNTANTS

*[Signature]* **V. Francis**  
CA. ANOOP. V. FRANCIS (Proprietor)  
M. COM, FCA, DCA, Chartered Accountants  
Membership No : 228776  
Firm Registration No : 015631S  
UPIN : 2322817bB6TXPJ3599



# A V F & ASSOCIATES

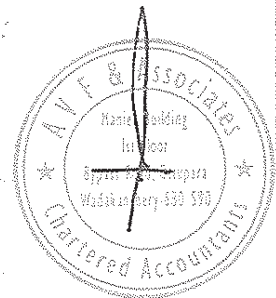
## CHARTERED ACCOUNTANTS

CA. Anoop.V.Francis - Mobile No : 00-91-9895551922 : 00-91-8547751922

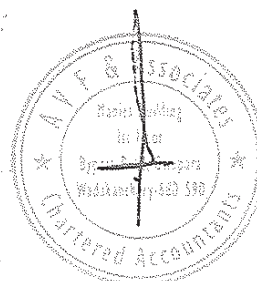
1st Floor Manies Building  
Bypass Road Ottupara  
Kumaranellur P O, Wadakanchery  
Thrissur, Kerala, India - 680590

### CERTIFICATE

1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules	<p>As explained by the management, the blocks of Library Books were depreciated at a higher rate than prescribed in Income Tax Act 1961, for complying with H O instruction.</p> <p>Except for the above observation the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.</p>
2	Whether receipts and payments are properly and correctly shown in the accounts	Yes
3	Whether the cash balance and vouchers in custody of the Director or Accountant on the date of the audit were in agreement with the accounts	Yes
4	Whether all deeds, books, accounts, vouchers or other documents or records required by the auditor were produced before him	Yes
5	Whether the register of movable or immovable properties is properly maintained and the changes therein are communicated from time to time to the Head Office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with	Yes
6	Whether the Director or Accountant or any other person	Yes



	required by the auditor to appear before him did so and furnished the necessary information required by him	
7	Whether any property or funds of the unit were applied for any object or purpose other than the object or purpose of the unit	No
8	The amounts outstanding for more than one year and the amounts written off, if any	No such cases
9	Whether tenders were invited for repairs or construction for involving expenditure exceeding Rs.5000/-	No such cases
10	Whether any money of the unit has been invested to the contrary of the provision of Section 35	No such cases noticed
11	Alienations if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor	No such cases noticed
12	All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the Unit or of loss or wastage of money or other property thereof, and whether such expenditure, failure, omission, loss or wastage was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the Local Administration or any other person while in the management of the Unit	No such cases noticed

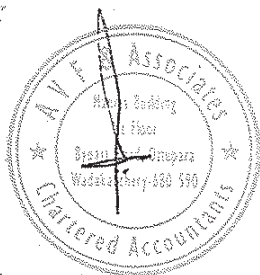


13	Whether any budget has been prepared and passed by the Local Committee	Yes
14	Whether the meetings of the Local Committee are held regularly	Yes
15	Whether the minute book of the proceedings of the meetings is maintained	Yes
16	Whether the irregularities pointed out by the auditor in the accounts of previous years have been duly complied with during the period of audit	Yes
17	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Statutory Auditors	<ol style="list-style-type: none"> <li>1. As explained by the management, the block of Library Books were depreciated at a higher rate than prescribed in Income Tax Act 1961, for complying with H O instruction.</li> <li>2. GST payable to department on account of sale of articles does not match with the GST website on account with the 3B filed. We are requesting the management to promptly make the payment of GST in accordance with the reconciliation prepared by the management.</li> </ol>

We have examined the books of accounts of Bharathiya Vidya Bhavan-Wadakkanchery Kendra, Wadakkanchery, Thrissur-680582 for the year ended 31<sup>st</sup> March 2023 and we certify that the details stated above are true and correct on the basis of the information and explanation given to us.

PLACE : THRISSUR  
DATE : 01.07.2023

UDIN:23228776BGTXPJ3599



For A V F & ASSOCIATES  
CHARTERED ACCOUNTANTS  
*Anoop. V. Francis*  
CA. ANOOP. V. FRANCIS (Proprietor)  
M. COM, FCA, DISA - (ICAI)  
Membership No : 228776  
Firm Registration No : 015631S





# A V F & ASSOCIATES

## CHARTERED ACCOUNTANTS

CA. Anoop.V.Francis - Mobile No : 00-91-9895551922 : 00-91-8547751922

1st Floor Manies Building  
Bypass Road Ottupara  
Kumaranellur P O, Wadakkanchery  
Thrissur, Kerala, India - 680590

### CERTIFICATE FOR COMPLIANCE U/S 11 OF THE INCOME TAX ACT 1961

BHARATIYA VIDYA BHAVAN'S WADAKKANCHERY KENDRA

Accounting Year 2022-23

- 1 Whether Tax has been deducted at Source from payment to Resident Indians on which it was required to be deducted?

No

Date of Payment/Credit	Name & PAN of the Payee	Head of Account Debited	Gross Amount Paid/Credited	Amount of TDS not/short deducted	Section under which TDS deductible
22.02.2023	Dr. T K Sankarankutty PAN : AKYPS6247B	Fee for professional Services	Rs.34,950	Rs.2,810	194J

- 2 Whether all Tax at Source deducted has been paid to the Government Treasury?

Yes

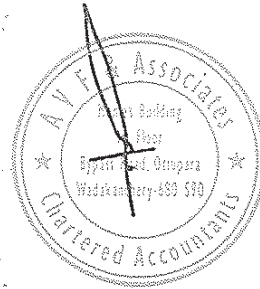
- 3 Whether any payment or aggregate of payment in excess of Rs. 10,000/- has been made to a person in a day otherwise then by an account payee cheque or account payee bank draft or NEFT/RTGS or online payment?

No

- 4 In terms of Explanation to sub-section (7) of Section 11, in order to ascertain the amount applied from the Income of the year, the following details are required namely:

- a) The amount shown as application during the Financial year 2022-23 but not paid till 31<sup>st</sup> March 2023

Rs. 16,24,528.50



b) The amount shown as application during the previous Financial year or years which was not paid till 31<sup>st</sup> March 2022 and was Rs. 65,18,347.50

i) paid during the financial year 2022-23 Rs. 19,59,263.00

ii) not paid during the financial year 2022-23 Rs. 45,59,084.50

5 Voluntary Contributions/Donations received in kind but not converted into Investments into specific modes u/s 11(5)

Sl. No	Name and Address of Donor	Market Value of Contribution/ Donation	Value of Contribution applied towards objects	Amount out of (3) Invested u/s 11(5)	Balance as Income
	Nil				

6 Details of Receipts/Payments from outside India:

a) In case Receipts from outside India, details to be provided here-in

Sl. No.	Country from which Income Received	Head of account in which Credited	Amount in Foreign Currency	Amount in Rupees	Amount of Tax deducted by the payer if any	Remarks, if any
	Nil					



b) In case of any payment made outside India, details to be provided here-in


Sl. No.	Country to which payment made	Purpose of Remittance	Head of Account in which debited	Amount In Rupees	Amount of TDS deducted, if any	Net Amount in foreign currency remitted	Remarks, if any
	Nil						

Place : Thrissur

Date : 01.07.2023

UDIN: 23228776BGTXPJ3599

For A V F & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. ANOOP. V. FRANCIS (Proprietor)  
M. COM, FCA, DISA - (ICAI)  
Membership No : 228776  
Firm Registration No : 015631S

