



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' 2024 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.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

BRANCH OFFICE : Ground Floor, Rajendra Ram Plaza, Back Side of Yes Bank, Exhibition Road, Patna-800 001.
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HEAD OFFICE : 3rd Floor, Biswal Commercial Complex, 2271, Cuttack Road, Bhubaneshwar-751 006, Odisha

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



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, 2024;

AND

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

Place: Patna
Dated: 16-08-2024

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



Abhattacharya

CA. AMIT BHATTACHARYA

[Partner]

M.NO. 413281

UDIN: - 24413281BKDALQ8233

VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR
BALANCE SHEET AS ON 31/03/2024

Sl. No.	LIABILITIES	CURRENT YEAR'S 31/03/2024	PREVIOUS YEAR'S 31/03/2023	Sl. No.	ASSETS	CURRENT YEAR'S 31/03/2024	PREVIOUS YEAR'S 31/03/2023
A	Genl. fund brought forwd.	434,971.00	439,675.00	A	Fixed Assets	947,961.00	272,395.00
					(As per Annexure -A)		
	Total General Fund Balances	434,971.00	439,675.00				
	Membership-Silver		-	B	Investments		
	Less:- Excess of income Over Expenditure	-33,914.00	-4,704.00				
	Balance of General Fund	401,057.00	434,971.00				
B	Donation For Building	880,963.00	785,963.00	C	Current Assets		
C	Current Liabilities				Balance in S.B. Account	341,139.00	953,879.00
D	Audit Fee Payable	7,080.00	3,540.00		Cash in Hand	-	-
E	Expenses Payable	-	1,800.00				
	TOTAL	1,289,100.00	1,226,274.00		TOTAL	1,289,100.00	1,226,274.00

Date: 16-08-2024
Place:- Patna

[Signature]
Treasurer

[Signature]
Secretary

[Signature]
Chairman



Certified In Terms of Our Separate Report Of Even Dates

For Anil Mihir And Associates

FRN No.-303038E

[Signature]
(AMIT BHATTACHARYA)

Partner

M.NO.:413281

UDIN: 244J3281BKDALQ8233



VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR
INCOME & EXPENDITURE FOR F.Y. 01.04.2023 TO 31.03.2024

Sl. No.	EXPENDITURE	CURRENT YEAR'S 31/03/2024	Sl. No.	INCOME	CURRENT YEAR'S 31/03/2024
1	Salary	96,000.00	1	Guest House	34,590.00
2	Functions/Programs	46,775.00	2	Sale of Fruits/Veg/Others	5,705.00
3	Legal Expenses	2,000.00	3	Bank Interest (SB)	23,991.00
4	Stationery/Printing/Books	4,754.00	4	Bank Interest (TD)	
5	Electricity	18,950.00	5	Donations	193,201.00
6	Audit Fee	3,540.00	6	Miscellaneous (TF)	
7	Labours for cleaning	30,845.00	7	Admission Fees/VSSDTC Maintenance	3,400.00
8	Repair/Maintenance	800.00			
9	Bank charges	88.00			
10	Welfare - Tuition Fees	18,200.00			
11	Misc. Expenses	8,333.00	8	Excess of Expenditure over Incomes	33,914.00
12	Depreciation	64,516.00			
	TOTAL	294,801.00		TOTAL	294,801.00

Certified In Terms of Our Separate Report Of Even Dates

For Anil Mihir And Associates

Chartered Accountants

Date: 16-08-2024
Place: Patna

[Signature]
Treasurer

[Signature]
Secretary

[Signature]
CHAIRMAN

[Signature]
(AMIT BHATTACHARYA)
Partner



M.NO.:413281
FRN 303038E

UDIN:- 24413281 BKDALQ8233



VIDYASAGAR SMRITIRAKSHA SAMITY, NANDANKANAN, KARMATANR
RECEIPT & PAYMENT FOR F.Y. 01.04.2023 TO 31.03.2024

Sl. No.	RECEIPT	AMOUNT	Sl. No.	PAYMENTS	AMOUNT
1	To Balance B/d :		1	Wages	96,000.00
	Cash in Hand	-	2	News Paper	
	Cash at Bank	953,879.00	3	Electricity	18,950.00
2	General Donation	118,201.00	4	Repairs & Maintenance	800.00
i	Patron	65,000.00	5	Labour Charges	30,845.00
ii	Golden	10,000.00	6	Tuition/ School Fee	18,200.00
3	Bicentenary Contribution	-	7	Buildings & Materials	740,082.00
4	Meusium Contribution	-	8	Function Expenses	46,775.00
5	Guest House Maintenance	34,590.00	9	Audit Fees	-
6	Sale Proceeds from Agl Produces	5,705.00	10	Bank Charges	88.00
7	Receipt From Subletting	-	11	Legal Expenses	2,000.00
8	Bank Interest	23,991.00	12	Stationary/Print	4,754.00
9	Donation for Building	95,000.00	13	Furniture & Fittings	1,800.00
10	Maintenance from VSSDT Centre	3,400.00	14	Advances	8,333.00
11	Miscellaneous Receipt	-	15	Miscellaneous	-
			16	By Balance C/d :	
				Cash in Hand	-
				Cash at Bank	341,139.00
	TOTAL	1,309,766.00		TOTAL	1,309,766.00

Certified In Terms of Our Separate Report Of Even Dates

Date: 16-08-2024
Place: Patna

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

[Signature]
Treasurer

[Signature]
Secretary

[Signature]
Chairman

[Signature]
(AMIT BHATTACHARYA)
Partner
M.NO.:413281



VIDYASAGAR SMRITIRAKSHA SAMITY

NANDAN KANAN, KARMATANR

Depreciation Schedule as per Income Tx Act'1961

For Financial year 2023-2024

Schedule A

S.No.	Nature of Assets	Rate(%)	01.04.2023	ADDITTON	SOLD	Dep	31.03.2024
1	Building	10%	237,679.00	740,082.00		60,772.00	916,989.00
2	Furniture & Fittings	10%	29,272.00	-		2,927.00	26,345.00
3	Sewing Machine	15%	5,444.00	-		817.00	4,627.00
			272,395.00	740,082.00		64,516.00	947,961.00

Date: 16-08-2024

Place: Patna

TREASURER

SECRETARY

CHAIRMAN

