



No. -

Date :

AUDITOR'S REPORT

We have audited the annexed Balance Sheet as at 31st March, 2023 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 produced 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 31st March, 2023, and
- (ii) In the case of the income & expenditure account of the excess of the Income over Expenditure of this accounting year ending on 31st March, 2023.

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




PARTNER
CA VIKASH
M.NO.- 065730

Date : 25/10/2023
Place : HAJIPUR

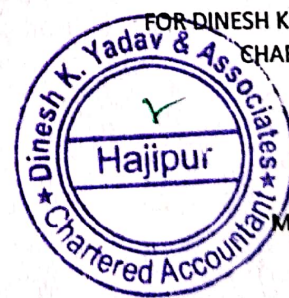
Jageshwar Ray Arti B.Ed College
Pratap Chowk, Manpura, Mahua, Vaishali (Bihar)

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY ESTABLISHMENT EXPENSE			
" Salary	11709616.00	TO Admission Fee	1455000.00
" Bank Charges	13598.00	" Admission Fee Del.Ed	1000000.00
" University Exam & Reg. Fee	790840.00	" Development Fee	591000.00
" Repair & Maint Electrical & other	139398.00	" Development Fee Del.Ed	600000.00
" Contigencies	42410.00	" Game Fee	295500.00
" Telephone Expenses	18500.00	" Game Fee Del.Ed	300000.00
" Advertismet Expenses	184600.00	" ICT Lab Fee	492500.00
" Travelling & Conveyance Exp	72625.00	" ICT Lab Fee Del.Ed	500000.00
" Printing & Stationery	140300.00	" Lab Fee	492500.00
" Postal Exp	6720.00	" Lab Fee Del.Ed	500000.00
" Website & Software Exp	15500.00	" Tution Fee	10365000.00
" Interest paid on Vehicle Loan	26714.38	" Tution Fee Del.Ed	6000000.00
" First Aid Expenses	84650.00	" Library Fee	591000.00
" Electricity Charges	23751.00	" Library Fee Del.Ed	600000.00
" Examination Expense	175780.00	" Maintanance Fee	98500.00
" Office Expenses	136160.00	" Maintanance Fee DEL.Ed	100000.00
" Staffwelfare Exp	142850.00	" Terminal Exam Fee	295500.00
" Insurance Exp	278591.00	" Terminal Exam Fee Del.Ed	300000.00
" Vehicle Running & Maint	300600.00	" Miscellenous	98500.00
" Newspaper & Magazine	11335.00	" Miscellenous Del.Ed	100000.00
" Generator fuel & Maint.	335000.00	" CET Admission Seat Conf Fee	291000.00
" Computer Repair & Maint.	64860.00	" Int. Recd from Bank	2779.00
" Annual Program Expense	253800.00	" Int. Recd on FDR	898287.70
" CET B.Ed Seat Confirmation Fee Re	291000.00		
" Plantation	110500.00		
" Games & Sports Exp	36200.00		
" Building Repair & Maint.	512360.00		
" Student Farewell Exp	96500.00		
" Professional Fee	50000.00		
" Depreciation	2385575.00		
" Audit Fee Expenses	11800.00		
	18462133.38		
" Excess of income over Expenditure			25967066.70
	7504933.32		
TOTAL (RS.)	25967066.70	TOTAL (RS.)	25967066.70

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH

DATE: 05/09/2023
 PLACE : HAJIPUR



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

Vikash
 PARTNER, CA VIKASH
 MEMBERSHIP NO.065730

Jageshwar Ray Arti B.Ed College
Pratap Chowk, Manpura, Mahua, Vaishali (Bihar)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>TO Opening Balance</u>		<u>BY ESTABLISHMENT EXPENSE</u>	
Cash in Hand	9220.00	" Salary	11709616.00
Cash with Bank	<u>94887.78</u>	" Bank Charges	13598.00
	104107.78	" University Exam & Reg. Fee	790840.00
" Gross Receipts from B.Ed College	25066000.00	" Repair & Maint Electrical & other	139398.00
		" Contingencies	42410.00
" Interest Recd from bank	901066.70	" Telephone Expenses	18500.00
		" Advertisement Expenses	184600.00
" Salary Payable	60983.00	" Travelling & Conveyance Exp	72625.00
" PRBMT	429558.30	" Printing & Stationery	140300.00
		" Postal Exp	6720.00
		" Website Renewal Fee	15500.00
		" Interest paid on Vehicle Loan	26714.38
		" First Aid Expenses	84650.00
		" Electricity Charges	23751.00
		" Examination Expense	175780.00
		" Office Expenses	136160.00
		" Staffwelfare Exp	142850.00
		" Insurance Exp	278591.00
		" Vehicle Running & Maint	300600.00
		" Newspaper & Magazine	11335.00
		" Generator fuel & Maint.	335000.00
		" Computer Repair & Maint.	64860.00
		" Annual Program Expense	253800.00
		" CET B.Ed Seat Confirmation Fee F	291000.00
		" Plantation	110500.00
		" Games & Sports Exp	36200.00
		" Building Repair & Maint.	512360.00
		" Student Farewell Exp	96500.00
		" Professional Fee	<u>50000.00</u>
		" Audit Fee Payable	9440.00
		" Fixed Deposit	3200000.00
		" Addition to fixed Assets	6085640.00
		" HDFC Bank EMI Paid on Vehicle	1012997.28
		" Advance Income Tax (TCS)	7381.00
		<u>By Closing Balance</u>	
		Cash in Hand	12518.00
		Axis Bank	86000.00
		Canara Bank A/c No.30	82981.12
			181499.12
TOTAL (RS.)	26561715.78	TOTAL (RS.)	26561715.78

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith

DATE: 05/09/2023
 PLACE: HAJIPUR



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

 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 2023

SCHEDULE "A"

Particulars	Rate	Opening as on 01.04.2022	Addition during the year	Total	Depreciation	Balance as on 31.03.2023
Land	0%	205700.00		205700.00	0.00	205700.00
Building	5%	15256691.00	5050900.00	20307591.00	762835.00	19544756.00
Art & Craft Equipments	15%	11971.55		11971.55	1796.00	10175.55
Audio Visual Equipments	15%	166773.66		166773.66	25016.00	141757.66
Furniture & Fixture	10%	874851.95	150000.00	1024851.95	87485.00	937366.95
Health & Physical Equipment	15%	9213.85		9213.85	1382.00	7831.85
Musical Instrument	15%	27557.70		27557.70	4134.00	23423.70
Lab Equipment	15%	71854.14		71854.14	10778.00	61076.14
Electric Equipment	15%	39826.55		39826.55	5974.00	33852.55
Generator	15%	301893.62		301893.62	45284.00	256609.62
Computer ,Printer & Accessories	40%	60998.25		60998.25	24399.00	36599.25
Lift Machine	15%	78023.50		78023.50	11704.00	66319.50
Water Pump Set	15%	18992.31		18992.31	2849.00	16143.31
Mobilo Car	15%	318095.80		318095.80	47714.00	270381.80
Tata Winger	15%	1845994.00		1845994.00	276899.00	1569095.00
Maruti Ecco	15%	450221.42		450221.42	67533.00	382688.42
MG Gloster	15%	4408524.00		4408524.00	661279.00	3747245.00
Magic Express	15%	0.00	300000.00	300000.00	0.00	300000.00
Bus	15%	1409565.26		1409565.26	211435.00	1198130.26
Cement Bricks Platform	15%	131889.00		131889.00	19783.00	112106.00
Sports Equipment	15%	10753.85		10753.85	1613.00	9140.85
Utensils	15%	293.63		293.63	44.00	249.63
Water Cooler	15%	16639.00		16639.00	2496.00	14143.00
Fire Fighting Equipment	15%	22314.00		22314.00	3347.00	18967.00
Books & Periodicals	15%	147230.76	584740.00	731970.76	109796.00	622174.76
Total(Rs.)		25885868.80	6085640.00	31971508.80	2385575.00	29585933.80

