



AUDITORS' REPORT

We have audited the attached Balance Sheet **J.R.A TEACHER TRAINING COLLEGE, BASMATI NAGAR KESHOPUR VAISHALI (BIHAR)** as at 31st, March 2019 and also the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit includes examining the books of accounts, vouchers and other records supporting the amounts and disclosures in the financial statements. We report as follows:

- (A) We have verified Cash & Bank Balances by the production of certificate by the Management.
- (B) Fixed assets have been physically verified by the Management. Depreciation to the Fixed assets has been provided for.
- (C) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (D) In our opinion, proper books of accounts as required, subject to cash basis of accounting, have been kept by so far as appears from our examination of those books.
- (E) The Balance sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts.
- (F) 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:

- (1) In the case of Balance Sheet, of the state of affairs as at 31/03/2019 and
- (2) In the case of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

Patna

Date: May 24th, 2019



For S. PODDAR & CO.
Chartered Accountant

(CA. ANKIT RAJ)

Partner

Membership No. - 313114

J.R.A TEACHER TRAINING COLLEGE
BASMATI NAGAR KESHOPUR, DISTT.-VAISHALI (BIHAR)
BALANCE SHEET AS ON 31ST MARCH 2019

FUND & LIABILITIES	AMOUNT	ASSET & PROPERTIES	AMOUNT
ASSET FUND	4050000.00	FIXED ASSET	
		AS PER SCHEDULE 'A'	10,598,336.02
REAL FUND		CURRENT ASSETS	
Revenue & expenditure A/c		Fixed Deposit 457101000109/1	846,335.36
Revenue Last A/c	8,831,826.72	Fixed Deposit 457101000109/2	604,525.68
For the year	1,954,680.25	Fixed Deposit 24450300027841	742,318.00
		Fixed Deposit 24450300027840	531,870.00
		Mahua Mahila Vikash Sansthan	681,709.00
		Advance for Material	2,250,000.00
		Shiv Ji Ray Land Advance	580,000.00
		Advance Income Tax (TDS)	18,189.00
LIABILITIES & PROVISION			6,254,947.04
Revenue Payable		CASH & BANK BALANCES	
Fee Payable	6,000.00	Bank of Baroda A/c no 316	9,011.72
Payable	2,595,611.00	HDFC Bank	511,977.19
Revenue Fund Payable	9,528.00	Cash in Hand	73,374.00
			594,362.91
TOTAL (RS.)	17,447,645.97	TOTAL (RS.)	17,447,645.97

In terms of our separate report of even date

S.PODDAR & CO.
Chartered Accountants



(Signature)

(CA ANKIT RAJ)
Partner

M.N. 313114

A
: May 24, 2019

J.R.A TEACHER TRAINING COLLEGE
BASMATI NAGAR KESHOPUR, DISTT.-VAISHALI (BIHAR)
INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
ESTABLISHMENT EXPENSE			
Salary	7,431,286.00	TO Admission Fee	225,000.00
Bank Charges	11,737.81	" Admission Fee Del.Ed	750,000.00
Telephone Expenses	12,210.00	" Development Fee	345,000.00
Printing & Stationery	142,690.00	" Development Fee Del.Ed	300,000.00
Computer Maintanance	24,365.00	" Game Fee	172,500.00
Games & Sports Exp	23,650.00	" Game Fee Del.Ed	150,000.00
Advertisment exp	127,760.00	" ICT Lab Fee	287,500.00
Cultural Expenses	232,385.00	" ICT Lab Fee Del.Ed	250,000.00
Seminar Exp	241,235.00	" Lab Fee	287,500.00
University Exam & Reg. Fee	762,574.00	" Lab Fee Del.Ed	250,000.00
Travelling & Conveyance	45,520.00	" Tution Fee	6,675,000.00
Electricity Charges	9,138.00	" Tution Fee Del.Ed	2,750,000.00
Postal Exp	3,650.00	" Library Fee	345,000.00
Annual Function Expense	215,690.00	" Library Fee Del.Ed	300,000.00
Newspaper & Magazine	16,540.00	" Maintanance Fee	57,500.00
Building Repair & maint	90,500.00	" Maintanance Fee Del.Ed	50,000.00
Repair & Maint	65,450.00	" Terminal Exam Fee	172,500.00
Examination Exp (internal)	81,015.00	" Terminal Exam Fee Del.Ed	150,000.00
Generator Running & Maint	326,892.00	" Miscellenous	57,500.00
Vehicle Insurance Exp	203,730.00	" Miscellenous Del.Ed	50,000.00
Vehicle Fuel	301,700.00	" Interest Recd on FD	183,538.06
Vehicle Running & Maint	362,832.00	" Incentive From MHRD	2,000.00
Staffwelfare Exp	89,310.00	" Bus Fare Recd	612,650.00
Student Farewell & Welfare	156,580.00		14423188.06
Mess Expenses	234,560.00		
Education Tour & Travel	215,355.00		
Office Expenses	106,235.00		
Audit Fee Expenses	6,000.00		
Depreciation	927,918.00		
	12,468,507.81		
" Excess of income over Expenditure	1954680.25		
TOTAL (RS.)	14423188.06	TOTAL (RS.)	14423188.06

In terms of our separate report of even date

S.PODDAR & CO.
Chartered Accountants



Ankit

(CA ANKIT RAJ)
Partner
M.N. 313114

NA
E : May 24, 2019

J.R.A TEACHER TRAINING COLLEGE
BASMATI NAGAR KESHOPUR, DISTT.-VAISHALI (BIHAR)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

PTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>		<u>BY ESTABLISHMENT EXPENSE</u>	
Cash in Hand	99,079.00	" Salary	7,431,286.00
Cash with Bank	267,470.72	" Bank Charges	11,737.81
	366,549.72	" Telephone Expenses	12,210.00
Loss Receipts from B.Ed College	13,625,000.00	" Printing & Stationery	142,690.00
Interest Recd on FDR	183,538.06	" Computer Maintenance	24,365.00
Contribution from MHRD	2,000.00	" Games & Sports Exp	23,650.00
Bus Fare	612,650.00	" Advertisement exp	127,760.00
		" Cultural Expenses	232,385.00
		" Seminar Exp	241,235.00
Salary Payable	1,924,002.00	" University Exam & Reg. Fee	762,574.00
Stap Ray Basmati Memorial Trust	867,958.00	" Travelling & Conveyance	45,520.00
Admission Fee Receivable	2,500,000.00	" Electricity Charges	9,138.00
Unpaid Bus Tax	42,034.00	" Postal Exp	3,650.00
Unpaid Insurance	46,510.00	" Annual Function Expense	215,690.00
Provident Fund Payable	9,528.00	" Newspaper & Magazine	16,540.00
Advance Income Tax (TDS)	27,928.00	" Building Repair & maint	90,500.00
		" Repair & Maint	65,450.00
		" Examination Exp (internal)	81,015.00
		" Generator Running & Maint	326,892.00
		" Vehicle Insurance Exp	203,730.00
		" Vehicle Fuel	301,700.00
		" Vehicle Running & Maint	362,832.00
		" Staff Welfare Exp	89,310.00
		" Student Farewell & Welfare	156,580.00
		" Mess Expenses	234,560.00
		" Education Tour & Travel	215,355.00
		" Office Expenses	106,235.00
		" Provident Fund Payable	
		" Expense Payable	
		" Loan and Advance	
		" Fixed Deposit	
		" Addition to Fixed Asset	
		" Advance Income Tax (TDS)	
		" Mahua Mahila Vikash Sansthan	
		" Audit Fee Payable	
		<u>By Closing Balance</u>	
		<u>CASH WITH BANK</u>	
		" Bank Of Baroda A/c-316	9,011.72
		" HDFC Bank	511,977.19
		" Cash in Hand	73,374.00
TOTAL (RS.)	20,207,697.78	TOTAL (RS.)	20,207,697.78

In terms of our separate report of even date
S. PODDAR & CO.
Chartered Accountants



(Signature)

(CA ANKIT RAJ)
Partner
M.N. 313114

NA
E : May 24, 2019

J.R.A TEACHER TRAINING COLLEGE
BASMATI NAGAR KESHOPUR, DISTT.-VAISHALI (BIHAR)
SCHEDULE ATTACHED TO ON FORMING PART OF THE BALANCE SHEET AS ON 31 MARCH 2019

Particulars	Rate	Opening as on 01.04.2018	Addition during the year	Total	Depreciation	Balance as on 31.03.2019
Building	5%	5227524.05	1572626.00	6800150.05	261376.00	6538774.05
Art & Craft Equipments	15%	7071.84	0.00	7071.84	1061.00	6010.84
Audio Visual Equipments	15%	158153.84	0.00	158153.84	23723.00	134430.84
CCTV Camera	15%	130329.00	0.00	130329.00	19549.00	110780.00
Furniture & Fixture	10%	519070.30	450000.00	969070.30	96907.00	872163.30
Health & Physical Equipment	15%	1487.11	0.00	1487.11	223.00	1264.11
Musical Instrument	15%	53746.23	0.00	53746.23	8062.00	45684.23
Lab Equipment	15%	93631.33	0.00	93631.33	14045.00	79586.33
Electric Equipment	15%	40598.83	0.00	40598.83	6090.00	34508.83
Generator	15%	165087.51	0.00	165087.51	24763.00	140324.51
Computer & Accessoris	40%	3098.20	67500.00	70598.20	28239.00	42359.20
Bus	15%	2416206.92	0.00	2416206.92	362431.00	2053775.92
E- Rikshaw	15%	129962.00	0.00	129962.00	9747.00	120215.00
Fan	15%	46750.00	0.00	46750.00	7013.00	39737.00
Library Books	15%	207363.15	0.00	207363.15	31104.00	176259.15
Water Pump Set	15%	6413.58	0.00	6413.58	962.00	5451.58
Sports Equipment	15%	22483.40	0.00	22483.40	3373.00	19110.40
Telephone & Internet	15%	17548.63	0.00	17548.63	2632.00	14916.63
Fire Fighting Equipment	10%	36450.00	0.00	36450.00	3645.00	32805.00
Books & Periodicals	15%	153152.10	0.00	153152.10	22973.00	130179.10
Total(Rs.)		9436128.02	2090126.00	11526254.02	927918.00	10598336.02

In terms of our separate report of even date

PATNA
DATE : May 24, 2019

