



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

We have examined the balance sheet of M/s.CMR JNANADHARA TRUST, Bangalore as at 31.03.2022 and the Income and Expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the office of the above name trust, so far as appears from our examination of the books and proper records, subject to the comments given, in notes to accounts.

In our opinion and the best of our information, and according to information given to us, 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 trust as at 31.03.2022, and
- ii) in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

The prescribed particulars are annexed hereto.

For SUNDARESHA & ASSOCIATES
Chartered Accountants
Firm Registration No.008012S

(C. RAMESH)
Membership No.022268
Partner

UDIN: 22022268ATUMD57551



Place: Bangalore

Date : 22.09.2022

CMR UNIVERSITY

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2022

Previous Year	Liabilities	Sch No.	Amount Rs.	Previous Year	Assets	Sch No.	Amount Rs.
69,86,56,192	<u>CMR JNANADHARA TRUST</u>		44,22,72,427	65,70,33,809	<u>FIXED ASSETS</u>	4	64,66,94,782
	Exces of Income Over Expenditure	1	27,50,59,441				
40,41,416	<u>CURRENT LIABILITIES & PROVISIONS</u>	2	51,60,187				
					<u>Cash & Bank Balances</u>		
-	<u>BRANCHES AND DIVISIONS</u>	3	-	3,51,92,275	Cash at Bank	5	6,25,44,060
				-	Fixed Deposit		5,00,000
				6,914	Cash on Hand		503
				1,04,64,610	<u>LOANS & ADVANCES & DEPOSITS</u>	6	1,27,52,710
70,26,97,608	Total		72,24,92,055	70,26,97,608	Total		72,24,92,055

As per our report of even date attached

For CMR UNIVERSITY

For SUNDARESHA & ASSOCIATES

Chartered Accountants

(Firm Registration No.008012S)

Sabitha Ramamurthy

(Dr.Sabitha Ramamurthy)

Chancellor

K.R.LAKSHMISH

(K.R.LAKSHMISH)

Chief Finance Officer

Partner

Partner



Place: Bangalore

Date: 22 SEP 2022

CMR UNIVERSITY

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

Previous Year	Expenditure	Sch No.	Amount Rs.	Previous Year	Income	Sch No.	Amount Rs.
13,57,73,220	Employee Cost	7	21,07,47,585	61,48,70,649	Fee Income		72,97,44,622
12,61,045	Board & University Expenses	8	49,95,419	88,60,900	Other Income	13	92,18,938
8,21,88,556	Students Welfare Expenses	9	67,98,270	29,118	Bank Interest		8,709
3,88,77,493	Adminstration Expenses	10	14,05,25,757				
20,007	Loss on Sale of Vehicle		-				
72,32,438	Repairs & Maintainance	11	1,59,30,524				
37,14,283	Other Expenses	12	1,02,61,469				
7,23,70,026	Depreciation	4	7,46,53,804				
28,23,23,600	Excess of Income over Expenditure for the year		27,50,59,441				
62,37,60,667	Total		73,89,72,269	62,37,60,667	Total		73,89,72,269


As per our report of even date attached

For CMR UNIVERSITY

For SUNDARESHA & ASSOCIATES

Chartered Accountants

(Firm Registration No.008012S)


(Dr. Sabitha Ramamurthy)
Chancellor


(K.R. LAKSHMISH)
Chief Finance Officer


Partner



Place: Bangalore

Date : 22 SEP 2022

CMR UNIVERSITY

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Sch No.	Particulars	Amount Rs.	Previous Year
1	<u>CMR JNANADHARA TRUST ACCOUNT</u>		
	Opening Balance as on 01.04.2021	69,86,56,192	67,74,06,228
	Receipts During the year from Trust	22,30,65,696	18,54,45,873
	Transfer of assets		
	Excess of income over expenditure	27,50,59,441	28,23,23,600
		92,17,21,888	1,14,51,75,701
	Payments during the year to Trust	47,94,49,461	44,65,19,509
	Closing balance as on 31.03.2022	44,22,72,427	69,86,56,192
2	<u>CURRENT LIABILITIES & PROVISIONS</u>		
	Scholarship Payable	2,58,383	3,86,337
	Grant Received	1,54,768	3,25,898
	Canteen Advance	1,00,000	-
	Admission fee Advance	4,31,129	10,41,449
	Not Reported ComedK Student Payable	2,47,960	-
	Campus House	-	75,725
	ESCOLA	-	7,500
	Fee refundable to Students	31,94,176	5,64,192
	Statutory Dues(PT,PF,ESI,TDS)	1,65,148	10,11,692
	Others	-	20,000
	CSR Lake Development Project	6,08,623	6,08,623
		51,60,187	40,41,416
3	<u>BRANCHES AND DIVISIONS</u>		
	CMR University - Examination	2,90,03,846	98,38,149
	CMR University-School of Economics & Commerce	2,77,02,819	7,11,87,026
	CMR University-School of Architecture	5,52,42,919	4,84,99,000
	CMR University-School of Education	(4,75,684)	3,45,000
	CMR University-School of Eng & Technology	8,33,99,852	7,67,38,875
	CMR University-School of Legal Studies	5,49,05,569	6,05,13,200
	CMR University -School of Management	8,56,81,580	8,53,52,959
	CMR University-School of Science Studies	8,03,55,975	6,51,73,600
	CMR University-School of Social Sciences&Humanities	2,55,73,611	3,13,45,001
	CMR University	(44,13,90,486)	(44,89,92,810)
		-	-

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CMR UNIVERSITY

SCHEDULE - 4

CONSOLIDATED SCHEDULE TO FIXED ASSETS AS AT 31ST MARCH 2022

Particulars	W.D.V. as on 01.04.2021	Additions Before 30.09.2021	After 01.10.2021	Deletions during the year	Total	Rate of Deprn	Deprn for the year	W.D.V as on 31.03.2022
University Building	52,20,42,137	5,85,05,457	2,70,15,552	-	60,75,63,146	10%	5,94,05,537	54,81,57,609
Computers	58,18,888	51,03,209	31,91,193		1,41,13,290	40%	50,07,077	91,06,213
Furniture	3,15,37,434	5,31,767	5,18,893	-	3,25,88,094	10%	32,32,865	2,93,55,229
Furnishing & Carpets	56,611	-			56,611	10%	5,661	50,950
Books	65,98,625	48,500	6,62,678	-	73,09,803	15%	10,46,770	62,63,033
Equipments	4,810	33,370	-	-	38,180	15%	5,727	32,453
Plant and Machinery	2,86,07,220	1,25,166	13,17,385	-	3,00,49,771	15%	44,08,662	2,56,41,109
Board	18,28,911	1,20,360	2,09,333	-	21,58,604	15%	3,08,091	18,50,513
Vehicle	19,58,572	-	-	-	19,58,572	15%	2,93,786	16,64,786
Intangible Asset	37,58,495	-	-	-	37,58,495	25%	9,39,628	28,18,867
<u>Work In Progress</u>								
<u>University Building</u> <u>-Chagalatti</u>	5,48,22,106	2,26,78,322	1,25,99,779	6,83,46,187	2,17,54,020	-	-	2,17,54,020
Total	65,70,33,809	8,71,46,151	4,55,14,813	6,83,46,187	72,13,48,586		7,46,53,804	64,66,94,782

Salek Ali



CMR UNIVERSITY

Sch No.	Particulars	Amount Rs.	Previous Year
5	<u>CASH AT BANK</u>		
	Axis Bank- 918010021330950	1,95,561	1,18,369
	State Bank of Mysore, 61036	6,21,038	6,21,687
	Bank Of India - 0371	1,11,288	2,64,835
	State Bank of India	4,25,86,429	2,94,60,400
	State Bank of India - 269	14,832	15,481
	SBI A/c No.40799554520 (CMRU Student Research)	54,510	-
	SBI A/c No.39433054047	1,89,60,402	47,11,503
		6,25,44,060	3,51,92,275
6	<u>LOANS & ADVANCES</u>		
	Advance for Purchase	39,01,620	34,98,350
	Rental Advance	1,04,000	1,04,000
	Salary Advacne	53,750	18,750
	Loan Kasimbi	74,180	80,750
	ESCOLA	-	49,500
	Advance Payment	4,05,900	-
	AICTE Security Deposit	80,00,000	65,00,000
	Gas Deposit	17,000	17,000
	Electricity Deposit	1,95,260	1,95,260
	TDS Receivable	1,000	1,000
		1,27,52,710	1,04,64,610
7	<u>EMPLOYEE COST</u>		
	Salary	20,46,67,641	13,01,64,539
	Providend Fund Employer contribution	11,68,209	8,87,020
	Employee State Insurance Employer Contribution	3,54,885	3,18,911
	Visiting faculty Payment	45,56,850	73,10,999
	Less: Excess Leave Deduction	-	29,08,249
		21,07,47,585	13,57,73,220
8	<u>BOARD & UNIVERSITY EXPENSES</u>		
	Bar Council Of India	21,08,320	5,50,000
	Membership & Subscription	20,37,099	5,76,045
	Affiliation Fees	-	1,10,000
	Board and University Affiliation fee	8,50,000	25,000
		49,95,419	12,61,045
9	<u>STUDENTS WELFARE EXPENSES</u>		
	Prize&Scholarship	-	(10,000)
	Function and Other Activities	2,69,747	7,66,843
	Value Added/Professional course Payment	62,84,100	8,14,31,713
	ID Card Expenses	1,43,377	-
	Sports Activities	53,532	-
	Comed K	47,514	-
		67,98,270	8,21,88,556

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CMR UNIVERSITY

Sch No.	Particulars	Amount Rs.	Previous Year
10	<u>ADMINISTRATION EXPENSES</u>		
	Communication Charges	9,28,555	8,61,615
	Travelling & Conveyance	1,82,598	84,957
	Printing & Stationery	8,72,325	11,71,822
	Advertisement	1,45,43,021	87,98,708
	Conveyance Expense	4,30,201	2,74,391
	Postage, Telegram & Courier	36,930	85,651
	Professional Charges Paid	10,06,08,251	20,69,968
	News Papers and Periodicals	9,803	23,561
	Promotional Expenses	1,89,15,643	2,25,75,510
	Staff Welfare Expenses	92,505	-
	Electricity Charges & Water Charges	39,05,925	26,08,250
	Online Exam Software	-	1,68,150
	Payroll Access Charges	-	1,54,910
		14,05,25,757	3,88,77,493
11	<u>REPAIRS & MAINTENANCE</u>		
	Computer Maintenance & Stationery	1,52,646	1,33,566
	Computer Software -ERP-Expenses	9,51,270	7,97,305
	Electrical Repair & Maintenance	5,51,906	7,19,721
	Generator Expenses	1,36,200	1,00,938
	Housing Keeping Expenses	5,54,993	7,42,329
	Lab Maintenance Expenses	9,925	-
	Repairs and Maintenance Expenses	78,27,565	22,86,095
	Institute Maintenance charges	24,18,229	21,18,663
	Annual Maintenance Charges	2,43,981	38,232
	Vehicle Insurance & Repair Expenses	1,17,573	42,664
	Garden Maintenance	4,54,480	2,03,150
	Security Charges	24,45,478	-
	Monthly Maintenance Fee	49,787	-
	Building & General Insurance	16,491	49,775
		1,59,30,524	72,32,438

Sahib Singh



CMR UNIVERSITY

Sch No.	Particulars	Previous Year
12	<u>OTHER EXPENSES</u>	
	Honorarium paid	12,98,180
	Consultation Charges Paid	13,05,617
	Bank Charges	63,86,340
	Online Exam Software	97,590
	Examination - Expenses	1,10,553
	Rent	9,23,359
	Donation	-
		5,79,682
		4,56,000
		1,18,880
		11,00,000
		2,30,000
		1,02,61,469
		37,14,283
13	<u>OTHER INCOME</u>	
	Fine	60,37,030
	Thesis Submission Fee	51,05,212
	Value Added Programme Fee	5,31,000
	Photo Copy income	13,52,000
	Other Income	19,80,015
	Forex Gain & Loss	1,57,500
	Income - Tanzania	11,41,408
	Summer Term Coaching Fee	-
		25,183
		11,15,258
		1,500
		92,18,938
		88,60,900

Saleh Ali

