



Managed and Financed by Vagisha Educational Trust  
**BHAGWAN PRASAD SHEONATH PRASAD B.ED. COLLEGE**  
Daudnagar, Aurangabad (Bihar) - 824113

Recognized by N.C.T.E. (E.R.C.) Bhubaneswar Orissa (Govt. of India)  
&

Affiliated to Magadh University, Bodh Gaya (B.Ed.) & Bihar School Examination Board, Patna (D.El.Ed.)

Ref. : .....

Date : .....

#### 4.2.4

Income and Expenditure on purchase of books with seal and  
signature of both the Principal and Chartered Accountant.  
**2018**

**BHAGWAN PRASAD SHEONATH PRASAD B.ED COLLEGE, DAUDNAGAR, AURANGABAD**

**SCHEDULE-D**

**DETAILS OF FIXED ASSETS & DEPRECIATION THERE ON :**

| PARTICULARS                 | OPENING<br>BALANCE<br>(W.D.V.) | ADDITION<br>More Than 180<br>Days | ADDITION<br>Less Than 180<br>Days | SALE/<br>ADJUSTMENT | SUB-TOTAL     | RATE OF<br>DEPRECIATION | DEPRECIATION<br>ALLOWABLE<br>DUR. THE Yr. | CLOSING<br>BALANCE<br>31.03.2018 |
|-----------------------------|--------------------------------|-----------------------------------|-----------------------------------|---------------------|---------------|-------------------------|---|----------------------------------|
| ART & CRAFT                 | 19,823.42                      | -                                 | -                                 | -                   | 19,823.42     | 15%                     | 2,973.51                                  | 16,849.91                        |
| BUILDING                    | 6,550,220.12                   | -                                 | -                                 | -                   | 6,550,220.12  | 10%                     | 655,022.01                                | 5,895,198.11                     |
| BUILDING UNDER CONSTRUCTION | 7,519,223.00                   | 385,000.00                        | 544,500.00                        | -                   | 8,448,723.00  | 0%                      | -   | 8,448,723.00                     |
| BIOMETRIC MACHINE           | -                              | 14,400.00                         | -                                 | -                   | 14,400.00     | 15%                     | 2,160.00                                  | 12,240.00                        |
| BOOKS & JOURNALS ✓          | 67,204.69                      | 43,902.00                         | -                                 | -                   | 111,106.69    | 60%                     | 66,664.01                                 | 44,442.67                        |
| COMPUTER & ACCESSORIES      | 1,280.00                       | 322,900.00                        | -                                 | -                   | 324,180.00    | 40%                     | 129,672.00                                | 194,508.00                       |
| CYCLE                       | 2,783.56                       | -                                 | -                                 | -                   | 2,783.56      | 15%                     | 414.53                                    | 2,369.03                         |
| CCTV CAMERA                 | 92,500.00                      | 32,950.00                         | -                                 | -                   | 125,450.00    | 15%                     | 18,817.50                                 | 106,632.50                       |
| EDUCATIONAL TECHNOLOGY      | 13,267.68                      | -                                 | -                                 | -                   | 13,267.68     | 15%                     | 1,990.15                                  | 11,277.53                        |
| ELECTRIC EQUIPMENT          | 40,809.94                      | 43,425.00                         | -                                 | -                   | 84,234.94     | 10%                     | 8,423.49                                  | 75,811.45                        |
| FIRE PROTECTION EQUIPMENT   | 6,464.34                       | -                                 | -                                 | -                   | 6,464.34      | 15%                     | 969.65                                    | 5,494.69                         |
| FURNITURE & FIXTURE         | 641,163.23                     | 163,200.00                        | 243,000.00                        | -                   | 1,067,363.23  | 10%                     | 94,586.32                                 | 972,776.91                       |
| GYMNASIUM EQUIPMENT         | 21,171.84                      | -                                 | -                                 | -                   | 21,171.84     | 15%                     | 3,175.78                                  | 17,996.06                        |
| GENERATOR SET               | 23,394.36                      | -                                 | -                                 | -                   | 23,394.36     | 15%                     | 3,509.15                                  | 19,885.21                        |
| INVERTER SET                | 97,169.93                      | 54,000.00                         | -                                 | -                   | 151,169.93    | 15%                     | 22,675.49                                 | 128,494.44                       |
| LAND                        | 526,578.00                     | 1,786,164.00                      | -                                 | -                   | 2,312,742.00  | 0%                      | -   | 2,312,742.00                     |
| LANGUAGE LAB                | -                              | 61,720.00                         | -                                 | -                   | 61,720.00     | 15%                     | 9,258.00                                  | 52,462.00                        |
| MUSICAL EQUIPMENT           | 20,795.14                      | -                                 | -                                 | -                   | 20,795.14     | 15%                     | 3,119.27                                  | 17,675.87                        |
| PHOTOCOPY MACHINE           | 18,291.75                      | -                                 | -                                 | -                   | 18,291.75     | 15%                     | 2,743.76                                  | 15,547.99                        |
| PSYCHOLOGY LAB              | 8,527.57                       | -                                 | -                                 | -                   | 8,527.57      | 15%                     | 1,279.14                                  | 7,248.43                         |
| TELEVISION                  | 9,617.32                       | -                                 | -                                 | -                   | 9,617.32      | 15%                     | 1,442.60                                  | 8,174.72                         |
| SOLAR SET                   | 59,078.83                      | 796,140.00                        | -                                 | -                   | 855,218.83    | 15%                     | 128,282.82                                | 726,936.01                       |
| SCIENCE EQUIPMENT           | 17,474.44                      | -                                 | -                                 | -                   | 17,474.44     | 15%                     | 2,621.17                                  | 14,853.27                        |
| TOTAL                       | 15,756,819.16                  | 3,723,801.00                      | 787,500.00                        | -                   | 20,268,120.16 |                         | 1,158,800.37                              | 19,108,319.78                    |

*Prakash Chandra*



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PRINCIPAL  
Bhagwan Prasad Sheonath Prasad B.Ed. College  
Daudnagar, Aurangabad (Bihar)



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Income and Expenditure on purchase of books with seal and  
signature of both the Principal and Chartered Accountant.  
2022

**SCHEDULE-C**  
**DETAILS OF FIXED ASSETS & DEPRECIATION THERE ON :**

| PARTICULARS                 | OPENING<br>BALANCE<br>(W.D.V.) | ADDITION<br>More Than 180<br>Days | ADDITION<br>Less Than 180<br>Days | SALE/<br>ADJUSTMENT | SUB-TOTAL      | RATE OF<br>DEPRECIATION | DEPRECIATION<br>ALLOWABLE<br>DUR. THE Yr. | CLOSING<br>BALANCE<br>31.03.2022 |
|-----------------------------|--------------------------------|-----------------------------------|-----------------------------------|---------------------|----------------|-------------------------|---|----------------------------------|
| ART & CRAFT                 | 35,667.33                      | -                                 | 6,335.00                          | -                   | 42,002.33      | 15%                     | 5,825.22                                  | 36,177.11                        |
| BUILDING                    | 1,04,56,718.49                 | -                                 | -                                 | -                   | 1,04,56,718.49 | 10%                     | 10,45,671.85                              | 94,11,046.64                     |
| BUILDING UNDER CONSTRUCTION | 3,47,637.00                    | -                                 | 5,58,750.00                       | -                   | 9,06,387.00    | 0%                      | -   | 9,06,387.00                      |
| BIOMETRIC MACHINE           | 7,518.89                       | -                                 | -                                 | -                   | 7,518.89       | 15%                     | 1,127.53                                  | 6,389.36                         |
| BOOKS & JOURNALS ✓          | 61,964.52                      | 24,580.00                         | -                                 | -                   | 86,564.52      | 60%                     | 51,938.71                                 | 34,625.81                        |
| COMPUTER & ACCESSORIES      | 1,65,790.04                    | -                                 | -                                 | -                   | 1,65,790.04    | 40%                     | 66,318.02                                 | 99,472.02                        |
| CYCLE                       | 1,442.59                       | -                                 | -                                 | -                   | 1,442.59       | 15%                     | 215.39                                    | 1,226.20                         |
| CCTV CAMERA                 | 1,05,061.51                    | -                                 | -                                 | -                   | 1,05,061.51    | 15%                     | 15,759.23                                 | 89,302.28                        |
| EDUCATIONAL TECHNOLOGY      | 6,925.81                       | -                                 | -                                 | -                   | 6,925.81       | 15%                     | 1,038.87                                  | 5,886.94                         |
| ELECTRIC EQUIPMENT          | 55,266.54                      | -                                 | -                                 | -                   | 55,266.54      | 10%                     | 5,526.65                                  | 49,739.89                        |
| FIRE PROTECTION EQUIPMENT   | 49,099.36                      | -                                 | -                                 | -                   | 49,099.36      | 15%                     | 7,354.90                                  | 41,734.46                        |
| FURNITURE & FIXTURE         | 11,72,051.78                   | -                                 | -                                 | -                   | 11,72,051.78   | 10%                     | 1,17,205.18                               | 10,54,846.60                     |
| GYMNASIUM EQUIPMENT         | 11,051.84                      | -                                 | -                                 | -                   | 11,051.84      | 15%                     | 1,657.78                                  | 9,394.06                         |
| GENERATOR SET               | 12,212.00                      | -                                 | -                                 | -                   | 12,212.00      | 15%                     | 1,831.80                                  | 10,380.20                        |
| INVERTER SET                | 1,15,456.15                    | -                                 | 29,000.00                         | -                   | 1,45,456.15    | 15%                     | 19,543.42                                 | 1,25,812.73                      |
| LAND AND DEVELOPMENT        | 50,60,002.00                   | -                                 | -                                 | -                   | 50,60,002.00   | 0%                      | -   | 50,60,002.00                     |
| LANGUAGE LAB                | 65,164.23                      | -                                 | -                                 | -                   | 65,164.23      | 15%                     | 9,774.63                                  | 55,389.60                        |
| MUSICAL EQUIPMENT           | 29,423.45                      | -                                 | -                                 | -                   | 29,423.45      | 15%                     | 4,413.52                                  | 25,009.93                        |
| PHOTOCOPY MACHINE           | 9,548.41                       | -                                 | -                                 | -                   | 9,548.41       | 15%                     | 1,432.26                                  | 8,116.15                         |
| PSYCHOLOGY LAB              | 4,451.44                       | -                                 | -                                 | -                   | 4,451.44       | 15%                     | 667.72                                    | 3,783.72                         |
| TELEVISION                  | 48,370.30                      | -                                 | -                                 | -                   | 48,370.30      | 15%                     | 7,255.55                                  | 41,114.76                        |
| SOLAR SET                   | 4,46,429.57                    | -                                 | -                                 | -                   | 4,46,429.57    | 15%                     | 66,964.44                                 | 3,79,465.13                      |
| SCIENCE EQUIPMENT           | 9,121.79                       | -                                 | -                                 | -                   | 9,121.79       | 15%                     | 1,368.27                                  | 7,753.53                         |
| MOBILE                      | 70,281.06                      | -                                 | -                                 | -                   | 70,281.06      | 15%                     | 10,542.16                                 | 59,738.90                        |
| TRANSFORMER                 | 3,25,184.46                    | -                                 | -                                 | -                   | 3,25,184.46    | 15%                     | 48,927.67                                 | 2,77,256.79                      |
| TOTAL                       | 1,86,73,658.56                 | 24,580.00                         | 5,54,085.00                       | -                   | 1,92,92,523.56 |                         | 14,92,469.76                              | 1,78,00,053.21                   |

**ADDITION DURING THE YEAR**

| ASSETS         | AMOUNT    | DATE       |
|----------------|-----------|------------|
| ART & CRAFT    | 4,080.00  | 18.10.2021 |
| ART & CRAFT    | 2,255.00  | 09.12.2021 |
| BOOK & JOURNAL | 24,580.00 | 16.08.2021 |
| INVERTER SET   | 14,500.00 | 05.11.2021 |
| INVERTER SET   | 14,500.00 | 25.11.2021 |



- Braish Chandra

  
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