

AUDIT REPORT

AND

STATEMENT OF ACCOUNT

OF

**MODERN PUBLIC SCHOOL**

**RUN BY SHRI CHANDAGIRAN EDUCATIONAL**  
**SOCIETY**

ADARSH BOYS HIGH SCHOOL ROAD, BASNA DISTT.  
MAHASAMUND (C.G.)

FOR THE YEAR 2022-23

AUDITOR'S  
M/S L N U A & ASSOCIATES  
CHARTERED ACCOUNTANTS  
TAGORE NAGAR, RAIPUR (C.G.)

### AUDIT REPORT

We have audited the attached Balance sheet of MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM EDUCATIONAL SOCIETY, BASNA as at 31<sup>st</sup> March 2022 and also the annexed Income and Expenditure Account for the year ended on that date and report that:

- (A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (B) The Balance sheet and the Income and Expenditure Account dealt with in this report are in agreement with the books of account.
- (C) In our opinion proper books of accounts have books of accounts have been maintained by above entity.

In our opinion and to the best of our information and according to the explanations given to us the statements subjects to the comments given in note on accounts give a true and fair view: -

- (1) In the case of Balance Sheet of state of affairs of the institution as at 31st March 2023 , and,
- (2) In the case of the Income and Expenditure A/c of the surplus for the year ended on that date.



Signed

Place: RAIPUR  
Date: 29-08-2023

UPENDRA LEELA JHABAK  
PARTNER (M.No. 404576)  
FOR, L.N.U.A. & ASSOCIATES,  
CHARTERED ACCOUNTANTS  
D-363/5, TAGORE NAGAR,  
RAIPUR (C.G.)

**MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM EDUCATIONAL SOCIETY,**  
**ADARSH BOYS HIGH SCHOOL ROAD, BASNA, DISTT. MAHASAMUND (C.G.)**

**BALANCE SHEET AS AT 31ST MARCH 2023**

<u>LIABILITIES</u>	<u>AMOUNT(Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT(Rs.)</u>
<b><u>CAPITAL FUND A/C :</u></b>		984986.19 <b><u>FIXED ASSETS</u></b>	151065.00
OPENING BALANCE	<u>280274.00</u>	FURNITURE	167850.00
ADD MEMBERS FUNDS	770000.00	DEPRECIATION	<u>16785.00</u>
LESS MEMBERS FUNDS	250000.00		
Deficit of Income over Expenditure	<u>184712.19</u>		
		<b><u>CLOSING BALANCE:</u></b>	1082261.19
<b><u>PROVISIONAL</u></b>		CASH IN HAND	116558.00
AUDIT FEES PAYABLE	10000.00	12340.00 S.B.I. BANK A/C	<u>965703.19</u>
ELECTRICITY PAYABLE	<u>2340.00</u>		
<b><u>SUNDRY CREADITORS</u></b>			
BHAGVATI PATEL	<u>236000.00</u>		
<b>TOTAL</b>	<b>1233326.19</b>	<b>TOTAL</b>	<b>1233326.19</b>

We have undertaken to prepare the above balance sheet from data furnished by the dignitaries of the society.



FOR, L.N.U.A. & ASSOCIATES,  
 CHARTERED ACCOUNTANTS.

(UPENDRA LEELA JHABAK)  
 PARTNER  
 M.NO. 404576

DATE : 29/08/2023  
 PLACE : RAIPUR (C.G.)  
 UDIN: 23404576BGVFPR2949

CHAIRMAN

SECRETARY

TREASURER

**MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM**  
**EDUCATIONAL SOCIETY,**  
ADARSH BOYS HIGH SCHOOL ROAD, BASNA, DISTT. MAHASAMUND  
(C.G.)

**RECEIPT AND PAYMENT ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH, 2023**

RECEIPTS	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)
<b><u>OPENING BALANCES :</u></b>		<b><u>PAYMENTS DURING THE YEAR :</u></b>	
CASH IN HAND	57660.00	ACCOUNTING CHARGES	48,000.00
S.B.I. BANK A/C	54,764.00	BANK CHARGES	765.81
		BUILDING REPAIRING	175,850.00
		TDS PAID	54,000.00
		ELECTRICITY EXP.	68,140.00
		OFFICE EXP.	96,705.00
<b><u>RECEIPTS DURING THE YEAR :</u></b>		PRINTING & STATIONERY EXP.	60,340.00
BUS FEES	1,239,758.00	SCHOOL RENT	250,000.00
SCHOOL FEES	5,814,530.00	SALARY	3,677,680.00
MEMBERS FUND	520000.00	DIESEL EXP.	1,302,490.00
		REPAIRING & MAINTANANCE EXP.	150,480.00
		VEHICLE RENT	720,000.00
		<b><u>CLOSING BALANCES :</u></b>	
		CASH IN HAND	116558.00
		S.B.I. BANK A/C	965703.19
<b>TOTAL</b>	<b>7686712.00</b>	<b>TOTAL</b>	<b>7686712.00</b>

We have undertaken to prepare the above Receipt & Payments A/c for the year ended 31.03.2022 from the data furnished by the dignitaries of the society.



FOR, L.N.U.A. & ASSOCIATES,  
 CHARTERED ACCOUNTANTS.

(PUPENDRA LEELA JHABAK)  
 PARTNER  
 M.NO. 404576

DATE : 29/08/2023  
 PLACE : RAIPUR (C.G.)  
 UDIN: 23404576BGVFPR2949

CHAIRMAN

SECRETARY

TREASURER

**MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM**  
**EDUCATIONAL SOCIETY,**  
**ADARSH BOYS HIGH SCHOOL ROAD, BASNA, DISTT. MAHASAMUND**  
**(C.G.)**

**INCOME EXPENDITURE AS AT 31ST MARCH 2023**

<u>EXPENSES</u>	<u>AMOUNT(Rs.)</u>	<u>INCOME</u>	<u>AMOUNT(Rs.)</u>
<u>PAYMENTS DURING THE YEAR :</u>		<u>By GROSS RECEIPTS FROM</u>	
AUDIT FEES	10000.00	BUS FEES	1,239,758.00
ACCOUNTING CHARGES	48,000.00	SCHOOL FEES	5,814,530.00
BANK CHARGES	765.81		
BUILDING REPAIRING	175,850.00		
DEPRECIATION	16,785.00		
ELECTRICITY EXP.	70,480.00		
OFFICE EXP.	96,705.00		
PRINTING & STATIONERY EXP.	60,340.00		
SCHOOL RENT	540,000.00		
VEHICLE RENT	720,000.00		
SALARY	3,677,680.00		
DIESEL EXP.	1,302,490.00		
REPAIRING & MAINTANANCE EXP.	150,480.00		
Deficit of Income over Expenditure	184712.19		
<b>TOTAL</b>	<b>7044288.00</b>	<b>TOTAL</b>	<b>7054288.00</b>

We have undertaken to prepare the above Income & Expenditure A/c for the year ended 31.03.2022 from the data furnished by the dignitaries of the society.



FOR, L.N.U.A. & ASSOCIATES,  
CHARTERED ACCOUNTANTS.

*[Signature]*

(DEENDRA LEEJA JHABAK)  
PARTNER  
M.NO. 404576

DATE : 29/08/2023  
PLACE : RAIPUR (C.G.)  
UDIN: 23404576BGVFPR2949

CHAIRMAN

SECRETARY

TREASURER

**MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM**  
**EDUCATIONAL SOCIETY**  
**ADARSH BOYS HIGH SCHOOL ROAD, BASNA, DISTT**  
**MAHASAMUND (C.G.)**

**ACCOUNTING YEAR 2022-23**

**SCHEDULE "A"**

**NOTES OF ACCOUNTS :**

1. Society is following Cash System of Accounting hence the receipts and expenses are accounted on cash basis.
2. No contingent liability has been provided in the books of accounts.

SIGNATURE TO THE SCHEDULE "A"



L.N.U.A. & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
SPENDRA LEEA JHABAK)  
PARTNER  
M. No. 404576

PALCE: RAIPUR (C.G.)  
DATE: 29-08-2023

PRINCIPAL

SECRETARY

TREASURER