



# RAHUL S AGARWAL & ASSOCIATES

(CHARTERED ACCOUNTANTS)

Raviya Chowk, Churripatti, Bara Bazar, Katihar

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## AUDITOR'S REPORT

We have examined the Balance sheet as at 31<sup>st</sup> March, 2020 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,

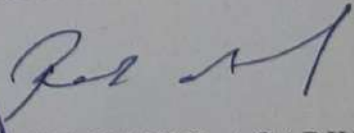
(iii) The Financial Statement represent true & faire view;

(a) In the case of Balance Sheet for the statement of affairs as on 31.03.2020

(b) In the case of Excess of Income over Expenditure as on 31.03.2020

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 : 15<sup>th</sup> January, 2021

**Balance Sheet of D S College Department of Education (B.Ed)  
for the year Ending on from 01.04.2019 to 31.03.2020  
D S College Road, Ramnagar Khanka  
Katihar-854105, Bihar**

**Balance Sheet as at 31.03.2020**

Liabilites	Amount (Rs.)	Assets	Amount (Rs.)
<u>Capital</u>	9,080.00	<u>Fixed Assets</u>	9,13,828.00
		As per Schedule "A"	
<u>Reserves &amp; Surplus</u>		<u>Current Assets Loans &amp;</u>	
General Fund	77,75,950.39	<u>Advances</u>	
Add: Excess of Income Over Expenditure	67,88,584.50	Migration Form in Stock	1,820.00
	<b>1,45,64,534.89</b>		
<u>Current Liabilities &amp; Provisions</u>		<u>Cash at Bank</u>	
Audit Fees Payable	15,000.00	Central Bank of India	
Caution Fees	9,75,000.00	A/c no- 3613737210	12,43,999.28
	<b>9,90,000.00</b>	Central Bank of India	
		A/c no- 3613738815	1,33,98,972.94
		Central Bank of India	
		A/c no- 03675222811	4,994.67
			<b>1,46,47,966.89</b>
		Cash in Hand	-
	<b>1,55,63,614.89</b>		<b>1,55,63,614.89</b>

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

*Rahul S Agarwal*

(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 01.04.2019 to 31.03.2020**  
**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,	1,27,26,000.00
To	Curriculum Activities	50,200.00		Tuition fees & Exam Fees	
To	Electricity Expenses	51,657.00			
To	Reapir. Maintenance & Labour Expenses	3,87,066.00			
To	Office Expenses	2,64,076.00			
To	Independence Day Expenses	30,985.00			
To	Printing & Stationery Expenses	1,62,396.00			
To	Salary	31,17,908.00			
To	Examination Expenses	1,20,700.00			
To	Bank Charges	2,414.50			
To	Depreciation	1,38,441.00			
To	Employees Provident Fund	9,43,491.00			
To	Travelling Expenses	16,537.00			
To	Smart Class Expenses	6,36,544.00			
To	Excess of Income Over Expenditure Trf to Balance Sheet	67,88,584.50			
<b>Total</b>		<b>1,27,26,000.00</b>	<b>Total</b>		<b>1,27,26,000.00</b>

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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**Income & Expenditure Account of D S COLLEGE Department of Education (B Ed)**  
**for the year Ending on from 01.04.2019 to 31.03.2020**  
**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,	1,27,26,000.00
To	Curriculum Activities	50,200.00		Tuition fees & Exam Fees	
To	Electricity Expenses	51,657.00			
To	Repair, Maintenance & Labour Expenses	3,87,066.00			
To	Office Expenses	2,64,076.00			
To	Independence Day Expenses	30,985.00			
To	Printing & Stationery Expenses	1,62,396.00			
To	Salary	31,17,908.00			
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To	Employees Provident Fund	9,43,491.00			
To	Travelling Expenses	16,537.00			
To	Smart Class Expenses	6,36,544.00			
To	<b>Excess of Income Over Expenditure</b> <b>Trf to Balance Sheet</b>	<b>67,88,584.50</b>			
<b>Total</b>		<b>1,27,26,000.00</b>		<b>Total</b>	<b>1,27,26,000.00</b>

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

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



Balance Sheet of D S College Department of Education (B.Ed)  
for the year Ending on from 01.04.2019 to 31.03.2020  
D S College Road, Ramnagar Khanka  
Katihar-854105, Bihar

SCHEDULE FORMING TO AND PART OF BALANCE SHEET AS AT 31st MARCH, 2020

Schedule - "A"

Fixed Assets	Depreciation Rate	Opening Balance	Addition	Deletion	Total	Depreciatin	Closing Balance
Furniture & Fixtur	10%	2,11,616.00	6,33,656.00	-	8,45,272.00	77,885.00	7,67,387.00
Bio- Metric	15%	14,025.00	16,500.00	-	30,525.00	4,579.00	25,946.00
Battery	15%	28,305.00	-	-	28,305.00	4,246.00	24,059.00
Mobile	15%	9,703.00	-	-	9,703.00	1,455.00	8,248.00
Computer & Printers	40%	1,06,764.00	31,700.00	-	1,38,464.00	50,276.00	88,188.00
<b>Total</b>		<b>3,70,413.00</b>	<b>6,81,856.00</b>	<b>-</b>	<b>10,52,269.00</b>	<b>1,38,441.00</b>	<b>9,13,828.00</b>

Place Katihar  
Date: 15th January 2021

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

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