

# **M/S. SATBAHINI PUBLIC CHARITABLE TRUST**

**(PAN- AAJTS7415E)**

ADDRESS:-

Regd. Office- Vir Kunwar Singh Path New area, M.G. Road, Aurangabad- 824101  
(Bihar)

## ***AUDIT REPORT***

**For the Financial Year 2018-19**



**SATENDRA & Co.**

**Chartered Accountants**

105B, 1<sup>st</sup> Floor

Hariom Apartments

Exhibition Road

Patna- 800001

Contract No.- 0612-2218010, 9308566415

E-mail:- satendra.kumar@icai.org



Ref.: .....

Date.: .....

**Form No. 10 B**  
(See Rule 17 B)

**Audit report under section 12 A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions.**

We have examined the Balance Sheet of *SATBAHINI PUBLIC CHARITABLE TRUST, Regd. Office- VIR KUNWAR SINGH PATH, NEW AREA, MG ROAD, AURANGABAD-824101 (Bihar)* as at 31<sup>st</sup> March 2019 and the Income and Expenditure Account for the year ended on date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the head office and branch (i.e. **Dasrath Prasad Ramnandan Pandey B.Ed.College**) of the above- named visited by me so far as appears from my examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- a) In the case of the Balance Sheet, of the state of affairs of the above-named trust as at 31<sup>st</sup> March, 2019

And


- b) In the case of the Receipt & Payment and Income and Expenditure Account for the year ending on 31<sup>st</sup> March, 2019

The prescribed particulars are annexed here to.

Place: - Patna  
Date: - 28.08, 2019



For and on behalf of  
For **SATENDRA & CO.**  
Chartered Accountants

  
(Satendra Kumar)

Proprietor

M. No. - 510200

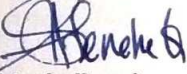
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**SATBAHINI PUBLIC CHARITABLE TRUST**  
Regd. Office :- Vir Kunwar Singh Path, New area, M.G.Road, Aurangabad-824101 ( Bihar )

**CONSOLIDATED BALANCE SHEET**  
As On 31st March' 2019


Fund & Liabilities		Amount	Assets & Property		Amount
<b>General Fund Account :</b>			<b>Fixed Assets :</b>		
Capital Fund			(i) SPC TRUST	-	
(i) SPC TRUST	65,55,061.57		(ii) DPRP B.ED.COLLEGE	1,22,32,560.00	1,22,32,560.00
(ii) DPRP B.ED.COLLEGE	66,86,610.57	1,32,41,672.14			
<b>Excess of Income Over Expenditure- Over Income</b>			<b>Investments :-</b>		
(i) SPC TRUST	1,06,932.00		(i) SPC TRUST	66,86,610.57	
(ii) DPRP B.ED.COLLEGE	12,66,276.30	13,73,208.30	(ii) DPRP B.ED.COLLEGE	-	66,86,610.57
<b>Unsecured Loan :</b>			<b>Current Assets :-</b>		
(i) SPC TRUST	1,31,600.00		<b>Loan &amp; Advances :-</b>		
(ii) DPRP B.ED.COLLEGE	77,84,925.00	79,16,525.00	(i) SPC TRUST	-	
<b>Current Liabilities :</b>			(ii) DPRP B.ED.COLLEGE	41,230.00	41,230.00
(i) SPC TRUST	1,95,000.00		<b>Security Deposit With ERC NCTE (RD)</b>		
(ii) DPRP B.ED.COLLEGE	15,69,184.00	17,64,184.00	(i) SPC TRUST	-	
			(ii) DPRP B.ED.COLLEGE	29,58,419.00	29,58,419.00
			<b>Cash and Bank Balance :</b>		
			<b>Cash Balance :</b>		
			(i) SPC TRUST	4,089.00	
			(ii) DPRP B.ED.COLLEGE	32,002.00	36,091.00
			<b>Bank Balance :</b>		
			(i) SPC TRUST	2,97,894.00	
			(ii) DPRP B.ED.COLLEGE	20,42,784.87	23,40,678.87
<b>TOTAL (In Rs.)</b>		<b>2,42,95,589.44</b>	<b>TOTAL (In Rs.)</b>		<b>2,42,95,589.44</b>

In terms of our report of even date  
FOR SATENDRA & Co.  
Chartered Accountant

  
(CA.Satendra Kumar)  
Proprietor  
M. No.-510200



SATBAHINI PUBLIC CHARITABLE TRUST

  
(SECRETARY)

Date:- 28/03/2019  
Place:- Patna

# SATBAHINI PUBLIC CHARITABLE TRUST

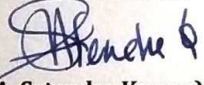
Regd. Office :- Vir Kunwar Singh Path, New area, M.G.Road, Aurangabad-824101 ( Bihar )

## CONSOLIDATED INCOME & EXPENDITURE ACCOUNT

For The Year Ended 31st March' 2019

		Amount (In Rs.)	
Expenditure	Amounts	Income	Amounts
<b>TO Active Expenses :</b>		By Subscription & Donation	4,40,000.00
To HIV Awareness Programme	27,587.00	By Bank Interest Received	6,114.00
To Literacy Programme	26,520.00		
To National & Other Day Celebration	24,548.00		
To Seminar Expenses	28,589.00		
To Vocational Training Programme	24,985.00	<b>Surplus of Dasrath Prasad Ramanandan</b>	
To Swakshata Awareness Programme	25,891.00	<b>Pandey B.Ed.College</b>	<b>12,66,276.30</b>
To Computer Training Programme	27,581.00	(Separate Account Annexed)	
To Girls Education Programme	22,414.00		
To Distribution of Educational Material- Book, Note book & etc.	23,596.00		
To Donation and Charity	800.00		
To Awareness Camp on Poor Person Education	21,542.00		
<b>To Administrative Expenses:</b>			
To Power and Fuel	24,258.00		
To Electricity Expenses	4,771.00		
To Meeting Expenses	10,500.00		
To Newspaper & Periodicals	1,105.00		
To Printing and Stationery	7,526.00		
To Repaire and Maintenance	14,589.00		
To Staff Welfare	10,859.00		
To Telephone and Mobile Expenses	11,521.00		
<b>Excess of income over Expenditure transfer to Balance Sheet</b>	<b>13,73,208.30</b>		
<b>Total (In Rs.)</b>	<b>17,12,390.30</b>	<b>Total (In Rs.)</b>	<b>17,12,390.30</b>

In terms of our report of even date  
FOR SATENDRA & Co.  
Chartered Accountant

  
(CA. Satendra Kumar)  
Proprietor  
M. No.-510200



SATBAHINI PUBLIC CHARITABLE TRUST



(SECRETARY)

Date:- 28/08/2019  
Place:-Patna

# SATBAHINI PUBLIC CHARITABLE TRUST

Regd. Office:-Vir Kunwar Singh Path, New Area, M.G. Road, Aurangabad-824101 (Bihar)


## BALANCE SHEET As On 31st March' 2019

Fund & Liabilities		Amount	Assets & Property		Amount (In Rs.)
<b>General Fund Account :</b>			<b>Fixed Assets :</b>		
Capital Fund			Schedule - A		-
Opening Balance :	65,55,061.57		<b>Investment :</b>		
<b>Add : Excess of Expenditure over Income</b>			Dasrath Prasad Ramnandan Pandey-		
<b>( Transfer from I./ E. )</b>	<u>1,06,932.00</u>	66,61,993.57	B.Ed. College		66,86,610.57
		-			
<b>Unsecured Loan :-</b>		1,31,600.00			
<b>Current Liabilities :-</b>			<b>Closing Balance :</b>		
Expenses Payable		1,95,000.00	Cash in hand	4,089.00	
			Axis Bank A/c No.918010051598980	2,91,343.00	
			P.N.B. A/C No.6083002100000512	<u>6,551.00</u>	3,01,983.00
<b>TOTAL (In Rs.)</b>		<b>69,88,593.57</b>	<b>TOTAL (In Rs.)</b>		<b>69,88,593.57</b>

In terms of our report of even date

**FOR SATENDRA & Co.**

Chartered Accountant



**(CA.Satendra Kumar)**

Proprietor

M. No.-510200



Date:-

Place:- Patna

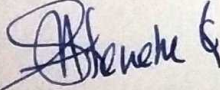
## SATBAHINI PUBLIC CHARITABLE TRUST

Regd. Office:-Vir Kunwar Singh Path, New Area, M.G. Road, Aurangabad-824101 (Bihar)

### INCOME & EXPENDITURE ACCOUNT For The Year Ended 31st March' 2019

	Amount (In Rs.)		
Expenditure	Amounts	Income	Amounts
<b>To Activity Expenses:</b>		By Subscription & Donation	4,40,000.00
" HIV Awareness Programme	27,587.00	Bank Interest Received	6,114.00
„ Literacy Programme	26,520.00		
„ National & Other Day Celebration	24,548.00		
„ Seminar Expenses	28,589.00		
„ Vocational Training Programme	24,985.00		
„ Swakshata Awareness Programme	25,891.00		
„ Computer Training Programme	27,581.00		
„ Girls Education Programme	22,414.00		
' Distribtution of Educational Material- Book ,Note book & etc.	23,596.00		
„ Donation and Charity	800.00		
„ Awarness Camp on Poor Person Education	21,542.00		
<b>To Administrative Expenses:</b>			
„ Power and Fuel	24,258.00		
„ Electricity Expenses	4,771.00		
„ Meeting Expenses	10,500.00		
„ Newspaper & Periodicals	1,105.00		
„ Printing and stationery	7,526.00		
„ Repaire and Maintenance	14,589.00		
„ Staff Welfare	10,859.00		
„ Telephone and Mobile expenses	11,521.00		
Depreciation	-		
<b>Excess of Income Over Expenditure ( Transfer to B/S. )</b>	<b>1,06,932.00</b>		
<b>Total (In Rs.)</b>	<b>3,39,182.00</b>	<b>Total (In Rs.)</b>	<b>4,46,114.00</b>

In terms of our report of even date  
**FOR SATENDRA & Co.**  
Chartered Accountant

  
**(CA. Satendra Kumar)**  
Proprietor  
M. No.-510200



Date:- 28/08/2019  
Place:-Patna

## SATBAHINI PUBLIC CHARITABLE TRUST

Regd. Office:-Vir Kunwar Singh Path, New Area, M.G Road, Aurangabad-824101 (Bihar)

### RECEIPTS & PAYMENTS ACCOUNT For The Year Ended 31st March, 2019

Receipts	Amounts(Rs.)	Payments	Amounts(Rs.)
<b>Opening Balance :-</b>		<b>To Activity Expenses:-</b>	
Axis Bank A/c No.918010051598980	-	" HIV Awareness Programme	12,587.00
Cash in Hand	51.00	„ Literacy Programme	11,520.00
		„ National & Other Day Celebration	9,548.00
Subscription & Donation	4,40,000.00	„ Seminar Expenses	13,589.00
Bank Interest Received	6,114.00	„ Vocational Training Programme	9,985.00
		„ Swakshata Awareness Programme	5,891.00
		„ Computer Training Programme	12,581.00
		„ Girls Education Programme	7,414.00
		„ Distribution of Educational Material books, Note book etc.	8,596.00
		„ Donation and Charity	800.00
		„ Awareness Camp on Poor Person Education	6,542.00
			99,053.00
		<b>To Administrative Expenses:</b>	
		„ Power and Fuel	14,258.00
		„ Electricity Expenses	4,771.00
		„ Meeting Expenses	5,500.00
		„ Newspaper & Periodicals	1,105.00
		„ Printing and stationery	2,526.00
		„ Repaire and Maintenance	4,589.00
		„ Staff Welfare	5,859.00
		„ Telephone and Mobile expenses	6,521.00
			45,129.00
		<b>Closing Balance :-</b>	
		Cash in hand	4,089.00
		Axis Bank A/c No.918010051598980	2,91,343.00
		P.N.B. A/C No.6083002100000512	6,551.00
			3,01,983.00
<b>Total (In Rs.)</b>	<b>4,46,165.00</b>	<b>Total (In Rs.)</b>	<b>4,46,165.00</b>



# SATBAHINI PUBLIC CHARITABLE TRUST

Regd. Office:-Vir Kunwar Singh Path, New Area, M.G. Road, Aurangabad-824101 (Bihar)

Schedule 'A' of Fixed Assets Forming part of the Balance Sheet as at 31st March, 2019

PARTICULARS	Rate of Depreciation	W.D.V. As On 01.04.2018	Additions Bef. Sep.	Additions Aft. Sep.	Deduction/ Transfer	TOTAL	Depreciation For The Year	Amount (In Rs.)	
								W.D.V. As On 31.03.2019	
-	10%	-	-	-	-	-	-	-	-
<b>TOTAL Rs.</b>		-	-	-	-	-	-	-	-





# DASRATH PRASAD RAMNANDAN PANDEY B.ED.COLLEGE

CHITRAGOPI, AURANGABAD-824121 (Bihar)

## BALANCE SHEET

(As On 31 st March, 2019)

Funds & Liabilities	Amount(Rs.)	Assets & Properties	Amount(Rs.)
<b>General Fund Account :-</b>		<b>Fixed assets :-</b>	
Opening Balance	66,86,610.57	Schedule 'A'	1,22,32,560.00
<b>Add:- Excess of Income over</b>		<b>Security Deposit With ERC NCTE (RD)</b>	
Expenditure tfd. from I. & E. A/c	12,66,276.30	Opening Balance	27,93,500.00
		Add: Accrued Interest	1,64,919.00
<b>Secured Loan :-</b>			29,58,419.00
<b>Unsecured Loan :-</b>	77,84,925.00	<b>Loan &amp; Advances :-</b>	
<b>Current Liabilities :-</b>		T.D.S.(F.Y.2018-19)	41,230.00
Salary Payable	10,44,557.00		41,230.00
Expenses Payable	4,99,627.00	<b>Current Assets :-</b>	
Audit Fees Payable	25,000.00	<b>Cash &amp; Bank Balance :-</b>	
	15,69,184.00	<b>Cash at Bank</b>	
		Axis Bank A/c No.913010003926839	20,42,784.87
		<b>Cash in hand</b>	32,002.00
			20,74,786.87
<b>Total (In Rs.)</b>	<b>1,73,06,995.87</b>	<b>Total (In Rs.)</b>	<b>1,73,06,995.87</b>

In terms of our report of even date

**FOR SATENDRA & CO.**

Chartered Accountant

**(C.A. Satendra Kumar)**

Proprietor

M.No.-510200



SATBAHINI PUBLIC CHARITABLE TRUST

( SECRETARY )

Date:

Place : Patna

# DASRATH PRASAD RAMNANDAN PANDEY B.ED.COLLEGE

CHITRAGOPI, AURANGABAD-824121 (Bihar)

## INCOME AND EXPENDITURE ACCOUNT

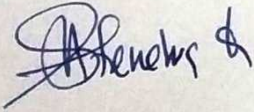
(As On 31 st March, 2019)

EXPENDITURE	Amount(Rs.)	INCOME	Amount(Rs.)
To Salary & Wages	71,89,398.00	By Tuition Fees Receipts from Students	1,32,23,284.10
To Advertisement Expenses	53,550.00	By Bank Interest Received	22,873.00
To Examination & Registration fees to M.U.	20,92,266.00	By Interest on Fixed Deposit	2,06,149.00
To Printing & Stationery	3,16,204.00		
To Telephone / Internet Expenses	19,439.00		
To Electricity Expenses	62,503.00		
To Office Expenses	97,995.00		
To Repair & Maintenance	4,19,859.00		
To Miscellaneous Expenses	83,436.00		
To Software Expenses	4,500.00		
To News Paper & Periodicals	5,450.00		
To Bank Charges	896.80		
To Assignment Expenses	65,000.00		
To Accounting Charges	50,000.00		
To Annual Function Expenses	91,561.00		
To Identity Card Expenses	12,650.00		
To Lab Expenses	96,854.00		
To Postage and Courier	1,562.00		
To Generator Maintenance Expenses	1,29,219.00		
To Staff Welfare	26,520.00		
To Travelling and Conveyance	1,17,276.00		
To Audit Fees	25,000.00		
To Depreciation on Fixed Assets	12,24,891.00		
<b>Excess of Income Over Expenditure</b>			
<b>Transfer to Balance Sheet.</b>	12,66,276.30		
<b>Total (In Rs.)</b>	<b>1,34,52,306.10</b>	<b>Total (In Rs.)</b>	<b>1,34,52,306.10</b>

In terms of our report of even date

**FOR SATENDRA & CO.**

Chartered Accountant



**(C.A. Satendra Kumar )**

Proprietor

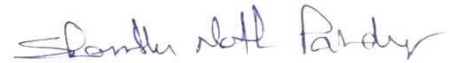
M.No.-510200

Date: 28/08/2019

Place : Patna



SATBAHINI PUBLIC CHARITABLE TRUST



( SECRETARY )

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Sobhan - 1083110

# DASRATH PRASAD RAMNANDAN PANDEY B.ED.COLLEGE

CHITRAGOPI, AURANGABAD-824121 (Bihar)

## RECEIPTS & PAYMENTS ACCOUNT

(As On 31 st March, 2019)

Receipts	Amounts(Rs.)	Payments	Amounts(Rs.)
<b>Opening Balance :-</b>		<b>Establishment Expenses :-</b>	
<b>Cash at Bank</b>		To Salary & Wages	61,44,841.00
Axis Bank A/c No.913010003926839	5,18,005.57		
P.N.B. A/c No.6083002100000512	6,728.00		
<b>Cash in Hand</b>	2,27,212.00		
	7,51,945.57		
By Tuition Fees Receipts from Students	1,32,23,284.10	<b>Administrative Expenses :-</b>	
By Bank Interest Received	22,873.00	To Advertisement Expenses	28,550.00
		To Examination & Registration fees to M.U.	20,92,266.00
		To Printing & Stationery	3,16,204.00
		To Telephone / Internet Expenses	19,439.00
		To Electricity Expenses	62,503.00
		To Office Expenses	23,995.00
		To Repair & Maintenace	3,69,859.00
		To Miscellaneous Expenses	33,436.00
		To Software Expenses	4,500.00
		To News Paper & Periodicals	5,450.00
		To Bank Charges	896.80
		To Assignment Expenses	65,000.00
		To Accounting Charges	50,000.00
		To Annual Function Expenses	36,561.00
		To Identity Card Expenses	7,650.00
		To Lab Expenses	16,854.00
		To Postage and Courier	1,562.00
		To Generator Maintenance Expenses	29,219.00
		To Staff Welfare	26,520.00
		To Travelling and Conveyance	56,649.00
		<b>Payment of Liabilities :-</b>	
		Audit Fees Payable	85,400.00
		Electricity Expenses Payable	2,899.00
		Salary Payable	18,00,000.00
		Scholarship Payable	50,700.00
		<b>Additions to Fixed Assets :-</b>	
		Building (WIP)	1,99,162.00
		Printer	1,48,000.00
		CCTV Camera	80,000.00
		Library Books	21,600.00
		Aircondition	38,500.00
		R.O.	25,500.00
		Computer	79,600.00
		<b>Closing Balance :-</b>	
		<b>Cash at Bank</b>	
		Axis Bank A/c No.913010003926839	20,42,784.87
		<b>Cash in Hand</b>	32,002.00
<b>Total (In Rs.)</b>	<b>1,39,98,102.67</b>	<b>Total (In Rs.)</b>	<b>1,39,98,102.67</b>



**DASRATH PRASAD RAMNANDAN PANDEY B.ED.COLLEGE**

**CHITRAGOPI, AURANGABAD-824121 (Bihar)**

**Schedule 'A' Fixed Assets Forming of The Balance Sheet As At 31st March, 2019**

PARTICULARS	Rate of Depreciation	W.D.V. As On 01.04.2018	Addition		Deletion/ Transfer	Total	Depreciation for the year	W.D.V. As On 31.03.2019
			Bef.Sep	Aft.Sep				
Land	0%	19,89,609.00	-	-	-	19,89,609.00	-	19,89,609.00
Building	10%	95,52,450.00	79,762.00	1,19,400.00	-	97,51,612.00	9,69,191.00	87,82,421.00
Furniture & Fixtures	10%	5,08,050.00	-	-	-	5,08,050.00	50,805.00	4,57,245.00
Laboratory	15%	77,965.00	-	-	-	77,965.00	11,695.00	66,270.00
Library Books	15%	2,92,210.00	-	21,600.00	-	3,13,810.00	45,452.00	2,68,358.00
D G Set	15%	33,243.00	-	-	-	33,243.00	4,986.00	28,257.00
Computer	40%	1,32,929.00	-	79,600.00	-	2,12,529.00	69,092.00	1,43,437.00
Sports Equipment	15%	12,306.00	-	-	-	12,306.00	1,846.00	10,460.00
Office Equipment	15%	1,06,622.00	-	-	-	1,06,622.00	15,993.00	90,629.00
Electric Equipments	15%	1,29,965.00	-	-	-	1,29,965.00	19,495.00	1,10,470.00
Musical Equipments	15%	8,409.00	-	-	-	8,409.00	1,261.00	7,148.00
Projector	15%	10,331.00	-	-	-	10,331.00	1,550.00	8,781.00
Printer	15%	-	-	1,48,000.00	-	1,48,000.00	11,100.00	1,36,900.00
Aircondition	15%	-	38,500.00	-	-	38,500.00	5,775.00	32,725.00
C.C.T.V.Camera	15%	-	80,000.00	-	-	80,000.00	12,000.00	68,000.00
R.O.	15%	-	25,500.00	-	-	25,500.00	3,825.00	21,675.00
Biometric Machine	15%	-	-	11,000.00	-	11,000.00	825.00	10,175.00
<b>Total (In Rs.)</b>		<b>1,28,54,089.00</b>	<b>2,23,762.00</b>	<b>3,79,600.00</b>	<b>-</b>	<b>1,34,57,451.00</b>	<b>12,24,891.00</b>	<b>1,22,32,560.00</b>



## SATBAHINI PUBLIC CHARITABLE TRUST (F.Y. - 2018-19)

Schedules to the Accounts

### 1. Organization Overview

The **Satbahini Public Charitable Trust** was formed on 19<sup>th</sup> day of July 2010. The Charitable object of the Trust to promote, establish and run institutions like school, Colleges for Imparting general, Academic, Social, Commercial and technical or any other type of educational benefit of general people.

### 2. Signification accounting policies

#### (i) Basis of preparation of financial Statement

The Balance Sheet and Income and Expenditure accounts are prepared under the historical cost convention in accordance with the mandatory accounting standard issued by "The Institute of Chartered Accountant of India" to the extent application on the accrual basis of accounting. The preparation of the financial statement in conformity with general accepted accounting principal (GAAP) require that the Trustees of the Trust (Trustees) makes estimated and exemption that affect the reported amounts of Income and Expenditure of the period and reported Balances of Assets and Liabilities. All amounts are stated in the Indian rupees.

#### (ii) Fixed Assets

Fixed Assets are stated at cost of acquisition less accumulated depreciation. The cost of fixed Assets includes the purchases cost of fixed Assets and any other directly attributable costs of bringing the assets to their working condition for intended to use

Depreciation of Fixed Assets has been provided on written down value method.

#### (iii) Income-tax

The Trust registered Under Section 12A of the Income tax Act, 1961 (the Act) under the provision of the Act. The Income of the Trust exempted from tax, subject to the compliances of specific terms and condition specified in the Act.

#### (iv) Revenue Recognition

The Trust derives its revenue primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the Trust.

Grand-in-aid income of the Trust is recognized when requirements of AS-12 of ICAI is fulfilled or satisfied by the Trust and when the right to receive payment is established.




**(v) Cash Balance:**

Cash in hand as per cash book and certified by the management.

Place:-Patna  
Date:- 28/08/2019



For and on behalf of  
For **SATENDRA & CO.**  
Chartered Accountants

  
**(CA. Satendra Kumar)**  
Proprietor  
M. No.-510200