

BHOJPUR, Bihar, India - 802301

Date:

24-Sep-2023

Place

Bhojpur

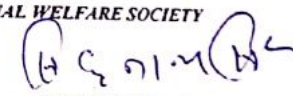
Acknowledgement Number - 296188160240923

This form has been digitally signed by SIDH NATH SINGH having PAN BFAPS2198H from IP Address - on 24-Sep-2023 05:46:30 PM
Dsc SI No and issuer 344726501152CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority



DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
Club Road, Near D M Residence, P.S:- Nawada, Ara, Bhojpur

BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH, 2023

| LIABILITY | AMOUNT (Rs) | AMOUNT (Rs) | ASSETS | AMOUNT (Rs) | AMOUNT (Rs) |
|---|----------------|---|-----------------------------------|----------------|----------------|
| CAPITAL FUND | | | FIXED ASSETS:- | | 5,75,60,916.31 |
| Opening Balance | 7,44,97,401.75 | | (as per Depreciation Schedule-A) | | |
| Add:- Excess Of Income Over Expenditure | 1,04,08,049.01 | | | | |
| Add:- Income Tax Refund | 4,420.00 | 8,49,09,870.76 | INVESTMENT:- | | |
| | | | NCTE FD | 34,57,658.00 | |
| | | | Add:- Fd Interest | 2,07,460.00 | |
| | | | | 36,65,118.00 | |
| | | | Yksu Security Deposit | 10,00,000.00 | 46,65,118.00 |
| | | | | | |
| CURRENT LIABILITIES:- | | | CURRENT ASSETS :- | | |
| Salary Payable | 27,43,400.00 | | Fee Receivable | 17,50,591.58 | |
| Refundable Security Money | 5,00,000.00 | | Tds on Cash Withdraw | 67,076.00 | 18,17,667.58 |
| Audit Fees Payable | 59,000.00 | | | | |
| Sundry Creditors | 5,190.00 | | | | |
| Ashraf Ali | 60,360.00 | | | | |
| Tds | 3,500.00 | 33,71,450.00 | Cash & Bank Balances:- | | |
| | | | Dbbg-0691 | 15,83,016.16 | |
| | | | Mbgg-336 | 68,16,208.10 | |
| | | | Pnb 6810 | 11,57,976.13 | |
| | | | Pnb 7572 | 1,32,66,981.48 | |
| | | | Cheque In Hand | 1,30,000.00 | |
| | | | Cash In Hand | 12,83,437.00 | 2,42,37,618.87 |
| | | | | | |
| | | 8,82,81,320.76 | | | 8,82,81,320.76 |
| In terms of our Report on even dated | | | | | |
| PLACE:- PATNA | | FOR DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY | | | |
| DATE:-30/08/2023 | | CHAIRMAN | | | |
| FOR PAWAN MEERA & CO (CHARTERED ACCOUNTANTS) | |  Secretary Dharikshan Social & Educational Welfare Society, Ara | | | |
| PAWAN KUMAR (PROPRIETOR) M.NO.-079685 | | | | | |

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENSES | AMOUNT | INCOME | AMOUNT |
|--|----------------|-------------------------------|----------------|
| Salary | 2,12,12,800.00 | Tuition Fee & Other Fee | 4,06,99,488.00 |
| Epf | 63,485.00 | Bed Enrollment Fee | 3,90,000.00 |
| Staff Welfare | 1,45,407.00 | Old Outstanding Fee Recovered | 62,000.00 |
| Travelling & Conveyance | 36,392.00 | Discount on Bill | 14,895.00 |
| BSEB Fee | 6,07,475.00 | NCTE Fd Interest | 2,07,460.00 |
| VKSU Fee | 74,145.80 | | |
| Registration fee - Degree Collage | 45,940.00 | | |
| Exam form fee | 2,90,000.00 | | |
| Affiliation exp. Of B.Pharma & D. Pharma | 11,22,011.80 | | |
| Building Maintenance | 15,859.00 | | |
| Fuel Expense | 2,45,825.00 | | |
| Freight | 22,040.00 | | |
| Adverstisement & publicty | 85,635.00 | | |
| Entertainment & Hospitality | 40,970.00 | | |
| Road tax | 10,500.00 | | |
| Office Expense | 4,92,974.00 | | |
| Electricity Bill | 1,46,255.00 | | |
| Mobile & Internet Exp | 22,098.00 | | |
| Function & Celebration Expense | 43,805.00 | | |
| Audit Fees | 59,000.00 | | |
| Repair & Maintenance | 2,13,044.00 | | |
| Professional Fee | 3,240.00 | | |
| Printing & Stationary | 6,00,459.00 | | |

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| EXPENSES | AMOUNT | INCOME | AMOUNT |
|--|-----------------------|---------------|-----------------------|
| Medical exp. | 13,775.00 | | |
| Insurance Exp | 48,571.00 | | |
| Toll charges | 625.00 | | |
| Interest on tds | 1,634.00 | | |
| Legal Exp | 26,090.00 | | |
| Bank Charges | 20,921.39 | | |
| Website | 11,800.00 | | |
| Depreciation | 52,43,017.00 | | |
| Excess Of Income Over Expenditure | 1,04,08,049.01 | | |
| Total | 4,13,73,843.00 | Total | 4,13,73,843.00 |

In terms of our report on even date

PLACE:- PATNA

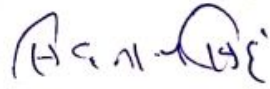
DATE:-30/08/2023

FOR PAWAN MEERA & CO
(CHARTERED ACCOUNTANTS)

PAWAN KUMAR
(PROPRIETOR)
M.NO.-079685

CHAIRMAN

FOR DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY


SECRETARY
Dharikshan Social & Educational
Welfare Society, Ara

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| <u>RECEIPT</u> | <u>AMOUNT</u> | <u>AMOUNT</u> | <u>PAYMENT</u> | <u>AMOUNT</u> | <u>AMOUNT</u> |
|-------------------------------|----------------|----------------|--|----------------|---------------|
| OPENING BALANCE | | | EXPENSES | | |
| DBGB-0691 | 8,86,788.06 | | Salary | 2,02,19,000.00 | |
| Mbgb-336 | 25,02,614.14 | | Epf | 63,485.00 | |
| Pnb 6810 | 3,30,539.08 | | Staff Welfare | 1,45,407.00 | |
| Pnb 7572 | 43,36,520.56 | | Travelling & Conveyance | 36,392.00 | |
| Cash In Hand | 20,98,977.00 | | BSEB Fee | 6,07,475.00 | |
| Cheque In Hand | 7,40,000.00 | 1,08,95,438.84 | VKSU Fee | 74,145.80 | |
| | | | Registration fee - Degree Collage | 45,940.00 | |
| INCOME | | | Exam form fee | 2,90,000.00 | |
| Tuition Fee & Other Fee | 4,06,99,488.00 | | Affiliation exp. Of B.Pharma & D. Pharma | 11,22,011.80 | |
| Bed Enrollment Fee | 3,90,000.00 | | Building Maintenance | 15,859.00 | |
| Old Outstanding Fee Recovered | 62,000.00 | | Fuel Expense | 2,45,825.00 | |
| Discount on Bill | 14,895.00 | 4,11,66,383.00 | Freight | 22,040.00 | |
| | | | Advertisement & publicity | 85,635.00 | |
| Others | | | Entertainment & Hospitality | 40,970.00 | |
| Income Tax Refund | 4,420.00 | | Road tax | 10,500.00 | |
| Fee Received | 71,00,477.02 | 71,04,897.02 | Office Expense | 4,92,974.00 | |
| | | | Electricity Bill | 1,46,255.00 | |
| | | | Mobile & Internet Exp | 22,098.00 | |
| | | | Function & Celebration Expense | 43,805.00 | |
| | | | Audit Fee | 54,400.00 | |
| | | | Repair & Maintenance | 2,13,044.00 | |
| | | | Professional Fee | 3,240.00 | |
| | | | Printing & Stationary | 6,00,459.00 | |
| | | | Medical exp. | 13,775.00 | |
| | | | Insurance Exp | 48,571.00 | |

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
 Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| RECEIPT | AMOUNT | AMOUNT | PAYMENT | AMOUNT | AMOUNT |
|----------------|---------------|---------------|----------------------------|----------------|---------------|
| | | | Toll charges | 625.00 | |
| | | | Interest on tds | 1,634.00 | |
| | | | Legal Exp | 26,090.00 | |
| | | | Bank Charges | 20,921.39 | |
| | | | Website | 11,800.00 | |
| | | | | 2,47,24,376.99 | |
| | | | <u>FIXED ASSETS</u> | | |
| | | | Land | 21,09,870.00 | |
| | | | Building construction | 44,388.00 | |
| | | | Building | 47,81,920.00 | |
| | | | Furniture | 11,20,362.00 | |
| | | | Electrical Equipment | 3,38,017.00 | |
| | | | Cell Phone | 7,299.00 | |
| | | | Biometric | 8,900.00 | |
| | | | Pendrive | 1,934.00 | |
| | | | Water Cooler | 6,400.00 | |
| | | | Water Gyser | 7,570.00 | |
| | | | Meedical Lab Equipment | 6,36,000.00 | |
| | | | Car Washing Machine | 10,000.00 | |
| | | | walkie Talkie | 3,659.00 | |
| | | | Library Book | 4,75,000.00 | |
| | | | | 95,51,319.00 | |
| | | | <u>Others</u> | | |
| | | | Unsecured Loan | 5,00,000.00 | |

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
 Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

| RECEIPT | AMOUNT | AMOUNT | PAYMENT | AMOUNT | AMOUNT |
|----------------|---------------|----------------|-------------------------------|----------------|----------------|
| | | | Sundry Creditor | 41,580.00 | |
| | | | TDS-CL | 32,800.00 | |
| | | | TDS-CA | 62,884.00 | |
| | | | Ashraf Ali | 16,140.00 | 6,53,404.00 |
| | | | <u>CLOSING BALANCE</u> | | |
| | | | Dbgb-0691 | 15,83,016.16 | |
| | | | Mbgb-336 | 68,16,208.10 | |
| | | | Pnb 6810 | 11,57,976.13 | |
| | | | Pnb 7572 | 1,32,66,981.48 | |
| | | | Cash In Hand | 12,83,437.00 | |
| | | | Chque In Hand | 1,30,000.00 | 2,42,37,618.87 |
| | | 5,91,66,718.86 | | | 5,91,66,718.86 |

In terms of our report on even dated

PLACE:- PATNA

DATE:-30/08/2023

FOR PAWAN MEERA & CO
 (CHARTERED ACCOUNTANTS)

PAWAN KUMAR
 (PROPRIETOR)
 M.NO.-079685

FOR DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY

CHAIRMAN

(Handwritten Signature)

SECRETARY
 Dharkshan Social & Educational
 Welfare Society, Ara

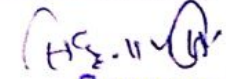
DEPRECIATION SCHEDULESCHEDULE-4

FOR THE PERIOD ENDING 31ST MARCH, 2023

| Particulars | Rate | W.D.V. as on 01.04.2022 | Addition upto 30.09.2022 | Addition after 30.09.2022 | Transfer | Total | Depreciation | W.D.V. as on 31.03.2023 |
|------------------------|------|----------------------------|-----------------------------|------------------------------|---------------------|-----------------------|---------------------|----------------------------|
| BLOCK 1 | | | | | | | | |
| Building Construction | 0% | 6,30,953.31 | 14,49,600.00 | 33,76,708.00 | 47,81,920.00 | 6,75,341.31 | - | 6,75,341.31 |
| Land | 0% | 66,53,715.00 | 6,66,730.00 | 14,43,140.00 | - | 87,63,585.00 | - | 87,63,585.00 |
| Total | | 72,84,668.31 | 21,16,330.00 | 48,19,848.00 | 47,81,920.00 | 94,38,926.31 | - | 94,38,926.31 |
| BLOCK 2 | | | | | | | | |
| Furniture | 10% | 8,68,651.00 | 1,74,362.00 | 9,46,000.00 | - | 19,89,013.00 | 1,51,601.00 | 18,37,412.00 |
| Building | 10% | 4,35,53,964.00 | - | 47,81,920.00 | - | 4,83,35,884.00 | 45,94,492.00 | 4,37,41,392.00 |
| Total | | 4,44,22,615.00 | 1,74,362.00 | 57,27,920.00 | - | 5,03,24,897.00 | 47,46,093.00 | 4,55,78,804.00 |
| BLOCK 3 | | | | | | | | |
| Electrical Equipment | 15% | 20,306.00 | 3,122.00 | 3,34,895.00 | - | 3,58,323.00 | 28,631.00 | 3,29,692.00 |
| Cell Phone | 15% | 15,145.00 | - | 7,299.00 | - | 22,444.00 | 2,819.00 | 19,625.00 |
| Inverter & Battrey | 15% | 12,424.00 | - | - | - | 12,424.00 | 1,864.00 | 10,560.00 |
| Air Conditioner | 15% | 30,706.00 | - | - | - | 30,706.00 | 4,606.00 | 26,100.00 |
| Biometrics | 15% | 42,104.00 | 8,900.00 | - | - | 51,004.00 | 7,651.00 | 43,353.00 |
| Generator | 15% | 48,747.00 | - | - | - | 48,747.00 | 7,312.00 | 41,435.00 |
| C.C TV | 15% | 45,918.00 | - | - | - | 45,918.00 | 6,888.00 | 39,030.00 |
| Water gyser | 15% | - | - | 7,570.00 | - | 7,570.00 | 568.00 | 7,002.00 |
| Car washing machine | 15% | - | - | 10,000.00 | - | 10,000.00 | 750.00 | 9,250.00 |
| Medical lab equipment | 15% | - | 6,36,000.00 | - | - | 6,36,000.00 | - | 6,36,000.00 |
| walkie talkie | 15% | - | - | 3,659.00 | - | 3,659.00 | 274.00 | 3,385.00 |
| Briefcase | 15% | 7,371.00 | - | - | - | 7,371.00 | 1,106.00 | 6,265.00 |
| Fan | 15% | 6,878.00 | - | - | - | 6,878.00 | 1,032.00 | 5,846.00 |
| Filter | 15% | 13,366.00 | - | - | - | 13,366.00 | 2,005.00 | 11,361.00 |
| Stabilizer | 15% | 4,298.00 | - | - | - | 4,298.00 | 645.00 | 3,653.00 |
| Pendrive | 15% | - | 1,039.00 | 895.00 | - | 1,934.00 | 223.00 | 1,711.00 |
| Water Cooler | 15% | 16,581.00 | 6,400.00 | - | - | 22,981.00 | 3,447.00 | 19,534.00 |
| Inova Toyota | 15% | 11,01,965.00 | - | - | - | 11,01,965.00 | 1,65,295.00 | 9,36,670.00 |
| Total | | 13,65,809.00 | 6,55,461.00 | 3,64,318.00 | - | 23,85,588.00 | 2,35,116.00 | 21,50,472.00 |
| BLOCK 4 | | | | | | | | |
| Computer | 40% | 20,531.00 | - | - | - | 20,531.00 | 8,212.00 | 12,319.00 |
| Liabrary Books | 40% | 1,58,991.00 | 4,75,000.00 | - | - | 6,33,991.00 | 2,53,596.00 | 3,80,395.00 |
| Total | | 1,79,522.00 | 4,75,000.00 | - | - | 6,54,522.00 | 2,61,808.00 | 3,92,714.00 |
| Total (1+2+3+4) | | 5,32,52,614.31 | 34,21,153.00 | 1,09,12,086.00 | 47,81,920.00 | 6,28,03,933.31 | 52,43,017.00 | 5,75,60,916.31 |

FOR DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY

CHAIRMAN


 Secretary
 Dhankshnan Social & Educational
 Welfare Society, Ara

DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY
Club Road, Near D M Residence, P.S- Nawada, Ara, Bhojpur.
Schedules Forming Part of the Accounts

SCHEDULE-B

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost conventions, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India.

a) Basis of Accounting

The financial statements have been prepared on historical cost convention. The institution follows the mercantile system of accounting and recognises the expenditure and income on accrual basis

b.) Investments

Investments are valued at cost.

c.) Depreciation

Fixed Assets are stated at their original cost of acquisition / installation less depreciation. All direct expenses attributable to acquisition / installation of assets have been capitalised. Depreciation has been provided on the Written down Value Method at the rates prescribed by the Income Tax Rules, 1961. (Depreciation has been charged for the full year in case the asset has been acquired prior to 1st October and at half the rate in case purchase is made on or after 1st October. No depreciation has been charged /provided for asset sold / disposed during the year.)

| Sl. No. | Asset Category | Depreciation Rate |
|---------|----------------------------|-------------------|
| a. | Land | Nil |
| b. | Building | 10% |
| c. | Building (Residential) | 5% |
| d. | Furniture & Fixture | 10% |
| e. | Equipment | 15% |
| f. | Computer | 40% |
| g. | Vehicles (including Buses) | 15% |
| h. | Library Books | 40% |
| I | Plant And Machinery | 15% |
| J | Other Fixed Assets | 15% |

FOR ,PAWAN MEERA & CO.
CHARTERED ACCOUNTANTS

PAWAN KUMAR
(PROPRIETOR)
MEMBERSHIP NO. 079685
PLACE: - PATNA
DATE: 30/08/2023

FOR DHARIKSHAN SOCIAL & EDUCATIONAL WELFARE SOCIETY


SECRETARY
Dharksnan Social & Educational
Welfare Society, Ara

CHAIRMAN

Dharikshan

ANNEXURE—A

DETAILS

Receipts For the Year

AMOUNT

4,13,73,843.00

S:- Amount applied for Charitable Purpose

Revenue Expenditure as per income & expenditure a/c

- Addition of Fixed Assets

2,57,22,777.00

95,51,319.00

3,52,74,096.00

24,63,570.00

-Amount Outstanding As on 31-3-22

3,77,37,666.00

33,71,450.00

- Outstanding as on 31-3-23

3,43,66,216.00

63,485.00

-Expenses Disallow due to non Payment Of EPF on Due Date

-Exp disallow u/s 40(a)(ia)

1,51,920.00

Any Others

3,41,50,811.00

-

- Amount expended out of F.Y. 2021-22(9A)

3,41,50,811.00

90,60,000.00

2,50,90,811.00

Total Income

1,62,83,032.00

Amount Set aside to the extent of 15% U/S 11(i)(b)

- 15% of Gross Receipt (i.e- 41166383 X 15%= 6174957 subject to maximum of Surplus after revenue and capital Expenditure))

62,06,076.00

1,00,76,956.00

Form 9A to be filled for:-

Amount not received during the year u/s sec 11 (1) [Explanation-(2)(i)]

Amount to be utilised in next financial year u/s sec 11 (1) [Explanation-(2)(ii)]

98,50,000.00

Total Taxable Income

2,26,956.00

TAX ON RS.

NIL

| | |
|---------------------------------------|------------------------------|
| UDIN: | 23079685BGXNYX6332 |
| MRN/Name: | 079685/PAWAN KUMAR |
| Firm Registration No.: | 010536C |
| Document type: | GST and Tax Audit |
| Document sub type: | Form 10B - Section 12A(1)(b) |
| Document Date: | 08-10-2023 |
| Create Date/Time: | 08-10-2023 21:03:12 |
| AY/FY: | 2022 |
| Financial Figures/Particulars: | |
| Assessment Year: | 2023-2024 |
| Gross Receipt: | 41373843 |
| PAN of the Assessee/ Auditee: | AACTD2369K |
| Document description: | FINANCIAL STATEMENT |

