



## 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.
- (v) 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*  
(Lalit Narayan Jha)  
( Partner )  
M.N -067599

Place : Patna  
Date : 12.08.2019

**GRAM VIKAS YUVA TRUST**  
**VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR]**  
**BALANCE SHEET AS AT MARCH 31st, 2019**

[Amount in Rs.]

| SOURCES OF FUNDS                                     | SCHEDULE           | DETAILS    | AMOUNT            |
|--|--------------------|------------|-------------------|
| <b>I. GENERAL FUND:</b>                              |                    |            |                   |
| As per previous year                                 |                    | 152,999.38 |                   |
| Less: Excess of Income Over Expenditure T/F From E&I |                    | 3,440.07   | 156,439.45        |
| <b>II</b>  | Loan From Members  |            | 39,000.00         |
| <b>III</b>   | Outstanding Salary |            | -                 |
| <b>TOTAL</b>   |                    |            | <b>195,439.45</b> |

| APPLICATION OF FUNDS                                     | SCHEDULE                                  | DETAILS    | AMOUNT            |
|--|---|------------|-------------------|
| <b>I. FIXED ASSETS:</b>                                  |   |            |                   |
| Gross Block  |   | 181,788.40 |                   |
| Less: Depreciation                                       |   | 6,329.84   |                   |
| Net Block  |   |            | 175,458.57        |
| <b>II. INVESTMENTS</b>                                   |   |            |                   |
| <b>III. CURRENT ASSETS</b>                               |   |            |                   |
| Cash in hand   |   | 15,209.90  |                   |
| Balance with Punjab National Bank A/c (2515000101190726) |   | 5,084.00   |                   |
| Balance with UBGB A/c ( 1003511010001155)                |   | 2,687.00   |                   |
|  |   | 22,980.90  |                   |
| <b>IV</b>  | <b>RECEIVABLE</b>                         |            |                   |
| Salary Receivable  |   | -          |                   |
|  |   | 22,980.90  |                   |
| <b>IV</b>  | <b>CURRENT LIABILITIES AND PROVISIONS</b> | 2,000.00   | 20,980.90         |
| <b>NET CURRENT ASSETS [III-IV]</b>                       |   |            |                   |
| Round off  |   |            | (0.01)            |
| <b>TOTAL</b>   |   |            | <b>196,439.46</b> |

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 Accountants

PLACE : PATNA

DATE : AUGUST 12, 2019



(Lalit Narayan Jha)  
(Partner)

**GRAM VIKAS YUVA TRUST**  
**VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI, BIHAR**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2019**

[Amount in Ru]

| RECEIPTS   | DETAILS   | AMOUNT            |
|--|-----------|-------------------|
| To <b>Opening Balance:-</b>  |           |                   |
| * Cash in Hand   | 8,881.00  |                   |
| Balance with Punjab National Bank A/c (2515000101190726)                       | 713.00    |                   |
| Balance with UBGB A/c ( 1003511010001155)                                      | 2,617.00  | 12,211.00         |
| To Donations & Subscription  |           | 509,911.50        |
| * Member's Fee   |           | 11,012.40         |
| Bank Intrest   |           | 171.00            |
| To <b>GRANT-IN-AID</b>   |           |                   |
| <b>VOLUNTRY HEALTH ASSOCIATION OF INDIA(GLOBAL FUND)</b>                       |           |                   |
| 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  | 56,870.00         |
| NEFT. DT.29/11/2018 (Miserior (FC) GPSVS)                                      |           | 5,000.00          |
| To <b>NATIONAL PROGRAMME FOR CONTROL OF BLINDNESS, GOVT. OF INDIA, ( LOAN)</b> |           |                   |
| NEFT. DT.06/04/2018  |           | 146,000.00        |
| NEFT. DT.18/01/2019  |           | 96,000.00         |
| NEFT. DT.02/03/2019  |           | 102,000.00        |
| <b>TOTAL</b>   |           | <b>938,975.90</b> |

| PAYMENT  | DETAILS    | AMOUNT            |
|--|------------|-------------------|
| By <b>ESTABLISHMENT EXPENSES :</b>                       |            |                   |
| * Honorarium   | 208,000.00 |                   |
| * Office rent  | 72,000.00  |                   |
| * Printing & Stationary                                  | 9,582.00   |                   |
| * Newspaper & Periodical                                 | 10,256.00  |                   |
| * Travelling & Convayance                                | 13,258.00  |                   |
| * Meeting Expenses                                       | 15,632.00  |                   |
| * Contingencies  | 15,423.00  | 344,149.00        |
| By <b>ACTIVITIES EXPENSES</b>                            |            |                   |
| * 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                    | 66,984.00  |                   |
| * 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                                  | 24,158.00  |                   |
| Leprocry 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        |
| By Audit Fee   |            | 2,000.00          |
| By <b>Closing Balance:-</b>                              |            |                   |
| * Cash in Hand   | 15,209.90  | 22,980.90         |
| Balance with Punjab National Bank A/c (2515000101190726) | 5,084.00   |                   |
| Balance with UBGB A/c ( 1003511010001155)                | 2,687.00   |                   |
| <b>TOTAL</b>   |            | <b>938,975.90</b> |

In terms of our separate report of even date

PLACE : PATNA  
DATE : AUGUST 12, 2019



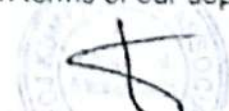
**GRAM VIKAS YUVA TRUST**  
**VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI (BIHAR)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

[Amount in Rs.]

| INCOME       |  | AMOUNT            |
|--------------|--|-------------------|
| By           | Donations & Subscription   | 509,911.50        |
| "            | Member's Fee   | 11,012.40         |
| "            | Bank Interest  | 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   | <u>3,700.00</u>   |
|              |  | 56,670.00         |
|              | 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   |                   |
|              | NEFT DT.18/01/2019   | 96,000.00         |
|              | NEFT DT.02/03/2019   | 102,000.00        |
| <b>TOTAL</b> |  | <b>925,764.90</b> |
| EXPENDITURE  |  | AMOUNT            |
| To           | <b>ESTABLISHMENT EXPENSES :</b>                                      |                   |
| "            | Honorarium   | 208,000.00        |
| "            | Office rent  | 72,000.00         |
| "            | Printing & Stationary  | 9,582.00          |
| "            | Newspaper & Periodical   | 10,256.00         |
| "            | Travelling & Conveyance  | 13,256.00         |
| "            | Meeting Expenses   | 15,632.00         |
| "            | Contingencies  | 15,423.00         |
|              |  | <u>344,149.00</u> |
| By           | <b>ACTIVITIES EXPENSES</b>   |                   |
| "            | 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                                  | 66,984.00         |
| "            | Awareness Programme On Road Safety                                   | 25,417.00         |
| "            | SHG, Formation Programme   | 25,986.00         |
| "            | Disaster Awareness Programme   | 28,478.00         |
| "            | Child Labour & Women Trafficking Awareness Programme                 | 20,145.00         |
| "            | Yoga Training Programme  | 24,156.00         |
| "            | Leprosy Awareness Programme  | 36,521.00         |
| "            | Vermi Compost Formation Training                                     | 30,125.00         |
| "            | Sport & Cultural Programme   | 79,845.00         |
| "            | Sewing Cutting Training Programme                                    | <u>27,843.00</u>  |
|              |  | 569,846.00        |
| To           | Audit Fee  | 2,000.00          |
| To           | Depreciation   | 6,329.84          |
| To           | Excess of Expenditure Over Income                                    | 3,440.07          |
| <b>TOTAL</b> |  | <b>925,764.90</b> |

In terms of our separate report of even date

PLACE : PATNA  
DATE : AUGUST 12, 2019



**VILL-KHANGAON, PO-RAMPATI, DIST- MADHUBANI (BIHAR)**

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

[Amount in Rs.]

| SL NO | PARTICULARS          | WDV AS ON         |                   | ADDITION DURING THE YEAR | DELETION DURING THE YEAR | TOTAL             | RATE OF DEPRECIATION | DEPRECIATION FOR THE YEAR | WDV AS ON         |                   |
|-------|----------------------|-------------------|-------------------|--------------------------|--------------------------|-------------------|----------------------|---------------------------|-------------------|-------------------|
|       |                      | 01.04.2018        | 31.03.2019        |                          |                          |                   |                      |                           | 31.03.2019        | 31.03.2019        |
|       | FURNITURE & FIXTURES | 6,880.99          | 6,880.99          | -                        | -                        | 6,880.99          | 10%                  | 688.10                    | 6,192.89          | 6,192.89          |
|       | SEWING MACHINE       | 15,925.64         | 15,925.64         | -                        | -                        | 15,925.64         | 10%                  | 1,592.56                  | 14,333.08         | 14,333.08         |
|       | ALMIRAH              | 6,779.42          | 6,779.42          | -                        | -                        | 6,779.42          | 10%                  | 677.94                    | 6,101.48          | 6,101.48          |
|       | DIGITAL CAMERA       | 3,019.90          | 3,019.90          | -                        | -                        | 3,019.90          | 15%                  | 452.99                    | 2,566.92          | 2,566.92          |
|       | PAINTING EQUIPMENTS  | 2,053.72          | 2,053.72          | -                        | -                        | 2,053.72          | 10%                  | 205.37                    | 1,848.35          | 1,848.35          |
|       | BOX                  | 387.36            | 387.36            | -                        | -                        | 387.36            | 10%                  | 38.74                     | 348.62            | 348.62            |
|       | CEILING FAN          | 168.29            | 168.29            | -                        | -                        | 168.29            | 10%                  | 16.83                     | 151.46            | 151.46            |
|       | TRAINING EQUIPMENT   | 11,617.31         | 11,617.31         | -                        | -                        | 11,617.31         | 10%                  | 1,161.73                  | 10,455.58         | 10,455.58         |
|       | SCOOTER              | 6,332.02          | 6,332.02          | -                        | -                        | 6,332.02          | 10%                  | 633.20                    | 5,698.82          | 5,698.82          |
|       | TABLE & CHAIR        | 8,623.75          | 8,623.75          | -                        | -                        | 8,623.75          | 10%                  | 862.38                    | 7,761.38          | 7,761.38          |
|       | LAND                 | 120,000.00        | 120,000.00        | -                        | -                        | 120,000.00        | -                    | -                         | 120,000.00        | 120,000.00        |
|       | <b>TOTAL</b>         | <b>181,788.40</b> | <b>181,788.40</b> | <b>-</b>                 | <b>-</b>                 | <b>181,788.40</b> | <b>-</b>             | <b>6,329.34</b>           | <b>175,459.06</b> | <b>175,459.06</b> |



PLACE : PATNA  
DATE : AUGUST 12, 2019

In terms of our separate report of even date

**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.**

Place : Patna  
Date : 12<sup>TH</sup> AUGUST, 2019



For Saroj Kumar Jha & Associates  
Chartered Accountants

(Lalit Narayan Jha)  
(Partner)

Membership No. - 067599