



# SKJPCM & CO.

## CHARTERED ACCOUNTANTS

**CA. Sanjeev Jain**

F.C.A., DISA (ICAI)

☎ 0145-2421824, 0145-4007131

e-mail : sanjeevkjainca@yahoo.co.in

AMC No. : 483/10,

Behind Dr. Kshetrapal Eye Hospital,

Kutchery Road, AJMER-305001 (Raj.)

### INDEPENDENT AUDITOR'S REPORT

To the Members of Central Academy T. T. College, Ajmer

We have audited the accompanying financial statements of **Central Academy T. T. College, Ajmer** which comprise the Balance Sheet at 31-03-2022 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standard on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **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 the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the above named institution as at 31.03.2022
- in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

AJMER, DATED 02-Sep-2022

FOR SKJPCM & CO.  
CHARTERED ACCOUNTANTS,  
F. R. No. 031987C

(SANJEEV KUMAR JAIN)  
PARTNER.

M. No. 74660.

UDIN : 22074660ASOPTB7758



**CENTRAL ACADEMY T. T. COLLEGE, AJMER**  
**BALANCE SHEET AS AT 31st MARCH, 2022**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND :</b>		<b>FIXED ASSETS :</b>	7225702
Opening Balance	1003295	<b>Investment in P/F A/c :</b>	
		P.D. A/c	3325633
<b>ACCUMULATED FUND :</b>		<b>ADVANCES &amp; DEPOSITS :</b>	
Opening Balance	11091862	Balika Foundation	20000
Add : Excess of Income over Expenditure	495417	Advance to Neha Mishra	62530
	11587279	<b>Branches / Divisions :</b>	
<b>UNSECURED LOANS :</b>		Central Academy Education Society	2624046
Shobha Suman Mishra	42000	Central Academy School, Kekri	51000
<b>Current Liabilities :</b>		<b>Current Assets :</b>	
Sundry Advances	16000	T.D.S. Receivable 2012-13	2471
Provident Fund	8916	T.D.S. Receivable 2017-18	2514
	24916	T.D.S. Receivable 2020-21	12059
<b>Provident Fund :</b>		T.D.S. Receivable 2021-22	65766
Opening Bal	2762637	<b>CASH &amp; BANK BALANCE :</b>	
Deposited	393962	Bank of India	2233499
Interest	203034	Cash in Hand	357903
Withdrawal / Loan Taken	-40000		
Loan Repaid	6000		
	3325633		
<b>TOTAL</b>	<b>15983123</b>	<b>TOTAL</b>	<b>15983123</b>

AS PER OUR AUDIT REPORT OF EVEN DATE.

FOR S K J P C M & CO.  
CHARTERED ACCOUNTANTS.  
F. R. No. 031987C

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FOR CENTRAL ACADEMY T.T COLLEGE,  
AJMER

(VARSHA NALME)  
PRINCIPAL.  
AJMER, DATED 02 Sep 2022  
Principal  
Central Academy T.T. College  
AJMER

**CENTRAL ACADEMY T. T. COLLEGE, AJMER**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED ON 31st MARCH, 2022**

	AMOUNT	INCOME	(In Rs.) AMOUNT
Affiliation Fee	270000	Bank Interest	42961
Bank Charges	2662	Income from Fees	5673480
Exp. on Temp. Workers	9431	Income from PTET (Jodhpur)	5660580
Library Exp.	70141	Income from Development	43100
Miscellaneous Exp.	95280	Misc. Income	106020
Provident Fund	402878		
Less: Employees Contribution	205897	196961	
Salary & Allowances		9696557	
E.S.I.		13427	
Repair & Maintenance Car		7980	
Function A/c		25539	
Repair & Maintenance of Electric		500	
Staff Welfare		7690	
Audit Fees		50000	
Postage		995	
Income Tax		6200	
Printing & Stationery		256402	
Depreciation		320759	
<b>Excess of Income over Expenditure</b>		<b>495417</b>	
<b>TOTAL</b>	<b>11526161</b>	<b>TOTAL</b>	<b>11526161</b>

AS PER OUR AUDIT REPORT OF EVEN DATE.

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 AJMER, DATED 02-Sep-2022

*Principal*  
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 AJMER



**CENTRAL ACADEMY T.T. COLLEGE, AJMER**  
**RECEIPT & PAYMENT ACCOUNT**  
**FOR THE PERIOD 01-04-2021 TO 31-03-2022**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>OPENING BALANCE :</b>			
Bank of India	2866072		
Cash in Hand	19404	2885476	
Bank Interest		42981	
Income from Fees		5673480	
Income from PTET (Jodhpur)		5660580	
Income from Development		43100	
Misc. Income		106020	
Provident Fund (Employee Contribution)		205897	
			270000
			2862
			9431
			70141
			95280
			393962
			9696557
			13427
			7980
			25539
			500
			7690
			50000
			995
			6200
			256402
			<b>Other Payment</b>
			Central Academy Educational Society
			1028400
			Increase in Fixed Assets
			25000
			T.D.S. 2021-22
			65766
			<b>CLOSING BALANCE :</b>
			Bank of India
			2233499
			Cash in Hand
			357903
			2591402
<b>TOTAL</b>	<b>14617534</b>	<b>TOTAL</b>	<b>14617534</b>

AS PER OUR AUDIT REPORT OF EVEN DATE.

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 AJMER, DATED 02-Sep-2022

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 Central Academy T.T. College  
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**CENTRAL ACADEMY T. T. COLLEGE, AJMER  
FINANCIAL YEAR 2021-2022**

**FIXED ASSETS & DEPRECIATION**

<b>FIXED ASSETS :</b>	<b>RATE OF DEP.</b>	<b>W.D.V. 1-Apr-21</b>	<b>ADDITION Upto 30th Sept.</b>	<b>ADDITION From 1st Oct.</b>	<b>TOTAL</b>	<b>DEP. FOR THE YEAR</b>	<b>W.D.V. 31-Mar-22</b>
Land & Building	0%	3712193	0	0	3712193	0	3712193
Land & Building	10%	2085136	0	0	2085136	104257	1980879
Furniture & Fixtures	10%	500565	0	0	500565	50057	450508
Building Construction	10%	816684	0	0	816684	81668	735016
Boring	15%	66297	0	0	66297	9945	56352
Photo Copy Machine	15%	5690	0	0	5690	854	4836
Library Books	15%	56817	0	0	56817	8523	48294
Projector	15%	917	0	0	917	138	779
Electric Equipment	15%	4989	0	0	4989	748	4241
Science Equipment	15%	1538	0	0	1538	231	1307
Games Equipments	15%	6495	0	0	6495	974	5521
Language Lab Equip.	15%	14684	0	0	14684	2203	12481
Security System	15%	6254	0	0	6254	938	5316
LED	15%	40775	0	0	40775	6116	34659
Camera	15%	101755	0	0	101755	15263	86492
Electric Fan	15%	3102	0	0	3102	465	2637
Motor Cycle	15%	19731	0	0	19731	2960	16771
Attendance Machine	15%	20591	0	0	20591	3089	17502
Printer	40%	4562	0	0	4562	1825	2737
Software	25%	3796	0	0	3796	949	2847
Computer	40%	48890	25000	0	73890	29556	44334
<b>TOTAL</b>		<b>7521461</b>	<b>25000</b>	<b>0</b>	<b>7546461</b>	<b>320759</b>	<b>7225702</b>

AS PER OUR AUDIT REPORT OF EVEN DATE.

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