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 , 2023 and Income & Expenditure as well as Receipt & Payment Account for the year from 01st April 2022 to 31st March 2023. . 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 ,2023 and
   (b) Income and Expenditure Accounts of Surplus and Receipt & Payments Account for the period ended on that date.

Place : Patna
Dated: 05.09.2023

S K KANTH & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

For S K Kanth & Associates.
Chartered Accountants
Sandeep K Kanth
(Sandeep Kumar Kanth)
Proprietor
FRN-021742C
M. No.-408838
UDIN-**23408838BGWHHP6284**

GRAMIN EVAM NAGAR VIKAS PARISHAD

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

BALANCE SHEET AS ON 31ST MARCH,2023

Funds & Liabilities	Amount		Assets & Properties	Amount	
Capital Fund :OB			**Fixed Assets**		
As per Last Account	7,67,808.96		(As per Schedule-B)		**10,85,772.25**
Less:Depreciation	1,14,573.54	**6,53,235.42**	**Current Assets**		
			Grant in Aid Receivable :OB		**29,42,949.64**
LOAN :OB		**6,52,500.00**			
Loans (Liability)			**Deficit Account:**		
Building Fund:OB	8,23,523.00		As Per Last A/c	44,86,501.33	
General Fund :OB	18,51,181.00	**26,74,704.00**	Add:During the Year	0.00	**44,86,501.33**
Current Liabilities & Provision			**Loans & Advance**		
Shanti Kutir Liabilities:OB	6,92,916.00		Advance -LWS:OB	**99650.00**	**99,650.00**
LWS (TCIF):OB	65,357.00		TDS:OB	1,28,567.00	
Outsanding on LWS (BSACS):OB	9,38,917.00		Less:During the Year	8,800.00	
Outsanding on Beti Bachao:OB	4,89,160.00		Add:During the year	2,361.00	**1,22,128.00**
Outsanding on Link Workers Scheme:OB	5,90,722.00	**27,77,072.00**			
Other Project Liabilities:		-	**Closing Balance :(As per Annexture "A")**		
HO Liability : OB		**7,38,999.00**	**Cash at Bank**	2,92,170.57	
Unspend Grant (FCRA)		**1,16,042.28**	**Cash In hand**	46,013.91	**3,38,184.48**
Short stay Home cum Classification Center for Female Beggers Under MBNY at Bihar Sharif:OB		**12,42,633.00**			
Loan From Anju Sinha		**2,20,000.00**			
		90,75,185.70		0.00	**90,75,185.70**

FOR , GRAMIN EVAM NAGAR VIKAS PARISHAD

GENERAL SECRETARY

Gramin Evam Nagar Vikas Parishad ★ PATNA

Place : Patna

Date : 05.09.2023

In Terms of our separate report even date

For S K KANTH & ASSOCIATES

Chartered Accountants

S K KANTH & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ PATNA

SANDEEP KUMAR KANTH

PROPRIETOR

GRAMIN EVAM NAGAR VIKAS PARISHAD

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

	Expenditure		Amount		Income		Amount
To	**Lighting Lives' Candle Produciton and Marketing Project for Sustaining the Rehabilitation of Beggars and ultra-Poor Persons**			By	**Grant in Aid Received**		
	Adminnistrative Travel and other Admin Expenses	1,86,010.00			Lemonaid+ ChariTea Foundation	30,44,522.00	
	Contigencies	44,686.00			State Society for Rehabilitation	49,27,000.00	79,71,522.00
	Audit Fee	25,000.00					
	Bank Charge	318.60	2,56,014.60	"	Donation & Subscription		13,69,900.00
	Salary to Staff			"	Training Capacity Building -Traning Centre		17,99,000.00
	Office Support Staff	1,80,000.00		"	Membership Fee		1,080.00
	Accountant	2,64,000.00		"	Training Receipts		2,10,590.00
	Field Coordinator	2,40,000.00		"	**Bank interest**		
	Project Manager	2,62,500.00			Covid 19 Vaccination	4,594.00	
	ORW	5,17,500.00			Lemonaid+ ChariTea Foundation	22,590.00	
	Trainers	1,80,000.00			GENVP	7,337.00	34,521.00
	Marketing Expert	4,80,000.00	21,24,000.00		TDS on Grant		2,361.00
	Equipment /Logistics and Operational Cost			"	Unspend Grant (FCRA)		8,85,512.69
	Training Materials	85,928.00	85,928.00				
	Other Cost			"	**Liabilities Written back**		
	Training and Capacity Building of the Target Community	2,23,952.00			Gender Resource Centre	2,87,760.00	
	Rent of Fedration Office Cum Production Centre	72,000.00			Lighting Lives' Candle Produciton and Marketing Project for Sustaining the Rehabilitation of Beggars	40,000.00	3,27,760.00
	Rent for Storage Facility	1,95,000.00					
	Establishing and Operating candle production and marketing units	6,75,400.00					
	Undertaking Studies	1,01,500.00					
	Liason and network Meeting	19,100.00					
	Nurturing , Strengthening , Capacity and facilitating of the federated CBO	1,06,250.00					
	Final Evalution Cum Impact Assesment	71,850.00	14,65,052.00				
"	**Covid 19 Vaccination**						
	Human Resources						
	Project Director	7,666.00					
	CHC Cordinator	11,500.00					
	Community Mobilizer /Supervisor	18,399.00					
	Volunteer	26,879.60					
	Data Entry Operator	9,200.00	73,644.60				
	Programme						
	Vaccination Camp	48,000.00	48,000.00				
	Travel & Admin						
	Travel Expenses	7,784.50					
	Mobile Expenses	2,896.00					
	Bank Charge	4.50					
	Laptop hire Charge	958.00					

S K KANTH & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Accountant (Part time)	6,900.00	18,543.00
" **Lighting Lives - GENVP**		
Salary to Staff		
Driver	2,40,000.00	
Project Director	1,92,000.00	
Project Manager	97,500.00	
ORW	22,500.00	
Rent for Transpotation	6,31,000.00	
Non staff Cost		
Rent of Fedration Office Cum Production Centre	72,000.00	
Electricity ,Communication and other utilities	1,43,998.00	
Recruitment & Induction Training	33,425.00	
Formation of Membership Organisation	30,150.00	
Nurturing , Strengthening , Capacity and facilitating of the federated CBO	3,37,000.00	17,99,573.00
Awareness on Familiy Planning During Covid-19		1,62,000.00
Rehabiliation of People Engaged in Begging	34,17,332.20	
Salary - Rehabiliation	15,16,000.00	49,33,332.20
" **Head Office Account**		
Bank Charge	1,447.11	
Consultancy Fee	45,000.00	
Donation	5,000.00	
Electricity charges	24,000.00	
TDS	6,747.00	
Meeting Expenses	29,800.00	
Postage & Courier	839.00	
Office Rent	2,28,000.00	
Salary	10,05,795.00	
Newspaper & periodicals	4,745.00	
Printing & Stationery	31,025.00	
Travelling & Conveyance	87,865.00	
Repair & Maintenance	25,280.92	14,95,544.03
" **Scraped Fixed Assets Written Off**		
BALWADI EQUIPMENT	55.48	
BOOKS	749.99	
Data card	536.67	
EDUCATIONAL EQUIPMENT	34.43	
KNITTING MACHINE	201.60	
MOBILE	1,479.66	
PLAY MATERIALS	686.68	
SCOOTER	2,543.94	
SEWING MACHINE	897.78	
TAILORING EQUIPMENT	44.63	
Tally Software	177.09	
TAPE RECORDER	383.60	
TYPEWRITER	391.18	
UTENSILS	2,490.26	10,672.98

S K KANTH & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

"	Grant Refund-Ajim Premji Foundation		13,900.00				
"	Excess of income over Expenditure		1,16,042.28				
			1,26,02,246.69				1,26,02,246.69

In Terms of our separate report even date

FOR , GRAMIN EVAM NAGAR VIKAS PARISHAD

For S K KANTH & ASSOCIATES

Chartered Accountants

Place : Patna

Date : 05.09.2022

GENERAL SECRETARY

SANDEEP KUMAR KANTH

PROPRIETOR

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, 2023

Receipt		Amount	Payment		Amount
			By **Lighting Lives' Candle Produciton and Marketing Project for Sustaining the Rehabilitation of Beggars and ultra-Poor Persons**		
To **Opening Balance**			Admininistrative Travel and other Admin Expenses	1,86,010.00	
" **Cash in hand**	90,864.91		Contigencies	44,686.00	
" **Cash at Bank**	13,90,218.00	**14,81,082.91**	Audit Fee	25,000.00	
" **Grant in Aid Received**			Bank Charge	318.60	**2,56,014.60**
Lemonaid+ ChariTea Foundation	30,44,522.00		**Salary to Staff**		
State Society for rehabilitation	49,27,000.00	**79,71,522.00**	Office Support Staff	1,80,000.00	
" Donation & Subscription		**13,69,900.00**	Accountant	2,64,000.00	
" Training Capacity Building -Traning Centre		**17,99,000.00**	Field Coordinator	2,40,000.00	
" Membership Fee		**1,080.00**	Project Manager	2,62,500.00	
" Training Receipts		**2,10,590.00**	ORW	5,17,500.00	
" **Bank interest**			Trainers	1,80,000.00	
Covid 19 Vaccination	4,594.00		Marketing Expert	4,80,000.00	**21,24,000.00**
Lemonaid+ ChariTea Foundation	22,590.00		**Equipment /Logistics and Operational Cost**		
GENVP(General)	7,337.00	**34,521.00**	Training Materials	85,928.00	85,928.00
" Income Tax Refund		**8,800.00**	**Other Cost**		
" Loan from Anju Sinha		**2,20,000.00**	Training and Capacity Building of the Target Community	2,23,952.00	
			Rent of Fedration Office Cum Production Centre	72,000.00	
			Rent for Storage Facility	1,95,000.00	
			Establishing and Operating candle production and marketing units	6,75,400.00	
			Undertaking Studies	1,01,500.00	
			Liason and network Meeting	19,100.00	
			Nurturing , Strengthening , Capacity and facilitating of the federated CBO	1,06,250.00	
			Final Evalution Cum Impact Assesment	71,850.00	**14,65,052.00**
			" **Covid 19 Vaccination**		
			Human Resources		
			Project Director	7,666.00	
			CHC Cordinator	11,500.00	
			Community Mobilizer /Supervisor	18,399.00	
			Volunteer	26,879.60	
			Data Entry Operator	9,200.00	**73,644.60**
			Programme		
			Vaccination Camp	48,000.00	**48,000.00**
			Travel & Admin		
			Travel Expenses	7,784.50	
			Mobile Expenses	2,896.00	
			Bank Charge	4.50	
			Laptop hire Charge	958.00	
			Accountant (Part time)	6,900.00	**18,543.00**
			" **Lighting Lives - GENVP**		
			Salary to Staff		
			Driver	2,40,000.00	
			Project Director	1,92,000.00	

S K KANTH & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ PATNA

		Project Manager	97,500.00	
		ORW	22,500.00	
		Door to door Carrying Cost of Candles through Thela, Tempo etc	6,31,000.00	
		Non staff Cost		
		Rent of Fedration Office Cum Production Centre	72,000.00	
		Electricity ,Communication and other utilities	1,43,998.00	
		Recruitment & Induction Training	33,425.00	
		Formation of Membership Organisation	30,150.00	
		Nurturing , Strengthening , Capacity and facilitating of the federated CBO	3,37,000.00	17,99,573.00
	"	Awareness on Familiy Planning During Covid-19		1,62,000.00
	"	Rehabiliation of People Engaged in Begging	34,17,332.20	
	"	Salary -Rehabiliation	15,16,000.00	49,33,332.20
	"	<u>Head Office Account</u>		
		Bank Charge	1,447.11	
		Consultancy Fee	45,000.00	
		Donation	5,000.00	
		Electricity charges	24,000.00	
		TDS	6,747.00	
		Meeting Expenses	29,800.00	
		Postage & Courier	839.00	
		Office Rent	2,28,000.00	
		Salary	10,05,795.00	
		Newspaper & periodicals	4,745.00	
		Printing & Stationery	31,025.00	
		Travelling & Conveyance	87,865.00	
		Repair & Maintenance	25,280.92	14,95,544.03
	"	**Liability Payment**		
		Covid 19 Vaccination	2,72,814.00	
		TDS Payable	9,966.00	2,82,780.00
	"	Grant Refund-Ajim Premji Foundation		13,900.00
	"	**Closing balance**		
		Cash at Bank	2,92,170.57	
		Cash In hand	46,013.91	3,38,184.48
1,30,96,495.91			-	**1,30,96,495.91**

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 PATNA CHARTERED ACCOUNTANTS

FOR , GRAMIN EVAM NAGAR VIKAS

Gramin Evam Nagar Vikas Parishad PATNA

GENERAL SECRETARY

Place : Patna
Date : 05.09.2023

Schedula :A Details of Cash & bank balance as on 31st March ,2023

As on 31.03.2022	Bank Name	As on 31.03.2023
4,36,281.41	BOI 440	12,973.81
7,608.31	ICICI Bank 9811	1,55,112.31
29,102.16	BOI 2101	2,406.44
15,431.00	Indian Bank 4997	10,787.00
8,74,592.00	SBI - FCRA - 40100901785	7,662.40
-	BOI -1134	
198.84	Yes Bank 0087- Sub FCRA	4,201.84
13,105.93	Co-Coprative Bank 3132	13,105.93
1,938.00	icici 200	1,938.00
258.35	yes Bank 0027-Sub FCRA	258.35
-	SBI - 40097292571	72,022.49
10,702.00	Co-Coprative Bank 76	10,702.00
1,000.00	Nalanda Gramin Bank	1,000.00
13,90,218.00		2,92,170.57

As on 31.03.2022		As on 31.03.2023
967.50	Cash In hand(FCRA)	11.50
89,897.41	Cash In hand(Non FCRA)	46,002.41
90,864.91		46,013.91

Details of Cash In hand(Non FCRA)

1,075.00	Lighting Lives- L.C Phase 2	1,805.00
1,148.00	Covid 19 Vaccibation	2,148.00
1,303.00	Lighting Lives- GENVP	
86,371.41	GENVP-HO(Including Petty Cash-Rs.25,000.00)	42,049.41
89,897.41		46,002.41

S K KANTH & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

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,2023

SCHEDULE `A': FIXED ASSETS

PARTICULARS	W.D.V. AS ON 31.03.2022	Scrap	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
AIR CONDITION	4,169.10		4169.10	625.37	3543.74
ALMIRAH	15,268.81		15268.81	1526.88	13741.93
BALWADI EQUIPMENT	55.48	55.48	0.00	0.00	0.00
Bedding Sheet	2,02,504.48		202504.48	20250.45	182254.03
BOOKS	749.99	749.99	0.00	0.00	0.00
BUILDING	5,49,494.10		549494.10	27474.71	522019.40
CAMERA	11,203.83		11203.83	1680.58	9523.26
CARPET	3,865.29		3865.29	579.79	3285.49
CEILING FAN	26,809.31		26809.31	4021.40	22787.91
COMPUTER , LAPTOP,UPS & PRINTER	1,807.22		1807.22	722.89	1084.33
COOLER	2,997.40		2997.40	449.61	2547.79
CYCLE	7,443.68		7443.68	1116.55	6327.13
DARI	6,094.85		6094.85	914.23	5180.62
Data card	536.67	536.67	0.00	0.00	0.00
EDUCATIONAL EQUIPMENT	34.43	34.43	0.00	0.00	0.00
Electrical Fitting	15,986.68		15986.68	2398.00	13588.68
EQUIP.FOR HEALTH CENTRE	2,099.54		2099.54	314.93	1784.61
EQUIPMENT FOR VLHP's	2,430.03		2430.03	364.50	2065.52
FURNITURE & FIXTURES	94,630.05		94630.05	14194.51	80435.55
Games & Cultrual	6,043.39		6043.39	906.51	5136.88
HEALTH EQUIPMENT	9,338.31		9338.31	1400.75	7937.56
INVERTER & BATTERY	21,794.09		21794.09	3269.11	18524.98
Kitchen Set	32,185.23		32185.23	4827.79	27357.45

S K KANTH & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

KNITTING MACHINE	201.60	201.60	0.00	0.00	0.00
MARUTI VAN	44,199.13		44199.13	6629.87	37569.26
MISC.ASSETS	49,954.41		49954.41	7493.16	42461.25
MOBILE	1,479.66	1479.66	0.00	0.00	0.00
MOTORCYCLE	28,187.49		28187.49	4228.12	23959.37
PLAY MATERIALS	686.68	686.68	0.00	0.00	0.00
REFRIGERATOR	8,959.06		8959.06	1343.86	7615.20
RO Water Purifier	13,269.12		13269.12	1990.37	11278.75
SCOOTER	2,543.94	2543.94	0.00	0.00	0.00
SEWING MACHINE	897.78	897.78	0.00	0.00	0.00
SOUND SYSTEM	2,375.68		2375.68	356.35	2019.33
TAILORING EQUIPMENT	44.63	44.63	0.00	0.00	0.00
Tally Software	177.09	177.09	0.00	0.00	0.00
TAPE RECORDER	383.60	383.60	0.00	0.00	0.00
TELEVISION	15,138.57		15138.57	2270.79	12867.79
TYPEWRITER	391.18	391.18	0.00	0.00	0.00
UTENSILS	2,490.26	2490.26	0.00	0.00	0.00
Washing Machine	4,802.89		4802.89	720.43	4082.45
WATER PURIFIER	11,022.23		11022.23	1653.33	9368.90
Biometric Machine	4,430.40		4430.40	664.56	3765.84
WHITE BOARD	1,841.44		1841.44	184.14	1657.30
TOTAL (Rs.)	**12,11,018.77**	**10672.99**	**1200345.79**	**114573.54**	**1085772.25**

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, 2023

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. 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 K Kath

(Sandeep Kumar Kanth)

Proprietor

FRN-021742C

M. No.-408838

S K KANTH & ASSOCIATES ★ PATNA ★ CHARTERED ACCOUNTANTS