

**LADHIVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**BALANCE SHEET AS ON 31st March 2018**

LIABILITIES	31.03.2018	31.03.2017	ASSETS	31.03.2018	31.03.2017
<b>Liabilities</b>			<b>Fixed Assets</b>	290,671	278,239
Student Welfare Fund	-	-	<b>Current Assets</b>		
<b>For Expenses</b>			NSS Ekak Yojna & registration fees	7,040	
Provident Fund Payable	5,970	-	<b>Cash &amp; Bank Balances</b>		
Sundry Creditors	313,241	262,760	Cash in Hand	2,498	2,235
Caution Money Deposit	216,600	164,250	In Bank Account	46,633	7,089
Library Deposit	361,000	273,750	<b>Income &amp; Expenditure A/c</b>		
Professional Tax	3,175	3,550	Opening Balance	1,724,281	
Other Liabilities	107,388	24,780	Less : Transfer to H.O.	(1,724,281)	
Salary Payable	424,858	368,893			
<b>H.O. Balance</b>			Add : Deficit for the year	1,464,044	
RSET	378,655	913,861			
<b>TOTAL</b>	<b>1,810,887</b>	<b>2,011,844</b>	<b>TOTAL</b>	<b>1,810,887</b>	<b>2,011,844</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

*S.L. Agrawal*  
**S.L. Agrawal**  
**Partner**  
**M.No.72184**

**Mumbai**  
**Date : 11.06.2018**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

*President*  
**President**

*Trustee*  
**Trustee**

*Hon. Secretary*  
**Hon. Secretary**

*Treasurer*  
**Treasurer**



**RAJASTHANI SAMMELAN EDUCATION TRUST**  
**LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2018**

EXPENDITURE	SCH	31.03.2018	31.03.2017	INCOME	SCH	31.03.2018	31.03.2017
Expenses on Education	C	7,495,596	6,670,352	Education Receipts	A	8,647,568	7,172,776
Establishment Expenses	D	2,185,810	1,775,266	Other Income	B	29,730	26,348
Infrastructure Charges <i>50% CAD</i>		381,000	363,000	Bank Interest		6,089	6,615
Depreciation		89,712	122,433	Sundry Balance W/back		4,686	1,030
				Excess of Expenditure over Income		1,464,044	1,724,281
<b>TOTAL</b>		<b>10,152,117</b>	<b>8,931,050</b>	<b>TOTAL</b>		<b>10,152,117</b>	<b>8,931,050</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

*S.L.*  
**S.L.Agrawal**  
**Partner**  
**M.No.72184**

*Anil Kumar*  
**President**

*[Signature]*  
**Trustee**

*[Signature]*  
**Hon.Secretary**

*[Signature]*  
**Treasurer**

**Mumbai**  
**Date : 11.06.2018**



**RAJASTHANI SAMMELAN EDUCATION TRUST**  
**LADI DEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2018**

PARTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		AS ON 01.4.2017	ADDITION DURING YEAR		DEDUCTION DURING YEAR	TOTAL	UP TO LAST YEAR	PROVIDED FOR YEAR	DEDUCTION ON A/C OF SALE	TOTAL	AS ON 31.03.2018	AS ON 31.03.2017
			BEFORE 01.10.2017	AFTER 30.09.2017								
Library Books	40	260,024	46,160	26,984	-	333,168	165,430	61,698	-	227,129	106,039	94,594
Computer Machine	15	29,500	-	29,000	-	58,500	2,213	6,268	-	8,481	50,019	27,288
Sports Equipment	15	66,507	-	-	-	66,507	16,214	7,544	-	23,758	42,749	50,293
Water Purifier	15	71,063	-	-	-	71,063	10,659	9,061	-	19,720	51,343	60,404
Printer Machine	15	17,200	-	-	-	17,200	5,705	1,724	-	7,430	9,770	11,495
Furniture & Fixtures	10	41,063	-	-	-	41,063	6,896	3,417	-	10,313	30,750	34,167
		<b>485,357</b>	<b>46,160</b>	<b>55,984</b>	<b>-</b>	<b>587,501</b>	<b>207,118</b>	<b>89,712</b>	<b>-</b>	<b>296,830</b>	<b>290,671</b>	<b>278,239</b>



*Answer A*



**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2018**

<b>EDUCATION RECEIPTS - Schedule - A</b>	<b>31.03.2018</b>	<b>31.03.2017</b>
Admission Fees	385,050	379,024
Extra Curricular Activity	239,472	246,050
Tution Fees	2,883,000	2,991,000
<b>Other fees</b>		
Alumni Association Fee	24,025	24,925
Computer Fees	142,800	78,200
Development Fee	480,500	498,500
E-Charges	46,190	9,670
Enrolment Fee	4,580	7,540
Exam Fees	3,150,230	1,663,430
Gymkhana Fee	384,400	338,680
ID Card	49,250	50,850
Insurance	43,245	44,865
Library Fee	223,758	199,400
Magzine Fee	96,100	99,700
Project Fee	34,900	35,700
Utility Fee	240,250	249,250
Marksheet fees	61,200	35,500
Other fees	112,680	118,092
Student Welfare Fees	45,938	102,400
	<b>8,647,568</b>	<b>7,172,776</b>
<b>OTHER INCOME - Schedule B</b>		
Miscellaneous Income	29,730	26,348
	<b>29,730</b>	<b>26,348</b>
<b>EXPENSES ON EDUCATION - Schedule C</b>		
Affiliation Fees	14,500	30,500
Exam Expenses	1,363,884	732,996
Event Expenses	255,858	278,368
Professional Fees (Visiting Faculties)	165,250	192,050
Prize Distribution Expenses	7,302	7,800
Salary & Allowance	5,556,402	5,245,772
Student Insurance	30,752	45,045
Student Expenses	101,648	87,821
	<b>7,495,596</b>	<b>6,670,352</b>
<b>ESTABLISHMENT EXPENSES - Schedule D</b>		
Advertisement Expenses	188,754	95,965
Bank Charges	18,117	6,187
Conveyance	11,749	22,980
Contractual Staff - C	138,091	116,382
Electricity Expenses	658,167	612,392
Internal Audit Fees	45,431	36,399
Internet Charges	46,958	24,892
Newspaper & Magzines	10,213	9,820
Repair and Maintenance - C	1,652	25,495
Staff Welfare Expenses	28,811	24,533
Computer Expenses	33,697	18,911
Software Expenses	32,222	35,395
Website Expenses	94,947	118,842
Sundry Expenses	14,026	23,942
Security Charges	232,296	-
Postage and Courier	5,622	11,061
Printing and Stationery	497,002	407,635
Professional & Consultancy Exp.	92,870	115,968
Houskeeping Expenses	-	13,104
Telephone & Internet Exps	22,748	24,907
Car Valet Exps	8,665	8,916
Finance Charges	3,772	21,540
	<b>2,185,810</b>	<b>1,775,266</b>

B  
Annexure

X  
A

D

D

D



**LADIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCH – “E” – NOTES TO ACCOUNTS:**

**1. Method of Accounting and Revenue Recognition :**

The accounts have been prepared on accrual basis, subject to the following;

- a) Students fees received for the academic year i.e. June to May have been accounted as income of the financial year, as per past practice.
- b) The liability in respect of gratuity, bonus and leave encashment payable to staff is accounted on payment basis. Liability on the basis of actuarial as prescribed in AS-15 issued by ICAI is unascertained.

**2. Fixed Assets :**

Fixed Assets are generally stated at cost of acquisition, less accumulated depreciation, as per past practice.

**3. Depreciation :**

Depreciation on fixed assets have been provided on written down value at the rates prescribed under the Income Tax Rules, 1962.

**4. Infrastructure charge of Rs. 3.81Lakhs has been recovered by H.O. as per decision taken by Managing Committee.**

**5. RajsthaniSammelan (H.O.) has recovered common expenses of Rs.16.58 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head.**

**6. Excess of expenditure over income of earlier year as been transferred to Income & Expenditure account of HO.**

**7. Figures of previous year have been regrouped, reclassified and rearranged, wherever necessary, to confirm to the figures of current year**

**As Per our Annexed Report**

**Shankarlal Jain & Associates LLP**

**Chartered Accountants**



**S.L.Agrawal**

**Partner**


**M.no.72184**

**MUMBAI**

**DATE : 11.06.2018**



**FOR RAJASTHANI SAMMELAN EDUCATION TRUST**

**President :** 

**Trustee :** 

**Hon.Secretary :** 

**Treasurer :** 



LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

BALANCE SHEET AS ON 31st March 20..

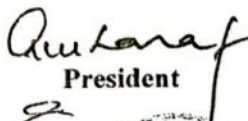
LIABILITIES	31.03.2019	31.03.2018	ASSETS	31.03.2019	31.03.2018
<b>Current Liabilities</b>			<b>Immovable Properties</b>		
<b>For Expenses</b>			Fixed Assets (At Cost less depreciation)	4,99,677	2,90,671
Provident Fund Payable	-	5,970	<b>Current Assets</b>		
Sundry Creditors	6,31,311	3,13,241	NSS Ekak Yojna & registration fees	-	7,040
Caution Money Deposit	2,73,150	2,16,600	Advance to Staff	2,464	-
Library Deposit	4,55,250	3,61,000	<b>Cash &amp; Bank Balances</b>		
Professional Tax	-	3,175	Cash in Hand	-	2,498
Other Liabilities	635	1,07,388	In Bank Account	11,942	46,633
Salary Payable	4,28,045	4,24,858	<b>Income &amp; Expenditure A/c</b>		
<b>H.O.Balance</b>			Opening Balance	14,64,044	
RSET	52,40,183	3,78,655	Less : Transfer to H.O.	14,64,044	
				-	
			Add : Deficit for the year	65,14,491	65,14,491
<b>TOTAL</b>	<b>70,28,574</b>	<b>18,10,887</b>	<b>TOTAL</b>	<b>70,28,574</b>	<b>18,10,887</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
 Chartered Accountants

For RAJASTHANI SAMMELAN EDUCATION TRUST

  
 S.L. Agrawal  
 Partner  
 M.No.72184

  
 Anurag  
 President

  
 Trustee

  
 Hon. Secretary

  
 Treasurer

Mumbai  
 Date : 22.07.2019



**RAJASTHANI SAMMELAN EDUCATION TRUST**  
**LADKHI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2019**

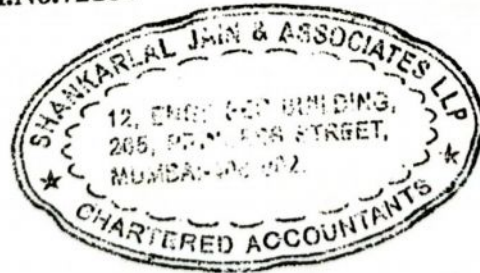
EXPENDITURE	SCH	31.03.2019	31.03.2018	INCOME	SCH	31.03.2019	31.03.2018
Expenses on Education	C	72,81,024	79,47,659	Education Receipts	A	63,94,506	86,47,568
Establishment Expenses	D	30,61,744	17,33,747	Other Income	B	50,660	29,730
Infrastructure Charges		25,00,000	3,81,000	Bank Interest		5,327	6,089
Depreciation		1,24,186	89,712	Sundry Balance W/back		1,971	4,686
				Excess of Expenditure over Income		65,14,491	14,64,044
<b>TOTAL</b>		<b>1,29,66,954</b>	<b>1,01,52,117</b>	<b>TOTAL</b>		<b>1,29,66,954</b>	<b>1,01,52,117</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

**S.L.Agrawal**  
**Partner**  
**M.No.72184**

**Mumbai**  
**Date : 22.07.2019**



**For RAJASTHANI SAMMELAN EDUCATION TRUST**

**President**

**Trustee**

**Hon. Secretary**

**Treasurer**

**KAJASIHANI SAMMELAN EDUCATION TRUS**  
**LADY EVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2019**

PARTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		AS ON 01.4.2018	ADDITION DURING YEAR		DEDUCTION DURING YEAR	TOTAL	UP TO LAST YEAR	PROVIDED FOR YEAR	DEDUCTION ON A/C OF SALE	TOTAL	AS ON 31.03.2019	AS ON 31.03.2018
			BEFORE 01.10.2018	AFTER 30.09.2018								
✓ Library Books	40	3,33,168	37,224	48,168	-	4,18,560	2,27,129	66,939	-	2,94,068	1,24,492	1,06,039
Computer Machine	40	58,500	-	-	-	58,500	8,481	20,008	-	28,488	30,012	50,019
Sports Equipment	15	66,507	-	-	-	66,507	23,758	6,412	-	30,171	36,336	42,749
Water Purifier	15	71,063	-	-	-	71,063	19,720	7,701	-	27,421	43,642	51,343
✓ Photocopier Printer	15	-	-	2,47,800	-	2,47,800	-	18,585	-	18,585	2,29,215	-
Printer Machine	15	17,200	-	-	-	17,200	7,430	1,466	-	8,895	8,305	9,770
Furniture & Fixtures	10	41,063	-	-	-	41,063	10,313	3,075	-	13,388	27,675	30,750
		<b>5,87,501</b>	<b>37,224</b>	<b>2,95,968</b>	<b>-</b>	<b>9,20,693</b>	<b>2,96,830</b>	<b>1,24,186</b>	<b>-</b>	<b>4,21,016</b>	<b>4,99,677</b>	<b>2,90,671</b>

Annexure A





LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2019

EDUCATION RECEIPTS - Schedule - A	31.03.2019	31.03.2018
Admission Fees	2,00,210	2,53,400
Extra Curricular Activity	1,78,300	2,39,472
Tuition Fees	21,19,365	28,83,000
<b>Other fees</b>		
Alumni Association Fee	19,750	24,025
Computer Fees	37,400	1,42,800
Convocation Fees	48,750	-
Development Fee	3,95,000	4,80,500
E-Charges	8,260	46,190
Enrolment Fee	5,260	4,580
Exam Fees	22,52,235	31,50,230
Gymkhana Fee	3,16,000	3,84,400
ID Card	40,700	49,250
Insurance	35,550	43,245
Library Fee	1,84,184	2,23,758
Magzine Fee	79,000	96,100
Project Fee	-	34,900
Utility Fee	1,97,500	2,40,250
Marksheet fees	79,000	61,200
Other fees	1,82,062	2,44,330
Student Welfare Fees	15,980	45,938
	<b>63,94,506</b>	<b>86,47,568</b>
<b>OTHER INCOME - Schedule B</b>		
Miscellaneous Income	50,660	29,730
	<b>50,660</b>	<b>29,730</b>
<b>EXPENSES ON EDUCATION - Schedule C</b>		
Affiliation Fees	22,810	14,500
Admission Expenses	2,92,061	3,13,972
Contractual Staff	2,60,037	1,38,091
Exam Expenses	11,88,504	13,63,884
Event Expenses	2,46,112	2,55,858
Professional Fees (Visiting Faculties)	94,752	1,65,250
Prize Distribution Expenses	6,802	7,302
Salary & Allowance	50,89,749	55,56,402
Student Insurance	30,020	30,752
Student Expenses	50,177	1,01,648
	<b>72,81,024</b>	<b>79,47,659</b>
<b>ESTABLISHMENT EXPENSES - Schedule D</b>		
Advertisement Expenses	2,03,156	1,88,754
Bank Charges	41,964	18,117
Conveyance	12,126	11,749
Electricity Expenses	7,95,434	6,58,167
Interest on Bank Loan	14,24,899	-
Internal Audit Fees	29,319	45,431
Internet Charges	19,650	46,958
Newspaper & Magzines	10,657	10,213
Repair and Maintenance	1,673	1,652
Staff Welfare Expenses	14,678	28,811
Computer Expenses	15,756	33,697
Software Expenses	23,781	32,222
Website Expenses	61,250	94,947
Sundry Expenses	11,630	6,500
Security Charges	72,892	2,32,296
Postage and Courier	6,501	5,622
Printing and Stationery	2,32,425	1,90,556
Professional & Consultancy Exp	36,932	92,870
Houskeeping Expenses	6,726	-
Telephone & Internet Exps	19,118	22,748
Car Valet Exps	6,143	8,665
Finance Charges	15,034	3,772
	<b>30,61,744</b>	<b>17,39,747</b>



**LADIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCH – "E" – NOTES TO ACCOUNTS:**

**1. Method of Accounting and Revenue Recognition :**

The accounts have been prepared on accrual basis, subject to the following;

- a) Students fees received for the academic year i.e. June to May have been accounted as income of the financial year, as per past practice.
- b) The liability in respect of gratuity, bonus and leave encashment payable to staff is accounted on payment basis. Liability on the basis of actuarial as prescribed in AS-15 issued by ICAI is unascertained.

**2. Fixed Assets :**

Fixed Assets are generally stated at cost of acquisition, less accumulated depreciation, as per past practice.

**3. Depreciation :**

Depreciation on fixed assets have been provided on written down value at the rates prescribed under the Income Tax Rules, 1962.

4. Infrastructure charge of Rs. 25 Lakhs has been recovered by H.O. as per decision taken by Managing Committee.

5. Rajasthani Sammelan Education Trust (H.O.) has recovered common expenses of Rs.14.86 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head.

6. Excess of expenditure over income of earlier year as been transferred to Income & Expenditure account of HO.

7. Interest on term loan from Bank of Rs.14.25 lakhs has been debited on basic of actual utilization of fund.

8. Figures of previous year have been regrouped, reclassified and rearranged, wherever necessary, to confirm to the figures of current year

**As per our Annexed Report**

Shankarlal Jain & Associates LLP  
Chartered Accountants

S.L.Agrawal  
Partner  
A.no.72184

MUMBAI  
DATE : 22.07.2019



FOR RAJASTHANI SAMMELAN EDUCATION TRUST

President :

Trustee :

Hon.Secretary :

Treasurer :



LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

BALANCE SHEET AS ON 31st March 2020

LIABILITIES		31.03.2020	31.03.2019	ASSETS		31.03.2020	31.03.2019
<b>Current Liabilities</b>				<b>Immovable Properties</b>			
<b>For Expenses</b>				<b>Fixed Assets</b>			
Sundry Creditors		2,67,838	6,31,311	(At Cost less depreciation)		5,17,915	4,99,677
Caution Money Deposit		2,82,150	2,73,150	<b>Current Assets</b>			
Library Deposit		4,70,250	4,55,250	Advance to Staff		7,870	2,464
Other Liabilities		29,013	635	Recovery from Staff		43,000	
Salary Payable		4,30,788	4,28,045	<b>Cash &amp; Bank Balances</b>			
<b>H.O. Balance</b>				In Bank Account		13,049	11,942
RSET		46,74,426	52,40,183	<b>Income &amp; Expenditure A/c</b>			
				Opening Balance		65,14,491	
				Less : Transfer to H.O.		65,14,491	
				Add : Deficit for the year		55,72,631	65,14,491
<b>TOTAL</b>		<b>61,54,465</b>	<b>70,28,574</b>	<b>TOTAL</b>		<b>61,54,465</b>	<b>70,28,574</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

As Per Our Annexed Report  
Shankarlal Jain & Associates LLP  
Chartered Accountants

S.L. Agrawal  
Partner  
M.No.72184



For RAJASTHANI SAMMELAN EDUCATION TRUST

*Amit Kumar*  
President

*[Signature]*  
Trustee

*[Signature]*  
Hon. Secretary

*[Signature]*  
Treasurer

Mumbai  
Date : 29.08.2020

**LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2020**

EXPENDITURE	SCH	31.03.2020	31.03.2019	INCOME	SCH	31.03.2020	31.03.2019
Expenses on Education	B	81,96,654	74,05,964	Education Receipts	A	81,13,444	65,64,896
Establishment Expenses	C	29,76,738	30,61,744	Miscellaneous Income		755	5,210
Infrastructure Charges		25,00,000	25,00,000	Bank Interest		2,415	5,327
Depreciation		1,63,884	1,24,186	Sundry Balance W/back		1,48,031	1,971
				Excess of Expenditure over Income		55,72,631	65,14,491
<b>TOTAL</b>		<b>-1,38,37,275</b>	<b>1,30,91,894</b>	<b>TOTAL</b>		<b>1,38,37,275</b>	<b>1,30,91,894</b>

SCH - 'E' - Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**



**S.L. Agrawal**  
**Partner**  
**M.No.72184**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

*(Signature)*  
**President**

*(Signature)*  
**Trustee**

*(Signature)*  
**Hon. Secretary**

*(Signature)*  
**Treasurer**

**Mumbai**  
**Date : 29.08.2020**



**LADHIDEVI RAMDHAR MAHESHWARI NIGI COLLEGE**

**SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2020**

PARTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		AS ON 01.4.2019	ADDITION DURING YEAR		DEDUCTION DURING YEAR	TOTAL	UP TO LAST YEAR	PROVIDED FOR YEAR	DEDUCTION ON A/C OF SALE	TOTAL	AS ON 31.03.2020	AS ON 31.03.2019
			BEFORE 01.10.2019	AFTER 30.09.2019								
Library Books	40	4,18,560	34,504	48,917	-	5,01,981	2,94,068	73,382	-	3,67,450	1,34,531	1,24,492
Computer Machine	40	58,500	53,200	-	-	1,11,700	28,488	33,285	-	61,773	49,927	30,012
Air Conditioner	15	-	45,500	-	-	45,500	-	6,825	-	6,825	38,675	-
Sports Equipment	15	66,507	-	-	-	66,507	30,171	5,450	-	35,621	30,886	36,336
Water Purifier	15	71,063	-	-	-	71,063	27,421	6,546	-	33,968	37,095	43,642
Photocopier Printer	15	2,47,800	-	-	-	2,47,800	18,585	34,382	-	52,967	1,94,833	2,29,215
Printer Machine	15	17,200	-	-	-	17,200	8,895	1,246	-	10,141	7,059	8,305
Furniture & Fixtures	10	41,063	-	-	-	41,063	13,388	2,768	-	16,155	24,908	27,675
		<b>9,20,693</b>	<b>1,33,204</b>	<b>48,917</b>	<b>-</b>	<b>11,02,814</b>	<b>4,21,016</b>	<b>1,63,884</b>	<b>-</b>	<b>5,84,900</b>	<b>5,17,915</b>	<b>4,99,677</b>

Annexure - A



EDUCATION RECEIPTS - Schedule - A	31.03.2020	31.03.2019
Admission Fees	2,55,100	2,00,210
Extra Curricular Activity	2,46,500	1,78,300
Tuition Fees	29,58,000	21,19,365
<b>Other fees</b>		
Alumni Association Fee	24,650	19,750
Computer Fees	54,400	37,400
Convocation Fees	59,750	48,750
Development Fee	4,93,000	3,95,000
E-Charges	69,020	55,300
Enrolment Fee	89,540	83,160
Exam Fees	19,56,026	22,52,235
Gymkhana Fee	3,94,400	3,16,000
ID Card	61,460	40,700
Insurance	44,370	35,550
Library Fee	2,37,478	1,84,184
Magzine Fee	98,600	79,000
University Sports & Cultural Activity Fees	4,98,678	-
Utility Fee	2,46,500	1,97,500
Marksheet fees	1,07,000	79,000
Other fees	1,69,672	2,27,512
Student Welfare Fees	49,300	15,980
	<b>81,13,444</b>	<b>65,64,896</b>
<b>EXPENSES ON EDUCATION - Schedule B</b>		
Affiliation Fees	23,400	22,810
Admission Expenses	2,77,038	2,92,061
Contractual Staff - C	2,49,529	2,60,037
Exam Expenses	16,40,230	13,13,444
Event Expenses	2,46,701	2,46,112
Professional Fees (Visiting Faculties)	1,08,401	94,752
Salary & Allowance	55,41,285	50,89,749
Student Insurance	44,167	30,020
Student Expenses	65,904	56,979
	<b>81,96,654</b>	<b>74,05,964</b>
<b>ESTABLISHMENT EXPENSES - Schedule C</b>		
Advertisement Expenses	1,38,189	2,03,156
Bank Charges	62,973	41,964
Conveyance	9,468	12,126
Electricity Expenses	8,21,865	7,95,434
Interest on Bank Loan	14,09,042	14,24,899
Internal Audit Fees	36,343	29,319
Internet Charges	12,176	19,650
Newspaper & Magzines	10,090	10,657
Repair and Maintenance - C	9,701	1,673
Staff Welfare Expenses	17,939	14,678
Computer Expenses	20,276	15,756
Software Expenses	61,557	23,781
Website Expenses	92,294	61,250
Sundry Expenses	23,926	11,630
Security Charges	-	72,892
Postage and Courier	8,884	6,501
Printing and Stationery	1,10,706	2,32,425
Professional & Consultancy Exp.	95,950	36,932
Houskeeping Expenses	2,861	6,726
Telephone & Internet Exps	21,080	19,118
Car Valet Exps	8,435	6,143
Finance Charges	2,983	15,034
	<b>29,76,738</b>	<b>30,61,744</b>



## LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

### - "E" - NOTES TO ACCOUNTS:

#### Method of Accounting and Revenue Recognition :

The accounts have been prepared on accrual basis, subject to the following;

- a) Students fees received for the academic year i.e. June to May have been accounted as income of the financial year, as per past practice.
- b) The liability in respect of gratuity, bonus and leave encashment payable to staff is accounted on payment basis. Liability on the basis of actuarial as prescribed in AS-15 issued by ICAI is unascertained.

#### Fixed Assets :

Fixed Assets are generally stated at cost of acquisition, less accumulated depreciation, as per past practice.

#### Depreciation :

Depreciation on fixed assets have been provided on written down value at the rates prescribed under the Income Tax Rules, 1962.

Infrastructure charge of Rs. 25 Lakhs has been recovered by H.O. as per decision taken by Managing Committee.

Rajasthani Sammelan Education Trust (H.O.) has recovered common expenses of Rs. 17.21 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head.

Excess of expenditure over income of earlier year as been transferred to Income & Expenditure account of HO.

Interest on term loan from Bank of Rs.14.09 lakhs has been debited on basic of actual utilization of fund.

Figures of previous year have been regrouped, reclassified and rearranged, wherever necessary, to confirm to the figures of current year

Annexed Report  
Jain & Associates LLP  
Chartered Accountants



72184

3A1

29.08.2020

FOR RAJASTHANI SAMMELAN EDUCATION  
TRUST

President :

Trustee :

Hon. Secretary :

Treasurer :



RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

BALANCE SHEET AS ON 31st March 2021

LIABILITIES	31.03.2021	31.03.2020	ASSETS	31.03.2021	31.03.2020
<b>Current Liabilities</b>			<b>Immovable Properties</b>		
<b>For Expenses</b>			Fixed Assets	3,95,358	5,17,915
Sundry Creditors	3,97,141	2,67,838	(At Cost less depreciation)		
Caution Money Deposit	2,77,350	2,82,150	<b>Current Assets</b>		
Library Deposit	4,62,250	4,70,250	Advance to Staff	2,434	7,870
Other Liabilities	15,788	29,013	Recovery from Staff	-	43,000
Salary Payable	2,68,248	4,30,788	Fees Receivable	96,390	-
<b>H.O. Balance</b>			<b>Cash &amp; Bank Balances</b>		
RSET	13,76,469	46,74,426	In Bank Account	14,904	13,049
			<b>Income &amp; Expenditure A/c</b>		
			Opening Balance	55,72,631	
			Less : Transfer to H.O.	55,72,631	
				-	
			Add : Deficit for the year	22,88,160	
<b>TOTAL</b>	<b>27,97,246</b>	<b>61,54,465</b>	<b>TOTAL</b>	<b>27,97,246</b>	<b>61,54,465</b>

SCH - 'E' - Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

S.L. Agrawal  
Partner  
M.No.72184

Mumbai  
Date : 10.07.2021



For RAJASTHANI SAMMELAN EDUCATION TRUST

President

Trustee

Hon. Secretary

Jt. Treasurer



RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2021**

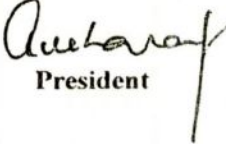
EXPENDITURE		SCH	31.03.2021	31.03.2020	INCOME		SCH	31.03.2021	31.03.2020
Expenses on Education	B		60,33,323	81,96,654	Education Receipts	A	85,55,051	81,13,444	
Establishment Expenses	C		23,50,619	29,76,738	Miscellaneous Income		753	755	
Infrastructure Charges - CAD			25,00,000	25,00,000	Bank Interest		1,441	2,415	
Depreciation - 50%			1,22,556	1,63,884	Sundry Balance W/back		1,61,094	1,48,031	
<b>TOTAL</b>			<b>1,10,06,499</b>	<b>1,38,37,275</b>	<b>Excess of Expenditure over Income</b>		<b>22,88,160</b>	<b>55,72,631</b>	
					<b>TOTAL</b>		<b>1,10,06,499</b>	<b>1,38,37,275</b>	

SCH - 'E' - Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

  
**S.L. Agrawal**  
**Partner**  
**M.No.72184**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

  
**President**

  
**Trustee**

  
**Hon. Secretary**

  
**Jt. Treasurer**

**Mumbai**  
**Date : 10.07.2021**



**RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2021**

PARTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		AS ON 01.4.2020	ADDITION DURING YEAR		DEDUCTION DURING YEAR	TOTAL	UP TO LAST YEAR	PROVIDED FOR YEAR	DEDUCTION ON A/C OF SALE	TOTAL	AS ON 31.03.2021	AS ON 31.03.2020
			BEFORE 01.10.2020	AFTER 30.09.2020								
Library Books	40	5,01,981	-	-	-	5,01,981	3,67,450	53,813	-	4,21,262	80,719	1,34,531
Computer Machine	40	1,11,700	-	-	-	1,11,700	61,773	19,971	-	81,744	29,956	49,927
Air Conditioner	15	45,500	-	-	-	45,500	6,825	5,801	-	12,626	32,874	38,675
Sports Equipment	15	66,507	-	-	-	66,507	35,621	4,633	-	40,254	26,253	30,886
Water Purifier	15	71,063	-	-	-	71,063	33,968	5,564	-	39,532	31,531	37,095
Photocopier Printer	15	2,47,800	-	-	-	2,47,800	52,967	29,225	-	82,192	1,65,608	1,94,833
Printer Machine	15	17,200	-	-	-	17,200	10,141	1,059	-	11,200	6,000	7,059
Furniture & Fixtures	10	41,063	-	-	-	41,063	16,155	2,491	-	18,646	22,417	24,908
		<b>11,02,814</b>	-	-	-	<b>11,02,814</b>	<b>5,84,900</b>	<b>1,22,556</b>	-	<b>7,07,456</b>	<b>3,95,358</b>	<b>5,17,915</b>



**RAJASTHANI SAMMELAN EDUCATION TRUST**

**LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2021**

<b>EDUCATION RECEIPTS - Schedule - A</b>	<b>31.03.2021</b>	<b>31.03.2020</b>
Admission Fees	3,22,200	2,55,100
Extra Curricular Activity	2,68,500	2,46,500
Tuition Fees	32,22,000	29,58,000
<b>Other fees</b>		
Alumni Association Fee	26,850	24,650
Computer Fees	88,400	54,400
Convocation Fees	84,000	59,750
Development Fee	5,37,000	4,93,000
E-Charges	75,180	69,020
Enrolment Fee	78,980	89,540
Exam Fees	23,56,154	19,56,026
Gymkhana Fee	4,29,600	3,94,400
D Card	64,440	61,460
Insurance	53,700	44,370
Library Fee	2,18,442	2,37,478
Magzine Fee	1,07,400	98,600
University Sports & Cultural Activity Fees	38,664	4,98,678
Utility Fee	2,68,500	2,46,500
Marksheet fees	1,08,200	1,07,000
Other fees	1,53,141	1,69,672
Student Welfare Fees	53,700	49,300
	<b>85,55,051</b>	<b>81,13,444</b>
<b>EXPENSES ON EDUCATION - Schedule B</b>		
Affiliation Fees	50,000	23,400
Admission Expenses	-	2,77,038
Contractual Staff	1,97,267	2,49,529
Exam Expenses	17,06,435	16,40,230
Event Expenses	-	2,46,701
Professional Fees (Visiting Faculties)	1,06,193	1,08,401
Salary & Allowance	39,29,508	55,41,285
Student Insurance	42,920	44,167
Student Expenses	1,000	65,904
	<b>60,33,323</b>	<b>81,96,654</b>
<b>ESTABLISHMENT EXPENSES - Schedule C</b>		
Advertisement Expenses	2,65,866	1,38,189
Bank Charges	9,583	62,973
Conveyance	4,895	9,468
Electricity Expenses	3,44,126	8,21,865
Interest on Bank Loan	13,60,062	14,09,042
Internal Audit Fees	42,785	36,343
Internet Charges	25,341	12,176
Newspaper & Magzines	-	10,090
Repair and Maintenance	1,951	9,701
Staff Welfare Expenses	4,774	17,939
Computer Expenses	6,474	20,276
Software Expenses	8,650	61,557
Website Expenses	66,279	92,294
Sundry Expenses	4,858	23,926
Postage and Courier	-	8,884
Printing and Stationery	22,358	1,10,706
Professional & Consultancy Exp.	1,43,091	95,950
Houskeeping Expenses	9,580	2,861
Telephone & Internet Exps	22,114	21,080
Car Valet Exps	6,533	8,435
Finance Charges	1,300	2,983
	<b>23,50,619</b>	<b>29,76,738</b>



LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

SCH - "E" - NOTES TO ACCOUNTS:

1. **Method of Accounting and Revenue Recognition :**  
The accounts have been prepared on accrual basis, subject to the following;
  - a) Students fees received for the academic year i.e. June to May have been accounted as income of the financial year, as per past practice.
  - b) The liability in respect of gratuity, bonus and leave encashment payable to staff is accounted on payment basis. Liability on the basis of actuarial as prescribed in AS-15 issued by ICAI is unascertained.
2. **Fixed Assets :**  
Fixed Assets are generally stated at cost of acquisition, less accumulated depreciation, as per past practice.
3. **Depreciation :**  
Depreciation on fixed assets have been provided on written down value at the rates prescribed under the Income Tax Rules, 1962.
4. Infrastructure charge of Rs. 25 Lakhs has been recovered by H.O. as per decision taken by Managing Committee.
5. Rajasthani Sammelan Education Trust (H.O.) has recovered common expenses of Rs. 12.38 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head.
6. Excess of expenditure over income of earlier year as been transferred to Income & Expenditure account of HO.
7. Interest on term loan from Bank of Rs.13.60 lakhs has been debited on basic of actual utilization of fund.
8. Figures of previous year have been regrouped, reclassified and rearranged, wherever necessary, to confirm to the figures of current year

As Per our Annexed Report  
Shankarlal Jain & Associates LLP  
Chartered Accountants

*SW*

S.L.Agrawal  
Partner  
M.no.72184

MUMBAI  
DATE : 10.07.2021

FOR RAJASTHANI SAMMELAN EDUCATION  
TRUST

President :

*Arjun Laxaf*

Trustee :

*[Signature]*

Hon.Secretary :

*[Signature]*

Jt. Treasurer :

*[Signature]*



**RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**BALANCE SHEET AS ON 31st March 2022**

LIABILITIES		31.03.2022	31.03.2021	ASSETS		31.03.2022	31.03.2021
<b>Current Liabilities</b>				<b>Immovable Properties</b>			
For Expenses				Fixed Assets			
Sundry Creditors		2,67,839	3,97,141	(At Cost less depreciation)		3,09,506	3,95,358
Caution Money Deposit		2,23,650	2,77,350	<b>Current Assets</b>			
Library Deposit		3,72,750	4,62,250	Advance to Staff		849	2,434
Other Liabilities		3,59,257	15,788	Fees Receivable		1,14,460	96,390
Salary Payable		4,65,484	2,68,248	<b>Cash &amp; Bank Balances</b>			
<b>H.O. Balance</b>				In Bank Account		9,532	14,904
<b>RSET</b>		20,47,171	13,76,469	<b>Income &amp; Expenditure A/c</b>			
				Opening Balance			
				Less : Transfer to H.O.		22,88,160	
						22,88,160	
				Add : Deficit for the year			
						33,01,803	
<b>TOTAL</b>		<b>37,36,151</b>	<b>27,97,246</b>	<b>TOTAL</b>		<b>33,01,803</b>	<b>22,88,160</b>
						<b>37,36,151</b>	<b>27,97,246</b>

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

**Vishal Amratlal Patel**  
**Partner**  
**M.No.114932**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

*Aulanaif*  
**President**

*[Signature]*  
**Trustee**

*[Signature]*  
**Hon. Secretary**

*[Signature]*  
**Jt. Treasurer**

**Mumbai**  
**Date : 05.08.2022**



**RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2022**

EXPENDITURE		SCH	31.03.2022	31.03.2021	INCOME		SCH	31.03.2022	31.03.2021
Expenses on Education	B		74,70,365	60,33,323	Education Receipts	A	86,98,877	85,55,051	
Establishment Expenses	C		21,15,196	23,50,619	Miscellaneous Income		51	753	
Infrastructure Charges			25,00,000	25,00,000	Bank Interest		3,111	1,441	
Depreciation			85,852	1,22,556	Sundry Balance W/back		1,67,571	1,61,094	
<b>TOTAL</b>			<b>1,21,71,413</b>	<b>1,10,06,499</b>	<b>Excess of Expenditure over Income</b>		<b>33,01,803</b>	<b>22,88,160</b>	
					<b>TOTAL</b>		<b>1,21,71,413</b>	<b>1,10,06,499</b>	

SCH - 'E'- Significant Accounting policies and notes to Accounts annexed herein

**As Per Our Annexed Report**  
**Shankarlal Jain & Associates LLP**  
**Chartered Accountants**

**Vishal Amratlal Patel**  
**Partner**  
**M.No.114932**

**For RAJASTHANI SAMMELAN EDUCATION TRUST**

**President**

**Trustee**

**Hon. Secretary**

**Jt. Treasurer**

**Mumbai**  
**Date : 05.08.2022**



**RAJASTHANI SAMMELAN EDUCATION TRUST  
LADHIDEVI RAMDHAR MAHESHWAR IGH: COLLEGE**

**SCHEDULE OF FIXED ASSETS FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2022**

PARTICULARS	%	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		AS ON 01.4.2021	ADDITION DURING YEAR		DEDUCTION DURING YEAR	TOTAL	UP TO LAST YEAR	PROVIDED FOR YEAR	DEDUCTION ON A/C OF SALE	TOTAL	AS ON 31.03.2022	AS ON 31.03.2021
			BEFORE 01.10.2021	AFTER 30.09.2021								
Library Books	40	5,01,981	-	-	-	5,01,981	4,21,262	32,288	-	4,53,550	48,431	80,719
Computer Machine	40	1,11,700	-	-	-	1,11,700	81,744	11,982	-	93,726	17,974	29,956
Air Conditioner	15	45,500	-	-	-	45,500	12,626	4,931	-	17,557	27,943	32,874
Sports Equipment	15	66,507	-	-	-	66,507	40,254	3,938	-	44,192	22,315	26,253
Water Purifier	15	71,063	-	-	-	71,063	39,532	4,730	-	44,262	26,801	31,531
Photocopier Printer	15	2,47,800	-	-	-	2,47,800	82,192	24,841	-	1,07,033	1,40,767	1,65,608
Printer Machine	15	17,200	-	-	-	17,200	11,200	900	-	12,100	5,100	6,000
Furniture & Fixtures	10	41,063	-	-	-	41,063	18,646	2,242	-	20,888	20,175	22,417
		<b>11,02,814</b>	-	-	-	<b>11,02,814</b>	<b>7,07,456</b>	<b>85,852</b>	-	<b>7,93,308</b>	<b>3,09,506</b>	<b>3,95,358</b>



LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2022

EDUCATION RECEIPTS - Schedule - A	31.03.2022	31.03.2021
Admission Fees	3,33,300	3,22,200
Extra Curricular Activity	2,23,250	2,68,500
Tution Fees	34,11,000	32,22,000
<b>Other fees</b>		
Alumni Association Fee	27,775	26,850
Computer Fees	1,27,500	88,400
Convocation Fees	86,750	84,000
Development Fee	5,01,000	5,37,000
E-Charges	77,770	75,180
Enrolment Fee	90,200	78,980
Exam Fees	23,93,201	23,56,154
Gymkhana Fee	3,57,200	4,29,800
ID Card	66,400	64,440
Insurance	28,040	53,700
Library Fee	1,92,368	2,18,442
Magzine Fee	78,400	1,07,400
University Sports & Cultural Activity Fees	39,996	38,664
Utility Fee	2,77,750	2,68,500
Marksheet fees	1,12,700	1,08,200
Other fees	2,40,527	1,53,141
Student Welfare Fees	33,750	53,700
	<b>86,98,877</b>	<b>85,55,051</b>
<b>EXPENSES ON EDUCATION - Schedule B</b>		
Affiliation Fees	74,500	50,000
Contractual Staff - C	1,46,968	1,97,267
Exam Expenses	15,66,775	17,06,435
Professional Fees (Visiting Faculties)	5,06,233	1,06,193
Salary & Allowance	51,29,449	39,29,508
Student Insurance	44,440	42,920
Student Expenses	2,000	1,000
	<b>74,70,365</b>	<b>60,33,323</b>
<b>ESTABLISHMENT EXPENSES - Schedule C</b>		
Advertisement Expenses	1,57,435	2,65,866
Bank Charges	9,113	9,583
Conveyance	2,307	4,895
Electricity Expenses	4,05,719	3,44,126
Interest on Bank Loan	10,80,269	13,60,062
Internal Audit Fees	43,947	42,785
Internet Charges	37,399	25,341
Repair and Maintanance - C	13,203	1,951
Staff Welfare Expenses	10,325	4,774
Computer Expenses	-	6,474
Software Expenses	69,752	8,650
Website Expenses	45,429	66,279
Sundry Expenses	15,201	4,858
Postage and Courier	4,226	-
Printing and Stationery	43,039	22,358
Professional & Consultancy Exp.	1,28,988	1,43,091
Houskeeping Expenses	15,204	9,580
Telephone & Internet Exps	22,854	22,114
Car Valet Exps	10,786	6,533
Finance Charges	-	1,300
	<b>21,15,196</b>	<b>23,50,619</b>





**LADHIDEVI RAMDHAR MAHESHWARI NIGHT COLLEGE**

**SCH – “E” – NOTES TO ACCOUNTS:**

**1. Method of Accounting and Revenue Recognition :**

The accounts have been prepared on accrual basis, subject to the following;

- a) Students fees received for the academic year i.e. June to May have been accounted as income of the financial year, as per past practice.
- b) The liability in respect of gratuity, bonus and leave encashment payable to staff is accounted on payment basis. Liability on the basis of actuarial as prescribed in AS-15 issued by ICAI is unascertained.

**2. Fixed Assets :**

Fixed Assets are generally stated at cost of acquisition, less accumulated depreciation, as per past practice.

**3. Depreciation :**

Depreciation on fixed assets have been provided on written down value at the rates prescribed under the Income Tax Rules, 1962.

4. Infrastructure charge of Rs. 25Lakhs has been recovered by H.O. as per decision taken by Managing Committee.

5. Rajasthani Sammelan Education Trust (H.O.) has recovered common expenses of Rs.12.39 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head.

6. Excess of expenditure over income of earlier year as been transferred to Income & Expenditure account of HO.

7. Interest on term loan from Bank of Rs.10.80 lakhs has been debited on basic of actual utilization of fund.

8. Figures of previous year have been regrouped, reclassified and rearranged, wherever necessary, to confirm to the figures of current year

**As Per our Annexed Report**

**Shankarlal Jain & Associates LLP**

**Chartered Accountants**



**Vishal Amratlal Patel**

**Partner**

**M.no.114932**

**MUMBAI**

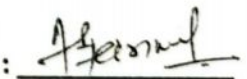
**DATE : 05.08.2022**



**FOR RAJASTHANI SAMMELAN EDUCATION TRUST**

**President :** 

**Trustee :** 

**Hon. Secretary :** 

**Jt. Treasurer :** 

