

Auditor's Report

To,
The Principal,
D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)

RUN BY: VINDHYANCHAL SHIKSHA SAMITI

1 We have Audited the accompanying financial statement which comprises the Balance Sheet of D R S B.ed COLLEGE Gangapur, Rewa (M.P.) as at 31st March 2019 and also the Income and Expenditure account for the year ended, and a summary of significant accounting policies and other explanatory information.

2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting principles generally accepted in India.

3 Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of Balance Sheet of the state of affairs of D R S B.ed COLLEGE, Gangapur, Rewa (M.P.) as at 31st March 2019 and,
- In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C

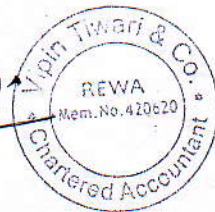
CA Vipin Kumar Tiwari
(Proprietor)

Membership No. 420620

Date : 07.10.2019

Place : Rewa

UDIN: 19420620AAAABP8311



D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

Accounting policies & Notes of account for the year ended on 31st March 2019

- 1 Basis of Accounting**
The Financial Statement comply with applicable accounting principle in India and the accounting standards issued by the Institute of Chartered Accountants of India.
- 2 Depreciation**
Depreciation has been not charged.
- 3 Recognition of Income & Expenses**
The books of account are maintained on cash system basis.
- 4 Other Accounting Policies**
These are consistent with the generally accepted accounting principle.
- 5 Valuation of Stock**
Not Applicable
- 6 Investments**
Not Applicable



D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

Balance Sheet
As on 31st March 2019

Liabilities	Amount	Assets	Amount
General Reserve		Fixed Assets	
Opening Balance	4,828,831.65	(Schedule "A")	
Add: Surplus during the year	2,121,272.24		4,313,078.00
Prior Period Item	26,709.00		
	6,976,812.89	Current Assets	
Secured Loan		Fixed Deposit	2,000,000.00
Cholamandalam Loan A/c	674,454.76	TDS/TCS	10,071.00
Unsecured Loan		Cash-in -Hand	43,368.00
As Per Last Balance Sheet	841,200.00	Cash-at-Bank	
Coution Money		Vijya Bank, Rewa A/c No. 00044	2,088,180.65
Opening Balance	279,000.00	Vijya Bank, Rewa A/c No. 00123	663.00
Lees: Paid during the year	150,000.00	Vijya Bank, Rewa A/c No. 00121	391.00
	129,000.00	Vijya Bank, Rewa A/c No. 00122	340,655.00
Scholarsip			
As Per Last Balance Sheet	174,939.00		
Total	8,796,406.65	Total	8,796,406.65

As per our report of even date annexed

For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C

CA Vipin Kumar Tiwari
(Proprietor)
Membership No.420620



Date : 07.10.2019
Place : Rewa

D R S B.ed COLLEGE
President/Secretary/Authorized Person

(Signature)
रीवा (म.प्र.)

D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

Income and Expenditure Account
For the year ended 31st March 2019

Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
Advertisement Expenses	30,000.00	Fees from Student	5,750,000.00
APS Affiliation Fees	135,000.00	Intrest on F.D.R	2,060.00
Audit Fees	10,000.00	B.A B.ed Student Fees	440,000.00
Bank Charges	1,361.00	Higher Education Fees	720.00
College Experises	6,021.00	T.C Fees	1,000.00
Electricity Expenses	5,633.00		
Festival and function Expenses	7,775.00		
Gardning Expenses	43,800.00		
Insurance Expenses	35,505.00		
Interest on Loan	95,962.76		
News Paper and Magzine Expenses	2,255.00		
Petrol and Diesel	128,113.00		
Repair and Maintance Expenses	357,627.00		
Salary B.A Bed	1,152,000.00		
Salary Bed	2,052,800.00		
Stationry Expenses	3,345.00		
Traveling Expenses	910.00		
Webside Expenses	4,400.00		
 Excess of Income over Expenditure	 2,121,272.24		
Total	6193780.00	Total	6193780.00

As per our report of even date annexed

For : Vipin Tiwari & Co

Chartered Accountant

F.R.N. 020743C

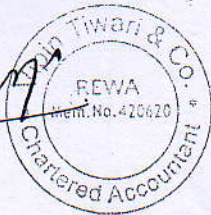
CA Vipin Kumar Tiwari

(Proprietor)

Membership No.420620

Date : 07.10.2019

Place : Rewa



D R S B.ed COLLEGE

President/Secretary/Authorized Person

(Signature)

D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

Receipt and Payment Account
For the year ended 31st March 2019

Receipts	Amount	Payments	Amount
Opening Balance		Revenue Expenditure	
Cash-in -Hand	22,390.00	Advertisement Expenses	30,000.00
Cash-at-Bank	-	APS Affiliation Fees	135,000.00
Vijya Bank, Rewa A/c No. 00044	831,318.65	Audit Fees	10,000.00
		Bank Charges	1,361.00
		College Expenses	6,021.00
Revenue Income		Electricity Expenses	5,633.00
Fees from Student	5,750,000.00	Festival and function Expenses	7,775.00
Intrest on F.D.R	2,060.00	Gardning Expenses	43,800.00
B.A.B.ed Student Fees	440,000.00	Insurance Expenses	35,505.00
Higher Education Fees	720.00	Interest on Loan	95,962.76
T.C Fees	1,000.00	News Paper and Magzine Expenses	2,255.00
Prior period Items	26,709.00	Petrol and Diesel	128,113.00
		Repair and Maintance Expenses	357,627.00
		Salary B.A Bed	1,152,000.00
		Salary Bed	2,052,800.00
		Stationry Expenses	3,345.00
		Traveling Expenses	910.00
		Webisode Expenses	4,400.00
		Capital Expenditure	
		Almirah	16,000.00
		Furniture and Fixture	122,400.00
		Library Books	52,095.00
		Music Set	8,700.00
		Water Refrizerator	16,000.00
		Caution Money	150,000.00
		Loan Paid to Cholamandlam	163,237.24
		Closing Balance	
		Cash-in -Hand	43,368.00
		Cash-at-Bank	
		Vijya Bank, Rewa A/c No. 00044	2,088,180.65
		Vijya Bank, Rewa A/c No. 00123	663.00
		Vijya Bank, Rewa A/c No. 00121	391.00
		Vijya Bank, Rewa A/c No. 00122	340,655.00
Total	7,074,197.65	Total	7,074,197.65

As per our report of even date annexed

For : Vipin Tiwari & Co

Chartered Accountant

F.R.N. 020743C

CA Vipin Kumar Tiwari

(Proprietor)

Membership No.420620



Date : 07.10.2019

Place : Rewa

D R S B.ed COLLEGE
President/Secretary/Authorized Person
रीवा (म.प्र.)

D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

(Schedule "A")

Fixed Assets
As on 31 March 2019

Particulars	Opening Balance	Purchases During The	Sold During The Year	Closing Balance
Almirah	12,000.00	16,000.00	-	28,000.00
Bullding Construction	625,528.00	-	-	625,528.00
C.C.TV. Camra	41,250.00	-	-	41,250.00
Computer	371,000.00	-	-	371,000.00
Cooler	11,000.00	-	-	11,000.00
Electrical Item	278,927.00	-	-	278,927.00
Furniture	741,906.00	122,400.00	-	864,306.00
Head Projector	45,000.00	-	-	45,000.00
Library Books	766,043.00	52,095.00	-	818,138.00
Music Set	43,200.00	8,700.00	-	51,900.00
Photocopy Machine	45,000.00	-	-	45,000.00
Samarcial Pamp	32,050.00	-	-	32,050.00
Silai Machine	3,100.00	-	-	3,100.00
Water Refrizrater	11,500.00	16,000.00	-	27,500.00
Water Tanki	4,840.00	-	-	4,840.00
Bus Trvaveler	1,065,539.00	-	-	1,065,539.00
Total Rs.	4,097,883.00	215,195.00	-	4,313,078.00

