



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 SHIKSHA SAMITI, 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, 2024 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, 2024 and
- ii) In the case of the Income & Expenditure account of the deficit for the year ending 31st March, 2024.

For KALPANA CHAUHAN & ASSOCIATES

(Chartered Accountants)

Place: PANNA

Date: 15/10/2024

UDIN: 24517116BKFXV7565



Kalpana
(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 31.03.2024

LIABILITIES	AMOUNT (In Rs.)	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Fund	10,58,568.21		As Per Annexure Attached	132,27,584.39	
Less: Excess of Expenditure over Income	1,93,174.24	8,65,393.97			132,27,584.39
Loans and Advances		88,48,849.80	Security Deposited At M.P Electricity Board		8,400.00
<u>Expenses payable</u>			<u>FIXED DEPOSITS</u>		5,00,000.00
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	Cash in Hand		45,769.40
			Indian Bank-Samiti		21,058.00
Payable		29,32,977.00	Cash in Bank vidhi mahavidhalaya		77,018.35
Sundry Creditor		17,92,831.21	Cash at Bank (samiti)		12,637.00
			Cash in Bank mahavidhalaya(SBI)		1,82,070.10
			Cash at Bank (President)		3,217.74
TOTAL	Rs.	144,59,551.98	TOTAL	Rs.	144,59,551.98

0.00

DATE: 15.10.2024

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

PLACE: PANNA

UDIN:24517116BKFXV7565

(CA Kalpana Chauhan)
M. No. 517116
Partner



**VAISNAV MATA SHIKSHA SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2024**

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
<u>EXPENDITURE</u>		<u>INCOME</u>	
Loss From Mahavidyalaya	71,147.54		
Loss From LLB	186.90		
Loss From B.ED	2,010.50	Income From Institute	8230.00
Society Meeting Exp.	28,641.00		
Society Cultural Activity Exp.	12341.00		
Audit Fee	12000.00		
Society Welfare Exp.	7,951.00	Income From Nurshing	78329.05
Accountancy Exp.	36,000.00		
Office Exp.	7,890.00	Income From I.T.I	2,349.65
Salary Exp.	48,000.00		
Tour & Travelling Exp.	36534		
Printing & Stationery Exp.	1,690.00		
Electricity/Water Exp.	17,691.00		
		Excess of Expenditure Over Income transfer to reserve	1,93,174.24
TOTAL	Rs. 2,82,082.94	TOTAL	Rs. 2,82,082.94

DATE: 15.10.2024

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

(CA Kalpana Chauhan)
M. No. 517116
Partner



VAISNAV MATA SHIKSHA SAMITI

Annexure A

COMPUTATION OF ASSETS/ DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2024
AS PER INCOME TAX ACT 1961

Particulars	Rate of Dep.	WDV as on 01.04.2023	Addition	Deletion	Total Value As on 31-3-2024	Depreciation for 2023-2024	WDV As on 31-3-2024
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%	1566728.94	327885.00	0.00	1894613.94	94,730.70	1799883.24
Furniture	10%	1999423.14	165874.00	0.00	2165297.14	2,16,529.71	1948767.43
Camera	15%	22185.26	0.00	0.00	22185.26	3,327.79	18857.47
Computer /Printer	40%	2112.97	59474.00	0.00	61586.97	24,634.79	36952.18
Fan	15%	0.00	0.00	0.00	0.00	-	0.00
LED Projectore	10%	11296.07	0.00	0.00	11296.07	1,129.61	10166.46
Electricals Fitting	10%	941228.03	112482.00	0.00	1053710.03	1,05,371.00	948339.03
Machinery	10%	150934.21	0.00	0.00	150934.21	15,093.42	135840.79
A/c	15%	28900.00	0.00	0.00	28900.00	4,335.00	24565.00
Books	60%	13466.98	10000.00	0.00	23466.98	14,080.19	9386.79
Total		13031101.60	675715.00	0.00	13706816.60	479232.21	13227584.39



B.ED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2024

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
<u>EXPENDITURE</u>		<u>INCOME</u>	
Affiliation Fee.	170000.00	Fee From Student	6208380.00
Electricity Exp	43510.50		
Festival Exp.	468.00		
Advertisement Exp.	70929.00		
M.P Online Exp.	12980.00		
Computer Repair & Maintenance Exp.	34800.00		
Refreshment exp.	7995.00		
Printing and Stationery exp.	25656.00		
Travelling Exp.	22950.00		
Fee Return Exp	10000.00		
Telephone Exp.	1506.00		
Registration Fee Paid	40000.00		
EPF Challan Exp.	8763.00		
Salary & Wages	5514886.40		
News Paper Exp	565.50		
Misc Exp.	12026.00		
Gas Exp.	14938.00		
Liabrary Book Purchase	218417.10		
Total Expenditure	6210390.50		
		Excess of Expenditure over Income transfer to reserve	2,010 50
TOTAL	Rs. 62,10,390.50	TOTAL	Rs. 62,10,390.50

DATE: 15.10.2024

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

(CA Kalpana Chauhan)
M. No. 517116
Partner



VAISNAV MATA SHIKSHA SAMITI
B.ED
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2024

RECEIPTS	AMOUNT (In Rs.)	PAYMENTS	AMOUNT (In Rs.)
<u>OPENING BALANCES</u>		<u>ADMINISTRATIVE & OTHER EXP.</u>	
Cash in Hand (Main)	2,010.50	Affiliation Fee.	1,70,000.00
		Electricity Exp	43,510.50
		Festival Exp.	468.00
		Advertisement Exp.	70,929.00
		M.P Online Exp.	12,980.00
		Fan Purchase	-
<u>RECEIPTS</u>		Computer Repair & Maintenance Exp.	34,800.00
Fee From Student	62,08,380.00	Building(R/M) Exp.	-
Fee From Student- T C Form	-	Refreshment exp.	7,995.00
Fee From Student- Migration	-	Printing and Stationery exp.	25,656.00
Receipts From Student-Admission Form	-	Travelling Exp.	22,950.00
Received From ITI		Fee Return Exp	10,000.00
Received From Vidhi Mahavidyalaya		Telephone Exp.	1,506.00
Received From Institute		Registration Fee Paid	40,000.00
Received From Nurshing		EPF Challan Exp.	8,763.00
		Salary & Wages	55,14,886.40
		News Paper Exp	565.50
		Misc Exp.	12,026.00
		Gas Exp.	14,938.00
		Liabrary Book Purchase	2,18,417.10
		<u>CLOSING BALANCES</u>	
		Cash in Hand	-
			-
Rs.	62,10,390.50	Rs.	62,10,390.50

DATE: 15.10.2024

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

(Signature)

(CA Kalpana Chauhan)
M. No. 517116
Partner

