

**BAHERA PUBLIC SCHOOL
AT. + PO.- BAHERA , DISTT.- DARBHANGA
(BIHAR)**

**AUDTED ACCOUNT
FOR THE FINANCIAL YEAR
2018-19**

**RAKCHAMPS & CO LLP
3RD FOOLR, SHANKAR MANSION
CANARA BANK BUILDING
KADAMKUA, PATNA-800003**

AUDITOR'S REPORT

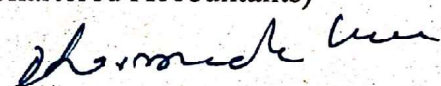
We have examined the annexed attached Consolidated Balance Sheet of **BAHERA PUBLIC SCHOOL , UNDER RUN BY IMAM EDUCATIONAL SOCIETY (IES), BAHERA, DARBHANGA (BIHAR)** as at 31st March 2019 as well as Income & Expenditure Account and Receipts and Payments account for the year ended on that date annexed hereto, with reference to the books of accounts maintained by the said Institution . We have obtained all the information by through the Secretary namely Dr. S.M. Ali Imam and explanations which to the best of our knowledge were necessary for the purpose of the audit .

This financial statement is the responsibility of the management. Our responsibility is to express an opinion on these financial statement bases on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit included, examining on the test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimated made by the management as well as evaluating the over all financial statements presentation. We believe that our audit provides a reasonable basis for our opinion accordingly we report that:

- (a) The statement of account mentioned herein above is in agreement with books of account maintained.
 - (b) In our opinion and to the best of our information and according to the explanation given to us the said accounts gives a true and fair view of the Institution
1. In case of Balance sheet of the state of affairs of the Institution as on 31st March 2019.
 2. In the case of Income & Expenditure Account for the Excess of Income over Expenditure for the year ending on 31st March 2019.

RAKCHAMPS & CO LLP
(Chartered Accountants)


Dharmendra Kumar
(Partner)

FRN-131094W
M NO-545747

Place: Patna

Date : 29/09/2019



**BAHERA PUBLIC SCHOOL
BAHERA, DARBHANGA (BIHAR)
BALANCE SHEET AS ON 31ST MARCH, 2019.**

FUND & LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND		FIXED ASSETS	
EXCESS OF INCOME OVER EXPENDITURE AS PER LAST A/C		AS PER SCHEDULE-'A'	4,886,922.44
ADD : FOR THE YEAR	2,973,083.95 <u>75,923.00</u>	CURRENT ASSETS, LOANS & ADVANCES	
	3,049,006.95	LOAN & ADVANCES	
SECURED LOAN		RESERVE FUND	75,000.00
FROM BOI, BENIPUR		CBSE , NEW DELHI	
S/A NO- 466372310000062	58,536.00	CLOSING BALANCE	12,350.00
ADD: INTEREST	<u>1,266.00</u>	CASH IN HAND	
	59,802.00	CASH AT BANK WITH	
LESS: REPAYANT	<u>59,802.00</u>	BANK OF INDIA, BAHERA	
FROM CHOLA MANDALAM	1,800,000.00	A/C NO- 466310110012613	119,052.50
FOR THE YEAR	<u>2,017,908.00</u>	(IFS CODE :- BKID0004663)	
ADD: INTEREST	217,908.00	ADVANCE FOR VEHICLE	
	<u>561,600.00</u>	RANJIT KUMAR	180,000.00
LESS: REPAID	1,456,308.00	SANJAY KR. SINGH	185,000.00
		KAILASH JHA	<u>465,900.00</u>
		IMAM EDUCATIONAL SOCIETY	830,900.00
			1,000,000.00
CURRENT LIABILITIES & PROVISION			
OUTSTANDING EXPENSES	2,355,400.00		
E.E. PAYABLE	56,010.00		
AUDIT FEE	<u>7,500.00</u>		
	2,418,910.00		
TOTAL (Rs.)	6,924,224.95	TOTAL (Rs.)	6,924,224.94 (0.00)

IN TERMS OF OUR SEPRATE REPORT OF EVEN DATE ATTACHED HEREWITH

RAKCHAMPS & CO LLP

(Chartered Accountants)

FRN-131094W/100083

Dharmendra Kumar
Dharmendra Kumar

(Partner)

M NO-545747

Place: Patna

Date : 29/09/2019



BAHERA PUBLIC SCHOOL
BAHERA, DARBHANGA (BIHAR)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO SALARY & WAGES		BY FEE FROM STUDENTS	7,338,600.00
TEACHING 2,749,573.00		" ADMISSION FEE	948,500.00
NON TEACHING 1,212,797.00	3,962,370.00	" REGISTRATION FEE	102,500.00
" HONORARIUM TO OTHER STAFF	420,000.00	" BANK INTEREST	19,192.00
EPF 255,807.00		" TRANSPORTATION FEE	601,050.00
" EPF PROFESSIONAL FEE 26,400.00	282,007.00		
" EPF INTEREST	6,283.00	" EXCESS OF EXPENDITURE OVER	
" PRINTING & STATIONERY	96,948.00	INCOME TRANSFERRED TO B/S	
" BANK COMMISSION	5,086.98		
" NATIONAL FESTIVAL	35,840.00		
" TRAVELLING & CONVEYANCE	66,380.00		
" NEWSPAPER & PREIODICALS	6,428.00		
" REFRESHMENT	39,160.00		
" MISCELLENEOUS EXPENSES	37,410.00		
" TELEPHONE/MOBILE EXPENSES	26,960.00		
" AUDIT FEE	7,500.00		
" WEB NET	23,900.00		
" VEHICLE EXPENSES	575,650.00		
" ELEXTRIC EXPENSES	44,054.00		
" ELEXTRIC BILL	49,224.00		
" INSURANCE	75,502.00		
" INTEREST (VEHICLE LOAN)	1,266.00		
" INTEREST (VEHICLE LOAN)	217,908.00		
" INCOME TAX LATE FEE	1,000.00		
" <u>REP. & MAINT. OF</u>			
R.O. 5,030.00			
STABLIER 1,370.00			
MISCELLENEOUS 3,470.00			
REP. & MAINT.ROAD (I 530,760.00			
REP. & MAINT.ROAD (I 448,150.00			
REP. & MAINT.COMPU 395,830.00			
REP. & MAINT.ELECTR 295,628.00			
REP. & MAINT. FURNIT 268,650.00			
VEHICLE 40,100.00			
COMPUTER 35,030.00			
GENERATOR 58,650.00	2,082,668.00		
" DEPRECIATION	870,374.02		
" EXCESS OF INCOME OVER			
EXPENDITURE TRANSFERRED			
TO BALANCE SHEET	75,923.00		
TOTAL (Rs.)	9,009,842.00	TOTAL (Rs.)	9,009,842.00

IN TERMS OF OUR SEPRATE REPORT OF EVEN DATE ATTACHED HEREWITH

RAKCHAMPS & CO LLP
(Chartered Accountants)
FRN-131094W/100083

Dharmendra Kumar
Dharmendra Kumar
(Partner)
M NO-545747
Place: Patna
Date : 29/09/2019



**BAHERA PUBLIC SCHOOL
BAHERA, DARBHANGA (BIHAR)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019.**

RECEIPTS		PAYMENTS	
	AMOUNT		AMOUNT
TO OPENING BALANCE		BY SALARY & WAGES	
CASH IN HAND	79,486.00	TEACHING	4,371,133.00
CASH AT BANK WITH		NON TEACHING	1,212,797.00
BANK OF INDIA, BAHERA		HONORARIUM TO OTHER STAFF	200,000.00
A/C NO- 466310110012613	236,835.48	EPF	221,407.00
" FEE FROM STUDENTS	7,338,600.00	EPF PROFESSIONAL FEE	26,400.00
" ADMISSION FEE	948,500.00	EPF INTEREST	6,283.00
" REGISTRATION FEE	102,500.00	PRINTING & STATIONERY	96,948.00
" BANK INTEREST	19,192.00	BANK COMMISSION	5,086.98
" TRANSPORTATION FEE	601,050.00	NATIONAL FESTIVAL	35,840.00
" VEHICLE LOAN	1,800,000.00	TRAVELLING & CONVEYANCE	66,380.00
" SALARY ADVANCE ADJUSTED	111,658.00	NEWSPAPER & PREIODICALS	6,428.00
		REFRESHMENT	39,160.00
		MISCELLLENEOUS EXPENSES	37,410.00
		TELEPHONE/MOBILE EXPENSES	26,960.00
		AUDIT FEE	7,500.00
		WEB NET	23,900.00
		VEHICLE EXPENSES	140,250.00
		ELEXTRIC EXPENSES	44,054.00
		ELEXTRIC BILL	49,224.00
		INSURANCE	75,502.00
		INCOME TAX LATE FEE	1,000.00
		REP. & MAINT. OF	
		R.O.	5,030.00
		STABLIER	1,370.00
		MISCELLLENEOUS	3,470.00
		REP. & MAINT.ROAD (MITTIKARAN)	30,760.00
		REP. & MAINT.ROAD (PAKKIKARAN)	48,150.00
		REP. & MAINT.COMPUNDWALL	45,830.00
		REP. & MAINT.ELECTRIC	45,628.00
		REP. & MAINT. FURNITURE	68,650.00
		VEHICLE	40,100.00
		COMPUTER	35,030.00
		GENERATOR	58,650.00
		VEHICLE LOAN REPAYMENT	382,668.00
		VEHICLE LOAN REPAYMENT	59,802.00
		IMAM EDUCATIONAL SOCIETY	561,600.00
		PURCHASES OF FIXED ASSETS	1,000,000.00
		SPORTS EQUIPMENT	5,902.00
		LIABRARY BOOKS	21,784.00
		GRILL	30,000.00
		BUS	2,185,130.00
		FURNITURE	165,870.00
		CLOSING BALANCE	
		CASH IN HAND	12,350.00
		CASH AT BANK WITH	
		BANK OF INDIA, BAHERA	
		A/C NO- 466310110012613	119,052.50
TOTAL (Rs.)	11,237,821.48	TOTAL (Rs.)	11,237,821.48

IN TERMS OF OUR SEPRATE REPORT OF EVEN DATE ATTACHED HEREWITH

RAKCHAMPS & CO LLP

(Chartered Accountants)

FRN-131094W/100083

Dhamendra Kumar

Dhamendra Kumar

(Partner)

M NO-545747

Place: Patna

Date : 29/09/2019



**BAHERA PUBLIC SCHOOL
BAHERA, DARBHANGA (BIHAR)**

SCHEDULE - 'A' OF FIXED ASSETS FORMING PART OF BALANCE SHEET

NO.	PARTICULARS	RATE OF DEPRE.	BALANCE AS ON 01.04.2018	ADDITION DURING THE YEAR	BALANCE AS ON 31.03.2019	DEPRECIATION AS ON 31.03.2019	BALANCE AS ON 31.03.2019
1.	COMPUTER	40%	2,946.56	-	2,946.56	-	2,946.56
2.	BUILDING	15%	1,119,109.15	-	1,119,109.15	-	1,119,109.15
3.	ELECTRIC GOODS	15%	116,138.02	30,000.00	1,149,109.15	1,178.62	1,767.94
4.	ELECTRONIC GOODS	15%	14,740.31	-	116,138.02	172,366.37	976,742.78
5.	STABLIZER	15%	1,357.22	-	14,740.31	17,420.70	98,717.32
6.	MOBILE	15%	367.03	-	1,357.22	2,211.05	12,529.27
7.	PRINTER	15%	5,324.46	-	367.03	203.58	1,153.63
8.	CHAIR	15%	16,443.20	-	5,324.46	55.05	311.98
9.	MP3 PLYER	15%	585.35	-	16,443.20	798.67	4,525.79
10.	MINI BUS	15%	572,622.43	-	585.35	2,466.48	13,976.72
11.	FIRE EXTINGUISHER	15%	3,699.84	2,185,130.00	2,757,752.43	87.80	497.55
12.	SPROTS EQUIPMENT	15%	63,657.31	-	3,699.84	413,662.86	2,344,089.57
13.	VEHICLE	15%	404,600.00	5,902.00	69,559.31	554.98	3,144.87
14.	FURNITURE	10%	445,717.73	-	404,600.00	10,433.90	59,125.41
15.	LED TV	15%	2,640.00	165,870.00	611,587.73	60,690.00	343,910.00
16.	WATER COOLER	15%	55,415.75	-	2,640.00	61,158.77	550,428.96
17.	XEROX	15%	7,200.00	-	55,415.75	396.00	2,244.00
18.	WALL CLOCK	15%	1,734.00	-	7,200.00	8,312.36	47,103.39
19.	LIABRARY BOOKS	40%	124,705.20	-	1,734.00	1,080.00	6,120.00
20.	MUSICAL EQUIPMENT	15%	5,625.00	21,784.00	146,489.20	260.10	1,473.90
21.	CC TV CAMERA	15%	103,914.80	-	5,625.00	58,595.68	87,893.52
22.	BLACK BOARD	15%	119,363.20	-	103,914.80	843.75	4,781.25
23.	R.O. SYSTEM	15%	69,881.90	-	119,363.20	15,587.22	88,327.58
24.	LABORTARY EQUIPME	15%	90,822.00	-	69,881.90	17,904.48	101,458.72
					90,822.00	10,482.29	59,399.62
						13,623.30	77,198.70
	TOTAL (Rs.)		3,348,610.47	2,408,686.00	5,757,296.47	870,374.02	4,886,922.44

