



SHARMA RAJEEV & ASSOCIATES
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **SARASWATI VIDYA MANDIR VIKAS NAGAR SHIMLA (HP)** as on **31.03.2023** along with the Profit And Loss Account for the year ended as on that date and report that:

1. We have received all the explanation & information's as were necessary for the purpose of audit.
2. The Balance Sheet exhibits a true & fair view of the affairs of the scheme as on 31.03.2023.
3. The Income & Expenditure Account gives a true & fair view of the Income and Expenditure of the school for the FY 2022-2023.
4. The Receipts & Disbursement Account gives a true & fair view of the Receipts and Disbursement under the scheme for the period 01-04-2022 to 31.03.2023.
5. Our examination has been conducted in accordance with Generally Accepted Accounting Principles & other Audit Procedures as are considered necessary.

PLACE: HAMIRPUR
DATE: - 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants
(CA. Rajeev Sharma)
(Partner)
Mem. NO-088586
FRN: 0010073N
UDIN: - 24088586



19/7 Soharu Complex Gandhi Chowk, Hamirpur District Hamirpur (H.P) 177001
Mob. 9418073460
Email. carajeev1@gmail.com

SARASWATI VIDYA MANDIR VIKAS NAGAR SHIMLA

CONSOLIDATED RECEIPTS & DISBURSMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

RECEIPTS	NSS	HOSTILE	SCHOOL	TOTAL	DISBURSEMENT	NSS	HOSTILE	SCHOOL	TOTAL
TO OPENING BALANCES									
Cash in hand	4.00	0.00	0.00	4.00	Advertisement Exp.	0.00	2600.00	76119.00	78719.00
Cash at Bank	17955.00	3888136.09	18301085.63	22207176.72	Electricity & water Exp.	0.00	123617.00	425174.00	548791.00
	0.00	0.00	4509720.00	4509720.00	Lease Exp.	0.00	0.00	201794.00	201794.00
TO REVENUE RECEIPTS					Bank Charges	0.00	0.00	649.00	649.00
Interest Received	2.00	94219.00	360351.20	454572.20	Salary & EPF Exp.	0.00	1662314.00	14686681.00	16348995.00
Fees & Funds	0.00	3733800.00	22853674.06	26587474.06	Festival Exp.	0.00	8205.00	160445.00	168650.00
Donation received	0.00	158934.00	362350.00	521284.00	Office Exp.	0.00	95605.00	133639.00	229244.00
Grant Received	0.00	0.00	0.00	0.00	Audit Fee	0.00	0.00	12000.00	12000.00
Sammanan Nidhi	0.00	0.00	79612.00	79612.00	Newspaper & Magazine Exp.	0.00	0.00	34650.00	34650.00
Interest Received on For's	0.00	0.00	243590.00	243590.00	Repair & Maintenance	0.00	96541.00	1240866.00	1337407.00
TO CAPITAL RECEIPTS					Printing & Stationary	0.00	0.00	146241.00	146241.00
Loan & Advances	0.00	68000.00	314600.00	382600.00	House/other Tax	0.00	0.00	312456.00	312456.00
Security	0.00	16000.00	0.00	16000.00	Examination Exp.	0.00	0.00	58200.00	58200.00
					Ta/Da	0.00	30.00	38434.00	38464.00
					Sports Exp.	0.00	0.00	703219.00	703219.00
					Telephone Charges	0.00	7721.00	57054.00	64775.00
					Help to HSS	0.00	1300000.00	4545000.00	5845000.00
					Safai Saman	0.00	77198.00	12464.00	201842.00
					HSS Shimla	0.00	0.00	613267.00	613267.00
					Fuel/Oil & Gas Exp.	0.00	0.00	176622.00	176622.00
					Hostile Exp.	0.00	1516980.00	0.00	1516980.00
					Transfer to DDHE Shimla	17961.00	0.00	0.00	17961.00
					CBSE Affi fee	0.00	0.00	30500.00	30500.00
					By CAPITAL EXPENDITURE				
					Purchase of Fixed Assets	0.00	0.00	496244.00	496244.00
					Building U/c	0.00	0.00	909183.00	909183.00
					Security	0.00	15000.00	0.00	15000.00
					Loans & Advances	0.00	50000.00	429100.00	479100.00
					By CLOSING BALANCES				
					Cash in Hand	0.00	0.00	0.00	0.00
					Cash at Bank	0.00	3003278.09	10291225.89	13294503.98
					FDRs	0.00	0.00	10753310.00	10753310.00

Total 17961.00 7959089.09 47024982.89 55002032.98

Total

17961.00 7959089.09 47024982.89 55002032.98

Auditor's Report : "As per our separate report of even dated."

Place : Hamirpur
Date : 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants

(CA Rajeev Sharma)

Partner

M. No. 088586

UDIN:- 24088586BKAA109885



SARASWATI VIDYA MANDIR VIKAS NAGAR SHIMLA									
CONSOLIDATED INCOME & EXPENDITURES ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024									
Expenditure	NSS	HOSTLE	SCHOOL	TOTAL	INCOME	NSS	HOSTLE	SCHOOL	TOTAL
To Expenditure					By RECEIPTS				
Advertisement Exp.	0.00	2600.00	76119.00	78719.00	Interest Received	2.00	94219.00	360351.20	454572.20
Electricity & water Exp.	0.00	123617.00	425174.00	548791.00	Fees & Funds	0.00	3733800.00	22853674.06	26587474.06
Lease Exp.	0.00	0.00	201794.00	201794.00	Donation received	0.00	158934.00	362350.00	521284.00
Bank Charges	0.00	0.00	649.00	649.00	Grant Received	0.00	0.00	0.00	0.00
Salary & EPF Exp.	0.00	1662314.00	14686681.00	16348995.00	Samarpan Nidhi	0.00	0.00	79612.00	79612.00
Festival Exp.	0.00	8205.00	160445.00	168650.00	Interest Received on Fdr's	0.00	0.00	243590.00	243590.00
Office Exp.	0.00	95605.00	133639.00	229244.00					
Audit Fee	0.00	0.00	12000.00	12000.00					
Newspaper & Magzine Exp	0.00	0.00	34650.00	34650.00					
Repair & Maintainance	0.00	96541.00	1240866.00	1337407.00					
Printing & Stationary	0.00	0.00	146241.00	146241.00					
House/other Tax	0.00	0.00	312456.00	312456.00					
Zila Nidhi	0.00	0.00	58200.00	58200.00					
Examination Exp.	0.00	0.00	368266.00	368266.00					
Ta/Da	0.00	30.00	38434.00	38464.00					
Sports Exp.	0.00	0.00	703219.00	703219.00					
Telephone Charges	0.00	7721.00	57054.00	64775.00					
Help to HSS	0.00	1300000.00	4545000.00	5845000.00					
* Saffai Saman	0.00	77198.00	124644.00	201842.00					
HSS Shimla	0.00	0.00	613267.00	613267.00					
Fuel, Oil & Gas Exp.	0.00	0.00	176622.00	176622.00					
Hostile Exp.	0.00	1516980.00	0.00	1516980.00					
Transfer to DDHE Shimla	17961.00	0.00	0.00	17961.00					
CBSE Affi fee	0.00	0.00	30500.00	30500.00					
Depreciation	75.80	194420.10	499257.85	693753.75					
To Excess Of Inc/Exp.	-18034.80	-1098278.10	-745600.59	-1861913.49					
Total	2.00	3986953.00	23899577.26	27886532.26	Total	2.00	3986953.00	23899577.26	27886532.26

SARASWATI VIDYA MANDIR VIKAS NAGAR SHIMLA									
CONSOLIDATED BALANCE SHEET AS ON 31-03-2024									
Expenditure	NSS	HOSTLE	SCHOOL	TOTAL	INCOME	NSS	HOSTLE	SCHOOL	TOTAL
CAPITAL FUND	18717.04	5448773.02	32967839.36	38435329.42	Fixed Assets				
Add: Excess Of Inc/Exp.	-18034.80	-1098278.10	-745600.59	-1861913.49	(as per schedule attached)	682.24	1706841.83	10993202.88	12700726.95
Capital Addition /Deletion	0.00	0.00	0.00	0.00	Current Assets, loan & advances				
	682.24	4350494.92	32222238.77	36573415.93	loan & advances	0.00	22000.00	184500.00	206500.00
Current Liabilities					Security	0.00	1875.00	0.00	1875.00
Security	0.00	383500.00	0.00	383500.00	BY CLOSING BALANCES				
					Cash in hand	0.00	0.00	0.00	0.00
					Cash at bank	0.00	3003278.09	10291225.89	13294503.98
					FDRs	0.00	0.00	10753310.00	10753310.00
Total	682.24	4733994.92	32222238.77	36956915.93	Total	682.24	4733994.92	32222238.77	36956915.93
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00

Auditor's Report : "As per our separate report of even dated."

Place : Hamirpur
Date : 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants

(CA Rajeev Sharma)
Partner
M. No. 088586
UDIN:- 240885868KAAIO9885



ACE Scanner

SVM VIKASH NAGAR HIM RASHIM PARISAR (SCHOOL) SHIMLA
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED AS ON 31st MARCH 2024

	Opening Balance	Addition	Total	Depreciation	Closing Balances
Block @ 0%					
Building U/c	6887499.00	909183.00	7796682.00	0.00	7796682.00
	6887499.00	909183.00	7796682.00	0.00	7796682.00
Block @ 10%					
Furniture & Fixtures	1336518.95	0.00	1336518.95	133651.90	1202867.06
	1336518.95	0.00	1336518.95	133651.90	1202867.06
Block @ 15%					
Water Cooler	21640.03	0.00	21640.03	3246.00	18394.03
Geaser	776.82	0.00	776.82	116.52	660.30
Electronic Equipments	257792.00	496244.00	754036.00	113105.40	640930.60
Utencils	3035.92	0.00	3035.92	455.39	2580.53
Garvage Stand	5605.13	0.00	5605.13	840.77	4764.36
Green Board	1258.17	0.00	1258.17	188.73	1069.44
Fire fighting Equipments	92968.32	0.00	92968.32	13945.25	79023.07
Bedding /Mats	124774.37	0.00	124774.37	18716.16	106058.21
Lab Materials	115860.19	0.00	115860.19	17379.03	98481.16
LCD TV	27352.36	0.00	27352.36	4102.85	23249.51
BUS/Van	102564.44	0.00	102564.44	15384.67	87179.77
Photostate Machine	7880.03	0.00	7880.03	1182.00	6698.03
Solar Light	665186.90	0.00	665186.90	99778.04	565408.87
CCTV Camera	56097.66	0.00	56097.66	8414.65	47683.01
Sign Boards	29624.17	0.00	29624.17	4443.63	25180.54
Sound System	65839.09	0.00	65839.09	9875.86	55963.23
Musical Insrumen	43731.07	0.00	43731.07	6559.66	37171.41
Sports Equipments	194161.14	0.00	194161.14	29124.17	165036.97
	1816147.80	496244.00	2312391.81	346858.77	1965533.04
Block @ 40%					
Computer	38418.42	0.00	38418.42	15367.37	23051.05
Library Books	8449.55	0.00	8449.55	3379.82	5069.73
	46867.97	0.00	46867.97	18747.19	28120.78
Total	10087033.72	1405427.00	11492460.73	499257.85	10993202.88

Auditor's Report : "As per our separate report of even dated."

Place : Hamirpur
Date : 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants

(CA Rajeev Sharma)
Partner
M. No. 088586
UDIN:- 24088586KAA109885

SVM VIKASH NAGAR HIM RASHIM PARISAR (HOSTEL) SHIMLA
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED AS ON 31st MARCH 2024

	Opening Balance	Addition	Total	Depreciation	Closing Balances
Block @ 10%					
Furniture & Fixtures	316883.87	0.00	316883.87	31688.39	285195.48
Building	1498500.00	0.00	1498500.00	149850.00	1348650.00
	1815383.87	0.00	1815383.87	181538.39	1633845.48
Block @ 15%					
Refrigerator	509.85	0.00	509.85	76.48	433.37
Geaser	10484.52	0.00	10484.52	1572.68	8911.84
Electronic Equipments	12638.51	0.00	12638.51	1895.78	10742.73
Utencils	16582.55	0.00	16582.55	2487.38	14095.17
Printer	8065.00	0.00	8065.00	1209.75	6855.25
LCD TV	3513.70	0.00	3513.70	527.06	2986.65
CCTV Camera	34083.93	0.00	34083.93	5112.59	28971.34
	85878.06	0.00	85878.06	12881.71	72996.35
Total	1901261.93	0.00	1901261.93	194420.10	1706841.83

Auditor's Report : "As per our separate report of even dated."

Place : Hamirpur
Date : 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants

(CA Rajeev Sharma)
Partner
M. No. 088586
UDIN:- 24088586BKAA109885



SVM VIKASH NAGAR HIM RASHIM PARISAR (NSS) SHIMLA

SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED AS ON 31st MARCH 2024

	Opening Balance	Addition	Total	Depreciation	Closing Balances
Block @ 10%					
Furniture & Fixtures	758.04	0.00	758.04	75.80	682.24
Total	758.04	0.00	758.04	75.80	682.24

Auditor's Report : "As per our separate report of even dated."

Place : Hamirpur
Date : 04-07-2024

For Sharma Rajeev & Associates
Chartered Accountants

(CA Rajeev Sharma)
Partner
M. No. 088586
UDIN:- 24088586BKAAI09885

