M/S MANISH NEGI & Co. CHARTERED ACCOUNTANTS



LANE NO. 14, INDRAPRASTHA VIHAR, P.O. NEHRUGRAM, UPPER NATHANPUR, DEHRADUN, UTTARAKHAND 248008 Ph. 9045088897; 9897209305

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AUDITOR'S REPORT

We have audited the attached Balance Sheet of USHA SOCIETY FOR HUMAN AFFAIRS(NALANDA COLLEGE OF EDUCATION MANAGED UNDER USHA SOCIETY FOR HUMAN AFFAIRS), S-1, D-6, DEFENCE COLONY DEHRADUN as at March 31, 2023 and also the Income & Expenditure Account for the year ended on that date annexed thereto.

These financial statements are the responsibility of the entity'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.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the assets and liabilities arising from mercantile transactions of USHA SOCIETY FOR HUMAN AFFAIRS(NALANDA COLLEGE OF EDUCATION MANAGED UNDER USHA SOCIETY FOR HUMAN AFFAIRS), S-1, D-6, DEFENCE COLONY DEHRADUN as at March 31, 2023; and
- (b) in the case of the Income & Expenditure Account, of the deficit of the entity for the year ended as on that date.

For Manish Negi & Co., Chartered Accountants.

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Place: Dehradun Date: 01.08.2023

UDIN: 23411283BGVUJZ9072

(Manish Negi) (Partner, FCA)

(Membership No. 411283)

USHA SOCIETY FOR HUMAN AFFAIRS NALANDA COLLEGE OF EDUCATION (Managed under USHA Society For Human Affairs) 5-1, D-6, DEFENCE COLONY-DEHRADUN BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	T.AMOUNT	APPLICATION OF FUNDS	AMOUNT	T.AMOUNT
Capital Fund			Fixed Assets		1,51,21,119.00
Opening Balance	1,45,27,175.00				
LESS : DEFICIT	8,98,060.58		INVESTMENTS:		17 12 012 00
	1,36,29,114.42		FDR •		17,13,013.00
Add : Income Tax	14,850.00	1,36,43,964.42			
			Current Assets, Loans & Advance	res	
Secured Loan			a) Current Assets :		
Loan A/c No.592		9,33,339.00	Cash in hand	23,325.00	
			Canara Bank A/c 008	28,83,292.00	
			Canara Bank A/c 795	73,552.00	
Unsecured Loans		38,21,514.00	Bank of Baroda A/c 168	4,13,738.42	33,93,907.42
(from friends & Relatives)					
(mean memory)			b) Loans & Advances :		
Current Liabilities & Provisions			Security Deposit	38,419.00	
Salary Pavable	3,64,600.00		TDS	5,515.00	43,934.00
Sundry Creditors	15,08,556.00	18,73,156.00			
Sulary Creditors	13,00,330.00	10,73,130.00			
	TOTAL Rs	2,02,71,973.42		TOTAL Rs	2,02,71,973.42
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For Nalanda College of Education,

(Authorised Signatory)

Date: 01.08.2023 Place: Dehradun For Manish Negi & Co., Chartered Accountants.

> (Manish Negi) Partner.; F.C.A. Mem. No. 411283 FRN 015114C

D ACC UDIN: 23411283BGVUJZ9072

<u>USHA SOCIETY FOR HUMAN AFFAIRS</u> NALANDA COLLEGE OF EDUCATION (Managed under USHA Society For Human Affairs)

S-1, D-6, DEFENCE COLONY-DEHRADUN

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31,03.2023

Honorarium, Salary & Allowances Advertisement			
			47.20.021.00
Advertisement		Fees Received	47,39,021.00 1,06,524.00
	56,604.00	Interest Income	31,000.00
Books & Journals	-	Other Receipts	31,000.00
Boarding & Lodging	3,200.00		9 09 040 59
Diesel & Petrol Expenses	2,43,468.00		8,98,060.58
Electricity Expenses	21,119.00	(Being excess of Expenditure over Income)	
Vehicle Repair & Maintenance	26,935.00		
EPF	1,19,484.00		
Examination Expenses	5,000.00		
Bank Charges & Interest	1,67,674.58		
Legal & Professionals Charges	60,000.00		
Function & Festival Expenses	456.00		
Miscellaneous Expenses	64,957.00		
Printing & Stationary	57,973.00		
Newspaper Expenses	8,340.00		
Courier Expenses	1,240.00		
Camera Expenses	11,016.00		
Water Expenses	20,940.00		
Website Expenses	6,136.00	·	
Refreshment Expenses	1,18,848.00		
TA/DA Expenses	38,120.00		
Office Expenses	7,019.00		
Medical Expenses	38,236.00		
Gardening Expenses	82,105.00		
Donation	3,245.00		
COVID Expenses	5,295.00		
Affiliation Expenses	91,500.00		
Travelling Expenses	24,970.00		
Telephone & Internet Expenses	16,859.00		
Sports Equipment	2,850.00		
sports Equipment	*		
	TOTAL Rs 57,74,605.58	TOTAL Rs	57,74,605.5

For Nalanda College of Education,

(Authorised Signatory)

Date: 01.08.2023 Place: Dehradun For Manish Negi & Co., Chartered Accountants.

> (Manish Negi) Partner.; F.C.A. Mem. No. 411283

FRN 015114C

UDIN: 23411283BGVUJZ9072

USHA SOCIETY FOR HUMAN AFFAIRS

NALANDA COLLEGE OF EDUCATION (Managed under USHA Society For Human Affairs)

S-1, D-6, DEFENCE COLONY-DEHRADUN

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Opening Balances :		Honorarium, Salary & Allowances	44,23,016.0
Cash in hand	1.40.921.00	Advertisement	56,604.0
Canara Bank A/c 008		Books & Journals	30,001.0
Canara Bank A/c 795			3,200.0
		Boarding & Lodging	
Bank of Baroda A/c 168	76,354.00	Diesel & Petrol Expenses	2,43,468.0
		Electricity Expenses	21,119.00
		Vehicle Repair & Maintenance	26,935.0 1,19,484.0
		EPF	5,000.00
	92222222	Examination Expenses	1,67,674.5
Fees Received		Bank Charges & Interest	60,000.00
Interest Income		Legal & Professionals Charges	456.00
Other Income		Function & Festival Expenses	64,957.00
IT Refund	23,780.00	Miscellaneous Expenses	57,973.00
		Printing & Stationary	8,340.00
		Newspaper Expenses Courier Expenses	1,240.00
		Camera Expenses	11,016.00
		Water Expenses	20,940.00
		Website Expenses	6,136.00
		Refreshment Expenses	1,18,848.00
		TA/DA Expenses	38,120.00
		Office Expenses	7,019.00
		Medical Expenses	38,236.00
		Gardening Expenses	82,105.00
		Donation	3,245.00
		COVID Expenses	5,295.00
		•	91,500.00
		Affiliation Expenses	24,970.00
		Travelling Expenses	16,859.00
		Telephone & Internet Expenses	10,000.00
		Audit Fees	_
		Sports Equipment	2,850.00
		Repayment of Loans & Creditors	30,13,821.00
	j	By Closing Balances:	
		Cash in hand	23,325.00
		Canara Bank A/c 008	28,83,292.00
		Canara Bank A/c 795	73,552.00
		Bank of Baroda A/c 168	4,13,738.42

1,21,44,334.00

TOTAL Rs...

For Nalanda College of Education,

(Authorised Signatory)

Date: 01.08.2022 Place: Dehradun For Manish Negi & Co.,

1,21,44,334.00

TOTAL Rs...

Chartered Accountants.

(Manish Negi) Partner.; F.C.A. Mem. No. 411283 FRN 015114C