



AUDITORS' REPORT

We have audited the attached Balance Sheet of "Thakur Madan Singh Mahavidyalaya, Sawai Madhopur" run by "Daksha Educational Trust, Sawai Madhopur" as at 31.03.2025 and Income & Expenditure Account for the year ended on that date. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An audit includes examining on 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 the management as well as evaluating the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- 1 We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2 The Income & Expenditure Account and the Balance Sheet are in agreement with the books of account maintained by the Trust of Project 'Thakur Madan Singh Mahavidyalaya, Sawai Madhopur'.
- 3 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, given in Schedule - 'B' give a true and fair view:-
 - (i) In the case of the Income & Expenditure Account, of the Net Surplus of the Project 'Thakur Madan Singh Mahavidyalaya, Sawai Madhopur' for the year ended 31.03.2025; and
 - (ii) In the case of the Balance Sheet, of the state of affairs of the Project 'Thakur Madan Singh Mahavidyalaya, Sawai Madhopur' as on 31st March, 2025.

Place : Gangapur City
Dated: December 31, 2025



For Divya G & Associates
Chartered Accountants

Divya Garg
(Divya Garg)
Proprietor

UDIN: 25427428AJXYSY8176

THAKUR MADAN SINGH MAHAVIDYALAYA, SAWAI MADHOPUR

(Run by "Daksha Educational Trust, Sawai Madhopur")

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To <u>Administrative & Other Exps.</u>		By <u>Fees Received from B.Ed. Students</u>	
Bank Charges	71.09	Directly from Students	7050208.00
Electricity Exps.	78361.00	Through PTET	3323136.00
Printing & Stationery	28444.00		----- 10373344.00
Function Exps.	36967.00	" Tuition Fees from Students	422700.00
General Repairs	2980.00	" Misc. Income	16.00
Internet Exps.	18000.00	" Interest on Bank FDRs	127007.00
Computer Repairs	3550.00	" Interest on Bank S.B. A/c	168.00
News Paper Exps.	2220.00		
ID Card Exps.	4455.00		
" Salaries	2739600.00		
" Affiliation Fees	400000.00		
" Exam Exps.	3720.00		
" NOC Fees	25000.00		
" Teaching Material	14905.00		
" Depreciation	216134.00		
" Net Surplus [Trd. to Daksha Educational Trust, SWM (H.O.)]	7348827.91		
	-----		-----
	10923235.00		10923235.00
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SECRETARY

सचिव

दक्ष एजुकेशनल ट्रस्ट
सवाई माधोपुर (राज.)

AUDITORS' REPORT

In terms of our report of even date annexed.

Place : Gangapur City
Dated: December 31, 2025



For Divya G & Associates
Chartered Accountants

Divya Garg
(Divya Garg)
Proprietor

UDIN: 25427428AJXYSY8176

THAKUR MADAN SINGH MAHAVIDYALAYA, SAWAI MADHOPUR
(Run by "Daksha Educational Trust, Sawai Madhopur")

BALANCE SHEET AS AT 31-03-2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>DAKSHA EDUCATIONAL TRUST,</u> <u>SAWAI MADHOPUR (H.O.)</u>		<u>FIXED ASSETS</u> (As per Schedule - 'A')	1168181.00
Last Balance B/F	16325367.18		
Add : Net Surplus during the year	7348827.91		

	23674195.09	<u>ADVANCES & RECEIVABLES</u>	
Less : Payment during the year	11434176.00	Advance Affiliation Fees	563500.00
	-----	Dr. R. P. Gupta (L.B.)	60000.00
	12240019.09	S. R. Law College, SWM	426037.00
		D.E.O., SWM (L.B.)	1000.00
<u>UNSECURED LOANS (L.B.)</u>		Smt. Anita Rathore	670000.00
Sh. Rakesh Soni	300000.00	TDS Recoverable from :	
		M/s All Rajasthan Advertising	400.00

<u>INTER PROJECT BALANCE</u>			1720937.00
Daksh Convent School	1309000.00		
		<u>CASH & BANK BALANCES</u>	
		FDRs with BOI, SWM	2634384.00
		FDRs with CBI, SWM	353059.00
		CBI, SWM - C.D. A/c	14279.32
		PNB, M.P. Colony, SWM - S.B. A/c	6357.81
		BOI, SWM - C.D. A/c	510477.96
		Cash-in-hand	36636.00

			3555194.09
		<u>INTER PROJECT BALANCES</u>	
		T.M.S. T.T. College	5374600.00
		T.M.S. College of Pharmacy	2030107.00

			7404707.00

	13849019.09		

			13849019.09

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AUDITORS' REPORT

In terms of our report of even date annexed.

Place : Gangapur City
Dated: December 31, 2025



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Chartered Accountants

Divya Garg
(Divya Garg)
Proprietor

UDIN: 25427428AJXYSY8176

THAKUR MADAN SINGH MAHAVIDYALAYA, SAWAI MADHOPUR

(Run by "Daksha Educational Trust, Sawai Madhopur")

SCHEDULE - 'A'

FIXED ASSETS AS AT 31-03-2025

S. No.	Description	Rate of Depn.	WDV as on 01.04.2024	Additions	Total	Depreciation	WDV as on 31.03.2025
1	Furniture & Fixtures	10%	319792.00	-	319792.00	31979.00	287813.00
2	<u>Plant & Machinery</u>	15%					
	Practical Lab Equipments		94605.00	-	94605.00	14191.00	80414.00
	Plant & Machinery		552548.00	-	552548.00	82882.00	469666.00
	A.C.		17748.00	-	17748.00	2662.00	15086.00
3	Books	40%	302.00	-	302.00	121.00	181.00
4	Computer	40%	22176.00	-	22176.00	8870.00	13306.00
5	Solar	40%	-	377144.00	377144.00	75429.00	301715.00
			1007171.00	377144.00	1384315.00	216134.00	1168181.00

SCHEDULE - 'B'

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

- 1 The Trust is maintaining the accounts of Project : "Thakur Madan Singh Mahavidyalaya, Sawai Madhopur" on cash basis of accounting.
- 2 Fixed Assets have been stated at cost less depreciation.
- 3 Depreciation on Fixed Assets has been provided on WDV basis by adopting the rates/method prescribed in Income Tax Act, 1961/ Income Tax Rules, 1962.
- 4 Balances of "Thakur Madan Singh Mahavidyalaya, Sawai Madhopur" are not amalgamated with the balances of "Daksha Educational Trust, Sawai Madhopur (H.O.)" but Net Surplus/ Net Deficit of the "Thakur Madan Singh Mahavidyalaya, Sawai Madhopur" is transferred to "Daksha Educational Trust, Sawai Madhopur (H.O.)" at the end of the year.
- 5 Third party balances are subject to confirmation.

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AUDITORS' REPORT

In terms of our report of even date annexed.

Place : Gangapur City

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For Divya G & Associates
Chartered Accountants

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Proprietor

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