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AUDITOR'S REPORT

FOR THE FINANCIAL YEAR 2023-24

OF

SARASWATI VIHAR ENGLISH MEDIUM SCHOOL

AUDITORS

B. VISHWANATH & CO.
CHARTERED ACCOUNTANT

BLOCK - 7, FIRST FLOOR, HIMALAYA COMPLEX,

G.E. ROAD, SUPELA, BHILAI (C.G.) PIN - 490023

PHONE NO. :- 0788 - 4039084, 4086066

MOB. NO. :- 98271-16791

E-MAIL:- bvishwan@yahoo.com

SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G)
(FOUNDED & MANAGED BY : MAHAVEER BALKALYAN SAMITI, SOCIETY REG. NO. 202)

BALANCE SHEET AS ON 31st MARCH, 2024

(Amount in INR)

AMOUNT (2022-23)	FUNDS & LIABILITIES	AMOUNT	AMOUNT (2023-24)	AMOUNT (2022-23)	ASSETS & PROPERTIES	AMOUNT	AMOUNT (2023-24)
3,67,68,868.38	FUNDS : General Fund	4,37,17,473.12		85,15,084.48	FIXED ASSETS : (Schedule - 01)		1,23,08,716.48
69,10,949.74	Add: Surplus During the Year	85,72,501.77					
4,36,79,818.12		5,22,89,974.89		3,42,22,270.50	DEPOSITS : (Schedule - 02)		3,98,34,906.50
37,655.00	Add : Teacher Welfare Fund B/F						
	Add : Adjusted in General Fund	3,89,519.45	5,26,79,494.34	1,06,400.00	LOANS & ADVANCES : (Schedule-03)		(1,02,586.00)
4,37,17,473.12				29,733.00	SUNDRY DEBTORS: Collector Election		
1,70,000.00	LOANS (Liability) : Anil Jain			1,89,381.00	Branch/Division Mahaveer Bal kalyan Samiti		89,381.00
	CURRENT LIABILITIES:			3,016.00	CLOSING BALANCES :		
9,440.00	PROVISIONS : Audit Fees Payable			56,710.61	Bank Balances : Bank of Baroda - 1835	53,467.61	
706.00	EPF Admini. Charges Payable	911.00		54,460.79	Bank of Baroda - 2646 (Scout Guide)	70,486.59	
16,936.00	EPF Employees Share Payable	21,866.00		61,584.29	Bank of Baroda - 2754 (Red Cross)	74,163.39	
17,642.00	EPF Employer Share Payable	22,776.00		61,790.50	Bank of Baroda - 1995 (Sports)	87,133.50	
1,302.00	ESIC Employee Payable	1,619.00		2,96,860.57	Bank of Baroda - 4337	(20,084.38)	
5,901.00	ESIC Employer Payable	7,282.00		77,054.97	Bank of Baroda - 4338	1,040.97	
9,900.00	Electricity Charges Payable	9,780.00		86,764.01	Bank of Baroda - 6014	1,31,218.28	
350.00	Telephone Charges Payable	-	64,234.00	1,88,539.40	Bank of Baroda - 9462 (RTE A/c)	2,02,806.40	6,00,232.36
62,177.00							
	SUNDRY CREDITORS : (Schedule-04)		(3,486.00)				
4,39,49,650.12	TOTAL		5,27,40,242.34	4,39,49,650.12	TOTAL		5,27,40,242.34

C E R T I F I C A T E

On behalf of the Governing Body, we hereby certify that the above Balance Sheet as at 31st March, 2024 and the annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on 31st March, 2024 of "SARASWATI VIHAR ENGLISH MEDIUM SCHOOL, H.B. INDL. ESTATE BHILAI, DURG (C.G.)" contain a true and fair account of Funds & Liabilities, Assets & Properties, Income & Expenditure and Receipts & Payments of the School.

[Signature]
Principal

[Signature]
Secretary

Principal
Saraswati Vihar E.M. H.S. School
Housing Board, Bhilai, Distt.-Durg (C.G.)

Saraswati Vihar E.M.H.S.School
Housing Board, Bhilai, Distt.-Durg (C.G.)

Auditor's Report
As per Our Report of Even Date Attached



For B. Vishwanath & Co.
Chartered Accountant
FRN -007875C

[Signature]

(B.Vishwanath)
Proprietor
M.No. - 074096

ICAI UDIN : 24074096BKAPSD9293

Place: Bhilai (C.G.)
Date: 14/08/2024

SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G.)
(FOUNDED & MANAGED BY : MAHAVEER BALKALYAN SAMITI, SOCIETY REG. NO. 202)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

(Amount in INR)

AMOUNT (2022-23)	EXPENDITURE	AMOUNT	AMOUNT (2023-24)	AMOUNT (2022-23)	INCOME	AMOUNT	AMOUNT (2023-24)
-	Audit Fees	-	-	1,84,025.00	Admission Form	1,17,700.00	-
3,126.22	Bank Comm. & Charges	2,923.49	-	5,02,095.00	Admission Fees & Other Fees	3,47,985.00	-
12,07,913.05	Diesel	13,18,232.11	-	14,575.00	Amalgamated Fund	23,400.00	-
1,27,500.00	Electricity Charges	1,46,430.00	-	9,924.00	Practical Exam Fees	16,144.00	-
1,81,625.00	E.P.F	2,39,372.00	-	4,11,110.00	Bus Fees	7,21,235.00	-
7,397.00	EPF Administration Charges	9,676.00	-	77,380.00	Compulsory Fees	1,23,400.00	-
2,416.00	Adversitement Expenses	20,870.00	-	33,415.00	Diary Belt Sale	45,640.00	-
56,686.00	E.S.I.C	76,791.00	-	1,02,500.00	Examination Fees	1,64,300.00	-
1,35,920.00	Insurance (BUS)	1,45,683.36	-	13,71,404.00	Intt. Recd. From FDR BOB	19,58,936.00	-
4,550.00	Insurance (CAR)	2,074.00	-	6,570.00	Red Cross Fess	10,800.00	-
596.00	Medical Expenses	354.00	-	16,030.00	Science Fees Received	18,000.00	-
10,200.00	Migration Expenses	7,100.00	-	8,760.00	Scout Guide Fees Received	14,240.00	-
19,140.00	Misc. Expenses	21,375.00	-	13,325.00	Sport Fees Received	23,400.00	-
40,265.00	Office Expenses	64,983.00	-	1,04,64,842.00	Tuition Fees	1,13,83,119.00	-
166.00	Postage & Courier	185.00	-	16,350.00	Migration Fees	18,600.00	-
61,500.01	Petrol	1,80,654.75	-	27,915.00	Intt Recd.(Saving)	41,636.00	-
13,000.00	PF Consultancy Fees	13,000.00	-	14,575.00	Scrap(iron & Paper) Sale	6,500.00	-
59,798.00	Printing & Stationery	70,689.00	-	3,626.00	Misc. recd.	12,100.00	-
1,60,234.00	Property Tax	2,62,146.00	-	-	RTE Students	22,48,972.00	-
2,46,869.98	Repair & Maintenance(Bus)	1,97,301.80	-	-	Board Examination (2023-24)	1,29,580.00	-
17,915.00	Repair & Maintenance(Car)	54,172.00	-	-	Grahita Fees Recd.	8,190.00	-
26,513.00	Repair & Maintenance(eletrical)	39,341.00	-	-	Supplementary Exam Fees	13,400.00	-
22,200.00	Repair & Maintenance(Computer)	24,500.00	-	-	Enrollment Fees Received	5,920.00	-
-	Repair & Maintenance(Building)	1,20,512.00	-	-	ID Card (Teacher's)	4,850.00	-
48,154.00	Repair & Maintenance(Other)	1,72,255.00	-	-	Teacher's Traning	8,000.00	-
75,085.00	Road Tax & Fitness Charges	28,485.00	-	-	Interest Recd. Agst FDR BOB	32,837.00	-
24,654.00	Celebration & Festival Expenses	55,157.00	-	1,27,590.00	others	-	1,74,98,884.00
10,600.00	Software Renewable Charges	10,620.00	-	1,34,06,011.00	SUB TOTAL		1,74,98,884.00
30,52,665.00	Salary	40,13,066.00	-				
95,000.00	Security Guard Exp.	1,86,500.00	-				
15,606.04	Telephone Charges	9,638.04	-				
12,330.00	Travelling & Conveyance Expenses	21,883.00	-				
81,031.00	RTE Students Expenses	1,47,922.00	-				
59,760.00	Teachers (Blezer) Uniform	9,800.00	-				
15,098.00	Sport Expenses	4,015.00	-				
12,200.00	Board Manyata Renewal	12,200.00	-				
93,720.00	Board Examination Fees Exp.	1,34,289.50	-				
3,510.00	GRAHITA Payment/Exp.	8,190.00	-				
1,070.00	Practical Exam Expenses	5,489.00	-				
(3,117.04)	W/OFF	59,734.98	-				
-	Annual Function Expenses	4,467.00	-				
-	Belt & Mono Expenses	20,500.00	-				
-	Building Permission Exp.	1,55,760.00	-				
-	Cash Handling Bank Charges	2,378.20	-				
-	Enrollment Expenses	6,000.00	-				
-	ID Card Expenses	27,217.00	-				
-	Laboratory Items	6,626.00	-				
-	Land Lease Renewal	11,500.00	-				
-	Sanskriti Gyan Exam	4,950.00	-				
-	School Building Map Expenses	22,000.00	-				
-	Teacher's Traning	8,000.00	-				
-	Bus Seat Cover Clothes	7,500.00	-				
-	RTO Expenses (New Bus)	41,922.00	-				
21,654.00	others	-	82,16,430.23				
60,24,550.26	SUB TOTAL		82,16,430.23				
4,70,511.00	Depreciation		7,09,952.00				
69,10,949.74	Excess of Income over Expenditure (Surplus)		85,72,501.77				
1,34,06,011.00	TOTAL		1,74,98,884.00	1,34,06,011.00	TOTAL		1,74,98,884.00

Place: Bhilai (C.G.)
Date: 14/08/2024

Auditor's Report
As per Our Report of Even Date Attached



For B. Vishwanath & Co.
Chartered Accountant
FRN -007875C

B. Vishwanath

(B.Vishwanath)

Proprietor

M.No. - 074096

ICAI UDIN : 24074096BKAPSD9293

[Signature]
Principal
Saraswati Vihar E.M. H.S.Schoo
Housing Board, Bhilai, Distt.-Durg (C.G.)

[Signature]
Secretary
Saraswati Vihar E.M.H.S.School
Housing Board, Bhilai, Distt.-Durg (C.G.)

SARASWATI VIHAR (ENGLISH MEDIUM) SCHOOL, HOUSING BOARD INDL. ESTATE, DURG (C.G)
 (FOUNDED & MANAGED BY : MAHAVEER BALKALYAN SAMITI, SOCIETY REG. NO. 202)

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RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

(Amount in INR)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances:			Bank Comm. & Charges	2,923.49	
Cash in hand	3,016.00		Diesel	13,18,232.11	
Bank Balances :			Electricity Charges	1,46,430.00	
BOB - 1835	56,710.61		E.P.F	2,39,372.00	
BOB - 2646 (Scout Guide)	54,460.79		EPF Administration Charges	9,676.00	
BOB - 2754 (Red Cross)	61,584.29		Advertisement Expenses	20,870.00	
BOB - 1995 (Sports)	61,790.50		E.S.I.C	76,791.00	
BOB - 4337	2,96,860.57		Insurance (BUS)	1,45,683.36	
BOB - 4338	77,054.97		Insurance (CAR)	2,074.00	
BOB - 6014	86,764.01		Medical Expenses	354.00	
BOB - 9462 (RTE A/c)	1,88,539.40	8,86,781.14	Migration Expenses	7,100.00	
Admission Form	1,17,700.00		Misc. Expenses	21,375.00	
Admission Fees & Other Fees	3,47,985.00		Office Expenses	64,983.00	
Amalgamated Fund	23,400.00		Postage & Courier	185.00	
Practical Exam Fees	16,144.00		Petrol	1,80,654.75	
Bus Fees	7,21,235.00		PF Consultancy Fees	13,000.00	
Compulsory Fees	1,23,400.00		Printing & Stationery	70,689.00	
Diary Belt Sale	45,640.00		Property Tax	2,62,146.00	
Examination Fees	1,64,300.00		Repair & Maintenance(Bus)	1,97,301.80	
Intt. Recd. From FDR BOB	19,58,936.00		Repair & Maintenance(Car)	54,172.00	
Red Cross Fees	10,800.00		Repair & Maintenance(electrical)	39,341.00	
Science Fees Received	18,000.00		Repair & Maintenance(Computer)	24,500.00	
Scout Guide Fees Received	14,240.00		Repair & Maintenance(Building)	1,20,512.00	
Sport Fees Received	23,400.00		Repair & Maintenance(Other)	1,72,255.00	
Tuition Fees	1,13,83,119.00		Road Tax & Fitness Charges	28,485.00	
Migration Fees	18,600.00		Celebration & Festival Expenses	55,157.00	
Intt Recd.(Saving)	41,636.00		Software Renewable Charges	10,620.00	
Scrap(iron & Paper) Sale	6,500.00		Salary	40,13,066.00	
Misc. recd.	12,100.00		Security Guard Exp.	1,86,500.00	
RTE Students	22,48,972.00		Telephone Charges	9,638.04	
Board Examination (2023-24)	1,29,580.00		Travelling & Conveyance Expenses	21,883.00	
Grahita Fees Recd.	8,190.00		RTE Students Expenses	1,47,922.00	
Supplementary Exam Fees	13,400.00		Teachers (Bleazer) Uniform	9,800.00	
Enrollment Fees Received	5,920.00		Sport Expenses	4,015.00	
ID Card (Teacher's)	4,850.00		Board Manyata Renewal	12,200.00	
Teacher's Training	8,000.00		Board Examination Fees Exp.	1,34,289.50	
Interest Recd. Agst FDR BOB	32,837.00	1,74,98,884.00	GRAHITA Payment/Exp.	8,190.00	
Adjusted in General Fund		3,89,519.45	Practical Exam Expenses	5,489.00	
Current Liabilities :			W/OFF	59,734.98	
Provision (61234.00-62177.00)		2,057.00	Annual Function Expenses	4,467.00	
Current Assets :			Belt & Mono Expenses	20,500.00	
Loans & Advances (106400.00-102586.00)	2,08,986.00		Building Permission Exp.	1,55,760.00	
Sundry Debtor (29733.00-0.00)	29,733.00	2,38,719.00	Cash Handling Bank Charges	2,378.20	
Branch/Division			Enrollment Expenses	6,000.00	
Mahaveer Bal Kalyan Samiti (189381.00-89381.00)		1,00,000.00	ID Card Expenses	27,217.00	
Bus Sale		16,15,000.00	Laboratory Items	6,626.00	
			Land Lease Renewal	11,500.00	
			Sanskriti Gyan Exam	4,950.00	
			School Building Map Expenses	22,000.00	
			Teacher's Training	8,000.00	
			Bus Seat Cover Clothes	7,500.00	
			RTO Expenses (New Bus)	41,922.00	82,16,430.23
			Loan (Liability):		
			Decrease in Loan		1,70,000.00
			Sundry Creditor (619902.00-6195606.00)		3,486.00
			Current Assets :		
			Increase in Deposit (39834906.50-3422270.50)		56,12,636.00
			Addition In Fixed Assets		
			Building under construction	10,700.00	
			Land	15,15,249.00	
			Fan	30,000.00	
			Furniture & Fixture	56,040.00	
			New Dom Shed	14,61,640.00	
			Bus	9,81,676.00	
			Camera	49,450.00	
			Gas Stove	800.00	
			G.P.S Bus	11,200.00	
			HP Gas Cylinder	2,873.00	
			New Bus (SML)	19,72,530.00	
			Prox Trolley Sound Box	6,500.00	
			Sport Item	9,426.00	
			Computers	10,500.00	61,18,584.00
			Closing Balances:		
			Cash in hand	9,592.00	
			Bank Balances :		
			BOB - 1835	53,467.61	
			BOB - 2646 (Scout Guide)	70,486.59	
			BOB - 2754 (Red Cross)	74,163.39	
			BOB - 1995 (Sports)	87,133.50	
			BOB - 4337	(20,084.38)	
			BOB - 4338	1,040.97	
			BOB - 6014	1,31,218.28	
			BOB - 9462 (RTE A/c)	2,02,806.40	6,09,824.36
TOTAL		2,07,30,960.59	TOTAL		2,07,30,960.59

Auditors' Report
As per Our Report of Even Date Attached



For B. Vishwanath & Co.
Chartered Accountant

FRN -007875G

(B. Vishwanath)

Proprietor

M.No. - 074096

ICAI UDIN : 24074096BKAPS09293

Place: Bhilai (C.G.)
Date: 14/08/2024

[Signature]
Principal

[Signature]
Secretary