

SAROJ KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have examined the attached Balance Sheet of GRAM VIKAS YUVA TRUST, KHANGAON, RAMPATTI, DIST. – MADHUBANI [BIHAR] as at 31st March, 2019 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.
- Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The Trust 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 31.03.2019 and
 - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

For SAROJ KUMAR JHA & ASSOCIATES

Chartered Accountants

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

Place : Patna

Date: 12.08.2019

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, skja.bihar@gmail.com

GRAM VIKAS YUVA TRUST VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR]

BALANCE SHEET AS AT MARCH 31st, 2019

	A A U D A E A E E E E E E E E E E E E E E E E	0011501115	NAME AND ADDRESS OF THE OWNER, WHEN PERSON AND PARTY OF THE OWNER,	mount in Rs.
8	SOURCES OF FUNDS	SCHEDULE	DETAILS	AMOUNT
1.	GENERAL FUND:			
	As per previous year		152,999.38	
	Less: Excess of Income Over Expenditure T/F Fr	rom E&I	3,440.07	156,439.45
11	Loan From Members			39,000.00
III	Outstanding Salary			Miller Book
	TOTAL			195,439.45
	APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
1.	FIXED ASSETS:			
	Gross Block		181,788.40	
	Less: Depreciation		6,329.84	
	Net Block			175,458.57
H.	INVESTMENTS			
111.	CURRENT ASSETS			
	Cash in hand		15,209.90	
	Balance with Punjab National Bank A/c (2515000101	190726)	5,084.00	
	Balance with UBGB A/c (1003511010001155)		2,687.00	
			22,980.90	
IV	RECEIVABLE			
	Salary Recevable			
			22,980.90	
IV	CURRENT LIABILITIES AND PROVISIONS		2,000.00	20,980.90
	NET CURRENT ASSETS [III-IV]			
	Round off			(0.01
				(0.01
	TOTAL	TO SECURE OF THE PARTY.		196,439.46

Notes to the Account and Accounting Policies

'B'

The Schedules referred to above form an integral part of the Balance Sheet

In terms of our separate report of even date For SAROJ KUMAR JHA & ASSOCIATES

Chartered Accountant

[Amount in Rs.1

(Lalit Narayan Jha)

(Partner)

PLACE: PATNA

DATE :AUGUST 12, 2019

GRAM VIKAS YUVA TRUST YILL-KHANGAON, PO-RAMPATTI, DIST. MADHUBANI IBIHARI. RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2019

	RECEIPTS	DETAILS	[Amount in Ra.] AMOUNT
	pening Balance-		TO SHITTER
	ash in Hand alance with Punjab National Bank A/c (2515000101190726)	8,881.00 713.00	
	alance with UBGB A/c (1003511010001155)	2.617.00	12,211.00
	and the will book Arc (100351 (010001155)	2017,00	12,211.00
D	onations & Subscription		509.911.50
	fernber's Fee		11.012.40
	ank Intrest		171.00
G	RANT IN- AID		
V	OLUNTRY HEALTH ASSOCIATION OF INDIA(GLOBAL FUND)		
N	JEFT, DT.19/04/2018	5,580.00	
N	IEFT, DT.18/05/2018	5,980.00	
	EFT. D1.31/07/2018	2,500.00	
	IEFT DT.21/08/2018	13,660.00	
	ÆFT, DT.04/10/2018	13,900.00	
	VEFT, DT.29/11/2018	11,350 00 3,700.00	
	NEFT DT.25/03/2019	3,700.00	****
٠.	FFT DT		56,670.0
1	NEFT, DT 29/11/2018 (Miserior (FC) GPSVS		5,000.0
0 1	NATIONAL PROGRAMME FOR CONTROL OF BLINDNESS, GOVT. OF	NDIA LLOAN)	
	NEFT, DT.06/04/2018		146,000.0
	NEFT, DT.18/01/2019		96,000.0
	NEFT DT 02/03/2019		102 500 0
_	TOTAL		938,975.9
	PAYMENT	DETAILS	TAUOMA
	ESTABLISHMENT EXPENSES;	200 000 00	
	Honorarium	208,000.00	
	Office rent	72,000.00 9,582.00	
	Printing & Stationary	10,256.00	
	Newspaper & Periodical Travelling & Convayance	13,256.00	
	Meeting Expenses	15,632.00	
	Contingencies	15,423.00	344,149.0
Ву	ACTIVITIES EXPENSES		
•	Akshay Awareness Programme	67,209.00	
	Women Empowerment Training	35,698.00	
	Environmental Awareness Programme	32,145.00	
•	Farmer Club Formation & Training	34,152.00	
*	Sanitation Programme	35,142.00	
	Mithila Painting Training Programme	66,934.00	
	Awareness Programme On Road Safety	25,417.00	
	SHG, Formation Programme	25,986.00	
	Disaster Awareness Programme	28,478.00	
	Child Labour & Women Traffiking Awareness Programme	20,145.00	
	Yoga Training Programme	24,158.00	
	Leprocy Awareness Programme Vermi Compost Formation Training	36,521.00	
	Sport & Cultural Programme	30,125 00 79,845.00	
	Sewing Cutting Training Programme	27,843.00	569,846
		Berneye manage a passent comme	
Ву	Audit Fee		2,000
Ву	Closing Balance-	45.000.00	22.002
•	Cash in Hand	15,209.90	22,980
	Balance with Punjab National Bank A/c (2515000101190726) Balance with UBGB A/c (1003511010001155)	5,084.00 2 687.00	
_	TOTAL	2,007.00	938,975.
		In terms of our separa	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN THE PERSON NAMED IN COLUMN TWO IS NAMED IN THE PERSON NAMED IN T
	E : PATNA	12/11/07	Ver Division
	AUGUST 12, 2019	1/-2/	

GRAM VIKAS YUVA TRUST VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR] INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

		[Amount in Rs.]
-	INCOME	AMOUNT
By	Donations & Subscription	509,911 50
**	Member's Fee	11,012.40
95	Bank Intrest	171.00
By	GRANT -IN- AID	
	VOLUNTRY HEALTH ASSOCIATION OF INDIA(GLOBAL FUND)	
	NEFT DT 19/04/2018 5.580 00	
	NEFT. DT.18/05/2018 5.980 00	
	NEFT. DT.31/07/2018 2.500 00	
	NEFT. DT 21/08/2018 13.660 00	
	NEFT. DT 04/10/2018 13.900.00	
	NEFT. DT.29/11/2018 11,350 00	
	NEFT. DT.25/03/2019 3,700.00	
	NEFT. DT.29/11/2018 (Miserior (FC) GPSVS	5,000.00
	NATIONAL PROGRAMME FOR CONTROL OF BLINDNESS, GOVT. OF INDIA. (LOAN)	145,000.00
	NEFT. DT 06/04/2018	1.0,000.00
	NEFT. DT.18/01/2019	96,000.00
	NEFT. DT.02/03/2019	102,000.00
	TOTAL	925,784,90

	EXPENDITURE		AMOUNT
To	ESTABLISHMENT_EXPENSES:		-
*	Honorarium	208,000.00	-
	Office rent	72,000.00	
	Printing & Stationary	9,582.00	
	Newspaper & Periodical	10,256.00	
	Travelling & Convayance	13,256.00	
**	Meeting Expenses	15,632.00	
**	Contingencies	15,423 00	344,149.00
By	ACTIVITIES EXPENSES		_
**	Akshay Awareness Programme	67,209.00	
**	Women Empowerment Training	35,698.00	
	Environmental Awareness Programme	32,145.00	
**	Farmer Club Formation & Training	34,152.00	
**	Sanitation Programme	35,142.00	
41	Mithila Painting Training Programme	66,984.00	
	Awareness Programme On Road Safety	25,417.00	
	SHG, Formation Programme	25,986.00	
	Disaster Awareness Programme	28,478.00	
	Child Labour & Women Traffiking Awareness Programme	20,145.00	
**	Yoga Training Programme	24,156.00	
**	Leprocy Awareness Programme	36.521.00	
	Vermi Compost Formation Training	30,125.00	
	Sport & Cultural Programme	79,845.00	
	Sewing Cutting Training Programme	27,843 00	569,846.00
To	Audit Fee	***************************************	2,000.00
To	Depreciation		6,329.84
			9,023,04
To	Excess of Expenditure Over Income		3.440.07
CANAL TO SERVICE	TOTAL.		925.764.90

In terms of our separate report of even date

PLACE : PATNA

DATE :AUGUST 12, 2019

VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR].

SCHEDULE ' A' OF FIXED ASSETS AS ON 31ST MARCH, 2019

[Amount in Rs.]

DURING DURING TOTAL DEPRECIATION THE YEAR THE YEAR TOTAL DEPRECIATION 6,880.99 10% 15,925.64 10% 6,779.42 10% 3,019.90 15% 2,053.72 10% 11,617.31 10% 6,332.02 10% 1,20,000.00 1,20,000.00			VOW	ADDITION	DELETION			DEPRECIATION	MON
FURNITURE & FIXTURES SEWING MACHINE ALMIRAH DIGITAL CAMERA PAINTING EQUIPMENTS BOX CEILING FAN TRAINING EQWUIPMENT SCOOTER TABLE & CHAIR FURNITURE & FIXTURES 6,880.99 15,925.64 6,779.42 3,019.90 2,053.72 387.36 168.29 11,617.31 6,332.02 8,623.75 120,000.00 120,000.00	7d 9	PARTICULARS	AS ON 01.04.2018	DURING THE YEAR	DURING THE YEAR	TOTAL	RATE OF DEPRECIATION	FOR THE YEAR	31 08.2019
ITURE & FIXTURES 6,880.99 - 6,880.99 NG MACHINE 6,779.42 - 6,880.99 NG MACHINE 15,925.64 - 6,779.42 AL CAMERA 3,019.90 - 6,779.42 AL CAMERA 2,053.72 - 2,053.72 ING EQUIPMENTS 387.36 - 168.29 NG FAN 11,617.31 - 11,617.31 G S32.02 - 6,332.02 - ING EQUIPMENT 8,623.75 - - ING EQUIPMENT 120,000.00 - 120,000.00	2								
ITURE & FIXTURES 6,880.99 6,880.99 15,925.64 15,925.						-	*****	A88 10	6 192 89
NG MACHINE NG MAC		PRINCIPLE & CIVILIDES	6880 99			6,880.99	108	2000	
NG MACHINE NG MAC		FURNITURE & LIVIOUS	100000			15 925 64	10%	1,592,56	14,333.08
AL CAMERA AL CAMERA AL CAMERA 3,019.90 2,053.72 387.36 168.29 11,617.31 11,617.31 6,332.02 8,623.75 8,623.75 120,000.00 120,000.00		SEWING MACHINE	15,925.04			24 000 0	4.002	AP 77.94	6,101,48
AL CAMERA AL CAMERA AL CAMERA AL CAMERA 2,053.72 387.36 168.29 11,617.31 11,617.31 6,332.02 120,000.00 120,000.00		ALANDAM	6.779.42			6,119.42	10.78		4 600 0
AL CAMERA 2,053.72 387.36 387.36 10G FQUIPMENTS 387.36 11,617.31 11,617.31 6,332.02 120,000.00 120,000.00		ALMINAN	00000			3 019 90	15%	452.39	2,300.34
ING EQUIPMENTS 2,053.72 - 2,053.72 - 387.36 - 387.36 - 11,617.31 - 11,617.31 - 11,617.31 - 6,332.02 - 120,000.00 - 120,000.00		DIGITAL CAMERA	3,019.90			0,069.79	10%	205.37	1,848.35
387.36 - 387.36 168.29 11,617.31 11,617.31 6,332.02 8,623.75 8,623.75 120,000.00 - 120,000.00		PAINTING FOUIPMENTS	2,053.72			7/20017	200	20.74	CARL
MG FAN ING EQWUIPMENT 11,617.31 6,332.02 TER 8,623.75 8,623.75 120,000.00 120,000.00			387 36			387.36	10%	7007	
MG FAN 11,617.31 11,617.31 6,332.02 6,332.02 8,623.75 8,623.75 120,000.00 120,000.00		BOX	00.100			168 29	10%	16.83	151.46
ING EQWUIPMENT 11,617.31 - 11,617.31 6,332.02		CEILING FAN	168.29			2001	*097	1 181 73	10,455,58
E& CHAIR 6,332.02 - 6,332.02 8,623.75 8,623.75 120,000.00 - 120,000.00		TO A IN INC. COLAN HOMENT	11,617.31			11,617,31	8.01	20000	2 202 27
E& CHAIR 120,000.00 - 120,000.00	A	I KAINING ECANOIL MCIN	6 222 02			6,332.02	10%	DZ 5255	2,090.0
8,623.75 - 120,000.00 - 120,000.00 - 120,000.00		SCOOTER	0,352.02			27.502.0	10%	862.38	7,761.38
120,000.00		TARIF & CHAIR	8,623.75			0,020,0			120,000,00
		The same of the sa	120.000.00	,		120,000,00		0.000.00	474 4R9 KT
C. C		CAND	07 000			181,788,40		0,353.00	

In terms of our separate report of even date



PLACE PATNA DATE AUGUST 12, 2019

GRAM VIKAS YUVA TRUST VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR] ANNEXURE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED MARCH 31ST, 2019

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.

- Cash in hand as per cash book and certified by the management, whereas C. bank balances are subject to confirmation by bank.
- All debit & credit balances are subject to confirmation. d.

Place: Patna

Date: 12TH AUGUST,2019

For Saroj Kumar Jha & Associates Chartered Accountants

(Lalit Narayan Jha)

(Partner)

Membership No. - 067599