

# CA VIJAY KUMAR

Chartered Accountants

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

E-mail: [cavijayyadav12@gmail.com](mailto:cavijayyadav12@gmail.com)  
Mob.No. 08757033877

## AUDITORS REPORT

We have examined the Balance Sheet of “**DEVENDRA PATHAK SAVODAYA COLLEGE OF EDUCATION**” (Run & Esatblished By All India M. Edu. & Socio Developmental Society.) Dubhal, P.S.-Chandchoura, Dist-Gaya (Bihar) as at 31<sup>st</sup> March 2019 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 31<sup>st</sup> March, 2019 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31<sup>st</sup> March 2019

Place: GAYA  
Date :03.10.2019

**CA VIJAY KUMAR**

Chartered Accountants

*Vijay Kumar*

(Vijay Kumar)

M. No. 528269





**DEVENDRA PATHAK SAVODAYA COLLEGE OF EDUCATION**  
**(RUN & ESTAB. BY A.I.M.E.S.D. SOCIETY)**  
**DUBHAL, P.S. - CHANDCHOURA, GAYA. (BIHAR)**

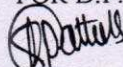
INCOME & EXPENDITURE FOR YEAR ENDING 31ST MARCH 2019

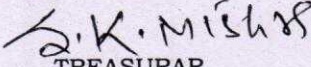
EXPENDITURE	AMOUNT	I N C O M E	AMOUNT
	Rs.		Rs.
Salary paid to Staff	5705667.00	<b>Fee Receipt from students:-</b>	
Bank charges	6623.54	Admission, Tutition, Examination,	
Travelling & Conveyance	41150.00	Prospectus Registration & Misc. fee etc.	17469700.00
Newspaper & Magazine	10150.00		
Exam. & Registration Fee	1606668.00	Bank interest Received	412877.00
Postage & Stamps	7450.00		
Office Exps.	124150.00		
Advertisement Expenses	392494.00		
Printing & Stationery	176990.00		
Telephone & Mobile Expenses	12100.00		
Bank Interest	96831.00		
Electricity & Generator Expenses	157380.00		
Conferences & Seminar Celebration	178500.00		
Accounting Charges	36000.00		
Misc. Expenses	120008.00		
Repairs & Maintenance	83350.00		
Library Expenses (MU)	51000.00		
Transporting Charges	22000.00		
Audit Fee	3000.00		
Depreciation on F.Assets	3065220.00		
Surplus of Encome over Expenditure	5985845.46		
Total Rs.	17882577.00	Total Rs.	17882577.00

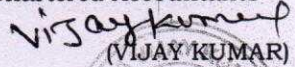
As per our separate report of even date

FOR D.P.S. COLLEGE OF EDUCATION

FOR C A VIJAY KUMAR  
Chartered Accountants

  
SECRETARY

  
TREASURAR

  
(VIJAY KUMAR)  
Proprietor's  
M.NO.528269

Place: Gaya  
Dated -03.10.2019



**DEVENDRA PATHAK SAVODAYA COLLEGE OF EDUCATION**  
**(RUN & ESTAB. BY A.I.M.E.S.D. SOCIETY)**  
**DUBHAL, P.S. - CHANDCHOURA, GAYA. (BIHAR)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	Rs.		Rs.
<b>Opening Balance</b>		Salary paid to Staff	5705667.00
Cash In Hand	132976.10	Bank charges	6623.54
Cash at Bank		Travelling & Conveyance	41150.00
UCO Bank, W. Campus, Gaya.		Newspaper & Magazine	10150.00
A/C-18960210000434	165232.49	Exam. & Registration Fee	1606668.00
		Postage & Stamps	7450.00
		Office Exps.	124150.00
<b>Receipt from students:-</b>		Advertisement Expenses	125000.00
Admission, Tuition, Examination,		Printing & Stationery	125230.00
Prospectus Registration & Misc. fee etc.	17469700.00	Telephone & Mobile Expenses	12100.00
		Bank Interest	96831.00
		Electricity & Generator Expenses	157380.00
		Functions & Seminar Celebration	178500.00
		Accounting Charges	36000.00
		Misc. Expenses	120000.00
		Repair's & Maintenance	83350.00
		Eklavya Expenses (MU)	51000.00
		Building	1089050.00
		Electric Fitting & Installment	20000.00
		Furniture & Fixture	17000.00
		Fund Transfer to SEC.DPS School	3473750.00
		Paid to Society	20000.00
		Paid to S. Creditors	2800183.00
		Audit Fee 16-17	3000.00
		F. Deposit	1100000.00
		Paid to Loan	503169.00
		Fund Transfer to Society (Income Tax)	112900.00
		<b>Closing Balance:-</b>	
		Cash In Hand	11112.00
		Cash at Bank	
		UCO Bank, W. Campus, Gaya.	
		A/C-18960210000434	130495.05
Total Rs.	17767908.59	Total Rs.	17767908.59

As per our separate report of even date

FOR D.P.S. COLLEGE OF EDUCATION

FOR C A VIJAY KUMAR

Chartered Accountants

SECRETARY

TREASURAR

(VIJAY KUMAR)

Proprietor's

M.NO.528269

Place: Gaya  
Dated -03.10.2019



**DEVENDRA PATHAK SARVODAYA COLLEGE OF EDUCATION**  
**(RUN & ESTAB. BY A.I.M.E.S.D. SOCIETY)**  
**DUBHAL P.S.-CHANDCHOURA, GAYA (BIHAR)**

FIXED ASSETS SCHEDULE AS AT 31ST MARCH, 2019  
(As per schedule "A")

PARTICULARS	Rate of Dep.	W.D.V as at 01.04.2018	Addition Before of Spt	Addition After of Spt.	Total 31.03.2019	DEP.	Net Block 31.03.2019
Computer	40%	236145.00	0.00	0.00	236145.00	94458.00	141687.00
Furniture & fixture	10%	1147424.00	152594.00	274562.00	1574580.00	143730.00	1430850.00
Electric Fitting & Installation	15%	215809.00	44494.00	45283.00	305586.00	42441.00	263145.00
Laboratory Equipments	15%	158067.00	0.00	0.00	158067.00	23710.00	134357.00
Library Equipments	15%	140896.00	10000.00	5000.00	155896.00	23759.00	132137.00
Land	0%	144035.00	0.00	0.00	144035.00	0.00	144035.00
Building	10%	24365629.90	1908650.30	875635.70	27149915.90	2671210.00	24478705.90
Fire Equipment	15%	12342.00	0.00	0.00	12342.00	1851.00	10491.00
LCD	15%	17957.00	0.00	0.00	17957.00	2693.00	15264.00
Mobile	15%	13050.00	0.00	0.00	13050.00	1958.00	11092.00
Musical Equipments	15%	17176.00	0.00	0.00	17176.00	2576.00	14600.00
Sports Equipments	15%	14834.00	0.00	0.00	14834.00	2225.00	12609.00
Water Cooler	15%	14198.00	0.00	0.00	14198.00	2130.00	12068.00
Almirah	15%	6970.00	0.00	0.00	6970.00	1046.00	5924.00
CC Camara	15%	56887.00	0.00	22000.00	78887.00	10183.00	68704.00
Generator	15%	0.00	275000.00	0.00	275000.00	41250.00	233750.00
<b>Total Rs.</b>		<b>26561419.90</b>	<b>2390738.30</b>	<b>1222480.70</b>	<b>30174638.90</b>	<b>3065220.00</b>	<b>27109418.90</b>

**FOR DEVENDRA PATHAK SARVODAYA COLLEGE OF EDUCATION**

Place: Gaya  
Date: 03.10.2019

