

## AUDIT REPORT

We have examined the *STATEMENT OF AFFAIRS* as at 31st March, 2025 and the *INCOME & EXPENDITURE ACCOUNT* for the year ended on that date, Attached herewith, of *RCSS COLLEGE, BIHAT, BEGUSARAI, (PAN No. AAAGRO168K)*.

We certify that the Statement of Affairs and the Income & Expenditure accounts are in agreement with the books of account maintained by the said 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 assessee so far as appears from our examination of books.

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

- (i) In the case of the *STATEMENT OF AFFAIRS* of the assessee as at 31st March, 2025 and;
- (ii) In the case of the *INCOME & EXPENDITURE ACCOUNT* of the above Named Institution for the year ending on that date

Place: Begusarai  
Date: 22.04.2025

FOR, *KEDIA VIJAY & CO*  
*Chartered Accountants*



*V.K. Kedia*  
(V.K. KEDIA)

Prop.

Mem. No. 053533

PAN-AEUPK5649D

UDIN: - 25053533BMMSYC7517

STATEMENT OF AFFAIRS  
AS ON 31st.MARCH,2025

RCSS COLLEGE  
BIHAT, BEGUSARAI

DESCRIPTION	AMOUNT	AMOUNT
<b>SOURCE OF FUND</b>		
<u>Capital Fund</u>		
<u>General Fund</u>		
Balance as per last A/c	3,11,42,526.41	
Add :Excess of Income over expenditure	(45,63,764.88)	2,65,78,761.53
		<u>2,65,78,761.53</u>
<b>APPLICATION OF FUND</b>		
<u>Current Assets &amp; Loan &amp; Advances</u>		
Advance to Teachers & Staff		2,20,000.00
<u>Balance with</u>		
State Bank of India, Bihat Branch, A/c No. 8721	34,42,965.78	
State Bank of India, Bihat Branch, A/c No. 8710	2,29,15,795.75	
Cash - in - Hand ( As certified by the managment)	-	2,63,58,761.53
		<u>2,65,78,761.53</u>

In terms of our audit report of even date.

For, KEDIA VIJAY & Co.  
Chartered Accountants.

*V.K. Kedia*  
(V.K.Kedia)  
Prop.

UDIN: -25053533BMMSYC7517



Place : Begusarai  
Date : 22/04/2025

*Accountant*  
**Accountant**  
R. C. S. S. COLLEGE  
Bihat, Begusarai

*Bursar*  
**BURSAR**  
R. C. S. S. COLLEGE  
BIHAT (BEGUSARAI)

*Principal*  
**PRINCIPAL**  
R. C. S. S. COLLEGE  
BIHAT (BEGUSARAI)

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st. MARCH, 2025**

**RCSS COLLEGE  
BIHAT, BEGUSARAI**

DESCRIPTION	AMOUNT	AMOUNT
<b>INCOME</b>		
Admission Fees		18,49,710.00
Tution Fees		34,88,940.00
Development Fees		58,20,400.00
Miscellaneous Fees		50,91,600.00
Examination Fees		7,14,780.00
NSS Fees		1,46,260.00
Computer Fees		4,43,000.00
Sports from LNMU		6,98,900.00
TR Fees/ Admission Form		7,59,750.00
Others Misc. Receipts		14,86,130.00
Interest from State. Bank		7,77,102.00
<b>EXPENDITURE</b>		
Salary to Teachers and Staff	1,31,46,000.00	
Registration & Examination Fees	6,99,584.00	
Development Expenses	1,12,82,964.16	
Travelling & Convyance	67,950.00	
Electricity Expenses	36,602.00	
Stationery, Printing & Sports	1,75,500.00	
Sports Expenses	29,000.00	
Miscellaneous Expenses	3,98,105.72	
Bank Charges	4,631.00	
Excess of Income over expenditure (Trasferred to Capital fund Account)	(45,63,764.88)	
	<b>2,12,76,572.00</b>	<b>2,12,76,572.00</b>

In terms of our audit report of even date.

For, KEDIA VIJAY & Co.  
Chartered Accountants.



*V.K. Kedia*  
(V.K. Kedia)  
Prop.

UDIN:-25053533BMMSYC7517

Place : Begusarai  
Date : 22/04/2025

*Gitas Prasad*  
**Accountant**  
R. C. S. S. COLLEGE  
Bihat, Begusarai

*A*  
**BURSAR**  
R. C. S. S. COLLEGE  
BIHAT (BEGUSARAI)

*Naiy*  
**PRINCIPAL**  
R. C. S. S. COLLEGE  
BIHAT (BEGUSARAI)

RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31st.MARCH,2025

RCSS COLLEGE  
BIHAT, BEGUSARAI

DESCRIPTION	AMOUNT	AMOUNT
<b>Opening Balance</b>		
State Bank of India, Bihat Branch, A/c No. 8721	41,34,907.00	
State Bank of India, Bihat Branch, A/c No. 8710	2,68,30,719.41	
Advance to Teachers & Staff	1,76,900.00	
Cash-in-Hand	-	3,11,42,526.41
<b>Receipts</b>		
Admission Fees	18,49,710.00	
Tution Fees	34,88,940.00	
Development Fees	58,20,400.00	
Miscellaneous Fees	50,91,600.00	
Exam. & Registration Fees	7,14,780.00	
NSS Fees	1,46,260.00	
Computer Fees	4,43,000.00	
Practical Fees	6,98,900.00	
TR Fees/Admission Form	7,59,750.00	
Lab & Others Misc. Receipts	14,86,130.00	
Interest from State. Bank	7,77,102.00	2,12,76,572.00
		<b>5,24,19,098.41</b>
<b>Payments</b>		
Salary to Teachers and Staff	1,31,46,000.00	
Advance Salary to Staff	2,20,000.00	
Registration & Examination Fees	6,99,584.00	
Development Expenses	1,12,82,964.16	
Travelling & Convyance	67,950.00	
Electricity Expenses	36,602.00	
Stationery, Printing & Sports	1,75,500.00	
Sports Expenses	29,000.00	
Miscellaneous Expenses	3,98,105.72	
Bank Charges	4,631.00	2,60,60,336.88
<b>Closing Balance</b>		
State Bank of India, Bihat Branch, A/c No. 8721	34,42,965.78	
State Bank of India, Bihat Branch, A/c No. 8710	2,29,15,795.75	
Cash-in-Hand	-	2,63,58,761.53
		<b>5,24,19,098.41</b>

In terms of our audit report of even date.

Place : Begusarai  
Date : 22/04/2025



For, KEDIA VIJAY & Co.  
Chartered Accountants.

*(Signature)*  
(V.K.Kedia)

Prop.

UDIN:-25053533BMMSYC7517

Nail

*(Signature)*

**Accountant**

**R. C. S. S. COLLEGE**  
Bihat, Begusarai

*(Signature)*

**BURSAR**

**R. C. S. S. COLLEGE**  
BIHAT (BEGUSARAI)

**PRINCIPAL**  
**R. C. S. S. COLLEGE**  
BIHAT (BEGUSARAI)