



AUDIT REPORT

We have examined the Consolidated Balance Sheet of **SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, VILLAGE BAGIDORA, BANSWARA (RAJASTHAN)** as at **31st March, 2024** and the Consolidated Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by said institution.

These financial statements are the responsibility of the management of the institute. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those 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 management, as well as evaluating the overall financial statement presentation. We believe that our presentation of audit provides a reasonable basis for our opinion as required by the guidelines of the **SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN** issued by the State /Central Government of India.

I have obtained all information and explanation which to the best of my knowledge and belief were necessary for the purpose of the audit. In my opinion proper books of accounts have been kept by the office of the above named institution and so far as appear from my examination of the books and proper records adequate for the purposes of audit have been received from the said institution, subject to the comments given below:-

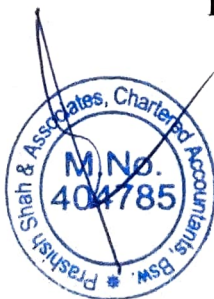
As per the Notes of Accounts Attached

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:-

- (i) in the case of the Consolidated Balance Sheet of the state of affairs above-named institution as at **31st March, 2024.**
- AND**
- (ii) **in the case of the Consolidated Income and Expenditure account of the Surplus during the year ended on 31st March, 2024.**

The prescribed particulars are annexed here to.

FOR,
PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS



PRASHISH SHAH
Chartered Accountants

PRASHISH SHAH
(PROPRIETOR)
MEMBERSHIP NO. 404785

PLACE : BANSWARA
DATE : 26.09.2024

SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN
VILLAGE & TEHSIL BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
To Bank Charges	118.00	By Interest on Income Tax Refund	194.00
To Depreciation on Fixed Assets (As per Annexure 'C')	1241830.00	By Contribution from Members	49586.00
To Interest on Bank Term Loan	429826.00		
To Meeting & Conference Expenses	9991.00		
To TDS Reversed	22.00	By Deficit (Excess of Expenditure Over Income)	1632007.00
	1681787.00		1681787.00

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,

SARVPALLI Dr. RADHA KRISHNAN VIKAS SANSTHAN

PRESIDENT

SECRETARY



FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013130C

Prashish Shah & Associates
Chartered Accountants

PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

**SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN
VILLAGE & TEHSIL BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)**

**BALANCE SHEET
AS ON 31st MARCH 2024**

LIABILITIES	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)
GENERAL FUND		FIXED ASSETS	13243040.00
Opening Balance 12225049.56		(As Per Annexure "C")	
Less:- Deficit During the Year 1632007.00	10593042.56	CURRENT ASSETS & ADVANCES	
		LOANS & ADVANCES	71000.00
		(As per Annexure "D")	
LOANS (LIABILITY)		SUNDRY DEBTORS	150000.00
SECURED LOANS	2700016.00	(As per Annexure "E")	
(As Per Annexure "A")		CASH & BANK BALANCE	535123.56
CURRENT LIABILITIES & PROVISIONS		(As per Annexure "F")	
SUNDRY CREDITORS	706105.00		
(As Per Annexure "B")			
	13999163.56		13999163.56

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,

SARVPALLI Dr. RADHA KRISHNAN VIKAS SANSTHAN

PRESIDENT

SECRETARY

PLACE :- BANSWARA
DATE :- 26/09/2024

FOR,

PRASHISH SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REG. NO. 0131300

PRASHISH SHAH

PROPRIETOR

MEMBERSHIP NO. 404785



**SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN
VILLAGE & TEHSIL BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)**

**ANNEXURE :- "A"
LIST OF SECURED LOAN AS ON 31.03.2024**

S.NO.	PARTICULARS	AMOUNT (In Rs.)
1	Baroda Rajasthan Kshetriya Gramin Bank Term Loan A/c (48560600000037)	2700016.00
	TOTAL	2700016.00

**ANNEXURE :- "B"
LIST OF SUNDRY CREDITORS AS ON 31.03.2024**

S.NO.	PARTICULARS	AMOUNT (In Rs.)
1	Sarvapalli Dr. Radhakrishnan Mahavidhyalay	706105.00
	TOTAL	706105.00

**ANNEXURE :- "D"
LIST OF LOANS & ADVANCES AS ON 31.03.2024**

S.NO.	PARTICULARS	AMOUNT (In Rs.)
1	Rajlaxmi Prakashan, Jaipur	71000.00
	TOTAL	71000.00

**ANNEXURE :- "E"
LIST OF SUNDRY DEBTORS AS ON 31.03.2024**

S.NO.	PARTICULARS	AMOUNT (In Rs.)
1	Sarvapalli Dr. Radhakrishnan School	150000.00
	TOTAL	150000.00

**ANNEXURE :- "F"
LIST OF CASH & BANK BALANCE AS ON 31.03.2024**

S.NO.	PARTICULARS	AMOUNT (In Rs.)
1	Cash in Hand	156143.00
2	<u>Cash at Bank</u>	
(i)	BRKGB Bank Current A/c (48560200000033)	378980.56
	TOTAL	535123.56

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH

FOR,

SARVPALLI Dr. RADHA KRISHNAN VIKAS SANSTHAN

PRESIDENT

PLACE :- BANSWARA
DATE :- 26/09/2024

FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013130C

Prashish Shah & Associates
Chartered Accountants

PRASHISH SHAH
PROPRIETOR

MEMBERSHIP NO. 404785

SECRETARY



SARVPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN
VILLAGE & TEHSIL BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE : "C"
FIXED ASSETS FOR THE PREVIOUS YEAR 2023-2024

Name of Assets	Rate of Dep. (in %)	W.D.V. as on 01.04.2023	Additions		Deductions during the year	Total	Depreciation during the year			W.D.V. as on 31.03.2024
			More than 180 days	Less than 180 days			More than 180 days	Less than 180days	Total	
<u>BLOCK @ 0%</u> Land	0%	2066574.00	0.00	0.00	0.00	2066574.00	0.00	0.00	0.00	2066574.00
<u>BLOCK @ 10%</u> Building	10%	12418296.00	0.00	0.00	0.00	12418296.00	1241830.00	0.000	1241830.00	11176466.00
TOTAL		14484870.00	0.00	0.00	0.00	14484870.00	1241830.00	0.00	1241830.00	13243040.00

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,

SARVPALLI Dr. RADHA KRISHNAN VIKAS SANSTHAN

PRESIDENT

SECRETARY

PLACE :- BANSWARA
DATE :- 26/09/2024

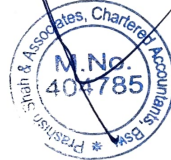
FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013130C

Prashish Shah & Associates
Chartered Accountants

PRASHISH SHAH Prashish Shah
PROPRIETOR
MEMBERSHIP NO. 404785



NOTES FORMING PART OF ACCOUNTS & AUDIT REPORT IN CASE OF CONSOLIDATED SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, VILLAGE BAGIDORA, BANSWARA, (RAJASTHAN) FOR THE YEAR ENDED ON 31ST MARCH, 2024.

SIGNIFICANT ACCOUNTING POLICIES:

(1) **System of Accounting**

The institution generally maintains its accounts on mercantile basis except in respect of certain items, which are accounted for on cash basis in view of their peculiar nature, uncertainty and inability of ascertaining their amount and value with reasonable accuracy. The accounts are prepared on a going concern basis and are consistent with generally accounting policies.

(2) **Fixed Assets**

The book value of the fixed assets as on 31st March 2023 has been considered as the cost less depreciation. Fixed Assets are stated at cost and include subsequent improvement, related taxes, duties, freight & installation expenses, if any, less depreciation and no physically verification of Fixed Assets has been done during the course of audit at the end of the year.

(3) **Depreciation**

(a) Depreciation on fixed assets has been charged on written down value(WDV) method in accordance with the provisions of section 32 as per the rates specified in Appendix-I to the Income Tax Rules, 1962.

(b) Depreciation on fixed assets acquired during the year and is put to use for a period of less than 180 days in the year is restricted to 50% of the amount calculated at the rates prescribed under the Income Tax Rules, 1962.

(4) **Contingent Liabilities**

No Provision is made for liabilities, which are contingent in nature and the same is recognized on cash basis.

(5) **OTHER NOTES**

(a) No confirmation of Sundry Debtors, Sundry Creditors, Unsecured Loans & other balances have been obtained and hence, the same are taken as shown in the books of accounts.

(b) No physically verification of cash in hand at the end of the year. The same is taken as certified by management of the society.

(c) Where supporting vouchers are not produced or not available we have relied on the expenses voucher authorized & certified by the management of the society.

(d) The particulars given in the audit report are based on my interpretation among other things and subjected to test checks.

As per our attached report of even date.

For
Prashish Shah & Associates

Chartered Accountants

Firm Reg. No. 003130C

Chartered Accountants

Prashish Shah

Proprietor

Membership No. 404785

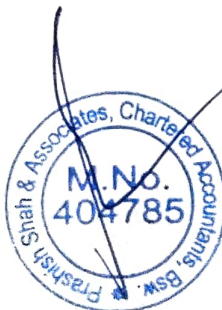
Place : Banswara

Dated : 26th September 2024

For,

Sarvapalli Dr. Radha Krishnan Vikas Sansthan

(President/Serectary)



SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJ.)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
To Advertisement Expenses	28794.00	By Fees From Students	11245388.00
To Affiliation Fees Expenses	1007300.00	By Discount Received	2091.04
To Audit Fees Expenses	35400.00	By Interest on Fixed Deposit with Bank	154458.00
To Bank Charges	4846.88	By Interest on Income Tax Refund	211.00
To Legal Fees Expenses	20000.00	By Rent Income	60000.00
To Depreciation on Fixed Assets (As per Annexure 'B')	2082778.00		
To Electricity Expenses	75000.00		
To Festival & Celebration Expenses	77330.00		
To ITEP Course Fees Expenses	177010.00		
To Sports Expenses	98580.00		
To Office & Miscellaneous Expenses	14479.00		
To Mobile & Internet Expenses	18465.00		
To Printing & Stationary Expenses	52078.00		
To Vehicle Repairs & Maintanance Expenses	36173.00		
To Laboratory Expenses	34441.00		
To Salary & Honorarium Expenses	5114357.00		
To Software Renewal Expenses	4248.00		
To Water Expenses	5000.00		
To Surplus (Excess of Income Over Expenditure)	2575868.16		
	11462148.04		11462148.04

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,

SARVAPALLI Dr. RADHA KRISHNAN MAHAVIDYALAYA

(PRINCIPAL)



FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 0131390
Chartered Accountants

(Signature)
PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

PLACE :- BANSWARA
DATE :- 26/09/2024

SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJ.)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

BALANCE SHEET
AS ON 31st MARCH 2024

LIABILITIES	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance 21061636.52		(As per Annexure "B")	19063787.32
Less:- TDS Reversed 57040.00			
Add:- Net Surplus as per		<u>INVESTMENT</u>	
Income & Expenditure A/c 2575868.16	23580464.68	(As per Annexure "C")	2440954.00
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
<u>SUNDRY CREDITORS</u>		<u>DEPOSITS (ASSETS)</u>	
(As per Annexure "A")	560895.48	(As per Annexure "D")	30524.00
		<u>SUNDRY DEBTORS</u>	
		(As per Annexure "E")	1038925.00
		<u>CASH & BANK BALANCE</u>	
		(As per Annexure "F")	1567169.84
	24141360.16		24141360.16

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,
SARVAPALLI Dr. RADHA KRISHNAN MAHAVIDYALAYA

(PRINCIPAL)

PLACE :- BANSWARA
DATE :- 26/09/2024



FOR,
PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 0131306
Prashish Shah
PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJ.)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE :- "A"
LIST OF SUNDRY CREDITORS AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Amresh	45000.00
2	Arvind Devra	33000.00
3	Ashish Dosi	30000.00
4	Bharat Patel	11883.00
5	Chagan Peon	6500.00
6	Chandra Prakash	16775.00
7	Dikshit Panchal	15000.00
8	Dipika	30000.00
9	Gitansh Joshi	10000.00
10	Jaga Rengniya	11367.00
11	Kartik Rathore	14467.00
12	Mayank Electronics	3923.48
13	Mohan Chemicals & Scientific Company	34000.00
14	Meeta Bhatt	8667.00
15	Mukesh Kumar	25833.00
16	Praksh Harijan	2427.00
17	Pranjal Nagar	16800.00
18	Premlata Mehta	30000.00
19	Riddhi Jain	30000.00
20	Rohit Bhuj	9500.00
21	Ronak Sharma	9600.00
22	Sanjay Tamoboliya	11883.00
23	Sanjoli Shah	30000.00
24	Shankar Singh	25000.00
25	Sudhir Dosi	30000.00
26	Supriya Patel	15500.00
27	Valchand Patel	14500.00
28	Vineet Patot	12000.00
29	Vitrag Enterprises	27270.00
	TOTAL	560895.48

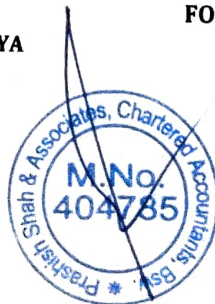
ANNEXURE :- "C"
LIST OF INVESTMENT AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Fixed Deposit with State Bank of India (A/c No. 37546581648)	961717.00
2	Fixed Deposit with State Bank of India (A/c No. 37546581751)	686940.00
3	Fixed Deposit with State Bank of India (A/c No. 38700428428)	654864.00
4	Fixed Deposit with State Bank of India (A/c No. 61223185857)	9141.00
5	Fixed Deposit with State Bank of India (A/c No. 61237763844)	128292.00
	TOTAL	2440954.00

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,
SARVAPALLI Dr. RADHA KRISHNAN MAHAVIDYALAYA

(PRINCIPAL)



FOR,
PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013130C
Prashish Shah & Associates
Chartered Accountants

[Signature]
PRASHISH SHAH
PROPRIETOR

MEMBERSHIP NO. 404785

PLACE :- BANSWARA
DATE :- 26/09/2024

SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJ.)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE :- "D"
LIST OF DEPOSITS (ASSETS) AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Tax Deducted at Source	30524.00
	TOTAL	30524.00

ANNEXURE :- "E"
LIST OF SUNDRY DEBTORS AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Sarvapalli Dr. Radhakrishnan Sansthan	706105.00
2	Sarvapalli Dr. Radhakrishnan School	332820.00
	TOTAL	1038925.00

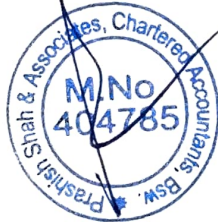
ANNEXURE :- "F"
LIST OF CASH & BANK BALANCE AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Cash in Hand	129171.00
2	Cash at Bank State Bank of India (Current A/c No. 61086648005)	1437998.84
	TOTAL	1567169.84

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,
SARVAPALLI Dr. RADHA KRISHNAN MAHAVIDYALAYA

(PRINCIPAL)



FOR,
PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 013130C
Prashish Shah & Associates
Chartered Accountants
PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

PLACE :- BANSWARA
DATE :- 26/09/2024

SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJ.)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE : "B"
FIXED ASSETS FOR THE PREVIOUS YEAR 2023-2024

Name of Assets	Rate of Dep. (in %)	W.D.V. as on 01.04.2023	Additions		Deductions during the year	Total	Depreciation during the year			W.D.V. as on 31.03.2024
			More than 180 days	Less than 180 days			More than 180 days	Less than 180days	Total	
BLOCK @ 10%										
College Building	10%	16536446.80	825981.04	1664418.48	0.00	19026846.32	1736243.00	83221.000	1819464.00	17207382.32
(A)		16536446.80	825981.04	1664418.48	0.00	19026846.32	1736243.00	83221.00	1819464.00	17207382.32
BLOCK @ 10%										
Black Board	10%	7549.00	0.00	0.00	0.00	7549.00	755.00	0.00	755.00	6794.00
Computer Table	10%	13249.00	0.00	0.00	0.00	13249.00	1325.00	0.00	1325.00	11924.00
Furniture & Fittings	10%	1031022.50	0.00	135405.00	0.00	1166427.50	103102.00	6770.00	109872.00	1056555.50
Godrej Safe	10%	2355.00	0.00	0.00	0.00	2355.00	236.00	0.00	236.00	2119.00
Library Almirah	10%	13808.00	0.00	0.00	0.00	13808.00	1381.00	0.00	1381.00	12427.00
(B)		1067983.50	0.00	135405.00	0.00	1203388.50	106799.00	6770.00	113569.00	1089819.50
BLOCK @ 15%										
Automatic Bell	15%	0.00	0.00	13500.00	0.00	13500.00	0.00	1013.00	1013.00	12487.00
Camera	15%	25526.00	0.00	0.00	0.00	25526.00	3829.00	0.00	3829.00	21697.00
Canon Scanner	15%	791.00	0.00	0.00	0.00	791.00	119.00	0.00	119.00	672.00
CCTV Camera	15%	78237.00	0.00	56690.00	0.00	134927.00	11736.00	4252.00	15988.00	118939.00
Bus (R)03 GA 2383)	15%	180690.00	0.00	0.00	0.00	180690.00	27104.00	0.00	27104.00	153586.00
Currency Counting Machine	15%	2199.00	0.00	0.00	0.00	2199.00	330.00	0.00	330.00	1869.00
D Link Router	15%	632.00	0.00	0.00	0.00	632.00	95.00	0.00	95.00	537.00
D Link Wifi Card	15%	1017.00	0.00	0.00	0.00	1017.00	153.00	0.00	153.00	864.00
Fan	15%	12578.00	0.00	0.00	0.00	12578.00	1887.00	0.00	1887.00	10691.00
HP Scanner	15%	5210.50	0.00	0.00	0.00	5210.50	782.00	0.00	782.00	4428.50
Invertor & Battery	15%	128736.00	19180.00	0.00	0.00	147916.00	22187.00	0.00	22187.00	125729.00
Laboratory Equipments	15%	7965.00	0.00	0.00	0.00	7965.00	1195.00	0.00	1195.00	6770.00
Mahindra Mexi Van	15%	124552.00	0.00	0.00	0.00	124552.00	18683.00	0.00	18683.00	105869.00
Mike Set	15%	1590.00	0.00	0.00	0.00	1590.00	239.00	0.00	239.00	1351.00
Mobile	15%	493.00	0.00	0.00	0.00	493.00	74.00	0.00	74.00	419.00
Printer	15%	4309.00	0.00	0.00	0.00	4309.00	646.00	0.00	646.00	3663.00
Projector	15%	6786.00	0.00	0.00	0.00	6786.00	1018.00	0.00	1018.00	5768.00
Science Lab Equipment	15%	166105.00	0.00	0.00	0.00	166105.00	24916.00	0.00	24916.00	141189.00
Thumb Impression Machine	15%	4151.00	0.00	0.00	0.00	4151.00	623.00	0.00	623.00	3528.00
Vaccum Cleaner	15%	4334.00	0.00	0.00	0.00	4334.00	650.00	0.00	650.00	3684.00
Water Tank	15%	836.00	0.00	0.00	0.00	836.00	125.00	0.00	125.00	711.00
(C)		756737.50	19180.00	70190.00	0.00	846107.50	116391.00	5265.00	121656.00	724451.50

BLOCK @ 40%										
Computer & Accessories	40%	18217.00	0.00	0.00	0.00	18217.00	7287.00	0.00	7287.00	10930.00
Books	40%	52006.00	0.00	0.00	0.00	52006.00	20802.00	0.00	20802.00	31204.00
(D)		70223.00	0.00	0.00	0.00	70223.00	28089.00	0.00	28089.00	42134.00
TOTAL {A+B+C+D}		18431390.80	845161.04	1870013.48	0.00	21146565.32	1987522.00	95256.00	2082778.00	19063787.32

FOR,

SARVAPALLI Dr. RADHA KRISHNAN MAHAVIDYALAYA

(PRINCIPAL)

PLACE :- BANSWARA
DATE :- 26/09/2024



FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013130C
Prashish Shah & Associates
Chartered Accountants

PRASHISH SHAH
PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

NOTES FORMING PART OF ACCOUNTS & AUDIT REPORT IN CASE OF SARVAPALLI DR. RADHAKRISHNAN MAHAVIDYALAYA (An Institute Run by Sarvapalli Dr. Radha Krishnan Vikas Sansthan, Bagidora Banswara, Rajasthan)VILLAGE BAGIDORA, BANSWARA, (RAJASTHAN) FOR THE YEAR ENDED ON 31ST MARCH, 2024.

SIGNIFICANT ACCOUNTING POLICIES:

(1) **System of Accounting**

The institution generally maintains its accounts on mercantile basis except in respect of certain items, which are accounted for on cash basis in view of their peculiar nature, uncertainty and inability of ascertaining their amount and value with reasonable accuracy. The accounts are prepared on a going concern basis and are consistent with generally accounting policies.

(2) **Fixed Assets**

The book value of the fixed assets as on 31st March 2023 has been considered as the cost less depreciation. Fixed Assets are stated at cost and include subsequent improvement, related taxes, duties, freight & installation expenses, if any, less depreciation and no physically verification of Fixed Assets has been done during the course of audit at the end of the year.

(3) **Depreciation**

(a) Depreciation on fixed assets has been charged on written down value(WDV) method in accordance with the provisions of section 32 as per the rates specified in Appendix-I to the Income Tax Rules, 1962.

(b) Depreciation on fixed assets acquired during the year and is put to use for a period of less than 180 days in the year is restricted to 50% of the amount calculated at the rates prescribed under the Income Tax Rules, 1962.

(4) **Contingent Liabilities**

No Provision is made for liabilities, which are contingent in nature and the same is recognized on cash basis.

(5) **OTHER NOTES**

(a) No confirmation of Sundry Debtors, Sundry Creditors, Unsecured Loans & other balances have been obtained and hence, the same are taken as shown in the books of accounts.

(b) No physically verification of cash in hand at the end of the year. The same is taken as certified by management of the college.

(c) Where supporting vouchers are not produced or not available we have relied on the expenses voucher authorized & certified by the management of the society.

(d) The particulars given in the audit report are based on my interpretation among other things and subjected to test checks.

As per our attached report of even date.

For

Prashish Shah & Associates

Chartered Accountants

Firm Reg. No. 013139C

Chartered Accountants

Prashish Shah

Proprietor

Membership No. 404785

Place : Banswara

Dated : 26th September 2024

For,

Sarpapalli Dr. Radhakrishnan Mahavidyalaya

(Principal)



SARVAPALLI DR. RADHAKRISHNAN SCHOOL
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJASTHAN)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2024

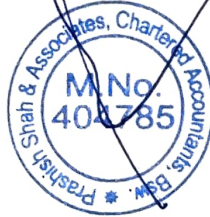
EXPENDITURE	AMOUNT (In Rs.)	INCOME	AMOUNT (In Rs.)
To Bank Charges	1446.99	By Fees Received From Student	1852152.00
To Celebration & Function Expenses	9000.00	By Fees Received From Govt. Under RTE Scheme	203054.00
To Amount paid to Balika Shiksha Foundation	40000.00	By Discount Received	512.26
To Depreciation on Fixed Assets (As per Annexure "C")	134804.00	By Bus Payment Received	10419.00
To Affiliation Fees	44000.00		
To Interest on Vehicle Loan	33085.12		
To Computer Repairs & Maintenance Expenses	5750.00		
To Office & Miscellaneous Expenses	900.00		
To Petrol & Fuel Expenses	164038.29		
To Printing & Stationary Expenses	9260.00		
To Salary & Honorarium Expenses	1309203.00		
To Vehicle Insurance Expenses	33850.00		
To Vehicle Repairs & Maintenance Expenses	12950.00		
To Surplus (Excess of Income over Expenditure)	267849.86		
	2066137.26		2066137.26

AS PER OUR REPORT OF EVEN DATE ANNEXED HERewith

FOR,

SARVAPALLI Dr. RADHA KRISHNAN SCHOOL

(PRINCIPAL)



FOR,

PRASHISH SHAH & ASSOCIATES

CHARTERED ACCOUNTANTS

FIRM REG. NO. 0161300

Chartered Accountants

PRASHISH SHAH

PROPRIETOR

MEMBERSHIP NO. 404785

PLACE :- **BANSWARA**

DATE :- **26/09/2024**

SARVAPALLI DR. RADHAKRISHNAN SCHOOL
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJASTHAN)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

BALANCE SHEET
AS ON 31st MARCH 2024

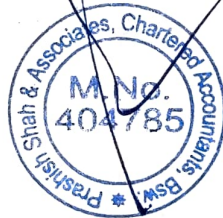
LIABILITIES	AMOUNT (In Rs.)	ASSETS	AMOUNT (In Rs.)
GENERAL FUND		FIXED ASSETS	786108.00
Opening Balance 103720.00		(As per Annexure "C")	
Add :- Surplus During the Year 267849.86	371569.86	CURRENT ASSETS, LOANS & ADVANCES	
		CASH & BANK BALANCE	324386.31
		(As per Annexure "D")	
LOANS (LIABILITIES)			
SECURED LOANS	92251.45		
(As per Annexure "A")			
CURRENT LIABILITIES & PROVISIONS			
SUNDRY CREDITORS	646673.00		
(As per Annexure "B")			
	1110494.31		1110494.31

AS PER OUR REPORT OF EVEN DATE ANNEXED HERewith

FOR,
SARVAPALLI Dr. RADHA KRISHNAN SCHOOL

(PRINCIPAL)

PLACE :- BANSWARA
DATE :- 26/09/2024



FOR,
PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 0131300

PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785

SARVAPALLI DR. RADHAKRISHNAN SCHOOL
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJASTHAN)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE :- "A"
LIST OF SECURED LOANS AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Vehicle Loan From Indusind Bank (RUR000180L)	92251.45
	TOTAL	92251.45

ANNEXURE :- "B"
LIST OF SUNDRY CREDITORS AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Bhairav Ji Filling Station	11302.00
2	Sarvapalli Dr. Radhakrishnan Vikas Sansthan	150000.00
3	Sarvapalli Dr. Radhakrishnan College	332820.00
4	Bhaves Joshi	13000.00
5	Bhuvnesh	10000.00
6	Deepashri Jain	30000.00
7	Diksha Dosi	6200.00
8	Jignesh Jain	11367.00
9	Kanta Bhagora	6000.00
10	Laxman Driver	6500.00
11	Megha Mehta	6000.00
12	Poonam Joshi	7467.00
13	Rajesh Solanki	9000.00
14	Roshani Rawal	6000.00
15	Sakshi Ameta	4500.00
16	Vandana Rao	36517.00
	TOTAL	646673.00

ANNEXURE :- "D"
LIST OF CASH & BANK BALANCE AS ON 31.03.2024

S.No.	PARTICULARS	AMOUNT (In Rs.)
1	Cash in Hand	65088.00
2	Cash at Bank Baroda Rajasthan Kshetriya Gramin Bank Current A/c (A/C No.42560200000292)	259298.31
	TOTAL	324386.31

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,

SARVAPALLI Dr. RADHA KRISHNAN SCHOOL

(PRINCIPAL)

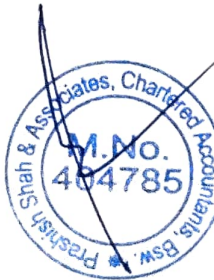
FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG NO. 0131306
Chartered Accountants

PRASHISH SHAH
Proprietor

PROPRIETOR
MEMBERSHIP NO. 404785



PLACE :- BANSWARA
DATE :- 26/09/2024

SARVAPALLI DR. RADHAKRISHNAN SCHOOL
(AN INSTITUTE RUN BY SARVAPALLI DR. RADHA KRISHNAN VIKAS SANSTHAN, BAGIDORA, BANSWARA, RAJASTHAN)
VILLAGE BAGIDORA, DISTRICT BANSWARA (RAJASTHAN)

ANNEXURE : "C"

FIXED ASSETS FOR THE PREVIOUS YEAR 2023-2024

Name of Assets	Rate of Dep. (in %)	W.D.V. as on 01.04.2023	Additions		Deductions during the year	Total	Depreciation during the year			W.D.V. as on 31.03.2024
			More than 180 days	Less than 180 days			More than 180 days	Less than 180days	Total	
BLOCK @ 10%										
Furniture & Teaching Aid {A}	10%	81797.00	0.00	0.00	0.00	81797.00	8180.00	0.00	8180.00	73617.00
		81797.00	0.00	0.00	0.00	81797.00	8180.00	0.00	8180.00	73617.00
BLOCK @ 15%										
Camera	15%	13017.00	0.00	0.00	0.00	13017.00	1953.00	0.00	1953.00	11064.00
Cashino Instrument	15%	4124.00	0.00	0.00	0.00	4124.00	619.00	0.00	619.00	3505.00
School Bus (RJ03 PA 6319)	15%	814774.00	0.00	0.00	0.00	814774.00	122216.00	0.00	122216.00	692558.00
Sound and Other Instruments {B}	15%	4176.00	0.00	0.00	0.00	4176.00	626.00	0.00	626.00	3550.00
		836091.00	0.00	0.00	0.00	836091.00	125414.00	0.00	125414.00	710677.00
BLOCK @ 40%										
Brothersoft Printer {C}	40%	3024.00	0.00	0.00	0.00	3024.00	1210.00	0.00	1210.00	1814.00
		3024.00	0.00	0.00	0.00	3024.00	1210.00	0.00	1210.00	1814.00
TOTAL (A+B+C)		920912.00	0.00	0.00	0.00	920912.00	134804.00	0.00	134804.00	786108.00

AS PER OUR REPORT OF EVENDATE ANNEXED HEREWITH

FOR,
SARVAPALLI Dr. RADHA KRISHNAN SCHOOL

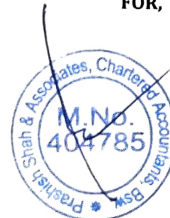
(PRINCIPAL)

FOR,

PRASHISH SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS

FIRM REG. NO. 013139C
Prashish Shah & Associates
Chartered Accountants

PRASHISH SHAH
PROPRIETOR
MEMBERSHIP NO. 404785



PLACE :- BANSWARA
DATE :- 26/09/2024

NOTES FORMING PART OF ACCOUNTS & AUDIT REPORT IN CASE OF SARVAPALLI DR. RADHA KRISHNAN SCHOOL (An Institute Run by Sarvapalli Dr. Radha Krishnan Vikas Sansthan, Bagidora Banswara, Rajasthan)VILLAGE BAGIDORA, BANSWARA, (RAJASTHAN) FOR THE YEAR ENDED ON 31ST MARCH, 2024.

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(c) Where supporting vouchers are not produced or not available we have relied on the expenses voucher authorized & certified by the management of the society.

(d) The particulars given in the audit report are based on my interpretation among other things and subjected to test checks.

As per our attached report of even date.

For

Prashish Shah & Associates

Chartered Accountants
Firm Reg. No. 013130C

Prashish Shah
Proprietor

Membership No. 404785

Place : Banswara

Dated : 26th September 2024

For,

Sarpapalli Dr. Radhakrishnan School

(Principal)

