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# **RMDV AND COMPANY**

CHARTERED ACCOUNTANTS

SHOP NO. 30, AMBEDKAR MARKET, NEAR CIVIL LINES, GAYA- 823001 Branch Office- Kolkatta, Patna, Madhepura, Purnia Mob. No. 8757033877, 9546787379, E-mail: cavijayyadav12@gmail.com

# AUDITORS REPORT

We have examined the Balance Sheet of **"SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE"** (RUN & ESTABLISHED BY "SRI BHAGWAT PRASAD SINGH MEMORIAL TRUST") DEO MORE, G.T. ROAD, AURANGABAD (BIHAR) as at 31<sup>st</sup> March 2022 and the Income & Expenditure account for the year ended on that date which is in agreement which the books of account maintained by the said College. These financial statements are the responsibility of the College management. Our responsibility is to express an opinion on these financial statements based on our audit.

- 1. We have conducted our audit in accordance with auditing standards generally accepted in India. Those 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 2. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for purpose of the audit. In our opinion, proper books of account have been kept by the institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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

- In the case of the Balance Sheet of the state of affairs of the above named College as at 31<sup>st</sup> March, 2022 and;
- In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31<sup>st</sup> March 2022

RMDV AND COMPANY

Chartered Accountants

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CA VIJAY KUMAR Partner

M. No. 528269 FRN No. 021429N



Place:- GAYA Date:- 22.09.2022

# SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

(RUN & ESTABLISHED BY "SRI BHAGWAT PRASAD SINGH MEMORIAL TRUST") DEO MORE, G.T. ROAD, AURANGABAD (BIHAR)

#### BALANCE SHEET AS AT 31ST MARCH, 2022

| LIABILITIES                  | AMOUNT      | AMOUNT      | ASSETS                              | AMOUNT     | AMOUNT      |
|------------------------------|-------------|-------------|-------------------------------------|------------|-------------|
|                              | Ra.         | Ra.         |                                     | Rs.        | Rs.         |
| GENERAL FUND                 |             |             | FIXED ASSETS                        |            |             |
| (As Per Last Account)        | 8354717.88  |             | (As Per Schedule " A")              |            | 342833337.0 |
| Add:- Excess of Income       |             |             |                                     | 1          |             |
| over Expenditure             | 2732167.86  |             | Land                                | 1 1        | 960000.0    |
|                              | 11086885.74 |             |                                     | 1 1        |             |
| Less:- Paid to SBPSM Trust   | 60000.00    |             |                                     | 1 1        |             |
|                              | 11026885.74 |             |                                     | 1 1        |             |
| Less:- TDS Transfer to Trust | 70638.00    | 10956247.74 |                                     |            |             |
|                              |             |             |                                     |            |             |
|                              |             |             | INVESTMENT                          | 3278548.00 |             |
| Building Development Fund    |             |             | FD<br>Add:- Interest                | 497777.00  | 3776325.00  |
| (As Per Last Account)        | 1 1         |             | Add:- Interest                      | 49////.00  | 3770325.0   |
|                              |             | 23795135.00 | Density Density DA 111              | 1 1        | 250000.00   |
|                              |             |             | Security Deposit (M.U.)             |            | 250000.00   |
|                              |             | -           |                                     |            |             |
| UNSECURED LOAN               |             |             | LOAN & ADVANCE (ASSETS)             |            |             |
| Abhay Kumar & Kumari Usha    | 1455000.00  |             | Advance to Staff                    |            | 210058.00   |
| Manoj kumar                  | 491020.00   |             | Adv. to Sri Bhagwat S. A.N.M. Coll. |            | 50000.00    |
| Ramrati devi                 | 651600.00   | 2597620.00  | Advance to Ajay Kumar               |            | 64000.00    |
|                              |             |             |                                     |            |             |
| •                            |             |             |                                     |            |             |
| CURRENT LIABLITIES           |             |             | CURRENT ASSETS                      |            |             |
| Audit Fee Payable            | 3000.00     |             | Cash in Hand                        | 12616.45   |             |
| PF Payable                   | 39600.00    |             | (As Certified by Management)        | 12010,40   |             |
| Scholarship Fund             | 1340174.00  |             | Cash at Bank                        |            |             |
| T.D.S.Payable                | 4897.00     | ÷*          | P.N.B., Sheoganj Br, Auranagabad    |            |             |
| Honorarium                   | 557236.00   |             | A/c No 3153002100002711             | 303238.29  | 315854.74   |
| Salary Payable               | 615665.00   | 2560572.00  |                                     | 000100.17  | 010004.14   |
|                              |             |             |                                     |            |             |
|                              | Total Rs.   | 39909574.74 |                                     | Total Rs.  | 39909574.74 |

As per our separate report of even date FOR RMDV AND COMPANY **Chartered** Accountants

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CA VIJAY KUMAR

Partner

M.No:528269

FRN No.021429N

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Chartered Account

## FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE .

PRESIDENT

Place:- Gaya Date:- 22.09.2022

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## SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

(RUN & ESTABLISHED BY "SRI BHAGWAT PRASAD SINGH MEMORIAL TRUST") DEO MORE, G.T. ROAD, AURANGABAD (BIHAR)

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| EXPENDITURE                                 | AMOUNT      | INCOME                                  | AMOUNT        |
|---|-------------|---|---------------|
|   | Ra          |   | Rs.           |
| Salary Paid to Staff                        |             | Fee Receipt from Students:-             |               |
| Accounting Charges                          | 185694.00   | Admission, Tuition, Examination         |               |
| Advertisement Expenses                      | 107300.00   | Registration, Misc. & Other Fee Etc.    | 18812400.00   |
| Bank Charges                                | 4976.14     |   |               |
| Centre Examination Expenses                 | 516000.00   |   |               |
| Electricity & Generator                     | 132400.00   | Bank Interest on FD                     | 568415.00     |
| Employers Cont. to PF                       | 70860.00    | 100 C C C C C C C C C C C C C C C C C C |               |
| Examination Expeanes                        | 42350.00    |   |               |
| Fee Refunded                                | 25000.00    | Centre Examination Fee Received         | 516000.00     |
| Gardening & Plantation                      | 64250.00    |   |               |
| Honorarium                                  | 720000.00   |   |               |
| Laboratory Expeanes                         | 8741.00     |   |               |
| Medical Expenses                            | 5450.00     |   |               |
| Miscellaneous Expenses                      | 65620.00    |   |               |
| National Festival Expenses                  | 69480.00    |   |               |
| Newspaper & Magazine                        | 82480.00    |   |               |
| Office Expenses                             | 21650.00    |   |               |
| PF Expenses                                 | 93830.00    |   |               |
| Postage & Stamps                            | 2465.00     |   |               |
| Printing & Stationery                       | 126450.00   |   |               |
| Prize Distribution to Students              | 36006.00    |   |               |
| R/M to Vehicle                              | 233520.00   |   |               |
| Refreshment Expenses                        | 86450.00    |   |               |
| Registration & Examination Fee Paid to M.U. | 744460.00   |   |               |
| Staff Welfare( Uniform)                     | 321539.00   |   |               |
| Studenta Rebate Fee                         | 264550.00   |   |               |
| Students Tour Expenses                      | 126520.00   |   |               |
| Telephone & Mobile                          | 36500.00    | 1                                       |               |
| Travelling & Conveyance                     | 47450.00    |   |               |
| Audit Fee                                   | 3000.00     |   |               |
| Depreciation on Fixed Assets                | 3676108.00  |   |               |
| Excess of Income over Expenditure           | 2732167.86  | 5                                       |               |
| Total Rs.                                   | 19896815.00 | Total Rs                                | . 19896815.00 |

As per our separate report of even date FOR RMDV AND COMPANY GE Chartered Accountants

#### FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Vi Jay Kumar

Partner M.No:528269 FRN No.021429N



Place:- Gaya Date:- 22.09.2022

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# SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

(RUN & ESTABLISHED BY "SRI BHAGWAT PRASAD SINGH MEMORIAL TRUST") DEO MORE, G.T. ROAD, AURANGABAD (BIHAR)

### RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| RECEIPT                              | AMOUNT                                    | PAYMENT                                     | AMOUNT     |
|--------------------------------------|---|---|------------|
| 1                                    | Ra.                                       | 1   | Re.        |
| Opening Balance:-                    |   | Salary Paid to Staff                        | 8342283.00 |
| Cash in Hand                         | 107553.45                                 | Accounting Charges                          | 251000.00  |
| Cash at Bank                         | 2811-01 - 11 - 11 - 11 - 11 - 11 - 11 - 1 | Advertisement Expenses                      | 107300.00  |
| P.N.B., Sheoganj Br., Auranagabad    |   | Bank Charges                                | 4976.14    |
| A/c No 3153002100002711              | 501906.43                                 | Centre Examination Expenses                 | 516000.00  |
|                                      |   | Electricity & Generator                     | 132400.00  |
|                                      | 9635                                      | Examination Expeanes                        | 42350.00   |
|                                      |   | Fee Refunded                                | 25000.00   |
|                                      |   | Gardening & Plantation                      | 64250.00   |
| Fee Receipt from Students:-          |   | Honorarium                                  | 270000.00  |
| Admission, Tuition, Examination      |   | Laboratory Expenses                         | 8741.00    |
| Registration, Misc. & Other Fee Etc. | 18812400.00                               | Medical Expenses                            | 5450.00    |
| a second man a culti fice late.      | 10012400.00                               | Miscellancous Expenses                      | 65620.00   |
|                                      |   | National Festival Expenses                  | 69480.00   |
| Centre Examination Fee Received      | E16000.00                                 | Newspaper & Magazine                        | 82480.00   |
| Contro Examination Pee Received      | 516000.00                                 |   | 21650.00   |
|                                      |   | Office Expenses                             | 93830.00   |
|                                      |   | PF Expenses                                 | 2465.00    |
|                                      |   | Postage & Stamps                            | 126450.00  |
|                                      |   | Printing & Stationery                       |            |
|                                      |   | Prize Distribution to Students              | 36006.00   |
|                                      |   | R/M to Vehicle                              | 233520.00  |
|                                      |   | Refreshment Expenses                        | 86450.00   |
|                                      |   | Registration & Examination Fee Paid to M.U. | 744460.00  |
| (i <del>t</del>                      |   | Staff Welfare( Uniform)                     | 321539.00  |
|                                      |   | Students Rebate Fee                         | 264550.00  |
|                                      |   | Students Tour Expenses                      | 126520.00  |
|                                      |   | Telephone & Mobile                          | 36500.00   |
|                                      |   | Travelling & Conveyance                     | 47450.00   |
|                                      | 375                                       |   | 0211021    |
|                                      |   | Audit Fee (F.Y. 2020-21)                    | 3000.00    |
|                                      |   | PF Paid                                     | 346170.00  |
| 1. 2                                 |   | Unsecured Loan Paid                         | 324980.00  |
|                                      |   | Scholarahip                                 | 39020.00   |
|                                      |   | Paid to SBPSM Trust                         | 60000.00   |
|                                      |   | Take to obtion Trake                        | 00000.00   |
| ·                                    |   | Building WIP                                | 5757925.00 |
| ,                                    |   | Electrical Equipments                       | 330708.00  |
|                                      |   |   |            |
|                                      |   | Furniture & Fixture                         | 606932.00  |
|                                      |   | Library Equipments                          | 24550.00   |
|                                      |   | Closing Balance:-                           |            |
|                                      |   | Cash in Hand                                | 12616.45   |
|                                      |   | Cash at Bank                                |            |
|                                      |   | P.N.B., Sheoganj Br., Auranagabad           |            |
|                                      |   | A/c No 3153002100002711                     | 303238.29  |
|                                      |   |   | 000200.29  |
|                                      |   |   |            |

As per our separate report of even date FOR RMDV AND COMPANY GE Chartered Accountants

### FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

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CA VIJAY KUMAR Partner M.No:528269 FRN No.021429N

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PRESIDENT

Place:- Gaya Date:- 22.09.2022

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