



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 :-

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.
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.

PLACE: PATNA
DATE : 06/10/2018

For **RAJIV RANJAN & ASSOCIATES**
CHARTERED ACCOUNTANTS




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

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust

BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

Balance Sheet as at 31st March, 2018

LIABILITIES :		RS.	P.	ASSETS :		RS.	P.
Capital Fund				Fixed Asset			
(As per last account)	3,793,744.18			(As per Schedule-A)		16,787,690.00	
Add: Excess of Income over Expenditure (For the year)	<u>3,203,845.97</u>	6,997,590.15					
Fixed Assets Fund				Advance to Website Developer			
(As per last account)	9,382,113.00			(As per last account)		5,000.00	
Add: During the year	<u>1,044,775.00</u>	10,426,888.00					
Current Liabilities & Provisions				Advance to Vendor			
Audit Fee Payable				(For the year)			
(As per last account)	40,000.00			Purchase of Land	250,000.00		
Less: Paid during the year	<u>30,000.00</u>			CC TV	<u>50,000.00</u>	300,000.00	
	10,000.00						
Add: During the year	<u>35,400.00</u>	45,400.00		Security Deposit			
Salary Payable				(Inform of FD)			
(As per last account)	214,198.00			with NCTE	2,000,000.00		
Add: For the year	<u>1,266,080.00</u>			With J.P. University	<u>550,000.00</u>	2,550,000.00	
	1,480,278.00						
Electricity bill	57,751.00			Other Fixed Deposit		681,803.05	
EPF Payable	26,500.00			Accrued Interest on FD	<u>180,405.00</u>	862,208.05	
ESI payable	<u>9,646.00</u>	1,574,175.00					
Secured Loan from SBI				TDS			
(As per last account)	5,618,686.00			(As per last account)	18,182.00		
Less: Paid during the year	<u>2,045,088.00</u>	3,573,598.00		Add; During the year	<u>20,046.00</u>	38,228.00	
Unsecured Loan from Secretary				Closing Cash & Bank Balance			
(As per last account)		200,000.00		Cash in hand			
				(As per book & as certified)	40,957.00		
				With SBI, Ekma A/c No. 58037	2,222,486.35		
				With SBI, Ekma A/c No. 92098	<u>11,081.75</u>	2,274,525.10	
TOTAL RS.		22,817,651.15		TOTAL RS.		22,817,651.15	


MANAGING TRUSTEE
BAPUJI EDUCATIONAL & DEV. TRUST,
TRUSTEE

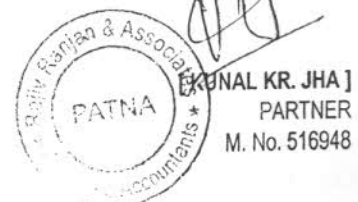
PLACE: PATNA

DATE: 6/10/2018

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust

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




BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

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

EXPENDITURE :	RS.	P.	INCOME :	RS.	P.
To, Salary to Staff	4,027,160.00		By, <u>Collection from Students</u>		
" Honorarium to Director	600,000.00		(Including Development Fee)	11,535,337.00	
" Advertisement & Publicity	31,400.00		" Sale of Form & Prospectus		142,000.00
" Annual General Meeting	24,780.00		" <u>Donation & Subscription</u>		
" Accounting Charges	42,000.00		(As certified)		18,950.00
" Audit Fee	35,400.00		" Member's Fee & Contribution		22,700.00
" Bank Charges	13,280.83		"		
" Environment Awareness Camp	18,470.00		" Miscellaneous Receipts		1,132.80
" Examination Expenses	709,610.00		" Interest on Fixed Deposits		200,451.00
" Registration Expenses	16,820.00				
" Purchase of Forms	2,125.00				
" Fooding & Lodging	172,394.00				
" Gardening	22,740.00				
" Fuel for Generator	155,000.00				
" Hygiene & Sanitation	38,168.00				
" Health Awareness Camp	28,360.00				
" Insurance Premium	17,700.00				
" Postage & Courier	10,242.00				
" Seminar Expenses	32,765.00				
" Legal Expenses	45,450.00				
" Medicine for First Aid	9,684.00				
" Miscellaneous Expenses	34,850.00				
" Newspaper & Periodicals	8,465.00				
" Poor Boys Fund	35,600.00				
" Printing & Stationery	111,550.00				
" Repair & Maintenance	14,500.00				
" Refresher Course for Teachers	20,000.00				
" Vehicle Hire Charges	166,500.00				
" Staff Welfare	32,628.00				
" 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				
" 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 transferred to Balance Sheet	3,203,845.97				
TOTAL RS.	11,920,570.80		TOTAL RS.	11,920,570.80	


MANAGING TRUSTEE
BAPUJI EDUCATIONAL & DEV. TRUST.

TRUSTEE

ATTESTED
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

PLACE: PATNA

DATE: 6/10/2018

BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

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

RECEIPTS :		PAYMENTS :	
RS.	P.	RS.	P.
To, <u>Opening Balance</u>		By Salary to Staff	2,745,763.00
(As per last account)		" Honorarium to Director	600,000.00
Cash in hand		" Advertisement & Publicity	31,400.00
(As per book & as certified)	17,694.00	" Annual General Meeting	24,780.00
With SBI, Ekma A/c No. 58037	0.63	" Accounting Charges	42,000.00
With SBI, Ekma A/c No. 92098	1,749.50	" Audit Fee	30,000.00
		" Bank Charges	13,280.83
		" Environment Awareness Camp	18,470.00
		" Examination Expenses	709,610.00
		" Registration Expenses	16,820.00
		" Purchase of Forms	2,125.00
* <u>Collection from Students</u>		" Fooding & Lodging	172,394.00
(Including Development Fee)	11,535,337.00	" Gardening	22,740.00
* Sale of Form & Prospectus	142,000.00	" Fuel for Generator	155,000.00
		" Hygine & Sanitation	38,168.00
* <u>Donation & Subscription</u>		" Health Awareness Camp	28,360.00
(As certified)	18,950.00	" Insurance Premium	17,700.00
* Member's Fee & Contribution	22,700.00	" Postage & Courier	10,242.00
		" Seminar Expenes	32,765.00
		" Legal Expenses	45,450.00
* Miscellaneous Receipts	1,132.80	" Medicine for First Aid	9,684.00
		" Miscellaneous Expenses	34,850.00
		" Newspaper & Periodicals	8,465.00
		" Poor Boys Fund	35,600.00
		" Printing & Styationery	111,550.00
		" Repair & Maintenance	14,500.00
		" Refresher Course for Teachers	20,000.00
		" Vehicle Hire Charges	166,500.00
		" Staff Welfare	32,626.00
		" 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
		* <u>Repayment of Secured Loan</u>	
		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 & DEV. TRUST,



ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust



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

TOTAL RS. 11,739,563.93

TOTAL RS. 11,739,563.93

MANAGING TRUSTEE
BAPUJI EDUCATIONAL & 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: 6/10/2018

ATTESTED


Managing Trustee
Bapu Ji Edu. & Dev. Trust

BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

SCHEDULE-A

Particulars	%	WDV on 01.04.2016	Additions	Deductions	Total	Dep. for the year	WDV on 31.03.2017
Land & Its Development	0	274,000.00	-	-	274,000.00	-	274,000.00
Building under Construction	0	14,325,363.00	888,700.00	-	15,214,063.00	-	15,214,063.00
Computer	60	83,922.00	25,400.00	-	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
Electrical Goods	15	33,930.00	15,000.00	-	48,930.00	7,340.00	41,590.00
Lab Equipment	15	79,738.00	-	-	79,738.00	11,961.00	67,777.00
Language Lab	15	34,000.00	-	-	34,000.00	5,100.00	28,900.00
Library Books	10	338,579.00	19,375.00	-	357,954.00	35,795.00	322,159.00
Generator	15	280,500.00	-	-	280,500.00	42,075.00	238,425.00
Water Cooling Machine	15	-	29,500.00	-	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 EDUCATIONAL & DEV. TRUST.



ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust



BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

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.
- c. No Donation has been received in foreign currency.
- d. Accounting for Retirement Benefits:
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 :06/10/2018



MANAGING TRUSTEE
BAPUJI EDUCATIONAL & DEV. TRUST.

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS




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

ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust





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 :-

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.
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


[KUMAL KR.JHA]
PARTNER

M. No.516948

UDIN-19516948AAAAAFS6358

PLACE: PATNA
DATE : 30/10/2019



ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust



BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

Balance Sheet as at 31st March, 2019

LIABILITIES :		RS.	P.	ASSETS :		RS.	P.
Capital Fund				Fixed Asset			
(As per last account)	6,997,590.15			(As per Schedule-A)		20,075,667.00	
Add: Excess of Income over Expenditure (For the year)	<u>2,361,816.20</u>	9,359,406.35					
Fixed Assets Fund				Advance to Vendor			
(As per last account)	10,426,888.00			(As per last account)	305,000.00		
Add: During the year	<u>3,623,688.00</u>	14,050,576.00		Add: During the year	<u>990,600.00</u>	1,295,600.00	
Current Liabilities & Provisions				Security Deposit			
Audit Fee Payable				with NCTE (In form of FD)	2,400,000.00		
(As per last account)	45,400.00			With J.P. University	<u>550,000.00</u>	2,950,000.00	
Less: Paid during the year	<u>45,400.00</u>						
Add: During the year	<u>41,300.00</u>	41,300.00					
Salary Payable				Other Fixed Deposit			
(As per last account)	1,480,278.00			(As per last account)		500,000.00	
Less: Paid during the year	<u>80,700.00</u>						
	1,399,578.00			Accrued Interest on FD			
Add: For the year	<u>298,225.00</u>	1,697,803.00		(As per last account)	362,208.05		
EPF & ESIC Payable				Add: During the year	<u>462,490.00</u>		
(As per Last Account)		36,146.00			824,698.05		
Secured Loan from SBI				Less: Received during the year	<u>551,446.00</u>	273,252.05	
(As per last account)	3,573,598.00			TDS			
Less: Paid during the year	<u>1,916,345.00</u>	1,657,253.00		(As per last account)	38,228.00		
				Add: During the year	<u>18,058.00</u>	56,286.00	
Unsecured Loan from Secretary				Closing Cash & Bank Balance			
(As per last account)		200,000.00		Cash in hand			
TDS Payable				(As per book & as certified)	389,983.00		
		16,034.00		With SBI, Ekma A/c No. 58037	1,435,425.50		
				With SBI, Ekma A/c No. 92098	<u>82,304.80</u>	1,907,713.30	
TOTAL RS.		27,058,518.35		TOTAL RS.		27,058,518.35	

Managing Trustee
Bapu Ji Edu. & Dev. Trust

TRUSTEE



ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust



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

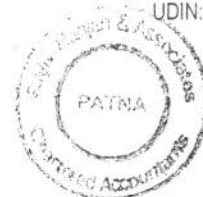


[KUNAL KR. JHA]

PARTNER

M. No. 516948

UDIN: 19516948AAAAFS6358



PLACE: PATNA
DATE: 30.10.2019

BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

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

EXPENDITURE :		RS.	P.	INCOME :		RS.	P.
To,	Salary to Staff	3,231,977.00		By,	Collection from Students (Including Development Fee)	12,681,065.10	
*	Honorarium to Director	900,000.00					
*	Advertisement & Publicity	89,000.00					
*	Annual General Meeting	72,000.00					
*	Salary to Accountant	48,000.00		*	Sale of Form & Prospectus	111,900.00	
*	Audit Fee	41,300.00					
*	Bank Charges	20,403.40					
*	Environment Awareness Camp	24,268.00		*	Donation & Subscription (As certified)	102,000.00	
*	Examination Expenses	788,792.50					
*	Registration Expenses	7,590.00		*	Member's Fee & Contribution	25,000.00	
*	Purchase of Forms	500.00					
*	Fooding & Lodging	181,783.00		*	Miscellaneous Receipts	6,432.00	
*	Gardening	29,935.00					
*	Fuel for Generator	158,570.00		*	Interest Accrued on FD	480,548.00	
*	Hygine & Sanitation	42,286.00					
*	Health Awareness Camp	31,742.00					
*	Insurance Premium	17,700.00					
*	Postage & Courier	12,694.00					
*	Seminar Expenses	38,829.00					
*	Legal Expenses	52,800.00					
*	Medicine for First Aid	12,368.00					
*	Miscellaneous Expenses	65,200.00					
*	Newspaper & Periodicals	9,682.00					
*	Poor Boys Fund	38,500.00					
*	Printing & Styationery	129,840.00					
*	Repair & Maintenance	25,000.00					
*	Refresher Course for Teachers	20,000.00					
*	Vehicle Hire Charges	210,000.00					
*	Staff Welfare	36,870.00					
*	Soft Ware Updation	7,000.00					
*	Telephone, Mobile & Internet	34,298.00					
*	Travelling & Conveyance	54,248.00					
*	Bags for Students	15,000.00					
*	Travelling for Outing	142,780.00					
*	National Festival & Bihar Diwas	16,394.00					
*	Electricity	56,425.00					
*	Teachers Association	25,000.00					
*	Donation	51,000.00					
*	Interest on Secured Loan	345,955.00					
*	Depreciation on Fixed Assets	335,711.00					
*	Fund utilised out of development fee for Creation of Fixed Assets transferred to Fixed Assets Fund Account	3,623,688.00					
*	Excess of Income over Expenditure transferred 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

[KUNAL KR. JHA]

PARTNER

M. No. 516948

UDIN:19516948AAAAFS6358

PLACE: PATNA
DATE: 30.10.2019

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust

TRUSTEE



BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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, <u>Opening Balance</u> (As per last account)			By Salary to Staff	3,014,452.00	
Cash in hand			" Honorarium to Director	883,966.00	
(As per book & as certified)	40,957.00		" Advertisement & Publicity	89,000.00	
With SBI, Ekma A/c No. 58037	2,222,486.35		" Annual General Meeting	72,000.00	
With SBI, Ekma A/c No. 92098	<u>11,081.75</u>	2,274,525.10	" Salary to Accountant	48,000.00	
			" Audit Fee	45,400.00	
			" Bank Charges	20,403.40	
			" Environment Awareness Camp	24,268.00	
			" Examination Expenses	788,792.50	
			" Registration Expenses	7,590.00	
* <u>Collection from Students</u> (Including Development Fee)		12,681,065.10	" Purchase of Forms	500.00	
			" Fooding & Lodging	181,783.00	
* <u>Sale of Form & Prospectus</u>		111,900.00	" Gardening	29,935.00	
			" Fuel for Generator	158,570.00	
			" Hygiene & Sanitation	42,286.00	
			" Health Awareness Camp	31,742.00	
			" Postage & Courier	12,694.00	
* <u>Donation & Subscription</u> (As certified)		102,000.00	" Seminar Expenses	38,829.00	
			" Legal Expenses	52,800.00	
* <u>Member's Fee & Contribution</u>		25,000.00	" Medicine for First Aid	12,368.00	
			" Miscellaneous Expenses	65,200.00	
* <u>Miscellaneous Receipts</u>		6,432.00	" Newspaper & Periodicals	9,682.00	
			" Poor Boys Fund	38,500.00	
* <u>Encashment of Fixed Deposit</u>			" Printing & Stationery	129,840.00	
Principal	800,000.00		" Repair & Maintenance	25,000.00	
Interest	<u>551,446.00</u>	1,351,446.00	" Refresher Course for Teachers	20,000.00	
			" Vehicle Hire Charges	210,000.00	
			" Staff Welfare	36,870.00	
			" Soft Ware Updation	7,000.00	
			" Telephone, Mobile & Internet	34,298.00	
			" Travelling & Conveyance	54,248.00	
			" Bags for Students	15,000.00	
			" Travelling for Outing	142,780.00	
			" National Festival & Bihar Diwas	16,394.00	
			" Electricity Bill	114,176.00	
			" Teachers Association	25,000.00	
			" Donation	51,000.00	
			* <u>Repayment of Secured Loan</u>		
			Principal	1,916,345.00	
			Interest	345,955.00	
			Insurance Premium	<u>17,700.00</u>	2,280,000.00
			* <u>Fixed Assets</u>		
			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	
			Electrical Equipments	173,660.00	
			Sports Equipments	26,500.00	
			Motor Cycle	66,000.00	
			Water Cooling Machine	<u>161,585.00</u>	3,623,688.00
C/F		16,552,368.20	C/F		12,454,054.90

ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust



Managing Trustee
Bapu Ji Edu. & Dev. Trust




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

TOTAL RS.	16,552,368.20	TOTAL RS.	16,552,368.20
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PLACE: PATNA
DATE : 30.10.2019


TRUSTEE

Managing Trustee
Bapu Ji Edu. & Dev. Trust

ATTESTED
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



BAPUJI EDUCATIONAL AND DEVELOPMENT 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
Land & Its Development	0	274,000.00	-	-	274,000.00	-	274,000.00
Building under Construction	0	15,214,063.00	2,528,363.00	-	17,742,426.00	-	17,742,426.00
Computer	60	43,729.00	47,000.00	-	90,729.00	54,437.00	36,292.00
Furniture & Fittings	10	531,972.00	489,900.00	-	1,021,872.00	102,187.00	919,685.00
Electrical Goods	15	41,590.00	173,660.00	-	215,250.00	32,288.00	182,962.00
Lab Equipment	15	67,777.00	-	-	67,777.00	10,167.00	57,610.00
Language Lab	15	28,900.00	-	-	28,900.00	4,335.00	24,565.00
Library Books	10	322,159.00	22,680.00	-	344,839.00	34,484.00	310,355.00
Generator	15	238,425.00	-	-	238,425.00	35,764.00	202,661.00
Water Cooling Machine	15	25,075.00	161,585.00	-	186,660.00	27,999.00	158,661.00
Sound System	15	-	108,000.00	-	108,000.00	16,200.00	91,800.00
Sports Equipments	30	-	26,500.00	-	26,500.00	7,950.00	18,550.00
Motor Bike	15	-	66,000.00	-	66,000.00	9,900.00	56,100.00
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



Managing Trustee
Bapu Ji Edu. & Dev. Trust



BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

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.
- c. No Donation has been received in foreign currency.
- d. Accounting for Retirement Benefits:
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 : 30/10/2019

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust



Managing Trustee
Bapu Ji Edu. & Dev. Trust

For **RAJIV RANJAN & ASSOCIATES**
CHARTERED ACCOUNTANTS



[KUNAL KR. JHA]
PARTNER

M. No.516948

UDIN-19516948AAAAAFS6358





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.
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, 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.

For **RAJIV RANJAN & ASSOCIATES**
CHARTERED ACCOUNTANTS




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

PLACE: PATNA

DATE :

30/12/2020

UDIN 20516948 AAAAKR 5410

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust



BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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

Balance Sheet as at 31st March, 2020

LIABILITIES :		RS.	P.	ASSETS :		RS.	P.
Capital Fund				Fixed Asset			
(As per last account)	9,359,406.35			(As per Schedule-A)		21,427,553.00	
Add: Excess of Income over Expenditure (For the year)	<u>2,998,360.70</u>	12,357,767.05					
Fixed Assets Fund				Advance to Vendor			
(As per last account)	14,050,576.00			(As per last account)		1,295,600.00	
Add: During the year	<u>1,710,514.00</u>	15,761,090.00					
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		<u>550,000.00</u>	2,950,000.00
Less: Paid during the year	<u>40,000.00</u>						
	1,300.00						
Add: During the year	<u>45,000.00</u>	46,300.00		Other Fixed Deposit			
Salary Payable				(As per last account)			500,000.00
(As per last account)	1,697,803.00						
Less: Paid during the year	<u>1,697,803.00</u>			Accrued Interest on FD			
Add: For the year	<u>301,568.00</u>	301,568.00		(As per last account)		273,252.05	
				Add: During the year		<u>170,922.00</u>	444,174.05
Secured Loan from SBI				TDS			
(As per last account)	1,657,253.00			(As per last account)		56,286.00	
Less: Paid during the year	<u>1,657,253.00</u>			Add: During the year		<u>18,995.00</u>	75,281.00
Unsecured Loan from Secretary				Closing Cash & Bank Balance			
(As per last account)		200,000.00		Cash in hand			
				(As per book & as certified)		351,321.00	
				With SBI, Ekma A/c No. 58037		1,556,453.79	
				With SBI, Ekma A/c No. 92098		<u>83,493.21</u>	1,991,268.00
TDS Payable		17,151.00					
TOTAL RS.		28,683,876.05		TOTAL RS.		28,683,876.05	

Managing Trustee
Bapu Ji Edu. & Dev. Trust

TRUSTEE

PLACE: PATNA

DATE: 30/12/2020

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



[Signature]

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

UPIN: 20516948AAAAKR5V10

ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust

[Signature]

BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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.
To,	Salary to Staff	3,618,815.00		By,	Collection from Students (Including Development Fee)	13,118,000.00	
*	Honorarium to Director	1,774,508.00					
*	Advertisement & Publicity	135,000.00					
*	Annual General Meeting	84,000.00		*	Sale of Form & Prospectus	173,800.00	
*	Salary to Accountant	120,000.00					
*	Audit Fee	45,000.00					
*	Bank Charges	18,824.30					
*	Environment Awareness Camp	32,946.00		*	Donation & Subscription (As certified)		
*	Examination Expenses	414,198.00					
*	Registration Expenses	47,637.00					
*	Fooding & Lodging	202,368.00		*	Member's Fee & Contribution	25,500.00	
*	Gardening	52,710.00					
*	Fuel for Generator	177,248.00		*	Miscellaneous Receipts	11,035.00	
*	Hygine & Sanitation	48,726.00					
*	Health Awareness Camp	37,892.00		*	Interest Accrued on FD	189,917.00	
*	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 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					
	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					
*	Excess of Income over Expenditure transferred to Balance Sheet	2,998,360.70					
TOTAL RS.		13,518,252.00		TOTAL RS.		13,518,252.00	

Managing Trustee
Bapu Ji Edu. & Dev. Trust

TRUSTEE

PLACE: PATNA

DATE: 30/12/2020

ATTESTED

Managing Trustee
Bapu Ji Edu. & Dev. Trust

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



[Signature]

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

UPIN : 20516948AAAA KR5410

RECEIPTS : B/F 15,236,048.30 PAYMENTS : B/F 13,244,780.30

Closing Cash & Bank Balance
Cash in hand
(As per book & as certified) 351,321.00

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

PLACE: PATNA
DATE: 30/12/2020



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



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

ATTESTED
Managing Trustee
Bapu Ji Edu. & Dev. Trust




BAPUJI EDUCATIONAL AND DEVELOPMENT TRUST

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
Land & Its Development	0	274,000.00	-	-	274,000.00	-	274,000.00
Building under Construction	0	17,742,426.00	1,134,990.00	-	18,877,416.00	-	18,877,416.00
Computer	60	36,292.00	-	-	36,292.00	21,775.00	14,517.00
Furniture & Fittings	10	919,685.00	22,000.00	-	941,685.00	94,169.00	847,516.00
Electrical Goods	15	182,962.00	10,544.00	-	193,506.00	29,026.00	164,480.00
Lab Equipment	15	57,610.00	-	-	57,610.00	8,642.00	48,968.00
Language Lab	15	24,565.00	-	-	24,565.00	3,685.00	20,880.00
Library Books	10	310,355.00	-	-	310,355.00	31,036.00	279,319.00
Generator	15	202,661.00	-	-	202,661.00	30,399.00	172,262.00
Water Cooling Machine	15	158,661.00	-	-	158,661.00	23,799.00	134,862.00
Sound System	15	91,800.00	-	-	91,800.00	13,770.00	78,030.00
Sports Equipments	30	18,550.00	46,000.00	-	64,550.00	19,365.00	45,185.00
Motor Bike	15	56,100.00	-	-	56,100.00	8,415.00	47,685.00
Vehicle	15	-	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 Edu. & Dev. Trust



BAPUJI EDUCATIONAL AND DEVELOPMENT 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.
- c. No Donation has been received in foreign currency.
- d. Accounting for Retirement Benefits:
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
Managing Trustee
Bapu Ji Edu. & Dev. Trust