



**VIMAL SHATRUGHAN & CO.
CHARTERED ACCOUNTANTS**

"NAME OF THE SOCIETY"

JILEBIYA JAGDISH BUDHA FOUNDATION

SUBJECT: - AUDITED BALANCE SHEET FOR THE YEAR 2021-2022

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



Vimal Shatrughan & Co.
Chartered Accountants

AUDITORS' REPORT

We have audited the attached Balance Sheet of "Jalebiya Jagdish Budha Foundation" At:-Lawapur, Mahnar, Dist.-Vaishali, Bihar as at 31st March 2022 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 2022, 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 : 13/05/2022



Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
(Partner)

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JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Balance sheet as on 31st March 2022

<u>Source of Fund</u>	<u>Schedule</u>	<u>Amount</u> Rs.
Corpus Funds	"A"	
A. General Fund		
Opening Balance	84587.87	
Add- Surplus during the yr.	<u>3735.49</u>	
Total		88323.36
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>179324.36</u>
 <u>Application of fund</u>		
Fixed Assets	"C"	
Gross Block		89658.87
Less :- Depreciation		<u>14475.71</u>
Net Block		75183.16
Net Current Assets		
Current Assets , Loans & Advances	"D"	609141.20
Less:- Current Liabilities & Provision	"E"	<u>505000.00</u>
Net Current Assets		<u>104141.20</u>
Miscellaneous Expenditure (to the extent not written off)		----
	Total	<u>179324.36</u>

Date : 13/05/2022
Place : Hajipur



In terms of our separate report on even date.
Vimal Shatraghan & Co.
Chartered Accountants

Vimal Kumar
Partner

JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Income and Expenditure A/c for the year ended on 31st March 2022

	<u>Schedule</u>	<u>Amount</u> <u>Rs.</u>
A. Income		
Public Donation & Subscription		237525.00
Members Contribution		11270.00
Gross Receipt From Vocational Training		63250.00
Grant in Aid From NABARD Patna		2707082.00
Total (1)		3019127.00
B. Expenditure		
By Establishment Expenditure	"F"	111978.80
Vocational Training	"G"	205455.00
Health & Family Welfare Prog.	"H"	16755.00
Seminar / Workshop / Awareness Camps	"I"	16525.00
Survey & Documentation	"J"	45065.00
Other Activities	"K"	2605137.00
Depreciation		14475.71
Total (2)		3015391.51
C. Excess of income over expenditure (Surplus)	(1-2)	3735.49
Transferred to General Fund		3735.49
		3735.49

Date : 13/05/2022

Place : Hajipur

In terms of our separate report on even date.

Vimal Shatrughan & Co.
Chartered Accountants

Vimal Kumar
Partner



JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Receipt and Payment A/c for the year ended on 31st March 2022

	<u>Schedule</u>	<u>Amount</u> Rs.
<u>Receipts</u>		
To Opening Balance		
Central Bank of India	407405.00	
Cash in Hand	<u>1025.00</u>	408430.00
Public Donation & Subscription		237525.00
Members Contribution		11270.00
Gross Receipt From Vocational Traning		63250.00
Grant in Aid From NABARD		<u>2707082.00</u>
		<u>3427557.00</u>
<u>Payment</u>		
By Establishment Expenditure	"F"	111978.80
Vocational Training	"G"	205455.00
Health & Family Welfare Prog.	"H"	16755.00
Seminar / Workshop/ Awareness Camps	"I"	16525.00
Survey & Documentation	"J"	45065.00
Other Activities	"K"	2422637.00
<u>By Closing Balance</u>		
Bank Balance	590916.20	
Cash in Hand	<u>18225.00</u>	609141.20
		<u>3427557.00</u>
	Total	



JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Schedule annexed to and forming part of the Balance Sheet as at 31st March 2022

<u>Details of Corpus Fund</u>	<u>Schedule "A"</u>	Amount Rs.
A. General Fund		
Opening Balance	84587.87	
Add :- Transferred from Income & Expenditure A/c	<u>3735.49</u>	88323.36
Total		
B. Specific Fund		-----
As per last A/c	0.00	
Add: for the year	0.00	
Less: Transferred to Income & Expenditure A/c	<u>0.00</u>	0.00
C. Capital Fund		-----
As per last A/c	91001.00	
Add :- Transferred from Income & Expenditure A/c	<u>0.00</u>	91001.00
	Total	<u><u>179324.36</u></u>
 <u>Loan</u>	 <u>Schedule- B</u>	
A.From Bank & other Govt. Deptt.		-----
B. From Members		-----
C. From Others		0.00
	Total	<u><u>0.00</u></u>
 <u>Current Assets, Loan & Advances</u>	 <u>Schedule-D</u>	
Cash and Bank Balance		609141.20
Others		-----
	Total	<u><u>609141.20</u></u>
 <u>Current Liabilities</u>	 <u>Schedule- E</u>	
Creditors		505000.00
Outstanding Expenses		-----
	Total	<u><u>505000.00</u></u>



JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Schedule annexed to and forming part of Receipt & Payment, Income & Expenditure Account
as at 31st March 2022

<u>Establishment Expenditure</u>	<u>Schedule - F</u>	<u>Amount</u> Rs.
Honorarium		60000.00
Rent		24000.00
Printing & Stationary		2850.00
T.A. & Conveyance		3560.00
Postage & Stamp		1250.00
Mobile & Internet		2443.00
Meeting Expenses		4525.00
Newspaper & Periodicals		3550.00
Bank Charge		70.80
Contingencies		8230.00
Audit Fees		1500.00
	Total	111978.80
<u>Expenses on Vocational Training</u>	<u>Schedule- G</u>	
Hybrid Agriculture & Horticulture Training (NABARD)		205455.00
	Total	205455.00
<u>Expenses on Health Activities</u>	<u>Schedule-H</u>	
Yoga & Health Care Camp (COVID-19)		16755.00
	Total	16755.00
<u>Expenses on Seminar / Awareness Camp/ Workshop</u>	<u>Schedule- I</u>	
Seminar on Agriculture & Horticulture		16525.00
	Total	16525.00
<u>Expenses of Survey & Documentation</u>	<u>Schedule- I</u>	
Medicinal tree Plantation		26320.00
Sanitation Works		18745.00
	Total	45065.00
<u>Expenses of other Activities</u>	<u>Schedule- "K"</u>	
Nukkar Natak (Social Activities)		14255.00
National Festival		9255.00
Farmer Club & Agriculture Exp(Under Nabard Patna)		
Paid	2076627.00	
Outstanding Repayment	322500.00	
Payable	505000.00	
		2904127.00
	Total	2927637.00



JILEBIYA JAGDISH BUDHA FOUNDATION
AT:- LAWAPUR, MAHNAR, DIST-VAISHALI, BIHAR

Sl. No.	Particulars	Gross Block					
		Dep@1% p.a.	Bal. As on 31/03/2021	Addition during the yr.	Balance 31/03/2022	Depreciation	Balance 31/03/2022
1	Furniture & Fixture	10%	27896.40	0.00	27896.40	2789.64	25106.76
2	Almirah	10%	2911.95	0.00	2911.95	291.20	2620.76
3	Educational Equipments	10%	1534.95	0.00	1534.95	153.50	1381.46
4	Chair & Table	10%	5402.70	0.00	5402.70	540.27	4862.43
5	Books	10%	2061.45	0.00	2061.45	206.15	1855.31
6	Fan	15%	563.55	0.00	563.55	84.53	479.02
7	Traning Equipments	15%	1698.60	0.00	1698.60	254.79	1443.81
8	Sweing Machine	15%	5252.58	0.00	5252.58	787.89	4464.69
9	Medical Equipments	15%	2580.77	0.00	2580.77	387.12	2193.65
10	Vocational Equipments	15%	1072.91	0.00	1072.91	160.94	911.97
11	Cleaning Equipments	15%	1860.44	0.00	1860.44	279.07	1581.37
12	Embrodry Machine	15%	1389.37	0.00	1389.37	208.41	1180.96
13	Play Equipments	15%	4941.90	0.00	4941.90	741.29	4200.62
14	Tools & Equipments	15%	18422.30	0.00	18422.30	2763.35	15658.96
15	Computer & Printer	40%	12069.00	0.00	12069.00	4827.60	7241.40
	Total		89658.87	0.00	89658.87	14475.71	75183.16

