

# Rajiv Ranjan A Associates

CHARTERED ACCOUNTANTS

H.O.: 1st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Fraser Road, Patna - 1 (BIHAR),
Phone/Fax - 0612-2332140 (O)

B. O.: · DELHI · NOIDA · KOLKATA · DUMKA

### **AUDITORS' REPORT:**

We have audited the attached Balance Sheet of BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST: AT. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)" as at 31st March, 2018 and Income & Expenditure Account as well as Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express 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 misstatement. An audit includes examining on a test checking 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 evaluating the overall financial statements presentation we believe that audit provides a reasonable basis for our opinion.

#### We report that :-

- Some of the supporting papers relating to expenditures are on plain paper and also most of the expenditure (including purchases/ construction of fixed assets) has been paid in cash. It is strongly recommended that all expenditure must be paid through banking channel.
- Some of the items of Income & Expenditure are on cash basis.
- 3. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
- 4. In some of the cases, supporting document of local purchasing are available on plain paper.
- 5. Fixed Assets have been valued at Cost and no revaluation has been done during the year and physically verification of Fixed Assets has been conducted by the Institution.
- 6. 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.
  - a. In the case of Balance Sheet of the state of affairs as at 31st March, 2018 and;
  - b. In the case of the Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: PATNA DATE: 06/10/2018 PARTNER M. No.516948

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar) Balance Sheet as at 31st March, 2018

LIABILITIES :		RS. F	<u>,</u>	ASSETS:		RS.	<u>P.</u>
Capital Fund							
(As per last account)	3,793,744.18			Fixed Asset			
Add: Excess of Income over Expend				(As per Schedule-A)		16,7	787,690.00
(For the year)	3,203,845.97	6,997,59	90.15				
				Advance to Website Developer			
Fixed Assets Fund				(As per last account)			5,000.00
(As per last account)	9,382,113.00						
Add:During the year	1,044,775.00	10,426,88	38.00	X 7 7-176-165			
e sale man marze tru				Advance to Vendor			
Current Liabilities & Provisions				(For the year)	050 000 00		
Audit Fee Payable	71-2712-22112-2			Purchase of Land	250,000.00	2	00 000 00
(As per last account)	40,000.00			CC TV	50,000.00	3	00,000.00
Less: Paid during the year	30,000.00			Security consists of super- Administra			
	10,000.00			Security Deposit			
Add: During the year	35,400.00	45,40	00.00	(Inform of FD)			
				with NCTE	2,000,000.00		
Salary Payable				With J.P. University	550,000.00	2,5	50,000.00
(As per last account)	214,198.00						
Add:For the year	1,266,080.00						
,	1,480,278.00			Other Fixed Deposit	681,803.05		
				Accrued Interest on FD	180,405.00	8	62,208.05
Electricity bill	57,751.00						
EPF Payable	26,500.00			TDS			
ESI payable	9,646.00	1,574,17	5.00	(As per last account)	18,182.00		
	(			Add; During the year	20,046.00	5.	38,228.00
Secured Loan from SBI							
As pere last account)	5,618,686.00			Closing Cash & Bank Balance			
As pere last account)	3,010,000.00			Cash in hand			
B III I I I I I I I I I I I I I I I I I	2,045,088.00	3,573,59	8 00	(As per book & as certified)	40,957.00		
ess:Paid during the year	2,045,000.00	3,373,330	0.00	With SBI, Ekma A/c No.58037	2,222,486.35		
				With SBI,Ekma A/c No.92098	11,081.75	2.2	74,525.10
				Willi SDI,ENIIA AIG NO.32030	11,001110	_,_	
Insecured Loan from Secretary				¥			
As per last account)		200,000	0.00				

TOTAL RS.

22,817,651.15

TOTAL RS.

20 à As.

22,817,651.15

As per our report of even date For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

MANAGING TRUSTEE BAPUJI EDUCATIONAL & DEV. TRUST,

TRUSTEE

PLACE: PATNA

DATE: 6/10/20/8

EXPNAL KR. JHA] PARTNER M. No. 516948

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)

Income & Expenditure Account for the year ended on 31st March 2018

	EXPENDITURE :	RS. P.		INCOME:		RS.	<u>P.</u>
To	Coloni to Ctoff	4,027,160.00	Du	Collection from Students			
10,	Salary to Staff Honorarium to Director	600,000.00	Бy,	(Including Development Fee)		11.5	35,337.00
	Advertisement & Publicity	31,400.00		(Including Development Fee)		11,0	133,337.00
	Annual General Meeting	24,780.00		Sale of Form & Prospectus			142,000.00
*	Accounting Charges	42,000.00		Sale of Form & Frospecius			142,000.00
w	Audit Fee	35,400.00					
	Bank Charges	13.280.83		Donation & Subscription			
	Environment Awareness Camp	18,470.00		(As certified)			18,950.00
	Examination Expenses	709,610.00		(As contined)			10,000.00
	Registration Expenses	16,820.00	*	Member's Fee & Contribution			22,700.00
*	Purchase of Forms	2,125.00		Michibal 31 de a contribation			22,100.00
*	Fooding & Lodging	172,394.00					
*	Gardening	22,740.00					
	Fuel for Generator	155,000.00	×	Miscellaneous Receipts			1,132.80
n.	Hygine & Sanitation	38,168.00		Wildelia i Coupio			1,102.00
v	Health Awareness Camp	28,360.00					
	Insurance Premium	17,700.00		Interest on Fixed Deposits			200,451.00
		10,242.00		interest of Fixed Deposits			200,101100
	Postage & Courier	32,765.00					
	Seminar Expenses Legal Expenses	45,450.00					
	Medicine for First Aid	9,684.00					
		34,850.00					
	Miscellaneous Expenses	8,465.00					
	Newspaper & Periodicals\	35,600.00					
	Poor Boys Fund	111,550.00					
	Printing & Styationery	14,500.00					
	Repair & Maintenance	20,000.00					
	Refresher Course for Teachers	166,500.00					
	Vehicle Hire Charges Staff Welfare	32,628.00					
		2,000.00					
	Soft Ware Updation						
	Telephone, Mobile & Internet	22,680.00					
	Travelling & Conveyance	171,378.00					
	Bags for Students	50,000.00					
	National Festival & Bihar Diwas	12,390.00					
	ESI Contribution	7,049.00					
	EPF Contribution	13,780.00					
	Electric Charges	57,751.00					
	Interest on Secured Loan	625,883.00					
	Depreciation on Fixed Assets	231,397.00					
	Fund utilised out of development fee for						
	Creation of Fixed Assets transferred						
	to Fixed Assets Fund Account	1,044,775.00					
	Excess of Income over Expenditure	3,203,845.97					
1	transferred to Balance Sheet	22				4.1	000 570 00
	TOTAL RS.	11,920,570.80			TOTAL RS.	11,	920,570.80

MATE AND THE

BAPUJI EDUCATIONAL & DEY, TRUST.

TRUSTEE

As per our report of even date For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

& Associa

PARTNER
M. No. 516948

PLACE: PATNA DATE: 6/10/2018

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)

Receipts & Payments Account for the year ended on 31st March 2018

	RECEIPTS:		RS.	P		PAYMENTS:		RS. P.
To.	Opening Balance				Ву	Salary to Staff		2,745,763.0
	(As per last account)					Honorarium to Director		600,000.0
	Cash in hand					Advertisement & Publicity		31,400.0
	(As per book & as cenified)	17,694.00			*	Annual General Meeting		24,780.0
	With SBI,Ekma A/c No.58037	0.63			*	Accounting Charges		42,000.0
	With SBI, Ekma A/c No.92098	1,749.50		19,444.13		Audit Fee		30,000.0
	CONTRACTOR SECURITION OF THE CONTRACTOR OF THE C				4	Bank Charges		13,280.8
					*	Environment Awareness Camp		18,470.0
			100		300	Examination Expenses		709,610.0
					10	Registration Expenses		16,820.0
	Collection from Students				38	Purchase of Forms		2,125.0
	(Including Development Fee)		11,53	5,337.00		Fooding & Lodging	6	172,394.0
			53		31.	Gardening		22,740.0
	Sale of Form & Prospectus			142,000.00	*	Fuel for Generator		155,000.0
						Hygine & Sanitation		38,168.0
					, PF	Health Awareness Camp		28,360.0
	Donation & Subscription				*	Insurance Premium		17,700.0
	(As certified)			18,950.00	*	Postage & Courier		10,242.0
	(12 00.00.2)				#	Seminar Expenes		32,765.0
	Member's Fee & Contribution			22,700.00	*	Legal Expenses		45,450.0
	1.12					Medicine for First Aid		9,684.0
						Miscellaneous Expenses		34,850.0
					H	Newspaper & Periodicals\		8,465.0
	Miscellaneous Receipts			1,132.80	u .	Poor Boys Fund		35,600.0
	Triboonario do Tito de Pro-					Printing & Styationery		111,550.0
					H.	Repair & Maintenance		14,500.0
					*	Refresher Course for Teachers		20,000.0
					*	Vehicle Hire Charges		166,500.0
						Staff Welfare		32,628.0
					u	Soft Ware Updation		2,000.00
						Telephone, Mobile & Internet		22,680.00
						Travelling & Conveyance		171,378.00
					*	Bags for Students		50,000.00
						National Festival & Bihar Diwas		12,390.00
						Repayment of Secured Loan	95.	
						Principal	2,045,088.00	
						Interest	625,883.00	2,670,971.00

C/F 11,739,563.93 C/F 8,120,263.83

MANAGING TRUSTEE

BAPUJI EDUCATIONAL & DEY, TRUST.

**ATTESTED** 

RECEIPTS:	B/F	11,739,563.93	PAYMENTS:	B/F	8,120,263.83
9		Ву	, Fixed Assets Building Construction WIP Books for Liabrary Computer & Periferals Furntiure & Fixture Water Cooling Machine Electrical Eqipment	888,700.00 19,375.00 25,400.00 66,800.00 29,500.00 15,000.00	1,044,775.00
			Advance to Vendor Purchase of Land CC TV	250,000.00 50,000.00	300,000.00
		ac.	Closing Cash & Bank Balance Cash in hand (As per book & as certified) With SBI,Ekma A/c No.58037 With SBI,Ekma A/c No.92098	40,957.00 2,222,486.35 11,081.75	2,274,525.10

TOTAL RS.

11,739,563.93

TOTAL RS.

11,739,563.93

MAN . . NO TRUSTEE

BAPUJI EDUCATIONAL & DEV. TRUST,

PLACE: PATNA DATE: 6/10/20/8 TRUSTEE

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER
M. No. 516948

## **ATTESTED**

Managing Trustee
Bapu Ji Edu. & Dev. Trust

1

Schedule of Fixed Assets forming part of Balance Sheet as at 31-3-2018

SCHEDULE-A

No Company of the							
Particulars	%	WDV on 01.04.2016	Additions	Deductions	Total	Dep. for the year	WDV on 31.03.2017
_and & Its Development	0	274,000.00	wi	÷	274,000.00	S <del>#</del> 3	274,000.00
Building under Construction	0	14,325,363.00	888,700.00	u <del>z</del>	15,214,063.00	*	15,214,063.00
Computer	60	83,922.00	25,400.00	2 <del>7</del> 2	109,322.00	65,593.00	43,729.00
Furniture & Fittings	10	524,280.00	66,800.00		591,080.00	59,108.00	531,972.00
:lectrtical Goods	15	33,930.00	15,000.00	-	48,930.00	7,340.00	41,590.00
ab Equipment	15	79,738.00		2	79,738.00	11,961.00	67,777.00
anguage Lab	15	34,000.00		-	34,000.00	5,100.00	28,900.00
brary Books	10	338,579.00	19,375.00	1-	357,954.00	35,795.00	322,159.00
enerator	15	280,500.00		:=:	280,500.00	42,075.00	238,425.00
'ater Cooling Machine	15		29,500.00	<b>2</b> 7	29,500.00	4,425.00	25,075.00
TOTAL		15,974,312.00	1,044,775.00		17,019,087.00	231,397.00	16,787,690.00

MANAGING TRUSTEE

BAPUJI EDUCATIO TAL & DEV. TRUST.

ACCUMANTAL ACCUMANTAL

**ATTESTED** 

### Notes forming part of the Accounts for the year ended March, 2018

- SIGNIFICANT ACCOUNTING POLICIES
- a. The financial statements are prepared under the historical cost convention on an accrual basis.
- b. The financial statement is prepared using the Accounting Standards Prescribed by the institute of Chartered Accountants of India.
- c. No Donation has been received in foreign currency.
- d. <u>Accounting for Retirement Benefits:</u>
   The Trust does not have a Policy on leave encashment to its employees.
- e. The Trust does not carry on any activities in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. In the absence of taxable income, no provision for taxed has been made in the accounts.
- f. The provisions for depreciation and for all the known liabilities for expenses & income are adequate and not in excess of the amount reasonable necessary.
- g. Based on our examination of the accounts, it is recommended to strengthen the internal controls in the areas of accounting of cash transactions including advances against expenses for effective control and management.

For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

PLACE: PATNA DATE:06/10/2018

MANAGING TRUSTEE

CAPUJI EDUCATIONAL & DEV. TRUST.

PARTNER
M. No.516948

111. 110.510.

**ATTESTED** 



# Rajiv Ranjan & Associates CHARTERED ACCOUNTANTS

H.O.: 1st Floor, Grand Chandra Premises, Near C.P.Thakur Mkt.Complex, Frazer Road, Patna-1 (BIHAR)
Phone/Fax-0612-2332140 (O)

B.O.: \*DELHI \*NOIDA \* KOLKATA \* DUMKA

### **AUDITORS' REPORT:**

We have audited the attached Balance Sheet of **BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST:** AT. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)" as at 31st March,2019 and Income & Expenditure Account as well as Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express 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 misstatement. An audit includes examining on a test checking 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 evaluating the overall financial statements presentation we believe that audit provides a reasonable basis for our opinion.

#### We report that :-

 Some of the supporting papers relating to expenditures are on plain paper and also most of the expenditure (including purchases/ construction of fixed assets) has been paid in cash. It is strongly recommended that all expenditure must be paid through banking channel.

2. Some of the items of Income & Expenditure are on cash basis.

- 3. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
- 4. In some of the cases, supporting document of local purchasing are available on plain paper.
- Fixed Assets have been valued at Cost and no revaluation has been done during the year and physically verification of Fixed Assets has been conducted by the Institution.
- 6. 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.
  - a. In the case of Balance Sheet of the state of affairs as at 31st March, 2019 and;
  - b. In the case of the Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

PLACE: PATNA DATE: 30/10/2019



[KUMAL KR.JHA]
PARTNER
M. No.516948

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar) Balance Sheet as at 31st March, 2019

LIABILITIES :		RS. P.	ASSETS:		RS. P.
Capital Fund					No. F.
(As per last account)	6,997,590.15		Fixed Asset		
Add: Excess of Income over Expenditure			(As per Schedule-A)		20,075,667.00
(For the year)	2,361,816.20	9,359,406.35	( a par contactor )		20,073,007.00
			Advance to Vendor		
Fixed Assets Fund			(As per last account)	305.000.00	
(As per last account)	10,426,888.00		Add: During the year	990,600.00	1,295,600.00
Add:During the year	3,623,688.00	14,050,576.00	g ,		1,200,000.00
Current Liabilities & Provisions			Security Deposit		
Audit Fee Payable					
As per last account)	45,400.00		with NCTE (In form of FD)	2,400,000.00	
ess: Paid during the year	45,400.00		With J.P. University	550,000.00	2,950,000 00
Add: During the year	41,300.00	41,300.00			
Salary Payable			Other Fixed Deposit		
As per last account)	1,480,278.00		(As per last account)		500,000.00
ess:Paid during the year	80,700.00				,
	1,399,578.00				
dd:For the year	298,225.00	1,697,803.00	Accrued Interest on FD		
Parada Cara Cara Cara Cara Cara Cara Cara		.,,	(As per last account)	362,208.05	
PF & ESIC Payable			Add: During the year	462,490.00	
As per Last Account)		36,146.00	3,	824,698.05	
		55,110.55	Less: Received during the year	551,446.00	273,252.05
ecured Loan from SBI					
s per last account)	3,573,598.00		TDS		
ess:Paid during the year	1,916,345.00	1,657,253.00	(As per last account)	38,228.00	
or and a state of the property of the state.			Add: During the year	18,058.00	56,286.00
nsecured Loan from Secretary			Closing Cash & Bank Balance Cash in hand		
s per last account)		200,000.00	(As per book & as certified)	389,983.00	
o por last accounty		200,000.00	With SBI, Ekma A/c No.58037	1,435,425.50	
OS Payable		16,034.00	With SBI,Ekma A/c No.92098	82,304.80	1,907,713.30
	TOTAL RS.	27,058,518.35		TOTAL RS.	27,058,518.35

Managing Trustee Bapu Ji Edu. & Dev. Trust

PLACE: PATNA DATE: 30.10.2019 TRUSTEE

CHARTERED ACCOUNTANTS

For RAJIV RANJAN & ASSOCIATES

As per our report of even date

[KUNAL KR. JHA] PARTNER M. No. 516948

UDIN:19516948AAAAFS6358

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)

Income & Expenditure Account for the year ended on 31st March 2019

	XPENDITURE :	RS. P.		INCOME :		RS. P.
To, Sa	alary to Staff	3,231,977.00	Bv.			Ко. г.
Ho	onorarium to Director	900,000.00		(Including Development Fee)		12,681,065
Ac	dvertisement & Publicity	89,000.00		(managed a valopinon (100)		12,001,000
An	nnual General Meeting	72,000.00				
Sa	alary to Accountant	48,000.00		Sale of Form & Prospectus		111,900
	idit Fee	41,300.00		odio or roma reopeolas		111,500
Ва	nk Charges	20,403.40				
	vironment Awareness Camp	24,268.00		Donation & Subscription		
	amination Expenses	788,792.50		(As certified)		102,000
	gistration Expenses	7,590.00		(* 10 00111100)		102,000
	rchase of Forms	500.00	ж:	Member's Fee & Contribution		25,000.
	oding & Lodging	181,783.00		Worldon or co a contribution		23,000.
	rdening	29,935.00		Miscellaneous Receipts		6,432.
	el for Generator	158,570.00		missenarious receipts		0,432.
	gine & Sanitation	42,286.00		Interest Accrued on FD		480,548.
	alth Awareness Camp	31,742.00		miorest / loor ded off / D		400,540.
	urance Premium	17,700.00				
	stage & Courier	12,694.00				
	ninar Expenes	38,829.00				
	ral Expenses	52,800.00				
	dicine for First Aid	12,368.00				
	cellaneous Expenses	65,200.00				
	vspaper & Periodicals	9,682.00				
	or Boys Fund	38,500.00				
	ting & Styationery	129,840.00				
	pair & Maintenance	25,000.00				
5000	resher Course for Teachers	20,000.00				
	icle Hire Charges	210,000.00				
	f Welfare	36,870.00				
	Ware Updation	7,000.00				
	phone, Mobile & Internet	34,298.00				
	velling & Conveyance					
		54,248.00				
	s for Students	15,000.00				
	rellihng for Outing onal Festival & Bihar Diwas	142,780.00 16,394.00				
	tricity	56,425.00				
	chers Association	25,000.00	Car.			
Dona		51,000.00				
inter	est on Secured Loan	345,955.00				
Depr	reciation on Fixed Assets	335,711.00				
	utilised out of development fee for					
	tion of Fixed Assets transferred					
to Fix	ked Assets Fund Account	3,623,688.00				
	ss of Income over Expenditure					
transi	ferred to Balance Sheet	2,361,816.20				
	TOTAL RS.	13,406,945.10			TOTAL RS.	13,406,945.10

Managing Trustee
Bapu Ji Edu. & Dev. Trust

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

PLACE: PATNA DATE: 30.10.2019

**ATTESTED** 

Managing Trustee
Bapu Ji Eøu. & Dev. Trust

TRUSTEE

UDIN:

[#UNAL KR. JHA]
PARTNER
M. No. 516948
UDIN:19516948AAAAFS6358

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)

Receipts & Payments Account for the year ended on 31st March 2019

_	RECEIPTS:		RS. P.		PAYMENTS:		RS. P.
To,	Opening Balance			By	Salary to Staff		2.044.45
	(As per last account)			"	Honorarium to Director		3,014,452
	Cash in hand			**	Advertisement & Publicity		883,966
	(As per book & as certified)	40,957.00					89,000
	With SBI,Ekma A/c No.58037	2,222,486.35		н	Annual General Meeting		72,000
	With SBI, Ekma A/c No. 92098	11,081.75	0.074.505.40		Salary to Accountant		48,000
	1110 ODI,EKIII 270 110.52030	11,001.73	2,274,525.10		Audit Fee		45,400
				- 11	Bank Charges		20,403
				0.00	Environment Awareness Camp		24,268
				*	Examination Expenses		788,792
				н	Registration Expenses		7,590
	Collection from Students				Purchase of Forms		
	(Including Development Fee)		12,681,065.10	N.	Fooding & Lodging		500
	(menung Davoropinone ( co)		12,001,000.10				181,783
	Sale of Form & Prospectus		444 000 00		Gardening		29,935
	Sale of Form & Prospectus		111,900.00	-	Fuel for Generator		158,570
					Hygine & Sanitation		42,286
				*	Health Awareness Camp		31,742
				*	Postage & Courier		12,694
	Donation & Subscription				Seminar Expenes		38,829
	(As certified)		102,000.00	ж.	Legal Expenses		52,800
				И.	Medicine for First Aid		12,368
	Member's Fee & Contribution		25,000.00		Miscellaneous Expenses		65,200
			20,000.00		Newspaper & Periodicals		9,682
	Miscellaneous Receipts		6,432.00	t .	Poor Boys Fund		
	Wildelianeous Nedelpts		0,432.00				38,500
					Printing & Styationery		129,840.
	ncashment of Fixed Deposit	555 35555			Repair & Maintenance		25,000.
	Principal	800,000.00		(#)	Refresher Course for Teachers		20,000.
	Interest	551,446.00	1,351,446.00		Vehicle Hire Charges		210,000.
					Staff Welfare		36,870.0
				25	Soft Ware Updation		7,000.0
					Telephone, Mobile & Internet		34,298.0
						-	
					Travelling & Conveyance		54,248.0
					Bags for Students		15,000.0
					Travellihng for Outing		142,780.0
					National Festival & Bihar Diwas		16,394.0
					Electricity Bill		114,176.0
					Teachers Association		25,000.0
					Donation		51,000.0
					Repayment of Secured Loan		
				1	Principal	1,916,345.00	
				1	nterest	345,955.00	
				1	nsurance Premium	17,700.00	2,280,000.0
			9		Fixed Assets		
				E	Building Construction WIP	2,528,363.00	
					Books for Liabrary	22,680.00	
					Computer & Periferals	47,000.00	
					Furntiure & Fixture	489,900.00	
					Sound System	108,000.00	
						173,660.00	
					Electrical Equipments		
					Sports Equipments	26,500.00	
					Notor Cycle	66,000.00	0.000.000.0
				V	Vater Cooling Machine	161,585.00	3,623,688.0
		C/F	16,552,368.20			C/F	12,454,054.90

**ATTESTED** 

Managing Trustee Bapu Ji EdQ & Dev. Irust



CEIPTS:	B/F	16,552,368.20	PAYMENTS:	B/F	12,454,054.90
				T.	
		To,	Security Deposit with NCTE		1,200,000.00
			Advance to Vendor		990,600.00
			*		
			Closing Cash & Bank Balance		
			Cash in hand (As per book & as certified)	200 002 00	
			With SBI,Ekma A/c No.58037	389,983.00 1,435,425.50	
			With SBI,Ekma A/c No.92098	82,304.80	1,907,713.30

TOTAL RS.

16,552,368.20

TOTAL RS.

16,552,368.20

PLACE: PATNA DATE: 30.10.2019

Managing Trustee Bapu Ji Edu. & Dev. Trust

As per our report of even date For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

> [KUNAL KR. JHA] PARTNER M. No. 516948

UDIN:19516948AAAAFS6358

ATTESTED Managing Trustee Bapu Ji Ed & Dev. Trust

Schedule of Fixed Assets forming part of Balance Sheet as at 31-3-2019

SCHEDULE-A

Particulars	%	WDV on 01.04.2018	Additions	Deductions	Total	Dep. for the year	WDV on 31.03.2019
and & Its Development	0	274,000.00	200	-	274,000.00		274,000.00
uilding under Construction	0	15,214,063.00	2,528,363.00	¥	17,742,426.00	3.	17,742,426.00
omputer	60	43,729.00	47,000.00	ſΨ	90,729.00	54,437.00	36,292.00
ırniture & Fittings	10	531,972.00	489,900.00	-	1,021,872.00	102,187.00	919,685.00
ectrtical Goods	15	41,590.00	173,660.00	1.51	215,250.00	32,288.00	182,962.00
ab Equipment	15	67,777.00	9 <del>8</del> 9	**	67,777.00	10,167.00	57,610.00
inguage Lab	15	28,900.00	( <del>-</del> )	-	28,900.00	4,335.00	24,565.00
orary Books	10	322,159.00	22,680.00	2	344,839.00	34,484.00	310,355.00
enerator	15	238,425.00	w	ē	238,425.00	35,764.00	202,661.00
ater Cooling Machine	15	25,075.00	161,585.00	S	186,660.00	27,999.00	158,661.00
ound System	15	873	108,000.00	50	108,000.00	16,200.00	91,800.00
orts Equipments	30	) <del>-</del> )	26,500.00	æ	26,500.00	7,950.00	18,550.00
otor Bike	15	***	66,000.00	æ	66,000.00	9,900.00	56,100.00
							0
TOTAL		16,787,690.00	3,623,688.00		20,411,378.00	335,711.00	20,075,667.00

**ATTESTED** 

Managing Trustee
Bapu Ji Edu. & Dev. Trust



### Notes forming part of the Accounts for the year ended March, 2019

- I. SIGNIFICANT ACCOUNTING POLICIES
- The financial statements are prepared under the historical cost convention on an accrual basis.
- The financial statement is prepared using the Accounting Standards Prescribed by the institute of Chartered Accountants of India.
- c. No Donation has been received in foreign currency.
- d. <u>Accounting for Retirement Benefits:</u>
   The Trust does not have a Policy on leave encashment to its employees.
- e. The Trust does not carry on any activities in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. In the absence of taxable income, no provision for taxed has been made in the accounts.
- f. The provisions for depreciation and for all the known liabilities for expenses & income are adequate and not in excess of the amount reasonable necessary.
- g. Based on our examination of the accounts, it is recommended to strengthen the internal controls in the areas of accounting of cash transactions including advances against expenses for effective control and management.

For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

PARTNER
M. No.516948

UDIN-19516948AAAAFS6358

(E) PAR

Managing Trustee
Bapu Ji Edu. & Dev. Trust

PLACE: PATNA DATE: 30/10/2019

ATTESTED



# Rajiv Ranjan & Associates

CHARTERED ACCOUNTANTS

st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Fraser Road, Patna - 1 (BIHAR), Phone/Fax - 0612-2332140 (O)

B. O.: • DELHI • NOIDA • KOLKATA • DUMKA

### AUDITORS' REPORT:

We have audited the attached Balance Sheet of BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST: AT. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar) " as at 31st March, 2020 and Income & Expenditure Account as well as Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express 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 misstatement. An audit includes examining on a test checking 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 evaluating the overall financial statements presentation we believe that audit provides a reasonable basis for our opinion.

#### We report that :-

- 1. Some of the supporting papers relating to expenditures are on plain paper and also most of the expenditure (including purchases/ construction of fixed assets) has been paid in cash. It is strongly recommended that all expenditure must be paid through banking channel.
- 2. Some of the items of Income & Expenditure are on cash basis.
- 3. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
- 4. In some of the cases, supporting document of local purchasing are available on plain paper.
- 5. Fixed Assets have been valued at Cost and no revaluation has been done during the year and physically verification of Fixed Assets has been conducted by the Institution.
- 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.
  - a. In the case of Balance Sheet of the state of affairs as at 31st March, 2020 and;
  - b. In the case of the Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

PLACE: PATNA

DATE:

30/12/2020

For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

> [KUNAL KR.JHA] PARTNER

M. No.516948

UDIN 20516948 AAAARR 5410

ATTESTED

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar) Balance Sheet as at 31st March,2020

LIABILITIES :		RS. P.	ASSETS:		RS.	Р.
Capital Fund	V					
(As per last account)	9,359,406.35		Fixed Asset			
Add: Excess of Income over Expenditure			(As per Schedule-A)		21,42	7,553.00
(For the year)	2,998,360.70	12,357,767.05				
			Advance to Vendor			
Fixed Assets Fund			(As per last account)		1,29	5,600.00
As per last account)	14,050,576.00					
Add:During the year	1,710,514.00	15,761,090.00				Œ
Current Liabilities & Provisions			Security Deposit			
Audit Fee Payable			with NCTE (In form of FD)	2,400,000.00		
As per last account)	41,300.00		With J.P. University	550,000.00	2,950	0,000.00
ess: Paid during the year	40,000.00					
	1,300.00					
Add: During the year	45,000.00	46,300.00	Other Fixed Deposit		500	0.000.00
Salary Payable			(As per last account)		300	0,000.00
As per last account)	1,697,803.00					
ess:Paid during the year	1,697,803.00		Accrued Interest on FD			
less. Faid during the year	- 1,007,000.00		(As per last account)	273,252.05		
dd:For the year	301,568.00	301,568.00	Add: During the year	170,922.00	444	4,174.05
secured Loan from SBI			<u>TDS</u>			
As per last account)	1,657,253.00		(As per last account)	56,286.00	-	- 004 00
ess:Paid during the year	1,657,253.00	-	Add: During the year	18,995.00	75	5,281.00
			Ol : O to B. Doub Balance			
			Closing Cash & Bank Balance			
nsecured Loan from Secretary			Cash in hand	251 221 00		
As per last account)		200,000.00	(As per book & as certified)	351,321.00		
			With SBI.Ekma A/c No.58037	1,556,453,79		
202707 000		17 151 00	With SBI,Ekma A/c No.92098	83,493.21	1 991	.268.00
DS Payable		17,151.00	Willi ODI,ENITIA AVC NO. 32030	00,700.21	1,001	,200,00

Managing Trustee

TOTAL RS. (

Bapu Ji Edu. & Dev. Trust

PLACE: PATNA

DATE: 30/12/2020

28,683,876.05

TOTAL RS.

28,683,876.05

As per our report of even date For RAJIV RANJAN & ASSOCIATES

CHARTERED ACCOUNTANTS

[KUNAL KR. JHA] PARTNER M. No. 516948

UPIN' 2051 6948 AAAA KR5410

PATNA

TRUSTEE

**ATTESTED** 

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar) Income & Expenditure Account for the year ended on 31st March 2020

EXPENDITURE :	RS. P.		INCOME:	RS. P.
o, Salary to Staff	3,618,815.00	Ву,	Collection from Students	
Honorarium to Director	1,774,508.00		(Including Development Fee)	13,118,000.0
Advertisement & Publicity	135,000.00		Experience of the second secon	
Annual General Meeting	84,000.00	4.7	Sale of Form & Prospectus	173,800.0
Salary to Accountant	120,000.00		The second second	
Audit Fee	45,000.00			
Bank Charges	18,824.30			
Environment Awareness Camp	32,946.00	*	Donation & Subscription	
Examination Expenses	414,198.00		(As certified)	
Registration Expenses	47,637.00		•	
Fooding & Lodging	202,368.00	×	Member's Fee & Contribution	25,500.0
Gardening	52,710.00			
Fuel for Generator	177,248.00		Miscellaneous Receipts	11,035.0
Hygine & Sanitation	48,726.00			
Health Awareness Camp	37,892.00		Interest Accrued on FD	189,917.0
Postage & Courier	15,882.00			
Seminar Expenes	238,500.00			
Legal Expenses	42,000.00			
Medicine for First Aid	17,840.00			
Miscellaneous Expenses	77,310.00			
Newspaper & Periodicals	13,306.00			
Poor Boys Fund	42,700.00			
Printing & Styationery	148,307.00			
Repair & Maintenance	139,725.00			
Vehicle Hire Charges	240,000.00			
Staff Welfare	41,150.00			
Software Updation	14,000.00			
Telephone, Mobile & Internet	49,298.00			
Travelling & Conveyance	68,518.00			
Travelling & Conveyance  Travelling for Outing	205,464.00			
National Festival & Bihar Diwas	21,104.00			
Electricity Bill	17,771.00			
Teachers Association	25,000.00			
Donation to PM Cares Fund	51,000.00			
Interest on Secured Loan	99,823.00			
Interest on TDS	403.00			
Insurance Premium	71,776.00			
insurance Premium	71,770.00			
Depreciation on Fixed Assets	358,628.00			
Fund utilised out of development fee for				
Creation of Fixed Assets transferred				
to Fixed Assets Fund Account	1,710,514.00			
The control of the co				
Excess of Income over Expenditure				
transferred to Balance Sheet	2,998,360.70			

Managing Trustee

TOTAL RS.

13,518,252.00

Bapu Ji Edu. & Dev. Trust

PLACE: PATNA DATE: 36/12/2020

TRUSTEE

**ATTESTED** 

Managing Trustee Bapu Ji Edy. & Dev. Trust As per our report of even date

For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

[KUNAL KR. JHA]

13,518,252.00

PARTNER M. No. 516948

6PIN 2051 6948AAAA KR5410

TOTAL RS.

njan & Ass

At. Hansrajpur, Near Railway Crossing, Ekma, Saran (Bihar)
Receipts & Payments Account for the year ended on 31st March 2020

	RECEIPTS :		RS. P.		PAYMENTS:		RS. P.
To,	Opening Balance			Ву	Salary to Staff		5.015.050.00
	(As per last account)				Honorarium to Director		1,790,542.00
	Cash in hand	389,983.00		**	Advertisement & Publicity		135,000.00
	With SBI, Ekma A/c No. 58037	1,435,425.50			Annual General Meeting		84,000.00
	With SBI, Ekma A/c No.92098	82,304.80	1,907,713.30	w	Salary to Accountant		120,000.00
			1 *COLO 1 * PELEDESE	(w):	Audit Fee		40,000.00
				25	Bank Charges		18,824.30
					Environment Awareness Camp		32,946.00
					Examination Expenses		414,198.00
					Registration Expenses		47,637.00
	Collection from Students						
	(Including Development Fee)		12 110 000 00	4	Fooding & Lodging		202,368.00
	(including Development Fee)		13,118,000.00		Gardening		52,710.00
	Cala of Farm 9 December		172 000 00		Fuel for Generator		177,248.00
	Sale of Form & Prospectus		173,800.00		Hygine & Sanitation		48,726.00
					Health Awareness Camp		37,892.00
	March of Free 8 Country 15		25 500 00		Postage & Courier		15,882.00 238,500.00
	Member's Fee & Contribution		25,500.00		Seminar Expenes		
	Manallana Danista		11 025 00	V.	Legal Expenses		42,000.00
	Miscellaneous Receipts		11,035.00		Medicine for First Aid		17,840.00 77,310.00
					Miscellaneous Expenses		
					Newspaper & Periodicals		13,306.00
					Poor Boys Fund		42,700.00
				100	Printing & Styationery		148,307.00
				190	Repair & Maintenance		139,725.00
					Vehicle Hire Charges		240,000.00
					Staff Welfare		41,150.00
					Soft Ware Updation		14,000.00
					Telephone, Mobile & Internet		49,298.00
					Travelling & Conveyance		68,518.00
					Travellihng for Outing		205,464.00
					National Festival & Bihar Diwas		21,104.00
					Electricity Bill		17,771.00
					Teachers Association		25,000.00
					Donation to PM Cares Fund		51,000.00
				ĸ	Interest on TDS		403.00
					Repayment of Secured Loan		
					Principal	1,657,253.00	
					Interest	99,823.00	
					Insurance Premium	71,776.00	1,828,852.00
							1,020,002.00
					Fixed Assets		
					Building Construction WIP	1,134,990.00	
					Vehicle	496,980.00	
					Furniture & Fixture	22,000.00	
					Electrical Equipments	10,544.00	
				3	Sports Equipments	46,000.00	1,710,514.00
					TDS		18,995.00

C/F 15,236,048.30

A Octaves \* S)

13,244,780.30

Managing Trustee Bapu Ji Edu. & Dev. Trust



Closing Cash & Bank Balance

Cash in hand

(As per book & as certified)

351,321.00

With SBI, Ekma A/c No.58037 With SBI, Ekma A/c No.92098 1,556,453.79

83,493.21

1,991,268.00

TOTAL RS.

15,236,048.30

TOTAL RS.

15,236,048.30

Managing Trustee Bapu Ji Edu. & Dev. Trust

TRUSTEE

As per our report of even date For RAJIV RANJAN & ASSOCIATES CHARTERED ACCOUNTANTS

> KUNAL KR. JHA] PARTNER M. No. 516948

PLACE: PATNA DATE 38/12/12020

**ATTESTED** 

Schedule of Fixed Assets forming part of Balance Sheet as at 31-3-2020

SCHEDULE-A

Particulars	%	WDV on 01.04.2019	Additions	Deductions	Total	Dep. for the year	WDV on 31.03.2020
and & Its Development	0	274,000.00		2	274,000.00	192	274,000.00
uilding under Construction	0	17,742,426.00	1,134,990.00	5	18,877,416.00		18,877,416.00
omputer	60	36,292.00			36,292.00	21,775.00	14,517.00
urniture & Fittings	10	919,685.00	22,000.00	-	941,685.00	94,169.00	847,516.00
ectrtical Goods	15	182,962.00	10,544.00	1.2	193,506.00	29,026.00	164,480.00
b Equipment	15	57,610.00			57,610.00	8,642.00	48,968.00
inguage Lab	15	24,565.00		-5.	24,565.00	3,685.00	20,880.00
orary Books	10	310,355.00		-	310,355.00	31,036.00	279,319.00
enerator	15	202,661.00			202,661.00	30,399.00	172,262.00
ater Cooling Machine	15	158,661.00			158,661.00	23,799.00	134,862.00
und System	15	91,800.00		(2)	91,800.00	13,770.00	78,030.00
orts Equipments	30	18,550.00	46,000.00		64,550.00	19,365.00	45,185.00
otor Bike	15	56,100.00			56,100.00	8,415.00	47,685.00
hicle	15	Ę.	496,980.00	-	496,980.00	74,547.00	422,433.00
TOTAL		20,075,667.00	1,710,514.00		21,786,181.00	358,628.00	21,427,553.00

Managing Trustee Bapu Ji Edu. & Dev. Trust



ATTESTED

Managing Trustee

Bapu Ji Ede & Dev. Trust

### Notes forming part of the Accounts for the year ended March, 2020

#### I. SIGNIFICANT ACCOUNTING POLICIES

- a. The financial statements are prepared under the historical cost convention on an accrual basis.
- b. The financial statement is prepared using the Accounting Standards Prescribed by the institute of Chartered Accountants of India.
- No Donation has been received in foreign currency.
- d. <u>Accounting for Retirement Benefits:</u>
  The Trust does not have a Policy on leave encashment to its employees.
- e. The Trust does not carry on any activities in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. In the absence of taxable income, no provision for taxed has been made in the accounts.
- f. The provisions for depreciation and for all the known liabilities for expenses & income are adequate and not in excess of the amount reasonable necessary.
- g. Based on our examination of the accounts, it is recommended to strengthen the internal controls in the areas of accounting of cash transactions including advances against expenses for effective control and management.

PLACE: PATNA

DATE: 30/12/2020

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[ KUNAL KR.JHA ] PARTNER

M. No.516948

Managing Trustee Bapu Ji Edu. & Dev. Trust ATTESTED