

AUDITORS' REPORT

We have examined the Balance Sheet of *Dev Samaj College of Education (Management Account)*, Sector 36-B Chandigarh as at 31st March, 2024 and also the Income and Expenditure account for the year ended on the date. 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 have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us, the statements give true and fair view:-
 - a. In case of Balance Sheet of the state of affairs as at 31st March, 2024 and
 - b. In the case of Income and Expenditure account of the Excess of Expenditure over Income for the year ended on that date.

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 004867N



(RAVI MALLICK)
F.C.A, D.I.S.A
M.No: 083882

PLACE: CHANDIGARH
DATE: 17.09.2024
UDIN: 24083882BKCZME3883

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
BALANCE SHEET OF MANAGEMENT ACCOUNT AS AT 31ST MARCH 2024

PRV. YEAR	LIABILITIES	SCH	AMOUNT	PRV. YEAR	ASSETS	SCH	AMOUNT
	GENERAL RESERVE :			3991576.31	FIXED ASSETS :	"C"	3540437.31
45640578.35	Opening Balance	45114792.13			CURRENT ASSETS & LOANS		
525786.22	Less : Excess of Expenditu	35975322.70	9139469.43		& ADVANCES :-		
45114792.13	over Income Trfd. From				A. CURRENT ASSETS :		
	Income & Expenditure A/c				Bank Balances	"D"	21818442.63
529000.00	COLLEGE & LIBRARY	"A"	528000.00	16712760.33			
	SECURITY			1482237.00	B. LOANS & ADVANCES	"E"	2124714.00
17000.00	CURRENT LIABILITIES	"B"	2943.00	7500.00	C. SECURITIES		7500.00
	& PROVISIONS				Inter - Unit Balances :-		
	PROVISIONS				Dev Samaj College Of Edu. Chd		
	Staff Gratuity	19511488.00		5461335.44	Amalgamated Fund Loan - 205	5461335.44	
	Staff Leave Encashment	13590044.00	33101532.00	9832092.00	95% Deficit Grant Loan-257	12246224.00	17707559.44
	INTER UNIT BALANCES				Inter - Institutional Balances :-		
1826708.95	Dev Samaj College of Education		2426708.95	10000000.00	Dev Samaj College of Education		0.00
	Hostel Loan				Ferozpur		
47487501.08	G.TOTAL(RS.)		45198653.38	47487501.08	G.TOTAL(RS.)		45198653.38

Prashant Arya
Prashant Arya
(OFFICE SUPERINT.)
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

Prashant Arya
Prashant Arya
(OFFICE SUPERINT.)
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

Prashant Arya
Chairman
Dev Samaj College of Education
Sector-36/B, Chandigarh

AUDITOR'S REPORT

In terms of our report on Balance Sheet of
of even date.

PLACE : CHANDIGARH
DATE : 17.09.2024

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS
Chandigarh
M. N. 83882
(R.P.MALLICK)
F.C.A. D.I.S.A.
M. No. 083882

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
INCOME & EXPENDITURE OF MANAGEMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Prv. Year	Particulars	Amount	Prv. Year	Particulars	Amount
1634824.00	To 5% Management Contribution	1655104.00	390727.00	By Grants	244300.00
21894.00	To Administration Charges P.F.	12972.00	167400.00	By A/V Aids Charges	175700.00
78586.00	To Advertisement Expenses	65175.00	405500.00	By Adding Facilities to Existing	385600.00
0.00	To Art & Craft Lab Expenses	5850.00	3142785.00	By Additional Staff Fund	2131200.00
2812.40	To Bank Charges	1346.38	20930.00	By Affiliation Fee	1010.00
289372.00	To Campus Beautification	66314.00	132300.00	By Alumini Fund	97400.00
179241.00	To College Magazine Charges/ Journal:	413295.00	193472.00	By Art & Craft Fund	203000.00
75993.00	To Diwali Expenses	91736.00	673697.00	By Bank FDR Interest	791122.00
825257.00	To Electricity and Water Charges	419052.00	578600.00	By Campus Maintenance Charges	488000.00
161600.00	To ERP Maintaince Charges	47200.00	697500.00	By College Building Fund	508300.00
33260.00	To ESI Contribution	31848.00	24920.00	By College Development Council Fee	26845.00
442149.00	To Function Expenses	163957.00	306700.00	By College Development Fund	224528.00
107672.00	To Gardening Expenses	60078.00	426700.00	By College Dilapidation Fund	385600.00
1049541.00	To Gratuity & Retirement Benefits	6956414.00	163100.00	By College Magazine Fund	166350.00
5389.00	To Honesty Corner Expenses	4235.00	437600.00	By Computer Fund	446300.00
45142.00	To Honorarium & Remuneration	129580.00	14500.00	By Continuation Fee	55575.00
57450.00	To House Keeping Expenses	98809.00	0.00	By Alumni Fund	11600.00
60000.00	To ICSSR Grant Expenses	5505.00	221300.00	By Edu. Tech. Charges	224600.00
3879.46	To Insurance Charges	82400.30	168800.00	By Educational projects Fund	172550.00
123930.02	To Internet Charges	342514.97	557000.00	By Electricity & Water Fund	528000.00
206875.00	To Legal & Professional Charges	193195.00	463085.00	By Exam Fees/ Enrollment Fee/ Uni. Charg	24976.00
65983.00	To Liveries/ Medical Expenses	43200.00	317600.00	By Furniture Fund	324800.00
0.00	To Donation to Head Office	200000.00	477600.00	By Generator Fund	486800.00
309298.80	To Misc. Expenses	11059.00	721600.00	By Gratuity Fund	1642100.00
0.00	To Mooc Studio	4000.00	0.00	By Hostel Charges	1200000.00
846800.80	To NAAC Expenses	95255.00	357900.00	By House Exam Fee	355100.00
15000.00	To NSS Expenses	22886.00	19900.00	By I-Card Fees	19920.00
111887.00	To P.F. Contributions	171921.00	0.00	By ICSSR A/c	200000.00
3333.00	To Postage	2351.00	0.00	By Insurance Claim (Bldg)	238901.95
403944.00	To Printing & Stationery Expenses	307616.00	241200.00	By Internet Fee	254800.00
360618.00	To Property Tax	141665.00	238200.00	By Lab Fee	243600.00
347311.00	To Prospectus Expenses	98754.00	39694.00	By Leave Application & Bus Passes	40600.00
3160.00	To Refreshment Expenses	82887.00	135400.00	By Medical Fund	137900.00
184543.00	To Repair & Maintenance - Computer	91080.00	17720.00	By Migration Fee	25256.00
22970.00	To Repair & Maintenance - Building	326156.00	839319.00	By Misc. Funds	494512.00
690928.00	To Repair & Maintenance - General	221175.00	243141.00	By Misc. Income	64351.00
4413059.00	To Salaries Additional Staff	3586041.00	2990.00	By NSS Enrollment Fee	3030.00
5600.00	To Seed/ Research Money Expenses	2000.00	3000.00	By Overseas Fund	9500.00
0.00	To Selection Committee Expense	26400.00	9570.00	By P.U. Alumni House & Scholarship Fund	10605.00
0.00	To Skill in Teaching	3360.00	34012.00	By P.U Sports Development Fee	18475.00
4248.00	To Software Maintenance Charges	4248.00	35057.00	By P.U. Sports Fee	64850.00
325000.00	To Student Aid Fund Exp. (concession	249000.00	200000.00	By Prize Distribution/ Convocation Fund	157700.00
70486.76	To Telephone Expenses	63431.00	216700.00	By Property Tax Fund	112200.00
13324.00	To Travelling & Conveyance	22872.00	178608.00	By Prospectus Fund	177800.00
876324.00	To University Charges	357291.00	131189.02	By Saving Bank Interest	137267.00
160277.00	To Van Running & Maintenance	178917.00	492000.00	By Seminar & Workshop Fund	496000.00
9000.00	To Waste/ Water Management Expens	22000.00	112130.00	By Sports Fund	118770.00
0.00	To Expenses against Grant	167665.00	242450.00	By Stationary & Correspondence Fund	242350.00
0.00	To Website Expenses	38170.00	295500.00	By Student Aid Fund	141500.00
6428.00	To Workshop & Seminars Expenses	22812.00	21930.00	By Student Holiday Home Fees	24240.00
61503.00	To TDS of Prior Years	67135.00	0.00	By College Dues	12184.00
603545.00	To Depreciation	518813.00	198500.00	By Workshop & Work Experiences Fund	203000.00
0.00	To Provision for Gratuity	19511488.00	27910.00	By Youth welfare Fund	30906.00
0.00	To Provision for Leave Encashment	13590044.00	183000.00	By College Security Fund	0.00
38081.00	To Eco Club Expenses	40832.00	0.00	By Inter Institutional Interest	200000.00
6489.00	To Red Ribbon Club Expenses	9000.00	0.00	By Staff Welafre Fund	17000.00
0.00	To Vada Club Expenses	25792.00			



120000.00 To MSME (New course) Expense	0.00	525786.22 By Excess of Expenditure over Income	35975322.70
39208.00 To Green Audit Fees/ Initiative Exp.	0.00	Trfd to Balance Sheet	
54026.00 To Sports Expenses	0.00		
123980.00 To Educational Tour Expenses	0.00		
45000.00 To Alumini Fund Expenses	0.00		

15746222.24	TOTAL	51173896.65	15746222.24	51173896.65
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[Signature]
 (Official Seal)
 Office Superintendent
 Dev Samaj College of Education
 Sector 36-B, Chandigarh.

[Signature]
 Official Representative
 Dev Samaj College of Education
 Sector 36-B, Chandigarh

[Signature] (CHAIRMAN)
 Chairman
 Dev Samaj College of Education
 Sector 36-B, Chandigarh

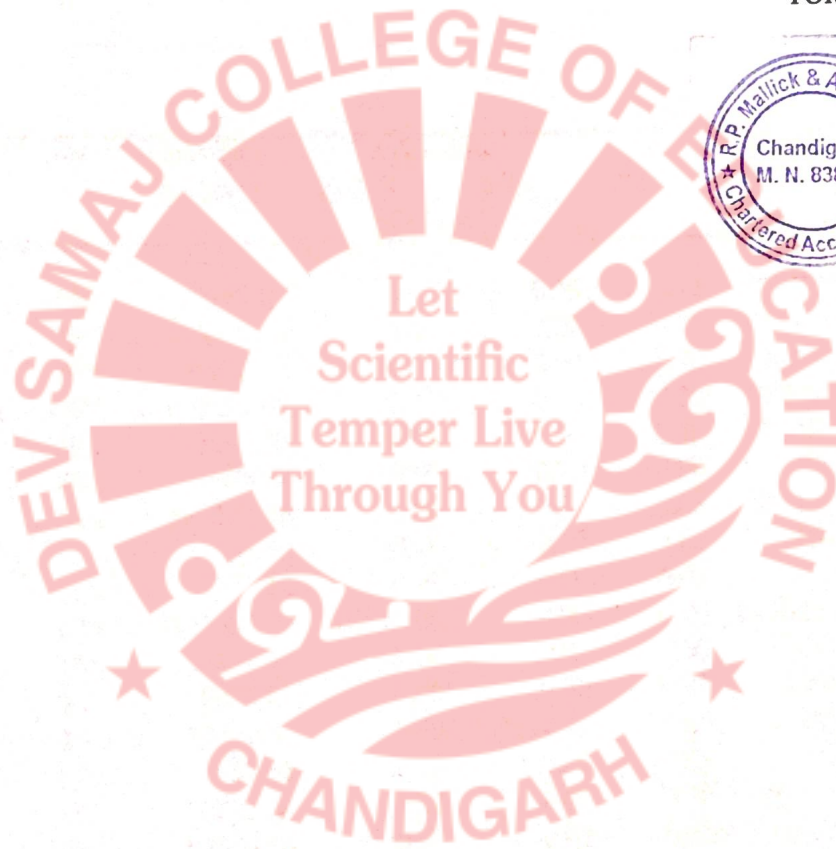
AUDITOR'S REPORT
 In terms of our report on Balance Sheet of even date
 Sector-36/B, Chandigarh

FOR R.P.MALLICK & ASSOCIATES
 CHARTERED ACCOUNTANTS

PLACE: CHANDIGARH.
 DATE : 17.09.2024



[Signature]
 (RAVI MALLICK)
 F.C.A.DISA (ICAI)
 M. No. 083882



COLLEGE & LIBRARY SECURITY**SCHEDULE - "A"****PARTICULARS****AMOUNT**

Opening Balance

529000.00

Add: College Security Received

0.00

529000.00

Less: Refunded During The Year

1000.00

Total(In Rs.)**528000.00****CURRENT LIABILITIES & PROVISIONS****SCHEDULE - "B"****PARTICULARS****AMOUNT**

Cheques issued but not Presented (ICICI A/C 808)

2943.00

Total(In Rs.)**2943.00****FIXED ASSETS****SCHEDULE - "C"**

<u>PARTICULARS</u>	<u>%</u>	<u>Opening Balance</u>	<u>Additions</u>		<u>Sale</u>	<u>Total</u>	<u>Dep.</u>	<u>W.D.V.</u>
			<u>Before</u>	<u>After</u>				<u>as on</u>
			<u>30.09.2023</u>					<u>31.03.2024</u>
Aqua Fresh	15%	21497.00	0.00	0.00	0.00	21497.00	3225.00	18272.00
Air Conditioner	15%	136882.39	0.00	0.00	0.00	136882.39	20532.00	116350.39
Basket Ball Ground	10%	28280.22	0.00	0.00	0.00	28280.22	2828.00	25452.22
Building-Parking Area	10%	690227.00	0.00	0.00	0.00	690227.00	69023.00	621204.00
CCTV	15%	23267.00	0.00	0.00	0.00	23267.00	3490.00	19777.00
Computer Software	40%	5606.92	0.00	0.00	0.00	5606.92	2243.00	3363.92
Computers	40%	170331.08	0.00	0.00	0.00	170331.08	68132.00	102199.08
Cycle	15%	368.52	0.00	0.00	0.00	368.52	55.00	313.52
Cycle Rehri	15%	527.12	0.00	0.00	0.00	527.12	79.00	448.12
Furniture & Fixture	10%	2356591.20	62574.00	0.00	0.00	2419165.20	241917.00	2177248.20
Generator	15%	29244.47	0.00	0.00	0.00	29244.47	4387.00	24857.47
Geyser	15%	2076.00	0.00	0.00	0.00	2076.00	311.00	1765.00
Library Books	15%	19360.31	0.00	5100.00	0.00	24460.31	3287.00	21173.31
Machinery	15%	755.68	0.00	0.00	0.00	755.68	113.00	642.68
Music Instruments	15%	10702.56	0.00	0.00	0.00	10702.56	1605.00	9097.56
Office Equipments	15%	52585.14	0.00	0.00	0.00	52585.14	7888.00	44697.14
Photocopy Machine	15%	7055.70	0.00	0.00	0.00	7055.70	1058.00	5997.70
Printer	40%	9074.00	0.00	0.00	0.00	9074.00	3630.00	5444.00
Projector	15%	280931.00	0.00	0.00	0.00	280931.00	42140.00	238791.00
Psychology Test Equip.	15%	4336.98	0.00	0.00	0.00	4336.98	651.00	3685.98
Sports Goods	15%	3384.02	0.00	0.00	0.00	3384.02	508.00	2876.02
Website Development E	40%	83750.00	0.00	0.00	0.00	83750.00	33500.00	50250.00
Building Cleaning Mach	15%	28602.00	0.00	0.00	0.00	28602.00	4290.00	24312.00
Desert Cooler	15%	8497.00	0.00	0.00	0.00	8497.00	1275.00	7222.00
Disinfection System	15%	7017.00	0.00	0.00	0.00	7017.00	1053.00	5964.00
Microwave Oven	15%	4343.00	0.00	0.00	0.00	4343.00	651.00	3692.00
Mobile	15%	6283.00	0.00	0.00	0.00	6283.00	942.00	5341.00
Total(In Rs.)		3991576.31	62574.00	5100.00	0.00	4059250.31	518813.00	3540437.31



BANK BALANCES & FIXED DEPOSITS :**SCHEDULE - "D"****State Bank of India**

<u>PARTICULARS</u>	<u>OLD A/C NO.</u>		<u>AMOUNT</u>
State Bank of India	110	10286028811	87028.02
State Bank of India	41294	38896641294	45992.98
State Bank of India	589	10286110230	28932.69
State Bank of India	406	10286110092	130097.26
State Bank of India	1086	10286028786	11573.96
State Bank of India		38614224796	139169.20
State Bank of India	107	10286028800	2781.87
Kotak Mahindra Bank		3712915921	0.90
State Bank of India	8804	37376678804	29555.17
Kotak Mahindra Bank	8058	3713638058	362.00
ICICI Bank	808	341701000808	1430649.58
ICICI Bank	809	341701000809	555074.00
ICICI Bank		341701000999	5007.00
Online 806	806	341701000806	882812.00
ICICI Bank	887	341701000887	80624.00
Alumini Fund	888	341701000888	327011.00
Kotak Mahindra Bank - Research	8314	3713808314	759.00
ICICI Bank		341701000998	5527.00
ICICI Bank		341701000979	1094804.00
			4857761.63

FIXED DEPOSITS : ICICI Bank

<u>DATE</u>	<u>FDR No.</u>	<u>Mat. Date</u>	<u>ROI</u>	<u>Mat.Amt.</u>	<u>AMOUNT</u>
10.09.2021	341713003368	11.09.2026	5.50%	1314265.00	1000000.00
10.09.2021	341713003369	11.09.2026	5.50%	1314265.00	1000000.00
10.09.2021	341713003370	11.09.2026	5.50%	1314265.00	1000000.00
10.09.2021	341713003371	11.09.2026	5.50%	1314265.00	1000000.00
03.05.2021	341713003111	04.05.2026	5.00%	4599926.00	3500000.00
01.03.2024	34173005521	01.06.2025	7.20%	4919610.00	4500000.00
17.10.2022	341713004164	30.09.2027	6.10%	270398.00	200000.00
	34173005155	18.12.2024	7.10%	2183516.00	2000000.00
					14200000.00

KOTAK BANK FDR - SWEEP 3713652559 FACE VALUE AND INTEREST ACCRUED

135681.00

ENDOWMENT FUND- NCTE (SBI)

<u>DATE</u>	<u>FDR No.</u>	<u>Mat. Date</u>	<u>Mat.Amt.</u>	<u>Amt.</u>
22.08.2019	38705725062	22.08.2024	690210.00	500000.00
29.07.2019	38639610895	29.07.2024	971059.00	700000.00
29.07.2019	38639610012	29.07.2024	693614.00	500000.00
22.08.2019	38705725471	22.08.2024	966294.00	700000.00
				2400000.00

ENDOWMENT FUND- PU (ICICI)

07.09.2021	341713003362	07.09.2026	78263.00	60000.00
28.02.2022	341713003642	28.02.2027	216287.00	165000.00
				225000.00

TOTAL **21818442.63**

LOANS & ADVANCES:
PARTICULARS

SCHEDULE - "E"
AMOUNT

TDS (A.Y. 2023-24)

TDS AY 2024-25 (ICICI Bank)

59094.00

TDS AY 2024-25 (SBI Bank)

20020.00

79114.000

Other Current Assets :-

Advance- Parmod Kumar

80000.00

Advance- Dharam Raj Thapa

82000.00

Interest Accrued on FDR- ICICI Bank

1215112.00

Interest Accrued on FDR- SBI

668488.00

2045600.00

TOTAL

2124714.00



AUDITORS' REPORT

We have examined the Balance Sheet of *Dev Samaj College of Education (95% Deficit Grant), Sector 36-B Chandigarh* as at 31st March, 2024 and also the Income and Expenditure account for the year ended on the date. 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 have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us, the statements give true and fair view:-
 - a. In case of Balance Sheet of the state of affairs as at 31st March, 2024 and
 - b. In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

PLACE: CHANDIGARH
DATE: 17.09.2024
UDIN: 24083882BKCZMD5334

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN: 004867N



(RAVI MALLICK)
F.C.A, D.I.S.A
M.No: 083882

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
BALANCE SHEET OF 95% DEFICIT GRANT ACCOUNT AS AT 31ST MARCH 2024

PR. YEAR	LIABILITIES	AMOUNT	PR. YEAR	ASSETS	AMOUNT
	95% DEFICIT GRANT ACCOUNT:-			CURRENT ASSETS, LOANS & ADVANCES:-	
-11245310.92	Opening Balance :-	-4218488.92			
	Add: Excess of Income over Expenditure Trfd. from Income & Expenditure Account	19407840.00	15189351.08		
7026822.00					
-4218488.92					
	INTER UNIT BALANCES			CASH & BANK BALANCES:-	
	Dev Samaj College of Education Chd.			6814500.08	SBI A/c 10286109950(257) 28587007.08
9832092.00	Management Account	12246224.00			
1137341.00	Amalgamated Fund	1137341.00	13383565.00		
10969433.00					
	CURRENT LIABILITIES & PROVISIONS			LOANS & ADVANCES	
62206.00	Cheques Issued but not Presented	30.00		0.00	TDS Recoverable (Gagan Builders) 705.00
	Expenses Payable				
0.00	Admin Charges Payal	302.00			
0.00	PF Deduction Payable	14464.00	14766.00		
6813150.08	GRAND TOTAL:-	28587712.08	6814500.08	GRAND TOTAL:-	28587712.08

[Signature]
Ravi Mallick
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

[Signature]
Officiating Principal
Dev Samaj College of Education
Sector 36-B, Chandigarh

[Signature]
Chairman
(CHAIRMAN)
Dev Samaj College of Education
Sector-36/B, Chandigarh

AUDITOR'S REPORT
In terms of Our Report on Balance Sheet of even date

PLACE : CHANDIGARH.
DATE : 17.09.2024

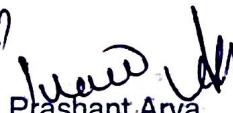
FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS
[Signature]
(RAVI MALLICK)
F.C.A. DISA (ICAI)
M.No: 083882

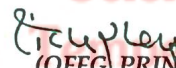
DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
INCOME & EXPENDITURE A/C OF 95% DEFICIT GRANT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

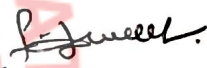
PRV. YEAR	PARTICULARS	AMOUNT	PRV. YEAR	PARTICULARS	AMOUNT
7570721.00	To Salary - Non-Teaching Staff	6867862.00	1634824.00	By 5% Management Share	1655104.00
22625101.00	To Salary - Teaching Staff	32375784.00	114250.00	By Admission Fee	115750.00
723686.00	To PF Contribution-Non Teaching Staff	705539.00	1089600.00	By Tution Fee	1111200.00
2147513.00	To PF Contribution-Teaching Staff	3116443.00	77560.00	By Saving Bank Interest	75313.00
105832.00	To Administrative Charges Teaching Staff	144676.00	38464658.00	By Grant in Aid	60818550.00
37419.00	To Administrative Charges Non Teaching	36249.00	0.00	By Interest on FDR (SBI)	5178.00
177.00	To Bank Charges	3550.00	0.00	By HRA Recovery from Teaching Staf	55288.00
1143621.00	To Salaries Non Teaching Outsourced Staf	1178440.00			
7026822.00	By Excess of Income over Expenditure	19407840.00			
	Trfd. To Balance Sheet				
41380892.00	TOTAL(RS.) :-	63836383.00	41380892.00	TOTAL(RS.) :-	63836383.00

NOTES ON ACCOUNTS: ACCOUNTING POLICIES

(1) Books of accounts have been maintained on cash basis of accounting.


Prashant Arya
(OFFICE SUPERINTENDENT)
Dev Samaj College of Education
Sector 36-B, Chandigarh.


(OFFG. PRINCIPAL)
Officiating Principal
Dev Samaj College of Education
Sector 36-B, Chandigarh



Chairman
(CHAIRMAN)
Dev Samaj College of Education
Sector-36/B, Chandigarh

AUDITOR'S REPORT

In terms of our report on Balance Sheet of even date.

PLACE : CHANDIGARH.
DATE : 17.09.2024

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS


(RAVI MALLICK)
F.C.A.DISA (ICAI)
M.No: 083882

AUDITORS' REPORT

We have examined the Balance Sheet of *Dev Samaj College of Education (Amalgamated Fund)*, Sector 36-B Chandigarh as at 31ST March, 2024 and also the Income and Expenditure account for the year ended on the date. 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 have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
3. In our opinion and to the best of our information and according to the explanation given to us, the statements give true and fair view:-
 - a. In case of Balance Sheet of the state of affairs as at 31st March, 2024 and
 - b. In the case of Income and Expenditure account of the Excess of Expenditure over Income for the year ended on that date.

PLACE: CHANDIGARH
DATE: 17.09.2024
UDIN: 24083882BKCZMC8538

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS

ERN: 004867N



RAVI MALLICK)
F.C.A, D.I.S.A
M.No: 083882

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
BALANCE SHEET OF AMALAGAMATED FUND AS AT 31ST MARCH 2024

Prv. Year	LIABILITIES	AMOUNT	Prv. Year	ASSETS	AMOUNT
	INTER UNIT BALANCES		1223379.55	FIXED ASSETS :	"A" 1112877.55
	Dev Samaj College of Education			(As per Schedule)	
5461335.44	Management Account	5461335.44		CURRENT ASSETS, LOANS & ADVANCES :	
				(A) BANK BALANCES:	
			994733.00	ICICI Bank 341701000978	907101.00
			1608.26	State Bank of India (DS-205) 1028610991	1652.26 908753.26
			1268374.00	INTER UNIT BALANCES	"B" 1268374.00
				(As per Schedule)	
				CAPITAL RESERVE	
			2677036.27	Opening Balance	1973240.63
			703795.64	Add: Excess of Expenditure	198090.00 2171330.63
			1973240.63	Over Income transferred from Income & Expenditure Account	
5461335.44	Total :-	5461335.44	5461335.44	Total :-	5461335.44

(OFFICE SUPPLY)
Prashant Arya
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

(OFFG. PRINCIPAL)
Officiating Principal
Dev Samaj College of Education
Sector 36-B, Chandigarh
even date

(CHAIRMAN)
Chairman (CHAIRMAN)
Dev Samaj College of Education
Sector 36/B, Chandigarh
In terms of our report on Balance Sheet of

PLACE: CHANDIGARH
DATE: 17.09.2024

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS



(RAVI MALLICK)
F.C.A.DISA(ICA)
M. NO. 083882

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
INCOME & EXPENDITURE OF AMALAGAMATED FUND AS AT 31ST MARCH 2024

Pro. Year	Particulars	Amount	Pro. Year	Particulars	Amount
7817.00	To Function Expenses	21845.00	1779300.00	By Amalgamated Fund	1396200.00
95308.00	To Printing and Stationery	105675.00	15764.00	By Bank Interest - Saving Ban	26335.00
57960.00	To Repair & Maintenance Expenses (Compute	53006.00			
41842.00	To Newspaper & Magazine	45014.00			
13046.00	To Library Books & Journals	27278.00			
10000.00	To Seminar & Workshop Expenses	72000.00	-703795.64	By Excess of Expenditure over	
17080.00	To Skill in Teaching Expenses	12000.00		Income Trfd to Balance Sheet	198090.00
161808.00	To Sports Expenses	169986.00			
32000.00	To Sumptuary Allowances	48000.00			
47340.00	To Van Running & Maintenance Expenses	90000.00			
352330.00	To Youth Festival Expenses	637540.00			
0.00	To Practical Exam Expenses	4600.00			
0.00	To Admin Charges P.F.	1175.00			
0.00	To ESI Contributions	4225.00			
0.00	To PF Contributions	15600.00			
0.00	To Staff Salaries	130000.00			
196845.00	To Depreciation	182681.00			
42892.36	To Misc. Expenses	0.00			
15000.00	To Legal & Profesional Charges	0.00			
1091268.36	Total :-	1620625.00	1091268.36	Total :-	1620625.00

Prashant Arya
(OFFICE SUPDT.)
Prashant Arya
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

Arjun Singh
(OFFG. PRINCIPAL)
Officiating Principal
Dev Samaj College of Education
Sector 36-B, Chandigarh

Chairman
Chairman (CHAIRMAN)
Dev Samaj College of Education
Sector-36/B, Chandigarh

AUDITOR'S REPORT
In terms of our report on Balance Sheet of
even date.

PLACE: CHANDIGARH
DATE: 17.09.2024

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS



(RAVI MALLICK)
F.C.A.DISA(ICAI)
M. NO. 083882

FIXED ASSETS**SCHEDULE - "A"**

<u>Particulars</u>	<u>%</u>	<u>Opening Balance</u>	<u>Additions</u>		<u>Sale</u>	<u>Total</u>	<u>Dep.</u>	<u>W.D.V. as on 31.03.2024</u>
			<u>Before 30.09.2023</u>	<u>After</u>				
Camera	15%	1952.00	0.00	0.00	0.00	1952.00	293.00	1659.00
CCTV	15%	6196.00	0.00	0.00	0.00	6196.00	929.00	5267.00
Furniture & Fixtures	10%	256280.18	0.00	0.00	0.00	256280.18	25628.00	230652.18
Music Instruments	15%	1358.06	0.00	8750.00	0.00	10108.06	860.00	9248.06
Library Books	15%	817663.32	8983.00	36246.00	0.00	862892.32	126715.00	736177.32
Sports Goods	15%	44517.96	0.00	0.00	0.00	44517.96	6678.00	37839.96
Misc. Equipments	15%	1119.14	0.00	0.00	0.00	1119.14	168.00	951.14
Mobile Phone	15%	1888.00	0.00	0.00	0.00	1888.00	283.00	1605.00
Photocopier	15%	33353.00	0.00	0.00	0.00	33353.00	5003.00	28350.00
Printer	40%	0.00	18200.00	0.00	0.00	18200.00	7280.00	10920.00
Computer	0%	94.84	0.00	0.00	0.00	94.84	0.00	94.84
Office Equipments	15%	10213.96	0.00	0.00	0.00	10213.96	1532.00	8681.96
Tea Vending Machine	15%	894.00	0.00	0.00	0.00	894.00	134.00	760.00
Lab Equipments	15%	11737.00	0.00	0.00	0.00	11737.00	1761.00	9976.00
Van	15%	32923.84	0.00	0.00	0.00	32923.84	4939.00	27984.84
Water Cooler	15%	3188.25	0.00	0.00	0.00	3188.25	478.00	2710.25
Total(In Rs.)		1223379.55	27183.00	44996.00	0.00	1295558.55	182681.00	1112877.55

INTER UNIT BALANCES**SCHEDULE - "B"****PARTICULARS**

Dev Samaj College of Education Chd.- 95% Deficit Account
Dev Samaj College of Education Chd.- Hostel Account

AMOUNT

1137341.00

131033.00

Total(In Rs.)**1268374.00**

DEV SAMAJ COLLEGE OF EDUCATION, SECTOR- 36 B, CHANDIGARH
RUSA GRANT BALANCE SHEET AS AT 31ST MARCH 2024

<u>LIABILITIES</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH</u>	<u>AMOUNT</u>
<u>RESERVES AND SURPLUS</u>			<u>FIXED ASSETS :-</u>		
<u>RUSA GRANT SURPLUS/DEFICIT A/C</u>			As per Schedule :-		
Opening Balance :-		14644840.74		"A"	12512738.74
Less: Excess of Expenditure over		2121656.00	12523184.74	<u>CURRENT ASSETS, LOANS &</u>	
Income during the year				<u>ADVANCES :-</u>	
				<u>CASH & BANK BALANCE :-</u>	
				Canara Bank A/C no. 2451101007408	10446.00
G.TOTAL(RS.) :==>			12523184.74	G.TOTAL(RS.) :==>	12523184.74

Prashant Arya
OFFICE SUPDT.
Prashant Arya
Office Superintendent
Dev Samaj College of Education
Sector 36-B, Chandigarh.

Principals
PRINCIPAL
Officiating Principal
Dev Samaj College of Education
Sector 36-B, Chandigarh
AUDITOR'S REPORT
Compiled as per Books of Accounts
Information & Explanations given.

Chairman
CHAIRMAN
Chairman
Dev Samaj College of Education
Sector 36-B, Chandigarh

FOR MALLICK VIPUL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:034223N

PLACE : CHANDIGARH.
DATE : 02.12.2024
UDIN:24552072BKEJKX9421



Vipul Mallik
(VIPUL MALLICK)
F.C.A Bcom (Hons.)
M.No. 552072

MALLICK VIPUL & ASSOCIATES
CHARTERED ACCOUNTANTS

1442, SECTOR : 44-B
CHANDIGARH - 160047
Tel. : 0172 - 2668141

DEV SAMAJ COLLEGE OF EDUCATION, SECTOR- 36 B, CHANDIGARH
RUSA GRANT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Bank Charges	84.00	By Bank Interest-Savings Bank	82865.00
To Misc. Expenses	4321.00	By Misc. Income	6793.00
To Refund of Grant	2016364.00		
To Refund of Intt. On Grant	190545.00		
		<u>By Excess of Expenditure over</u>	2121656.00
		<u>income Transferred to Balance Sheet</u>	
TOTAL(RS) :-	2211314.00	TOTAL(RS) :-	2211314.00

Note : Depreciation has not been charged on Fixed Assets.

OFFICE SUPDT.

Prashant Arya
Office Superintendent
Dev Samaj College of Education
Sector-36-B, Chandigarh.

PRINCIPAL

Officiating Principal
Dev Samaj College of Education
Sector-36-B, Chandigarh

AUDITOR'S REPORT

In terms of Our Report on Balance Sheet of
even date

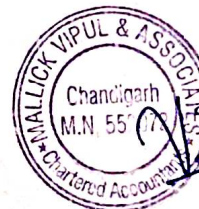
Chairman

CHAIRMAN

Dev Samaj College of Education
Sector-36/B, Chandigarh

FOR MALLICK VIPUL & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN:034223N



(VIPUL MALLICK)
F.C.A Bcom (Hons.)
M.No. 552072

PLACE : CHANDIGARH.

DATE : 02.12.2024

UDIN:24552072BKEJKX9421

DEV SAMAJ COLLEGE OF EDUCATION, SECTOR- 36 B, CHANDIGARH

FIXED ASSETS

SCHEDULE "A"

<u>PARTICULARS</u>	<u>Opening Balance</u>	<u>Additions</u>		<u>Sale / transfer</u>	<u>Total 31.03.2024</u>
		<u>Before 30.09.2023</u>	<u>After</u>		
Audio System	850000.00	0.00	0.00	0.00	850000.00
Furniture & Fixtures	2072543.00	0.00	0.00	0.00	2072543.00
Air Conditioners	918399.00	0.00	0.00	0.00	918399.00
Projector	542962.00	0.00	0.00	0.00	542962.00
Computers / Software	442727.00	0.00	0.00	0.00	442727.00
Samvad Teleprompter	104976.00	0.00	0.00	0.00	104976.00
Printer & Scanner	139850.00	0.00	0.00	0.00	139850.00
Home Science Equipments	153400.00	0.00	0.00	0.00	153400.00
Digital Teaching Equipments	1159599.27	0.00	0.00	0.00	1159599.27
Library Equipments	1457164.00	0.00	0.00	0.00	1457164.00
Building Renovation	3080754.00	0.00	0.00	0.00	3080754.00
Microphone / PA Mixer/ Speaker	132997.47	0.00	0.00	0.00	132997.47
Camera	235990.00	0.00	0.00	0.00	235990.00
IPAD	44700.00	0.00	0.00	0.00	44700.00
Misc. Equipments - KIOSK	130004.00	0.00	0.00	0.00	130004.00
Computers for Blind	0.00	128100.00	0.00	0.00	128100.00
Diagnostic Test Kit For Disability	0.00	12000.00	0.00	0.00	12000.00
LCD Panels	0.00	575970.00	0.00	0.00	575970.00
Misc. Assets	0.00	40335.00	0.00	0.00	40335.00
Musical Instruments	0.00	84500.00	0.00	0.00	84500.00
Scientific & Psy. Laboratory Equip.	0.00	205768.00	0.00	0.00	205768.00
TOTAL(RS.) :-	11466065.74	1046673.00	0.00	0.00	12512738.74

