

*AUDIT REPORT*  
*AND*  
*STATEMENT OF ACCOUNT*

OF

**MODERN PUBLIC SCHOOL**  
**RUN BY SHRI CHANDAGIRAM EDUCATIONAL**  
**SOCIETY**

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

FOR THE YEAR 2023-24

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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 2024 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 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 31<sup>st</sup> March 2024 , 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: 07-10-2024  
UDIN: 24404576BJZZUY1727

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 2024**

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<b>CAPITAL FUND A/C :</b>		1615200.05 <b><u>FIXED ASSETS</u></b>	
OPENING BALANCE	<u>984986.19</u>		2471432.00
ADD MEMBERS FUNDS	1047910.00	<b><u>DEPOSIT ASSETS</u></b>	56910.00
LESS MEMBERS FUNDS	1047910.00	FDR-SHIKSHAN MANDAL RAIPUR	<u>56910.00</u>
Deficit of Income over Expenditure	<u>630213.86</u>		
<b><u>UNSECURED LOAN</u></b>		<b><u>LOAN &amp; ADVANCEDS</u></b>	33850.00
CHOLAMANDALAM	<u>2013835.00</u>	2,013,835.00 CHOLA MANDALAM	9884.00
		JAIKA AUTOMOBILE	<u>23966.00</u>
<b><u>PROVISIONAL</u></b>		<b><u>SUNDRY DEBTORS</u></b>	5214.00
AUDIT FEES PAYABLE	25000.00	40098.00 KHANDELWAL HARWARE	<u>5214.00</u>
<b>TDS</b> PAYABLE	<u>15098.00</u>		
<b><u>SUNDRY CREADITORS</u></b>		<b><u>CLOSING BALANCE:</u></b>	1257727.05
BHAGVATI PATEL	<u>156000.00</u>	CASH IN HAND	417618.00
		PNB. BANK A/C	<u>840109.05</u>
<b>TOTAL</b>	<b>3825133.05</b>	<b>TOTAL</b>	<b>3825133.05</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 : 07/10/2024  
PLACE : RAIPUR (C.G.)  
UDIN: 24404576BJZZUY1727

  
CHAIRMAN

  
SECRETARY

  
TREASURER

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

**FOR THE YEAR ENDED 31ST MARCH 2024**  
**DETAILS OF FIXED ASSETS & DEPRECIATION**

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Sales	Balance	Depreciati on	WDV Closing
<b><u>15% BLOCK</u></b>								
FURNITURE	10%	151065.00	-	-	-	151065.00	15107.00	135958.00
CCTV CAMERA	15%	0.00	-	165,680.00	-	165680.00	12426.00	153254.00
BUS - CG 04 GZ 7194	15%	0.00	2,372,590.00	-	-	2372590.00	355889.00	2016701.00
<b>Total</b>		<b>151065.00</b>	<b>2372590.00</b>	<b>165680.00</b>	<b>0.00</b>	<b>2689335.00</b>	<b>383422.00</b>	<b>2305913.00</b>



**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 2024**

EXPENSES	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
<b><u>PAYMENTS DURING THE YEAR :</u></b>		<b><u>By GROSS RECEIPTS FROM</u></b>	
AUDIT FEES	15000.00	BUS FEES	1,671,750.00
ACCOUNTING CHARGES	60,000.00	SCHOOL FEES	7,685,005.00
BANK CHARGES	2,756.14	INTEREST ON FDR	6,674.00
BUILDING REPAIRING	433,240.00		
DEPRECIATION	217,903.00		
ELECTRICITY EXP.	28,630.00		
INTEREST ON LOAN	98,835.00		
OFFICE EXP.	326,050.00		
PRINTING & STATIONERY EXP.	61,251.00		
SCHOOL RENT	600,000.00		
VEHICLE RENT	840,000.00		
SALARY	4,663,760.00		
DIESEL EXP.	1,235,370.00		
REPAIRING & MAINTANANCE EXP.	150,420.00		
Deficit of Income over Expenditure	630213.86		
<b>TOTAL</b>	<b>9348429.00</b>	<b>TOTAL</b>	<b>9363429.00</b>

We have undertaken to prepare the above Income & Expenditure A/c for the year ended 31.03.2024, from the data furnished by the dignitaries of the society.

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

(UPENDRA LEELA JHABAK)  
PARTNER  
M.NO. 404576



DATE : 07/10/2024  
PLACE : RAIPUR (C.G.)  
UDIN: 24404576BJZZUY1727

  
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, 2024**

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
<b><u>RECEIPTS DURING THE YEAR :</u></b>		ELECTRICITY EXP.	68,140.00
BUS FEES	1,239,758.00	OFFICE EXP.	96,705.00
SCHOOL FEES	5,814,530.00	PRINTING & STATIONERY EXP.	60,340.00
MEMBERS FUND	520000.00	SCHOOL RENT	250,000.00
		SALARY	3,677,680.00
		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><u>TOTAL</u></b>	<b><u>7686712.00</u></b>	<b><u>TOTAL</u></b>	<b><u>7686712.00</u></b>

We have undertaken to prepare the above Receipt & Payments A/c for the year ended 31.03.2024 from the data furnished by the dignitaries of the society.

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



(UPENDRA LEELA JHABAK)  
PARTNER  
M.NO. 404576

DATE : 07/10/2024  
PLACE : RAIPUR (C.G.)  
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**MODERN PUBLIC SCHOOL Run By SHRI CHANDAGIRAM**  
**EDUCATIONAL SOCIETY**  
**ADARSH BOYS HIGH SCHOOL ROAD, BASNA, DISTT**  
**MAHASAMUND (C.G.)**

**ACCOUNTING YEAR 2023-24**

**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"

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

(UPENDRA LEELA JHABAK)  
PARTNER  
M. No. 404576



PALCE: RAIPUR (C.G.)  
DATE: 07-10-2024  
UDIN: 24404576BJZZUY1727

  
PRINCIPAL  
CHAIRMAN

  
SECRETARY

  
TREASURER