



Ref No: UJ/24-25/014

UDIN: 24401552BKDZWL6772

**CERTIFICATION FOR BREAK-UP OF EXPENDITURE IN LAST 5 YEARS**

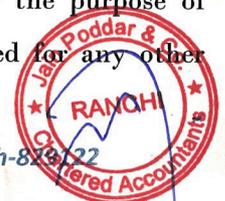
This is to Certify that Bharathi College of Education has incurred the following Expenditure (in ₹) during the period from FY 2018-2019 to FY 2022-2023 which are verified and extracted from the Audited books of Accounts and the documents produced before us:

| S. No. | Year/Particulars  | 2022-23        | 2021-22      | 2020-21        | 2019-20        | 2018-19        |
|--------|---|----------------|--------------|----------------|----------------|----------------|
| 1      | Total Expenditure   | 1,97,26,236.79 | 84,31,765.78 | 1,62,02,415.14 | 1,62,63,135.32 | 1,83,05,414.08 |
| 2      | Total Expenditure on Salary   | 1,08,64,636.00 | 49,03,365.00 | 1,01,44,812.00 | 1,27,07,932.00 | 84,62,715.00   |
| 3      | Total Expenditure Excluding Salary  | 88,61,600.79   | 35,28,400.78 | 60,57,603.14   | 35,55,203.32   | 98,42,699.08   |
| 4      | Expenditure for Infrastructure Augmentation   | 8,37,175.00    | 5,63,650.00  | 31,35,580.00   | 20,600.00      | 42,45,810.00   |
| 5      | Expenditure on maintenance of Academic Facilities (Excluding Salary For Human Resource) | 35,83,009.77   | 15,25,662.00 | 8,49,178.00    | 13,13,455.00   | 20,83,600.02   |
| 6      | Expenditure on maintenance of Physical Facilities (Excluding Salary For Human Resource) | 43,92,256.02   | 13,74,868.78 | 20,06,515.14   | 22,14,628.32   | 33,49,507.06   |
| 7      | Expenditure for Purchase of Book /e-books and subscription to Journals / e-Journals     | 49,160.00      | 64,220.00    | 66,330.00      | 6,520.00       | 1,63,782.00    |

This certificate is being solely issued at the request of management of college for the purpose of submitting the same to NAAC for the purpose of compliance and may not be suited for any other purpose.

*[Signature]*  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

Branch: Ansu Medicb, Gurudwara Road, Near Gurudwara, Ramgarh Cantt, Ramgarh-828122





**JAIN PODDAR & CO.**

Chartered Accountants

502-03-04 Mangal Tower,  
Old HB Road, Kantatoli,  
Ranchi - 834 001.  
Jharkhand

Phone: +91-651-2530318  
E-mail: jainpoddarco@gmail.com  
url: jainpoddarco.icai.org.in

We have conducted our engagement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. That Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

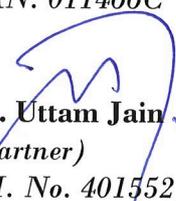
Notes: The above expenses have been bifurcated as below:

|   |   |
|---|---|
| Total Expenditure   | Revenue Expenditure + Capital Expenditure   |
| Expenditure for Infrastructure Augmentation   | Total Expenditure on Fixed Assets - Capital Expenditure on Books  |
| Expenditure on maintenance of Academic Facilities (Excluding Salary For Human Resource) | College Operating Expenses+ Transportation Expenses+ University Expenses- Books & Journals                        |
| Expenditure on maintenance of Physical Facilities (Excluding Salary For Human Resource) | Financial Expenses + Repair & maintenance Expenses+ Other Administrative Expenses (Excluding University Expenses) |
| Expenditure for Purchase of Book/e-books and subscription to Journals/e-Journals        | Capitalised Book +Journal +Newspapers and Periodicals   |

For **JAIN PODDAR & CO.**

Chartered Accountants

FRN: 011466C

  
**CA. Uttam Jain**  
(Partner)  
(M. No. 401552)



  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

Ranchi, June 25, 2024.

Note: The authenticity of this certificate can be verified at <https://udin.icai.org/search-udin>.



## AUDIT REPORT

We have audited the Balance Sheet of **M/s BHARATHI COLLEGE OF EDUCATION**, Plot No. 587, VIII. Kandri, PO & PS – Mandar, Ranchi – 835214, Jharkhand, as at **31<sup>st</sup> March 2020** and the Income and Expenditure Account as well as Receipt & Payment for the year ended on that date which are in agreement with the books of account by the said College/Institution.

These financial statements are the responsibilities of management. Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted audit in accordance with auditing standards generally accepted in India. Those 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 basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the above named College visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received by us, subject to comments below.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view –

- (i) In the case of the Balance Sheet, of the state of affairs of the above named College as at 31<sup>st</sup> March, 2020, and
- (ii) In the case of the Income and Expenditure account, of the surplus of its accounting year ending on 31<sup>st</sup> March, 2020.

For **JAIN PODDAR & CO.**

Chartered Accountants

FRN: 011466C

**CA. Uttam Jain**  
(Partner)

M. No. 401552

Ranchi, June 26<sup>th</sup> 2024

UDIN: 24401552BKDZWP2095.



  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

**M/S BHARATHI COLLEGE OF EDUCATION  
PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,  
RANCHI - 835214, JHARKHAND.**

**BALANCE SHEET AS AT MARCH 31ST MARCH, 2020.**

| PARTICULARS                                   | SCHEDULES    | As at March 31, 2020<br>Rs. |
|---|--------------|-----------------------------|
| <b>A. SOURCES OF FUND</b>                     |              |                             |
| <b>Capital Fund</b>                           |              |                             |
| - Corpus Fund                                 | A            | 58,94,225.00                |
| - General Fund                                | B            | 5,56,75,133.38              |
| <b>Non Current Liabilities</b>                |              |                             |
| - Secured Loans                               | C            | -                           |
| - Other Non current Liabilities               | D            | 14,05,500.00                |
| <b>Current Liabilities</b>                    |              |                             |
| - Sundry Creditors                            | E            | 16,39,409.55                |
| - Other Current Liabilities & Provisions      | F            | 28,86,685.00                |
|   | <b>Total</b> | <b>6,75,00,952.93</b>       |
| <b>B. APPLICATION OF FUNDS</b>                |              |                             |
| <b>Non - Current Assets</b>                   |              |                             |
| Fixed Assets                                  | F            | 2,00,88,890.00              |
| Capital Work in Progress (Including Advances) |              | -                           |
| <b>Non - Current Investments</b>              |              |                             |
|   | G            | 2,23,673.00                 |
| <b>Current Assets, Loans &amp; Advances</b>   |              |                             |
| - Loans & Advances                            | H            | 3,60,21,935.38              |
| - Sundry Debtors                              | I            | 1,09,54,975.92              |
| - Cash & Bank Balances                        | J            | 2,11,478.63                 |
|   | <b>Total</b> | <b>6,75,00,953.00</b>       |

Significant Accounting Policies & Notes to Accounts S  
(Schedules referred to above and notes attached there to form an integral part of Balance Sheet)

As per our Audit Report of even date

**For JAIN PODDAR & CO.**

Chartered Accountants

FRN :- 011466C



CA. Uttam Jain  
(Partner)

Membership Number: 401552  
Ranchi, June 26, 2024.

  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

For Bharathi College of Education

  
**SECRETARY**  
Bharathi College of Education  
Kandari, Mandar (Ranchi)  
Nitin Satish Parashar  
(Secretary)

M/S BHARATHI COLLEGE OF EDUCATION  
PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,  
RANCHI - 835214, JHARKHAND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST, MARCH 2020.

| PARTICULARS   | SCHEDULES             | Ended March 31,<br>2020<br>Rs. |
|---|-----------------------|--------------------------------|
| <b>I INCOME</b>   |                       |                                |
| - Receipts from Main Objects  | K                     | 3,19,88,819.78                 |
| - Receipts from Incidental Objects  | L                     | 7,343.00                       |
|   | <b>Total (I)</b>      | <b>3,19,96,162.78</b>          |
| <b>II REVENUE EXPENDITURE</b>   |                       |                                |
| - College Program Expenses  | M                     | 7,66,614.00                    |
| - Compensation to Employees   | N                     | 1,27,07,932.00                 |
| - Financial Expenses  | O                     | 1,14,089.32                    |
| - Repair & Maintenance Expenses   | P                     | 1,11,849.00                    |
| - Transportation Expenses   | Q                     | 2,82,681.00                    |
| - Other Administrative Expenses   | R                     | 22,52,850.00                   |
|   | <b>Sub- Total</b>     | <b>1,62,36,015.32</b>          |
| - Depreciation  | F                     | 21,53,730.00                   |
|   | <b>Total (II)</b>     | <b>1,83,89,745.32</b>          |
| <b>Surplus / (Deficit) of Income Over Expenditure carried forward to General Fund</b> | <b>Total (I - II)</b> | <b>1,36,06,417.46</b>          |

Significant Accounting Policies & Notes to Accounts S  
(Schedules referred to above and notes attached there to form an integral part of Balance Sheet)

As per our Audit Report of even date

For JAIN PODDAR & CO.

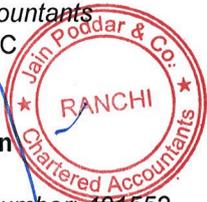
Chartered Accountants

FRN :- 011466C

CA. Uttam Jain  
(Partner)

Membership Number: 401552

Ranchi, June 26, 2024.



For Bharathi College of Education

**SECRETARY**

Bharathi College of Education  
Kandari, Mandar (Ranchi)

Nitin Satish Parashar  
(Secretary)

Principal  
Bharathi College of Education  
Kandari, Mandar, Ranchi

**M/S BHARATHI COLLEGE OF EDUCATION  
PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,  
RANCHI - 835214, JHARKHAND.**

**SCHEDULES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS**

**Schedule : A Capital Fund**

|   |                     |
|---|---------------------|
| - Opening Balance                           | 58,94,225.00        |
| - Add: Corpus Fund Received during the Year | -                   |
|   | <u>58,94,225.00</u> |

**Schedule : B General Fund**

|  |                       |
|--|-----------------------|
| - Opening Balance                            | 4,20,68,715.92        |
| - Add: Surplus t/f from Income & Expenditure | 1,36,06,417.46        |
| - Less: Transferred                          | -                     |
|  | <u>5,56,75,133.38</u> |

**Schedule : C Secured Loans**

-

**Schedule : D Other Non Current Liabilities**

|                               |                     |
|-------------------------------|---------------------|
| - Caution Money ( Refundable) | 14,05,500.00        |
|                               | <u>14,05,500.00</u> |

**Schedule : E Other Current Liabilities & Provisions**

|  |                     |
|--|---------------------|
| - Audit Fees Payable                           | 30,000.00           |
| - Salary payable (including terminal benefits) | 28,56,685.00        |
| - Sundry Creditors                             | 16,39,409.55        |
|  | <u>45,26,094.55</u> |

**Schedule : G Non - Current Investments**

*- Fixed Deposit with Scheduled Banks*

|                            |                    |
|----------------------------|--------------------|
| - FDR No - 017513005875    | 1,11,307.00        |
| - FDR No - 499545110000180 | 1,12,366.00        |
|                            | <u>2,23,673.00</u> |

**Schedule : H Loans & Advances**

|                             |                       |
|-----------------------------|-----------------------|
| - Deposit for Swipe Machine | 11,499.00             |
| - IT Refund AY 2018-19      | 551.00                |
| - Security Deposit RU       | 2,50,000.00           |
| - Inter Branch & Division   | 3,57,59,885.38        |
|                             | <u>3,60,21,935.38</u> |

**Schedule : I Debtors**

|  |                       |
|--|-----------------------|
| - B.Ed. Course Program                                     | 72,32,905.34          |
| - D.El.Ed. Course Program<br>(Unsecured & Considered Good) | 37,22,070.58          |
|  | <u>1,09,54,975.92</u> |



  
**Principal**  
Bharathi College of Education  
Kandri, Mandar, Ranchi

Schedule F - Fixed Asset and Depreciation as per Income Tax Act, 1961 r/w Rule 5 and Annexure I to the rules

| PARTICULARS                 | W.D.V<br>as on<br>01.04.2019 | Addition            |            | Deletion<br>during the<br>period | Total<br>as on<br>31.03.2020 | Rate | Depreciation        |            | NET BLOCK<br>As on<br>31.03.2020 |
|-----------------------------|------------------------------|---------------------|------------|----------------------------------|------------------------------|------|---------------------|------------|----------------------------------|
|                             |                              | >Six month          | <Six month |                                  |                              |      | >Six month          | <Six month |                                  |
| <b>0%BLOCK</b>              |                              |                     |            |                                  |                              |      |                     |            |                                  |
| Land                        | 12,92,394.00                 | -                   | -          | -                                | 12,92,394.00                 | 0%   | -                   | -          | 12,92,394.00                     |
| <b>10% BLOCK - BUILDING</b> |                              |                     |            |                                  |                              |      |                     |            |                                  |
| College Building - B.Ed     | 77,56,863.00                 | 42,45,810.00        | -          | -                                | 1,20,02,673.00               | 10%  | 12,00,267.00        | -          | 1,08,02,406.00                   |
| College Building - D.I.E.Ed | 77,20,691.00                 | -                   | -          | -                                | 77,20,691.00                 | 10%  | 7,72,069.00         | -          | 69,48,622.00                     |
|                             | 1,54,77,554.00               | 42,45,810.00        | -          | -                                | 1,97,23,364.00               | 10%  | 19,72,336.00        | -          | 1,77,51,028.00                   |
| <b>10%BLOCK - FURNITURE</b> |                              |                     |            |                                  |                              |      |                     |            |                                  |
| Air Conditioner             | 82,120.00                    | -                   | -          | -                                | 82,120.00                    | 10%  | 8,212.00            | -          | 73,908.00                        |
| Book Shelf                  | 23,915.00                    | -                   | -          | -                                | 23,915.00                    | 10%  | 2,392.00            | -          | 21,523.00                        |
| Coffer                      | 4,118.00                     | -                   | -          | -                                | 4,118.00                     | 10%  | 412.00              | -          | 3,706.00                         |
| Furniture & Fixtures        | 5,25,221.00                  | -                   | -          | -                                | 5,25,221.00                  | 10%  | 52,522.00           | -          | 4,72,699.00                      |
| Trunk                       | 3,080.00                     | -                   | -          | -                                | 3,080.00                     | 10%  | 308.00              | -          | 2,772.00                         |
| Fire Extingluser            | 5,949.00                     | -                   | -          | -                                | 5,949.00                     | 10%  | 595.00              | -          | 5,354.00                         |
| <b>Total 10% Block</b>      | <b>6,44,403.00</b>           | <b>-</b>            | <b>-</b>   | <b>-</b>                         | <b>6,44,403.00</b>           |      | <b>64,441.00</b>    | <b>-</b>   | <b>5,79,962.00</b>               |
| <b>15% BLOCK</b>            |                              |                     |            |                                  |                              |      |                     |            |                                  |
| Stitching Machine           | 4,087.00                     | -                   | -          | -                                | 4,087.00                     | 15%  | 613.00              | -          | 3,474.00                         |
| Cycle                       | 1,283.00                     | -                   | -          | -                                | 1,283.00                     | 15%  | 192.00              | -          | 1,091.00                         |
| Lab Equipment               | 1,70,625.00                  | -                   | -          | -                                | 1,70,625.00                  | 15%  | 25,594.00           | -          | 1,45,031.00                      |
| Generator Set               | 88,158.00                    | -                   | -          | -                                | 88,158.00                    | 15%  | 13,224.00           | -          | 74,934.00                        |
| Electrical installation     | 62,383.00                    | -                   | -          | -                                | 62,383.00                    | 15%  | 9,357.00            | -          | 53,026.00                        |
| Grass Cutting Machine       | 1,325.00                     | -                   | -          | -                                | 1,325.00                     | 15%  | 199.00              | -          | 1,126.00                         |
| Invertor & Battery          | 14,642.00                    | -                   | -          | -                                | 14,642.00                    | 15%  | 2,196.00            | -          | 12,446.00                        |
| CCTV                        | 34,460.00                    | -                   | -          | -                                | 34,460.00                    | 15%  | 5,169.00            | -          | 29,291.00                        |
| Printer                     | 49,578.00                    | 300.00              | -          | -                                | 49,878.00                    | 15%  | 7,482.00            | -          | 42,396.00                        |
| Swipe Machine               | 4,678.00                     | -                   | -          | -                                | 4,678.00                     | 15%  | 702.00              | -          | 3,976.00                         |
| Epson Projector             | 24,276.00                    | -                   | -          | -                                | 24,276.00                    | 15%  | 3,641.00            | -          | 20,635.00                        |
| Boring                      | 23,973.00                    | -                   | -          | -                                | 23,973.00                    | 15%  | 3,596.00            | -          | 20,377.00                        |
| <b>Total 15% Block</b>      | <b>4,79,468.00</b>           | <b>300.00</b>       | <b>-</b>   | <b>-</b>                         | <b>4,79,768.00</b>           |      | <b>71,965.00</b>    | <b>-</b>   | <b>4,07,803.00</b>               |
| <b>40% BLOCK</b>            |                              |                     |            |                                  |                              |      |                     |            |                                  |
| Computer                    | 75,726.00                    | -                   | -          | -                                | 75,726.00                    | 40%  | 30,290.00           | -          | 45,436.00                        |
| Computer Software           | 145.00                       | 20,300.00           | -          | -                                | 20,445.00                    | 40%  | 8,178.00            | -          | 12,267.00                        |
| <b>Total 40% Block</b>      | <b>75,871.00</b>             | <b>20,300.00</b>    | <b>-</b>   | <b>-</b>                         | <b>96,171.00</b>             |      | <b>38,468.00</b>    | <b>-</b>   | <b>57,703.00</b>                 |
| <b>100% BLOCK</b>           |                              |                     |            |                                  |                              |      |                     |            |                                  |
| Books                       | -                            | 6,520.00            | -          | -                                | 6,520.00                     | 100% | 6,520.00            | -          | -                                |
| <b>TOTAL</b>                | <b>1,79,69,690.00</b>        | <b>42,72,930.00</b> | <b>-</b>   | <b>-</b>                         | <b>2,22,42,620.00</b>        |      | <b>21,53,730.00</b> | <b>-</b>   | <b>2,00,88,890.00</b>            |



**Schedule : J Cash & Bank Balances****Bharathi Educational Trust Bank Balances**

- Bank of India, (Current A/c No. 494520110000053)

**Bharathi College of Education Bank Balances**

- Bank of India, Tangar Branch, (Current A/c No. 490320110000022) (2,733.00)  
- Bank of India, Ratu Road Branch, (Current A/c No. 494520110000121) 84,143.74  
- State Bank of India, Ratu Branch, (Current A/c No. 32809105601) 26,142.48

TOTAL (A) 1,07,553.22

**Cash Balances**

- Cash in Hand 1,03,925.41

TOTAL (B) 1,03,925.41

**TOTAL (A+B) 2,11,478.63**

**Schedule : K Receipts from Main Objects****Receipts from Students**

- Annual Fees 2,64,20,202.78  
- Application Form Fees 65,300.00  
- Education Tour Fees 22,57,500.00  
- Examination Fees 2,31,600.00  
- Enrollment & Prospectus 19,59,200.00  
- Lesson Plan Fees 4,80,010.00  
- Registration Fees 1,56,800.00  
- Transportation Fees 72,000.00  
- Uniform Fees (surplus) 7,600.00  
- Fine & Forfeitures 3,36,107.00  
- Miscellaneous Receipts 2,500.00  
**3,19,88,819.78**

**Schedule : L Receipts from Incidental Objects****Other income**

- Interest on Fixed Deposit 7,343.00

**7,343.00**

**Schedule : M College Program Expenses**

- Education Tour Expenses 5,80,000.00  
- Expenses for Cultural Program 1,86,614.00

**7,66,614.00**

**Schedule : N Compensation to Employees**

- Salary to Staff (including terminal benefits) 1,27,07,932.00

**1,27,07,932.00**

**Schedule : O Financial Expenses**

- Bank Charges 1,14,089.32

**1,14,089.32**

**Schedule : P Repair & Maintenance**

- College Building Maintenance Expenses 32,860.00  
- Computer Maintenance Expenses 32,500.00  
- Electricity Repair & Maintenance Expenses 28,032.00  
- General Repair & Maintenance Expenses 7,850.00  
- Vehicle Repair & Maintenance Expenses 10,607.00



**Principal**

**Bharathi College of Education  
Kandri, Mandar, Ranchi**

**1,11,849.00**

**Schedule : Q Transportation Expenses**

|                         |                    |
|-------------------------|--------------------|
| - Bus Expenses          | 77,401.00          |
| - Bus Parking Expenses  | 3,600.00           |
| - Vehicle Fuel Expenses | 2,01,680.00        |
|                         | <u>2,82,681.00</u> |

**Schedule : R Other Administrative Expenses**

|                                    |                     |
|------------------------------------|---------------------|
| - Salary to Accountant             | 50,000.00           |
| - Advertisement Expenses           | 5,33,174.00         |
| - Audit Fees                       | 30,000.00           |
| - Promotional Expenses             | 1,32,000.00         |
| - Conveyance Expenses              | 30,815.00           |
| - Electricity Expenses             | 57,122.00           |
| - Examination Expenses             | 3,16,500.00         |
| - General Expenses                 | 1,39,365.00         |
| - Generator Expenses               | 33,350.00           |
| - Insurance Expenses               | 1,81,179.00         |
| - Misc Expenses                    | 97,488.00           |
| - Office Expenses                  | 48,001.00           |
| - Printing and Stationary          | 3,02,601.00         |
| - Telephone & Internet Expenses    | 29,950.00           |
| - University Expenses              | 2,64,160.00         |
| - Workmen & Staff Welfare Expenses | 7,145.00            |
|                                    | <u>22,52,850.00</u> |



  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
**2020-21**

|           |   |                                 |                 |
|-----------|---|---------------------------------|-----------------|
| PAN       | AABTB5093R  |                                 |                 |
| Name      | BHARATHI EDUCATIONAL TRUST  |                                 |                 |
| Address   | PLOT NO. 587, VILL KANDRI, , PO MANDAR, RANCHI, Jharkhand, 835214 |                                 |                 |
| Status    | AOP/BOI   | Form Number                     | ITR-7           |
| Filed u/s | 139(1)-On or before due date                                      | e-Filing Acknowledgement Number | 228805751270121 |

| Taxable Income and Tax details      |   |    |   |
|-------------------------------------|---|----|---|
| Taxable Income and Tax details      | Current Year business loss, if any                | 1  | 0 |
|                                     | Total Income                                      |    | 0 |
|                                     | Book Profit under MAT, where applicable           | 2  | 0 |
|                                     | Adjusted Total Income under AMT, where applicable | 3  | 0 |
|                                     | Net tax payable                                   | 4  | 0 |
|                                     | Interest and Fee Payable                          | 5  | 0 |
|                                     | Total tax, interest and Fee payable               | 6  | 0 |
|                                     | Taxes Paid  | 7  | 0 |
| (+)Tax Payable /(-)Refundable (6-7) | 8   | 0  |   |
| Dividend Distribution Tax details   | Dividend Tax Payable                              | 9  | 0 |
|                                     | Interest Payable                                  | 10 | 0 |
|                                     | Total Dividend tax and interest payable           | 11 | 0 |
|                                     | Taxes Paid  | 12 | 0 |
|                                     | (+)Tax Payable /(-)Refundable (11-12)             | 13 | 0 |
| Accreted Income & Tax Detail        | Accreted Income as per section 115TD              | 14 | 0 |
|                                     | Additional Tax payable u/s 115TD                  | 15 | 0 |
|                                     | Interest payable u/s 115TE                        | 16 | 0 |
|                                     | Additional Tax and interest payable               | 17 | 0 |
|                                     | Tax and interest paid                             | 18 | 0 |
|                                     | (+)Tax Payable /(-)Refundable (17-18)             | 19 | 0 |

Income Tax Return submitted electronically on 27-01-2021 17:10:19 from IP address 59.98.29.23 and verified by  
NITIN PARASHAR

having PAN AUSPP5974E on 27-01-2021 17:10:19 from IP address 59.98.29.23 using

Digital Signature Certificate (DSC).

DSC details: 48582134793034CN=Verasys CA  
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

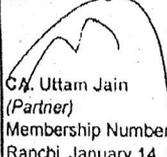
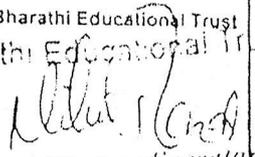
  
Principal

Bharathi College of Education  
Kandri, Mandar, Ranchi

9/4 (4)

M/S BHARATHI EDUCATIONAL TRUST  
PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,  
RANCHI - 835214, JHARKHAND.

BALANCE SHEET AS AT MARCH 31ST MARCH, 2020.

| PARTICULARS   | SCHEDULES  | As at March 31, 2020<br>Rs. |
|---|--|-----------------------------|
| <b>A. SOURCES OF FUND</b>   |  |                             |
| <b>Capital Fund</b>   |  |                             |
| - Corpus Fund   | A  | 58,94,225.00                |
| - General Fund  | B  | 6,37,50,120.87              |
| <b>Non Current Liabilities</b>  |  |                             |
| - Secured Loans   | C  | 6,59,42,507.36              |
| - Other Non current Liabilities   | D  | 14,05,500.00                |
| <b>Current Liabilities</b>  |  |                             |
| - Sundry Creditors  | E  | 16,11,949.55                |
| - Other Current Liabilities & Provisions  | F  | 91,65,053.00                |
|   | <b>Total</b>   | 14,77,69,355.78             |
| <b>B. APPLICATION OF FUNDS</b>  |  |                             |
| <b>Non - Current Assets</b>   |  |                             |
| Fixed Assets  | F  | 10,48,30,276.00             |
| Capital Work in Progress (Including Advances)   |  |                             |
| <b>Non - Current Investments</b>  |  |                             |
|   | G  | 2,23,573.00                 |
| <b>Current Assets, Loans &amp; Advances</b>   |  |                             |
| - Loans & Advances  | H  | 2,62,050.00                 |
| - Sundry Debtors  | I  | 4,22,33,239.92              |
| - Cash & Bank Balances  | J  | 2,20,116.85                 |
|   | <b>Total</b>   | 14,77,69,356.00             |
| Significant Accounting Policies & Notes to Accounts<br>(Schedules referred to above and notes attached there to form an integral part of Balance Sheet)   |  |                             |
| S   |  |                             |
| As per our Audit Report of even date  |  |                             |
| For Jain Poddar & Co.<br>Chartered Accountants<br>ICAI Firm Reg. No. - 011446C<br><br><br>CA. Uttam Jain<br>(Partner)<br>Membership Number 401552<br>Ranchi, January 14, 2021. | For Bharathi Educational Trust<br>Bharathi Educational Trust<br><br><br>Nitin Satish<br>(Secretary) |                             |

  
**Principal**  
 Bharathi College of Education  
 Kandri, Mandar, Ranchi

M/S BHARATHI EDUCATIONAL TRUST  
PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,  
RANCHI - 835214, JHARKHAND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST, MARCH 2020.

| PARTICULARS  | SCHEDULES      | Ended March 31, 2020<br>Rs. |
|--|----------------|-----------------------------|
| <b>I INCOME</b>  |                | 6,79,31,385.78              |
| - Receipts from Main Objects   | K              | 7,343.00                    |
| - Receipts from Incidental Objects   | L              | 6,79,33,728.78              |
|  | Total (I)      | <u>6,79,33,728.78</u>       |
| <b>II REVENUE EXPENDITURE</b>  |                | 7,66,614.00                 |
| - College Program Expenses   | M              | 2,36,36,216.00              |
| - Compensation to Employees  | N              | 70,42,272.76                |
| - Financial Expenses   | O              | 1,11,849.00                 |
| - Repair & Maintenance Expenses  | P              | 2,82,681.00                 |
| - Transportation Expenses  | Q              | 27,33,521.00                |
| - Other Administrative Expenses  | R              | 3,45,73,153.76              |
|  | Sub- Total     | <u>3,45,73,153.76</u>       |
|  |                | 1,15,69,441.00              |
| - Depreciation   | F              | 4,61,42,594.76              |
|  | Total (II)     | <u>4,61,42,594.76</u>       |
| Surplus / (Deficit) of Income Over Expenditure carried forward to General Fund | Total (I - II) | <u>2,17,96,134.02</u>       |

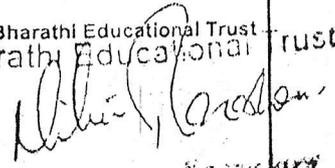
Significant Accounting Policies & Notes to Accounts  
(Schedules referred to above and notes attached there to form an integral part of Balance Sheet)

As per our Audit Report of even date

For Jain Poddar & Co.  
Chartered Accountants  
ICAI Firm Reg. No. :- 011446C

  
C.A. Uttam Jain  
(Partner)  
Membership Number: 401552  
Ranchi, January 14, 2021.

For Bharathi Educational Trust  
Bharathi Educational Trust

  
Nitin Satish Parashar  
(Secretary)

  
Principal  
Bharathi College of Education  
Kandri, Mandar, Ranchi

SCHEDULES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS

Schedule : A Capital Fund

|  |              |
|--|--------------|
|  | 58,94,225.00 |
| - Opening Balance                          |              |
| - Add Corpus Fund Received during the Year |              |
|  | 58,94,225.00 |

Schedule : B General Fund

|   |                |
|---|----------------|
|   | 4,19,53,986.85 |
| - Opening Balance                         | 2,17,96,134.02 |
| - Add Surplus W from Income & Expenditure |                |
| - Less Transferred                        |                |
|   | 6,37,50,120.87 |

Schedule : C Secured Loans

|  |                |
|--|----------------|
|  | 6,31,78,876.36 |
| - Bank of India, Club Side Branch, Term Loan A/c No. 499565410000008 | 18,97,493.00   |
| - Bank of India, Club Side Branch, Term Loan A/c No 494573810000001  | 8,66,138.00    |
| - Bank of India, Club Side Branch, Term Loan A/c No -490265610000003 |                |
|  | 6,59,42,507.36 |

Schedule : D Other Non Current Liabilities

|                               |              |
|-------------------------------|--------------|
|                               | 14,05,500.00 |
| - Caution Money ( Refundable) |              |
|                               | 14,05,500.00 |

Schedule : E Other Current Liabilities & Provisions

|  |                |
|--|----------------|
|  | 30,000.00      |
| - Audit Fees Payable                           | 91,35,053.00   |
| - Salary payable (including terminal benefits) | 16,11,949.55   |
| - Sundry Creditors                             |                |
|  | 1,07,77,002.55 |

Schedule : F Non - Current Investments

|                                      |             |
|--------------------------------------|-------------|
| - Fixed Deposit with Scheduled Banks | 1,11,307.00 |
| - FDR No - 017513005875              | 1,12,366.00 |
| - FDR No - 499545110000180           | 2,23,673.00 |
|                                      | 2,23,673.00 |

Schedule : G Loans & Advances

|                             |             |
|-----------------------------|-------------|
|                             | 11,499.00   |
| - Deposit for Swipe Machine | 551.00      |
| - IT Refund AY 2018-19      | 2,50,000.00 |
| - Security Deposit RU       | 2,62,050.00 |
|                             | 2,62,050.00 |

Schedule : H Debtors

|                               |                |
|-------------------------------|----------------|
|                               | 72,32,905.34   |
| - B.Ed. Course Program        | 37,22,070.58   |
| - D.El.Ed. Course Program     | 1,51,38,698.00 |
| - D.Pharma Course Program     | 1,41,23,088.00 |
| - GNM                         | 20,16,500.00   |
| - BSC Nursing                 |                |
| (Unsecured & Considered Good) |                |
|                               | 4,22,33,239.92 |

Schedule : I Cash & Bank Balances

|  |            |
|--|------------|
| <u>Bharathi Educational Trust Bank Balances</u>                      |            |
| - Bank of India, (Current A/c No 494520110000053)                    |            |
| <u>Bharathi College of Education Bank Balances</u>                   |            |
| - Bank of India, Tangar Branch, (Current A/c No. 490320110000022)    | (2,733.00) |
| - Bank of India, Ratu Road Branch, (Current A/c No. 494520110000121) | 84,143.74  |
| - State Bank of India, Ratu Branch, (Current A/c No. 32809105601)    | 26,142.48  |
| <u>Bharathi College of Nursing</u>                                   |            |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000093)  | (1,841.96) |
| <u>Satish Kumar Sinha College of Nursing</u>                         |            |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000092)  | 3,349.22   |
| <u>Bharathi College of Pharmacy Bank Balances</u>                    |            |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000091)  | 7,130.97   |

Cash Balances

- Cash in Hand

|             |             |
|-------------|-------------|
| TOTAL (A)   | 1,16,191.45 |
| TOTAL (B)   | 1,03,925.41 |
| TOTAL (A+B) | 2,20,116.86 |

Jain F.  
RANCHI

Bharathi Educational Trust

Principal

Bharathi College of Education  
Kandri, Mandar, Ranchi

**Schedule : J Receipts from Main Objects****Receipts from Students**

|                           |                       |
|---------------------------|-----------------------|
| - Annual Fees             | 5,97,31,968.78        |
| - Application Form Fees   | 2,53,200.00           |
| - Education Tour Fees     | 28,41,000.00          |
| - Examination Fees        | 2,31,600.00           |
| - Enrollment & Prospectus | 38,23,800.00          |
| - Lesson Plan Fees        | 4,80,010.00           |
| - Registration Fees       | 1,56,800.00           |
| - Transportation Fees     | 72,000.00             |
| - Uniform Fees (surplus)  | 7,600.00              |
| - Fine & Forfeitures      | 3,30,907.00           |
| - Miscellaneous Receipts  | 2,500.00              |
|                           | <u>6,70,31,385.78</u> |

**Schedule : K Receipts from Incidental Objects****Other Income**

- Interest on Fixed Deposit

7,343.00

7,343.00**Schedule : L College Program Expenses**

- Education Tour Expenses
- Expenses for Cultural Program

5,80,000.00

1,86,614.00

7,66,614.00**Schedule : M Compensation to Employees**

- Honorarium
- Salary to Staff (including terminal benefits)

14,20,000.00

2,22,16,216.00

2,36,36,216.00**Schedule : N Financial Expenses**

- Bank Charges
- Bank Interest

1,17,087.28

69,25,165.48

70,42,272.76**Schedule : O Repair & Maintenance**

- College Building Maintenance Expenses
- Computer Maintenance Expenses
- Electricity Repair & Maintenance Expenses
- General Repair & Maintenance Expenses
- Vehicle Repair & Maintenance Expenses

32,860.00

32,500.00

28,032.00

7,850.00

10,607.00

1,11,849.00**Schedule : P Transportation Expenses**

- Bus Expenses
- Bus Parking Expenses
- Vehicle Fuel Expenses

77,401.00

3,600.00

2,01,680.00

2,82,681.00**Schedule : Q Other Administrative Expenses**

- Salary to Accountant
- Advertisement Expenses
- Audit Fees
- Promotional Expenses
- Conveyance Expenses
- Electricity Expenses
- Examination Expenses
- General Expenses
- Generator Expenses
- Insurance Expenses
- Misc Expenses
- Office Expenses
- Printing and Stationary
- Telephone & Internet Expenses
- University Expenses
- Workmen & Staff Welfare Expenses

50,000.00

6,85,954.00

30,000.00

2,12,000.00

30,815.00

57,122.00

3,16,500.00

1,39,365.00

33,350.00

1,81,179.00

1,00,379.00

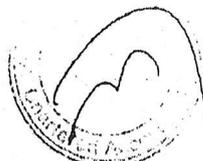
48,001.00

3,02,601.00

29,950.00

5,09,160.00

7,145.00

27,33,521.00

Bharathi Education

*Ullas Narayan*  
Secretary

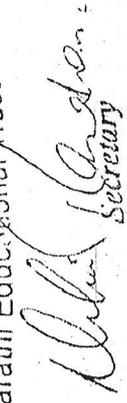
Principal

Bharathi College of Education  
Kandri, Mandar, Ranchi

Schedule F - Fixed Asset and Depreciation as per Income Tax Act, 1961 for Rules 3 and Annexure I to the rules

| PARTICULARS                  | W.D.V as on 01.04.2019 | Addition       |            | Deletion during the period | Total as on 31.03.2020 | Rate | Depreciation   |            | NET BLOCK As on 31.03.2020 |
|------------------------------|------------------------|----------------|------------|----------------------------|------------------------|------|----------------|------------|----------------------------|
|                              |                        | >Six month     | <Six month |                            |                        |      | >Six month     | <Six month |                            |
| <b>0% BLOCK</b>              |                        |                |            |                            |                        |      |                |            |                            |
| Land                         | 12,92,394.00           |                |            |                            | 12,92,394.00           | 0%   |                |            | 12,92,394.00               |
| <b>10% BLOCK - BUILDING</b>  |                        |                |            |                            |                        |      |                |            |                            |
| College Building - B.Eg      | 77,58,863.00           | 3,20,61,564.00 |            |                            | 3,98,18,427.00         | 10%  | 39,81,843.00   |            | 3,58,36,584.00             |
| College Building - D.EIED    | 77,20,691.00           | 3,20,47,064.00 |            |                            | 3,97,67,755.00         | 10%  | 39,76,776.00   |            | 3,57,90,979.00             |
| College Building - Pharmacy  | 1,54,77,554.00         | 3,42,94,278.00 |            |                            | 3,42,94,279.00         | 10%  | 34,29,428.00   |            | 3,08,64,851.00             |
|                              |                        | 8,84,02,907.12 |            |                            | 11,38,80,461.12        |      | 1,13,88,047.00 |            | 10,24,92,414.00            |
| <b>10% BLOCK - FURNITURE</b> |                        |                |            |                            |                        |      |                |            |                            |
| Air Conditioner              | 82,120.00              |                |            |                            | 82,120.00              | 10%  | 8,212.00       |            | 73,908.00                  |
| Book Shelf                   | 23,915.00              |                |            |                            | 23,915.00              | 10%  | 2,392.00       |            | 21,523.00                  |
| Coffer                       | 4,118.00               |                |            |                            | 4,118.00               | 10%  | 412.00         |            | 3,706.00                   |
| Furniture & Fixtures         | 5,25,221.00            |                |            |                            | 5,25,221.00            | 10%  | 52,522.00      |            | 4,72,699.00                |
| Trunk                        | 3,080.00               |                |            |                            | 3,080.00               | 10%  | 308.00         |            | 2,772.00                   |
| Fire Extinguisher            | 5,949.00               |                |            |                            | 5,949.00               | 10%  | 595.00         |            | 5,354.00                   |
| Total 10% Block              | 6,44,403.00            |                |            |                            | 6,44,403.00            |      | 64,441.00      |            | 5,79,962.00                |
| <b>15% BLOCK</b>             |                        |                |            |                            |                        |      |                |            |                            |
| Stitching Machine            | 4,087.00               |                |            |                            | 4,087.00               | 15%  | 613.00         |            | 3,474.00                   |
| Cycle                        | 1,283.00               |                |            |                            | 1,283.00               | 15%  | 192.00         |            | 1,091.00                   |
| Lab Equipment                | 1,70,625.00            |                |            |                            | 1,70,625.00            | 15%  | 25,594.00      |            | 1,45,031.00                |
| Generator Set                | 88,158.00              |                |            |                            | 88,158.00              | 15%  | 13,224.00      |            | 74,934.00                  |
| Electrical Installation      | 62,383.00              |                |            |                            | 62,383.00              | 15%  | 9,357.00       |            | 53,026.00                  |
| Grass Cutting Machine        | 1,325.00               |                |            |                            | 1,325.00               | 15%  | 199.00         |            | 1,126.00                   |
| Inverter & Battery           | 14,642.00              |                |            |                            | 14,642.00              | 15%  | 2,196.00       |            | 12,446.00                  |
| CCTV                         | 34,460.00              |                |            |                            | 34,460.00              | 15%  | 5,169.00       |            | 29,291.00                  |
| Printer                      | 49,578.00              | 300.00         |            |                            | 49,878.00              | 15%  | 7,482.00       |            | 42,396.00                  |
| Swipe Machine                | 4,678.00               |                |            |                            | 4,678.00               | 15%  | 702.00         |            | 3,976.00                   |
| Epson Projector              | 24,276.00              |                |            |                            | 24,276.00              | 15%  | 3,641.00       |            | 20,635.00                  |
| Boring                       | 23,973.00              |                |            |                            | 23,973.00              | 15%  | 3,596.00       |            | 20,377.00                  |
| Total 15% Block              | 4,79,468.00            | 300.00         |            |                            | 4,79,768.00            |      | 71,965.00      |            | 4,07,803.00                |
| <b>40% BLOCK</b>             |                        |                |            |                            |                        |      |                |            |                            |
| Computer                     | 75,726.00              |                |            |                            | 75,726.00              | 40%  | 30,290.00      |            | 45,436.00                  |
| Computer Software            | 145.00                 | 20,300.00      |            |                            | 20,445.00              | 40%  | 8,178.00       |            | 12,267.00                  |
| Total 40% Block              | 75,871.00              | 20,300.00      |            |                            | 96,171.00              |      | 38,468.00      |            | 57,703.00                  |
| <b>100% BLOCK</b>            |                        |                |            |                            |                        |      |                |            |                            |
| Books                        |                        | 6,520.00       |            |                            | 6,520.00               | 100% | 6,520.00       |            |                            |
| TOTAL                        | 1,79,69,690.00         | 9,84,30,027.12 |            |                            | 11,63,99,717.12        |      | 1,15,69,441.00 |            | 10,48,30,276.00            |

  
**Principal**  
 Bharathi College of Education  
 Kandri, Mandar, Ranchi

Bharathi Educational Trust  
  
**Secretary**

