


3.1 Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2022-23	1160.32	143.95	28.73	0.15	1333.14
2021-22	184.31	36.97	4.70	0.32	226.30
2020-21	400.41	12.27	15.38	0.66	428.72
2019-20	95.16	12.27	15.90	0.19	123.51
2018-19	54.69	13.87	18.40	0.45	87.41


Principal
CATALYST COLLEGE
 Plot No.- C-16(P) Patliputra Industrial Area
 Patliputra, Patna-13



[UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA]
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA
BALANCE SHEET AS AT 31ST MARCH, 2020

PREVIOUS YEAR RS.	LIABILITIES		CURRENT YEAR Rs.	PREVIOUS YEAR RS.	ASSETS	CURRENT YEAR Rs.
	RESERVE & SURPLUS				FIXED ASSETS	
	INCOME & EXPENDITURE ACCOUNTS				(ANNEXURE 'B')	
3,98,97,413.55	OPENING BALANCE	4,26,70,920.85		12,30,617.40		10,94,159.75
27,73,507.29	ADD DURING THE YEAR	1,07,798.58	4,27,78,719.43		CASH & BANK BALANCES	
				49,282.60	BANK OF BARODA 6293	2,01,467.83
4,40,119.00	OTHER CURRENT LIABILITIES (ANNEXURE 'A')		7,58,791.00	2,37,914.08	CASH IN HAND	31,354.08
						2,32,821.91
				65,500.00	Cimage Branch	(3,42,450.00)
				7,500.00	Cimage Professional College	(1,48,800.00)
				4,15,20,225.77	Swatantra Senani Shankarlal Agrawal HEAD OFFICE A/C	6,723.00
						4,26,95,055.77
4,31,11,039.85	TOTAL		4,35,37,510.43	4,31,11,039.85	TOTAL	4,35,37,510.43

AS PER OUR REPORT OF EVEN DATE ATTACHED
NOTES TO ACCOUNTS ANNEXURE 'G'

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
(FRN NO :006271C)

(Signature)

SANJAY GOENKA
Partner
M. N. 074350

For Vijayam Educational Trust

(Signature)
(Secretary)

(Signature)
(President)

Place :- Patna
Date :- 15.01.2021

CATALYST COLLEGE
KULHARIA COMPLEX, NEAR ASHOK RAJ PATH, PATNA

DESCRIPTION	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
<u>ANNEXURE - 'A' (OTHER CURRENT LIABILITIES)</u>		
University Fee Payable	93,900.00	-
Security Money(Library)	2,58,880.00	3,48,880.00
Salary Payable	2,22,175.00	86,421.00
Electricity Payable	2,711.00	4,818.00
Rent Payable	1,81,125.00	-
TOTAL	7,58,791.00	4,40,119.00

[UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA]
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2020

Catalyst College

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR Rs.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR Rs.
10,26,258.00	TO SALARY & ALLOWANCES	18,01,986.00	72,59,061.00	BY STUDENT COLLECTION	51,10,898.00
4,557.00	TO BANK CHARGE & COMMISSION	5,818.77			
1,09,016.00	TO ELECTRICITY EXPENSES	62,881.00	12,873.00	BY BANK INTEREST	5,597.00
59,782.00	TO OFFICE EXPENSES	62,278.00	-	BY MISC INCOME	-
11,548.00	TO TRAVELING & CONVEYANCE	39,460.00			
2,10,787.00	TO STUDENT WELFARE EXPENSES	3,09,835.00			
17,551.00	TO STAFF WELFARE EXPENSES	62,022.00			
3,70,080.00	TO HONORARIUM EXPENSES	-			
12,28,956.00	TO RENT	12,28,956.00			
3,80,290.00	TO UNIFORM EXP.	-			
83,327.00	TO PRINTING & STATIONARY	1,55,835.00			
12,426.00	TO TELEPHONE EXPENSES	9,847.00			
90,410.00	TO CULTURAL PROGRAMME EXPENSES	1,03,972.00			
3,020.00	TO NEWSPAPER & PERIODICALS	3,473.00			
19,120.00	TO REPAIR & MAINTAINANCE	36,700.00			
2,586.00	TO POSTAGE, TELEGRAM & FAX EXPENSES	3,340.00			
27,300.00	TO GENERATOR RUNNING EXPENSES	55,895.00			
6,18,200.00	TO UNIVERSITY SEMESTER FEE	6,54,131.00			
4,759.00	TO BOOK, CD & DISTRIBUTION EXP.	2,732.00			
24,000.00	TO ACCOUNTING CHARGES	-			
4,720.00	TO CANTEEN EXPENSES	5,428.00			
5,975.00	TO COMPUTER MAINTAINANCE	8,525.00			
1,80,203.71	TO DEPRECIATION	1,54,957.65			
3,555.00	TO LEGAL EXPENSE	2,900.00			
-	TO ADVERTISEMENT	83,000.00			
-	TO RETENTION BONUS	81,724.00			
-	TO SUNDRY BALANCE W/OFF	73,000.00			
-	TO EXCESS OF INCOME OVER EXPENDITURE	-			
27,73,507.29	TRANSFERRED TO B/S.	1,07,798.58			
72,71,934.00	TOTAL	51,16,495.00	72,71,934.00	TOTAL	51,16,495.00

AS PER OUR REPORT OF EVEN DATE ATTACHED
NOTES TO ACCOUNTS ANNEXURE " G "

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
(FRN NO : 006271C)

Sanjay Goenka
SANJAY GOENKA
Partner
M. N. 074350

Place :- Patna
Date :- 15.01.2021

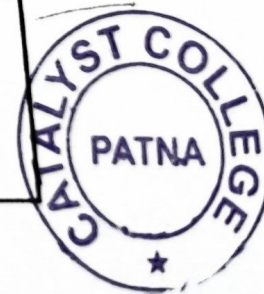
For Vijayam Educational Trust

Secretary
(Secretary)

President
(President)

Principal
Principal
CATALYST COLLEGE

Plot No. - C-16(P) Patliputra Industrial Area
Patliputra, Patna-13



ANNEXURE - "B"
FIXED ASSETS AS ON 31.03.2020

PARTICULARS	OPENING BALANCE 01.04.2019	ADDITION		(SALE) / TRANSFER DURING THE YR.	BALANCE AS ON 31.03.2020	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2020
		UPTO 30.09.2019	AFTER 30.09.2019					
	a	b	c	d	e=(a+b+c-d)		f	e-f
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
FURNITURE & FIXTURE	5,87,097.99	-	-	-	5,87,097.99	10%	58,709.80	5,28,388.19
PROJECTOR	87,599.70	-	-	-	87,599.70	15%	13,139.95	74,459.74
CCTV	41,637.28	-	-	-	41,637.28	15%	6,245.59	35,391.69
AIR CONDITIONER	1,05,789.04	-	-	-	1,05,789.04	15%	15,868.36	89,920.68
OFFICE EQUIPMENT+UPS	38,365.05	-	-	-	38,365.05	15%	5,754.76	32,610.29
ELECTRICAL FITTINGS	1,43,149.18	-	-	-	1,43,149.18	10%	14,314.92	1,28,834.26
GENSET	83,512.69	-	-	-	83,512.69	15%	12,526.90	70,985.79
TELEPHONES & MOBILE & SIMENS EPABX	32,171.23	-	18,500.00	-	50,671.23	15%	6,213.18	44,458.05
MOTOR CYCLE	5,145.42	-	-	-	5,145.42	15%	771.81	4,373.61
AQUAGUARD	11,207.75	-	-	-	11,207.75	15%	1,681.16	9,526.58
HEADPHONE	50,961.59	-	-	-	50,961.59	15%	7,644.24	43,317.35
SOUND BOX	22,020.90	-	-	-	22,020.90	15%	3,303.13	18,717.76
COMPUTER & PRINTER	21,959.59	-	-	-	21,959.59	40%	8,783.83	13,175.75
TOTAL	12,30,617.40	-	18,500.00	-	12,49,117.40		1,54,957.65	10,94,159.75

CATALYST COLLEGE						
[UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA]						
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA						
BALANCE SHEET AS AT 31ST MARCH, 2019						
PREVIOUS YEAR RS.	LIABILITIES		CURRENT YEAR Rs.	PREVIOUS YEAR RS.	ASSETS	CURRENT YEAR Rs.
	RESERVE & SURPLUS				FIXED ASSETS	
	INCOME & EXPENDITURE ACCOUNTS			1,410,821.11	(ANNEXURE-'B')	1,230,617.40
33,038,159.48	OPENING BALANCE	39,897,413.55				
6,859,254.08	ADD DURING THE YEAR	2,773,507.29	42,670,920.85		CASH & BANK BALANCES	
				45,674.60	BANK OF BARODA 6293	49,282.60
3,484,669.00	OTHER CURRENT LIABILITIES		440,119.00	124,722.08	Indusind Bank 100004656217	
	(ANNEXURE-'A')			324,451.00	CASH IN HAND	237,914.08
						287,196.68
				353,020.00	SUNDRY DEBTORS	65,500.00
				-	RANJEET KUMAR	7,500.00
				41,123,393.77	HEAD OFFICE A/C	41,520,225.77
43,382,082.55	TOTAL		43,111,039.85	43,382,082.56	TOTAL	43,111,039.85

AS PER OUR REPORT OF EVEN DATE ATTACHED
NOTES TO ACCOUNTS ANNEXURE " G "

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
(FRN NO :006271C)

SANJAY GOENKA
Partner
M. N. 074350

Place :- Patna
Date :- 25.10.2019

For Vijayam Educational Trust


(Secretary)


(President)

CATALYST COLLEGE
[UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA]
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31ST MARCH, 2019

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR Rs.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR Rs.
2,188,541.00	TO SALARY & ALLOWANCES	1,026,258.00	14,229,977.00	BY STUDENT COLLECTION	7,259,061.00
2,923.32	TO BANK CHARGE & COMMISSION	4,557.00			
288,151.00	TO ELECTRICITY EXPENSES	109,016.00	56,912.00	BY BANK INTEREST	12,873.00
98,696.00	TO OFFICE EXPENSES	59,782.00	27.92	BY MISC INCOME	
8,099.00	TO TRAVELING & CONVEYANCE	11,548.00			
313,993.00	TO STUDENT WELFARE EXPENSES	210,787.00			
26,046.00	TO STAFF WELFARE EXPENSES	17,551.00			
749,480.00	TO HONORARIUM EXPENSES	370,080.00			
1,224,360.00	TO RENT	1,228,956.00			
633,000.00	TO UNIFORM EXP.	380,290.00			
173,734.00	TO PRINTING & STATIONARY	83,327.00			
7,202.00	TO TELEPHONE EXPENSES	12,426.00			
210,600.00	TO CULTURAL PROGRAMME EXPENSES	90,410.00			
6,250.00	TO MISC. EXPENSES				
4,170.00	TO NEWSPAPER & PERIODICALS	3,020.00			
23,362.00	TO REPAIR & MAINTAINANCE	19,120.00			
16,940.00	TO SECURITY GUARD EXPENSES				
231.00	TO POSTAGE, TELEGRAM & FAX EXPENSES	2,586.00			
51,203.00	TO GENERATOR RUNNING EXPENSES	27,300.00			
1,150,980.00	TO UNIVERSITY SEMESTER FEE	618,200.00			
2,107.00	TO BOOK, CD & DISTRIBUTION EXP	4,759.00			
24,000.00	TO ACCOUNTING CHARGES	24,000.00			
5,067.00	TO CANTEEN EXPENSES	4,720.00			
4,650.00	TO COMPUTER MAINTAINANCE	5,975.00			
213,877.52	TO DEPRECIATION	180,203.71			
	TO LEGAL EXPENSE	3,555.00			
	TO EXCESS OF INCOME OVER EXPENDITURE				
6,859,254.08	TRANSFERRED TO B/S.	2,773,507.29			
14,286,916.92	TOTAL	7,271,934.00	14,286,916.92	TOTAL	7,271,934.00

AS PER OUR REPORT OF EVEN DATE ATTACHED
NOTES TO ACCOUNTS ANNEXURE " G "

FOR LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS
(FRN NO :006271C)

For Vijayam Educational Trust

(President)

CATALYST COLLEGE
KULHARIA COMPLEX, NEAR ASHOK RAJ PATH, PATNA.

DESCRIPTION	CURRENT YEAR Rs.	PREVIOUS YEAR Rs.
<u>ANNEXURE - 'A' (OTHER CURRENT LIABILITIES)</u>		
University Fee Payable	348,880.00	416,880.00
Security Money(Library)	86,421.00	70,742.00
Salary Payable	4,818.00	10,047.00
Electricity Payable	-	2,987,000.00
Advance Fee Received From Student (2018-19)	440,119.00	3,484,669.00
TOTAL		



CATALYST COLLEGE
[UNDER THE AGIES OF VIJAYAM EDUCATIONAL TRUST, PATNA]
KULHARIA COMPLEX, NEAR - ASHOK RAJ PATH, PATNA

ANNEXURE - "B"

FIXED ASSETS AS ON 31.03.2019

PARTICULARS	OPENING BALANCE 01.04.2018	ADDITION		(SALE) / TRANSFER DURING THE YR.	BALANCE AS ON 31.03.2019	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE AS ON 31.03.2019
		UPTO 30.09.2018	AFTER 30.09.2018					
	a	b	c	d	e=(a+b+c-d)		f	e-f
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
FURNITURE & FIXTURE	652,331.10	-	-	-	652,331.10	10%	65,233.11	587,097.99
PROJECTOR	103,058.47	-	-	-	103,058.47	15%	15,458.77	87,599.70
CCTV	48,985.04	-	-	-	48,985.04	15%	7,347.76	41,637.28
AIR CONDITIONER	124,457.69	-	-	-	124,457.69	15%	18,668.65	105,789.04
OFFICE EQUIPMENT+UPS	45,135.36	-	-	-	45,135.36	15%	6,770.30	38,365.05
ELECTRICAL FITTINGS	159,054.64	-	-	-	159,054.64	10%	15,905.46	143,149.18
GENSET	98,250.23	-	-	-	98,250.23	15%	14,737.53	83,512.69
TELEPHONES & MOBILE & SIMENS EPABX	37,848.51	-	-	-	37,848.51	15%	5,677.28	32,171.23
MOTOR CYCLE	6,053.44	-	-	-	6,053.44	15%	908.02	5,145.42
AQUAGUARD	13,185.58	-	-	-	13,185.58	15%	1,977.84	11,207.75
HEADPHONE	59,954.81	-	-	-	59,954.81	15%	8,993.22	50,961.59
SOUND BOX	25,906.94	-	-	-	25,906.94	15%	3,886.04	22,020.90
COMPUTER & PRINTER	36,599.31	-	-	-	36,599.31	40%	14,639.72	21,959.59
TOTAL	1,410,821.11	-	-	-	1,410,821.11		180,203.71	1,230,617.40

CATALYST COLLEGE

A UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES		CURRENT YEAR	ASSETS	CURRENT YEAR
		(in Rs)		(in Rs)
<u>INCOME AND EXPENDITURE ACCOUNT</u>		53,258,521.05	<u>FIXED ASSETS</u>	978,002.98
OPENING BALANCE	42,778,719.43		<u>LOAN & ADVANCES</u>	426,773.00
ADD: EXCESS OF INCOME OVER EXPENDITURE	10,479,801.62	5,591,988.48	<u>CURRENT ASSETS</u>	
<u>CURRENT LIABILITIES</u>	"1"		CASH & BANK BALANCES	1,188,062.78
			<u>BRANCH/HEAD OFFICE</u>	56,257,670.77
		58,850,509.53		58,850,509.53


As per our report of Even date attached


FOR B R K & CO
Chartered Accountants
FRN: 025078C


(BARUN KUMAR)
PARTNER
M.NO: 432289



FOR VIJAYAM EDUCATIONAL TRUST


(Secretary)


(President)

CATALYST COLLEGEA UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2021**

EXPENDITURE	CURRENT YEAR (in Rs)	INCOME	CURRENT YEAR (in Rs)
TO ELECTRICITY EXPENSES	191,480.00	BY FEE COLLECTION FROM STUDENTS	16,021,419.75
TO RENT EXPENSES	830,947.00	BY INTEREST FROM BANK	14,216.00
TO SALARY & ALLOWANCES	2,457,720.00	BY MISC. INCOME	20.00
TO BANK CHARGES & COMMISSION	2,224.00		
TO COMPUTER MAINTENANCE EXPENSES	46,250.00		
TO RUNNING & MAINTENANCE OF VEHICLES	2,790.00		
TO HONORARIUM EXPENSES	20,000.00		
TO MEDICAL EXPENSES	3,066.00		
TO TELEPHONE & MOBILE EXPENSES	13,358.00		
TO CLEANING & MAINTENANCE	191,851.00		
TO PRINTING & STATIONARY EXPENSES	167,103.00		
TO OFFICE EXPENSES	72,168.00		
TO REPAIR & MAINTANANCE	59,814.00		
TO RETENTION BONUS	50,897.00		
TO CULTURAL PROGRAMME EXPENSES	102,660.00		
TO NEWSPAPER & PERIODICALS EXPENSES	3,000.00		
TO POSTAGE & COURIER EXPENSES	1,560.00		
TO GENERATOR RUNNING EXPENSES	37,060.00		
TO ACCOUNTING CHARGES	50,000.00		
TO ROUND OFF	(4.64)		
TO CANTEEN EXPENSES	28,150.00		
TO SECURITY GUARD EXPENSES	1,888.00		
TO SEMINAR EXPENSES	35,200.00		
TO STAFF WELFARE EXPENSES	77,525.00		
TO REFERENCE EXPENSES	38,708.00		
TO STUDENT BAGS EXPENSES	99,000.00		
TO STUDENT UNIFORM EXPENSES	208,293.00		
TO STUDENT WELFARE EXPENSES	141,290.00		
TO TRAVELLING AND CONVEYANCE	47,780.00		
TO UNIVERSITY FEE	434,900.00		
TO DEPRECIATION	139,156.77		
TO EXCESS OF INCOME OVER EXPENDITURE	10,479,801.62		
	16,035,655.75		16,035,655.7

As per our report of Even date attached

FOR B R K & CO
Chartered Accountants
FRN: 025078C

(BARUN KUMAR)
PARTNER
M.NO: 432289


FOR VIJAYAM EDUCATIONAL TRUST


(Secretary)

(Resident)

Date: 30-12-2021

Place: Patna

Principal

CATALYST COLLEGEPlot No.- C-16(P) Patliputra Industrial Area
Patliputra, Patna-13

NOTES TO ACCOUNTS

SCHEDULE	Amount In Rs. 31.03.2021
<u>1. CURRENT LIABILITIES</u>	
SUNDRY CREDITOR	478,785.00
RENT PAYABLE	530,983.00
SALARY PAYABLE	297,280.23
UNIVERSITY FEE PAYABLE	138,700.00
ADVANCE FEE RECEIVED FROM STUDENT	3,492,562.25
AMOUNT PAYABLE TO STUDENT (STUDENT CREDIT CARD)	182,600.00
ELECTRICITY EXPENSE PAYABLE	38,198.00
ACCOUNTING CHARGES PAYABLE	50,000.00
SECURITY MONEY (LIBRARY)	382,880.00
	5,591,988.48
<u>2. LOAN & ADVANCES</u>	
ADVANCE TO STAFF	426,773.00
	426,773.00
<u>3. BRANCH/HEAD OFFICE</u>	
CIMAGE	(340,100.00)
CIMAGE PROFESSIONAL COLLEGE	(241,921.00)
SWATANTRA SENANI SHANKARLAL AGARWAL	181,723.00
VIJAYAM EDUCATIONAL TRUST	56,649,916.77
VIJIYAM EVENING COLLEGE	8,052.00
	56,257,670.77
<u>4. CASH & BANK BALANCES</u>	
CASH	92,413.00
BANK OF BARODA [16293]	15,649.78
SWEEP A/C	1,080,000.00
	1,188,062.78

DETAILS TO ACCOUNT

PARTICULAR	AMOUNT
<u>SUNDRY CREDITORS</u>	
LAXMAN GIRI	98,780.00
MAAHI COMPUTERS AND PERIPHERALS PVT.LTD	16,150.00
NEW AJANTA FURNISHING	137,605.00
PAAVNI ORGANIC FARMS	23,800.00
RAKESH SINGH	4,000.00
RUNGTA SYNTHETICS	198,450.00
	478,785.00

CATALYST COLLEGE

SCHEDULE 5

FIXED ASSETS

DESCRIPTION	W.D.V. 01.04.2020	ADDITION/DELETION ON/BEFORE 30.09.2020	ADDITION/DELETION AFTER 30.09.2020	COST AS AT 31.03.2021	RATE	DEPRECIATION	AS AT 31.03.2021
				89,920.68	15%	13,488.10	76,432.58
AIR CONDITIONER	89,920.68	-	-	9,526.58	15%	1,428.99	8,097.59
AQUAGUARD	9,526.58	-	-	35,391.69	15%	5,308.75	30,082.94
CCTV	35,391.69	-	23,000.00	36,175.76	40%	9,870.30	26,305.46
COMPUTER & PRINTER	13,175.76	-	-	128,834.26	10%	12,883.43	115,950.83
ELECTRICAL FITTINGS	128,834.26	-	-	528,388.19	10%	52,838.82	475,549.37
FURNITURE & FIXTURE	528,388.19	-	-	70,985.79	15%	10,647.87	60,337.92
GENSET	70,985.79	-	-	43,317.35	15%	6,497.60	36,819.75
HEADPHONE	43,317.35	-	-	4,373.61	15%	656.04	3,717.57
MOTOR CYCLE	4,373.61	-	-	32,610.29	15%	4,891.54	27,713.75
OFFICE EQUIPMENT	32,610.29	-	-	74,459.74	15%	11,168.96	63,290.78
PROJECTOR	74,459.74	-	-	18,717.76	15%	2,807.66	15,910.10
SOUND BOX	18,717.76	-	-	44,458.05	15%	6,668.71	37,789.34
TELEPHONE & MOBILE & SIMENS EPBAX	44,458.05	-	-				
			23,000.00	1,117,159.75		139,156.77	978,002.98
Total	1,094,159.75	-					



CATALYST COLLEGE

A UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES		CURRENT YEAR	ASSETS	CURRENT YEAR
		(in Rs)		(in Rs)
<u>INCOME AND EXPENDITURE ACCOUNT</u>				
OPENING BALANCE	53,258,521.05	64,281,104.04	<u>FIXED ASSETS</u> "5"	954,550.32
ADD: EXCESS OF INCOME OVER EXPENDITURE	11,022,582.99		<u>LOAN & ADVANCES</u> "2"	727,690.00
<u>CURRENT LIABILITIES</u>	"1"	6,328,065.90	<u>CURRENT ASSETS</u>	
			CASH & BANK BALANCES "4"	475,989.85
			<u>BRANCH/HEAD OFFICE</u> "3"	68,450,939.77
		70,609,169.94		70,609,169.94

As per our report of Even date attached

FOR B R K & CO

Chartered Accountants

FRN: 025078C


(BARUN KUMAR)

PARTNER

M.NO: 432289



FOR VIJAYAM EDUCATIONAL TRUST


(Secretary)

(President)

Date: 22-09-2022

Place: Patna

CATALYST COLLEGE

A UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2022

EXPENDITURE	CURRENT YEAR	INCOME	CURRENT YEAR
	(in Rs)		(in Rs)
TO ELECTRICITY EXPENSES	398,664.00	BY FEE COLLECTION FROM STUDENTS	20,089,337.25
TO SALARY & ALLOWANCES	4,557,698.00	BY INTEREST FROM BANK	13,736.00
TO BANK CHARGES & COMMISSION	2,554.84	BY MISC. INCOME	8,329.01
TO COMPUTER MAINTENANCE EXPENSES	2,396.00	BY SALE OF ADMISSION FORM	8,200.00
TO RUNNING & MAINTENANCE OF VEHICLES	45,480.00		
TO HONORARIUM EXPENSES	366,100.00		
TO MEDICAL EXPENSES	310.00		
TO TELEPHONE & MOBILE EXPENSES	5,912.00		
TO INTERNET EXPENSES	6,419.00		
TO CLEANING & MAINTENANCE	164,136.00		
TO PRINTING & STATIONARY EXPENSES	45,864.00		
TO OFFICE EXPENSES	160,605.00		
TO REPAIR & MAINTENANCE	75,484.00		
TO RETENTION BONUS	14,242.00		
TO CULTURAL PROGRAMME EXPENSES	106,365.00		
TO NEWSPAPER & PERIODICALS EXPENSES	5,165.00		
TO POSTAGE & COURIER EXPENSES	5,500.00		
TO GENERATOR RUNNING EXPENSES	46,000.00		
TO ACCOUNTING CHARGES	24,000.00		
TO ROUND OFF	(24.23)		
TO CANTEEN EXPENSES	39,375.00		
TO SECURITY GUARD EXPENSES	60,191.00		
TO SEMINAR EXPENSES	57,800.00		
TO STAFF WELFARE EXPENSES	180,378.00		
TO STUDENT BAGS EXPENSES	1,220.00		
TO STUDENT UNIFORM EXPENSES	344,700.00		
TO STUDENT WELFARE EXPENSES	194,400.00		
TO TRAVELLING AND CONVEYANCE	167,487.00		
TO UNIVERSITY FEE	940,941.00		
TO ADVERTISEMENT & PUBLICITY EXPS	703,120.00		
TO PROFESSIONAL CHARGES	101,480.00		
TO SCHOLARSHIP EXPS	31,000.00		
TO MISC EXPS	36,605.00		
TO ADMISSION EXPENSES	60,000.00		
TO LEGAL EXP	5,000.00		
TO DEPRECIATION	140,451.66		
TO EXCESS OF INCOME OVER EXPENDITURE	11,022,582.99		
	20,119,602.26		20,119,602.26

As per our report of Even date attached
FOR B R K & CO
Chartered Accountants
FRN: 025078C

(BARUN KUMAR)
PARTNER
M.NO: 432289

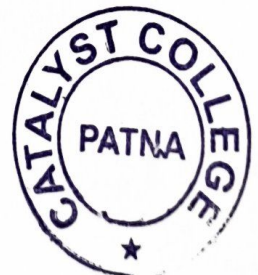


(Secretary)

(President)

Date: 22-09-2022
Place: Patna

Principal
CATALYST COLLEGE
Plot No. C-16(P) Patliputra Industrial Area
Patliputra, Patna-13



NOTES TO ACCOUNTS

<u>SCHEDULE</u>	<u>Amount In Rs.</u> <u>31.03.2022</u>
<u>1. CURRENT LIABILITIES</u>	
JITENDRA KR	7,921.90
RENT PAYABLE	344,065.00
SALARY PAYABLE	288,306.00
UNIVERSITY FEE PAYABLE	747,690.00
ADVANCE FEE RECEIVED FROM STUDENT	4,320,433.00
ELECTRICITY EXPENSE PAYABLE	43,770.00
ACCOUNTING CHARGES PAYABLE	50,000.00
SECURITY MONEY (LIBRARY)	525,880.00
	6,328,065.90
<u>2. LOAN & ADVANCES</u>	
ADVANCE TO STAFF	385,290.00
MAAHI COMPUTERS AND PERIPHERALS PVT. LTD	8,600.00
NEERAJ AGARWAL	225,000.00
FEE RECEIVABLE	108,800.00
	727,690.00
<u>3. BRANCH/HEAD OFFICE</u>	
CIMAGE	(303,500.00)
CIMAGE PROFESSIONAL COLLEGE	(1,212,919.00)
SWATANTRA SENANI SHANKARLAL AGARWAL	211,723.00
VIJAYAM EDUCATIONAL TRUST	69,747,583.77
VIJIYAM EVENING COLLEGE	8,052.00
	68,450,939.77
<u>4. CASH & BANK BALANCES</u>	
CASH	140,443.00
BANK OF BARODA [16293] (Overissue of Cheques)	(714,453.15)
SWEEP A/C	1,050,000.00
	475,989.85



CATALYST COLLEGE

SCHEDULE 5

FIXED ASSETS

DESCRIPTION	W.D.V. 01.04.2021	ADDITION/DELETION ON/BEFORE 30.09.2021	ADDITION/DELETION AFTER 30.09.2021	COST AS AT 31.03.2022	RATE	DEPRECIATION	AS AT 31.03.2022
				76,432.58	15%	11,464.89	64,967.69
AIR CONDITIONER	76,432.58	-	-	8,097.59	15%	1,214.64	6,882.95
AQUAGUARD	8,097.59	-	-	30,082.94	15%	4,512.44	25,570.50
CCTV	30,082.94	-	-	26,305.46	40%	10,522.18	15,783.28
COMPUTER & PRINTER	26,305.46	-	-	115,950.83	10%	11,595.08	104,355.75
ELECTRICAL FITTINGS	115,950.83	-	-	483,549.37	10%	47,954.94	435,594.43
FURNITURE & FIXTURE	475,549.37	-	8,000.00	60,337.92	15%	9,050.69	51,287.23
GENSET	60,337.92	-	-	36,819.75	15%	5,522.96	31,296.79
HEADPHONE	36,819.75	-	-	3,717.57	15%	557.64	3,159.93
MOTOR CYCLE	3,717.57	-	-	27,718.75	15%	4,157.81	23,560.94
OFFICE EQUIPMENT	27,718.75	-	-	63,290.78	15%	9,493.62	53,797.16
PROJECTOR	63,290.78	-	-	15,910.10	15%	2,386.52	13,523.58
SOUND BOX	15,910.10	-	-	46,788.34	15%	7,018.25	39,770.09
TELEPHONE & MOBILE & SIMENS EPBAX	37,789.34	8,999.00	-	100,000.00	15%	15,000.00	85,000.00
SIGNBOARD	-	100,000.00	-				
Total	978,002.98	108,999.00	8,000.00	1,095,001.98		140,451.66	954,550.32



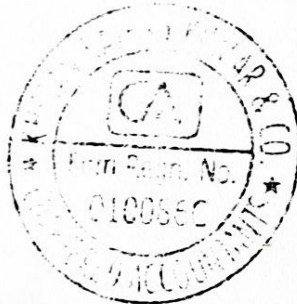
CATALYST COLLEGE
A UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES		CURRENT YEAR	ASSETS	CURRENT YEAR
		(in Rs)		(in Rs)
<u>INCOME AND EXPENDITURE ACCOUNT</u>				
OPENING BALANCE	6,42,81,104.04		<u>FIXED ASSETS</u> "5"	11,57,131.9
ADD: EXCESS OF INCOME OVER EXPENDITURE	3,08,68,597.13	9,51,49,701.17	<u>LOAN & ADVANCES</u> "2"	2,628.0
<u>CURRENT LIABILITIES</u>	"1"	4,11,17,547.90	<u>CURRENT ASSETS</u>	
			CASH & BANK BALANCES "4"	13,60,999.3
			<u>BRANCH/HEAD OFFICE</u> "3"	13,37,46,489.7
		13,62,67,249.07		13,62,67,249.0

As per our report of even date
For Khetan Rajesh Kumar & CO.
Chartered Accountants
FRN - 010086C

(AMIT KAMALIA)
Partner



FOR VIJAYAM EDUCATIONAL TRUST


(Secretary)

(President)

M. No. 077618

Place : Patna

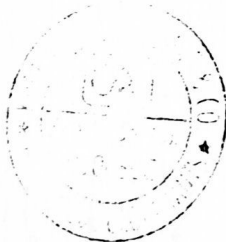
Date : 02-09-2023

CATALYST COLLEGEA UNIT OF VIJAYAM EDUCATIONAL TRUST
KULHARIA COMPLEX, NEAR- ASHOK RAJPATH, PATNA**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2023**

EXPENDITURE	CURRENT YEAR	INCOME	CURRENT YEAR
	(In Rs)		(in Rs)
TO ELECTRICITY EXPENSES	7,62,461.00	BY FEE COLLECTION FROM STUDENTS	5,39,21,227.4
TO SALARY & ALLOWANCES	50,04,192.00	BY INTEREST FROM BANK	41,033.0
TO BANK CHARGES & COMMISSION	8,090.86	BY MISC. INCOME	91,357.0
TO COMPUTER MAINTENANCE EXPENSES	70,851.00		
TO RUNNING & MAINTENANCE OF VEHICLES	1,99,956.10		
TO HONORARIUM EXPENSES	9,91,500.00		
TO MEDICAL EXPENSES	288.00		
TO TELEPHONE & MOBILE EXPENSES	6,575.00		
TO INTERNET EXPENSES	6,600.00		
TO CLEANING & MAINTENANCE	4,79,768.00		
TO PRINTING & STATIONARY EXPENSES	8,68,241.00		
TO OFFICE EXPENSES	9,45,393.00		
TO REPAIR & MAINTENANCE	2,24,715.00		
TO RETENTION BONUS	20,170.00		
TO CULTURAL PROGRAMME EXPENSES	6,54,770.00		
TO NEWSPAPER & PERIODICALS EXPENSES	29,547.00		
TO POSTAGE & COURIER EXPENSES	325.00		
TO GENERATOR RUNNING EXPENSES	1,71,580.00		
TO ROUND OFF	1.00		
TO CANTEEN EXPENSES	50,543.00		
TO SECURITY GUARD EXPENSES	2,02,780.00		
TO SEMINAR EXPENSES	2,89,620.00		
TO STAFF WELFARE EXPENSES	6,76,801.00		
TO STUDENT BAGS EXPENSES	2,69,500.00		
TO STUDENT UNIFORM EXPENSES	16,24,562.00		
TO STUDENT WELFARE EXPENSES	4,24,380.00		
TO TRAVELLING AND CONVEYANCE	4,82,137.00		
TO UNIVERSITY FEE	4,56,568.00		
TO ADVERTISEMENT & PUBLICITY EXPS	57,89,297.00		
TO STUDY MATERIALS	6,68,137.00		
TO SCHOLARSHIP EXPS	7,83,432.00		
TO GARDEN EXPENSES	1,29,610.00		
TO MISC EXPS	2,22,466.00		
TO ADMISSION EXPENSES	4,48,895.00		
TO EXAMINATION EXPENSES	20,500.00		
TO DEPRECIATION	2,00,768.35		
TO EXCESS OF INCOME OVER EXPENDITURE	3,08,68,597.13		
	5,40,53,617.44		5,40,53,617.44

As per our report of Even date attached
FOR KHETAN RAJESH KUMAR & CO
 Chartered Accountants
 FRN: 010086C

(AMIT KAMALIA)
 PARTNER
 M.NO: 077618



FOR VIJAYAM EDUCATIONAL TRUST

[Signature]
 (Secretary)

(President)

Place : Patna
 Date : 02-09-2023

[Signature]
Principal
CATALYST COLLEGE
 Plot No. C-16(P) Patliputra Industrial Area
 Patliputra, Patna-13



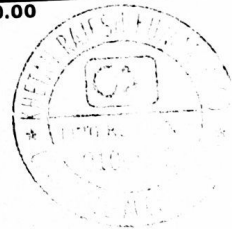
CATALYST COLLEGE

SCHEDULE 5

FIXED ASSETS

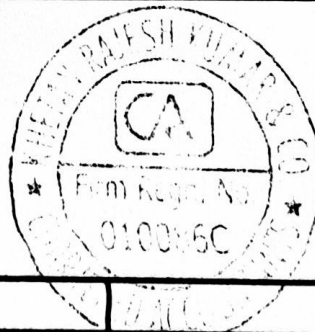
DESCRIPTION	W.D.V. 01.04.2022	ADDITION/DELETION ON/BEFORE 30.09.2022	ADDITION/DELETION AFTER 30.09.2022	COST AS AT 31.03.2023	RATE	DEPRECIATION	AS AT 31.03.2023
				64,967.69	15%	9,745.15	55,222.54
AIR CONDITIONER	6,882.95	-	8,700.00	15,582.95	15%	1,684.94	13,898.01
AQUAGUARD	25,570.50	-	-	25,570.50	15%	3,835.58	21,734.92
CCTV	15,783.28	1,47,650.00	-	1,63,433.28	40%	65,373.31	98,059.97
COMPUTER & PRINTER	1,04,355.75	-	-	1,04,355.75	10%	10,435.58	93,920.17
ELECTRICAL FITTINGS	4,35,594.43	-	-	4,35,594.43	10%	43,559.44	3,92,034.99
FURNITURE & FIXTURE	51,287.23	-	-	51,287.23	15%	7,693.08	43,594.15
GENSET	31,296.79	-	-	31,296.79	15%	4,694.52	26,602.27
HEADPHONE	3,159.93	-	-	3,159.93	15%	473.99	2,685.94
MOTOR CYCLE	23,560.94	-	2,15,000.00	2,38,560.94	15%	19,659.14	2,18,901.80
OFFICE EQUIPMENT	53,797.16	32,000.00	-	85,797.16	15%	12,869.57	72,927.59
PROJECTOR	13,523.58	-	-	13,523.58	15%	2,028.54	11,495.04
SOUND BOX	39,770.09	-	-	39,770.09	15%	5,965.51	33,804.58
TELEPHONE & MOBILE & SIMENS EPBAX	85,000.00	-	-	85,000.00	15%	12,750.00	72,250.00
SIGNBOARD							
Total	9,54,550.32	1,79,650.00	2,23,700.00	13,57,900.32		2,00,768.35	11,57,131.97
			4,03,350.00				

PARTICULARS	DATE OF PURCHASE	AMOUNT
COMPUTER & PRINTER	05/05/2022	1,30,650.00
	17/05/2022	17,000.00
	03/11/2022	2,15,000.00
OFFICE EQUIPMENT	01/06/2022	32,000.00
PROJECTOR	14/12/2022	8,700.00
ULTRA STORAGE UV PURIFIER		4,03,350.00
TOTAL		



NOTES TO ACCOUNTS

SCHEDULE	Amount In Rs. 31.03.2023
<u>1. CURRENT LIABILITIES</u>	
SUNDRY CREDITORS	1,55,678.00
RENT PAYABLE	3,44,065.00
UNIVERSITY FEE PAYABLE	1,55,611.90
ADVANCE FEE RECEIVED FROM STUDENT	3,34,14,110.00
ELECTRICITY EXPENSE PAYABLE	58,221.00
ACCOUNTING CHARGES PAYABLE	50,000.00
AMOUNT PAYABLE TO STUDENT (EXCESS FEE)	60,12,982.00
SECURITY MONEY (LIBRARY)	9,26,880.00
	4,11,17,547.90
<u>2. CURRENT ASSETS</u>	
ADVANCE SALARY TO STAFF	2,628.00
	2,628.00
<u>3. BRANCH/HEAD OFFICE</u>	
CIMAGE	(5,79,900.00)
CIMAGE PROFESSIONAL COLLEGE	(19,21,219.00)
SWATANTRA SENANI SHANKARLAL AGARWAL	11,43,423.00
VIJAYAM EDUCATIONAL TRUST	13,50,96,133.77
VIJIYAM EVENING COLLEGE	8,052.00
	13,37,46,489.77
<u>4. CASH & BANK BALANCES</u>	
CASH	1,66,364.90
BANK OF BARODA [16293] (Overissue of Cheques)	(93,365.57)
SWEEP A/C	12,88,000.00
	13,60,999.33

**DETAILS TO ACCOUNT**

<u>1. SUNDRY CREDITOR</u>	
AJAY SHREE TEXTILE	86,345.00
LUCKY ALI	51,079.00
RDAD SECURITY P LTD	18,254.00