

4.4.1 Percentage expenditure incurred exclusively on maintenance of physical and academic support facilities during the last five years (INR in Lakhs)

4.4.1.1 Expenditure incurred exclusively on maintenance of physical facilities and academic support facilities during the last five years (INR in lakhs)

Year	Sl. No.	Expenditure on maintenace of academic support facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)	Total
2022-23		272446.2	181630.8	454077
2021-22		285530.3	233615.7	519146
2020-21		310993.2	207328.8	518322
2019-20		126367.15	68043.85	194411
2018-19		104457.65	85465.35	189923
<b>Total</b>		<b>1099794.5</b>	<b>776084.5</b>	<b>1875879</b>

For Biyani Girls B.Ed. College

*M. Madan*  
Accountant



*[Signature]*  
Principal  
Biyani Girls B.Ed. College  
Jaipur

## FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of BIYANI SHIKSHAN SAMITI [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

(a)

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

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

(a)

The prescribed particulars are annexed hereto.

JAIPUR

31-Oct-2023



ANKIT JAIN

ARCA416510

0016237C

269/PADMAVATI COLONY 1ST, KINGS ROAD NIRMAN NAGAR, JAIPUR-302019

RAJASTHAN

*[Signature]*  
Principal  
Biyani Girls B.Ed. College  
Jaipur

*[Signature]*  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC.-3, VIDHYADHAR NAGAR, JAIPUR

# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## STATEMENT OF AFFAIRS AS ON 31ST MARCH, 2023

	SCH NO	2022-23	2021-22
		₹	₹
<b>SOURCES OF FUNDS</b>			
<u>CAPITAL ACCOUNT</u>			
CORPUS FUND			
RESERVES & SURPLUS (TO THE EXTENT UPTO 15%)		480,554,699	437,058,275
BRANCH			
<u>NON CURRENT LIABILITY</u>			
(A) LONG TERM BORROWINGS		701,461,620	730,532,054
(B) OTHER NON CURRENT LIABILITIES		121,190	
<u>CURRENT LIABILITIES &amp; PROVISIONS</u>			
(A) TRADE PAYABLES	3	59,790,389	7,484,146
(B) OTHER CURRENT LIABILITIES		1,333,039	9,196,198
(C) PROVISIONS			
<b>TOTAL</b>		<b>1,243,260,937</b>	<b>1,184,270,673</b>
<b>APPLICATION OF FUNDS</b>			
<u>PROPERTY, PLANT &amp; EQUIPMENT</u>	4	959,028,542	930,170,389
<u>INVESTMENTS</u>	5	476,993,519	163,296,133
<u>DEFERRED TAX ASSETS (NET)</u>			
<u>CURRENT ASSETS, LOANS AND ADVANCES</u>	6		
(A) CASH & BANK BALANCES		20,974,077	6,571,854
(B) SECURITY DEPOSIT		679,237	600,737
(C) LOANS & ADVANCES		13,210,545	12,340,541
(D) OTHER CURRENT ASSETS		69,375,046	71,291,019
<b>TOTAL</b>		<b>1,243,260,937</b>	<b>1,184,270,673</b>

SCHEDULES 1 TO 8 FORM AN INTEGRAL PART OF ACCOUNTS  
IN TERMS OF OUR ATTACHED REPORT OF EVEN DATE

For JAIN NAREDA & CO.  
Chartered Accountants  
FRN No. 016237C

(CA Ankit Jain)  
Partner  
M.No. 416510  
UDIN No.

Place : JAIPUR  
Date : 31/10/23



For BIYANI SHIKSHAN SAMITI

*Rajeev Biyani*

(Dr. Rajeev Biyani)  
President

*Sanjay Biyani*

(Dr. Sanjay Biyani)  
Secretary

*Elavak*  
PRINCIPAL

BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR

*Principal*  
Biyani Girls B.Ed. College  
Jaipur





# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

Income & Expenditure Account of Biyani Girls B.Ed. College for the Year Ended 31st March, 2023

Expenditure	For the Year 2022-23	Income	For the Year 2022-23
ADVERTISEMENT & CAREER ADVANCEMENT EXPENSES	11,01,825.00	FEES & OTHER RECEIPTS	3,32,25,200.00
AFFILIATION FEES	11,16,620.00	BANK INTEREST INCOME	35,984.00
BANK CHARGES	27,777.00		
BROKERAGE AND COMMISSION	6,424.00		
BOOKS & LIBRARY	67,151.00		
COLLEGE CONVEYANCE EXPENSES	2,90,160.00		
CLASSROOM & LAB EXPENSES	9,40,806.00		
COMMUNICATION EXPENSES	79,634.00		
ELECTRICITY EXPENSES	4,57,359.00		
EXAM & OTHER FEES	4,11,609.00		
E EXPENSES	5,92,261.00		
INSURANCE EXPENSES	58,959.00		
INTEREST ON BANK O/D A/C	9,80,433.00		
INTEREST ON TERM LOAN	31,48,426.00		
INTEREST ON U/L	17,85,897.00		
LEASE RENT	2,04,004.00		
LEGAL EXPENSES	1,42,954.00		
MESS EXPENSES	33,99,037.00		
OFFICE & GENERAL EXPENSES	97,530.00		
PRINTING & STATIONERY	2,82,522.00		
REPAIR & MAINTENANCE	4,54,077.00		
SALARY TO STAFF	85,19,435.00		
SCHOLARSHIP EXPENSES	23,06,031.00		
RESEARCH INCENTIVES	74,621.00		
STUDENT ACTIVITY & EVENT EXPENSES	3,89,174.00		
TRAVELLING EXPENSES	1,70,796.00		
UNIFORM DRESSES	4,35,449.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO CAPITAL FUND ACCOUNT	57,20,213.00		
Total	3,32,61,184.00	Total	3,32,61,184.00

FOR BIYANISHIKSHANSAMITI

*Rajeev Biyani*  
Dr. Rajeev Biyani  
(President)

*S. Rajeev*  
Dr. Sanjay Biyani  
(Secretary)

FOR BIYANI GIRLS B.ED. COLLEGE

*Ekta Pareek*  
Dr. Ekta Pareek  
(Principal)

*Kamlesh Yadav*  
Kamlesh Yadav  
(Chief Accounts Officer)

Place : Jaipur  
Date : 31-10-2023

PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC.-3, VIDHYADHAR NAGAR, JAIPUR



*Principal*  
Biyani Girls B.Ed College  
Jaipur

# बिद्यानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## Accounting Policies & Notes on Accounts

### 1. Background of the business/entity

Entity is Charitable Trust and registered under section 12A of the Income Tax Act, 1961 vide unique registration no. AAATB4298DE20212 for the AY 2022-23 to AY 2026-27 Dated 23.09.2021.

Entity has also been granted approval under sec 80G (5) from the AY 2022-23 to 2026-27 Dated 02.10.2021 vide Unique Registration No. AATB4298DF20020

### 2. Summary of significant accounting policies (AS1)

#### Basis of Preparation

#### Accrual Basis

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Entity and are consistent with those in the previous year. Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements.

### 3. REVENUE RECOGNITION(AS9)

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured. Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

### 4. Property, Plant and Equipment (AS 10)

Advances paid towards the acquisition of Property, Plant and Equipment, if any outstanding at each balance sheet date is shown under capital advances. The cost of the Property, Plant and Equipment not ready for its intended use on such date is disclosed under capital work-in-progress.

Depreciation is charged on value of Fixed Assets during the year.



Principal  
Bhuni Girls B.Ed College  
Jaipur



जयपुर/1997-98



# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

5. There are no contingent liabilities as at 31/03/2023
6. Some of the expenses for which external evidence is available has been recorded in the books of accounts on the basis of approval of management.
7. The fire occurred at college premises on 13.03.2023 and claim for insurance was submitted amounting to Rs 7292717 the claim for which was under process in the hands of Insurance company, and therefore the impact of the same is not provided in Financial statement.
8. Previous year figures are regrouped and rearranged wherever necessary.

FOR JAIN NAREDA & CO.  
CHARTERED ACCOUNTANTS  
FRN : 016237

CA ANKIT JAIN  
(PARTNER)  
M. NO. 416510



FOR BIYANI SHIKSHAN SAMITI

Dr. RAJEEV BIYANI  
(PRESIDENT)

Dr. SANJAY BIYANI  
(SECRETARY)



Place : JAIPUR

Date : 31-10-2023

UDIN :

Principal  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDYADHAR NAGAR, JAIPUR

Principal  
Biyani Girls B.Ed College  
Jaipur

Principal  
Biyani Girls B.Ed College  
Jaipur

Jain Nareda & Co.  
Chartered Accountants



269, Padmavati Colony 1st., Kings Road, Kings Road,  
Nirman Nagar, Jaipur RAJASTHAN 302019  
Ph. 9828049550, 141-2811154

21-22-22

## AUDITOR'S REPORT

We have examined the balance sheet of BIYANI SHIKSHAN SAMITI AAATB4298D [name and PAN of the trust or institution] as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or 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 account have been kept by the head office and the 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 information given to us the said accounts give a true and fair view: -

- i. In the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. In the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

Place : Jaipur  
Date : 31/08/2022

UDIN : 22416570A2M XPL1118



For Jain Nareda & Co.  
Chartered Accountants

(CA Ankit Jain)  
Partner

Membership No: 416510  
Registration No: 16237C

Principal  
Biyani Girls B.Ed College  
Jaipur

PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR



# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## STATEMENTS OF AFFAIRS AS ON 31st MARCH, 2022

As On 31.03.2021	Liabilities	As On 31.03.2022	As On 31.03.2021	Assets	As On 31.03.2022
407554538.32	Capital Fund	442972293.61	118421003.00	Fixed Assets :	118421003.00
			705546340.74	Land	747603278.74
			27897768.00	Building & Campus	27897768.00
259469914.56	Loan Funds :	299610788.42	21399742.38	Furniture & Fixtures	21468892.38
139393730.58	Term Loan From HDFC Bank	119960972.69	6363494.29	Machinery & Equipment	2529958.00
295957183.00	Bank O/D Accounts	805046273.44	5133710.00	Computers	7115779.29
	Unsecured Loans			Library & Books	5133710.00
				Vehicles	
8990869.44	Creditors & Others :	7484145.70	117139949.24	Deposits :	130841390.23
18160794.00	Creditors For Expenses	9196498.00	125000.00	EDR With Bank	125000.00
	Current Liabilities		600737.00	Balka Shiksha Foundation	600737.00
				Security Deposit	
			7992553.00	Current Assets, Loans & Advances:	6948548.00
			10811273.00	Advances For Expenses	5391995.00
			27718209.47	Advances For Assets	32329742.71
			2332026.00	Investment in JRDIT Trust	42496504.56
			3204233.35	Fee Receivable From Students	6571854.12
			25090819.38	Cash & Bank Balances	26725188.93
			1630208.45	TDS & Income Tax Receivable	2069323.90
1129547029.90	Total	1484270671.86	1129547029.90	Total	1184270671.86

As per our audit report of even date attached

For BIYANI SHIKSHAN SAMITI

(Dr. Rajeev Biyani)  
President

(Dr. Sanjay Biyani)  
Secretary



For JAIN NAREDA & CO.  
Chartered Accountants  
FRN No. 016237C

(CA Ankit Jain)  
Partner  
M. No. 416510



Place : JAIPUR  
Date : 31-08-2022  
UDIN :

Principal  
Biyani Girls B.Ed College  
Jaipur

Principal  
BIYANI GIRLS B.ED. COLLEGE  
SEC. 3, VIDYADHAR NAGAR, JAIPUR





# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## Income & Expenditure Account of Biyani Girls B.ED College for the Year Ended 31st March, 2022

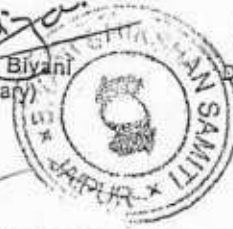
Expenditure	For the Year 2021-22	Income	For the Year 2021-22
ADVERTISEMENT, EDUCATION FAIR & SEMINAR EXPENSES	10,84,944.00	FEES & OTHER RECEIPTS	3,87,00,000.00
AFFILIATION FEES	9,97,220.00	BANK INTEREST INCOME	40,646.00
BANK CHARGES	39,474.00		
BROKERAGE & COMMISSION	21,796.00		
BOOKS & LIBRARY	4,82,217.00		
CLASSROOM & LAB EXPENSES	13,32,232.00		
COMMUNICATION EXPENSES	41,197.00		
CONVEYANCE EXPENSES	1,54,801.00		
ELECTRICITY EXPENSES	2,83,576.00		
EXAM AND OTHER FEES	2,81,844.00		
E EXPENSES	5,73,173.00		
GARDEN EXPENSES	7,920.00		
INSURANCE EXPENSES	1,33,010.00		
INTEREST ON BANK O/D A/C	13,74,391.00		
INTEREST ON TERM LOAN	42,81,934.00		
INTEREST ON U/S LOAN	27,90,140.00		
LEASE RENT	2,86,770.00		
LEGAL EXPENSES	1,61,887.00		
MESS EXPENSES	12,51,477.00		
OFFICE AND GENERAL EXPENSES	1,19,133.00		
PRINTING AND STATIONERY	3,74,870.00		
REPAIR AND MAINTENANCE	5,19,146.00		
SALARY TO STAFF	82,44,851.00		
SCHOLARSHIP AND AWARDS	55,42,205.00		
RESEARCH INCENTIVES	2,26,722.00		
STUDENT ACTIVITY & EVENT EXPENSES	3,84,331.00		
TOUR AND TRAVELLING EXPENSES	1,41,368.00		
UNIFORM AND DRESSES	5,17,065.00		
VEHICLE RUNNING EXPENSES	2,02,087.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO CAPITAL FUND A/C			
<b>TOTAL</b>	<b>68,88,855.00</b>	<b>TOTAL</b>	<b>3,87,40,646.00</b>

FOR BIYANISHIKSHANSAMITI

*Rajeev Biyani*  
Dr. Rajeev Biyani  
(President)

Place : Jaipur  
Date : 31-08-2022

*Sanjay Biyani*  
Dr. Sanjay Biyani  
(Secretary)



*Principal*  
Principal  
Biyani Girls B.Ed College  
Jaipur

FOR BIYANI GIRLS B.ED. COLLEGE

*Ekta Pareek*  
Dr. Ekta Pareek  
(Principal)

*Kamlesh Yadav*  
Kamlesh Yadav  
(Chief Accounts Officer)

*Principal*  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC.3, VIDYADHAR NAGAR, JAIPUR



# बिज्यानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## Accounting Policies & Notes on Accounts

### 1. Background of the business/entity

Entity is Charitable Trust and registered under section 12A of the Income Tax Act, 1961 vide unique registration no. AAATB4298DE20212 for the AY 2022-23 to AY 2026-27 dated 23.09.2021

Entity has also been granted approval under sec 80G (5) from the AY 2022-23 to 2026-27 dated 02.10.2021 vide Unique Registration No. AAATB4298DF20020

### 2. Summary of significant accounting policies (AS1)

#### Basis of Preparation

##### Accrual Basis

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the Institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Entity and are consistent with those in the previous year. Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements.

### 2. REVENUE RECOGNITION (AS 9)

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured. Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate

### 3. Property, Plant and Equipment (AS 10)

Advances paid towards the acquisition, of Property, Plant and Equipment, if any outstanding at each balance sheet date is shown under capital advances. The cost of the Property, Plant and Equipment not ready for its intended use on such date, is disclosed under capital work-in- progress.

No Depreciation is charged on value of Fixed Assets during the year

Principal  
BRIJVANI GIRLS B.ED. COLLEGE  
SEC.3, VIDYADHAR NAGAR, JAIPUR



Principal





# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

4. There are no contingent liabilities as at 31/03/2022.
5. All Unsecured Loans, Loans & Advances and Sundry Creditors are subject to confirmation and reconciliation
6. Expensed have been relied upon from the books of accounts wherever no external evidence is available.
7. Previous year figures are regrouped and rearranged wherever necessary.

For BIYANI SHIKSHAN SAMITI

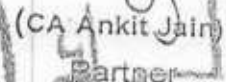


(Dr. Rajeev Biyani)  
President



(Dr. Sanjay Biyani)  
Secretary

For JAIN NAREDA & CO.  
Chartered Accountants  
FRN No. 016237C

  
(CA Ankit Jain)  
Partner  
M.No. 416510



Place : Jaipur  
Date : 31/08/2022

  
PRINCIPAL  
BIYANI GIRLS COLLEGE  
SEC. 3, VIDYADHAR NAGAR, JAIPUR

  
Principal  
Biyani Girls B.Ed College  
Jaipur

CA

**D. R. & COMPANY**  
CHARTERED ACCOUNTANTS

21  
20-21

AUDITOR'S REPORT

1. We have examined the Statement of Affairs of BIYANI SHIKSHAN SAMITI, as at 31<sup>st</sup> March, 2021 and Income and Expenditure Account for the year ended on 31<sup>st</sup> March 2021. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (b) The Statement of Affairs and Income and Expenditure account dealt with the Report are in agreement with the books of accounts.
- (c) In our opinion proper books of accounts have been maintained by samiti.
- (d) The statement of affairs and the income and expenditure account drawn up comply with the mandatory accounting standards to the extent they are applicable.
- (e) In our opinion and to the best of our information and according to the explanation given to us, the financial statements read with notes to financial statements and accounting policies attached thereto or appearing thereon give true and fair view in conformity with the accounting principles generally accepted in India:-
  - (i) In the case of Statement of Affairs of the state of affairs as at 31<sup>st</sup> March, 2021
  - (ii) In the case of Income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.

Place :- Jaipur  
Dated : 12/02/2022

for : D.R. AND COMPANY  
(Chartered Accountants)



*Radha*  
(Radha Mohan Maheshwari)  
Partner  
M. No. 401350

*Spam*  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC.-3, VIDHYADHAR NAGAR, JAIPUR

*Spam*  
Principal  
Biyani Girls B.Ed College  
Jaipur

**BIYANI SHIKSHAN SAMITI**  
STATEMENT OF AFFAIRS AS ON 31st MARCH, 2021

As On 31.03.2020	Liabilities	ANNEXURE	As On 31.03.2021	As On 31.03.2020	Assets	ANNEXURE	As On 31.03.2021
394639178.86	Capital Fund		407554538.32		Fixed Assets :		
				705546340.74	Building & Campus		705546340.74
	Loan Funds :			2381288.00	Computers		2529958.00
306818295.60	Term Loan from HDFC Bank		259489914.56	27579062.00	Furniture & Fixtures		27897768.00
264498382.47	Bank O/D Accounts		139393730.58	118421003.00	Land		118421003.00
293526739.21	Unsecured Loans		295957163.00	6323372.29	Machinery & Equipment		21339742.38
				20891976.38	Vehicles		5133710.00
	Creditors & Others :			4994710.00	Library & books		6363494.29
11550307.31	Creditors for Expenses	A	8990869.44				
15063440.00	Current Liabilities	B	18160794.00		Deposits :		
				269853164.66	FDR with Bank		117139949.24
				125000.00	Balika Shiksha foundation		125000.00
				1145445.00	Security Deposit		600737.00
					Current Assests & Advances :		
				8644041.00	Loans & Advances for Expenses	C	7092553.00
				8380000.00	Loans & Advances for Assets	D	10811273.00
				28529320.47	Investment in JRHDT Trust		21718209.47
				48516135.00	Fee Receivable from Students		52332026.00
				10416028.73	Cash & Bank Balances	E	5774238.45
				20564393.26	TDS & Income Tax Receivable		25090819.18
				3785062.92	Tax Deducted at Source (C.Year)		1630208.15
1286096343.45	Total		1129547029.90	1286096343.45	Total		1129547029.90

As per books of accounts produced before us

For BIYANI SHIKSHAN SAMITI

*Rajeev Biyani*  
(Dr. RAJEEV BIYANI)

President

*S. Sanjay Biyani*  
(Dr. SANJAY BIYANI)

Secretary

*Principal*  
Principal

Biyani Girls B.Ed. College  
Jaipur

Place: Jaipur

Date : 12/02/2022



FOR - D.R. & COMPANY  
Chartered Accountants

FRN.No. 012297C

*Radha Mohan Maheshwari*  
Radha Mohan Maheshwari

(Partner)

M.No. 401350

*Principal*  
PRINCIPAL

BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDYADHAR NAGAR, JAIPUR



# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

Income & Expenditure Account of Biyani Girls B.ED College for the Year Ended 31st March, 2021

Expenditure	For the Year 2020-21	Income	For the Year 2020-21
ADVERTISEMENT EXPENSES	8,51,675.00	FEES & OTHER RECEIPTS	2,47,25,200.00
AFFILIATION FEES	7,76,380.00	BANK INTEREST INCOME	4,168.00
BANK CHARGES	1,06,644.00		
BROKERAGE & COMMISSION	19,577.00		
BOOKS & LIBRARY	3,66,934.00		
CLASSROOM & LAB EXPENSES	6,03,104.00		
COMMUNICATION EXPENSES	87,358.00		
CONVEYANCE EXPENSES	2,77,978.00		
ELECTRICITY EXPENSES	4,977.00		
EXAM AND OTHER FEES	1,23,815.00		
E. EXPENSES	5,16,322.00		
GARDEN EXPENSES	4,430.00		
INSURANCE EXPENSES-VEHICLE	56,173.00		
INTEREST ON BANK O/D A/C	18,39,900.00		
INTEREST ON TERM LOAN	33,68,734.00		
INTEREST ON U/S LOAN	23,50,231.00		
LEASE RENT	2,66,311.00		
LEGAL EXPENSES	63,785.00		
MESS EXPENSES	6,01,359.00		
OFFICE AND GENERAL EXPENSES	28,688.00		
PRINTING AND STATIONERY	82,762.00		
REPAIR AND MAINTENANCE	5,18,322.00		
RUNNING EXPENSE-VEHICLE	1,09,891.00		
SALARY TO STAFF	69,85,863.00		
SCHOLARSHIP AND AWARDS	19,87,498.00		
RESEARCH INCENTIVES	80,660.00		
STUDENT ACTIVITY & EVENT EXPENSES	76,115.00		
TOUR AND TRAVELLING EXPENSES	65,979.00		
UNIFORM AND DRESSES	3,17,472.00		
WEBSITE DEVELOPMENT EXPENSES	66,875.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFER TO CAPITAL FUND ACCOUNT	21,43,616.00		
<b>TOTAL</b>	<b>2,47,29,368.00</b>	<b>TOTAL</b>	<b>2,47,29,368.00</b>

FOR BIYANISHIKSHANSAMITI

*Rajeev Biyani*  
Dr. Rajeev Biyani  
(President)

*Sanjay Biyani*  
Dr. Sanjay Biyani  
(Secretary)

FOR BIYANI GIRLS B.ED. COLLEGE

*Dr. Ekta Pareek*  
Dr. Ekta Pareek  
(Principal)

*Kamlesh Yadav*  
Kamlesh Yadav  
(Chief Accounts Officer)

Place : Jaipur  
Date : 12/02/2022

*Principal*  
Principal  
Biyani Girls B.ED. College  
Jaipur

*Principal*  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDYADHAR NAGAR, JAIPUR

Biyani's... Expanding the horizons of knowledge, skills & values...

E-mail : chairman@biyanicolleges.org; director@biyanicolleges.org; biyani\_bgcc@hotmail.com • Website : www.biyanicolleges.org

## Accounting Policies & Notes on Accounts

1. Background of the business / entity :- Entity is Charitable Trust and registered under section 12AA of the Income Tax Act, 1961.
2. Summary of significant accounting policies (AS 1)

### Basis of Preparation

#### Accrual Basis

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the institute of chartered accountants of India. The accounting policies, in all material respects, have been consistently applied by the Entity and are consistent with those in the previous year. Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

#### Changes in Accounting Policies

There is no change in accounting policies during the year.

#### 3. VALUATION OF INVENTORIES (AS 2)

There is no inventories hence As not applicable.

#### 4. CONTINGENCIES AND EVENT OCCURRING AFTER BALANCE SHEET DATE (AS 4)

There is no material event occurred after balance sheet date which not to be disclosed.


#### 5. NET PROFIT OR LOSS FOR THE PERIOD , PRIOR PERIOD ITEMS AND CHANGES IN ACCOUNTING POLICIES (AS 5)

##### NET PROFIT OR LOSS FOR THE PERIOD FOR THE PERIOD

Net profit or loss for the period from ordinary activity shown in statement of profit and loss account extra ordinary items shown separately in P&L account.

  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDYAKUMHAR NAGAR, JAIPUR



  
Principal  
Biyani Girls B.Ed College  
Jaipur

PRIOR PERIOD ITEMS

Prior period items if any, shown in statement of profit and loss account.

CHANGE IN ACCOUNTING POLICIES

There are no material changes in Accounting policies.

6. CONSTRUCTION CONTRACTS (AS 7)

Not Applicable.

7. REVENUE RECOGNITION (AS 9)

Revenue is recognized to the extent, that it is probable that the economic benefits will flow to the Entity and the revenue can be reliably measured.

Revenue from sale of goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership of the goods are transferred to the buyer and are recorded net of trade discounts, rebates and Goods and Service Tax. (Nil)

Revenue from services

Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognized net of Goods and service tax. (Nil)

Interest Income

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.

Dividend Income

Dividend is recognized when the Entity's actually receive dividend is established. (NIL)

8. Property, Plant and Equipment: (AS 10)

Tangible Assets:

Tangible assets is stated at cost.

Intangible Assets:

Acquired intangible assets are capitalized at the acquisition price. There are no intangible assets.

Advances paid towards the acquisition of Property, Plant and Equipment:

Advances paid towards the acquisition of Property, Plant and Equipment, outstanding at each balance sheet date is shown under capital advances. The cost of the Property Plant and Equipment not ready for its intended use on such date, is disclosed under capital work-in-progress.

*[Signature]*  
PRINCIPAL

BIYANI GIRLS B.ED. COLLEGE,  
SEC-3, VIDYACHAR, NAGAR, JAIPUR



*[Signature]*  
Principal  
Biyani Girls B.Ed College  
Jaipur



9. Foreign Currency transaction (AS 11)

Initial recognition:

Foreign currency transactions are recorded in the reporting currency by applying the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion:

Foreign currency monetary items are reported using the closing rate.

Exchange differences:

Exchange differences arising on the settlement of monetary items or on reporting the Entity's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they occur.

Transaction during the year--Nil

10. Government Grants and Subsidies (AS 12)

Grants and subsidies from the government are recognized when there is reasonable assurance that (i) the Entity will comply with the conditions attached to them, and (ii) the grant/subsidy will be received.

When the grant or subsidy related to revenue, it is recognized as income on a systematic basis in the Profit and Loss Account over the periods necessary to match them with the related costs, which they are intended to compensate.

Where the grant is related to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

When the Entity receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognized at a nominal value.

"The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. The grant is thus recognized in the profit and loss statement over the useful life of a depreciable asset by way of a reduced depreciation charge.

When the Entity receives non-monetary grants, the asset is accounted for on the basis of its acquisition cost. In case a non-monetary asset is given free of cost, it is recognized at a nominal value.

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Principal  
Bhuni Girls B.Ed. College, Jaipur



*[Handwritten signature]*  
Principal  
Bhuni Girls B.Ed. College  
Jaipur

17

Government grants of the nature of promoters' contribution are credited to capital reserve and treated as a part of the shareholders' funds.

The nature and extent of government grants recognized in the financial statements, including grants of nonmonetary assets given at a concessional rate or free of cost are as per below:

(a) Nil

#### 11. INVESTMENT (AS 13)

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

Investment as on balance sheet date NIL

#### 12. Retirement and other employee benefits (AS 15)

##### Defined contribution plan

Entity has not made any provisions in respect of Gratuity and other employee benefits as required by AS-15 issued by ICAI.

#### 13. BORROWING COST (AS 16)

- i. Borrowing costs that are attributable to the construction/acquisition of qualifying assets are capitalized/attributed as part of the cost of these qualifying assets till the date when such assets are ready/put to use.
- ii. Amount of borrowing costs capitalized/attributed during the Previous Year-Nil.

#### 14. Leases (AS 19)

- (1) lease payment against rented premises for the purpose of business is 1760000/-
- (2) Lease payment has been made against property acquired on lease situated at Nil.

#### 15. Income taxes (AS 22)

Tax expense for the period comprises of current tax, deferred tax and Minimum alternate tax credit (Wherever applicable).

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income-tax Act, 1961.

*[Signature]*  
PRINCIPAL  
BIYANI GIRLS B. ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR



*[Signature]*  
Principal  
Biyani Girls B. Ed. College

The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the reporting date.

**16. Intangible Assets (AS 26)**

Acquired intangible assets are capitalized at the acquisition price.

**17. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS (AS 29)**

- i. In Respect of provision-nature of obligation- Nil.
- ii. Amount of Provision at the beginning and end of the previous Year, addition, utilization and reversed during the year- Nil.
- iii. Contingent Liabilities is Nil for assessment year 2021-22 for income tax.

18. The identification of, micro, small and medium suppliers is based on management's knowledge of their status. There is no due to micro, small and medium enterprise supplies As on 31<sup>st</sup> march 2021

19. All Unsecured loans , creditors, all loans & advance are subject to confirmation and reconciliation.

20. Previous year figures are regrouped and rearranged wherever necessary.


For - BIYANI SHIKSHAN SAMITI

FOR - D.R. & COMPANY

Chartered Accountants

FRN No. 012297C

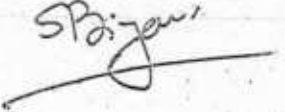


  
(Dr. RAJEEV BIYANI)

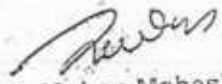
President

Place : Jaipur

Date : 12/02/2022

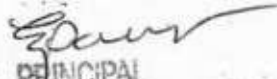
  
(Dr. SANJAY BIYANI)


Secretary

  
(Radha Mohan Maheshwari)

Partner

M.No. 401350

  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR

  
Principal  
Biyani Girls B.Ed College

CA

19-30

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**D. R. & COMPANY**  
**CHARTERED ACCOUNTANTS**  
**AUDITOR'S REPORT**

1. We have examined the Statement of Affairs of BIYANI SIKSHAN SAMITI , as at 31<sup>st</sup> March, 2020 and Income and Expenditure Account for the year ended on 31<sup>st</sup> March 2020. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (b) The Statement of Affairs and Income and Expenditure account dealt with the Report are in agreement with the books of accounts .
- (c) In our opinion proper books of accounts have been maintained by samiti.
- (d) The statement of affairs and the income and expenditure account drawn up comply With the mandatory accounting standards to the extent they are applicable.
- (e) In our opinion and to the best of our information and according to the explanation Given to us, the financial statements read with notes to financial statements and accounting policies attached thereto or appearing thereon give true and fair view in Conformity with the accounting principles generally accepted in India:-
  - (i) In the case of Statement of Affairs of the state of affairs as at 31<sup>st</sup> March , 2020
  - (ii) In the case of Income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.

Place : - Jaipur  
Dated : 31/12/2020

for : D.R. AND COMPANY  
(Chartered Accountants)



*Radha Mohan Maheshwari*  
( Radha Mohan Maheshwari )  
Partner  
M . No . 401350

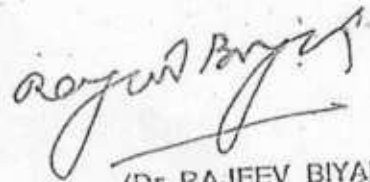
*Principal*  
PRINCIPAL  
BIYANI GIRLS' ED. COLLEGE  
SEC. 2, JALAJAN NAGAR, JAIPUR

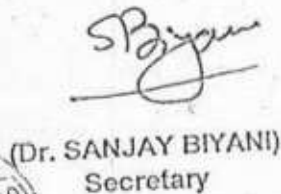
*Principal*  
Principal  
Biyani Girls B.Ed College

**BIYANI SHIKSHAN SAMITI**  
STATEMENT OF AFFAIRS AS ON 31st MARCH, 2020

Liabilities	ANNEXURE	As On 31.03.2020	Assets	ANNEXURE	As On 31.03.2020
Capital Fund		394639178.86	Fixed Assets :		705546340.74
Loan Funds :		306818295.60	Building & Campus		2381288.00
Term Loan from HDFC Bank		264498382.47	Computers		27579062.00
Bank O/D Accounts		293526739.21	Furniture & Fixtures		118421003.00
Unsecured Loans			Land		6323372.29
Creditors & Others :		11550307.31	Library & Books		20891976.38
Creditors for Expenses	A	15063440.00	Machinery & Equipment		4994710.00
Current Liabilities			Vehicles		
			Deposits :		269853164.66
			FDR with Bank		125000.00
			Balika Shiksha foundation		1145445.00
			Security Deposit		
			Current Assests & Advances :		8644041.00
			Loans & Advances for Expenses		8380000.00
			Loans & Advances for Assets		28529320.47
			Investment in JRHDT Trust		48516135.00
			Fee Receivable from Students		10416028.73
			Cash & Bank Balances		20564393.26
			TDS & Income Tax Receivable		3785062.92
			Tax Deducted at Source (C.Year)		1286096343.45
<b>Total</b>		<b>1286096343.45</b>	<b>Total</b>		<b>1286096343.45</b>

As per Books of Accounts produced before us.  
For Biyani Shikshan Samiti

  
(Dr. RAJEEV BIYANI)  
President

  
(Dr. SANJAY BIYANI)  
Secretary



Place: Jaipur  
Date: 31/12/2020

  
Principal  
Biyani Girls' Ed College



For D.R. & COMPANY  
Chartered Accountants  
FRN No. 012297C

  
(RADHA MOHAN MAHESHWARI)  
Partner  
M.No. 401350

BIYANI GIRLS' ED COLLEGE  
SEC. 3, VIKRAM NAGAR, JAIPUR



# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

Income & Expenditure Account of Biyani Girls B.ED College for the Year Ended 31st March, 2020

Expenditure	For the Year 2019-20	Income	For the Year 2019-20
ADVERTISEMENT EXPENSES	10,10,649.00	FEES & OTHER RECEIPTS	2,40,55,000.00
AFFILIATION FEES	9,97,220.00	BANK INTEREST INCOME	4,481.00
ANNUAL FUNCTION EXPENSES	9,216.00		
BANK CHARGES	18,022.00		
BROKERAGE & COMMISSION	7,201.00		
BOOKS & LIBRARY	2,28,936.00		
CLASSROOM & LAB EXPENSES	5,59,479.00		
COMMUNICATION EXPENSES	22,679.00		
CONVEYANCE EXPENSES	3,27,050.00		
EDUCATION FAIR & SEMINAR	69,840.00		
ELECTRICITY EXPENSES	1,46,210.00		
EXAM AND OTHER FEES	1,32,498.00		
E EXPENSES	3,96,904.00		
GARDEN EXPENSES	2,333.00		
INSURANCE EXPENSES-VEHICLE	47,331.00		
INTEREST ON BANK O/D A/C	18,19,217.00		
INTEREST ON TERM LOAN	22,70,016.00		
INTEREST ON U/S LOAN	10,35,906.00		
LEASE RENT	81,066.00		
LEGAL EXPENSES	48,568.00		
MESS EXPENSES	6,55,143.00		
OFFICE AND GENERAL EXPENSES	1,33,483.00		
PRINTING AND STATIONERY	2,78,175.00		
REPAIR AND MAINTENANCE	1,94,411.00		
RUNNING EXPENSE-VEHICLE	1,66,120.00		
SALARY TO STAFF	57,09,309.00		
SCHOLARSHIP AND AWARDS	6,74,874.00		
RESEARCH INCENTIVES	62,854.00		
STUDENT ACTIVITY AND EVENT EXPENSES	7,06,351.00		
STUDENT WELFARE EXPENSES	2,942.00		
TOUR AND TRAVELLING EXPENSES	1,41,933.00		
UNIFORM AND DRESSES	2,09,176.00		
WEBSITE DEVELOPMENT EXPENSES	68,789.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFER TO CAPITAL FUND ACCOUNT			
<b>TOTAL</b>	<b>58,25,580.00</b>	<b>TOTAL</b>	<b>2,40,59,481.00</b>

FOR BIYANISHIKSHANSAMITI

*Dr. Rajeev Biyani*  
Dr. Rajeev Biyani  
(President)

*Dr. Sanjay Biyani*  
Dr. Sanjay Biyani  
(Secretary)

FOR BIYANI GIRLS B.ED. COLLEGE

*Dr. Ekta Pareek*  
Dr. Ekta Pareek  
(Principal)

*Kamlesh Yadav*  
Kamlesh Yadav  
(Chief Accounts Officer)

Place : Jaipur  
Date : 31/12/2020

BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR

*Principal*  
Biyani Girls B.ED. College

## Accounting policies and notes to financial statements

### (A) Accounting Policies

#### 1. Fees

Fees received from students are accounted for on cash basis except Rs. 4,85,16,135/- due to COVID 19 accounted on Mercantile Basis.

#### 2. Fixed Assets:

No depreciation has been provided on fixed assets.

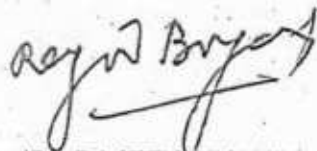
### (B) Notes on Financial Statements:

1. The Samiti has approved under section 12A(A) for exemption w.e.f. 04-02-2003 vide letter no. 9/1/2002-03/2146 issued by Commissioner of Income Tax (Exemptions), Jaipur-II. In view of the exemption available under the said section, no provision for tax has been made in the accounts.
2. The Samiti has approved u/s 80G(5)(VI) for exemption w.e.f. 31-07-2014 originally valid in perpetuity vide registration no. 17/2014-15 issued by the Commissioner of Income Tax, (Exemption), Jaipur II, Jaipur.
3. Capital amount incurred on capital assets have been included in building and campus group head.
4. Creditors, Unsecured loan and Loans and advances are subjected to confirmation.
5. Advance has been given to sundry parties and trustee member for encashment of Biyani University for Land & Building and has been grouped on the respective head as certified by trust.

As per our report of even date.

As per books of accounts produced before us.

For - BIYANI SIKSHAN SAMITI



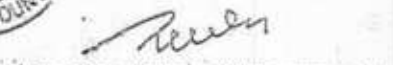
(Dr. RAJEEV BIYANI)  
President



(Dr. SANJAY BIYANI))  
Secretary



FOR - D.R. & COMPANY  
Chartered Accountants  
FRN No. 012297C

  
(Radha Mohan Maheshwari)  
Partner  
M.No. 401350

Place: Jaipur  
Date : 31/12/2020



  
Principal  
Biyani Girls B.Ed College  
Jaipur

  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VINDHYA, JAIPUR

CA

**D. R. & COMPANY**  
CHARTERED ACCOUNTANTS

19

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AUDITOR'S REPORT

1. We have examined the Statement of Affairs of BIYANI SIKSHAN SAMITI , as at 31<sup>st</sup> March, 2019 and Income and Expenditure Account for the year ended on 31<sup>st</sup> March 2019. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that :-

- (a) We have obtained all the information and explanation which to the best of our Knowledge and belief were necessary for the purposes of the audit.
- (b) The Statement of Affairs and Income and Expenditure account dealt with the Report are in agreement with the books of accounts .
- (c) In our opinion proper books of accounts have been maintained by samiti.
- (d) The statement of affairs and the income and expenditure account drawn up comply With the mandatory accounting standards to the extent they are applicable.
- (c) In our opinion and to the best of our information and according to the explanation Given to us, the financial statements read with notes to financial statements and accounting policies attached thereto or appearing thereon give true and fair view in Conformity with the accounting principles generally accepted in India:-

- (i) In the case of Statement of Affairs of the state of affairs as at 31<sup>st</sup> March , 2019
- (ii) In the case of Income and Expenditure Account of the excess of Income over Expenditure for the year ended on that date.


UDIN 19401350 AAAABY2101

Place :- Jaipur  
Dated : 31/10/2019

for : D.R. AND COMPANY  
(Chartered Accountants)

  
PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VISHVAKARMA NAGAR, JAIPUR



  
(Radha Mohan Maheshwari)  
Partner  
M. No. 401350

  
Principal  
Biyani Girls B.Ed College





# बियानी शिक्षण समिति

आर-4, सैक्टर-3, विद्याधर नगर, जयपुर-302039  
फोन : 0141-2338591-95, फैक्स : 0141-2338007

## Income & Expenditure Account of Biyani Girls B.ED College for the Year Ended 31st March, 2019

Expenditure	For the Year 2018-19	Income	For the Year 2018-19
ADVERTISEMENT EXPENSES	14,59,745.00	FEES & OTHER RECEIPTS	2,62,25,300.00
AFFILIATION FEES	9,10,536.00	BANK INTEREST INCOME	6,157.00
ANNUAL FUNCTION	20,252.00		
BANK CHARGES	3,39,731.00		
BROKERAGE & COMMISSION	8,477.00		
BOOKS & LIBRARY	2,08,358.00		
CLASSROOM & LAB EXPENSES	7,44,513.00		
COMMUNICATION EXPENSES	23,585.00		
CONVEYANCE EXPENSES	4,70,971.00		
EDUCATION FAIR & SEMINAR	50,054.00		
ELECTRICITY EXPENSES	1,33,359.00		
EXAM AND OTHER FEES	61,963.00		
E EXPENSES	3,86,287.00		
GARDEN EXPENSES	8,027.00		
INSURANCE EXPENSES-VEHICLE	52,224.00		
INTEREST ON BANK O/D A/C	18,64,855.00		
INTEREST ON TERM LOAN	27,82,158.00		
INTEREST ON U/S LOAN	8,48,321.00		
LEASE RENT	93,761.00		
LEGAL EXPENSES	59,585.00		
MESS EXPENSES	6,57,434.00		
OFFICE & GENERAL EXPENSE	85,941.00		
PRINTING AND STATIONERY	1,84,553.00		
REPAIR & MAINTENANCE	1,89,923.00		
RUNNING EXPENSE - VEHICLE	2,29,252.00		
SALARY TO STAFF	55,56,577.00		
SCHOLARSHIP AND AWARDS	6,11,724.00		
SEMINAR & CONFERENCES	4,775.00		
STUDENT ACTIVITY & EVENT EXPENSES	6,19,372.00		
STUDENT TOUR AND TRAVELLING EXPENSES	19,480.00		
STUDENT WELFARE EXPENSES	2,342.00		
TOUR & TRAVELLING EXPENSES	1,71,121.00		
UNIFORM AND DRESSES	1,90,519.00		
WEBSITE DEVELOPMENT EXPENSES	2,00,980.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFER TO CAPITAL FUND ACCOUNT	69,80,702.00		
<b>TOTAL</b>	<b>2,62,31,457.00</b>	<b>TOTAL</b>	<b>2,62,31,457.00</b>

FOR BIYANISHIKSHANSAMITI

FOR BIYANI GIRLS B.ED. COLLEGE

*Rajeev Biyani*  
Dr. Rajeev Biyani  
(President)

*Sanjay Biyani*  
Dr. Sanjay Biyani  
(Secretary)

*Ekta Rareek*  
Dr. Ekta Rareek  
(Principal)

*Kamlesh Yadav*  
Kamlesh Yadav  
(Chief Accounts Officer)

Place : Jaipur  
Date : 31/10/2019

Principal  
Biyani Girls B.ED College  
Jaipur

PRINCIPAL  
BIYANI GIRLS B.ED. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR

25

## BIYANI SHIKSHAN SAMITI

### STATEMENT OF AFFAIRS AS ON 31st MARCH, 2019

Liabilities	ANNEX URE	As on 31-03-2019	Assets	ANNEX URE	As on 31-03-2019
Capital Fund		308317023.82	Fixed Assets :		
Loan Funds :			Land		11842100
Term Loan from HDFC Bank		341519537.36	Building & Campus		68583436
Bank O/D Accounts		267010867.42	Equipments & Machinery		1955650
Unsecured Loans		235958816.61	Furniture & Fixtures		2709371
Creditors & Others:			Books & Library		526070
Creditors for Expenses	A	5319703.44	Computers		221826
Current Liabilities		6689871.00	Vehicles		312727
			Deposits :		
			FDR with Bank		25668156
			Balika Shiksha Foundation		12500
			Security Deposit		11448
			Current Assets & Advances :		
			Loans & Advances for Expenses		251641
			Loans & Advances for Assets		1274781
			Cash & Bank Balances		1261511
			TDS & Income Tax Receivable		1376711
			Tax Deducted at Source (C. Year)		37060
<b>TOTAL</b>		<b>1164815819.65</b>	<b>TOTAL</b>		<b>11648158</b>

As per books of accounts produced before us

For BIYANI SHIKSHAN SAMITI

*(Dr. RAJEEV BIYANI)*  
President

*(Dr. SANJAY BIYANI)*  
Secretary

FOR - D.R. & COMPANY  
Chartered Accountants  
FRN No. 012297C



*(RADHA MOHAN MAHESHWARI)*  
Partner  
M.No. 401350

Place: Jaipur  
Date : 31/10/2019

*(Principal)*  
PRINCIPAL  
BIYANI GIRLS' COLLEGE  
SEC-3, VIDYANAGAR, JAIPUR

# Accounting policies and notes to financial statements

## (A) Accounting Policies

### 1. Fees

Fees received from students are accounted for on cash basis and others are accounted on Mercantile Basis.

### 2. Fixed Assets:

No depreciation has been provided on fixed assets.

## (B) Notes on Financial Statements:

1. The Samiti has approved under section 12A(A) for exemption w.e.f. 04-02-2003 vide letter no. 9/1/2002-03/2146 issued by Commissioner of Income Tax (Exemptions), Jaipur-II. In view of the exemption available under the said section, no provision for tax has been made in the accounts.
2. The Samiti has approved u/s 80G(5)(VI) for exemption w.e.f.31-07-2014 originally valid in perpetuity vide registration no. 17/2014-15 issued by the Commissioner of Income Tax, (Exemption), Jaipur II, Jaipur.
3. Capital amount incurred on capital assets have been included in building and campus group head.
4. Creditors, Unsecured loan and Loans and advances are subjected to confirmation.

As per our report of even date.

As per books of accounts produced before us.

For - BIYANI SHIKSHAN SAMITI

(Dr. RAJEEV BIYANI)  
President

(Dr. SANJAY BIYANI)  
Secretary



FOR - D.R. & COMPANY  
Chartered Accountants  
FRN No. 012297C

( RADHA MOHAN MAHESHWARI )  
Partner  
M.No. 401350

Place: Jaipur

Date : 31/10/2019

PRINCIPAL  
BIYANI GIRLS S.E.T. COLLEGE  
SEC-3, VIDHYADHAR NAGAR, JAIPUR