

**SMT. MAHADEVI SHIKSHAN PRASHIKSHAN MAHAVIDYALAYA (B.Ed.)**  
**(A UNIT OF RURAL ENVIRONMENTAL DEVELOPMENT SOCIETY)**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

PREVIOUS YEAR (Rs.)	LIABILITIES	AMOUNT Rs.	PREVIOUS YEAR (Rs.)	ASSETS	AMOUNT Rs.
2067175.55	<b>Capital Fund:</b>			<b>Property, Plant and Equipment:</b>	
	Balance b/f	20067175.55		(At cost less dep.)	26048377.20
	Add: Excess of income over expenditure for the yr.	51746.62	26021581.55	As per Schedule A attached	
		20118922.17		<b>Current Assets, Loans &amp; Advances:</b>	
	<b>Secured Loan:</b>			<b>A. Current Assets:</b>	
855809.00	Car Loan from Kotak Mahindra	258278.00	5455992.00	Fees Due	5349120.00
4262937.50	Car Loan-HDFC Bank Ltd.	4260627.51	69573.48	Balance with SBI-SB A/c	71471.48
			11971.40	Balance with BRKGB-SB A/C	4244.40
			15490.92	Balance with Punjab & Sindh Bank	4289.12
				Balance with AU Small Finance Bank	118.76
809800.00	<b>Unsecured Loan:</b>		409800.00	FDR with BRKGB (incl. accrued intt.)	450108.00
	(From friends & relatives of trustees & others)			FDR with SBI (incl. accrued intt.)	827238.00
				FDR With SBI (incl. accrued intt.)	1505391.00
					8011978.78
	<b>Current Liabilities &amp; Provisions</b>			<b>B. Loans &amp; Advances:</b>	
	<b>A. Current Liabilities:</b>			Security Deposits with Govt. Deptts & Others	8500.00
1850907.00	Sundry Creditors (for exp. & others)	1673688.00	8500.00	Advance due from:	
2663868.00	Advance Fee Receipt	2663814.00		-IIMS	371238.00
800.00	TDS Payable	1000.00	71238.00	-REDS (STC-New)	50100.00
423770.00	Students' Caution Money	423770.00	50100.00	Balance with Principal (for exp.)	49850.00
3944580.30	REDS (HO)	3730244.30	8492516.30	Prepaid Expenses	
				Adv. Against affiliation Fee	
					8491766.78
					33540143.98
					34689547.35
					33540143.98
					34689547.35

**Notes on Accounts & Accounting Policies:**

- Financial statements are prepared on historical cost convention as a going institute on mercantile basis. In view of management, all assets are realisable atleast at their value shown in above balance sheet and liabilities/obligations are payable as shown in above balance sheet even after considering Covid-19 impact.
- Balances on personal accounts and banks are subject to reconciliations, confirmations & adjustments, if any.
- In the opinion of management, all liabilities and assets have been provided in the books. As per management, neither any Employees' provident fund nor ESI or any other social welfare liability/dues was outstanding as on 31.03.2022. Any liability, if arises on assessments or otherwise on such accounts, shall be accounted for as and when paid.
- Depreciation on property, plant & equipment has been provided as per I.T. Rules instead of AS 10 issued by ICAI.
- Figures for previous year have been regrouped/rearranged wherever considered necessary.
- Provision for tax, if any, shall be made at HO.
- All other applicable accounting standards issued by ICAI have been complied by the institute.

As per our separate report of even date  
For M. Gupta & Co.  
Chartered Accountants  
FRN : 001906C

(Ankita Agarwal)  
Partner  
M.No. 420071

For S.M.S.P. Mahavidyalaya

(President)

(Hony. Sect./ Treasurer)

Jaipur,  
29.09.2022

**SMT. MAHADEVI SHIKSHAN PRASHIKSHAN MAHAVIDYALAYA (B.Ed.)**  
(A UNIT OF RURAL ENVIRONMENTAL DEVELOPMENT SOCIETY)

**BALANCE SHEET AS AT 31ST MARCH, 2023**

PREVIOUS YEAR (Rs.)	LIABILITIES	AMOUNT Rs.	PREVIOUS YEAR (Rs.)	ASSETS	AMOUNT Rs.
20118922.17	<b>Capital Fund:</b>			<b>Property, Plant and Equipment:</b>	
	Balance b/f	20118922.17		(At cost less dep.)	
	Less: Excess of expenditure over income for the yr.	1334743.02	25048377.20	As per Schedule A attached	24075547.35
		18781179.55			
	<b>Secured Loan:</b>			<b>Current Assets, Loans &amp; Advances:</b>	
258275.00	Car Loan from Kotak Mahindra		5349120.00	<b>A. Current Assets:</b>	
4260627.51	Car Loan-HDFC Bank Ltd.	3814643.18	71471.49	<b>Fees Due</b>	
		3814643.18	4244.40	Balance with SBI-SB A/c	89308.48
409800.00	<b>Unsecured Loan:</b>	550276.00	4289.12	Balance with BRKGB-SB A/C	16060.17
	(From friends & relatives of trustees & others)		118.78	Balance with Punjab & Sindh Bank	1128840.82
			450106.00	Balance with AU Small Finance Bank	81023.21
			627238.00	FDR with BRKGB (incl. accrued int.)	480110.00
			1505391.00	FDR with SBI (incl. accrued int.)	666344.00
				FDR With SBI (includg. accrued int.)	1586892.00
					4029876.56
	<b>Current Liabilities &amp; Provisions</b>			<b>B. Loans &amp; Advances:</b>	
	<b>A. Current Liabilities:</b>		8500.00	Security Deposits with Govt. Depts. & Others	8500.00
1873688.00	Sundry Creditors (for exp. & others)	824273.00		Advance due from:	
2883814.00	Advance Fee Receipt	2112938.00	371238.00	-IIMS	484218.00
1000.00	TDS Payable	1000.00	50100.00	-REDS (STC-New)	50100.00
423770.00	Students' Caution Money	423770.00		Advance agt. Uniform Purchase	600000.00
3730244.30	REDS (HO)	3240408.30	49950.00	Prepaid Expenses	
		6602387.30		Adv. Against affiliation Fee	499443.00
					5671837.68
<b>33540143.98</b>			<b>29751485.03</b>		<b>33540143.98</b>
					<b>29751485.03</b>

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As per our separate report of even date

For M. Gupta & Co.  
Chartered Accountants  
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(Ankita Agarwal)  
Partner  
M.No. 420071  
UDIN: 23420071BQXIQ1048

For S.M.S.P. Mahavidyalaya

(President)

(Hony. Secty. Treasurer)

Jaipur,  
13.05.2023