

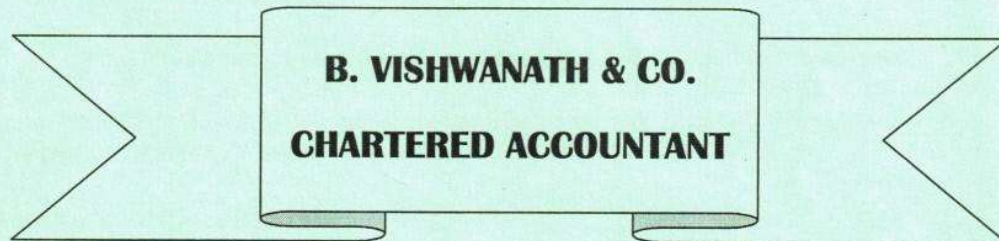
AUDITOR'S REPORT

FOR THE FINANCIAL YEAR 2025-26

OF

SARASWATI VIHAR ENGLISH MEDIUM SCHOOL

AUDITORS



BLOCK – 7, FIRST FLOOR, HIMALAYA COMPLEX,

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

PHONE NO. :- 0788 – 4039084, 4086066

MOB. NO. :- 98271-16791

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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, 2026

		(Amount in INR)					
AMOUNT (2024-25)	FUNDS & LIABILITIES	AMOUNT	AMOUNT (2025-26)	AMOUNT (2024-25)	ASSETS & PROPERTIES	AMOUNT	AMOUNT (2025-26)
5,26,79,494.34	FUNDS:				FIXED ASSETS:		
50,05,498.84	General Fund	5,76,84,993.18		1,17,85,408.48	(Schedule - 01)		1,35,80,335.48
5,76,84,993.18	Add: Surplus During the Year	50,49,659.04					
-		6,27,34,652.22			DEPOSITS:		
	Add: Adjusted in General Fund	-	6,27,34,652.22	4,56,54,257.50	(Schedule - 02)		4,69,76,788.50
5,76,84,993.18				(74,741.00)	LOANS & ADVANCES:		
					(Schedule-03)		1,06,400.00
	CURRENT LIABILITIES:				Branch/Division		
	PROVISIONS:			89,381.00	Mahaveer Bal kalyan Samiti		20,00,000.00
1,257.00	EPF Admini. Charges Payable	1,393.00			CLOSING BALANCES:		
30,167.00	EPF Employees Share Payable	33,420.00		8,263.00	Cash in Hand		8,552.00
31,426.00	EPF Employer Share Payable	34,813.00			Bank Balances:		
2,204.00	ESIC Employee Payable	2,245.00		58,538.81	Bank of Baroda - 1835	56,977.81	
9,820.00	ESIC Employer Payable	9,966.00		63,101.53	Bank of Baroda - 2646 (Scout Guide)	6,878.30	
17,050.00	Electricity Charges Payable	20,910.00	1,02,747.00	82,782.52	Bank of Baroda - 2754 (Red Cross)	72,307.76	
91,924.00				73,682.50	Bank of Baroda - 1995 (Sports)	18,823.50	
				36,092.03	Bank of Baroda - 4337	31,493.30	
				3,069.71	Bank of Baroda - 4338	4,015.71	
				65,771.70	Bank of Baroda - 6014	1,21,564.46	
				2,27,499.40	Bank of Baroda - 9462 (RTE A/c)	9,809.40	
	SUNDRY CREDITORS:		1,56,547.00				3,21,870.24
2,96,190.00	(Schedule-04)						
5,80,73,107.18	TOTAL		6,29,93,946.22	5,80,73,107.18	TOTAL		6,29,93,946.22

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, 2026 and the annexed Income & Expenditure Account and Receipts & Payments Account for the year ended on 31st March, 2026 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.

Principal

Secretary

Auditor's Report

As per Our Report of Even Date Attached

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

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

ICAI UDIN : 26074096/SFKQE1152

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.)



Place: Bhilai (C.G.)
Date: 19.08.2026

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, 2026

(Amount in INR)							
AMOUNT (2024-25)	EXPENDITURE	AMOUNT	AMOUNT (2025-26)	AMOUNT (2024-25)	INCOME	AMOUNT	AMOUNT (2025-26)
11,800.00	Audit Fees	11,800.00		80,000.00	Admission Form	83,000.00	
5,082.90	Bank Comm. & Charges	4,848.05		6,91,600.00	Admission Fees & Other Fees	8,72,050.00	
2,00,490.00	Electricity Charges	2,26,330.00		18,655.00	Amalgamated Fund	77,820.00	
3,30,815.00	E.P.F	4,11,946.00		27,250.00	Annual Function Fees Record	37,200.00	
13,254.00	EPF Administration Charges	16,480.00		9,046.00	Practical Exam Fees	15,130.00	
14,601.00	Adversitement Expenses	26,044.00		8,82,806.00	Bus Fees	16,16,777.00	
1,04,228.00	E.S.I.C	1,19,324.00		27,250.00	Diary Fees Record	50,925.00	
13,273.00	Board Exam Exp	14,033.00		1,26,700.00	Examination Fees	1,56,900.00	
3,500.00	Insurance (CAR)	2,766.00		27,250.00	Model Certificate Fees Received	37,300.00	
4,740.00	CBSE Affiliation Exp.	6,56,190.00		23,11,533.82	Intl. Recd. From FDR BOB	20,08,013.37	
51,830.00	Diary Printing Exp.	80,400.00		8,610.00	Red Cross Fess	10,740.00	
2,930.00	Medicine Expenses	2,873.00		14,330.00	Science Fees Received	17,900.00	
8,300.00	Migration Expenses	6,000.00		11,480.00	Scout Guide Fees Received	14,320.00	
25,702.00	Misc. Expenses	6,431.00		18,655.00	Sport Fees Received	23,270.00	
30,299.00	Office Expenses	36,910.00		94,28,234.00	Tuition Fees	1,14,07,660.00	
48,034.02	Petrol Expenses	49,973.30		13,400.00	Migration Fees	9,600.00	
1,71,541.00	Printing & Stationery	1,82,606.00		42,891.00	Intl Recd.(Saving)	29,777.00	
1,53,176.00	Property Tax	21,627.00		4,920.00	Scrap(iron & Paper) Sale	1,000.00	
35,680.62	Repair & Maintenance(Car)	2,540.75		21,60,615.00	RTE Students	23,58,809.00	
1,09,650.00	Repair & Maintenance(electrical)	62,677.00		97,893.00	Board Examination (2024-25)	1,28,173.00	
43,027.00	Repair & Maintenance(Computer)	21,650.00		20,580.00	Supplementary Exam Fees	21,040.00	
3,80,299.00	Repair & Maintenance(Building)	79,641.00		16,680.00	Enrollment Fees Received	54,400.00	
50,000.00	Diwali Gift	37,000.00		27,250.00	ID Card (Teacher's)	39,700.00	
12,000.00	EPF & ESIC Consultancy	12,000.00		40,803.00	Interest Recd. Agst FDR BOB	42,664.00	
67,416.00	Celebration & Festival Expenses	1,06,356.00		53,950.00	Other Fees Record	62,155.00	
50,64,711.00	Salary	63,92,410.00		-	RecdFrom Rungta Premier League	2,100.00	
10,540.08	Telephone Charges	6,556.08		-	Printinf Fees Received	500.00	
52,307.00	Travelling & Conveyance Expenses	25,320.00		1,31,628.00	others	-	1,91,78,923.37
1,43,365.00	RTE Students Expenses	1,45,609.00		1,62,94,029.82	SUB TOTAL		1,91,78,923.37
1,200.00	Name Plates & Batch Exp	875.00					
42,317.00	Office Refreshment Exp	63,512.00					
-	Supplementary Exam Fees Expense	21,040.00					
7,280.00	Sport Expenses	27,595.00					
-	Sport Fees Expenses	31,606.00					
84,995.00	Board Examination Fees Exp.	1,17,600.00					
30,330.00	GRAHITA Payment/Exp.	8,580.00					
-	CGBSE Board Manyata Renewal Fees	24,400.00					
1,75,600.00	Painting (School Exp) Exp	22,000.00					
-	Summer Camp Expense	3,520.00					
2,37,520.00	Paint Exp	49,306.00					
-	Chess Tournament Expense	8,494.00					
-	Red Cross Fees Expense	21,753.00					
2,424.00	Practical Exam Expenses	3,760.00					
-	Rounded Off	(11,474.24)					
(2,831.74)	W/OFF	(1,520.00)					
3,56,975.00	Annual Function Expenses	3,80,787.00					
-	Bus Expense	22,47,086.19					
-	Land Registry Amendment Expense	27,000.00					
-	Teacher & Staff Gratuity Expense	5,00,000.00					
-	Teacher & Staff Group Insurance	20,000.00					
60,892.00	Reward & Gift Exp	1,42,064.00					
11,861.00	Cash Handling Bank Charges	4,177.20					
5,600.00	Enrollment Expenses	8,800.00					
43,240.00	ID Card Expenses	52,000.00					
4,000.00	Sanskriti Gyan Exam	4,500.00					
-	Scout Guide Fees Expense	69,451.00					
15,300.00	Scout Guide Uniform & Accessories	17,500.00					
-	Software Renewal Charges	5,395.00					
16,000.00	Teacher's Traning	5,000.00					
18,90,850.10	others	-	1,26,43,148.33				
1,01,46,143.98	SUB TOTAL		1,26,43,148.33				
11,42,387.00	Depreciation		14,86,116.00				
50,05,498.84	Excess of Income over Expenditure (Surplus)		50,49,659.04				
1,62,94,029.82	TOTAL		1,91,78,923.37	1,62,94,029.82	TOTAL		1,91,78,923.37

Auditor's Report

As per Our Report of Even Date Attached



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

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

ICAI UDIN : 26074096/SFKQE1152

Place: Bhilai (C.G.)
Date: 19.08.2026

[Signature]
Principal

[Signature]
Secretary
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.)

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

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2026

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balances:						
Cash in hand		8,263.00		Audit Fees	11,800.00	
Bank Balances:				Bank Comm. & Charges	4,848.05	
BOB - 1835		58,538.81		Electricity Charges	2,26,330.00	
BOB - 2646 (Scout Guide)		63,101.53		E.P.F.	4,11,946.00	
BOB - 2754 (Red Cross)		82,782.52		EPF Administration Charges	16,480.00	
BOB - 1995 (Sports)		73,682.50		Advertisement Expenses	26,044.00	
BOB - 4337		36,092.03		E.S.I.C	1,19,324.00	
BOB - 4338		3,069.71		Board Exam Exp	14,033.00	
BOB - 6014		65,771.70		Insurance (CAR)	2,766.00	
BOB - 9462 (RTE A/c)		2,27,499.40	6,18,801.20	CBSE Affiliation Exp	6,56,190.00	
Admission Form		83,000.00		Diary Printing Exp.	80,400.00	
Admission Fees & Other Fees		8,72,050.00		Medicine Expenses	2,873.00	
Amalgamated Fund		77,820.00		Migration Expenses	6,000.00	
Annual Function Fees Record		37,200.00		Misc. Expenses	6,431.00	
Practical Exam Fees		15,130.00		Office Expenses	36,910.00	
Bus Fees		16,16,777.00		Petrol Expenses	49,573.30	
Diary Fees Record		50,925.00		Printing & Stationery	1,82,606.00	
Examination Fees		1,56,900.00		Property Tax	21,627.00	
Model Certificate Fees Received		37,300.00		Repair & Maintenance(Car)	2,540.75	
Intt. Recd. From FDR BOB		20,08,013.37		Repair & Maintenance(electrical)	62,677.00	
Red Cross Fees		10,740.00		Repair & Maintenance(Computer)	21,650.00	
Science Fees Received		17,900.00		Repair & Maintenance(Building)	79,641.00	
Scout Guide Fees Received		14,320.00		Diwali Gift	37,000.00	
Sport Fees Received		23,270.00		EPF & ESIC Consultancy	12,000.00	
Tuition Fees		1,14,07,660.00		Celebration & Festival Expenses	1,06,356.00	
Migration Fees		9,600.00		Salary	63,92,410.00	
Intt Recd.(Saving)		29,777.00		Telephone Charges	6,556.08	
Scrap(Iron & Paper) Sale		1,000.00		Travelling & Conveyance Expenses	25,320.00	
RTE Students		23,58,809.00		RTE Students Expenses	1,45,609.00	
Board Examination (2024-25)		1,28,173.00		Name Plates & Batch Exp	875.00	
Supplementary Exam Fees		21,040.00		Office Refreshment Exp	63,512.00	
Enrollment Fees Received		54,400.00		Supplementary Exam Fees Expense	21,040.00	
ID Card (Teacher's)		39,700.00		Sport Expenses	27,595.00	
Interest Recd. Agst FDR BOB		42,664.00		Sport Fees Expenses	31,606.00	
Other Fees Record		62,155.00		Board Examination Fees Exp.	1,12,400.00	
RecdFrom Rungta Premier League		2,100.00		GRAHITA Payment/Exp.	8,580.00	
Printinf Fees Received		500.00	1,91,78,923.37	CCBSE Board Manyata Renewal Fees	24,400.00	
Current Liabilities:				Painting (School Exp) Exp	22,000.00	
Increase in Provisions (102747-91924)			10,823.00	Summer Camp Expense	3,520.00	
Increase in Sundry creditors				Paint Exp	49,306.00	
				Chess Tournament Expense	8,494.00	
				Red Cross Fees Expense	21,753.00	
				Practical Exam Expenses	3,760.00	
				Rounded Off	(11,474.24)	
				W/OFF	(1,520.00)	
				Annual Function Expenses	3,80,787.00	
				Bus Expense	22,47,086.19	
				Land Registry Amendment Expense	27,000.00	
				Teacher & Staff Gratuity Expense	5,00,000.00	
				Teacher & Staff Group Insurance	20,000.00	
				Reward & Gift Exp	1,42,064.00	
				Cash Handling Bank Charges	4,177.20	
				Enrollment Expenses	8,800.00	
				ID Card Expenses	52,000.00	
				Sanskriti Gyan Exam	4,500.00	
				Scout Guide Fees Expense	69,451.00	
				Scout Guide Uniform & Accessories	17,500.00	
				Software Renewal Charges	5,395.00	
				Teacher's Training	5,000.00	1,26,43,148.33
				Current Assets:		
				Increase in Deposit		13,22,531.00
				Increase in loans and advances / Debtors (assets)		1,81,141.00
				Decrease In Sundry Creditors		1,39,643.00
				Branch Division		
				Mahaveer Bal Kalyan Samiti		19,10,619.00
				Addition in Fixed Assets		
				Borewell	14,000.00	
				Fan	16,970.00	
				Furniture & Fixture	2,21,600.00	
				Green Board	3,000.00	
				Camera	1,02,818.00	
				Electrical Instalation	3,000.00	
				News Bus Eicher	21,85,000.00	
				Lab Equipment	24,000.00	
				Office Equipments	2,665.00	
				Projector Of EPSON EB-B01	10,000.00	
				Computers	46,000.00	
				Sports Equipments	11,530.00	
				School Building (Completion)	6,40,460.00	32,81,043.00
				Closing Balances:		
				Cash in hand	8,552.00	
				Bank Balances:		
				BOB - 1835	56,977.81	
				BOB - 2646 (Scout Guide)	6,878.30	
				BOB - 2754 (Red Cross)	72,307.76	
				BOB - 1995 (Sports)	18,823.50	
				BOB - 4337	31,493.30	
				BOB - 4338	4,015.71	
				BOB - 6014	1,21,564.46	
				BOB - 9462 (RTE A/c)	9,809.40	3,30,422.24
TOTAL		1,98,08,547.57		TOTAL		1,98,08,547.57

Place: Bhilai (C.G.)
Date: 19.08.2026



Auditors' 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 : 26074096JSFKQE1152

[Signature]
Principal
Saraswati Vihar E.M. H.S. School
Housing Board, Bhilai Distt. Durg

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