

# **AUDITED FINANCIAL STATEMENTS**

**OF**

**GYAN DHARA SHIKSHA SAMITI**

RAIGARH ( C.G.) - 496001

for the

Financial year 2019-20

**From :**

**ADB & Company,**  
**Chartered Accountants,**  
First Floor, Maa Durga Complex,  
Opp. PNB, Raigarh (C.G.)  
Phone : 07762 - 232268  
E-mail : [adbraigarh@gmail.com](mailto:adbraigarh@gmail.com)

# ADB & COMPANY

CHARTERED ACCOUNTANTS  
FIRST FLOOR "MAA DURGA COMPLEX",  
OPP. PNB, RAIGARH (C.G.)

Ph. No. 07762-232268  
Mobile 09827150874  
E-Mail: [Adbraigarh@gmail.com](mailto:Adbraigarh@gmail.com)

FORM NO.10B  
[See Rule 17B ]

Audit report under section 12A(b) of the Income Tax Act, 1961, in the case of charitable or religious trusts or institutions.

We have examined the balance sheet of GYANDHARA SHIKSHA SAMITI as at 31-03-2020 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.


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 at the head office & branches of the above named institution visited by us so far as appears from Our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below :

In Our opinion and to the best of Our information, and according to the information given to us, the said accounts, give a true and fair view:-

- (a) In the case of the balance sheet, of the state of affairs of the abovenamed institution as at 31-03-2020 , and
- (b) In the case of the income & expenditure account, Surplus of the assessee for the year ended on that date.

Place : RAIGARH  
Date : 26-09-2020

For ADB & COMPANY  
Chartered Accountants

*Asun*  
*Adraigarh*  
  
ARUNKUMAR CRAWAL  
Partner  
M. No - 409937  
Firm Reg. No -005593C  
UDIN - 20409937AAAABY3867

*Asun*  
**PRESIDENT**  
**GYANDHARA SHIKSHA SAMITI**  
**RAIGARH (C.G.)**

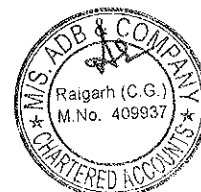
**GYAN DHARA SHIKSHA SAMITI, RAIGARH**  
**ANNEXURE TO FORM 10B**

**STATEMENT OF PARTICULARS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2020**

**1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to Charitable or religious purposes in India during the year : Rs. 2,29,70,760.00
2. Whether the Trust/Institution has exercised the option under clause (2) of the explanation to section 11(1) ? If so, the details of the amount of the Income deemed to have applied to Charitable or religious purpose in India during the previous year. : NO
3. Amount of income accumulated or Set/part finally set apart for application to Charitable or religious purpose, to the extent it does not exceed 25 percent of the Income derived from property held under Trust wholly/ in part only for such purposes : Rs. 31,11,956.00 - Accumulated or set apart - Wholly
4. Amount of income eligible for exemption U/s 11(1) C (give details). : NIL
5. Amount of income in addition to the amount referred in item 3 above accumulated or set apart, for specified purposes U/s 11(2). : NIL
6. Whether the amount of income mentioned in items 5 above has been invested or deposited in the manner laid down in section 11(2) (b) ? If so, the details thereof : Not Applicable
7. Whether any part of the income in respect of which an option was exercised under Clause (2) of the Explanation to Section 11(1) in any earlier year is deemed to be income of the pervious year under Section 11(1B) ? If so, the details thereof. : Not Applicable
8. Whether during the pervious year any part of income accumulated or set part for specified purposes U/s 11(2) in any earlier year. : Not Applicable
  - a.) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set-apart for application thereto or
  - b) Has ceased to remain invested in any security referred to in Section 11(2) (b) (i) or deposited in any account referred to in Section 11(2) (b) (iii) or
  - c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart or in the year immediately following the expiry thereof? If so, details thereof

  
PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)

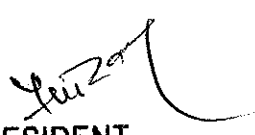


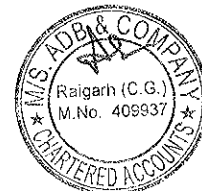
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**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERED TO IN SECTION 13(3) :**

1. Whether any part of the income or property of the Trust/Institutions, was lent or continues to be lent in the previous year to any person referred to in section 13(3) (here-in-after referred to in this annexure as such persons)? If so, give details of the amount, rate of interest charged and the nature or security if any. : NO
2. Whether any land, building or other property of the Trust/ Institutions was made or conditioned to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged if any : NO
3. Whether any Payment was made to any such persons during the previous year by way of salary allowable or otherwise? If so, give details : BUILDING RENT -Rs.9,00,000.00 ,  
MISC. PETTY WORKS - Rs. 9,26,474.00
4. Whether the services of the Trust/Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration of compensation received. If any : NO
5. Whether any share, security or other property was purchased by or on behalf of the Trust/Institution during the previous year from any such person? If so, give details thereof together with remuneration of compensation received. If any : NO
6. Whether any share, security or other property was sold by or on behalf of the Trust/Institution during the previous year from any such person? If so, give details thereof together with remuneration of compensation received. If any : NO
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with amount of income of value or property so diverted. : NO
8. Whether any income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details : NO

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**



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# **ADB & COMPANY**

CHARTERED ACCOUNTANTS  
FIRST FLOOR "MAA DURGA COMPLEX",  
OPP. PNB, RAIGARH (C.G.)

Ph.No. 07762-232268, 326626  
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E-Mail : Adbraigarh@gmail.com

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### **III. INVESTMENT HELD, AT ANY TRADE TIME THE PREVIOUS YEAR (S) IN CONCERN IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE SUBSTANTIAL INTEREST :**

S. No.	Name and address of the concern	Where the concern is a Co. No. & clause of share held	Nominal Value of Investments.	Income from the Investment	Whether the amount in Col. (4) exceed 5% of the Capital of the concern during previous year say YES/ NO
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Not Applicable

To the best of our knowledge and belief the above statement is correct.

The above statement is prepared on the basis of information furnished to us.

AS PER OUR REPORT OF EVEN DATE

FOR, ADB & COMPANY,  
CHARTERED ACCOUNTANTS

  
(ARUN KUMAR AGRAWAL)  
PARTNER



M. NO. 409937

UDIN: - 20409937AAAABY3867

PLACE: RAIGARH(C.G.)  
DATED: 26.09.2020

  
PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)



**GYANDHARA SHIKSHA SAMITI**

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2020**

	SCHEDULE NO.	FIGURES AS AT THE END OF 31st MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st MARCH 2019 (RS.)
<b>INCOME</b>			
I. Other Receipts	12	2,59,30,176	2,14,06,623
II. Other income	13	1,52,540	1,83,632
<b>ii. Total Receipts</b>		<b>2,60,82,716</b>	<b>2,15,90,255</b>
<b>III. EXPENDITURE</b>			
Employees Benefits Expenses	14	1,28,86,024	1,52,92,742
Finance Costs	15	2,35,614	1,89,672
Depreciation and Amortization Expenses		-	-
Other Expenses	16	91,48,197	50,45,729
<b>Total Expenses</b>		<b>2,22,69,835</b>	<b>2,05,28,143</b>
<b>IV. Profit Before Tax ( II- III )</b>		<b>38,12,881</b>	<b>10,62,112</b>
<b>V. Tax Expenses</b>			
1) Current Tax		-	-
2) Deferred Tax		-	-
<b>VI. Profit After Tax ( IV - V )</b>		<b>38,12,881</b>	<b>10,62,112</b>

This is the Income & Expenditure Account referred to in our Report of even date.

The Note referred to hereinabove form an integral part of this Income & Expenditure Account

FOR ADB & COMPANY  
CHARTERED ACCOUNTANTS  
Raigarh (C.G.)  
M.No. 409937  
ARUN KUMAR AGRAWAL  
PARTNER

UDIN :- 20409937AAAABY3867  
PLACE : RAIGARH  
DATE : 26.09.2020

FOR AND ON BEHALF OF THE MANAGING COMMITTEE

PRESIDENT

SECRETARY

TREASURER

PLACE : RAIGARH  
DATE : 26.09.2020

PRESIDENT  
GYANDHARA SHIKSHA SAMITI  
RAIGARH (C.G.)

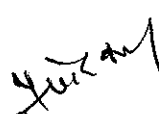
**SCHEDULE 1":  
GENERAL FUND**

	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Opening Balance	1,52,83,073.68	1,42,20,961.46
Less : Expenditure over Income transfer from Income & Expenditure A/c	38,12,880.55	10,62,112.22
Less : IT Paid During the year	-	-
<b>Sub Total</b>	<b>1,90,95,954.23</b>	<b>1,52,83,073.68</b>
<b>Grand Total</b>	<b>1,90,95,954.23</b>	<b>1,52,83,073.68</b>

**SCHEDULE "2":  
LONG TERM BORROWINGS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b>SECURED LOAN:</b>		
Overdraft from KBL	19,52,873.30	27,04,419.11
<b>Total</b>	<b>19,52,873.30</b>	<b>27,04,419.11</b>

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**PRESIDENT**  
**GYANDHARA SIKSHA SAMITHI**  
**RAIGARH (C.G.)**





**SCHEDULE "3":  
SUNDRY CREDITORS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b> Pearson Education services pvt ltd. ( smart Class)	-	1,28,520.00
	-	<b>1,28,520.00</b>
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
P.K. Construcion	-	15,03,296.00
Centure Suppliers	-	2,22,618.00
Gupta Fabrications	-	2,11,266.00
Om Prakash Goyal	-	16,40,934.00
Jeevan Lal Chouhan	9,57,956.00	-
Jidhan Yadav	9,73,373.00	-
Ten singh Bareth	6,10,097.00	-
Aman Goyal	-	4,86,724.00
	<b>25,41,426.00</b>	<b>40,64,838.00</b>
<b>Total</b>	<b>25,41,426.00</b>	<b>41,93,358.00</b>

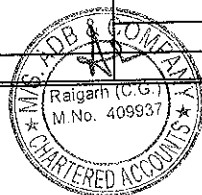
**SCHEDULE "4":  
OTHER CURRENT LIABILITIES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b> TDS Payable	32,610.00	52,993.00
	<b>32,610.00</b>	<b>52,993.00</b>
<b>Total</b>	<b>32,610.00</b>	<b>52,993.00</b>

**SCHEDULE "5":  
SHORT TERM PROVISIONS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b>		
Audit fees payable	20,000.00	20,000.00
Employee Provident payable	-	10,920.00
Employer provident payable	-	11,882.00
Salary payable (office staff)	41,671.00	9,84,954.00
salary payable (teaching staff)	7,77,582.00	8,22,418.00
Telephone Bill Payable	2,960.00	2,783.00
IT Return Fees Payable	3,000.00	3,000.00
Electricity Bill Payable	21,090.00	39,590.00
Tirupati Consultancy	9,440.00	-
	<b>8,75,743.00</b>	<b>18,95,547.00</b>
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
TDS Payable	34,272.00	15,459.00
Staff Office Salary Payable	20,55,469.00	23,17,017.00
	<b>20,89,741.00</b>	<b>23,32,476.00</b>
<b>Total</b>	<b>29,65,484.00</b>	<b>42,28,023.00</b>

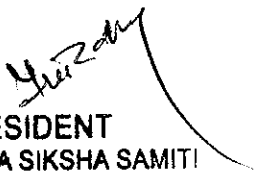
**PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)**



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**SCHEDULE - "6"**  
**FIXED ASSETS**

NAME OF THE FIXED ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	BALANCE AS AT	ADDITION DURING	SALE/TRF. DURING	TOTAL AS AT	UP TO	FOR THE	AMOUNT	BALANCE	BALANCE
	01.04.2019	THE YEAR	THE YEAR	31.03.2020	31.03.2019	YEAR ENDED	UP TO	31.03.2020	31.03.2019
<b>GYANDHARA SHIKSHA SAMITI</b>									
<b>TANGIBLE ASSETS</b>									
Books	4,46,721.00	-	-	4,46,721.00	-	-	-	4,46,721.00	4,46,721.00
Camera	9,212.00	-	-	9,212.00	-	-	-	9,212.00	9,212.00
Canon coppier	1,08,961.00	-	-	1,08,961.00	-	-	-	1,08,961.00	1,08,961.00
Computer-	3,96,046.00	-	-	3,96,046.00	-	-	-	3,96,046.00	3,96,046.00
Electronic Equipment	11,22,240.00	3,95,049.00	-	15,17,289.00	-	-	-	15,17,289.00	11,22,240.00
Furniture & Fixture	9,98,702.00	52,000.00	-	10,50,702.00	-	-	-	10,50,702.00	9,98,702.00
Land at kotrapali	13,12,756.00	1,54,076.00	-	14,66,832.00	-	-	-	14,66,832.00	13,12,756.00
Laser printer	1,144.00	-	-	1,144.00	-	-	-	1,144.00	1,144.00
Park and play A/c	5,21,098	99,800	-	6,20,898	-	-	-	6,20,898	5,21,098
School management S/w	1,25,650	-	-	1,25,650	-	-	-	1,25,650	1,25,650
	<b>50,42,530</b>	<b>7,00,925</b>	<b>-</b>	<b>57,43,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,43,455</b>	<b>50,42,530</b>
<b>INTANGIBLE ASSETS</b>									
Website Expenses	27,550	-	-	27,550	-	-	-	27,550	27,550
	<b>27,550</b>	<b>-</b>	<b>-</b>	<b>27,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,550</b>	<b>27,550</b>
<b>RAIGARH COLLEGE OF EDUCATION</b>									
<b>Machinery &amp; Plant</b>									
Computers	4,00,000	-	-	4,00,000.00	-	-	-	4,00,000.00	4,00,000.00
Projector Machine	30,837	-	-	30,837.00	-	-	-	30,837.00	30,837.00
Thamb machine	13,000	-	-	13,000.00	-	-	-	13,000.00	13,000.00
Book (Library)	1,07,368	2,55,000	-	3,62,368.00	-	-	-	3,62,368.00	1,07,368.00
Sports equipment	41,375	-	-	41,375.00	-	-	-	41,375.00	41,375.00
	<b>5,92,580</b>	<b>2,55,000</b>	<b>-</b>	<b>8,47,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,47,580</b>	<b>5,92,580</b>
<b>Grand Total</b>	<b>50,70,080</b>	<b>7,00,925</b>	<b>-</b>	<b>57,71,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,18,585</b>	<b>56,62,660</b>

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**



**SCHEDULE "7":  
LONG TERM LOANS & ADVANCES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b> Fixed Deposit with UBI	19,65,484.00	18,28,198.00
<b>Total</b>	<b>19,65,484.00</b>	<b>18,28,198.00</b>

**SCHEDULE "8":  
NON CURRENT INVESTMENT**

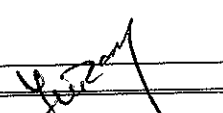
PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b> D.E.O. Deposit Deposit with DPS SCERT ,Raipur	25,898.00 10,00,000.00 5,000.00	25,898.00 10,00,000.00 5,000.00
<b>Total</b>	<b>10,30,898.00</b>	<b>10,30,898.00</b>

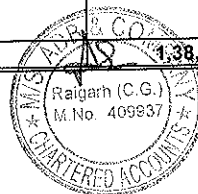
**SCHEDULE "9":  
CASH & CASH EQUIVALENTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Cash in Hand	5,61,816.00	16,34,123.00
<b><u>Balance in Current Account with :</u></b> KBL-6612000100034201 UBI-539501010051054 FD in Karnataka Bank	31,714.18 8,707.35 19,76,944.00	1,36,070.88 12,445.91 13,11,059.00
<b>Total</b>	<b>25,79,181.53</b>	<b>30,93,698.79</b>

**SCHEDULE "10":  
SHORT TERM LOANS & ADVANCES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b> Dps kids raigarh Gyandhara Education pvt ltd TDS Receivable 2019-20 TDS Receivable 2018-19 Dilip Agrawal PMJY Deposits	- 1,35,18,029.00 7,321.00 4,648.00 26,338.00 2,49,980.00	9,54,342.00 1,30,98,603.00 - 4,648.00 56,600.00 -
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b> P.K Constructions TDS Receivable 2018-19 TDS Receivable 2019-20	25,681.00 18,364.00 15,254.00	71,489.00
<b>Total</b>	<b>1,38,65,615.00</b>	<b>1,41,85,682.00</b>

  
**PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)**



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**SCHEDULE "11":  
OTHER CURRENT ASSETS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Pre operative Expenses	5,28,584.00	6,60,730.00
<b>Total</b>	<b>5,28,584.00</b>	<b>6,60,730.00</b>

**SCHEDULE "12":  
OTHER RECEIPTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b>		
Admission fees	6,95,000.00	9,52,000.00
Registration fees	86,100.00	1,01,500.00
Tuition fees	1,93,41,600.00	1,45,76,916.00
Late Fees Received	47,499.88	56,859.00
Interest Received	73,206.00	46,648.00
	<b>2,02,43,405.88</b>	<b>1,57,33,923.00</b>
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
Tuition Fees	56,86,770.00	56,72,700.00
	<b>56,86,770.00</b>	<b>56,72,700.00</b>
<b>Total</b>	<b>2,59,30,175.88</b>	<b>2,14,06,623.00</b>

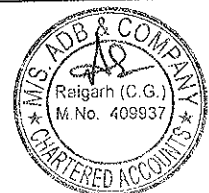
**SCHEDULE "13"  
OTHER INCOME**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
Bank Interest	1,52,540.00	1,83,632.00
	<b>1,52,540.00</b>	<b>1,83,632.00</b>

**SCHEDULE "14"  
EMPLOYEES BENEFITS EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
Salary	20,55,469.00	38,60,469.00
<b><u>GYANDHARA SHIKSHA SAMITI</u></b>		
Employer Provident Fund	3,08,487.00	1,52,776.00
ESIC Employer	1,17,435.00	
Salary Office Staff	5,71,862.00	14,53,030.00
Salary (Teaching Staff)	98,32,771.00	98,26,467.00
	<b>1,28,86,024.00</b>	<b>1,52,92,742.00</b>

*[Signature]*  
**PRESIDENT  
GYANDHARA SHIKSHA SAMITI  
RAIGARH (C.G.)**



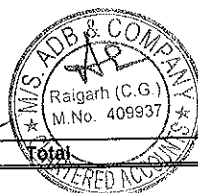
**SCHEDULE "15"**  
**FINANCE COSTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b>		
Interest on OD	1,47,864.00	1,55,950.00
Bank commission and charges	72,428.63	27,273.32
	<b>2,20,292.63</b>	<b>1,83,223.32</b>
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
Bank Charges & commission	15,321.70	6,448.46
	<b>15,321.70</b>	<b>6,448.46</b>
<b>Total</b>	<b>2,35,614.33</b>	<b>1,89,671.78</b>

**SCHEDULE "16"**  
**OTHER EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>GYANDHARA SHIKSHA SAMITI</u></b>		
Advertisement expenses	1,28,050.00	1,12,400.00
Audit fees	-	20,000.00
CBSE exam fees	6,26,199.44	2,60,800.00
Consultancy fees(ESIC)F.Y 2018-19	36,580.00	-
Professional Fees	23,000.00	-
Interest on Tds	41,256.00	8,155.00
Office expenses	3,37,995.56	-
Petty Work Exp.	-	10,19,486.00
Printing and stationary	1,79,649.00	83,501.00
ESIC Payment of 17-18 & 18-19	2,20,867.00	-
IT return fees	-	3,000.00
Telephone expenses	5,920.00	2,783.00
Travelling expenses	4,70,031.00	1,70,320.00
Electricity expenses	3,54,776.00	3,88,251.00
Building Rent	9,00,000.00	9,00,000.00
Misc. petty Works	9,26,474.00	-
Repairing and maintenance	2,69,945.00	-
Cultural Activity Exp.	-	31,000.00
TDS Late Fee & Interest of P.Y	36,133.00	-
Lab Material	51,820.00	-
Smart class Fees for 2018-19	36,822.00	-
Smart class	1,47,288.00	72,000.00
Donation A/c	29,200.00	21,000.00
Annual Function	5,84,520.00	-
Web Site Charges	-	3,500.00
Sports Activity Exp.	23,962.00	22,752.00
	<b>54,30,488.00</b>	<b>31,18,948.00</b>
<b><u>RAIGARH COLLEGE OF EDUCATION</u></b>		
Advertisement	-	18,500.00
University Fee Bilaspur	20,910.00	-
Demand Draft Expenses	-	10,000.00
Income Tax Demand P.Y	53,125.00	-
Office Expenses	9,900.00	22,590.00
Interest on TDS	1,391.00	-
Pre Operative W/Off	1,32,146.00	1,32,146.00
Printing and stationary	-	1,59,000.00
Renewal Fees	-	7,000.00
Telephone & mobile expenses	15,300.00	12,000.00
Travelling Expenses	27,700.00	19,645.00
Site levelling college site	34,27,237.00	15,45,900.00
Membership Fee Raipur	30,000.00	-
	<b>37,17,709.00</b>	<b>19,26,781.00</b>
<b>Total</b>	<b>91,48,197.00</b>	<b>50,45,729.00</b>

**PRESIDENT**  
**GYANDHARA SHIKSHA SAMITI**  
**RAIGARH (C.G.)**



**GYAN DHARA SHIKSHA SAMITI, RAIGARH**

**SCHEDULE "15"**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2020.**

**I. SIGNIFICANT ACCOUNTING POLICIES :**

**1. BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention on an accrual basis in accordance with accounting principles generally accepted in India. The accounting policies have been consistently applied by the Company and are consistent with those used in previous year.

**2. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Significant estimate used by the management in the preparation of these financial statements include computation of percentage completion for projects in progress, project cost, revenue and saleable area if any, estimates of the economic useful lives of fixed assets, provisions for bad and doubtful debts. Any revision to accounting estimates if any is recognized prospectively.

**3. FIXED ASSETS AND DEPRECIATION**

- a. Fixed Assets are stated at cost (Gross Block) less accumulated depreciation and impairment losses, if any. Cost comprise the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of fixed assets which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.
- b. During the year under consideration no depreciation has been provided on Fixed Assets.


**4. IMPAIRMENT OF ASSETS**

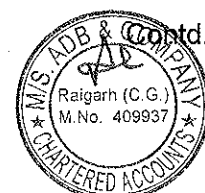
Management periodically assesses using external and internal sources whether there is an indication that an asset may be impaired. Impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss if any is to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sale price or present value as determined above.

**5. INVESTMENTS**

**(i) Long Term**

- a) Long term investments if any are stated at cost. However, provision for diminution is made to recognize any decline, other than temporary, in the value of investments.

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**



b) Any diminution in the carrying amount and any reversals of such diminutions are recognized in the revenue.

**(ii) Short Term**

Short term investments if any are stated at the lower of cost or fair value.

**6. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

i) Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if

- a) the Company has a present obligation as a result of a past event.
- b) a probable outflow of resources is expected to settle the obligation and
- c) The amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognized only when it is virtually certain that the reimbursement will be received.

ii) Contingent Liability is disclosed in the case of

- a) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation.
- b) a possible obligation, unless the probability of outflow of resources is remote.

iii) Contingent Assets are neither recognized nor disclosed.

**7. REVENUE RECOGNISATION**

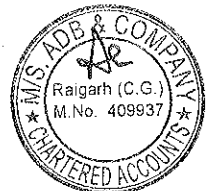
Revenue on account of fees is recognized year wise.

**II. NOTES ON ACCOUNTS :**

- 1.The closing cash balance has been taken by us as certified by the Managing Committee.
- 2.The minutes book was not produced before us.
- 3.The society is running a College under the name & style " Raigarh College of Education ". Books of Accounts with reference to the College Income / Expenses has been separately maintained.

Contd.....3.....

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**



-: 3:-

**SIGNATURES TO SCHEDULE "1" & "16"**

AS PER OUR REPORT OF EVEN DATE

FOR ADB & COMPANY  
CHARTERED ACCOUNTANTS

FOR MANAGING COMMITTEE

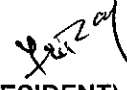

PLACE : RAIGARH  
DATED : 26.09.2020

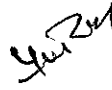
  
(ARUN KUMAR AGRAWAL)  
PARTNER



PLACE : RAIGARH  
DATED : 26.09.2020

(PRESIDENT) (SECRETARY)

  
  
(TREASURER)

  
PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)



**RAIGARH COLLEGE OF EDUCATION**

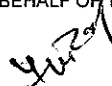
**BALANCE SHEET AS ON 31ST MARCH 2020**

PARTICULARS	SCHEDULE NO.	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b><u>I. EQUITY AND LIABILITIES:</u></b>			
<b><u>1. GENERAL FUNDS</u></b>			
a) Capital	1	(11,91,325)	(30,96,205)
		(11,91,325)	(30,96,205)
<b><u>2. NON CURRENT LIABILITIES</u></b>			
a) Long Term Borrowings		-	-
b) Deferred Tax Liabilities (Net)		-	-
c) Other Long Term Liabilities		-	-
d) Long Term Provisions		-	-
<b><u>3. CURRENT LIABILITIES</u></b>			
a) Short Term Borrowings		-	-
b) Sundry Creditors	2	25,41,426	40,64,838
c) Other Current Liabilities		-	-
d) Short Term Provisions	3	20,89,741	23,32,476
		46,31,167	63,97,314
TOTAL		<b>34,39,842</b>	<b>33,01,109</b>
<b><u>II. ASSETS:</u></b>			
<b><u>1. NON CURRENT ASSETS</u></b>			
a) Fixed Assets			
1) Tangible Assets	4	8,47,580	5,92,580
2) Intangible Assets		-	-
3) Capital WIP		-	-
4) Intangible Assets under Development		-	-
b) Non Current Investments		-	-
c) Deferred Tax Assets (Net)		-	-
d) Long Term Loans and Advances	5	19,65,484	18,28,198
e) Other Non Current Assets		-	-
		28,13,064	24,20,778
<b><u>2. CURRENT ASSETS</u></b>			
a) Current Investments		-	-
b) Inventories		-	-
c) Sundry Receivables		-	-
d) Cash and Cash Equivalents	6	38,895	1,48,112
e) Short Term Loans and Advances	7	59,299	71,489
f) Other Current Assets	8	5,28,584	6,60,730
		6,26,778	8,80,331
TOTAL		<b>34,39,842</b>	<b>33,01,109</b>

This is the Balance Sheet referred to in our Report of even date.

The Note referred to hereinabove form an integral part of this Balance sheet


FOR AND ON BEHALF OF THE MANAGING COMMITTEE

  
PRESIDENT

  
SECRETARY

  
TREASURER

PLACE : RAIGARH  
DATE : 26.09.2020

  
PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)

**RAIGARH COLLEGE OF EDUCATION**

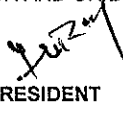
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020**

	SCHEDULE NO.	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b>INCOME</b>			
I. Other Receipts	9	56,86,770	56,72,700
II. Other Expenses	10	1,52,540	1,83,632
<b>II. Total Receipts</b>		<b>58,39,310</b>	<b>58,56,332</b>
<b>III. EXPENDITURE</b>			
Employees Benefits Expenses	11	20,55,469	38,60,469
Finance Costs	12	15,322	6,448
Depreciation and Amortization Expenses		-	-
Other Expenses	13	37,17,709	19,26,781
<b>Total Expenses</b>		<b>57,88,500</b>	<b>57,93,698</b>
IV. Profit Before Tax ( II- III )		50,810	62,634
V. Tax Expenses			
1) Current Tax			-
2) Deferred Tax			-
VI. Profit After Tax ( IV - V )		50,810	62,634

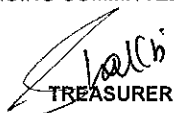
This is the Income & Expenditure Account referred to in our Report of even date.

The Note referred to hereinabove form an integral part of this Income & Expenditure Account

FOR AND ON BEHALF OF THE MANAGING COMMITTEE

  
PRESIDENT

SECRETARY

  
TREASURER

PLACE : RAIGARH  
DATE : 26.09.2020

  
PRESIDENT  
GYANDHARA SIKSHA SAMITI  
RAIGARH (C.G.)

**SCHEDULE 1":**  
**CAPITAL**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Opening Balance	(30,96,205.12)	(32,83,838.66)
Add : Fund Received During the year from Society	58,54,070.00	38,25,000.00
Add : Income over Expenditure transfer from Income & Expenditure A/c	50,810.30	62,633.54
<b>sub total</b>	28,08,675.18	6,03,794.88
Less : Fund Transferred during the year to Society	40,00,000.00	37,00,000.00
<b>Total</b>	<b>(11,91,324.82)</b>	<b>(30,96,205.12)</b>


**SCHEDULE "2":**  
**SUNDRY CREDITORS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
P.K. Construcion	-	15,03,296.00
Centure Suppliers	-	2,22,618.00
Gupta Fabrications	-	2,11,266.00
Om Prakash Goyal	-	16,40,934.00
Aman Goyal	-	4,86,724.00
Jeevan Lal Chouhan	9,57,956.00	
Jidhan Yadav	9,73,373.00	
Ten singh Bareth	6,10,097.00	
<b>Total</b>	<b>25,41,426.00</b>	<b>40,64,838.00</b>

**SCHEDULE "3":**  
**SHORT TERM PROVISIONS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Staff Office Salary Payable	20,55,469.00	23,17,017.00
TDS Payable 2018-19	-	15,459.00
TDS Payable 20019-20	34,272.00	-
<b>Total</b>	<b>20,89,741.00</b>	<b>23,32,476.00</b>

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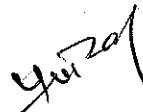
  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITHI**  
**RAIGARH (C.G.)**

**SCHEDULE -"4"**

**PROPERTY, PLANT & EQUIPMENT**

NAME OF THE PROPERTY, PLANT & EQUIPMENT	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	BALANCE AS AT 01.04.2019	ADDITION DURING THE YEAR	SALE/TRF. DURING THE YEAR	TOTAL AS AT 31.03.2020	UP TO 31.03.2019	FOR THE YEAR ENDED 31.03.2020	AMOUNT UP TO 31.03.2020	BALANCE AS ON 31.03.2020	BALANCE AS ON 31.03.2019
<b>TANGIBLE ASSETS</b>									
<b>Machinery &amp; Plant</b>									
Computers	4,00,000	-	-	4,00,000.00	-	-	-	4,00,000.00	4,00,000.00
Projector Machine	30,837	-	-	30,837.00	-	-	-	30,837.00	30,837.00
Thamb machine	13,000	-	-	13,000.00	-	-	-	13,000.00	13,000.00
Book (Library)	1,07,368	2,55,000	-	3,62,368.00	-	-	-	3,62,368.00	1,07,368.00
Sports equipment	41,375	-	-	41,375.00	-	-	-	41,375.00	41,375.00
<b>Total</b>	<b>5,92,580.00</b>	<b>2,55,000.00</b>	<b>-</b>	<b>8,47,580.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,47,580.00</b>	<b>5,92,580.00</b>

Contd.....3.....

  
 PRESIDENT  
 GYANDHARA SIKSHA SAMITI  
 RAIGARH (C.G.)

**SCHEDULE "5":**  
**LONG TERM LOANS & ADVANCES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Fixed Deposit with UBI	19,65,484.00	18,28,198.00
<b>Total</b>	<b>19,65,484.00</b>	<b>18,28,198.00</b>

**SCHEDULE "6":**  
**CASH & CASH EQUIVALENTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Cash in Hand	7,181.00	12,041.00
KBL-6612000100048601	31,714.18	1,36,070.88
<b>Total</b>	<b>38,895.18</b>	<b>1,48,111.88</b>


**SCHEDULE "7":**  
**SHORT TERM LOANS & ADVANCES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
P.K Constructions	25,681.00	
TDS Receivable 2018-19	18,364.00	71489
TDS Receivable 2019-20	15,254.00	-
<b>Total</b>	<b>59,299.00</b>	<b>71,489.00</b>

**SCHEDULE "8":**  
**OTHER CURRENT ASSETS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Gyandhara Shiksha Samiti	-	-
Pre operative Expenses	5,28,584.00	6,60,730.00
<b>Total</b>	<b>5,28,584.00</b>	<b>6,60,730.00</b>

Contd..4

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**

**SCHEDULE "9":  
OTHER RECEIPTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Tution Fees	56,86,770.00	56,72,700.00
<b>Total</b>	<b>56,86,770.00</b>	<b>56,72,700.00</b>

**SCHEDULE "10":  
OTHER INCOMES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Bank Interest	1,52,540.00	1,83,632.00
<b>Total</b>	<b>1,52,540.00</b>	<b>1,83,632.00</b>

**SCHEDULE "11":  
EMPLOYEES BENEFITS EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Salary	20,55,469.00	38,60,469.00
<b>Total</b>	<b>20,55,469.00</b>	<b>38,60,469.00</b>

**SCHEDULE "12":  
FINANCE COSTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Bank Charges & commission	15,321.70	6,448.46
<b>Total</b>	<b>15,321.70</b>	<b>6,448.46</b>

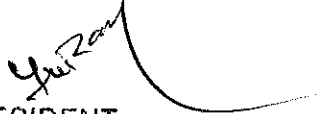
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*Y. S. 20/11*  
 PRESIDENT  
 GYANDHARA SIKSHA SAMITHI  
 RAIGARH (C.G.)



**SCHEDULE "13":**  
**OTHER EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Advertisement	-	18,500.00
University Fee Bilaspur	20,910.00	-
Demand Draft Exp.	-	10,000.00
Income Tax Demand P.Y	53,125.00	-
Office Expenses	9,900.00	22,590.00
Interest on TDS	1,391.00	-
Pre Operative W/Off	1,32,146.00	1,32,146.00
Printing and stationary	-	1,59,000.00
Renewal Fees and registration Fees	-	7,000.00
Telephone & mobile expenses	15,300.00	12,000.00
Travelling Expenses	27,700.00	19,645.00
Site levelling college site	34,27,237.00	15,45,900.00
Membership Fee Raipur	30,000.00	-
<b>Total</b>	<b>37,17,709.00</b>	<b>19,26,781.00</b>

  
**PRESIDENT**  
**GYANDHARA SIKSHA SAMITI**  
**RAIGARH (C.G.)**



**GYANDHARA SHIKSHA SAMITI**

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

PARTICULARS	SCHEDULE NO.	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b>I. EQUITY AND LIABILITIES:</b>			
<b>1. GENERAL FUNDS</b>			
a) General Fund	1	1,67,56,933	1,29,94,863
		1,67,56,933	1,29,94,863
<b>2. NON CURRENT LIABILITIES</b>			
a) Long Term Borrowings	2	19,52,873	27,04,419
b) Deferred Tax Liabilities (Net)		-	-
c) Other Long Term Liabilities		-	-
d) Long Term Provisions		-	-
		19,52,873	27,04,419
<b>3. CURRENT LIABILITIES</b>			
a) Shot Term Borrowings	3	-	1,28,520
b) Sundry Creditors	4	35,62,956	54,37,409
c) Other Current Liabilities	5	8,75,743	18,95,547
d) Short Term Provisions		44,38,699	74,61,476
		2,31,48,505	2,31,60,758
<b>TOTAL</b>			
<b>II. ASSETS:</b>			
<b>1. NON CURRENT ASSETS</b>			
a) Fixed Assets	6	57,43,455	50,42,530
1) Tangible Assets		27,550	27,550
2) Intangible Assets		-	-
3) Capital WIP		-	-
4) Intangible Assets under Development		-	-
b) Non Current Investments	7	10,30,898	10,30,898
c) Deferred Tax Assets (Net)		-	-
d) Long Term Loans and Advances		-	-
e) Other Non Current Assets		-	-
		68,01,903	61,00,978
<b>2. CURRENT ASSETS</b>			
a) Current Investments		-	-
b) Inventories		-	-
c) Sundry Receivables		-	-
d) Cash and Cash Equivalents	8	25,40,286	29,45,587
e) Short Term Loans and Advances	9	1,38,06,316	1,41,14,193
f) Other Current Assets		-	-
		1,63,46,602	1,70,59,780
<b>TOTAL</b>		2,31,48,505	2,31,60,758

This is the Balance Sheet referred to in our Report of even date.

The Note referred to hereinabove form an integral part of this Balance sheet

FOR AND ON BEHALF OF THE MANAGING COMMITTEE

PRESIDENT

SECRETARY

TREASURER

PRESIDENT  
GYANDHARA SHIKSHA SAMITI  
RAIGARH (C.G.)

PLACE : RAIGARH  
DATE :- 26.09.2020

**GYANDHARA SHIKSHA SAMITI**

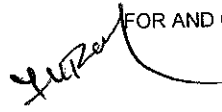
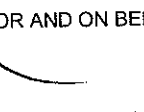
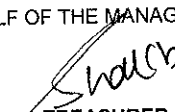
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2020**

	SCHEDULE NO.	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b>INCOME</b>			
I. Other Receipts	10	2,02,43,406	1,57,33,923
<b>II. Total Receipts</b>		<b>2,02,43,406</b>	<b>1,57,33,923</b>
<b>III. EXPENDITURE</b>			
Employees Benefits Expenses	11	1,08,30,555	1,14,32,273
Finance Costs	12	2,20,293	1,83,223
Other Expenses	14	54,30,488	31,18,948
<b>Total Expenses</b>		<b>1,64,81,336</b>	<b>1,47,34,444</b>
IV. Profit Before Tax ( II- III )		37,62,070	9,99,479
V. Tax Expenses			
1) Current Tax			-
2) Deferred Tax			-
VI. Profit After Tax ( IV - V )		37,62,070	9,99,479

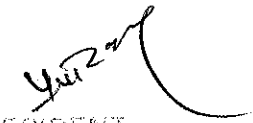
This is the Income & Expenditure Account referred to in our Report of even date.

The Note referred to hereinabove form an integral part of this Income & Expenditure Account

FOR AND ON BEHALF OF THE MANAGING COMMITTEE

 PRESIDENT       SECRETARY       TREASURER

PLACE : RAIGARH  
DATE :- 26.09.2020

  
PRESIDENT  
GYANDHARA SHIKSHA SAMITI,  
RAIGARH (C.G.)

**SCHEDULE "1":**  
**GENERAL FUND**

	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Opening Balance	1,29,94,862.80	1,19,95,384.12
Less : Expenditure over Income transfer from Income & Expenditure A/c	37,62,070.25	9,99,478.68
<b>Sub Total</b>	<b>1,67,56,933.05</b>	<b>1,29,94,862.80</b>
<b>Grand Total</b>	<b>1,67,56,933.05</b>	<b>1,29,94,862.80</b>

**SCHEDULE "2":**  
**LONG TERM BORROWINGS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
<b>SECURED LOAN:</b> Overdraft from KBL	19,52,873.30	27,04,419.11
<b>Total</b>	<b>19,52,873.30</b>	<b>27,04,419.11</b>


**SCHEDULE "3":**  
**SUNDRY CREDITORS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Pearson Education services pvt ltd.( smart Class)	-	1,28,520.00
<b>Total</b>	-	<b>1,28,520.00</b>

**SCHEDULE "4":**  
**OTHER CURRENT LIABILITIES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
TDS Payable	32,610.00	52,993.00
Raigarh college of education	35,30,346.00	53,84,416.00
<b>Total</b>	<b>35,62,956.00</b>	<b>54,37,409.00</b>

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 PRESIDENT  
 GWANDHARA SIKSHA SAMITI  
 RAIGARH (C.G.)

**SCHEDULE - "6"**  
**FIXED ASSETS**

NAME OF THE FIXED ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	BALANCE AS AT 01.04.2019	ADDITION DURING THE YEAR	SALE/TRF. DURING THE YEAR	TOTAL AS AT 31.03.2020	UP TO 31.03.2019	FOR THE YEAR ENDED 31.03.2019	AMOUNT UP TO 31.03.2020	BALANCE AS ON 31.03.2020	BALANCE AS ON 31.03.2019
<b>TANGIBLE ASSETS</b>									
Books	4,46,721.00	-	-	4,46,721.00	-	-	-	4,46,721.00	4,46,721.00
Camera	9,212.00	-	-	9,212.00	-	-	-	9,212.00	9,212.00
Canon coppier	1,08,961.00	-	-	1,08,961.00	-	-	-	1,08,961.00	1,08,961.00
Computer	3,96,046.00	-	-	3,96,046.00	-	-	-	3,96,046.00	3,96,046.00
Electronic Equipment	11,22,240.00	3,95,049.00	-	15,17,289.00	-	-	-	15,17,289.00	11,22,240.00
Furniture & Fixture	9,98,702.00	52,000.00	-	10,50,702.00	-	-	-	10,50,702.00	9,98,702.00
Land at kotrapali	13,12,756.00	1,54,076.00	-	14,66,832.00	-	-	-	14,66,832.00	13,12,756.00
Laser printer	1,144.00	-	-	1,144.00	-	-	-	1,144.00	1,144.00
Park and play A/c	5,21,098	99,800	-	6,20,898.00	-	-	-	6,20,898	5,21,098
School management S/w	1,25,650	-	-	1,25,650.00	-	-	-	1,25,650	1,25,650
	<b>50,42,530</b>	<b>7,00,925</b>	<b>-</b>	<b>57,43,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,43,455</b>	<b>50,42,530</b>
<b>INTANGIBLE ASSETS</b>									
Website Expenses	27,550	-	-	27,550	-	-	-	27,550	27,550
	<b>27,550</b>	<b>-</b>	<b>-</b>	<b>27,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,550</b>	<b>27,550</b>
<b>Grand Total</b>	<b>50,70,080</b>	<b>7,00,925</b>	<b>-</b>	<b>57,71,005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,71,005</b>	<b>50,70,080</b>

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**PRESIDENT**  
**GYANDHARA SIKSHA SAMITHI**  
**RAIGARH (C. G.)**

**SCHEDULE "5":  
SHORT TERM PROVISIONS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Audit fees payable	20,000.00	20,000.00
Employee Provident payable	-	10,920.00
Employer provident payable	-	11,882.00
Salary payable (office staff)	41,671.00	9,84,954.00
salary payable (teaching staff)	7,77,582.00	8,22,418.00
Telephone Bill Payable	2,960.00	2,783.00
IT Return Fees Payable	3,000.00	3,000.00
Electricity Bill Payable	21,090.00	39,590.00
Tirupati Consultancy	9,440.00	-
<b>Total</b>	<b>8,75,743.00</b>	<b>18,95,547.00</b>

**SCHEDULE "7":  
NON CURRENT INVESTMENT**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
D.E.O. Deposit	25,898.00	25,898.00
Deposit with DPS	10,00,000.00	10,00,000.00
SCERT ,Raipur	5,000.00	5,000.00
<b>Total</b>	<b>10,30,898.00</b>	<b>10,30,898.00</b>

**SCHEDULE "8":  
CASH & CASH EQUIVALENTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Cash in Hand	5,54,635.00	16,22,082.00
<b>Balance in Bank Account with :</b>		
KBL-6612000100034201	-	-
UBI-539501010051054	8,707.35	12,445.91
FD in Karnataka Bank	19,76,944.00	13,11,059.00
<b>Total</b>	<b>25,40,286.35</b>	<b>29,45,586.91</b>

**SCHEDULE "9":  
SHORT TERM LOANS & ADVANCES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Dps kids raigarh	-	9,54,342.00
Gyandhara Education pvt ltd	1,35,18,029.00	1,30,98,603.00
TDS Receivable 2019-20	7,321.00	-
TDS Receivable 2018-19	4,648.00	4,648.00
Dilip Agrawal	26,338.00	56,600.00
PMJY	2,49,980.00	-
<b>Total</b>	<b>1,38,06,316.00</b>	<b>1,41,14,193.00</b>

**PRESIDENT  
GYANDHARA SIKSHA SAMIT.  
RAIGARH (C.G.)**

**SCHEDULE "10":  
OTHER RECEIPTS**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Admission fees	6,95,000.00	9,52,000.00
Registration fees	86,100.00	1,01,500.00
Tuition fees	1,93,41,600.00	1,45,76,916.00
Late Fees Received	47,499.88	56,859.00
Interest Received	73,206.00	46,648.00
<b>Total</b>	<b>2,02,43,405.88</b>	<b>1,57,33,923.00</b>

**SCHEDULE "11"  
EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Employer Provident Fund	3,08,487.00	1,52,776.00
ESIC Employer	1,17,435.00	-
Salary Office Staff	5,71,862.00	14,53,030.00
Salary (Teaching Staff)	98,32,771.00	98,26,467.00
<b>#REF!</b>	<b>1,08,30,555.00</b>	<b>1,14,32,273.00</b>

**SCHEDULE "12"  
FINANCE COSTS**


PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Interest on OD	1,47,864.00	1,55,950.00
Bank commission and charges	72,428.63	27,273.32
<b>Total</b>	<b>2,20,292.63</b>	<b>1,83,223.32</b>

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*[Signature]*  
 PRESIDENT  
 GYANDHARA SIKSHA SAMITHI  
 RAIGARH (C.G.)

**SCHEDULE "13"**  
**OTHER EXPENSES**

PARTICULARS	FIGURES AS AT THE END OF 31st, MARCH 2020 (RS.)	FIGURES AS AT THE END OF 31st, MARCH 2019 (RS.)
Advertisement expenses	1,28,050.00	1,12,400.00
Audit fees	-	20,000.00
CBSE Expense	6,26,199.44	2,60,800.00
Consultancy fees(ESIC)F.Y 2018-19	36,580.00	-
Professional Fees	23,000.00	-
Interest on Tds	41,256.00	8,155.00
Office expenses	3,37,995.56	-
Petty Work Exp.	-	10,19,486.00
Printing and stationary	1,79,649.00	83,501.00
ESIC Payment of 17-18 & 18-19	2,20,867.00	-
IT return fees	-	3,000.00
Telephone expenses	5,920.00	2,783.00
Travelling expenses	4,70,031.00	1,70,320.00
Electricity expenses	3,54,776.00	3,88,251.00
Building Rent	9,00,000.00	9,00,000.00
Misc. petty Works	9,26,474.00	-
Repairing and maintenance	2,69,945.00	-
Cultural Activity Exp.	-	31,000.00
TDS Late Fee & Interest of P.Y	36,133.00	-
Lab Material	51,820.00	-
Smart class Fees for 2018-19	36,822.00	-
Smart class	1,47,288.00	72,000.00
Donation A/c	29,200.00	21,000.00
Annual Function	5,84,520.00	-
Web Site Charges	-	3,500.00
Sports Acticty Exp.	23,962.00	22,752.00
<b>Total</b>	<b>54,30,488.00</b>	<b>31,18,948.00</b>

  
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 RAIGADH (G.G.)