

March - 2021

Engineering Road
Daltonganj - 822101
Ph: 290190, 226456

"AUDITOR'S REPORT"

UDIN: 21059142AAAAHD1960

We have audited the attached Income & Expenditure Account and Balance Sheet of Pt. Jagnarayan Tripathi B. Ed. College, Chainki, Daltonganj, Jharkhand (Under Sri Krishna Sansthan, New Delhi) for the year ended March 31, 2021 and report that :-

5. We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
6. In our opinion, proper books of accounts have been kept so far as appears from our examination of such books.
7. The accounts referred to in this report are in agreement with the Books of Account.
8. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view of the Institution for the year ended March 31, 2021.

Place: Daltonganj
Date: June 19, 2021



For **SARAS & COMPANY**
Chartered Accountants


(Saras Kumar Jain)
Partner

Pt. Jagnarayan Tripathi B. Ed. College
(Under Sri Krishna Sansthan, New Delhi)
Chainki, Daltonganj, Jharkhand

BALANCE SHEET AS ON MARCH 31, 2021

| LIABILITIES | | Amount (Rs.) | ASSETS | Amount (Rs.) |
|--------------------------|--------------|-----------------|-----------------------|-----------------|
| <u>Capital Fund</u> | | | <u>Fixed Assets</u> | |
| Opening Balance | 91,89,640.10 | | (As Per Schedule A) | 77,17,302.90 |
| Less : Deficit | 10,90,875.67 | 80,98,764.43 | | |
| <u>B.Ed College Fund</u> | | 5,00,000.00 | | |
| <u>Current Liability</u> | | | <u>Investments</u> | |
| Expenses Payable | | 17,02,042.40 | Sec. Deposit - NPU | 2,50,000.00 |
| Sundry Creditors | | 5,98,093.00 | | |
| | | | <u>Current Assets</u> | |
| | | | Loans & Advances | 27,51,879.00 |
| | | | Cash at Bank | 1,63,058.53 |
| | | | Cash in Hand | 16,659.40 |
| | | 108,98,899.83 | | 108,98,899.83 |

Place: Daltonganj
Date: June 19, 2021



As per our report on even date
For SARAS & COMPANY
Chartered Accountants

(SARAS KUMAR JAIN)
(Partner)

Pt. Jagnarayan Tripathi B. Ed. College
(Under Sri Krishna Sansthan, New Delhi)
Chainki, Daltonganj, Jharkhand

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

| EXPENDITURE | Amount (Rs.) | INCOME | Amount (Rs.) |
|-----------------------------|-----------------|--------------------------|-----------------|
| To Advertisement Expenses | 40,000.00 | By Tuition and Other Fee | 76,04,864.72 |
| To Activities Exp | 1,16,260.00 | By Exam Fee | 43,503.00 |
| To Bank Interest & Charges | 8,125.35 | By Interest Received | 25.00 |
| To Fuel & Petrol Exp | 35,673.00 | By Defecit | 10,90,875.67 |
| To Office Exp | 1,37,725.00 | | |
| To Repair & Maintenance Exp | 13,89,204.16 | | |
| To Administrative Expenses | 7,84,837.00 | | |
| To Accounting Exp | 24,000.00 | | |
| To Gardening Exp | 1,10,000.00 | | |
| To Salary Exp | 47,42,183.88 | | |
| To Electricity Exp | 5,069.00 | | |
| To Lab Exp | 11,552.00 | | |
| To Stationery Exp | 96,858.00 | | |
| To Rent | 48,000.00 | | |
| To Library Exp | 9,535.00 | | |
| To Telephone Exp | 19,060.00 | | |
| To Lease Exp | 12,000.00 | | |
| To University Exp | 3,95,950.00 | | |
| To Audit Fee | 10,000.00 | | |
| To Depreciation | 7,43,236.00 | | |
| | 87,39,268.39 | | 87,39,268.39 |

Place: Daltonganj
Date: June 19, 2021



As per our report on even date
For **SARAS & COMPANY**
Chartered Accountants

(SARAS KUMAR JAIN)
Partner

Pt. Jagnarayan Tripathi B. Ed. College
(Under Sri Krishna Sansthan, New Delhi)
Chainki, Daltonganj, Jharkhand

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

| RECEIPTS | Amount (Rs.) | PAYMENTS | Amount (Rs.) |
|--------------------------|-----------------|-----------------------------|-----------------|
| To Opening Balance | | By Advertisement Expenses | 40,000.00 |
| - Cash In Hand | 9,732.40 | By Activities Exp | 1,16,260.00 |
| - Cash at Bank - SBI | 27,359.80 | By Bank Interest & Charges | 8,125.35 |
| To Tuition and Other Fee | 76,04,864.72 | By Fuel & Petrol Exp | 35,673.00 |
| To Exam Fee | 43,503.00 | By Office Exp | 1,37,725.00 |
| To Interest Received | 25.00 | By Repair & Maintenance Exp | 13,69,204.16 |
| | | By Gardening Exp | 1,10,000.00 |
| | | By Salary Exp | 38,14,606.48 |
| | | By Lab Exp | 11,552.00 |
| | | By Stationery Exp | 41,858.00 |
| | | By Library Exp | 9,535.00 |
| | | By Telephone Exp | 19,060.00 |
| | | By Lease Exp | 12,000.00 |
| | | By University Exp | 3,95,950.00 |
| | | By Land | 10,51,000.00 |
| | | By Repayment of Loan | 3,13,218.00 |
| | | By Closing Balance | |
| | | - Cash In Hand | 16,659.40 |
| | | - Cash at Bank - SBI | 1,63,058.53 |
| | 76,85,484.92 | | 76,85,484.92 |

Place: Daltonganj
Date: June 19, 2021



As per our report on even date
For SARAS & COMPANY
Chartered Accountants

(SARAS KUMAR JAIN)
Partner

PT. JAGNARAYAN TRIPATHI B.ED COLLEGE
CHANKI, DALTONGANJ

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH, 2021

Schedule 'A'

| Particulars of Assets | Rate of Depreciation | Opening WDV as on 01-04-2020 | Addition | | Total | Sales/Deletion | Total | Depreciation for the Year | Closing WDV as on 31-03-2021 |
|-----------------------|----------------------|------------------------------|--------------|----------|--------------|----------------|--------------|---------------------------|------------------------------|
| | | | 1st Half | 2nd Half | | | | | |
| FURNITURE & FIXTURE | 10% | 3,24,546.00 | | | 3,24,546.00 | - | 3,24,546.00 | 32,455.00 | 2,92,091.00 |
| STAGE EQUIPMENTS | 15% | 92,596.00 | | | 92,596.00 | - | 92,596.00 | 13,889.00 | 78,707.00 |
| LIBRARY BOOKS | 15% | 13,416.00 | | | 13,416.00 | - | 13,416.00 | 2,012.00 | 11,404.00 |
| BUILDING | 10% | 89,847.00 | | | 89,847.00 | - | 89,847.00 | 13,477.00 | 76,370.00 |
| SPORTS EQUIPMENTS | 15% | 63,33,613.00 | | | 63,33,613.00 | - | 63,33,613.00 | 6,33,361.00 | 57,00,252.00 |
| LANGUAGE LAB | 15% | 2,337.00 | | | 2,337.00 | - | 2,337.00 | 351.00 | 1,986.00 |
| TV | 0% | 28,729.00 | | | 28,729.00 | - | 28,729.00 | 4,309.00 | 24,420.00 |
| COMPUTER | 40% | 4,16,000.00 | 10,51,000.00 | - | 14,67,000.00 | - | 14,67,000.00 | - | 14,67,000.00 |
| | | 1,08,454.90 | | | 1,08,454.90 | - | 1,08,454.90 | 43,382.00 | 65,072.90 |
| | | 74,09,538.90 | 10,51,000.00 | - | 84,60,538.90 | - | 84,60,538.90 | 7,43,236.00 | 77,17,302.90 |

