



KALPANA CHAUHAN & ASSOCIATES

UPON BANK OF INDIA, CIVIL LINES ROAD, PANNA-488001(M.P)

AUDIT REPORT UNDER SECTION 12A (b)

Form No. 10 B

(See Rule 17B)

AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN CASE OF CHARITABLE TRUSTS OR INSTITUTIONS.

We have examined the Books of Accounts of VAISHNAV MATA SHIKSHASAMITI, RANIBAGH ROAD, PANNA, (M.P) registered under M.P Society Registration Act, 1973 having its Reg. No vide.- 06/11/01/06625/08 on Dated 03/07/2008. as at 31st March, 2021 and Income & Expenditure account for the year ended on that date which are in agreement with the books of accounts maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the above named institution.

In our opinion and to 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 institution as at 31st March, 2021 and
- ii) In the case of the Income & Expenditure account of the deficit for the year ending 31st March, 2021.

For KALPANA CHAUHAN & ASSOCIATES

(Chartered Accountants)

Place: PANNA

Date: 29.09.2021



(Signature)
(CA Kalpana Chauhan)
M. No. 517116
Partner

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VAISNAV MATA SHIKSHA SAMITI
STATEMENT OF AFFAIRES
AS ON 31.03.2021

LIABILITIES	AMOUNT (In Rs.)	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Fund	7,48,278.28		As Per Annexure Attached	113,16,238.09	
Less: Excess of exp. Over income	(82,460.69)	6,65,817.59			113,16,238.09
Loans and Advances		79,52,663.06	Security Deposited At M.P Electricity Board		8,400.00
<u>Expenses payable</u>			<u>FIXED DEPOSITS</u>		12,00,000.00
Current liabilities			Interest accrued		2,02,692.00
Audit fee payable	15000.00		<u>CASH AND BANK BALANCE</u>		
Accounting Charges	6500.00	21,500.00	Receiabies		-
			Cash in Hand		35,782.00
Payable		22,17,199.11	Cash in Bank vidhi mahavidhalaya		7,25,284.42
Advance Free Received		-	Cash at Bank I(samiti)		36,413.87
Sundry Creditor		27,62,121.00	Cash at Bank (Canara Bank)		33,900.35
			Cash at Bank (HDFC)		60,590.04
TOTAL	Rs.	136,19,300.76	TOTAL	Rs.	136,19,300.77

0.00

DATE: 29.09.2021

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



(CA Kalpana Chauhan)
M. No. 517116
Partner

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**VAISNAV MATA SHIKSHA SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2021**

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
EXPENDITURE		INCOME	
Audit fee Exp.	13,000.00		
Salary and Wages	79,93,505.61		
Advertisement exp	7,163.00		
Exam Fee.	57,450.00		
Affilatoion Fee	13,03,000.00	Fee From Student	104,77,141.00
Accounting Exp.	0	I Card Fee	-
Bank Charges	6560	Back log Fee Received	-
Donation Exp.	-	Receipt from Students-Diploma Fee	0
Computer (R &M)	62,392.00	Receipt from Students-Migration Fee	0
Labour Exp.	-	Bank Interest Received	3,842.00
EPF	41,396.00	Receipt from Students-Admission Form	1,30,450.00
Fuel Exp.	-		
MPNRC Renewal Fee	13000	A.T.K.T Bag Fee	0
R/M Exp. Light	18800	Book Fee Received	0
Printing & Stationary Exp.	37,423.00	Receipts From Student-Exam fee	1,36,650.00
Repair & Maintenance	17,804.00	Receipts From Student-T C fee	73,500.00
Refreshment Exp	14,415.00	Receipts From Student- Registration Fee	2,000.00
Online fee Exp.	2,58,475.00		
Tour and Travelling Exp.	1,71,200.00		
Consultancy Exp.	0.00		
Telephone Exp.	10,155.00		
Internet Exp.	3650		
Festival Exp	2,000.00		
Courier and postage Exp.	-		
Electricity Exp	1,02,437.00		
News Papers	435.00		
Office Exp.	20,040.00		
Registration Fee Exp	81,150.00	Excess of expense over income	
Misc. Exp.	75,813.50	transfer to reserve	(82,460.69)
Depreciation Exp.	3,60,098.20		
GNM Prectical Exp.	22600		
Fee Refund	28360		
R/M Exp Light	18800		
TOTAL	Rs. 107,41,122.31	TOTAL	Rs. 107,41,122.31

DATE: 29.09.2021

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



VAISNAV MATA SHIKSHA SAMITI
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RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2021

RECEIPTS	AMOUNT (In Rs.)	PAYMENTS	AMOUNT (In Rs.)
OPENING BALANCES		ADMINISTRATIVE & OTHER EXP.	
Cash in Hand (Main)	1,51,477.06	Electricity Exp	9,000.00
		Festival Exp.	2,000.00
		Advertisement Exp.	1,775.00
		M.P Online Exp.	14,500.00
		Bank Charge Paid	1,350.00
RECEIPTS		Computer Repair & Maintenance Exp.	57,540.00
Fee From Student	32,06,101.00	Building Exp.	1,45,100.00
Advance from Mahavidalya	-	Refreshment exp.	6,150.00
Receipts From Student-Admission Form	10,200.00	Stationery exp.	9,800.00
		Travelling Exp.	21,000.00
		Fee Return Exp	2,835.00
		Telephone Exp.	1,255.00
		Exam Fee Paid	460.00
		EPF Challan Exp.	-
		Salary & Wages	30,69,052.06
		News Paper Exp	435.00
		Misc Exp.	25,000.00
		Advance to Vidhi Mahavidyalaya	-
		Loan Repaid	-
		CLOSING BALANCES	
		Cash in Hand	526.00
			-
Rs.	33,67,778.06	Rs.	33,67,778.06

DATE: 29.09.2021

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



Kalpana Chauhan
Kalpana Chauhan)
M. No. 517116
Partner

VAISNAV MATA SHIKSHA SAMITI

Annexure A

COMPUTATION OF ASSETS/ DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2021

AS PER INCOME TAX ACT 1961

Particulars	Rate of Dep.	WDV as on 01.04.2020	Addition	Deletion	Total Value As on 31-3-2021	Depreciation for 2020-2021	WDV As on 31-3-2021
Land-1	0%	2213770.00	0	0.00	2213770.00	-	2213770.00
Land-2	0%	6081056.00	0	0.00	6081056.00	-	6081056.00
Building Structure	5%	0	126550.00	0.00	126550.00	6,327.50	120222.50
Furniture	10%	2190314.03	145000.00	0.00	2335314.03	2,33,531.40	2101782.63
Camera	15%	36125.00	0.00	0.00	36125.00	5,418.75	30706.25
Computer /Printer	60%	33015.20	0.00	0.00	33015.20	19,809.12	13206.08
LED Projectore	10%	15495.30	0.00	0.00	15495.30	1,549.53	13945.77
Electricals Fitting	10%	608046.30	0.00	0.00	608046.30	60,804.63	547241.67
Machinery	10%	207042.81	0.00	0.00	207042.81	20,704.28	186338.53
Books	60%	17086.65	2835.00	0.00	19921.65	11,952.99	7968.66
Total		11401951.29	274385.00	0.00	11676336.29	360098.20	11316238.09

