



**VIMAL SHATRUGHAN & CO.
CHARTERED ACCOUNTANTS**

"NAME OF THE SOCIETY"

JILEBIA JAGDEESH BUDHA FOUNDATION

SUBJECT: - AUDITED BALANCE SHEET FOR THE YEAR 2022-2023

ADDRESS: - AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR



Vimal Shatrughan & Co.

Chartered Accountants

AUDITORS' REPORT

We have audited the attached Balance Sheet of "Jalebia Jagdeesh Budha Foundation" At:-Lawapur, Mahnar, Dist.-Vaishali, Bihar as at 31st March 2023 and the annexed Income & Expenditure Account for the year ended on that date, both of which we have signed under reference to this report. These financial statements are the responsibility of the committee of the society. Our responsibility is to express an opinion on the financial statements based on our audit and report that:

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 materials 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 committee, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.
2. We report that :
 - A. As explained by the society all the Receipts & Payments been made in cash. Donation & Subscription received has been certified by the management. Revenue recognized and expenses accounted for on cash basis, Fixed assets stated at actual cost. Depreciation charge on I. T. Act. Fixed Assets valued and certified by the secretary.
 - B. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - C. In our opinion, the society has kept Proper Books of Account as required by law so far as appears from our examination of those books.
 - d. The balance sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
 - e. In our opinion and to the best of our information and according to the explanations given to us and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) In the case of the Balance Sheet of the state of affairs of the society as on 31st March 2023, and
 - (ii) In the case of the Income & Expenditure Account of the society excess of Income over expenditure for the year ended on that date.

Place: Hajipur
Date : 19/05/2023



Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
(Proprietor)

UDIN: 23079518BGUVR1351

JILEBIA JAGDEESH BUDDHA FOUNDATION

AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

PAN: AACAJ0365L

Balance sheet as on 31st March 2023

<u>Source of Fund</u>	<u>Schedule</u>	<u>Amount</u> Rs.
Corpus Funds	"A"	
A. General Fund		
Opening Balance	88323.36	
Add- Surplus during the yr.	<u>4569.51</u>	
Total		92892.87
B. Specific Fund		0.00
C. Capital Fund		----
Opening Balance	91001.00	
Add- Surplus during the yr.	<u>0.00</u>	
Total		91001.00
Loan Fund	"B"	0.00
	Total	<u><u>183893.87</u></u>
<u>Application of fund</u>		
Fixed Assets	"C"	
Gross Block		75183.16
Less :- Depreciation		<u>11296.49</u>
Net Block		63886.67
Net Current Assets		
Current Assets , Loans & Advances	"D"	883637.20
Less:- Current Liabilities & Provision	"E"	<u>763630.00</u>
Net Current Assets		<u>120007.20</u>
Miscellaneous Expenditure (to the extent not written off)		----
	Total	<u><u>183893.87</u></u>

Date : 19/05/2023

Place : Hajipur

In terms of our separate report on even date.

Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
Proprietor

UDIN: 23079518BGUVRC1351



JILEBIA JAGDEESH BUDDHA FOUNDATION

AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Income and Expenditure A/c for the year ended on 31st March 2023

	<u>Schedule</u>	<u>Amount</u> <u>Rs.</u>
A. <u>Income</u>		
Public Donation & Subscription		502262.00
Members Contribution		14350.00
Grant in Aid From NABARD Patna		1007366.00
Total (1)		<u><u>1523978.00</u></u>
B. <u>Expenditure</u>		
By Establishment Expenditure	"F"	122622.00
Vocational Training	"G"	197550.00
Health & Family Welfare Prog.	"H"	23160.00
Seminar / Workshop/ Awareness Camps	"I"	17460.00
Survey & Documentation	"J"	31470.00
Other Activities	"K"	1115850.00
Depreciation		11296.49
Total (2)		<u><u>1519408.49</u></u>
C. Excess of income over expenditure (Surplus)	(1-2)	4569.51
Transferred to General Fund		<u><u>4569.51</u></u>

Date : 19/05/2023

Place : Hajipur

In terms of our separate report on even date.

Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
Proprietor

UDIN: 23079518BGUVRC1351



JILEBIA JAGDEESH BUDDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Receipt and Payment A/c for the year ended on 31st March 2023

	<u>Schedule</u>	<u>Amount</u> Rs.
<u>Receipts</u>		
To Opening Balance		
IDBI 19611*****1656	590916.20	
Cash in Hand	<u>18225.00</u>	609141.20
Public Donation & Subscription		502262.00
Members Contribution		14350.00
Grant in Aid From NABARD		<u>1007366.00</u>
		<u>2133119.20</u>
<u>Payment</u>		
By Establishment Expenditure	"F"	122622.00
Vocational Training	"G"	197550.00
Health & Family Welfare Prog.	"H"	23160.00
Seminar / Workshop/ Awareness Camps	"I"	17460.00
Survey & Documentation	"J"	31470.00
Other Activities	"K"	857220.00
<u>By Closing Balance</u>		
IDBI 19611*****1656	867282.20	
Cash in Hand	<u>16355.00</u>	883637.20
		<u>2133119.20</u>
	Total	



JILEBIA JAGDEESH BUDDHA FOUNDATION

AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Schedule annexed to and forming part of the Balance Sheet as at 31st March 2023Amount
Rs.Details of Corpus Fund

Schedule "A"

A. General Fund

Opening Balance

88323.36

Add :- Transferred from Income & Expenditure A/c

4569.51

92892.87

Total

B. Specific Fund

As per last A/c

0.00

Add: for the year

0.00

Less: Transferred to Income & Expenditure A/c

0.00

0.00

C. Capital Fund

As per last A/c

91001.00

Add :- Transferred from Income & Expenditure A/c

0.00

91001.00

Total

183893.87LoanSchedule- B

A. From Bank & other Govt. Deptt.

B. From Members

C. From Others

Total

0.000.00Current Assets, Loan & Advances

Schedule-D

Cash and Bank Balance

883637.20

Others

Total

883637.20Current LiabilitiesSchedule- E

Creditors

763630.00

Outstanding Expenses

Total

763630.00

JILEBIA JAGDEESH BUDDHA FOUNDATION

AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Schedule annexed to and forming part of Receipt & Payment, Income & Expenditure Account
as at 31st March 2023

		<u>Amount</u>
		Rs.
<u>Establishment Expenditure</u>	<u>Schedule - F</u>	
Honorarium		60000.00
Rent		24000.00
Printing & Stationary		3260.00
T.A. & Conveyance		9280.00
Postage & Stamp		1635.00
Mobile & Internet		3192.00
Meeting Expenses		6745.00
Newspaper & Periodicals		3540.00
Contingencies		9470.00
Audit Fees		1500.00
	Total	<u>122622.00</u>
<u>Expenses on Vocational Training</u>	<u>Schedule- G</u>	
Hybrided Agriculture & Horticulture Traning		197550.00
	Total	<u>197550.00</u>
<u>Expenses on Health Acivities</u>	<u>Schedule-H</u>	
Yoga & Health Care Camp		23160.00
	Total	<u>23160.00</u>
<u>Expenses on Seminar / Awareness Camp/ Workshop</u>	<u>Schedule- I</u>	
Seminar on Agriculture & Horticulture		17460.00
	Total	<u>17460.00</u>
<u>Expenses of Survey & Documentation</u>	<u>Schedule- I</u>	
Medicnal tree Plantation		31470.00
	Total	<u>31470.00</u>
<u>Expenses of other Activities</u>	<u>Schedule- "K"</u>	
Nukkar Natak		18430.00
National Festival		10240.00
Farmer Club & Agriculture Exp(Under Nabard Patna)		
Paid	323550.00	
Outstanding Repayment	505000.00	
Payable	<u>763630.00</u>	
	Total	<u>1592180.00</u>
		<u>1620850.00</u>



JILEBIA JAGDEESH BUDDHA FOUNDATION

AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Sl. No.	Particulars	Gross Block					
		Dep@LT acc	Bal. As on 31/03/2022	Addition during the yr.	Balance 31/03/2023	Depreciation	Balance 31/03/2023
1	Furniture & Fixture	10%	25106.76	0.00	25106.76	2510.68	22596.08
2	Almirah	10%	2620.76	0.00	2620.76	262.08	2358.68
3	Educational Equipments	10%	1381.46	0.00	1381.46	138.15	1243.31
4	Chair & Table	10%	4862.43	0.00	4862.43	486.24	4376.19
5	Books	10%	1855.31	0.00	1855.31	185.53	1669.78
6	Fan	15%	479.02	0.00	479.02	71.85	407.17
7	Traning Equipments	15%	1443.81	0.00	1443.81	216.57	1227.24
8	Sweing Machine	15%	4464.68	0.00	4464.68	669.70	3794.98
9	Medical Equipments	15%	2193.65	0.00	2193.65	329.05	1864.60
10	Vocational Equipments	15%	911.97	0.00	911.97	136.80	775.17
11	Cleaning Equipments	15%	1581.37	0.00	1581.37	237.21	1344.16
12	Embrodry Machine	15%	1180.96	0.00	1180.96	177.14	1003.82
13	Play Equipments	15%	4200.62	0.00	4200.62	630.09	3570.53
14	Tools & Equipments	15%	15658.96	0.00	15658.96	2348.84	13310.12
15	Computer & Printer	40%	7241.40	0.00	7241.40	2896.56	4344.84
	Total		75183.16	0.00	75183.16	11296.49	63886.67

