

Acknowledgement Number:530167821280924

Date of filing : 28-Sep-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

PAN	AAATV4433C		
Name	VIDYA JYOTHI EDUCATIONAL SOCIETY		
Address	Himayathnagar Village, Opp Aziz Nagar Gate , Aziznagar, Hyderabad , K.V.RANGAREDDY , 36-Telangana, 91-INDIA, 500075		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	530167821280924

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	10,15,371
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10,15,370
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by RAJESHWAR REDDY PALLA in the capacity of Chief Executive Officer having PAN AFTPP4819E from IP address 183.83.38.228 on 28-Sep-2024 19:23:45 DSC SI.No & Issuer 3133964 & 1071555408952059104CN=IDSign sub CA for Consumers 2022,OU=Certifying Authority,O=QCID Technologies Private Limited,C=IN

System Generated

Barcode/QR Code



AAATV4433C075301678212809248205956a17c824b2166af195f80827f1adbed7a1

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
530054950280924

Date of e-Filing
28-Sep-2024

Name	: VIDYA JYOTHI EDUCATIONAL SOCIETY
PAN/TAN	: AAATV4433C
Address	: Vidya Jyothi Institute of Technology, Himayat Nagar Village, Opp Aziz Nagar Gate, Chaitanya Bharathi (CB) Post, Hyderabad 500 075
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 018628

(This is a computer generated Acknowledgement Receipt and needs no signature)

SI No	Attachment Name	Size(bytes)	Hash value of Attachment
1	VJIT - B S and Income and Expenditure.pdf	2837172	8e455c54d0cc2ff3af49cbdf2da6ea9beb47b9caec6f9a58cbbdb2d42df0f80d
2	VJIT - B S and Income and Expenditure.pdf	2837172	8e455c54d0cc2ff3af49cbdf2da6ea9beb47b9caec6f9a58cbbdb2d42df0f80d

A.Y. 2024-2025

Name : VIDYA JYOTHI EDUCATIONAL SOCIETY

Previous Year : 2023-2024

PAN : AAATV 4433 C

Address : Himayathnagar Village
Opp Aziz Nagar Gate
Aziznagar, Hyderabad - 500 075

Date of Formation : 17-Apr-1993

Status : Trust

Tax under Old Regime

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				<u>0</u>
Tax on total income				0
TDS / TCS	2			10,15,371
Refund Due				<u>10,15,370</u>

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s 139(4C) _____

Exemption claimed u/s 10(23C)(vi) _____

Whether registered u/s 12A / 12AB? No _____

Whether approved u/s 10(23C) (iv) to (via)? Yes _____

Aggregate income referred to in sections 10, 11 & 12			60,15,87,423
- 11(1): Applied in India during the PY ^		60,15,87,424	
- Revenue expenses	60,15,87,424		
- 15% of Non-corpus Donations paid to trust/institution regd. u/s 12AB/ 10(23C)(iv) to (via)			60,15,87,423
Income after application			<u>0</u>
Taxable income			<u>0</u>

Schedule 2

TDS as per Form 16A

<u>Deductor, TAN</u>	TDS deducted	TDS claimed in current year	Gross receipt offered
Canara Bank Sb, TAN- BLRC20142D	40,012	40,012	
Canara Bank Ts, TAN- HYDC09551D	6,39,804	6,39,804	57,64,094
Devashree Ispat (P) Ltd, TAN- CALD03388A	1,000	1,000	50,000
Greater Hyderabad Municipal Corporation South Zone, TAN- HYDG08339C	538	538	26,900
Greater Hyderabad Municipal Corporation South Zone, TAN- HYDG08339C	71,401	71,401	7,12,885
Greater Hyderabad Municipal Corporation Head Office, TAN-	6,664	6,664	66,631

Orlando Academy, TAN- BPLO01057A	723	723	36,150
Sanprints Private Limited, TAN- MUMS43851D	19,737	19,737	9,86,868
Sanprints Private Limited, TAN- MUMS43851D	64,392	64,392	6,43,918
Southern Power Distribution Company Of Ts Limited, TAN- HYDS05463D	4,568	4,568	45,680
Total	8,48,839	8,48,839	83,33,126

Tax collected at source

Collector & TAN

	TCS collected	TCS claimed in current year
Jairaj Ispat Limited, TAN- HYDJ00250F	3,812	3,812
Nagarjuna Steel Private Limited, TAN- HYDN05007C	21,834	21,834
Southern Power Distribution Company Of Ts Limited, TAN- HYDS05463D	1,588	1,588
Sridhanalakshmi Auto Agencies Private Limited, TAN- HYDS51385F	1,39,298	1,39,298
Total	1,66,532	1,66,532
Grand Total	10,15,371	10,15,371

Bank A/cs

Bank Accounts in India

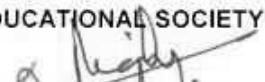
Bank Name and Account No.

	IFS Code	Type of Account
Canara Bank - 3063201000023	CNRB0003063	Current
Canara Bank - 3063201000024	CNRB0003063	Current
Canara Bank - 3063201000047	CNRB0003063	Current
Canara Bank - 3063201000052	CNRB0003063	Current
Canara Bank - 3063201000126	CNRB0003063	Current
Canara Bank - 3063201000034	CNRB0003063	Current
Canara Bank - 3063132000005	CNRB0003063	Other
Canara Bank - 306310100044	CNRB0003063	Current
Canara Bank - 3063101005712	CNRB0003063	Current
Canara Bank - 3063101006471	CNRB0003063	Current

Date : 28-Sep-2024

Place : Hyderabad

For VIDYA JYOTHI EDUCATIONAL SOCIETY


Authorised Signatory

MAHESH VIRENDER & SRIRAM

Chartered Accountants

6-3-788/36&37A,Durganagar Colony, Ameerpet, Hyderabad – 500016.

AUDITORS REPORT

We have audited the attached Balance Sheet of VIDYA JYOTHI EDUCATIONAL SOCIETY(VidyaJyothi Institute of Technology) as at 31st March, 2024 and also the annexed Income & Expenditure Account for the year ended on that date and report that:

We conducted our 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.

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by the report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the Statements together with the schedules attached thereto and read with the Accounting Policies and notes thereon give:

- i. In the case of the Balance Sheet of the state of Affairs as at 31st March, 2024

And

- ii. In case of the Income and Expenditure Account ,the Excess of Expenditure overIncome for the year ended on that date.

For Mahesh Virender&Sriram
Chartered Accountants



(B.R.MAHESH)

Partner

M.No. 15628

Place: Hyderabad

Date: 22/9/24

FORM NO. 10BB

[See rule 16CC.]

Audit report under section 10 (23C) of the Income tax Act 1961. In the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

(i) *I/We have examined the Balance Sheet as at 31.03.2024 and the Income and Expenditure for the year ended on that date attached herewith of **VIDYA JYOTHI EDUCATIONAL SOCIETY.(VidyaJyothi Institute of Technology)**

(ii) *I/We certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the head office at Himayathnagar Village, Aziznagar Gate, C.B.Post Hyderabad -75

(iii) Subject to comments below

- a) *I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purpose of the audit.
- b) In *my/our opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or Institution or any university or other medical institution so far as appears from *my/our examination of the books of account.
- c) In *my/our opinion and to the best of *my/our information and according to the information given to me/us, the said accounts read with notes thereon, if any, give a true and fair view.
 - (1) In the case of the Balance Sheet, of the state of affairs of the above named fund, or trust, or institution or any university or the educational institution or any hospital or other medical institution as at 31.03.24 and
 - (2) In the case of Income and Expenditure Account deficit for the year ended on that date.

The prescribed particulars are annexed herewith:

Place: Hyderabad

Date: 28/9/24

Signed



Membership No 18628
6-3-788/36&37A, Durganagar Colony,
Ameerpet, Hyderabad - 500016

Notes:

1. *Strike out whichever is not applicable.
2. This report has to be given by.....
 - (i) a chartered account within the meaning of the Chartered Accountants Act, 1949 (38 of 1949), or
 - (ii) any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 of 1956), entitled to be appointed to act as an auditor of the company registered in that State.
3. Where any of the matters stated in this report is answered in the negative or with a qualification, the report shall state the reasons for the same.

ANNEXURE

Statement of particulars

PART A-GENERAL

1. Name of the found of trust or institution or any university or other educational institution or nay hospital or other medical institution. **VidyaJyothi Educational Society (Vidya Jyothi institute of Technology)**
2. Address **Himayathnagar Village, Opp Aziz nagar Gate, C.B.Post Hyderabad -50075 .**
3. Permanent Account Number **AAATV4433C**
4. Assessment Year **2024-2025**
5. Sub-clause of section 10(23C) under which the fond or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption. **Exempt U/s.10(23C) (VI)**
6. Number and date or notification/approval of the found or trust or institution or any university or other educational institution or any hospital or other medical institution.

PART B- APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR PHILANTHROPIC PURPOSES

7. Nature or charitable/religious/educational philanthropic activity [as referred to in sub-clauses (iv),(v), (vi) or (via) of section 10(23C)] **Running of Educational Institution**
8. Total income of the previous year of the found or trust or institution or any university or other educational institution or any hospital or other medical institution. **Rs.60,18,59,657.52**
9. Amount of Expenditure of the previous year applied during the year wholly and exclusively to the objects for which it is established. **Rs. 60,15,87,424.07**
10. Amount of Expenditure of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of the year. **Rs. 2,96,417.00**
11. Amount of income exceeding 15% of income of the year, accumulated in accordance which clause (a) of the third proviso to section 10(23C). **- Not Applicable-**

PART C- OTHER INFORMATION



12. (a). Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? - **Not Applicable-**
- (b). If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated. - **Not Applicable-**
13. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause(a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?. - **Not Applicable-**
- (b). If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated.
14. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilized for purposes for which it was accumulated during the period for which it was to be accumulated? - **Not Applicable**
- (b). If the answer to (a) above is 'yes', then give details of thereof, together with amount of income not so utilized. -
15. (a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11. - **No-**
- (b). If the answer to (a) above is 'yes', then give details as under:

Sl.No	Nature of investment or deposit	Amount invested or deposited	Period of investment or deposit
		- Not Applicable-	

16. In relation to any income being profits and gains of business, -

- (a) Whether the business was incidental to the - **Not Applicable -**



attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution ?

(b) Whether separate books of account were maintained in respect of such business ? - Not Applicable -

(c) If the answer to (a) and / or (b) above is 'no', then state the amount of such income. - Not Applicable -

17. (a) Whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10? - No -

(b) If the answer to (a) above is 'yes' then give details thereof, together with the amount of income so paid or credited.

18. (a) Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 1023(C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received? - No-

(b) If the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution. - Not Applicable-

19. (a) Whether any anonymous donation referred to in section 115 BBC was received during the year ? (See notes 2&3). - No

(b) If the answer to (a) above is 'yes', then state the amount of such anonymous donation. - Not Applicable-

Place: Hyderabad

Date: 28/9/24

Signed
Auditor



B. A. MAHESH

18628



MAHESH, VIRENDER & SRIRAM
Chartered Accountants

"Badhe House" 6-3-788/36 & 37A, Ameerpet, Hyderabad - 500 016.

Tel: 040 - 23401738, 23408899 Fax : 040 - 23412284 Email : mvshyd@yahoo.com

AUDITORS REPORT

We have audited the attached Balance sheet of **VIDYA JYOTHI EDUCATIONAL SOCIETY (Vidya Jyothi Institute of Technology)**, a Registered Society, having its office at, Himayathnagar Village, Opp: Aziznagar Gate, Hyderabad for the year ended 31.03.2024 and the Income & Expenditure Account for the year ended on that date and report that:

We have conducted our 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.


- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b. The Balance Sheet and the Income and Expenditure Account dealt with by the report are in agreement with the books of account.

Subject to : Confirmation of Balances in respect to Unsecured Loans and Rental Advances.

In our opinion and to the best of our information and according to the explanations given to us, The statements together with the schedules attached thereto and read with the Accounting Policies and notes thereon give a true and fair view :

- i. In case of the Balance Sheet of the state of Affairs as at 31st March, 2024.
- And
- ii. In case of the Income and Expenditure Accounts, the Excess of Expenditure over Income for the year ended on that date.

For Mahesh, Virender & Sriram
Chartered Accountants


(B.R. Mahesh)
Partner
M.No.018628



UDIN: 24015628BK HNLx2063

Place: Hyderabad
Date: 28.09.2024

VIDYA JYOTHI EDUCATIONAL SOCIETY
VIDYA JYOTHI INSTITUTE OF TECHNOLOGY
C.B.POST, AZIZNAGAR GATE
MOINABAD, HYDERABAD

BALANCE SHEET FOR THE YEAR ENDED 31.03.2024

	AS ON 31.03.2024	AS ON 31.03.2024
LIABILITIES		
Corpus Fund A/c	561000.00	
Reserves & Surplus	187025033.00	
Loans (Liability)	46631716.37	
Secured Loans	46631716.37	
Current Liabilities & Provisions		
Current Liabilities	157514003.00	264202579.50
Provisions	171587952.00	
Sundry Creditors	-14073949.00	
ASSETS		
Buildings		66729363.08
Furniture & Fixtures		3703158.06
Lab Equipment (Group)		1948805.81
Office Equipment (Group)		927120.20
Vehicles		40527326.27
Land A/c		13421166.00
Current Assets		264202579.50
Deposits		92560423.00
Loans & Advances (Asset)		160130568.60
Sundry Debtors		
Cash-in-hand		392939.72
Bank Accounts		11118648.18
Excess of expenditure over income		272233.45
Opening Balance		272233.45
Current Period		
Total	391731752.37	391731752.37

ACCOUNTING POLICIES AND NOTES

TO ACCOUNTS

FOR AND ON BEHALF OF THE BOARD OF GOVERNORS

AS PER OUR REPORT ON EVEN DATE

MAHESH VIRENDER & SRIRAM

Chartered Accountants

PARTNER

28/9/24

SECRETARY

PLACE: HYDERABAD

DATE: 28/9/24



VIDYA JYOTHI EDUCATIONAL SOCIETY
VIDYA JYOTHI INSTITUTE OF TECHNOLOGY
 C.B.POST, AZINAGAR GATE
 MOINABAD, HYDERABAD

Income and Expenditure Statement for the Period 01.04.23 to 31.03.24

	AS ON 31.03.2024	INCOMES	AS ON 31.03.2024
Direct Expenses		Direct Incomes	593275658.36
Academic&Professional Bodies Member Ship	207675.00	Fees Collection A/c	588479848.36
Functions A/c	1276294.00	Grants Received	4795810.00
Journals and Subscriptions	667238.00		
Lab Consumables Expenses	2246264.00		
Licensed Softwares	695537.00	Other Incomes A/c	8311765.71
Rents Rates & Taxes (Group)	1112528.00		
Research & Development Expenses	5102386.00		
Students Co-Curricular Activities	2807351.00		
Accounting Expenses	423457.00		
Admissions Processing Fee	727669.00		
Advertisement A/c	1035607.00		
AICTE Atal FDP	283499.00		
AICTE Processing Fees	950750.00		
Annual Maintenance Contracts	238000.00		
Audit Fee A/c	354000.00		
Backup Systems Maintenance	654916.00		
Bank Charges A/c	108262.56		
BoG & Academic Council Meeting Exp	876824.00		
Books Purchased for Library	1063569.00		
BOS Meeting Expenses	677222.00		
Buildings Repairs & Maintenance	28246074.07		
Bus Hire Charges	9777014.00		
Cars Fuel Expenses-College	952326.00		
CC Camera Maintenance	1270781.00		
Class Room Expenses A/c	2954031.00		
College Buses Diesel Expenses	3574415.00		
Computer Maintenance & UPS Repairs	7638431.00		
Cubicals Making Charges for Staff	4671535.00		
Diesel for Generator A/c	641024.00		
Diesel for Staff Buses	2092654.00		
Display Boards Expenses	649336.00		

Income and Expenditure Statement for the Period 01.04.23 to 31.03.24

EXPENDITURE	AS ON 31.03.2024	INCOMES	AS ON 31.03.2024
Educational Donations	125000.00		
Electricals Spares and Repairs	7887537.00		
Electricity Charges A/c	6587954.00		
Employees Conveyance A/c	2916489.00		
Employer's Contribution to ESF A/c	76905.00		
Employers Contri to PF A/c	1805415.00		
Energy & Green Audit Expenses	40000.00		
Examination Fee Paid -JNTU	72825.00		
Examination Remuneration Paid	2716160.00		
Exam Paper Setting Charges	555000.00		
ExamSection Expenses A/c	63141.00		
Faculty Publications Expenses	811000.00		
FireSafety Maintenance	144930.00		
Fire Safety Maintenance Expenses	302436.00		
Functions A/c	2908715.00		
Furniture Maintenance & Repairs	6368680.00		
Garden Maintenance A/c	1165213.00		
Generators Maintenance A/c	581083.00		
GHMC Consultancy Expenses	25500.00		
Guest Lectures Reuneration	2042696.00		
Hackathon ECE	104500.00		
Hackathon-IT	165705.00		
House Keeping Materials A/c	1515173.00		
ICACM Intl Conference	1066818.00		
Increase and Closure of Courses Fees JNTUH	125750.00		
International Seminar -(CNT-2024)	243837.00		
Internet(BroadBand)	3015002.00		
Intrest on Secured Loans	1051756.18		
ISO Certification Charges	24000.00		
JNTU Affiliation Charges	7127259.00		
JNTU Affiliation Inspection Charges	285030.92		
JNTUH Common Services Paid (23-24)	5809500.00		
Lab Maintenances	5983382.00		
Labour Charges A/c	218108.00		
Learning Materials	1350977.00		
Library Recurring Expenses	900695.00		
Lift Maintenance Expenses	158214.00		

Income and Expenditure Statement for the Period 01.04.23 to 31.03.24

EXPENDITURE	AS ON 31.03.2024	INCOMES	AS ON 31.03.2024
Loans Interest for Vehicles:	1159976.08		
MBA Fest Expenses	578250.00		
Medical Expenses	255684.00		
Musical Instruments College:	116000.00		
NBA Expenses	23614.16		
NSS Activities Expenses	630780.00		
Office Maintenance A/c	245553.00		
Online Public Exam Expenses	1355536.00		
Paper Evaluation Remuneration	2012401.00		
Patent Expenses	93000.00		
Placement Expenses A/c	2392606.00		
Postage and Courier Charges A/c	114996.00		
Printing and Stationery	4238930.00		
Professional Charges	1500000.00		
Property Tax A/c	829465.00		
Ranking and Rating Expenses	1362773.00		
Refund of Fees	1118882.00		
Repairs & Maintenance(Others)	1027750.00		
Roads Maintenance Charges	2667327.00		
Salaries-Contract	23486304.00		
Salaries House Keeping Salaries	6138636.00		
Salaries-Non Teaching Staff A/c	41616483.00		
Salaries-Teaching A/c	293037990.00		
Security Services	3036070.00		
Seed Money	5260000.00		
Seminors and Workshops	3655201.00		
Solar Plant Maintenance	518566.00		
Sports and Games A/c	9881322.00		
Staff Bus Hire Charges	4701334.00		
Staff Health Insurance	1918531.00		
Staff Recruitment & Ratification Exp	1020593.00		
Staff &Student ID Cards	143151.00		
Staff Welfare A/c	2250294.00		
Student Group Insurance	383720.00		
Students Satellite Progame Exp	2000000.00		
Student Training Expenses	3338522.00		
Swecha Foundation Activities	1000000.00		

Income and Expenditure Statement for the Period 01.04.23 to 31.03.24

EXPENDITURE	AS ON 31.03.2024	INCOMES	AS ON 31.03.2024
Telephone Services Expenses	418253.00		
Training and Travelling	1654507.00		
Training Staff Salaries	2121000.00		
Transport Charges A/c	536190.00		
Travelling Expenses A/c	1217794.00		
Vehicle Insurance A/c	679730.00		
Vehicle Maintenance A/c	2054609.11		
Vehicles Road Tax Account	237527.20		
Water Expenses A/c	679534.00		
Water Treatment Plant Maintenance A/c	674177.00		
Website Development Charges	1966942.00		
Xerox Machine Maintenance	387187.00		
Depreciation A/c	11582931.24		
TOTAL----->>>>	601859657.52	11582931.24	272233.45
		Excess of expenditure over income	
TOTAL----->>>>	601859657.52	TOTAL----->>>>	601859657.52

ACCOUNTING POLICIES AND NOTES

TO ACCOUNTS

FOR AND ON BEHALF OF THE BOARD OF GOVERNORS

[Signature]
SECRETARY

PLACE: HYDERABAD

DATE: 28/9/24

AS PER OUR REPORT

OF EVEN DATE

MAHESH VIRENDER & SRIRAM

Chartered Accountants

PARTNER



[Signature]
28/9/24

VIDYA JYOTHI EDUCATIONAL SOCIETY

(VIDYA JYOTHI INSTITUTE OF TECHNOLOGY)

HIMAYATNAGAR (VILLAGE) OPP. AZIZNAGAR GATE,

CHAITANYA BHARATHI (C.B) POST, HYDERABAD - 500 075.

FIXED ASSETS		ENDED		OPENING		ADDITIONS		DEPRECIATION		CLOSING	
SCHEDULE NO. 4		31.03.2024		W.D.V		FROM		AS AT		W.D.V	
SL NO.	PARTICULARS	RATE	AS AT	AS AT	ADJUSTMENTS	31.03.2024	31.03.2024	AS AT	AS AT	TOTAL	TOTAL
			30.09.2023	31.03.2024		01.10.2023	31.03.2024	30.09.2023	01.10.23	31.03.2024	31.03.2024
1	Buildings	5%	-	70,241,435	-	-	-	3,512,072	-	3,512,072	66,729,363
4	Furniture and Fixtur	10%	-	4,114,620	-	-	-	411,462	-	411,462	3,703,158
5	Lab Equipment	15%	-	2,292,713	-	-	-	343,907	-	343,907	1,948,806
6	Office Equipment	15%	-	1,090,730	-	-	-	163,609	-	163,609	927,120
7	Vehicles	15%	13,930,004	-	439,224	-	439,224	7,151,881	-	7,151,881	40,527,326
8	Land		-	13,421,166	-	-	-	-	-	-	13,421,166
	Total		13,930,004	125,349,091	439,224	-	138,839,871	11,582,931	-	11,582,931	127,256,939

Total ----->>> Rs.

SCHEDULES FORMING PART OF ACCOUNTS AS AT 31.03.2024

Accounting policies and notes to accounts forming part of accounts:

I. **Significant Accounting Policies:**

1. Basis of preparation of Financial Statements:

- a) The Financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles as adopted consistently by the Society.
- b) The Society generally follows mercantile system accounting and recognizes significant items of Income and expenditure on accrual basis.

2. Fixed Assets and Depreciation:

Fixed Assets are stated at cost, less accumulated depreciation, Depreciation is charged on WDV as per rates specified in Income Tax Act, 1961.

II. **Notes to Accounts:**

1) Contingent liabilities:

a) Claims against the Society not acknowledged as debts -Nil-

b) Estimated amount of contracts remaining to be executed on

Capital Accounts and not provided for : -Nil-

2) Balance shown under Loans & Advances are sundry parties subject to confirmation from the Respective parties.

3) Accounts heads are regrouped wherever necessary.

4) The provisions are pending payment due to pending claims receivable from the Government towards scholarships amounting to Rs. 2.03 crores for F.Y.21-22, Rs. 15.59 crores for the year 22-23 and Rs. 16.50 crores for the year 23-24 respectively. Current Liabilities includes Provisions of Rs.16.96 crores towards emoluments to faculty and staff payable on account of arrears of DA, Incentives & Increments consisting of Rs. 9.59 Crores for the year 2022-23 and Rs.6.90 crores provided for the financial year 2023-24.

AS PER OUR REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD OF GOVERNORS



SECRETARY
PLACE:HYDERABAD

DATE : 28/9/24

For Mahesh Virender&Sriram
Chartered Accountants

B.R. MAHESH
Partner ,M.No

18628



28/9/24

