



## Dharmendra Shekhar & Co.

CHARTERED ACCOUNTANTS

101, Centre Tower, Central Spine,  
Vidhyadhar Nagar, Jaipur-302039  
Phone : 0141-4112450  
Mobile : 9414071350, 7014393373  
E-mail : dharmendrashekhar@gmail.com,  
dharmendragst70@gmail.com

### AUDIT REPORT

We have examined the balance sheet of **M/S MAHARSHI DAYANAND B.ED COLLEGE** as at 31.03.2023 and the profit and loss account for the period from 1-4-2022 to 31-3-2023 which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanation which to the best of my/ our knowledge and belief were necessary for the purposes of the audit in my opinion, proper books of account have been kept by the **M/S MAHARSHI DAYANAND B.ED COLLEGE Jaipur**, Subject to the comments given below:

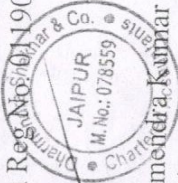
Maharshi Dayanand B.Ed Collage is being run under society of M/s Maharshi Dayanand Shiksha Samiti Barfkhana Jawahar Nagar Road Jaipur.

In our opinion and to the best of 'Our information, and according to information given to us the said accounts give a true and fair view-

- (1) in the case of the balance sheet, of the state of affairs of the above name institution as at 31.03.2023.and
- (2) in the case of the Income & Expenditure of its accounting Period from 1-4-2022 to 31.03.2023  
The prescribed particulars are annexed here to.

For Dharmendra Shekhar & Co.  
Chartered Accountants

Firm Reg.No:011905C



Dharmendra Kumar

Proprietor

M.No. 78559

Place:- Jaipur

Date :- 22.07.2023

*Ajanta Sharma*  
PRIN. *AJANTA*  
Maharshi B. Ed. College  
Barfkhana, Jawahar Nagar, JAIPUR

**MAHARSHI DAYANAND B.ED COLLEGE**  
**BARAF KHANA JAWAHAR NAGAR ROAD, JAIPUR**

**BALANCE SHEET**

For the Year Ending as on March 31st, 2023

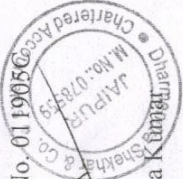
LIABILITIES	AMOUNT ASSETS	AMOUNT
<u>Corpus Fund</u> (As per Annexure-A)	5747854.49 <u>Fixed Assests</u> (As per Annexure-E)	734802.11
<u>Unsecured Loan</u> (As per Annexure-B)	100000.00 <u>Loans &amp; Advances</u> (As per Annexure-F)	1037627.00
<u>Sundry Creditors</u> (As per Annexure-C)	12500.00 <u>Current Assests</u> Fixed Deposit	482563.00
<u>Other Current Liabilities</u> (As per Annexure-D)	2144043.00 <u>Other Current Assests</u> EPF /GPF Secretariate	1721268.00
<u>Security Deposit</u>	125200.00 <u>Branch / Divisions</u> (As per Annexure-G)	1842573.00
	<u>Cash &amp; Cash Equivalent</u> Cash in Hand Balance in Bank (As per Annexure-H)	39232.00 2271532.38
<b>Total</b>	<b>8129597.49 Total</b>	<b>8129597.49</b>

As per our report of even date annexed Schedule "H"

For Dharmendra Shekhar & Co.

Chartered Accountants

Firm Reg No. 0119056



Dharmendra Kumar  
 Proprietor

M.No.-78559

Date : 22.07.2023

Place : Jaipur

*(Signature)*  
 (President)

For Maharshi Dayanand B.Ed. College

*(Signature)*

**PRINCIPAL**

Maharshi Dayanand B.Ed. College  
 Barf Khana, Jawahar Nagar, JAIPUR

**MAHARSHI DAYANAND B.ED COLLEGE**  
**BARAF KHANA JAWAHAR NAGAR ROAD, JAIPUR**  
**INCOME AND EXPENDITURE ACCOUNT**

For the Year Ending 31-03-2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary Expenses	3628767.00	By PTET Fees	4939250.00
To Audit Fees	10000.00	By Interest on S B A/c	2010.00
To Affiliation Form Fees	254910.00	By Interest on FDR	9834.00
To Bank Charges	522.02	By Misc. Income	3700.00
To Computer Running & Maintt.	13253.00	By New Course Fees (NCSFC)	139897.00
To Depreciation	104034.00		
To Electric Expenses	177269.00		
To Honorium	232800.00		
To Misc. Expenses	44114.00		
To Arrear salary	53990.00		
To Conveyance Expenses	4840.00		
To Festival Expenses	12600.00		
To News Paper Expenses	7526.00		
To Postage Expenses	2671.00		
To Printing & Stationery	59467.00		
To Repair & Maintt.	18975.00		
To Staff Welfare	5874.00		
To Telephone Expenses	23189.56		
To Legal Expenses	25000.00		
To Noc Charges	125000.00		
To AMC Expenses	19850.00		
<b>To Excess of income over Exp.</b>	<b>270039.42</b>		
<b>Total</b>	<b>5094691.00</b>	<b>Total</b>	<b>5094691.00</b>

As per our report of even date annexed Schedule "II"

For Dharmendra Shekhar & Co.  
 Chartered Accountants

Firm Reg. No. 071905C

Dharmendra Kumar  
 Proprietor

M.No.-78559

Date :- 22.07.2023

Place : Jaipur

For Maharshi Dayanand B.Ed. College

(President)

(Secretary)

**PRINCIPAL**

Maharshi Dayanand B.Ed. College  
 Barf Khana, Jawahar Nagar, JAIPUR

Maharshi Dayanand B.ED College  
Baraf Khana, Jaipur  
(F.Y.2022-2023)

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Schedule "H"

A. Significant Accounting Policies

1. Accounts have been written by following mercantile system of accounting and as per mandatory accounting standards.
2. Depreciation on Fixed Assets has being provided in the books of Account..As per Income Tax Act.
3. Maharshi Dayanand B.Ed Collage is being run under society of M/s Maharshi Dayanand Shiksha Samiti Barfkhana Jawahar Nagar Road Jaipur.

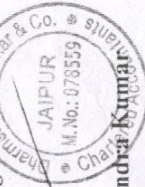
(B) Notes on Accounts

1. Balances of Secured Loans, Unsecured Loans, Sundry Creditors, Sundry Debtors, Loans & Advances and Bank Accounts have been taken at their book value subject to confirmation and reconciliation.
2. There is no change in the system of accounts, having the material effect as compared to previous year.
3. There is no significant prior period or extra ordinary items, which may require disclosure.
4. Interest on Term Loan, Brokerage, Bank Loan processing charges and Interest on unsecured loan are capitalized and added to the cost of Building which is under construction, as the whole amount borrowed was utilized for the purpose of construction of the building.

For Dharmendra Shekhar & Co.

Chartered Accountants

Firm Reg No. 011905C



Dharmendra Kumar  
(Proprietor)

M. No. 78559

Place:- JAIPUR

Date :-22.07.2023

For M/s Maharshi Dayanand B.ED College

*Baraf Khana*

(President)

*Baraf Khana*

(Secretary)

*Baraf Khana*

PRINCIPAL

Maharshi Dayanand B.ED. College  
Barfkhana, Jawahar Nagar, JAIPUR

**MAHARSHI DAYANAND B.ED COLLEGE**  
**BARAF KHANA JAWAHAR NAGAR ROAD, JAIPUR**  
**Corpus Fund As On 31.3.2023**

Particulars	Annexure-A Amount
Opening Capital	5477815.07
Add:- Members contribution	0.00
Add: Excess Of Income Over Expenses	5477815.07
Closing Balance as on 31.03.2023	270039.42
	5747854.49

**Unsecured Loans As On 31.3.2023**

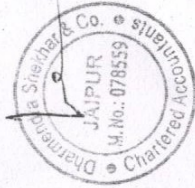
Particulars	Annexure-B Amount
Balika Shiksha Foundation	100000.00
Closing Balance as on 31.03.2023	100000.00

**Sundry Creditors As on 31.3.2023**

Particulars	Annexure-C Amount
Medha Samvedi	12500.00
Closing Balance as on 31.03.2023	12500.00

**Other Current Liabilities As On 31.3.2023**

Particulars	Annexure-D Amount
Audit Fees Payable	10000.00
Salary Payable	275849.00
Unpaid Salary	111102.00
PF Payable	25824.00
EPF/GPF Employees Payble	1721268.00
Closing Balance as on 31.03.2023	2144043.00



*Principal*  
**PRINCIPAL**

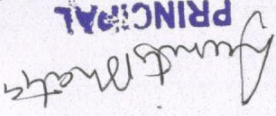
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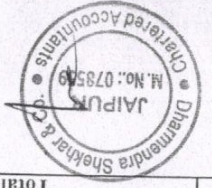
**MAHARSHI DAYANAND B.ED COLLEGE**  
**BARAF KHANA JAWAHAR NAGAR ROAD, JAIPUR**

Calculation of Depreciation For the year 2022-2023

S.No.	Name of Assets	Rate of Depreciation	Balance as on 1-4-2022	Addition up to 30.09.2022	Addition After 30.09.2022	Total	Depreciation	Balance as on 31.3.2023
1	Library Books	15%	180106.54	0.00	37760.00	217866.54	29847.98	188018.57
2	Building Construction	10%	186950.28	27200.00	0.00	214150.28	21414.92	192735.36
3	Computer	40%	24711.76	0.00	0.00	24711.76	9885.00	14826.76
4	Cooler	15%	2142.54	0.00	0.00	2142.54	321.38	1821.16
5	DVD Player	15%	529.57	0.00	0.00	529.57	79.44	450.13
6	Fax Machine	15%	4724.81	0.00	0.00	4724.81	708.90	4015.91
7	Printer	15%	5340.44	0.00	0.00	5340.44	801.07	4539.37
8	Fire Machine	15%	183.81	0.00	0.00	183.81	28.05	155.76
9	Refrigeratore	15%	2106.30	0.00	0.00	2106.30	316.20	1790.11
10	LCD	15%	15517.87	0.00	0.00	15517.87	2328.15	13189.72
11	CCTV Camera	15%	28586.56	0.00	0.00	28586.56	4288.25	24298.31
12	Camera Canon	15%	2534.37	0.00	0.00	2534.37	380.16	2154.21
13	Furniture	10%	280714.93	7900.00	0.00	288614.93	28861.49	259753.44
14	Aquaguard	15%	4920.59	0.00	0.00	4920.59	737.95	4182.64
15	Water RO	15%	21728.95	0.00	0.00	21728.95	3259.01	18469.94
16	Biomatric Machine	15%	5176.79	0.00	0.00	5176.79	776.05	4400.74
<b>Total</b>			<b>765976.11</b>	<b>35100.00</b>	<b>37760.00</b>	<b>838836.11</b>	<b>104034.00</b>	<b>734802.11</b>

Annexure -E

  
**PRINCIPAL**  
 Maharshi Dayanand B.Ed. College  
 Barf Khana, Jawahar Nagar, JAIPUR



**Loans & Advances As on 31.3.2023**

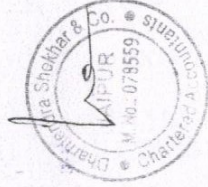
Annexure-F	
Particulars	Amount
VBM Educational Trust	250000.00
MDDS Mansarovar	100000.00
Vedic Balika Mahavidhyalya	687627.00
Closing Balance as on 31.03.2023	1037627.00

**Branch Division As on 31.3.2023**

Annexure-G	
Particulars	Amount
DAV School	450000.00
DPS School Mansarovar	250000.00
Maharshi Dayanand Shiksha Samiti JN	1097573.00
Dav College	45000.00
Closing Balance as on 31.03.2023	1842573.00

**Balances in Bank Accounts As on 31.3.2023**

Annexure-H	
Particulars	Amount
PNB Bnak	339648.35
PNB Current A/c	1931884.03
Closing Balance as on 31.03.2023	2271532.38



*Amita Mathur*  
**PRINCIPAL**

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Baf Khara, Jawahar Nagar, JAIPUR

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