

CA VIJAY KUMAR

Chartered Accountants

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

E-mail: cavijayyadav12@gmail.com 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 2019 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

- We have conducted our audit in accordance with auditing standards generally accepted in 1. 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.
- We have obtained all the information and explanation which to the best of our knowledge 2. 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, 2019 and;
- In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31st March 2019

CA VIJAY KUMAR

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Chartered Accountants

(Vijay Kumar) M. No. 528269

Date:- 23.10.2019

Place:- GAYA

(Run & Established & by "Sri Bhagwat Prasad Singh Memorial Trust") DEO MORE, G.T ROAD, AURANGABAD (BIHAR)

BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	AMOUNT AMOUNT		ASSETS	AMOUNT	AMOUNT	
GENERAL FUND	Rs.	Rs.		Rs.	Rs.	
S.B.P.S.M Trust	1598058.89		FIXED ASSETS	1	7.77	
Add:-Excess of income			(As per Schedule " A")		25278147.00	
over expenditure	2303389.77					
	3901448.66					
Less:- Paid to SBPSM Trust	10000.00		FD	2754155.00		
	3891448.66		Add:-Interest	202180.00	2956335.00	
Less :-TDS Trans to Trust	20218.00	3871230.66				
			Land	100	960000.00	
			Adv.to Staff		30000.00	
			Security Deposit (M.U)		250000.00	
Building Development Fund	E INCALEDO		Adv.to Sri Bhagwat Singh A.N.M. Coll.		50000.00	
(As Per Last Account)	16469635.00				00000.00	
Addition during the Year	7325500.00	23795135.00				
UNSECURED LOAN						
Abhay Kumar & Kumari Usha	1455000.00					
Ajay Kumar	106000.00					
Manoj kumar	646000.00					
Ramrati devi	651600.00	2858600.00		-14-18		
CURRENT LIABLITIES	72 Carlot St.		CURRENT ASSETS			
Audit Fee Payable	3000.00		Cash in hand	14497.45		
PF Payable	31260.00		(As Certified by Management)			
Scholarship Fund	1379194.00		Cash at Bank			
T.D.S.Payable	6330.00		PNB,Sheoganj Br,Auranagabad			
			A/c No:- 3153002100002711	2405770.21	2420267.66	
	Total Rs.	31944749.66		Total Rs.	31944749.66	

As per our separate report of even date

FOR CA VIJAY KUMAR

Chartered Accountants

PRESIDENT

FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

Place:- Gaya Date:-23.10.2019 (VIJAY KUMAR) Propritor's M.No:528269

(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, 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
S-1	Rs.		Rs
Salary to Staff	8597160.00	Fee Receipt from students:-	KS.
Printing & Stationery	97756.00	Admission, Tution, Exam.	
Advertisement Expenses	81000.00	Regis., Misc. fee Etc.	10200752.0
Bank Charges	24011.03		18308753.0
Refreshment Expenses	140857.00		
Travelling & Conveyance	58850.00	Bank interest on FD	2000000
Examination Expesnes	132850.00		222398.00
National Festival Expenses	58450.00		
Honorarium	720000.00		EV EV EVE
Office expenses	6850.00		
Misc. Expenses	74159.00		
Educational Tour Expenses	90250.00		THE RESERVE
Employers cont. to PF	4620.00		
Postage & stamps	2057.00		
Prize distribution to students	46007.00		
Puja Expenses	6002.00	THE RESERVE THE PARTY OF THE PA	
Staff Welfare	160000.00		1000
Telephone & Mobile	14656.00		
Newspaper & Magazine	6631.00		
Regist. & Examination Fee Paid to M.U	2638020.20		
Legal Expesnes	3900.00	the state of the s	
R/M to Vehicle	58710.00		
Electric & Generator Expenses			The second
Accountancy Charges	170694.00 60000.00		
Rebate Fee for Students	2012207000000		
Gardening & Plantation	125500.00		
Medical Expesnes	19736.00		
Repair & Maintenance	7400.00		
Lab. Expesnes	146539.00		
Eklabya Foundation to M.U.	12900.00		A TOP SHOW A SECOND
Audit fee	51000.00		
Depreciation on Fixed Assets	3000.00		THE STREET
	2608196.00		
Excess of Income over expenditure	2303389.77		
Total Rs.	18531151.00	Total Rs.	18531151.00

As per our separate report of even date FOR CA VIJAY KUMAR

Chartered Accountants

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(VIJAY KUMAR) Propritor's M.No:528269

FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Place:- Gaya Date:-23.10.2019

(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, 2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT	
	Rs.		Rs.	
Opening Balance:-		Salary to Staff	10249578.00	
Cash in hand	57434.45	Printing & Stationery	97756.00	
Cash at Bank		Advertisement Expenses	81000.00	
PNB,Sheoganj Br., Auranagabad		Bank Charges	24011.03	
A/c No:- 3153002100002711	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Refreshment Expenses	140857.00	
A/C NO 3100002100002711	100000000000000000000000000000000000000	Travelling & Conveyance	58850.00	
		Examination Expesnes	132850.00	
		National Festival Expenses	58450.00	
		Office expenses	6850.00	
		Misc. Expenses	74159.00	
		Educational Tour Expenses	90250.00	
		Postage & stamps	2057.00	
		Prize distribution to students	46007.00	
		Puja Expenses	6002.00	
		Staff Welfare	160000.00	
		Telephone & Mobile	14656.00	
		Newspaper & Magazine	6631.00	
		Regist. & Examination Fee Paid to M.U	2638020.20	
			3900.00	
		Legal Expesnes	58710.00	
	THE WATER	R/M to Vehicle	648000.00	
		Honorarium	170694.00	
		Electric & Generator Expenses	60000.00	
Fee Receipt from students:-		Accountancy Charges		
Admission, Tution, Exam.		Rebate Fee for Students	125500.00	
Regis., Misc. fee Etc.	18308753.00	Gardening & Plantation	19736.00	
		Medical Expesnes	7400.00	
		Repair & Maintenance	146539.00	
Building Development Fund	7325500.00	Lab. Expesnes	12900.00	
		Eklabya Foundation to M.U.	51000.00	
		Audit fee (2017-18)	3000.00	
		Scholership Paid	38350.00	
		TDS Paid	75960.00	
		Furniture & Fixture	232680.00	
		Laboratory Equipments	85960.00	
		Computer	47450.00	
		Building WIP	7062539.00	
		Library Equipments	61589.00	
		Electrical Equipments	470945.00	
		Games & sports Equipments	11000.00	
STATE OF THE PARTY		Paid to SBPSM Trust	10000.00	
		Paid to Sri Bhagwat A.N.M.	50000.00	
		Closing Balance:-		
		Cash in hand	14497.45	
		Cash at Bank	MI MERCE	
		PNB,Sheoganj Br., Auranagabad		
		A/c No:- 3153002100002711	2405770.2	
Total Rs.	25762103.89	Total R	s. 25762103.8	

As per our separate report of even date FOR CA VIJAY KUMAR

Chartered Accountants

(VIJAY KUMAR) Propritor's

M.No:528269 MY KE

PRESIDENT

FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

Place:- Gaya Date:-23.10.2019

("Run & Established & by "Sri Bhagwat Prasad Singh Memorial Trust")
DEO MORE, G.T ROAD, AURANGABAD (BIHAR)

FIXED ASSETS SCHEDULE 'A' FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01-04-2018	Addition Before Spt.	Addition After Spt.	Total as at 31-03-2019	Depreciation	Net Block 31-03-2019
1	Art & Craft Equipments	10%	22978.00	0.00	0.00	22978.00	3447.00	19531.00
2	Library Books	15%	260994.00	0.00	61589.00	322583.00	43769.00	278814.00
3	Computer	40%	63796.00	47450.00	0.00	111246.00	44498.00	66748.00
4	Games & Sports Equipments	15%	74607.00	0.00	11000.00	85607.00	12016.00	73591.00
5	Electricals Equipments	15%	399937.00	75545.00	395400.00	870882.00	100977.00	769905.00
6	Musical Equipments	15%	43826.00	0.00	0.00	43826.00	6574.00	37252.00
7	Building	10%	17347393.00	1934572.00	5127967.00	24409932.00	2184594.00	22225338.00
8	Educational C.D.	15%	585.00	0.00	0.00	585.00	88.00	497.00
8	Furniture & Fixture	15%	1450786.00	104680.00	128000.00	1683466.00	161947.00	1521519.00
8	Laboratary Equipments	15%	240986.00	85960.00	0.00	326946.00	49042.00	277904.00
9	Fire Equipments	15%	8292.00	0.00	0.00	8292	1244.00	7048.00
		Total Rs.	19914180.00	2248207.00	5723956.00	27886343.00	2608196.00	25278147.00

FOR' SRI BHAGWAT PRASAD SINGH MEMORIAL B.ED COLLEGE

PRESIDENT

Place:- Gaya Date:-23.10.2019

