



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, 2022 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, 2022,
- 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: 22410693ANSHVZ6282

Place: Deoghar
Date : 26th July, 2022



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, 2022.

CAPITAL & LIABILITIES	AMOUNT (RS)	ASSETS	AMOUNT (RS)
General Fund		Fixed Assets	
Opening Balance 75,301.64		As per annexure- 2	25,031.51
Add: Excess of income over expenditure 2,151.10	77,452.74	Current Assets	
		NABARD receivable	
		Training	58,290.00
		FPO	403,750.00
Current Liabilities		Cash & bank balance	
Audit fee payable 6,000.00	6,000.00	UCO Bank (13680100106874)	1,128.26
Loans & advances 551,490.00	551,490.00	UCO Bank (00280110090626)	370,691.37
Unspent amount 219,375.00	219,375.00	Union Bank of India (5201012515190)	2,551.89
Honorarium payable 8,000.00	8,000.00	Cash-in-hand	874.71
		(as certified by the management)	
Total	862,317.74	Total	862,317.74

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 : 26th July, 2022

Somishree
Managing Trustee
GRAM NEHRU YUVA TRUST



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
To Youth Capacity Building	14,500.00	By NABARD for FPO	300,000.00
To Livelihood prog.	13,200.00	By NABARD for Training	58,290.00
To FPO promotion & nurturing	110,000.00	By NABARD	498,000.00
To Health & hygiene	8,000.00	By Jiv Daya Foundation	384,000.00
To Farmers Mobilization & awareness	75,000.00	By Bank interest	1,722.00
To Safe Abortion Prog.	12,500.00	By Membership fee	60,000.00
To Child right & Trafficking issues	8,000.00	By Local Contribution	55,000.00
To Covid 19 Epidemic Relief	384,000.00		
To FPO maintance	25,000.00		
To FPO project Director incentives	240,000.00		
To FPO NABARD	58,290.00		
To <u>Administrative expenses:</u>			
Honorarium to ti	15,000.00		
Honorarium to v	88,000.00		
Salary to staff	16,000.00		
Travelling exp.	60,000.00		
Postage exp.	1,500.00		
Printing & static	25,900.00		
Rent	36,000.00		
Misc. exp.	15,815.90		
Mobile & intern	2,800.00		
	261,015.90		
To Depreciation	4,355.00		
To NABARD write off	135,000.00		
To Audit fees	6,000.00		
To Excess of income over expenditure transferred to General fund	2,151.10		
Total	1,357,012.00	Total	1,357,012.00

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

Place: Deoghar
Date : 26th July, 2022

Skorishra
Managing Trustee
GRAM NEHRU YUVA TRUST



Bikas Kumar
BIKAS KUMAR
(PROPRIETOR)



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)
To Opening balance:		<u>Programme expenses:</u>	
Cash-in-hand	2,234.41	By Youth Capacity Building	14,500.00
Cash at Bank	4,130.72	By Livelihood prog.	13,200.00
To Membership fee	60,000.00	By FPO promotion & nurturing	110,000.00
To Jiv Daya Foundation	384,000.00	By Health & hygiene	8,000.00
To Local contribution	55,000.00	By Farmers Mobilization & awareness	75,000.00
To Bank interest	1,722.00	By Safe Abortion Prog.	12,500.00
To NABARD	498,000.00	By Child right & Trafficking issues	8,000.00
To DC Handicraft	219,375.00	By Covid 19 Epidemic Relief	384,000.00
To Loans & advances	358,290.00	By FPO maintance	25,000.00
		By FPO project Director incentives	240,000.00
		By FPO NABARD	58,290.00
		<u>By Administrative expenses:</u>	
		Honorarium to trainer	15,000.00
		Honorarium to vol.	80,000.00
		Salary to staff	16,000.00
		Travelling exp.	60,000.00
		Postage exp.	1,500.00
		Printing & stationery	25,900.00
		Rent	36,000.00
		Misc. exp.	15,815.90
		Mobile & internet	2,800.00
			253,015.90
		By Audit fee	6,000.00
		<u>By Closing Balance</u>	
		UCO Bank (13680100106874)	1,128.26
		UCO Bank (00280110090626)	370,691.37
		Union Bank of India (5201012515196)	2,551.89
		Cash-in-hand	874.71
		(as certified by the management)	
Total	1,582,752.13	Total	1,582,752.13

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 : 26th July, 2022

For B.K & Co.
CHARTERED ACCOUNTANTS

Bikas Kumar
BIKAS KUMAR
(PROPRIETOR)

S. Mishra
Managing Trustee
GRAM NEHRU YUVA TRUST



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

Financial Year : 2021-22

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: 26th July, 2022

S. Mishra

Managing Trustee
GRAM NEHRU YUVA TRUST

