



SAROJ KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS AUDITOR'S REPORT

We have examined the attached Balance Sheet of **GRAM VIKAS YUVA TRUST, AT- KHANGAON, RAMPATTI, DIST-MADHUBANI [BIHAR]** as at 31st March, 2020 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 31.03.2020 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 : 23/12/2020

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, 2020

[Amount in Rs.]

SOURCES OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I: GENERAL FUND:			
As per previous year		156,439.45	
Less: Excess of Income Over Expenditure T/F From E&I		<u>(22,828.55)</u>	133,610.90
II Loan From Members			40,000.00
TOTAL			173,610.90
APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. FIXED ASSETS:			
Gross Block		175,458.58	
Less: Depreciation		<u>5,802.55</u>	
Net Block			169,656.03
II. INVESTMENTS			
III. CURRENT ASSETS			
Cash in hand		984.00	
Balance with Punjab National Bank A/c (2515000101190726)		2,193.00	
Balance with UBGB A/c (1003511010001155)		<u>2,777.00</u>	
		5,954.00	
IV RECEIVABLE			
		-	
IV CURRENT LIABILITIES AND PROVISIONS		<u>2,000.00</u>	3,954.00
NET CURRENT ASSETS [III-IV]			
Loans & Advances			
Round Off			0.87
TOTAL			173,610.90

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 : Dec 23, 2020



(Lalit Narayan Jha)
(Partner)

GRAM VIKAS YUVA TRUST
VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI (BIHAR)
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2020

[Amount in Rs.]

RECEIPTS		DETAILS	AMOUNT
To	Opening Balance-		
	" Cash in Hand	15,209.00	
	Balance with Punjab National Bank A/c (2515000101190726)	5,084.00	
	Balance with UBGB A/c (1003511010001155)	2,687.00	22,980.00
To	Donations & Subscription		365,230.00
	" Member's Fee		15,487.00
	Bank Intrest		199.00
	Grant -in-Aid		
	Received From NPCB, DHS Madhubani		512,000.00
	Received From GPSVS, Ghoghardiha		55,000.00
	Received From NCDO, DHS Madhubani		145,000.00
TOTAL			1,115,896.00
PAYMENT		DETAILS	AMOUNT
By	ESTABLISHMENT EXPENSES :		
	" Honorarium	68,000.00	
	" Office rent	36,000.00	
	" Printing & Stationary	4,526.00	
	" Newspaper & Periodical	8,475.00	
	" Travelling & Convayance	9,854.00	
	" Meeting Expenses	11,452.00	
	" Contingencies	7,145.00	145,452.00
By	ACTIVITIES EXPENSES		
	" Akshy Awareness Programme	17,485.00	
	" Women Empowerment Training	16,235.00	
	" Environmental Awareness Programme	18,451.00	
	" Farmer Club Formation & Training	18,475.00	
	" Sanitation Programme	15,478.00	
	" Mithila Painting Training Programme	29,854.00	
	" catract Operation Camp	512,000.00	
	" Tobacco Awareness Programme	145,000.00	
	" Traditional Health & Environmemnt Awareness Programme	55,000.00	
	" Awareness Programme On Road Safety	12,548.00	
	" SHG, Formation Programme	11,459.00	
	" Diaster Awareness Programme	13,265.00	
	" Child Labour & Women Traffiking Awareness Programme	10,458.00	
	" Yoga Training Programme	12,458.00	
	" Leprocy Awareness Programme	16,524.00	
	" Sport & Cultural Programme	32,654.00	
	" Sewing Cutting Training Programme	11,852.00	
	" Barmi Compost Formation Training	13,294.00	962,490.00
By	Audit Fee		2,000.00
By	Closing Balance-		
	" Cash in Hand		
	Balance with Punjab National Bank A/c (2515000101190726)	984.00	5,954.00
	Balance with UBGB A/c (1003511010001155)	2,193.00	
		2,777.00	
TOTAL			1,115,896.00

PLACE : PATNA

DATE : Dec 23,2020

In terms of our separate report of even date



GRAM VIKAS YUVA TRUST
VILL-KHANGAON, PO-RAMPATTI, DIST- MADHUBANI [BIHAR]
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

[Amount in Rs.]

INCOME		AMOUNT
By	Donations & Subscription	365,230.00
"	Member's Fee	15,487.00
"	Bank Intrest	199.00
	Grant -in-Aid	
	Received From NPCB, DHS Madhubani	512,000.00
	Received From GPSVS, Ghoghardiha	55,000.00
	Received From NCDO, DHS Madhubani	145,000.00
TOTAL		1,092,916.00

EXPENDITURE		AMOUNT
To	ESTABLISHMENT EXPENSES :	
"	Honorarium	68,000.00
"	Office rent	36,000.00
	Printing & Stationary	4,526.00
	Newspaper & Periodical	8,475.00
"	Travelling & Conveyance	9,854.00
"	Meeting Expenses	11,452.00
"	Contingencies	7,145.00
		145,452.00
By	ACTIVITIES EXPENSES	
"	Akshy Awareness Programme	17,485.00
"	Women Empowerment Training	16,235.00
"	Environmental Awareness Programme	18,451.00
"	Farmer Club Formation & Training	18,475.00
"	Sanitation Programme	15,478.00
"	Mithila Painting Training Programme	29,854.00
	catract Operation Camp	512,000.00
	Tobaco Awareness Programme	145,000.00
	Traditional Health & Environmemnt Awareness Programme	55,000.00
	Awareness Programme On Road Safety	12,548.00
"	SHG, Formation Programme	11,459.00
"	Diaster Awareness Programme	13,265.00
	Child Labour & Women Traffiking Awareness Programme	10,458.00
	Yoga Training Programme	12,458.00
	Leprocry Awareness Programme	16,524.00
	Sport & Cultural Programme	32,654.00
	Sewing Cutting Training Programme	11,852.00
	Barmi Compost Formation Training	13,294.00
		962,490.00
To	Audit Fee	2,000.00
To	Depreciation	5,802.55
To	Excess of Income Over Expenditure	(22,828.55)
TOTAL		1,092,916.00

PLACE : PATNA
DATE : Dec 23,2020

In terms of our separate report of even date



VILL-KHANGAON, PO-RAMPATTI, DIST-MADHUBANI (BIHAR)

SCHEDULE ' A' OF FIXED ASSETS AS ON 31ST MARCH, 2020

[Amount in Rs.]

SL. NO.	PARTICULARS	WDV	ADDITION	DELETION	RATE OF	DEPRECIATION	WDV
		AS ON 01.04.2019	DURING THE YEAR	DURING THE YEAR	DEPRECIATION	FOR THE YEAR	AS ON 31.03.2020
		TOTAL					
	FURNITURE & FIXTURES	6,192.89	-	-	10%	619.29	5,573.60
	SEWING MACHINE	14,333.08	-	-	10%	1,433.31	12,899.77
	ALMIRAH	6,101.48	-	-	10%	610.15	5,491.33
	DIGITAL CAMERA	2,566.92	-	-	20%	513.38	2,053.54
	PAINTING EQUIPMENTS	1,848.35	-	-	10%	184.84	1,663.52
	BOX	348.62	-	-	10%	34.86	313.76
	CEILING FAN	151.46	-	-	10%	15.15	136.31
	TRAINING EQWUIPMENT	10,455.58	-	-	10%	1,045.56	9,410.02
	SCOOTER	5,698.82	-	-	10%	569.88	5,128.94
	TABLE & CHAIR	7,761.38	-	-	10%	776.14	6,985.24
	LAND	120,000.00	-	-	-	-	120,000.00
	TOTAL	175,458.58	-	-	-	5,802.55	169,656.03

In terms of our separate report of even date



PLACE : PATNA

DATE : Dec 23, 2020

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 : 23/12/2020