

RAHUL S AGARWAL & ASSOCIATES
Chartered Accountants

Raviya Chowk, Churipatti BaraBazar,
Katihar, Bihar-854105

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AUDITOR'S REPORT

We have examined the Balance sheet as at 31st March, 2023 and the Income & Expenditure account for the year ended on that date, attached herewith, of **D S College Department of Education (B. Ed), AT- D S College Ram Nagar Khanka, Katihar-854105, Bihar** with the books of accounts, vouchers and other records as mentioned. In our opinion and according to information & explanation given to us during audit, Subject to notes to and forming parts of account we report that:

1. We have conducted our audit in accordance with the auditing standard generally accepted in India. Those Standards require that we plan and perform the audit too obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principle used and significant estimated made by management as well as evaluating the overall financial statement presentation, we believe that our audit providing a reasonable basis for our opinion.

2. Subject to above,

(i) We have obtained all the information and explanation which to the best our knowledge and belief were necessary for the purpose of the audit.

(ii) In our opinion proper books of accounts as required by law has been kept by the assessee, so for as it appears from our examination of such basis,

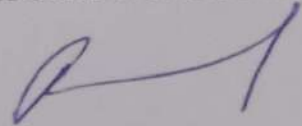
(iii) The Financial Statement represent true & faire view;

(a) In the case of Balance Sheet for the statement of affairs as on 31.03.2023

(b) In the case of Excess of over Income over Expenditure as on 31.03.2023

In terms of our separate report of even date
For, **RAHUL S AGARWAL & ASSOCIATES**
(CHARTERED ACCOUNTANTS)




(CA RAHUL AGARWAL)
PROPRIETOR
Membership No. 304014
FRN NO - 017543C

Place : KATIHAR

Date : 16th October 2024

Balance Sheet of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2022 to 31.03.2023
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

Balance Sheet as at 31.03.2023

Liabilites	Amount (Rs.)	Assets	Amount (Rs.)
<u>Capital</u>	9,080.00	<u>Fixed Assets</u>	
		As per Schedule "A"	9,75,373.00
<u>Reserves & Surplus</u>		<u>Current Assets Loans & Advances</u>	
General Fund	2,78,79,169.03	<u>Cash at Bank</u>	
Add: Excess of Income Over Expenditure	66,04,007.55	Central Bank of India	
	3,44,83,176.58	A/c no- 3613737210	24,29,116.33
<u>Current Liabilities & Provisions</u>		Central Bank of India	
Audit Fees Payable	30,000.00	A/c no- 3613738815	3,27,59,279.78
Caution Fees	16,60,000.00	Central Bank of India	
	16,90,000.00	A/c no- 03675222811	18,487.47
			3,52,06,883.58
		Cash in Hand	-
	3,61,82,256.58		3,61,82,256.58

In terms of our separate report of even date
for RAHUL S AGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)

(CA RAHUL AGARWAL)
PROPRIETOR
MEM NO. 304014
FRN NO - 017543C



Income & Expenditure Account of D S COLLEGE Department of Education (B Ed)
for the year Ending on from 01.04.2022 to 31.03.2023
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

EXPENDITURE		Amount (Rs.)		INCOME	Amount (Rs.)
To	Audit Fees	15,000.00	By	Gross Receipt from Admission Fees,	
To	Curriculum Activities	4,000.00		Tuition fees & Exam Fees	1,50,13,352.00
To	Electricity Expenses	78,213.00			
To	Repair, Maintenance & Labour Expenses	6,850.00			
To	Office Expenses	21,390.00			
To	News Paper Expenses	3,317.00			
To	TDS Payment	12,000.00			
To	Printing & Stationery Expenses	2,04,946.00			
To	Salary	60,48,842.00			
To	Bank Charges	6,817.45			
To	Depreciation	1,71,025.00			
To	Employees Provident Fund	17,41,299.00			
To	Examination Expenses	55,838.00			
To	Travelling Expenses	24,100.00			
To	Telephone & Internet	5,707.00			
To	Advertisement & Publicity	10,000.00			
To	Excess of Income Over Expenditure Trf to Balance Sheet	66,04,007.55			
Total		1,50,13,352.00		Total	1,50,13,352.00

In terms of our separate report of even date
for RAHUL S AGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)

(CA RAHUL AGARWAL)
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Receipt & Payment Account of of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2022 to 31.03.2023
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

	RECEIPT	Amount (Rs.)		PAYMENT	Amount (Rs.)
To	Opening Balance				
	Cash in Hand	-	By	Curriculum Activities	4,000.00
			By	Electricity Expenses	78,213.00
To	Cash at Bank		By	Repair, Maintenance & Labour Expenses	6,850.00
			By	Office Expenses	21,390.00
	Central Bank of India A/c no- 3613737210	22,38,585.28	By	News Paper Expenses	3,317.00
			By	TDS Payment	12,000.00
	Central Bank of India A/c no- 3613738815	2,61,89,099.78	By	Printing & Stationery Expenses	2,04,946.00
			By	Salary	60,48,842.00
	Central Bank of India A/c no- 03675222811	19,165.97	By	Bank Charges	6,817.45
			By	Employees Provident Fund	17,41,299.00
To	Gross Receipt from Admission Fees, Tuition fees & Exam Fees	1,50,13,352.00	By	Examination Expenses	55,838.00
			By	Travelling Expenses	24,100.00
			By	Telephone & Internet	5,707.00
			By	Advertisement & Publicity	10,000.00
			By	Caution Money	30,000.00
				Closing Bank Balance	
			By	Central Bank of India A/c no- 3613737210	24,29,116.33
				Central Bank of India A/c no- 3613738815	3,27,59,279.78
				Central Bank of India A/c no- 03675222811	18,487.47
			By	Closing Cash in Hand	-
	Total	4,34,60,203.03		Total	4,34,60,203.03

In terms of our separate report of even date
for RAHUL S AGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)

(CA RAHUL AGARWAL)
PROPRIETOR
MEM NO. 304014
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Balance Sheet of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2022 to 31.03.2023
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

SCHEDULE FORMING TO AND PART OF BALANCE SHEET AS AT 31st MARCH, 2023

Schedule - "A"

Fixed Assets	Depreciation Rate	Opening Balance	Addition	Deletion	Total	Depreciatin	Closing Balance
Furniture & Fixture	10%	8,88,485.00	-	-	8,88,485.00	88,849.00	7,99,636.00
Bio- Metric	15%	18,746.00	-	-	18,746.00	2,812.00	15,934.00
Battery	15%	17,382.00	-	-	17,382.00	2,607.00	14,775.00
Mobile	15%	5,959.00	-	-	5,959.00	894.00	5,065.00
Musical Instrument	15%	41,868.00	-	-	41,868.00	6,280.00	35,588.00
Computer & Printerss	40%	1,73,958.00	-	-	1,73,958.00	69,583.00	1,04,375.00
Total		11,46,398.00	-	-	11,46,398.00	1,71,025.00	9,75,373.00

In terms of our separate report of even date
for RAHUL S AGARWAL & ASSOCIATES
(CHARTERED ACCOUNTANTS)
Sd/-

(CA RAHUL AGARWAL)
PROPRIETOR
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