

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **VIDYA JYOTI FOUNDATION, At/Po- Kadagarh, Raisun, Dist- Keonjhar, Odisha- 758013** as at 31st March 2022, and the relative Receipt and Payment Account, Income & Expenditure Account for the year ended on that date.

These Financial Statements are the responsibilities of the management, Our responsibilities is to express an opinion on these Financial statements based on our audit.

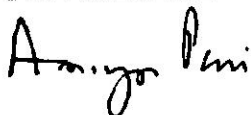
We have obtained all the information which to the best of our knowledge and belief was necessary for the purpose of the audit.

In our opinion proper books of accounts have been kept by the organisation so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

- i) in so far as it relates to the Balance Sheet the state of affairs of the Organisation as at 31st March 2023, and
- ii) in so far as it relates to the Income & Expenditure Account of the Organisation of the Excess of Income over Expenditure for the year ended as on 31.03.2023.
- iii) In case of Receipt & Payment Account, the Receipts & Payments for the year ended as on 31.03.2023.

For ACS & Co
Chartered Accountants
FRN-0325716E



CA Amiya Ku Pati
Partner

Membership No-063158

UDIN-23063158BGPHKX7945



Date: 26.09.2023

Place: Bhubaneswar

VIDYA JYOTI FOUNDATION
KADAGARH, RAISUAN, KEONJHAR, ODISHA

BALANCE SHEET AS ON 31st MARCH 2023

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
CAPITAL FUND		FIXED ASSETS	
As per last year Balance	(141,607.72)	(As per Schedule-A)	79,048.00
Sheet			
Add: Excess of Income over Expenditure	1,986.44	CURRENT ASSETS, LOANS & ADVANCES	
	(139,621.28)	House Rent Advance	36,000.00
INTEREST FREE LOAN		Grant Receivable	1,180,000.00
Interest Free Loan	336,000.00		
CURRENT LIABILITIES		Cash-in-Hand	19,734.00
Audit Fees payable	3,500.00	Cash-at-Bank	5,096.72
Staff Salary Payable	1,120,000.00	Union Bank Of India- A/c No-1457	1,461.52
		Union Bank Of India- A/c No-1007	3,635.20
	1,319,878.72		1,319,878.72

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and Assets of the Organisation as on 31.03.2023

For ACS & Co
Chartered Accountants
FRN-0325716E

Amiya Ku Pati
CA. Amiya Ku Pati
Partner
Membership No.-063158



For VIDYA JYOTI FOUNDATION

Shakuntala Mahanta
Principal Secretary
Managing Trustee-cum-Principal Secretary
VIDYA JYOTI FOUNDATION,
KEONJHAR

Place: Bhubaneswar
Date: 26.09.2023

VIDYA JYOTI FOUNDATION
KADAGARH, RAISUAN, KEONJHAR, ODISHA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

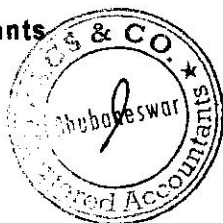
Expenditure	Amount (Rs)	Income	Amount (Rs)
To Program Expenses		By Admission Fees	261,000.00
Awareness program on child rights	2,990.00	By Monthly Tuition Fees	814,800.00
Distribution of study materials	5,230.00	By Re-Admission	104,000.00
Women's day celebration	2,550.00	By Bank Interest	265.00
Right to exucation and awareness program on mainstreaming of dropout students	4,120.00	By Donation	30,100.00
Awareness program on Environment	3,980.00	By Bank Interest	177.00
Awareness program on RTE 2009	4,678.00	BY Grant in Aid receivable	1,180,000.00
To Bank Charge	54.80		
To Odisha Brigade School Exp.	1,231,592.76		
(As per Schedule -B)			
To Depreciation	9,660.00		
To Audit fees Payable	3,500.00		
To Staff Salary Payable	1,120,000.00		
To Excess of Income over Expenditure	1,986.44		
	<u>2,390,342.00</u>		<u>2,390,342.00</u>

The above Income & Expenditure Account to the best of our belief contains a true account of all the Income & Expenditure of the organisation for the period ended 31-03-2023

For ACS & Co
Chartered Accountants
FRN-0325716E

Amiya Ku Pati

CA. Amiya Ku Pati
Partner
Membership No.-063158



For VIDYA JYOTI FOUNDATION

Shakuntala Mahanta

Principal Secretary
Managing Trustee-cum-Principal Secretary
VIDYA JYOTI FOUNDATION,
KEONJHAR

Place: Bhubaneswar
Date: 26.09.2023

VIDYA JYOTI FOUNDATION
KADAGARH, RAISUAN, KEONJHAR, ODISHA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

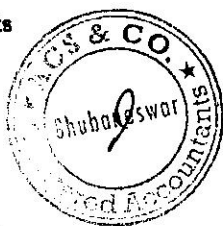
Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance		By Program Expenses	
Cash-in-Hand	3,123.00	- Awareness program on child rights	2,990.00
Cash-at-Bank	22,061.28	- Distribution of study materials	5,230.00
UBI- A/c No-1457	13,532.28	- Women's day celebration	2,550.00
UBI- A/c No-1007	8,529.00	- Right to exucation and awareness program on mainstreaming of dropout students	4,120.00
		- Awareness program on Environment	3,980.00
To Admission Fees	261,000.00	- Awareness program on RTE 2009	4,678.00
To Monthly Tuition Fees	814,800.00	By Bank Charge	54.80
To Re-Admission	104,000.00	By Odisha Brigade School Exp.	1,231,592.76
To Bank Interest	265.00	(As per Schedule -B)	
To Donation	30,100.00	By House Rent Payable	97,000.00
To Bank Interest	177.00	By Audit Fees Payable	2,500.00
To Interest Free Loan	336,000.00	By Staff Salary Payable	171,000.00
		By House Rent Advance	21,000.00
		By Closing Balance	
		Cash-in-Hand	19,734.00
		Cash-at-Bank	
		Union Bank Of India- A/c No-1457	1,461.52
		Union Bank Of India- A/c No-1007	3,635.20
			24,830.72
	1,571,526.28		1,571,526.28

The above Receipt & Payment Account to the best of our belief contains a true account of all the Receipt & Payment of the organisation for the period ended 31-03-2023

For ACS & Co
Chartered Accountants
FRN-0325716E

Amiya Ku Pati

CA. Amiya Ku Pati
Partner
Membership No.-063158



For VIDYA JYOTI FOUNDATION

Shakuntala Mahanta

Managing Trustee cum Principal Secretary
VIDYA JYOTI FOUNDATION,
KEONJHAR

Place: Bhubaneswar

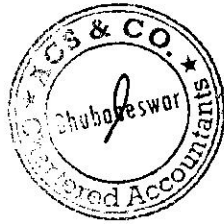
Date: 26.09.2023

VIDYA JYOTI FOUNDATION
KADAGARH, RAISUN, KEONJHAR

Schedule-A-FIXED ASSET

DEPRECIATION OF FIXED ASSETS AS ON 31.03.2023

SL No	Name of the Assets	W.D.V.	Addition during the year		Total	Depreciation		W.D.V.
		As on 01.04.2022	Before 01.10.2022	After 01.10.2022		Rate (%)	Amount (Rs.)	As on 31.03.2023
1	Furniture & Fixture	67032.00	-	-	67,032.00	10%	6703.00	60329.00
2	Sports Material	19047.00	-	-	19,047.00	10%	1905.00	17142.00
3	Library Books	2629.00	-	-	2,629.00	40%	1052.00	1,577.00
	Total	88,708.00	-	-	88,708.00		9,660.00	79,048.00



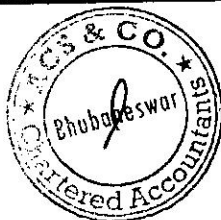
Shakuntala Mahanta

Managing Trustee-cum-Principal Secretary
VIDYA JYOTI FOUNDATION,
KEONJHAR

VIDYA JYOTI FOUNDATION
KADAGARH, RAISUN, KEONJHAR

Schedule-B- Odisha Brigade School Exp.(FY-2022-23)

<u>Particulars</u>	<u>Amount in Rs.</u>
Advertisement	16,438.00
Bank Charge	514.76
Books & Copies	27,940.00
House Rent & Electricity Charge	312,000.00
News paper & Periodicals	3,600.00
Educational Expenses	56,200.00
Staff Salary (Teaching Staff)	560,000.00
Staff Salary (Non-Teaching Staff)	144,000.00
Puja Expenses	13,812.00
School Maintenance Exp.	48,000.00
Stationery Expenses	18,000.00
Telephone & Internet Expenses	5,748.00
Annual Sports & Cultural Exp	25,340.00
Total	1,231,592.76



Shakuntala Mahanta

Managing Trustee-cum-Principal Secretary
VIDYA JYOTI FOUNDATION,
KEONJHAR