



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 31st March 2023 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 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:

- 1) In the case of the Balance Sheet of the state of affairs of the above named College as at 31st March, 2023 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31st March 2023

RMDV AND COMPANY

Chartered Accountants

Vijay Kumar

CA VIJAY KUMAR

Partner

M. No. 528269

FRN No. 021429N

Place:- GAYA

Date:- 08.09.2023



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, 2023

LIABILITIES	AMOUNT	AMOUNT	A S S E T S	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GENERAL FUND (As Per Last Account)	10956247.74		FIXED ASSETS (As Per Schedule " A")		31802402.00
Add:- Excess of Income over Expenditure	175006.05		Land		960000.00
	11131253.79				
Less:- Paid to S.B.P.S.M. Trust	50000.00	11081253.79			
			INVESTMENT		
Building Development Fund (As Per Last Account)		23795135.00	Fixed Deposit	3776325.00	
			Add:- Addition	1650000.00	5426325.00
			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 LIABILITIES			CURRENT ASSETS		
Audit Fee Payable	3000.00		Cash in Hand	186632.45	
PF Payable	39600.00		(As Certified by Management)		
Scholarship Fund	1301154.00		Cash at Bank		
T.D.S. Payable	8597.00		P.N.B., Sheoganj Br, Aurangabad		
Honorarium	138472.00	1490823.00	A/c No.- 3153002100002711	15414.34	202046.79
Total Rs.		38964831.79		Total Rs.	38964831.79

As per our separate report of even date

FOR RMDV AND COMPANY

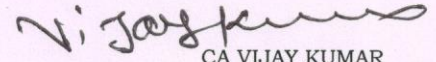
Chartered Accountants

FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Place:- Gaya

Date:- 08.09.2023



CA VIJAY KUMAR

Partner

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Salary Paid to Staff	15963575.00	Fee Receipt from Students:-	
Accounting Charges	265100.00	Admission, Tuition, Examination	
Advertisement Expenses	93501.00	Registration, Misc. & Other Fee Etc.	23814700.00
Bank Charges	14952.95		
Consultancy Charges	138136.00		
Electricity & Generator	136450.00		
Employer's Cont. to EPF	252000.00		
Examination Expenses	44150.00		
Extra Work Expenses	106500.00		
Fee Refunded	58000.00		
Gardening & Plantation	68470.00		
Honorarium	720000.00		
Laboratory Expenses	9750.00		
Medical Expenses	5450.00		
Miscellaneous Expenses	25400.00		
National Festival Expenses	69020.00		
Newspaper & Magazine	19780.00		
Office Expenses	7450.00		
Postage & Stamps	1545.00		
Printing & Stationery	109000.00		
Prize Distribution to Students	15002.00		
R/M to Vehicle	217714.00		
Refreshment Expenses	91150.00		
Registration & Examination Fee Paid to M.U.	1414713.00		
Staff Welfare(Uniform)	21000.00		
Telephone & Mobile	37150.00		
Travelling & Conveyance	48470.00		
Audit Fee	3000.00		
Depreciation on Fixed Assets	3683265.00		
Excess of Income over Expenditure	175006.05		
Total Rs.	23814700.00	Total Rs.	23814700.00

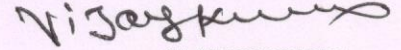
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	Rs.		Rs.
Opening Balance:-		Salary Paid to Staff	16306540.00
Cash in Hand	12616.45	Accounting Charges	265100.00
Cash at Bank		Advertisement Expenses	93501.00
P.N.B., Sheoganj Br., Aurangabad		Bank Charges	14952.95
A/c No.- 3153002100002711	303238.29	Consultancy Charges	82506.00
		Electricity & Generator	136450.00
		Examination Expenses	44150.00
		Extra Work Expenses	106500.00
		Fee Refunded	58000.00
Fee Receipt from Students:-		Gardening & Plantation	68470.00
Admission, Tuition, Examination		Honorarium	1080000.00
Registration, Misc. & Other Fee Etc.	23814700.00	Laboratory Expenses	9750.00
		Medical Expenses	5450.00
		Miscellaneous Expenses	25400.00
		National Festival Expenses	69020.00
		Newspaper & Magazine	19780.00
		Office Expenses	7450.00
		Postage & Stamps	1545.00
		Printing & Stationery	109000.00
		Prize Distribution to Students	15002.00
		R/M to Vehicle	217714.00
		Refreshment Expenses	91150.00
		Registration & Examination Fee Paid to M.U.	1414713.00
		Staff Welfare(Uniform)	21000.00
		Telephone & Mobile	37150.00
		Travelling & Conveyance	48470.00
		Audit Fee (F.Y. 2021-22)	3000.00
		PF Paid	635394.00
		Scholarship	39020.00
		Paid to SBPSM Trust	50000.00
		Fixed Deposit	1650000.00
		Building WIP	294300.00
		Computer	83600.00
		Electrical Equipments	210571.00
		Fire Equipments	70444.00
		Furniture & Fixture	502495.00
		Laboratory Equipments	21450.00
		Library Equipments	19470.00
		Closing Balance:-	
		Cash in Hand	186632.45
		Cash at Bank	
		P.N.B., Sheoganj Br., Aurangabad	
		A/c No.- 3153002100002711	15414.34
Total Rs.	24130554.74	Total Rs.	24130554.74

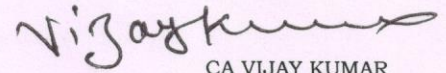
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FIXED ASSETS SCHEDULE "A" FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01.04.2022	Addition Before Spt.	Addition After Spt.	Total as at 31.03.2023	Depreciation	Net Block 31.03.2023
1	Building	10%	30074160.00	294300.00	0.00	30368460.00	3036846.00	27331614.00
2	Furniture & Fixture	10%	2260295.00	502495.00	0.00	2762790.00	276279.00	2486511.00
3	Computer	40%	20440.00	83600.00	0.00	104040.00	41616.00	62424.00
4	Art & Craft Equipments	15%	11994.00	0.00	0.00	11994.00	1799.00	10195.00
5	Educational C.D.	15%	305.00	0.00	0.00	305.00	46.00	259.00
6	Electricals Equipments	15%	1238681.00	160571.00	50000.00	1449252.00	213638.00	1235614.00
7	Fire Equipments	15%	4328.00	0.00	70444.00	74772	5932.00	68840.00
8	Games & Sports Equipments	15%	45194.00	0.00	0.00	45194.00	6779.00	38415.00
9	Laboratory Equipments	15%	340769.00	21450.00	0.00	362219.00	54333.00	307886.00
10	Library Books	15%	231390.00	19470.00	0.00	250860.00	37629.00	213231.00
11	Mobile	15%	24727.00	0.00	0.00	24727	3709.00	21018.00
12	Musical Equipments	15%	22877.00	0.00	0.00	22877.00	3432.00	19445.00
13	Printer	15%	8177.00	0.00	0.00	8177.00	1227.00	6950.00
		Total Rs.	34283337.00	1081886.00	120444.00	35485667.00	3683265.00	31802402.00

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