

AUDITORS' REPORT

1. We have examined the (CONSOLIDATED) Balance Sheet of KALYAN SEVA SANSTHAN, I.D.H. COLONY, EAST OF N.M.C.H. GULZARBAGH, PATNA-800007 as at 31st March, 2019 and also the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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 the audit.
 - (b) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
 - (c) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view :-
 - (i) In the case of Balance Sheet of the state of affairs as at 31st March, 2019 and
 - (ii) In the case of Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Dated, Patna,
The 31th Day of October, 2019.

For G. MANDAL & Co.
Chartered Accountants



Gopal Mandal
(Gopal Mandal)
Partner
M.NO. - 072030
FRN - 003094C

KALYAN SEVA SANSTHAN
DETAILS OF SWAMI VIVEKANAND B.ED COLLEGE PART OF
RECEIPTS AND PAYMENT & INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019.

(CONSOLIDATED)

PARTICULARS	RECEIPT AND PAYMENTS		INCOME & EXPENDITURE	
Advertisement Expenses	20,000.00			20,000.00
Affiliation Fee to MMH ARBIC & PERSIAN UNIVERSITY	305,500.00			305,500.00
Bank Charges	2,282.46			2,282.46
Electricity Expenses	45,837.00			45,837.00
Printing & Stationary	34,850.00			34,850.00
Salary of Non Teaching Staff	26,923.08		26,923.08	
Add - Salary Payable			<u>1,354,077.00</u>	
			1,381,000.08	
Less - Deduction				
House Allowance			122,500.00	
Fooding Allowance			<u>204,500.00</u>	1,054,000.08
Salary of Teaching Staff	853,069.00		853,069.00	
Add - Salary Payable			<u>4,091,681.00</u>	
			4,944,750.00	
Less - Deduction				
House Allowance			885,000.00	
Fooding Allowance			682,500.00	
Conveyance Allowance			60,000.00	
Others Allowance			<u>562,500.00</u>	2,754,750.00
Audit fees				18,762.00
Contingency Expenses payable				101,500.00
<u>Loans</u>				
Loan to Kalyan Seva Sansthan	1,421,370.00			
<u>Fixed Assets</u>				
Building Construction (Labour & Wages)	634,200.00			
Total	3,344,031.54			4,337,481.54

Place: Patna
The 31st Day of October, 2019



(Signature)
Secretary
KALYAN SEVA SANSTHAN
L.D.H. Colony, Gultorbagan, Patna-7



SWAMI VIVEKANAND B.ED COLLEGE, SIMULTALA
A UNIT OF KALYAN SEVA SANSTHAN
SCHEDULE OF FIXED ASSETS AS ON 31.03.2019


Sl No	Particulars	Balance as on 1st April 2018	Addition during the year	Total	Rate of Depreciation	Depreciation during the year	*Balance as on 31st March 2019
1	Statue	22,500.00	0.00	22,500.00	10%	2,250.00	20,250.00
2	Furniture	270,934.20	156,965.80	427,900.00	10%	34,941.71	392,958.29
3	Building Under Construction	3,450,500.00	634,200.00	4,084,700.00	0%	-	4,084,700.00
4	Library Book	133,594.27	180,366.73	313,961.00	10%	22,377.78	291,583.24
5	Printer	0.00	30,000.00	30,000.00	15%	2,250.00	27,750.00
6	Projector	0.00	35,350.00	35,350.00	15%	2,651.25	32,698.75
7	Computer	0.00	100,000.00	100,000.00	40%	20,000.00	80,000.00
8	Science Lab Equipment	0.00	586,500.00	586,500.00	15%	43,987.50	542,512.50
Total Rs.		3,877,528.47	1,723,382.53	5,600,911.00		128,458.22	5,472,452.78

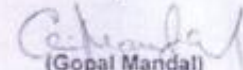
As per our report of even date.

Place: Patna
The 31th Day of October, 2019

For G. MANDAL & CO.
Chartered Accountants




Secretary
KALYAN SEVA SANSTHAN
I.D.H. Colony, Gulzarbagh, Patna-1


(Gopal Mandal)
Partner



G. MANDAL & CO
CHARTERED ACCOUNTANTS

Phone : 0612-6570566

9835274290, 9310995305

E-mail: gopalm@gmail.com

West Boring Canal Road, New Punaichak, (Near Indira Bhawan),
Patna – 800023

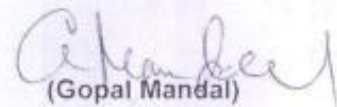
AUDITORS' REPORT

1. We have examined the (Consolidated) Balance Sheet of KALYAN SEVA SANSTHAN, I.D.H. COLONY, EAST OF N.M.C.H. GULZARBAGH, PATNA-800007 as at 31st March, 2020 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
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 - (ii) In the case of Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Dated, Patna,
The 15th day of January, 2021

For G. MANDAL & Co.
Chartered Accountants




(Gopal Mandal)
Partner

M.No.-072030

FRN.-003094C

UDIN : 21072030AAAABU8926

G. MANDAL & CO.
CHARTERED ACCOUNTANTS

West Boring Canal Road
New Punaichak
(Near Indira Bhawan)
Patna-800023
Ph.No.- 0612-2540057 (O)
9835274290 (M)

Annexure - VIII

KALYAN SEVA SANSTHAN
DETAILS OF SWAMI VIVEKANAND B.ED COLLEGE PART OF
RECEIPTS AND PAYMENT & INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD
FROM 01/04/2019 TO 31/03/2020,
(CONSOLIDATED)

<u>PARTICULARS</u>	<u>PAYMENTS</u>	<u>EXPENDITURE</u>
Indirect Expenses		
Repair & Maintenance	32,400.00	32,400.00
Advertisement Expenses	1,034,418.00	1,034,418.00
Bank Charges	5,784.43	5,784.43
College and Cultural Programme Expenses	36,700.00	36,700.00
Consultancy Fee	40,000.00	40,000.00
Donation Fee	5,051.00	5,051.00
Electricity Expenses	107,546.00	107,546.00
Fuel	48,472.00	48,472.00
Printing & Stationary	90,000.00	90,000.00
Refreshment Fee	28,470.00	28,470.00
Registration Fee (BSEB Patna)	27,750.00	27,750.00
Staff Salary	3,738,718.84	3,738,718.84
Travelling Expenses	22,630.00	22,630.00
Examination Fee of MMHA Fee	124,710.00	124,710.00
Outstanding Salary (31.03.2020)	115,407.00	0.00
Fixed Assets		
Building Construction	4534297.98	0.00
Furniture	300,000.00	0.00
Total	10,292,355.25	5,342,650.27

Place: Patna
The 15th day of January, 2021



(Signature)
Secretary
KALYAN SEVA SANSTHAN
I.D.H. Colony, Gulzarbagr, Patna-7



SWAMI VIVEKANAND B.ED COLLEGE , SIMULTALA
A UNIT OF KALYAN SEVA SANSTHAN
SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Sl. No.	Particulars	Balance as on 1st April 2019	Addition during the year	Total	Rate of Depreciation	Depreciation during the year	Balance as on 31st March 2020
1	Shower	20,250.00	0.00	20,250.00	10%	2,025.00	18,225.00
2	Furniture	392,958.29	300,000.00	692,958.29	10%	54,295.83	638,662.46
3	Building Under Construction	4,084,700.00	4,534,297.98	8,618,997.98	0%	0.00	8,618,997.98
4	Library Book	291,583.24	0.00	291,583.24	10%	29,158.32	262,424.92
5	Printer	27,750.00	0.00	27,750.00	15%	4,162.50	23,587.50
6	Projector	32,698.75	0.00	32,698.75	15%	4,904.81	27,793.94
7	Computer	80,000.00	0.00	80,000.00	40%	32,000.00	48,000.00
8	Science Lab Equipment	542,512.50	0.00	542,512.50	15%	81,376.88	461,135.63
	Total Rs.	5,472,452.78	4,834,297.98	10,306,750.76		207,923.34	10,098,827.42

As per our report of even date
For G. MANDAL & CO.
Chartered Accountants

Place: Patna
The 15th day of January, 2021



G. Mandal
Secretary
KALYAN SEVA SANSTHAN
I.D.H. Colony, Gulzarbagh, Patna-7

G. Mandal
(Gopal Mandal)
Partner



G. MANDAL & CO
CHARTERED ACCOUNTANTS

Phone : 0612-6570566

9835274290, 9310995305

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West Boring Canal Road, New Punaichak, (Near Indira Bhawan),
Patna – 800023

AUDITORS' REPORT

1. We have examined the Balance Sheet of **SWAMI VIVEKANAND B.ED COLLEGE, SIMULTALA, A UNIT OF KALYAN SEVA SANSTHAN, I.D.H. COLONY, EAST OF N.M.C.H. GULZARBAGH, PATNA-800007** as at 31st March, 2021 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is, to express an opinion on these financial statements based on our audit.
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 - (ii) In the case of Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

Dated, Patna,
The 15th day of January, 2022

For G. MANDAL & Co.
Chartered Accountants



G. Mandal
Secretary
Swami Vivekanand B. Ed. College
Simultala, Jamui
(Patna). Pin-811316

Gopal Mandal
(Gopal Mandal)
Partner
M.No.-072030
FRN.-003094C

UDIN : 22072030ADBWPY4017

SWAMI VIVEKANAND B.ED COLLEGE, SIMULTALA
A UNIT OF KALYAN SEVA SANSTHAN
BALANCE SHEET AS AT 31ST MARCH, 2021

<u>LIABILITIES</u>	<u>Amount</u> <u>Rs.</u>	<u>ASSETS</u>	<u>Amount</u> <u>Rs.</u>
General Fund		Fixed Assets	
As per Last A/c	33,44,656.98	(As per Schedule "A" Attached)	2,34,19,288.80
Less : excess of income over expenditure transferred from income and expenditure a/c	64,41,740.58		
	97,86,397.56	Loan	
Loan from		Kalyan Seva Sansthan	
Hospital		As per Last A/c	16,61,370.00
As per Last A/c	34,00,404.00	Add : During the year	54,49,000.00
Add : During the year	69,000.00		71,10,370.00
	34,69,404.00	Swami Vivekanand College & Hospital	
National Institute of Health Education		During the year	3,50,000.00
& Research Gulzarbagh, Patna		Swami Vivekanand Awasiya Vidyalaya	
As per Last A/c	53,79,161.50	As per Last A/c	20,495.00
Add : During the year	1,15,407.00		
	54,94,568.50	Swami Vivekanand Higher Secondary School	
Kalyan Seva Sansthan		As per Last A/c	5,130.00
As per Last A/c	2,33,279.00	S. V College & Hospital	
Add : During the year	1,63,43,044.60	As per Last A/c	25,000.00
	1,65,76,323.60	Security Deposit FDR named NCTE Bhuvaneshwar	
Audit Fee Payable		As per Last A/c	26,99,017.81
As per Last A/c	47,524.00		
Add : During the year	20,000.00	TDS	
	67,524.00	TDS (FY 17-18)	3,082.00
Loan from Umesh Prasad Gupta		TDS (FY 18-19)	16,129.91
As per Last A/c	10,000.00	TDS (FY 19-20)	17,095.00
paid : During the year	10,000.00	TDS (FY 20-21)	13,356.00
	0.00		49,662.91
Payable to Supplier of Fixed Assets		Deduction from Salary Teaching Staff	
As per Last A/c	10,89,182.53	As per Last A/c	
Payable on 2018-19		House Allowance	8,85,000.00
As per Last A/c	40,91,681.00	Fooding Allowance	6,82,500.00
paid During the year	6,17,273.00	Conveyance Allowance	60,000.00
	34,74,408.00	Others Allowance	5,62,500.00
Payable on 2018-19			21,90,000.00
As per Last A/c	12,38,670.00	Deduction from Salary Non Teaching Staff	
paid : Paid During the year	1,78,407.00	As per Last A/c	
	10,60,263.00	House Allowance	1,22,500.00
Contingency Expenses Payable		Fooding Allowance	2,04,500.00
As per Last A/c	1,01,500.00		3,27,000.00
Salary to Staff		Tuition fee Receivable	
During the year	3,93,900.00	As per Last A/c	10,27,000.00
		Less : Received during the year	5,69,001.00
			4,57,999.00
		Advance to Supply & Services	1,00,000.00
		Interest Accrued on FD	1,81,268.10
		Salary (Advance for Staff)	5,000.00



Secretary
Swami Vivekanand B. Ed. College
(Jamui), Pin-811316

		<u>Closing Balance</u>	
		Cash in Hand	3,51,792.92
		<u>Cash at Bank</u>	
		With S.B.I Simultala in A/c No.31794390765	36,82,288.32
		With Syndicate Bank A/c No-74072010015633	22,126.41
		With Union Bank of India Ac No- 457201010031027	5,17,031.92
TOTAL Rs.	4,15,13,471.19	TOTAL Rs.	45,73,239.57
			4,15,13,471.19

As per our report of even date.

For G. MANDAL & CO.

Chartered Accountants

Gopal Mandal
(Gopal Mandal)
Partner

Dated, Patna

The 15th day of January, 2022.



G. M. Mandal

Secretary

Swami Vivekanand B. Ed. College
Bangura, Simultala, Jamui
(Bihar), Pin-811318



SWAMI VIVEKANAND B.ED COLLEGE, SIMULTALA
A UNIT OF KALYAN SEVA SANSTHAN.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	Amount Rs.	INCOME	Amount Rs.
To, Indirect Expenses		By, From & Prospectus Fee	1,56,000.00
Salary Expenses	75,31,883.00	* Tuition Fee	1,52,95,451.00
Advertisement & Publicity	9,26,003.00	* Registration & Examination Fee	4,64,700.00
Building Construction	32,957.00	* Bank Interest	539.85
College Culture Program	11,005.00	* FD Interest	1,94,624.10
Computer & Printer	750.00		
Consultancy Expenses	60,000.00		
Electrical Expense	350.00		
Furniture & Fixture	1,80,901.00		
Lines Expenses	2,830.00		
Postage & Revenue Expenses	200.00		
Printing & Stationery	41,188.00		
Refreshment	12,695.00		
Registration & Examination Fee (BSEB) Patna	4,34,667.00		
Registration & Examination Fee (MMHABU) Patna	11,000.00		
Repair & Maintenance	27,845.00		
Sanitary Expenses	2,730.00		
Tour & Entertainment	14,800.00		
Travelling Expenses	27,925.00		
Vehicle Running & Generator Fuel	76,223.08		
	93,95,952.08		
* Bank Charges	8,796.07		
* Audit Fee	20,000.00		
* Depreciation	2,44,826.22		
* Excess of Income over Expenditure e/d	64,41,740.58		
TOTAL Rs.	1,61,11,314.95	TOTAL Rs.	1,61,11,314.95

Dated, Patna
The 15th day of January, 2022

As per our report of even date.
For G. MANDAL & CO.
Chartered Accountants



G. Mandal
Secretary

Swami Vivekanand B. Ed. College
Bangachha, Simultala, Jamui
(Bihar), Pin-811316

G. Mandal
(Gopal Mandal)
Partner



SWAMI VIVEKANAND B.ED COLLEGE, SIMULTALA
A UNIT OF KALYAN SEVA SANSTHAN

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	Amount Rs.	INCOME	Amount Rs.
To, Indirect Expenses		By, From & Prospectus Fee	1,56,000.00
Salary Expenses	75,31,883.00	* Tuition Fee	1,52,95,451.00
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Building Construction	32,957.00	* Bank Interest	539.85
College Culture Program	11,005.00	* FD Interest	1,94,624.10
Computer & Printer	750.00		
Consultancy Expenses	60,000.00		
Electrical Expense	350.00		
Furniture & Fixture	1,80,901.00		
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Refreshment	12,695.00		
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Registration & Examination Fee (MMHABU) Patna	11,000.00		
Repair & Maintenance	27,845.00		
Sanitary Expenses	2,730.00		
Tour & Entertainment	14,800.00		
Travelling Expenses	27,925.00		
Vehicle Running & Generator Fuel	76,221.08		
	93,95,952.08		
* Bank Charges	8,796.07		
* Audit Fee	20,000.00		
* Depreciation	2,44,826.22		
* Excess of Income over Expenditure c/d	64,41,740.58		
TOTAL Rs.	1,61,11,314.95	TOTAL Rs.	1,61,11,314.95

Dated, Patna
The 15th day of January, 2022

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Chartered Accountants



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(Gopal Mandal)
Partner

Gopal Mandal
Secretary

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Banghwa, Simultala, Jamui
(Bihar), Pin-811316

