

VIVEK MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

KE-22, NEW KAVI NAGAR, GHAZIABAD - 201002 (U.P.) PH: 9810197960
E Mail: vivekmittalgzb@yahoo.co.in

AUDIT REPORT

We have examined the balance sheet of DURGAWATI HEMRAJ TAH SARASWATI VIDYA MANDIR (Under Administration and Control of Bhartiya Shiksha Samiti Paschimi Uttar Pradesh) [name of the trust or institution] as at 31/03/2025 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

1. Manual Ledgers and Computerized Books of accounts was not matched on monthly basis resulting various overwriting was made in ledgers.

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 balance sheet, of the state of affairs of the above named trust as at 31/03/2025.
(ii) the case of the income and expenditure account, of the income of its accounting year ending on 31/03/2025.

The prescribed particulars are annexed hereto.

Date : 25/09/2025
Place : Ghaziabad



M. No. : 074613
FRN : 0005847C
KE-22, KAVI NAGAR, GHAZIABAD-201002 UTTAR PRADESH

UDIN:25074613BMLJTH4112

DURGAWATI HEMRAJ TAH SARASWATI VIDHYA MANDIR

Nehru Nagar, Ghaziabad

(Under Administration and Control of Bhartiya Shiksha Samiti Paschimi Uttar Pradesh)

Receipt & Payment Account for the period of 01-04-2024 To 31-03-2025

RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)
Opening Balance		Employees Benefits	3,34,48,871.00
Cash		Administrative Exp.	5,50,645.00
PNB 0054	30,263.00	Advertiesment Exp	35,560.00
FDR	6,77,308.09	Art & Craft (Decoration)	43,699.00
	3,62,02,573.00	Bank Charges	658.44
Receipt		Books & News Paper	1,98,634.00
Admission Fee		Cbse Board Exam Fee Exp.	10,92,650.00
Exam Centre (Other)	7,30,500.00	Cleaning Exp.	92,851.00
Exam Fee	1,18,621.00	Deisel & Petrol Exp.	1,09,738.00
Late Fee	9,12,650.00	Donation Exp	7,75,000.00
Registration For New Admn.	1,93,315.00	Electricity Bill	9,38,858.00
Registration Fee	2,58,887.00	Electricity Repair & Maintenance	4,33,231.00
Staff Fee	1,39,770.00	Epfo Employer'S Share	15,42,727.00
Tuition Fee	1,15,300.00	Esic Employer'S Share	66,553.00
Donation Income	5,38,87,550.00	Esic	7,434.00
Intt. On Fdr	12,100.00	Epfo	2,53,312.00
Misc Income	20,54,549.00	Examination Exp	4,81,047.00
Shiksha Vikas Income	5,069.88	Fee Refund	78,400.00
Discount	7,40,650.00	Fire Extinguisher Exp.	21,428.00
Misc Exp.	500.00	Functions & Festival Exp	5,67,984.00
Round Off	30.00	Generator Rent	2,83,200.00
	261.00	Gratuity	3,93,119.00
		Guest Exp.	33,717.00
		Horticulture Exp.	1,32,542.00
Advance Fee			
Advance Tution fee	13,99,530.00	Karyakarta Vikas Varg	10,194.00
Advance Admission Fee	26,67,000.00	Lab Exp.	1,61,377.00
Other Payable		Legal & Professional Charges	80,054.00
		Medical Exp	16,296.00
TDS 192B	32,650.00	Mediclaim Policy	7,44,151.00
TDS 194C	22,776.00	Membership	10,000.00
TDS 194J	1,475.00	Music Exp	7,950.00
Advance Staff Fee	32,500.00	Nagar Nigam Gzb	2,76,963.53
ESIC Employee Share Payable	1,395.00	Ncc Exp.	87,650.00
		Office & Printing Stationery Exp	3,81,786.00
		Postage	1,599.00
		Rent	2,22,200.00
		Repair & Maint.	4,82,188.00
		Repair & Maint. (Vidya Bharti Awas)	2,82,675.00
		Sanskar Kendra	16,010.00
		Security Exp.	3,93,767.00
		Shiksha Vikas Exp.	9,78,058.00
		Software Exp	1,24,622.00
		Sports Exp.	3,12,768.00
		Staff Entertainment & Uniform Exp.	4,97,700.00
		Staff Welfare Exp.	5,88,643.00
		Student Nidhi (Prantiya Nidhi)	6,82,400.00
		Tds Penalty	1,910.00
		Telephone Exp.	42,965.00
		Travelling Exp.	94,673.00
		Vidya Bharti	22,496.00
		Tds	30,890.00
Capital Assets			
		Addition in Fixed Assets	70,13,465.00



Other

Loans and Advances (Net)	7,38,833.00
Gratutity Fund	23,05,594.00
Employee Viksa Nidhi paid	10,40,480.00
PY Liability paid	3,12,269.00
Increase in Fee Receivable	55,650.00

Closing Balance

Cash	9,507.00
FDR	3,91,06,648.00
PNB 0054	15,20,933.00

Total

10,02,37,222.97

Total

10,02,37,222.97

AS PER OUR REPORT OF EVEN DATE ANNEXED.

For Durgawati Hemraj Tah Saraswati Vidya Mandir
(Under Administration and Control of Bhartiya
Shiksha Samiti Paschimi Uttar Pradesh)

[Manager] [President]

Place : Ghaziabad
Date: 25/09/2025

For Vivek Mittal & Associates
Chartered Accountants
FRN 005847C
Ghaziabad
(Vivek Mittal)
Chartered Partner
M. No. 074613
PAN- ADWPM8266B
Add: KE-22, Kavi Nagar , Ghaziabad
UDIN: 25074613BMIJTH4112

DURGAWATI HEMRAJ TAH SARASWATI VIDHYA MANDIR

Nehru Nagar, Ghaziabad

(Under Administration and Control of Bhartiya Shiksha Samiti Paschimi Uttar Pradesh)

Income & Expenditure Account for the period of 01-04-2024 To 31-03-2025

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Employees Benefits	33,448,871.00	Admission Fee	3,130,000.00
Administrative Exp.	550,645.00	Exam Centre (Other)	118,621.00
Advertiesment Exp	35,560.00	Exam Fee	912,650.00
Art & Craft (Decoration)	43,699.00	Late Fee	193,315.00
Bank Charges	658.44	Registration For New Admn.	258,887.00
Books & News Paper	198,634.00	Registration Fee	139,770.00
Cbse Board Exam Fee Exp.	1,092,650.00	Staff Fee	115,300.00
Cleaning Exp.	92,851.00	Tuition Fee	54,659,400.00
Deisel & Petrol Exp.	109,738.00	Donation Income	12,100.00
Donation Exp	775,000.00	Intt. On Fdr	2,054,549.00
Electricity Bill	938,858.00	Misc Income	5,069.88
Electricity Repair & Maintenance	433,231.00	Shiksha Vikas Income	740,650.00
Epfo Employer'S Share	1,542,727.00	Discount	500.00
Esic Employer'S Share	66,553.00	Misc Exp.	30.00
Esic	7,434.00	Round Off	261.00
Epfo	253,312.00		
Depreciation	7,103,547.57		
Examination Exp	481,047.00		
Fee Refund	78,400.00		
Fire Extinguisher Exp.	21,428.00		
Functions & Festival Exp	567,984.00		
Generator Rent	283,200.00		
Gratuity	393,119.00		
Guest Exp.	33,717.00		
Horticulture Exp.	132,542.00		
Karyakarta Vikas Varg	10,194.00		
Lab Exp.	161,377.00		
Legal & Professional Charges	80,054.00		
Medical Exp	16,296.00		
Mediclaim Policy	744,151.00		
Membership	10,000.00		
Music Exp	7,950.00		
Nagar Nigam Gzb	276,963.53		
Ncc Exp.	87,650.00		
Office & Printing Stationery Exp	381,786.00		
Postage	1,599.00		
Rent	222,200.00		
Repair & Maint.	482,188.00		
Repair & Maint. (Vidya Bharti Awas)	282,675.00		
Sanskar Kendra	16,010.00		
Security Exp.	393,767.00		
Shiksha Vikas Exp.	978,058.00		
Software Exp	124,622.00		
Sports Exp.	312,768.00		
Staff Entertainment & Uniform Exp.	497,700.00		
Staff Welfare Exp.	588,643.00		
Student Nidhi (Prantiya Nidhi)	682,400.00		
Tds Penalty	1,910.00		
Telephone Exp.	42,965.00		



Travelling Exp.	94,673.00
Vidya Bharti	22,496.00
Tds	30,890.00
Employee Vikas Nidhi	1,366,000.00
Shiksha Vikas Nidhi	1,366,000.00
Excess of Income Over Expenditure	4,371,711.35

TOTAL	62,341,102.88	TOTAL	62,341,102.88
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AS PER OUR REPORT OF EVEN DATE ANNEXED.

For Durgawati Hemraj Tah Saraswati Vidya Mandir
(Under Administration and Control of Bhartiya
Shiksha Samiti Paschimi Uttar Pradesh)

[Manager] [President]

Place : Ghaziabad
Date: 25/09/2025

For Vivek Mittal & Associates
Chartered Accountants
FRN 005897C
Ghaziabad
Vivek Mittal
Chartered Accountant
Partner
M. No. 074613
PAN- ADWPM8266B
Add: KE-22, Kavi Nagar , Ghaziabad
UDIN: 25074613BMIJTH4112



DURGAWATI HEMRAJ TAH SARASWATI VIDHYA MANDIR
Nehru Nagar, Ghaziabad
(Under Administration and Control of Bhartiya Shiksha Samiti Paschimi Uttar Pradesh)
Balance Sheet As on 31-03-2025

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
<u>Capital Fund</u>		<u>FIXED ASSETS</u> (As per Annexure-1)	92,376,829.90
B/F	63,995,445.79		
Add: Excess of Income over Exps.	<u>4,371,711.35</u>	<u>68,367,157.14</u>	
<u>Provisions</u>		<u>Investments</u>	
Security Fund		FDR	39,106,648.00
Depreciation Reserve fund	105,500.00		
Siksha Vikas Nidhi	45,854,355.41		
Employee Viksa Nidhi	8,970,495.36		
Add: Provision made	1,366,000.00		
Less: Expense	<u>10,336,495.36</u>		
Employee Viksa Nidhi	8,677,171.00		
Add: Provision made	<u>1,366,000.00</u>		
Less: Expense	<u>10,043,171.00</u>		
<u>Duties & Taxes</u>			
TDS 192B	32,650.00		
TDS 194C	22,776.00		
TDS 194J	<u>1,475.00</u>		
Advance Staff Fee			
ESIC Employee Share Payable	56,901.00		
Advance Tuition fee	32,500.00		
Advance Admission Fee	1,395.00		
	1,399,530.00		
	<u>2,667,000.00</u>		
		<u>Loan & advances</u>	
		Bhartiya Siksha Samiti (TDS on FDR)	414,633.00
		Bhawana ji	100,000.00
		Eshan	17,500.00
		Vipin Kumar (Principal)	110,000.00
		Security Deposit PVVNL	179,000.00
		Nidhi Khurana	<u>50,000.00</u>
			871,133.00
		<u>Advance To Supplier</u>	
		Vault Architects Studio	823,184.00
			<u>137,823,524.90</u>
			<u>137,823,524.90</u>

For Durgawati Hemraj Tah Saraswati Vidya Mandir
 (Under Administration and Control of Bhartiya
 Shiksha Samiti Paschimi Uttar Pradesh)

[Manager] [President]

Place : Ghaziabad
 Date: 25/09/2025

AS PER OUR REPORT OF EVEN DATE ANNEXED
 For Vivek Mittal & Associates

Chartered Accountants

FRN 0058120

Vivek Mittal
 Chartered Accountant

FRN 0058120
 Date 25/09/2025

PAN- ADWPM8266B
 Add: KE-22, Kavi Nagar, Ghaziabad
 UDIN: 25074613BMJTH4112

DURGAWATI HEMRAJ TAH SARASWATI VIDHYA MANDIR

Nehru Nagar, Ghaziabad

(Under Administration and Control of Bhartiya Shiksha Samiti Paschimi Uttar Pradesh
SCHEDULE OF FIXED ASSETS AS ON 31-3-2025

S. N.	PARTICULARS	%	OP.BAL. 1-4-2024	ADDITION Before-30.09.2024	ADDITION After-30.09.2024	CL. TOTAL	OP. DEP. RESERVE FUND	Depreciation during the year	CL. DEP. RESERVE FUND
1	Air Conditioner	15%		3,698,198.00	-	3,698,198.00	2,142,548.10	554,729.70	2,697,277.80
2	Building	5%	57,454,893.00	1,184,758.00	-	58,639,651.00	22,159,590.03	2,931,982.55	25,091,572.58
3	Lift	5%	1,100,000.00		-	1,100,000.00	27,500.00	55,000.00	82,500.00
3	CCTV Camera	15%	943,619.00	36,458.00	235,215.00	1,215,292.00	753,488.27	164,652.68	918,140.95
4	Furniture & Fixtures	10%	3,481,196.00	269,948.00	-	3,751,144.00	3,271,297.50	375,114.40	3,646,411.90
5	Computer & Software	40%	4,739,121.00	173,085.00	33,839.00	4,946,045.00	4,658,900.00	287,145.00	4,946,045.00
6	Lab & Equipment	15%	1,036,655.60	-	21,850.00	1,058,505.60	568,184.23	157,137.09	725,321.32
7	Library	15%	1,257,550.30	37,387.00	11,772.00	1,306,709.30	1,257,550.30	49,159.00	1,306,709.30
8	Water Cooler	15%	327,430.00	95,000.00	-	422,430.00	327,430.00	63,364.50	390,794.50
9	RO System	15%	60,180.00		-	60,180.00	54,162.00	6,018.00	60,180.00
10	Submer Sible Exp.	15%	54,180.00		-	54,180.00	48,762.00	5,418.00	54,180.00
11	Generator	15%	958,130.00		-	958,130.00	958,130.00	-	958,130.00
12	Land	0%	548,664.00		-	548,664.00	-	-	-
13	Electric Equipments	15%	2,347,577.00	501,521.00	-	2,849,098.00	1,188,707.57	427,364.70	1,616,072.27
14	Motor	15%	16,500.00	-	-	16,500.00	9,900.00	2,475.00	12,375.00
15	Fire Extinguishers	15%	648,258.00	-	5,723.00	653,981.00	283,463.30	97,667.93	381,131.23
16	Machinery	15%	9,000.00	-	-	9,000.00	1,350.00	1,350.00	2,700.00
17	Mobile	15%	15,883.00	-	-	15,883.00	2,382.00	2,382.45	4,764.45
18	Office Equipment	15%	3,300.00	20,989.00	-	24,289.00	248.00	3,643.35	3,891.35
19	Smart Board	10%	3,342,911.00	3,698,037.00	21,501.00	7,062,449.00	305,313.00	705,169.85	1,010,732.85
20	Musical Instruments	15%	404,579.00	111,890.00	34,500.00	550,969.00	106,614.85	80,057.85	1,545,448.20
21	Solar Panel	40%	2,560,500.00	8,500.00	28,741.00	2,597,741.00	512,100.00	1,033,348.20	197,054.03
22	Sports Equipment	15%	355,040.00	35,400.00	337,351.00	727,791.00	113,186.70	83,867.33	16,500.00
23	Vehicle	15%	-	110,000.00	-	110,000.00	-	-	16,500.00
TOTAL [Rs.]			85,363,364.90	6,282,973.00	730,492.00	92,376,829.90	38,750,807.84	7,103,547.57	25,854,355.41

