



### A U D I T O R ' S R E P O R T

We have examined the attached Balance Sheet of **GRAM VIKAS YUVA TRUST, AT- KHANGAON, RAMPATTI, DIST-MADHUBANI [BIHAR]** as at 31st March, 2021 and the annexed Receipt & Payment Account of the TRUST for the year ended on that date. These financial statements are responsibility of the management of **GRAM VIKAS YUVA TRUST**. 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 31.03.2021 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 : 16/11/2021

Head Office : 210/P3, Krishna Apra Plaza, Sector-18, Noida, U.P. 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 : [calnjha@gmail.com](mailto:calnjha@gmail.com), [skja.bihar@gmail.com](mailto:skja.bihar@gmail.com)



**GRAM VIKAS YUVA TRUST**  
 Vill- Khangawn, P.O- Rampatti, P.S- Pandaul, Distt- Madhubani-847236  
**BALANCE SHEET AS ON 31st MARCH, 2021**

SOURCE OF FUNDS	SCHEDULE	DETAILS	(Amount in Rs.) AMOUNT
<b>CAPITAL FUND</b>			
As Per Last A/C			121,877.79
Less: Excess of Expenses Over Income		133,439.45	
		11,561.66	
<b>Loan From Members</b>			40,000.00
<b>TOTAL</b>			<b>161,877.79</b>

APPLICATION OF FUNDS	DETAILS	AMOUNT
<b>I FIXED ASSETS :</b>		
Gross Block		198,743.63
Less: Depreciation	219,651.03	
	20,907.40	
<b>II INVESTMENT</b>		
<b>III CURRENT ASSETS</b>		
<b>Cash in Hand</b>		
For F.C. A/C		513.10
For GEN. A/C	0.00	
<b>Cash at Bank</b>		
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	16,895.84	
Syndicate Bank (General) A/C NO. 74181010001288	10,823.00	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	25,511.80	
	773,891.00	
	864,500.58	
<b>IV RECEIVABLE</b>		
<b>IV CURRENT LIABILITY &amp; PROVISIONS</b>		
<b>NET CURRENT ASSETS (III &amp; IV)</b>		
Loan & Advance		-90,609.58
Round off		0.00
		0.00
<b>Total</b>		<b>161,877.79</b>

Notes to the account and Accounting policies

The Schedules referred to above from an integral part of the balance sheet

B'

In terms of our seprate report of even date  
 For Saroj Kumar Jha & Associates  
 Chartered Accountants

(Lalit Narayan Jha)

Partner

M.No. 067599



Place : Patna

Date : 16/11/2021



## GRAM VIKAS YUVA TRUST

Vill- Khangawn, P.O- Rampatti, P.S- Pandaul, Distt- Madhubani-847236  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31st MARCH, 2021**

RECEIPT	DETAILS	AMOUNT
<b>To, Opening Balance</b>		<b>984.00</b>
<b>CASH IN HAND</b>		
(FC Prog.)	0.00	
(General A/C)	984.00	
<b>Cash at Bank</b>		<b>10,414.00</b>
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	2,193.00	
Syndicate Bank (General) A/C NO. 74181010001288	5,444.00	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	2,777.00	
		<b>2,499.00</b>
<b>TO, BANK INTEREST</b>		
Syndicate Bank (General) A/C NO. 74181010001288	0.00	
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	244.00	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	2,255.00	
		<b>15,500.00</b>
<b>To, MEMBERSHIP FEE</b>		<b>407,230.00</b>
<b>TO, DONATION AND SUBSCRIPTION</b>		
<b>To, Foreign Contribution grant</b>		
Being Amount received from JAN SAHAS (MRC), UK. towards F.C.Grant for Migrant Resilience Collaborative program vide :-NEFT/RTGS Dt. 29.09.2020	529,000.00	<b>529,000.00</b>
<b>To, GRANT IN AID ( Local contribution)</b>		<b>608,930.00</b>
( Being amount received from Jan Sahas Social Development, Devas towards L.C.GRANT for Health Camps program at 4 Districts through RTGB: PACS008: BKIDR 5202102090 013253S DT. 09.02.2021	239,348.00	
( Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Kalajar at Madhubani Districts through NACH/0970492219/999ZNPB/CPSNSGENERIC DT. 29.09.2020	101,700.00	
( Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Awareness on Malaria at Madhubani Districts through NACH/0970492221/999ZNPB/CPSNSGENERIC DT. 29.09.2020	18,900.00	
( Being amount received from Jan Sahas Foundation towards L.C.GRANT for Health Camps program through NEFT N02:000226340234 DT. 26.02.2021	35,000.00	
( Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Malaria at Madhubani Districts through NACH/1071462097/999ZNPB/CPSNSGENERIC DT. 22.03.2021	21,236.00	
( Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Fylaria at Madhubani Districts through NACH/1071454513/999ZNPB/CPSNSGENERIC DT. 22.03.2021	192,746.00	
<b>TOTAL</b>		<b>1,574,557.00</b>



PAYMENT	DETAILS	AMOUNT
<b>By, Management and Administration Expenses A/C</b>		<b>198,240.00</b>
Honorarium	84,000.00	
Office Rent	48,000.00	
Printing and stationary	5,850.00	
Newspaper and periodicals	9,700.00	
Travelling & Convayance	10,990.00	
Meeting Expenses	8,185.00	
Electricity Charge	16,200.00	
Contingency Expenses	8,455.00	
Telephone, Fax, Net, Xerox and Postage	4,860.00	
Audit Fee	2,000.00	
<b>By, Activity Expenses</b>		<b>211,117.00</b>
Women Empowerment Training	17,435.00	
Environment Awareness Program	19,251.00	
Farmer Club formation and training	19,875.00	
Sanitation Program	16,480.00	
Awareness program on road safety	13,575.00	
Disaster awareness program	17,860.00	
Child labour and Rights program	24,802.00	
Yoga training program	16,455.00	
Leprocy awareness program	16,524.00	
Sports & Cultural program	21,185.00	
Sewing Cutting training program	12,810.00	
Vermi compost formation training	14,865.00	
<b>BY, FOREIGN CONTRIBUTION</b>		<b>499,000.00</b>
By, Honorarium Programme cost ( 5 Nos. x 6 months)	275,000.00	
Office Rent (6000 x 6 months)	36,000.00	
Travel ( 4000 x 5 Nos.x 6 months)	120,000.00	
Administration cost (3000 x 6 months)	18,000.00	
Furniture & Laptop	50,000.00	
<b>BY, LOCAL CONTRIBUTION</b>		
<b>By, Ayushmaan Adhar Project</b>		<b>274,348.00</b>
Medical Team	34,000.00	
Medicine	127,448.00	
Stationary	18,348.00	
Travel	43,000.00	
Refreshment	27,552.00	
Tent	24,000.00	
<b>By, Kalajar Khojo Abhiyaan Program (DHS, Madhubani)</b>		<b>101,700.00</b>
Awareness program at 21 blocks in Madhubani	101,700.00	
<b>By, Malaria Khojo Abhiyaan Program (DHS, Madhubani)</b>		<b>40,136.00</b>
Awareness program at Madhubani	40,136.00	





<b>By, Falaria khojo abhiyaan</b> (Survey/ Home identify/ Awareness) at Madhubani Nagar parishad	192,746.00	<b>192,746.00</b>
<b>By, Bank charges</b>		<b>3,526.26</b>
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	14.16	
Syndicate Bank (General) A/C NO. 74181010001288	1,311.00	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	2,201.10	
<b>By, Closing Balance</b>		
<b>Cash in Hand</b>		<b>513.10</b>
For F.C. A/C	0.00	
For GEN. A/C	513.10	
<b>Cash at Bank</b>		<b>53,230.64</b>
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	16,895.84	
Syndicate Bank (General) A/C NO. 74181010001288	10,823.00	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	25,511.80	
<b>TOTAL</b>		<b>1,574,557.00</b>

In terms of our separate report of even date

Place : Patna

Date : 16/11/2021



INCOME		DETAILS	AMOUNT
<b>BY, BANK INTEREST</b>			<b>2,499.00</b>
	Syndicate Bank (General) A/C NO. 74181010001288	0.00	
	PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	244.00	
	Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155	2,255.00	
<b>BY, MEMBERSHIP FEE</b>			<b>15,500.00</b>
<b>By, DONATION AND SUBSCRIPTION</b>			<b>407,230.00</b>
<b>BY, Foreign Contribution grant</b>			
	Being Amount received from JAN SAHAS (MRC), UK towards F.C.Grant for Migrant Resilience Collaborative	529,000.00	<b>529,000.00</b>
<b>By, GRANT IN AID ( Local contribution)</b>			<b>608,930.00</b>
	Being amount received from Jan Sahas Social Development, Devas towards L.C.GRANT for Health Camps program at 4 Districts through RTGB: PACS008: BKIDR 5202102090 0132535 DT. 09.02.2021	239,348.00	
	Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Kalajar at Madhubani Districts through NACH/0970492219/999ZNPB/CPSNSGENERIC DT. 29.09.2020	101,700.00	
	Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Awareness on Malaria at Madhubani Districts through NACH/0970492221/999ZNPB/ CPSNSGENERIC DT. 29.09.2020	18,900.00	
	Being amount received from Jan Sahas Foundation towards L.C.GRANT for Health Camps program through NEFT N02:000226340234 DT. 26.02.2021	35,000.00	
	Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Malaria at Madhubani Districts through NACH/1071462097/999ZNPB/CPSNSGENERIC DT. 22.03.2021	21,236.00	
	Being amount received from District Health Society, Madhubani towards L.C.GRANT for Awareness program on Malaria at Madhubani Districts through NACH/1071454513/999ZNPB/CPSNSGENERIC DT. 22.03.2021	192,746.00	
	By Grant Receivable from DHS Madhubani, Bihar		<b>773,891.00</b>
	Deficit:- Excess of Expenditure over Income		<b>11,561.66</b>
<b>TOTAL</b>			<b>2,348,611.66</b>

In terms of our separate report of even date

Place : Patna

Date : 16/11/2021





**GRAM VIKAS YUVA TRUST**

Vill- Khangawn, P.O- Rampatti, P.S- Pandaul, Distt- Madhubani-847236

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31st MARCH, 2021

EXPENDITURE	DETAILS	AMOUNT
<b>BY, Management and Administration Expenses A/C</b>		<b>201,240.00</b>
Honorarium	84,000.00	
Office Rent	48,000.00	
Printing and stationary	5,850.00	
Newspaper and periodicals	9,700.00	
Travelling & Convayance	10,990.00	
Meeting Expenses	8,185.00	
Electricity Charge	16,200.00	
Contingency Expenses	8,455.00	
Telephone, Fax, Net, Xerox and Postage	4,860.00	
Audit Fee	5,000.00	
<b>By, Activity Expenses</b>		<b>211,117.00</b>
" Women Empowerment Training	17,435.00	
" Environment Awareness Program	19,251.00	
" Farmer Club formation and training	19,875.00	
" Sanitation Program	16,480.00	
" Awareness program on road safety	13,575.00	
" Disaster awareness program	17,860.00	
" Child labour and Rights program	24,802.00	
" Yoga training program	16,455.00	
" Leprocy awareness program	16,524.00	
" Sports & Cultural program	21,185.00	
" Sewing Cutting training program	12,810.00	
" Vermi compost formation training	14,865.00	
<b>BY, FOREIGN CONTRIBUTION</b>		<b>479,000.00</b>
By, Honorarium Programme cost ( 5 Nos. x 6 months)	300,000.00	
" Office Rent (6000 x 6 months)	36,000.00	
" Travel ( 4000 x 5 Nos.x 6 months)	120,000.00	
" Administration cost (3000 x 6 months)	18,000.00	
" Audit fee (Provision)	5,000.00	
<b>BY, LOCAL CONTRIBUTION</b>		
<b>By, Ayushman Adhar Project</b>		<b>274,348.00</b>
" Medical Team	34,000.00	
" Medicine	127,448.00	
" Stationary	18,348.00	
" Travel	43,000.00	
" Refreshment	27,552.00	
" Tent	24,000.00	



By, Kalajar Khojo Abhiyaan Program (DHS, Madhubani) Awareness program at 21 blocks in Madhubani	101,700.00	101,700.00
By, Malaria Khojo Abhiyaan Program (DHS, Madhubani) Awareness program at Madhubani	40,136.00	40,136.00
By, Falaria khojo abhiyaan (Survey/ Home identify/ Awareness) at Madhubani Nagar Parishad	192,746.00	192,746.00
<b>By, Outstanding Payment (FY 2020 -2021)</b>		<b>503,720.00</b>
NPCB Programme (Catract operation)		46,087.00
Malaria programme		49,084.00
LeprocY Programme		44,100.00
Dengu Disease awareness programme		101,700.00
Fylaria khojo abhiyaan		79,200.00
Fylaria Micking		
<b>By, Bank charges</b>	14.16	<b>3,526.26</b>
PUNJAB NATIONAL BANK (General) A/C NO. 2515000101190726	1,311.00	
Syndicate Bank (General) A/C NO. 74181010001288	2,201.10	
Uttar Bihar Gramin Bank (FC) A/C NO. 1003511010001155		
		<b>20,907.40</b>
To, Depreciation		
	<b>Total</b>	<b>2,348,611.66</b>





**GRAM VIKAS YUVA TRUST**  
Vill- Khangawn, P.O- Rampatti, P.S- Pandaul, Distt- Madhubani-847236  
**SCHEDULE 'A' OF FIXED ASSETS AS ON 31ST MARCH,2021**

SL.NO.	PARTICULARS	WDV AS ON 01.04.2020	ADDITION DURING THE YEAR	DELETION DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION FOR THE YEAR	WDV AS ON 31.03.2021
A	Organization Assets							
1	Furniture & Fixture	5,573.60	0.00	0.00	5,573.60	0.10	557.36	5,016.24
2	Sewing Machine	12,899.77	0.00	0.00	12,899.77	0.10	1,289.98	11,609.79
3	Almirah	5,491.33	0.00	0.00	5,491.33	0.10	549.13	4,942.20
4	Digital Camera	2,053.54	0.00	0.00	2,053.54	0.15	308.03	1,745.51
5	Painting Equipment	1,663.52	0.00	0.00	1,663.52	0.15	249.53	1,413.99
6	Box	313.76	0.00	0.00	313.76	0.10	31.38	282.38
7	Ceiling Fan	131.31	0.00	0.00	131.31	0.10	13.13	118.18
8	Training Equipment	9,410.02	0.00	0.00	9,410.02	0.10	941.00	8,469.02
9	Motorcycle	5,128.94	0.00	0.00	5,128.94	0.15	769.34	4,359.60
10	Table & Chair	6,985.24	0.00	0.00	6,985.24	0.10	698.52	6,286.72
11	Land	120,000.00	0.00	0.00	120,000.00	0.00	0.00	120,000.00
	Total	169,651.03	0.00	0.00	169,651.03		5,407.40	164,243.63
	During the Year							
1	Furniture & Fixture	-	15,000.00	0.00	15,000.00	0.10	1,500.00	13,500.00
2	Computer/printer/UPS	-	35,000.00	0.00	35,000.00	0.40	14,000.00	21,000.00
	Total	-	50,000.00	0.00	50,000.00		15,500.00	34,500.00
	Grand Total	169,651.03	50,000.00	0.00	219,651.03	0.00	20,907.40	198,743.63

In terms of our separate report of even date

PLACE : Patna  
DATE : 11/16/2021



GRAM VIKAS YUVA TRUST

AT-KHANGAON, RAMPATTI, DIST. MADHUBANI, [BIHAR]

ANNEXURE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED MARCH 31ST, 2021

Schedule "B"

NOTES FORMING PART OF THE ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows:

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. **Fixed assets**

Fixed assets are stated at their original cost of acquisition / installation. All direct expenses attributable to acquisition / installation of assets have been capitalised.

c. Cash in hand as per cash book and certified by the management, whereas bank balances are subject to confirmation by bank.

d. All debit & credit balances are subject to confirmation.

For SAROJ KUMAR JHA, & ASSOCIATES  
Chartered Accountants

(LALIT NARAYAN JHA)

Partner

Membership No. - 067599



Place : Patna  
Date : 16/11/2021