



SRKC & CO

Chartered Accountants

Head Office :
No.8, Ground Floor,
Shabbir Mansion, 1st Main Road
Vijayarangam Layout,
Basavanagudi, Bangalore – 56004
Contact: 080 26572479, sagar@srkc.co

Branch Office:
T-12, 3rd Floor, PIO Mall
Bejai Church Road, Bejai
Mangalore -575004
Contact : 08242977994
karthikeyakc@gmail.com

Certificate by Chartered Accountant

We have audited the account of **M/S. VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR** ® Formerly Known as "The Puttur Education Society" (hereinafter called as a Society), having registered office address at Narendra, Vivekananda Campus, Nehru Nagar, Puttur 574203, registered as a Society, in the State of Karnataka, for the financial year ending the **31st March 2025**, and examined all relevant books and vouchers and certify that according to the audited account.

- i. The brought forward balance at the beginning of the financial year was **Rs.10,64,018/-** [Rupees Ten Lakh Sixty Four Thousand and Eighteen only]. Further the Society held Foreign Contribution amounts in Fixed Deposits with the Bank aggregating to **NIL**.
- ii. Foreign contribution of worth **Rs.6,61,590/-** [Rupees Six Lakh Sixty One Thousand Five Hundred and Ninety Only] and **NIL**, in kind was received by the said Society during the financial year **2024-25**;
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs.44,947/-** [Rupees Forty Four Thousand Nine Hundred and Forty Seven only] was received by the Society during the financial year **2024-25**;
- iv. The balance of unutilized foreign contribution with the Society at the end of the financial year **2024-25** was **Rs.17,67,367/-** [Rupees Seventeen Lakh Sixty Seven Thousand Three Hundred and Sixty Seven only]. Further the Society held Foreign Contribution amounts in Fixed Deposits with the Bank aggregating to **NIL** as at **March 31, 2025**;
- v. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with the rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this Certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
- vii. The Society has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

"We have examined all relevant books and records, and We hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution:



Sl.No	Name of project/ activity	Address/ location	Previous Balance		Receipt During the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
1	2	3	4	5	6	7	8	9	10	11
1	School Activities at Vivekananda School	Vinobha Nagar, Jalsoor, Sullia, D.K. Dakshina Kannada Karnataka 574239	10,64,018	NIL	7,06,537	NIL	3,188	NIL	17,67,367	NIL

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **Society** has

a) Not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued there under

For S R K C & Co
 Chartered Accountants
 Firm's Regn. No.: 015174S
 UDIN: 25232438BMKNTM9476

Karthikeya K C
 Karthikeya K C
 Partner
 Membership No. 232438



Place: Mangalore
 Date: November 25, 2025

VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
(Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
BALANCE SHEET AS AT MARCH 31, 2025 - FCRA A/C

PARTICULARS	SCH	As at	As at
		31-Mar-25	31-Mar-24
		Rs.	Rs.
LIABILITIES			
Opening Balance		11,88,984	10,14,410
Add :Excess of Income Over Expenditure		6,90,852	1,74,574
		18,79,836	11,88,984
ASSETS			
Land		NIL	NIL
Buildings		1,12,469	1,24,966
Other Assets		NIL	NIL
Cash and Bank Balance		17,67,367	10,64,018
Fixed Deposit balance		NIL	NIL
		18,79,836	11,88,984

NOTES FORMING PART OF THE ACCOUNTS

1

AS PER OUR CERTIFICATE OF EVEN DATE

for S R K C & Co
Chartered Accountants
Firm Reg. No. 015174S

Karthikeya K C
Karthikeya K C
Partner
Membership No. 232438

Place : Mangalore
Date : November 25, 2025



for Vivekananda Vidyavardhaka Sangha Puttur ®

E.
Dr. K M Krishna Bhat
Chief Functionary

Chief Functionary
Vivekananda Vidyavardhaka Sangha Puttur (R)
Narendra Nehru Nagar
Puttur - 574 203



VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
(Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025 -FCRA A/C

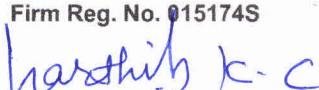
PARTICULARS	SCH	For the	For the
		year ended	year ended
		31-Mar-25	31-Mar-24
INCOME:			
FCRA contributions received		6,61,590	1,64,675
Interest income on FCRA Bank A/cs		44,947	25,202
		7,06,537	1,89,877
EXPENDITURE:			
Educational Expenses		NIL	NIL
Administration Expenses		3,188	1,418
Depreciation		12,497	13,885
Excess of Income Over Expenditure		6,90,852	1,74,574
		7,06,537	1,89,877

NOTES FORMING PART OF THE ACCOUNTS

1

AS PER OUR CERTIFICATE OF EVEN DATE

for S R K C & Co
Chartered Accountants
Firm Reg. No. 015174S


Karthikeya K C
Partner
Membership No. 232438

Place : Mangalore
Date : November 25, 2025



for Vivekananda Vidyavardhaka
Sangha Puttur ®


Dr. K M Krishna Bhat
Chief Functionary
Chief Functionary
Vivekananda Vidyavardhaka Sangha Puttur (R)
Narendra Nehru Nagar
Puttur - 574 203



VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
(Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025 - FCRA A/C

PARTICULARS	SCH	For the year ended 31-Mar-25	
		Rs.	Rs.
RECEIPTS			
Opening Balance B/f			
Cash Balance		NIL	
Bank Balance - Designated A/c		8,33,970	
Bank Balance - Utilisation A/c		2,30,048	
Fixed Deposits		NIL	10,64,018
Foreign Contributions received			
In Kind		NIL	
In Cash/Bank		6,61,590	6,61,590
Interest received			
On FCRA Bank A/cs		44,947	
On Fixed Deposits		NIL	44,947
		17,70,555	
PAYMENTS			
Assets Purchased			
Computer		NIL	
Plant and Equipment		NIL	NIL
Immovable Assets			NIL
Expenses paid			
Educational Expenses		NIL	
Administrative Expenses		3,188	3,188
Closing Balance C/f			
Cash Balance		NIL	
Bank Balance - Designated A/c		15,30,810	
Bank Balance - Utilisation A/c		2,36,557	
Fixed Deposits		NIL	17,67,367
		17,70,555	

NOTES FORMING PART OF THE ACCOUNTS

1

AS PER OUR CERTIFICATE OF EVEN DATE

for S R K C & Co
Chartered Accountants
Firm Reg. No 015174S

Karthikeya K C
Karthikeya K C
Partner
Membership No. 232438

Place : Mangalore
Date : November 25, 2025



for Vivekananda Vidyavardhaka Sangha Puttur ®

Dr. K M Krishna Bhat
Dr. K M Krishna Bhat
Chief Functionary
Vivekananda Vidyavardhaka Sangha Puttur (R)
Narendra Nehru Nagar



VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
 (Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
 Schedules To Accounts For The Period Ended March 31, 2025

DETAILS OF MOVABLE ASSETS

S.No.	Description of the Asset	WDV as on 01-Apr-24	Additions Before 30-Sep-24	Additions After 30-Sep-24	Disposal of Assets	Rate	Depreciation	WDV as on 31-Mar-25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	HOSTEL BUILDING	54,032	NIL	NIL	NIL	10%	5,403	48,628
2	SARASWATHI VIDHYALAYA	70,934	NIL	NIL	NIL	10%	7,093	63,841
	TOTAL	1,24,966	NIL	NIL	NIL		12,497	1,12,469



S. Q.

Chief Functionary
 Vivekananda Vidyavardhaka Sangha Puttur (R)
 Narendra Nehru Nagar
 Puttur - 574 203



VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
(Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
SCHEDULE 1 : NOTES FORMING PART OF THE ACCOUNTS

1. Background

- a) Vivekananda Vidyavardhaka Sangha Puttur ® formerly known as The Puttur Education Society having registered office at Neharu Nagar, Puttur D K 574203 formed pursuant to Act XXI of the Governor General of India in Council entitled An Act for the Registration of Literacy Scientific and Charitable Societies 1860, vide registration number 02/1915-16 on 23rd December 1915 by Assistant Registrar of Companies. As per change in law, the Society, registered with Registrar of Societies Mangalore vide registration number DKM-S2-1915-16 on 23rd December 1915 under Karnataka Societies Registration Act, 1960
- b) The Society has been granted registration under section 11 of the Foreign Contribution (Regulation) Act, 2010 vide Registration No. 094630158 and valid upto 31-03-2029

2. Basis of Accounting

- a) The FCRA accounts have been drawn under historical cost convention in accordance with the generally accepted accounting principles and on cash basis.
- b) **Preparation of Financial Statements**
The Financial Statements of the Society are prepared in consonance with the Technical Guidance provided by The Institute of Chartered Accountants of India and the form and content of the Balance Sheet and Income and Expenditure Statement has been drawn to fall in line with the recommended form and content.
- c) **Use of Estimates**
The preparation of the financial statements in conformity with generally accepted accounting principles required the management to make estimates and assumptions to arrive at the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that, the estimates used in preparation of financial statements are prudent and reasonable.
- d) **Income Recognition**
 - i) Donations and Contributions
Foreign Contributions received in foreign currency are accounted based on the amounts received and credited by the bank.



VIVEKANANDA VIDYAVARDHAKA SANGHA PUTTUR ®
(Formerly Known as "THE PUTTUR EDUCATION SOCIETY")
SCHEDULE 1 : NOTES FORMING PART OF THE ACCOUNTS

e) **Depreciation**

Property Plant and Equipment have been stated at Cost of acquisition, which includes taxes, duties and other expenses related to the acquisition of the assets.

Depreciation on the assets have been provided on written down value method at 10%

AS PER OUR REPORT OF EVEN DATE

For S R K C & Co
Chartered Accountants
Firm's Regn. No. : 015174S

Karthikeya K C

Karthikeya K C

Partner

Membership No. 232438



Place : Mangalore

Date : November 25, 2025