

VIVEK MITTAL & ASSOCIATES

CHARTERED ACCOUNTANTS

KE-22, NEW KAVI NAGAR, GHAZIABAD - 201002 (U.P.) PTE: 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:

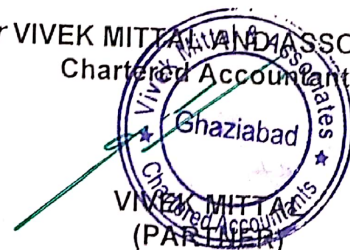
1. Manual Ledgers and Computerized Books of accounts was not matched on monthly basis resulting various overwriting was made in ledgers.

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.

for VIVEK MITTAL AND ASSOCIATES
Chartered Accountants



M. No. : 074613

FRN : 0005847C

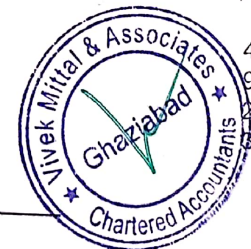
KE-22, KAVI NAGAR, GHAZIABAD-201002 UTTAR
PRADESH

UDIN:25074613BMIJTH4112

Date : 25/09/2025
Place : Ghaziabad

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	30,263.00	Adminstrative Exp.	5,50,645.00
PNB 0054	6,77,308.09	Advertiesment Exp	35,560.00
FDR	3,62,02,573.00	Art & Craft (Decoration)	43,699.00
		Bank Charges	658.44
Receipt		Books & News Paper	1,98,634.00
Admission Fee	7,30,500.00	Cbse Board Exam Fee Exp.	10,92,650.00
Exam Centre (Other)	1,18,621.00	Cleaning Exp.	92,851.00
Exam Fee	9,12,650.00	Deisel & Petrol Exp.	1,09,738.00
Late Fee	1,93,315.00	Donation Exp	7,75,000.00
Registration For New Admn.	2,58,887.00	Electricity Bill	9,38,858.00
Registration Fee	1,39,770.00	Electricity Repair & Maintenance	4,33,231.00
Staff Fee	1,15,300.00	Epfo Employer'S Share	15,42,727.00
Tuition Fee	5,38,87,550.00	Esic Employer'S Share	66,553.00
Donation Income	12,100.00	Esic	7,434.00
Intt. On Fdr	20,54,549.00	Epfo	2,53,312.00
Misc Income	5,069.88	Examination Exp	4,81,047.00
Shiksha Vikas Income	7,40,650.00	Fee Refund	78,400.00
Discount	500.00	Fire Extinguisher Exp.	21,428.00
Misc Exp.	30.00	Functions & Festival Exp	5,67,984.00
Round Off	261.00	Generator Rent	2,83,200.00
		Gratuity	3,93,119.00
Advance Fee		Guest Exp.	33,717.00
Advance Tution fee	13,99,530.00	Horticulture Exp.	1,32,542.00
Advance Admission Fee	26,67,000.00	Karyakarta Vikas Varg	10,194.00
		Lab Exp.	1,61,377.00
Other Payable		Legal & Professional Charges	80,054.00
TDS 192B	32,650.00	Medical Exp	16,296.00
TDS 194C	22,776.00	Mediclaime Policy	7,44,151.00
TDS 194J	1,475.00	Membership	10,000.00
Advance Staff Fee	32,500.00	Music Exp	7,950.00
ESIC Employee Share Payable	1,395.00	Nagar Nigam Gzb	2,76,963.53
		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	80,890.00
		Capital Assets	
		Addition in Fixed Assets	70,13,465.00



Other

Loans and Advances (Net)	7,38,833.00
Gratuity 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

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



PAN- ADWPM8266B

Add: KE-22, Kavi Nagar , Ghaziabad
UDIN: 25074613BBIJTH4112



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
Adminstrative 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		
Mediclaime 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)

For Vivek Mittal & Associates
Chartered Accountants



[Manager] [President]

Place : Ghaziabad
Date: 25/09/2025

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.)
Capitla Fund			FIXED ASSETS	92,376,829.90
B/F			(As per Annexure-1)	
Add: Excess of Income over Exps.	63,995,445.79		Investments	
	<u>4,371,711.35</u>	68,367,157.14		
Provisions			FDR	39,106,648.00
Security Fund		105,500.00	Current Assets	
Depreciation Reserve fund		45,854,355.41	Fees Recievables 2024-25	677,126.00
Siksha Vikas Nidhi	8,970,495.36		Fees Recievables old	132,570.00
	<u>1,366,000.00</u>		Deposit	
	10,336,495.36			
Less: Expense	-	10,336,495.36	Gratuity Fund	2,305,594.00
Employee Viksa Nidhi	8,677,171.00		Cash and Bank Balance	
Add: Provision made	<u>1,366,000.00</u>		Cash in Hand	9,507.00
	10,043,171.00			
Less: Expense	<u>1,040,480.00</u>	9,002,691.00	PNB 0054	1,520,933.00
				1,530,440.00
Duties & Taxes			Loan & advances	
TDS 192B	32,650.00		Bhartiya Siksha Samiti (TDS on FDR)	414,633.00
TDS 194C	22,776.00		Bhawana ji	100,000.00
TDS 194J	<u>1,475.00</u>	56,901.00	Eshan	17,500.00
Advance Staff Fee		32,500.00	Vipin Kumar (Principal)	110,000.00
ESIC Employee Share Payable		1,395.00	Security Deposit PVVNL	179,000.00
Advance Tution fee		1,399,530.00	Nidhi Khurana	<u>50,000.00</u>
Advance Admission Fee		2,667,000.00		871,133.00
			Advance To Supplier	
			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 ANNEXURE
For Vivek Mittal & Associates
Chartered Accountants

ERN 00581260
Ghaziabad
Vivek Mittal
Chartered Accountants
M No. 07/2013
PAN- ADWPM8266B
Add: KE-22, Kavi Nagar , Ghaziabad
UDIN: 25074613BBIJTH4112



DURGAWATI HEMRAJ TAH SARASWATI VIDHYA MANDIR

Annexure -1

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	1,916,782.85
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	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	45,854,355.41

Vivek Mittal & Associates
Chartered Accountants
197, 054, 03
Ghaziabad

