

AUDITOR'S REPORT

We have examined the attached Balance Sheet of DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT) , AT- CHITRAGUPT COLONY, DIST. - MADHUBANI, [BIHAR] as at 31st March, 2023 and the annexed Receipt & Payment Account of the Sans than for the year ended on that date. These financial statements are responsibility of the management of DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT) . Our responsibility is to express on 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 statement. 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 that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) We have verified the Cash & Bank Balances on Production of Certificate.
- (iii) The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The Samiti has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (vii) 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, subject to statutory compliances, paper/documents and notes to accounts as per Schedule "B".
 - (a) In the case of Balance Sheet, of the state of affairs as at 31.03.2023 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For SAROJ KUMAR JHA & ASSOCIATES
Chartered Accountants



(Lalit Narayan Jha)
(Partner)
M.N -067599

Place : Patna
Date : 15/05/2023

Head Office : 210/P3, Krishna Apra Plaza, Sector-18, Noida, JU.PJ-201301
Branch Office : "The Legum CBI, Bldg, Bus Stand Mithapur, Patna -800001(Bihar)
Other Branch Offices - Delhi, Kolkata, Gurgaon And Jamshedpur
Phon : 8051309157; 7858870885, E-mail : calnjiha@gmail.com, skja.bihar@gmail.com

DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, MADHUBANI (BIHAR)
BALANCE SHEET AS AT MARCH 31ST, 2023

[Amount in Rs.]

SOURCES OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. GENERAL FUND:			
As per previous year		71,866.05	
Excess of Income over Expenditure Transferred from I & E A/c		(6,685.60)	65,180.45
	TOTAL		65,180.45
APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. FIXED ASSETS:			
Gross Block		61,881.06	
Less: Depreciation		8,028.60	
Net Block			53,852.46
II. CURRENT ASSETS,LOANS & ADVANCES			
Cash in hand		12,828.00	
Receivables		12,828.00	
As Per Schedule-C		-	
	TOTAL	12,828.00	
III. CURRENT LIABILITIES & PROVISION			
Net Current Assets [III - IV]		1,500.00	11,328.00
Round Off			(0.01)
	TOTAL	11,328.00	
Notes to the Account and Accounting Policies	'B'		
<i>The Schedules referred to above form an integral part of the Balance Sheet</i>			
	In terms of our separate report of even date		
	For SAROJ KUMAR JHA & ASSOCIATES		
	Chartered Accountants		
	(Lalit Narayan Jha)		
	Proprietor		

PLACE : PATNA

DATE : 15th, May 2023



**DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)
AT- CHITRAGUPT COLONY, MADHUBANI [BIHAR]**

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

[Amount in Rs.]

RECEIPTS		DETAILS	AMOUNT
o Opening Balance-			
Cash in Hand & Bank Balance		11,485.00	11,485.00
• Membership Fee			38,560.00
• Donation & Subscription			63,256.00
• Member's Donation			22,560.00
• Local Contribution			11,500.00
o Training Contribution			
Beauticulture Training		33,500.00	
Naturopathy Yoga Training		37,850.00	71,350.00
TOTAL			2,18,711.00
PAYMENT		DETAILS	AMOUNT
By ESTABLISHMENT EXPENSES:			
Honorarium		64,000.00	
Rent		7,200.00	
Printing & Stationary.		5,236.00	
Office Exp.		8,759.00	
Newspaper & Periodicals		9,356.00	
Travelling & Conveyance		4,859.00	
Misc Exp.		8,956.00	1,08,366.00
By ACTIVITIES EXPENSES:			
Cultural Competition/ Programme.		4,985.00	
Sports Activities		4,325.00	
Womaen Empowerment Programme		4,256.00	
Enviornmental Awaeness Programme		3,856.00	
Computer Literacy Programme		4,859.00	
Human Right Awareness Programme		3,785.00	
Rural Development Programme		2,956.00	
Mithila Painting Training Cum Production		4,152.00	
Tailoring Cutting Training Cum Production		3,562.00	
Old Age Care Programme		3,859.00	
Career Councelling Programme		3,698.00	
Misc Exp		2,859.00	
Anticorruption Awareness Programme		3,265.00	50,417.00
By B.N Y.S Association			
Self Employment Training Programme		3,452.00	
Sports Activities		3,265.00	
International Day of Yoga		4,785.00	
Health & Wellness Development Programme		2,662.00	15,154.00



By B R I N Y

Naturopathy Free Health Camp	3,425.00
Yoga Training camp	4,562.00
NDYH Camp	4,325.00
Yoga & diabetes Awareness Programme	2,156.00
Naturopathy Day Celebration	1,452.00
Covid-19 Prevention Awareness Programme	14,526.00
	30,446.00

Audit Fee	1,500.00
-----------	----------

By Closing Balance:-

Cash in Hand & Bank Balance	12,828.00	12,828.00
-----------------------------	-----------	-----------

TOTAL	2,18,711.00
--------------	--------------------

PLACE : PATNA

In terms of our separate report of even date

DATE : 15th, May 2023



DR. MALVIKA USHAKAR FOUNDATION TRUST (MUFT)**AT- CHITRAGUPT COLONY, MADHUBANI [BIHAR]****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31ST,2023****[Amount in Rs.]**

INCOME		AMOUNT
By	Membership Fee	38,560.00
"	Donation & Subscription	63,256.00
"	Member's Donation	22,560.00
"	Local Contribution	11,500.00
By	<u>Training Contribution</u>	
	Beauticulture Training	33,500.00
	Naturopathy Yoga Training	<u>37,850.00</u>
		71,350.00
	TOTAL	2,07,226.00

EXPENDITURE		AMOUNT
To	<u>ESTABLISHMENT EXPENSES:</u>	
"	Honorarium	64,000.00
"	Rent	7,200.00
"	Printing & Stationary.	5,236.00
"	Office Exp.	8,759.00
"	Newspaper & Periodicals	9,356.00
"	Travelling & Conveyance	4,859.00
"	Misc. Expenses	<u>8,956.00</u>
		1,08,366.00
To	<u>ACTIVITIES EXPENSES:</u>	
"	Cultural Competition/ Programme.	4,985.00
"	Sports Activities	4,325.00
"	Womaen Empowerment Programme	4,256.00
"	Enviornmental Awaeness Programme	3,856.00
"	Computer Literacy Programme	4,859.00
"	Human Right Awareness Programme	3,785.00
"	Rural Development Programme	2,956.00
"	Mithila Painting Training Cum Production	4,152.00
"	Tailoring Cutting Training Cum Production	3,562.00
"	Old Age Care Programme	3,859.00
"	Career Councelling Programme	3,698.00
"	Misc Exp	2,859.00
"	Anticorruption Awareness Programme	<u>3,265.00</u>
		50,417.00
To	<u>B.N Y.S Association</u>	



Self Employment Training Programme	3,452.00
Sports Activities	3,265.00
International Day of Yoga	4,785.00
Health & Wellness Development Programme	<u>3,652.00</u>
	15,154.00

BRINY

Naturopathy Free Health Camp	3,425.00
Yoga Training camp	4,562.00
NDYH Camp	4,325.00
Yoga & diabetes Awareness Programme	2,156.00
Naturopathy Day Celebration	1,452.00
Covid-19 Prevention Awareness Programme	<u>14,526.00</u>
	30,446.00

Audit Fee	1,500.00
Depreciation	8,028.60
Excess of Income over Expenditure Transferred to B/S	(6,685.60)
TOTAL	2,07,226.00

In terms of our separate report of even date

PLACE: PATNA

DATE: 15th, May 2023



AT CUT-OFF DATE, MARCH 31, 2003
SCHEDULE A OF FIXED ASSETS AS ON 31ST MARCH, 2003

(Amount in Rs.)

SL. NO.	PARTICULARS	WAV AS ON 01.04.2002	ADDITION DURING THE YEAR	DELETION DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	DR. FSCA 31.03.2003
	FURNITURE & FIXTURES	14,946.12	2	2	14,946.12	10%	1,494.61	14,451.51
	SEWING MACHINE	5,480.89	2	2	5,480.89	10%	522.13	4,958.76
	ALUMINIUM	6,141.96	2	2	6,141.96	10%	614.19	5,527.76
	BOOKS	10,196.00	2	2	10,196.00	10%	1,019.60	9,176.40
	FAIR	12,600.07	2	2	12,600.07	10%	1,260.07	10,717.73
	ORTHOPEDIC EQUIPMENT	2,088.63	2	2	2,088.63	10%	208.86	1,779.77
	WORK IN PROGRESS	10,400.70	2	2	10,400.70	10%	1,040.07	8,959.63
TOTAL		61,881.06	2	2	61,881.06		6,188.11	55,692.95

In terms of our separate report of even date

PLACE: PATHA
 DATE: 15th May 2003

