



# CA VIJAY KUMAR

Chartered Accountants

Add.: Shop N0-30, Ambedkar  
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## AUDITORS REPORT

We have examined the Balance Sheet of "**DEVENDRA PATHAK SAVODAYA COLLEGE OF EDUCATION**" (RUN & ESTAB. BY A.I.M.E.S.D.SOCIETY) DUBHAL, P.S-CHANDCHOURA, DIST-GAYA (BIHAR) as at 31<sup>st</sup> March 2018 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, 2018 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 2018

Place: GAYA  
Date : 25.08.2018

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 2018

EXPENDITURE	AMOUNT	I N C O M E	AMOUNT
	Rs.		Rs.
Salary paid to Staff	4275294.00	<b>Fee Receipt from students:-</b>	
Bank charges	5252.26	Admission, Tution, Examination,	
Travelling & Conveyance	35150.00	Prospectus Registration & Misc. fee etc.	12329810.00
Newspaper & Magazine	4825.00		
Exam. & Registartion Fee	911426.00	Bank interest Received	402537.00
Postage & Stamps	2865.00		
Office Exps.	41250.00		
Advertisement Expenses	30500.00		
Printing & Stationery	227400.00		
Telephone & Mobile Expenses	10150.00		
Bank Interest	139482.00		
Electricity & Generator Expenses	135477.00		
Funcations & Seminar Celebration	1232734.00		
Accounting Charges	18000.00		
Compus & Refiling Expenses	26400.00		
Misc. Expenses	10000.00		
Repair's & Maintenance	12000.00		
Audit Fee	3000.00		
Depreciation on F.Assets	2942428.00	"	
Excess of Encome over Expenditure	2668713.74		
Total Rs.	12732347.00	Total Rs.	12732347.00

As per our separate report of even date

FOR D.P.S. COLLEGE OF EDUCATION

*(Signature)*  
SECRETARY

*(Signature)*  
TREASURAR  
TREASURER

D.P.S. COLLEGE OF EDUCATION  
GAYA

FOR C A VIJAY KUMAR

Chartered Accountants  
*(Signature)*  
(VIJAY KUMAR)

Proprietor's  
M.NO. 598269



Place: Gaya  
Dated -25.08.2018

**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 2018

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	Rs.		Rs.
<b>Opening Balance</b>			
Cash In Hand	42183.50	Salary paid to Staff	4275294.00
Cash at Bank		Bank charges	5252.26
UCO Bank ,W.Campus,Gaya. A/C-18960210000434	163284.75	Travelling & Conveyance	35150.00
		Newspaper & Magazine	4825.00
		Exam. & Registration Fee	911426.00
		Postage & Stamps	2865.00
		Office Exps.	41250.00
<b>Fee Receipt from students:-</b>		Advertisement Expenses	20000.00
Admission, Tution, Examination, Prospectus Registration & Misc. fee etc.	12329810.00	Printing & Stationery	2200.00
		Telephone & Mobile Expenses	10150.00
		Bank Interest	139482.00
		Electricity & Generator Expenses	135477.00
		Funcations & Seminar Celebration	1232734.00
		Accounting Charges	18000.00
		Compus & Refiling Expenses	26400.00
		Misc. Expenses	10000.00
		Repair's & Maintenance	12000.00
		Building Constractor	2949000.00
Scholarship Received	41660.00	Electric Fitting & Installment	27500.00
		Furniture & Fixture	94200.00
Amount From FD (Reserve Fund)	516764.00	CC Camara	2300.00
		Laborartary Equipments	5760.00
TDS	21378.00	Fund Transfer to Society	1100000.00
		Paid to Society	10000.00
Fund from SDPS	990800.00	Paid to S.Creditors	687291.00
		Paid to S.Creditors (Building)	1522454.40
		Audit Fee 16-17	3000.00
		Scholarship Paid	41660.00
		Paid to Loan	460518.00
		TDS 17-18	21483.00
		<b>Closing Balance:-</b>	
		Cash In Hand	132976.10
		Cash at Bank	
		UCO Bank ,W.Campus,Gaya. A/C-18960210000434	165232.49
Total Rs.	14105880.25	Total Rs.	14105880.25

As per our separate report of even date

FOR D.P.S. COLLEGE OF EDUCATION

*[Signature]*  
SECRETARY

*[Signature]*  
TREASURER  
**TREASURER**

D.P.S. COLLEGE OF EDUCATION  
GAYA

FOR C A VIJAY KUMAR

Chartered Accountants  
*[Signature]*  
(VIJAY KUMAR)

Proprietor's

M. NO. 528259



Place: Gaya  
Dated -25.08.2018

**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, 2018  
(As per schedule "A")

S. No.	PARTICULARS	Rate of Dep	W.D.V as at 1/4/2017	Addition Before of Spt	Addition After of Spt.	Total 31/3/2018	DEP.	Net Block 31/3/2018
1	Computer	40%	288775.00	104800.00	0.00	393575.00	157430.00	236145.00
2	Furniture & fixture	10%	984058.00	174430.00	110300.00	1268788.00	121364.00	1147424.00
3	Electric Fitting & Installation	15%	181204.00	56366.00	15000.00	252570.00	36761.00	215809.00
4	Laboratory Equipments	15%	135101.00	50860.00	0.00	185961.00	27894.00	158067.00
5	Library Equipments	15%	165760.00	0.00	0.00	165760.00	24864.00	140896.00
6	Land	0%	144035.00	0.00	0.00	144035.00	0.00	144035.00
7	Building	10%	22446642.50	1684600.00	2786854.40	26918096.90	2552467.00	24365629.90
8	Fire Equipment	15%	14520.00	0.00	0.00	14520.00	2178.00	12342.00
9	LCD	15%	21126.00	0.00	0.00	21126.00	3169.00	17957.00
10	Mobile	15%	15353.00	0.00	0.00	15353.00	2303.00	13050.00
11	Musical Equipments	15%	20207.00	0.00	0.00	20207.00	3031.00	17176.00
12	Sports Equipments	15%	17452.00	0.00	0.00	17452.00	2618.00	14834.00
13	Water Cooler	15%	16704.00	0.00	0.00	16704.00	2506.00	14198.00
14	Almirah	15%	0.00	8200.00	0.00	8200.00	1230.00	6970.00
14	CC Camara	15%	0.00	0.00	61500.00	61500.00	4613.00	56887.00
	<b>Total Rs.</b>		<b>24450937.50</b>	<b>2079256.00</b>	<b>2973654.40</b>	<b>29503847.90</b>	<b>2942428.00</b>	<b>26561419.90</b>

FOR DEVENDRA PATHAK SARVODAYA COLLEGE OF EDUCATION

Place: Gaya  
Dated -25.08.2018

