



AUDIT REPORT
FORM NO.10B
[RULE 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961
IN THE CASE OF CHARITABLE RELIGIOUS SOCIETY OR INSTITUTION

We have examined the Balance Sheet of "VIPRA FOUNDATION" (PAN: AAAAV8235H) has at 31st March, 2022 and the Income & Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said Society. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 of material misstatements. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of account have been maintained by the above named trust visited by us so far as it appears from our examination of the books.

However in respect of expenses and receipt in respect of the units of the Trust (Zone-1 Jaipur, Zone 1A- Udaipur, Zone 1B- Bikaner, Zone-3-Haryana Gurugram, Zone-6- Jharkhand, Zone-7- West Bengal & Sikkim, Zone-9- Vidharbha, Zone-10- Odisha, Zone-12- Maharashtra, Zone 15- Surat, Zone-16- Telangana, Zone-17- Tamil Nadu & Pondicherry, Zone-18- Karnataka, statement of expenses and income in respect of programs prepared by the trustees has been relied upon. In respect of Zone-12 and Zone-12 banks statement had not been provided.

In our opinion and to the best of our information and according to explanations given to us the said accounts gives a true and fair view subject to no proper documentation were provided in respect of the Bank Balance of Zone 12 and Zone 17 amounting to Rs.2,93,038.8/-, status of realization of educational loans given to students:

- i) in the case of the Balance Sheet of the Statement of affairs of the above named Society Institution as at 31st March, 2022 ,
- ii) in the case of the Income and Expenditure Account of the Excess of Income over Expenditure for the accounting year ending on 31st March,2022 and
- iii) in case of Receipt & Payment of the Statement of Receipt and Payment for the year 2021-2022

The prescribed particulars are annexed hereto.

Place: Kolkata
Dated :28th September,2022

For GARV & Associates
Chartered Accountants
Firm Registration No.301094E

Ashish Rustagi
(ASHISH RUSTAGI)

PARTNER

Membership No. 062982
UDIN: 22062982AXKGWQ1183



VIPRA FOUNDATION
BALANCE SHEET AS AT 31ST MARCH 2022

LIABILITIES	2022		ASSETS	2022	
	AMOUNT (in Rs)	AMOUNT (in Rs)		AMOUNT (in Rs)	AMOUNT (in Rs)
CORPUS FUND:			FIXED ASSETS:		
Opening Balance		8,78,43,000.00	Gross Block	6,79,30,831.00	
			Less: Depreciation	6,92,712.00	6,72,38,119.00
RESERVE & SURPLUS:			CAPITAL WORK IN PROGRESS		
Opening Balance	(1,00,68,964.23)		Building Renovation	9,81,696.00	/
Excess of Income over Expenditure	1,13,14,585.65	12,45,621.42	Parshuram Kund	11,00,000.00	/
		8,90,88,621.42	Center for Excellence	44,85,374.00	65,67,070.00
OTHER LIABILITIES:			DEPOSITS:		
Audit Fee Payable	85,433.00	/	Against Rent	36,000.00	/
Outstanding Liabilities	92,381.72	/	CESC Ltd.	42,600.00	/
Current Liabilities	6,84,284.22	/	Fixed Deposits		
Sri Ganeshji Maharaj	66.25	8,62,165.19	State Bank of India	10,03,828.00	/
			Interest Accured & Due	42,491.00	11,24,919.00
			Advance for Capital Assets		8,45,000.00
Unsecured Loan Interest Free		9,00,000.00	CURRENT ASSETS LOANS & ADVANCES:		
Option Exercised u/s 11(2)		8926636	Education Assistance (Free of Interest)	87,75,389.00	
			Education Assistance (considered doubtful)	29,65,125.00	
			Tax Deducted at Source	27,490.92	
			Tax Detucted at source (2019-20)	4,591.22	
			TDS Refundable (Nagpur) (AY 2014-15)	26,006.00	1,17,98,602.14
			CASH & BANK BALANCE:		
			Cash in hand	2,39,558.00	/
			Bank Balances	1,19,64,154.47	1,22,03,712.47
		9,97,77,422.61			9,97,77,422.61

19, R. N. Mukherjee Road
Kolkata-700001

Signed in terms of our attached
report of even date
For GARV & ASSOCIATES
Chartered Accountants
FRN NO- 3010945

Date the 28th day of September, 2022
Place: Kolkata

(ABHISH RUSTAGI)
Partner
Membership No- 069982



Rustagi
President

Rustagi
Secretary

Rustagi
Treasurer

VIPRA FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH 2022

2022			2022		
EXPENDITURE	AMOUNT (in Rs)	AMOUNT (in Rs)	INCOME	AMOUNT (in Rs)	AMOUNT (in Rs)
To Bank Charges		11,034.41	By Interest Received		
To General Expenses		18,746.00	By Fixed Deposit Account	66,525.00	
To Audit Fee		29,500.00	By Saving Account	17,512.00	
To Printing & Stationery		81,498.00	By Interest Received from Income tax		84,137.00
To Salary		4,44,650.00	By Donation Received		72,00,182.00
To Telephone & Mobile Charges		48,757.00	By Vipra Shiksha Nidhi 765729.711000		7,78,729.00
To Legal & professional Charges		48,380.00	By Membership & Subscription		40,700.00
To Rent		1,23,000.00	By Rent Received		3,72,310.00
To To Municipal Tax		25,228.00	By Contributions for Administrative Expenses		1,29,000.00
To Repairs & Maintenance		1,48,969.50	By Special Donation		3,11,000.00
To Social Media Promotional Expenses		5,40,000.00	By Contribution for Shree Abhoday Utsav		1,68,000.00
To Sanskrit Vidyalaya Rewiss		3,50,000.00	By Contributions for Programme and Activities		17,27,300.00
To Office Maintenance		64,603.00	By Misc Receipt		1,711.00
To Postage & Courier Charges		12,206.00	By Contribution for Oxygen Concentrator		21,16,101.20
To Computer Maintenance		10,200.00	By Contribution for Covid Relief (includes Foreign Contribution of Rs. 48130)		7,22,928.00
To Advertisement Expenses		1,31,942.00	By Contribution for Shagun Expenses		19,48,000.00
To Travelling & Conveyance Expenses		1,12,337.72	By Contribution for Naivadya Expenses		12,78,751.00
To Electricity Charges		84,234.00	By Other Donation		1,23,79,001.00
To Shagun Expenses		4,10,000.00			
To Samskarodaya		1,00,000.00			
To Prasthiha Pratishthan Expenses		78,590.00			
To Educational Scheme		1,50,000.00			
To Go Sewardhan		3,00,000.00			
To Oxygen Concentrator Expenses		15,08,808.24			
To Medical Camp		1,31,031.00			
To Educational Scheme Management Expenses		4,22,500.00			
To College Application fees		68,193.72			
To Learn and Earn		2,08,000.00			
To Corona Relief Expenses		12,79,722.00			
To Website Maintenance expenses		2,63,234.00			
To Programs & Activities Expenses		4,62,905.00			
To Abhodaya Program Exp		1,50,000.00			
To Abhodaya Utsav Card Expenses		3,050.00			
To Collection Fees A/c Vipra Care		5,432.96			
To Umbrella and Kambel Vitaran		62,900.00			
To Naivadya Expenses		10,63,891.00			
To Rajon Vitaran Scheme A/c Vipra Care		65,875.00			
To Staff Welfare Expenses		15,250.00			
To Option Exercised		89,26,636.00			
Excess of Income Over Expenditure		1,13,14,585.65			
		2,92,65,850.20			2,92,65,850.20

19, R. N. Mukherjee Road
Kolkata-700001

Signed in terms of our attached
report of even date
For GARV & ASSOCIATES
Chartered Accountants
FRN M-301094E

(ASHISH RUSTAGI)
Partner

Membership No. 062982

Date the 28th day of September, 2022

Place: Kolkata



President



Secretary

Treasurer