

**Tushar Tejpal Garg**  
**& Associates**  
CHARTERED ACCOUNTANTS

**AUDITOR'S REPORT**

The Members

**SH. MAHARSHI DAYANAND SHIKSHA SAMITI**

We have audited the attached Balance Sheet of **M.D.S COLLAGE OF EDUCATION, RUN AND MANAGED BY SH. MAHARSHI DAYANAND SHIKSHA SAMITI, SITUATED VILLAGE & POST OFFICE KOSLI, DISTT. REWARI, PAN No. AAHTS8662B** as at **31st March, 2025** and also the annexed Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management of society. 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 and 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 evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

1. We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the said society/institution so far as appears from our examination of the books.
3. The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of account.
4. 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 Balance Sheet of the state of affairs as at 31st March, 2025 and
  - (ii) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

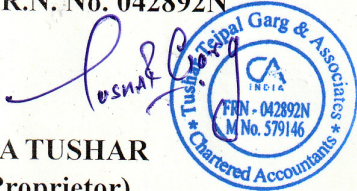
**For TUSHAR TEJPAL GARG & ASSOCIATES**  
**(Chartered Accountants)**

F.R.N. No. 042892N

CA TUSHAR  
(Proprietor)

M. No. 579146

UDIN: 25579146BMOJKZ2531



**Place: Kosli**

**Dated: 26-08-2025**

**M.D.S COLLEGE OF EDUCATION**  
**( MANAGED BY SH. MAHARSHI DAYANAND SHIKSHA SAMITI )**

**VILLAGE & POST OFFICE KOSLI**  
**DISTT- REWARI**

**BALANCE SHEET AS ON 31-03-2025**

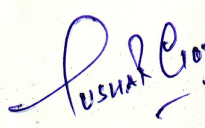

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b><u>General Fund</u></b>	48,01,755.02	<b><u>Fixed Assets</u></b>	50,74,011.00
Capital Fund	35,71,218.14	(As per annexure-I)	
Add :- Excess of Income	10,30,536.88	<b><u>Loan And Advances</u></b>	
Add :- Bhiwani Board Security	<u>2,00,000.00</u>	Hosiyar Singh	8,00,000.00
		J.P. Glass House	49,800.00
<b><u>Corpus Fund</u></b>	21,50,000.00	<b><u>Current Assets</u></b>	
<b><u>Secured Loan</u></b>	15,36,251.71	TDS	10,398.00
C.B.I Bank OD		FDR 2246 A/c	6,68,049.00
		FDR 6083 a/c	11,32,280.00
<b><u>Current Liabilities</u></b>		Security Corpus Fund IGU	2,00,000.00
Audit Fee Payables	7,000.00	Bhiwani Board Security	2,00,000.00
Accounting Charges Payables	15,000.00		
		<b><u>CASH &amp; BANK</u></b>	
		CBI Bank A/C 3187	13,035.49
		CBI Bank A/C 5584	229.02
		Bank Of Baroda	3,22,130.14
		Cash In Hand	40,074.08
	<u>85,10,006.73</u>		<u>85,10,006.73</u>

**AUDITOR'S REPORT**

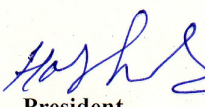
As per our report of even date annexed

For TUSHAR TEJPAL GARG & ASSOCIATES  
( Chartered Accountants )  
Firm Regn No.: 042892N

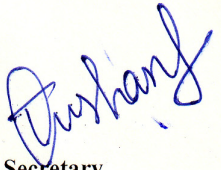
For M.D.S COLLEGE OF EDUCATION

CA Tushar  
Proprietor  
M. No. 579146  
Place: Kosli  
Date: 26/08/2025

  
President

**PRESIDENT**  
Sh. M.D. Education Society  
Kosli (Rewari)

  
Secretary

**SECRETARY**  
Sh. M.D. Education Society  
Kosli (Rewari)

**M.D.S COLLEGE OF EDUCATION**  
**(MANAGED BY SH. MAHARSHI DAYANAND SHIKSHA SAMITI)**

VILLAGE & POST OFFICE KOSLI  
DISTT- REWARI

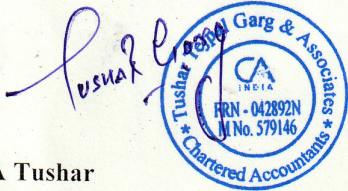
**INCOME & EXPENDITURE A/C FOR THE PERIOD 31/03/2025**

EXPENDITURE	AMOUNT( Rs.)	INCOME	AMOUNT( Rs.)
To Accounting Charges Exp	15,000.00	By Fee Receipts A/c	97,82,143.00
To Audit Fee Exp	7,000.00	By FDR Interest Income	95,584.00
To Bank Charges Exp.	19,109.96	By IOC Subsidy A/c	6.84
To Bank Loan Intt	1,47,112.00		
To Bhiwani Board Exp.	1,05,269.00		
To NCTE Fee Exp	35,420.00		
To Depreciation A/c	6,34,263.00		
To Haryana Staff Edu. Exp	20,000.00		
To Electric Exp	90,412.00		
To E P F a/c	1,22,330.00		
To Function & Festival Exp	17,200.00		
To Insurance Exp	1,800.00		
To I G University, Meerpur	14,16,052.00		
To Kitchen Exp	36,576.00		
To Misc Exp.	1,800.00		
To Plant & Equipment Exp.	5,300.00		
To Practical Examination Exp.	74,160.00		
To Lab and Library Equipment Exp.	93,373.00		
To Printing & Publicity Exp.	65,217.00		
To Repair & Maintenance Exp.	14,85,941.00		
To Salary For Staff Exp.	44,20,421.00		
To Telephone Exp.	12,506.00		
To Travling Exp.	20,935.00		
To Excess of Income over Expenditure	10,30,536.88		
	<b>98,77,733.84</b>		<b>98,77,733.84</b>

**AUDITOR'S REPORT**

As per our report of even date annexed

For TUSHAR TEJPAL GARG & ASSOCIATES  
( Chartered Accountants )  
Firm Regn No.: 042892N



CA Tushar  
Proprietor  
M. No. 579146  
Place: Kosli  
Date: 26/08/2025

For M.D.S COLLEGE OF EDUCATION

Handwritten signature of Tushar Tejpal Garg and a blue circular stamp of Tushar Tejpal Garg & Associates, Chartered Accountants, India, FRN - 042892N, M No. 579146.

PRESIDENT  
Sh. M.D. Education Society  
Kosli (Rewari)

SECRETARY  
Sh. M.D. Education Society  
Kosli (Rewari)

**M.D.S. COLLEGE OF EDUCATION**  
**(MANAGED BY SH MAHARSHI DAYANAND SHIKSHA SAMIT)**  
**VILLAGE & POST OFFICE KOSLI**  
**Dist- Rewari**

**FIXED ASSETS AS ON 31ST MARCH, 2025**

Annexure-I

S.No.	Particulars	Rate of WDV as on Dep. 01.04.2024	Additions		Total	Depreciation	WDV as on 31.03.2025
			More Than 180 days	Less Than 180 days			
1	Building	10%	42,41,102.00	-	42,41,102.00	4,24,110.00	38,16,992.00
2	Computer	40%	14,062.00	-	14,062.00	5,625.00	8,437.00
3	Invertor & Electric goods	15%	60,533.00	47,000.00	1,07,533.00	16,130.00	91,403.00
4	Water Cooler	15%	21,575.00	-	21,575.00	3,236.00	18,339.00
5	Furniture	10%	2,68,734.00	-	2,68,734.00	26,873.00	2,41,861.00
6	Library Book & Lab	15%	2,32,347.00	25,000.00	2,57,347.00	38,602.00	2,18,745.00
7	Elevator (Lift)	15%	-	5,83,500.00	5,83,500.00	87,525.00	4,95,975.00
8	Buses	15%	1,38,335.00	-	1,38,335.00	20,750.00	1,17,585.00
9	CC TV CAMERA	15%	72,223.00	-	72,223.00	10,833.00	61,390.00
10	Biometric Attendance/A/c	15%	3,863.00	-	3,863.00	579.00	3,284.00
			<b>50,52,774.00</b>	<b>6,55,500.00</b>	<b>57,08,274.00</b>	<b>6,34,263.00</b>	<b>50,74,011.00</b>

For M.D.S COLLEGE OF EDUCATION



*Tushar Gang*  
 President  
*Dushyant*  
 Secretary

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 KOSLI (Rewari)  
 PRESIDENT

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