

## AUDIT REPORT

We have examined the *STATEMENT OF AFFAIRS* as at 31st March, 2026 and the *INCOME & EXPENDITURE ACCOUNT* for the year ended on that date, Attached herewith, of *RCSS COLLEGE, BIHAT, BEGUSARAI, (PAN No. AAAGR0168K)*.

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, 2026 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: 01.06.2026

FOR, *KEDIA VIJAY & CO*

Chartered Accountants



*Kedia*

(V.K. KEDIA)

Prop.

Mem. No. 053533

PAN-AEUPK5649D

UDIN: - 26053533COERSI5647

STATEMENT OF AFFAIRS  
AS ON 31st.MARCH,2026

RCSS COLLEGE  
BIHAT, BEGUSARAI

DESCRIPTION	AMOUNT	AMOUNT
<b>SOURCE OF FUND</b>		
<b>Capital Fund</b>		
<b>General Fund</b>		
Balance as per last A/c	2,65,78,761.53	
Add :Excess of Income over expenditure	(39,22,714.16)	2,26,56,047.37
		<u>2,26,56,047.37</u>
<b>APPLICATION OF FUND</b>		
<b>Current Assets &amp; Loan &amp; Advances</b>		
Advance to Teachers & Staff		2,12,000.00
<b>Balance with</b>		
State Bank of India, Bihat Branch, A/c No. 8721	20,51,399.06	
State Bank of India, Bihat Branch, A/c No. 8710	2,03,92,648.31	
Cash - in - Hand ( As certified by the managment)	0.00	2,24,44,047.37
		<u>2,26,56,047.37</u>

In terms of our audit report of even date.

Place : Begusarai  
Date : 01/06/2026



For, KEDIA VIJAY & Co.  
Chartered Accountants.

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

UDIN:-26053533COERSI5647

*34/5/2026*

**Accountant**

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

*AA*

**Bursar**

R.C.S.S. College  
Bihat (Begusarai)

*Neel*

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

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31st.MARCH,2026**

**RCSS COLLEGE  
BIHAT, BEGUSARAI**

DESCRIPTION	AMOUNT	AMOUNT
<b>INCOME</b>		
Admission Fees		26,39,000.00
Tution Fees		45,24,000.00
Development Fees		60,32,000.00
Miscellaneous Fees		52,78,000.00
NSS Fees		1,88,500.00
Sports from LNMU		9,01,800.00
TR Fees/ Admission Form		29,88,917.00
Others Misc. Receipts		10,05,450.00
Interest from State. Bank		6,14,594.00
<b>EXPENDITURE</b>		
Salary to Teachers and Staff	1,35,49,194.00	
Development Expenses	1,39,75,966.44	
Travelling & Convyance	75,640.00	
Electricity Expenses	31,216.00	
Stationery, Printing & Sports	2,01,204.72	
Sports Expenses	29,150.00	
Miscellaneous Expenses	2,32,309.00	
Bank Charges	295.00	
Excess of Income over expenditure (Trasferred to Capital fund Account)	(39,22,714.16)	
	<b>2,41,72,261.00</b>	<b>2,41,72,261.00</b>

In terms of our audit report of even date.

Place : Begusarai  
Date : 01/06/2026



For, KEDIA VIJAY & Co.  
Chartered Accountants.

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

UDIN:-26053533COERSI5647

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

*AA*  
**Bursar**  
R.C.S.S. College  
Bihat (Begusarai)

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

RECEIPTS AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31st.MARCH,2026

RCSS COLLEGE  
BIHAT, BEGUSARAI

DESCRIPTION	AMOUNT	AMOUNT
<b>Opening 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	
Advance to Teachers & Staff	2,20,000.00	
Cash-in-Hand	-	2,65,78,761.53
<b>Receipts</b>		
Admission Fees	26,39,000.00	
Tution Fees	45,24,000.00	
Development Fees	60,32,000.00	
Miscellaneous Fees	52,78,000.00	
NSS Fees	1,88,500.00	
Practical Fees	9,01,800.00	
Sale of Miac. Forms	29,88,917.00	
Others Misc. Receipts	10,05,450.00	
Interest from State. Bank	6,14,594.00	2,41,72,261.00
		<b>5,07,51,022.53</b>
<b>Payments</b>		
Salary to Teachers and Staff	1,35,49,194.00	
Advance Salary to Staff	2,12,000.00	
Development Expenses	1,39,75,966.44	
Travelling & Convyance	75,640.00	
Electricity Expenses	31,216.00	
Stationery, Printing & Sports	2,01,204.72	
Sports Expenses	29,150.00	
Miscellaneous Expenses	2,32,309.00	
Bank Charges	295.00	2,83,06,975.16
<b>Closing Balance</b>		
State Bank of India, Bihat Branch, A/c No. 8721	20,51,399.06	
State Bank of India, Bihat Branch, A/c No. 8710	2,03,92,648.31	
Cash-in-Hand	-	2,24,44,047.37
		<b>5,07,51,022.53</b>

In terms of our audit report of even date.



For, KEDIA VIJAY & Co.  
Chartered Accountants.

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

Prop.

UDIN:-26053533COERSI5647

*(Signature)*

Place : Begusarai  
Date : 01/06/2026

*(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)