



H. O. : 1st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Fraser Road, Patna - 1 (BIHAR),  
Phone/Fax - 0612-2332140 (O)

B. O. : • DELHI • NOIDA • KOLKATA • DUMKA

**AUDITORS REPORT :**

We have audited the attached (Consolidated) Receipts Payment Account of "VAISHALI SAMAJ KALYAN SANSTHAN: AT.+P.O. BIDUPUR BAZAR: DISTT. VAISHALI (BIHAR)" as at 31<sup>st</sup> March,2021 and Income & Expenditure Account as well as Receipts & Payments Account for the year ended on that date. 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 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 checking 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 management as well evaluating the overall financial statements presentation we believe that audit provides a reasonable basis for our opinion.

We report that :-

1. Donation & Subscriptions/ Members Contribution have been received in cash & certified by the Institution.
2. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
3. Some of the items of Income & Expenditure are on cash basis.
4. In some of the cases, supporting document of local purchasing is available on plain paper.
5. Fixed Assets have been valued at Cost and no revaluation has been done during the year and physical verification of Fixed Assets has been conducted by the Institution.
6. In our opinion and to the best of our information and according to the explanations given to us the said accounts gives a true and fair view.
  - a. In the case of Balance Sheet of the state of affairs as at 31<sup>st</sup> March,2021 and;
  - b. In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE: PATNA  
DATE : 12/01/2022



[KUNAL KR.JHA]  
PARTNER  
M. No.516948  
UDIN - 22516948AAAABQ8146

**VAISHALI SAMAJ KALYAN SANSTHAN: AT.+P.O. BIDUPUR BAZAR: DISTT. VAISHALI (BIHAR)**  
 (Consolidated) Balance Sheet as at 31st March, 2021

LIABILITIES:	AMOUNT	ASSETS:	AMOUNT
<u>Corpus Fund</u> (As per last account)	31,427.55	<u>Fixed Assets/Dead Stock:</u> (As per Annexure - A)	314,511.25
<u>Donation in Kind</u> (As per last account)		<u>Grant-in-Aid (Receivable)</u> (As per last account)	2,816,033.00
Land	300,000.00	Add: During the year	269,744.00
Computer	25,260.00		3,085,777.00
<u>Loan</u> (As per last account)	2,033,354.00	<u>Income &amp; Expenditure Account</u> (As per last account)	361,015.07
Add: During the year	178,044.00	Add: Excess of Expenditure over Income transferred from Income & Expenditure Account	2,862.76
	2,211,398.00		363,877.83
<u>Liabilities for Expenses</u> (As per last account)	1,143,100.00	<u>TDS</u> (As per last account)	11,360.00
Add: During the year	91,700.00		
	1,234,800.00		
<u>Closing Balance</u>			
(As per Book)			
Cash in hand (H.O)			
CHILD LINE			
<u>Cash at Bank</u>			
UCO Bank, Hajipur (F.C. )			
VKG Bank			
<u>The VSV Co. Op. Bank Ltd.</u>			
Account No.- 864			
Account No.- 564			
Oriental Bank of Commerce, Hajipur			
<b>TOTAL RS.</b>	<b>3,802,885.55</b>	<b>TOTAL RS.</b>	<b>3,802,885.55</b>
			(0.00)

PLACE: PATNA  
 DATE : 12/01/2022



As per our report of even date  
 For RAJIV RANJAN & ASSOCIATES  
 CHARTERED ACCOUNTANTS



[ KUNAL KR JHA ]  
 PARTNER  
 M. No. 516948  
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**VAISHALI SAMAJ KALYAN SANSTHAN: AT.+P.O. BIDUPUR BAZAR: DISTT. VAISHALI (BIHAR)**  
 (Consolidated) Income & Expenditure Account for the year ended on 31st March, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, Honorarium	12,000.00	By, <u>Grant-in-Aid</u>	
Postage & Stamps	1,210.00	(Received from Child Line India Foundation, Mumbai)	
Printing & Stationery	2,020.00	19.5.2020	50,250.00
Travelling & Conveyance	3,015.00	1.7.2020	50,250.00
Paper & Periodical	1,456.00	13.8.2020	31,756.00
Meeting & Seminar	3,080.00	3.9.2020	50,250.00
HIV Aids Awareness Programme	4,360.00	14.2.2021	<u>150,750.00</u>
World Yoga Diwas	3,840.00	Received from BVHA, Patna	333,256.00
Child Rights Day	2,615.00		5,800.00
Contingencies (Incl. Bank charges)	3,955.56	<u>Grant-in-Aid (Receivable)</u>	269,744.00
 <b>Expenses under Child Line Project</b>			
Integrated Child Protection Scheme	619,716.20	<u>Donation &amp; Subscription</u> (As Certified)	40,000.00
 <b>Expenses under BVHA Project</b>	5,800.00	Members contribution	13,500.00
(For Survey Programme)		<u>Interest from Bank</u> FC Non-FC	105.00 277.00 <u>382.00</u>
Depreciation	2,477.00	Excess of Expenditure over income transferred to Balance Sheet	2,862.76
 TOTAL RS.	665,544.76	 TOTAL RS.	665,544.76

PLACE: PATNA  
 DATE : 12/01/2022



As per our report of even date  
 For RAJIV RANJAN & ASSOCIATES  
 CHARTERED ACCOUNTANTS



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**VAISHALI SAMAJ KALYAN SANSTHAN: AT.+P.O. BIDUPUR BAZAR: DISTT. VAISHALI (BIHAR)**  
**(Consolidated) Receipts & Payments Account for the year ended on 31st March, 2021**

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
To, <b>Opening Balance</b> (As per Book)		By, Honorarium	12,000.00
Cash in hand (H.O)	3,977.19	* Postage & Stamps	1,210.00
CHILD LINE	1,148.40	* Printing & Stationery	2,020.00
<b>Cash at Bank</b>		* Travelling & Conveyance	3,015.00
UCO Bank, Hajipur (F.C.)	3,698.40	* Paper & Periodical	1,456.00
VKG Bank	2,046.00	* Meeting & Seminar	3,080.00
<b>The VSV Co.Op. Bank Ltd.</b>		* HIV Aids Awareness Programme	4,360.00
Account No.- 864	2,368.73	* World Yoga Diwas	3,840.00
Account No.- 564	4,466.91	* Child Rights Day	2,615.00
Oriental Bank of Commerce, Hajipur	<u>10,039.60</u>	* Contingencies (Incl. Bank charges)	3,955.56
	27,745.23		
* <b>Grant-in-Aid</b> (Received from Child Line India Foundation, Mumbai)		* <b>Expenses under Child Line Project</b>	
19.5.2020	50,250.00	Integrated Child Protection Scheme	619,716.20
1.7.2020	50,250.00		
13.8.2020	31,756.00	* <b>Expenses under BVHA Project</b>	5,800.00
3.9.2020	50,250.00	(For Survey Programme)	
14.2.2021	<u>150,750.00</u>	* <b>Closing Balance</b>	
Received from BVHA, Patna	5,800.00	(As per Book)	
		Cash in hand (H.O)	3,182.41
* <b>Loan from Secretary</b> (In anticipation of receivable grant from Child Line Foundation)	178,044.00	CHILD LINE	956.40
		<b>Cash at Bank</b>	
* Liability for Expenses	91,700.00	UCO Bank, Hajipur (F.C.)	3,934.34
* <b>Donation &amp; Subscription</b> (As Certified)	40,000.00	VKG Bank	2,046.00
* Members contribution	13,500.00	<b>The VSV Co.Op. Bank Ltd.</b>	
* <b>Interest from Bank</b>		Account No.- 864	2,240.37
FC	105.00	Account No.- 564	4,510.55
Non-FC	<u>277.00</u>	Oriental Bank of Commerce, Hajipur	<u>10,489.40</u>
	382.00		27,359.47
<b>TOTAL RS.</b>	<b>690,427.23</b>	<b>TOTAL RS.</b>	<b>690,427.23</b>

PLACE: PATNA  
DATE : 12/01/2022



As per our report of even date  
For RAJIV RANJAN & ASSOCIATES  
CHARTERED ACCOUNTANTS



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**VAISHALI SAMAJ KALYAN SANSTHAN: AT.+P.O. BIDUPUR BAZAR: DISTT. VAISHALI (BIHAR)**  
**SCHEDULE OF FIXED ASSETS ANNEXED TO AND FORMING APRT OF THE BALANCE SHEET AS AT 31ST MARCH, 2021**

Particulars	Rate of Depn.	Opening balance as on 1-4-2020	Addition during the year	Total	Depreciation during the year	Closing Balance as on 31-3-2021
Land		300,000.00	-	300,000.00	-	300,000.00
Furniture	10%	2,301.66	-	2,301.66	230.00	2,071.66
Instruments	15%	55.34	-	55.34	8.00	47.34
Craft Equipments	15%	229.66	-	229.66	34.00	195.66
Sewing Machine	15%	261.24	-	261.24	39.00	222.24
Petromax	15%	28.24	-	28.24	4.00	24.24
Typewriter Machine	15%	1,590.72	-	1,590.72	239.00	1,351.72
Television	15%	566.41	-	566.41	85.00	481.41
Carpet	15%	92.57	-	92.57	14.00	78.57
Fan	15%	212.69	-	212.69	32.00	180.69
Utensils	15%	118.12	-	118.12	18.00	100.12
Computer	40%	1,776.60	-	1,776.60	711.00	1,065.60
Equipment	15%	1,737.00	-	1,737.00	261.00	1,476.00
<b>Purchase under CHILD LINE Project</b>						
Almirah	10%	5,467.00	-	5,467.00	547.00	4,920.00
Steel Box	10%	2,551.00	-	2,551.00	255.00	2,296.00
<b>TOTAL RS.</b>		<b>316,988.25</b>	-	<b>316,988.25</b>	<b>2,477.00</b>	<b>314,511.25</b>

