



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 2021 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

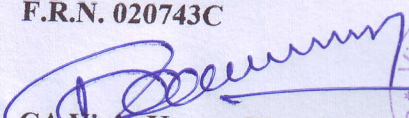
Opinion

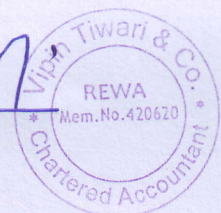
In our opinion and to the best of our information and according to the explanation given to us, the financial statements give true and fair view in conformity with the accounting principles generally accepted in India:

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 2021 and,

ii) 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 : 16.03.2022

Place : Rewa

UDIN: 22420620AFNCLV6061

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 2021

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 not been 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



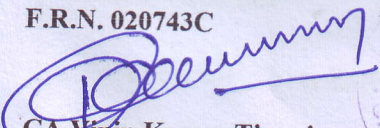
D R S B.ed COLLEGE
Gangapur, Rewa (M.P.)
RUN BY: VINDHYANCHAL SHIKSHA SAMITI

Balance Sheet
As on 31st March 2021

Liabilities	Amount	Assets	Amount
General Reserve		Fixed Assets	
Opening Balance	76,41,276.07	(Schedule "A")	
Add: Surplus during the year	14,22,109.73		63,97,524.00
	90,63,385.80	Current Assets	
Secured Loan		Fixed Deposit	23,00,000.00
Cholamandalam Loan A/c	3,47,766.76	TDS/TCS	10,071.00
Sundram Finance	8,01,531.84	Cash-in -Hand	64,832.00
Unsecured Loan		Cash-at-Bank	
As Per Last Balance Sheet	8,41,200.00	Bank of Baroda A/c No. 00045	391.00
Scholarship		Bank of Baroda A/c No. 00199	23,64,775.90
As Per Last Balance Sheet	1,74,939.00	Bank of Baroda A/c No. 00046	90,566.50
		Bank of Baroda A/c No. 00047	663.00
Total	1,12,28,823.40	Total	1,12,28,823.40

As per our report of even date annexed

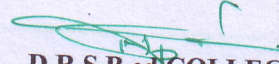
For : Vipin Tiwari & Co
Chartered Accountant
F.R.N. 020743C


CA Vipin Kumar Tiwari
(Proprietor)
Membership No.420620



Date : 16.03.2022

Place : Rewa


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

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 2021

Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
Advertisement Expenses	3,280.00	Fees from Student	61,83,200.00
APS Affiliation Fees	2,20,700.00		
Bank Charges	2,003.95		
College Expenses	27,116.00		
Courier and Postage Expenses	125.00		
Electricity Expenses	3,187.00		
Festival and function Expenses	17,250.00		
Gardning Expenses	13,340.00		
Insurance Expenses	45,000.00		
Interest on Loan	1,10,139.32		
News Paper and Magzine Expenses	2,775.00		
Petrol and Diesel	17,607.00		
Repair and Maintance Expenses	61,211.00		
Salary B.A Bed	17,76,000.00		
Salary Bed	20,59,200.00		
Salary non Teaching Staff	3,48,983.00		
Sports Expenses	17,310.00		
Stationry Expenses	19,053.00		
Traveling Expenses	12,310.00		
Webside Expenses	4,500.00		
Excess of Income over Expenditure	14,22,109.73		
Total	61,83,200.00	Total	61,83,200.00

As per our report of even date annexed

For : **Vipin Tiwari & Co**

Chartered Accountant

F.R.N. 020743C

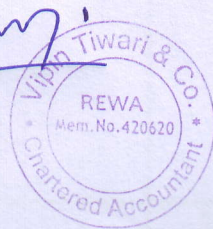
CA Vipin Kumar Tiwari

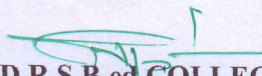
(Proprietor)

Membership No.420620

Date : 16.03.2022

Place : Rewa




D R S B.ed COLLEGE

President/Secretary/Authorized Person
Principal

D.R.S. B.Ed. College
Gangapur, Rewa (MP)

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

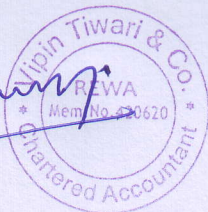
Receipt and Payment Account
For the year ended 31st March 2021

Receipts	Amount	Payments	Amount
Opening Balance		Revenue Expenditure	
Cash-in -Hand	15,889.00	Advertisement Expenses	3,280.00
Cash-at-Bank		APS Affiliation Fees	2,20,700.00
Vijya Bank, Rewa A/c No. 00044	14,11,481.35	Bank Charges	2,003.95
Vijya Bank, Rewa A/c No. 00123	663.00	College Expenses	27,116.00
Vijya Bank, Rewa A/c No. 00121	391.00	Courier and Postage Expenses	125.00
Vijya Bank, Rewa A/c No. 00122	2,90,655.00	Electricity Expenses	3,187.00
		Festival and function Expenses	17,250.00
		Gardning Expenses	13,340.00
Revenue Income		Insurance Expenses	45,000.00
Fees from Student	61,83,200.00	Interest on Loan	1,10,139.32
		News Paper and Magzine Expenses	2,775.00
		Petrol and Diesel	17,607.00
		Repair and Maintance Expenses	61,211.00
		Salary B.A Bed	17,76,000.00
		Salary Bed	20,59,200.00
		Salary non Teaching Staff	3,48,983.00
		Sports Expenses	17,310.00
		Stationry Expenses	19,053.00
		Traveling Expenses	12,310.00
		Webside Expenses	4,500.00
		Capital Expenditure	
		Furniture	11,100.00
		FDR	3,00,000.00
		Repayment of Loan	3,08,860.68
		Closing Balance	
		Cash-in -Hand	64,832.00
		Cash-at-Bank	
		Bank of Baroda A/c No. 00045	391.00
		Bank of Baroda A/c No. 00199	23,64,775.90
		Bank of Baroda A/c No. 00046	90,566.50
		Bank of Baroda A/c No. 00047	663.00
Total	79,02,279.35	Total	79,02,279.35

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



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

Date : 16.03.2022

Place : Rewa

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

(Schedule "A")

Fixed Assets
As on 31 March 2021

Particulars	Opening Balance	Purchases During The Year	Sold During The Year	Closing Balance
Almirah	28,000.00	-	-	28,000.00
Bullding Construction	9,38,654.00	-	-	9,38,654.00
C.C.TV Camra	58,250.00	-	-	58,250.00
Computer	4,07,100.00	-	-	4,07,100.00
Cooler	11,000.00	-	-	11,000.00
Electrical Item	2,85,547.00	-	-	2,85,547.00
Furniture	8,64,306.00	11,100.00	-	8,75,406.00
Head Projector	45,000.00	-	-	45,000.00
Library Books	8,68,138.00	-	-	8,68,138.00
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	15,71,000.00	-	-	15,71,000.00
Water Refrizrater	71,000.00	-	-	71,000.00
Water Tanki	40,840.00	-	-	40,840.00
Bus Trvaveler	10,65,539.00	-	-	10,65,539.00
Total Rs.	63,86,424.00	11,100.00	-	63,97,524.00

