

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 2024 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:

- i) 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 2024 and,
- ii) In the case of Income and Expenditure account of the **Surplus** 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 : 28.09.2024

Place : Rewa

UDIN: 24420620BKCUQR1065

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

Balance Sheet
As on 31st March 2024

Liabilities	Amount	Assets	Amount
General Reserve		Fixed Assets	
Opening Balance	9,288,321.50	(Schedule "A")	9,199,004.00
Add: Surplus during the year	1,956,792.13		
	11,245,113.63		
Unsecured Loan		Current Assets	
As Per Last Balance Sheet	841,200.00	Fixed Deposit	2,000,000.00
		TDS/TCS	106,071.00
Scholarship		Cash-in -Hand	19,956.00
As Per Last Balance Sheet	174,939.00	Cash-at-Bank	
		Bank of Baroda A/c No. 00045	391.00
		Bank of Baroda A/c No. 00199	371,234.82
		Bank of Baroda A/c No. 00046	563,932.81
		Bank of Baroda A/c No. 00047	663.00
Total	12,261,252.63	Total	12,261,252.63


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 : 28.09.2024
Place : Rewa




D R S B.ed COLLEGE
President/Secretary/Authorized Person
D.R.S. B.Ed. College
Gangapur, Rewa (MP)

D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
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Income and Expenditure Account
For the year ended 31st March 2024

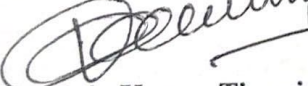
Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
APS Affiliation Fees	155,900.00	Fees from Student	6,500,607.00
Bank Charges	924.99		
Electricity Expenses	20,975.00		
Festival and function Expenses	31,830.00		
Insurance Exp	33,079.00		
Interest on Loan	45,122.88		
Miss Expenses	39,300.00		
News Paper and Magazine Expenses	4,800.00		
Petrol and Diesel Exp	70,209.00		
Repair and Maintenance Expenses	242,939.00		
Salary BA Bed	1,461,701.00		
Salary Expenses	2,353,994.00		
Sports Expenses	17,275.00		
Stationery Expenses	47,920.00		
Traveling Expenses	17,845.00		
Excess of Income over Expenditure	1,956,792.13		
Total	6,500,607.00	Total	6,500,607.00

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 : 28.09.2024

Place : Rewa




D R S B.ed COLLEGE
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D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
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Receipt and Payment Account
For the year ended 31st March 2024

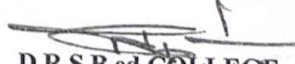
Receipts	Amount	Payments	Amount
Opening Balance		Revenue Expenditure	
Cash-in -Hand	42,657.00	APS Affiliation Fees	155,900.00
Cash-at-Bank		Bank Charges	924.99
Bank of Baroda A/c No. 00045	391.00	Electricity Expenses	20,975.00
Bank of Baroda A/c No. 00199	1,072,074.97	Festival and function Expenses	31,830.00
Bank of Baroda A/c No. 00046	155,936.65	Insurence Exp	33,079.00
Bank of Baroda A/c No. 00047	663.00	Interest on Loan	45,122.88
		Miss Expenses	39,300.00
		News Paper and Magzine Expenses	4,800.00
Revenue Income		Petrol and Diesel Exp	70,209.00
Fees from Student	6,500,607.00	Repair and Maintance Expenses	242,939.00
		Salary BA Bed	1,461,701.00
		Salary Expenses	2,353,994.00
		Sports Expenses	17,275.00
		Stationry Expenses	47,920.00
		Traveling Expenses	17,845.00
		Capital Expenditure	
		Building Construction	2,043,660.00
		Repayment of Loan	228,677.12
		Closing Balance	
		Cash-in -Hand	19,956.00
		Cash-at-Bank	
		Bank of Baroda A/c No. 00045	391.00
		Bank of Baroda A/c No. 00199	371,234.82
		Bank of Baroda A/c No. 00046	563,932.81
		Bank of Baroda A/c No. 00047	663.00
Total	7,772,329.62	Total	7,772,329.62

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 : 28.09.2024
Place : Rewa


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Gangapur, Rewa (M.P.)
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(Schedule "A")

Fixed Assets
As on 31 March 2024

Particulars	Opening Balance	Purchases During The Year	Sold During The Year	Closing Balance
Almirah	141,000.00	-	-	141,000.00
Bullding Construction	1,154,277.00	2,043,660.00	-	3,197,937.00
C.C.TV Camra	94,100.00	-	-	94,100.00
Computer	407,100.00	-	-	407,100.00
Cooler	12,950.00	-	-	12,950.00
Electrical Item	285,547.00	-	-	285,547.00
Furniture	1,183,478.00	-	-	1,183,478.00
Head Projector	45,000.00	-	-	45,000.00
Library Books	951,463.00	-	-	951,463.00
Music Set	51,900.00	-	-	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
Tata Bus	1,571,000.00	-	-	1,571,000.00
Water Refrizrater	71,000.00	-	-	71,000.00
Water Tanki	40,840.00	-	-	40,840.00
Bus Trvaveler	1,065,539.00	-	-	1,065,539.00
Total Rs.	7,155,344.00	2,043,660.00	-	9,199,004.00

