

# Dinesh K. Yadav & Associates

Chartered Accountants

Anderkila North, S.D.O. Road  
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Ref. No. -

Date : .....

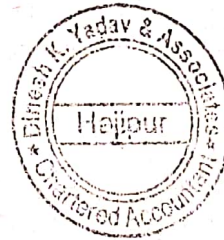
## AUDITOR'S REPORT

We have audited the annexed Balance Sheet as at 31<sup>st</sup> March, 2020 and Income & Expenditure Account as well as Receipts & Payment Account for the year ended on that date of "Jageshwar Ray Arti B.Ed College", Pratap Chowk, Manpura, Mahua, Vaishali (Bihar) with books of account and other relevant papers produced before us and subject to our observation noted in management Report, we have obtained all information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and statements of the account are in agreement with books of accounts which were produce for our verification.

In Our opinion and to the best of our information, and according to information given to us, the said accounts given to true and fair view:

- (i) In the case of Balance Sheet, of the state of affairs of the above named institution as at 31<sup>st</sup> March, 2020, and
- (ii) In the case of the income & expenditure account of the excess of the Income over Expenditure of this accounting year ending on 31<sup>st</sup> March, 2020.

DINESH K. YADAV & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRNO: 011308C



Date : 10/01/2021  
Place : HAJIPUR

  
PARTNER  
CA VIKASH  
M.NO.- 065730

**Jageshwar Ray Arti B.Ed College**  
**Pratap Chowk, Manpura, Mahua, Vaishali (Bihar)**

**BALANCE SHEET AS ON 31ST MARCH 2020**

| FUND & LIABILITIES                         | AMOUNT      | AMOUNT             | ASSET & PROPERTIES              | AMOUNT   | AMOUNT             |
|--|-------------|--------------------|---------------------------------|----------|--------------------|
| <b>GENERAL FUND</b>                        |             |                    | <b>FIXED ASSET</b>              |          |                    |
| Income & Expenditure A/c                   |             |                    | AS PER SCHEDULE 'A'             |          | 13464808.12        |
| As Per Last A/c                            | 12364979.32 |                    |                                 |          |                    |
| Add:- For the year                         | 4537486.10  | 16902465.42        | <b>CURRENT ASSETS</b>           |          |                    |
|  |             |                    | FDR No 4571401000335/1          |          | 700000.00          |
|  |             |                    | FDR No 4571401000334/1          |          | 500000.00          |
| <b>CURRENT LIABILITIES &amp; PROVISION</b> |             |                    | Auto Sweep                      |          | 136752.72          |
| Provision For Exp                          | 0.00        |                    | Advance Income Tax (TDS)        |          | 45801.00           |
| Audit Fee Payable                          | 6000.00     |                    | Security Dep With Electricity   |          | 2400.00            |
| Salary Payable                             | 3977600.00  | 3983600.00         | PRBMT                           |          | 5758075.00         |
|  |             |                    | TCS                             |          | 11683.00           |
|  |             |                    | Nuvoco Vistas Pvt Ltd           |          | 162500.00          |
|  |             |                    | <b>CASH &amp; BANK BALANCES</b> |          |                    |
|  |             |                    | Canara Bank A/c No. -00030      | 5000.58  |                    |
|  |             |                    | Cash in Hand                    | 99045.00 | 104045.58          |
| <b>TOTAL (RS.)</b>                         |             | <b>20886065.42</b> | <b>TOTAL (RS.)</b>              |          | <b>20886065.42</b> |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith

0.00

FOR DINESH K. YADAV & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FRN 011308C

DATE: 10/01/2021  
 PLACE: HAJIPUR

Jageshwar Ray Arti B.Ed College



*Vikash*

PARTNER, CA VIKASH  
 MEMBERSHIP NO.065730



Pratap Chowk, Manpura, Mahua, Vaishali (Bihar)

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020**

| EXPENDITURE                         |             | AMOUNT             | INCOME                     |            | AMOUNT             |
|-------------------------------------|-------------|--------------------|----------------------------|------------|--------------------|
| BY ESTABLISHMENT EXPENSE            |             |                    | TO Admission Fee           |            | 1200000.00         |
| " Salary                            | 11306331.00 |                    | " Admision Fee Del.Ed      | 1000000.00 |                    |
| " Bank Charges                      | 4488.17     |                    | " Development Fee          | 327000.00  |                    |
| " University Exam & Reg. Fee        | 274608.00   |                    | " Development Fee Del.Ed   | 600000.00  |                    |
| " Repair & Maint Exp.               | 26200.00    |                    | " Game Fee                 | 163500.00  |                    |
| " Contigencies                      | 5169.00     |                    | " Game Fee Del.Ed          | 300000.00  |                    |
| " Telephone Expenses                | 12310.00    |                    | " ICT Lab Fee              | 272500.00  |                    |
| " Advertisment Expenses             | 20000.00    |                    | " ICT Lab Fee Del.Ed       | 500000.00  |                    |
| " Games & Sports Exp.               | 10050.00    |                    | " Lab Fee                  | 272500.00  |                    |
| " Travelling & Conveyance Exp       | 22080.00    |                    | " Lab Fee Del.Ed           | 500000.00  |                    |
| " Seminar Expenses                  | 24850.00    |                    | " Tution Fee               | 5340000.00 |                    |
| " Printing & Stationery             | 37285.00    |                    | " Tution Fee Del.Ed        | 6000000.00 |                    |
| " Postal Exp                        | 1286.00     |                    | " Library Fee              | 327000.00  |                    |
| " Website Renewal Fee               | 12750.00    |                    | " Library Fee Del.Ed       | 600000.00  |                    |
| " Cultural Expenses                 | 32240.00    |                    | " Maintanance Fee          | 54500.00   |                    |
| " First Aid Expenses                | 8429.00     |                    | " Maintanance Fee DEL.Ed   | 100000.00  |                    |
| " Electricity Charges               | 9738.00     |                    | " Terminal Exam Fee        | 163500.00  |                    |
| " Examination Expense(Internal)     | 14350.00    |                    | " Terminal Exam Fee Del.Ed | 300000.00  |                    |
| " Office Expenses                   | 41774.00    |                    | " Miscellenous             | 54500.00   |                    |
| " Staffwelfare Exp                  | 132678.00   |                    | " Miscellenous Del.Ed      | 100000.00  |                    |
| " Insurance Exp                     | 39128.00    |                    | " Incentive Recd From MHRD | 2000.00    |                    |
| " Vehicle Running & Maint           | 331826.00   |                    | " Int. Recd from Bank      | 155142.27  | 18332142.27        |
| " Newspaper & Magazine              | 9300.00     |                    |                            |            |                    |
| " Computer Maintanance              | 10630.00    |                    |                            |            |                    |
| " Generator fuel & Maint.           | 383871.00   |                    |                            |            |                    |
| " Cleaness Programme                | 8685.00     |                    |                            |            |                    |
| " Depreciation                      | 1008600.00  |                    |                            |            |                    |
| " Audit Fee Expenses                | 6000.00     | 13794656.17        |                            |            |                    |
| " Excess of income over Expenditure |             | 4537486.10         |                            |            |                    |
| <b>TOTAL (RS.)</b>                  |             | <b>18332142.27</b> | <b>TOTAL (RS.)</b>         |            | <b>18332142.27</b> |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH

FOR DINESH K. YADAV & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 011308C



PARTNER, CA VIKASH

MEMBERSHIP NO.06573C

DATE: 10/01/2021  
PLACE : HAJIPUR

Jageshwar Ray Arti B.Ed College

Pratap Chowk, Manpura, Mahua, Vaishali (Bihar)  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| RECEIPTS                           | AMOUNT      | PAYMENTS                        | AMOUNT      |
|------------------------------------|-------------|---------------------------------|-------------|
| TO Opening Balance                 |             | BY ESTABLISHMENT EXPENSE        |             |
| Cash in Hand                       | 73461.00    | " Salary                        | 11306331.00 |
| Cash with Bank                     | 9849.75     | " Bank Charges                  | 4488.17     |
|                                    |             | " University Exam & Reg. Fee    | 274608.00   |
| " Gross Receipts from B.Ed College | 18175000.00 | " Repair & Maint Exp.           | 26200.00    |
| " Incentive From MHRD              | 2000.00     | " Contigencies                  | 5169.00     |
| " Interest Recd from bank          | 155142.27   | " Telephone Expenses            | 12310.00    |
| " Auto Sweep                       | 474443.73   | " Advertisement Expenses        | 20000.00    |
| " Salary Payable                   | 501833.00   | " Games & Sports Exp.           | 10050.00    |
|                                    |             | " Travelling & Conveyance Exp   | 22080.00    |
|                                    |             | " Seminar Expenses              | 24850.00    |
|                                    |             | " Printing & Stationery         | 37285.00    |
|                                    |             | " Postal Exp                    | 1286.00     |
|                                    |             | " Website Renewal Fee           | 12750.00    |
|                                    |             | " Cultural Expenses             | 32240.00    |
|                                    |             | " First Aid Expenses            | 8429.00     |
|                                    |             | " Electricity Charges           | 9738.00     |
|                                    |             | " Examination Expense(Internal) | 14350.00    |
|                                    |             | " Office Expenses               | 41774.00    |
|                                    |             | " Staffwelfare Exp              | 132678.00   |
|                                    |             | " Insurance Exp                 | 39128.00    |
|                                    |             | " Vehicle Running & Maint       | 331826.00   |
|                                    |             | " Newspaper & Magazine          | 9300.00     |
|                                    |             | " Computer Maintanance          | 10630.00    |
|                                    |             | " Genset Maintanance            | 383871.00   |
|                                    |             | " Cleaness programme            | 8685.00     |
|                                    |             | " Audit Fee Payable             | 6000.00     |
|                                    |             | " PRBMT                         | 2474117.00  |
|                                    |             | " Addition to fixed Assets      | 3835844.00  |
|                                    |             | " Sundry Creditors              | 162500.00   |
|                                    |             | " Advance Income Tax (TDS)      | 16121.00    |
|                                    |             | " TCS                           | 11683.00    |
|                                    |             | " Expense Payable               | 1363.00     |
|                                    |             | By Closing Balance              |             |
|                                    |             | Cash in Hand                    | 99045.00    |
|                                    |             | Canara Bank A/c No.30           | 5000.58     |
| TOTAL (RS.)                        | 19391729.75 | TOTAL (RS.)                     | 19391729.75 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH

0.00

FOR DINESH K.YADAV & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN 011308C

DATE: 10/01/2021  
PLACE: HAJIPUR



PARTNER, CA VIKASH  
MEMBERSHIP NO.065730



Jageshwar Ray Arti B.Ed College  
Pratap Chowk , Manpura Mahua, Vaishali (Bihar)  
SCHEDULE ATTACHED TO ON FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2020

| SCHEDULE "A"                |      |                             |                                |             |              |                             |
|-----------------------------|------|-----------------------------|--------------------------------|-------------|--------------|-----------------------------|
| Particulars                 | Rate | Opening as on<br>01.04.2019 | Addition<br>during the<br>year | Total       | Depreciation | Balance as on<br>31.03.2020 |
| Land                        | 0%   | 205700.00                   |                                | 205700.00   | 0.00         | 205700.00                   |
| Building                    | 5%   | 7239908.00                  | 2444064.00                     | 9683972.00  | 361995.00    | 9321977.00                  |
| Art & Craft Equipments      | 15%  | 19493.55                    |                                | 19493.55    | 2924.00      | 16569.55                    |
| Audio Visual Equipments     | 15%  | 271562.66                   |                                | 271562.66   | 40734.00     | 230828.66                   |
| Furniture & Fixture         | 10%  | 1139713.95                  |                                | 1139713.95  | 113971.00    | 1025742.95                  |
| Health & Physical Equipment | 15%  | 15003.85                    |                                | 15003.85    | 2251.00      | 12752.85                    |
| Musical Instrument          | 15%  | 44872.70                    |                                | 44872.70    | 6731.00      | 38141.70                    |
| Lab Equipment               | 15%  | 117002.14                   |                                | 117002.14   | 17550.00     | 99452.14                    |
| Electric Equipment          | 15%  | 64849.55                    |                                | 64849.55    | 9727.00      | 55122.55                    |
| Generator                   | 15%  | 491583.62                   |                                | 491583.62   | 73738.00     | 417845.62                   |
| Computer & Accessories      | 40%  | 64121.25                    |                                | 64121.25    | 25649.00     | 38472.25                    |
| Lift Machine                | 15%  | 127048.50                   |                                | 127048.50   | 19057.00     | 107991.50                   |
| Water Pump Set              | 15%  | 6279.31                     |                                | 6279.31     | 942.00       | 5337.31                     |
| Mobilo Car                  | 15%  | 517964.80                   |                                | 517964.80   | 77695.00     | 440269.80                   |
| Tata Winger                 | 15%  | 0.00                        | 1168320.00                     | 1168320.00  | 175248.00    | 993072.00                   |
| Cement Bricks Platform      | 15%  | 0.00                        | 214760.00                      | 214760.00   | 32214.00     | 182546.00                   |
| Sports Equipment            | 15%  | 17511.85                    |                                | 17511.85    | 2627.00      | 14884.85                    |
| Utensils                    | 15%  | 478.63                      |                                | 478.63      | 72.00        | 406.63                      |
| Water Cooler                | 15%  | 27094.00                    |                                | 27094.00    | 4064.00      | 23030.00                    |
| Fire Fighting Equipment     | 15%  | 27635.00                    | 8700.00                        | 36335.00    | 5450.00      | 30885.00                    |
| Books & Periodicals         | 15%  | 239740.76                   |                                | 239740.76   | 35961.00     | 203779.76                   |
| Total(Rs.)                  |      | 10637564.12                 | 3835844.00                     | 14473408.12 | 1008600.00   | 13464808.12                 |

