



To
S.M.College of Education
Phulwari Sharif, Patna

We have audited the annexed **Balance Sheet** of S.M. College of Education, run and managed by **Edara Flahul Muslemeen of Ishapur, Haji Harman Road, Phulwari Sharif, Patna**, as at **31st March, 2021** and the **Income and Expenditure Account** and **Receipts and Payments Account** (Collectively refer to Financial Statements) for the year ended on the date annexed thereto. These financial statements are the responsibility of the management of the Association. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those 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 management, as well as evaluating overall financial statement presentation.

In our opinion and to the best of our information and accordance to the explanations given to us, the said accounts provides the information required by the Association, in the manner so required gives a true and fair view.

- (i) In the case of the **Balance sheet**, of the State of Affairs of the Association as at 31st March, 2021 and;
- (ii) In the case of the **Income and Expenditure Account**, the **Income and Expenditure & resulting Surplus / (Deficit)** of the Association for the year ended on that date, and ;
- (iii) In the case of the **Receipts and Payments Account**, the **Receipts and Payments** of the Association for the year ended on that date.

For ROY CHOWDHURY & MOITRA
Chartered Accountants

(CHIRANJIB DAS)
Partner
Membership No. 309307
Firm Registration No. 304134E
UDIN: 21309307AAAAAG2578
Place: Kolkata
Date: 25th September, 2021



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FRN : 304134E | GSTIN: 19AAYFR4030P1ZB

S.M.COLLEGE OF EDUCATION
RUN AND MANAGED BY EDARA FLAHUL MUSLIMEEN
ISHAPUR, HAJI HARMAN ROAD, PHULWARI SHARIF, PATNA
BALANCE SHEET AS AT 31ST MARCH, 2021

| FUND & LIABILITIES | | AMOUNT | ASSETS & PROPERTY | | AMOUNT |
|----------------------------------|--------------------------|---------------|--|--------------------------|--------|
| Development Fund | 12,734,800.00 | 16,585,800.00 | Fixed Assets | 54,110,573.00 | |
| As per last account: | 3,851,000.00 | | As per Annexure - 'A' annexed | | |
| Add: Received during the year | 29,773,017.61 | 32,524,046.40 | Current Assets, Loans & Advances | 43,762.00 | |
| Income & Expenditure Account | 29,773,017.61 | | Cash In Hand | 2,987,365.13 | |
| As per last account: | 2,751,028.79 | | In Savings Bank Account with | 3,893.00 | |
| Add: Surplus for the year | 578,000.00 | | CBI, A/c No. 1916804777 | 841,420.05 | |
| From Islamia Primary Teachers | 3,223,410.00 | | CBI, A/c No. 1916810941 | 64,229.22 | |
| EDARA Flahul Muslimeen | 12,629,032.00 | 16,430,442.00 | CBI, A/c No. 3629794588 | 59,928.00 | |
| Islamia T T B. Ed College | 1,410.00 | | Allahabad Bank (A/c No. 50283054879) | 59,928.00 | |
| Current Liabilities for Expenses | 1,410.00 | | Axis Bank (A/c No. 916010005215833) | 500,000.00 | |
| Creditor | 47,862.00 | | In Fixed Deposit Account with | 700,000.00 | |
| Remuneration Payable | 121,584.00 | | Allahabad Bank, Patna (Endowment Fund) | 700,000.00 | |
| EPFO Payble | 499,387.00 | | Allahabad Bank, Patna (Reserve Fund) | 700,000.00 | |
| Salary Payable | 2,513.00 | | Central Bank(Fixed Deposit DEL-ED) | 500,000.00 | |
| TDS Payable | 3,761.00 | 676,517.00 | Central Bank(Fixed Deposit DEL-ED) | 6,400,597.40 | |
| ESI Payable | | | | | |
| Total | Rs. 66,216,805.40 | | Total | Rs. 66,216,805.40 | |

Patna
the 25th day of September, 2021

PRINCIPAL
S.M.COLLEGE OF EDUCATION
PHULWARI SHARIF, PATNA



In Terms of our separate report on even date.
For Roy Chowdhury & Moitra
Chartered Accountants

(CA Chitranjib Das)
Portner


M.No. : 309307
FRN: 304134E
UDIN: 22309307AAAAAAG2578

S.M.COLLEGE OF EDUCATION
ISHAPUR, HAJI HARMAN ROAD, PHULWARI SHARIF, PATNA
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2021

Annexure :A : Fixed Assets As At 31st March, 2021

| SL NO. | PARTICULARS | Opening Balance As on 01.04.2020 | Addition during the year | Total As on 31.03.2021 |
|------------------|-----------------------------|----------------------------------|--------------------------|------------------------|
| 1 | Land | 31,452,071.00 | - | 31,452,071.00 |
| 2 | Books & Journal | 967,530.00 | 64,912.00 | 1,032,442.00 |
| 3 | Science Lab | 162,274.00 | - | 162,274.00 |
| 4 | Computer | 1,024,975.00 | 10,900.00 | 1,035,875.00 |
| 5 | Educational Technology | 17,069.00 | - | 17,069.00 |
| 6 | Fax Machine | 9,984.00 | - | 9,984.00 |
| 7 | Furniture & Fixture | 1,478,861.00 | - | 1,478,861.00 |
| 8 | Psychology Lab | 96,209.00 | - | 96,209.00 |
| 9 | Telephone Set | 3,750.00 | - | 3,750.00 |
| 10 | Biometric Machine | 84,546.00 | - | 84,546.00 |
| 11 | Camera | 10,990.00 | - | 10,990.00 |
| 12 | LCD | 93,397.00 | - | 93,397.00 |
| 13 | Fan | 118,700.00 | - | 118,700.00 |
| 14 | Renovation | 254,136.00 | - | 254,136.00 |
| 15 | Building under Construction | 15,689,153.00 | 538,360.00 | 16,227,513.00 |
| 16 | Scorpio Car | 942,445.00 | - | 942,445.00 |
| 17 | Water Purifier | 45,800.00 | - | 45,800.00 |
| 18 | Invertors | 40,200.00 | - | 40,200.00 |
| 19 | Air Conditioners | 126,000.00 | - | 126,000.00 |
| 20 | Fire Extinguisher | 26,125.00 | - | 26,125.00 |
| 21 | Writing Board | 68,416.00 | - | 68,416.00 |
| 22 | Stabilizer | 21,565.00 | - | 21,565.00 |
| 23 | Language Lab | 60,720.00 | - | 60,720.00 |
| 24 | Generator | 260,000.00 | - | 260,000.00 |
| 25 | Mic Set | 81,950.00 | - | 81,950.00 |
| 26 | Sports Equipment | 21,334.00 | - | 21,334.00 |
| 27 | CCTV Camera | 338,201.00 | - | 338,201.00 |
| Total Rs: | | 53,496,401.00 | 614,172.00 | 54,110,573.00 |

Patna
the 25th day of September, 2021


Principal
✓ S.M.COLLEGE OF EDUCATION
PHULWARI SHARIF, PATNA



In terms of our separate report on even date.

For Roy Chowdhury & Moitra
Chartered Accountants



(CA Chiranjib Das)
Partner

M.No. : 309307

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