



CA VIJAY KUMAR

Chartered Accountants

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

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Mob. No.- 08757033877

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 2021 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, 2021 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31st March 2021

CA VIJAY KUMAR

Chartered Accountants

Vijay Kumar

(Vijay Kumar)

M. No. 528269

Place:- GAYA

Date :- 20.01.2022



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, 2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GENERAL FUND (As Per Last Account)	7237040.27		FIXED ASSETS (As Per Schedule " A")		31239330.00
Add:- Excess of Income over Expenditure	1761312.61		Land		960000.00
	8998352.88				
Less:- Paid to SBPSM Trust	635000.00				
	8363352.88				
Less:- TDS 20-20 Trs. To Trust	8635.00	8354717.88			
			INVESTMENT		
Building Development Fund (As Per Last Account)	23795135.00		FD	3172040.00	
Addition during the Year	0.00	23795135.00	Add:- Interest	106508.00	3278548.00
			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	107553.45	
Audit Fee Payable	3000.00		(As Certified by Management)		
PF Payable	29310.00		Cash at Bank		
Scholarship Fund	1379194.00		P.N.B., Sheoganj Br, Auranagabad		
T.D.S.Payable	11439.00		A/c No.- 3153002100002711	501906.43	609459.88
Honorarium	166000.00	1588943.00			
	Total Rs.	36597395.88		Total Rs.	36597395.88

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

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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, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Salary Paid to Staff	7821941.00	Fee Receipt from Students:-	
Printing & Stationery Expenses	142122.00	Admission, Tuition, Exam.	15750710.00
Advertisement Expenses	12600.00	Regis., Misc. Fee Etc.	
Bank Charges	7182.39		
Refreshment Expenses	56440.00		
Travelling & Conveyance Expenses	13690.00	Bank Interest on FD	115143.00
Examination Expenses	94550.00		
National Festival Expenses	37450.00		
Office expenses	11360.00		
Miscellaneous Expenses	2520.00		
University Expenses	20000.00		
Postage & Stamps Expenses	2510.00		
Prize Distribution to Students	16004.00		
Puja Expenses	22590.00		
Staff Welfare(Uniform)	60000.00		
Telephone & Mobile Expenses	16055.00		
Newspaper & Magazine Expenses	6970.00		
Regist. & Examination Fee Paid to M.U.	834942.00		
Students Tour Expenses	31000.00		
R/M to Vehicle	56450.00		
Honorarium	693756.00		
Electricity & Generator Expenses	95500.00		
Accountancy Charges	262501.00		
Gardening & Plantation Expenses	71020.00		
Medical Expenses	8950.00		
Repair & Maintenance Expenses	3890.00		
Laboratory Expenses	14150.00		
Students Rebate Fee	125250.00		
Employers Cont. to PF	52440.00		
PF Expenses	59950.00		
Audit Fee	3000.00		
Depreciation on Fixed Assets	3447757.00		
Excess of Income over Expenditure	1761312.61		
Total Rs.	15865853.00	Total Rs.	15865853.00

As per our separate report of even date
FOR CA VIJAY KUMAR
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FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Place:- Gaya
Date:- 20.01.2022

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	Rs.		Rs.
Opening Balance:-		Salary Paid to Staff	8227481.00
Cash in Hand	28220.45	Printing & Stationery	142122.00
Cash at Bank		Advertisement Expenses	12600.00
P.N.B., Sheoganj Br., Auranagabad		Bank Charges	7182.39
A/c No.- 3153002100002711	258097.82	Refreshment Expenses	56440.00
		Travelling & Conveyance	13690.00
		Examination Expenses	94550.00
		National Festival Expenses	37450.00
		Office Expenses	11360.00
		Miscellaneous Expenses	2520.00
		University Expenses	20000.00
Fee Receipt from Students:-		Postage & Stamps Expenses	2510.00
Admission, Tuition, Exam.		Prize Distribution to Students	16004.00
Regis., Misc. Fee Etc.	15625460.00	Puja Expenses	22590.00
		Staff Welfare(Uniform)	60000.00
		Telephone & Mobile	16055.00
		Newspaper & Magazine	6970.00
		Regist. & Examination Fee Paid to M.U.	834942.00
		Students Tour Expenses	31000.00
		R/M to Vehicle	56450.00
		Honorarium	698000.00
		Electricity & Generator	95500.00
		Accountancy Charges	262501.00
		Gardening & Plantation	71020.00
		Medical Expenses	8950.00
		Repair & Maintenance	3890.00
		Laboratory Expenses	14150.00
		Audit Fee (F.Y. 2019-20)	3000.00
		TDS Paid	38130.00
		Furniture & Fixture	237820.00
		Laboratory Equipments	190179.00
		Building WIP	2851337.00
		Library Equipments	21450.00
		Electrical Equipments	72075.00
		Mobile	17000.00
		Printer	10400.00
		Paid to SBPSM Trust	635000.00
		PF Paid	400000.00
		Closing Balance:-	
		Cash in Hand	107553.45
		Cash at Bank	
		P.N.B., Sheoganj Br., Auranagabad	
		A/c No.- 3153002100002711	501906.43
Total Rs.	15911778.27	Total Rs.	15911778.27

As per our separate report of even date

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FIXED ASSETS SCHEDULE 'A' FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01-04-2020	Addition Before Spt.	Addition After Spt.	Total as at 31-03-2021	Depreciation	Net Block 31-03-2021
1	Art & Craft Equipments	10%	16601.00	0.00	0.00	16601.00	2490.00	14111.00
2	Building	10%	27506040.00	615430.00	2235907.00	30357377.00	2923942.00	27433435.00
3	Furniture & Fixture	10%	1848130.00	0.00	237820.00	2085950.00	196704.00	1889246.00
4	Computer	40%	40079.00	0.00	0.00	40079.00	16032.00	24047.00
5	Electricals Equipments	15%	1222491.00	0.00	72075.00	1294566.00	188780.00	1105786.00
6	Educational C.D.	15%	422.00	0.00	0.00	422.00	63.00	359.00
7	Fire Equipments	15%	5991.00	0.00	0.00	5991.00	899.00	5092.00
8	Games & Sports Equipments	15%	62552.00	0.00	0.00	62552.00	9383.00	53169.00
9	Laboratory Equipments	15%	267201.00	30000.00	160179.00	457380.00	56593.00	400787.00
10	Library Books	15%	269930.00	21450.00	0.00	291380.00	43707.00	247673.00
11	Mobile	15%	15725.00	0.00	17000.00	32725.00	3634.00	29091.00
12	Musical Equipments	15%	31664.00	0.00	0.00	31664.00	4750.00	26914.00
13	Printer	15%	0.00	0.00	10400.00	10400.00	780.00	9620.00
	Total Rs.		31286826.00	666880.00	2733381.00	34687087.00	3447757.00	31239330.00

As per our separate report of even date

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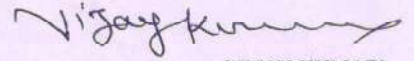
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