



# A V F & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : [caavfassociates@gmail.com](mailto:caavfassociates@gmail.com)

1st Floor Manies Building  
Bypass Road Ottupara  
Kumaranellur P O, Wadakanchery  
Thrissur, Kerala, India - 680590  
Office Phone : 04884-230385

Office. Mobile No: +91-9072383639: +91-9188230385: +91-9188230953

## C E R T I F I C A T E

1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules	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.  Except for the above observation the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
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



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

	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 2024 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 : 05.06.2024

UDIN: 24228776BJZYGK9866



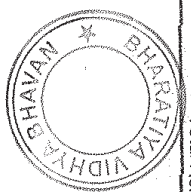
For A V F & ASSOCIATES  
CHARTERED ACCOUNTANTS

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

**Wadankchery Kendra final 2023-2024**  
**BALANCE SHEET AS AT 31-Mar-24**  
 (Consolidated)

FUNDS AND LIABILITIES		As at 31-Mar-24	As at 31-Mar-23	PROPERTY AND ASSETS		As at 31-Mar-24
As at 31-Mar-23	General Funds : 'A'	4,55,13,392.00	As per Annexure 'A'	Fixed Assets (At Book Value) :		5,16,81,423.00
	Earmarked Funds :	15,00,000.00	As per Annexure 'B'	Investments (At cost or Book Value) :		
	Accumulated Depreciation :	2,84,36,501.00	As per Annexure 'C'	As per Annexure 'K'		
	Secured Loans :			Current Assets :		22,00,431.48
	As per Annexure 'D'			As per Annexure 'L'		
	Unsecured Loans :			Bank Balances, Cheques and Cash on Hand :		2,45,76,335.27
	As per Annexure 'E'			As per Annexure 'M'		
	Liabilities and Provisions :	64,71,926.00	As per Annexure 'F'	Inter Branch Transactions :		
	Deposits :	3,23,650.00	As per Annexure 'G'	As per Annexure 'O'		
	Specific Grants for acquisition of Assets, etc. :			Income & Expenditure Account :		2,69,23,917.25
	As per Annexure 'H'			As per Annexure 'I'		
	Inter Branch Transactions :	1,80,04,841.00	As per Annexure 'N'			
	<b>Total Rs.</b>	<b>10,02,50,310.00</b>		<b>Total Rs.</b>		<b>10,53,82,107.00</b>

Place : *Wadankchery*  
 Dated : 05.06.2024



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

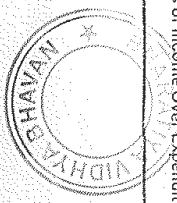
Place : *Wadankchery*  
 Dated : 05.06.2024

As per our report of even date attached.  
**FOR A V F & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
*Deep N. Pooja - Chartered Accountants*  
 CA ANOOP V. FRANCIS (Proprietor)  
 M. COM / FCA / DISA - (ICAI)  
 Membership No.: 228776  
 Firm Registration No.: 0156315  
 UDIN: 24228776BJZYGK9866

**Wadakkanchery Kendra final 2023-2024**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-Mar-24**  
 (Consolidated)

Previous Year	EXPENDITURE	Amount	Amount	Previous Year	INCOME	Amount	Amount
-	Opening Stock of Bhavan's Publications at Cost (As per Schedule)	-	-	-	Recurring Donations (As per Schedule)	-	3,44,018.00
-	Purchases of Bhavan's Publications	-	-	-	Grants (As per Schedule)	-	-
-	Expenses For Publication Cf Journals, Books, Etc.	-	-	-	Fees (As per Schedule)	-	1,73,63,706.00
1,18,70,026.00	Salaries, Wages and Other Payments (As per Schedule)	1,13,98,784.00	1,55,19,230.00	-	Sales of Bhavan's Publications	-	-
13,00,228.00	Contribution to Provident & Other Funds (As per Schedule)	9,97,302.00	-	-	Subscriptions	-	-
84,435.00	Staff Welfare Expenses	97,886.00	-	-	Advertisements Revenue	-	-
4,89,939.00	Repairs, Replacements, Renewals (Including Vehicle Maintenance)	21,44,190.00	-	-	Rent, Compensation for Accommodation & Hire Charges	-	17,44,632.00
-	Packing, Freight, Forwarding & Distribution Expenses	-	-	11,85,018.00	Interest	-	18,00,752.48
1,11,307.50	Rent, Rates and Taxes (As per Schedule)	-	-	-	Miscellaneous Income (As per Schedule)	-	-
11,084.00	Insurance	1,38,446.00	13,277.00	11,10,468.00	Profit on Sale of Asset	-	-
1,34,256.00	Printing and Stationery	13,277.00	97,422.00	-	Profit on Sale/Redemptions/Maturity of Investments	-	-
2,25,324.00	Gas, Light and Fuel Charges	2,67,058.00	-	-	Credit Balances Written Back	-	-
58,352.00	Advertisement, Publicity and Sales Promotion	1,40,084.00	-	-	Administrative Charges (Income)	-	-
4,306.00	Postage and Courier Charges	3,063.00	-	-	Closing Stock of Bhavan's Publications at Cost (As per Schedule)	-	-
3,17,239.00	Travelling and Conveyance (Including allowances) (As per Schedule)	3,50,733.00	8,06,385.66	-	Balance, being excess of Expenditure over Income for the year	-	-
41,996.00	Telephone and Internet Charges	55,287.00	-	-			
15,256.00	Subscriptions to Newspapers, Periodicals, etc.	16,061.00	-	-			
3,369.00	Laboratory Expenses	-	-	-			
4,70,360.00	Extra Curricular Expenses (Students) (As per Schedule)	8,07,186.00	-	-			
69,652.00	Cultural Programmes, Functions, etc (As per Schedule)	99,808.00	-	-			
5,06,867.16	Students' Hostel Expenses including Boarding	-	-	-			
-	Miscellaneous Expenses (As per Schedule)	5,81,589.92	-	-			
-	Donation Paid	-	-	-			
-	Scholarships and Prizes etc.	-	-	-			
63,101.00	Examination Expenses	70,110.00	70,110.00	-			
17,500.00	Audit Fees	20,000.00	-	-			
16,000.00	Legal Charges	-	-	-			
4,278.00	Professional Charges	43,780.00	43,780.00	-			
-	Professional Charges in Respect of Computer Institutes	-	-	-			
5,80,189.00	Interest on Bank Overdrafts, Loans, etc. (As per Schedule)	5,80,000.00	4,980.00	-			
26,100.00	Bad debts and Debt Balances written off	4,935.00	-	-			
8,488.00	Loss on Assets Sold/Disposed (Net)	91,935.00	-	-			
-	Amount transferred to Specific Grants/ Earmarked Funds	-	-	-			
80,223.00	Reimbursement of HO expenses	31,20,247.00	-	-			
-	Administrative Charges (Expenses)	-	-	-			
21,31,026.00	Depreciation (As per Schedule)	-	-	-			
-	Provision for Contingencies	-	-	-			
-	Provision for Major Repairs & Renovations	-	-	-			
1,86,21,101.66	Balance, being excess of Income Over Expenditure for the year	1,06,834.56	2,12,53,108.48	1,86,21,101.66			
	Total Rs.	2,12,53,108.48	2,12,53,108.48	1,86,21,101.66			

Place: Wadakkanchery  
 Dated: 05.06.2024



For Bhadravideya Vidya Bhavan  
 Chairman: [Signature]  
 Secretary: [Signature]

Place: Wadakkanchery  
 Dated: 05.06.2024

FOR AVF & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 Total Rs. 2,12,53,108.48  
 As per our report of even date attached  
 CA. ANOOP V. FRANCIS (Proprietor)  
 M. COM. FCA, DISA - (ICAI)  
 Membership No.: 228776  
 Firm Registration No.: 015689  
 Chartered Accountants

UDIN: 24228776BJZ7GK986C