

FORM NO. 10 B
[See rule 17 B]

**Audit report under section 12 A (b) of the Income tax Act, 1961, in the
Case of charitable or religious trusts or institutions**

I/We have examined the balance sheet of **CH. KATAR SIINGH MEMORIAL COLLEGE OF EDUCATION** Run by **MAA VAISHNO DEVI EDUCATION SOCIETY (REGD.) VPO ASSAN, DISTT. ROHTAK-124001** PAN NO. **AABAM-3562-B** and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I/We have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/Institution visited by me/us so far as appears from my/our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me/us, subject to the comments given below:-

In my/our opinion and to the best of my/our information, and according to information given to me/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 trust/Institution as on **31/3/2023** and
- ii) In the case of the Income & Expenditure Account, of the Income & Expenditure of its accounting year ending on **31/03/2023**
- iii) The prescribed particulars are annexed hereto.

Date : 23/08/2023
Place : ROHTAK

FOR NEHA KHEMKA AND ASSOCIATES
CHARTERED ACCOUNTANTS


(NEHA KHEMKA) A.C.A
M. NO. 555923

111. Investments held at any time during the previous year(s) in concern in which persons referred to in section 13(3) have an substantial interest

S.No	Name & Address of concern	Where the concern is company, No. & Class of share held	Nominal value of Investment	Income from Investment	Where the amount in column-4 Exceed 5% of capital of the concern previous year.Y/N
1	2	3	4	5	6
	TOTAL				

PLACE : ROHTAK
DATE : 23/08/2023

FOR NEHA KHEMKA AND ASSOCIATES
CHARTERED ACCOUNTANTS

neha

M. No. 555923 (NEHA KHEMKA) A.C.A
M. NO. 555923



**M/S KATAR SINGH MEMORIAL COLLEGE OF EDUCATION
 RUN BY- MAA VAISHNO DEVI EDUCATION SOCIETY, VPO ASSAN DISTT ROHTAK
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Advertisement Exp	13245.00	By Gross Receipt	7975600.00
To Audit Fees	10000.00	By Interest on FDR	77320.00
To Printing & Stationery	15314.00	By Interest from S/B	58777.00
To Newspaper & Magazine	6048.00		
To Water & Electricity Exp	72445.00		
To Annual Function Exp	36870.00		
To Affiliation Fees	50000.00		
To Continuation Fees	70800.00		
To General Exp.	95214.46		
To Telephone Exp	12500.00		
To M.D.U Fees	926195.00		
To Bank Charges	847.54		
To Insurance	55215.00		
To Internet exp	22000.00		
To Generator Exp	35258.00		
To Tour & Travelling Exp	22143.00		
To Salary teaching Staff	4734000.00		
To Salary Non teaching Staff	1072800.00		
To Depreciation	311172.00		
To Vehicle running exp	396423.00		
To Repairing & Maint	72112.00		
To Excess of Income over expenditure	81095.00		
TOTAL	8111697.00	TOTAL	8111697.00

Compiled From Books of Accounts Produced Before us Report of Even Date.

FOR NEHA KHEMKA AND ASSOCIATES
 CHARTERED ACCOUNTANTS



(NEHA KHEMKA) A.C.A.
 M.NO. 555923

FOR MAA VAISHNO DEVI EDUCATION SOCIETY

Secretary

President

PLACE : ROHTAK
 DATE : 23/08/2023

M/S KATAR SINGH MEMORIAL COLLEGE OF EDUCATION
RUN BY- MAA VAISHNO DEVI EDUCATION SOCIETY, VPO ASSAN DISTT ROHTAK
RECEIPTS & PAYMENT ACCOUNT FROM 01-04-2022 TO 31-03-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE		OPENING BALANCE	527340.00
UNION BANK OF INDIA	1017796.48	SALARY PAYABLE	10000.00
ALLAHABAD BANK	115853.13	AUDIT FEES	
CASH IN HAND	62364.00	Advertisement exp	13245.00
		Audit Fees	10000.00
		Printing & Stationery	15314.00
		Newspaper & Magzine	6048.00
Gross Receipt	7975600.00	Water & Electricity exp	72445.00
		Annual Function exp	36870.00
Maa Vaishno Devi Education Society	3475000.00	Affiliation Fees	50000.00
Intrest on FDR	77320.00	Continuation Fees	70800.00
		General Exp	95214.46
		Telephone exp	12500.00
		M.D.U Fees	926195.00
		Bank Charges	847.54
		Insurance	55215.00
		Internet exp	22000.00
		Generator exp	35258.00
		Tour & Travelling exp	22143.00
		Salary Teaching Staff	4372314.00
		Salary -Non Teachig Staff	1072800.00
		Vehicle Running exp	396423.00
		Repair & Maintence	72112.00
CLOSING BALANCE		Land Purchase	3932500.00
SALARY PAYABLE	483900.00		
AUDIT FEES	10000.00	CLOSING BALANCE	
		UNION BANK OF INDIA	1337583.28
		CASH IN HAND	52666.33
TOTAL	13217833.61	TOTAL	13217833.61

Compiled From Books of Accounts Produced Before us Report of Even Date.

FOR NEHA KHEMKA AND ASSOCIATES
 CHARTERED ACCOUNTANTS



(NEHA KHEMKA) A.C.A
 M.NO. 555923

FOR MAA VAISHNO DEVI EDUCATION SOCIETY

Secretary

President

PLACE : ROHTAK
 DATE : 23/08/2023

M/S KATAR SINGH MEMORIAL COLLEGE OF EDUCATION
RUN BY- MAA VAISHNO DEVI EDUCATION SOCIETY, VPO ASSAN DISTT ROHTAK
BALANCE SHEET AS ON 31-03-2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND			FIXED ASSETS		
Opening Balance	3783707.35		(As per annexure -I)		5217361.74
ADD- Excess of Income over expenditure	<u>81095.00</u>	3864802.35			
Maa Vaishno Devi Education Society		3475000.00	CURRENT ASSETS		
			Kartar singh Memorial Public School	<u>1226091.00</u>	1226091.00
CURRENT LIABILITIES					
Salary Payable	483900.00				
Audit Fees	<u>10000.00</u>	493900.00			
			Cash & Bank Bal		
			Cash in Hand	52666.33	
			Union bank- education	<u>1337583.28</u>	
					1390249.61
		<u>7833702.35</u>			<u>7833702.35</u>

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FOR NEHA KHEMKA AND ASSOCIATES
 CHARTERED ACCOUNTANTS



(NEHA KHEMKA) A.C.A.
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PLACE : ROHTAK
 DATE : 23/08/2023

M/S KATAR SINGH MEMORIAL COLLEGE OF EDUCATION
RUN BY- MAA VAISHNO DEVI EDUCATION SOCIETY, VPO ASSAN DISTT ROHTAK

Schedule of Fixed Assests as on 31-03-23

SR. NO.	PARTICULARS	WDV AS ON 01.04.2022	ADDITION BEFORE 30/09/2022	ADDITION AFTER 01.10.22	TOTAL	RATE OF DEP.	AMOUNT OF DEP.	WDV as on 31.3.2023
1	Building	334824.38	0.00	0.00	334824.38	0.10	33482.00	301342.38
2	Computer's Lab	19.18	0.00	0.00	19.18	0.40	8.00	11.18
3	Fan	968.79	0.00	0.00	968.79	0.15	145.00	823.79
4	Furniture & Fixture	133742.96	0.00	0.00	133742.96	0.10	13374.00	120368.96
5	Generator Set	5799.84	0.00	0.00	5799.84	0.15	870.00	4929.84
6	Liabrary Books	210984.87	0.00	0.00	210984.87	0.10	21098.00	189886.87
7	Water cooler	4791.00	0.00	0.00	4791.00	0.15	719.00	4072.00
8	Science Lab	5112.72	0.00	0.00	5112.72	0.15	767.00	4345.72
9	Tata Magic	133440.00	0.00	0.00	133440.00	0.15	20016.00	113424.00
10	Bus	704938.00	0.00	0.00	704938.00	0.30	211481.00	493457.00
11	Air Conditioner	61412.00	0.00	0.00	61412.00	0.15	9212.00	52200.00
12	Land	0.00	3932500.00	0.00	3932500.00	0.00	0.00	3932500.00
	TOTAL	1596033.74	3932500.00	0.00	5528533.74		311172.00	5217361.74

