SURENDRA HEGDE & CO.,
CHARTERED ACCOUNTANTS

No. 262, Sapthagiri Complex
Gokulam 2nd Stage, Mysuru - 570 002.
Phone : (O) 0821-2518318, 2511464, 4250821
Email : shegde211@gmail.com

Prop. : Surendra Hegde, B.Com., F.C.A.

Ref. :

Date : 30-06-2025

AUDIT REPORT

To,

The President GRAMABHARATHI EDUCATIONAL SOCIETY

We have audited the attached Balance Sheet of **GRAMABHARATHI EDUCATIONAL SOCIETY**, Mysore – Channarayapatna Road, K R Pet Taluk Mandya District – 571 426 as at 31st March 2025 and also Income & Expenditure account for the year ended as on that date annexed thereto. These financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of accounts maintained by the society are so far as appears from examination of the books of accounts of the Society subject to the following:-

SURENDRA HEGDE & CO. F.R.N. 005102S M.No. 029691

SURENDRA HEGDE & CO.,
CHARTERED ACCOUNTANTS

No. 262, Sapthagiri Complex
Gokulam 2nd Stage, Mysuru - 570 002.
Phone : (O) 0821-2518318, 2511464, 4250821
Email : shegde211@gmail.com

Prop. : Surendra Hegde, B.Com., F.C.A.

Ref. :

Date :

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

(i) In the case of Balance Sheet, of the state of affairs of the above named Society as at 31st March 2025.

(ii) In the case of Income and expenditure Account the Excess of Income over Expenditure of Rs. **28,38,409.47** its accounting year 31st March 2025.

Date:
Place: Mysore

For SURENDRA HEGDE & Co.,
CHARTERED ACCOUNTANTS

SURENDRA HEGDE
PROPRIETOR

SURENDRA HEGDE & CO. F.R.N 005187S M.No. 029691

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31-03-2025

PARTICULARS	31-03-2025	31-03-2024
RECEIPTS		
Opening Balances:		
Cash in Hand	444.00	144.00
Cash at Bank:		
MDCC Bank	2,11,550.88	4,51,582.38
bank of baroda 1753	51,805.80	74,599.01
Bank of Baroda - 5542	36,738.50	35,745.50
SBI - 8823	1,34,878.47	23,095.67
Teaching & Development Application Fee:		
(Primary, High School & Computer Fee & RTE Fund)	61,13,100.00	65,81,610.00
B.Ed	20,16,000.00	10,64,000.00
P.U.C	9,01,300.00	7,77,360.00
SSC Hall Rent Received	28,000.00	12,000.00
Shop Rent Received	2,82,000.00	2,82,000.00
SSKC Trust Building Rent Received	12,000.00	24,000.00
P T Amount Received from Trust	-	1,800.00
SBI FD Matured	-	14,08,171.00
MDCC FD Matured	18,36,771.00	83,33,993.00
Employee's PT LIC&FBF	6,02,224.00	5,98,217.00
Swf & Twf	14,840.00	-
S M Lingappa Charitable Trust	-	14,00,000.00
I.T. Refund	1,20,950.00	-
Interest Income		
MDCC Bank interest	80,758.00	31,360.00
Bank Interest -SB	7,870.00	13,243.00
TOTAL RS	**1,24,51,230.65**	**2,11,12,920.56**

FOR GRAMABHARATHI EDUCATION SOCIETY

1.PRESIDENT

S. C. Kiran Kumar
President
Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

2.SECRETARY

K.H. Puttalakshamamma
Secretary
Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

AS PER OUR REPORT OF EVEN DATE

FOR SURENDRA HEGDE & Co
CHARTERED ACCOUNTANTS

SURENDRA HEGDE
PROPRIETOR

SURENDRA HEGDE & Co
FRN 009167S
M.No. 029691

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31-03-2025

PARTICULARS	31-03-2025	31-03-2024
PAYMENTS		
SALARY		
(Primary, High School, P U C , B.Ed.)	52,69,122.00	49,58,189.00
Provident Fund of Employer	12,53,564.00	12,57,020.00
ADMINISTRATIVE EXPENSES		
Union Day & National Festival	5,300.00	4,900.00
Book Purchase(Stationery)	4,97,865.00	4,16,958.00
Repairs & Maintenance(Building)	-	98,400.00
Employee's LIC	5,19,113.00	5,98,672.00
Employee's PT	23,520.00	19,200.00
Repayment of LIC deduction	67,111.00	4,688.00
FBF	-	960.00
Audit Fees	18,880.00	18,880.00
Electricity Charges	61,393.00	1,31,888.00
Annual Day Expenses	-	1,95,000.00
B.Ed Affiliation Fees and NCTE PAR Fees	2,50,577.60	-
General Body Expenses	31,805.00	30,000.00
Society Renewal Fees	2,695.00	14,100.00
Bank Charges	1,336.93	547.91
Honorarium	64,000.00	-
Professional tax of trust Employee	-	1,800.00
Professional Tax of B.Ed & Society	5,000.00	5,000.00
Professional Tax of Society Employee	-	5,800.00
TA & DA Expenses	-	2,500.00
Building Planning Charges	-	5,000.00
Solar	30,000.00	5,83,000.00
S M Lingappa Charitable Trust	-	14,00,000.00
Fire Extinguisher Advance	5,00,000.00	-
News Paper and Periodicals	3,600.00	-
Purchase of Sports Materials	15,000.00	-
Purchase of Library Books	10,760.00	-
Cleaning Charges	3,521.00	-
Function Expenses	1,980.00	-
VKN Registration Fees	4,540.00	-
DEPOSITS:		
MDCC Bank-FD	30,00,000.00	1,05,25,000.00
SBI - FD	-	4,00,000.00
CLOSING BALANCE:		
Cash in Hand	444.00	444.00
Cash at Bank:		
MDCC Bank	5,62,048.88	2,11,550.88
Bank of Baroda-5542	37,758.50	36,738.50
SBI	1,88,560.27	1,34,878.47
Bank of Baroda-1753	21,735.47	51,805.80
TOTAL RS	**1,24,51,230.65**	**2,11,12,920.56**

SURENDRA HEGDE & Co.
F.R.N 005187S
M.No. 029691

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(in Rupees)

PARTICULARS	31-03-2025	31-03-2024
INCOME:		
Teaching & Development Application Fee:		
(Primary, High School & Computer Fee & RTE)	61,13,100.00	65,81,610.00
B.Ed	20,16,000.00	10,64,000.00
PUC	9,01,300.00	7,77,360.00
SSC Hall Rent Received	28,000.00	12,000.00
Shop Rent Received	2,82,000.00	2,82,000.00
SSKC Trust Building Rent Received	12,000.00	24,000.00
Interest Income		-
Bank Interest	88,628.00	44,603.00
Interest on FD Received	8,72,561.00	4,90,931.00
P T Amount Received from Trust	-	1,800.00
Total Income	**1,03,13,589.00**	**92,78,304.00**

EXPENDITURE		
Administrative Expenses (As Per Schedule-G)	74,32,573.53	71,11,082.91
Other Expenditure (As Per Schedule-H)	42,606.00	34,900.00
Total Expenditure	**74,75,179.53**	**71,45,982.91**
Excess of Income Over Expenditure	28,38,409.47	21,32,321.09
Total Income	**1,03,13,589.00**	**92,78,304.00**

FOR GRAMABHARATHI EDUCATION SOCIETY AS PER OUR REPORT OF EVEN DATE

S. C. Kiran Kumar
President
1.PRESIDENT
Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

2.SECRETARY K.M. Puttabl Shanmamma
Secretary
Grama Bharathi Education Society®
Mysore-C.R.P... Road
K...

FOR SURENDRA HEGDE & CO.
CHARTERED ACCOUNTANTS
SURENDRA HEGDE & Co. F.R.N 003107S M.No. 029691
SURENDRA HEGDE
PROPRIETOR

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

ADMINISTRATIVE EXPENSES — **SCHEDULE - G**

	31-03-2025	31-03-2024
SALARY		
(Primary, High School, P U C , B.Ed.)	52,69,122.00	49,58,189.00
Professional Tax of B.Ed & Society	5,000.00	5,000.00
Professional Tax of Society Employee	-	5,800.00
Professional tax of trust Employee	-	1,800.00
Printing & Stationery (Books Purchase)	4,97,865.00	4,16,958.00
Provident Fund	12,53,564.00	12,57,020.00
B.Ed Affiliation Fees and NCTE PAR Fees	2,50,577.60	-
Repairs & Maintenance(Building)	-	98,400.00
Audit Fees	18,880.00	18,880.00
Electricity Charges	61,393.00	1,31,888.00
Bank Charges	1,336.93	547.91
Honorarium	64,000.00	-
TA & DA	-	2,500.00
Society Renewal Fees	2,695.00	14,100.00
Annual Day Expenses	-	1,95,000.00
Building Planning Charges	-	5,000.00
News Paper and Periodicals	3,600.00	-
VKN Registration Fees	4,540.00	-
TOTAL RS	**74,32,573.53**	**71,11,082.91**

OTHER EXPENDITURE — **SCHEDULE - H**

	31-03-2025	31-03-2024
Union Day & National Day Expenses	5,300.00	4,900.00
General Body Expenses	31,805.00	30,000.00
Cleaning Charges	3,521.00	-
Function Expenses	1,980.00	-
TOTAL RS	**42,606.00**	**34,900.00**

SURENDRA HEGDE & CO.
FRN 005107S
M.No. 029691

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426

BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	Schedules	31-03-2025	31-03-2024
SOURCES OF FUNDS			
Capital Account	A	1,93,78,880.50	1,65,40,471.03
Loans & Advances	B	13,25,000.00	13,25,000.00
Current Liablities	G	52,410.00	45,090.00
TOTAL RS		**2,07,56,291.00**	**1,79,10,561.00**
APPLICATION OF FUNDS			-
			-
Fixed assets	C	73,43,178.00	72,87,418.00
Deposits	D	1,19,59,030.80	1,00,10,499.18
Current Assets	E	9,54,081.12	6,12,643.65
Loans & Advances	F	5,00,000.00	-
TOTAL RS		**2,07,56,291.00**	**1,79,10,561.00**

FOR GRAMABHARATHI EDUCATION SOCIETY

1.PRESIDENT S. C. Kiran Kumar
President
Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

2.SECRETARY K. M. Puttalakshamma
Secretary
Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

AS PER OUR REPORT OF EVEN DATE

FOR SURENDRA HEGDE & Co.
CHARTERED ACCOUNTANTS

SURENDRA HEGDE
PROPRIETOR

SURENDRA HEGDE & Co. F.R.N 001071S M.No. 029691

SCHEDULES FORMING PART OF BALANCE SHEET

...le A

CAPITAL FUND		31-03-2025		31-03-2024
Opening Balance	1,65,40,471.03		1,44,08,149.94	
Add:- Membership Fees			-	
Add: Excess Income of Over			-	-
Expenditure	28,38,409.47	1,93,78,880.50	21,32,321.09	1,65,40,471.03
TOTAL RS		1,93,78,880.50		1,65,40,471.03

Schedule D

DEPOSITS		31-03-2025		31-03-2024
Electricity Deposit		6,440.00		6,440.00
SBI	25,82,269.80		34,66,929.40	
Add: Addition	-		4,00,000.00	
Add:Interest Paid	34,115.00		30,698.00	
Add: Interest Accrued	1,14,840.00		92,813.40	
	27,31,224.80		39,90,440.80	
Less: Withdrawal	-	27,31,224.80	14,08,171.00	25,82,269.80
FD MDCC	74,21,789.38		49,12,462.38	
Add: Addition	30,00,000.00		1,05,25,000.00	
Add: Interest Accrued	6,36,348.00		3,18,320.00	
	1,10,58,137.00		1,57,55,782.38	
Less: Withdrawal	18,36,771.00	92,21,366.00	83,33,993.00	74,21,789.38
TOTAL RS		1,19,59,030.80		1,00,10,499.18

SURENDRA HEGDE & Co.
F.R.N
005107S
M.No.
029691

...S & ADVANCES		31-03-2025		31-03-2024
... Trust		10,00,000.00		10,00,000.00
...ers	1,30,000.00		1,30,000.00	-
Add: Addition	-		-	-
	1,30,000.00		1,30,000.00	-
Less: Paid Advance	-	1,30,000.00	-	1,30,000.00
Building Advances	1,60,000.00		1,60,000.00	-
Add:-Addition	-	1,60,000.00	-	1,60,000.00
			-	-
Home Theater Forum		35,000.00		35,000.00
TOTAL RS		**13,25,000.00**		**13,25,000.00**

Schedule E

CURRENT ASSETS		31-03-2025		31-03-2024
TDS	1,77,226.00		1,28,126.00	
Add: Current year TDS	87,258.00		49,100.00	
	2,64,484.00		1,77,226.00	
Less: I.T. Refund	1,20,950.00	1,43,534.00	-	1,77,226.00
Cash in Hand		444.00		444.00
Cash at Bank:				
MDCC Bank		5,62,048.88		2,11,550.88
Bank of Baroda-5542		37,758.50		36,738.50
SBI - 8823		1,88,560.27		1,34,878.47
Bank of Baroda-1753		21,735.47		51,805.80
TOTAL RS		**9,54,081.12**		**6,12,643.65**

Schedule F

LOANS & ADVANCES		31-03-2025		31-03-2024
Text Book Advance				
Less: Text book purchase		-		-
				-
Fire Extinguisher Advance		5,00,000.00		-
TOTAL RS		**5,00,000.00**		-

Schedule G

Current Liabilities		31-03-2025		31-03-2024
Employee's LIC,PT&FBF		37,570.00		45,090.00
Swf & Twf		14,840.00		-
TOTAL RS		**52,410.00**		**45,090.00**

SURENDRA HEGDE & CO.
F.R.N 005107S
M.No. 029691

GRAMABHARATHI EDUCATION SOCIETY
MYSORE-CHANNARAYAPATNA ROAD
KRISHNARAJAPET TALUK
MANDYA DISTRICT-571426

SCHEDULE-C

DEPRECIATION SCHEDULE FOR FIXED ASSETS AS ON 31-03-2025

(In Rupees)

ITEM	WDVAS ON 01.04.2024	ADDITION		TOTAL	DEPRECIATION		WDV AS ON 31.03.2025
		Before Sept	After Sept		RATE	AMOUNT	
Building	52,57,978.00	-	-	52,57,978.00	10%	-	52,57,978.00
Bore Well	29,570.00	-	-	29,570.00	15%	-	29,570.00
Furniture & Fittings	5,59,305.00	-	-	5,59,305.00	10%	-	5,59,305.00
Science Equipment	21,975.00	-	-	21,975.00	10%	-	21,975.00
Library Books	3,277.00	-	10,760.00	14,037.00	15%	-	14,037.00
Almera	103.00	-	-	103.00	15%	-	103.00
Pump House	537.00	-	-	537.00	15%	-	537.00
Sports Material	702.00	-	15,000.00	15,702.00	15%	-	15,702.00
Computer	2,946.00	-	-	2,946.00	40%	-	2,946.00
Xerox	14,040.00	-	-	14,040.00	15%	-	14,040.00
Utensils	86.00	-	-	86.00	15%	-	86.00
Fans & Electrical Items	27,384.00	-	-	27,384.00	15%	-	27,384.00
DVD	443.00	-	-	443.00	15%	-	443.00
Fire Exhauster	10,149.00	-	-	10,149.00	15%	-	10,149.00
Name Board	5,092.00	-	-	5,092.00	10%	-	5,092.00
Cycle Stand	29,760.00	-	-	29,760.00	10%	-	29,760.00
Battery	20,004.00	-	-	20,004.00	15%	-	20,004.00
Biometric machine	18,587.00		-	18,587.00	15%	-	18,587.00
UPS	32,480.00	-	-	32,480.00	40%	-	32,480.00
Sound System	1,10,000.00	-	-	1,10,000.00	15%	-	1,10,000.00
Gym Equipment	60,000.00	-	-	60,000.00	15%	-	60,000.00
Solar	5,83,000.00	30,000.00	-	6,13,000.00	40%	-	6,13,000.00
Premier Badminton Court	5,00,000.00			5,00,000.00	15%	-	5,00,000.00
TOTAL RS	**72,87,418.00**	**30,000.00**	**25,760.00**	**73,43,178.00**		-	**73,43,178.00**

SURENDRA HEGDE & Co.
F.R.N 005197S