

Audit Report

1. We have examined the Balance Sheet as on 31st March, 2023 and the Income & Expenditure Account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith, of Rashtriya Uchchar Shiksha Abhiyan (RUSA) K S M COLLEGE, TANDA, HOSHIARPUR, PUNJAB.

2. We certify that the balance sheet and the Income & Expenditure Account are in agreement with the books of account maintained at TANDA.

3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:

These financial statements are the responsibility of the management.

Our responsibility is to express an opinion on these financial statements 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 disclosure in the financial statement.

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 audit provides a reasonable basis of our opinion.

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2023 and

(ii) in the case of the Income & Expenditure Account of the excess of income over expenditure of the assessee for the year ended on that date.

As per our report of even date annexed
FOR SACHIN VIKRAM & CO.
(CHARTERED ACCOUNTANTS)
Firm Reg. No. 24872

Sachin Kumar Puri
SACHIN KUMAR PURI
PARTNER

Membership No. 524765
PAN BCYPP9612A

UDIN: 24524765BJZYLP8268

Place: URMAR TANDA
Date: 17.02.2024



Rashtriya Uchchatar Shiksha Abhiyan (RUSA)
G.K.S.M. Government College
 Tanda Umar, Distt. Hoshiarpur
Income & Expenditure A/c for the Year ending 31 March 2023

Particulars	Amount	Particulars	Amount
Audit Fees	8500.00	Bank Interest Received	23.00
Bank Charges	213.00		
		Excess of Expenditure Over Income :	8690.00
		Transfer to General Reserve	
Totals	8713.00	Totals	8713.00

Subject to our separate report of even date attached

For Sachin Vikram & Co.
Chartered Accountant

For G.K.S.M College

Sachin Kumar Puri
CA. Sachin Kumar Puri
Partner
UDIN: 24524765BJZYL8268



Prachi Bala
Principal
Principal
G.K.S.M. GOVT. COLLEGE
Tanda Umar

R. U.S.A. Codinator
R.U.S.A. Codinator

Place: Umar Tanda
Date: 17.02.2024

Rashtriya Uchchatar Shiksha Abhiyan (RUSA)
G.K.S.M. Government College
Tanda Umar, Distt. Hoshiarpur
Balance Sheet as on 31 March 2023

Liabilities		Amount	Assets		Amount
I. GENERAL RESERVE			I. FIXED ASSETS		
O. Balance	254629.00		As Per Schedule 'A'		22558423.00
Less Loss	<u>-8690.00</u>	245939.00	II. CURRENT ASSETS		
II. CAPITAL RESERVES			Bank Balances		
Rusa Grant			Canara Bank A/c 23610103711	1.00	1.00
O. Balance	16726556.00				
Less Returned during the year	<u>5543429.00</u>	22269985.00			
III. CURRENT LIABILITIES					
Audit Fees Payable		42500.00			
Totals		22558424.00	Totals		22558424.00

Subject to our separate report of even date attached

For Sachin Vikram & Co.
Chartered Accountant

For G.K.S.M College

Sachin Kumar Puri



CA. Sachin Kumar Puri
Partner
UDIN: 24524765BJZYL8268

Sushil Bala
Principal

[Signature]

R.U.S.A. Codinator

Place: Tanda
Date: 17.02.2024

Principal
G.K.S.M. GOVT. COLLEGE
Tanda Umar (Hoshiarpur)

Rashtriya Uchchatar Shiksha Abhiyan (RUSA)
G.K.S.M. Government College
Tanda Urmar, Distt. Hoshiarpur
Schedule of Fixed Assets for the Year ending 31 March 2023

Schedule - 'A'

S.N	Head of Account	O.Balance	Addition	Total
1	Building	6595146.00	5544448.00	12139594.00
2	Cctv Cameras	69440.00		69440.00
3	Computer Lab	4550132.00		4550132.00
4	Computers	1495401.00		1495401.00
5	Furniture	1785313.00		1785313.00
6	Generator	520000.00		520000.00
7	Invertor Battery	39600.00		39600.00
8	Led Projector	187246.00		187246.00
9	Led Screen	32000.00		32000.00
10	Metal Detector	3000.00		3000.00
11	Mobile Jammer	44577.00		44577.00
12	Printer	40500.00		40500.00
13	Refrigerator	23700.00		23700.00
14	Smart Class Room	1536283.00		1536283.00
15	Speaker System	55735.00		55735.00
16	Sports Equipments	35902.00		35902.00
	Totals	17013975.00	5544448.00	22558423.00

Subject to our separate report of even date attached

For Sachin Vikram & Co.
Chartered Accountant

For G.K.S.M College

Sachin Kumar Puri



CA. Sachin Kumar Puri
Partner
UDIN: 24524765BJZYL8268

Sachin
Principal

[Signature]

R.U.S.A. Codinator

Place: Urmar Tanda
Date: 17.02.2024

G.K.S.M. GOVT. COLLEGE
Tanda Urmar (Hosht)