



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, 2022 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, 2022 and
- ii) In the case of the Income & Expenditure account of the deficit for the year ending 31st March, 2022.

For KALPANA CHAUHAN & ASSOCIATES

(Chartered Accountants)

Place: PANNA

Date: 25.04.2022

UDIN: 22517116A1FBCH1403



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

Mail Id: jalitacatomer@gmail.com, kalpanachauhanca@gmail.com, akhi.shukla1982@gmail.com
Contact No. : 011-22825721, 09968957343, 9584275080, 9013870636



VAISNAV MATA SHIKSHA SAMITI
STATEMENT OF AFFAIRES
AS ON 31.03.2022

LIABILITIES	AMOUNT (In Rs.)	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Fund	6,65,817.59		As Per Annexure Attached	117,57,836.66	
Less: Excess of exp. Over income	2,80,347.00	9,46,164.59			117,57,836.66
Loans and Advances		82,45,241.00	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		2,90,213.00
Audit fee payable	15000.00	21,500.00	<u>CASH AND BANK BALANCE</u>		
Accounting Charges	6500.00		Receivables		27,220.50
			Cash in Hand		1,05,110.46
Payable		23,85,621.00	Cash in Bank vidhi mahavidhalaya		6,290.13
Advance Free Received		-	Cash at Bank I(samiti)		14,600.35
Sundry Creditor		19,03,586.55	Cash at Bank (Canara Bank)		92,442.04
			Cash at Bank (HDFC)		
TOTAL	Rs.	135,02,113.14	TOTAL	Rs.	135,02,113.14

DATE: 25.04.2022

PLACE: PANNA

UDIN: 22517116AIFBCH1403

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



Kalpana
CA Kalpana Chauhan)
M. No. 517116
Partner

VAISNAV MATA SHIKSHA SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2022

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
<u>EXPENDITURE</u>		<u>INCOME</u>	
Audit fee Exp.	13,000.00		
Salary and Wages	36,78,131.90		
Advertisement exp	27,104.30		
Exam Fee.	87,245.00		
Affilatoion Fee	95,200.00	Fee From Student	54,05,126.00
Accounting Exp.	0	I Card Fee	-
Bank Charges	18000	Back log Fee Received	-
Donation Exp.	30,000.00	Receipt from Students-Diploma Fee	0
Computer (R &M)	35,288.20	Receipt from Students-Migration Fee	0
Labour Exp.	-	Bank Interest Received	87,521.00
EPF	42,119.00	Receipt from Students-Admission Form	1,98,800.00
Fuel Exp.	-		
MPNRC Renewal Fee	0	A.T.K.T Bag Fee	0
R/M Exp.	50000	Book Fee Received	190
Printing & Stationary Exp.	86,755.00	Receipts From Student-Exam fee	45,300.00
Repair & Maintenance	3,25,021.00	Receipts From Student-T C fee	7,900.00
Refreshment Exp.	19,682.00	Receipts From Student- Registration Fee	6,000.00
Online fee Exp.	4,43,445.00		
Tour and Travelling Exp.	2,01,171.00		
Consultancy Exp.	0.00		
Telephone Exp.	2,257.00		
Internet Exp.	12273		
Festival Exp	23,911.00		
Courier and postage Exp.	-		
Electricity Exp	1,71,865.00		
News Papers	478.50		
Office Exp.	35,241.00		
Registration Fee Exp	16,765.00	Excess of expense over income	
Misc. Exp.	38,920.00	transfer to reserve	2,80,347.00
Depriciation Exp.	4,05,721.10		
A C Purchase	40000		
Exam Fee Exp.	81590		
R/M Exp.	50000		
TOTAL	Rs. 60,31,184.00	TOTAL	Rs. 60,31,184.00

DATE: 25.04.2022

PLACE: PANNA

UDIN: 22517226A1FBCH1403

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

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



VAISNAV MATA SHIKSHA SAMITI
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RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2022

RECEIPTS	AMOUNT (In Rs.)	PAYMENTS	AMOUNT (In Rs.)
<u>OPENING BALANCES</u>		<u>ADMINISTRATIVE & OTHER EXP.</u>	
Cash in Hand (Main)	526.00	Electricity Exp	78,596.00
		Festival Exp.	390.00
		Advertisement Exp.	1,932.50
		M.P Online Exp.	13,360.00
<u>RECEIPTS</u>		Fan Purchase	13,000.00
Fee From Student	12,20,165.00	Computer Repair & Maintenance Exp.	29,000.00
Fee From Student- T C Form	41,300.00	Building Exp.	1,05,300.00
Fee From Student- Migration	6,050.00	Refreshment exp.	6,765.00
		Stationery exp.	10,450.00
Receipts From Student-Admission Form	46,000.00	Travelling Exp.	21,650.00
		Fee Return Exp	51,200.00
		Telephone Exp.	1,255.00
		Exam Fee Paid	460.00
		EPF Challan Exp.	-
		Salary & Wages	9,28,310.00
		News Paper Exp	478.50
		Misc Exp.	20,561.00
		Gas Exp.	30,500.00
		Loan Repaid	-
		<u>CLOSING BALANCES</u>	
		Cash in Hand	833.00
Rs.	13,14,041.00	Rs.	13,14,041.00

DATE: 25.04.2022

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



(CA Kalpana Chauhan)
M. No. 517116
Partner

VAISNAV MATA SHIKSHA SAMITI
COMPUTATION OF ASSETS/ DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2022
AS PER INCOME TAX ACT 1961

Particulars	Rate of Dep.	WDV as on 01.04.2021	Addition	Deletion	Total Value As on 31-3-2022	Depreciation for 2021-2022	WDV As on 31-3-2022
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%	120222.5	297272.67	0.00	417495.17	20,874.76	396620.41
Furniture	10%	2101782.63	167641.00	0.00	2269423.63	2,26,942.36	2042481.27
Camera	15%	30706.25	0.00	0.00	30706.25	4,605.94	26100.31
Computer /Printer	60%	13206.08	0.00	0.00	13206.08	7,923.65	5282.43
LED Projectore	10%	13945.77	0.00	0.00	13945.77	1,394.58	12551.19
Electricals Fitting	10%	547241.67	291206.00	0.00	838447.67	83,844.77	754602.90
Machinery	10%	186338.53	0.00	0.00	186338.53	18,633.85	167704.68
A/c	15%		40000.00	0.00	40000.00	6,000.00	34000.00
Books	60%	7968.66	51200.00	0.00	59168.66	35,501.20	23667.46
Total		11316238.09	847319.67	0.00	12163557.76	405721.10	11757836.66

