



**Malhotra & Associates**

Chartered Accountants

309, DELHI CHAMBER, 3453,  
DELHI GATE, NEW DELHI-110002  
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Fax : 011-23274795  
E-mail: aashtham@gmail.com

To,  
**THE EXECUTIVE COMMITTEE,**  
**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH AND ADULTS,**  
**NEW DELHI.**

**SUB : AUDIT REPORT FOR THE YEAR 2020-2021**

Sir,

We have conducted the Audit of the attached Balance Sheet as on 31<sup>st</sup> March, 2021 and Income & Expenditure Account for the year ended 31<sup>st</sup> March, 2021.

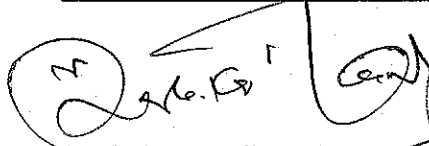
The observation arising out of the audit has been annexed herewith. The Managing Committee should approve the Balance Sheet and Income & Expenditure Account. The same should be returned to us for formal issue.

Assuring you of our best attention and services.

Thanking You,

Yours Sincerely

**MALHOTRA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

  
(Ashok K. Malhotra )  
Prop.



PLACE : NEW DELHI  
DATED : 10.09.2021

**FORM NO. - 10 B**

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[ See Rule 17 B ]

UDIN No. - 21089905AAAABS9129

Audit Report under section 12 A (b) of the Income Tax Act, 1961, in case of Charitable or religious.

We have examined the Balance Sheet of **VIDYA INTEGRATED DEVELOPMENT FOR YOUTH AND ADULTS :: NEW DELHI** as at 31.03.2021 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institutions.

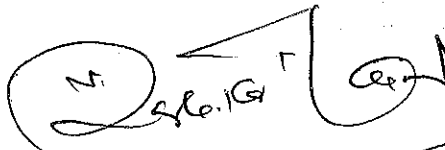
We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below :-

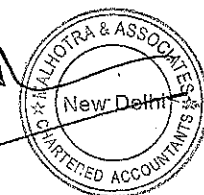
In our opinion and to the best of our information, and according to information given to us the said accounts given a true and fair view :-

- i). In the case of the Balance Sheet of the state of the affairs of the above named institution as at 31.03.2021.
- ii). In the case of Income & Expenditure account of the Income or Expenditure of its accounting year ending on 31.03.2021.

The prescribed particulars are annexed hereto.

For and behalf of  
**MALHOTRA & ASSOCIATES**  
**FIRM REGD. No. - 011338N**  
**CHARTERED ACCOUNTANTS**

  
(Ashok K. Malhotra)  
Prop.  
M. No. - 089905



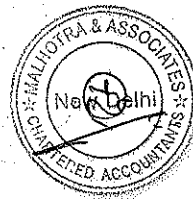
PLACE : NEW DELHI  
DATED : 10.09.2021

## STATEMENT OF PARTICULARS

### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

#### I. Application of Income for Charitable or Religious Purposes

- |   |   |
|---|---|
| 1. Amount of income of the previous year applied to charitable purposes in India during the year.   | Rs. 120,961,609.25<br><u>2,850,000.00</u><br>118,111,609.25 |
| 2. Whether the Trust/ Institution has exercised the option under clause (2) of the explanation to section 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. | NO  |
| 3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly /in part only for such purposes.                             | Rs. 20,798,493.61   |
| 4. Amount of income eligible for exemption under Section 11(1) (c) ( give details ).  | NIL   |
| 5. Amount of income in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes U/s 11(2).   | NO  |
| 6. Whether the amount of income mentioned in item 5 above has been Invested or deposited in the manner laid down in Section 11(2)(b)? If so, the details thereof.   | NIL   |
| 7. Whether any part of the income in respect of which an option was Exercised under clause (2) of the explanation to section 11(1) on any Earlier year is deemed to be income of the previous year under Section 11 (1B) ? If so, the details thereof.          | NO  |
| 8. Whether during the previous year, any part of income accumulated or Set apart for specified purposes under section 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 to 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 11(2)(b)(iii), or   | NO  |



.....Contd.2.....

- (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, in the year immediately following the expiry thereof? If so, the details thereof. NO

II. APPLICATION FOR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSON REFERRED TO IN SECTION 13(3).

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 Annexure as Such persons)? 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/institutions 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 Amount of rent or compensation charged, if any. NO
3. Whether any payment was made to any such person during the Dr. Dilruba Kalsi, previous year by way of salary, allowance or otherwise? If so, give Ex., Director, details. - Local Transport Rs. 165,000.00
4. Whether the services of the trust/institution 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 / institution during the previous year to 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 / institution 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 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. NO
8. 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. NO



.....Contd..3.....

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS

-----  
Sl. No. Name and address of the concern Where the concern is a com. No. & class of shares held.

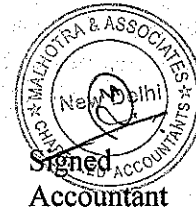
\*\*\*\*\* NIL \*\*\*\*\*

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Nominal value Invest from the investment Where the amount in column 4 exc. 5 % of the invest. of the concern during previous year say, YES/NO

\*\*\*\*\* NIL \*\*\*\*\*

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TOTAL  
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PLACE : NEW DELHI  
DATED : 10.09.2021

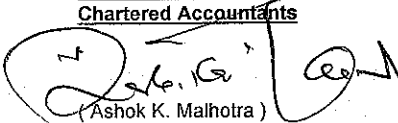
  
Signed  
Accountant

**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH & ADULTS :: NEW DELHI**  
**CONSOLIDATED SOCIETY ACCOUNT**  
**BALANCE SHEET AS ON 31.03.2021**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	76,156,365.00
Op. Balance	147,647,682.35	(As per Schedule 'A' Attached)	
Add : Addition During the Yr.	13,808,554.84		
Less : Depeciation	85,299,872.19		
<b>CORPUS- Op. Balance</b>	1,550,000.00	<b>CURRENT ASSETS</b>	
Addition	1,500,000.00	Security - Telephone & Advance	103,337.20
		F.D.R. With Bank	173,413,485.87
<b>ENDOWMENT FUND - Op. Bal</b>	2,500,000.00	Fdr Interest Accrued	4,840,936.11
From London women's Clinic		With SBI - Higher Education	921,112.78
		With SBI - IIT Delhi	3,750,836.61
<b>GENERAL FUND : Op. Bal.</b>	192,838,721.84	With Yes Bank	16,401.00
Add : Excess of Income Over		With Canara Bank - School	9,829,849.92
Expenditure	17,948,493.61	With SBI - School	979,773.86
		With SBI - FCRA A/C	3,821,024.95
		With HDFC Bank	3,477,431.16
<b>CURRENT LIABILITIES</b>		With YES Bank NOIS	50,000.00
Retention Money	78,501.00	Security Deposits	1,504,500.00
Caution Money	1,092,440.00	Vidya Mumbai - Advance	10,081,177.98
EPF Payable	73,000.00	Vidya Bangalore Advance	8,454,425.96
Sundry Creditors Inc. DLF	8,588,509.19	Fee Receivable	3,052,300.52
		Grauity - FDR	932,179.99
		Tds Receivable	940,891.73
			226,169,665.64
<b>Total.....Rs.</b>	<b>302,326,030.64</b>	<b>Total.....Rs.</b>	<b>302,326,030.64</b>

FOR MALHOTRA & ASSOCIATES  
F.R.No. - 011338N  
Chartered Accountants

FOR VIDYA INTEGRATED DEVELOPMENT FOR YOUTH & ADULTS

  
(Ashok K. Malhotra)  
Prop.  
M. No. 089905  
UDIN No. - 21089905AAAAABS9129




PLACE :: NEW DELHI  
DATED :: 10.09.2021



Mrs. Rashmi Misra  
President - Founder

VIDYA Integrated Development for Youth And Adults



Mrs. Malavika Goyal  
Vice - President

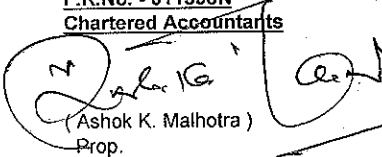
VIDYA Integrated Development for Youth And Adults

**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH & ADULTS :: NEW DELHI**  
**CONSOLIDATED SOCIETY ACCOUNT**  
**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>PROGRAMME</b>		<b>GRANT IN AID/DONATION/BANK INTEREST</b>	
Vidya Programme	7,372,763.82	Received during the Year	
Bal Vihar	8,231,302.00	Vidya Programme	6,040,022.31
CDP - Okhla	9,550.00	Bal Vihar	5,364,166.00
CDP - Pappankalan	278,496.94	CDP - Okhla	83,000.00
Bridge Course - GGN	2,198,789.00	CDP - Pappankalan	673,358.89
Vidya Deep IIT Programme	473,164.00	Bridge Course - GGN	1,989,836.00
Vidya IIT Remedial	987,498.00	Higher Education	199,581.00
Higher Education	61,180.00	SDMC - PTS	2,749,856.00
SDMC - PTS	3,822,657.00	Gurugram STP	624,580.00
Computer Centre - Okhla	325,010.89	SDMC-PPP-Hauz Khas	3,034,399.00
Gurugram STP	616,827.00	SDMC-SV-PPP	748,472.47
SDMC - SV - PPP	1,050,225.84	Vidya IIT Remedial	911,097.00
STP-Pappankalan	446,216.00	Vidya - Hauz Khas - PPP	52,237.00
Vidya - Hauz Khas - PPP	1,509,885.54	Vidya Vocational Programme	1,400,564.00
Vidya Vocational Programme	1,402,169.00	Vidya School - Grant/Doantion	39,045,327.00
Vidya School	43,689,255.36	Vidya Mumbai Programme	26,708,201.18
Vidya Mumbai	26,391,545.84	Vidya Bangalore Programme	25,857,379.22
Vidya Bangalore	22,095,073.02	Vidya School - Fee For tution & Transport	9,451,701.00
Corpus Donation - T/F	1,500,000.00	Corpus Donation	1,500,000.00
		Bank Interest	625,753.46
		FDR Interest	9,408,745.13
		Interest on IT Refund	63,869.00
		Recovery Of Administrative Overhead	3,440,554.00
		Membership Fee	1,800.00
		Misc. Receipts	435,603.20
Excess of Income Over Expenditure	17,948,493.61		
<b>Total.....Rs.</b>	<b>140,410,102.86</b>	<b>Total.....Rs.</b>	<b>140,410,102.86</b>


FOR MALHOTRA & ASSOCIATES  
F.R.No. - 011338N  
Chartered Accountants


FOR VIDYA INTEGRATED DEVELOPMENT FOR YOUTH & ADULTS

  
(Ashok K. Malhotra)  
Prop.  
M. No. 089905  
UDIN No. - 21089905AAAABS9129



PLACE :: NEW DELHI  
DATED :: 10.09.2021

  
Mrs. Rashmi Misra  
President - Founder  
VIDYA Integrated Development for Youth And Adults

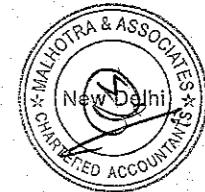
  
Mrs. Malavika Goyal  
Vice - President  
VIDYA Integrated Development for Youth And Adults

**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH & ADULTS**  
**CONSOLIDATED SCHEDULE OF FIXED ASSETS AND DEPRECIATION CHART FOR THE F.Y. 2020-21**

S. No.	Name of Assets	Rate	Opening Balance as on 01.04.2020	Assets Purchase upto 30.09.2020	Assets Purchase after 30.09.2020	Total Assets as on 31.03.2021	Depreciation Balance As on 01.04.2020	Depreciation For The Year	Depreciation 31.03.2021	W.D.V. as on 31.03.2021
<b>A FCRA</b>										
1	Land-DLF-School	0.00%	17,317,134.00			17,317,134.00				17,317,134.00
2	Building	10.00%	49,709,778.78			49,709,778.78	30,518,294.78	1,919,148.00	32,437,442.78	17,272,336.00
3	Furniture & Fixt.	10.00%	4,321,514.50			4,321,514.50	2,188,597.50	213,292.00	2,401,889.50	1,919,625.00
4	Computer & Acc.	40.00%	2,497,940.60		273,000.00	2,770,940.60	1,881,643.60	177,859.00	2,059,502.60	711,438.00
5	Equipments	15.00%	1,366,076.00			1,366,076.00	872,038.00	74,106.00	946,144.00	419,932.00
6	Bus	15.00%	3,020,000.00			3,020,000.00	2,881,070.00	20,839.00	2,901,909.00	118,091.00
7	Electrical Fittings	15.00%	4,020,054.00			4,020,054.00	2,874,831.00	171,783.00	3,046,614.00	973,440.00
8	Lab Equipments	15.00%	577,378.00			577,378.00	433,244.00	21,620.00	454,864.00	122,514.00

*Rashmi Misra*  
 Mrs. Rashmi Misra  
 President - Founder  
 VIDYA Integrated Development for Youth And Adults

*Malavika Goyal*  
 Mrs. Malavika Goyal  
 Vice - President  
 VIDYA Integrated Development for Youth And





**B SOCIETY**

1	Land-DLF-School	0.00%	749,500.00		749,500.00				749,500.00	
2	Building	10.00%	40,731,929.00	57,150.00	40,789,079.00	22,775,398.00	1,804,226.00	24,579,624.00	16,209,455.00	
3	Furniture & Fixt.	10.00%	3,241,398.50	127,813.00	3,369,211.50	850,240.50	245,507.00	1,095,747.50	2,273,464.00	
4	Computer & Acc	40.00%	10,188,347.82	9,063,991.84	19,252,339.66	6,809,843.82	3,164,199.84	9,974,043.66	9,278,296.00	
4A	Digital Lab	40.00%	2,099,500.00		2,099,500.00	1,091,740.00	403,104.00	1,494,844.00	604,656.00	
5	Equipments; Sport	15.00%	3,440,432.15	935,100.00	4,375,532.15	1,257,484.15	397,574.00	1,655,058.15	2,720,474.00	
5A	Kitchen Equipment	15.00%		3,351,500.00	3,351,500.00		251,362.00	251,362.00	3,100,138.00	
6	Bus	15.00%	3,524,002.00		3,524,002.00	927,517.00	389,473.00	1,316,990.00	2,207,012.00	
7	Car	15.00%	406,977.00		406,977.00	226,399.00	27,087.00	253,486.00	153,491.00	
8	Shed - Tempo.	50.00%	435,720.00		435,720.00	424,983.00	5,368.00	430,351.00	5,369.00	
<b>Total</b>			<b>147,647,682.35</b>	<b>-</b>	<b>13,808,554.84</b>	<b>161,456,237.19</b>	<b>76,013,324.35</b>	<b>9,286,547.84</b>	<b>85,299,872.19</b>	<b>76,156,365.00</b>

*Rashmi Misra*

Mrs. Rashmi Misra  
President - Founder

VIDYA Integrated Development for Youth And Adults

*Malavika Goyal*

Mrs. Malavika Goyal  
Vice - President

VIDYA Integrated Development for Youth And Adults



**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH AND ADULTS :: DELHI**  
**CONSOLIDATED BALANCE OF FUNDS**  
**SCHEDULE OF UNSPENT BALANCE AS ON 31ST MARCH 2021**

NAME OF PROJECT	OP. BAL. AS On 1.4.2020	GRANT RECE. DURING THE YR	TOTAL 31.03.2021	PROGRAMME EXPENDITURE	ADMIN EXPENSES	CAPITAL EXP PROJECT	TOTAL 31.03.2021	CL. BALANCE 31.03.2021
<b>FOREIGN FUND</b>								
1. VIDYA PROGRAMME	24,292,074.80	3,754,574.41	28,046,649.21	778,708.55	40,406.00	273,000.00	1,092,114.55	26,954,534.66
2. BAL VIHAR - I	615,030.00	383,232.00	998,262.00					998,262.00
3. CDP-PAPPANKALAN	546,318.00		546,318.00	9,550.00			9,550.00	536,768.00
4. PPP - Hauz Khas	(26,808.84)	52,237.00	25,428.16	25,428.16			25,428.16	-
5. S.V.P.-SDMC-PPP	186,453.84		186,453.84	180,453.84	6,000.00		186,453.84	-
6. PUNE PROGRAMME	264,866.00		264,866.00					264,866.00
7. VIDYA MUMBAI	9,827,043.05	5,854,789.32	15,681,832.37	6,027,469.00	1,396,054.58		7,423,523.58	8,258,308.79
8. VIDYA BANGALORE	7,893,114.65	11,087,132.34	18,980,246.99	9,550,902.10	413,466.20		9,964,368.30	9,015,878.69
9. VIDYA SCHOOL	19,873,334.75	10,230,218.30	30,103,553.05	5,484,666.50	1,235,614.00		6,720,280.50	23,383,272.55
<b>SOCIETY FUND</b>								
1. VIDYA SOCIETY	35,063,124.80	8,960,503.02	44,023,627.82	2,131,020.51	4,139,628.76	10,000.00	6,280,649.27	37,742,978.55
2. BAL VIHAR	2,681,127.31	4,980,934.00	7,662,061.31	5,603,794.00	1,304,662.00	1,322,846.00	8,231,302.00	(569,240.69)
3. HUMAYUN KABIR	550,000.00		550,000.00					550,000.00
4. CDP & CC - Okhla	605,107.72	83,000.00	688,107.72	215,407.00	109,603.89		325,010.89	363,096.83
5. CDP - Pappankalan	-394,861.95	673,358.89	278,496.94	219,994.94	58,502.00		278,496.94	0.00

*Rashmi Misra*

Mrs. Rashmi Misra  
President - Founder

VIDYA Integrated Development for Youth And Adults

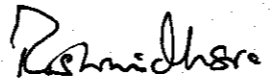
*Malavika Goyal*


Mrs. Malavika Goyal  
Vice - President

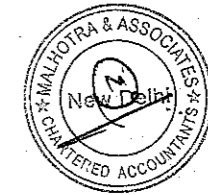
VIDYA Integrated Development for Youth And Adults



6. BRIDGE Course - GGN	2,184,475.00	1,989,836.00	4,174,311.00	1,258,474.00	272,175.00	668,140.00	2,198,789.00	1,975,522.00
8. GURUGRAM - STP	616,827.00	624,580.00	1,241,407.00	315,349.00	79,909.00	221,569.00	616,827.00	624,580.00
9. HIGHER Eduation	1,092,998.00	199,581.00	1,292,579.00	60,826.00	354.00		61,180.00	1,231,399.00
10. SDMC PTS	721,445.00	2,749,856.00	3,471,301.00	2,014,180.00	520,677.00	1,287,800.00	3,822,657.00	(351,356.00)
11. SDMC - PPP - Hauz K	996,004.00	3,034,399.00	4,030,403.00	1,240,105.00	163,640.38	80,712.00	1,484,457.38	2,545,945.62
12. VIDYA DEEP IIT P	580,749.00		580,749.00	19,800.00	43,015.00	410,349.00	473,164.00	107,585.00
13. SDMC - SV - PPP		748,472.47	748,472.47	737,411.00	117,806.00	8,555.00	863,772.00	(115,299.53)
14. PAPPANKALN-STP	446,216.00		446,216.00	446,216.00			446,216.00	
15. VIDYA - VOCATIONAL	20,770.36	1,400,564.00	1,421,334.36	1,078,982.00	323,187.00		1,402,169.00	19,165.36
16. IIT Remedial	987,498.00	911,097.00	1,898,595.00	624,823.00	119,135.00	243,540.00	987,498.00	911,097.00
17. VIDYA MUMBAI	19,764,997.99	22,174,189.62	41,939,187.61	15,632,098.90	2,479,377.36	856,546.00	18,968,022.26	22,971,165.35
18. VIDYA BANGALORE	16,312,606.77	16,556,440.54	32,869,047.31	10,428,490.72	1,588,014.00	114,200.00	12,130,704.72	20,738,342.59
19. VIDYA SCHOOL	51,188,210.59	43,897,238.95	95,085,449.54	22,508,152.63	6,149,524.39	8,311,297.84	36,968,974.86	58,116,474.68
<b>TOTAL..... Rs.</b>	<b>196,888,721.84</b>	<b>140,346,233.86</b>	<b>337,234,955.70</b>	<b>86,592,302.85</b>	<b>20,560,751.56</b>	<b>13,808,554.84</b>	<b>120,961,609.25</b>	<b>216,273,346.45</b>

  
 Mrs. Rashmi Misra  
 President - Founder  
 VIDYA Integrated Development for Youth And Adults

  
 Mrs. Malavika Goyal  
 Vice - President  
 VIDYA Integrated Development for Youth And Adults



**VIDYA INTEGRATED DEVELOPMENT FOR YOUTH AND ADULTS :: DELHI**  
**CONSOLIDATED SOCIETY ACCOUNT**  
**SCHEDULE OF CASH & BANK AS ON 31ST MARCH 2021**

S.No. Particulars	AMOUNT	AMOUNT
<b><u>CLOSING BALANCE</u></b>		
<b>1 FCRA ACCOUNT</b>		
Security Telephone, Copier & Advance		21,000.00
FDR With Bank		
With HDFC	2,294,523.25	
With Canara Bank	7,162,344.00	
With SBI - Mumbai Fdr		
With SBI	<u>13,792,736.00</u>	23,249,603.25
Intt. Accrued on FDR		719,638.42
With SBI - FCRA A/C - 1617		3,821,024.95
Vidya Mumbai Advance		8,258,308.79
With Bangalore - Advance		9,015,878.69
TDS Receivable		943,164.04
<b>Total.....Rs.</b>		<u><b>46,028,618.14</b></u>
<b>2 VIDYA SCHOOL</b>		
FDR		
FDR With Canara Bank	6,284,335.00	
With HDFC Bank	8,750,847.69	
With SBI	<u>6,807,916.00</u>	21,843,098.69
Intt. Accrued on FDR		744,176.31
SBI A/C No 39850		979,773.86
Gratuity Fund		741,212.99
Amount Payable		(1,208,175.00)
Tds Receivable		283,185.70
<b>Total.....Rs.</b>		<u><b>23,383,272.55</b></u>
<b>1 SOCIETY ACCOUNT</b>		
Security Telephone & Advance		82,337.20
FDR With Bank		
Gratuity	190,967.00	
Mumbai	20,378,796.16	
Bangalore	21,299,795.32	
Canara Bank	11,153,380.00	
SBI	11,142,157.00	
HDFC	<u>13,837,962.45</u>	78,003,057.93
Intt. Accrued on FDR		1,670,687.85
With SBI - Higher Education		921,112.78
With SBI - IIT Delhi		3,750,836.61
With HDFC Bank		3,477,431.16
With Yes Bank - NIOS		50,000.00
Security Deposits		904,500.00
With Bangalore - Advance		(561,452.73)
With Mumbai - Advance		1,822,869.19
Liabilities		(346,181.00)
TDS Receivable		(1,030,217.91)
<b>Total.....Rs.</b>		<u><b>88,744,981.08</b></u>



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 Vice - President  
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2 VIDYA SCHOOL

FDR

With HDFC Bank

533,659.00

With Canara Bank

41,545,213.00

With SBI

8,429,821.00

50,508,693.00

Intt. Accrued on FDR

1,706,433.53

With Canara Bank

9,829,849.92

With YES Bank

16,401.00

Advance Sponsorship

(8,278,094.19)

Tds Receivable

680,890.90

Vidya BGR

600,000.00

Fee Receivable

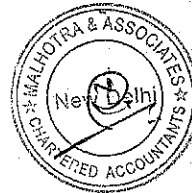
3,052,300.52

Total.....Rs.

58,116,474.68

GRAND TOTAL.....Rs.

216,273,346.45



*Rashmi Misra*

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*Malavika Goyal*

Mrs. Malavika Goyal  
Vice - President

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**SCHEDULE**  
**STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**I. ACCOUNTING CONVENTION**

These accounts are drawn up on historical cost basis and have been prepared in accordance with the applicable Accounting Standards and are on accrual basis unless otherwise stated.

**II. REVENUE RECOGNITION**

a. Income from grant and contribution is recognized on accrual basis during the year under consideration.

**III. ALLOCATIONS / TRANSFER TO CAPITAL AND EARMARKED FUND**

a. Capital Fund has been created equal to fixed assets to reflect the cost of assets acquired out of grant received from the donor.

**IV. FIXED ASSETS/DEPRECIATION AND AMORTISATION**

- a. Fixed assets are stated at historical cost less depreciation.
- b. As per the provisions of the Income Tax Act, 1961, the assets acquired out of the Grant received is treated as application of income, hence the assets purchased has been part of the income & expenditure account as expense and capitalized on the face of the Balance Sheet. Depreciation has been provided on the face of the balance sheet to show the real value of the assets.

**V. INVESTMENTS**

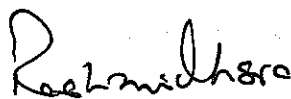
a. Investment has been made in Fixed Deposit of the Nationalised and Scheduled Banks .

**VI. FOREIGN CURRENCY TRANSACTIONS**

a. Foreign currencies transactions are recorded on initial recognition in the reporting currency by applying to the foreign currency amount the exchange rate prevailing at the date of transaction on the grant received.


**VII. TERMINAL/RETIREMENT BENEFITS.**

a. Provident Fund and Provision of Gratuity has been made.



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