



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, 2025 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, 2025 and
- ii) In the case of the Income & Expenditure account of the deficit for the year ending 31st March, 2025.

For KALPANA CHAUHAN & ASSOCIATES

(Chartered Accountants)

Place: PANNA

Date: 12/09/2025

UDIN: 25517116BMMWMT7857



(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



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VAISNAV MATA SHIKSHA SAMITI
STATEMENT OF AFFAIRES
AS ON 31.03.2025

LIABILITIES	AMOUNT (In Rs.)	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)	AMOUNT (In Rs.)
<u>CAPITAL FUND</u>			<u>FIXED ASSETS</u>		
Opening Fund	8,65,393.97		As Per Annexure Attached	130,12,497.72	
Less: Excess of Expenditure over Income	63,144.60	8,02,249.37			130,12,497.72
Loans and Advances		87,80,689.80	Security Deposited At M.P Electricity Board		8,400.00
<u>Expenses payable</u>			<u>FIXED DEPOSITS</u>		3,00,000.00
Current liabilities			Interest accrued		1,13,294.00
Audit fee payable	12000.00	19,500.00	<u>CASH AND BANK BALANCE</u>		1,06,220.90
Accounting Charges	7500.00		Cash in Hand		34,172.00
			Indian Bank-Samiti		3,05,052.35
Payable		29,57,583.89	Cash in Bank vidhi mahavidhalaya		35,256.90
Sundry Creditor		16,89,574.00	Cash at Bank (samiti)		75,552.10
			Cash in Bank mahavidhalaya(SBI)		1,05,457.29
			Cash at Bank (President)		1,40,440.00
			Cash at Bank (ICICI)		13,253.80
			Cash at Bank (SBI)		
TOTAL	Rs.	142,49,597.06	TOTAL	Rs.	142,49,597.06

0.00

DATE: 12.09.2025

PLACE: PANNA

UDIN: 25517116BMMWMT7857

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



(CA Kalpana Chauhan)
M. No. 517116
Partner

**VAISNAV MATA SHIKSHA SAMITI
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2025**

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
<u>EXPENDITURE</u>		<u>INCOME</u>	
Loss From Mahavidyalaya	1,47,133.50		
Society Meeting Exp.	24,344.85	Income From Institute	23893.90
Society Cultural Activity Exp.	55489.85	Income From LLB	10,290.00
Audit Fee	12000.00	Income From D Pharma	3,892.00
Society Welfare Exp.	42,795.90	Income From B EB	5,17,210.00
Accountancy Exp.	36,000.00	Income From Nurshing	70579.70
Office Exp.	22,101.00	Income From I.T.I	2,882.65
Salary Exp.	2,42,000.00		
Tour & Travelling Exp.	76053.90		
Printing & Stationery Exp.	3,936.500		
Electricity/Water Exp.	30,037.35		
		Excess of Expenditure Over Income transfer to reserve	63,144.60
TOTAL	Rs. 6,91,892.85	TOTAL	Rs. 6,91,892.85

DATE: 12.09.2025

PLACE: PANNA

UDIN: 25517116BMMWMT7857

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



(CA Kalpana Chauhan)
M. No. 517116
Partner

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B.ED
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING 31.03.2025

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
<u>EXPENDITURE</u>		<u>INCOME</u>	
Affiliation Fee.	170000.00	Fee From Student	7728740.00
Electricity Exp.	47466.00		
Festival Exp.	507.00		
Advertisement Exp.	71086.50		
M.P Online Exp.	14160.00		
Computer Repair & Maintenance Exp.	38280.00		
Transfer to Mahavidyalaya	1669500.00		
Refreshment exp.	8610.00		
Printing and Stationery exp.	26306.00		
Travelling Exp.	23600.00		
Fee Return Exp	11000.00		
Telephone Exp.	1631.50		
Registration Fee Paid	40000.00		
Affiliation Fee(M.C.B.U. Chhatarpur M.P)	100000.00		
Salary & Wages	4720976.20		
News Paper Exp	609.00		
Misc Exp.	13228.60		
Gas Exp.	16296.00		
Liabrary Book Purchase	238273.20		
Total Expenditure	7211530.00		
Excess of Income over Expenditure transfer to reserve	5,17,210.00		
TOTAL Rs.	77,28,740.00	TOTAL Rs.	77,28,740.00

DATE: 12.09.2025

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants

PLACE: PANNA



(CA Kalpana Chauhan)
M. No. 517116
Partner

Kalpana Chauhan

VAISNAV MATA SHIKSHA SAMITI
B.ED
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2025

RECEIPTS	AMOUNT (In Rs.)	PAYMENTS	AMOUNT (In Rs.)
<u>OPENING BALANCES</u>		<u>ADMINISTRATIVE & OTHER EXP.</u>	
Cash in Hand (Main)	-	Affiliation Fee.	1,70,000.00
		Electricity Exp	47,466.00
		Festival Exp.	507.00
		Advertisement Exp.	71,086.50
		M.P Online Exp.	14,160.00
		Fan Purchase	-
		Computer Repair & Maintenance Exp.	38,280.00
<u>RECEIPTS</u>		Building(R/M) Exp.	-
Fee From Student	77,28,740.00	Refreshment exp.	8,610.00
Fee From Student- T C Form	-	Printing and Stationery exp.	26,306.00
Fee From Student- Migration	-	Travelling Exp.	23,600.00
Receipts From Student-Admission Form	-	Fee Return Exp	11,000.00
Received From ITI		Telephone Exp.	1,631.50
Received From Vidhi Mahavidyalaya		Registration Fee Paid	40,000.00
Received From Institute		Affiliation Fee(M.C.B.U. Chhatarpur M.P)	1,00,000.00
Received From Nurshing		Salary & Wages	47,20,976.20
		News Paper Exp	609.00
		Misc Exp.	13,228.60
		Gas Exp.	16,296.00
		Transfer to Mahavidyalaya	16,69,500.00
		Transfer to D Pharma	4,64,000.00
		Liabrary Book Purchase	2,38,273.20
		<u>CLOSING BALANCES</u>	
		Cash in Hand	53,210.00
			-
Rs.	77,28,740.00	Rs.	77,28,740.00

DATE: 12.09.2025

PLACE: PANNA

FOR KALPANA CHAUHAN AND ASSOCIATES
Chartered Accountants



Kalpana Chauhan

(CA Kalpana Chauhan)
M. No. 517116
Partner

VAISNAV MATA SHIKSHA SAMITI

Annexure A

COMPUTATION OF ASSETS/ DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2025
AS PER INCOME TAX ACT 1961

Particulars	Rate of Dep.	WDV as on 01.04.2024	Addition	Deletion	Total Value As on 31-3-2025	Depreciation for 2024-2025	WDV As on 31-3-2025
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%	1799883.24	0.00	0.00	1799883.24	89,994.16	1709889.08
Furniture	10%	1948767.43	0.00	0.00	1948767.43	1,94,876.74	1753890.69
Camera	15%	18857.47	0.00	0.00	18857.47	2,828.62	16028.85
Computer /Printer	40%	36952.18	65126.00	0.00	102078.18	40,831.27	61246.91
Fan	15%	0.00	0.00	0.00	0.00	-	0.00
LED Projectore	10%	10166.46	0.00	0.00	10166.46	1,016.65	9149.81
Electricals Fitting	10%	948339.03	12560.00	0.00	960899.03	96,089.90	864809.13
Machinery	10%	135840.79	0.00	0.00	135840.79	13,584.08	122256.71
A/c	15%	24565.00	0.00	0.00	24565.00	3,684.75	20880.25
Books	60%	9386.79	389413.95	0.00	398800.74	2,39,280.44	159520.30
Total		13227584.39	467099.95	0.00	13694684.34	682186.62	13012497.72

