

DEOKI BIJAY & CO.

Chartered Accountants

406, Trade Centre, Mackey Road, Mahavir Chowk, Ranchi - 834 001 (JHARKHAND) E-mail: dbc_rnc@yahoo.com • Website: www.dbcca.co.in

INDEPENDENT AUDITOR'S REPORT

VANANCHAL EDUCATIONAL & WELFARE TRUST (District Vaishali, Hazipur, Bihar)

We have audited the financial statements of VANANCHAL EDUCATIONAL & WELFARE TRUST (District Vaishali, Hazipur, Bihar), which comprise the Balance sheet as at March 31, 2023, the Income & Expenditure Account and the Receipt & Payment Account for the year ended.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Indian Trust Act, 1882 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Dinesh College of Edu.(B.Ed) Farathiya, Garhwa

H.O.: HMP HOUSE, 6th Floor, Room No. 607, 4, Fairlie Place, Kolkata - 700001

- Identify and assess the risks of material misstatement of the financial statements, whether due
 to fraud or error, design and perform audit procedures responsive to those risks, and obtain
 audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of
 not detecting a material misstatement resulting from fraud is higher than for one resulting from
 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or
 the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the entity's internal control. Evaluate the appropriateness of
 accounting policies used and the reasonableness of accounting estimates and related
 disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. We communicate with those charges with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For DEOKI BIJAY & Co.

Chartered Accountants

F.R.No: 313105E

CA. Rohit Jain

(Partner)

Membership No. - 401066

Place: Ranchi Date: 31.10.2023

UDIN: 24401066BKFGBJ9134

DED ACCO

Principal

Principal

Dinesh College of Edu.(B.Ed)

Farathiya, Carhwa

DINESH COLLEGE OF EDUCATION

Balance Sheet

	DINESH C	OLLEGE OF EDUCATION Garhwa		
		Deleges Shoot		
	as o	Balance Sheet on 31st March 2023		
				Amount(Rs.)
Funds & Liabilities	Amour			(169,835.00
General Fund		FIXED ASSETS (As per Schedule A)		
Opening Balance	5,345,672.36	(As per Schedule A)		
Add: Excess of Income	(523,723.00) (4,821	INVESTMENTS		769,395.0
over Expenditure		FD with SBI 35285169508		1,074,124.0
		FD with SBI 35285175476 FD with SBI 37324840155		932,751.0
		FD with SBI 37324864596		666,251.0
		<u>Deposits</u> Reserve Funds with RU		250,000.0 50,000.0
		Security with JAC		y 50,000.0
		Advances		(4 020
		Advance to Employees		(1,072.
		Cash & Bank Balances		
		Cash In Hand	92,329.00 816,192.36	908,521
		SBI A/C No. 06666	1 816,192.30	
	4.83	21,949.36		4,821,949
		For Vanachal Education	al & Welfare Trust	
FOR DEOKI BIJAY & CO.		For Vananchal Educ	ational & Welfare Trust	
Chartered Accountants F.R. No. 313105E	978	rol renovana and		
F.K. NO. 3131031	18/	M,		
RABU	рн) *)	Pawan Kumar	Managing Trustee	
CA. Rohit Jain	1/8/	Managing Trustee		
CA. Rohit Jain Partner Mem. No.: 401066	50°5/			
Place : Ranchi				
Date: 28-10-2023				
3 1 OCT 2023				
		(Stuffe	
		Prin	inal	
		Prin	e of Edu.(B.Ed)	
		Dinesh Colleg	Carhwa Carhwa	
		Farathiy	a, Garhwa	

DINESH COLLEGE OF EDUCATION

Income & Expenditure Account

DINESH COLLEGE C	va		
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Income & Expend	diture Account		
for the year ended	31st March 2023		A(De)
Ameunt/De \	Income		Amount(Rs.)
			351,000.00
9.340.00	Admission & Registration	Fee	75,500.00
180 000.00	Form Fee		118,000.00
6.104.00	Registration Fees		232,000.00
29.116.00	Library Fee		17,859,503.00
20 190 00	Tuition Fee		77,500.00
15.091.983.00	CLC & Migration Fees		357,600.0
3 662 775.00	Exam Fee		24.0
10,000.00	Other Fees		190,116.0
357 600.00	Interest on FD		
357,600.00			
			523,723.
7,710.00	Excess of Expenditure (Over Income	
7,220.00	CROOL		19,784,966.
10 794 966 0	0		
19,784,500.0			
	For Vanachal Educatio	nal & Welfare Trust	
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	Pawan Kumar	Managing Trustae	
	Managing Trustee		
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	9,340.00 180,000.00 6,104.00 29,116.00 30,180.00 15,091,983.00 3,662,775.00 10,000.00 357,600.00 261,600.00 54,330.00 75,000.00 9,718.00 7,220.00	9,340.00 Admission & Registration 180,000.00 Form Fee 6,104.00 Registration Fees 29,116.00 Library Fee 30,180.00 Tuition Fee 15,091,983.00 CLC & Migration Fees 10,000.00 Other Fees 357,600.00 Interest on FD 261,600.00 54,330.00 75,000.00 9,718.00 7,220.00 Excess of Expenditure Company For Vanachal Education For Vanachal Education Pawan Kumar Managing Trustee	Amount(Rs.) 9,340.00 Admission & Registration Fee 180,000.00 Form Fee 6,104.00 Registration Fees 29,116.00 Library Fee 30,180.00 Tuition Fee 15,091,983.00 CLC & Migration Fees 10,000.00 Other Fees 357,600.00 Interest on FD 261,600.00 54,330.00 75,000.00 9,718.00 7,220.00 Excess of Expenditure Over Income 19,784,966.00 For Vananchal Educational & Welfare Trust For Vananchal Educational & Welfare Trust

DINESH COLLEGE OF EDUCATION

Receipt & Payment Account

	Garh	THE PROPERTY OF THE PARTY OF TH							
	Receipt & Pay	ment Account	*						
	or the year ended	31st March 2023							
	of the year eness		Amount(Rs.) Amo	ount(Rs.)					
Amount/De \	Amount(Rs.)	Payment							
Amount(NS-)		THE TANK EVNANCES							
		Establishment Expenses	9,340.00						
88,829.00		Advertisement Expenses							
	1,611,373.36	Attiliation rees							
		Crant to VEWT	15,091,983.00						
351,000.00			3,662,775.00						
75,500.00		Salary From Form Expenses	10,000.00						
118,000.00									
232,000.00		Pogistration Fee Paid							
17,859,503.00		Journal & Periodicals							
77,500.00		Migration Fees Paid							
357,600.00		Mahile Evnenses		19,755,850.0					
		Mobile Expenses	7,220.00	19,755,850.0					
		00 Printing & Stationary							
		s Avence Given		1,072.0					
		Advance diver		1,072.0					
	3,000.	00 Advance to Employees		169,021.					
		ED with CRI		109,021.					
		FD MINI 201		41,152					
		Fixed Assets Purchased		41,132					
		FIXER ASSERT I GLEVE							
		Closing Balances							
		Cosh In Hand		908,521					
		CBI A /C No. 06666	816,192.36	500,321					
		SDI M CHO. GOVE		20,875,616					
		6.36		20,073,010					
	20,875,61	0.30							
		For Vanachal Educational & Welfare Trust							
		For Vananchal Educational & Welfare Trust							
BUILD		L Of Administrate manage							
DOUNT #		41							
15/		/m.							
101		Payan Kumar	Managing Trustee						
		Managing Trustee							
13									
PED ACCOUNT									
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		Illinach Callaga as s	Tale (72) 12 all						
	88,829.00 1,522,544.36 351,000.00 75,500.00 118,000.00 232,000.00 77,500.00 357,600.00 24.00 190,116.00	88,829.00 1,522,544.36 351,000.00 75,500.00 118,000.00 232,000.00 357,600.00 24.00 190,116.00 19,261,243.0 3,000.	88,829.00 1,522,544.36 1,611,373.36 Affiliation Fees Bank Charges Electricity Grant to VEWT Salary Exam Form Expenses Exam Fees Registration Fee Paid Journal & Periodicals Migration Fees Paid Mobile Expenses 19,261,243.00 Printing & Stationary Fees Advance Given Advance to Employees FD with SBI Fixed Assets Purchased Closing Balances Cash In Hand SBI A/C No. 06666 20,875,616.36 For Vananchal Educationa	## Amount(Rs.) Amount(Rs.) Payment ## Amount(Rs.) Amount(Rs.) Payment ## Advance Given ## Amount(Rs.) Payment ## Advance Given ## Amount(Rs.) Payment ## Advance Given ## A					

Schedule 'A'

- STRUCKELL CONFERENCE FOR FILL FOR FILL FOR

Dinesh College of Education Garhwa

Fixed Assets

	Donreciation W.D.V. As on	31.03.2023	1 46 551 00	7	5,004.00	3,694.00	13,926.00	1 69 835 00	1	
	Donreciation	For The Year		12	3,776.00	652.00	2,457.00		29,116.00	
		As on 31.03.23 For The Year		1,68,782.00	9,440.00	4,346.00	16,383.00		1,98,951.00	
The second second	Deductions	during the		1		-				
	Additions during the year	(Less than	180 days)	00 021 11	41,132.00		1		41 152 00	Tripula
	Additions du	(More than	180 days)		1	,	t			1
		As on	01.04.2022		1,27,630.00	9,440.00	4,346.00	16,383.00		1,57,799.00
			Mario of Assets	Name of the		Books	Computer	Furniture & Fixing	Laboratory 14 ar	Total

Menaging Trustee For Vananchal Educational & Welfare Trust



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Directo College of Edutio Edit