



FORM NO 10B
[SEE RULE 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME-TAX ACT, 1961, IN THE
CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the balance sheet of YOUTHS UNION FOR VOLUNTARY ACTION (YUVA), HURHURU WEST, SADAR, HAZARIBAGH - 825301 as at 31.03.2022 and the income & expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust or institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us.

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

- (i) in the case of balance sheet, of the state of affairs of the above named trust or institution as at 31.03.2022, and
- (ii) in the case of income & expenditure account, of the excess of expenditure over income of its accounting year ending on 31.03.2022.

The prescribed particulars are annexed hereto.

CHARTERED ACCOUNTANT
Archana
ARCHANA KHANDLWAL
MEM. NO.: 303109
HAZARIBAG

Place : Hazaribagh
Date : 30.09.2022

Mem.No. : 303109
Name : Archana Khandelwal
Address : In front of Munka Bagicha, Kani Bazar,
Hazaribagh - 825 301, Jharkhand
UDIN : 22303109AXJKQ09160

Address: In Front Of Munka Bagicha, Kani Bazar, Hazaribag-825301(Jharkhand)

ANNEXURE
STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

AMOUNT(RS.)

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year : 24036297/-
2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year : NIL
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. : NIL
4. Amount of income eligible for exemption under section 11(1)(c) (Give details) : NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) : NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof : NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof : NIL
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- : NIL
 - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or : NIL
 - (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or : NIL
 - (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof : NIL



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF
PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the *trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such other person)? If so, give details of the amount, rate of interest charged and the nature of security, if any : NIL
2. Whether any land, building or other property of the *trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any : NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details :
 1. Salary to Rakesh Narayan, Secretary – Rs.302400/-
 2. Salary to Biswajit Chakraborty, Treasurer – Rs.287000/-
4. Whether the services of the *trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : NIL
5. Whether any share, security or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid : NIL
6. Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received : NIL
7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted : NIL
8. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details : NIL



**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S)
IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3)
HAVE A SUBSTANTIAL INTEREST**

Sl.No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year – say, Yes/No.
1	2	3	4	5	6
-----	-----	-----NIL	-----	-----	-----
Total					

CHARTERED ACCOUNTANT

ARCHANA KHANDLWAL
MEM. NO.: 303109
HAZARIBAGH

Place : Hazaribagh
Date : 30.09.2022

Mem.No. : 303109
Name : Archana Khandelwal
Address : In Front of Munka Bagicha
Kani Bazar,
Hazaribagh -825 301

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S)
IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3)
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Sl.No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 percent of the capital of the concern during the previous year – say, Yes/No.
1	2	3	4	5	6
-----	-----	-----NIL	-----	-----	-----
Total					

CHARTERED ACCOUNTANT
Archana
ARCHANA KHANDLWAL
MEM. NO. - 303109
HAZARIBAGH

Place : Hazaribagh

Date : 30.09.2022

Mem.No. : 303109

Name : Archana Khandelwal

Address : In Front of Munka Bagicha
Kani Bazar,
Hazaribagh -825 301

YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)

HURHURU WEST, SADAR, HAZARIBAGH - 825301

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>GIVE FOUNDATION INC.</u>	
Cash in Hand	39852.05	<u>BY PROGRAM COSTS</u>	
Cash at Bank	1172652.66	Dry Ration Support	18698870.00
		Team Orientation Program	56250.00
<u>GIVE FOUNDATION INC.</u>		Honorarium to Block Community Mobilizers	2242662.00
To Grant in Aid	16874622.00	Honorarium to Health Supervisors	275000.00
To Interest from Bank	9525.00	Honorarium to Project Coordinator	175000.00
To Outstanding Expenses	4621385.00	<u>BY ADMINISTRATIVE EXPENSES</u>	
To TDS Payable	96000.00	Purchase of Computer	130260.00
To PF Payable	67054.00	Purchase of Inventor	19100.00
		Vehicle Hired charges	61150.00
<u>DASRA</u>		Other cost	79399.00
To Grant in Aid	904320.00	Bank Charge	16904.94
To Interest from Bank	3447.00	<u>BY OTHER</u>	
To Outstanding Expenses	60979.00	Tax Collected at Source	3945.00
<u>PLAN INDIA - Let Girls be born</u>		<u>DASRA</u>	
To Outstanding Expenses paid reversed	430.00	<u>BY PROGRAM COSTS</u>	
		Dry Ration Support	245575.00
<u>Edison Public School</u>		Community Mobilizer	60000.00
To Fees received from Students	1930735.00	<u>BY ADMINISTRATIVE EXPENSES</u>	
To Donation	100000.00	Purchase of Computer	91070.00
To Interest from Bank	195.00	Other cost	21400.00
To Salary payable	1054370.00	Bank Charge	2102.88
To PF Payable	46015.00		
To TDS Payable	23580.00	<u>PAUL HAMLYN FOUNDATION, U.K.</u>	
To Outstanding Expenses	66850.00	<u>OVERHEAD COST</u>	
To Advance to Consultant	1189.00	By Bank Charges	36.00
		<u>OTHERS</u>	
<u>Jharkhand Tribal Development</u>		By Outstanding Expenses paid	79982.00
To Grant in Aid	2681843.00	By PF Payable Paid	13356.00
To Interest from Bank	987.00		
To Management Fees	360000.00	<u>SIGHTSAVERS - EU</u>	
To Advance to consultant	1804.00	<u>By Others</u>	
To Refund of Tax Deducted at Source	8625.00	By Outstanding Expenses paid	338.00
To Interest on TDS Refund	685.00		
		<u>SIGHTSAVERS - SCHOOL EYE HEALTH</u>	
<u>SCHIL</u>		<u>Others</u>	
To Grant in Aid	150000.00	By Outstanding Expenses Paid	733.00
To Interest from Bank	1313.00		
		<u>Edison Public School</u>	
<u>Tata Education Trust</u>		<u>Revenue Expenses</u>	
To Refund of TDS	510.00	By Repairs	5650.00
		By Rent	25200.00
<u>General</u>		By Office & Administrative Expenses	12372.00
To Membership Fees	8400.00	By Bank Charges	2911.26
To Interest from Bank	243.30	By Contribution to PF/ ESIC	120414.00
To Refund of TDS	6052.00	By Salary to School Staff	1629050.00
To Interest on TDS Refund	98.00	By Miscellaneous Expenses	29200.00
To Outstanding Expenses	20000.00	By Consultancy Fees	16000.00
		By Donation	25000.00
		<u>Others</u>	
		By Advance to Accountant	63501.00
		By PF Payable Paid	13920.00
		By Purchase of Fixed Assets	606155.00
		By Building under Construction	700528.00
		By Bank Overdraft (BOI-134)	724.00
BALANCE C/D	30313761.01	BALANCE C/D	25523759.08



ALANCE B/D	30313761.01	BALANCE B/D	25523759.08
		<u>Jharkhand Tribal Development</u>	
		<u>Operational Costs</u>	
		By Honorarium to FNGO Co-ordinator	280000.00
		By Honorarium to Agriculture Specialist	270000.00
		By Honorarium to CI and Gender Officer	225000.00
		By Honorarium to Junior Engineer	225000.00
		By Honorarium to Community Facilitator	1080384.00
		By Office Rent	54000.00
		By Operational and Accounting Cost	108030.00
		By User Charges- Motorbike Expenses	119700.00
		By Bank Charges	1537.68
		<u>Others</u>	
		By Outstanding Expenses Paid	237789.00
		By PF Payable Paid	25680.00
		By Tax deducted at source	36000.00
		By Management Fees Receivable	81000.00
		<u>SCHIL</u>	
		<u>Program Cost</u>	
		By Books & Stationery	333190.00
		By COVID-19 Relief Program	756154.00
		By Administrative Expenses	55734.10
		By Bank Charges	330.80
		<u>Others</u>	
		By PF Payable Paid	5220.00
		By Advance to Consultant	1812.00
		<u>SIGHTSAVERS - HAZARIBAGH</u>	
		<u>By Others</u>	
		By Advance to Consultant	9480.00
		<u>SIGHTSAVERS - SCHOOL EYE HEALTH</u>	
		By Outstanding Expenses Paid	4351.00
		<u>GENERAL</u>	
		<u>Program Expenses</u>	
		By OxiFuture Program Expenses	45860.00
		<u>Administrative Expenses</u>	
		By Staff Salary	8000.00
		By Consultancy Fees	8000.00
		By Bank Charges	73.85
		By Other Expenses	9100.00
		By Audit Fees	20000.00
		<u>By Closing Balance</u>	
		Cash in Hand	151502.05
		Cash at Bank	637073.45
	30313761.01		30313761.01

PLACE : HAZARIBAGH
DATE : 30.09.2022

CHARTERED ACCOUNTANT
Archana
ARCHANA KHANDELWAL
MEM. NO.: 303109
HAZARIBAGH

YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>GIVE FOUNDATION INC.</u>		<u>GIVE FOUNDATION INC.</u>	
To Program Cost	21447782.00	By Grant in Aid	16874622.00
To Administrative Expenses	157453.94	By Interest from Bank	9525.00
To Depreciation	27485.00		
<u>DASRA</u>		<u>DASRA</u>	
To Program Cost	305575.00	By Grant in Aid	904320.00
To Administrative Expenses	23502.88	By Interest from Bank	3447.00
To Depreciation	18214.00		
<u>PAUL HAMLYN FOUNDATION, U.K.</u>		<u>Edison Public School</u>	
To Overhead Cost	36.00	By Fees received from Students	1930735.00
To Depreciation	25619.00	By Donation	100000.00
		By Interest on Fixed Deposit	5408.00
		By Interest from Bank	195.00
<u>Edison Public School</u>		<u>Jharkhand Tribal Development</u>	
To Revenue Expenses	1875285.26	By Grant in Aid	2681843.00
To Depreciation	91578.00	By Interest from Bank	987.00
		By Interest on TDS Refund	685.00
<u>Jharkhand Tribal Development</u>		By Management Fees	360000.00
To Program Cost	2363651.68	By Accounts written off	18927.00
To Depreciation	1419.00		
<u>SCHIL</u>		<u>SCHIL</u>	
To Program Cost	1145408.90	By Grant in Aid	150000.00
To Depreciation	117060.00	Add : Unspent Grant O.B.	985548.70
		By Interest from Bank	1313.00
<u>GENERAL</u>		<u>GENERAL</u>	
To Program Cost	45860.00	By Interest from Bank	243.30
To Administrative Expenses	45173.85	By Membership Fees	8400.00
To Depreciation	9214.00	By Interest on TDS Refund	98.00
		By Excess of Expenditure over Income	3664021.51
	27700318.51		27700318.51

PLACE : HAZARIBAGH

DATE : 30.09.2022

CHARTERED ACCOUNTANT

ARCHANA KHADELWAL
MEM. NO.:-303109
HAZARIBAGH

YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance 6253850.01		(As per Schedule "A" annexed)	8661319.00
Less : Excess of Expenditure over Income 3664021.51	2589828.50	<u>CURRENT ASSETS</u>	
<u>LOANS</u>		Cash	151502.05
<u>Edison Public School</u>		<u>Bank Balance</u>	
Loan from Bank 94488.00		Bank of India, Korra,	
		(A/c No. 1999)	1899.39
		(A/c No. 1998)	1455.04
		(A/c No. 419)	1260.04
<u>CURRENT LIABILITIES</u>		Bank of India, Hurhuru,	
<u>GIVE FOUNDATION INC.</u>		(A/c No. 5426)	1815.11
Outstanding Expenses 4621385.00		(A/c No. 0134)	154848.20
TDS Payable 96000.00		(A/c No. 6672)	7713.34
PF Payable 67054.00		Indian Bank, Hazaribag	
<u>DASRA</u>		(A/c No. 830442570)	7133.40
Outstanding Expenses 60979.00		(A/c No. 830446620)	1651.25
<u>PLAN INDIA - Let Girls be born</u>		Punjab National Bank,	
Outstanding Expenses 430.00		(A/c No. 0877050001328)	654.50
<u>SIGHTSAVERS - HAZARIBAG</u>		SBI, Hazaribag	
ESIC Payable : O.B. 6636.00		(A/c No. 40102681995)	458643.18
<u>EDISON PUBLIC SCHOOL</u>		<u>INVESTMENT</u>	
ESIC payable : O.B. 15509.00		<u>EDISON PUBLIC SCHOOL</u>	
Salary payable 2019370.00		Fixed Deposit	108721.00
PF payable 46015.00		<u>LOANS & ADVANCES</u>	
TDS Payable 23580.00		<u>GIVE FOUNDATION INC.</u>	
Outstanding Expenses 66850.00		Tax Collected at Source	3945.00
<u>Jharkhand Tribal Development</u>		<u>EDISON PUBLIC SCHOOL</u>	
ESIC Payable : O.B. 26724.00		Advance to Consultant	63501.00
Outstanding Expenses : O.B. 43320.00		<u>Jharkhand Tribal Development</u>	
<u>SCHIL</u>		Tax deducted at source : O.B. 67575.00	
Outstanding Expenses : O.B. 11784.00		Addition during the year 36000.00	
ESIC Payable : O.B. 1812.00		103575.00	
		Less : Refund 8625.00	94950.00
		By Management Fees Receivable	81000.00
<u>SIGHTSAVERS - HAZARIBAGH</u>		<u>SCHIL</u>	
ESIC Payable : O.B. 2844.00		Advance to Consultant	1812.00
<u>GENERAL</u>		<u>TATA EDUCATION TRUST</u>	
Outstanding Expenses 20000.00		Tax deducted at source : O.B. 510.00	
		Less : Refund 510.00	0.00
		<u>SIGHTSAVERS - HAZARIBAGH</u>	
		Advance to Consultant	9480.00
		<u>GENERAL</u>	
		Tax Deducted at Source : O.B. 7357.00	
		Less : Refund 6052.00	1305.00
	9814608.50		9814608.50

PLACE : HAZARIBAGH
DATE : 30.09.2022

CHARTERED ACCOUNTANT
Archana
ARCHANA KHANDELWAL
MEM. NO.: 303109
HAZARIBAG

YOUTHS UNION FOR VOLUNTARY ACTION (YUVA)
HURHURU WEST, SADAR, HAZARIBAGH - 825301

SCHEDULE "A"

DETAILS OF FIXED ASSETS

SL. NO	PARTICULARS	RATE OF DEPREC - IATION (%)	W.D.V. AS ON 1/4/2021	ADDITIONS DURING THE YEAR	TOTAL	DEPRE - CIATION	W.D.V. AS ON 31/3/2022
	<u>GIVE FOUNDATION, INC.</u>						
1	Computer	40	0.00	130260.00	130260.00	26052.00	104208.00
2	Invertor (Battery)	15	0.00	19100.00	19100.00	1433.00	17667.00
	<u>DASRA</u>						
1	Computer	40	0.00	91070.00	91070.00	18214.00	72856.00
	<u>PAUL HAMLYN FOUNDATION, U.K.</u>						
1	Furniture	10	70529.00	0.00	70529.00	7053.00	63476.00
2	Laptop	40	46414.00	0.00	46414.00	18566.00	27848.00
	<u>PLAN INDIA - OLD</u>						
1	Desktop with UPS	*	27650.00	0.00	27650.00	0.00	27650.00
2	Furniture	*	22943.00	0.00	22943.00	0.00	22943.00
3	Digital Camera	*	6752.00	0.00	6752.00	0.00	6752.00
	<u>SIGHTSAVERS - RANCHI NEW</u>						
1	Laptop/Desktop including Pri	*	24500.00	0.00	24500.00	0.00	24500.00
	<u>SIGHTSAVERS - HAZARIBAGH NEW</u>						
1	Laptop/Desktop including Pri	*	24500.00	0.00	24500.00	0.00	24500.00
	<u>EDISON PUBLIC SCHOOL</u>						
1	Land	*	636100.00	0.00	636100.00	0.00	636100.00
2	Building under Construction	*	5250479.00	700528.00	5951007.00	0.00	5951007.00
3	Furniture & Fixture	10	131569.00	0.00	131569.00	13157.00	118412.00
4	Play Equipments	15	7208.00	66850.00	74058.00	6095.00	67963.00
5	Fan	15	1206.00	0.00	1206.00	181.00	1025.00
6	Vehicle	15	10040.00	0.00	10040.00	1506.00	8534.00
7	Teaching Equipments	15	575.00	0.00	575.00	86.00	489.00
8	Computer & Printer	60	2497.00	18500.00	20997.00	4699.00	16298.00
9	Mobile	15	226.00	0.00	226.00	34.00	192.00
10	Musical Instrument	15	2106.00	0.00	2106.00	316.00	1790.00
11	Invertor & Battery	15	7396.00	45000.00	52396.00	4484.00	47912.00
12	Generator	15	26401.00	0.00	26401.00	3960.00	22441.00
13	Fire Extinguisher	15	0.00	304811.00	304811.00	22861.00	281950.00
14	Lab Equipment	40	0.00	170994.00	170994.00	34199.00	136795.00
	<u>Jharkhand Tribal Development</u>						
1	Play Equipments	15	717.00	0.00	717.00	108.00	609.00
2	Computer	60	415.00	0.00	415.00	166.00	249.00
3	Furniture	10	5270.00	0.00	5270.00	527.00	4743.00
4	Laptop	60	556.00	0.00	556.00	222.00	334.00
5	Printer	15	2640.00	0.00	2640.00	396.00	2244.00
	<u>TATA EDUCATION TRUST</u>						
1	Motor Cycle	*	185796.00	0.00	185796.00	0.00	185796.00
2	Laptop	*	6485.00	0.00	6485.00	0.00	6485.00
3	Furniture	*	12281.00	0.00	12281.00	0.00	12281.00
	BALANCE C/D		6513251.00	1547113.00	8060364.00	164315.00	7896049.00



	BALANCE B/D		6513251.00	1547113.00	8060364.00	164315.00	7896049.00
	<u>SCHIL</u>						
1	Computer	40	26114.00	0.00	26114.00	10446.00	15668.00
2	Electric Connect. & Inverter	15	12372.00	0.00	12372.00	1856.00	10516.00
3	Motorcycle	15	31526.00	0.00	31526.00	4729.00	26797.00
4	Sewing Machine	15	52305.00	0.00	52305.00	7846.00	44459.00
5	Table & Chair	10	39271.00	0.00	39271.00	3927.00	35344.00
6	Vehicle	15	545504.00	0.00	545504.00	81826.00	463678.00
7	Camera	15	30922.00	0.00	30922.00	4638.00	26284.00
8	Chair, Hair Cutting Stool, Mirror	10	17921.00	0.00	17921.00	1792.00	16129.00
	<u>GENERAL</u>						
1	Land	*	64000.00	0.00	64000.00	0.00	64000.00
2	Gas Cylinder - Donation in Kin	15	2393.00	0.00	2393.00	359.00	2034.00
3	Computer	60	404.00	0.00	404.00	162.00	242.00
4	Furniture	10	14973.00	0.00	14973.00	1497.00	13476.00
5	LCD Projector	15	5522.00	0.00	5522.00	828.00	4694.00
6	Generator	15	4183.00	0.00	4183.00	627.00	3556.00
7	Lodging Materials	10	7186.00	0.00	7186.00	719.00	6467.00
8	Stabilizer	15	2636.00	0.00	2636.00	395.00	2241.00
9	Invertor with Battery	15	14508.00	0.00	14508.00	2176.00	12332.00
10	Camera	15	6917.00	0.00	6917.00	1038.00	5879.00
11	Furniture	10	10454.00	0.00	10454.00	1045.00	9409.00
12	Computer	60	13.00	0.00	13.00	5.00	8.00
13	Camera	15	2420.00	0.00	2420.00	363.00	2057.00
			7404795.00	1547113.00	8951908.00	290589.00	8661319.00

PLACE : HAZARIBAGH

DATE : 30.09.2022

CHARTERED ACCOUNTANT
Archana
 ARCHANA KHANDELWAL
 MEM. NO.-303109
 HAZARIBAGH