



ANIL MIHIR & ASSOCIATES

Chartered Accountants

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN (Jharkhand)**- as at 31st March' 2023 and the annexed Income & Expenditure Account for the year ended upon that date. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We 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 material 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report: -

1. That In many cases we are not able to find vouchers in support of expenses which as explained are petty expenses from local daily market for which vouchers are not provided by the vendors but organization has made a proper control on the same.

Subject to above,

1. We have obtained all information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.



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HEAD OFFICE : 3rd Floor, Biswal Commercial Complex, 2271, Cuttack Road, Bhubaneswar-751 006, Odisha

Branch Offices : • **BERHAMPUR** • **RAYGADA** • **MUMBAI** • **NEW DELHI** • **RANCHI**

3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements together with the notes there on and attached thereto give in the prescribed manner the information required by the Act 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 as on 31st March, 2023;

AND

- ii. in the case of the Income & Expenditure Account of the Deficiency for the year ended upon that date.

Place : Patna
Dated: 31-07-2023



For: ANIL MIHIR AND ASSOCIATES
Chartered Accountants
FRN NO. 303038E

Abhattacharya
CA. AMIT BHATTACHARYA
[Partner]
M.NO. 413281

UDIN:- 23413281BGXALN2659

VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR

BALANCE SHEET AS ON 31/03/2023

Sl. No.	LIABILITIES	CURRENT YEAR'S 31/03/2023	PREVIOUS YEAR'S 31/03/2022	Sl. No.	ASSETS	CURRENT YEAR'S 31/03/2023	PREVIOUS YEAR'S 31/03/2022
A	Genl. fund brought forwd.	439,675.00	487,771.00	A	Fixed Assets	272,395.00	258,301.00
	Building Fund transferred to General Fund	-	-		(As per Annexure -A)		
	Total General Fund Balances	439,675.00	487,771.00	B	Investments		
	Membership-Silver		5,000.00				
	Less:- Expenditure over Incomes	4,704.00	53,096.00				
	Balance of General Fund	434,971.00	439,675.00	C	Current Assets		
B	Donation For Building	785,963.00	385,963.00				
C	Current Liabilities				Balance in S.B. Account	953,879.00	570,877.00
D	Audit Fee Payable	3,540.00	3,540.00		Cash in Hand	-	-
E	Advances	1,800.00					
	TOTAL	1,226,274.00	829,178.00		TOTAL	1,226,274.00	829,178.00

Certified In Terms of Our Separate Report Of Even Dates

For Anil Mihir And Associates

FRN No.-303038E

Date: 31-07-2023

Place:- Patna

[Signature]
Treasurer

Secretary

[Signature]
Chairman

Abhattacharya
(AMIT BHATTACHARYA)
Partner

M.NO.:413281

UDIN: 236J3281BGXALN2659



VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR
INCOME & EXPENDITURE FOR F.Y. 01.04.2022 TO 31.03.2023

Sl. No.	EXPENDITURE	CURRENT YEAR'S 31/03/2022	Sl. No.	INCOME	CURRENT YEAR'S 31/03/2022
1	Wages & Labour Charges	95,000.00	1	Guest House	50,466.00
2	Functions/Programs	76,706.00	2	Sale of Fruits/Veg/Others	3,905.00
3	Legal Expenses	15,000.00	3	Bank Interest (SB)	24,185.00
4	Stationery/Printing/Books	400.00	4	Bank Interest (TD)	
5	Electricity	16,968.00	5	Donations	257,091.00
6	Audit Fee	3,540.00	6	Miscellaneous (TF)	72,000.00
7	Labours for cleaning	17,342.00	7	Admission Fees/VSSDTC Maintenance	4,650.00
8	Repair/Maintenance	8,415.00	8	Honorary Membership fees	25,000.00
9	Bank charges	25.00			
10	Buildings & Materials	27,339.00			
11	Welfare -Tution Fees	14,640.00			
12	Misc. Expenses	136,004.00			
13	Depreciation	30,622.00	9	Deficit (Excess of Expenditure over Income)	4,704.00
	TOTAL	442,001.00		TOTAL	442,001.00

Certified In Terms of Our Separate Report Of Even Dates

Date: 31-07-2023
Place: Patna

Treasurer

Secretary

For Anil Mihir And Associates
Chartered Accountants

(AMIT BHATTACHARYA)

Partner

M.NO.:413281

FRN 303038E

UDIN:- 23413281B6XALN2659



VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR
RECEIPT & PAYMENT FOR F.Y. 01.04.2022 TO 31.03.2023

Sl. No.	RECEIPT	AMOUNT	Sl. No.	PAYMENTS	AMOUNT
1	To Balance B/d :		1	Wages	95,000.00
	Cash in Hand	-	2	News Paper	-
	Cash at Bank	570,877.00	3	Electricity	16,968.00
2	General Donation	257,091.00	4	Repairs & Maintenance	8,415.00
3	Bicentenary Contribution	-	5	Labour Charges	17,342.00
4	Meusium Contribution	-	6	Tuition Fee	14,640.00
5	Guest House Maintenance	50,466.00	7	Buildings & Materials	56,260.00
6	Sale Proceeds from Agl Produces	3,905.00	8	Function Expenses	76,706.00
7	Receipt From Subletting	-	9	Audit Fees	3,540.00
8	Bank Interest	24,185.00	10	Bank Charges	25.00
9	Donation for Building	400,000.00	11	Legal Expenses	15,000.00
10	Maintenance from VSSDT Centre	4,650.00	12	Stationary/Print	400.00
11	Miscellaneous Receipt	72,000.00	13	Furniture & Fittings	15,795.00
12	Honorary Membership fees				
	Patron	15,000.00	14	Miscellaneous	136,004.00
	Golden	10,000.00	15	By Balance C/d :	
14	Advances	1,800.00		Cash in Hand	-
				Cash at Bank	953,879.00
	TOTAL	1,409,974.00		TOTAL	1,409,974.00

Certified In Terms of Our Separate Report Of Even Dates

Date: 31-07-2023
 Place: Patna

For Anil Mihir & And Associates
 FRN No.-303038E

Abhattacharya

(AMIT BHATTACHARYA)

Partner

M.NO.:413281



Treasurer

Secretary

Chairman

VIDYASAGAR SMRITIRAKSHA SAMITY

NANDAN KANAN, KARMATANR

Depreciation Schedule as per Income Tx Act'1961


For Financial year 2022-23

Schedule A

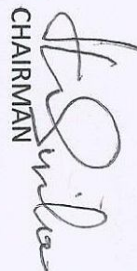
S.No.	Nature of Assets	Rate(%)	01.04.2022	ADDITION	SOLD	Dep	31.03.2023
1	Building	10%	235,167.50	28,921.00		26,409.00	237,679.12
2	Furniture & Fittings	10%	16,730.55	15,795.00		3,253.00	29,272.55
3	Sewing Machine	15%	6,403.55	-		960.00	5,443.55
			258,301.00	44,716.00		30,622.00	272,395.00

Date: 31-07-2023

Place: Patna


TREASURER

SECRETARY


CHAIRMAN

