

G. MANDAL & CO
CHARTERED ACCOUNTANTS

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9835274290, 9310995305

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West Boring Canal Road, New Punaichak, (Near Indira Bhawan),
Patna – 800023

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, 2023 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, 2023 and
 - (ii) In the case of Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

Dated, Patna,
The 02nd day of August, 2023



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

(Signature)
(Gopal Mandal)
Partner

M.No.-072030

FRN-003094C

UDIN-23072030BGXUWA6851

KISSAN VIKAS TRUST

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

BALANCE SHEET AS AT 31st MARCH, 2023.

CONSOLIDATED ACCOUNTS

<u>LIABILITIES</u>	<u>AMOUNT</u> <u>Rs.</u>	<u>ASSETS</u>	<u>AMOUNT</u> <u>Rs.</u>
General Fund		Fixed Assets	
As per last A/c	61,235.39	As per Annexure-I	1,50,423.96
Less : Balance transferred to Income & Expenditure Appropriation A/c	61,235.39	Loan and Advance	
	0.00	(Vihaan Project)	
Fixed Assets Fund		As per last A/c	6,064.00
Donation in Kind Capatilised		Advance to Programme	
As per last A/c	76,500.00	As per last A/c	1,75,810.00
		Less: Adjusted during the year	1,75,810.00
Current Liblities			0.00
Audit Fee		Excess of Expenditure over Income	
As per last A/c	39,000.00	Balance transfer from Income & Expenditure Approriation A/c	28815.17
Add : During the year	8,000.00		
	47,000.00	Closing Balance	
Less : Paid During the Year	5,000.00	Cash in Hand (F.C.R.A)	0.00
	42,000.00	Cash in Hand (Head Office)	41.00
Remunerartion Payable		Cash at Bank	
As per last A/c	1,31,360.00	In SB Ac No. 3891000100120977 with Punjab National Bank, Boring Road Branch, Patna (Vihaan Project)	31701.66
Unspent Balance of Grant 2022-23		Bank of india, Khagaria Branch, Khagaria Ac No, 462410110001956	2474.00
Vihan Project	25,892.35	In SB A/c No. 0182101018312 with Canara Bank, K.N. Market main road Branch, Begusarai	3,293.00
Unspent Balance of Grant 2022-23		In SB A/c No, 26431450000064 with HDFC Bank, Kurjee Branch, Patna	22,356.04
American Jewish World Service	18,72,925.00	In SB A/c No. 1999000100065549 with P.N.B.Kempty (Tehri) Uttarakahand	0.00
Advance Vihaan Project		In SB A/c No. 1843419797 with Central Bank of Inida, Rajbansi Nagar, Patna (F.C.R.A.)	5,30,517.98
As per last A/c	8,496.00	With S.B.I New Delhi SB A/c No. 00000040081041513 (F.C.R.A.)	13,81,486.54
Total Rs. :	21,57,173.35	Total Rs. :	21,57,173.35

As per our report of even date.

For G. MANDAL & Co.
CHARTERED ACCOUNTANTS

Gopal Mandal
(Gopal Mandal)

Partner

KISSAN VIKAS TRUST
Babbar Kees
MANAGING TRUSTEE



Dated, Patna,
The 02nd day of August, 2023.

KISSAN VIKAS TRUST
B- 403 VAISHNAVI PLAZA, DWARIKA MANDIR ROAD, WEST BORING CANAL ROAD, PATNA-1
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023.

CONSOLIDATED ACCOUNTS

<u>EXPENDITURE</u>	<u>AMOUNT</u> <u>Rs.</u>	<u>INCOME</u>	<u>AMOUNT</u> <u>Rs.</u>
To, Expenses on Vihaan Project		By Grant in Aid (Vihaan Project)	
Administration Cost for CSC Running-Non Metro SSR	82,593.00	NEFT - DATED 19.05.2022	2,39,834.00
Rent-Non Metro SSR	1,16,424.00	NEFT - DATED 15.06.2022	1,17,844.00
Salaries Programme Management	13,500.00	NEFT - DATED 22.08.2022	2,39,879.00
Accountant (Part Time)- Non Metro SSR	55,440.00	NEFT - DATED 20.09.2022	1,48,093.00
Health Promoter/Peer Health Cham(ORW)	5,89,726.00	NEFT - DATED 29.10.2022	1,55,730.00
Peer Navigator- Non Metro-SSR	1,08,360.00	NEFT - DATED 15.11.2022	2,09,635.00
Project Coordinator - Non Metro SSR	1,86,324.00	NEFT - DATED 28.12.2022	1,47,461.00
Project Director- Honorarium-Non Metro SSR	1,05,840.00	NEFT - DATED 21.01.2023	1,48,024.00
New Health Promote/ Peer Champ (ORW)	1,09,676.00	NEFT - DATED 23.03.2023	1,72,461.00
Incentive Project Coordinator	18,000.00		15,78,961.00
Accountant Travel - Non Metro	3,780.00	Add : Unspent Balance of Grants 21-22	356.35
Health Promoter/Peer Health Cham (ORW) Travel Non me	95,520.00		15,79,317.35
New Travel Health Cham /Peer Navigator (ORW)	32,300.00	Less : Unspent Balance of Grants 22-23	25,892.35
Peer Navigator/Travel- Non Metro	9,000.00		15,53,425.00
Project Coordinator- Travel - Non Metro SSR	9,975.00	" Grant in Aid Received from	
Project Director- Travel-Non Metro SSR	6,300.00	Friedrich Deutchte Bank, Delhi	
Advocacy Meeting - Non Metro SSR	2,990.00	Vide Cheque No. 152576, Dated - 12.05.2022	49,885.00
ART CSC Team Training	500.00	Vide Cheque No. 152586, Dated - 18.05.2022	1,48,453.00
Support Group Meeting (SGM)- Non Metro SSR	7,177.00	Vide Cheque No. 152526, Dated - 04.11.2022	75,000.00
	15,53,425.00	Vide Cheque No. 152553, Dated - 29.12.2022	72,580.00
" Expenses on Head office		Vide Cheque No. 178363, Dated - 24.02.2023	75,000.00
Establishment Expenses		Vide Cheque No. 178370, Dated - 14.03.2023	79,023.00
Honorarium (Home Tutors)	5,90,285.00	Vide Cheque No. 178368, Dated - 14.03.2023	75,000.00
Rent	36,000.00		5,74,941.00
Celebration of International Girl Child Day	11,236.00	Add : Unspent Balance of Grant 2021-22	75,672.65
Celebration of International Woman Day	11,830.00		6,50,613.65
Celebration of International Youth Day	12,482.00	Less : Unspent Balance of Grant 2022-23	0.00
Celebration of International World Water Day	11,453.00	" Grant-in-Aid	
Communication	3,698.00	Received from Global Green Grant Fund	
Computer Maintenance	12,875.00	Vide RTGS dated 01.02.2023	8,10,300.00
Fuel Mainteyance	4,458.00	Add : Unspent Balance 2021-22	6,63,261.00
Health Camp	56,500.00		14,73,561.00
Medical Expenses	14,586.00	Less : Unspent Balance of Grant 2022-23	0.00
Meeting Expenses	5,369.00		14,73,561.00
Newspaper	3,061.00	" Grant-in-Aid	
Office Expenses	11,785.00	Received from American Jewish world service	
Postage and Periodical	9,873.00	Vide RTGS dated 25.10.2022	9,70,320.00
Printing and Stationery	4,754.00	Vide RTGS dated 09.01.2023	16,59,742.00
Travelling & Conveyance Expenses	13,857.00		26,30,062.00
Workshop on Child Labour Awareness	16,398.00	Less : Unspent Balance of Grant 2022-23	18,72,925.00
	8,30,500.00		7,57,137.00
" Expenses on Global Green Grant Fund		" Donation & Subscription & Others	
As per Annexure-II	14,73,561.00		7,38,500.00
" Expenses on American Jewish world Service		" Members Contribution	
As per Annexure-III	7,57,137.00		4,166.00
" Expenses on Friedrich Deutchte Bank		" Bank Interest	
Honorarium	22,000.00	H.O	4,579.00
Accommodation	1,23,634.00	Vihaan Project	510.00
Reading Book	8,400.00	S.B.I	14,634.00
Food	1,72,500.00	Central Bank of India	5,154.00
Stationary	23,648.00		24,877.00
Travelling	2,51,057.00	" Excess of Expenditure over Income c/d	
Local transport	49,375.00		90,050.56
" Bank Charges			
S.B.I.	1999.36		
C.B.I.	70.80		
H.O.	120.38		
Vihaan Project	320.90		
" Audit Fee			
	8,000.00		
" Depreciation			
	16,581.77		
Total Rs.	52,92,330.21	Total Rs.	52,92,330.21
To Balance b/d	90,050.56	By, Balance transfer from Balance Sheet	61,235.39
		To Balance transfer to Balance Sheet	28,815.17
Total Rs.	90,050.56	Total Rs.	90,050.56

Dated, Patna,
The 02nd day of August, 2023.

KISSAN VIKAS TRUST
Balraj Kumar
MANAGING TRUSTEE

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

Gopal Mandal
(Gopal Mandal)
Partner



KISSAN VIKAS TRUST
B- 403 VAISHNAVI PLAZA, DWARIKA MANDIR ROAD, WEST BORING CANAL ROAD, PATNA-1
RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

CONSOLIDATED ACCOUNTS

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To, Opening Balance		By, Expenses on Vihaan Project	
Cash in Hand Vihaan Project	0.00	Administration Cost for CSC Running-Non Metro SSR	82,593.00
Cash in Hand (Head Office)	875.00	Rent-Non Metro SSR	1,16,424.00
Cash at Bank		Salaries Programme Management	13,500.00
In SB Ac No. 3891000100120977 with Punjab National Bank, Boring Road Branch, Patna (Vihaan Project)	4,907.56	Accountant (Part Time)- Non Metro SSR	55,440.00
Bank of India, Khagaria Branch, Khagaria Ac No, 462410110001956	2,474.00	Health Promoter/Peer Health Cham(ORW)	5,89,726.00
In SB A/c No. 0182101018312 with Canara Bank, K.N. Market main road Branch, Begusarai	3,293.00	Peer Navigator- Non Metro-SSR	1,08,360.00
In SB A/c No. 26431450000064 with HDFC bank, Kurjee Branch, Patna	1,13,966.42	Project Coordinator - Non Metro SSR	1,86,324.00
In SB A/c No. 1843419797 with Central Bank of India, Rajbansi Nagar, Patna (F.C.R.A.)	2,60,934.78	Project Director- Honorarium-Non Metro SSR	1,05,840.00
With S.B.I New Delhi S.B. A/c No. 00000040081041513	3,23,548.90	New Health Promote/ Peer Champ (ORW)	1,09,676.00
	7,09,999.66	Incentive Project Coordinator	18,000.00
		Accountant Travel - Non Metro	3,780.00
		Health Promoter/Peer Health Cham (ORW) Travel Non me	95,520.00
		New Travel Health Cham /Peer Navigator (ORW)	32,300.00
		Peer NavigatorTravel- Non Metro	9,000.00
		Project Director- Travel-Non Metro SSR	6,300.00
		Advocacy Meeting - Non Metro SSR	2,990.00
		ART CSC Team Training	500.00
		Support Group Meeting (SGM)- Non Metro SSR	7,177.00
			15,53,425.00
** Grant in Aid (Vihaan Project)		** Expenses on Head office	
NEFT - DATED 19.05.2022	2,39,834.00	Establishment Expenses	
NEFT - DATED 15.06.2022	1,17,844.00	Honorarium (Home Tutors)	5,90,285.00
NEFT - DATED 22.08.2022	2,39,879.00	Rent	36,000.00
NEFT - DATED 20.09.2022	1,48,093.00	Celebration of International Girl Child Day	11,236.00
NEFT - DATED 29.10.2022	1,55,730.00	Celebration of International Woman Day	11,830.00
NEFT - DATED 15.11.2022	2,09,635.00	Celebration of International Youth Day	12,482.00
NEFT - DATED 28.12.2022	1,47,461.00	Celebration of International World Water Day	11,453.00
NEFT - DATED 21.01.2023	1,48,024.00	Communication	3,698.00
NEFT - DATED 23.03.2023	1,72,461.00	Computer Maintenance	12,875.00
	15,78,961.00	Fuel Mainteyance	4,458.00
		Health Camp	56,500.00
		Medical Expenses	14,586.00
		Meeting Expenses	5,369.00
		Newspaper	3,061.00
		Office Expenses	11,785.00
		Postage and Periodical	9,873.00
		Printing and Stationery	4,754.00
		Travelling & Conveyance Expenses	13,857.00
		Workshop on Child Labour Awarness	16,398.00
			8,30,500.00
** Grant in Aid Received from Friedrich Deutsche Bank, Delhi		By, Expenses on Global Green Grant Fund	
Vide Cheque No. 152576, Dated - 12.05.2022	49,885.00	As per Annexure-II	14,73,561.00
Vide Cheque No. 152586, Dated - 18.05.2022	1,48,453.00		
Vide Cheque No. 152526, Dated - 04.11.2022	75,000.00	** Expenses on American Jewish world Service	
Vide Cheque No. 152553, Dated - 29.12.2022	72,580.00	As per Annexure-III	7,57,137.00
Vide Cheque No. 178363, Dated - 24.02.2023	75,000.00		
Vide Cheque No. 178370, Dated - 14.03.2023	79,023.00		
Vide Cheque No. 178368, Dated - 14.03.2023	75,000.00		
	5,74,941.00		
** Grant-in-Aid		** Expenses on Friedrich Deutsche Bank	
Received from Global Green Grant Fund Vide RTGS dated 01.02.2023	8,10,300.00	Honorarium	22,000.00
		Accommodation	1,23,634.00
** Grant-in-Aid		Reading Book	8,400.00
Received from American Jewish world service Vide RTGS dated 25.10.2022	9,70,320.00	Food	1,72,500.00
Vide RTGS dated 09.01.2023	16,59,742.00	Stationary	23,648.00
	26,30,062.00	Travelling	2,51,057.00
** Donation & Subscription & Others	7,38,500.00	Local transport	49,375.00
			6,50,614.00
** Members Contribution	4,166.00	** Bank Charges	
		S.B.I.	1,999.36
** Bank Interest		C.B.I.	70.80
Head Office	5,089.00	H.O.	120.38
F.C.R.A.	19,788.00	Vihaan Project	320.90
	24,877.00	** Audit Fee	2,511.44
** Advance Programme (Adjusted)	1,75,812.00		8,000.00
		** Closing Balance	
		Cash in Hand (F.C.R.A)	0.00
		Cash in Hand (Head Office)	41.00
		Cash at Bank	
		In SB Ac No. 3891000100120977 with Punjab National Bank, Boring Road Branch, Patna (Vihaan Project)	31701.66
		Bank of India, Khagaria Branch, Khagaria Ac No, 462410110001956	2474.00
		In SB A/c No. 0182101018312 with Canara Bank, K.N. Market main road Branch, Begusarai	3,293.00
		In SB A/c No. 26431450000064 with HDFC Bank, Kurjee Branch, Patna	22,356.04
		In SB A/c No. 1843419797 with Central Bank of India, Rajbansi Nagar, Patna (F.C.R.A.)	5,30,517.98
		With S.B.I New Delhi, SB A/c No. 00000040081041513 (F.C.R.A.)	13,81,486.54
		In SB A/c No. 1999000100065549 with P.N.B Kempty(Tehri) Uttarakand	0.00
Total Rs. :	72,47,618.66	Total Rs	19,71,870.22
			72,47,618.66

Dated, Patna,
The 02nd day of August, 2023.

KISSAN VIKAS TRUST
Babbar Kees
MANAGING TRUSTEE

As per our report of even date.
For G. MANDAL & CO.
CHARTERED ACCOUNTANTS

Gopal Mandal
(Gopal Mandal)
Partner



KISSAN VIKAS TRUST

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

Consolidated Account the Details of Fixed Asset for the year ended 2022-23

HEAD OFFICE

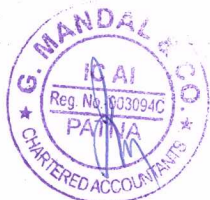
Sl. No.	Particulars	Balance as on 01.04.2021	Addition during the year	Total	Depreciation during the year	Balance as on 31st March-2022
1	Land 4 katha	56,000.00		56,000.00	-	56,000.00
2	Table -7	5,423.84		5,423.84	542.38	4,881.46
3	Chair-15	5,478.60		5,478.60	547.86	4,930.74
4	Computer-4	33.74		33.74	20.24	13.50
5	Laptop -8	52.37		52.37	31.42	20.95
6	LCD Monitor	-0.29		-0.29	-0.17	-0.12
7	Godrej Cashbox	950.04		950.04	142.51	807.53
8	Sewing machine	2,792.28		2,792.28	418.84	2,373.44
9	Typewriter machine	484.13		484.13	72.62	411.51
10	Printer-2	30.54		30.54	18.32	12.22
11	Cycle-5	1,672.55		1,672.55	250.88	1,421.67
12	Motorcycle -3	3,546.98		3,546.98	886.75	2,660.24
13	Medical equipments	341.55		341.55	51.23	290.32
14	Carpet-4	181.20		181.20	27.18	154.02
15	Books	726.90		726.90	109.04	617.87
16	Camera-7	12,624.18		12,624.18	1,893.63	10,730.55
17	Fan-10	502.71		502.71	75.41	427.30
18	Mobile-6	2,646.04		2,646.04	396.91	2,249.13
19	Inverter/UPS/Battery	18,612.92		18,612.92	2,791.94	15,820.98
20	Almirah-4	12,621.14		12,621.14	1,893.17	10,727.97
21	Electrical equipments	3,360.91		3,360.91	504.14	2,856.77
22	Dish-1	159.08		159.08	23.86	135.22
23	Lamp-1	178.57		178.57	26.78	151.78
24	Steel tank-2	840.33		840.33	126.05	714.28
25	Water purifier-1	2,316.06		2,316.06	347.41	1,968.65
26	Mobile-7	-	-	-	-	-
Total Rs.		1,31,576.36	-	1,31,576.36	11,198.39	1,20,377.96
Vihaan project						
1	Computer-4	22.80		22.80	13.68	9.12
2	Printer-1	38.20		38.20	22.92	15.28
3	Ups/Battery	5,148.85		5,148.85	772.33	4,376.52
4	Table-4	7,748.41		7,748.41	774.84	6,973.57
5	Chairs-3	1,388.13		1,388.13	138.81	1,249.32
6	Almirah-1	2,076.87		2,076.87	207.69	1,869.19
7	Dari	276.83		276.83	41.52	235.30
8	Weighing Machine	257.59		257.59	38.64	218.95
9	Height Machine board	72.70		72.70	43.60	29.10
Total Rs.		17,030.38	-	17,030.38	2,054.03	14,976.35
Sub Total Rs. (A)		1,48,606.73	-	1,48,606.73	13,252.42	1,35,354.31

F.C.R.A. ACCOUNT

Sl.	Particulars	Balance as on 01.04.2021	Addition during the year	Total	Depreciation during the year	Balance as on 31st March-22
1	Motorcycle (TDH+IPAP)	7,682.30	0.00	7,682.30	1,152.34	6,529.96
2	Computer (IKEA+TDH)	27.00	0.00	27.00	10.80	16.20
3	Laptop with Printer (IPAP+EU)	19.80	0.00	19.80	7.92	11.88
4	Furniture -Table(IPAP)	7,031.70	0.00	7,031.70	703.17	6,328.53
5	Camera with accessories (EU)	3,637.80	0.00	3,637.80	1,455.12	2,182.68
Total Rs (B)		18,399.00	0.00	18,399.00	3,329.35	15,069.65
Grant Total Rs. (A+B)		1,67,005.73	-	1,67,005.73	16,581.77	1,50,423.96

Dated, Patna,

The 02nd day of August, 2023.



KISSAN VIKAS TRUST
Pankaj Kumar

KISSAN VIKAS TRUST

B- 403 VAISHNAVI PLAZA, DWARIKA MANDIR ROAD, WEST BORING CANAL ROAD, PATNA-1

ANNEXURE 'II' DETAILS OF EXPENSES ON RECEIPT & PAYMENT AND

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

CONSOLIDATED ACCOUNTS

<u>PARTICULARS</u>	<u>RECEIPT & PAYMENT ACCOUNT</u>	<u>INCOME & EXPENDITURE ACCOUNT</u>
<u>Expenses on Global Green Grant Fund</u>		
Baseline Study	47,642.00	47,642.00
Capacity Building	56,342.00	56,342.00
Project Cordinator	1,08,000.00	1,08,000.00
Focus Group Discussion	51,812.00	51,812.00
Seminar & Meeting	94,648.00	94,648.00
Printing, Stationery, Documentation	26,734.00	26,734.00
<u>Administrative Expenses</u>		
Accounting, Audit and Admin. Costs	75,440.00	75,440.00
Rents, Maintenance Office Suppliers	48,450.00	48,450.00
<u>Programme Expenses</u>		
Volunteer Honorariums for Women and Youth	1,02,635.00	1,02,635.00
Field Work Honorariums	1,85,000.00	1,85,000.00
Resource Materials for Local	1,49,375.00	1,49,375.00
Facilitation Costs	80,400.00	80,400.00
Learning in Action Programme for Urban	1,15,088.00	1,15,088.00
Travel and Accomodation	1,04,745.00	1,04,745.00
Livelihoods training/skill development	1,25,828.00	1,25,828.00
Case follow up and networking	56,438.00	56,438.00
Women and Girls library support and Group Meeting	44,984.00	44,984.00
TOTAL	14,73,561.00	14,73,561.00

Dated, Patna.

The 02nd day of August, 2023.



KISSAN VIKAS TRUST
Belkhat Kumar
MANAGING TRUSTEE

KISSAN VIKAS TRUST

B- 403 VAISHNAAVI PLAZA, DWARIKA MANDIR ROAD, WEST BORING CANAL ROAD, PATNA-1

ANNEXURE 'III' DETAILS OF EXPENSES ON RECEIPT & PAYMENT AND

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

CONSOLIDATED ACCOUNTS

<u>PARTICULARS</u>	<u>RECEIPT & PAYMENT ACCOUNT</u>	<u>INCOME & EXPENDITURE ACCOUNT</u>
Expenses on American Jewish World Service		
Personnel Expenses (Salaries, benefits, consultants and professional fee) Please include job title and/or type of personnel (full-time, part-time)	84,000.00	84,000.00
Preparation of Education, Communication and Research Videography/Poster/Art Work		
Research (12 Months)	1,78,650.00	1,78,650.00
Nature, Science and Creativity workshop	94,268.00	94,268.00
Urban Environmental Action Programmes	1,53,860.00	1,53,860.00
Learning in Action Programme for Youth	1,40,384.00	1,40,384.00
Operating Expenses	1,05,975.00	1,05,975.00
TOTAL	7,57,137.00	7,57,137.00

Dated, Patna.

The 02nd day of August, 2023.

KISSAN VIKAS TRUST
Belhal Meena
MANAGING TRUSTEE



KISSAN VIKAS TRUST
B-403, VAISHNAVI PLAZA, DWARIKA MANDIR LANE, WEST BORING CANAL ROAD, PATNA- 800001
CONSOLIDATED FINANCIAL STATEMENT FOR THE YEAR 2022-23

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**
Debit Balance of General Fund shows the Deficit i.e. Exess of Expenditure over Inocme
- 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.

For G. Mandal & Co.
Chartered Accountants


(CA Gopal Mandal)

Partner

M.N.- 072030
FRN- 003094C

PLACE : PATNA

DATE : 02nd day of August, 2023

