**S K KANTH & ASSOCIATES**
*Chartered Accountants*

**BOMBAY DYEING BUILDING**
*FIRST FLOOR , KANKARBAGH COLONY MORE, PATNA- 800020, Mobile no.-9308056291*

# AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of GRAMIN EVAM NAGAR VIKAS PARISHAD, ***PATLIPUTRA, PATNA-800013*** as at 31st March , 2022 and Income & Expenditure as well as Receipt & Payment Account for the year from 01st April 2021 to 31st March 2022. . We certify that the Statements of Accounts are in agreement with books of accounts as produced before us. These financial statements are the responsibility of the Management. Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standard generally accepted in India . These standards require that we perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatements. An audit includes examination of books on the basis of evidence supporting the account and discloser in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation; we believe that audit provides a reasonable basis for our opinion.

Subject to above, we report that:-

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief were necessary for the purpose of the audit.
2. In our opinion, and to the best of our Information and according to the explanations given to us , the said accounts subject to attached notes to accounts give true and fair view:
   (a) In the case of Balance - Sheet as on 31st March ,2022 and
   (b) Income and Expenditure Accounts of Deficit and Receipt & Payments Account for the period ended on that date.

Place : Patna
Dated: 20.08.2022

For S K Kanth & Associates.
Chartered Accountants

S K KANTH & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Sandeep K Kanth

( Sandeep Kumar Kanth )
Proprietor
FRN-021742C
M. No.-408838

UDIN- **22408838AQSPJP2462**

## GRAMIN EVAM NAGAR VIKAS PARISHAD

11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPUTRA COLONY, PATNA - 800013

BALANCE SHEET AS ON 31ST MARCH,2022

| Funds & Liabilities | Amount | | Assets & Properties | Amount | |
|---|---|---|---|---|---|
| | | | **Fixed Assets** | | 12,11,018.77 |
| **Capital Fund :OB** | | | ( As per Schedule-B ) | | |
| As per Last Account | 9,00,039.13 | | | | |
| Less:Depreciation | 1,32,230.17 | 7,67,808.96 | **Current Assets** | | |
| | | | Grant in Aid Receivable :OB | 35,32,949.64 | |
| **LOAN FUND** | | | Add :- During the Period | 0.00 | |
| LOAN :OB | 8,07,500.00 | | | 35,32,949.64 | |
| Less: Repayment | 1,55,000.00 | 6,52,500.00 | Less :- Received during Period | 5,90,000.00 | 29,42,949.64 |
| **OTHER FUND** | | | | | |
| Building Fund:OB | 8,23,523.00 | | **Deficit Account:** | | |
| General Fund :OB | 18,51,181.00 | 26,74,704.00 | As Per Last A/c | 33,89,525.99 | |
| **Current Liabilities & Provision** | | | Add:During the Year | 5,06,975.34 | |
| Shanti Kutir Liabilities:OB | 6,92,916.00 | | | 38,96,501.33 | |
| LWS (TCIF):OB | 65,357.00 | | | | |
| General Resource Centre:OB | 2,87,760.00 | | Add: Grant Adjustment ( Earlier Year Receipt Transferred to Grant in Aid Receivable as it shown in Income & Expenditure Account to match Grant ) | 5,90,000.00 | 44,86,501.33 |
| Outsanding on LWS (BSACS):OB | 9,38,917.00 | | | | |
| Outsanding on Beti Bachao:OB | 4,89,160.00 | | | | |
| Outsanding on Link Workers Scheme:OB | 5,90,722.00 | 30,64,832.00 | **Loans & Advance** | | |
| TDS Payable | | 9,966.00 | Advance -LWS:OB | 99650.00 | 99,650.00 |
| **Other Project Liabilities:** | | | TDS:OB | 1,44,612.00 | |
| | | | Less:During the Year | 20,750.00 | |
| **Covid 19 Vaccibation** | 2,72,814.00 | | Add:During the year | 4,705.00 | 1,28,567.00 |
| Lighting Lives' Candle Produciton and Marketing | 40,000.00 | 3,12,814.00 | | | |
| Project for Sustaining the Rehabilitation of Beggars:OB | | | **Closing Balance :( As per Annexture "A")** | | |
| HO Liability : OB | 3,42,999.00 | | **Cash at Bank** | 13,90,218.00 | |
| Add:During the Year ( M & E Officer & Overhead ) | 3,96,000.00 | | **Cash In hand** | 90,864.91 | 14,81,082.91 |
| | 7,38,999.00 | | | | |
| Less:During the Year | - | 7,38,999.00 | | | |
| Unspend Grant (FCRA) | | 8,85,512.69 | | | |
| Short stay Home cum Classification Center for Female Beggers Under MBNY at Bihar Sharif:OB | 12,18,633.00 | | | | |
| Add:During the Year | 24,000.00 | 12,42,633.00 | | | |
| | | 1,03,49,769.65 | | | 1,03,49,769.65 |

In Terms of our separate report even date
For S K KANTH & ASSOCIATES
Chartered Accountants

Sandeep K Kanth

SANDEEP KUMAR KANTH
PROPRIETOR

FOR , GRAMIN EVAM NAGAR VIKAS PARISHAD

GENERAL SECRETARY

Place : Patna
Date : 22.08.2022

S K KANTH & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ PATNA

Gramin Evam Nagar Vikas Parishad ★ PATNA ★

GRAMIN EVAM NAGAR VIKAS PARISHAD

11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPUTRA COLONY, PATNA - 800013

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

| Expenditure | | Amount |
|---|---|---|
| **Lighting Lives' Candle Produciton and Marketing** | | |
| To **Project for Sustaining the Rehabilitation of Beggars** | | |
| **(Phase I)** | | |
| Adminnistrative Travel and other Admin Expenses | 37,261.00 | |
| Contigencies | 13,230.00 | |
| **Salary to Staff** | | |
| Office Support Staff | 15,000.00 | |
| Salary to Accountant | 60,000.00 | |
| Salary to Project Director | 25,000.00 | |
| Salary to Project Manager | 1,05,000.00 | |
| Salary to ORW | 1,40,500.00 | |
| Salary to Trainers | 38,313.00 | |
| **Non staff Cost** | | |
| Rent Fedration Office Cum Prod and Storage | 35,000.00 | |
| Electricity, Communication and other utilities | 31,920.00 | |
| Formation of Membership Organisation | 62,000.00 | |
| Undertaking Studies | 1,43,000.00 | |
| Liason and network Meeting | 4,700.00 | |
| Expension Support to 90 Candle Production | 99,500.00 | |
| Final Evalution Cum Impact Assesment | 75,000.00 | 8,85,424.00 |
| " **Covid 19 Vaccination** | | |
| **Human Resources** | | |
| Project Director | 54,516.00 | |
| CHC Cordinator | 81,774.00 | |
| Community Mobilizer /Supervisor | 1,29,550.72 | |
| Volunteer | 3,89,573.01 | |
| Data Entry Operator | 53,419.00 | 7,08,832.73 |
| **Programme** | | |
| Cotton Mask | 2,800.00 | |
| Sanitizer | 4,700.00 | |
| Vaccination Camp | 2,48,717.70 | |
| Auto /IEC Campaigns | 1,79,231.80 | 4,35,449.50 |
| **Travel & Admin** | | |
| Travel Expenses | 56,731.50 | |
| Mobile Expenses | 20,136.60 | |
| Stationery | 6,202.36 | |
| Covid Insurance | 46,817.00 | |
| Laptop hire Charge | 6,650.00 | |
| Accountant (Part time) | 49,097.04 | 1,85,634.50 |
| **Lighting Lives' Candle Produciton and Marketing** | | |
| **Project for Sustaining the Rehabilitation of Beggars** | | |
| " **(Phase II)** | | |
| Formation of Membership Organisation | 1,80,000.00 | |
| | 9,000.00 | |

| Income | | Amount |
|---|---|---|
| By **Grant in Aid Received** | | |
| Lemonaid+ ChariTea Foundation | 22,17,542.00 | |
| Global Fund for Community Foundation | 11,51,090.00 | |
| Ajim Premji Foundation | 14,84,000.00 | |
| State Society for Ultra poor | 30,94,953.00 | |
| State Society for rehabilitation | 5,90,000.00 | 85,37,585.00 |
| " Donation & Subscription | | 7,11,200.00 |
| " Traning Capacity Building -Traning Centre | | 6,59,417.00 |
| " Training & Capacity Building- Liting Lives | | 4,17,000.00 |
| " Laptop Hiring Charge | | 6,650.00 |
| " TDS on Grant | | 4705.00 |
| " **Bank interest** | | |
| FCRA Account | 29,321.00 | |
| Bank Interest ( NON-FCRA ) | 21,192.00 | 50,513.00 |
| " Excess of Expenditure over income ( Non-FCRA ) | | 5,06,975.34 |

S K KANTH & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Training Material | 19,080.00 | |
| Nurturing, strengthening, capacitating and regualrly facilitating | 1,15,500.00 | 3,38,682.00 |
| **Salary to Staff** | | |
| Salary to Accountant | 22,000.00 | |
| salary to Project Manager | 22,500.00 | |
| Salary to ORW | 45,000.00 | |
| Office Support Staff | 15,000.00 | |
| Salary to Trainers | 15,000.00 | |
| Marketing Expert | 40,000.00 | |
| Field Coordinator | 20,000.00 | |
| Rent Fedration Office Cum production Centre | 6,000.00 | 1,85,500.00 |
| Bank Charge (FCRA) | | 4,316.00 |
| " **<u>To support vulnerable Dalit communities in Bihar following the second wave of COVID-19</u>** | | |
| Awareness Programe | 1,00,000.00 | |
| Counselling and Mobile Mentoring | 2,11,000.00 | |
| Dry Ration Support | 5,45,000.00 | |
| Medicine Support | 1,42,000.00 | |
| Personal Protection Material | 1,46,300.00 | 11,44,300.00 |
| " **<u>Lighting Lives 1- GENVP</u>** | | |
| Adminnistrative Travel and other Admin Expenses | 36,000.00 | |
| Audit Fee | 25,000.00 | |
| Contigencies | 13,745.00 | |
| **Salary to Staff** | | |
| Salary to Driver | 45,000.00 | |
| Salary to Office Support Staff | 45,000.00 | |
| Salary to Accountant | 30,000.00 | |
| Salary to Project Director | 35,000.00 | |
| salary to Project Manager | 15,000.00 | |
| Salary to ORW | 39,500.00 | |
| Salary to Trainers | 33,687.00 | |
| **Non staff Cost** | | |
| Rent of Fedration Office Cum production centre | 25,000.00 | |
| Electricity, Communication and other utilities | 26,500.00 | |
| Nurturing, strengthening, capacitating and regualrly facilitating | 13,900.00 | **3,83,332.00** |
| " **<u>Lighting Lives Phase 2- GENVP</u>** | | |
| **Salary** | | |
| Salary to Project Director | 16,000.00 | |
| salary to Project Manager | 7,500.00 | |
| Salary to Driver | 20,000.00 | |
| **Equipment** | | |
| Rent for transportation Vehicle | 50,000.00 | |
| **Other Cost** | | |
| Rent of Fedration Office Cum production centre | 6,000.00 | |
| Electricity, Communication and other utilities | 12,000.00 | |
| Recruitment, induction training | 16,575.00 | |

S K KANTH & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| Forrmation of Membership Organisation | 14,850.00 | |
| Nurturing, strengthening, capacitating and regualrly facilitating | 2,73,000.00 | 4,15,925.00 |
| **Head Office Expenses** | 29,03,048.00 | |
| National Campaign | 1,97,400.00 | |
| National Campaign for Comprehensive rehabilitation | 3,60,000.00 | |
| Salary to M & E Officer | 36,000.00 | |
| Overhead Expenses | 2,88,000.00 | |
| Awareness on Domestic Violenance During Covid-19 | 3,09,000.00 | |
| Awareness on Familiy Planning During Covid-19 | 2,88,000.00 | |
| Awareness on Stop Child Marriage During Covid-19 | 2,01,000.00 | |
| Handwashing Campaign | 202.48 | |
| Bank Charge | 3,969.00 | |
| Covid 19 | 30,000.00 | |
| Electricity charges | 16,160.00 | |
| Meeting Exp. | 25,000.00 | |
| Audit Fee | 2,28,000.00 | |
| Office Rent | 2,388.00 | |
| Travelling GFCF | 36,000.00 | |
| Salary to support Staff | 3,35,445.00 | |
| Salary | 3,562.00 | |
| Newspaper & periodicals | 15,910.00 | |
| Printing & Stationery | 26,449.56 | |
| Travelling & Conveyance | 11,993.88 | |
| Repair & maintenance | 3,609.00 | 53,21,136.92 |
| Formation of Membership Organisation | | 8,85,512.69 |
| " Unspend Grant (FCRA) | | |
| | | 1,08,94,045.34 |

| | | | |
|---|---|---|---|
| | | 1,08,94,045.34 | 1,08,94,045.34 |

FOR, GRAMIN EVAM NAGAR VIKAS PARISHAD

GENERAL SECRETARY

Gramin Evam Nagar Vikas Parishad * PATNA *

In Terms of our separate report even date
For S K KANTH & ASSOCIATES
Chartered Accountants

Sandeep K Kth

SANDEEP KUMAR KANTH
PROPRIETOR

S K KANTH & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS *

Place : Patna
Date : 22.08.2022

# GRAMIN EVAM NAGAR VIKAS PARISHAD

## 11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPUTRA COLONY, PATNA - 800013

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

| Receipt | | Amount |
|---|---|---|
| To **Opening Balance** | | |
| " **Cash in hand** | 73,845.47 | |
| " **Cash at Bank** | 4,64,875.09 | 5,38,720.56 |
| " **Grant in Aid Received** | | |
| Lemonaid+ ChariTea Foundation | 22,17,542.00 | |
| Global Fund for Community Foundation | 11,51,090.00 | |
| Ajim Premji Foundation | 14,84,000.00 | |
| State Society for Ultra poor | 30,94,953.00 | |
| State Society for rehabilitation | 5,90,000.00 | 85,37,585.00 |
| Donation & Subscription | | 7,11,200.00 |
| " Training Capacity Building -Traning Centre | | 6,59,417.00 |
| " Training & Capacity Building- Liting Lives | | 4,17,000.00 |
| " Laptop Charge | | 6,650.00 |
| " **Bank interest** | | |
| FCRA Account | 29,321.00 | |
| NON-FCRA Account | 21,192.00 | 50,513.00 |
| " Income Tax Refund | 20,750.00 | 20,750.00 |
| " TDS Payable (MBNY) | | 24,000.00 |

| Payment | | Amount |
|---|---|---|
| **Lighting Lives' Candle Produciton and Marketing** | | |
| By **Project for Sustaining the Rehabilitation of Beggars** | | |
| **(Phase I)** | | |
| Adminnistrative Travel and other Admin Expenses | 37,261.00 | |
| Contigencies | 13,230.00 | |
| **Salary to Staff** | | |
| Office Support Staff | 15,000.00 | |
| Salary to Accountant | 60,000.00 | |
| Salary to Project Director | 25,000.00 | |
| salary to Project Manager | 1,05,000.00 | |
| Salary to ORW | 1,40,500.00 | |
| Salary to Trainers | 38,313.00 | |
| **Non staff Cost** | | |
| Rent Fedration Office Cum Prod and Storage | 35,000.00 | |
| Electricity ,Communication and other utilities | 31,920.00 | |
| Formation of Membership Organisation | 62,000.00 | |
| Undertaking Studies | 1,43,000.00 | |
| Liason and network Meeting | 4,700.00 | |
| Expension Support to 90 Candle Production | 99,500.00 | |
| Final Evalution Cum Impact Assesment | 75,000.00 | 8,85,424.00 |
| " **Covid 19 Vaccination** | | |
| **Human Resources** | | |
| Project Director | 44,516.00 | |
| CHC Cordinator | 66,774.00 | |
| Community Mobilizer /Supervsor | 1,05,550.72 | |
| Volunteer | 3,22,637.01 | |
| Data Entry Operator | 41,419.00 | 5,80,896.73 |
| **Programme** | | |
| Cotton Mask | 2,800.00 | |
| Sanitizer | 4,700.00 | |
| Vaccination Camp | 1,70,717.70 | |
| Auto /IEC Campaigns | 1,34,231.80 | 3,12,449.50 |
| **Travel & Admin** | | |
| Travel Expenses | 46,731.50 | |
| Mobile Expenses | 17,258.60 | |
| Stationery | 6,202.36 | |
| Covid Insurance | 46,817.00 | |
| Laptop hire Charge | 6,650.00 | |
| Accountant (Part time) | 40,097.04 | 1,63,756.50 |
| **Lighting Lives' Candle Produciton and Marketing** | | |
| " **Project for Sustaining the Rehabilitation of Beggars** | | |
| **(Phase II)** | | |
| Formation of Membership Organisation | 1,80,000.00 | |
| Admin Travel | 9,000.00 | |
| Contigencies | 15,102.00 | |

S K KANTH & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ PATNA

| | | |
|---|---|---|
| Training Material | 19,080.00 | |
| Nurturing, strengthening, capacitating and regualrly facilitating | 1,15,500.00 | 3,38,682.00 |
| **Salary to Staff** | | |
| Salary to Accountant | 22,000.00 | |
| salary to Project Manager | 22,500.00 | |
| Salary to ORW | 45,000.00 | |
| Office Support Staff | 15,000.00 | |
| Salary to Trainers | 15,000.00 | |
| Marketing Expert | 40,000.00 | |
| Field Coordinator | 20,000.00 | |
| Rent Fedration Office Cum Prod and Centre | 6,000.00 | 1,85,500.00 |
| FCRA Bank Charge | | 4,316.00 |
| " **<u>To support vulnerable Dalit communities in Bihar following the second wave of COVID-19</u>** | | |
| Awareness Programe | 1,00,000.00 | |
| Counselling and Mobile Mentoring | 2,11,000.00 | |
| Dry Ration Support | 5,45,000.00 | |
| Medicine Support | 1,42,000.00 | |
| Personal Protection Material | 1,46,300.00 | 11,44,300.00 |
| " **Lighting Lives - GENVP** | | |
| Adminnistrative Travel and other Admin Expenses | 36,000.00 | |
| Audit Fee | 25,000.00 | |
| Contigencies | 13,745.00 | |
| **Salary to Staff** | | |
| Driver | 45,000.00 | |
| Office Support Staff | 45,000.00 | |
| Salary to Accountant | 30,000.00 | |
| Salary to Project Director | 35,000.00 | |
| salary to Project Manager | 15,000.00 | |
| Salary to ORW | 39,500.00 | |
| Salary to Trainers | 33,687.00 | |
| **Non staff Cost** | | |
| Rent Fedration Office Cum Prod and Storage | 25,000.00 | |
| Electricity ,Communication and other utilities | 26,500.00 | |
| Nuturing ,strenghening Capacity and Regly | 13,900.00 | 3,83,332.00 |
| " **<u>Lighting Lives Phase 2- GENVP</u>** | | |
| **Salary** | | |
| Salary to Project Director | 16,000.00 | |
| salary to Project Manager | 7,500.00 | |
| Salary to Driver | 20,000.00 | |
| **Equipment** | | |
| Rent for transportation Vehicle | 50,000.00 | |
| **Other Cost** | | |
| Rent of Fedration Office Cum production centre | 6,000.00 | |
| Electricity, Communication and other utilities | 12,000.00 | |
| Recruitment, induction training | 16,575.00 | |
| Formation of Membership Organisation | 14,850.00 | |
| Nurturing, strengthening, capacitating and regualrly facilitating | 2,73,000.00 | 4,15,925.00 |

S K KANTH & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS *

| | | | | | |
|---|---|---|---|---|---|
| | | | " **Head Office Expenses** | 29,03,048.00 | |
| | | | National Campaign | 1,97,400.00 | |
| | | | National Campaign for Comprehensive rehabilitation | 2,88,000.00 | |
| | | | Awareness on Domestic Violenance During Covid-19 | 3,09,000.00 | |
| | | | Awareness on Familiy Planning During Covid-19 | 2,88,000.00 | |
| | | | Awareness on Stop Child Marrige During Covid-19 | 2,01,000.00 | |
| | | | Handwashing Campaign | 202.48 | |
| | | | Bank Charge | 30,000.00 | |
| | | | Electricity charges | 16,160.00 | |
| | | | Meeting Expenses | 25,000.00 | |
| | | | Audit Fee | 2,28,000.00 | |
| | | | Office Rent | 36,000.00 | |
| | | | Salary to support Staff | 3,35,445.00 | |
| | | | Salary | 3,562.00 | |
| | | | Newspaper & periodicals | 15,910.00 | |
| | | | Printing & Stationery | 26,449.56 | |
| | | | Travelling & Conveyance | 11,993.88 | 49,15,170.92 |
| | | | Repair & maintenance | | 1,55,000.00 |
| | | | " Loan Refund | | |
| | | | " **Closing balance** | 13,90,218.00 | |
| | | | **Cash at Bank** | 90,864.91 | 14,81,082.91 |
| | | | **Cash In hand** | | |
| | | 1,09,65,835.56 | | | 1,09,65,835.56 |

**In Terms of our separate report even date**
**For S K KANTH & ASSOCIATES**
**Chartered Accountants**

Sandeep K Kanth

**SANDEEP KUMAR KANTH**
**PROPRIETOR**

S K KANTH & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

**FOR , GRAMIN EVAM NAGAR VIKAS PARISHAD**

Gramin Evam Nagar Vikas Parishad * PATNA *

**GENERAL SECRETARY**

**Place : Patna**
**Date :** 22.08.2022

Schedula :A Details of Cash & bank balance as on 31st March ,2022

| As on 31.03.2021 | Bank Name | As on 31.03.2022 |
|---|---|---|
| 2,57,108.30 | BOI 440 | 4,36,281.41 |
| 30,875.31 | ICICI Bank 9811 | 7,608.31 |
| 1,52,446.46 | BOI 2101 | 29,102.16 |
| - | Indian Bank 4997 | 15,431.00 |
| | SBI - FCRA - 40100901785 | 8,74,592.00 |
| 4,293.90 | BOI -1134 | - |
| 2,915.84 | Yes Bank 0087- Sub FCRA | 198.84 |
| 3,336.93 | Co-Coprative Bank 3132 | 13,105.93 |
| 1,938.00 | icici 200 | 1,938.00 |
| 258.35 | yes Bank 0027-Sub FCRA | 258.35 |
| 10,702.00 | Co-Coprative Bank 76 | 10,702.00 |
| 1,000.00 | Nalanda Gramin Bank | 1,000.00 |
| 4,64,875.09 | | 13,90,218.00 |

| As on 31.03.2021 | | As on 31.03.2022 |
|---|---|---|
| 33,111.50 | Cash In hand(FCRA) | 967.50 |
| 40,733.97 | Cash In hand(Non FCRA) | 89,897.41 |
| 73,845.47 | | 90,864.91 |

| | **Details of Cash In hand(Non FCRA)** | |
|---|---|---|
| | Lighting Lives- L.C Phase 2 | 1,075.00 |
| - | Covid 19 Vaccination | 1,148.00 |
| 1,135.00 | Lighting Lives- GENVP | 1,303.00 |
| 39,598.97 | GENVP-HO ( including petty cash- Rs.25,000) | 86,371.41 |
| 40,733.97 | | 89,897.41 |

S K KANTH & ASSOCIATES
CHARTERED ACCOUNTANTS
RATNA

## GRAMIN EVAM NAGAR VIKAS PARISHAD

11, TULSI VATIKA , VIVEKANAND PARK, NEW PATLIPUTRA COLONY, PATNA - 800013

### SCHEDULE ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH,2022

### SCHEDULE `A': FIXED ASSETS

| PARTICULARS | W.D.V. AS ON 31.03.2021 | ADDITION DURING THE YEAR | TOTAL | DEPRECIATION FOR THE YEAR | W.D.V. AS ON 31.03.2022 |
|---|---|---|---|---|---|
| AIR CONDITION | 4,904.83 | | 4904.83 | 735.72 | 4169.10 |
| ALMIRAH | 16,965.34 | | 16965.34 | 1696.53 | 15268.81 |
| BALWADI EQUIPMENT | 65.27 | | 65.27 | 9.79 | 55.48 |
| Bedding Sheet | 2,25,004.97 | | 225004.97 | 22500.50 | 202504.48 |
| BOOKS | 833.33 | | 833.33 | 83.33 | 749.99 |
| BUILDING | 5,78,414.84 | | 578414.84 | 28920.74 | 549494.10 |
| CAMERA | 13,180.98 | | 13180.98 | 1977.15 | 11203.83 |
| CARPET | 4,547.39 | | 4547.39 | 682.11 | 3865.29 |
| CEILING FAN | 31,540.36 | | 31540.36 | 4731.05 | 26809.31 |
| COMPUTER , LAPTOP,UPS & PRINTER | 3,012.03 | | 3012.03 | 1204.81 | 1807.22 |
| COOLER | 3,526.35 | | 3526.35 | 528.95 | 2997.40 |
| CYCLE | 8,757.27 | | 8757.27 | 1313.59 | 7443.68 |
| DARI | 7,170.41 | | 7170.41 | 1075.56 | 6094.85 |
| Data card | 631.38 | | 631.38 | 94.71 | 536.67 |
| EDUCATIONAL EQUIPMENT | 40.50 | | 40.50 | 6.08 | 34.43 |
| Electrical Fitting | 18,807.86 | | 18807.86 | 2821.18 | 15986.68 |
| EQUIP.FOR HEALTH CENTRE | 2,470.04 | | 2470.04 | 370.51 | 2099.54 |
| EQUIPMENT FOR VLHP's | 2,858.86 | | 2858.86 | 428.83 | 2430.03 |
| FURNITURE & FIXTURES | 1,11,329.48 | | 111329.48 | 16699.42 | 94630.05 |
| Games & Cultrual | 7,109.87 | | 7109.87 | 1066.48 | 6043.39 |
| HEALTH EQUIPMENT | 10,986.24 | | 10986.24 | 1647.94 | 9338.31 |
| INVERTER & BATTERY | 25,640.11 | | 25640.11 | 3846.02 | 21794.09 |
| Kitchen Set | 37,864.98 | | 37864.98 | 5679.75 | 32185.23 |

| | | | | | |
|---|---|---|---|---|---|
| NITTING MACHINE | 237.17 | | 237.17 | 35.58 | 201.60 |
| ARUTI VAN | 51,998.98 | | 51998.98 | 7799.85 | 44199.13 |
| ISC.ASSETS | 58,769.90 | | 58769.90 | 8815.48 | 49954.41 |
| OBILE | 1,740.77 | | 1740.77 | 261.12 | 1479.66 |
| OTORCYCLE | 33,161.75 | | 33161.75 | 4974.26 | 28187.49 |
| LAY MATERIALS | 807.86 | | 807.86 | 121.18 | 686.68 |
| REFRIGERATOR | 10,540.07 | | 10540.07 | 1581.01 | 8959.06 |
| RO Water Purifier | 15,610.73 | | 15610.73 | 2341.61 | 13269.12 |
| SCOOTER | 2,992.88 | | 2992.88 | 448.93 | 2543.94 |
| SEWING MACHINE | 1,056.21 | | 1056.21 | 158.43 | 897.78 |
| SOUND SYSTEM | 2,794.92 | | 2794.92 | 419.24 | 2375.68 |
| TAILORING EQUIPMENT | 52.51 | | 52.51 | 7.88 | 44.63 |
| Tally Software | 295.14 | | 295.14 | 118.06 | 177.09 |
| TAPE RECORDER | 451.30 | | 451.30 | 67.69 | 383.60 |
| TELEVISION | 17,810.09 | | 17810.09 | 2671.51 | 15138.57 |
| TYPEWRITER | 460.21 | | 460.21 | 69.03 | 391.18 |
| UTENSILS | 2,929.71 | | 2929.71 | 439.46 | 2490.26 |
| Washing Machine | 5,650.46 | | 5650.46 | 847.57 | 4802.89 |
| WATER PURIFIER | 12,967.33 | | 12967.33 | 1945.10 | 11022.23 |
| Biometric Machine | 5,212.23 | | 5212.23 | 781.83 | 4430.40 |
| WHITE BOARD | 2,046.05 | | 2046.05 | 204.60 | 1841.44 |
| TOTAL (Rs.) | **13,43,248.94** | **0.00** | **1343248.95** | **132230.17** | **1211018.77** |

S K KANTH & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

**GRAMIN EVAM NAGAR VIKASH PARISHAD**
**11, TULSI VATIKA, VIVEKANAND PARK, NEW PATLIPUTRA COLONY**
**PATNA-800013, BIHAR**

## SIGNIFICANT ACCOUNTING POLICY AND NOTES TO ACCOUNTS AS ON 31ST MARCH, 2022

1. Financial statements have been prepared under historical cost convention in accordance with generally accepted accounting principle as applicable to this organisation .

2. Physical Verification of program execution,cash balance, stock of consumables and Fixed Assets are done by management of the Organization.

3. Fixed Assets are stated at their written down value.

4. Depreciation on fixed assets has been calculated on the written down value method as per the rates prescribed by the Income Tax Act .

5. Third parties balances are subject to confirmation.

6. Mercantile basis of accounting is followed.

7. To match Grant receipt as per Receipt & Payment Account and Income & Expenditure Account, Grant Receipt amounting to Rs.5,90,000/- for earlier year was adjusted with Deficit Account as well as Grant Receivable Account in Balance-Sheet.

8. We have formed our opinion on the basis & to the extent of information made available to us.

For S K Kanth & Associates
Chartered Accountants
Sandeep Kumar Kanth
( Sandeep Kumar Kanth )
Proprietor
FRN-021742C
M. No.-408838
UDIN- 22408838AQSPJP2462

S K KANTH & ASSOCIATES
PATNA
CHARTERED ACCOUNTANTS