

**K.K.TREHAN & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
C-80, Lajpat Nagar-II,  
New Delhi – 110024  
Phones: 29811741,29810527,9810121651

**AUDITORS' REPORT**

**Maharishi Vidya Mandir**  
**Branch: GUWAHATI-II (ASSAM)**

We have audited the attached Receipts & Payments Account and Income & Expenditure Account of above said branch (a unit of **MAHARISHI SHIKSA SANSTHAN, E-5, 5<sup>th</sup> Floor, Hansalya Building, 15, Barakhamba Road, New Delhi – 110 001**) as at 31<sup>st</sup> March, 2023 from the books of accounts and vouchers/records maintained and produced before us for the purpose of our audit. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes assessing the accounting principals used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

For the purpose of verification of vouchers/transactions we have relied upon the information available on record or the information and explanations otherwise provided to us over the authority of the concerned authorized signatories/branch incumbent/National Office authorities.

Subject to our comments above/notes on accounts, we report that:

In our opinion and to the best of our information and according to the information and explanation given to us, the said accounts give a true and correct view:

- (i) in the case of the Receipts & Payments Account, of the Receipts & Payments for the period 01.04.2022 to 31.03.2023;
- (ii) in the case of the Income and Expenditure Account, of the Income and Expenditure for the period 01.04.2022 to 31.3.2023.

The Receipts and Payments Account & Income and Expenditure Account for the year/period ending 31<sup>st</sup> March, 2023 are annexed hereto.

For K.K.Trehan & Associates  
Chartered Accountants

(Kewal Krishan Trehan)  
M.No.084489 FRN: 005522N  
UDIN: 23084489BGWRFN9472

Date: 31.08.2023  
Place: New Delhi

**MAHARSHI VIDYA MANDIR**

**BRANCH: GUWAHATI - 2 (ASSAM) - ( A Unit of Maharishi Shiksha Sansthan)**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023**

<b>PARTICULARS:</b>	<b>Amount Rs.</b>	<b>TOTAL Rs.</b>	<b>PARTICULARS:</b>	<b>Amount Rs.</b>	<b>TOTAL Rs.</b>
<b>REVENUE INCOME</b>			<b>REVENUE EXPENDITURE</b>		
Prospectus Fee	21200.00		Advertisement /Publicity/Conference	16292.00	
Registration Fee	15900.00		Bank Charge/Interest paid	13373.00	
Admission/Enrolment Fee	325000.00		Computer Education Expenses	771908.00	
Annual Charges/Facility Maintenance Fee	3024900.00		Contribution to ESIC	57735.00	
Tuition / Course Fee	7298850.00		Contribution to Prov. Fund	633087.00	
Computer Fee	946600.00		Conveyance Charges	25800.00	
Science Fee / Vedic Science Fee	758400.00		Diesel & Petrol	2188747.00	
Transportation Fee	7075200.00		EDLI / Gratuity Expenses	127737.00	
Other Income	383472.00		Establishment & Administrative Exps.	309582.00	
Bank Interest Earned	11250.00		Examination Expenses	55854.00	
			Festivals & Celebration Expenses	237116.00	
			Freight & Cartage Expenses	3212.00	
			Honorarium / Stipend	728689.00	
			Insurance Charges	401814.00	
			Labour Charges/Wages/Security Exps.	8200.00	
			Office Maintenance	3990.00	
			Postage/Telephone/Internet Expenses	5730.00	
			Printing & Stationery Expenses	60726.00	
			Professional & Audit Fee	90810.00	
			Rates & Taxes	440170.00	
			Repair & Maintenance Expenses	1316971.00	
			Salaries & Wages	8470750.00	
			Science & Laboratory Expenses	6752.00	
			Sports & Games Expenses	10000.00	
			Staff Welfare Expenses	3512.00	
			Student Welfare Expenses	130.00	
			Training & Development Expenses	10000.00	
			Travelling Expenses	131649.00	
			Vehicle Maintenance	511225.00	
			Water/Electricity Charges	183717.00	
<b>Total Income</b>	<u>19860772.00</u>	19860772.00	<b>Total Expenditure</b>	<u>16825278.00</u>	16825278.00
			<b>EXCESS OF INCOME OVER EXPENDITURE</b>		3035494.00
<b>GRAND TOTAL</b>		<u>19860772.00</u>	<b>GRAND TOTAL</b>		<u>19860772.00</u>

"Subject to Notes on Accounts."

"As per our separate report of even date."

For K.K.Trehan & Associates

Chartered Accountants



(Kewal Krishan Trehan)

M. No. 084489 FRN: 005522N

UDIN: 23084489BGWRFN9472

Date: 31.08.2023

Place: New Delhi

**MAHARSHI VIDYA MANDIR**

**BRANCH: GUWAHATI - 2 (ASSAM) - ( A Unit of Maharishi Shiksha Sansthan)**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023**

<b>PARTICULARS:</b>	<b>Amount Rs.</b>	<b>TOTAL Rs.</b>	<b>PARTICULARS:</b>	<b>Amount Rs.</b>	<b>TOTAL Rs.</b>
<b>RECEIPTS:</b>			<b>PAYMENTS:</b>		
<u>OPENING BALANCES:</u>			<u>OPENING BALANCES:</u>		
Advances ( Schedule - I )	168159.00		Advances (Schedule - III)	9720.00	
Bank Balances (Schedule-II)	4895494.00		Bank Balances (Schedule- IV)	0.00	
	<u>5063653.00</u>	5063653.00		<u>9720.00</u>	9720.00
			<u>CAPITAL EXPENDITURE:</u>		
			Furniture & Fixtures	32000.00	
			Office Equipments/Photostate/Machines	26800.00	
				<u>58800.00</u>	58800.00
-----			<u>CAPITAL PAYMENTS:</u>		
Excess of Income			MSS National Account	4942997.00	
over Expenditure	3035494.00	3035494.00		<u>4942997.00</u>	4942997.00
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<u>CLOSING BALANCES:</u>			<u>CLOSING BALANCES:</u>		
Advances (Schedule-V)	0.00		Advances (Schedule -VII)	182544.00	
Banks (Schedule-VI)	0.00		Banks (Schedule- VIII)	2905086.00	
	<u>0.00</u>	0.00		<u>3087630.00</u>	3087630.00

**TOTAL**

**8099147.00** **TOTAL**

**8099147.00**

0.00

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"As per our separate report of even date."

For K.K.Trehan & Associates  
Chartered Accountants



(Kewal Krishan Trehan)  
M. No. 084489 ERN: 005522N  
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**MAHARSHI VIDYA MANDIR**  
**BRANCH: GUWAHATI - 2 (ASSAM) - ( A Unit of Maharishi Shiksha Sansthan)**

**SCHEDULES TO RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2023**

SCHEDULE-I	Amount Rs.	TOTAL Rs.	SCHEDULE-III	Amount Rs.	TOTAL Rs.
<u>OPENING ADVANCES(DR.)</u>			<u>OPENING ADVANCES (CR.)</u>		
Load Security APDCL	168114.00		CBSE Exam fee	9720.00	
Advance Sanjeeb Sarma (payment)	45.00				
<b>TOTAL</b>	<b>168159.00</b>	<b>168159.00</b>	<b>TOTAL</b>	<b>9720.00</b>	<b>9720.00</b>

**SCHEDULE - II**

SCHEDULE - II	Amount Rs.	TOTAL Rs.
<u>OPENING BANKS (DR.)</u>		
UBI FDR	25473.00	
Canara Bank A/c no(P) 415720100150	94523.80	
Canara Bank A/c no(P) 415720100151	4775497.20	
<b>TOTAL</b>	<b>4895494.00</b>	<b>4895494.00</b>

**SCHEDULE-IV**

SCHEDULE-IV	Amount Rs.	TOTAL Rs.
<u>OPENING BANKS (CREDIT):</u>		
	0.00	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

SCHEDULE-V	Amount Rs.	TOTAL Rs.	SCHEDULE-VII	Amount Rs.	TOTAL Rs.
<u>CLOSING ADVANCES(CR.)</u>			<u>CLOSING ADVANCES (DR.)</u>		
	0.00		Advance Sanjeeb Sarma (payment)	14430.00	
			Load Security APDCL	168114.00	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>TOTAL</b>	<b>182544.00</b>	<b>182544.00</b>

**SCHEDULE - VI**

SCHEDULE - VI	Amount Rs.	TOTAL Rs.
<u>CLOSING BANKS (CR.)</u>		
	0.00	
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

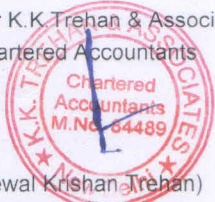
**SCHEDULE-VIII**

SCHEDULE-VIII	Amount Rs.	TOTAL Rs.
<u>CLOSING BANKS (DEBIT)</u>		
UBI FDR	26771.00	
Canara Bank A/c no(P) 415720100150	279870.80	
Canara Bank A/c no(P) 415720100151	2598444.20	
<b>TOTAL</b>	<b>2905086.00</b>	<b>2905086.00</b>

"Subject to Notes on Accounts."

"As per our separate report of even date."

For K.K.Trehan & Associates  
Chartered Accountants



(Kewal Krishan Trehan)  
M. No. 084489 FRN: 005522N  
UDIN: 23084489BGWRFN9472

Date: 31.08.2023  
Place: New Delhi

(Accounting Policies & Notes on Accounts of the Annexed Branch)  
(A UNIT OF MAHARISHI SHIKSHA SANSTHAN)

Accounting Policies and Notes on Accounts for the year ended 31<sup>st</sup> March, 2023

1. Accounts have been prepared on the historical cost basis and on the accounting principles of a going concern.
2. The Institution recognizes significant items of revenue income and expenses on cash basis. The expenses incurred at branch are approved by the management.
3. Opening balances only of advances and banks are brought forward from the previous year. Others Fixed/current assets and liabilities are being consolidated into the consolidated accounts of Maharishi Shiksha Sansthan.
4. Depreciation on Fixed assets is not being considered in branch books of accounts. It is explained to us that depreciation is being provided on the consolidated amounts of fixed assets in the consolidated books of accounts of Maharishi Shiksha Sansthan.
5. The Head Office/Regional Office expenses incurred at Head Office/Regional Office, as apportioned to the branch, has been charged to "Establishment & Administrative Expenses".
6. All expenses incurred by the Head Office, for and on behalf of the branch, have been recognized in the books of accounts of branch.
7. We have relied upon the internal control system which in our opinion is commensurate with the size of the Institution/Branch. For the purpose of verification of vouchers/financial transactions/qualitative aspects, we have relied upon the authority of the Branch/National management and other explanations by the Management.+
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9. The management is of the opinion that all current assets/advances are recoverable in value to the extent these are reflected.
10. Sundry advances/parties are subject to confirmation.
11. Inoperative bank/Post Office accounts/deposits are subject to confirmation/reconciliation.

For K.K.Trehan & Associates  
Chartered Accountants



(K.K.Trehan)  
M.No. 084489

Date: 31.08.2023  
Place: New Delhi