



RAHUL S AGARWAL & ASSOCIATES

(CHARTERED ACCOUNTANTS)

Raviya Chowk, Churripatti, Bara Bazar, Katihar

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Email Id.- agarwal.rahul1988@gmail.com

AUDITOR'S REPORT

We have examined the Balance sheet as at 31st March, 2021 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 31.03.2021
 - (b) In the case of Excess of Expenditure over Income as on 31.03.2021

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



Rahul S Agarwal

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

Place : KATIHAR
Date : 24th December 2021

Balance Sheet of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2020 to 31.03.2021
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

Balance Sheet as at 31.03.2021

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
<u>Capital</u>	9,080.00	<u>Fixed Assets</u>	
		As per Schedule "A"	13,47,489.00
<u>Reserves & Surplus</u>		<u>Current Assets Loans & Advances</u>	
General Fund	1,45,64,534.89	Migration Form in Stock	1,800.00
Add: Excess of Income Over Expenditure	-8,52,579.70		
	1,37,11,955.19	<u>Cash at Bank</u>	
		Central Bank of India	
<u>Current Liabilities & Provisions</u>		A/c no- 3613737210	18,33,165.28
Audit Fees Payable	30,000.00	Central Bank of India	
Caution Fees	14,25,000.00	A/c no- 3613738815	1,19,75,830.94
	14,55,000.00	Central Bank of India	
		A/c no- 03675222811	17,749.97
			1,38,26,746.19
		Cash in Hand	-
	1,51,76,035.19		1,51,76,035.19

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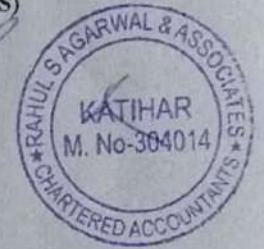
Income & Expenditure Account of D S COLLEGE Department of Education (B Ed)
for the year Ending on from 01.04.2020 to 31.03.2021
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

	EXPENDITURE	Amount (Rs.)		INCOME	Amount (Rs.)
To	Audit Fees	15,000.00	By	Gross Receipt from Admission Fees,	71,66,694.00
To	Curriculum Activities	44,487.00		Tuition fees & Exam Fees	
To	Electricity Expenses	2,33,736.00			
To	Repair, Maintenance & Labour Expenses	2,32,767.00			
To	Office Expenses	1,13,817.00			
To	Independence & Republic Day Expenses	16,000.00			
To	Printing & Stationery Expenses	76,850.00			
To	Salary	55,13,368.00			
To	Examination Expenses	20,930.00			
To	Bank Charges	1,534.70			
To	Depreciation	1,98,112.00			
To	Employees Provident Fund	12,17,153.00			
To	Travelling Expenses	42,252.00			
To	First Aid Expenses	2,867.00			
To	Wages	2,90,400.00			
To	Excess of Income Over Expenditure Trf to Balance Sheet	(8,52,579.70)			
	Total	71,66,694.00		Total	71,66,694.00

In terms of our separate report of even date
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Rahul Agarwal

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PROPRIETOR
MEM NO. 304014
FRN NO- 017543C



Receipt & Payment Account of of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2020 to 31.03.2021
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

	RECEIPT	Amount (Rs.)		PAYMENT	Amount (Rs.)
To	Opening Balance				
	Cash in Hand	-	By	Curriculum Activities	44,487.00
			By	Electricity Expenses	2,33,736.00
To	Cash at Bank		By	Repair, Maintenance & Labour Expenses	2,32,767.00
			By	Office Expenses	1,13,817.00
	Central Bank of India		By	Independence & Republic Day Expenses	16,000.00
	A/c no- 3613737210	12,43,999.28	By	Printing & Stationery Expenses	76,850.00
			By	Salary	55,13,368.00
	Central Bank of India		By	Examination Expenses	20,930.00
	A/c no- 3613738815	1,33,98,972.94	By	Bank Charges	1,534.70
			By	Caution Money Paid	50,000.00
	Central Bank of India		By	Employees Provident Fund	12,17,153.00
	A/c no- 03675222811	4,994.67	By	Travelling Expenses	42,252.00
			By	First Aid Expenses	2,867.00
To	Gross Receipt from Admission Fees, Tuition fees & Exam Fees	71,66,694.00	By	Wages	2,90,400.00
			By	Furniture Purchase	2,82,252.00
			By	Musical Instrument	53,250.00
To	Caution Money	5,00,000.00	By	Computer & Printer	2,96,271.00
To	Migration Form Money Received	20.00			
				Closing Bank Balance	
			By	Central Bank of India A/c no- 3613737210	18,33,165.28
				Central Bank of India A/c no- 3613738815	1,19,75,830.94
				Central Bank of India A/c no- 03675222811	17,749.97
			By	Closing Cash in Hand	-
	Total	2,23,14,680.89		Total	2,23,14,680.89

In terms of our separate report of even date
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Balance Sheet of D S College Department of Education (B.Ed)
for the year Ending on from 01.04.2020 to 31.03.2021
D S College Road, Ramnagar Khanka
Katihar-854105, Bihar

SCHEDULE FORMING TO AND PART OF BALANCE SHEET AS AT 31st MARCH, 2021

Schedule - "A"

Fixed Assets	Depreciation Rate	Opening Balance	Addition	Deletion	Total	Depreciatin	Closing Balance
Furniture & Fixture	10%	7,67,387.00	2,82,252.00	-	10,49,639.00	90,851.00	9,58,788.00
Bio- Metre	15%	25,946.00	-	-	25,946.00	3,892.00	22,054.00
Battery	15%	24,059.00	-	-	24,059.00	3,609.00	20,450.00
Mobile	15%	8,248.00	-	-	8,248.00	1,237.00	7,011.00
Musical Instrument	15%	-	53,250.00	-	53,250.00	3,994.00	49,256.00
Computer & Printerss	40%	88,188.00	2,96,271.00	-	3,84,459.00	94,529.00	2,89,930.00
Total		9,13,828.00	6,31,773.00	-	15,45,601.00	1,98,112.00	13,47,489.00

Place: Katihar
Date: 24th December 2021

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

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