

**BHATTACHARYA & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**CA PRASHANT KUMAR JHA**

**BCOM(A&F), ACA, DISA, FAFD, C-CCAB, C-AD, C-INDAS**

**AUDIT REPORT**



**BAHERA PUBLIC SCHOOL**

**BAHERA, DARBHANGA, BIHAR**

**Head Office:**

**CA Prashant Kumar Jha**

**Sita Sadan, South of Marwari College,**

**Gangasagar, Darbhanga, Bihar – 846004**

**Contact no: +91-9431253556, +91-7004236394**

**Email Id: [pjha28031996@gmail.com](mailto:pjha28031996@gmail.com)**



**BHATTACHARYA  
& ASSOCIATES**  
Chartered Accountants

**HEAD OFFICE :**

Sita Sadan, South of Marwari College,  
Gangasagar, Darbhanga, Bihar - 846004  
P. No.7004236394, 9431253556, 7678657068  
Email: piha28031996@gmail.com  
Website: bhattacharyaandassociates.in

**AUDITOR'S REPORT**

We have examined the annexed attached Consolidated Balance Sheet of **BAHERA PUBLIC SCHOOL, RUNNING UNDER IMAM EDUCATIONAL SOCIETY, BAHERA, DARBHANGA (BIHAR)** as at 31<sup>st</sup> March 2024 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 Chairman 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 31<sup>st</sup> March 2024.
2. In the case of Income & Expenditure Account for the Excess of Expenditure over Income for the year ending on 31<sup>st</sup> March 2024.

**For Bhattacharya & Associates.**  
Chartered Accountants

Place : Darbhanga  
Dated: 30/01/2025  
UDIN: 25443633BMLBPD2244



*Prashant Kumar Jha*

**[Prashant Kumar Jha]**

Partner

M. No. 443633

Patna Branch- office no. - 204, second Floor, Block - A, Kaushalya Estate,  
Shreenivas Path, New Dak Banglow Road, Patna, (Bihar) - 800001

**BRANCHES AT: PATNA | DELHI | SAHARSA | LUDHIANA**

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

BALANCE SHEET AS ON 31st MARCH, 2024.

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		76,78,515.36
AS PER LAST YEAR	44,22,934.50		(AS PER SCHEDULE "A")		
ADD : FOR THE YEAR	5,72,983.09	49,95,917.59	<b>FIXED DEPOSIT</b>		
			AS PER LAST YEAR	1,16,253.45	
<b>SECURED LOAN</b>			ADD : INTEREST	8,202.00	1,24,455.45
CHOLA MALDLAM FOR THE YEAR	16,88,772.00				
Sri Subhash Automobiles	18,70,789.00	35,59,561.00	<b>LOAN &amp; ADVANCE</b>		
			Imam Educational Society	24,00,000.00	
			Md Mustak	45,000.00	24,45,000.00
<b>CURRENT LIABILITIES &amp; PROVISION</b>			<b>ADVANCE OF VEHICLE:-</b>		4,65,900.00
<b>SUNDARY CREDITOR</b>			KAILASH JHA	4,65,900.00	
Anil Motore Darbhanga	12,160.00		<b>CASH AND BANK BALANCE:-</b>		6,15,056.78
Sita petrol pump	1,07,962.00		Cash-in-Hand	4,545.00	
Vijay petrol pump	3,42,315.00		BOI (46631011012613)	5,58,718.48	
OUT STANDING EXP	15,06,660.00	19,69,097.00	CBI(5234925322)	51,793.30	
<b>EPF PAYBLE</b>		10,665.00	<b>RESERVE FUND</b>		
<b>SALARY PAYBLE</b>			CBSE, NEW DELHI	75,000.00	75,000.00
SALARY PAYABLE (TEACHING STAFF)	5,83,687.00				
SALARY PAYBLE (DRIVER & MACHENIC)	1,52,500.00				
SALARY PAYBLE (NON - TAECHING STAFF)	1,32,500.00	8,68,687.00			
<b>TOTAL</b>		1,14,03,927.59			1,14,03,927.59

In terms of our Separate report of even date

**For, Bhattacharya & Associates.**

CHARTERED ACCOUNTANTS

*Prashant Kumar Jha*  
[C.A. Prashant Kumar Jha]

PARTNER

M. No. 443633

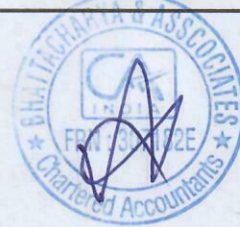
FOR, BAHERA PUBLIC SCHOOL

(PRINCIPAL)

Date :30-01-2025

Place: DARBHANGA

UDIN:25443633BMLBPD2244



**BAHERA PUBLIC SCHOOL**  
**BAHERA, DARBHANGA (BIHAR)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024.**

EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
<b>TO STAFF SALARY</b>					
EPF CONTRIBUTION	1,99,375.00		ADMISSION FEE		5,23,800.00
SALARY (DRIVER & MACHENIC)	18,26,642.00				
SALARY ,NON- TEACHING STAFF	15,34,700.00		<b>FEE FROM STUDENTS:-</b>		<b>1,01,39,470.00</b>
SALARY TEACHING STAFF	65,41,970.00	<b>1,01,02,687.00</b>	FEE FROM STUDENTS (2022-23)	10,67,500.00	
<b>TO REPAIR &amp; MAINT</b>			FEE FROM STUDENTS (23-24)	90,71,970.00	
MAINT. OF ALMIRAH	1,690.00		BANK INTEREST		16,403.00
MAINT. OF BUILDING	1,40,575.00		MISC. INCOME		3,574.00
MAINT. OF COMPOUND	53,355.00		REGISTRATION		77,500.00
MAINT OF ELECTRIC	29,122.00		<b>TRANSPORT FEE:-</b>		<b>50,35,785.00</b>
MAINT OF FURNITURE	25,856.00		TRANSPORT FEE(2022-23)	6,15,300.00	
MAINT OF LCD	700.00		TRANSPORT FEE (23-24)	44,20,485.00	
MAINT OF RO	51,720.00		FIXED DEPOSIT INTEREST		8,202.00
MAINT OF VEHICLE	4,07,900.00				
MAINT OF WATER COOLER	10,000.00				
REP. OF AC	27,400.00				
REP. OF CCTV CEMARA	19,700.00	<b>7,68,018.00</b>			
ADVERTISEMENT		<b>37,500.00</b>			
BANK CHARGE		<b>746.16</b>			
BOOKS & PERIODICAL		<b>2,649.00</b>			
COMPUTER EXP		<b>17,640.00</b>			
ELECTRIC EXP		<b>72,710.00</b>			
LABOUR CHARGE		<b>46,400.00</b>			
MISC. EXP.		<b>47,286.00</b>			
NATIONAL FESTIVAL		<b>21,655.00</b>			
POSTAL CHARGE		<b>735.00</b>			
PRINTING & STATIONARY		<b>90,972.00</b>			
REFRESHMENT		<b>16,426.00</b>			
STAFF WELFARE		<b>28,252.00</b>			
TEACHERS TRAINING EXP		<b>56,700.00</b>			
TELEPHONE / MOBILE EXP.		<b>11,170.00</b>			
<b>TRANSPORT/ VEHICLE EXP:-</b>		<b>22,08,554.00</b>			
FUEL EXPENSES	20,27,859.00				
LEGAL EXPENCES	8,600.00				
ROAD TAX	1,12,095.00				
VEHICLE INSURANCE	60,000.00				
TRAVELLING & CONVEYANCE		<b>16,800.00</b>			
VEHICLE INTEREST		<b>3,48,899.00</b>			
VISHWKARMA PUJA EXP		<b>49,400.00</b>			
WI - FI EXP		<b>13,550.00</b>			
DEPRECIATION		<b>12,73,001.75</b>			
EXCESS INCOME OVER THE EXPENDITURE		<b>5,72,983.09</b>			
<b>TOTAL</b>		<b>1,58,04,734.00</b>	<b>TOTAL</b>		<b>1,58,04,734.00</b>

In terms of our Separate report of even date

**For, Bhattacharya & Associates.**

CHARTERED ACCOUNTANTS

*Prashant Kumar Jha*

[C.A. Prashant Kumar Jha]

PARTNER

M. No. 443633

FOR, BAHERA PUBLIC SCHOOL

(PRINCIPAL)

Date :30-01-2025

Place: DARBHANGA

UDIN:25443633BMLBPD2244



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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024.**

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
<b>OPENING BALANCE</b>			<b>TO STAFF SALARY</b>		
CASH IN HAND	7,384.00		EPF CONTRIBUTION	1,88,710.00	
CASH AT BANK			SALARY (DRIVER & MACHENIC)	16,74,142.00	
BOI (46631011012613)	1,84,754.94		SALARY NON- TEACHING STAFF	14,02,200.00	
CBI(5234925322)	16,000.00	2,08,138.94	SALARY TEACHING STAFF	59,58,283.00	92,23,335.00
ADMISSION FEE		5,23,800.00	<b>TO REPAIR &amp; MAINT</b>		
BANK INTEREST		16,403.00	MAINT. OF ALMIRAH	1,690.00	
<b>FEE FROM STUDENTS:-</b>		1,01,39,470.00	MAINT. OF BUILDING	1,40,575.00	
FEE FROM STUDENTS (2022-23)	10,67,500.00		MAINT. OF COMPOUND	53,355.00	
FEE FROM STUDENTS (23-24)	90,71,970.00		MAINT OF ELECTRIC	29,122.00	
BANK INTEREST		16,403.00	MAINT OF FURNITURE	25,856.00	
MISC. INCOME		3,574.00	MAINT OF LCD	700.00	
REGISTRATION		77,500.00	MAINT OF RO	51,720.00	
<b>TRANSPORT FEE:-</b>		50,35,785.00	MAINT OF VEHICLE	4,03,941.00	
TRANSPORT FEE(2022-23)	6,15,300.00		MAINT OF WATER COOLER	10,000.00	
TRANSPORT FEE (23-24)	44,20,485.00		REP. OF AC	27,400.00	
			REP. OF CCTV CEMARA	19,700.00	7,64,059.00
			ADVERTISEMENT		37,500.00
			BANK CHARGE		746.16
			BOOKS & PERIODICAL		2,649.00
			COMPUTER EXP		17,640.00
			ELECTRIC EXP		72,710.00
			LABOUR CHARGE		46,400.00
			MISC. EXP.		47,286.00
			NATIONAL FESTIVAL		21,655.00
			POSTAL CHARGE		735.00
			PRINTING & STATIONARY		90,972.00
			REFRESHMENT		16,426.00
			STAFF WELFARE		28,252.00
			TEACHERS TRAINING EXP		56,700.00
			TELEPHONE / MOBILE EXP.		11,170.00
			<b>TRANSPORT/ VEHICLE EXP:-</b>		18,74,441.00
			FUEL EXPENSES	16,93,746.00	
			LEGAL EXPENCES	8,600.00	
			ROAD TAX	1,12,095.00	
			VEHICLE INSURANCE	60,000.00	
			TRAVELLING & CONVEYANCE		16,800.00
			VEHICLE INTEREST		3,48,899.00
			VISHWKARMA PUJA EXP		49,400.00
			WI - FI EXP		13,550.00
			CHHOLA MANDALAM		7,15,890.00
			SRI SUBHASH AUTOMOBILE		4,53,211.00
			ANIL MOTORS, DARBHANGA		28,777.00
			VIJAY PETROL PUMP		3,08,045.00
			OUT STANDING		89,390.00
			EPF PAYABLE		24,270.00
			<b>SALARY PAYBLE:-</b>		6,16,300.00
			TEACHER	3,45,800.00	
			DRIVER	1,58,000.00	
			NON -TEACHING	1,12,500.00	
			<b>BY PURCHASE OF ASSETS</b>		
			AIR PUMP	3,509.00	
			ELECTRIC GOODS	9,015.00	
			FIRE SEFTY SYSTEM	4,12,386.00	
			LOCK	100.00	
			PEN DRIVE	400.00	
			SEISSORS	200.00	
			SPEAKERS	1,299.00	
			TOURCH	300.00	
			VEHICLE JACK	1,600.00	4,28,809.00
			<b>BY CLOSING BALANCE</b>		
			CASH IN HAND		4,545.00
			CASH AT BANK		
			BOI A/c 46631011012613	5,58,718.48	
			CBI A/C 5234925322	51,793.30	6,10,511.78
<b>TOTAL</b>		<b>1,60,21,073.94</b>	<b>TOTAL</b>		<b>1,60,21,073.94</b>

In terms of our Separate report of even date

**For, Bhattacharya & Associates.**

CHARTERED ACCOUNTANTS

*Prashant Kumar Jha*  
[C.A. Prashant Kumar Jha]

PARTNER

M. No. 443633

FOR, BAHERA PUBLIC SCHOOL

(PRINCIPAL)

Date :30-01-2025

Place: DARBHANGA

UDIN:25443633BMLBPD2244



**ANNEXURE "A"**  
**BAHERA PUBLIC SCHOOL**  
**BAHERA, DARBHANGA ( BIHAR)**  
**SCHEDULE OF FIXED ASSETS AS ON 31-03-2024**

SL.NO.	PARTICULARS	RATE OF DEPRE.	BALANCE AS ON 01.04.2023	ADDITION DURING THE YEAR	BALANCE AS ON 31.03.2024	DEPRECIATION DURING THE YEAR	NET VALUE AS ON 31-03-2024
1	AIR CHEKAR MACHINE	15%	2,312.50		2,312.50	346.88	1,965.63
2	AIR PUMP	15%		3,509.00	3,509.00	526.35	2,982.65
3	ALUMINIUM GATE	15%	21,020.63		21,020.63	3,153.09	17,867.54
4	ALUMINIUM TOKARI	15%	925.00		925.00	138.75	786.25
5	BLACK BOARD	15%	52,962.09		52,962.09	7,944.31	45,017.78
6	BUILDING	15%	5,09,865.83		5,09,865.83	76,479.87	4,33,385.96
7	BUS No -12	15%		23,24,000.00	23,24,000.00	3,48,600.00	19,75,400.00
8	BUS No -17	15%	16,87,200.00		16,87,200.00	2,53,080.00	14,34,120.00
9	BUS No -19	15%	16,87,200.00		16,87,200.00	2,53,080.00	14,34,120.00
10	CCTV CAMERA	15%	63,849.04		63,849.04	9,577.36	54,271.68
11	CHAIR	15%	7,295.93		7,295.93	1,094.39	6,201.54
12	CLEANING MACHINE	15%	10,056.45		10,056.45	1,508.47	8,547.98
13	COMPUTER	40%	31,891.13		31,891.13	12,756.45	19,134.68
14	CURTAIN	15%	22,125.00		22,125.00	3,318.75	18,806.25
15	ELECTRIC GOODS	15%	76,552.35	9,015.00	85,567.35	12,835.10	72,732.25
16	ELECTRONIC GOODS	15%	6,540.36		6,540.36	981.05	5,559.31
17	FIRE EXTINGGISHER	15%	1,641.64		1,641.64	246.25	1,395.39
18	FIRE SEFTY SYSTEM			4,12,386.00	4,12,386.00	-	4,12,386.00
19	FLAG	10%	6,650.00		6,650.00	665.00	5,985.00
20	FURNITURE	10%	3,61,136.44		3,61,136.44	36,113.64	3,25,022.80
21	LAB MATERIAL	15%	8,325.00		8,325.00	1,248.75	7,076.25
22	LABOURATARY EQUIPMENT	15%	40,298.22		40,298.22	6,044.73	34,253.49
23	LED TV	15%	1,171.38		1,171.38	175.71	995.67
24	LIABRARY BOOKS	40%	11,391.00		11,391.00	4,556.40	6,834.60
25	LOCK	10%	2,584.00	100.00	2,684.00	268.40	2,415.60
26	MINI BUS	15%	12,23,629.41		12,23,629.41	1,83,544.41	10,40,085.00
27	MOBILE	15%	162.86		162.86	24.43	138.43
28	MOTORE	15%	9,250.00		9,250.00	1,387.50	7,862.50
29	MP-3 PLAYER	15%	259.72		259.72	38.96	220.76
30	MUSICAL EQUIPMENT	15%	2,495.84		2,495.84	374.38	2,121.46
31	PEN DRIVE			400.00	400.00	30.00	370.00
32	PRINTER	15%	2,362.49		2,362.49	354.37	2,008.12
33	RO SYSTEM	15%	31,006.97		31,006.97	4,651.05	26,355.92
34	SEISSORS	15%		200.00	200.00	15.00	185.00
35	SPEAKERS	15%		1,299.00	1,299.00	97.43	1,201.58
36	SPORTS EQUIPMENT	15%	44,956.43		44,956.43	6,743.46	38,212.97
37	STABLIZER	15%	36,227.40		36,227.40	5,434.11	30,793.29
38	TOURCH	15%		300.00	300.00	22.50	277.50
39	VEHICLE	15%	1,79,523.17		1,79,523.17	26,928.48	1,52,594.69
40	WALKY - TALKY	15%	18,500.00		18,500.00	2,775.00	15,725.00
41	WALL CLOCK	15%	769.39		769.39	115.41	653.98
42	WATER COOLER	15%	24,588.26		24,588.26	3,688.24	20,900.02
43	WI -FI	15%	8,787.50		8,787.50	1,318.13	7,469.38
	VEHICLE JACK	15%		1,600.00	1,600.00	240.00	1,360.00
	XEROX MACHINE	15%	3,194.68		3,194.68	479.20	2,715.48
	<b>TOTAL (Rs.)</b>		<b>61,98,708.11</b>	<b>27,52,809.00</b>	<b>89,51,517.11</b>	<b>12,73,001.75</b>	<b>76,78,515.36</b>

