

**RAM RADHIKA TRUST**  
**PAN No :- AABTR8853M**

**Audit Report**  
**Audit Under Section 12A(1)(b) of Income Tax Act, 1961**

**Financial Year** : **2023-2024**  
**Assessment Year** : **2024-2025**  
**Date of Audit Report** : **09/09/2024**

**VISHNU PRASAD JALAN**  
**D.D. JALAN & CO**  
**Chartered Accountants**

## FORM NO. 10BB

[See rules 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

We have examined the balance sheet of RAM RADHIKA TRUST (PAN No : AABTR8853M) as at 31/03/2024 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations which to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications -

### 1. AS PER NOTES TO ACCOUNTS

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

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31/03/2024 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2024 subject to the following observations/qualifications

### 1. AS PER NOTES TO ACCOUNTS

The prescribed particulars are annexed hereto.

Date : 09/09/2024

Place : GORAKHPUR

FOR D.D. JALAN & CO

(Chartered Accountants)

Firm Registration Number :0321042C



VISHNU PRASAD JALAN

(PARTNER)

M No. :054355

PAN : ABHPJ9122G

UDIN : 24054355BKEOET3793

**ANNEXURE**  
**Statement of particulars**

1	PAN of the auditee	AABTR8853M
2	Name of the auditee	RAM RADHIKA TRUST
3	Assessment Year	2024-2025
4	Previous year date	01/04/2023-31/03/2024
5	Registered Address of the auditee	6A RAM RADHIKA VILA CIVIL LINES GORAKHPUR UTTAR PRADESH 273001
6	Other addresses, if applicable	
7	Type of the auditee	Trust <input checked="" type="checkbox"/> Society <input type="checkbox"/> Comp any <input type="checkbox"/> Oth ers <input type="checkbox"/>
8	Whether the auditee is established under an instrument?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

9 (a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	Unique Identification Number	Address	Id Code	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ARVIND NATH TEWARI	2-Founder	0	1-PAN	6A 6A CIVIL LINES Gorakhpur Gorakhpur H.O GORAKH PUR GORAKH PUR Uttar Pradesh INDIA 273001	AAWPT4 751H	No	
SUSHILA TRIPATHI	4-Trustee	0	1-PAN	6A 6A CIVIL LINES Gorakhpur Gorakhpur H.O GORAKH PUR GORAKH PUR Uttar Pradesh INDIA 273001	ADCPT06 00L	No	
ANSHUMAN TRIPATHI	4-Trustee	0	1-PAN	6A 6A CIVIL LINES Gorakhpur Gorakhpur H.O GORAKH PUR GORAKH PUR Uttar Pradesh	AEFPT39 95J	No	



10	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
	(ii)	If yes in 10 (i) , date of commencement of activities	
	(iii)	If the answer to 10(i) is yes, whether application for registration under 2[sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
	(iv)	If yes in 10(iii) above, the date of application for registration or approval	
11	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee	Yes
	(ii)	If Yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
	(a)	Address of such place where the books are maintained	
	(b)	Date of decision by management to keep account at such place	
	(c)	Whether intimated to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA?	
		Date of intimation to Assessing Officer	

12	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >			<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	No
13	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year						0
14	Donations not reported in Form No. 10BD /Not required to fill Form No. 10BD						0
15	Total voluntary contributions received by the auditee during the previous year [13+14]						0
16	Total foreign contribution out of the total voluntary contributions stated in 15						0
17	Voluntary Contribution forming part of corpus (which are included in 15)						0
18	Anonymous donations taxable @30% under section 115BBC						0
19	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained						0
20	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]						0
21	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15						8759451
22	Income required to be applied in India by the auditee during the previous year [20+21]						8759451
23	Application of income (excluding application not eligible and reported under serial number 27)						
	(i)	Total amount applied for charitable or religious purposes in India during the previous year				10581329	
	(ii)	Amount which was not actually paid during the previous year [if included in (i)]				3447995	
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year				3243825	
	(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]				10377159	
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year				0	
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year				-1471578	
		Amount to be disallowed from application					
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40				0	
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A				0	
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards corpus				0	
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects				0	

	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act				0	
	(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained				0	
	(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained				0	
	(xiv)	Applied for any purpose beyond the objects of the trust or institution				0	
	(xv)	Any other disallowance				0	
	(xvi)	Total allowable application [ {23(iv)+23(v)+23(vi) \$ {23(vii) to 23(xv)}]				8905581	
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11				0	
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11				0	
	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income				1260461	
24		Taxable income 22- [23(xvi) to 23(xix)]				-1406591	
25		Income taxable under section 115BBI				0	
26		Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				0	
27		Application of income out of the following sources during the previous year				0	
	(a)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				0	
0	0	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year				0	
0	0	Income of earlier previous years up to 15% accumulated or set apart				1137100	
0	113	Corpus				0	
0	710						
0	0	Borrowed fund				1471578	
0	147	Any other (Please specify)				0	
0	157						
0	8						
28		Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
		4. any trustee of the trust or manager (by whatever name called) of the institution	ARVIND NATH TEWARI	AAWPT4751H		6A 6A CIVIL LINES Gorakhpur Gorakhpur H.O GORAKHPUR GORAKHPUR Uttar Pradesh INDIA 273001	
29		Details of transactions referred to in section 13 (2)					
(a)		Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0
(b)		Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without			<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	0



(1)	(2)	(3)	(4)	available	available	(7)	deducted	if any
				(5)	(6)		(8)	(9)

**Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A**

S.no.	Date of payment	Amount of payment (In Rs.)	Nature of payment (In Rs.)	Details of payee			
				Name	PAN if available	aadhaar, if available	Address

**Schedule TDS/TCS**

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**Schedule Statement of TDS/TCS**

Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)

**Schedule Interest on TDS/TCS**

Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment Amount
(1)	(2)	(3)	(4)





FINANCIAL YEAR

2023-24

**CALCULATION OF 10B**

<b>TOTAL EXPENDITURE</b>		7498990.24	
LESS DEPRICIATION		0.00	
			<b><u>7498990.24</u></b>
<b>ADD ADDITION TO FA</b>			
BUILDING UNDER CONSTRUCTION	1189470.00		
BOOKS	90157.00		
VEHICLE	1802712.00		
LESS: OUT OF RESERVE FUND	0.00		<b><u>3082339.00</u></b>
<b>ADD REPAYMENT OF SECURED LOANS</b>			
SECURED LOANS AS PER 31.03.23	0.00		
SECURED LOANS AS PER 31.03.24	1370578.28		<b><u>-1370578.28</u></b>
<b>ADD REPAYMENT OF UNSECURED LOANS</b>			
SECURED LOANS AS PER 31.03.23	3724799.00		
SECURED LOANS AS PER 31.03.24	3825799.00		<b><u>-101000.00</u></b>
<b>APPLICATION OF INCOME 23i</b>			<b>9109750.96</b>
<b>ADD REPAYMENT OF SUNDRY CREDITORS</b>			
CURR LIABI AS ON 31.3.23	2098020.00		
CURR LIABI AS ON 31.3.24	1749155.00		<b><u>348865.00</u></b>
<b>ADD REPAYMENT OF PROVISION AND ADVANCE FEES</b>			
CURR LIABI AS ON 31.3.23	1145805.00		
CURR LIABI AS ON 31.3.24	1698840.00		<b><u>-553035.00</u></b>
TOTAL APPLICATION 23iv	A		8905580.96
TOTAL RECEIPTS		8759451.00	
LESS FEES RECEIVABLE		0.00	
NET RECEIPT	B		<b><u>8759451.00</u></b>
85% OF ABOVE B			7445533.35
15% OF RECEIPTS			1313917.65
AMT TRF TO RESERVE FUND U/S 11 2 C	C		0.00
AMOUNT FINALLY SET APART	23xix		-146129.96



D.D. JALAN & CO.  
CHARTERED ACCOUNTANTS

2ND, HEALTH OFFICER BUILDING  
TOWN HALL, GORAKHPUR

RAM RADHIKA TRUST  
6A RAM RADHIKA VILLA , CIVIL LINES  
GORAKHPUR

INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>TO BANK CHARGES</u>	159.30	BY DONATION RECIVED	0.00
<u>EXCESS OF INCOME OVER EXI</u>	1260460.76	BY INTEREST ON SB ACCOUNT	4371.00
		BY INTEREST ON FIXED DEPOSIT	193236.00
		BY PROFIT FROM MAHAVIDHYALAY	1063013.06
	<u>1260620.06</u>		<u>1260620.06</u>

NOTE: THIS RECEIPTS & PAYMENT A/C HAS BEEN COMPILED FROM BOOKS OF ACCOUNTS  
PRODUCED BEFORE US FOR OUR VERIFICATION & SAPARTE AUDIT REPORT ANNEXURED HEREWITH.

UDIN:24054355BKEOET3793

DATED: 09.09.2024

PLACE: GORAKHPUR

FOR & ON BEHALF OF D. D. JALAN & CO.  
CHARTERED ACCOUNTANTS



RAM RADHIKA MAHAVIDHYALAY  
CHATIYA MEHRUNA  
DEORIA

BALANCE SHEET AS ON 31.03.2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CORPUS FUND</b>			<b>FIXED ASSEST</b>		
DONATION RECEIVED	325000.00	325000.00	BOOKS	421847.00	
			CCTV CAMERA	619420.00	
<b>CAPITAL FUND</b>			COMPUTERS	108150.00	
<b>LOAN FROM TRUST</b>			FURNITURE	522922.00	
OPENING BALANCE	606122.34		ELECTRICAL FITTINGS	209484.00	
ADD: EXCESS INCOME	1063013.06		MUSIC INSTRUMENT	12140.00	
LESS: REPAY TO TRUST	1211758.00		PROJECTOR	24500.00	
LESS: TDS	6429.00	450948.40	AQUASOFT WATER PRUIFIER 1000 LTR	32400.00	
			BIOMETRIC MACHINE WITH CARD READER	8000.00	
<b>CAUTION MONEY</b>			BIOMETRIC MACHINE WITH FINGER PRINT READER	4500.00	
OPENING BALANCE	2067000.00	2067000.00	CANAN LASERJET PRINTER - MF 244 DW	19900.00	
			EVOLIS CARD PRINTER PRIMACY	50900.00	
<b>SECURED LOAN</b>			VEICLE MG HECTER	2502712.00	4536875.00
HDFC BANK VELICLE LOAN		1370578.28			
			<b>INVESTMENT</b>		
<b>UNSECURED LOAN</b>			<b>F.D.R IN UP BARODA BANK</b>		
ARVIND NATH TEWARI HUF	1500000.00		OPENING BALANCE	2635722.00	
ARVIND NATH TIWARI	1462032.00		NEW FDR	0.00	
ARVIND NATH TIWARI AOP	101000.00		ACCURED INTEREST	57855.00	2693577.00
SUSHILA TRIPATHI	300000.00	3363032.00			
			<b>SUNDRY DEBTORS</b>		
<b>CURRENT LIABILITES</b>			FEES OUT ATANDING		266500.00
SUNDRY CREDITORS	1749155.00	1749155.00			
			<b>RD IN HDFC</b>		
<b>PROVISIONS</b>			ADDITION DURING THE YEAR	4055.00	
SALALRY PAYABLE	1343000.00		ADD INTEEST	79.00	4134.00
EXAMINATION FEES PAYABLE	355840.00	1698840.00			
			<b>CASH AT BANK</b>		
			UP BARODA BANK - 75070159947	1456636.70	
			UP BARODA BANK - 75060382694	1375737.30	
			UP BARODA BANK - 75084439113	106472.80	
			BHARAT PAY	0.00	
			HDFC BANK - 50100048940016	514973.65	
			HDFC BANK NSS GEN - 50100366092272	322.11	
			HDFC BANK NSS SPL - 50100363269156	54593.12	3508735.68
			<b>CASH IN HAND</b>	14732.00	14732.00
		<b>11024553.68</b>			<b>11024553.68</b>

0.00

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PARTNER

RAM RADHIKA MAHAVIDHYALAY  
CHATIYA MEHRUNA  
DEORIA

INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH 2024

EXPENSE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO DIRECT EXPENSES</b>			<b>BY DIRECT INCOME</b>		
SALARY TO TEACHER & STAFF	4631579.00		ADMISSION RECEIPT	8441190.00	8441190.00
EXAMINATION FEES	2400461.00	7032040.00			
<b>TO INDIRECT EXPENSES</b>			<b>BY INDIRECT INCOME</b>		
TO BANK CHARGES	7251.04		BY SAVING INTEREST	51851.00	
TO ANNUAL DAY FUNCTION	48500.00		BY FDR INTEREST	64284.00	
TO EXAM FORM LOADING & PHOTOCOPY EXP	110240.00		BY ROUND OFF	0.00	
TO MISC EXP	8490.35		BY EXP. REBURSE BY D.D.U.U	4440.00	
TO REGISTRATION CHARGE PAID TO UNIVERS	11250.00		BY RD INTT	79.00	120654.00
TO SPORTS DAY FUNCTION	38590.00				
TO STAFF WELFARE	0.00				
TO PRATICAL EXAM EXP	32540.00				
TO ADVERTISING EXP	6000.00				
TO BOOKS & JOURNALS	28150.00				
TO NEWSPAPER EXP	3200.00				
TO BULK S.M.S SERVICE CHARGE	0.00				
TO ELECTRICTY BILL	2782.00				
TO NSS PROGRAMME EXP	13500.00				
TO VEHICLE EXP	0.00				
TO GENERATOR RUNNING & DISEAL EXP	0.00				
TO PRINTING & STATIONERY EXP	0.00				
TO RANGE ROVER FEES	20999.00				
TO B.Ed STUDY KITS	70000.00				
TO CAR INSURANCE	2650.00				
TO REPAIR & MAINTAINENCE	0.00				
TO TELEPHONE EXP	7732.27				
TO TRAVELLING EXP	8479.00				
TO INTEREST ON TERL LOAN	42937.28				
TO WEBSITE RENEWAL	3500.00	466790.94			
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		1063013.06			
		<b>8561844.00</b>			<b>8561844.00</b>

0.00

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