

AUDIT REPORT

MAA SHARDA MAHAVIDYALAYA

GATHEWARA DISTRICT CHHATARPUR (M.P.)

FOR THE PERIOD YEAR 2025-2026

**PREPARED BY:- RAMA K GUPTA & CO.
SHOP NO-21, IN FRONT OF JOGINDAR PETROL PUMP,
FUBBARA CHOWK, BUS STAND, CHHATARPUR (M.P.)
MOBILE:- 8120390010, 9425813625
Email:- casaurabhchaurasiya@gmail.com**



- 1 I have examined the College balance sheet as on 31st March 2026, and Receipt & Payment account and Income & Expenditure account for the period beginning from 1-APR-2025 to ending on 31-MAR-2026, attached herewith, of MAA SHARDA MAHAVIDYALAYA, Address at GATHEWARA, CHHATARPUR MADHYA PRADESH,
- 2 I certify that the balance sheet and Receipt & Payment account and Income & Expenditure are in agreement with the books of account maintained at the head office at MAA SHARDA MAHAVIDYALAYA, Address at GATHEWARA, CHHATARPUR MADHYA PRADESH, and Zero Branches
- 3 (a) I report the following observations/comments/discrepancies/inconsistencies; if any
In notes forming part of accounts enclosed with Balance Sheet
(b) Subject to above -
 - (A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - (B) In my opinion, proper books of account have been kept by the College so far as appears from my examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the College as at 31st March, 2026 and
 - (ii) in the case of the Receipt & Payment and Income & Expenditure of the College for the year ended on that date
 - (D) These financial statement are the responsibility of the College. Our responsibility is to express an opinion on these financial statement based on our audit
 - (E) College are advised to do all transaction through bank a/c except petty cash expense & fees recd.
 - (F) Wherever expense have not been properly supported, it has been assumed that expense have been incurred wholly for the purpose of activity of the Society or for creation of the assets. Fdr Were not physical verified by us.

RAMA K GUPTA & CO.
Chartered Accountant

(SAURABH CHAURASIYA)

Membership No: 429113

Place : CHHATARPUR
Date : 12/09/2026

UDIN - 26429113HTWWJL8744

MAA SHARDA MAHAVIDYALAYA
GATHEWARA DISTRICT CHHATARPUR (M.P.)

REGN NO:- NCTEWRCAP83

RECEIPTS AND PAYMENT ACCOUNT FROM 01-04-2025 TO 31-03-2026

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>			
Cash in hand	71813.00	Affiliation Fees	51534.00
Cash at bank	98443.35	Samiti Renewal Fees	7000.00
		Yearly Renewal Fees 26-27-BA,B.ED	35000.00
Fees Received	6206300.00	Bank Charges	1477.00
		Building Maintenance Expense	1285450.00
		Electricity Expense	32115.00
		Salary Expense	2764600.00
		Computer Maintenance	78995.00
		Website Renewal Exp	2500.00
		Stationery Exp	344650.00
		Advertisement Exp	85000.00
		Travelling Exp	120650.00
		Mobile and Internet Expense	16000.00
		Audit & Legal Expense	10000.00
		Misc Exp	134500.00
		Exam Form Forwarding Fees Exp	38700.00
		Examination Expense	101225.00
		Land Purchase	325726.00
		Function & Festival Expense	465850.00
		BA NOC Fees For Higher Education Bhopal	50000.00
		Loan Repayment	156900.00
		Fire and Safety	60300.00
		Vehicle Insurance Expense	24074.00
		Other Expense by DD	11800.00
		Charges on Loan	450.00
		Samiti Expense	3500.00
		Stamp Expense	3650.00
		TTEP Payment	30000.00
		Appeal and Advocate Fees Payment	12500.00
		<u>Closing Balance</u>	
		Cash in hand	18751.00
		Cash at bank	103659.35
Total	6376556.35	Total	6376556.35

MAA SHARDA MAHAVIDYALAYA


(Principal)

प्राचार्य

DATE:- 12-09-2026

PLACE:- CHHATARPUR

For RAMA K GUPTA & CO.
CHARTERED ACCOUNTANTS

FRN 005005C


(Saurabh Chaurasiya)

Partner

M.No. 429113

MAA SHARDA MAHAVIDYALAYA
GATHEWARA DISTRICT CHHATARPUR (M.P.)
REGN NO:- NCTEWRCAP83

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2026

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Affiliation Fees	51534.00	Fee Received	6206300.00
Samiti Renewal Fees	7000.00	Accured Interest	138680.00
Yearly Renewal Fees 26-27-BA,B,ED	35000.00		
Bank Charges	1477.00		
Building Maintenance Expense	1285450.00		
Electricity Expense	32115.00		
Salary Expense	2764600.00		
Computer Maintenance	78995.00		
Website Renewal Exp	2500.00		
Stationery Exp	344650.00		
Advertisement Exp	85000.00		
Travelling Exp	120650.00		
Mobile and Internet Expense	16000.00		
Audit & Legal Expense	10000.00		
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Exam Form Forwarding Fees Exp	38700.00		
Function & Festival Expense	465850.00		
BA NOC Fees For Higher Education Bhopal	50000.00		
Loan Repayment	156900.00		
Fire and Safety	60300.00		
Vehicle Insurance Expense	24074.00		
Other Expense by DD	11800.00		
Charges on Loan	450.00		
Samiti Expense	3500.00		
Stamp Expense	3650.00		
TTEP Payment	30000.00		
Appeal and Advocate Fees Payment	12500.00		
Examination Expense	101225.00		
Depreciation	206996.19		
Excess of Income over Expenditure	209563.81		
Total	6344980.00	Total	6344980.00

MAA SHARDA MAHAVIDYALAYA

(Principal)

PLACE : Chhatarpur (M.P.)
DATE:- 12-09-2026

For RAMA K GUPTA & CO.
CHARTERED ACCOUNTANTS
ERN 005005C

(Saurabh Chaurasiya)
Partner
M.No. 429113

MAA SHARDA MAHAVIDYALAYA
GATHEWARA DISTRICT CHHATARPUR (M.P.)
REGN NO:- NCTEWRCAPP83

BALANCE SHEET AS ON 31ST MARCH 2026

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND:-	3056575.39	FIXED ASSETS	1797630.04
Opening Balance	2556056.58	As per Sch-1	
Add:- Excess of	209563.81		
Capital Adjustment	290955.00	CURRENT ASSETS	
		DEPOSITS	
SECURED LOAN	462145.00	FDR	1200000.00
		FDR	130000.00
		Advance Payment For Vehicle	130000.00
		Accrude Interest on FDR	127067.00
		TDS	11613.00
		CLOSING BALANCE	
		Cash in hand	18751.00
		Cash at bank	103659.35
Total	3518720.39	Total	3518720.39

AUDIT REPORT

We have examined above setforth Receipt & Payment, Income and Expenditure account and Balance Sheet of MAA SHARDA MAHAVIDYALAYA GATHEWARA DISTRICT Chhatarpur (M.P.) for the year ending 31st March 2026. It is correctly prepared on the basis of books of accounts maintained,explained & produced before us.

MAA SHARDA MAHAVIDYALAYA

(Principal)
प्राचार्य

PLACE : Chhatarpur (M.P.)
DATE:- 12-09-2026

माँ शारदा महाविद्यालय
बटवारा चौक चहतरपुर (म.प्र.)

For RAMA K GUPTA & CO.
CHARTERED ACCOUNTANTS
FRN 005005C

(Saurabh Chaurasiya)
Partner
M.No. 429113

**MAA SHARDA MAHAVIDYALAYA
GATHEWARA DISTRICT CHHATARPUR (M.P.)**

FIXED ASSETS :

Fixed Assets in the Books

S. No.	Description of Assets	Rate in %	Op.Balance/ Op. W.D.V. 01.04.2025	Addition / (-)Deductions (Date)	Total	Depreciation	Cl.Balance/ Cl. W.D.V. 31.03.2026
1	Fan	15.00	14928.98	0.00	14928.98	2239.35	12689.63
2	Furniture	10.00	456798.92	0.00	456798.92	45679.89	411119.03
3	Library Books	10.00	439978.07	0.00	439978.07	43997.81	395980.26
4	Water Cooler	15.00	14094.28	0.00	14094.28	2114.14	11980.14
5	Land Purchase	0.00		325726.00	325726.00	0.00	325726.00
6	Vehicle	15.00		753100.00	753100.00	112965.00	640135.00
	Total		925800.23	1078826.00	2004626.23	206996.19	1797630.04

