



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.

Bharathi College of Education

Kandri, Mandar, Ranchi

Branch: Ansu Medico, Gurudwara Road, Near Gurudwara, Ramgarh Cantt, Ramgarh-829122





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.ical.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.ical.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 **31st March 2023** 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 31st March, 2023, and
- (ii) In the case of the Income and Expenditure account, of the surplus of its accounting year ending on 31st March, 2023.


For **JAIN PODDAR & CO.**
Chartered Accountants
FRN: 011466C


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

Ranchi, June 26th, 2024.

UDIN: 24401552BKDZWS7932




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, 2023.

| PARTICULARS | SCHEDULES | AMOUNT ₹ |
|---|-----------|-----------------------|
| A. SOURCES OF FUND | | |
| Capital Fund | | |
| - Corpus Fund | A | 58,94,225.00 |
| - General Fund | B | 7,44,73,953.95 |
| Non Current Liabilities | | |
| - Secured Loans | C | |
| - Other Non current Liabilities | D | 14,05,500.00 |
| Current Liabilities | | |
| - Sundry Creditors | E | |
| - Other Current Liabilities & Provisions | E | 5,31,022.00 |
| Total | | 8,23,04,700.95 |
| B. APPLICATION OF FUNDS | | |
| Non - Current Assets | | |
| Fixed Assets | F | 1,50,32,280.00 |
| Non - Current Investments | G | 25,04,835.00 |
| Current Assets, Loans & Advances | | |
| - Loans & Advances | H | 2,61,499.00 |
| - Dues from Students | I | 6,23,30,250.05 |
| - Cash & Bank Balances | J | 21,75,836.90 |
| Total | | 8,23,04,700.95 |

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
 FRN - 011446C

CA. Uttam Jain
 (Partner)

Membership Number: 401552
 Ranchi, June 26th, 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 2023.

| PARTICULARS | SCHEDULES | AMOUNT ₹ |
|---|-------------------------|-----------------------|
| I INCOME | | |
| - Receipts from Main Objects | K | 3,18,37,180.77 |
| - Receipts from Incidental Objects | L | 1,59,182.00 |
| | Total (I) | 3,19,96,362.77 |
| II REVENUE EXPENDITURE | | |
| - College Program Expenses | M | 35,40,169.77 |
| - Compensation to Employees | N | 1,08,64,636.00 |
| - Financial Expenses | O | 4,00,272.56 |
| - Other Administrative Expenses | P | 40,83,983.46 |
| | Sub- Total | 1,88,89,061.79 |
| | Total (II) | 1,88,89,061.79 |
| Surplus / (Deficit) of Income Over Expenditure carried forward to General Fund | Total (I - II) | 1,31,07,300.98 |

Significant Accounting Policies & Notes to Accounts

Q

(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 - 011446C


CA. Uttam Jain
(Partner)

Membership Number: 401552

Ranchi, June 26th, 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 | - |
| | 58,94,225.00 |

Schedule : B General Fund

| | |
|--|----------------|
| - Opening Balance | 6,13,66,652.97 |
| - Add: Surplus t/f from Income & Expenditure | 1,31,07,300.98 |
| - Less: Transferred | - |
| | 7,44,73,953.95 |

Schedule : C Secured Loans

Schedule : D Other Non Current Liabilities

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

Schedule : E Other Current Liabilities & Provisions

| | |
|---------------|-------------|
| - TDS Payable | 31,022.00 |
| - Advances | 5,00,000.00 |
| | 5,31,022.00 |

Schedule : F Fixed Assets

| PARTICULARS | W.D.V as on 01.04.2022 | Additions | Sales during the period | Discard during the period | Total as on 31.03.2023 |
|---------------------------------------|------------------------------|--------------------|-------------------------------|---------------------------------|------------------------------|
| LAND | | | | | |
| Land | 12,92,394.00 | - | - | - | 12,92,394.00 |
| BUILDING | | | | | |
| College Building | 1,14,13,670.00 | 6,04,975.00 | - | - | 1,20,18,645.00 |
| FURNITURE & OFFICE FIXTURE | | | | | |
| Office Equipment | 1,35,366.00 | - | - | - | 1,35,366.00 |
| Furniture & Fixtures | 8,38,000.00 | 2,32,200.00 | - | - | 10,70,200.00 |
| MACHINERY & EQUIPMENT | | | | | |
| Stiching Machine | 2,953.00 | | | | |
| Cycle | 927.00 | - | | | 927.00 |
| Lab Equipment | 2,23,276.00 | - | | | 2,23,276.00 |
| Generator Set | 63,694.00 | - | - | - | 63,694.00 |
| Electrical installation | 45,072.00 | - | - | - | 45,072.00 |
| Grass Cutting Machine | 957.00 | - | - | - | 957.00 |
| Invertor & Battery | 10,579.00 | - | - | - | 10,579.00 |
| CCTV | 24,897.00 | - | - | - | 24,897.00 |
| Printer | 36,037.00 | - | - | - | 36,037.00 |
| Swipe Machine | 3,380.00 | - | - | - | 3,380.00 |
| Boring | 17,320.00 | | | | |
| COMPUTER & PERIPHERALS | | | | | |
| Computer | 95,402.00 | - | - | - | 95,402.00 |
| Computer Software | 11,454.00 | - | - | - | 11,454.00 |
| TOTAL | 1,42,32,918.00 | 8,37,175.00 | - | - | 1,50,32,280.00 |

Principal
Bharathi College of Education
Kandri, Mandar, Ranchi



| | |
|--|---------------------------------|
| Schedule : G Non - Current Investments | |
| - Fixed Deposit with Scheduled Banks | 25,04,835.00 |
| | <u>25,04,835.00</u> |
| Schedule : H Security Deposits | |
| - Security Deposit with Ranchi University | 2,50,000.00 |
| - Security Deposit for EDC | 11,499.00 |
| | <u>2,61,499.00</u> |
| Schedule : I Loans & Advances | |
| Inter Branch & Divisions | 6,22,23,614.05 |
| Advance to Suppliers | 95,733.00 |
| Advance for Land | |
| TDS | 10,903.00 |
| | <u>6,23,30,250.05</u> |
| Schedule : J Cash & Bank Balances | |
| <u>Bharathi Educational Trust Bank Balances</u> | |
| - Axis Bank, (Current A/c No. 920010035613484) | 10,55,933.52 |
| - Bank of India, (Current A/c No. 494520110000053) | (1,819.70) |
| - Union Bank of India, (Current A/c No. 728702010004018) | 3,73,095.28 |
| <u>Bharathi College of Education Bank Balances</u> | |
| - Bank of India, Tangar Branch, (Current A/c No. 490320110000022) | |
| - Union Bank of India, (Current A/c No. 728702010004203) | 5,000.00 |
| - Bank of India, Ratu Road Branch, (Current A/c No. 494520110000121) | 9,716.67 |
| - Axis Bank, (A/c no. 920010034125885) | 1,211.80 |
| - State Bank of India, Ratu Branch, (Current A/c No. 32809105601) | 6,302.48 |
| | <u>TOTAL (A) 14,49,440.05</u> |
| <u>Cash Balances</u> | |
| - Cash in Hand | 7,26,396.85 |
| | <u>TOTAL (B) 7,26,396.85</u> |
| | <u>TOTAL (A+B) 21,75,836.90</u> |
| Schedule : K Receipts from Main Objects | |
| Receipts from Students | |
| - Academic Receipts | 3,18,37,180.77 |
| | <u>3,18,37,180.77</u> |
| Schedule : L Receipts from Incidental Objects | |
| Other income | |
| - Interest on Fixed Deposit | 1,15,738.00 |
| - Interest on Saving | 43,444.00 |
| | <u>1,59,182.00</u> |
| Schedule : M College Operating Expenses | |
| - Books & Journal | 49,160.00 |
| - College Program Expenses | 3,71,371.00 |
| - Garden Expenses | 45,725.00 |
| - Electricity Expenses | 2,38,423.00 |
| - Fuel Expenses | 1,94,830.00 |
| - Hostel Mess Expenses | 6,97,580.00 |
| - Laboratory Expenses | 1,00,000.00 |
| - Repair & Maintenance | 6,48,386.00 |
| - Transportation Expenses | 7,28,194.77 |
| - University & Council Expenses | 4,66,500.00 |
| | <u>35,40,169.77</u> |

Principal
Bharathi College of Education
Kandri, Mandar, Ranchi



Schedule : N Compensation to Employees

| | |
|-------------------|-----------------------|
| - Honorarium | 16,20,000.00 |
| - Salary to Staff | 91,18,709.00 |
| - Staff Welfare | 1,25,927.00 |
| | <u>1,08,64,636.00</u> |

Schedule : O Financial Expenses

| | |
|-------------------|--------------------|
| - Bank Charges | 3,94,996.56 |
| - Interest on TDS | 5,276.00 |
| | <u>4,00,272.56</u> |

Schedule : P Administrative Expenses

| | |
|-------------------------------------|---------------------|
| - Advertisement Expenses | 3,78,315.00 |
| - College Rent | - |
| - Computer Expenses | 2,94,786.00 |
| - Conveyance Expenses | 55,090.00 |
| - Electrical Expenses | 2,36,425.60 |
| - General Expenses | 3,84,804.00 |
| - Insurance Expenses | 2,97,004.00 |
| - Misc Expenses | 8,02,004.42 |
| - Office Expenses | 11,625.00 |
| - Postage & Courier | 24,152.00 |
| - Printing and Stationary | 5,86,669.00 |
| - Professional Fee & Legal Expenses | 2,64,900.00 |
| - Telephone & Internet Expenses | 2,593.64 |
| - Travelling Expenses | 6,53,614.80 |
| - Web Designing Expenses | 92,000.00 |
| | <u>40,83,983.46</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
2023-24

| | | | |
|-----------|--|---------------------------------|-----------------|
| PAN | AABTB5093R | | |
| Name | BHARATHI EDUCATIONAL TRUST | | |
| Address | Bharti College of Education, Plot No - 587, Kander, RANCHI , Mandar S.O (Ranchi) , 35-Jharkhand , 835214 | | |
| Status | 05-AOP/BOI | Form Number | ITR-7 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 469192820301023 |

| | | | |
|--------------------------------|---|----|------------|
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 0 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 |
| | Net tax payable | 5 | 0 |
| | Interest and Fee Payable | 6 | 0 |
| | Total tax, interest and Fee payable | 7 | 0 |
| | Taxes Paid | 8 | 10,903 |
| Accreted Income and Tax Detail | (+) Tax Payable /(-) Refundable (7-8) | 9 | (-) 10,900 |
| | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

Income Tax Return submitted electronically on 30-Oct-2023 15:23:21 from IP address 117.233.164.145
and verified by NITIN PARASHAR having PAN AUSPP5974E on 30-Oct-2023 using
paper ITR-Verification Form /Electronic Verification Code 7NK88NX8RI generated through Aadhaar OTP
mode

System Generated

Barcode/QR Code



AABTB5093R074691928203010235ae522e09d84775db50940ee2b92285b281507f3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU


Principal


Bharathi College of Education
Kandri, Mandar, Ranchi

M/S BHARATHI EDUCATIONAL TRUST

PLOT NO. 587, VILL. KANDRI, PO & PS MANDAR,
RANCHI - 835214, JHARKHAND.

BALANCE SHEET AS AT MARCH 31ST MARCH, 2023.

| PARTICULARS | SCHEDULES | AMOUNT ₹ |
|--|--|------------------------|
| A. SOURCES OF FUND | | |
| Capital Fund | | |
| - Corpus Fund | A | 58,94,225.00 |
| - General Fund | B | 8,37,30,553.75 |
| Non Current Liabilities | | |
| - Secured Loans | C | 7,79,09,421.70 |
| - Other Non current Liabilities | D | 14,05,500.00 |
| Current Liabilities | | |
| - Sundry Creditors | E | - |
| - Other Current Liabilities & Provisions | E | 5,31,022.00 |
| Total | | 16,94,70,722.45 |
| B. APPLICATION OF FUNDS | | |
| Non - Current Assets | | |
| Fixed Assets | F | 14,69,53,115.60 |
| Non - Current Investments | G | 25,04,835.00 |
| Current Assets, Loans & Advances | | |
| - Loans & Advances | H | 9,36,499.00 |
| - Dues from Students | I | 1,65,06,636.00 |
| - Cash & Bank Balances | J | 25,69,636.85 |
| Total | | 16,94,70,722.45 |
| Significant Accounting Policies & Notes to Accounts (Schedules referred to above and notes attached there to form an integral part of Balance Sheet) | | Q |
| As per our Audit Report of even date | | |
| For JAIN PODDAR & CO. Chartered Accountants FRN :- 011446C CA. Uttam Jain (Partner) Membership Number: 401552 Ranchi, October 30, 2023. | For Bharathi Educational Trust Bharathi Educational Trust  Nitin Satish Parashar (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.

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 | | | | | 6,92,74,681.28 |
| - Add: Surplus t/f from Income & Expenditure | | | | | 1,44,55,872.47 |
| - Less: Transferred | | | | | - |
| | | | | | <u>8,37,30,553.75</u> |
| Schedule : C Secured Loans | | | | | |
| - Bank of India, Club Side Branch, Term Loan A/c No. 4995654100000008 | | | | | 6,53,95,789.87 |
| - Bank of India, Club Side Branch, Term Loan A/c No.4945738100000001 | | | | | 14,23,409.00 |
| - Bank of India, Club Side Branch, Term Loan A/c No.4902655610000002 | | | | | 33,93,583.00 |
| - Bank of India, Club Side Branch, Term Loan A/c No.490270310000144 | | | | | 70,43,857.83 |
| - Bank of India, Club Side Branch, Term Loan A/c No.-4902656100000003 | | | | | 6,52,782.00 |
| | | | | | <u>7,79,09,421.70</u> |
| 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 | | | | | |
| - TDS Payable | | | | | 31,022.00 |
| - Advances | | | | | 5,00,000.00 |
| | | | | | <u>5,31,022.00</u> |
| Schedule : F Fixed Assets | | | | | |
| PARTICULARS | W.D.V as on 01.04.2022 | Additions | Sales during the period | Discard during the period | Total as on 31.03.2023 |
| LAND | | | | | |
| Land | 12,92,394.00 | - | - | - | 12,92,394.00 |
| BUILDING | | | | | |
| College Building | 11,65,06,114.00 | 2,32,21,291.80 | - | - | 13,97,27,405.80 |
| FURNITURE & OFFICE FIXTURE | | | | | |
| Office Equipment | 1,98,795.00 | - | - | - | 1,98,795.00 |
| Furniture & Fixtures | 30,86,610.80 | 2,32,200.00 | - | - | 33,18,810.80 |
| MACHINERY & EQUIPMENT | | | | | |
| Cycle | 927.00 | - | - | - | 927.00 |
| Lab Equipment | 11,12,623.00 | - | - | - | 11,12,623.00 |
| Generator Set | 63,694.00 | - | - | - | 63,694.00 |
| Electrical installation | 45,072.00 | - | - | - | 45,072.00 |
| Machineries | 24,830.00 | - | - | - | 24,830.00 |
| Inverter & Battery | 4,02,339.00 | - | - | - | 4,02,339.00 |
| CCTV | 3,64,909.00 | - | - | - | 3,64,909.00 |
| Printer | 36,037.00 | - | - | - | 36,037.00 |
| Boring | 17,320.00 | - | - | - | 17,320.00 |
| COMPUTER & PERIPHERALS | | | | | |
| Computer | 1,39,805.00 | 1,96,700.00 | - | - | 3,36,505.00 |
| Computer Software | 11,454.00 | - | - | - | 11,454.00 |
| TOTAL | 12,33,02,923.80 | 2,36,50,191.80 | - | - | 14,69,53,115.60 |

Principal
Bharathi College of Education
Kandri, Mandar, Ranchi

Bharathi Educational Trust
[Signature]

| | |
|--|---------------------------------|
| Schedule : G Non - Current Investments | |
| - Fixed Deposit with Scheduled Banks | 25,04,835.00 |
| | 25,04,835.00 |
| Schedule : H Security Deposits | |
| - Security Deposit Rent | 6,75,000.00 |
| - Security Deposit with Ranchi University | 2,50,000.00 |
| - Security Deposit for EDC | 11,499.00 |
| | 9,36,499.00 |
| Schedule : I Loans & Advances | |
| Advance to Suppliers | 95,733.00 |
| Advance for Land | 1,64,00,000.00 |
| TDS | 10,903.00 |
| | 1,65,06,636.00 |
| Schedule : J Cash & Bank Balances | |
| <u>Bharathi Educational Trust Bank Balances</u> | |
| - Axis Bank, (Current A/c No. 920010035613484) | 10,55,933.52 |
| - Bank of India, (Current A/c No. 494520110000053) | (1,819.70) |
| - Union Bank of India, (Current A/c No. 728702010004018) | 3,73,095.28 |
| <u>Bharathi College of Education Bank Balances</u> | |
| - Bank of India, Tangar Branch, (Current A/c No. 490320110000022) | |
| - Union Bank of India, (Current A/c No. 728702010004203) | 5,000.00 |
| - Bank of India, Ratu Road Branch, (Current A/c No. 494520110000121) | 9,716.67 |
| - Axis Bank, (A/c no. 920010034125885) | 1,211.80 |
| - State Bank of India, Ratu Branch, (Current A/c No. 32809105601) | 6,302.48 |
| <u>Bharathi College of Nursing</u> | |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000093) | 1,33,647.12 |
| - Union Bank of India, (Current A/c No. 728702010004191) | 5,000.00 |
| - Axis Bank, (A/c no. 920010029717670) | 2,02,868.60 |
| <u>Satish Kumar Sinha Memorial College of Pharmacy</u> | |
| - Axis Bank, (Current A/c No. 920010033903015) | 8,937.08 |
| - Union Bank of India, (Current A/c No. 728702010004204) | 6,923.00 |
| <u>Satish Kumar Sinha College of Nursing</u> | |
| - Axis Bank, (Current A/c No. 920010057809748) | 1,701.18 |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000092) | (871.28) |
| <u>Bharathi College of Pharmacy Bank Balances</u> | |
| - Axis Bank, (Current A/c No. 920010033254504) | 4,940.08 |
| - Bank of India, Clubside Branch, (Current A/c No. 499520110000091) | 19,730.67 |
| - Union Bank of India, (Current A/c No. 728702010004192) | 5,515.00 |
| <u>Manikaran College of Pharmacy Bank Balances</u> | |
| - Axis Bank, (Current A/c No. 920010049197118) | 5,408.50 |
| | TOTAL (A) 18,43,240.00 |
| <u>Cash Balances</u> | |
| - Cash in Hand | 7,26,396.85 |
| | TOTAL (B) 7,26,396.85 |
| | TOTAL (A+B) 25,69,636.85 |

Principal
Bharathi College of Education
Kandri, Mandar, Ranchi

[Signature]

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 2023.

| PARTICULARS | SCHEDULES | AMOUNT ₹ |
|---|-------------------------|-----------------------|
| I INCOME | | |
| - Receipts from Main Objects | K | 5,00,85,215.67 |
| - Receipts from Incidental Objects | L | 1,66,704.00 |
| | Total (I) | 5,02,51,919.67 |
| II REVENUE EXPENDITURE | | |
| - College Program Expenses | M | 65,97,210.67 |
| - Compensation to Employees | N | 2,30,10,292.00 |
| - Financial Expenses | O | 4,03,756.27 |
| - Other Administrative Expenses | P | 57,84,788.26 |
| | Sub- Total | 3,57,96,047.20 |
| | Total (II) | 3,57,96,047.20 |
| Surplus / (Deficit) of Income Over Expenditure carried forward to General Fund | Total (I - II) | 1,44,55,872.47 |

Significant Accounting Policies & Notes to Accounts

Q

(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 :- 011446C

CA. Uttam Jain

(Partner)

Membership Number: 401552

Ranchi, October 30, 2023.

For Bharathi Educational Trust

Bharathi Educational Trust



Nitin Satish Parashar

(Secretary)



Principal
Bharathi College of Education
Kandri, Mandar, Ranchi

| | |
|--|-----------------------|
| Schedule : K Receipts from Main Objects | |
| Receipts from Students | |
| - Academic Receipts | 5,00,85,215.67 |
| | <u>5,00,85,215.67</u> |
| Schedule : L Receipts from Incidental Objects | |
| Other income | |
| - Interest on Fixed Deposit | 1,15,738.00 |
| - Interest on Saving | 50,966.00 |
| | <u>1,66,704.00</u> |
| Schedule : M College Operating Expenses | |
| - Books & Journal | 1,40,905.00 |
| - College Program Expenses | 3,71,371.00 |
| - D. Pharma Garden Expenses | 45,725.00 |
| - Electricity Expenses | 2,92,258.90 |
| - Examination & Training Expenses | 7,66,608.00 |
| - Fuel Expenses | 1,94,830.00 |
| - Hostel Mess Expenses | 6,97,580.00 |
| - Laboratory Expenses | 4,02,609.00 |
| - Repair & Maintenance | 12,41,300.00 |
| - Transportation Expenses | 9,80,194.77 |
| - University & Council Expenses | 14,63,829.00 |
| | <u>65,97,210.67</u> |
| Schedule : N Compensation to Employees | |
| - Honorarium | 16,20,000.00 |
| - Salary to Staff | 2,12,64,365.00 |
| - Staff Welfare | 1,25,927.00 |
| | <u>2,30,10,292.00</u> |
| Schedule : O Financial Expenses | |
| - Bank Charges | 3,98,480.27 |
| - Interest on TDS | 5,276.00 |
| | <u>4,03,756.27</u> |
| Schedule : P Administrative Expenses | |
| - Advertisement Expenses | 4,37,315.00 |
| - College Rent | 8,60,000.00 |
| - Computer Expenses | 2,94,786.00 |
| - Conveyance Expenses | 56,490.00 |
| - Electrical Expenses | 4,08,488.60 |
| - General Expenses | 6,43,321.00 |
| - Insurance Expenses | 2,97,004.00 |
| - Misc Expenses | 8,02,004.42 |
| - Office Expenses | 11,625.00 |
| - Postage & Courier | 24,152.00 |
| - Printing and Stationary | 6,60,069.00 |
| - Professional Fee & Legal Expenses | 3,64,900.00 |
| - Telephone & Internet Expenses | 6,130.64 |
| - Travelling Expenses | 7,31,302.60 |
| - Web Designing Expenses | 1,87,200.00 |
| | <u>57,84,788.26</u> |

Principal
Bharathi College of Education
Kandri, Mandar, Ranchi

Principals