

2018-2019

FORM NO. 10B
[See Rule 17B]

**AUDIT REPORT UNDER SECTION 12A (B) OF THE INCOME-TAX ACT, 1961 IN THE
CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

*I/We have examined the balance sheet of **JAN VRIEND DEVELOPMENT CENTRE (JVDC TRUST)**, as at **31-03-2018** and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

*I/We have obtained all the information and explanations which to the best of *my/our knowledge and belief were necessary for the purposes of the audit. In *my/our opinion, proper books of account have been kept by the head office and the branches of the above-named *trust/institution visited by *me/us so far as appears from *my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by *me/us, subject to the comments given below:

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

- i) In the case of the balance sheet of the state of affairs of the above-named and trust/ institution as at **31-03-2019**
- ii) In the case of the profit and loss account, of the profit or loss of its accounting year ending on **31-03-2019**

The prescribed particulars are annexed hereto.

Place: **MARTHANDAM**
Date: **02-09-2019**



K. GOPINATHA PILLAI, B.A., B.T., F.C.A.,
CHARTERED ACCOUNTANT

UDIN: 19025224AAAATH3637

ANNEXURE
STATEMENT OF PARTICULARS
Application of income for charitable or religious purposes

1. Amount of income of the previous year applied to charitable Religious purposes in India during that year.	Rs. 32119350.00
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*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held Under trust wholly*/in part only for such purposes.	Rs. 3118260.00
☒ 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 under section 11(2)	NIL
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.	NO
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) in 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 :-	NO
a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, 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 section 11(2) (b) (iii), or	NO
c. Has not been utilized for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	NO



ication or use of income or property for the benefit of persons referred to in section 13 [3].

Whether any part of the income or property of the *trust/institution as 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 person]? If so, give details of the amount, rate of interest charged and the nature of security, if any.

NO

Whether any land, building or other property of the *trust/institution 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 the amount of rent or compensation charged, if any.

NO

Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.

NO

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

Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

NO

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

Whether any income or property of the *trust/institution was diverted during the previous year in favor of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NO

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

Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
2	3	4	5	6
-----NIL-----	-----NIL-----	-----NIL-----	----NIL---	-----NIL-----
TOTAL				

MARTHANDAM

02-09-2019



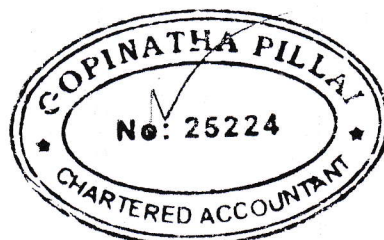
K.GOPINATHA PILLAI. B.A.B.T.F.C.A.

CHARTERED ACCOUNTANT.

UDIN: 19025224AAAATH3637

JAN VRIEND DEVELOPMENT CENTRE (JVDC TRUST)
25-18/3, THIVANDAKOTTAI ROAD, AMMANDIVILAI & P.O, K.K.DISTRICT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2019

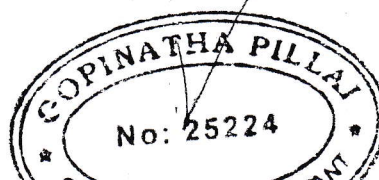
LIABILITIES	RS. P.	RS. P.	ASSETS	RS. P.	RS. P.
CAPITAL FUND:			CASH IN HAND:		
As per last B/S	136938642.43		FC Account	159000.00	
Add: Excess of Income over Expenditure	12897358.19	149,836,000.62	College Account	119654.87	278,654.87
LOANS & ADVANCES:			CASH AT BANK:		
As per last B/S	888500.00		FC Account	3218385.63	
Less: Returned during the year	290000.00	598,500.00	College Account:		
			(As per Schedule)	6063348.48	9,281,734.11
SUNDRY CREDITORS:			FIXED DEPOSIT:		
As per last B/S	1832172.85		FC Account:		
Less: Returned during the year	135763.66	1,696,409.19	Axis Bank, Ngl	500000.00	
			General Account	2300000.00	2,800,000.00
LOAN FROM FR.DOMINIC:			ENDOWMENT FUND:		
As per last B/S		1,000,000.00	FC Account	4100000.00	
			General Account	100000.00	4,200,000.00
VEHICLE LOAN :			BUILDING CONSTRUCTION:		
As per last B/s	1916553.32		As per last B/S	89049140.24	
Less: Repayment during the year	1362139.31	554,414.01	Add: Constructed during the year	9397500.00	98,446,640.24
ADVANCE-FR.JOHN BOSCO			COMPUTER:		
As per last B/s		2,561,225.00	As per last B/s		4,775,576.00
ADVANCE FROM SUBASH:			MULTIMEDIA LAB EQUIPMENTS:		
As per last B/S	18700.00		As per last B/s		884,265.00
Less: Returned during the year	18700.00	Nil	ELECTRICAL EQUIPMENTS:		
			As per last B/S		747,666.00
INVESTMENT:			BOREWELL & PUMPSET:		
M.S.university (Exam)	101184.00		As per last B/S	53659.60	
HDFC Scholarship	36950.00	138,134.00	Add: Purchased during the year	57096.00	110,755.60
SCHOLARSHIP (ADVANCE)					
Received during the year		52,666.00			



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		COLLEGE BUS:		
		TN 75B 0328 -2	1170000.00	✓
		TN 75B 0353 -1	1170000.00	✓
		TN 75B 0776 -3	1170000.00	✓
		TN 75C 7915 -4	1510938.00	✓
		TN 75C 8454 -6	1510938.00	✓
		TN 75E 6025 -8	1155875.00	✓
		TN 75E 6026 -7	1155875.00	✓
		TN 75E 6053 -9	1155875.00	✓
		TN 74K 5056 -10	1582170.00	✓
		TN 74K 5161 -11	1582170.00	✓
		TN 75Y 0835 -14	1617022.00	✓
		TN 75R 1298 -12	1200000.00	✓
		TN 75C 7871 -5	1200000.00	✓
		New Bus TN 75AA 8932	2427652.00	✓
				19,608,515.00
		LAND:		
		As per last B/s		3,487,275.00 ✓
		FURNITURE:		
		As per last B/s	2935510.00	
		Add: Purchased during the year	89000.00	3,024,510.00
		LIBRARY BOOKS:		
		As per last B/s		721,705.00 ✓
		AIR CONDITIONER:		
		As per last B/s	504770.00	
		Add: Purchased during the year	66900.00	571,670.00 ✓
		WATER FILTER:		
		As per last B/s		319,698.00 ✓
		CCTV INSTALLATION:		
		As per last B/S		728,600.00 ✓
		XEROX MACHINE:		
		As per last B/s		218,000.00 ✓
		MUSICAL INSTRUMENTS:		
		As per last B/s	181875.00	
		Add: Purchased during the year	18900.00	200,775.00 ✓
		KITCHEN EQUIPMENTS:		
		As per last B/s		145,000.00 ✓

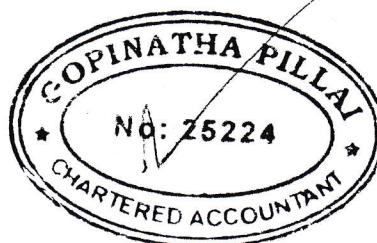
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			SPORTS EQUIPMENTS: Purchased during the year		93,500.00
			FIRE EXTINGUISHER: As per last B/s	41150.00	
			Add: Purchased during the year	34500.00	
				75650.00	
			Less: written off.	41150.00	34,500.00 ✓
			ELECTRONIC SECURITY SYSTEM: As per last B/s		32,000.00 ✓
			E.B.DEPOSIT: As per last B/s		45,340.00 ✓
			TELEPHONE DEPOSIT: As per last B/s		21,413.00 ✓
			BIO-METRIC ATTENDENCE MACHINE: As per last B/S		13,500.00 ✓
			VEHICLE - TN 74AH 9393 As per last B/S		2,963,542.00 ✓
			VEHICLE - TN 74AH4366 As per last B/S		432,659.00 ✓
			GENERATOR: As per last B/S		425,741.00 ✓
			PRINTER: As per last B/s	154650.00	
			Add: Purchased during the year	14200.00	168,850.00 ✓
			INTERCOM: As per last B/S		325,367.00
			UPS: As per last B/S		339,440.00 ✓
			FAX MACHINE: As per last B/S		8,400.00 ✓

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			CASH COUNTING MACHINE:		
			As per last B/S	7000.00	
			Add: Purchased during the year	7500.00	
				14500.00	
			Less: Sold during the year	1500.00	
				13000.00	
			Less: Loss on Sale	5500.00	7,500.00 ✓
			INVESTMENT:		
			Physics Department		757,131.00 ✓
			STAFF ADVANCE:		
			As per last B/S	68500.00	
			Add: Paid during the year	9618.00	
				78118.00	
			Less: Refunded	9500.00	68,618.00 ✓
			ADVANCE FOR COLLEGE PARTICIPANTS:		
			As per last B/S		75,600.00 ✓
			TDS:		
			As per last B/S		73,208.00 60,570
TOTAL		156,437,348.82	TOTAL		156,437,348.82

MARTHANDAM
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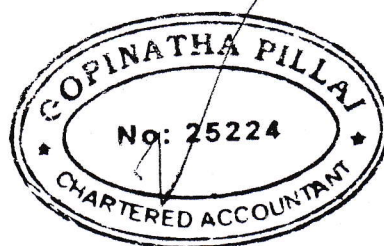


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JAN VRIEND DEVELOPMENT CENTRE (JVDC TRUST)
25-18/3, THIVANDAKOTTAI ROAD, AMMANDIVILAI & P.O, K.K.DISTRICT
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	RS. P.	RS. P.	INCOME	RS. P.	RS. P.
TO FOREIGN CONTRIBUTION A/C:			BY FOREIGN CONTRIBUTION A/C:		
As per Schedule		1,110,666.00	Foreign Contribution received	4755077.49	
" COLLEGE ACCOUNT:			Miscellaneous Income	15490.00	
As per Schedule		21,182,938.71	Bank Interest:		
" Loss on Sale of			on SB A/c	214474.00	
Cash Counting Machine		5,500.00	on FD A/c	151200.00	5,136,241.49
" Fire Extinguisher written off.		41,150.00	" COLLEGE ACCOUNT:		
" Excess of income over Expenditure		12,897,358.19	TUTION FEES A/C:		
			Fees Collection	19638768.00	
			Bank Interest	95354.98	
			Discount received	65193.00	
			Extra curri-cular Collection	172780.00	
			Inter-set on FD	287300.00	
			Mid day meals income	62500.00	
			Miscellaneous Income	25335.00	
			Red Ribbon Club	4000.00	
			Teachers Staff Ass.	4210.00	
			Rent Income	8820.00	
			Scholarship	55300.00	
			E.B.Income	41097.00	
			MANAGEMENT INCOME:		
			Forms Collection	174160.00	
			Agriculture Income	43680.00	
			Bank Interest	29709.00	
			Graduation Collection	306000.00	
			ID Card Collection	73940.00	
			Library Income	3773.00	
			Magazines Income	26500.00	
			Miscellaneous Income	97969.00	
			Staff Profile	20100.00	



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			BOOK STORE A/C: Bank Interest 8244.00 Note Books Sale 292945.00 Stationery Income 22245.00 Uniform Sales 709662.00 Miscellanrous Income 730.00 TRANSPORT A/C: Fees Collection 7745425.00 Bank Interest 28389.00 Discount reeived 8077.43 Miscellaneous Income 49165.00		
					30,101,371.41
TOTAL		35,237,612.90	TOTAL		35,237,612.90

MARTHANDAM
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JAN VRIEND DEVELOPMENT CENTRE (JVDC TRUST)
25-18/3, THIVANDAKOTTAI ROAD, AMMANDIVILAI & P.O, K.K.DISTRICT
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019

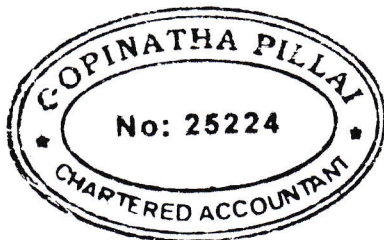
RECEIPTS	RS. P.	RS. P.	PAYMENTS	RS. P.	RS. P.
TO OPENING BALANCE:-			BY FOREIGN CONTRIBUTION A/C:		
CASH IN HAND:			As per Schedule		7,426,666.00
FC Account	219999.00	316,977.87	" COLLEGE ACCOUNT:		
College Account	96978.87				
CASH AT BANK:			As per Schedule		27,271,516.68
FC Account	5447811.14	11,250,050.89	" CLOSING BALANCE:-		
College Account	3002239.75				
Fixed Deposit:					
General Account	2300000.00				
FC Account	500000.00		CASH IN HAND:		
			FC Account	159000.00	
			College Account	119654.87	278,654.87
" FOREIGN CONTRIBUTION A/C:			CASH AT BANK:		
Foreign Contribution received	4755077.49	5,136,241.49	FC Account	3218385.63	
Miscellaneous Income	15490.00		College Account	6063348.48	
Bank Interest:			Fixed Deposit:		
on SB A/c	214474.00		General Account	2300000.00	
on FD A/c	151200.00		FC Account	500000.00	12,081,734.11
" COLLEGE ACCOUNT:					
TUTION FEES A/C:					
Fees Collection	19689768.00				
Bank Interest	95354.98				
Discount received	65193.00				
Extra curri-cular Collection	172780.00				
Interset on FD	287300.00				
Mid day meals income	62500.00				
Miscellaneous Income	25335.00				
Red Ribbon Club	4000.00				
Teachres Staff Ass.	4210.00				
Rent Income	8820.00				
Scholarship	55300.00				
E.B.Income	41097.00				
Staff Advance refunded	9500.00				
Sale of Cash					
Counting Machine	1500.00				
Scholarship-Advance	52666.00				
HDFC Scholorship	36950.00				
M.S.University (Exam)	101184.00				



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MANAGEMENT INCOME:					
Forms Collection	174160.00	✓	43000 + 10,080 + 88200 + 17900		
Agriculture Income	43680.00	✓	405 + 405 + 1705 + 320 + 11050 + 1145		
Bank Interest	29709.00	✓			
Graduation Collection	306000.00	✓			
ID Card Collection	73940.00	✓			
Library Income 18 24 + 19 49	3773.00	✓			
Magazines Income	26500.00	✓			
Miscellaneous Income	97969.00	✓			
Staff Profile	20100.00	✓			
BOOK STORE A/C:					
Bank Interest	8244.00	✓			
Note Books Sale	292945.00	✓			
Stationery Income	22245.00	✓			
Uniform Sales	709662.00	✓			
Miscellaneous Income	730.00	✓			
TRANSPORT A/C:					
Fees Collection	7746555.00	✓			
Bank Interest	28389.00	✓			
Discount received	8077.43	✓			
Miscellaneous Income	49165.00	✓			
			(6400 + 42765)		
			30,355,301.41		
TOTAL			47,058,571.66	TOTAL	47,058,571.66

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JAN VRIEND DEVELOPMENT CENTRE (JVDC TRUST)
25-18/3, THIVADAKOTTAI ROAD, AMMANDIVILAI & P.O, K.K.DISTRCT
SCHEDULE TO PAYMENT AS ON 31-03-2019

PARTICULARS	AMOUNT	AMOUNT
1. FOREIGN CONTRIBUTION ACCOUNT:		
Indoor Badminton Stadium Construction	5,255,000.00	
Residence Construction	900,000.00	
Furniture	67,500.00	
Sports Equipments	93,500.00	
College Subjects Upgradation expenses	740,000.00	
Scholarship to Students	321,796.00	
Mid-day meals expenses	48,870.00	7,426,666.00
2. COLLEGE ACCOUNT:		
TUTION FEES EXPENSES:		
Air Conditioner Maintenance	26,720.00	
Additional Seat permission	3,000.00	
Advertisement	277,105.00	
All Association Inaugration expense	600.00	
Annual Inspection Fees	5,000.00	
Association of Management	3,000.00	
Direcotor's T.A	20,000.00	
Audit fees	159,376.00	
Broadband Connect	94,000.00	
Building Maintenance	518,418.00	
Building Insurance	18,458.00	
Cable T.V. Subscription	8,500.00	
Carrier Guidance expenses	37,900.00	
Christian Minority Institutions Subscriptions paid	10,000.00	
Christmas Celebration	83,267.00	
Repairs & Maintenance	52,732.00	
College 10th year Anniversary	345,882.00	
College Affiliation fees	130,000.00	
College Day & Function expenses (150884 + 75751)	226,635.00	
College Placement	1,433.00	
Computer Maintenance	17,333.00	
Discount Paid	920.46	
Direcotor's Remuneration	425,000.00	
Electricity Charges (407122 + 25398 + 6935 + 2598)	442,053.00	
Electrical Maintenance	7,407.00	
Flag Day	10,995.00	
Food & Refreshment	75,634.00	
Fine Arts Competition	63,475.00	
Generator Maintenance (6500 + 121825.90 + 18078)	146,403.90	
Garden Maintenance	275,565.00	
Graduation Day programme expenses	115,109.00	
Honorarium to Employees	14,875.00	



Library Expenses	18,204.00
Liturgy Mass exepenses	3,181.00
Loading Charges	5,801.00
Newspaper	12,473.00
New Year Celebration	35,000.00
Network connection	104,180.00
Miscellaneous expenses	28,999.00
Mid-day Meals expenses	8,940.00
Mobile Recharge	248.00
Patterns Day Celebration	28,185.00
Professional Tax	15,425.00
Postage & courier	6,255.00
Printing & Stationery	353,164.00
Property Tax	638.00
Petrol	56,516.69
PF Employers Share	686,588.00
PTA Meeting	20,024.00
Registration fees	4,189.00
Priest Fumction	10,000.00
Mobile Phone	9,400.00
Pooja expenses	8,220.00
Seminar activities	5,000.00
Salary (Tution Fees) (76,73,129 + 81867 + 96200 - 49459 + 26344)	7,828,081.00
Diesel-Vheicle	45,813.95
Sports Day expenses	56,297.00
Sports Affiliation Fees	54,760.00
Sports expenses	46,684.00
Staff ID Card	4,940.00
Interschool Competition	20,080.00
Telephone Charges	33,908.00
Travelling allowances	48,969.00
Uniform	4,000.00
University expenses	164,760.00
Vehicle Maintenance	88,331.00
Water Connection	5,630.00
Xerox Machine Maintenance	8,940.00
Bank Charges	5,120.77
Fees Refund	51,000.00
Borewell & Pumpset	57,096.00
Electrical Equipments	18,900.00
Air Conditioner	66,900.00
Fire Extinguisher	34,500.00
Building Construction	3,242,500.00
Cash Counting Machine	7,500.00
Computer Printer	14,200.00

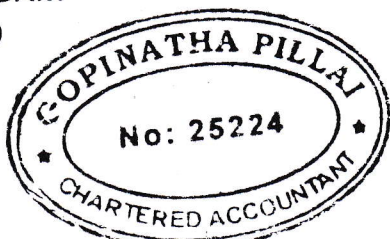
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Furniture & Fittings	21,500.00	
Physics Department	757,131.00	
JR Book Agency (Sundry creditors)	65,193.00	
Madras Marine Motor	39,460.00	
Advance-Fr. John Bosco	290,000.00	
Advance paid - Subash	9,618.00	
Advance repaid - Subash	18,700.00	
Bharani Petroleum (Sundry Creditors)	19,311.57	
Padmanabhan (Sundry Creditors)	11,799.09	
MANAGEMENT EXPENSES:		
Bank charges	70.80	
Auto Rent (Magazines)	6,750.00	
Printing & Stationery	5,874.00	
ID Card	75,660.00	
BOOK STORE EXPENSES:		
Bank Charges	70.80	
Notebooks purchased	281,470.00	
Uniform	317,167.00	
TRANSPORT EXPENSES:		
Bank Charges	1,093.88	
Bus Parking expenses	29,600.00	
Diesel	2,936,911.46	
Driver Bus Fare	70,840.00	
Fire Extinguisher refilling charges	3,600.00	
Salary 14,91,968 + 6162 + 44035 - 23231)	1,518,934.00	
Insurance (Mike, Santro)	10,467.00	
Mechanic Allowances	12,000.00	
Miscellaneous expenses	650.00	
Pooja expenses	3,250.00	
Travelling Allowances	2,600.00	
Uniforms (Staff)	5,127.00	
Vehicle Maintenance	2,447,061.00	
Fees Refund	1,130.00	
Vehicle Loan Repayment	1,362,139.31	27,271,516.68
TOTAL		34,698,182.68

MARTHANDAM
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