

**Pankaj Taneja and Company**  
Chartered Accountants

C/o Krishna Drug Agency, Moolchand Road  
Samastipur - Bihar - 848101  
M. No.: 9818055623  
E - mail: hrkpankaj@gmail.com

### AUDITOR'S REPORT

We have Examined the attached Receipt and Payment, Income & Expenditure, & Balance Sheet of  
**"TEGHRA D.P.S VIDYALAYA" RUN & MANAGED BY : - TEGHRA D P S TRUST,**  
TEGHRA-BEGUSARAI-851133-BIHAR For the Period From 01.04.2020 to 31.03.2021:

We further report that;

- (A) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of Our audit.
- (B) In our opinion, proper books of accounts as required have been kept by the school so far as appears from our examination of those books.
- (C) The Balance Sheet & Income and Expenditure account are in agreement with the books of accounts.
- (D) In our opinion and according to this best of our information and explanation given to us, the account give a true and fair view:
  - (i) In case of the Balance Sheet of the state of affairs For the period From 01-04-2020 to 31st March 2021.
  - (ii) In case of Income and Expenditure Account of the surplus/deficit for the year ended on that date.

Place : Samastipur

Date: 25-12-2021

Principal

For Pankaj Taneja and Company  
Chartered Accountants

(CA Pankaj Taneja)

Proprietor

M. No. 520804



**TEGHRA D.P.S VIDYALAYA**  
**TEGHRA -BEGUSARAI-BIHAR-851133**  
**BALANCE SHEET AS AT 31ST MARCH 2021**

(In Rs.)

FUND & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b> (As per Annexure- I)		80,97,235.79
O.B	13,65,904.72				
Add:- During the Year	7,84,950.00	21,50,854.72			
<b>Loans and Liabilities</b>					
Loan - Rajeev Kumar		13,80,000.00			
Loan - Other		5,49,500.00			
<b>Current Liabilities</b>			<b>Current Assets</b>		
Accounting Charge Payable	12,000.00				
Audit Fees Payable	10,000.00				2,67,906.40
ESIC Contribution Payable	3,035.00		<b>Sundry Debtors</b>		
EPF Contribution Payable	7,345.00				
Salary Payable	5,92,300.00				13,500.00
Students Caution Money	37,08,000.00	43,32,680.00	<b>Loans and Advances</b>		
			<b>CURRENT ASSETS</b>		
			Cash at Bank		
			Cash in Hand	34,392.53	34,392.53
		84,13,034.72			84,13,034.72



**TEGHRA D.P.S VIDYALAYA**  
**TEGHRA -BEGUSARAI-BIHAR-851133**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

In Rs.

Expenditure	Amount	Income	Amount
To, Staff Salary	54,92,095.00	By, School Fees Collection	83,70,700.00
Advertisement	12,000.00	(From Students)	
Bank Charges	35,260.00	Interest on FDR	1,667.00
Electricity & Generator	10,000.00		
Sports & Games	700.83		
Hospitality	2,400.00		
Medical exps	1,83,450.00		
Telephone & Mobile Expenses	13,049.00		
News Paper & Periodicals Exps.	43,320.00		
Repair & Maintenance Exps.	79,450.00		
Travelling Expenses	17,350.00		
Consultancy Charges & Others	5,791.00		
ESIC Contribution	13,789.00		
EPF Contribution	4,376.00		
Insurance Exp.	43,750.00		
Van Rent	6,80,880.00		
Audit Fee	5,000.00		
Depreciation	9,44,756.17		
<b>Excess of Income over Expenditure</b>			
Carried over to B/s.	7,84,950.00		
<b>Total</b>	<b>83,72,367.00</b>	<b>Total</b>	<b>83,72,367.00</b>



**TEGHRA D.P.S VIDYALAYA**

Affiliated to C.B.S.E., NEW DELHI.

RUN & MANAGED BY : - TEGHRA D P S TRUST

**TEGHRA -BEGUSARAI-BIHAR-851133**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

**(In Rs.)**

Receipts	Amounts	Payments	Amounts
To, Opening Balance		By, Staff Salary	48,99,795.00
Cash in Hand	101.76	Advertisement	35,260.00
Cash at Bank	1,40,611.60	Bank Charges	700.83
<b>School Fee Collection</b> (S.Fee,Reg. Fees & Adm. Fees)	83,70,700.00	Electricity & Generator	1,83,450.00
		Sports & Games	79,450.00
		Hospitality	17,350.00
		Medical exps	5,791.00
		Telephone & Mobile Expenses	13,789.00
		News Paper & Periodicals Exps.	4,376.00
		Repair & Maintenance Exps.	43,750.00
		Travelling Expenses	19,750.00
		Consultancy Charges & Others	2,400.00
		ESIC Contribution	31,387.00
		EPF Contribution	6,975.00
		Insurance Exp.	2,500.00
		Van Rent	7,20,000.00
Intt. On Fdr	1,667.00		60,66,723.83
		<b>Assets Purchase</b>	
		Computer	1,90,000.00
		Printer	20,000.00
		Sound Service	12,000.00
			2,22,000.00
		<b>C Liabilities &amp; Provision</b>	
		Accounting charges Payable	40,000.00
		Audit Fee Payable	7,500.00
		EPF Payable	3,555.00
		ESI Payable	1,395.00
		Salary & Wages Payable	5,83,014.00
		Smart Class Exp. Payable	4,500.00
		Students Caution Money	10,50,000.00
		Loan Repaid to Others	
			5,00,000.00
		<b>CLOSING BALANCE</b>	
		Cash in Hand	34,392.53
		Cash at Bank	-
	85,13,080.36		85,13,080.36



**ANNEXURE FOR THE CALCULATION OF DEPRECIATION ON FIXED ASSETS**

**ANNEXURE-I**

<b>FIXED ASSETS</b>	<b>O. BALANCE</b>	<b>ADDITION</b>	<b>TOTAL</b>	<b>RATE</b>	<b>DEP.</b>	<b>Closing Balance</b>
Almirah	68,395.74	-	68,395.74	10%	6,839.57	61,556.17
Book Self	61,045.01	-	61,045.01	10%	6,104.50	54,940.51
Furniture and Fixture	3,60,049.96	-	3,60,049.96	10%	36,005.00	3,24,044.96
Black and White Board	15,648.18	-	15,648.18	10%	1,564.82	14,083.36
Glow Sign Board	13,612.75	-	13,612.75	10%	1,361.28	12,251.48
Library Books	1,96,459.58	-	1,96,459.58	10%	19,645.96	1,76,813.62
Tube Well	2,462.16	-	2,462.16	10%	246.22	2,215.94
Aquagaurd Electronic	7,702.49	-	7,702.49	15%	1,155.37	6,547.12
Cease Fire	19,386.38	-	19,386.38	15%	2,907.96	16,478.42
Computer Printer	4,391.40	-	4,391.40	15%	658.71	3,732.69
Electric Fan	65,145.86	-	65,145.86	15%	9,771.88	55,373.98
Electric Fittings	29,458.11	-	29,458.11	15%	4,418.72	25,039.39
Games and Sports	78,769.60	-	78,769.60	15%	11,815.44	66,954.16
Generator	3,587.00	-	3,587.00	15%	538.05	3,048.95
Lab Equipments - Physics	74,686.20	-	74,686.20	15%	11,202.93	63,483.27
Lab Equipments - Biology	67,679.75	-	67,679.75	15%	10,151.96	57,527.79
Lab Equipments - Chem	1,16,350.22	-	1,16,350.22	15%	17,452.53	98,897.69
Lab Equipments - Math	54,125.98	-	54,125.98	15%	8,118.90	46,007.08
LCD TV Stabilizer	8,714.45	-	8,714.45	15%	1,307.17	7,407.28
Micro Sound System	7,054.71	-	7,054.71	15%	1,058.21	5,996.50
Motor Pump	953.45	-	953.45	15%	143.02	810.43
Musical Instruments	23,905.30	-	23,905.30	15%	3,585.80	20,319.51
Office Equipments	6,772.82	-	6,772.82	15%	1,015.92	5,756.90
School Projector	12,697.89	-	12,697.89	15%	1,904.68	10,793.21
Computer	38,292.97	-	38,292.97	40%	15,317.19	22,975.78
School Building	77,04,644.00	-	77,04,644.00	10%	7,70,464.40	69,34,179.60
<b>TOTAL</b>	<b>90,41,991.96</b>		<b>90,41,991.96</b>		<b>9,44,756.17</b>	<b>80,97,235.79</b>

