



SURENDRA HEGDE & CO.,

CHARTERED ACCOUNTANTS

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

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

Ref. :

Date :

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 2026 and also Income & Expenditure account for the year ended as on that date annexed thereto. These financial statements are the responsibility of the Society. 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: -

Notes:

1. During the previous financial year, the bank account maintained in the name of Headmaster Gramabharathi High School, K. R. Pet (Account





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No. 79100100011753) was operated using the PAN of Gramabharathi Educational Society instead of the PAN of the account holder. Accordingly, the balance standing in the said bank account as on 31.03.2025 was reflected under Bank Balances in the Balance Sheet of the Society, with a corresponding liability recognized in the books of account.

2. During the Financial Year 2025-26, the PAN pertaining to the above bank account was corrected in the bank records.
3. Consequently, the bank balance relating to the above account and the corresponding liability appearing in the books of the Society have been removed from the financial statements. The corresponding liability has been adjusted against the Capital Fund during the current financial year.

Subject to the above note, 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:

- (i) In the case of the Balance Sheet, of the state of affairs of the above-named Society as at 31st March 2026.
- (ii) In the case of the Income & Expenditure Account, of the Excess of Income over Expenditure of Rs. 40,84,742.75 for the year ended 31st March 2026.

Date: 09-07-2026
Place: Mysore

For SURENDRA HEGDE & Co.,
CHARTERED ACCOUNTANTS
F.R.N.
005107S
M.No.
029691
SURENDRA HEGDE



GRAMABHARATHI EDUCATION SOCIETY

MYSORE-CHANNARAYAPATNA ROAD

KRISHNARAJAPET TALUK

MANDYA DISTRICT-571426

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31-03-2026

PARTICULARS	31-03-2026	31-03-2025
RECEIPTS		
Opening Balances:		
Cash in Hand	444.00	444.00
Cash at Bank:		
MDCC Bank	5,62,048.88	2,11,550.88
Bank of baroda 1753	-	51,805.80
Bank of Baroda - 5542	37,758.50	36,738.50
SBI - 8823	1,88,560.27	1,34,878.47
Teaching & Development Application Fee:		
(Primary, High School & Computer Fee & RTE Fund)	81,54,520.00	61,13,100.00
B.Ed	10,64,000.00	20,16,000.00
P.U.C	15,19,130.00	9,01,300.00
SSC Auditorium Rent	-	28,000.00
Shop Rent Received	2,82,000.00	2,82,000.00
SSKC Trust Building Rent Received	12,000.00	12,000.00
MDCC FD Matured	-	18,36,771.00
Employee's PT LIC&FBF	-	6,02,224.00
Swf & Twf	-	14,840.00
K V Shankare Gowda Award Ceremony	25,000.00	-
LTCC FD Matured	26,96,778.00	-
I.T. Refund	49,350.00	1,20,950.00
Interest Income		
MDCC Bank interest	13,396.00	80,758.00
Bank Interest -SB	4,205.00	7,870.00
BOB Interest- 5542	992.00	-
BOB Interest- 1753	-	-
TOTAL RS	1,46,10,182.65	1,24,51,230.65

FOR GRAMABHARATHI EDUCATION SOCIETY

AS PER OUR REPORT OF EVEN DATE

1. PRESIDENT

S. C. Kiran Kumar
President

Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

2. SECRETARY

Id. H. Puttabhaskaran
Secretary

Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

FOR SURENDRA HEGDE & Co.,
CHARTERED ACCOUNTANTS

[Signature]
SURENDRA HEGDE
PROPRIETOR



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

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31-03-2026

PARTICULARS	31-03-2026	31-03-2025
PAYMENTS		
<u>SALARY</u>		
(Primary, High School, P U C , B.Ed.)	55,60,236.00	52,69,122.00
Provident Fund of Employer	12,45,225.00	12,53,564.00
<u>ADMINISTRATIVE EXPENSES</u>		
Union Day & National Festival	7,210.00	5,300.00
Book Purchase (Stationery)	7,56,566.65	4,97,865.00
New Building Construction	30,00,000.00	-
Employee's LIC	-	5,19,113.00
Employee's PT	-	23,520.00
Family Benefit Fund	-	-
Repayment of LIC deduction	-	67,111.00
Audit Fees	18,880.00	18,880.00
Electricity Charges	72,588.00	61,393.00
B.Ed Affiliation Fees and NCTE PAR Fees	2,35,287.60	2,50,577.60
General Body Expenses	49,225.00	31,805.00
Society Renewal Fees	12,620.00	2,695.00
Bank Charges	720.00	1,336.93
Remuneration And Honorarium	21,570.00	64,000.00
Professional tax of trust Employee	-	-
Professional Tax of B.Ed & Society	5,000.00	5,000.00
Professional Tax of Society Employee	-	-
Electricity Maintenance	77,735.00	-
Solar	-	30,000.00
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
<u>DEPOSITS:</u>		
MDCC Bank-FD	20,00,000.00	30,00,000.00
SBI - FD	-	-
<u>CLOSING BALANCE:</u>		
Cash in Hand	444.00	444.00
<u>Cash at Bank:</u>		
MDCC Bank	12,51,956.88	5,62,048.88
Bank of Baroda-5542	38,750.50	37,758.50
SBI	2,56,168.02	1,88,560.27
Bank of Baroda-1753	-	21,735.47
TOTAL RS	1,46,10,182.65	1,24,51,230.65



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(in Rupees)

PARTICULARS	31-03-2026	31-03-2025
<u>INCOME:</u>		
<u>Teaching & Development Application Fee:</u>		
(Primary, High School & Computer Fee & RTE)	81,54,520.00	61,13,100.00
B.Ed	10,64,000.00	20,16,000.00
PUC	15,19,130.00	9,01,300.00
SSC Hall Rent Received	-	28,000.00
Shop Rent Received	2,82,000.00	2,82,000.00
Price Received	25,000.00	
SSKC Trust Building Rent Received	12,000.00	12,000.00
<u>Interest Income</u>		
Bank Interest	18,593.00	88,628.00
Interest on FD Received	10,72,113.00	8,72,561.00
Interest On IT Refund	250.00	-
Total Income	1,21,47,606.00	1,03,13,589.00

<u>EXPENDITURE</u>		
Administrative Expenses (As Per Schedule-G)	80,06,428.25	74,32,573.53
Other Expenditure (As Per Schedule-H)	56,435.00	42,606.00
Total Expenditure	80,62,863.25	74,75,179.53
Excess of Income Over Expenditure	40,84,742.75	28,38,409.47
Total Income	1,21,47,606.00	1,03,13,589.00

FOR GRAMABHARATHI EDUCATION SOCIETY

AS PER OUR REPORT OF EVEN DATE

1. PRESIDENT

S.C. Kiran Kumar
President

Grama Bharathi Education Society®
Mysore-C.R.Patna Road
Krishnarajapet.

2. SECRETARY

K.M. Puttebakshamma
Secretary

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Mysore-C.R.Patna Road
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FOR SURENDRA HEGDE & Co.
CHARTERED ACCOUNTANTS

Surendra Hegde
SURENDRA HEGDE
PROPRIETOR



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

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

ADMINISTRATIVE EXPENSES

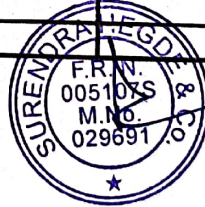
SCHEDULE - G

PARTICULARS	31-03-2026	31-03-2025
<u>SALARY</u>		
(Primary, High School, P U C , B.Ed.)	55,60,236.00	52,69,122.00
Professional Tax of B.Ed & Society	5,000.00	5,000.00
Professional Tax of Society Employee	-	-
Professional tax of trust Employee	-	-
Printing & Stationery (Books Purchase)	7,56,566.65	4,97,865.00
Provident Fund	12,45,225.00	12,53,564.00
B.Ed Affiliation Fees and NCTE PAR Fees	2,35,287.60	2,50,577.60
Audit Fees	18,880.00	18,880.00
Electricity Charges	72,588.00	61,393.00
Bank Charges	720.00	1,336.93
Honorarium	21,570.00	64,000.00
Society Renewal Fees	12,620.00	2,695.00
Electricity Maintenance	77,735.00	-
News Paper and Periodicals	-	3,600.00
VKN Registration Fees	-	4,540.00
TOTAL RS	80,06,428.25	74,32,573.53

OTHER EXPENDITURE

SCHEDULE - H

PARTICULARS	31-03-2026	31-03-2025
Union Day & National Day Expenses	7,210.00	5,300.00
General Body Expenses	49,225.00	31,805.00
Function Expenses	-	1,980.00
Cleaning Expenses	-	3,521.00
TOTAL RS	56,435.00	42,606.00



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

BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	Schedules	31-03-2026	31-03-2025
SOURCES OF FUNDS			
Capital Account	A	2,34,94,297.78	1,93,78,880.50
Loans & Advances	B	13,25,000.00	13,25,000.00
Current Liabilities	G	-	52,410.00
TOTAL RS		2,48,19,298.00	2,07,56,291.00
APPLICATION OF FUNDS			
Fixed assets	C	1,08,43,178.00	73,43,178.00
Deposits	D	1,22,36,891.80	1,19,59,030.80
Current Assets	E	17,39,227.40	9,54,081.12
Loans & Advances	F	-	5,00,000.00
TOTAL RS		2,48,19,298.00	2,07,56,291.00

FOR GRAMABHARATHI EDUCATION SOCIETY

AS PER OUR REPORT OF EVEN DATE

1. PRESIDENT

S. C. Kiran Kumar
President

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Krishnarajapet.

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K. H. Puttappa Sharma
Secretary

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FOR SURENDRA HEGDE & Co.,
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[Signature]
SURENDRA HEGDE
PROPRIETOR



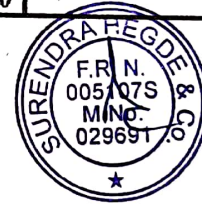
SCHEDULES FORMING PART OF BALANCE SHEET

Schedule A

CAPITAL FUND		31-03-2026		31-03-2025
Opening Balance	1,93,78,880.50		1,65,40,471.03	
less: Education Society A/c Deleted	21,735.47		-	
	1,93,57,145.03		-	
Add: Education Society Liability of LIC and PF	52,410.00			
	1,94,09,555.03			
Add: Excess Income of Over Expenditure	40,84,742.75	2,34,94,297.78	28,38,409.47	1,93,78,880.50
TOTAL RS		2,34,94,297.78		1,93,78,880.50

Schedule D

DEPOSITS		31-03-2026		31-03-2025
Electricity Deposit		6,440.00		6,440.00
FD-SBI	27,31,224.80		25,82,269.80	
Add: Addition	-		-	
Add: Interest Paid	-		34,115.00	
Add: Interest Accrued	1,84,220.00		1,14,840.00	
	29,15,444.80		27,31,224.80	
Less: Withdrawal	-	29,15,444.80	-	27,31,224.80
FD-MDCC	92,21,366.00		74,21,789.38	
Add: Addition	20,00,000.00		30,00,000.00	
Add: Interest Accrued	7,31,711.00		6,36,348.00	
	1,19,53,077.00		1,10,58,137.00	
Less: Withdrawal	26,38,070.00	93,15,007.00	18,36,771.00	92,21,366.00
TOTAL RS		1,22,36,891.80		1,19,59,030.80



Schedule B

LOANS & ADVANCES		31-03-2026		31-03-2025
S.M.L. Trust		10,00,000.00		10,00,000.00
Others	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		31-03-2026		31-03-2025
TDS	1,43,534.00		1,77,226.00	
Add: Current year TDS	97,474.00		87,258.00	
	2,41,008.00		2,64,484.00	
Less: I.T. Refund	49,100.00	1,91,908.00	1,20,950.00	1,43,534.00
Cash in Hand		444.00		444.00
Cash at Bank:				
MDCC Bank		12,51,956.88		5,62,048.88
Bank of Baroda-5542		38,750.50		37,758.50
SBI - 8823		2,56,168.02		1,88,560.27
Bank of Baroda-1753			21,735.47	
TOTAL RS		17,39,227.40		9,54,081.12

Schedule F

LOANS & ADVANCES		31-03-2026		31-03-2025
Text Book Advance				
Less: Text book purchase		-		-
				-
Fire Extinguisher Advance		-		5,00,000.00
TOTAL RS		-		5,00,000.00

Schedule G

Current Liabilities		31-03-2026		31-03-2025
Employee's LIC,PT&FBF				37,570.00
Swf & Twf		-		14,840.00
TOTAL RS		-		52,410.00



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

SCHEDULE-C

DEPRECIATION SCHEDULE FOR FIXED ASSETS AS ON 31-03-2026

(In Rupees)

ITEM	WDVAS ON 01.04.2025	ADDITION		TOTAL	DEPRECIATION		WDV AS ON 31.03.2026
		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	14,037.00	-	-	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	15,702.00	-	-	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	6,13,000.00	-	-	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
New Building Costruction	-	-	30,00,000.00	30,00,000.00	10%	-	30,00,000.00
Fire Extinguisher	-	-	5,00,000.00	5,00,000.00	-	-	5,00,000.00
TOTAL RS	73,43,178.00	-	-	73,43,178.00	-	-	1,08,43,178.00

