

### **AUDIT REPORT FOR THE FINANCIAL YEAR 2022-2023**

We have examined the Balance Sheet of Raath Shiksha Vikas Samiti, Village & Post office Paithani, Pauri Garhwal (PAN AABTR3374F) as at 31st March 2023 along with Income & Expenditure Account and Receipts & Payments for the year ended on that date which is in agreements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted audit in accordance with the Accounting 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 amounts and disclosures in the financial statements .An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that are audit provides a reasonable basis for our opinion.

We have obtained all the information and explanation that to the best of our knowledge & belief were necessary for the purpose of the audit. In our opinion the institutions has kept proper books of account as far as appears from our examination of books.

In our opinion and to the best of our information and belief and according to the explanations 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 Institutions as at 31st
- 2. In the case of the Income & Expenditure account above named Institutions for the year ended on 31st March 2023.
- 3. In case of Receipt & Payment accounts of the above named Institutions for the accounting year ending on 31st March 2023.

For Ashish Kumar Gupta & Associates

Chartered Accountants

(CA Ashish kumar Gupta) DISA, FCA, Partner

M.No:- 075985 UDIN No: - 23075985BGZJDP2457

Date: - 24/08/2023

**Head Office: RAJ PLAZA COMPLEX** 

1" Floor, 75 Rajpur Road, Dehradun - 248001 Uttarakhand

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#### **RAATH SHIKSHA VIKAS SAMITI**

# VILLAGE & POST OFFICE PAITHANI DISTT-PAURI GARHWAL

## Balance Sheet as on 31st March 2023 (Self Finance Course)

| Liabilities  | Amount         | Amount         | Assets   | Amount         | Amount                                  |
|--|----------------|----------------|--|----------------|---|
|  |                |                | 710000   | 7thiount       | 71110411                                |
| Society Fund Account   |                |                | Fixed Ascets   |                |   |
|  |                |                | (As Per Schedule 'A')  | 1,41,68,103.25 | 1,41,68,103.2                           |
| Opening Balance  | 4,31,86,767.66 |                | ( b) of bolicadic A)   | 1,41,00,103.23 | 1,41,00,103.2                           |
| Add:-Surplus During the Year   | 9,29,150.88    |                | Building at Paithani   |                |   |
|  | 4,41,15,918.54 |                | Building Work in Progress  | 3,71,94,279.00 | 3,71,94,279.0                           |
| ess:-Unsecurecd loan Adjusted  | 8,00,061.00    |                | z z z z z z z z z z z z z z z z z z z  | 3,71,34,273.00 | 3,71,34,273.0                           |
| ess:-Depreciation  | 9,62,982.75    | 4,23,52,874.79 |  |                |   |
|  |                |                | Investment   |                |   |
| Fixed Assets Capital Fund  |                |                | FDR's  |                |   |
|  |                |                | (As Per Schedule 'B')  | 51,03,188.00   | 51,03,188.00                            |
| Fixed Assets Capital Fund  | 50,00,000.00   | 50,00,000.00   |  | 77             | • ************************************* |
|  |                |                | Deposits   |                |   |
| Secured Loan   |                |                | (As Per Schedule 'C')  | 6,000.00       | 6.000.00                                |
| SBI A/c No. 39229001382  | 6,87,977.00    | 6,87,977.00    | The Act and Address and Act an |                |   |
|  | 1 1            |                | Current Assets & Loan & Advances   |                |   |
|  |                |                | Loan & Advacnes  |                |   |
| Unsecured Loan   |                |                | DrJK Negi  | 2,00,000.00    |   |
| (As Per Schedule 'D')  | 1,36,08,649.00 | 1,36,08,649.00 | Vikram Luthra  | 10,00,056.00   | 12,00,056.00                            |
|  |                |                | Current Assets   |                |   |
|  |                |                | Cash In Hand   | 17,102.00      |   |
|  |                |                | All. Bank A/c-20678024668  | 21,746.20      |   |
| Current Liabilities & Provision  |                |                | SBI Bank A/c-01100050012   | 500.00         |   |
| Examination Fees Refundable  | 6,000.00       |                | SBI Bank A/c -11760452042  | 11,92,612.50   |   |
| Fund Received from HNB for Exem fees   | 1,85,342.00    |                | SBI Bank A/c -11760452531  | 98,070.04      |   |
| Raath Public School  | 4,00,500.00    | 5,91,842.00    | SBI Bank A/c -11760452723  | 8,864.05       |   |
|  |                |                | SBI Bank A/c -35612566223  | 28,24,846.44   |   |
|  |                |                | SBI Bank A/c -36066291984  | 1,51,611.31    |   |
|  |                |                | TDS 2021-22  | 25,189.00      |   |
| AND THE RESIDENCE OF THE PROPERTY OF THE PROPE |                |                | TDS-Previous Year  | 2,05,991.00    |   |
|  |                |                | TDS-2022-23  | 23,184.00      | 45,69,716.54                            |
| Total  |                | 6,22,41,342.79 | Total  |                | 6,22,41,342.79                          |

"As Per Our Separate Audit Report of even Date"

For Ashish Kumar Gupta & Associates

**Chartered Accountant** 

प्रबन्धक राठ शिक्षा विकास समिति Date राणी, पीड़ी गढ़वाल, उत्तराखण्ड Place:- Dehardun

Secretary Treasure

> (CA Ashish Kumar Gupta) FCA,DISA, Partner

-M.No.075985

#### **RAATH SHIKSHA VIKAS SAMITI**

# VILLAGE & POST OFFICE PAITHANI DISTT-PAURI GARHWAL

## Income & Expenditure Account for the Year ended 31st March 2023 (Self Finance Course)

| Particular                            | Amount       | Amount       | Particular                   | Amount       | Amount       |
|---------------------------------------|--------------|--------------|------------------------------|--------------|--------------|
|                                       |              |              |                              |              |              |
| o Expenditure                         |              | - 1          | By Income_                   |              |              |
| Advertisment Expenses                 | 19,807.00    |              | Donation Received            | 11,37,000.00 |              |
| Affiliation Fee to University (22-23) | 2,88,200.00  |              | BED Fees Received            | 26,21,389.00 |              |
| Affiliation Fee to University (23-24) | 2,79,700.00  | •            | Bank Interest                | 3,65,926.08  |              |
| Bank Charges                          | 2,124.20     |              | Membership Fees              | 459.00       |              |
| Building Repair & Maintenance         | 3,67,592.00  |              | Raath Mahavidhyalaya (Misc.) | 2,50,000.00  |              |
| Examination Stationery                | 16,002.00    |              | Misc Receipt (TC,CC)         | 13,800.00    | 43,88,574.08 |
| Exp. Paid to Disputed Employee        | 1,65,000.00  |              | 1 2 2                        |              |              |
| 3 Ionorarium Internal Faculty         | 1,38,868.00  |              |                              |              |              |
| Inspection Chrges                     | 3,245.00     |              |                              |              |              |
| Interest on Bus Loan                  | 88,377.00    |              |                              |              |              |
| Office Expenses                       | 10,500.00    |              |                              |              |              |
| Professional Charges                  | 91,450.00    |              |                              |              |              |
| Repair & Maintenance                  | 3,680.00     |              |                              |              |              |
| Staff Salary                          | 19,22,900.00 |              |                              |              |              |
| TA & DA Allowance                     | 40,104.00    |              |                              |              |              |
| Telephone & Internet Charges          | 10,874.00    |              |                              |              |              |
| Transporation Charges                 | 11,000.00    | 34,59,423.20 |                              |              |              |
| To excess of income over Expenditure  |              | 9,29,150.88  |                              |              |              |
|                                       |              |              |                              |              |              |
|                                       |              | 43,88,574.08 |                              |              | 43,88,574.0  |

"As Per Our Separate Audit Report of even Date"

Raath Shiksha Vikas Şamit

Chairmen णी, पोड़ी गढ़वाल, उत्तराखण्ड

Place:- Dehardun

Treasure Secretary

For Ashish Kumar Gupta & Associates

**Chartered Accountant** 

(CA Ashish Kumar Gupta) FCA, DISA, Partner M.No.075985

## RAATH SHIKSHA VIKAS SAMITI

# VILLAGE & POST OFFICE PAITHANI DISTT-PAURI GARHWAL

## Receipt & Payment Account for The year Ended 31st March 2023 (Self Finance Course)

| Particular                          | Amount       | Amount       | Particular                            | Amount       | Amount      |
|-------------------------------------|--------------|--------------|---------------------------------------|--------------|-------------|
| Co Opening Release                  |              |              |                                       |              |             |
| To Opening Balance                  |              |              | By Payment                            |              |             |
| All. Bank A/c-20678024668           | 73,567.00    |              | Advertisment Expenses                 | 19,807.00    |             |
| SBI Bank A/c-01100050012            | 500.00       |              | Affiliation Fee to University (22-23) | 2,88,200.00  |             |
| SBI Bank A/c -11760452042           | 50,851.50    |              | Affiliation Fee to University (23-24) | 2,79,700.00  |             |
| SBI Bank A/c -11760452531           | 95,466.04    |              | Bank Charges                          | 2,124.00     |             |
| SBI Bank A/c -11760452723           | 8,628.05     |              | Building Repair & Maintenance         | 3,67,592.00  |             |
| SBI Bank A/c -35612566223           | 14,72,348.44 |              | Examination Stationery                | 16,002.00    |             |
| SBI Bank A/c -36066291984           | 1,42,299.31  | 18,43,660.34 | Exp. Paid to Disputed Employee        | 1,65,000.00  |             |
|                                     |              |              | Honorarium Internal Faculty           | 1,38,868.00  |             |
| <u>Γο Receipt</u>                   |              |              | Office Expenses                       | 10,500.00    |             |
| onation Received                    | 11,37,000.00 |              | Professional Charges                  | 91,450.00    |             |
| BED Fees Received                   | 43,16,602.72 |              | Repair & Maintenance                  | 3,680.00     |             |
| Bank Interest                       | 3,65,926.08  |              | Staff Salary                          | 19,22,900.00 |             |
| Membership Fees                     | 459.00       | *            | TA & DA Allowance                     | 40,104.00    |             |
| Raath Mahavidhyalaya (Misc.)        | 2,50,000.00  |              | Telephone & Internet Charges          | 10,874.00    |             |
| Misc Receipt (TC,CC)                | 13,800.00    |              | Transporation Charges                 | 11,000.00    |             |
| Fund Received from HNB For Exem Exp | 1,85,342.00  | 62,69,129.80 | Emi Paid for Bus Loan                 | 2,50,000.00  |             |
|                                     |              |              | Examination Fees Refundable           | 24,000.00    | 36,41,801.0 |
|                                     |              |              | By Capital Expenditure                |              |             |
|                                     |              |              | Furniture & Fixture                   | 1,58,238.00  |             |
|                                     |              |              | Invertor, Battery                     | 14,500.00    | 1,72,738.0  |
|                                     |              |              | By Closing Balance                    |              |             |
|                                     |              |              | All. Bank A/c-20678024668             | 21,746.80    |             |
|                                     |              |              | SBI Bank A/c-01100050012              | 500.00       |             |
|                                     |              |              | SBI Bank A/c -11760452042             | 11,92,612.50 |             |
|                                     |              |              | SBI Bank A/c -11760452531             | 98,070.04    |             |
|                                     |              |              | SBI Bank A/c -11760452723             | 8,864.05     |             |
|                                     |              |              | SBI Bank A/c -35612566223             | 28,24,846.44 |             |
|                                     |              |              | SBI Bank A/c -36066291984             | 1,51,611.31  | 42,98,251.  |
| Total                               |              | 81,12,790.14 | Total                                 |              | 81,12,790.  |

As Per Our Separate Audit Report of even Date

Secretary

Treasure

For Raath Shiksha Vikes Samit

प्रविश्वाकी

राठ शिक्षा विकास समिति

Pate पी पीड़ी गढ़वाल, उत्तराखण्ड

For Ashish Kumar Gupta & Associates **Chartered Accountant** 

> (CA Ashish Kumar Gupta) FCA, DISA, Partner

M.No.075985



# Ved Vrat & Associates CHARTERED ACCOUNTANTS

The Chairman, Raath Mahavidhyalaya Paithani, Paithani, Pauri (Garhwal), Uttarakhand

Dear Sir.

Re: Accountant's Report on the Compilation of Financial Statements of Raath Mahavidhyalaya Paithani, Pauri (Garhwal), Uttarakhand for the year ended 31st March, 2023.

We have Compiled the attached Balance Sheet of Raath Mahavidhyalaya Paithani, Paithani, Pauri Garhwal), Uttarakhand as at 31st March, 2023 and related Income & Expenditure Account along with Receipts & Payments Account for the year ended on that date annexed thereto.

These financial statements are the responsibility of the management. The management is responsible for:-

i) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant;

ii) Maintaining adequate accounting and other records and internal control and selecting and applying appropriate accounting policies;

iii) Preparation and presentation of financial statements in accordance with the applicable laws and regulations, if any;

iv) Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities;

v) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any non compliance.

The compilation engagement was carried out by us in accordance with the Standard on Related Services (SRS) 4410, "Engagements to compile Financial Information", issued by the ICAI.

#### We report that:-

 The statements of accounts dealt with this report are compiled from the records produced before us and as per the information and explanations given to us.

2. We have not audited or reviewed these financial statements and accordingly express no opinion thereon.

Accountant

Place: Srinagar (Garhwal) Dated: June 03, 2023 For Ved Vrat & Associates
Chartered Accountants

(CA. Ved Vrat Sharma) F.C.A.

## RAATH MAHAVIDHYALAYA PAITHANI PAITHANI, PAURI (GARHWAL), UTTARAKHAND

# BALANCE SHEET AS ON 31ST MARCH, 2023

| (As per Annexure 'B')  LAB SECURITY DEPOSITS:  (As per Annexure 'C')  TOTAL (Rs.) | 1,42,380.00<br>38,940.00<br>60,80,902.34 | CURRENT ASSETS, LOAN & ADVANCE<br>(As per Annexure 'E') |  | <b>:S:</b> 59,03,561.34 |
|---|--|---|--|-------------------------|
| CAPITAL FUND:  (As per Annexure 'A')  LIBRARY CAUTION DEPOSITS:                   | 58,99,582.34                             | FIXED ASSETS: (As per Annexure 'D')                     |  | 1.77.341.00             |
| FUNDS & LIABILITIES   | AMOUNT                                   | ASSETS  |  | AMOUNT                  |

प्रबन्धक प्रबन्धक प्रावासिकास समिति

As per our separate compilation report of even date attached.

Secretary

पैदाणी, पोडी गढ़वाल, उत्तराखण्ड Place : Srinagar (Garhwal) Dated: June 03, 2023

(CA. Ved Vrat Sharma)

For Ved Vrat & Associates **Chartered Accountants** 

F.C.A.



## RAATH MAHAVIDHYALAYA PAITHANI PAITHANI, PAURI (GARHWAL), UTTARAKHAND

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

| EXPENDITURE                   | AMOUNT      | INCOME                                  | AMOUNT   |
|-------------------------------|-------------|---|--|
| Centralised Fees Account:     |             |   |  |
| Bank Charges                  | 9           | Fees & Funds                            | 14,73,761.00   |
| Govt. Challan Deposit         | 5,81,613.00 | Bank Interest                           | 7,824.00   |
| Library Caution Account:      | 17,040.00   |   | The state of the s |
| Lab Security Deposit:         | 7 3 L       |   |  |
| Anurakshan Account:           | 1.5         |   |  |
| Anurakshan Expenses           | 1,13,868.00 | Bank Interest                           | 13,841.00  |
| Prayogatmak Account:          | F 171 1727  |   |  |
| Prayogatmak Expenses          | 3,39,669.00 | Bank Interest                           | 18,587.00  |
| Library Account:              | 3 7,        |   |  |
|                               | 8"          | Late Fees                               | 20,435.00  |
| Library Expenses              | 1,37,322.00 | Bank Interest                           | 8,191.00   |
| Sports Account:               |             |   |  |
| Sports Expenses               | 1,72,888.00 | Fees & Funds                            | <u>-</u> .   |
| Bank Charges                  | 88.50       | Bank Interest                           | 10,824.00  |
| Vachnalaya Account:           |             |   |  |
| Vachnalaya Expenses           | 3,209.50    | Bank Interest                           | 3,133.00   |
| Medical Fees Account:         |             |   |  |
| Medical Expenses              | 10,380.00   | Bank Interest                           | 1,293.00   |
| Home Exam Account:            |             | 1774                                    |  |
| Home Exam Expenses            | 2,350.00    | Bank Interest                           | 452.00   |
| Magzine Account:              |             | The second                              | regard of the control of the   |
|                               |             | Bank Interest                           | 3,299.00   |
| Student Union Account:        |             |   | part V. S. Charlet Lymna Carle   |
|                               |             | Bank Interest                           | 5,965.00   |
| Poor Student Account:         |             | 10 × 10 × 10 × 10 × 10 × 10 × 10 × 10 × |  |
| Poor Student Expenses         | 6,000.00    | Bank Interest                           | 1,956.00   |
| Sanskritik Account:           |             | 1: 25                                   |  |
| Sanskritik Expenses           | 32,800.00   | Bank Interest                           | 3,561.00   |
| Electricity Account:          |             |   |  |
| Electricity Charges           | 19,110.00   | Bank Interest                           | 5,746.00   |
| Hot & Cold Account:           |             |   |  |
|                               |             | Bank Interest                           | 2,394.00   |
| Development Account:          |             |   |  |
| Development Expenses          | 1,95,607.00 | Bank Interest                           | 9,929.00   |
| Library Caution Account:      |             | 9.03                                    |  |
|                               |             | Bank Interest                           | 3,936.00   |
| Parishad Smaroh Account:      |             |   |  |
| Parishad Smaroh Expenses      | 3,680.00    | Bank Interest                           | 1,142.00   |
| Identity Card Account:        |             |   |  |
| Identity Card Expenses        | 17,998.00   | Bank Interest                           | 960.00   |
| Building & Furniture Account: |             |   |  |
| Building Furniture Expenses   | 1,36,848.00 | Bank Interest                           | 678.00   |
| Lab Security Account:         |             |   |  |
|                               |             | Bank Interest                           | 1,200.00   |
| Misc. Account:                |             |   | 1 A 1/2/1  |
| Transfer Self Finance         | 2,50,000.00 | Fees & Funds                            | Charlered 7 1,39,808.07  |
|                               |             | Bank Interest                           | Accountants   5,438.00   |
|                               |             | \\2                                     | 2  |
| 461                           |             |   | 1.7.1  |

| 89,46,693.07   | TOTAL (Rs.)  | 89,46,693.07   |
|--|--|--|
| (25,24,665.69)   | in the second second   |  |
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| 541.19   |  |  |
| 527 70   |  |  |
| 21,300.00  |  |  |
| Million All Control of the Control   | rees & runds   | 31,600.00  |
| 640.00   | F 9 F J-   | 01 000 00  |
| A PERSONAL PROPERTY.   | Bank Interest  | 55,333.00  |
| 88,45,857.00   |  | 67,23,313.00   |
|  |  |  |
| Solution of the second second  |  |  |
| 28   | Bank Interest  | 2,094.00   |
|  |  | 3,90,000.00  |
|  | 88,45,857.00  649.00 27,500.00  527.79  786.54 6,570.00  722.56 12,784.00  527.79 40,100.00  527.79 27,599.00  (25,24,665.69)  | S8,45,857.00  Grant: From DEO Pauri Bank Interest  Fees & Funds  Fees & Funds  786.54 6,570.00  722.56 12,784.00  527.79 40,100.00  527.79 27,599.00  (25,24,665.69) |

As per our separate compilation report of even date attached.

Secretary

प्रवन्धक प्रवन्धक Mariagerian विकास समिति पैठाणी, पोटी गढवात, उत्तराखण्ड Place: Srinagar (Garhwal) Dated: June 03, 2023

(CA. Ved Vrat Sharma) F.C.A.

For Ved Vrat & Associates **Chartered Accountants** 

Accountants M.New 91240