



INDIA
G. MANDAL & CO
CHARTERED ACCOUNTANTS

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1st Floor, Dr. Zakir Hussain Institute Campus, North of Bailey Road,
Near Hartali More, Patna - 800001

AUDITORS' REPORT

1. We have examined the (CONSOLIDATED) Balance Sheet of KISSAN VIKAS TRUST, B-403, VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA- 800001 as at 31st March, 2025 and also the Income and Expenditure Account and Receipt and Payment Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that :-
 - (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
 - (b) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
 - (c) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view :-
 - (i) In the case of Balance Sheet of the state of affairs as at 31st March, 2025 and
 - (ii) In the case of Income and Expenditure Account of the Excess of Income over Expenditure for the year ended on that date.

Dated, Patna,
The 03rd day of October, 2025



For G. MANDAL & Co.
Chartered Accountants

Prabhat Kumar
(CA GOPAL MANDAL)
Partner

M.No.-072030

FRN-003094C

UDIN:- 25072030BMNPYC2869

KISSAN VIKAS TRUST
B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001
BALANCE SHEET AS AT 31ST MARCH, 2025

CONSOLIDATED ACCOUNTS

Previous year	LIABILITIES	Amount Rs.	Previous year	ASSETS	Amount Rs.
	General Fund			FIXED ASSETS	
	As per last year A/c	1,12,761.62	128117.73	As per Annexure-5	1,17,937.27
1,12,761.62	Add : during the year	1,99,769.98			
	Fixed Asset Fund				
	Donation in kind capitalised as per last year			Closing Balance	41.00
76,500.00		76,500.00		Cash in Hand General	0.00
	Current Liability -FC			Cash in hand FC	
	As per last year	13,84,504.00		Cash at Bank General	
13,84,504.00	Less paid during the year	13,84,504.00	41.00	In SB A/c no. 3891000100120977	
	Add: During the year			with Punjab National Bank, Boring canal Road, Patna	92,208.68
	American Jewish Worl Service USA		69246.50	Bank , kurjee, Patna	12,345.02
93,163.77	Code- 15401 Meeting exp (Annex-1)	93,163.77	4448.02	In SB A/c no. 9812519946 with Kotak	9,828.83
	Code - 17126 (Annex-2)	0.00	1076.25	In SB A/c No. 2992000010998733 with Punjab national bank, Hirapur, Jharkhand	11,480.82
	Global Green Grant Fund USA		143060.93	Punjab National bank , Uttarkhand	1,47,706.20
	Code- BAF (as per annex-4)	6,19,219.25	0.00	In SB A.c no. 42330128070 with S.B.I.	70,129.44
	Audit Fee BAF	20,000.00	0.00	Rajarnhat, Kolkata	3,602.87
				in SB A/c no. 1843419797 with Central Bank of India, Rajbansi nagar, Patna	
8,08,085.11	Code 2025-2776(As per annex-4)	0.00	105585.00	With SBI , New Delhi SB A/c no. 40081041513 Main Branch, New Delhi	53,32,465.92
	Current Liability - NON FC			With SBI, Patna Utilisation A/c no. 43278926274 Boring Canal Road, Patna	6,20,472.40
	As per last year A/c	42,000.00	2258466.42		
	Less: Paid during the year	42,000.00	0.00		
42,000.00		42,000.00			
	Unspent Balance of Grant - FC				
	American Jewish World Service, USA	16,77,446.41			
	Global Green Grant Fuund, USA	33,31,543.89			
	Unspent balance of Grant -Non FC				
1,93,027.35	Vihaan Project	2,12,813.53			
	Loan & Advance	75,000.00			
27,10,041.85	TOTAL RS.	64,18,218.45	27,10,041.85	TOTAL RS.	64,18,218.45

Dated, Patna
The 03rd day of October, 2025.



KISSAN VIKAS TRUST
Prakash Kumar
MANAGING TRUSTER

As per report of even date
For G. Mandal & Co.
CHARTERED ACCOUNTANTS

G. Mandal
(CA GOPAL MANDAL)
Partner

KISSAN VIKAS TRUST
B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 1.4.24 TO 31.3.25
CONSOLIDATED ACCOUNTS

Previous year	EXPENDITURE	Amount Rs.	Previous year	INCOME	Amount Rs.
34,11,831.00	Expenses on American Jewish world services, USA As per Annexure-1 (16113) Programme Cost Admin cost	17,93,384.00 2,63,666.00		GRANT IN AID Received from American Jewish world service USA Vide RTGS dated 12.4.24 (10970 USD) Code-17407	9,06,232.00
	As per Annexure-1 (15401) Programme cost	93,163.77		Vide RTGS dated 7.5.24 (2980 USD) Code-17356 Vide RTGS dated 17.5.24 (14918 USD) Code-16113	2,46,535.00 12,39,686.00
	As per Annexure -2 (17407) Programme cost	7,30,271.00		Vide RTGS dated 4.9.24 (9480 USD) Code-16113 Vide RTGS dated 6.2.25 (29970 USD) Code-17126	7,88,755.00 26,13,684.00
	Admin cost	1,90,839.50			57,94,892.00
	As per Annexure-2 (17356) Programme cost	2,47,778.00		Add: Unspent of Grant (23-24) 15401	93,163.77
	As per Annexure-2 (17126) Programme cost		36,23,221.23	Less: Unspent of Grant during the year 17126	58,88,055.77
2,11,390.23	Programme Cost Admin cost	5,78,881.50 3,12,625.59		Received from Global Green Grant Fund USA	16,77,446.41
	Friedrich DeutscheBank, Delhi Programme Cost Admin cost	8,91,507.09		Vide RTGS dated 2.5.24 (35000 USD) Vide RTGS dated 19.9.24 (24747 USD) Code- BAF Vide RTGS dated 13.1.25 (4620 USD) Code-BAF Vide RTGS dated 19.2.25 (25000 USD) Code-2025-2776	29,07,100.00 20,60,188.00 3,95,472.00
2,54,012.00	Programme Cost Admin cost	0.00 0.00		Unspent of Grant (23-24)	21,56,125.00
16,783.00	Fund for Global Human Rights Programme Cost Admin Cost	0.00 0.00			75,18,885.00 8,08,085.11
3,41,893.00	Expenses on Global Green Grant fund USA		28,92,499.89	Less: Unspent of Grant during the year	83,26,970.11
70,011.00					33,31,543.89
					49,95,426.22



Pradeep Kumar
KISSAN VIKAS TRUST
 MANAGING TRUSTEE

28,49,207.00	As per Annexure-3 (GGF)		4,03,791.00	Received from Global Human Rights		0.00
43,292.89	Programme Cost	29,24,107.00	2,66,870.00	Received from Friedrich Deutche Bank, New Delhi		0.00
19,36,267.00	Admin cost	56,614.00		Grant in Aid (NON FC)		
	As per Annexure-4 (GGF-BAF)			Received from Vihaan Project	6,58,725.00	
	Programme Cost	16,35,992.00		Add : Unspent Grant 23-24	1,93,027.35	
	Admin. Cost	2,38,841.22	18,74,833.22	Less : Unspent Grant 24-25	8,51,752.35	6,38,938.82
	As per Annexure-4 (GGF-2025-2776)			Donation & Subscription	45,550.00	
	Program Cost	35,400.00	1,39,872.00	Memer's contribution	39,850.00	
	Project Preparation cost	76.42	35,476.42	Bank Interest FC		
	Bank charges			Central Bank of India, Patna		
	NON FC			Code-16113	609.00	
	Vihhan Project			Code-17407-	878.50	
0.00	As per Annexure-1		6,38,938.82	Code -17356 -	1,243.00	
	Head office			Code-17126 -	3,072.50	
32,60,250.00	As per Annexure-2		11,480.00	S.B.I, New Delhi	5,803.00	
	Bank charges			Code-16113 -	28,000.00	
5,767.00	HDFC Bank	377.00	9,868.89	Code-17407 -	14,000.00	
0.00	S.B.I, Kolkata	4,870.56	10,180.46	Code-17126 -	11,088.00	
981.17	Kotak Mahindra Bank, Kolkata	4,375.60		GGF -	7,362.00	
592.07	P.N.B, Jharkhand	245.73		SBI, Patna	1,26,709.00	
22,306.23	Depreciation		1,99,769.98	Code-17126 -	614.50	
1,41,576.79	Excess of Income over Expenditure transferred to Balance Sheet			GGF-BAF	39,219.25	1,72,345.75
				Bank interest Non FC		
				HDFC Bank, Patna	774.00	
				Kotak Mahindra Bank, Kolkata	189.00	
				P.N.B. Jharkhand	4,891.00	
				P.N.B., Patna	3,176.00	9,030.00
1,25,66,160.38	Total Rs		1,01,11,750.15	Total RS	1,01,11,750.15	

Dated, Patna

The 03rd day of October, 2025.

MISSANVIKAS TRUSTEE
(Signature)
 MANAGING TRUSTEE

As per report of even date
 For G. Mandal & Co.

CHARTERED ACCOUNTANTS

(Signature)
 (CA) GOPAL MANDAL
 Partner



KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

CONSOLIDATED ACCOUNTS

Previous year	RECEIPTS	Amount Rs.	Previous year	PAYMENTS	Amount Rs.
0.00	Opening Balance	0.00	0.00	Expenses on American Jewish World Services, USA	
	Cash in Hand FCRA			As per Annexure-1 (16113)	17,93,384.00
	Cash at Bank FCRA			Program Cost	2,63,666.00
	In SB A/c no. 1843419797			Admin cost	
	with Central Bank of India,			As per Annexure -2 (17407)	7,30,271.00
5,30,517.98	<i>Bajbansi nagar, Patna BC-lead.</i>	1,05,585.00		Program cost	1,90,839.50
	With S.B.I, New Delhi SB A/c			Admin cost	
13,81,486.50	No. 40081041513 Main branch,	22,58,466.42		As per Annexure-2 (17356)	9,21,110.50
41.00	New Delhi.	41.00		Program cost	2,47,778.00
	Cash in Hand General		20,27,327.00	As per Annexure-2 (17126)	
	Cash at Bank General		2,11,390.23	Program Cost	5,78,881.50
31,701.66	In SB A/c no. 3891000100120977	69,246.50		Admin cost	3,12,625.59
	with Punjab National Bank, Boring			<u>Friedrich DeutscheBank, Delhi</u>	
	canal Road, Patna			Programme Cost	0.00
22,356.04	In SB A/c no. 26421450000064 With	4,448.02	2,54,012.00	Admin Cost	0.00
	HDFC Bank, kurjee, Patna		16,783.00	<u>Fund for Global Human Fights</u>	
0.00	In SB A/c no. 9812519946 with Kotak	1,076.25		Programme Cost	0.00
	Mahindra bank, Kolkata			Admin cost	
0.00	In SB A/c No. 2992000010998733 with	1,43,060.93		Expenses on Global Green Grant Fund USA	
	Punjab national bank,Hirapur, Jharkhand			As per Annexure-3 (GGF)	
3,293.00	In SB A/c no. 0182101018312 with	0.00	3,41,893.00	Programme Cost	0.00
	canara bank, Begusarai		70,011.00	Admin cost	
2,474.00	In SB A.c no. 46241011100001956,	25,81,924.12		Programme Cost	0.00
	Bank of India, Khagaria			Admin cost	
	GRANT IN AID- FCRA			Expenses on Global Green Grant Fund USA	
	Received from American Jewish world			As per Annexure-4 (GGF-BAF)	
	service USA			Programme Cost	29,24,107.00
	Vide RTGS dated 12.4.24 (10970 USD)	9,06,232.00		Admin cost	56,614.00
	Code-17407				
	Vide RTGS dated 7.5.24 (2980 USD)	2,46,535.00			
	Code- 17356				
	Vide RTGS dated 17.5.24 (14918 USD)	12,39,686.00			
	Code-16113				



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13,43,460.00	Vide RTGS dated 4.9.24 (9480 USD) Code-16113	7,88,755.00	20,28,441.00	28,49,207.00	Program Cost	10,55,992.00
	Vide RTGS dated 6.2.25 (29970 USD) Code-17126		26,13,684.00	43,292.89	Admin Cost	1,79,621.97
	Received from Global Green Grant Fund USA				As per Annexure-4 (GGF-2025-2776)	
	Vide RTGS dated 2.5.24 (35000 USD)		29,07,100.00		Program Cost	35,400.00
	Vide RTGS dated 19.9.24 (24747 USD) Code- BAF	20,60,188.00			Project Preparation cost	
	Vide RTGS dated 13.1.25 (4620 USD) Code BAF	3,95,472.00	24,55,660.00		Bank Charges	76.42
37,00,585.00	Vide RTGS dated 19.2.25 (25000 USD) Code- 2025-2776		21,56,125.00			35,476.42
4,03,791.00	Global Human Rights		0.00		Non FCRA	
2,66,870.00	Friedrich Deutsche Bank, New Delhi			19,36,267.00	Vihaan Project	
51,257.02	Bank Interest -FCRA				As per Annexure-1	
	Central Bank of India, Patna			32,60,250.00	Expenses on Establishment	
	Code-16113 609.00				As per Annexure -2	11,480.00
	Code-17407- 878.50				Bank charges	
	Code -17326 - 1243.00				HDFC Bank	377.00
	Code-17126 - 3072.50	5,803.00			Canara Bank	0.00
	S.B.I, New Delhi				Bank of India	0.00
	Code-16113 - 28000.00				Kotak Mahindra Bank	4,375.60
	Code-17407 - 14000.00				S.B.I Kolkata	4,870.56
	Code- 17126 - 11088.00			7,340.24	P.N.B, Jharkhand	245.73
	GGF - 73621.00	1,26,709.00			Liability paid	9,868.89
	SBI, Patna				As per last year A/c	
	Code- 17126 - 614.50				FCRA	13,84,504.00
0.00	Code GGF BAF - 39219.25	39,833.75	1,72,345.75	1,39,856.00	Non FCRA	42,000.00
	Grant In Aid - Non FC				Closing Balance	
21,03,402.00	Grant in Aid (Vihaan)		6,58,725.00		FCRA	0.00
32,81,803.00	Donation & Subscription		45,550.00		Cash in hand	
97,849.82	Member Contribution		39,850.00	1,05,585.00	Cash at Bank	
					In SB A/c no. 1843419797 with	
					Central Bank of India, Rajbansi nagar,	
					Patna	3,602.87
6,537.98	HDFC Bank, Patna	774.00			With SBI, New Delhi SB A/c no.	
809.00	Kotak Mahindra, Kolkata	189.00		22,58,466.42	40081041513 Main Branch, New Delhi	53,32,465.92
1,053.00	P.N.B, Jharkhand	4,891.00			With SBI, Patna Utilisation A/c no.	
4,201.48	P.N.B, Patna	3,176.00	9,030.00	0.00	43278926274 Boring Road Pantna	6,20,472.40



<u>Loan & advance</u>		<u>Non FCRA</u>	
6,064.00	0.00	41.00	41.00
Anuradha Jha	55,000.00	Cash in hand	
Prabhat kumar	20,000.00	Cash at Bank	
		In SB A/C no. 3891000100120977	
		with Punjab National Bank, Boring	92,208.68
		In SB A/C no. 26431450000064 with	
		HDFC Bank, Kurjee, Patna	12,345.02
		In SB A/c no. 9812519946 with Kotak	
		Mahindra Bank, Kolkata	9,828.83
		In SB A/c no. 2992000109987336 with	
		Punjab National bank, Hirapur,	1,47,706.20
		In SB A/c no. 1999000100065549 with	
		Punjab National Bank, Kempty,	11,480.82
		In SB A/c no. 42330128070 with S.B.I,	
		Branch, Rejarhat, Kolkata	70,129.44
		Total RS.	63,00,281.18
1,37,39,553.48	1,68,96,201.87	Total RS.	16896201.87

Dated, Patna

The 03rd day of October, 2025.



As per report of even date
For G. Mandal & Co.

CHARTERED ACCOUNTANTS

(Signature)
(CA GOPAL MANDAL)
Partner

(Signature)
KISAN VIKAS TRUST
MANAGING TRUSTEE

KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

Details of expenses on Receipt & Payment and Income Expenditure Accounts

For the period from 01.04.2024 to 31.03.2025

Consolidated Accounts

Previous year	Particulars	Receipts & Payments	Income & Expenditure
	<u>Expenses on American Jewish world services USA 16113</u>		
	PROGRAMME COST		
	Children Facilitator	145000.00	145000.00
	Community co-op facilitator/Leader	151000.00	151000.00
	Community facilitator -3	268000.00	268000.00
	Facilitation cost	299000.00	299000.00
	Livelihood design work	149135.00	149135.00
	Material for social media , cultural text	290687.00	290687.00
	Resource materials and Education materials	121120.00	121120.00
	Training work shop/travel,Meeting	93176.00	93176.00
	Volunteer cordination	149416.00	149416.00
	Youth Mobiliser	126850.00	126850.00
	Total Rs	1793384.00	1793384.00
	ADMINISTRATIVE COST		0
	Accountant part time	60000.00	60000.00
	Admin & Legal cost	17383.00	17383.00
	Rent utilities/office supply	186283.00	186283.00
	Total Rs	263666.00	263666.00
	Grand total RS	2057050.00	2057050.00

	<u>Expenses on American Jewish world services USA 15401</u>		
	Meeting exp	0.00	93163.77
	Total RS	0.00	93163.77

Dated, Patna

The 03rd day of October, 2025.



KISSAN VIKAS TRUST
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ANNEXURE-2

KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

Details of expenses on Receipt & Payment and Income Expenditure Accounts

For the period from 01.04.2024 to 31.03.2025

FCRA ACCOUNTS

Previous year	Particulars	Receipt & Payment	Income & Expenditure
	Expenses on American Jewish World Service		
	USA 17407		
	PROGRAM COST		
	Data Collection & Field Surveys	57838.00	57838.00
	Meeting Costs)	154874.00	154874.00
	Resource Materials	136270.00	136270.00
	River Action Festival	152589.00	152589.00
	Video Editing Publishing	128700.00	128700.00
	Volunteer Stipends	100000.00	100000.00
	Total Rs	730271.00	730271.00
	ADMINISTRATIVE COST		
	Accountant	48000.00	48000.00
	Admin & Operation cost	84000.00	84000.00
	Office Supplies	58839.50	58839.50
	Total Rs	190839.50	190839.50
	Grand total RS	921110.50	921110.50
	Expenses on American Jewish World Service		
	USA 17356		
	Program Cost		
	Artist Honorarium	20416.00	20416.00
	Meeting Costs	227362.00	227362.00
	Total Rs	247778.00	247778.00

	Expenses on American Jewish World Service		
	USA 17126		
	Program Cost		
	Community Leader	71000.00	71000.00
	Field work mapping and research	380000.00	380000.00
	Resource person fee	29339.50	29339.50
	Travel and Meetings	7000.00	7000.00
	Resource materials	28542.00	28542.00
	Community coop facilitator	63000.00	63000.00
	Total	578881.50	578881.50
	Administrative cost		
	Office supplies	36624.59	36624.59
	Admin legal cost	276001.00	276001.00
	Total	312625.59	312625.59
	Grand total	891507.09	891507.09

Dated, Patna

The 03rd day of October, 2025.



KISSAN VIKAS TRUST
Babul
 MANAGING TRUSTEE

KISSAN VIKAS TRUST**B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001****Details of expenses on Receipt & Payment and Income Expenditure Accounts****For the period from 01.04.2024 to 31.03.2025****FCRA ACCOUNTS**

Previous year	Particulars	Receipt & Payment	Income & Expenditure
	<u>Expenses on Global Green Grant Fund USA</u>		
	<u>PROGRAM COST</u>		
	2.5 days legal Training	302500.00	302500.00
	Block level meetings	81200.00	81200.00
	Booklets, research, writing and printing	101000.00	101000.00
	Case Follow up and Networking	50000.00	50000.00
	Community Education Materials	107645.00	107645.00
	Field Staff/ fellow	1024000.00	1024000.00
	Library Support and books for distribution	109350.00	109350.00
	Livelihood support in village	240000.00	240000.00
	Local Transport, Travelling	264412.00	264412.00
	One month livelihood/ Skill development	500000.00	500000.00
	Project Co-ordinator	144000.00	144000.00
	Total RS	2924107.00	2924107.00
	Administrative cost		0
	Accountant	3000.00	3000.00
	Audit Fees	40000.00	40000.00
	Printing, Stationary & Documentation	4000.00	4000.00
	Contingencies	9614.00	9614.00
	Total	56614.00	56614.00
	Grand total RS	2980721.00	2980721.00

Dated, Patna

The 03rd day of October, 2025.



KISSAN VIKAS TRUST
Balabendu
 MANAGING TRUSTEE

KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

Details of expenses on Receipt & Payment and Income Expenditure Accounts

For the period from 01.04.2024 to 31.03.2025

FCRA ACCOUNTS

Particulars	Receipt & Payment	Income & Expenditure
Expenses on Global Green Grant Fund USA BAF Program cost		
Agriculture and ecology	220000.00	220000.00
cultural Art research and social media	97024.00	197024.00
Event/ festival & other Meeting cost	52437.00	152437.00
Partnership coordinator	85000.00	185000.00
Resource material	160000.00	160000.00
Travel & Accomodation	75000.00	175000.00
Video Editing photography	105740.00	157740.00
Educational video communication	240000.00	340000.00
Volunteer Honorarium for women & youth	20791.00	48791.00
Field work Honorarium	0.00	0.00
Total	1055992.00	1635992.00
Administrative cost		
Accountant	36000.00	36000.00
Admin & Legal cost	55000.00	75000.00
Office supply	88621.97	127841.22
Total	179621.97	238841.22
Grand total RS	1235613.97	1874833.22
Expenses on Global Green Grant Fund USA 2025-2776		
Community Leader's Honorarium	17000.00	17000.00
Co-ordination and Field Staff travel	5000.00	5000.00
Volunteer Honorarium Women & youth	81872.00	81872.00
Project Co-ordinator	36000.00	36000.00
Admin & legal cost	0.00	0.00
Total	139872.00	139872.00

Dated, Patna

The 03rd day of October, 2025.



KISSAN VIKAS TRUST
Balraj Kumar
 MANAGING TRUSTEE

ANNEXURE-5

KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

Details of Fixed Asset for the year ended 2024-2025
CONSOLIDATED ACCOUNTS

Sl	Particulars	Balance as on 01.04.2024	Addition during the year	Total	Depreciation during the year	Balance as on 31st March 2025
	FCRA					
1	Motorcycle (TDH+IPAP)	5550.47	0.00	5550.47	832.57	4717.9
2	Computer (IKEA+TDH)	9.70	0.00	9.7	3.88	5.82
3	Laptop with Printer (IPAP+EU)	7.13	0.00	7.13	2.85	4.28
4	Furniture-Table (IPAP)	5696.04	0.00	5696.04	569.6	5126.44
5	Camera with accessories (EU)	1309.60	0.00	1309.60	523.84	785.76
	Total Rs	12572.94	0.00	12572.94	1932.74	10640.20
	NON FC					
1	Land 4 Katha	56000	0.00	56000	0	56000.00
2	Table -7	4393.31	0.00	4393.31	439.33	3953.98
3	Chairs-15	4437.67	0.00	4437.67	443.77	3993.9
4	Computer-4	5.40	0.00	5.4	3.24	2.16
5	Laptop-8	12.57	0.00	12.57	5.03	7.54
6	Godrej cash box	686.40	0.00	686.4	102.96	583.44
7	Sewing Machine	2017.42	0.00	2017.42	302.61	1714.81
8	Typewriter machine	349.78	0.00	349.78	52.47	297.31
9	Printer-2	4.89	0.00	4.89	2.93	1.96
10	Cycles-5	1208.42	0.00	1208.42	181.26	1027.16
11	Motorcycle-3	1995.18	0.00	1995.18	498.8	1496.38
12	Medical equipment	246.77	0.00	246.77	37.02	209.75
13	Carpet-4	130.92	0.00	130.92	19.64	111.28
14	Books	525.19	0.00	525.19	78.78	446.41
15	Camera-7	513.09	0.00	513.09	76.97	436.12
16	Fan-10	363.21	0.00	363.21	54.48	308.73
17	Mobile-6	1911.76	0.00	1911.76	286.77	1624.99
18	Inverter/ups/battery	13447.83	0.00	13447.83	2017.17	11430.66
19	Almirah-4	9118.77	0.00	9118.77	1367.82	7750.95
20	Electrical equipment	2428.25	0.00	2428.25	364.24	2064.01
21	Dish-1	114.94	0.00	114.94	17.24	97.7
22	Lamp-1	129.01	0.00	129.01	19.34	109.67
23	Steel tank-2	607.14	0.00	607.14	91.07	516.07
24	Water Purifier-1	1673.35	0.00	1673.35	251	1422.35
	Total Rs	102321.27		102321.27	6713.945	95607.33
	Vihaan project					0
1	Computer-4	3.65	0.00	3.65	2.19	1.46
2	Printer-1	6.11	0.00	6.11	3.67	2.44
3	UPS/Battery	3720.04	0.00	3720.04	558	3162.04
4	Table-4	6276.21	0.00	6276.21	627.62	5648.59
5	Chairs-3	1124.39	0.00	1124.39	112.44	1011.95
6	Almirah-1	1682.27	0.00	1682.27	168.23	1514.04
7	Dari	200	0.00	200.00	30.00	170.00
8	Weighting Machine	186.11	0.00	186.11	27.92	158.19
9	Height Machine	24.74	0.00	24.74	3.71	21.03
	Total Rs	13223.52	0.00	13223.52	1533.78	11689.74
	Grand total	115544.79	0.00	115544.79	8247.72	107297.07
	Grand total	128117.73	0.00	128117.73	10180.46	117937.27

Dated, Patna

The 03rd day of October, 2025.



KISSAN VIKAS TRUST
Prabhat Kumar
 MANAGING TRUSTEE

KISSAN VIKAS TRUST

B 403 VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA-800001

Details of Opening/Unspent balance of Grant as on 1.4.24
CONSOLIDATED ACCOUNTS

SI	Name of Project	Cash In Hand	SBI, New Delhi A/c no. 40081041513	Central Bank of India, Patna A/c no. 1843419797	SBI, Patna Ac no 43278926274	P.N.B, 3891000100 120977, Boring Canal Road, Patna	HDFC A/c no. 2643145000 0064, Kurji, Patna	Kotak Mahindra A/c no. 981251994 6, Kolkata	P.N.B A/c no 29920001099 87336, Hirapur, Jharkhand	Total
	FCRA									
1	American Jewish World services	0.00	14,97,887.02	0.00	0.00	0.00	0.00	0.00	0.00	14,97,887.02
2	Global Green Grant Fund	0.00	7,60,579.40	66,505.71	0.00	0.00	0.00	0.00	0.00	8,27,085.11
3	Kissan vikas trust A/c Opening fund	0.00	0.00	39,079.29	0.00	0.00	0.00	0.00	0.00	39,079.29
	Total Rs	0.00	22,58,466.42	1,05,585.00	0.00	0.00	0.00	0.00	0.00	23,64,051.42
	NON FCRA									
1	Vihaan Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Kissan vikas trust	41.00	0.00	0.00	0.00	69,246.50	4,448.02	1,076.25	1,43,060.93	2,17,872.70
	Grand Total RS	41.00	0.00	0.00	0.00	69,246.50	4,448.02	1,076.25	1,43,060.93	25,81,924.12



PAGE NO.- 01

KISSAN VIKAS TRUST
P. Chhabra
 MANAGING TRUSTEE

Details of Closing/Unspent balance of Grant as on 01.04.2025

CONSOLIDATED ACCOUNTS

Sl	Name of Project	Cash in Hand	SBI, New Delhi A/c no. 40081041513	Central Bank of India, Patna A/c no. 1843419797	SBI, Patna Ac no 43278926274	P.N.B, 3891000100 120977, Boring Canal Road, Patna	HDFC A/c no. 2643145000 0064, Kurji, Patna	Kotak Mahindra A/c no. 981251994 6, Kolkata	P.N.B A/c no 29920001099 87336, Hiranpur, Jharkhand	P.N.B./A/c no. 19990001000065 549, Kempty, Uttarakhnad	S.B.I, Rajarhat, Kolkata	Total RS
1	American Jewish World services	0.00	12,65,632.27	0.00	5,64,483.41	0.00	0.00	0.00	0.00	0.00	0.00	18,30,115.68
2	Global Green Grant Fund	0.00	40,66,833.65	0.00	55,988.99	0.00	0.00	0.00	0.00	0.00	0.00	41,22,822.64
3	Kissan vikas trust A/c Opening fund	0.00	0.00	3,602.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,602.87
	Total Rs	0.00	53,32,465.92	3,602.87	6,20,472.40	0.00	0.00	0.00	0.00	0.00	0.00	59,56,541.19
	Non FC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	Vihaan project	0.00	0.00	0.00	0.00	92,208.68	0.00	0.00	0.00	0.00	0.00	92,208.68
2	Kissan vikas Trust	41.00	0.00	0.00	0.00	0.00	12,345.02	9,828.83	1,47,706.20	11,480.82	70,129.44	2,51,531.31
	Grand Total RS	41.00	53,32,465.92	3,602.87	6,20,472.40	92,208.68	12,345.02	9,828.83	1,47,706.20	11,480.82	70,129.44	63,00,281.18

Dated, Patna

The 03rd day of October, 2025.

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KISSAN VIKAS TRUST
(Signature)
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KISSAN VIKAS TRUST

B-403, VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA- 800001

CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR 2024-25

NOTES AND SIGNIFICANT ACCOUNTING POLICIES

a) Basic of Preparation of Financial Statements;

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the (Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valied.

b) General Fund

Credit Balance of General Fund shows the Surplus i.e. Exess of Inocme over Expenditure

c) Fixed Assets :

- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, "Fixed Assets" of ICAI.
- ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
- iii) Depreciation has been charged to the Fixed Assets as decided by the management.

d) Revenue Recongnition :

- i) The Society derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the Society. As well as Fund received from different Ministry & Agencies, including foreign Sources.

e) Expenses :

- i) Programme expensès and Administrative expenses are recorded separately under appropriate accounting head.

f) Provisions :

Provision items generally include audit fee and are properly accounted for in the Financialo Statements as per requirements of AS-5, "Net Surplus or Deficit for the Period, Prior Period Items and Changes in Accounting Policies" of ICAI.

No provision for Income Tax has been made in view of non-taxable income under Income Tax Act, 1961.

g) Current Assets Loans & Advances :

- i) Cash Balances :
Cash in hand as per cashbook and certified by the management, whereas bank balances as per pass book are subject to confirmation by Bank.

h) All Debit and Credit Balances are subject to confirmation.

- i) Expenditure supported by internal vouchers are certified by the management as bonafide expenditure.

**For G. Mandal & Co.
Chartered Accountants**


(CA Gopal Mandal)

**Partner
M.N.- 072030
FRN- 003094C**

PLACE : PATNA

DATE : 03rd day of October, 2025.

