



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, 2023 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, 2023 and
- ii) In the case of the Income & Expenditure account of the deficit for the year ending 31st March, 2023.

For KALPANA CHAUHAN & ASSOCIATES

(Chartered Accountants)

Place: PANNA

Date: 25.04.2023



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

Mail Id: lalitacatomer@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 31.03.2023

LIABILITIES	AMOUNT (In Rs.)	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Fund	6,97,735.64		As Per Annexure Attached	130,31,101.60	
Less: Excess of Income Over Expenditure	3,60,832.57	10,58,568.21	Security Deposited At M.P Electricity Board		130,31,101.60
Loans and Advances		86,10,511.80			8,400.00
<u>Expenses payable</u>			<u>FIXED DEPOSITS</u>		12,00,000.00
Current liabilities			Interest accrued		3,81,797.00
Audit fee payable	13000.00		<u>CASH AND BANK BALANCE</u>		
Accounting Charges	6500.00	19,500.00	Receivables		-
			Cash in Hand		30,367.10
Payable		31,11,762.00	Cash in Bank vidhi mahavidhalaya		2,74,470.50
Advance Free Received		8,248.00	Cash at Bank I(samiti)		31,210.92
Sundry Creditor		21,48,757.11	Cash at Bank (Canara Bank)		-
			Cash at Bank (HDFC)		-
TOTAL	Rs.	149,57,347.12	TOTAL	Rs.	149,57,347.12

DATE: 25.04.2023

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



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

VAISNAV MATA SHIKSHA SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
EXPENDITURE		INCOME	
Audit fee Exp.	15,000.00		
Salary and Wages	113,47,405.03		
Advertisement exp	1,56,793.60		
Exam Fee.	1,20,192.00		
Affiliation Fee(Higher Edu. Bhopal/Unive	6,54,200.00	Fee From Student	161,15,731.00
Accounting Exp.	12000	I Card Fee	-
Bank Charges	39935	Back log Fee Received	-
Student Fee Return	1,86,305.00	Receipt from Students-Diploma Fee	0
Computer (R &M)	45,800.00	Receipt from Students-Migration Fee	0
Labour Exp.	-	Bank Interest Received	91,584.00
EPF	60,708.00	Receipt from Students-Admission Form	1,04,300.00
Fuel Exp.	-		
MPNRC Renewal Fee	0	A.T.K.T Bag Fee	0
R/M Exp.	34915	Book Fee Received	380
Printing & Stationary Exp.	21,875.00	Receipts From Student-Exam fee	1,98,100.00
Repair & Maintenance	40,531.00	Receipts From Student-T C fee	4,700.00
Refreshment Exp.	21,399.10	Receipts From Student- Registration Fee	4,700.00
Online fee Exp.	14,65,739.00		
Tour and Travelling Exp.	1,37,291.00		
Consultancy Exp.	0.00		
Telephone Exp.	2,482.70		
Donation Exp.	5100		
Festival Exp	13,680.00		
Courier and postage Exp.	-		
Electricity Exp	1,70,806.00		
News Papers	522.00		
Office Exp.	41,549.00		
Registration Fee Exp	5,43,000.00		
Misc. Exp.	44,313.00		
Depriciation Exp.	4,59,609.00		
Liabrary Book Purchase	400082.00		
Exam Fee Exp.	82515		
R/M Exp.	34915		
Excess of Income over Expenditure transfer to reserve	360832.57		
TOTAL	Rs. 165,19,495.00	TOTAL	Rs. 165,19,495.00

DATE: 25.04.2023

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



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



Scanned with OKEN Scanner

VAISNAV MATA SHIKSHA SAMITI
B.ED
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2023

RECEIPTS	AMOUNT (In Rs.)	PAYMENTS	AMOUNT (In Rs.)
<u>OPENING BALANCES</u>		<u>ADMINISTRATIVE & OTHER EXP.</u>	
Cash in Hand (Main)	631.00	Affiliation Fee.	30,000.00
		Electricity Exp	39,555.00
		Festival Exp.	429.00
		Advertisement Exp.	70,614.00
		M.P Online Exp.	11,800.00
		Fan Purchase	17,630.00
		Computer Repair & Maintenance Exp.	31,900.00
		Building Exp.	4,64,200.00
		Refreshment exp.	7,380.00
		Printing and Stationery exp.	25,006.00
		Travelling Exp.	22,300.00
		Fee Return Exp	10,000.00
		Telephone Exp.	1,380.50
		Registration Fee Paid	30,000.00
		EPF Challan Exp.	12,152.00
		Salary & Wages	38,90,856.00
		News Paper Exp	522.00
		Misc Exp.	12,500.00
		Gas Exp.	13,580.00
		Online Fee Payment	11,25,845.00
		Library Book Purchase	1,98,561.00
		<u>CLOSING BALANCES</u>	
		Cash in Hand	2,010.50
			-
Rs.	60,18,221.00	Rs.	60,18,221.00

DATE: 25.04.2023

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

(CA Kalpana Chauhan)
M. No. 517116
Partner

Kalpana Chauhan

VAISNAV MATA SHIKSHA SAMITI
COMPUTATION OF ASSETS/ DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2023
AS PER INCOME TAX ACT 1961

Particulars	Rate of Dep.	WDV as on 01.04.2022	Addition	Deletion	Total Value As on 31-3-2023	Depreciation for 2022-2023	WDV As on 31-3-2023
		2213770.00	0	0.00	2213770.00	-	2213770.00
Land-1	0%						
		6081056.00	0	0.00	6081056.00	-	6081056.00
Land-2	0%						
		1184988.36	464200.00	0.00	1649188.36	82,459.42	1566728.94
Building Structure	5%						
		2221581.27	0.00	0.00	2221581.27	2,22,158.13	1999423.14
Furniture	10%						
		26100.31	0.00	0.00	26100.31	3,915.05	22185.26
Camera	15%						
		5282.43	0.00	0.00	5282.43	3,169.46	2112.97
Computer /Printer	60%						
		12551.19	0.00	0.00	12551.19	1,255.12	11296.07
LED Projectore	10%						
		754602.90	291206.00	0.00	1045808.90	1,04,580.89	941228.01
Electricals Fitting	10%						
		167704.68	0.00	0.00	167704.68	16,770.47	150934.21
Machinery	10%						
		34000.00	0.00	0.00	34000.00	5,100.00	28900.00
A/c	15%						
		23667.46	10000.00	0.00	33667.46	20,200.48	13466.98
Books	60%						
		12725304.60	765406.00	0.00	13490710.60	459609.00	13031101.60
Total							



Kalpana Chauhan