	31.03.2021	74 00		966		
Current Liability		31.03.2020	ASSETS			
For Advances Library Deposit Refundable			Immovable Properties		31.03.2021	31.03.20
For Expenses	22,10,000	21,00,000	Fixed Assets (At Cost less depreciation)	•	65,01,613	75,79
Salary Payable Retention Money Sundry Creditors Allowance Payable H.O. Balance RSET	17,49,141 1,320 44,21,196 2,75,134 1,35,85,780		Current Assets Prepaid Expenses Recovery from Staff Fees Receivable Other Receivable  Cash & Bank Balances Cash in Hand In Bank Account Fixed Deposit with Bank of Baroda Accrued Interest on FD  Income & Expenditure A/c Opening Balance Less Transfer to H.O.	98.75,385 (98.75,385)	28,333 33,280 31,74,118 184 12,59,993 22,00,000 20,62,368	34, 1, 13,35, 1,70,9 4,7 7,02,2 22,00,00 18,43,89
TAL			Add Deficit for the year	69,82,682	00.00	
H - 'D'. Significant Accounting policies and notes to	2,22,42,571	2,37,48,149	TOTAL	50,02,002	69,82,682	98,75.38

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

Mumbai Date: 10.07.2021

S.L. Agrawal Pariner M.No.72184

For RAJASTHANI SAMMELAN EDUCATION TRUST

President Trustee

Hon. Secretary

Jt. Treasurer

### RAJASTHANI SAMMELAN EDUCATION TRUST DURGADEVI SARAF INSTITUTE OF MANAGEMENT STUDIES

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

EXPENDITURE	SCH	31.03.2021	24 02 2000				
Expositi		01.03.2021	31.03.2020	INCOME	SCH	31.03.2021	31.03.2020
Expenditure on Objects - Education	В	2.97.97.240	3,15,44,396	Education Receipts	3		31.03.2020
Establishment Expenses	С	1.00.05.3		Coccasion Necespts	A	4,33,85,990	4.92,36,040
		1,60,65,729	2,29,21,798	Interest		- 1	
Depreciation		(11,61,297	14.82 612	on savings Bank A/c		19.457	25,246
nfrastructure Charges			14.02 0 12	on Fixed Deposits	1000	2,38,521	2,56,280
onarges		/ 35,00,000	35,00,000	Miscellaneous Income			
Sundry Balance Wloff		1,38,575		Sundry Balance W/Back		23,286 12,905	55,855
		1,30,375				12,905	
OTAL				Excess of Expenditure over Income		69,82,682	98,75,385
		5,06,62,841	5,94,48,806	TOTAL			
CH - 'D'- Significant-Accounting policies	and notes t	o Accounts annexe	ed herein	I. VIGE		5,06,62,841	5,94,48,806

As Per Our Annexed Report

Shankarlal Jain & Associates LLP

Chartered Accountants

S.L. Agrawal

Mumbai

Partner

For RAJASTHANI SAMMELAN EDUCATION TRUST

President

Trustee

Hon. Secretary

Jt.Treasurer

# RAJASTHANI SAMMELAN EDUCATION TRUST DURGADEVI SARAF INSTITUTE OF MANAGEMENT STUDIES

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

EDUCATION RECEIPTS		2181 MARCH, 202
EDUCATION RECEIPTS - Schedule - A Application Fees	31.03.2021	31.03.2020
Tuition Fees	2,50,000	3,36,000
Development fees	3,87,97,870	4 37,88,000
Other Fees	40.96.830	43 70 000
Gymkhana, I - Card & Medical		9
Admission Cancellation Charges	1.00,000	1,15 000
Misc. Receipt	6.000	2.39.265
Misc. Medalpt	1,35,290	3.87.775
	4,33,85,990	4,92,36,040
EXPENSES ON EDUCATION - Schedule - B	CHICAGONG HUNGHOLD CHICAGON CO.	4,82,30,040
Allination & Application Fees	7_19.571	
Contractual Staff		5,11,177
Examination Expenses	6.72.604	10,49,395
Event Expenses	4,000	1 20,903
Faculty Development	14.000	5,41,374
Library Subscription	53,398	2,57,480
Honorarium (Visiting / Guest Facutly)	7,89,750	2,74,048
Other Expenses	75,70,852	7,48,051
Placement Expenses	(10,97,581	34.437
Meeting Expenses	10,97,561	12,41,198
Membership & Subscription	15.958	24.872
Manager in Making (MIM) Exp	125,341	1,17,444
Student Insurance	58,500	4,500
Sports & Cultural activities	(2,954	9,410
Student Welfare & Aid Expenses		67,126
Student Development Activity (ECA)	110,08,639	11,84,969
Balary, Allowances & Provident Fund		3,20,787
2	2,27.60,706	2.50,37,225
	2,97,97,240	3,15,44,396

	A STATE OF THE PARTY OF THE PAR	THE PERSON NAMED AND POST OF THE PARTY OF
FSTABLISUMENT EVEN		
ESTABLISHMENT EXPENSES - Schedule C		A - magazina marana mar
Advertisement Expenses	(9,99,197	10.10.586
Internal Audit Fees	(8.89,477	
Bank Charges	110.646	7,97,349
News Paper Exp.	20,007	13,870
Computer Expenses	120,007	27,461
Conveyance Expenses	(40,70,001	70,22,630
Car Valet Parking	58.342	1,30,934
Electricity Expenses	[33,134]	55,657
Finance Charges	13,37,183	31,93,548
Housekeeping Charges		7,805
Interest on Bank Loan & OD	03,12,745	10,48,734
Internet Charges	52,84,839	54,75,160
Postage & Courier	2.68,169	2,58,633
Printing & Stationery	584	
Recallment 5	1.16.138	58,935
Recruitment Expenses	1	6,83,343
Staff Weirare Expenses	12,20,850	1.02.798
Repairs & Maintenance	11 12.671	3,93,994
Software Expenses	43.856	13.46.835
Security Charges	143,856	1.81.896
Sundry Expenses	3 67 520	3,77.133
Telephone Expenses	10.135	48,582
Website Expenses	185,932	81,912
	£10,24,303	6,04,003
	1,60,65,729	2,29,21,798



.U. ORMING PAKT OF THE BALANCE SHEET AS ON 31st MARCH, 2021

-			GROSS BLOCK						DEPRECIATION					
PARTICULARS %	%	AS ON 01.04.2020		N DURING EAR	DEDUCTION DURING YEAR	Assets Written off	TOTAL	UP TO LAST	Depreciation written Off		D TOTAL	AS ON	AS O	
		BEFORE 01.10.2020	AFTER 30.09.2020				YEAR		YEAR		31.03.2021	31.03.20		
Computers	40	42,41,473		-		-	42,41,473	41,26,669						
Library Books	40	42,94,861	-	83,650	-		43,78,511	35,64,480	-	48,32	1 41,68,991	72,482	1,20,8	
SPSS - Software	40	2,00,806		-		_	2,00,806			3,08,882	38,73,363	5,05,148	7.30,3	
CRM - Software	40	1.10,300	-	-				2,00,495	~	124	2 00 619	187	3	
Air Conditioner	15	71,53.257	-	-	-		1,10,300 71,53,257	1,10,129	The state of the s	68	1 10 198	102	1	
Audio Visual Equipment	15	7,17,733	-	-	-			57,15,246	-	2,15,702	59,30,948	12,22,309	14,38,0	
ducational CD/ DVD	15	-	-	-	-		7.17,733	4,75,522		36,332	5,11,853	2,05,880	2.42,2	
Vater Punifier	15	30.824	-	-	-		30 824	22.500	-		-		-	
CD - Television	15	1,10,399	-	-	- 1		1,10,399	22,866		1,194	24,060	5,764	7,95	
ft.	15	34,97,000	-				34,97,000	80,254	-	4.522	84.776	25,623	30,14	
obile (Blackberry)	15	-1			- 4	-	54,57,000	28,08,530	-	1.03,270	29,11,801	5,85,199	6.88.470	
inter	15	1,96,310	-		-		1.96.310	1 40 907	-	-	-	-		
Pry Handycam	15				-		- 30,310	1.40.897	-	8,312	1.49.209	47,101	55 413	
orts Equipments	15	27 741	-		-	-	27.741	10.013	-			-	-	
ephone Equipments	15	38,670					38,570	19,013	-	1,309	20 322	7.419	8.728	
	15	► 415212					4 15,212	29,279		1,409	30 688	7.982	9,391	
1	15	1,43,612	.	JAWA.	ASSO		1 43 €12	3,33,468	-	12.262	3,45,730	69,482	81.744	
re & Fixtures	10	1 10 09 241		2	35	The state of the s	4.) 0.1	1,13,343	-	4 540	1,17 882	25 729	3( ):69	
	15	45 623		NUMBE: 40	0002.}5	1	45 623	69 04 47	to the second se	44.17	73,14 -453	36 (44 288	41,04,765	
		3,22,33,062		837560	WIE /			15,133	-	4 574	19 706	25,917	30 490	
				CO ACC			3,23.16.712 2,	46,53,803	- 1	1,61,297	2.58,15,100	65,01 613		

### DURGADEVI SARAF INSTITUTE OF MANAGEMENT STUDIES

### SCH - "D" - 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 acturial 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.

3. Depreciation :

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

- 4. Excess of expenditure over income of earlier year has been transferred to income & Expenditure account of HO.
- 5. Infrastructure charge of Rs. 35 lakhs has been recovered by H.O. as per decision taken by Managing Committee.
- 6. Rajasthani Sammelan Education Trust (H.O.) has recovered common expenses of Rs.58.16 lakhs incurred by it, on the basis of space occupied and revenue earned. Same has been shown as expenses under respective head
- 7. Interest on term loan from Bank of Rs.52.85 lakhs has been debited on basic of actual utilization of fund
- 8. Figures of previous year have been regrouped, reclassified and rearranged, wherever necessar, to confirm to the figures of current year.

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

W

S.L.Agrawal Partner M.no.72184

MUMBAI

DATE: 10.07.2021

FOR RAJASTHANI SAMMELAN EDUCATION
TRUST

111031

Trustee

Hon.Secretary

Jt. Treasurer :

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