



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, 2024 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, 2024 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 24th day of August, 2024.



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


(CA CHANDAN KR. SINGH)
Partner

M.No.-072030

FRN-003094C

UDIN:- 24523906BKBXRL7167

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1

BALANCE SHEET AS AT 31ST MARCH 2024

CONSOLIDATED ACCOUNTS

Previous Year	LIABILITIES	AMOUNT RS	Previous Year	ASSETS	AMOUNT RS.
	General Fund			Fixed Assets	
	<u>As per last A/c</u>		1,50,423.96	As per Annexure -2	1,28,117.73
	(Excess of Expenditure over Income)	-28815.17			
	Add : Excess of Income over Expenditure transferred from Income & Expenditure A/c	141576.79	28,815.17	Excess of Expenditure over Income	0.00
		112761.62			
	Fixed Asset Fund			Loan and advance	
76,500.00	Donation in Kind Capitalised As per last year a/c	76,500.00	6,064.00	As per last year A/c	6,064.00
				Less: Received during the year	6,064.00
	Current Liabilities				0.00
	<u>As per last year A/c</u>			CLOSING BALANCE	
42,000.00	Audit Fee (H.O)	42,000.00		Cash in hand FCRA	0.00
	Add : During the year		41.00	Cash in hand	41.00
	American Jewish world service 23-24	13,84,504.00		Cash at bank	
		14,26,504.00		In SB Ac no. 3891000100120977 with Punjab national bank, boring road branch, patna (vihaan project)	69,246.50
	Unspent Grant		31,701.66		
18,72,925.00	Unspent Balance of Grant 23-24			In SB A/c no.26431450000064 with HDFC Bank , Kurjee branch patna	4,448.02
0.00	American Jewish world Service	93,163.77			
	Global Green Grant Fund	8,08,085.11	22,356.04	In SB Ac no. 9812519946 with Kotak Mahindra bank, Branch, Park street Kolkata	1,076.25
25,892.35	Vihaan Project 23-24	1,93,027.35			
		10,94,276.23	5,30,517.98	In SB Ac no. 2992000109987336 with Punjab national Bank, Branch, Hirapur, Jharkhand	1,43,060.93
	Advance vihaan project				
8,496.00	As per last year a/c	8,496.00	0.00	In SB A/c no. 1843419797 with Central Bank of India, Rajbansi Nagar, Patna	1,05,585.00
	Less : Adjusted during the year	8,496.00			
		0.00	13,81,486.54	With S.B.I, New Delhi, SB A/C no. 40081041513	22,58,466.42
1,31,360.00	Remuneration payable As per last year 22-23			Bank of India A/c no. 4624101110001956, Khagaria	0.00
	As per last year a/c	1,31,360.00	2,474.00	Canara Bank A/c no. 082101018312, Begusarai	0.00
	Less : Paid during the year	1,31,360.00			
		0.00	3,293.00		25,81,924.12
21,57,173.35	Total RS.	27,10,041.85	21,57,173.35	Total RS.	27,10,041.85

Dated Patna
The 24th day of August, 2024.

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



KISSAN VIKAS TRUST
Balwinder
MANAGING TRUSTEE

Chandan Kumar Singh
(Chandan Kumar Singh)
Partner

KISSAN VIKAS TRUST
B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 1.4.2023 TO 31.3.2024
CONSOLIDATED ACCOUNTS

Previous Year	EXPENDITURE	AMOUNT RS	Previous Year	INCOME	AMOUNT RS
	To : Expenses on American Jewish World Services , U.S.A			By, Grant in Aid	
6,51,162.00	As per Annexure-1	34,11,831.00		Received from American Jewish world service U.S.A	
	" ADMINISTRATIVE COST			Vide RTGS dated 12.6.23	11,05,214.00
	Accountant part time	55,000.00		Vide RTGS dated 8.2.24	7,38,246.00
	Bank charges	4,126.23			18,43,460.00
1,05,975.00	Rent & Maintenance & office Su	1,52,264.00	2,11,390.23	Add: Unspent Balance of Grant (22-23)	18,72,925.00
	" Friedrich Deutche Bank, New Delhi				37,16,385.00
	PROGRAM EXPENSES			Less : Unspent balance of Grant 23-24	93,163.77
	Accomadation	58,800.00	7,57,137.00		36,23,221.23
	Food	28,605.00		Received from Global Green Grant Fund US.A	
	Honorarium	76,000.00		Vide RTGS dated 22.5.23	3,30,129.00
	Local transport	33,500.00		Vide RTGS dated 19.10.23	8,25,100.00
6,26,966.00	Travelling	57,107.00	2,54,012.00	Vide RTGS dated 31.10.23	2,37,629.00
	" ADMINISTRATIVE COST			Vide RTGS dated 7.12.23	2,53,200.00
23,648.00	Printing & Stationery		16,783.00	Vide RTGS dated 7.3.24	20,54,527.00
0.00	" FUND FOR GLOBAL HUMAN RIGHTS				37,00,585.00
	PROGRAMME EXPENSES			Less:- Unspend balance of Grant 23.24	8,08,085.11
	Art accesseries	62,076.00	14,73,561.00	Received from Fund for Global Human Rights	
	Decorator charges	61,956.00		Vide RTGS dated 1.5.23	4,03,791.00
	Lights installation	20,047.00		Friedrich Deutche Bank, New Delhi	
	Logistis & Event management	1,01,686.00		Vide RTGS dated 12.5.23	88,562.00
	Performance Support Materials	18,503.00		Vaide RTGS dated 23.5.23	75,000.00
	Poster & Media	61,625.00		Vide RTGS dated 14.6.23	1,03,308.00
	Sound system	16,000.00	3,41,893.00	Bank Interest	
0.00	" ADMINISTRATIVE COST			F.C.R.A	
	Artist Honorarium	64,000.00		Central Bank of India, Patna	10,267.02
	Travel, staff & Food	6,011.00	70,011.00	S.B.I. New Delhi	40,990.00
	GLOBAL GREEN GRANT FUND		6,50,613.65	HEAD OFFICE	
	PROGRAM EXPENSES			HDFC bank, Patna	6,537.98
13,49,671.00	"As per Annexure-3	28,49,207.00	5,154.00	Kotak Mahindra, Patna	809.00
	ADMINISTRATIVE COSTS		14,634.00	Punjab national Bank, Jharkhand	1,053.00
	Printing, Stationary, And documentation	30,700.00		Punjab national bank (vihaan)	4,201.84
1,23,890.00	Bank Charges	12,592.89	43,292.89		12,601.82
	Expenses On Vihaan Project			Grant in Aid	
15,53,425.00	As per Annexure-4	19,36,267.00	5,154.00	Donation & subscription	32,81,803.00
8,30,500.00	Expenses on Head Office		14,634.00	Member & Contribution	97,849.42
	Establishment expenditure			Grant in Aid (Vihaan)	
	Celebration of International Girl Child Day	36,000.00	7,38,500.00	NEFT Dated	3,33,690.00
	Celebration of International Woman Day	1,93,000.00	4,166.00	NEFT Dated	1,79,670.00
	Celebration of International World Water Day	1,02,300.00		NEFT Dated	1,55,340.00
	Celebration of International Youth Day	3,15,000.00		NEFT Dated	3,59,341.00
	Communication	3,000.00		NEFT Dated	1,98,087.00
	Computer & Maintenance	30,000.00		NEFT Dated	1,80,196.00
	Fuel & Maintenance	1,62,000.00		NEFT Dated	1,80,720.00
	Health Camp	2,08,500.00		NEFT Dated	1,55,967.00
	Honorarium	8,80,000.00		NEFT Dated	3,60,391.00
	Medical Expenses	1,43,000.00			21,03,402.00
	Meeting Expenses	32,000.00		Unspent balance of grant 22-23	25,892.35
	Office Expenses	15,000.00			21,29,294.35
	Postage & Periodical	5,000.00		Unspent Balance of Grant 23-24	1,93,027.35
	Rent	9,000.00			19,36,267.00
	Skill Training	1,95,000.00	15,53,425.00	Excess of Expenditure over Income	0.00
	Teacher Training	9,24,450.00			
	Travelling and Conveyance	7,000.00	32,60,250.00		
			90,050.56		



KISSAN VIKAS TRUST

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MANAGING TRUSTEE

2,511.44	Bank Charges				
	Bank Charges (Kotak Mahindra)	981.17			
	Bank Charges (PNB JH)	592.07			
	Bank charges canara bank	3,293.00			
	Bank charges Bank of India	<u>2,474.00</u>	7,340.24		
8,000.00	Audit Fee				
16,581.77	Depreciation		22,306.23		
0.00	Excess of Income over expenditure transferred to balance sheet		<u>1,41,576.79</u>		
52,92,330.21	TOTAL RS.		1,25,66,160.38	52,92,330.21	TOTAL RS.
					1,25,66,160.38

Dated Patna
The 24th day of August, 2024.

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



KISSAN VIKAS TRUST
Prabhat Singh
MANAGING TRUSTEE

(Signature)
(Chandan Kumar Singh)
Partner

KISSAN VIKAS TRUST
 B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1
RECEIPT & PAYMENT ACCOUNTS FOR THE PERIOD FROM 1.4.2024 TO 31.3.2024
CONSOLIDATED ACCOUNTS

Previous Year	RECEIPTS	AMOUNT RS	Previous Year	PAYMENTS	AMOUNT RS.
	TO :OPENING BALANCE			By : Expenses on American Jewish World Services , U.S.A	
875.00	Cash in hand (FCRA)	0.00	6,51,162.00	As per Annexure-1	2027327.00
	Cash in hand (Head office)	41.00	1,05,975.00	" ADMINISTRATIVE COST	
	Cash at Bank			Accountant part time	55000.00
	Cash at Bank			Bank Charges	4126.23
	In SB Ac no.			Rent & Maintenance & office Supplies	152264.00
4,907.56	3891000100120977 with Punjab national bank, boring road branch, patna (vihaan)	31701.66		" Friedrich Deutche Bank, New Delhi	211390.23
	Bank of India, khagaria branch, khagaria Ac no.	2474.00		PROGRAM EXPENSES	
2,474.00	462410110001956			Accomadation	58,800.00
	In SB A/c no.0182101018312 with canara bank K.N .Market main road branch Begusarai	3293.00		Food	28,605.00
3,293.00				Honorarium	76,000.00
	In SB A/c		6,45,860.00	Local transport	33,500.00
	no.2643145000064 with HDFC Bank, Kurjee branch Patna	22356.04		Travelling	57,107.00
1,13,966.42	In SB A/c no. 1843419797 with Central Bank of india Rajbansinagar Patna (FCRA)	530517.98		"ADMINISTRATIVE COST	2,54,012.00
2,60,934.78	With S.B.I New Delhi SB A/c no. 40081041513 (FCRA)	1381486.5	4,754.00	Printing & Stationery	16,783.00
3,23,548.90		1971870.22		" FUND FOR GLOBAL HUMAN RIGHTS	
	Grant in Aid			"PROGRAMME EXPENSES	
	Received from American Jewish world service U.S.A			Art accessories	62,076.00
	Vide RTGS dated 12.06.23	1105214		Decorator charges	61,956.00
26,30,062.00	Vide RTGS dated 08.02.24	738246	1843460.00	Lights installation	20,047.00
	Received from Global Green Grant Fund U.S.A			Logistis & Event management	1,01,686.00
	Vide RTGS dated 22.5.23	330129		Performance Support Materials	18,503.00
	Vide RTGS dated 19.10.23	825100		Poster & Media	61,625.00
	Vide RTGS dated 31.10.23	237629		Sound system	16,000.00
	Vide RTGS dated 7.12.23	253200		ADMINISTRATIVE COST	
8,10,300.00	Vide RTGS dated 7.3.24	2054527	3700585.00	Artist Honorarium	64,000.00
	Received from Fund for Global Human Rights			Travel, staff & Food	6,011.00
0.00	Vide RTGS dated 1.5.23		13,49,671.00	GLOBAL GREEN GRANT FUND PROGRAM EXPENSES	
	Friedrich Deutche Bank, New Delhi			As per Annexure-2	28,49,207.00
	Vide RTGS dated 12.5.23	88562		ADMINISTRATIVE COSTS	
	Vaide RTGS dated 23.5.23	75000	1,23,890.00	Printing, Stationary, And documentation	30,700.00
5,74,941.00	Vide RTGS dated 14.6.23	103308	2,511.44	Bank Charges	12,592.89
	Bank Interest		8,000.00	Audit Fee	0.00
19,788.00	From FCRA	51257.02			43,292.89
5,089.00	From Head office			By : Expenses On Vihaan Project	
	HDFC bank, Patna	6537.98	15,53,425.00	As per Annexure-1	19,36,267.00
	Kotak Mahindra, Patna	809.00		" Expenses on Head Office	
	Punjab national Bank, Jharkhand	1053.00		Establishment expenditure	
	Punjab national bank (vihaan)	4201.84	63858.84	Celebration of International Girl Child Day	36,000.00
				Celebration of International Woman Day	1,93,000.00
				Celebration of International World Water Day	1,02,300.00
				Celebration of International Youth Day	3,15,000.00
				Communication	3,000.00
				Computer & Maintenance	30,000.00
				Fuel & Maintenance	1,62,000.00



KISSAN VIKAS TRUST
Handwritten signature
MANAGING TRUSTEE

	Grant in Aid (Vihaan)			Health Camp	2,08,500.00	
	NEFT Dated	333690.00		Honorarium	8,80,000.00	
	NEFT Dated	179670.00		Medical Expenses	1,43,000.00	
	NEFT Dated	155340.00		Meeting Expenses	32,000.00	
	NEFT Dated	359341.00		Office Expenses	15,000.00	
	NEFT Dated	198087.00		Postage & Periodical	5,000.00	
	NEFT Dated	180196.00		Rent	9,000.00	
	NEFT Dated	180720.00		Skill Training	1,95,000.00	
	NEFT Dated	155967.00		Teacher Training	9,24,450.00	
15,78,961.00	NEFT Dated	360391.00	2103402.00	Travelling and Conveyance	7,000.00	32,60,250.00
7,38,500.00	Donation & subscription		3281803.00	Bank charges		
4,166.00	Member & Contribution		97849.42	Bank Charges (Kotak Mahindra)	981.17	
				Bank Charges (PNB JH)	592.07	
				Bank charges canara bank	3,293.00	
				Bank charges Bank of India	2,474.00	7,340.24
				Remunerable paid as per last year 22-23		
	Loan advance received			REPAYMENT OF LIABILITY		
	As per last year A/c Vihaan project		6064.00	Vihaan project 22-23	1,31,360.00	
				Vihaan project 22-23	8,496.00	1,39,856.00
1,75,812.00	Advance program adjusted		0.00	Closing Balance		
				Cash in hand FCRA	0.00	
				Cash at bank FCARA		
				In SB A/c no. 1843419797 with Central Bank of India Raibansi nagar, Patna With S.B.I, New Delhi. SB A/c no. 40081041513 Main Branch, New Delhi.	1,05,585.00	
				Cash in hand (H.O)	41.00	
				Cash at bank (H.O)		
				In SB Ac no. 3891000100120977 with Punjab national bank, boring road branch, patna (vihaan project)	69,246.50	
				In SB A/c no.2643145000064 with HDFC Bank, Kurjee baranch patna	4,448.02	
				In SB Ac no. 9812519946 with Kotak Mahindra bank, Branch, Park street Kolkota	1,076.25	
				In SB Ac no. 2992000109987336 with Punjab national Bank, Branch, Hirapur, Jharkhand	1,43,060.93	
				Canara Bank A/c no. 0821018312, Begusarai	0.00	
				Bank of india a/c no 262410110001956, Khagaria	0.00	25,81,924.12
72,47,618.66	Total Rs.	1,37,39,553.48	72,47,618.66	Total RS		1,37,39,553.48

Dated, Patna
The 24th day of August, 2024.

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



KISSAN VIKAS TRUST
Prabhat Kumar
MANAGING TRUSTEE

Chandan Kumar Singh
(Chandan Kumar Singh)
Partner

ANNEXURE-1

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1

RECEIPT & PAYMENT ACCOUNTS FOR THE PERIOD FROM 1.4.2024 TO 31.3.2024

DETAILS OF EXPENSES ON RECEIPT & PAYMENTS AND
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024
CONSOLIDATED ACCOUNTS

Previous Year	PARTICULARS	RECEIPT & PAYMENTS	INCOME & EXPENDITURE ACCOUNTS
	Expenses on American Jewish World Service		
	Cultural Workshop with Childrens	359892.00	395392.00
	Field Work Mapping / Vounteer Coordination	546426.00	552000.00
	Materials for Social Media		233500.00
	Meeting Cost (Travel & Food)	493865.00	508064.00
105975.00	Operating Expenses	0.00	250000.00
178650.00	Research	96239.00	329000.00
	Resource Materials for Community Action	93214.00	318214.00
84000.00	Resource Person / Honorarium for Trainers	129022.00	225761.00
	Urban Environmental Action Programmes		150000.00
140384.00	Youth Mobiliser	209900.00	249900.00
509009.00	Total Rs.	2027327.00	3411831.00

Dated, Patna

The 24th day of August, 2024



KISSAN VIKAS TRUST
Prabhat Kumar
MANAGING TRUSTEE

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1
The Details of Fixed Asset for the year ended 2023-2024

CONSOLIDATED ACCOUNTS

HEAD OFFICE

Sl. No.	PARTICULARS	Balance as on 01.04.2023	Addition during the year	Total	Depreciation during the year	Balance as on 31st March 2024
1	Land 4 Katha	56000.00		56000.00	0.00	56000.00
2	Table-7	4881.46		4881.46	488.15	4393.31
3	Chairs-15	4930.74		4930.74	493.07	4437.67
4	Computer -4	13.50		13.50	8.10	5.40
5	Laptop -8	20.95		20.95	8.38	12.57
6	LCD Monitor	-0.14		-0.14	-0.14	0.00
7	Godrej Cash box	807.53		807.53	121.13	686.40
8	Sewing Machine	2373.44		2373.44	356.02	2017.42
9	Typewriter Machine	411.51		411.51	61.73	349.78
10	Printer-2	12.22		12.22	7.33	4.89
11	Cycle-5	1421.67		1421.67	213.25	1208.42
12	Motorcycle-3	2660.24		2660.24	665.06	1995.18
13	Medical equipments	290.32		290.32	43.55	246.77
14	Carpet -4	154.02		154.02	23.10	130.92
15	Books	617.87		617.87	92.68	525.19
16	Camera-7	10730.55		10730.55	1609.58	9120.97
17	Fan-10	427.30		427.30	64.10	363.21
18	Mobile-6	2249.13		2249.13	337.37	1911.76
19	Inverter/ups/Battery	15820.98		15820.98	2373.15	13447.83
20	Almirah-4	10727.97		10727.97	1609.20	9118.77
21	Electrical equipments	2856.77		2856.77	428.52	2428.25
22	Dish-1	135.22		135.22	20.28	114.94
23	Lamp-1	151.78		151.78	22.77	129.01
24	Steel Tank-2	714.28		714.28	107.14	607.14
25	Water Purifier -1	1968.65		1968.65	295.30	1673.35
	Total Rs	120377.96		120377.96	18056.69	102321.27
	Vihaan Project					
1	Computer -4	9.12		9.12	5.47	3.65
2	Printer-1	15.28		15.28	9.17	6.11
3	Ups/Battery	4376.52		4376.52	656.48	3720.04
4	Table-4	6973.57		6973.57	697.36	6276.21
5	Chairs-3	1249.32		1249.32	124.93	1124.39
6	Almirah-1	1869.19		1869.19	186.92	1682.27
7	Dari	235.30		235.30	35.30	200.01
8	Weighing Machine	218.95		218.95	32.84	186.11
9	Height Machine Board	29.10		29.10	4.37	24.74
	Total Rs	14976.35		14976.35	1752.83	13223.52
	Grand Total (A)	135354.31		135354.31	19809.52	115544.79

F.C.R. A. ACCOUNT

Sl. No.	PARTICULARS	Balance as on 01.04.2023	Addition during the	Total	Depreciation during the year	Balance as on 31st March
1	Motorcycle (TDH+IPAP)	6529.96		6529.96	979.49	5550.47
2	Computer (IKEA+TDH)	16.20		16.20	6.5	9.70
3	Laptop with printer (IPAP+EU)	11.88		11.88	4.75	7.13
4	Furniture - Table (IPAP)	6328.93		6328.93	632.89	5696.04
5	Camera With Accessories (EU)	2182.68		2182.68	873.07	1309.61
	Total RS.(B)	15069.65		15069.65	2496.71	12572.94
	Grand Total RS.(A+B)	150423.96		150423.96	22306.23	128117.73

Dated . Patna

The 24th day of August, 2024.

As per our report of even date

For G. Mahdal & Co.
Chartered Accountants



KISSAN VIKAS TRUST
Babbar Khatun
MANAGING TRUSTEE

(Chandan Kumar Singh)
Partner

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1

DETAILS OF EXPENSES ON RECEIPT & PAYMENTS AND
INCOME & EXPENDITURE ACCOUNTS FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024
CONSOLIDATED ACCOUNTS

Previous Year	PARTICULARS	RECEIPT & PAYMENTS	INCOME & EXPENDITURE ACCOUNTS
	<u>Expenses on Global Green Grant Fund</u>		
47642.00	Baseline Study	51500.00	51500.00
56342.00	Capacity Building	95000.00	95000.00
56438.00	Case Follow Up and Networking GGF	141500.00	141500.00
80400.00	Facilitation Cost (GGF)	109850.00	109850.00
185000.00	Field Work Honorarium (GGF)	250000.00	250000.00
51812.00	Focus Group Discussion	45500.00	45500.00
115088.00	Learning in Action Prog for Urban (GGF)	443865.00	443865.00
125828.00	Livelihood Training / Skill Development	386000.00	386000.00
108000.00	Project Co-Ordinator GGF	212500.00	212500.00
149375.00	Resource Material for Local GGF	180685.00	180685.00
94648.00	Seminar & Meeting	122750.00	122750.00
104745.00	Travel and Accomodation (GGF)	408949.00	408949.00
102635.00	Volunteer Honorariums for Women & Youth GGF	401108.00	401108.00
1277953.00	Total Rs.	2849207.00	2849207.00

Dated, Patna

The 24th day of August, 2024.



KISSAN VIKAS TRUST
Bhupendra
 MANAGING TRUSTEE

ANNEXURE-4

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1

The Details of expenses on Receipt & Payment and Income & Expenditure Accounts for the period from
01.04.2023 to 31.03.2024

CONSOLIDATED ACCOUNTS

Previous Year	PARTICULARS	RECEIPT & PAYMENT ACCOUNTS	INCOME & EXPENDITURE ACCOUNT
	EXPENSES ON VIHAAN PROJECT		
13500	Accountant Part Time Incentive (Vihaan)	18900	18900
55440.00	Accountant Part Time (Vihaan)	58212	58212
3780.00	Accountant Travel (Vihaan)	3780	3780
82593.00	Admin Cost for CSC Running Non Metro	83996	83996
2990.00	Advocacy Meeting	3000	3000
500.00	Art CSC Team Training (Vihaan)	1000	1000
589726.00	Health Promotor/peer Health Champion (ORW)	616347	616347
95520.00	Health Promotor/peer Health Champion Orw Travel	145590	145590
109676.00	Health Promotor/peer Health (ORW) Travel	57200	57200
109676.00	New Health Promotor/peer Camp (ORW)	339228	339228
116424.00	Office Rent(Vihaan)	122244	122244
9000.00	Peer Navigator	113776	113776
9000.00	Peer Navigator Travel(Vihaan)	12000	12000
32300.00	Project Cordinator SSR Level Incentive	35466	35466
9975.00	Project Cordinator Travel (Vihaan)	5250	5250
186324.00	Project Cordinator(Vihaan)	195646	195646
113524.00	Project Director (Honorarium)	111132	111132
6300.00	Project Director Travel(Vihaan)	6300	6300
7177.00	Support Group Meeting (Vihaan)	7200	7200
1553425.00	TOTAL RS,	1936267	1936267

Dated, Patna

The 24th day of August, 2024



KISSAN VIKAS TRUST
[Signature]
 MANAGING TRUSTEE

KISSAN VIKAS TRUST

B-403 Vaishnavi Plaza, Dwarika Mandir Road, West Boring Canal Road, Patna-1

The Details of Opening/unspent balance of Grant as on 01.04.2023

CONSOLIDATED ACCOUNTS**Unspent Balance of Grant**

Sl	Name of Project	Unspent balance of Grant	Liability	Bank interest	Total Rs.	S.B.I. New Delhi A/c no. 40081041513	Central bank of india A/c no. 1843419797	Total bank balance as on 31.3.2024
1	American Jewish World Service	93,163.77	13,84,504.00	20,219.02	14,97,886.79	14,31,381.31	66,505.48	14,97,886.79
2	Global Green Grant Fund	8,08,085.11	0.00	19,000.00	8,27,085.11	8,27,085.11	0.00	0.00
3	Kissan Vikas Trust A/c opening Accounts	39,079.52	0.00	0.00	39,079.52	0.00	39,079.52	39,079.52
	TOTAL RS.	940328.40	1384504.00	39219.02	2364051.42	2258466.42	105585.00	2364051.42

Dated, Patna

The 24th day of August, 2024

**KISSAN VIKAS TRUST**

MANAGING TRUSTEE

KISSAN VIKAS TRUST
B-403, VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA- 80001
CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR 2023-24

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 Deficit 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 expenses 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.



PLACE : PATNA

DATE : 24th day of August, 2024.

KISSAN VIKAS TRUST
Balraj K
KISSAN VIKAS TRUST

For G. Mandal & Co.
Chartered Accountants

Chandan Kumar Singh
(CA Chandan Kumar Singh)

Partner
M.N.- 523906
FRN- 003094C