



CA VIJAY KUMAR

Chartered Accountants

Add.: Shop N0-30, Ambedkar
Market, Near-Civil Lines, Gaya (Bihar)

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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 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 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, 2020 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31st March 2020

CA VIJAY KUMAR

Chartered Accountants

Vijay Kumar

(Vijay Kumar)

M. No. 528269

Place:- GAYA

Date:- 11.01.2021



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, 2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GENERAL FUND (As Per Last Account)	3871230.66		FIXED ASSETS (As Per Schedule " A")		31286826.00
Add:- Excess of Income over Expenditure	3397380.61		Land		960000.00
	7268611.27				
Less:- Paid to SBPSM Trust	10000.00				
	7258611.27				
Less:- TDS 19-20 Trs. To Trust	21571.00	7237040.27			
			INVESTMENT		
Building Development Fund (As Per Last Account)	23795135.00		FD	2956335.00	
Addition during the Year	0.00	23795135.00	Add:- Interest	215705.00	3172040.00
			Security Deposit (M.U.)		250000.00
UNSECURED LOAN			LOAN & ADVANCE (ASSETS)		
Abhay Kumar & Kumari Usha	1455000.00		Advance to Staff		210058.00
Ajay Kumar	106000.00		Adv. to Sri Bhagwat S. A.N.M. Coll.		50000.00
Manoj kumar	646000.00				
Ramrati devi	651600.00	2858600.00			
			CURRENT ASSETS		
CURRENT LIABILITIES			Cash in Hand	28220.45	
Audit Fee Payable	3000.00		(As Certified by Management)		
PF Payable	31260.00		Cash at Bank		
Scholarship Fund	1379194.00		P.N.B., Sheoganj Br, Aurangabad		
T.D.S.Payable	3813.00		A/c No.- 3153002100002711	258097.82	286318.27
Salary Payable	691200.00				
Honorarium	216000.00	2324467.00			
	Total Rs.	36215242.27		Total Rs.	36215242.27

As per our separate report of even date

FOR CA VIJAY KUMAR

Chartered Accountants

FOR SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Vijay Kumar

(VIJAY KUMAR)

Proprietor's

M.No:528269

Place:- Gaya

Date:- 11.01.2021



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, 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Salary Paid to Staff	8570520.00	Fee Receipt from Students:-	
Printing & Stationery Expenses	196491.00	Admission, Tuition, Exam.	
Advertisement Expenses	353860.00	Regis., Misc. Fee Etc.	16675100.00
Bank Charges	9115.39		
Refreshment Expenses	143733.00		
Travelling & Conveyance Expenses	64270.00	Bank Interest on FD	237276.00
Examination Expenses	141550.00		
National Festival Expenses	60649.00		
Office Expenses	16350.00		
Miscellaneous Expenses	16401.00		
Security Guard Expenses	92600.00		
Postage & Stamps Expenses	2420.00		
Prize Distribution to Students	60008.00		
Puja Expenses	6990.00		
Staff Welfare(Uniform)	155475.00		
Telephone & Mobile Expenses	15610.00		
Newspaper & Magazine Expenses	7250.00		
Regist. & Examination Fee Paid to M.U.	449696.00		
Scholarship Expenses	38350.00		
Games & Sports Expenses	11000.00		
R/M to Vehicle	44970.00		
Honorarium	693756.00		
Electricity & Generator Expenses	107798.00		
Accounting Charges	68000.00		
Students Rebate Fee	42550.00		
Gardening & Plantation Expenses	61920.00		
Medical Expenses	8030.00		
Repair & Maintenance Expenses	16099.00		
Laboratory Expenses	24800.00		
Eklabya Foundation to M.U.	50000.00		
Employers Cont. to PF	55440.00		
Audit Fee	3000.00		
Depreciation on Fixed Assets	1926294.00		
Excess of Income over Expenditure	3397380.61		
Total Rs.	16912376.00	Total Rs.	16912376.00

As per our separate report of even date

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Chartered Accountants

FOR SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Place:- Gaya

Date:- 11.01.2021

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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, 2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	Rs.		Rs.
Opening Balance:-		Salary Paid to Staff	7559640.00
Cash in Hand	14497.45	Printing & Stationery Expenses	196491.00
Cash at Bank		Advertisement Expenses	353860.00
P.N.B., Sheoganj Br., Auranagabad		Bank Charges	9115.39
A/c No.- 3153002100002711	2405770.21	Refreshment Expenses	143733.00
		Travelling & Conveyance Expenses	64270.00
		Examination Expenses	141550.00
		National Festival Expenses	60649.00
		Office expenses	16350.00
		Miscellaneous Expenses	16401.00
		Security Guard Expenses	52600.00
Fee Receipt from Students:-		Postage & Stamps Expenses	2420.00
Admission, Tuition, Exam.		Prize Distribution to Students	60008.00
Regis., Misc. Fee Etc.	16675100.00	Puja Expenses	6990.00
		Staff Welfare(Uniform)	155475.00
		Telephone & Mobile Expenses	15610.00
		Newspaper & Magazine Expenses	7250.00
		Regist. & Examination Fee Paid to M.U.	449696.00
		Scholarship Expenses	38350.00
		Games & Sports Expenses	11000.00
		R/M to Vehicle	44970.00
		Honorarium	432000.00
		Electricity & Generator Expenses	107798.00
		Accountancy Charges	68000.00
		Rebate Fee for Students	42550.00
		Gardening & Plantation Expenses	61920.00
		Medical Expenses	8030.00
		Repair & Maintenance Expenses	16099.00
		Laboratory Expenses	24800.00
		Eklabya Foundation to M.U.	50000.00
		Audit Fee (F.Y. 2018-19)	3000.00
		TDS Paid	48273.00
		Furniture & Fixture	526609.00
		Laboratory Equipments	36450.00
		Building WIP	6688167.00
		Library Equipments	38751.00
		Electrical Equipments	627996.00
		Mobile	17000.00
		Paid to SBPSM Trust	10000.00
		Advance to Staff	180058.00
		PF Paid	375120.00
		Closing Balance:-	
		Cash in Hand	28220.45
		Cash at Bank	
		P.N.B., Sheoganj Br., Auranagabad	
		A/c No.- 3153002100002711	258097.82
Total Rs.	19095367.66	Total Rs.	19095367.66

As per our separate report of even date

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DEO MORE, G.T. ROAD, AURANGABAD (BIHAR)

FIXED ASSETS SCHEDULE 'A' FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2020

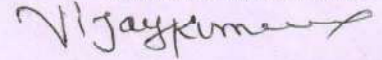
Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01-04-2019	Addition Before Spt.	Addition After Spt.	Total as at 31-03-2020	Depreciation	Net Block 31-03-2020
1	Art & Craft Equipments	10%	19531.00	0.00	0.00	19531.00	2930.00	16601.00
2	Building	10%	22225338.00	5159744.00	1528423.00	28913505.00	1407465.00	27506040.00
3	Furniture & Fixture	10%	1521519.00	430324.00	96285.00	2048128.00	199998.00	1848130.00
4	Computer	40%	66748.00	0.00	0.00	66748.00	26669.00	40079.00
5	Electricals Equipments	15%	769905.00	170996.00	457000.00	1397901.00	175410.00	1222491.00
6	Educational C.D.	15%	497.00	0.00	0.00	497.00	75.00	422.00
7	Fire Equipments	15%	7048.00	0.00	0.00	7048	1057.00	5991.00
8	Games & Sports Equipments	15%	73591.00	0.00	0.00	73591.00	11039.00	62552.00
9	Laboratory Equipments	15%	277904.00	36450.00	0.00	314354.00	47153.00	267201.00
10	Library Books	15%	278814.00	38751.00	0.00	317565.00	47635.00	269930.00
11	Mobile	15%	0.00	0.00	17000.00	17000	1275.00	15725.00
12	Musical Equipments	15%	37252.00	0.00	0.00	37252.00	5588.00	31664.00
		Total Rs.	25278147.00	5836265.00	2098708.00	33213120.00	1926294.00	31286826.00

As per our separate report of even date
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