

Auditor's Report

To,
The Principal,
Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parisad Samiti

1 We have Audited the accompanying financial statement which comprises the Balance Sheet of Late M L Chaurasia - B.Ed & D.ED College, Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.) ,Run by - Shoshit Peedit kalyan vikash parishad, Samiti Rewa, Distt.-Rewa (M.P.) as at 31st March 2022 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 Late M L Chaurasia - B.Ed & D.ED College, Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.) as at 31st March 2022 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 : R.K. Shukla & Co.
Chartered Accountants
F.R.N. 015834C

CA Rakesh Kumar Shukla
(Partner)

Membership No.078366
Date : 24.08.2022
Place : Rewa



Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parisad Samiti

Balance Sheet
As on 31st March 2022

Liabilities		Amount	Assets		Amount
Reserve Fund			Fixed Assets		
Opening Balance	1,938,345.31		As per Sch. A		6,554,802.75
Add: Excess of Income			Branch & division		
Over Expenditure	2,845,763.10	4,784,108.41	Late ML Chaurasia Memorial Nursing College		1,110,000.00
Current Liabilities			Late ML Chaurasia Memorial Nursing School		470,000.00
Provision			Shoshit Peedit Kalyan Vikash Parishad, Rewa		8,183,850.00
Rk Shukla & Co.		10,030.00	M L Chuarasiya Public School		380,000.00
Caution Money		79,850.00	Loan & Advance		
Salary Payable		280,614.00	Dr. N.C. Chaurasia		75,000.00
Branch & Division			Current Assets		
Chaurasia Paramadical Institute, Rewa		12,050,000.00	Cash In Hand	90,177.35	
			Cash at Bank		
			Bank of Baroda, Rewa		
			A/c No. 26510200000423	340,772.31	430,949.66
Total		17,204,602.41	Total		17,204,602.41

As per our report of even date annexed

For : R.K. Shukla & Co.
Chartered Accountants
F.R.N. 015834C



CA Rakesh Kumar Shukla
(Partner)

Membership No.078366
Date : 24.08.2022
Place : Rewa

सचिव

Late M L Chaurasia - B.Ed & D.ED College
President/Secretary/Authorized Person

Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parisad Samiti

Income and Expenditure Account
For the year ended on 31st March 2022

Expenditure	Amount	Income	Amount
Revenue Expenditure		Revenue Income	
As per Sch. B	4,214,992.65	Education Fees - D.El.Ed	663,200.00
Depreciation	638,527.25	Education Fees	7,016,053.00
Excess of Income over Expenditure	2,845,763.10	Exam Centre Fees Received	20,000.00
		Discount	30.00
Total	7,699,283.00	Total	7,699,283.00

As per our report of even date annexed

For : R.K. Shukla & Co.
Chartered Accountants
F.R.N. 015834C

CA Rakesh Kumar Shukla
(Partner)

Membership No.078366
Date : 24.08.2022
Place : Rewa



सचिव
Late M L Chaurasia - B.Ed & D.ED College
President/Secretary/Authorized Person
जेल मार्ग, रीवा (म०प्र०)

Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parisad Samiti

Receipt and Payment Account
For the year ended on 31st March 2022

Receipts		Amount	Payments		Amount
Opening Balance			Revenue Expenditure		4,214,992.65
Cash-in-Hand	49,006.35		As per Sch. B		
Cash at Bank			Capital Expenditure		725,000.00
Bank of Baroda, Rewa		144,295.31	As per Sch. A		
A/c No. 26510200000423	95,288.96		Loan & Advances		319,636.00
Revenue Income			Salary Payble		20,700.00
Education Fees - D.El.Ed	663,200.00		Provident Fund		13,600.00
Education Fees	7,016,053.00		Nilesh furniture Mart Rewa		965,000.00
Exam Centre Fees Received	20,000.00	7,699,283.00	Dr. N.C Chaurasia		
Discount	30.00		Branch & Divison		600,000.00
Loan & Advances, Other		480,000.00	Chaurasia Nursing College		200,000.00
Chaurasia paramedical Institute		1,500.00	M.L Chaurasia Public School		835,200.00
Caution Money			Shoshit Pedit Kalyan Vikash Parishad, Rewa		
			Closing Balance		
			Cash-in-Hand	90,177.35	
			Cash at Bank		
			Bank of Baroda, Rewa		
			A/c No. 26510200000423	340,772.31	430,949.66
Total		8,325,078.31	Total		8,325,078.31

As per our report of even date annexed

For : R.K. Shukla & Co.
Chartered Accountants
F.R.N. 015834C



CA Rakesh Kumar Shukla
(Partner)
Membership No.078366
Date : 24.08.2022
Place : Rewa

सचिव
Late M.L. Chaurasia - B. Ed & D. Ed College
President/Secretary/Authorized Person

Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parlsad Samiti

Revenue Expenditure
For the year ended on 31st March 2022

Sch.B

Particular	Amount
Advertising Expenses	19,488.00
Affiliation Fees D.L.ED	45,000.00
APSU Affiliation fees	35,400.00
Audit fees	10,030.00
Bank charge	1,830.65
Conveyance Expenses	3,820.00
Examination fees D. LED. Expenses	134,330.00
Functions & Cultural Expenses	5,095.00
Legal Expenses	500.00
Miscellaneous Expenses	14,401.00
News Paper & Magzine Expenses	1,300.00
Office Expenses	7,350.00
Postage & Courler Expenses	504.00
Printing & Stationery Expenses	88,993.00
Repair & Maintinance Expenses	57,420.00
Salary Exp. (D.L. E.D)	555,666.00
Salary Exp.Teaching (B. ED. Staff)	2,216,637.00
Salary Non Teaching (B.ED)	1,009,800.00
Telephone & Mobile Expenses	2,928.00
Website Expenses	4,500.00
Total ₹	4,214,992.65



सचिव

शोषित पदित कल्याण विकास परिषद
जेल मार्ग, रीवा (म.प्र.)

Late M L Chaurasia - B.Ed & D.ED College
Village- Khamha, Post- Lohi, Distt.-Rewa (M.P.)
Run By - Shoshit Pedit Kalyan Vikash Parisad Samiti

Sch. A

Fixed Assets
As on 31st March 2022

Particulars	Rate of Dep.	Gross Block				Depreciation			Net Block As on 31.03.2022
		As on 01.04.2021	Addition		Total	On Opening	On Addition	For the Year	
			More than 180 days	Less than 180 days					
Almirah	10.0%	2,152.00	-	-	2,152.00	215.00	-	215.00	1,937.00
Biomatric	15.0%	7,622.00	-	-	7,622.00	1,143.00	-	1,143.00	6,479.00
Building	10.0%	5,504,632.00	-	725,000.00	6,229,632.00	550,463.00	36,250.00	586,713.00	5,642,919.00
Generator	15.0%	10,539.00	-	-	10,539.00	1,581.00	-	1,581.00	8,958.00
Computer	40.0%	6,266.00	-	-	6,266.00	2,506.00	-	2,506.00	3,760.00
Electric Equipment	15.0%	7,879.00	-	-	7,879.00	1,182.00	-	1,182.00	6,697.00
Furniture & Fixture	10.0%	256,786.00	-	-	256,786.00	25,679.00	-	25,679.00	231,107.00
Food Preservation	15.0%	2,400.00	-	-	2,400.00	360.00	-	360.00	2,040.00
Invertor	15.0%	6,474.00	-	-	6,474.00	971.00	-	971.00	5,503.00
Lab Equipment	15.0%	33,873.00	-	-	33,873.00	5,081.00	-	5,081.00	28,792.00
Land	0.0%	542,400.00	-	-	542,400.00	-	-	-	542,400.00
language Labs	15.0%	8,126.00	-	-	8,126.00	1,219.00	-	1,219.00	6,907.00
Library Books	15.0%	51,741.25	-	-	51,741.25	7,761.00	-	7,761.00	43,980.25
Music Instrument	15.0%	6,368.00	-	-	6,368.00	955.00	-	955.00	5,413.00
Projector	15.0%	10,616.00	-	-	10,616.00	1,592.00	-	1,592.00	9,024.00
Sports Equip	15.0%	6,839.00	-	-	6,839.00	1,026.00	-	1,026.00	5,813.00
Submersible Pump	15.0%	3,616.75	-	-	3,616.75	543.25	-	543.25	3,073.50
Total ₹		6,468,330.00	-	725,000.00	7,193,330.00	602,277.25	36,250.00	638,527.25	6,554,802.75



सचिव

शिक्षा विकास
जेल मार्ग, रीवा (मध्य)