

Audit Report



ARYAN SIKSHA SAMITI

F.Y. - 2022-23
A.Y. - 2023-24

ADDRESS
DHANI JUGALPURA
NEWAI-TONK (RAJ)-304021



AUDITOR'S REPORT

We Have Audited The Attached Financial Statement Of **ARYAN SIKSHA SAMITI NEWAI, DIST TONK (RAJASTHAN)-304021. As At 31st March 2023.** These Financial Statements Are the Responsibility of the Management & Society. Our Responsibility Is To Express An Opinion On These Financial Statements Based On Our Auditing Standards.

We have conducted the 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 Misstatements. An Audit Includes Examining On A Test Basis, Evidence Supporting The Amounts And Disclosures 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 Statements Presentation. We Believe That Our Audit Provides A Reasonable Basis For Our Opinion.

In Our Opinion And To The Best Of Our Information And According To The Explanations Given To Us, The Financial Statements Give A True And Fair View In Conformity With Accounting Principles Generally Accepted In India.

- 1 - In The Case Of the Statement of Affairs of the Organization as at 31/03/2023.
- 2 - In The Case Of Income & Expenditure Account for the Year Ended 31/03/2023.

Place : **NEWAI**
Date : **10/05/2023**

For **JAYANT RAJ JAIN AND COMPANY**
Chartered Accountants
(Firm Regn No.: 029729C)



(CA JAYANT RAJ JAIN)
PARTNER
Membership No: 419149

ARYAN SIKSHA SAMITI						
NIWAI, DIST TONK (RAJ)-304021						
Income & Expenditure Account for the period 01-04-2022 to 31-03-2023						
Expenditure		Amount (Rs.)		Income		Amount (Rs.)
To Salary Exp		8,751,535.00	By	Student Fees PTET		3,260,920.00
To Repair And Maintenance Exp		82,001.00	By	Student Fees		11,105,413.00
To Printing and Stationery		28,900.00	By	MDSU Exam Center REC.		672,979.00
To Vehical Rent & Diesel Exp		30,000.00	By	MDSU Rec		200,000.00
To Library Exp		101,867.00	By	Interest Rec. On IT Refund		240.00
To Advertisement Exp		111,950.00	By	Bank Interest		11,837.02
To Science Lab Exp		46,749.00				
To Bank Charges		3,402.91				
To Misc Exp		60,000.00				
To Department Exp.		1,220,000.00				
To Fees Return		65,500.00				
To Sports Exp		6,000.00				
To Society Welfare		359,600.00				
To Depreciation		190,699.13				
To Surpluse For The Year		4,193,184.98				
Total		15,251,389.02	Total			15,251,389.02

0.00

For ARYAN SIKSHA SAMITI

As per our audit report of even. Date.

For - Jayant Raj Jain And Company

(CHARTERED ACCOUNTANTS)

FRN - 029729c

Place: Newai

Date : 10/05/2023

(CA Jayant Raj Jain)

Partner

M.N. 419149



ARYAN SIKSHA SAMITI					
NIWAI, DIST TONK (RAJ)-304021					
Statement of Affairs as on 31-03-2023					
Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
CAPITAL FUND -		8,820,505.19	FIXED ASSETS :-		5,821,601.14
Opening Bal.	4,628,320.21		(As Per Annuxere)		
Add: Surplus during the year	4,193,184.98				
Less: Income Tax	(1,000.00)				
			INVESTMENTS :-		
			Security FDR at MDS University		500,000.00
			FDR		1,200,000.00
			CURRENT ASSETS :-		1641924.05
Current Laibities & Provisions		343,020.00			
			Sundry Debtors	1,529,506.00	
Rent Payable	159,720.00		Cash at Bank	111,354.05	
			Cash in Hand	1,064.00	
Sundry Creditors	183,300.00				
Total		9,163,525.19	Total		9,163,525.19

0.00

For ARYAN SIKSHA SAMITI

As per our audit report of even. Date.

For - Jayant Raj Jain And Company

(CHARTERED ACCOUNTANTS)

FRN - 029729c

(CA Jayant Raj Jain)

Partner

M.N. 419149

Place: Newai

Date : 15/02/2023



ARYAN SIKSHA SAMITI
ASSESSMENT YEAR: 2022-23

DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31-3-2023

Annexure for Fixed Assets

Description of Assets	Rate of Depreciation	W.D.V. as on 1-4-2022	Addition		Deduction	Total	Depreciation	W.D.V. as on 31-3-2023
			Before 3/10/2022	After 3/10/2022				
Computer	40.0%	9339.47	0.00	0.00	0.00	9339.47	3735.79	5603.68
Printer	15.0%	24407.33	0.00	0.00	0.00	24407.33	3661.10	20746.23
Machinery	15.0%	432458.78	0.00	0.00	0.00	432458.78	64868.82	367589.96
Mobile	15.0%	4525.80	0.00	0.00	0.00	4525.80	678.87	3846.93
Water Cooler	15.0%	11857.96	0.00	0.00	0.00	11857.96	1778.69	10079.27
Furniture & Fitting	10.0%	382052.13	0.00	0.00	0.00	382052.13	38205.21	343846.92
Spare Parts	15.0%	34037.62	0.00	0.00	0.00	34037.62	5105.64	28931.98
Bus	15.0%	252285.62	0.00	0.00	0.00	252285.62	37842.84	214442.78
CCTV Camera	15.0%	69740.04	0.00	0.00	0.00	69740.04	10461.01	59279.03
Tally Software	40.0%	2229.12	0.00	0.00	0.00	2229.12	891.65	1337.47
Electric Fitting	15.0%	121903.40	0.00	0.00	0.00	121903.40	18285.51	103617.89
LAPTOP	40.0%	12960.00	0.00	0.00	0.00	12960.00	5184.00	7776.00
LAND	0.0%	425400.00	0.00	0.00	0.00	425400.00	0.00	425400.00
BUILDING CONSTRUCTION WIP	0.0%	550000.00	8000.00	3671103.00	0.00	4229103.00	0.00	4229103.00
TOTAL		2,333,197.27	8,000.00	-	-	6,012,300.27	190,699.13	5,821,601.14

For :- ARYAN SIKSHA SAMITI

For : Jayant Raj Jain And Company
Chartered Accountants
FRN - 029729C

Place: Newai
Date : 10/05/2023

(CA Jayant Raj Jain)
Partner
M.N. 419149



SEVANAND MAHAVIDHYALAY					
NEWAI- 304021					
Receipts & Payment Accounts for the period 01/04/2022 TO 31/03/2023					
	Receipts	Amount (Rs.)		Payments	Amount (Rs.)
To	Opening Balance	57,881.36	By	Salary Exp	8,751,535.00
	Bank Accounts	57,881.36	By	Repair And Maintanance Exp	82,001.00
	Cash In Hand		By	Printing and Stationery	28,900.00
			By	Building Construction	3,679,103.00
To	Student Fees PTET	3,260,920.00	By	Vehical Rent & Diesel Exp	30,000.00
To	Student Fees	11,105,413.00	By	Library Exp	101,867.00
To	MDSU Exam Center REC.	672,979.00	By	Society Welfare Exp	350,000.00
To	MDSU Rec	200,000.00	By	Loan Paid	471,050.00
To	Interest Rec. On IT Refund	240.00	By	Advertismnt Exp	111,950.00
To	Bank Interest	11,837.02	By	Science Lab Exp	46,749.00
To	SITI		By	Bank Charges	3,261.31
To	TDS Received	4,000.00	By	Misc Exp	60,000.00
			By	Department Exp.	1,220,000.00
			By	Fees Return	65,500.00
			By	Akshita Sansthan	200,000.00
			By	Sports Exp	6,000.00
			By	Audit Fees Sandya College	10,200.00
			By	Audit Fees Paid 21-22&22-23	15,300.00
			By	Audit Fees Paid Of SIT	4,500.00
			By	TDS Rec. In Aryan Society UBI A/c	3,240.00
			By	Income Tax Exp	1,000.00
			By	Closing Balance	71,114.07
				Bank Accounts	70,050.07
				Cash In Hand	1,064.00
Total		15,313,270.38	Total		15,313,270.38

For SEVANAND MAHAVIDHYALAY

As per our audit report of even. Date.

For- Jayant Raj Jain And Company

(CHARTERED ACCOUNTANTS)

FRN - 029729c

Place: Newai

Date: 10/05/2023

(CA Jayant Raj Jain)

Partner

M.N. 419149



SEVANAND MAHAVIDHYALAY					
NEWAI- 304021					
Income & Expenditure Account for the period 01-04-202 to 31-03-2023					
Expenditure		Amount (Rs.)		Income	Amount (Rs.)
To Salary Exp		8,751,535.00	By	Student Fees PTET	3,260,920.00
To Repair And Maintanance Exp		82,001.00	By	Student Fees	11,105,413.00
To Printing and Stationery		28,900.00	By	MDSU Exam REC.	672,979.00
To Vehical Rent & Diesel Exp		30,000.00	By	MDSU REC	200,000.00
To Library Exp		101,867.00	By	Bank Interest	11,837.02
To Advertismment Exp		111,950.00	By	Interest Rec. On IT Refund	240.00
To Science Lab Exp		46,749.00	By		
To Bank Charges		3,261.31	By		
To Misc Exp		60,000.00	By		
To Department Exp.		1,220,000.00			
To Fees Return		65,500.00			
To Sports Exp		6,000.00			
To Depreciation Exp		94,099.53			
To Audit Fees		5,100.00			
To Society Welfare Exp		350,000.00			
To Surplus/Defficiency For The Year		4,294,426.18			
Total		15,251,389.02	Total		15,251,389.02

For SEVANAND MAHAVIDHYALAY

As per our audit report of even. Date.

For- Jayant Raj Jain And Company

(CHARTERED ACCOUNTANTS)

FRN - 029729c

Place: Newai

Date: 10/05/2023

(CA Jayant Raj Jain)

Partner

M.N. 419149



SEVANAND MAHAVIDHYALAY					
NEWAI- 304021					
Statement of Affairs as on 31-03-2023					
Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
Capital Fund		4,236,653.72	FIXED ASSETS :-		4,838,410.65
Opening Balance	(56,772.46)		(As Per Annuxere)		
Surplus/Defficiate for the yr.	4,294,426.18				
IncomeTax Exp	(1,000.00)				
			INVESTMENTS		
Loans (Liability)			Security FDR at MDS University		500,000.00
			FDR		1,200,000.00
Unsecured Loan		4,154,145.00			
(As Per Annuxere)					
			CURRENT ASSETS		2,035,688.07
CURRENT LAIB. & PROV.			Sundry Debtors	1,964,574.00	
			Cash In hand	1,064.00	
SUNDRY CREDITORS		183,300.00	Cash at Bank	70,050.07	
Total		8,574,098.72	Total		8,574,098.72

For SEVANAND MAHAVIDHYALAY

As per our audit report of even. Date.

For- Jayant Raj Jain And Company

(CHARTERED ACCOUNTANTS)

FRN - 029729c

Place: Newai

Date: 10/05/2023

(CA Jayant Raj Jain)

Partner

M.N. 419149



SEVANAND MAHAVIDHYALAY
ASSESSMENT YEAR: 2023-24
DETAILS OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31-3-2023

Annexure for Fixed Assets

Description of Assets	Rate of Depreciation	W.D.V. as on 1-4-2022	Addition		Deduction	Total	Depreciation	W.D.V. as on 31-3-2023
			Before 3/10/2022	After 3/10/2022				
Bus	15.0%	252285.62	0.00	0.00	0.00	252285.62	37842.84	214442.78
CCTV Camera	15.0%	36331.64	0.00	0.00	0.00	36331.64	5449.75	30881.89
COMPUTER	40.0%	5650.57	0.00	0.00	0.00	5650.57	2260.23	3390.34
Machinery Exp	15.0%	37113.60	0.00	0.00	0.00	37113.60	5567.04	31546.56
Printer	15.0%	24407.32	0.00	0.00	0.00	24407.32	3661.10	20746.22
Furniture & Fittings	10.0%	332429.32	0.00	0.00	0.00	332429.32	33242.93	299186.39
Tally software	40.0%	2229.11	0.00	0.00	0.00	2229.11	891.64	1337.47
LAPTOP	40.0%	12960.00	0.00	0.00	0.00	12960.00	5184.00	7776.00
BUILDING W.I.P.	0.0%	550000.00	8000.00	3671103.00	0.00	4229103.00	0.00	4229103.00
TOTAL		1,253,407.18	-	-	-	4,932,510.18	94,099.53	4,838,410.65

For :- SEVANAND MAHAVIDHYALAY

For : Jayant Raj Jain and Company
Chartered Accountants
FRN - 029729C

(CA Jayant Raj Jain)
Partner
M.N. 419149



Place: Newai
Date: 10/05/2023

SEVANAND PVT ITI - JUGALPURA					
NEWAI- 304021					
Receipts & Payment Accounts for the period 01.04.2022 TO 31.03.2023					
Receipts		Amount (Rs.)	Payments		Amount (Rs.)
To Opening Balance		371,306.00			
Cash In Hand	371,306.00				
Cash At Bank	-				
			By Audit Fees		5,100.00
			By Sevanand Mahavidhyalay		366,206.00
			By Closing Balance		0.00
			Cash In Hand	0.00	
			Cash At Bank	0.00	
Total		371,306.00	Total		371,306.00

0.00

SEVANAND PVT ITI - JUGALPURA					
NEWAI- 304021					
Income And Expenditure For The Period 1.4.2022 To 31.3.2023					
Expenditure		Amount (Rs.)	Income		Amount (Rs.)
To Audit Fees		5,100.00	By Defficiency/Surpluse For The Year		67,234.93
To Depreciation		62,134.93			
Total		67,234.93	Total		67,234.93

0.00

For SEVANAND PVT ITI - JUGALPURA

As per our audit report of even. Date.
For- Jayant Raj Jain And Company
(CHARTERED ACCOUNTANTS)
FRN - 029729c

(Jayant Raj Jain)
Partner
M.N. 419149



Place: Newai
Date: 10/05/2023

SEVANAND PVT ITI - JUGALPURA					
NEWAI- 304021					
Statement of Affairs as on 31-03-2023					
Liabilities		Amount (Rs.)	Assets		Amount (Rs.)
CAPITAL FUND -		2,590,039.90	FIXED ASSETS :-		368,638.90
Opening Balance	2,657,274.83		(As Per Annexure)		
Deficiency during the Year	(67,234.93)				
			CURRENT ASSETS :-		2,221,401.00
			Sundry Debtors	144,500.00	
			Sevanand College	2,076,901.00	
			Cash at Bank	-	
			Cash in Hand	-	
Total		2,590,039.90	Total		2,590,039.90

0.00

For SEVANAND PVT ITI - JUGALPURA

As per our audit report of even. Date.
For- Jayant Raj Jain And Company
(CHARTERED ACCOUNTANTS)
FRN - 029729c

(Jayant Raj Jain)
Partner
M.N. 419149



Place: Newai
Date: 10/05/2023

SEVANAND SANDHYA MAHAVIDHYALAY				
NEWAI- 304021				
Receipts & Payment Accounts for the period 01.04.2022 TO 31.03.2023				
Receipts	Amount (Rs.)	Payments		Amount (Rs.)
To Opening Cash at Bank	5,050.43	By Audit Fees Paid		10,200.00
		By Bank Charges		70.80
To Received From Sevanand Mahavidhyalay	10,200.00	By Closing Balance		4,979.63
		Bank Accounts	4979.63	
Total	15,250.43	Total		15,250.43

0.00

SEVANAND SANDHYA MAHAVIDHYALAY			
NEWAI- 304021			
Income & Expenditure Account for the period 01-04-2022 to 31-03-2023			
Expenditure	Amount (Rs.)	Income	Amount (Rs.)
To Bank Charges	70.80		
		By Defficiency/ Surplus During The Year	70.80
Total	70.80	Total	70.80

0.00

For SEVANAND SANDHYA MAHAVIDHYALAY

Place: Newai
Date :10/05/2023

As per our audit report of even. Date.
For- Jayant Raj Jain And Company
(CHARTERED ACCOUNTANTS)
FRN - 029729C

(Jayant Raj Jain)
Partner
M.N. 419149



SEVANAND SANDHYA MAHAVIDHYALAY			
NEWAI- 304021			
Statement of Affairs as on 31-03-2023			
Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
CAPITAL FUND -			
Opening Bal.	841,350.43	Loans And Advances	836,300.00
Add: Defficiency during the year	(70.80)	Loan Paid To Others	406,300.00
		Society Fund Transfer	430,000.00
		CURRENT ASSETS :-	
Current Laibities & Provisions	-	Cash at Bank	4,979.63
		Cash in Hand	-
Total	841,279.63	Total	841,279.63

0.00

For SEVANAND SANDHYA MAHAVIDHYALAY

As per our audit report of even. Date.
For- Jayant Raj Jain And Company
(CHARTERED ACCOUNTANTS)
FRN - 029729C

Place: Newai
Date :10/05/2023

(Jayant Raj Jain)
Partner
M.N. 419149

