

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS

#1442, Sector 44-B,
Chandigarh-160047
Phone: - 0172-2668141
Mobile: - 94171-21321

AUDITORS' REPORT

We have examined the Balance Sheet of *Dev Samaj College of Education (Management Account)*, Sector 36-B Chandigarh as at 31ST March, 2022 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, 2022 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: 094867N



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

PLACE: CHANDIGARH
DATE: 16.09.2022
UDIN: 22083882ASQWZE1652

DEV SAMAJ COLLEGE OF EDUCATION, CHANDIGARH
BALANCE SHEET OF MANAGEMENT ACCOUNT AS AT 31ST MARCH 2022

<u>LIABILITIES</u>	<u>SCH</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH</u>	<u>AMOUNT</u>
GENERAL RESERVE :			FIXED ASSETS :	"C"	4376780.31
Opening Balance		37160850.85			
Add: Excess of Income over Expenditure Trfd. From Income & Expenditure A/c		8479727.50	45640578.35		
			CURRENT ASSETS & LOANS & ADVANCES :-		
			A. CURRENT ASSETS :		
COLLEGE & LIBRARY SECURITY	"A"	529000.00	Bank Balances	"D"	15789854.55
			B. LOANS & ADVANCES	"E"	27889192.44
CURRENT LIABILITIES & PROVISIONS	"B"	67040.00	C. SECURITIES		7500.00
INTER UNIT BALANCES					
Dev Samaj College of Education Hostel Loan		1826708.95			
G.TOTAL(RS.)		48063327.30	G.TOTAL(RS.)		48063327.30

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OFFICE SUPERINTENDENT
Dev Samaj College of Education
Sector 36-B, Chandigarh

[Handwritten Signature]

Dr. (Principal) Agnese Dhillon
Principal,
Dev Samaj College of Education
Sector 36-B, Chandigarh

[Handwritten Signature]

Chairman (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.

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE : CHANDIGARH
DATE : 16.09.2022



[Handwritten Signature]
(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 2022

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To 5% Management Contribution	1799253.00	By A/V Aids Charges	40400.00
To Administration Chrges P.F.	13677.00	By Adding Facilities to Existing	211600.00
To Advertisement Expenses	42000.00	By Affiliation Fee	15190.00
To Bank Charges	2877.84	By Art & Craft Fund	101000.00
To Books & Journal Expenses	17150.00	By Additional Staff Fund	2038785.00
To Campus Beautification	177803.00	By Bank FDR Interest	614485.00
To Dissertation Fees	11025.00	By Saving Bank Interest	134837.00
To Diwali Expenses	117946.00	By Campus Maintenance Charges	202000.00
To Donation - Head Office	200000.00	By College Building Fund	272400.00
To Electricity and Water Charges	335106.00	By College Development Council Fee	17360.00
To ERP System Charges	49844.00	By College Development Fund	101000.00
To ESI Contribution	21322.00	By College Dilapidation Fund	101000.00
To Examination Expenses	37981.00	By College Fees & Funds	12322629.80
To Function Expenses	413064.00	By College Magazine Fund	60600.00
To Gardening Expenses	47061.00	By Computer Fund	161600.00
To Generator Expenses	20000.00	By Continuation Fee	38600.00
To Gratuity & Retirement Benefits	310491.00	By Edu. Tech. Charges	111200.00
To Green Audit Fees	25000.00	By Educational projects	90900.00
To Green Initiative Expenses	25000.00	By Exam Fees	268725.00
To Honorarium & Remuneration	170025.00	By Furniture Fund	161600.00
To House Keeping Expenses	79998.00	By Generator Fund	161600.00
To ICSSR (Minor Research Project) Exp	230984.00	By Gratuity Fund	202000.00
To ICSSR Impress PFMS Grant Expenses	319028.00	By House Exam Fee	141400.00
To Internet Charges	12494.46	By I-Card Fees	10200.00
To Legal & Professional Charges	239210.00	By Internet Charges	202000.00
To Liveries Expenses	98223.00	By Lab Charges	121200.00
To Medical Expenses	2112.00	By Leave Application & Bus Passes	19998.00
To Misc. Expenses	274831.00	By Medical Fund	40400.00
To MOOC Studio	29758.00	By Migration Fee	9600.00
To NSS Expenses	65614.00	By Misc. Funds	304230.00
To Webinars & Seminars	19696.00	By Misc. Income	71013.00
To P.F. Contributions	59436.00	By NSS Enrollment Fee	2170.00
To P.U. Examination Fees	289200.00	By Overseas Fund	1000.00
To Postage	1297.00	By P.U . Alumni House & Scholarship Fund	6510.00
To Printing & Stationery Expenses	295019.00	By P.U sports Develop Fee	2805.00
To Property Tax	252799.00	By P.U. Sports Fee	47322.00
To Registration Fees	5200.00	By Prospectus Charges	56912.00
To Refund of Grant ICSSR	280000.00	By Registration Fee & Enrolment Fee	9600.00
To Repair & Maintenance - Computer	329389.00	By Seminar & Workshop	111200.00
To Repair & Maintenance - Building	43011.00	By Sports Fund	56560.00
To Repair & Maintenance - General	176825.00	By Stationary & Correspondence	75500.00
To Research Budget Expenses	14510.00	By Student Aid Fund	38500.00
To Salaries	3651391.00	By Student Holiday Home Fees	15190.00
To Skill in Teaching	20000.00	By Various Grants	193800.00
To Sports Affiliation Fees	27350.00	By Water & Sewerage Charges	202000.00
To Student Aid Fund	7070.00	By Workshop & Work Experiences	101000.00
To Student Return Fees	69400.00	By Youth welfare Fund	19530.00
To Telephone Expenses	63229.00		
To University Charges	177764.00	By Inter Institutional Contribution	103000.00
To Van Running & Maintenance	124453.00		
To Expenses Against Grants	104000.00		
To TDS of Prior Years	42613.00		
To Depreciation	604894.00		



To Excess of Income over Expenditure 8479727.50
Trfd to Balance Sheet

TOTAL	20327151.80	20327151.80
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Prashant
(OFFICE SUPT.)
Prashant
Office Supt.
Dev Samaj College of Education
Sector 35-B, Chandigarh.

Dr. Agnese Dhillon
Dr. (PRINCIPAL)
Principal,
Dev Samaj College of Education
Sector 36-B, Chandigarh.

Normal Singh
(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 : 16.09.2022

FOR R.P.MALLICK & ASSOCIATES
CHARTERED ACCOUNTANTS



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

COLLEGE & LIBRARY SECURITYSCHEDULE - "A"PARTICULARS

	<u>AMOUNT</u>
Opening Balance	427000.00
Add: College Security Received	102000.00
	529000.00
Less: Refunded During The Year	0.00
Total(In Rs.)	529000.00

CURRENT LIABILITIES & PROVISIONSSCHEDULE - "B"PARTICULARSCHEQUES ISSUED BUT NOT PRESENTED

	<u>AMOUNT</u>	
ICICI Bank A/c 808	27559.00	
State Bank of India A/c 8800 (NSS)	9881.00	
State Bank of India A/c 230	29600.00	67040.00
Total(In Rs.)		67040.00

FIXED ASSETSSCHEDULE - "C"

<u>PARTICULARS</u>	<u>%</u>	<u>Opening</u> <u>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>31.03.2022</u>
			<u>30.09.2021</u>					
Aqua Fresh	15%	29754.00	0.00	0.00	0.00	29754.00	4463.00	25291.00
Air Conditioner	15%	99957.39	89500.00	0.00	0.00	189457.39	28419.00	161038.39
Basket Ball Ground	10%	34913.22	0.00	0.00	0.00	34913.22	3491.00	31422.22
Building-Parking Area	10%	852132.00	0.00	0.00	0.00	852132.00	85213.00	766919.00
CCTV	15%	6264.00	0.00	0.00	0.00	6264.00	940.00	5324.00
Computer Software	40%	15574.92	0.00	0.00	0.00	15574.92	6230.00	9344.92
Computers	40%	6526.08	108800.00	115500.00	0.00	230826.08	69230.00	161596.08
Cycle	15%	509.52	0.00	0.00	0.00	509.52	76.00	433.52
Cycle Rehri	15%	729.12	0.00	0.00	0.00	729.12	109.00	620.12
Furniture & Fixture	10%	2774916.20	19570.00	73887.00	0.00	2868373.20	283143.00	2585230.20
Generator	15%	40476.47	0.00	0.00	0.00	40476.47	6071.00	34405.47
Geyser	15%	2873.00	0.00	0.00	0.00	2873.00	431.00	2442.00
Library Books	15%	22091.31	0.00	0.00	0.00	22091.31	3314.00	18777.31
Machinery	15%	1045.68	0.00	0.00	0.00	1045.68	157.00	888.68
Music Instruments	15%	666.56	0.00	13000.00	0.00	13666.56	1075.00	12591.56
Office Equipments	15%	72782.14	0.00	0.00	0.00	72782.14	10917.00	61865.14
Photocopy Machine	15%	9765.70	0.00	0.00	0.00	9765.70	1465.00	8300.70
Printer	40%	25205.00	0.00	0.00	0.00	25205.00	10082.00	15123.00
Projector	15%	151597.00	0.00	218000.00	0.00	369597.00	39090.00	330507.00
Psychology Test Equip.	15%	6001.98	0.00	0.00	0.00	6001.98	900.00	5101.98
Sports Goods	15%	4683.02	0.00	0.00	0.00	4683.02	702.00	3981.02
Website Development Exp.	40%	75864.00	5000.00	28320.00	0.00	109184.00	38010.00	71174.00
Building Cleaning Machine	15%	39587.00	0.00	0.00	0.00	39587.00	5938.00	33649.00
Desert Cooler	15%	11761.00	0.00	0.00	0.00	11761.00	1764.00	9997.00
Disinfection System	15%	9712.00	0.00	0.00	0.00	9712.00	1457.00	8255.00
Microwave Oven	15%	6012.00	0.00	0.00	0.00	6012.00	902.00	5110.00
Mobile	15%	8697.00	0.00	0.00	0.00	8697.00	1305.00	7392.00
Total(In Rs.)		4310097.31	222870.00	448707.00	0.00	4981674.31	604891.00	4376780.31



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	80275.02
State Bank of India	41294	38896641294	47290.98
State Bank of India	589	10286110230	59877.69
State Bank of India	406	10286110092	202043.26
State Bank of India	1086	10286028786	10965.96
State Bank of India		38614224796	55972.20
State Bank of India	107	10286028800	3226.23
Kotak Mahindra Bank		3712915921	0.90
State Bank of India	8804	37376678804	29555.17
Kotak Mahindra Bank	8058	3713638058	338.00
ICICI Bank	808	341701000808	2620103.14
ICICI Bank	809	341701000809	768813.00
Online 805	806	341701000806	1336415.00
ICICI Bank	887	341701000887	78422.00
Alumini Fund	888	341701000888	95167.00
Kotak Mahindra Bank - Research	8314	3713808314	708.00
			<u>5329173.55</u>

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	1600000.00
10.09.2021	341713003369	11.09.2026	5.50%	1314265.00	1600000.00
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	11713003111	04.05.2026	5.00%	4599926.00	<u>3500000.00</u>
					7500000.00

KOTAK BANK FDR - SWEEP 3713652559 FACE VALUE AND INTEREST ACCRUED 135681.00

ENDOWMENT FUND- NCTE

<u>DATE</u>	<u>FDR No.</u>	<u>Mat. Date</u>	<u>Mat.Amt.</u>	<u>amt.</u>
22.08.2019	33705725062	22.08.2024	690210.00	500000.00
29.07.2019	38639610895	29.07.2024	971959.00	700000.00
29.07.2019	38639610012	29.07.2024	693614.00	500000.00
22.08.2019	33705725471	22.08.2024	966294.00	700000.00
05.09.2014	30754876725	05.09.2022	391973.00	<u>200000.00</u>
				2600000.00

ENDOWMENT FUND- PU

07.09.2021	341713003362	07.09.2026	78263.00	50000.00
28.02.2022	341713003642	28.02.2027	216287.00	<u>165000.00</u>
				225000.00

15789854.55



LOANS & ADVANCES :
PARTICULARS

SCHEDULE - "E"
AMOUNT

Inter - Unit Balances :-

Dev Samaj College Of Education Chandigarh

Amalgamated Fund Loan - 205

5461335.44

95% Deficit Grant Loan-257

11335380.00

16796715.44

TDS (A.Y. 2021-2022)

TDS AY 2022-23

61503.00

Inter - Institutional Balances :-

Dev Samaj College of Education- Ferozpur

10000000.00

Other Current Assets :-

Advance- Parmod Kumar

235000.00

Advance- Harpreet Kaur

5000.00

Advance- Anuradha Agnihotri

20000.00

Advance- Santosh Kumar

15000.00

Interest Accrued on FDR- ICICI Bank

274974.00

Interest Accrued on FDR- SBI

481000.00

1030974.00

27889192.44

