



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, 2021 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, 2021,
- 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.

UDIN: **21410693AAAAET5600**

Place: Deoghar

Date : 17th September, 2021



For B. K & Co.
Chartered Accountants
FRNo.: 0015026C

Bikas Kumar

BIKAS KUMAR
(Proprietor)
M.No.: 410693

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

BALANCE SHEET AS AT 31ST MARCH, 2021.

CAPITAL & LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
General Fund		Fixed Assets	
Opening Balance 73,639.97		As per annexure- 2	29,386.51
Add: Excess of income over expenditure 1,661.87	75,301.84	Current Assets	
		NABARD receivable	135,000.00
		Farmers Club (o/b)	103,750.00
		FPO	
Current Liabilities		Cash & bank balance	
Audit fee payable	6,000.00	UCO Bank (13680100106874)	1,100.26
Loans & advances	193,200.00	UCO Bank (00280110090626)	1,302.37
		Union Bank of India (520101251519)	1,728.09
		Cash-in-hand	2,234.41
		(as certified by the management)	
Total	274,501.84	Total	274,501.64

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORM INTEGRAL PART OF
THE ACCOUNTS : ANNEXURE - 1

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED

For B.K & Co.
CHARTERED ACCOUNTANTS



Bikas Kumar

BIKAS KUMAR
(PROPRIETOR)

Place: Deoghar
Date : 17th September, 2021

Sevindra
Managing Trustee
Gram Nenu Yuva Trust

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
To Youth Dev. prog.	8,500.00	By NABARD for FPO (Unspent amo	327,500.00
To Livelihood prog.	26,000.00	By FPO NABARD	103,750.00
To FPO promotion & nurturing	327,500.00		431,250.00
To Health & hygiene	5,500.00	By Jiv Daya Foundation	300,000.29
To Sustainable Agri. Management	8,750.00	By Bank interest	4,394.00
To Climate change seminar	8,000.00	By Membership fee	54,000.00
To Child right & marriage prog.	3,200.00	By Donation & Subscription	169,214.00
To Covid 19 Epidemic Relief	300,000.29		
To FPO NABARD	103,750.00		
<u>To Administrative expenses:</u>			
Honorarium to tr	34,000.00		
Honorarium to v	24,000.00		
Salary to staff	16,000.00		
Travelling exp.	5,500.00		
Postage exp.	1,380.00		
Printing & statio	24,800.00		
Rent	36,000.00		
Misc. exp.	10,800.13		
Mobile & intern	2,400.00		
	154,880.13		
To Depreciation	5,116.00		
To Audit fees	6,000.00		
To Excess of income over expenditure transferred to General fund	1,661.87		
Total	958,858.29	Total	958,858.29

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORM INTEGRAL PART OF
THE ACCOUNTS : ANNEXURE - 1

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED



For B.K & Co.
CHARTERED ACCOUNTANTS

Bikas Kumar

BIKAS KUMAR
(PROPRIETOR)

Place: Deoghar
Date : 17th September, 2021

Sk Mishra
Managing Trustee
Gram Nehru Yuva Trust

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

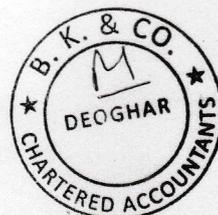
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)
To Opening balance:		<u>Programme expenses:</u>	
Cash-in-hand	7,705.00	By Youth Dev. prog.	8,500.00
Cash at Bank	394,132.26	By Livelihood prog.	26,000.00
To Membership fee	54,000.00	By FPO promotion & nurturing	327,500.00
To Jiv Daya Foundation	300,000.29	By Health & hygiene	5,500.00
To Donation & subscription	169,214.00	By Sustainable Agri. Management	8,750.00
To Bank interest	4,394.00	By Climate change seminar	8,000.00
To Loans & advances	29,000.00	By Child right & marriage prog.	3,200.00
		By Covid 19 Epidemic Relief	300,000.29
		By FPO NABARD	103,750.00
		By <u>Administrative expenses:</u>	
		Honorarium to trainer	34,000.00
		Honorarium to vol.	24,000.00
		Salary to staff	16,000.00
		Travelling exp.	5,500.00
		Postage exp.	1,380.00
		Printing & stationery	24,800.00
		Rent	36,000.00
		Misc. exp.	10,800.13
		Mobile & internet	2,400.00
		By Audit fee	6,000.00
		By Closing Balance	
		UCO Bank (13680100106874)	1,100.26
		UCO Bank (00280110090626)	1,302.37
		Union Bank of India (520101251519)	1,728.09
		Cash-in-hand	2,234.41
		(as certified by the management)	
Total	958,445.55	Total	958,445.55

NOTES TO ACCOUNTS & ACCOUNTING
POLICIES FORM INTEGRAL PART OF
THE ACCOUNTS : ANNEXURE - 1

IN TERMS OF OUR SEPRATE REPORT
OF EVEN DATE ANNEXED

Place: Deoghar
Date : 17th September, 2021



For B.K & Co.
CHARTERED ACCOUNTANTS
Bikas Koul
BIKAS KUMAR
(PROPRIETOR)

S. K. Mishra
Managing Trustee
Gram Nehru Yuva Trust

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

Financial Year : 2020-21

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 written down value. 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. Unsecured loans and debtors are subject to confirmation and are taken as per ledger balance.
7. Some previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

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

Bikas Kumar

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



Place : Deoghar
Dated: 17th September, 2021

Skandha
Managing Trustee
Gram Nehru Yuva Trust