



**B. N. M. & CO.**  
**Chartered Accountant**

Pipra Complex, Karnibagh, B. Deoghar (Jharkhand) 814112  
Mobile : +91 9431157980, email : bnmishraca@rediffmail.com

**Independent Auditor's Report**

We have audited the annexed Consolidated Balance Sheet of **Tokipur Primary Teacher Training Institute and Tokipur B.Ed College (Managed by: Gramhit Sanstha), VIII.- Tokipur, P.O.- Sukhjora, Distt.- Deoghar (JHARKHAND)**, as at March 31, 2024 and the Statement of Income & Expenditure and Receipt & Payment Account for the year then ended, on that date annexed thereto. These Financial statements are the responsibility of the organization management. Our responsibility is to express an opinion on this financial statement 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 over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments we state that: -

- (a) We have obtained all the information and explanations, which to that the best of our knowledge and belief were necessary for the purpose of our audit:
- (b) In our opinion books of accounts as required by the law have been kept by the organization so far as it appears from the examination of such books:
- (c) The Balance Sheet, Income & Expenditure Account and the Receipt & Payment Account, dealt with by this report, are in agreement with the said books of account;
- (d) Accrued interest on FDR has not been provided in the books.
- (e) In our opinion and to the best of our information and according to the explanations given to us and subject to above the said documents give a true and fair view.
  - i) in the case of the Balance Sheet, of the state of affairs of the Institution as at March 31, 2024;
  - ii) in the case of the Income & Expenditure Account, of the Surplus for the year ended on that date; and
  - iii) in the case of the Receipt & Payment account for the year ended on that date.

Norankumar Modi

Place : DEOGHAR

Date : 26/07/2024

For, **B. N. M. & CO.**  
Chartered Accountants

**(B. N. MISHRA)**  
Proprietor

M. No. : 060225

F. No. : 012525C

UDIN: 24060225BKEYTB9143



**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH, 2024**

FUNDS & LIABILITIES	A M O U N T	ASSETS & POPERTIES	A M O U N T
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Balance b/f	15,961,327.56	(As per Schedule 'A' Annexed)	7,122,967.00
Add: Income	(623,840.72)	<b>INVESTMENT</b>	
	<u>4,163,421.00</u>	FDR With SBI	2,000,000.00
	19,500,907.84	Add: FDR For the Yr	<u>-</u>
			2,000,000.00
<b>CURRENT LIABILITIES &amp; PROVISION</b>		Accrued Interest	1,587,875.00
Unpaid Audit Fee	30,000.00	ADD: Intt This Year	<u>190,503.00</u>
Advance Receipt (2023-24)	400,200.00		1,778,378.00
(PTTI)	206,146.00	TDS (A.Y 2017-18)	8,288.00
TDS Payable	9,600.00	TDS (A.Y 2018-19)	17,383.00
		TDS (A.Y 2019-20)	18,514.00
		TDS (A.Y 2021-22)	14,682.00
		TDS (A.Y 2022-23)	19,170.00
		TDS (AY 2023-24)	17,358.00
		TDS (AY 2024-25)	21,169.00
		Security With JBVNL	114,270.00
		<b>Loans &amp; Advances</b>	
		Kisto & Gita Foundation	3,380,000.00
		Dinbandhu Pal	200,000.00
		Umang Business Consultancy	79,900.00
		B.Ed. College	<u>206,146.00</u>
			3,866,046.00
		<b>CASH &amp; BANK BALANCE</b>	
		Cash in hand ( As certified)	211,297.25
		CBI SB 1597	9,365.00
		SBI CA 9120	4,165,832.42
		CBI C/a-3531291696	38,757.00
		SBI CA 01917	<u>723,377.17</u>
			5,148,628.84
<b>Total Rs.</b>	<b><u>20,146,853.84</u></b>	<b>Total Rs.</b>	<b><u>20,146,853.84</u></b>

Singed in terms of our report even date attached herewith.

*Norankumar Modi*

Place - Deoghar

Date - 26/07/2024

For B. N. M. & CO.  
Chartered Accountants



(B.N.Mishra)  
Proprietor

M. No. : 060225

UDIN: 24060225BKEYTB9143

**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2024**

R E C E I P T S	A M O U N T	P A Y M E N T S	A M O U N T
By <b>Opening Cash &amp; Bank Balance</b>		To <b>Direct Expenses</b>	
" Cash in hand ( As certified)	248,288.28	" Advertisement Expences	315,500.00
" CBI SB 1597	44,470.97	" Audit Fee	25,000.00
" SBI CA 01917	1,289,405.89	" Books & Periodicals	22,680.00
" CBI CA 1696	37,724.00	" Electricity Expence	116,196.00
" SBI CA 9120	<u>3,136,760.42</u>	" Reg. & Interview & Exam Expenses	203,560.00
	4,756,649.56	" Misc Expenses	12,560.00
" <b>Fee Received</b>		" Office Expenses	47,620.00
" Fee Received	14,267,491.00	" Printing & Stationery	79,883.00
" SB Interest	1,299.00	" Repair & Maintenance	859,266.00
" Misc Income	12.00	" Salary to Staff	7,510,552.00
" TDS Payable	9,600.00	" Staff Welfare	10,000.00
		" Transporting Charges	960,000.00
		" Telephone & Mobile	15,680.00
		" Travelling Expenses	42,860.00
		" Uniform Expenses	42,360.00
		" Bank Charges	8,152.72
		" College Development & Seminar	52,200.00
		" Student Tour Expenses	235,940.00
		" Consultancy Fee	41,075.00
		" Games & Sports	31,200.00
		" PF Expenses	258,582.00
		" Administrative Charges	64,453.00
		" Pre. Year Liabilities Paid	661,103.00
		" Kisto & Gita Foundation	2,000,000.00
		" Fixed Assets	270,000.00
		<b>Closing Cash &amp; Bank Balance</b>	
		" Cash in hand ( As certified)	211,297.25
		" CBI SB 936	9,365.00
		" SBI CA 9120	4,165,832.42
		" CBI C/a-3531291696	38,757.00
		" SBI CA 01917	<u>723,377.17</u>
			5,148,628.84
<b>Total Rs.</b>	<b><u>19,035,051.56</u></b>	<b>Total Rs.</b>	<b><u>19,035,051.56</u></b>

Singed in terms of our report even date attached herewith.

For **B. N. M. & CO.**  
Chartered Accountants



(B.N.Mishra)  
Proprietor  
M. No. : 060225  
DIN: 24060225BKEYTB9143



*Norankumar mod'*

Place - Deoghar

Date - 26/07/2024

**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Direct Expenses</b>		<b>By Fee Received</b>	
" Advertisement Expences	315,500.00	" Fee Received	15,127,591.00
" Audit Fee	30,000.00		
" Books & Periodicals	22,680.00		
" Electricity Expence	116,196.00	" FDR Interest	211,672.00
" Reg. & Interview & Exam Expenses	203,560.00	" SB Interest	1,299.00
" Misc Expenses	12,560.00	" Misc Receipt	12.00
" Office Expenses	47,620.00		
" Printing & Stationery	79,883.00		
" Repair & Maintenance	859,266.00		
" Salary to Staff	7,510,552.00		
" Staff Walfare	10,000.00		
" Transporting Charges	960,000.00		
" Telephone & Mobile	15,680.00		
" Travelling Expenses	42,860.00		
" Uniform Expenses	42,360.00		
" Bank Charges	8,152.72		
" College Development & Seminar	52,200.00		
" Student Tour Expenses	235,940.00		
" Consultancy Fee	41,075.00		
" Games & Sports	31,200.00		
" PF Expenses	258,582.00		
" Administrative Charges	64,453.00		
" Depreciation	840,674.00		
" Excess of Income Over Expenditure (Transferred to geneal fund A/c)	3,539,580.28		
<b>Total Rs.</b>	<b><u>15,340,574.00</u></b>	<b>Total Rs.</b>	<b><u>15,340,574.00</u></b>

Singed in terms of our report even date attached herewith.

For **B. N. M. & CO.**  
Chartered Accountants



(B.N.Mishra)

Proprietor

M. No. : 060225

UDIN: 24060225BKTYB9143

Narenkumar modi

Place - Deoghar

Date - 26/07/2024



**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**

**SCHEDULE OF FIXED ASSETS 31ST MARCH, 2024**

S.N.	Particulars	Opening Balance As on 01.04.2023	Addition during the year	Total	Rate of Dep.	Depreciation written off	Closing Balance as on 31.03.2024
1	Land	80,753.00		80,753.00	-		80,753.00
2	Building (College)	6,119,548.00		6,119,548.00	10%	611,955.00	5,507,593.00
3	Furniture & Fixtures	825,880.00		825,880.00	10%	82,588.00	743,292.00
4	Generator Set	141,958.00		141,958.00	15%	21,294.00	120,664.00
5	Electrical Installation	104,646.00		104,646.00	15%	15,697.00	88,949.00
6	Computer	22,049.00		22,049.00	40%	8,820.00	13,229.00
7	Library Books	125,928.00		125,928.00	15%	18,889.00	107,039.00
8	Musical instrument	22,115.00		22,115.00	15%	3,317.00	18,798.00
9	Printer	37,363.00		37,363.00	15%	5,604.00	31,759.00
10	Lab. Equipment	28,906.00		28,906.00	15%	4,336.00	24,570.00
11	Inverter & Battery	33,132.00	80,000.00	113,132.00	15%	16,970.00	96,162.00
12	CC TV Camera	92,063.00		92,063.00	15%	13,809.00	78,254.00
13	Air Condition	-	190,000.00	190,000.00	15%	28,500.00	161,500.00
	<b>Total Rs.</b>	<b>7,634,341.00</b>	<b>270,000.00</b>	<b>7,904,341.00</b>		<b>831,779.00</b>	<b>7,072,562.00</b>

**TOKIPUR B.Ed. COLLEGE**  
**SCHEDULE OF FIXED ASSETS 31ST MARCH, 2024**

S.N.	Particulars	Opening Balance As on 01.04.2023	Addition during the year	Total	Rate of Dep.	Depreciation written off	Closing Balance as on 31.03.2024
1	Freeze	40,800.00	-	40,800.00	15%	6,120.00	34,680.00
2	Inverter & Battery	18,500.00	-	18,500.00	15%	2,775.00	15,725.00
	<b>Total Rs.</b>	<b>59,300.00</b>	<b>-</b>	<b>59,300.00</b>		<b>8,895.00</b>	<b>50,405.00</b>

**7,122,967.00**

