



# 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 31<sup>st</sup> March 2022 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 31<sup>st</sup> March, 2022 and;
- 2) In the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting period ending 31<sup>st</sup> March 2022.

**RMDV AND COMPANY**

Chartered Accountants

**CA VIJAY KUMAR**

Partner

M. No. 528269

FRN No. 0021429N

Place:- Gaya

Date:- 28.07.2022





# 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, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Salary Paid to Staff	10068925.00	<b>Fee Receipt from Students:-</b>	
Accounting Charges	50000.00	Admission, Tuition, Exam, Transport,	
Advertisement Expenses	292800.00	Miscell. & Other Fee Etc.	17865952.00
Bank Charges	14880.68		
Consultancy Expenses	35000.00	Bank Interest	54869.92
Electricity & Generator	226342.00		
JCB Charges	115000.00	Interest on F.D.	518105.00
Meeting Expenses	18500.00		
Mess Expenses	500000.00		
Miscellaneous Expenses	26374.00		
National Festival Expenses	38658.00		
Postage & Stamps	1850.00		
Printing & Stationery	315720.00		
Refreshment Expenses	26475.00		
Registration & Exam. Fee Paid	1297720.00		
R/M to Vehicle	45800.00		
Scholarship Expenses	10000.00		
Soil Filling	60000.00		
Students Fee Refund	335350.00		
Students Welfare Expenses	825000.00		
Telephone & Mobile	13900.00		
Travelling & Conveyance	490000.00		
Wages Expenses	1925000.00		
Website Expenses	20000.00		
Audit Fee	10000.00		
Depreciation on Fixed Assets	1675330.00		
<b>Excess of Income over Expenditure</b>	<b>302.24</b>		
<b>Total Rs.</b>	<b>18438926.92</b>	<b>Total Rs.</b>	<b>18438926.92</b>

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:- 28.07.2022



**VISHUN RAJDEO TEACHER'S TRAINING COLLEGE**

(RUN &amp; ESTABLISHED BY VISHUN ROY MEMORIAL EDUCATIONAL &amp; WELFARE TRUST)

KIRATPUR, RAJARAM, BHAGWANPUR, VAISHALI (BIHAR)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

<b>R E C E I P T</b>	<b>A M O U N T</b>	<b>P A Y M E N T</b>	<b>A M O U N T</b>
	Rs.		Rs.
<b>Opening Balance:-</b>		Salary Paid to Staff	9893820.00
Cash in Hand	81535.00	Accounting Charges	50000.00
Cash at Bank		Advertisement Expenses	292800.00
Bank of India, Kiratpur, Rajaram		Bank Charges	14880.68
A/c No.- 578510210000001	11891.46	Consultancy Expenses	35000.00
Bank of India, Kiratpur, Rajaram		Electricity & Generator	226342.00
A/c No.- 578510210000007	44620.00	JCB Charges	115000.00
Bank of India, Kiratpur, Rajaram		Meeting Expenses	18500.00
A/c No.- 578520110000001	103035.48	Mess Expenses	500000.00
Bank of India, Kiratpur, Rajaram		Miscellaneous Expenses	26374.00
A/c No.- 578510210000043	1122082.37	National Festival Expenses	38658.00
		Postage & Stamps	1850.00
		Printing & Stationery	315720.00
		Refreshment Expenses	26475.00
		Registration & Exam. Fee Paid	1297720.00
		R/M to Vehicle	45800.00
<b>Fee Receipt from Students:-</b>		Scholarship Expenses	10000.00
Admission, Tuition, Exam,	17865952.00	Soil Filling	60000.00
Miscell. & Other Fee Etc.		Students Fee Refund	335350.00
Building Development Fund	5750000.00	Students Welfare Expenses	825000.00
Bank Interest	54869.92	Telephone & Mobile	13900.00
		Travelling & Conveyance	490000.00
		Wages Expenses	1925000.00
		Website Expenses	20000.00
		Audit Fee (F.Y 2020-21)	10000.00
		Paid to Trust	30000.00
		Fixed Deposit (F.D.)	1974303.87
		Md Sharif Nawaj	150000.00
		Rajesh Malik	150000.00
		TDS u/s 194N	93504.40
		Battery & Inverter	25000.00
		Building	3443932.00
		Electrical Equipments	1010000.00
		Fire Equipments	15620.00
		Furniture & Fixture	75000.00
		Games & Sports Equipments	18750.00
		Laboratory Equipments	32610.00
		Library Books	320000.00
		Mobile Phone	21500.00
		Musical Equipments	14570.00
		Office Equipments	12345.00
		<b>Closing Balance:-</b>	
		Cash in Hand	415624.13
		Cash at Bank	
		BOI A/c No.- 578510210000001	88118.16
		BOI A/c No.- 578510210000007	41520.00
		BOI A/c No.- 578510210000043	160649.88
		BOI A/c No.- 578520110000001	352749.11
<b>Total Rs.</b>	<b>25033986.23</b>	<b>Total Rs.</b>	<b>25033986.23</b>

As per our separate report of even date

FOR RMDV AND COMPANY

Chartered Accountants

FOR VISHUN RAJDEO TEACHER'S TRAINING COLLEGE

PRINCIPAL

SECRETARY



CA VIJAY KUMAR

Partner

M.No. 528269

FRN No. 0021429N

Place:- Gaya

Date:- 28.07.2022



**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, 2022**

Sl. No.	PARTICULARS	Rate of Depr.	W.D.V as at 01.04.2021	Addition More Than 180 Days	Addition Less Than 180 Days	Total as at 31.03.2022	Depreciation	Net Block 31.03.2022
1	Building	10%	9439692.00	1306909.00	2137023.00	12883624.00	1181511.00	11702113.00
2	Furniture & Fixture	10%	1600820.00	75000.00	0.00	1675820.00	167582.00	1508238.00
3	Computer & Accessories	40%	116662.00	0.00	0.00	116662.00	46665.00	69997.00
4	Battery & Inverter	15%	0.00	25000.00	0.00	25000.00	3750.00	21250.00
5	CCTV Camera	15%	92566.00	0.00	0.00	92566.00	13885.00	78681.00
6	Educational C.D	15%	2235.00	0.00	0.00	2235.00	335.00	1900.00
7	Electricals Equipments	15%	378687.00	335000.00	675000.00	1388687.00	157678.00	1231009.00
8	Fire Equipments	15%	17621.00	0.00	15620.00	33241.00	3815.00	29426.00
9	Games & Sports Equipments	15%	16414.00	18750.00	0.00	35164.00	5275.00	29889.00
10	Laboratory Equipments	15%	109134.00	0.00	32610.00	141744.00	18816.00	122928.00
11	Library Books	15%	118732.00	300000.00	20000.00	438732.00	64310.00	374422.00
12	Mobile Phone	15%	0.00	0.00	21500.00	21500.00	1613.00	19887.00
13	Musical Equipments	15%	13985.00	14570.00	0.00	28555.00	4283.00	24272.00
14	Office Equipments	15%	15074.00	0.00	12345.00	27419.00	3187.00	24232.00
15	RO Purifier	15%	17502.00	0.00	0.00	17502.00	2625.00	14877.00
		<b>Total Rs.</b>	<b>11939124.00</b>	<b>2075229.00</b>	<b>2914098.00</b>	<b>16928451.00</b>	<b>1675330.00</b>	<b>15253121.00</b>

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:- 28.07.2022

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

