

2024-25

**SWAMI VIVEKANANDA SHIKSHASHRAM**

SHIKSHA VIHAR, NARENDRA NAGAR, SIRISBANI, BARIPADA, ODISHA

Income &amp; Expenditure Account for the year ended 31.03.2025

Expenditure	SCH	Amount(Rs.)	Incomes	SCH	Amount(Rs.)
To Expenses for Education	A	1,73,24,527	By Collection from Student		2,99,01,3
To Medical Relief Expenses	B	87,995	By Other Income	K	1,51,9
To Yoga Expenses	C	25,420			
To Relief to Poor	D	86,540			
To Religious (Puja) Expenses	E	9,200			
To Professional & Other Fees	F	2,59,590			
To Finance Charges	H	9,92,943			
To Repair & Maintenance	G	14,70,122			
To Power & Fuel Expenses	I	16,29,824			
To Other Expenses	J	8,24,479			
To Depreciation		41,84,391			
To Excess of Income over Exp.		31,98,320			
		<b>3,00,93,351</b>			<b>3,00,93,351</b>

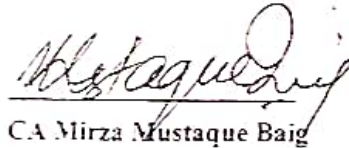
In terms of our separate report attached.

FOR MBM &amp; Co

Chartered Accountants

FRN 330477E

For and On behalf of SWAMI VIVEKANANDA SHIKSHASHRAM



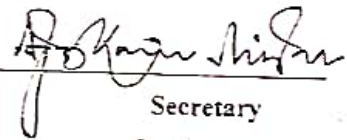
CA Mirza Mustaque Baig

Proprietor

Membership No. 213848

Cutack, Dt 25.10.2025

UDIN: 25213848BOEPJL7210

Secretary

Secretary

Swami Vivekananda  
Shikshashram

**SWAMI VIVEKANANDA SHIKSHASHRAM**  
SHIKSHA VIHAR, NARENDRA NAGAR, SIRISBANI, BARIPADA, ODISHA  
**Receipt & Payment Account for the year ended 31.03.2025**

Particulars	SCH	Amount(Rs.)	Particulars	SCH	Amount(Rs.)
To Opening Cash & Bank Balance		5,63,037	<b>Revenue Expenses</b>		
<b>Revenue Receipts</b>			By Education Expenses	A	1,70,09.4
To Collection from Students		2,99,01,395	By Medical Relief Exps	B	87.9
To Other Income	K	1,91,956	By Relief to Poor	C	86.5
			By Yoga Expenses	D	25.4
			By Religious ( Puja) Expenses	E	9.2
To FD Maturity & Loan Received	R	60,77,618	By Professional & Fees	F	42.7
To Unsecured Loan		3,00,000	By Repair & Maintenance	G	14,70.1
			By Finance Charges	H	9,92.9
			By Power & Fuel Chrges	I	16,24.3
			By Other Expenses	J	8,24.4
			By Capital Expenses	L	74,64.1
			By TDS <sup>1</sup>	N	61.6
			By FD & Loan Repayment	O	55,18.1
			By Payment to Creditors	P	8,43.3
			By Repayment of Unsecured Loan		2,37.6
			By Closing Cash & Bank Balance	M	7,35.9
		<b>3,70,34,006</b>			<b>3,70,34.0</b>

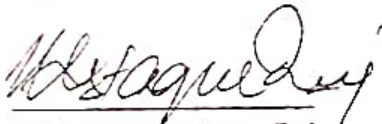
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FOR MBM & Co

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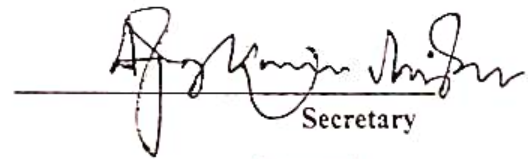
  
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Secretary

Secretary  
Swami Vivekananda  
Shikshashram

**SWAMI VIVEKANANDA SHIKSHASHIRAM**  
SHIKSHA VIHAR, NABENDRA NAGAR, SIRISBAZI, BARIPADA, ODISHA

Balance Sheet as on 31.03.2025

Liabilities	Amount(Rs.)	Amount(Rs.)	Assets	Amount(Rs.)	Amount(Rs.)
<b>General Fund</b>			<b>Fixed Assets:</b>	5,80,28,028	
Opening Balance	3,34,82,563		Gross Block (As per Annexure)	41,84,191	5,38,43,617
<b>Add:</b> Excess of Income Over Exp	11,98,320	3,66,80,883	<b>Less:</b> Depreciation		
Development Fund		41,07,446	Net Block		
<b>Loan Fund</b>			<b>Investment</b>	25,22,647	
<b>Secured Loans</b>			FD with Bank (BOI)	11,01,357	36,24,004
BOI FD Loan(A/c. No.-1)	25,56,178		FD with Canara Bank		
BOI FD Loan(A/c. No.-15)	6,84,102		<b>Current Assets</b>		
HDB Finance-I	12,03,610		Cash at Bank	3,15,421	
HDB Finance-II	17,92,459		Cash in Hand	4,20,498	7,35,919
TL from BOI (A/c No. 7)	-6				
TL from BOI (A/c No. 8)	21,31,678	85,68,021	<b>Loans &amp; Advance</b>		
<b>Unsecured Loan</b>			Security Deposit with NESCO	2,71,414	
Balance as per Last A/c	69,87,506		CDSE Deposit	1,10,000	
<b>Add:</b> Taken during the Year	3,00,000		TCS & TDS Receivable 2022-23	27,862	
<b>Less:</b> Repaid during the Year	8,49,600	64,37,906	TDS Receivable 2023-24	7,589	
			TCS Receivable 2024-25	16,254	
			TDS Receivable 2024-25	28,600	4,61,719
<b>Current Liabilities</b>					
Sundry Creditors	16,55,482				
(As per Schedule-1)					
Banidutta Mohapatra (Tax Consultant)	2,16,800		M/s. Charu Transformer	1,00,000	
Electricity Charges Payable	75,330		M/s. Dubey & Associates	2,00,000	
Professional Tax Payable	27,200		Amarendra Prasad Nayak	31,313	3,31,313
EPF Payable	68,627				
ESI Payable	27,890				
Salary Payable	10,56,827				
TDS Payable	74,180	32,02,336			
		<b>5,89,96,592</b>			<b>5,89,96,592</b>

In terms of our separate report attached.

FOR MBM & Co

Chartered Accountants

FRN 330477E

CA Mirza Mushtaque Baig  
Proprietor

Membership No. 213818



For and On behalf of SWAMI VIVEKANANDA SHIKSHASHIRAM

*(Signature)*  
Secretary

Secretary

Swami Vivekananda

**Power & Fuel Charges**

		SCHEDULE-I	
Vehicle Fuel Charges	5,48,982		5,48,982
Electricity Charges	10,17,506		10,22,971
Transportation Expenses	57,871		57,871
	<b>16,24,359</b>		<b>16,29,824</b>

**Other Expenses**

		SCHEDULE-J	
Telephone, Internet & Postage	66,490		66,490
Printing & Stationery	57,813		57,813
Advertisement	1,75,078		1,75,078
Meeting Expenses	10,050		10,050
Travelling & Conveyance	10,000		10,000
Newspaper & Periodicals	11,995		11,995
Vehicle Tax	43,957		43,957
Misc. Expenses	1,60,605		1,60,605
Insurance Expenses	1,91,224		1,91,224
Staff Welfare	1,885		1,885
General Expenses	8,606		8,606
Website Expenses	86,776		86,776
	<b>8,24,479</b>		<b>8,24,479</b>

**Other Income**

		SCHEDULE-K	
By Bank Interest	4,356		4,356
By Accrued Interest	1,87,570		1,87,570
By Misc. Receipt	30		30
	<b>1,91,956</b>		<b>1,91,956</b>

**Capital Expenses**

		SCHEDULE-L	
Construction Expenses	31,65,741		-
Furniture & Fixtures	42,430		-
Electrical Fittings	17,700		-
Vehicle	25,84,583		-
Aquaguard	15,000		-
Books	6,25,037		-
Inverr	54,500		-
Computer	3,59,130		-
Solar Set	6,00,000		-
	<b>74,64,121</b>		-

**Closing Cash & Bank Balance**

		SCHEDULE-M	
Cash in Hand	4,20,498.0		-
Cash at Bank	-		-
B.O.I., Current A/C. No.115	-		-
B.O.I., S.B. A/C. No.61	95,345		-
Central Bank of India	6,433		-
S.B.I. S.B. A.c.No.30438220288	1,98,407		-
Canara Bank	15,236		-
	<b>7,35,919</b>		-



Education	R&P	I&E
	Amount	SCHEDULE- A Amount
Salary & Honourarium	1,01,18,661	1,04,18,945
EPF Deposit	3,83,261	3,94,580
ESI Deposit	1,27,427	1,30,926
Hostel Messing & Ration	49,48,824	49,48,824
Uniform & Sweater	3,17,171	3,17,171
Smart Class Charges	3,67,677	3,67,677
Training Expenses	19,280	19,280
Scout & Guide Expenses	780	780
Refund Students	1,07,120	1,07,120
Students I.D. Card Expenses	19,380	19,380
Form Fill up Expenses	2,52,880	2,52,880
Function & Observation	2,74,989	2,74,989
Registration Expenses	51,600	51,600
Fooding Expenses	20,375	20,375
	<b>1,70,09,425</b>	<b>1,73,24,527</b>

#### Medical Relief

Medical Expenses	6,800	SCHEDULE- B 6,800
Health Checkup Camp	55,530	55,530
Blood Donation Camp	25,665	25,665
	<b>87,995</b>	<b>87,995</b>

#### Yoga Expenses

Yoga Expenses	25,420	SCHEDULE- C 25,420
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#### Poor Relief

Poor Relief	86,540	SCHEDULE- D 86,540
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#### Relegious

Puja Expenses	9,200	SCHEDULE- E 9,200
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#### Professional & Other Fees

Audit & Retainership	23,200	SCHEDULE- F 2,40,000
Fees & Penalty	19,590	19,590
	<b>42,790</b>	<b>2,59,590</b>

#### Repair & Maintenance

Repair & Maintenance	11,19,753	SCHEDULE- G 11,19,753
Computer Maintenance	7,500	7,500
Garden Maintenance	1,66,679	1,66,679
Labour Charges	1,76,190	1,76,190
	<b>14,70,122</b>	<b>14,70,122</b>

#### Finance Charges

Interest on Loan	9,13,393	SCHEDULE- H 9,13,393
Bank Charges	31,822	31,822
Interest on T.D.S.	4,092	4,092
Finance Charges	43,636	43,636
	<b>9,92,943</b>	<b>9,92,943</b>



**TDS**

TDS Payable	16,749
TDS(24-25)	16,254
TCS(24-25)	28,600
	<b>61,603</b>

**SCHEDULE- N**

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**FD & LOAN Repayment**

F.D. in Canara Bank	11,01,357
F.D. No.550156110005929	15,60,053
F.D. No.550156110006191	8,50,056
FD in BOI(8808)	5,764
BOI F.D. Loan	8,84,555
HDB Finance	3,25,737
Term Loan From B.O.I.(A/c. No.-7)	6
Term Loan From B.O.I.(A/c. No.-8)	7,90,648
	<b>55,18,176</b>

**SCHEDULE- O**

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**SCHEDULE- P****Payment Credirs**

Amarendra Prasad Nayak	31,313
M.s. Dubey & Associates	2,00,000
Sudam Charan Sahu	62,000
Karna Behera	50,000
Laxmidhar Mohanta	50,000
Ramachandra Singh	50,000
Sandeep Kumar Behera	1,00,000
Soumya Dey	3,00,000
	<b>8,43,313</b>

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**Opening Cash & Bank Balance**

Cash in Hand	1,65,510
Cash at Bank	
B.O.I. Current A/C. No.115	40,028
B.O.I. S.B. A/C. No.61	3,09,348
Central Bank of India	6,433
S.B.I. S.B. A/c.No.30438220288	41,718
	<b>5,63,037</b>

**SCHEDULE- Q**

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**FD Maturity & Loan Received**

Maturity of FD	10,44,879
B.O.I. F.D. Loan(A/c. No.1)	25,56,178
B.O.I. F.D. Loan (A/c. No.15)	6,84,102
HDB Finance-II	17,92,459
	<b>60,77,618</b>

**SCHEDULE- R**

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## ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

### 1. BASIS OF ACCOUNTING

The accounts of SWAMI VIVEKANANDA SHIKSHASHRAM are prepared under historical cost convention and in accordance with the applicable Accounting Standards. Mercantile system of accounting is followed. The method of accounting employed is in accordance with the accounting standards prescribed under the section 145 of the Income tax Act, 1961.

### 2. REVENUE RECOGNITION

Receipt is recognized at the point of Donation/School fees received. hb

### 3. OTHER NOTES

Balances of Unsecured Loans ,Sundry Creditor are subject to confirmation.

### 4. DEPRECIATION

The Depreciation is provided in the Books of Accounts as prescribed under the Income Tax Act based on WDV Method.

