



AUDITOR'S REPORT

We have examined the attached Balance Sheet of "GRAM NEHRU YUVA TRUST " Vill- Jamdaha, Block- Katoria, Dist- Banka (Bihar) PAN: AABTG5060D as at March 31, 2024 along with related Income & Expenditure account and Receipts & Payments account for the year ended on that date, which are in agreement with the books of accounts maintained by the said institution. These financial statements are the responsibility of the institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion and according to the information and explanations given to us, the said institution has maintained all the proper books of accounts as required by the law for the time being in force.

In our opinion and according to the information and explanations given to us, the said accounts give a true and fair view:

- 1) in the case of Balance Sheet of the state of affairs of the above named institution as at March 31, 2024,
- 2) in the case of Income & Expenditure account of the excess income over expenditure for the year ended on that date and
- 3) in the case of fund based Receipts & Payments account of the receipt and payment of the fund for the year ended on that date.

Place: Deoghar
Date :15/06/2024.



For B. K & Co.
Chartered Accountants
FRNo.:15026C

Bikas Kumar

(BIKAS KUMAR)
(Proprietor)
M.No.: 410693

UDIN: **24410693BKECAJ6200**

GRAM NEHRU YUVA TRUST
JAMDAHA, BLOCK KATORIA, DIST-BANKA BIHAR

BALANCE SHEET AS AT 31st MARCH, 2024.

FUNDS & LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening balance	79,534.04	Camera	3,718.68
Add: Excess of income over expenditure during the year	<u>2,767.87</u>	Computer	0.00
	82,301.91	Add: this year	60,000.00
		Furniture & fixture	956.58
		Add: this year	30,000.00
		Office equipment	12,541.86
		Sound System	7,814.39
		<u>Current Assets:</u>	
		NABARD FPO	4,50,000.00
		NABARD FPO (F.Y 2021-22)	2,36,750.00
		Intervention Cost Receivable	84,100.00
		Administrative Cost Exp. Receiva	17,100.00
<u>LIABILITIES</u>		<u>CASH & BANK BALANCES</u>	
Audit fee payable	6,000.00	Uco Bank (13680100106874)	1,194.26
Loans & Advances	8,29,490.00	Uco Bank (00280110090626)	1,19,284.37
Honorarium payable	8,000.00	Union Bank of India(5201012515	1,896.96
Dwarika Vivah Bhawan	34,400.00	Cash-in-hand	1,634.81
Rakesh Ranjan Verma	17,100.00		
S G Catering Services	49,700.00		
	10,26,991.91		10,26,991.91

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORMING PART OF BALANCE SHEET

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED

Place: Deoghar
Date : 15/06/2024

For B.K & Co.
CHARTERED ACCOUNTANTS
FRN 015026C



Bikas Kumar

BIKAS KUMAR
(PROPRIETOR)
M. No. 410693



Smisha
managing Trustee
Gram Nehru Yuva Trust

GRAM NEHRU YUVA TRUST
JAMDAHA, BLOCK KATORIA, DIST-BANKA BIHAR

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
To Opening balance		Access to justice phase two (KSCF--US) Project		
Uco Bank (13680100106874)	1,157.26	By Honorarium	11,49,932.00	
Uco Bank (00280110090626)	1,002.37	By Cost Intervention	6,60,998.00	
Union Bank of India(520101251519)	1,048.09	By Project Administration	1,78,000.00	
Cash-in-hand	17,234.81	By Admin Cost	1,90,900.00	21,79,830.00
To Grant Received		By General fund		
Access to justice phase two (KSCF--US) Project	21,86,511.00	Training fee MEDP		12,000.00
		Honorarium to Volunteer (FPO Pro. Nur.)		32,000.00
To Nabard for MEDP	44,200.00	By Administrative Exp.		
To DC Handicraft	88,151.00	Office Rent	48,000.00	
To Bank Interest	3,619.00	Printing & stationary	30,800.00	
To Local Contribution	14,400.00	Postage exp.	1,500.00	
To Loans & Advances	1,38,000.00	Travelling exp.	11,900.00	
		Mobile & Internet exp.	3,500.00	
		Misc Exp.	9,800.00	
		Website Development Charges	12,000.00	
		Audit fee	21,000.00	
		Bank charges	8,983.13	1,47,483.13
		By Closing balance		
		Uco Bank (13680100106874)		1,194.26
		Uco Bank (00280110090626)		1,19,284.37
		Union Bank of India(520101251519)		1,896.96
		Cash-in-hand		1,634.81
	24,95,323.53			24,95,323.53

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORMING PART OF BALANCE SHEET

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED
For B.K & Co.
CHARTERED ACCOUNTANTS
FRN 015026C

Bikas Kumar

BIKAS KUMAR
(PROPRIETOR)
M. No. 410693



Place : Deoghar
Date : 15/06/2024



Sanishu
managing Trustee
Gram Nehrui Yuva Trust

GRAM NEHRU YUVA TRUST
JAMDAHA, BLOCK KATORIA, DIST-BANKA BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	AMOUNT (RS)	AMOUNT (RS)	INCOME	AMOUNT (RS)
Access to justice phase two (KSCF--US) Project			By Grant Received	
			Access to justice phase two (KSCF--US) Project	22,87,711.00
To Honorarium	11,49,932.00		By Nabard for MEDP	1,000.00
To Cost Intervention	7,45,098.00		By DC Handicraft	88,151.00
To Project Administration	1,78,000.00		By Bank Interest	3,619.00
To Admin Cost	1,18,000.00	21,91,030.00	By Local Contribution	14,400.00
To General fund				
Training fee MEDP		12,000.00		
Honorarium to Volunteer (FPO Pro. Nur.)		32,000.00		
To Administrative Exp.				
Office Rent	48,000.00			
Printing & stationary	30,800.00			
Postage exp.	1,500.00			
Travelling exp.	11,900.00			
Mobile & Internet exp.	3,500.00			
Misc Exp.	9,800.00			
Website Development Charges	12,000.00			
Audit fee	21,000.00			
Bank charges	8,983.13	1,47,483.13		
To MEDP write off		9,600.00		
To Excess of income over expenditure		2,767.87		
		23,94,881.00		23,94,881.00

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORMING PART OF BALANCE SHEET

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED

Place : Deoghar
Date : 15/06/2024



For B.K & Co.
CHARTERED ACCOUNTANTS
FRN 015026C

Bikas Kumar

BIKAS KUMAR
(PROPRIETOR)
M. No. 410693




S. K. Mishra
Managing Trustee
Gram Nehru Yuva Trust

**GRAM NEHRU YUVA TRUST
JAMDAHA, BLOCK KATORIA, DIST-BANKA BIHAR.**

Financial Year : 2023-24

Accounting Policies & Notes on Accounts

1. The Accounts are prepared on historical cost basis and as a going concern.
2. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
3. Fixed assets are value at cost. No depreciation has been charged as per Income Tax Act, 1961.
4. Expenses are accounted for on mercantile basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. Most of the expenditure and receipts are made in cash and are supported by internal made vouchers.
6. Some previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.


Managing Trustee
Gram Nehru Yuva Trust

Place : Deoghar
Dated: 15/06/2024



For B.K. & CO.
CHARTERED ACCOUNTANTS
FRN 0015026C



BIKAS KUMAR
(Proprietor)
(M.No.410693)

