



### **AUDITORS REPORT**

WE HAVE AUDITED THE ANNEXED CONSOLIDATED RECEIPT & PAYMENT ACCOUNT AND CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 & CONSOLIDATED BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2023 OF "LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI, DISTRICT KARAULI (RAJ)". THESE FINANCIAL STATEMENTS ARE THE RESPONSIBILITY OF THE MANAGEMENT. OUR RESPONSIBILITY IS TO EXPRESS OPINION ON THESE FINANCIAL STATEMENTS BASED ON OUR AUDIT. WE CONDUCT OUR AUDIT IN ACCORDANCE WITH AUDITING STANDARDS GENERALLY ACCEPTED IN INDIA. THESE STANDARDS REQUIRE THAT WE PLAN & PERFORM THAT AUDIT TO OBTAIN REASONABLE ASSURANCE ABOUT WHETHER THE FINANCIAL STATEMENTS ARE FREE OF MATERIAL MISSTATEMENT. AN AUDIT INCLUDES EXAMINATION ON A TEST BASIS, EVIDENCE SUPPORTING THE AMOUNTS AND DISCLOSURE IN FINANCIAL STATEMENTS. AN AUDIT ALSO INCLUDES ASSESSING THE ACCOUNTING PRINCIPLES USED & SIGNIFICANT ESTIMATES MADE BY THE MANAGEMENT AS WELL AS EVALUATING THE OVERALL FINANCIAL STATEMENT PRESENTATION. WE BELIEVE THAT OUR AUDIT PROVIDES A REASONABLE BASIS FOR OUR OPINION. THIS IS IN AGREEMENT WITH THE BOOKS OF ACCOUNTS MAINTAINED BY THE SAID SAMITI.

WE FURTHER REPORT THAT:

- 1 WE HAVE OBTAINED ALL THE INFORMATION AND EXPLANATION WHICH TO THE BEST OF OUR KNOWLEDGE AND BELIEF WERE NECESSARY FOR THE PURPOSE OF AUDIT.
- 2 IN OUR OPINION, PROPER BOOKS OF ACCOUNTS HAVE BEEN KEPT BY THE HEAD OFFICE OF THE ABOVE-NAMED SAMITI AS REQUIRED BY ACT. THE RULES AND BYE LAWS AS FAR AS APPEARS FROM OUR EXAMINATION OF THESE BOOKS.
- 3 THE INCOME & EXPENDITURE ACCOUNT DEALT WITH IN THE REPORT ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNTS MAINTAINED BY AGENCY.
- 4 IN OUR OPINION THE INCOME & EXPENDITURE ACCOUNT ARE DRAWN UP IN CONFORMITY WITH THE LAW. IN OUR OPINION AND TO THE BEST OF OUR INFORMATION, AND ACCORDING TO THE EXPLANATIONS GIVEN TO US THE SAID STATEMENT OF ACCOUNTS READ WITH THE NOTICE GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE SAMITI.
  - (I) IN THE CASE OF THE CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT OF THE ABOVE NAMED SAMITI FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023 AND
  - (II) IN THE CASE OF THE CONSOLIDATED RECEIPT & PAYMENT ACCOUNT, OF THE RECEIPT/PAYMENT OF ITS ACCOUNTING YEAR ENDING ON 31<sup>ST</sup> MARCH 2023.
  - (III) IN THE CASE OF CONSOLIDATED BALANCE SHEET OF THE STATE OF AFFAIRS AS ON 31<sup>ST</sup> MARCH 2023

Place: HINDAUN CITY  
Date: 27-10-2023  
FIRM REG. NO :- 017163C  
M.NO.-419878

FOR PAWAN MUDIT & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(PAWAN KUMAR GARG)  
PARTNER



LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
<u>CORPUS FUND</u> (AS PER SCHEDULE-3)	6,522,087.47	<u>FIXED ASSETS</u> (AS PER SCHEDULE-6)	4,421,307.00
<u>LOANS</u>		<u>INVESTMENT</u>	
UNSECURED LAON (AS PER SCHEDULE-5)	4,508,692.00	FIXED DEPOSIT(IN COLLAGE)	3,234,923.20
		FDR IN SAMITI	1,663,712.00
		ENDOWMENT FUND	-
<u>CURRENT LIABILITIES &amp; PROV.</u>			
AUDIT FEE PAYABLE	7,100.00	TDS COLLAGE	8,793.80
		<u>TDS SAMITI</u>	8,208.00
		CASH & BANK BALANCE	1,700,935.47
		(AS PER SCHEDULE-7)	
<b>TOTAL</b>	<b>11,037,879.47</b>	<b>TOTAL</b>	<b>11,037,879.47</b>

SCHEDULE "A" NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES.

- 1 THE SAMITI IS MAINTAINING ITS BOOKS OF ACCOUNTS ON CASH BASIS OF ACCOUNTING.
- 2 THIRD PARTY BALANCES, SUBSCRIPTION / DONATION RECD & EXPENSES ARE SUBJECT TO CONFIRMATION OF MANAGEMENT.
- 3 FIGURES HAVE BEEN OBTAINED FROM CASH BOOK ONLY, NO VERIFICATION AND VOUCHING OF ANY KIND IS MADE.

A U D I T O R S R E P O R T

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA

PRESIDENT

SECRETARY

PLACE : HINDAUN CITY  
DATED :-27-10-2023

FOR PAWAN MUDIT & ASSOCIATES

CHARTERED ACCOUNTANTS

(PAWAN KUMAR GARG)

PARTNER





LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01-04-2022 TO 31-03-2023

EXPENDITURE	AMOUNT(RS.)	INCOME	AMOUNT(RS.)
TO ADMINIS., RUNNING & OTHER EXP. (SCHEDULE :2)	25,781,480.91	BY FEE & OTHER RECD. (SCHEDULE :-1)	27,469,425.00
		BY BANK INTEREST RECD.	-
TO EXCESS OF INCOME OVER EXPENDITURE	1,687,944.09		-
TOTAL	<u>27,469,425.00</u>	TOTAL	<u>27,469,425.00</u>

A U D I T O R S   R E P O R T

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

PRESIDENT

SECRETARY

PLACE : HINDAUN CITY  
DATED :-27-10-2023

FOR PAWAN MUDIT & ASSOCIATES  
CHARTERED ACCOUNTANTS

(PAWAN KUMAR GARG)  
PARTNER



LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

FEES & OTHER RECD. FOR THE YEAR ENDED 31-03-2023

(AS PER SCHEDULE-1)

S.NO.	PARTICULARS	VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI	LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI	GRAND TOTAL
1	FEE RECD. FROM STUDENT	15395180.00	0.00	15395180.00
2	EXAM FEE RECD	263265.00	0.00	263265.00
3	INTEREST ON FDR	87948.00	82076.00	170024.00
4	SUBSCRIPTION & DONATION RECD	0.00	174500.00	174500.00
5	DEVELOPMENT FEE	578530.00	0.00	578530.00
6	INTEREST ON IT REFUND	0.00	1533.00	1533.00
7	BA BED FEE	10801944.00	0.00	10801944.00
8	PTET EXAM FEE	72127.00	0.00	72127.00
9	OTRHER RECD	2860.00	0.00	2860.00
10	MEMBERSHIP FEE RECD.	0.00	9462.00	9462.00
	TOTAL	27201854.00	267571.00	27469425.00





**LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI**

**ADMINISTRATIVE, RUNNING & OTHER EXP. FOR THE YEAR ENDED 31-03-2023**

(AS PER SCHEDULE-2)

S.NO.	PARTICULARS	VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI	LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI	GRAND TOTAL
1	ADVERTISEMENT EXP.	50,150.00	0.00	50150.00
2	EXAM EXP	689,525.00	0.00	689525.00
3	FUNCTION EXP.	235,800.00	4680.00	240480.00
4	MOBILE & INTERNET EXP.	16,210.00	0.00	16210.00
5	TRAVELLING EXP	8,085.00	3560.00	11645.00
6	NEWSPAPER & PERIOD.	7,200.00	3650.00	10850.00
7	UOK AFFILIATION CHARGES	644,890.00	0.00	644890.00
8	NSS EXP.	135,000.00	0.00	135000.00
9	WEBSITE EXP	18,500.00	0.00	18500.00
10	DIESEL EXP.	175,040.00	0.00	175040.00
11	GAMES EXP	11,960.00	0.00	11960.00
12	POSTAGE EXP.	7,977.00	0.00	7977.00
13	PRINTING & STAT. EXP.	149,287.00	8960.00	158247.00
14	STAFF SALARY EXP.	20,031,663.00	72000.00	20103663.00
15	VEHICLE EXP	360,000.00	0.00	360000.00
16	ELECTRICITY EXP	123,416.00	0.00	123416.00
17	BANK CHARGES	15,572.91	118.00	15690.91
18	PLANTATION EXP	2,860.00	650.00	3510.00
19	OFFICE EXP	147,148.00	0.00	147148.00
20	REPAIR & MAINTAINANCE EXP.	10,340.00	0.00	10340.00
21	PRACTICAL EXP	145,490.00	0.00	145490.00
22	WHITE WASHING EXP	356,080.00	0.00	356080.00
23	BUILDING MAINT EXP	322,000.00	0.00	322000.00
24	ACCOUNTING CHARGES	25,000.00	0.00	25000.00
25	AUDIT FEE	7,100.00	0.00	7100.00
26	BONUS TO EMPLOYEE	292,000.00	0.00	292000.00
27	MESS & CANTEEN EXP	390,000.00	0.00	390000.00
28	OTHER EXP	41,205.00	2560.00	43765.00
29	TOUR EXP	307,400.00	0.00	307400.00
30	DRESS DISTRIBUTION EXP.	150,000.00	0.00	150000.00
31	DEPRICIATION	732,927.00	41337.00	774264.00
32	AIDS DIWAS EXP	-	3450.00	3450.00
33	COMPUTER SHIKSHA RAILY	-	5360.00	5360.00
34	MEETING EXP	-	7980.00	7980.00
35	WATER HUT EXP	-	11560.00	11560.00
36	PULSE POLIO RAILY EXP	-	5790.00	5790.00
	<b>TOTAL</b>	<b>25609825.91</b>	<b>171655.00</b>	<b>25781480.91</b>



LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

CORPUS FUND FOR THE YEAR ENDED 31-03-2023

(AS PER SCHEDULE-3)

S.NO.	PARTICULARS	VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI	LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI	GRAND TOTAL
	BALANCE AS ON 01-04-2022	4416061.74	418081.64	4834143.38
ADD/LESS	DURING THE CURRENT YEAR	1592028.09	95916.00	1687944.09
	BALANCE AS ON 31-03-2023	6008089.83	513997.64	6522087.47

UNSECURED LOAN FOR THE YEAR ENDED 31-03-2023

(AS PER SCHEDULE-4)

S.NO.	PARTICULARS	VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI	LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI	GRAND TOTAL
1	OP. BALANCE	2821582.00	2037110.00	4858692.00
	ADD :- DURING THE YEAR	0.00	0.00	0.00
	TOTAL	2821582.00	2037110.00	4858692.00





**LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI**

**FIXED ASSETS FOR THE YEAR ENDED 31-03-2023**

**VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI**

**(SCHEDULE :-6)**

S.NO.	PARICULARS	RATE OF DEP.	WDV ON 01-04-22	ADD. UP TO 03-10	TOTAL	ADD AFTER 03-10	TOTAL	DEP.	WDV AS ON 31-03-23
1	ALMIRAH	10.00%	1372.00	0.00	1372.00	0.00	2744.00	137.00	2607.00
2	BOOKS	40.00%	558857.00	309390.00	868247.00	0.00	1736494.00	347299.00	1389195.00
3	BUILDING CONSTRUCTION	10.00%	1669588.00	951500.00	2621088.00	27200.00	5269376.00	263469.00	5005907.00
4	COMPUTER	40.00%	7422.00	5000.00	12422.00	0.00	24844.00	4969.00	19875.00
5	CYCLE	15.00%	239.00	0.00	239.00	0.00	478.00	36.00	442.00
6	FAN	10.00%	44880.00	1430.00	46310.00	0.00	92620.00	4631.00	87989.00
7	FURNITURE	10.00%	440079.00	0.00	440079.00	0.00	880158.00	44008.00	836150.00
8	MOBILE SET	15.00%	218.00	0.00	218.00	0.00	436.00	33.00	403.00
9	WATER MOTORS	15.00%	587.00	0.00	587.00	0.00	1174.00	88.00	1086.00
10	BUS	15.00%	275624.00	0.00	275624.00	0.00	551248.00	41344.00	509904.00
11	FIRE EXTINGUISHER	15.00%	2662.00	0.00	2662.00	0.00	5324.00	399.00	4925.00
12	GENERATOR PUR	15.00%	31385.00	0.00	31385.00	0.00	62770.00	4708.00	58062.00
13	LECTURE'S STAND	10.00%	9211.00	0.00	9211.00	0.00	18422.00	921.00	17501.00
14	ELECTRICAL EQUIPMENT	10.00%	32101.00	27050.00	59151.00	0.00	118302.00	5915.00	112387.00
15	GEOGROPHY EQUIPMENT	10.00%	23309.00	0.00	23309.00	0.00	46618.00	2331.00	44287.00
16	BATTERY PUR.	15.00%	13370.00	0.00	13370.00	0.00	26740.00	2006.00	24734.00
17	WATER TANK	10.00%	1975.00	0.00	1975.00	0.00	3950.00	198.00	3752.00
18	LAB EQUIPMENT	10.00%	84589.00	0.00	84589.00	0.00	169178.00	8459.00	160719.00
19	TELEVISION	15.00%	13175.00	0.00	13175.00	0.00	26350.00	1976.00	24374.00
	<b>TOTAL(A)</b>		<b>3210643.00</b>	<b>1294370.00</b>	<b>4505013.00</b>	<b>27200.00</b>	<b>4532213.00</b>	<b>732927.00</b>	<b>3799286.00</b>

**LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI**

S.NO.	PARICULARS	RATE OF DEP.	WDV ON 01-04-22	ADD. UP TO 03-10		ADD AFTER 03-10	TOTAL	DEP.	WDV AS ON 31-03-23
1	FURNITURES	10.00%	4117.00	0.00	4117.00	0.00	8234.00	412.00	7822.00
2	FANS	10.00%	915.00	0.00	915.00	0.00	1830.00	92.00	1738.00
3	LAND	0.00%	250000.00	0.00	250000.00	0.00	500000.00	0.00	500000.00
4	FARSH & DARI PATTI	10.00%	1356.00	0.00	1356.00	0.00	2712.00	136.00	2576.00
5	ALMIRAH	10.00%	1829.00	0.00	1829.00	0.00	3658.00	183.00	3475.00
6	BUILDING CONSTRUCTION	10.00%	405141.00		405141.00	0.00	810282.00	40514.00	769768.00
					0.00				
	<b>TOTAL(B)</b>		<b>663358.00</b>	<b>0.00</b>	<b>663358.00</b>	<b>0.00</b>	<b>663358.00</b>	<b>41337.00</b>	<b>622021.00</b>

<b>GRAND TOTAL(A+B)</b>		<b>3874001.00</b>	<b>1294370.00</b>		<b>27200.00</b>	<b>5195571.00</b>	<b>774264.00</b>	<b>4421307.00</b>
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LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI

CLOSING CASH & BANK BALANCE AS ON 31-03-2023

(SCHEDULE :-7)

S.NO.	PARTICULARS	VIJAY SINGH PATHIK COLLAGE, SHRI MAHAVEER JI	LAXMI ADARSH SHIKSHA SAMITI, GUDHA CHANDRA JI	GRAND TOTAL
1	CASH IN HAND	43353.00	46363.00	89716.00
2	BRGB MOHCHA	795972.33	0.00	795972.33
3	BRKGB BANK SHRI MAHAV	604443.50	210803.64	815247.14
	<b>TOTAL</b>	<b>1443768.83</b>	<b>257166.64</b>	<b>1700935.47</b>

