

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

AUDIT REPORT OF F.Y. 2017-18

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT
 NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA
 HAZIPUR VAISHALI

ANNEXURE - "C"
 FIXED ASSETS AS ON 31.03.2018

PARTICULARS	OPENING BALANCE 01.04.2017		ADDITION		(SALE)/ TRANSFER DURING THE YR.	BALANCE AS ON 31.03.2018	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2018
	a	b	c	d					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
BUILDING CONSTRUCTION	433,713.33	31,288.00	422,980.00	-	887,981.33	10%	67,649.13	820,332.20	
AIR CONDITIONER	27,324.41	-	-	-	27,324.41	15%	4,088.66	23,235.75	
FURNITURE & FIXTURES	493,335.50	76,862.00	87,076.00	-	637,273.50	10%	60,373.55	576,899.95	
BOOKS	13,278.00	3,477.00	69,430.00	-	86,185.00	100%	53,470.00	34,715.00	
CAMERA	12,049.60	-	-	-	12,049.60	60%	7,229.76	4,819.84	
FIRE EXTINGUISHER	1,481.46	-	47,900.00	-	49,381.46	15%	3,814.72	45,566.74	
GYSER	3,419.14	-	-	-	3,419.14	15%	512.87	2,906.27	
LAN CCTV BIOMETRIC	149,614.30	9,700.00	73,651.00	-	232,965.30	15%	29,420.97	203,544.33	
WATER FILTER	21,021.19	81,600.00	-	-	102,621.19	15%	15,393.18	87,228.01	
XEROX MACHINE	39,186.68	-	-	-	39,186.68	15%	5,878.00	33,308.68	
COMPUTER	14,583.20	12,400.00	12,000.00	-	38,983.20	40%	13,193.28	25,789.92	
MUSICAL INSTRUMENT	22,720.79	-	-	-	22,720.79	15%	3,408.12	19,312.67	
PRINTER	21,275.00	67,800.00	-	-	89,075.00	15%	13,361.25	75,713.75	
TOTAL	1,253,002.60	285,127.00	693,037.00	-	2,231,166.60		277,803.49	1,953,363.11	



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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA HAZIPUR VAISHALI	
[Annexed to and forming part of Balance sheet as at 31st March, 2018 and Income & Expenditure Account for the year ended on that date]	
DESCRIPTION	CURRENT YEAR Rs.
ANNEXURE - 'A' (SUNDRY CREDITOR)	
CREDITOR FOR EXPENSES	
HOUSEKEEPING EXPENSE PAYABLE	23,225.00
HIRE VEHICLE EXPENSE PAYABLE	22,660.00
SECURITY CHARGE PAYABLE	11,747.00
SALARY & ALLOWANCES PAYABLE	409,570.00
TELEPHONE EXPENSES PAYABLE	748.00
ELECTRICITY EXPENSES PAYABLE	11,222.00
TOTAL	479,172.00
ANNEXURE - 'B' (OTHER CURRENT LIABILITIES)	
HEMANT KUMAR	64,350.00
RD Sharma	23,000.00
TDS PAYABLE	89,095.00
TOTAL	176,445.00
ANNEXURE - 'D' (CURRENT ASSETS)	
Outstanding Fees Receivable	1,286,000.00
Interest Receivable	10,344.00
T.D.S RECEIVABLE	61,309.00
Design Inn	111,000.00
MAITREYA EDUCATION TRUST	17,199,277.00
TOTAL	18,667,930.00
ANNEXURE - 'E' (BANK BALANCE)	
PUNJAB NATIONAL BANK (CA)	246,250.06
TOTAL	246,250.06



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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018				
EXPENDITURE		CURRENT YEAR Rs.	INCOME	CURRENT YEAR Rs.
SALARY & ALLOWANCE		5,114,820.00		
BANK CHARGE & COMMISSION		3,332.63	RECEIPT FROM FEES	13,919,630.00
ELECTRICITY EXPENSES		152,729.00	INTEREST ON FIXED DEPOSIT	40,595.00
NEWSPAPER & PERIODICALS		6,329.00	RENT RECEIVED	70,320.00
INSPECTION EXPENSES		22,544.00		
EXAMINATION EXPENSES		378,625.00		
AFFILIATION FEE		840,982.80		
BUS HIRE CHARGES		360,364.00		
TRAVELLING & CONVEYANCE		2,100.00		
PRINTING & STATIONARY		246,203.00		
ACCOUNTING EXPENSES		54,000.00		
TELEPHONE EXPENSES		61,185.00		
MEETING EXPENSES		23,768.00		
AUDIT FEE		3,200.00		
GARDENING EXP.		2,250.00		
SANITARY EXPENSES		25,035.00		
MISCELLANEOUS EXPENSES		2,731.00		
REPAIR & MAINTENANCE		254,673.00		
INTEREST ON TDS		1,498.00		
CONSULTANCY FEES		21,491.00		
Late Filing Fees		1,200.00		
INTERVIEW EXPENSES		25,983.00		
LAB MATERIAL		55,566.00		
DEPRECIATION		277,803.49		
HOUSEKEEPING		267,634.00		
INSURANCE EXPENSE		5,505.00		
ADVERTISEMENT		123,257.00		
ROUNDED OFF		1.00		
COMPUTER PERIPHERALS		4,865.00		
STAFF WELFARE EXPENSE		46,954.00		
SECURITY CHARGES		156,174.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO B/S.		5,487,742.08		
		14,030,545.00		14,030,545.00

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS

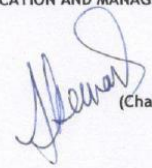

 AMIT KAMALIA
 PARTNER
 M.N. 77618



PLACE : PATNA
 DATE : 06.08.2018

FOR MAITRYA COLLEGE OF EDUCATION AND MANAGEMENT

(Secretary)



(Chairman)

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA
HAZIPUR VAISHALI
BALANCE SHEET AS AT 31ST MARCH, 2018


LIABILITIES	CURRENT YEAR (in Rs.)	ASSETS	CURRENT YEAR (in Rs.)
SOURCES OF FUND		FIXED ASSETS	
GENERAL FUND		(ANNEXURE-'C')	1,953,363.11
INCOME & EXPENDITURE ACCOUNTS		CURRENT ASSETS LOAN & ADVANCES	
OPENING BALANCE	14,772,554.19	CURRENT ASSETS	18,667,930.00
ADD DURING THE YEAR	5,487,742.08	(ANNEXURE-'D')	
		CASH & BANK BALANCES	
CURRENT LIABILITIES & PROVISIONS		BANK BALANCES (ANNEXURE-'E')	246,250.06
SUNDRY CREDITORS		CASH IN HAND	48,370.10
(ANNEXURE-'A')	479,172.00	(As certified by the management)	
OTHER CURRENT LIABILITIES			
(ANNEXURE-'B')	176,445.00		
	20,915,913.27		20,915,913.27

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS

FOR MAITRYA COLLEGE OF EDUCATION AND MANAGEMENT


AMIT KAMALIA
PARTNER
M.N.77618

(Secretary)


(Chairman)

PLACE : PATNA
DATE : 06.08.2018



Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

AUDIT REPORT OF F.Y. 2018-19

FORM NO. 10B
[See rule 17B]

Audit report under section 12A (b) of the Income Tax Act, 1961, in the case of Charitable or religious trusts or institution

We have examined the balance sheet of **MAITREYA EDUCATION TRUST** as at 31/03/2019 and the Income & Expenditure Account for the year ended on that date which is 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 branch 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 31/03/2019.
- (ii) In the case of the Income & Expenditure account, the excess of Expenditure Over Income of the above named institution for the year ended 31st March 2019.

The prescribed particulars are annexed hereto.

Place : 211A, Ashiana Plaza
Budh Marg, Patna

Date: 24.10.2019

For **LODHA PATEL WADHWA & CO.**
Chartered Accountants
FRN-006271C




(AMIT KAMALIA)
PARTNER
M.No.-077618

UDIN: 19077618AAAAABB4799

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA
HAZIPUR VAISHALI
BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	CURRENT YEAR (in Rs.)	ASSETS	CURRENT YEAR (in Rs.)
SOURCES OF FUND		FIXED ASSETS	
GENERAL FUND		(ANNEXURE-'C')	2,222,000.59
INCOME & EXPENDITURE ACCOUNTS		CURRENT ASSETS LOAN & ADVANCES	
OPENING BALANCE	20,260,296.27	CURRENT ASSETS	18,127,168.00
ADD DURING THE YEAR	1,605,598.69	(ANNEXURE-'D')	
	21,865,894.96	CASH & BANK BALANCES	
CURRENT LIABILITIES & PROVISIONS		BANK BALANCES (ANNEXURE-'E')	1,170,789.27
SUNDRY CREDITORS	143,305.00	CASH IN HAND	934,229.10
(ANNEXURE-'A')		(As certified by the management)	
OTHER CURRENT LIABILITIES	444,987.00		
(ANNEXURE-'B')			
	22,454,186.96		22,454,186.96

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
FRN: 006271C

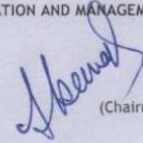

AMIT KAMALIA
PARTNER
M NO: 077618

PLACE : PATNA
DATE : 24.10.2019



FOR MAITRYA COLLEGE OF EDUCATION AND MANAGEMENT

(Secretary)



(Chairman)

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2019				
EXPENDITURE		CURRENT YEAR Rs.	INCOME	CURRENT YEAR Rs.
SALARY & ALLOWANCE		4,874,250.00	RECEIPT FROM FEES	10,206,875.00
BANK CHARGE & COMMISSION		9,296.79	INTEREST ON FIXED DEPOSIT	
ELECTRICITY EXPENSES		179,903.00	RENT RECEIVED	44,000.00
NEWSPAPER & PERIODICALS		1,078.00	MISCELLANEOUS INCOME	22,980.00
INSPECTION EXPENSES		109,566.00		
EXAMINATION EXPENSES		1,484,736.00		
AFFILIATION FEE		52,500.00		
VEHICLE HIRE CHARGES		363,869.00		
TRAVELLING & CONVEYANCE		99,845.00		
PRINTING & STATIONARY		57,439.00		
ACCOUNTING EXPENSES		73,000.00		
TELEPHONE EXPENSES		32,726.00		
MEETING EXPENSES		10,978.00		
AUDIT FEE		45,000.00		
GARDENING EXP.		2,250.00		
SANITARY EXPENSES		15,093.00		
MISCELLANEOUS EXPENSES		44,542.00		
REPAIR & MAINTENANCE		530.00		
SPORTS MATERIAL		46,229.00		
ESI TO EMPLOYEE		21,416.00		
EPF TO EMPLOYEE		9,772.00		
EVENT EXPENSE		30,498.00		
INTEREST ON TDS (LATE PAYMENT)		2,583.00		
INTERVIEW EXPENSES		30,432.00		
LAB MATERIAL		7,668.00		
DEPRECIATION		353,941.52		
HOUSEKEEPING		283,449.00		
ADVERTISEMENT		173,449.00		
COMPUTER PERIPHERALS		78,126.00		
STAFF WELFARE EXPENSE		30,091.00		
SECURITY CHARGES		144,000.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO B/S.		1,605,598.69		
		10,273,855.00		10,273,855.00

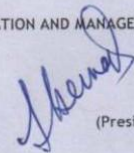
FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
FRN: 006271C


AMIT KAMALIA
PARTNER
M NO: 077618



FOR MAITRYA COLLEGE OF EDUCATION AND MANAGEMENT

(Secretary)



(President)

PLACE : PATNA
DATE : 24.10.2019

Maitreya College of Education & Management

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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA HAZIPUR VAISHALI	
[Annexed to and forming part of Balance sheet as at 31st March,2019 and Income & Expenditure Account for the year ended on that date]	
DESCRIPTION	CURRENT YEAR Rs.
ANNEXURE - 'A' (SUNDRY CREDITOR) CREDITOR FOR EXPENSES	
HOUSEKEEPING EXPENSE PAYABLE	23,811.00
HIRE VEHICLE EXPENSE PAYABLE	22,660.00
SECURITY CHARGE PAYABLE	11,747.00
SALARY & ALLOWANCES PAYABLE	25,996.00
TELEPHONE EXPENSES PAYABLE	6,437.00
AUDIT FEE PAYABLE	40,500.00
ELECTRICITY EXPENSES PAYABLE	10,058.00
OTHER EXPENSES PAYABLE	2,096.00
TOTAL	143,305.00
ANNEXURE - 'B' (OTHER CURRENT LIABILITIES)	
ADVANCE FEES	342,501.00
HEMANT KUMAR	64,350.00
RS Sharma	230.00
EMPLOYEE ESI	2,270.00
EMPLOYEE EPF	3,818.00
TDS PAYABLE	31,818.00
TOTAL	444,987.00
ANNEXURE - 'D' (CURRENT ASSETS)	
Interest Receivable	10,344.00
T. D. S RECEIVABLE	65,709.00
Design Inn	111,000.00
MAITREYA EDUCATION TRUST	17,910,115.00
KKPS	30,000.00
TOTAL	18,127,168.00
ANNEXURE - 'E' (BANK BALANCE)	
HDFC 6510	1,150,219.13
PUNJAB NATIONAL BANK (CA)	20,570.14
TOTAL	1,170,789.27



Maitreya College of Education & Management

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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA
HAZIPUR VAISHALI
ANNEXURE - 'C'
FIXED ASSETS AS ON 31.03.2019

PARTICULARS	OPENING BALANCE 01.04.2018		ADDITION		(SALE) / TRANSFER DURING THE YEAR	BALANCE AS ON 31.03.2019 <i>e=(a+b+c-d)</i>	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2019 <i>e-f</i>
	a Rs.		b Rs.	c Rs.					
BUILDING CONSTRUCTION	820,332.20		260,619.00	306,832.00	-	1,387,783.20	10%	123,436.72	1,264,346.48
AIR CONDITIONER	23,225.75		-	-	-	23,225.75	15%	3,483.86	19,741.89
FURNITURE & FIXTURES	576,899.95		-	-	-	576,899.95	10%	57,690.00	519,209.95
BOOKS	34,715.00		47,414.00	7,714.00	-	89,843.00	100%	85,986.00	3,857.00
CAMERA	4,819.84		-	-	-	4,819.84	60%	2,891.90	1,927.94
FIRE EXTINGUISHER	45,566.74		-	-	-	45,566.74	15%	6,835.01	38,731.73
GYSER	2,906.27		-	-	-	2,906.27	15%	435.94	2,470.33
LAN,CCTV,BIOMETRIC	203,544.33		-	-	-	203,544.33	15%	30,531.65	173,012.68
WATER FILTER	87,228.01		-	-	-	87,228.01	15%	13,084.20	74,143.81
XEROX MACHINE	33,308.68		-	-	-	33,308.68	15%	4,996.30	28,312.38
COMPUTER	25,789.92		-	-	-	25,789.92	40%	10,315.97	15,473.95
MUSICAL INSTRUMENT	19,312.67		-	-	-	19,312.67	15%	2,896.90	16,415.77
PRINTER	75,713.75		-	-	-	75,713.75	15%	11,357.06	64,356.69
TOTAL	1,953,363.11		308,033.00	314,546.00	-	2,575,942.11		353,941.52	2,222,000.59



Maitreya College of Education & Management

Shaping Education

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AUDIT REPORT OF F.Y. 2019-20

FORM NO. 10B
[See rule 17B]

Audit report under section 12A (b) of the Income Tax Act, 1961, in the case of Charitable or religious trusts or institution

We have examined the balance sheet of **MAITREYA EDUCATION TRUST** as at 31/03/2020 and the Income & Expenditure Account for the year ended on that date which is 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 branch 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 31/03/2020.
- (ii) In the case of the Income & Expenditure account, the excess of Expenditure Over Income of the above named institution for the year ended 31st March 2020.

The prescribed particulars are annexed hereto.

Place : 203, Adharshila Complex,
South Gandhi Maidan,
PATNA 800001

Date: 29/10/2020

For **KHETAN RAJESH KUMAR & CO.**
Chartered Accountants
FRN-10086C




(AMIT KAMALIA)
PARTNER
M.No.-077618
UDIN: 20077618AAAABF1929

Maitreya College of Education & Management

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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
BALANCE SHEET AS AT 31ST MARCH, 2020				
LIABILITIES	CURRENT YEAR (in Rs.)		ASSETS	CURRENT YEAR (in Rs.)
GENEARL FUND			FIXED ASSETS (ANNEXURE-'C')	
OPENING BALANCE	2,18,65,894.96			19,83,456.79
ADD : DURING THE YEAR	34,542.54			
LESS : TDS	(65,709.00)	2,18,34,728.50	CURRENT ASSETS LOAN & ADVANCES	
			CURRENT ASSETS (ANNEXURE-'D')	7,12,611.00
UNSECURED LOAN (ANNEXURE- G)		2,64,350.00	CASH & BANK BALANCES	
			BANK BALANCES (ANNEXURE-'E')	53,841.61
CURRENT LIABILITIES & PROVISIONS			CASH IN HAND (As certified by the management)	12,94,373.10
SUNDRY CREDITORS (ANNEXURE-'A')		6,70,673.00	BRANCH (ANNEXURE F)	1,88,34,959.00
OTHER CURRENT LIABILITIES (ANNEXURE-'B')		1,09,490.00		
		2,28,79,241.50		2,28,79,241.50

FOR KHETAN RAJESH KUMAR & CO.
 CHARTERED ACCOUNTANTS
 FRN: 010086C

(Signature)

AMIT KAMALIA
 PARTNER
 M NO: 077618

PLACE : PATNA
 DATE : 29.10.2020



FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT

(Signature)

Chairman

Maitreya College of Education & Management

Shaping Education


Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA HAZIPUR VAISHALI				
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020				
EXPENDITURE		CURRENT YEAR Rs.	INCOME	CURRENT YEAR Rs.
SALARY & ALLOWANCE		62,73,996.00	RECEIPT FROM FEES	86,86,482.80
BANK CHARGE & COMMISSION		7,330.63		
ELECTRICITY EXPENSES		1,63,202.00		
EXAMINATION EXPENSES		15,004.13		
GUEST FACULTY EXPENSE		5,000.00		
VEHICLE HIRE CHARGES		2,88,000.00		
TRAVELLING & CONVEYANCE		2,15,186.54		
PRINTING & STATIONARY		85,842.00		
ACCOUNTING EXPENSES		2,53,500.00		
TELEPHONE EXPENSES		29,995.16		
COURIER		126.00		
MISCELLANEOUS EXPENSES		87,998.00		
REPAIR & MAINTENANCE		38,411.00		
SPORTS MATERIAL		10,440.00		
ESI TO EMPLOYEE		25,822.00		
EPF TO EMPLOYEE		58,226.00		
EVENT EXPENSE		1,625.00		
INTERVIEW EXPENSES		25,000.00		
UNIVERSITY EXPENSE		4,74,500.00		
WEBSITE MAINTENANCE		70,000.00		
ADVERTISEMENT		17,198.00		
STAFF WELFARE EXPENSE		7,249.00		
WRITTEN OFF		1,10,968.00		
SECURITY CHARGES		1,31,400.00		
DEPRECIATION		2,55,895.80		
ROUND OFF		25.00		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO B/S.		34,542.54		
		86,86,482.80		86,86,482.80

FOR KHETAN RAJESH KUMAR & CO.
CHARTERED ACCOUNTANTS
FRN: 010086C

Amit Kamalia
AMIT KAMALIA
PARTNER
M NO: 077618

PLACE : PATNA
DATE : 29.10.2020



FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT

Shewal
CHAIRMAN

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhatta Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT

ANNEXURE - "C"

FIXED ASSETS AS ON 31.03.2020

PARTICULARS	OPENING BALANCE 01.04.2019	ADDITION		(SALE)/ TRANSFER DURING THE YR.	BALANCE AS ON 31.03.2020	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2020
		UPTO 30.09.2019	AFTER 30.09.2019					
BUILDING CONSTRUCTION	12,64,346.48	-	-	-	12,64,346.48	10%	1,26,434.65	11,37,911.83
AIR CONDITIONER	19,741.89	-	-	-	19,741.89	15%	2,961.28	16,780.61
FURNITURE & FIXTURES	5,19,209.96	-	-	-	5,19,209.96	10%	51,921.00	4,67,288.96
BOOKS	3,857.00	8,892.00	-	-	12,749.00	40%	5,099.60	7,649.40
CAMERA	1,927.94	-	-	-	1,927.94	15%	289.19	1,638.75
FIRE EXTINGUISHER	38,731.73	-	-	-	38,731.73	15%	5,809.76	32,921.97
GYSER	2,470.33	-	-	-	2,470.33	15%	370.55	2,099.78
LAN,CCTV,BIOMETRIC	1,73,012.68	-	-	-	1,73,012.68	15%	25,951.90	1,47,060.78
WATER FILTER	74,143.81	-	-	-	74,143.81	15%	11,121.57	63,022.24
XEROX MACHINE	28,312.38	-	-	-	28,312.38	15%	4,246.86	24,065.52
COMPUTER	15,473.95	8,460.00	-	-	23,933.95	40%	9,573.58	14,360.37
MUSICAL INSTRUMENT	16,415.77	-	-	-	16,415.77	15%	2,462.37	13,953.40
PRINTER	64,356.69	-	-	-	64,356.69	15%	9,653.50	54,703.18
TOTAL	22,22,000.59	17,352.00	-	-	22,39,352.59		2,55,895.80	19,83,456.79

DESCRIPTION	CURRENT YEAR Rs.	
	UPTO 30.09.2019	AFTER 30.09.2019
ANNEXURE - 'A' (SUNDRY CREDITOR)		
CREDITOR FOR EXPENSES	12,000.00	-
SECURITY CHARGE PAYABLE	6,47,426.00	-
SALARY & ALLOWANCES PAYABLE	11,247.00	-
ELECTRICITY EXPENSES PAYABLE	6,70,673.00	-
ANNEXURE - 'B' (OTHER CURRENT LIABILITIES)		
ESIC PAYABLE	2,534.00	-
EPF PAYABLE	9,356.00	-
TDS PAYABLE	97,600.00	-
	1,09,490.00	-
ANNEXURE - 'D' (CURRENT ASSETS)		
FEE Receivable	7,12,611.00	-
	7,12,611.00	-
ANNEXURE - 'E' (BANK BALANCE)		
HDFC 6510	35,985.47	-
PUNJAB NATIONAL BANK (CA)	17,856.14	-
	53,841.61	-
ANNEXURE - 'F' BRANCH		
MAITREYA EDUCATION TRUST	1,87,69,959.00	-
KIDS KINGDOM PRE SCHOOL	65,000.00	-
	1,88,34,959.00	-
ANNEXURE - 'G' UNSECURED LOAN		
HEMANT KUMAR	64,350.00	-
RAKESH RANJAN	2,00,000.00	-
	2,64,350.00	-



Maitreya College of Education & Management

Shaping Education

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NOTES TO ACCOUNTS

1. ACCOUNTING POLICIES

- i) The financial statements of the society are prepared under the Historical Cost Convention and are in accordance with the generally Accepted Accounting Policies, as applicable to the Trust.
 - ii) Income & Expenditure have been recognized on Accrual Basis.
2. Land (leasehold) represents the land allotted by Bihar Industrial Area Development Authority (BIADA) at Plot no. NS. -1(P) in EPIP, Hazipur, area 2 acre for the Establishment of Educational and Management College in the name of M/s Maitreya College of Education and Management. The total cost of the land is 106.80 lacs. 30% paid as first installment & balance in 6 equal annual installment. Amount paid till the date of balance sheet has been debited in the land (leasehold).
 3. Special fund represents voluntary contribution received with specific directions that they shall form part of the Corpus and the same shall be utilized towards the acquisition of Land & Construction of Building.
 4. Fixed assets include the cost of assets. It includes all cost of relating to the acquisition and expense incidental to acquisition. Fixed assets is shown at cost less depreciation.
 4. Depreciation has been charged at the rates prescribed under the Income tax Act.
 5. Expenses incurred by the trust are supported by internal vouchers duly certified by the trustees.

Place : 203, Adharshila Complex,
South Gandhi Maidan,
PATNA 800001

Date: 29/10/2020

For **KHETAN RAJESH KUMAR & CO.**
Chartered Accountants
FRN-10086C




(AMIT KAMALIA)
PARTNER

M.No.-077618

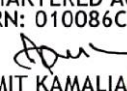


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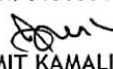


AUDIT REPORT OF F.Y. 2020-21

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
BALANCE SHEET AS AT 31ST MARCH, 2021				
LIABILITIES	CURRENT YEAR (in Rs.)		ASSETS	CURRENT YEAR (in Rs.)
GENEAL FUND			FIXED ASSETS	
OPENING BALANCE	21,833,860.93		(ANNEXURE-'C')	1,894,428.20
ADD : DURING THE YEAR	1,459,453.64			
LESS : TDS	-	23,293,314.57	CURRENT ASSETS LOAN & ADVANCES	
			CURRENT ASSETS	926,001.00
			(ANNEXURE-'D')	
UNSECURED LOAN		64,350.00	CASH & BANK BALANCES	
(ANNEXURE- G)			BANK BALANCES (ANNEXURE-'E')	302,600.27
CURRENT LIABILITIES & PROVISIONS			CASH IN HAND	805,154.10
SUNDRY CREDITORS		263,885.00	(As certified by the management)	
(ANNEXURE-'A')			BRANCH (ANNEXURE F)	19,710,309.00
OTHER CURRENT LIABILITIES		16,943.00		
(ANNEXURE-'B')				
		23,638,492.57		23,638,492.57
FOR KHETAN RAJESH KUMAR & CO. CHARTERED ACCOUNTANTS FRN: 010086C  AMIT KAMALIA PARTNER M NO: 077618  PLACE : PATNA DATE : 12-11-2021			FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT  Chairman	

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA HAZIPUR VAISHALI				
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021				
EXPENDITURE		CURRENT YEAR Rs.	INCOME	CURRENT YEAR Rs.
SALARY & ALLOWANCE		4,004,924.00	RECEIPT FROM FEES	7,655,898.20
BANK CHARGE & COMMISSION		8,670.64		
ELECTRICITY EXPENSES		100,946.00		
EXAMINATION EXPENSES		11,800.00		
VEHICLE HIRE CHARGES		170,748.00		
TRAVELLING & CONVEYANCE		4,600.00		
PRINTING & STATIONARY		106,821.00		
ACCOUNTING EXPENSES		312,000.00		
TELEPHONE EXPENSES		16,824.90		
MISCELLANEOUS EXPENSES		64,285.00		
REPAIR & MAINTENANCE		57,950.00		
ESI TO EMPLOYEE		25,329.00		
EPF TO EMPLOYEE		49,870.00		
EVENT EXPENSE		14,894.00		
INTERVIEW EXPENSES		30,320.00		
UNIVERSITY EXPENSE		774,000.00		
WEBSITE MAINTENANCE		28,000.00		
ADVERTISEMENT		16,745.00		
STAFF WELFARE EXPENSE		7,000.00		
SECURITY CHARGES		144,000.00		
DEPRECIATION		246,717.01		
ROUND OFF		0.01		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO B/S.		1,459,453.64		
		7,655,898.20		7,655,898.20
FOR KHETAN RAJESH KUMAR & CO. CHARTERED ACCOUNTANTS FRN: 010086C		FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT		
 AMIT KAMALIA PARTNER M NO: 077618 PLACE : PATNA DATE : 12-11-2021		 CHAIRMAN		
				

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

AUDIT REPORT OF F.Y. 2021-22



FORM NO. 10B
[See rule 17B]



Audit report under section 12A (b) of the Income Tax Act, 1961, in the case of Charitable or religious trusts or institution

We have examined the balance sheet of **MAITREYA EDUCATION TRUST** as at 31/03/2022 and the Income & Expenditure Account for the year ended on that date which is 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 branch 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 Income & Expenditure account, the excess of Income Over Expenditure of the above named institution for the year ended 31st March 2022.



The prescribed particulars are annexed hereto.

Place : 203, Adharshila Complex,
South Gandhi Maidan,
PATNA 800001

For KHETAN RAJESH KUMAR & CO.
Chartered Accountants
FRN-010086C

Date: 12th September, 2022






(AMIT KAMALIA)
PARTNER
M.No.-077618
UDIN: 22077618ARXBUP5942



Maitreya College of Education & Management

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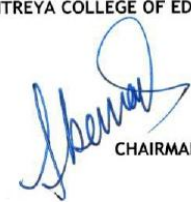
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MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
BALANCE SHEET AS AT 31ST MARCH, 2022				
LIABILITIES	CURRENT YEAR (in Rs.)		ASSETS	CURRENT YEAR (in Rs.)
GENERAL FUND			FIXED ASSETS	
OPENING BALANCE	23,293,314.57		(ANNEXURE-'C')	1,689,959.52
ADD : DURING THE YEAR	1,481,076.40	24,774,390.97	CURRENT ASSETS	
			LOAN & ADVANCES	
			(ANNEXURE-'D')	270,000.00
UNSECURED LOAN		64,350.00	CASH & BANK BALANCES	
(ANNEXURE- G)			BANK BALANCES (ANNEXURE-'E')	2,603,126.85
CURRENT LIABILITIES & PROVISIONS			CASH IN HAND	499,543.10
SUNDRY CREDITORS		415,274.00	(As certified by the management)	
(ANNEXURE-'A')			BRANCH (ANNEXURE F)	20,209,337.50
OTHER CURRENT LIABILITIES		17,952.00		
(ANNEXURE-'B')				
		25,271,966.97		25,271,966.97
FOR KHETAN RAJESH KUMAR & CO. CHARTERED ACCOUNTANTS FRN: 010086C			FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT	
AMIT KAMALIA PARTNER M NO: 077618 PLACE : PATNA DATE : 12-09-2022			 Chairman	

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhata Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT				
NS-1 (P) EPIP CAMPUS INDUSTRIAL AREA				
HAZIPUR VAISHALI				
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022				
EXPENDITURE		CURRENT YEAR Rs.	INCOME	CURRENT YEAR Rs.
SALARY & ALLOWANCE		4,945,638.00		
BANK CHARGE & COMMISSION		6,576.16	RECEIPT FROM FEES	9,013,995.54
ELECTRICITY EXPENSES		106,563.00		
EXAMINATION EXPENSES		1,006,719.00		
TRAVELLING & CONVEYANCE		316,047.00		
PRINTING & STATIONARY		93,604.00		
ACCOUNTING EXPENSES		75,000.00		
TELEPHONE EXPENSES		14,747.30		
MISCELLANEOUS EXPENSES		52,808.00		
REPAIR & MAINTENANCE		403,982.00		
ESI TO EMPLOYEE		26,200.00		
EPF TO EMPLOYEE		76,755.00		
EVENT EXPENSE		6,859.00		
WEBSITE MAINTENANCE		91,000.00		
ADVERTISEMENT		9,245.00		
SECURITY CHARGES		70,365.00		
DEPRECIATION		230,810.68		
EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO B/S.		1,481,076.40		
		9,013,995.54		9,013,995.54
FOR KHETAN RAJESH KUMAR & CO. CHARTERED ACCOUNTANTS FRN: 010086C AMIT KAMALIA PARTNER M NO: 077618 PLACE : PATNA DATE : 12-09-2022		FOR MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT  CHAIRMAN		

Maitreya College of Education & Management

Shaping Education

Affiliated to Aryabhatta Knowledge University, Patna

MAITREYA COLLEGE OF EDUCATION AND MANAGEMENT							ANNEXURE - "C"
FIXED ASSETS AS ON 31.03.2022							
PARTICULARS	OPENING BALANCE 01.04.2021	ADDITION		BALANCE AS ON 31.03.2022	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2022
		UPTO 30.09.2021	AFTER 30.09.2021				
BUILDING CONSTRUCTION	1,024,120.65	-	-	1,024,120.65	10%	102,412.07	921,708.58
AIR CONDITIONER	14,263.52	-	-	14,263.52	15%	2,139.53	12,123.99
FURNITURE & FIXTURES	420,560.05	-	-	420,560.05	10%	42,056.01	378,504.05
BOOKS	45,555.44	-	-	58,776.44	40%	21,741.58	38,034.86
CAMERA	655.49	3,297.00	10,845.00	655.49	15%	98.32	557.17
FIRE EXTINGUISHER	27,993.67	-	-	27,993.67	15%	4,197.55	23,796.12
GYSER	1,784.81	-	-	1,784.81	15%	267.72	1,517.09
LAN CCTV/BIO METRIC	125,001.66	-	-	125,001.66	15%	18,750.25	106,251.41
WATER FILTER	53,568.90	-	-	53,568.90	15%	8,035.34	45,533.56
SHAVING MACHINE	20,455.69	-	-	20,455.69	15%	3,068.35	17,387.34
PROJECTOR	8,425.00	-	-	8,425.00	15%	1,401.37	7,023.63
COMPUTER	9,525.00	-	-	9,525.00	40%	3,446.48	6,078.52
MUSICAL INSTRUMENT	11,860.39	-	-	11,860.39	15%	1,779.06	10,081.33
PRINTER	46,497.70	12,200.00	-	58,697.70	15%	8,604.66	49,893.04
TOTAL	1,894,428.20	15,497.00	10,845.00	1,920,770.20		230,810.68	1,689,959.52

Particulars	Date of Purchase	Amount in Rs.
BOOKS	15-04-21	150
BOOKS	29-12-21	2187
BOOKS	26-10-21	686
BOOKS	26-10-21	1250
PRINTER	08-09-21	2532

DESCRIPTION	CURRENT YEAR	
	Rs.	
ANNEXURE - 'A' (SUNDRY CREDITOR)		
SHAIKUNDA	331,024.00	
SALARY & ALLOWANCES PAYABLE	44,550.00	
SHAIKUNYA TRADER	36,000.00	
ACCOUNTING CHARGES PAYABLE		415,274.00
ANNEXURE - 'B' (OTHER CURRENT LIABILITIES)		
EFC PAYABLE	2,682.00	
EFC PAYABLE	12,010.00	
TDS PAYABLE	3,260.00	
		17,952.00
ANNEXURE - 'D' (CURRENT ASSETS)		
FEE RECEIVABLE	270,000.00	
	270,000.00	
ANNEXURE - 'E' (BANK BALANCE)		
HDFC 6510	2,603,126.85	
	2,603,126.85	
ANNEXURE - 'F' BRANCH		
MAITREYA EDUCATION TRUST	19,915,337.50	
KIDS KINGDOM PRE SCHOOL	294,000.00	
	20,209,337.50	
ANNEXURE - 'G' UNSECURED LOAN		
HEMANT KUMAR	64,350.00	
	64,350.00	



DR. GYANDEO MANI TRIPATHI


 22.05.2023
 PRINCIPAL
 MAITREYA COLLEGE OF EDUCATION
 MANAGEMENT HAJIPUR, BIHAR

Seal and Signature