



**VIMAL SHATRUGHAN & CO.  
CHARTERED ACCOUNTANTS**

**"NAME OF THE SOCIETY"**

**JILEBIA JAGDEESH BUDHA FOUNDATION**

**SUBJECT: - AUDITED BALANCE SHEET FOR THE YEAR 2023-2024**

**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 31<sup>st</sup> March 2024 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 31<sup>st</sup> March 2024, 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 : 09/04/2024



Vimal Shatrughan & Co.  
Chartered Accountants

Vimal Kumar  
(Proprietor)

UDIN: 24079518BKCAVA8471

Office : Near Chitransh Community Hall, Bagmali, Hajipur, Vaishali (Bihar), Pin-844101

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**JILEBIA JAGDEESH BUDDHA FOUNDATION**

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

PAN: AACAJ0365L

**Balance sheet as on 31st March 2024**

<u>Source of Fund</u>	<u>Schedule</u>	<u>Amount</u> Rs.
Corpus Funds	"A"	
A. General Fund		
Opening Balance	92892.87	
Add- Surplus during the yr.	<u>6735.99</u>	
Total		99628.86
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>190629.86</u></u>
<u>Application of fund</u>		
Fixed Assets	"C"	63886.67
Gross Block		9057.01
Less :- Depreciation		<u>54829.66</u>
Net Block		
Net Current Assets	"D"	785800.20
Current Assets , Loans & Advances	"E"	650000.00
Less:- Current Liabilities & Provision		<u>135800.20</u>
Net Current Assets		135800.20
Miscellaneous Expenditure ( to the extent not written off)		----
	Total	<u><u>190629.86</u></u>

Date : 09/04/2024  
Place : Hajipur

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



Vimal Kumar  
Proprietor  
UDIN: 24079518BKCAVA8471

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

**Income and Expenditure A/c for the year ended on 31st March 2024**

	<u>Schedule</u>	<u>Amount</u> Rs.
<b>A. <u>Income</u></b>		
Public Donation & Subscription		422165.00
Members Contribution		18490.00
Grant in Aid From NABARD Patna		2215314.00
<b>Total (1)</b>		<u><u>2655969.00</u></u>
<b>B. <u>Expenditure</u></b>		
By Establishment Expenditure	"F"	129612.00
Vocational Training	"G"	208870.00
Health & Family Welfare Prog.	"H"	26545.00
Seminar / Workshop/ Awareness Camps	"I"	18843.00
Survey & Documentation	"J"	42840.00
Other Activities	"K"	2213466.00
Depreciation		9057.01
<b>Total (2)</b>		<u><u>2649233.01</u></u>
<b>C. Excess of income over expenditure (Surplus)</b>	<b>(1-2)</b>	<u><u>6735.99</u></u>
Transferred to General Fund		<u><u>6735.99</u></u>

Date : 09/04/2024

Place : Hajipur

In terms of our separate report on even date.

Vimal Shatrughan & Co.

Chartered Accountants



Vimal Kumar

Proprietor

UDIN: 24079518BKCAVA8471

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

Receipt and Payment A/c for the year ended on 31st March 2024

	<u>Schedule</u>	<u>Amount</u> Rs.
<u>Receipts</u>		
To Opening Balance		
IDBI 19611*****1656	867282.20	
Cash in Hand	<u>16355.00</u>	883637.20
Public Donation & Subscription		422165.00
Members Contribution		18490.00
Grant in Aid From NABARD		2215314.00
		<u>3539606.20</u>
<u>Payment</u>		
By Establishment Expenditure	"F"	129612.00
Vocational Training	"G"	208870.00
Health & Family Welfare Prog.	"H"	26545.00
Seminar / Workshop/ Awareness Camps	"I"	18843.00
Survey & Documentation	"J"	42840.00
Other Activities	"K"	2327096.00
<u>By Closing Balance</u>		
IDBI 19611*****1656	763646.20	
Cash in Hand	<u>22154.00</u>	785800.20
		<u>3539606.20</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 2024

<u>Details of Corpus Fund</u>	<u>Schedule "A"</u>	<u>Amount</u> <u>Rs.</u>
<u>A. General Fund</u>		
Opening Balance	92892.87	
Add :- Transferred from Income & Expenditure A/c	<u>6735.99</u>	99628.86
Total		
<u>B. Specific Fund</u>		----
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
<u>C. Capital Fund</u>		----
As per last A/c	91001.00	
Add :- Transferred from Income & Expenditure A/c	<u>0.00</u>	91001.00
	Total	<u>190629.86</u>
<u>Loan</u>	<u>Schedule- B</u>	
A.From Bank & other Govt. Deptt.		----
B. From Members		----
C. From Others		0.00
	Total	<u>0.00</u>
<u>Current Assets , Loan &amp; Advances</u>	<u>Schedule-D</u>	
Cash and Bank Balance		785800.20
Others		----
	Total	<u>785800.20</u>
<u>Current Liabilities</u>	<u>Schedule- E</u>	
Creditors		650000.00
Outstanding Expenses		----
	Total	<u>650000.00</u>





**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 2024

		<u>Amount</u>
		Rs.
<u>Establishment Expenditure</u>	<u>Schedule - F</u>	
Honorarium		63000.00
Rent		24000.00
Printing & Stationary		3450.00
T.A. & Conveyance		9745.00
Postage & Stamp		2872.00
Mobile & Internet		3520.00
Meeting Expenses		7025.00
Newspaper & Periodicals		4255.00
Contingencies		10245.00
Audit Fees		1500.00
	Total	<u>129612.00</u>
<u>Expenses on Vocational Training</u>	<u>Schedule- G</u>	
Hybrid Agriculture & Horticulture Training		208870.00
	Total	<u>208870.00</u>
<u>Expenses on Health Activities</u>	<u>Schedule-H</u>	
Yoga & Health Care Camp		26545.00
	Total	<u>26545.00</u>
<u>Expenses on Seminar / Awareness Camp/ Workshop</u>	<u>Schedule- I</u>	
Seminar on Agriculture & Horticulture		18843.00
	Total	<u>18843.00</u>
<u>Expenses of Survey &amp; Documentation</u>	<u>Schedule- I</u>	
Medicinal tree Plantation		42840.00
	Total	<u>42840.00</u>
<u>Expenses of other Activities</u>	<u>Schedule- "K"</u>	
Nukkar Natak		22640.00
National Festival		13496.00
Farmer Club & Agriculture Exp( <b>Under Nabard Patna</b> )	1527330.00	
Paid	763630.00	
Outstanding Repayment	<u>650000.00</u>	
Payable		
	Total	<u>2940960.00</u>
		<u>2977096.00</u>



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

Sl. No.	Particulars	Gross Block					
		Dep@1.25%	Bal. As on 31/03/2023	Addition during the yr.	Balance 31/03/2024	Depreciation	Balance 31/03/2024
1	Furniture & Fixture	10%	22596.08	0.00	22596.08	2259.61	20336.47
2	Almirah	10%	2358.68	0.00	2358.68	235.87	2122.81
3	Educational Equipments	10%	1243.31	0.00	1243.31	124.33	1118.98
4	Chair & Table	10%	4376.19	0.00	4376.19	437.62	3938.57
5	Books	10%	1669.78	0.00	1669.78	166.98	1502.80
6	Fan	15%	407.17	0.00	407.17	61.08	346.09
7	Traning Equipments	15%	1227.24	0.00	1227.24	184.09	1043.15
8	Sweing Machine	15%	3794.98	0.00	3794.98	569.25	3225.73
9	Medical Equipments	15%	1864.60	0.00	1864.60	279.69	1584.91
10	Vocational Equipments	15%	775.17	0.00	775.17	116.28	658.89
11	Cleaning Equipments	15%	1344.16	0.00	1344.16	201.62	1142.54
12	Embrodry Machine	15%	1003.82	0.00	1003.82	150.57	853.25
13	Play Equipments	15%	3570.53	0.00	3570.53	535.58	3034.95
14	Tools & Equipments	15%	13310.12	0.00	13310.12	1996.52	11313.60
15	Computer & Printer	40%	4344.84	0.00	4344.84	1737.94	2606.90
	Total		63886.67	0.00	63886.67	9057.01	54829.66

