



ANANDTEERTHA G & ASSOCIATES
Chartered Accountants

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AUDITOR'S REPORT

I have audited the accompanying financial statements of "The Hejamady Kodi Vidya Prasara Foundation (Regd.)" (formerly known as The Hejamadi Kodi Vidya Prasara Ex-Students Association), Hejamady Kodi, which comprise the Balance Sheet as at 31st March, 2025 and the Income and Expenditure for the year ended as on that date annexed thereto.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with accounting principles generally accepted in India. These Responsibilities Includes the design, implementation and Maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and free from material misstatement, whether due to fraud or error

Auditor's Responsibility:

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted audit in accordance with the standards on auditing issued by the Institute of Chartered accountants of India. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the Material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of



the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

OPINION:

In my opinion and to the best of my information and according to the explanations given to me the said accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India.

a) In case of the Balance Sheet, of the state of the affairs of the association as at 31st March 2025.

b) In case of the Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

REPORT ON OTHER LEGAL AND STATUTORY REQUIREMENTS:

I report that:

1. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
2. In my opinion, proper books of account have been kept by the Foundation so far as appears from my examination of those books;
3. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account;
4. In my opinion, the Balance Sheet and the Income and Expenditure account dealt with by this report comply with applicable accounting Standards issued by the Institute of Chartered Accountants of India.

For ANAND TEERTHA G & ASSOCIATES


Proprietor
(M.No. 240290)

Anandteertha G

CHARTERED ACCOUNTANT



Date: 15-09-2025

Place: Udupi

The Hejamadi Kodi Vidya Prasara Foundation @
(Formerly Known as The Hejamadi Kodi Vidya Prasara Ex-Students Association @)
Hejamady Kodi Udupi

Balance Sheet As On 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		2,96,04,996	3,11,25,074
(b)	Restricted Funds		2,68,557	1,05,395
			2,98,73,553	3,12,30,469
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities	4	-	-
(c)	Long-term provisions	5	5,82,043	4,98,513
			5,82,043	4,98,513
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables	6	-	2,20,443
(c)	Other current liabilities	7	1,45,460	1,59,084
(d)	Short-term provisions	5	-	-
			1,45,460	3,79,527
	Total		3,06,01,058	3,21,08,509

Date : 15-09-2025

Place: Udupi

As per Audit report of the even date



 **PRESIDENT**
 **Secretary**
 **Treasurer**
 **Chartered Accountant**



The Hejamadi Kodi Vidya Prasara Foundation @
(Formerly Known as The Hejamadi Kodi Vidya Prasara Ex-Students Association @)
Hejamady Kodi Udupi

Balance Sheet As On 31.03.2025

(Amount in Rs.)

II	<u>Application of Funds</u>		31 March 2025	31 March 2024
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	8		
(i)	Property, Plant and Equipment		1,95,14,009	2,13,28,553
(ii)	Intangible assets		13,882	18,510
(iii)	Capital work in progress			
(b)	Non-current investments	9	1,01,43,034	91,23,101
(c)	Long Term Loans and Advances	10	2,93,411	3,10,749
(d)	Other non-current assets (specify nature)	11	-	-
			2,99,64,336	3,07,80,911
2	Current assets			
(a)	Current investments	9	-	-
(b)	Inventories (Books, Uniforms and Shoes)		1,50,037	2,37,614
(c)	Receivables	12	1,72,549	2,46,950
(d)	Cash and bank balances	13	2,89,138	8,18,039
(e)	Short Term Loans and Advances	11	25,000	25,000
(f)	Other current assets	14	-	-
			6,36,723	13,27,601
			3,06,01,058	3,21,08,509
	Total			
	Management Representation Letter	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

Date : 15-09-2025

Place: Udupi

As per Audit report of the even date



THE HEJAMADY KODI VIDYA PRASARA FOUNDATION (R)
 Udupi
 President
PRESIDENT

THE HEJAMADY KODI VIDYA PRASARA FOUNDATION (R)
 Udupi
 Secretary
Secretary

THE HEJAMADY KODI VIDYA PRASARA FOUNDATION (R)
 Udupi
 Treasurer
Treasurer



Anandteertha G
 Chartered Accountant

The Hejamady Kodi Vidya Prasara Foundation ®
(Formerly Known as The Hejamady Kodi Vidya Prasara Ex-Students Association ®)
Hejamady Kodi Udupi

Income and Expenditure Account for the year ended 31st March 2025

		(Amount in Rs.)	
		31-03-2025	31-03-2024
I	Income		
(a)	Donations and Grants	-	-
(b)	Fees from Rendering of Services	-	-
(c)	Income from Books, Uniforms & Shoes	89,324	82,897
II	Other Income	68,23,053	67,61,776
III	Total Income (I+II)	69,12,378	68,44,673
IV	Expenses:		
(b)	Donations/contributions paid	-	-
(c)	Employee benefits expense	53,43,021	5519155
(d)	Depreciation and amortization expense	21,49,071	2173434
(e)	Finance costs	8,727	11535
(f)	Other expenses	13,64,559	1604798
	Total expenses	88,65,378	9308922
V	Excess of Expenditure over Income for the year before exceptional and extraordinary items (III- IV)		
		19,53,001	24,64,249
VI	Exceptional items (ESIC DEMAND for the year 2019)		
	Prior year TDS	12,079	16285
VII	Excess of Expenditure over Income for the year (V-VI)	19,65,080	24,80,534

Date : 15-09-2025

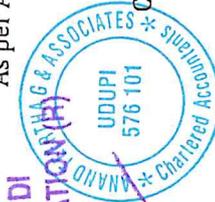
Place: Udupi

As per Audit report of the even date

(Signature)

Anandteertha G

Chartered Accountant



THE HEJAMADY KODI VIDYA PRASARA FOUNDATION (R)



Notes forming part of the Financial Statements for the year ended 31st March, 2025

NOTE 2: Significant Accounting Policies

1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention on the accrual basis of accounting, in accordance with the generally accepted accounting principles in India, applicable Accounting Standards issued by the Institute of Chartered Accountants of India, and the relevant provisions of the Income Tax Act, 1961, the Indian Trusts Act, 1882, and other applicable laws.

2. Revenue Recognition

- **Donations and Grants:** Voluntary contributions, other than those received with a specific direction to form part of the corpus, are recognized as income on receipt basis or when there is reasonable certainty of receipt.
 - **Corpus Donations:** Contributions received with a specific direction from the donor to form part of the corpus are credited directly to the Corpus Fund.
 - **Interest and Other Income:** Interest income is recognized on a time-proportion basis, and other income is recognized when there is no uncertainty in collection.
 - **Restricted Grants:** Grants and donations received for specific purposes are recognized as income only to the extent of expenses incurred for those purposes during the year; unutilized amounts are carried forward as restricted funds.
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3. Grants and Earmarked Funds

Grants/subsidies relating to revenue expenditure are recognized in the Income and Expenditure Account over the periods necessary to match them with the



related costs. Grants/subsidies relating to capital expenditure are credited to specific fund accounts and utilized for the acquisition of assets for the specified purposes.

4. Fixed Assets and Depreciation

- Fixed assets are stated at cost of acquisition less accumulated depreciation.
 - Cost includes purchase price and any attributable cost of bringing the asset to its working condition for intended use.
 - Depreciation is provided on the Written Down Value / Straight Line Method (as adopted by the Trust) at the rates prescribed under the Income Tax Act, 1961, or such rates as are considered appropriate, consistently applied by the trust.
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5. Investments

Investments are stated at cost. Provision for diminution in the value of investments is made where, in the opinion of the trustees, such diminution is not temporary in nature. Investments are made strictly in the modes prescribed under section 11(5) of the Income Tax Act, 1961.

6. Retirement Benefits

Retirement benefits to employees are provided in accordance with the applicable laws and terms of employment. Provisions for gratuity, leave encashment, or provident fund are made on an actual or actuarial basis, as applicable.



7. Foreign Contribution

Foreign contributions, if any, are accounted for in accordance with the Foreign Contribution Regulation Act (FCRA), 2010, and related rules. Such receipts are recorded separately and utilized only for the purposes specified by the donors and permitted by the FCRA.

8. Provisions and Contingent Liabilities

Provisions are recognized when the Trust has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount. Contingent liabilities, if any, are disclosed in the Notes to Accounts and are not recognized in the financial statements.

9. Fund Accounting

The Trust follows the fund-based accounting system whereby funds received for specific purposes are classified as restricted funds and utilized for those purposes only. General funds are used for the general objectives of the Trust.

10. Prior Period Items

Material prior period items and changes in accounting policies, if any, are disclosed separately in the Notes to Accounts.

Date: 15-09-2025

Place: Udupi



Anandteertha G

A handwritten signature in blue ink, appearing to read "Anandteertha G".

CHARTERED ACCOUNTANT

The Hejamadi Kodi Vidy Prasara Foundation ®
(Formerly Known as The Hejamadi Kodi Vidy Prasara Ex-Students Association ®)
Hejamady Kodi Udupi



Note 3 : NPO FUNDS

Sr. No.	Particulars	(Amount in Rs.)			
		As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	-65,38,939	-	19,65,080	-85,04,019
3	Life Membership Fees	46,000	-	-	46,000
4	Infrastructure Fund (Formerly Building Fund)	3,44,34,004	3,00,000	-	3,47,34,004
5	Children Education Sponsorship Fund	31,84,009	1,45,000	-	33,29,009
		3,11,25,074	4,45,000	19,65,080	2,96,04,995
(B)	Restricted Funds				
1	Prabhavathi S Saliyan Memorial Endowment Fund	1,05,395	63,162	-	1,68,557
2	Belle Ramachandra Rao Endowment Fund	-	1,00,000	-	1,00,000
(A+B)	TOTAL	3,12,30,469	6,08,162	19,65,080	2,98,73,552
Previous Year (PY)		3,13,08,002	24,03,001	24,80,534	3,12,30,469

Sr. No.	Particulars	(Amount in Rs.)	
		31-Mar-2025	31-Mar-2024
Note 4	Other long-term liabilities		
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities		

Sr. No.	Particulars	(Amount in Rs.)	
		31-Mar-2025	31-Mar-2024
Note 5	Provisions		
(a)	Provision for employee benefits		
(i)	Provision for gratuity	5,82,043	4,98,513
(ii)	Provision for leave Encashment	-	-
(b)	Other provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-
	Other (specify nature)	-	-
	Total Provisions	5,82,043	4,98,513

The Hejamadi Kodi Vidya Prasara Foundation ®
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Hejamady Kodi Udupi

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 6	Payables	31-Mar-2025	31-Mar-2024
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	2,20,443
	Total payables	-	2,20,443
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:			
	Particulars	31-Mar-2025	31-Mar-2024
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:	-	-
	Principal	-	-
	Interest	-	-
	Total	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest	-	-
		-	-
Note 7	Other current liabilities	31-Mar-2025	31-Mar-2024
	(a) Audit Fees Payable	30,000	25,000
	(b) ESIC Employers Contribution	7,537	9,412
	(c) ESIC Employees Contribution	1,970	2,403
	(d) EPF Employers Contribution	35,459	36,438
	(e) EPF Employees Contribution	34,041	34,980
	(f) EPF Admin charges	1,418	1,436
	(g) Building tax payable	-	14,880
	(h) Professional charges	5,250	5,250
	(i) Travelling and conveyance charges	13,500	13,000
	(j) TDS payable	5,850	5,850
	(k) Prior Period TDS interest Payable	10,435	10,435
	Total Other current liabilities	1,45,460	1,59,084



**The Hejamadi Kodi Vidya Prasara Foundation @
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Hejamady Kodi Udupi**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 8: Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS										Total	
	Freehold land	Buildings @ 10%	Plant and Equipment @ 15%	Office equipment @ 10%	Furniture & Fixtures @ 10%	Vehicles @ 15%	Library Books	Computer @ 40%				
Gross Block												
At 1 April 2023	44,80,000	1,38,62,408	4,09,256	4,48,208	4,43,290	4,62,500	21,513	1,91,802				2,03,18,977
Additions	-	3,60,000	2,01,800	5,000	88,050	12,97,850	600	12,23,540				31,76,840
Deductions/Adjustments												
At 1 April 2024	44,80,000	1,28,18,168	5,31,492	4,07,889	4,79,459	14,96,298	22,113	10,93,134				2,13,28,553
Additions	-	-	2,10,800	-	71,600	-	-	47,500				3,29,900
Deductions/Adjustments												
At 31 March 2024	44,80,000	1,42,22,408	6,11,056	4,53,208	5,31,340	17,60,350	22,113	14,15,342				2,34,95,817
At 31 March 2025	44,80,000	1,28,18,168	7,42,292	4,07,889	5,51,059	14,96,298	22,113	11,40,634				2,16,58,453
Depreciation/Adjustments												
At 1 April 2023	-	13,86,240	61,387	44,819	44,329	69,375	-	76,720				16,82,870
Additions	-	18,000	18,177	500	7,552	1,94,677	-	2,45,488				4,84,394
Deductions/Adjustments												
At 1 April 2024	-	12,81,817	79,724	40,789	47,946	2,24,445	-	4,37,254				21,11,974
Additions	-	-	15,810	-	7,160	-	-	9,500				32,470
Deductions/Adjustments												
At 31 March 2024	-	14,04,240	79,564	45,319	51,881	2,64,052	-	3,22,208				21,67,264
At 31 March 2025	-	12,81,817	95,534	40,789	55,106	2,24,445	-	4,46,754				21,44,444
Net Block												
At 31 March 2024	44,80,000	1,28,18,168	5,31,492	4,07,889	4,79,459	14,96,298	22,113	10,93,134				2,13,28,553
At 31 March 2025	44,80,000	1,15,36,351	6,46,758	3,67,100	4,95,953	12,71,853	22,113	6,93,880				1,95,14,009



The Hejamadi Kodi Vidya Prasara Foundation ®
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Hejamady Kodi Udupi

Notes forming part of the Financial Statements for the year ended 31st March, 2025

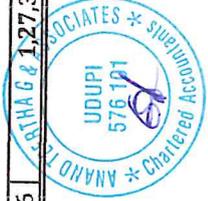
Note 9	(Amount in Rs.)	
	As at 31 March 2025	As at 31 March 2024
Investments - Non Current and Current (valued at historical cost unless stated otherwise)	Book Value	Book Value
Trade Investments - Quoted	-	-
Other Investments	-	-
Total Investments	-	-
Trade Investments - Unquoted	-	-
Other Investments	-	-
Other non-current investments (Fixed Deposits)	78,96,939	96,26,025
Add: Investment	12,00,000	50,000
Add: Accrued Interest Due on Deposits	4,92,420	5,66,879
Less: Disinvestment on Maturity	8,00,000	23,45,965
Total Fixed Deposits	87,89,359	78,96,939
(a)		
Earmarked Deposits - BEO Deposits	6,64,771	6,10,683
Add: Accrued Interest Due on Deposits	40,880	54,088
Total BEO Deposits	7,05,651	6,64,771
(b)		
Earmarked Deposits - Prabhavathi S Salian Memorial Endowment Fund	1,24,553	1,11,391
(c)		
Earmarked Deposits - Gratuity Investments	5,23,472	4,50,000
(d)		
Total Investments (a+b+c)	1,01,43,035	91,23,101
Current Investments	As at 31 March 2025	As at 31 March 2024
Trade (valued at lower of cost or market value) - Quoted	-	-
Net current investments	-	-
Trade (valued at lower of cost or market value) - Unquoted	-	-
Net current investments	-	-
Grand Total	-	-



The Hejamadi Kodi Vidya Prasara Foundation @
[Formerly Known as The Hejamadi Kodi Vidya Prasara Ex-Students Association @]
Hejamady Kodi Udupi

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note 10	Loans and advances	(Amount in Rs.)			
		Long Term		Short Term	
		31-Mar-2025	31-Mar-2024	31-Mar-2025	31-Mar-2024
A	(Secured)				
(a)	Capital advances	-	-	-	-
(i)	<u>Tax Deducted at Source</u> Opening Balance	-	-	-	-
	Add: Current Year receivable			93,293	55,662
	Less: refund			60,415	63,241
	Less: Income tax payment/adjustment			43,553	-
	Total of TDS			-	25,610
(ii)	Tax Collected at Source	-	-	1,10,155	93,293
	Total (a)+(b) (A)	-	-	1,27,305	1,10,443
B	(Unsecured)				
(a)	Capital advances	-	-	-	-
(b)	<u>Other loans and advances (staff Loan)</u> Opening Balance	-	-	-	-
	Add: Interest	2,00,306	2,52,581	-	-
	Less: Instalments Received	8,878	11,492	-	-
	Less: Adj ARBY Benefit Refund	43,078	41,987	-	-
	Total of Staff Loan	-	21,780	-	-
	Total (a)+(b) (B)	1,66,106	2,00,306	-	-
	Total (A + B)	1,66,106	2,00,306	1,27,305	1,10,443



The Hejamadi Kodi Vidya Prasara Foundation @
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Hejamady Kodi Udupi



Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31-Mar-2025	31-Mar-2024
Note 11	Other non-current assets		
(a)	Security Deposits (Mescom Deposit)	25,000	25,000
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current assets	25,000	25,000
Note 12	Receivables	31-Mar-2025	31-Mar-2024
(a)	Donations/grants receivable	-	-
(b)	Others (specify nature)	-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a)	Secured Considered good	1,72,549	2,46,950
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total	1,72,549	2,46,950
Note 13	Cash and Bank Balances	31-Mar-2025	31-Mar-2024
A	Cash and cash equivalents		
(a)	On current accounts	-	-
	Canara Bank Hejamady	1,01,467	5,06,242
	Canara Bank Mumbai	5,718	86,996
	Canara Bank SB A/c No:157/3952	1,75,553	2,13,514
	Canara Bank-RTE bank account	5,466	10,907
	Canara Bank 80106(FCRA)	-	-
(b)	Cash in Hand	933	380
	Total	2,89,138	8,18,039
		(I)	
B	Other bank balances		
	Total other bank balances	-	-
	Total Cash and bank balances	2,89,138	8,18,039
		(II)	
		(I+II)	
Note 14	Other current assets	31-Mar-2025	31-Mar-2024
	Total	-	-

The Hejamadi Kodi Vidya Prasara Foundation @
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Hejamady Kodi Udupi

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

		31-Mar-2025	31-Mar-2024
15	Other income		
(a)	Bank Interest income	6,45,772	8,53,665
(b)	Staff Loan Interest	8,878	11,492
(c)	Application Fees	3,450	3,000
(d)	Admission Fees	51,13,700	50,30,250
(e)	RTE Admission Fees Received	3,83,264	6,08,995
(f)	Van Fees	4,04,875	2,17,950
(g)	Annual Day Fees	1,93,000	-
(h)	Donation Received	43,000	30,000
(i)	Discount Received	27,108	5,924
(j)	Miscellaneous Income	6	500
	Total other income	68,23,053.25	67,61,776.00
16	Income from Books, Uniforms & Shoes		
(A)	Books, Uniforms & Shoes Fees	1654938	1520101
	Add: Inventory of Books, Uniforms & Shoes at the end of the year	1,50,037	2,37,614
	Less: Expenses on Purchase of Books, Uniforms & Shoes	14,78,037	15,44,883
	Less: Inventory of Books, Uniforms & Shoes at the beginning of the year	2,37,614	1,29,935
	Total (H)	89,324	82,897
17	Employee benefits expense		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	44,14,159	42,17,924
(b)	Teachers training expenses	2,00,761	2,32,887
(c)	employer's Contribution to ESIC	99,882	1,14,763
(d)	employer's Contribution to PF	4,18,160	3,45,068
(e)	Gratuity expenses	2,10,059	4,98,513
(f)	Special incentives	-	1,10,000
	Total Employee benefits expense	53,43,021	55,19,155
18	Finance cost		
(a)	Bank Charges	8,727	11,535
	Total Finance cost	8,727	11,535
19	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 8)	21,44,444	21,67,264
(b)	on intangible assets (Refer note 8)	4,628	6,170
	Total Depreciation and amortization expense	21,49,071	21,73,434
20	Other Expenses		
(a)	Audit Fees payable	30,000	25,000
(b)	Fees Concession	88,251	-
(c)	Office Expenses	1,49,272	2,43,837
(d)	Postage , printing and stationery	37,725	1,11,035
(e)	Miscellaneous expenses	13,100	-
(f)	Programe Expenses	2,07,617	3,09,977
(g)	EPF Admin charges	16,723	17,925
(h)	Newspaper and periodicals	11,811	-
(i)	Software renewal expenses	24,400	59,576
(j)	Building repair and Maintenance	60,260	1,75,804
(k)	Repairs and Maintenance Expenses	3,73,364	3,37,581
(l)	Telephone & Internet Charges	26,661	24,428
(m)	Travelling & Conveyance	2,15,867	1,62,764
(n)	Debit or credit balance written off	22	-
(o)	Meeting expenses	4,200	-
(p)	Professional charges	48,000	18,000
(q)	Electricity charges	57,287	62,159
(r)	Income tax payment/adjustment	-	25,610
(s)	Health Insurance Premium	-	31,102
	Total	13,64,559	16,04,798

