

AUDITOR'S REPORT

NAME OF THE PUBLIC TRUST : AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN
REGISTRATION NO. : R/AGR/03207/2022-23
FINANCIAL YEAR : 2022 - 2023

We have audited the Accounts of the **MAA SADHNA DEGREE COLLEGE UNDER CONTROL OF AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN** Trust for the Period ended 31st March 2023 and beg to report that:

1. the accounts are maintained regularly and in accordance with the provisions of the Act and the Rules;
2. receipts and disbursements are properly and correctly shown in the accounts;
3. the Cash balance and Vouchers in the custody of the manager or Trustee on the date of the audit are in the agreement with accounts;
4. Books, Deed, Accounts Voucher and other documents and records required by us were produced before us.
5. the Manager/Trustee appeared before us and furnished the necessary information required by us;
6. No Property or Funds of the Trust were applied for any object or purpose other than the objects or Purposes of Trust;

We have further to report that,

As per ANNEXURE - "A" Notes on Accounts.

As per separate report of even date attached herewith.

DATE : 28.10.2023
UDIN : 23442120BGUNCM1791

FOR M/S G K R J & CO.
CHARTERED ACCOUNTANTS



Manshu Jain

MANSHU JAIN
PARTNER

M. NO. 442210
FIRM. REGD. NO. 0026024C

MAA SADHANA DEGREE COLLEGE
(AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN)
AGRA

Balance Sheet As At 31.03.2023

As At 31.03.2022	Sched ule	As At 31.03.2023
Liabilities		
Own Fund		
30,00,000.00		30,00,000.00
13,66,036.94	1	12,23,697.21
Loans & Borrowings		
1,55,16,709.00	2	1,40,01,709.00
Current Liabilities & Provisions		
1,05,000.00	3	65,000.00
<u>1,99,87,745.94</u>	Total Rs.	<u>1,82,90,406.21</u>
Assets		
Fixed Assets		
1,27,42,953.00	4	1,19,35,530.70
22,27,012.00	5	9,78,860.00
Current Assets, Loans & Advances		
3,81,979.00	6	2,68,271.00
1,11,427.94	7	4,47,017.51
45,24,374.00		46,60,727.00
<u>1,99,87,745.94</u>	Total Rs.	<u>1,82,90,406.21</u>

FOR M/s AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN

FOR M/s G K R J & CO
Chartered Accountants



Himanshu Jain

Partner

M. No 442120

Firm Regd. No. 0026024C

Udin : 23442120BGUNCM1791

Date : 28.10.2023

MAA HADIHANA DEGREE COLLEGE
(AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN)
AGRA

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2023

As At		Sched	As At
31.03.2022		ule	31.03.2023
	Income		
49,85,000.00	Fees Received From Tution	-	51,25,000.00
1,26,700.00	Interest on FDR	-	1,13,166.00
310.00	Interest on SB	-	460.00
	Rent	-	3,60,000.00
51,12,010.00		Total Rs.	55,98,626.00
	Expenditure		
13,12,976.00	Employees' Benefit Expenses	8	19,37,018.00
7,117.35	Finance Cost	9	5,948.43
7,69,083.00	Repair & Maintenance	10	6,10,314.00
9,64,959.00	Expenditure on Educational Activities	11	15,49,327.00
22,526.00	Conveyance Expenses	-	78,955.00
52,580.00	Electricity Expenses	-	29,303.00
56,300.00	Legal Expenses	-	35,000.00
1,52,860.00	Advertisement Expenses	-	2,92,856.00
1,31,782.00	Other Administrative Expenses	12	2,26,672.00
10,69,781.00	Depreciation & Amortization Expenses	-	9,75,572.30
5,72,045.65	Deficit - Being Excess of Expenditure over Income	-	(1,42,339.73)
51,12,010.00		Total Rs.	55,98,626.00

For M/s AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN

For M/s G K R J & CO
Chartered Accountants



Himanshu Jain
Himanshu Jain
Partner

Udm : 23442120BGUNCM1791
Date : 28.10.2023

M. No 442120
Firm Regd. No. 0026024C

MAA SADHANA DEGREE COLLEGE
[AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN]

AGRA

Schedule No 4

Details of Fixed Assets as on 31.03.23

S.No	Particulars	Balance as on	Addition during the Year		Total	Rate of Dep	Dep eciation	Balance as on
		01.04.22	1st Half	1 Ind Half				
1	Land	33,96,500.00	-	-	33,96,500.00	-	-	33,96,500.00
2	Building	81,21,252.00	-	-	81,21,252.00	10.00	8,21,25.20	73,09,126.80
3	Library	88,990.00	-	-	88,990.00	10.00	8,899.00	80,091.00
4	Computer	30,242.00	-	-	30,242.00	40.00	12,096.80	18,145.20
5	Furniture & Fixtures	9,73,331.00	-	-	9,73,331.00	10.00	97,333.10	8,75,997.90
6	Science Lab Equipments	95,310.00	-	-	95,310.00	15.00	14,296.50	81,013.50
7	Sports Item	28,299.00	-	-	28,299.00	15.00	4,244.85	24,054.15
8	Other Assets	9,029.00	-	-	9,029.00	15.00	1,354.35	7,674.65
9	Air Condiuoner	-	1,68,150.00	-	1,68,150.00	15.00	25,222.50	1,42,927.50
		1,27,42,953.00	1,68,150.00	-	1,29,11,103.00		9,75,572.30	1,19,35,530.70



MAA SADHANA DEGREE COLLEGE
(AGRA PUBLIC SHIKSHAN PRASHIKASHAN SANSTHAN)

AGRA

	As At 31.03.2023
1 General Reserve	
Opening Bal	13,66,036.94
Less Deficit - Being Excess of Expenditure over Income	(1,42,339.73)
	12,23,697.21
2 Unsecured Loans	
Agra Public Educational Society (APS)	1,33,76,709.00
Agra Public Institutional Welfare Society	6,00,000.00
Agra Public Teacher Training College B.ED	25,000.00
	1,40,01,709.00
3 Sundry Creditors	
M/s Girraj Book Depot	65,000.00
	65,000.00
5 Investments	
FDR (877012-113166-11318)	9,78,860.00
	9,78,860.00
6 Balance with Banks	
Allahabad Bank A/c No. 50416652330	11,331.55
BOB A/c No. 3380200000208	4,405.95
BOB A/c No. 229	3,60,794.87
SBI A/c No. 217	70,485.14
	4,47,017.51
7 Loans & Advances	
Fees Receivables	40,80,389.00
Maa Sadhana Foundation	3,60,000.00
Soltech Engineer	1,60,000.00
TDS FY 2018-19	13,197.00
TDS FY 2019-20	14,245.00
TDS FY 2020-21	7,771.00
TDS FY 2021-22	13,807.00
TDS FY 2022-23	11,315.00
	46,60,727.00



8 Employees' Benefit Expenses	
Salaries	18,63,510.00
Staff Welfare	73,508.00
	<u>19,37,018.00</u>
9 Finance Cost	
Bank Charges	5,948.43
	<u>5,948.43</u>
10 Repair & Maintenance	
Repair & Maintenance of Building	4,34,623.00
Repair & Maintenance of Furniture	79,234.00
Repair & Maintenance	58,364.00
Computer Expenses	38,093.00
	<u>6,10,314.00</u>
11 Expenditure on Educational Activities	
Exam Fees	97,328.00
Library Expenses	45,962.00
Scholarship & Fees Concession	12,54,800.00
Science Lab Expenses	48,777.00
Scout Guide Expenses	50,670.00
Student Welfare	51,790.00
	<u>15,49,327.00</u>
12 Other Administrative Expenses	
Office Expenses	1,24,978.00
Printing & Stationery Expenses	37,244.00
SMS Expenses	62,500.00
Travelling Expense	-
Telephone Expense	-
Website Expenses	1,950.00
	<u>2,26,672.00</u>



ANNEXURE - "A"
NOTES FORMING PART OF ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES:

1. The accounts are prepared in accordance with the generally accepted accounting principles. The significant accounting policies to the extent applicable to the trust are as under:

System of Accounting: The accounts have been prepared on the basis of Mercantile method of accounting.

Revenue Recognition: All known expenditure and income to the extent considered payable and receivable respectively, unless specifically stated otherwise, are accounted for on accrual basis.

Fixed Assets: Fixed Assets are stated at cost Less depreciation.

Valuation of Inventories: There are no such inventories at the beginning or end of the year.

Foreign currency transaction: There are no such transactions during the year under report.

Recognition of Income & Expenditures: Income and Expenditures are generally accounted on accrual basis.

Investments: There are no such investments made during the year under report.

2. Balance of Sundry Creditors for expenses, and Bank Balances are subject to confirmation.

3. Annexure - "A" forms the integral part of the Balance Sheet as at 31st March, 2023 and Profit & Loss account for the year ended on that date.

4. Trust is having no Branches.

We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidences were available, we relied on the authentication given by the management.

AS PER OUR AUDIT REPORT OF EVEN DATE.

DATE : 28.10.2023
UDIN : 23442120BGUNCM1791

FOR M/S G K R J & CO.
CHARTERED ACCOUNTANTS



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