



# D R A C & COMPANY

## CHARTERED ACCOUNTANTS

### AUDITOR'S REPORT

We have audited the attached Balance sheet of P. B. WORLD SCHOOL (A UNIT OF BUCHI MEHI SALUKHMAN PULKIT TRUST) AT: - NH 106, MADANPUR, WARD NO. 01, MADHEPURA (BIHAR) as at 31st March, 2023 and the Income & Expenditure Account for the year ended on that date annexed thereto, which we have signed under reference to this report. These financial statements are the responsibility of management. 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. 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 amount and disclosures in the financial statements. We also find receipts of institutions are recognized only on the Basis of management representation and bank statement and TDS deducted on receipts not verified due to proper evidence not provided to us at the time of conducting audit, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the notes appearing there give a true and fair view:

- In the case of the Balance Sheet of the state of affairs as at 31st March, 2023 and
- In the case of the Income & Expenditure Account of the Surplus for the year ended on 31st March, 2023.

For D R A C & Company  
Chartered Accountants  
Firm Registration No. 028080N



(CA. Abhishek Kumar Choudhary)  
Partner  
Membership No. 528751

Date : 25.06.2023  
Place : Delhi

H.O.: 707, 7th Floor, Jagat Trade Center, Frazer Road, Patna-800001  
B.O.: 1/45, Ground Floor, Lalita Park, Laxmi Nagar, Delhi-110092  
Mob.: +91-9958506721, 9555155455, 9968512953  
E-mail: draccompany@gmail.com



PRINCIPAL  
P. B. World School  
MADHEPURA

Punam Kumari



**P. B. WORLD SCHOOL**  
**(A UNIT OF BUCHI MEHI SALUKHMAN PULKIT TRUST)**  
**REGD. OFFICE:- NH 106, MADANPUR, WARD NO. 01, MADHEPURA (BIHAR)**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

RECEIPT	AMOUNT (RS.)	PAYMENT	AMOUNT (RS.)
By Opening Balance		To Salary Given to Teachers & Staff	₹ 4,788,000.00
-Balance with Banks	₹ 287,981.66	To Hostel Expenses	₹ 8,448,976.00
-Cash in Hand	₹ 214,126.76	To Printing & Stationary	₹ 132,166.00
	₹ 502,108.42	To Postage & Stamp	₹ 6,000.00
By Fees & Misc. Receipts	₹ 17,807,293.00	To Environmental Awareness Programme	₹ 284,830.00
By Donation & Contribution	₹ 102,500.00	To Plantation Programme	₹ 64,342.00
		To Rural Development Programme	₹ 464,184.00
		To Cultural Activities	₹ 233,826.00
		To Travelling & Conveyance	₹ 188,121.00
		To Advertisement	₹ 46,150.00
		To Electricity & Generator	₹ 456,180.00
		To Repair & Maint.	₹ 867,312.00
		To Welfare SC/ST & Handicapped	₹ 295,632.00
		To News Paper & Periodicals	₹ 26,150.00
		To Telephone & Mobile	₹ 32,530.00
		To Washing Expenses	₹ 201,450.00
		To Hire Charges	₹ 320,000.00
		To Misc. Expenses	₹ 48,342.00
		To Purchased of Fixed Assets	₹ 566,400.00
		By Closing Balance	
		-Balance with Banks	₹ 768,523.42
		-Cash in Hand	₹ 172,787.00
	<b>₹ 18,411,901.42</b>		<b>₹ 18,411,901.42</b>

As per our report on even date

For D R A C & Company  
Chartered Accountants  
Firm Registration No. 028080N



(CA. Abhishek Kumar Choudhary)  
Partner  
Membership No. 528751

Place : Delhi  
Date : 25.06.2023

For P. B. World School

President Secretary M: Treasurer



*Purnan Kumar*  
**PRINCIPAL**  
**PB World School**  
**MADHEPURA**



**P. B. WORLD SCHOOL**  
**(A UNIT OF BUCHI MEHI SALUKHMAN PULKIT TRUST)**  
**REGD. OFFICE:- NH 106, MADANPUR, WARD NO. 01, MADHEPURA (BIHAR)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

EXPENDITURE	AMOUNT (RS.)	INCOME	AMOUNT (RS.)
To Salary Given to Teachers & Staff	₹ 4,788,000.00	By Fees & Misc. Receipts	₹ 17,807,293.00
To Hostel Expenses	₹ 8,448,976.00	By Donation & Contribution	₹ 102,500.00
To Printing & Stationary	₹ 132,166.00		
To Postage & Stamp	₹ 6,000.00		
To Environmental Awareness Programme	₹ 284,830.00		
To Plantation Programme	₹ 64,342.00		
To Rural Development Programme	₹ 464,184.00		
To Cultural Activities	₹ 233,826.00		
To Travelling & Conveyance	₹ 188,121.00		
To Advertisement	₹ 46,150.00		
To Electricity & Generator	₹ 456,180.00		
To Repair & Maint.	₹ 867,312.00		
To Welfare SC/ST & Handicapped	₹ 295,632.00		
To News Paper & Periodicals	₹ 26,150.00		
To Telephone & Mobile	₹ 32,530.00		
To Washing Expenses	₹ 201,450.00		
To Hire Charges	₹ 320,000.00		
To Misc. Expenses	₹ 48,342.00		
To Audit Fee	₹ 5,000.00		
To Depreciation	₹ 609,654.00		
To Excess of Income over Expenditure	₹ 390,948.00		
	<b>₹ 17,909,793.00</b>		<b>₹ 17,909,793.00</b>

As per our report on even date

For D R A C & Company  
Chartered Accountants  
Firm Registration No. 028080N

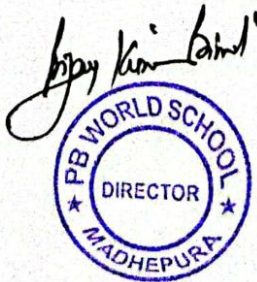


(CA. Abhishek Kumar Choudhary)  
Partner  
Membership No. 528751

For P. B. World School

President Secretary M: Treasurer

Place : Delhi  
Date : 25.06.2023



Punam Khatun

PRINCIPAL  
P B World School  
MADHEPURA



**P. B. WORLD SCHOOL**  
**(A UNIT OF BUCHI MEHI SALUKHMAN PULKIT TRUST)**  
**REGD. OFFICE:- NH 106, MADANPUR, WARD NO. 01, MADHEPURA (BIHAR)**  
**BALANCE SHEET AS ON 31ST MARCH, 2023**

CAPITAL & LIABILITIES	AMOUNT (RS.)	ASSETS & PROPERTIES	AMOUNT (RS.)
<b>CAPITAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	₹ 7,216,776.42	(As per schedule "A" annexed)	₹ 6,671,414.00
Add : Excess of Income over Expenditure	₹ 390,948.00		
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>		<b>CURRENT ASSETS, LOAN &amp; ADVANCES</b>	
<b>Provisions</b>		<b>Current Assets</b>	
Audit Fee Payable	₹ 5,000.00	<b>Cash &amp; Bank Balances:</b>	
		Balance with Banks	
		-SBI-39795887622	₹ 768,523.42
		Cash in Hand	₹ 172,787.00
			₹ 941,310.42
	<b>₹ 7,612,724.42</b>		<b>₹ 7,612,724.42</b>

For D R A C & Company  
Chartered Accountants  
Firm Registration No. 028080N

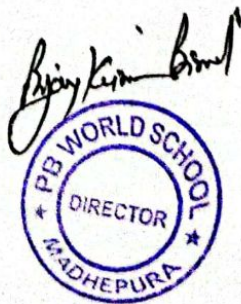


(CA. Abhishek Kumar Choudhary)  
Partner  
Membership No. 528751

Place : Delhi  
Date : 25.06.2023

For P. B. World School

President Secretary Treasurer



Purnan Kumar

PRINCIPAL  
P B World School  
MADHEPURA



**P. B. WORLD SCHOOL**  
**(A UNIT OF BUCHI MEHI SALUKHMAN PULKIT TRUST)**  
**REGD. OFFICE:- NH 106, MADANPUR, WARD NO. 01, MADHEPURA (BIHAR)**  
**SCHEDULE OF FIXED ASSETS ATTACHED TO AND FORMING INTEGRAL PART OF BALANCE SHEET AS ON 31ST MARCH, 2023**

**SCHEDULE "A"**

Particulars	Rate of Dep.	WDV as at 01.04.2021	Addition During the year		Disposal/Transfer During the year	As At 31.03.2022	Depreciation for the period	WDV as at 31.03.2022
			More than 180 Days	Less than 180 Days				
Building	0.00%	₹ 3,125,800.00	₹ 566,400.00	₹ 0.00	₹ 0.00	₹ 3,692,200.00	₹ 0.00	₹ 3,692,200.00
Furniture & Fixture	10.00%	₹ 632,844.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 632,844.00	₹ 63,284.00	₹ 569,560.00
Vehicles	15.00%	₹ 2,187,312.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 2,187,312.00	₹ 328,097.00	₹ 1,859,215.00
Equipments	15.00%	₹ 356,846.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 356,846.00	₹ 53,527.00	₹ 303,319.00
Computer	40.00%	₹ 411,866.00	₹ 0.00	₹ 0.00	₹ 0.00	₹ 411,866.00	₹ 164,746.00	₹ 247,120.00
<b>Total</b>		<b>₹ 6,714,668.00</b>	<b>₹ 566,400.00</b>	<b>₹ 0.00</b>	<b>₹ 0.00</b>	<b>₹ 7,281,068.00</b>	<b>₹ 609,654.00</b>	<b>₹ 6,671,414.00</b>



*Bijay Kumar Birla*

*Punam Kumari*  
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