



RMDV AND COMPANY

CHARTERED ACCOUNTANTS

SHOP NO. 30, AMBEDKAR MARKET, NEAR CIVIL LINES, GAYA- 823001

Branch Office- Kolkatta, Patna, Madhepura, Purnia

Mob. No. 8757033877, 9546787379, E-mail: cavijayadav12@gmail.com

AUDITORS REPORT

We have examined the Balance Sheet of “**VISHUN RAJDEO TEACHER'S TRAINING COLLEGE**” (RUN & ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL & WELFARE TRUST) KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR) as at 31st March 2023 and the Income & Expenditure account for the year ended on that date which is in agreement with the books of account maintained by the said College. These financial statements are the responsibility of the College management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have 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 the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for purpose of the audit. In our opinion, proper books of account have been kept by the institution visited by us so far as appears from our examination of the books, subject to the comments given below:

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

- 1) In the case of the Balance Sheet of the state of affairs of the above named College as at 31st March, 2023 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31st March 2023.

RMDV AND COMPANY

Chartered Accountants

CA VIJAY KUMAR

Partner

M. No. 528269

FRN No. 0021429N

Place:- Gaya

Date:- 12.07.2023



VISHUN RAJDEO TEACHER'S TRAINING COLLEGE
(RUN & ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL & WELFARE TRUST)
KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR)

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs.	Rs.		Rs.	Rs.
GENERAL FUND			FIXED ASSETS		
(As Per Last Account)	1059819.15		(As Per Schedule "A")		29476103.00
Add:- Excess of Income over Expenditure	321.63				
	1060140.78		INVESTMENT		
Less:- Paid to Trust	100000.00		Security Deposit (N.C.T.E)	9242216.87	
Less:- TDS Transfer to Trust	282832.34	677308.44	Add:- Addition	0.00	
				9242216.87	
			Add:- Interest on F.D.	437838.00	9680054.87
			Security Deposit (B.R.A. Unit)		250000.00
Building Development Fund			LOANS & ADVANCE		
(As Per Last Account)	25907850.00		Advance for Const. Material	670000.00	
Add:- Addition	15700000.00	41607850.00	Advance Salary	29868.00	
			Harihar Nath Srivastava	150000.00	
			Jitendra Kumar	700000.00	
			Munna Kumar	200000.00	
			Md Sharif Nawaj	150000.00	
			Rajesh Malik	150000.00	
			V Suresh	200000.00	2249868.00
CURRENT LIABILITIES			CURRENT ASSETS		
Audit Fee Payable	10000.00		Cash in Hand		521713.13
Salary Payable	1894505.00	1904505.00	(As Certified by Management)		
			Cash at Bank		
			Bank of India		
			A/c No.- 578510210000001	3796.66	
			Bank of India		
			A/c No.- 578510210000007	16943.50	
			Bank of India		
			A/c No.- 5785102100000043	53050.71	
			Bank of India		
			A/c No.- 578520110000001	103018.57	176809.44
			Cash Confiscated		1835115.00
	Total Rs.	44189663.44		Total Rs.	44189663.44

As per our separate report of even date
FOR RMDV AND COMPANY
Chartered Accountants

FOR' VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

PRINCIPAL

SECRETARY

Vijay Kumar

CA VIJAY KUMAR

Partner

M.No. 528269

FRN No. 0021429N

Place:- Gaya

Date:- 12.07.2023



VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

(RUN & ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL & WELFARE TRUST)
KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Salary Paid to Staff	15596023.00	Fee Receipt from Students:-	
Accounting Charges	30000.00	Admission, Tuition, Exam,	
Advertisement Expenses	445875.00	Miscell. & Other Fee Etc.	25522705.00
Annual Function Programme	205670.00		
Bank Charges	16061.42	Bank Interest	17300.05
Electricity & Generator	369856.00		
Scholarship & Donation	662700.00	Interest on F.D.	544627.00
Hire to Vehicle	190000.00		
Lease Rent	400000.00		
Legal Expenses	70000.00		
Meeting Expenses	39320.00		
Mess Expenses	889545.00		
Miscellaneous Expenses	88750.00		
National Festival Expenses	156860.00		
Postage & Stamp	2380.00		
Printing & Stationery	391750.00		
Prize Distribution Expenses	50000.00		
Refreshment Expenses	73600.00		
Registration & Exam. Fee Paid	1204840.00		
Repair's & Maintenance	132210.00		
R/M to Vehicle	345240.00		
Students Welfare Expenses	440000.00		
Telephone & Mobile	15504.00		
Travelling & Conveyance	182000.00		
Uniform & Bag	520500.00		
Wages Expenses	585800.00		
Audit Fee	10000.00		
Depreciation on Fixed Assets	2969826.00		
Excess of Income over Expenditure	321.63		
Total Rs.	26084632.05	Total Rs.	26084632.05

As per our separate report of even date
FOR RMDV AND COMPANY
Chartered Accountants

FOR' VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

PRINCIPAL

SECRETARY

Vijay Kumar

CA VIJAY KUMAR
Partner

Place:- Gaya

Date:- 12.07.2023

M.No. 528269

FRN No. 0021429N



VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

(RUN & ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL & WELFARE TRUST)
KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

R E C E I P T	A M O U N T	P A Y M E N T	A M O U N T
	Rs.		Rs.
Opening Balance:-		Salary Paid to Staff	14662963.00
Cash in Hand	415624.13	Accounting Charges	30000.00
Cash at Bank		Advertisement Expenses	445875.00
BOI A/c No.- 578510210000001	88118.16	Annual Function Programme	205670.00
BOI A/c No.- 578510210000007	41520.00	Bank Charges	16061.42
BOI A/c No.- 578510210000043	160649.88	Electricity & Generator	369856.00
BOI A/c No.- 578520110000001	352749.11	Scholarship & Donation	662700.00
		Hire to Vehicle	190000.00
		Lease Rent	400000.00
		Legal Expenses	70000.00
		Meeting Expenses	39320.00
		Mess Expenses	889545.00
Fee Receipt from Students:-		Miscellaneous Expenses	88750.00
Admission, Tuition, Exam, Miscell. & Other Fee Etc.	25522705.00	National Festival Expenses	156860.00
		Postage & Stamp	2380.00
Building Development Fund	15700000.00	Printing & Stationery	391750.00
		Prize Distribution Expenses	50000.00
Bank Interest	17300.05	Refreshment Expenses	73600.00
		Registration & Exam. Fee Paid	1204840.00
TDS u/s 194N Reverse	5940.00	Repair's & Maintenance	132210.00
		R/M to Vehicle	345240.00
Salary Advance Refund	50500.00	Students Welfare Expenses	440000.00
		Telephone & Mobile	15504.00
		Travelling & Conveyance	182000.00
		Uniform & Bag	520500.00
		Wages Expenses	585800.00
		Audit Fee (F.Y 2021-22)	10000.00
		Paid to Trust	100000.00
		Loans & Advance	2000368.00
		TDS u/s 194N	181983.34
		Building WIP	10076923.00
		Computer	700000.00
		Electrical Equipments	1520830.00
		Fire Equipments	633270.00
		Furniture & Fixture	2556510.00
		Games & Sports Equipments	43645.00
		Laboratory Equipments	345800.00
		Library Books	800000.00
		Musical Equipments	62350.00
		Office Equipments	421480.00
		RO Purifier	32000.00
		Closing Balance:-	
		Cash in Hand	521713.13
		Cash at Bank	
		BOI A/c No.- 578510210000001	3796.66
		BOI A/c No.- 578510210000007	16943.50
		BOI A/c No.- 578510210000043	53050.71
		BOI A/c No.- 578520110000001	103018.57
Total Rs.	42355106.33	Total Rs.	42355106.33

As per our separate report of even date
FOR RMDV AND COMPANY
Chartered Accountants

FOR VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

PRINCIPAL

SECRETARY

Vijay Kumar

CA VIJAY KUMAR
Partner

Place:- Gaya

Date:- 12.07.2023

M.No. 528269

FRN No. 0021429N



VISHUN RAJDEO TEACHER'S TRAINING COLLEGE
(RUN & ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL & WELFARE TRUST)
KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR)

FIXED ASSETS SCHEDULE "A" FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01.04.2022	Addition More Than 180 Days	Addition Less Than 180 Days	Total as at 31.03.2023	Depreciation	Net Block 31.03.2023
1	Building	10%	11702113.00	2792917.00	7284006.00	21779036.00	1813703.00	19965333.00
2	Furniture & Fixture	10%	1508238.00	645800.00	1910710.00	4064748.00	310939.00	3753809.00
3	Computer & Accessories	40%	69997.00	0.00	700000.00	769997.00	167999.00	601998.00
4	Battery & Inverter	15%	21250.00	0.00	0.00	21250.00	3188.00	18062.00
5	CCTV Camera	15%	78681.00	0.00	0.00	78681.00	11802.00	66879.00
6	Educational C.D	15%	1900.00	0.00	0.00	1900.00	285.00	1615.00
7	Electricals Equipments	15%	1231009.00	554760.00	966070.00	2751839.00	340321.00	2411518.00
8	Fire Equipments	15%	29426.00	287650.00	345620.00	662696.00	73483.00	589213.00
9	Games & Sports Equipments	15%	29889.00	43645.00	0.00	73534.00	11030.00	62504.00
10	Laboratory Equipments	15%	122928.00	0.00	345800.00	468728.00	44374.00	424354.00
11	Library Books	15%	374422.00	0.00	800000.00	1174422.00	116163.00	1058259.00
12	Mobile Phone	15%	19887.00	0.00	0.00	19887.00	2983.00	16904.00
13	Musical Equipments	15%	24272.00	62350.00	0.00	86622.00	12993.00	73629.00
14	Office Equipments	15%	24232.00	275800.00	145680.00	445712.00	55931.00	389781.00
15	RO Purifier	15%	14877.00	0.00	32000.00	46877.00	4632.00	42245.00
		Total Rs.	15253121.00	4662922.00	12529886.00	32445929.00	2969826.00	29476103.00

As per our separate report of even date
FOR RMDV AND COMPANY
Chartered Accountants

FOR VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

PRINCIPAL

SECRETARY

Place:- Gaya
Date:- 12.07.2023

CA VIJAY KUMAR
Partner
M.No. 528269
FRN No. 0021429N

