



# **JANARDHAN RAO DESHMUKH & CO.**

**CHARTERED ACCOUNTANTS**

Office 304, Lumbini Apts., D.K. Road, Ameerpet, Hyderabad - 500 016

Phones : Off : 2373 6293, E - mail : ljrao46@yahoo.com

## **INDEPENDENT AUDITOR'S REPORT**

To  
The Members of  
**SWAMY VIVEKANANDA EDUCATIONAL TRUST**  
Hyderabad

### **1. Report on the Financial Statements**

We have audited the attached Financial Statement of which comprise the **SWAMY VIVEKANANDA EDUCATIONAL TRUST** Balance sheet as at March 31, 2019 and the statement of Income & Expenditure Account, Receipt & Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

**2. Management's Responsibility for the Financial Statements :-** Management of the Institute is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of Financial Statement and the Statements that are free from material misstatements, whether due to fraud or error.

### **3. Auditor's Responsibility**

Our responsibility is to express an opinion on the said Financial Statements and Statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Financial Statements and the statements annexed thereto. The procedures selected depend upon our judgment, including the assessment of risks of material misstatement of the Financial Statements and the statements, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the Institution's 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 the management as well as evaluating the overall presentation of Financial Statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4.Opinion:** In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view.

**1.**In the case of the Balance Sheet, of the state of affairs of the **SWAMY VIVEKANANDA EDUCATIONAL TRUST**, as at 31.03.2019.

AND

**2.** In the case of the Income and Expenditure Account, Surplus for year ended on that date.

**5.Other Matters:**Further to our opinion, we report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Institution, so far appears from our examination of such books.
- c) The Balance Sheet and Income & Expenditure & Receipts & Payments Account dealt with by this report, are in agreement with the books of accounts.

PLACE:HYDERABAD.

DATE :29.06.2019.

For Janardhan Rao Deshmukh & Co

Chartered Accountant



A handwritten signature in blue ink, appearing to be "L. Janardhan Rao", written over a horizontal line.

(L.JANARDHAN RAO)

Proprietor

M.No:018474



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year

**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN			
	SWAMY VIVEKANANDA EDUCATIONAL TRUST			AAFTS0525H			
	Flat/Door/Block No	Name Of Premises/Building/Village		Form Number.	ITR-7		
	17-1-388 P-69/1						
	Road/Street/Post Office	Area/Locality		Status	AOP/BOI		
		LAXMI NAGAR COLONY					
	Town/City/District	State	Pin/ZipCode	Filed u/s			
	HYDERABAD	ANDHRA PRADESH	500059	139(1)-On or before due date			
	Assessing Officer Details (Ward/Circle)			EXEMPTION CIRCLE 1(1)HYD			
	e-filing Acknowledgement Number			207060081191019			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0	
	2	Total Deductions under Chapter-VI-A			2	0	
	3	Total Income			3	0	
	3a	Deemed Total Income under AMT/MAT			3a	0	
	3b	Current Year loss, if any			3b	0	
	4	Net tax payable			4	0	
	5	Interest and Fee Payable			5	0	
	6	Total tax, interest and Fee payable			6	0	
	7	Taxes Paid	a Advance Tax	7a	0	7e	35981
			b TDS	7b	35981		
			c TCS	7c	0		
			d Self Assessment Tax	7d	0		
			e Total Taxes Paid (7a+7b+7c +7d)				
	8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	35980		
10	Exempt Income	Agriculture	0	10	0		
		Others	0				

Income Tax Return submitted electronically on 19-10-2019 15:57:38 from IP address 183.83.38.160 and verified byN GOUTHAM RAO having PAN ABVPN2989F on 19-10-2019 15:57:38 from IP address  
183.83.38.160 using **Digital Signature Certificate (DSC)**DSC details: 15082990CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

## FORM NO. 10BB

[ See rule 16C ]

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 have examined the Balance Sheet as at **31/03/2019** and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of **SWAMY VIVEKANANDA EDUCATIONAL TRUST . AAFTS0525H** (name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).

(ii) I certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at **17-1-388/69/P, LAXMI NAGAR COLONY** and **NIL** branches.

(iii) Subject to comments below

(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

(b) In my 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 educational institution or any hospital or other medical institution so far as appears from my examination of the books of account.

(c) In my opinion and to the best of my information and according to the information given to me, 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 other educational institution or any hospital or other medical institution as at **31/03/2019** and

(2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

The prescribed particulars are annexed herewith:

Place **HYDERABAD**  
Date **29/06/2019**

Name  
Membership No.  
FRN (Firm Registration Number)  
Address

**CA. JANARDHAN RAO DESHMUKH & Co.**  
CHARTERED ACCOUNTANTS  
FRN: 005979S  
HYDERABAD

**CA. JANARDHAN RAO**  
018474  
0005979S  
7-1-65/B, 304, LUMBINI APARTMENT,  
D.K. ROAD, AMEERPET, II  
HYDERABAD-500016 TELANGANA

Comments

**NIL**

**CA. L. JANARDHAN RAO**  
Proprietor M.No: 18474  
For Janardhan Rao Deshmukh & Co.  
Chartered Accountants

ANNEXURE  
Statement of particulars  
PART A  
GENERAL

1.	Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	<b>SWAMY VIVEKANANDA EDUCATIONAL TRUST</b>
2.	Address	
	Flat/ Door/ Block No.	<b>17-1-388/P/69/1</b>
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	<b>LAXMI NAGAR COLONY</b>
	Town/ City / District	<b>HYDERABAD</b>
	State	<b>ANDHRA PRADESH</b>
	Pin Code	<b>500059</b>
3.	Permanent Account Number	<b>AAFTS0525H</b>
4.	Assessment Year	<b>2019 - 20</b>
5.	Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	<b>(vi)</b>
6.	Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	
	Number of notification /approval	Date of notification/approval
	<b>FNOCCTECH22B281200809</b>	<b>2009-02-13</b>

**CA. JANARDHAN RAO DESHMUKH & Co.**  
CHARTERED ACCOUNTANTS  
FRN: 005979S  
HYDERABAD



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

7.	Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	<b>EDUCATIONAL</b>
8.	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution ( ₹ )	298949102
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established ( ₹ )	261525739
10.	Amount of income 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 that year. ( ₹ )	37423363
11.	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C). ( ₹ )	0
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?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
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?	No
	(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 utilised for purposes for which it was accumulated during the period for which it was to be accumulated?	No
	(b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	

**PART C -  
OTHER INFORMATION**

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)	
16.	In relation to any income being profits and gains of business, -	
	(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?	No
	(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. ( ₹ )	0
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	No

	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?	
(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 10(23C), 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.	
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. ( ₹ )	

Place  
Date

**HYDERABAD**  
**29/06/2019**

Name  
Membership No.  
FRN (Firm Registration Number)  
Address



**L. JANARDHAN RAO**  
**018474**  
**0005979S**  
**7-1-65/B, 304, LUMBINI APARTMENTS, D.K. ROAD, AMEERPET, HYDERABAD-500016 TELANGANA**

Form Filing Details

Revision/Original Original

**CA. L. JANARDHAN RAO**  
**Proprietor M.No: 18474**  
**For Janardhan Rao Deshmukh & Co.**  
**Chartered Accountants**

Name Of The Assessee	Swami Vivekananda Educational Trust
Address	H.No 17-1-388/P69/1, Laxmi Nagar Colony
	Saidabad, Hyderabad-500059
Status	Trust
Accounting Year Ending	31-03-2019
Assessment Year	2019-20
PAN No	AAFTS0525H
RANGE	Exemptions Circle 1(1), Hyderabad

#### COMPUTATION OF TOTAL INCOME

Gross Receipts		
Income as per Income & Expenditure A/C		
Total of Income		298949102
Total Amount/Applied for Charitable Purpose		
Total Expenditure as Per Income & Expenditure A/c	247120182	
Amount Spent on Addition to Fixed Asset	14405557	261525739
Surplus		37423363
Less :Exemption 15% of Accumulation is set apart		44942365
Taxable Income		Nil
Tax Liability		Nil

**SWAMY VIVEKANANDA EDUCATIONAL TRUST**  
**SAIDABAD, HYDERABAD.**  
**BALANCE SHEET AS ON 31.03.2019**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Corpus Fund</b>			<b>Fixed Assets</b>		
Opening Balance	167528270		Gross Block	453347152	
Add: Excess of income	24932380	192460650	Less: Depreciation	241999407	211347745
Over Expenditure					
<b>Loans</b>			<b>Current Assets</b>		
<b>Secured Loans</b>			Tuition Fee Receivable	116868575	
		126304047	TDS	198642	
			Cash in Hand	4067131	
			Cash at Bank	21391900	
			Amount Receivable from Govt , External	174671	142700919
<b>Current Liabilities</b>					
Amount Un Spent from UGC & External ag	209074				
Provision for Expenses	14910747				
Provision for Suppliers	767420				
Accounts Payable to Buses	10159826				
Accounts Payable to Students	3286900				
Canteen Deposit	550000				
Examination fee collected and Unspent	4900000				
Sundry Creditors	500000	35283967			

354048664

354048664

Place : Hyderabad  
Date :29/6/2019

For Swamy Vivekananda Educational Trust

*N. Goutham*  
Chairman

*[Signature]*  
Secretary

*[Signature]*  
**CHARTERED ACCOUNTANTS**  
**CA. L. JAYACHANDRAN RAO**  
Proprietor M.No: 18224  
For Janardhan Rao Desimudra & Co.  
Chartered Accountants



**SWAMY VIVEKANANDA EDUCATIONAL TRUST**

**SAIDABAD, HYDERABAD**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2019**

<b><u>EXPENDITURE</u></b>	<b><u>AMOUNT</u></b>	<b><u>INCOME</u></b>	<b><u>AMOUNT</u></b>
To Advertisement Charges	764897	By Admission Fee	9099000
To AICTE,NAAC& NBA Fee	672197	By Bus Fee	21460000
To Audit Fee	129800	By Examination Fee	10929311
To Bank charges	580509	By Fee Collection	225197700
To College Functions	47769	By Grant in aid from Govt and UGC Prg	2751637
To Examination Expenditure	10488894	By Hostel fee	13800000
To Electricity Charges	1961121	By Interest from Bank	126654
To Faculty Development Expenses	879624	By JNTU Recognition Fee	14194500
To Faculty and Student Incentives	1909451	By Miscellaneous Income	1030300
To GramPanchayat Tax	663888	By Rent from Canteen	360000
To Gardening Maintenance	1290126		
To Govt. Minor Project Prog	2763453		
To Health Centre Expenses	184850		
To Hostel Maintenance	12377010		
To Honorirum Paid to Distinguish facul	417016		
To Insurance for Buildings	104064		
To Interest to Bank	17204308		
To Internet Charges	430798		
To Library Maintenance Expenses	918204		
To Lab Maintenance	1517386		
To Maintenance	7543408		
To Miscellaneous Expenses	1625134		
To Printing & Stationery	1531236		
To Postage	5826		
To Professional Tax	10000		
To Research and Development	953177		
To Salaries	134616305		
To Social & Charities	615016		
To Software Maintenance	436246		
To Sports & Games	243231		
To Staff Wellfare	290311		
To Security Charges	2071206		
To Student Enrichment Program Exp	8077268		
To Telephone Charges	96255		
To Travelling & Conveyance	3499606		
To University & Affiliation fee	8859574		
To Vehicle & Bus Maintenance	21341018		
Total of Expenses	<b>247120182</b>		
To Depreciation	26896540		
To Excess of income over expenditure	24932380		
	<b>298949102</b>		<b>298949102</b>

Place : Hyderabad

Date :29/6/2019

For Swamy Vivekananda Educational Trust

  
**CA. E. JANARDHAN RAO**  
Proprietor M.No: 18474  
For Janardhan Rao Deshmukh & Co.  
Chartered Accountants

Chairman

  
Secretary



**SWAMY VIVEKANANDA EDUCATIONAL TRUST**

**SAIDABAD, HYDERABAD**

**DEPRECIATION SCHEDULE FOR THE YEAR 2018-19**

PARTICULARS	GROSS BLOCK			Rate	DEPRECIATION			NET BLOCK	
	AS ON	Addition	Addition During		UPTO	For the	Upto	UPTO	AS ON
	1.4.2018	During the	the Second	of	31.3.2018	Year	31.3.2019	31.3.2019	1.4.2018
		first 6 Months	6 Months	Dep.					
LAND	19386200					-		19386200	19386200
BUILDING	245498743	5312706	1685771	10%	102868553	14878579	117747132	134750088	142630190
COMPUTERS	37400110	0	0	60%	36353204	1133875	37487079	-86969	1046906
LIBRARY BOOKS	14492210	0	464218	15%	14436055	134856	14570911	385517	56155
ELECTRICAL EQUIPMENT	7591036	0	0	15%	3867070	685028	4552098	3038938	3723966
GENERATOR	2258802	0	1050000	15%	1587664	227104	1814768	1494034	671138
AIR CONDITIONER	2764420	0	1178312	15%	1743682	279544	2023226	1919506	1020738
VEHICLES	28374398	0	0	15%	10796379	2763136	13559515	14814883	17578019
FURNITURE & FIXTURE	34313576	1256380	0	15%	20077620	2450283	22527903	13042053	14235956
LAB EQUIPMENT	37496342	728691	1134976	15%	20316005	2873730	23189735	16170274	17180337
OFFICE EQUIPMENT	1340758	87840	100000	15%	896635	206227	1102862	425736	444123
SOLAR PANELS	7500000	0	0	15%	2081250	939246	3020496	4479504	5418750
HOSTEL EQUIPMENT	525000	877079	529584	15%	78750	324932	403682	1527981	446250
	438941595	8262696	6142861		215102867	26896540	241999407	211347745	223838728

Place : Hyderabad

Date :29/6/2019

For Swamy Vivekananda Educational Trust

*N. Goutham*

Chairman

*[Signature]*

Secretary



**SWAMY VIVEKANANDA EDUCATIONAL TRUST**  
**SAIDABAD, HYDERABAD**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2019**

<b><u>RECEIPTS</u></b>	<b><u>AMOUNT</u></b>	<b><u>PAYMENTS</u></b>	<b><u>AMOUNT</u></b>
<b>TO Opening Balance</b>		<b>BY Opening Balance</b>	
Bank Balance	23627911	Bank OD	50947727
Cash in Hand	2045979	<b>BY Loans</b>	
<b>To Loans</b>		Secured Loans	31855670
Secured Loans	20000000	<b>By Current Liabilities</b>	
<b>To Current Liabilities</b>		Accounts Payable to students	823700
Accounts Payable to students	994400	Provision for expenses	147856960
<b>To Current Assets</b>		Provision for suppliers	3141793
Receivable from External ag	319102	<b>BY Fixed Assets</b>	
Tution fee Receivable	55912000	Air conditioners	1178312
<b>To Direct Income</b>		Buildings	6799982
Admission fee	9099000	Furniture and Fixtures	1256380
Bus fee	20044374	Generator	1050000
Exam fee	11604311	Library books	180905
Fee Collection	136350700	Hostel Equipment	1406663
Hostel fee	13800000	Office Eupment	187840
JNTU Recognition Fee	14194500	Lab Equipment	1606910
Rent from canteen	360000	<b>By Direct Expenses</b>	
External Govt and Minor Project Grant	1598265	Advertisement Charges	751514
Interest Income	126654	Bank Charges and Other Exp	470090
Misc. Income	994319	College Functions	47769
<b>To Direct Expenses</b>		Electriciey charges	2150565
Electricity charges	189444	Faculty incentives	926659
Studet Training Prog	76883	Gardening charges	1279626
Vehicle Maintenance	89500	Gram panchayat Taxes	663888
		Health centre expenses	184850
To Closing Bank OD	50525255	Insurance Building	104064
		Interest to Bank	4939526
		Internet charges	300406
		Postage	5826
		Printing and Stationery	1531236
		Misl. Expenses	1625134
		Professional Tax	10000
		Research and dev Expenses	953177
		Security charges	2039246
		Social charities	615016
		Software Maintenance	436246
		Sports and Games	243231
		Staff Welfare	290311
		Student Incentives	982792
		Telephone charges	96255
		Trainning and Placement	153607
		AICTE and Other fee	672197
		University and other charges	8859574





**SWAMY VIVEKANANDA EDUCATIONAL TRUST**

**SAIDABAD, HYDERABAD**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2019**

<b><u>RECEIPTS</u></b>	<b><u>AMOUNT</u></b>	<b><u>PAYMENTS</u></b>	<b><u>AMOUNT</u></b>
		Examination Expenditure	10488634
		External, Govt and Minor Proj	2763453
		Faculty development Expenses	879624
		Honorarium paid to faculty	415316
		Hostel Expenses	12315785
		Lab Maintenance	793171
		Library Maintenance Expenses	918204
		Maintenance	7275116
		Student Enrichment prog	7450699
		Travelling and Transportation	3499606
		Vehicle maintenance	11068311
		<b>By Closing Balance</b>	
		Bank accounts	21391900
		cash in hand	4067131
	<b>361952597</b>		<b>361952597</b>

For Swamy Vivekananda Educational Trust



*N. Gautham*  
Chairman

*[Signature]*  
Secretary

*[Signature]*  
CA. L. JANARDHAN RAO  
Proprietor M.No: 18474  
For Janardhan Rao Deshmukh & Co.  
Chartered Accountants