

AUDITED

BALANCE SHEET

YUGANTER

F.Y. 2019-20

M/S D.JHA & ASSOCIATES

Chartered Accountants

First Floor,

Bombay Dying Building,
Kankarbagh Colony More,
PATNA -20.

 : 9304622565(MOB)

Email- keshav907@gmail.com

D. Jha & Associates

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Colony More, Kankarbagh, Patna-20
Mob. 9304622565
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Keshav Kumar Jha

B.Com., LL.B., FCA, DISA
(Chartered Accountant)

AUDITOR'S REPORT

We have audited the attached Balance Sheet of YUGANTER, MIG 296, KANKARBAGH COLONY, PATNA -20, BIHAR as on 31ST March, 2020 and also the Receipt & Payment Account, Income & Expenditure Account of the society for the period ended on that date. These financial statements are the responsibility of the Society's management. Our responsibility is to express an 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 whether the financial statements are free from any material misstatements. 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 management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion. We further report that: -

1. We have verified the Cash & Bank balances by the production of the management certificate.
2. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
3. In our opinion, proper books of accounts as required, have been kept by the society so far as appears from our examination of those books.
4. The Balance Sheet, Receipt & Payment Account, Income & Expenditure Account of the society is in agreement with the book of account.
5. The society has been advised to maintain proper record, to show particulars, including quantitative detail and situation of Fixed Assets. As so, physically verified the fixed assets by the management.
6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true & fair view:
 - In the case of the Balance Sheet of the state of affairs as on 31st March, 2020 and
 - In the case of Receipt & Payment Account and Income & Expenditure Account of the society for the period ended on that date.

PLACE : PATNA
DATE : 24th Oct. 2020.

For D.Jha & Associates
Chartered Accountants

Keshav Kumar Jha

Keshav Kumar Jha
(Partner)
M.No. 408751



YUGANTER
MIG 296, KANKARBAGH COLONY, PATNA-20
Balance Sheet as on 31.03.2020

LIABILITIES	AMOUNTS	AMOUNTS	ASSETS	AMOUNTS	AMOUNTS
General Fund Account			Fixed Assets		
TRUST FUND	51000.00		As per schedule		286,587.48
Corpus Donation in Kind	1091600.00	1142600.00	Current Assets		
Excess of Exp. over Income (P.Y)	(603,033.62)		Loans & Advances	13,224.00	
Excess of Income. over Exp. (C.Y)	10,063.97	(592,969.65)	Cash in hand	152.00	
Liabilities For Exp.			Cash at Bank	761,996.87	775,372.87
As Per Schedule		512,330.00			
Total		1,061,960.35	Total		1,061,960.35

Place : Patna

Date : 24th Oct-2020

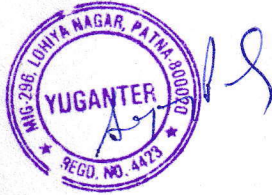
Signed in terms of our separate report of even date

FOR D. JHA & ASSOCIATES

Chartered accountants

Keshav Kumar Jha

Keshav Kumar Jha
(Partner)



YUGANTER
MIG 296, KANKARBAGH COLONY, PATNA -20
Income & Expenditure Account from 01.04.2019 to 31.03.2020

EXPENDITURE	AMOUNTS	INCOME	AMOUNTS
To Program Expenses	54,52,731.00	By Grant from Arti Foundation	8,00,000.00
" Administrative Exp.	4,86,226.00	" Grant from ICI Mod	8,76,329.75
" Depreciation	54,156.58	" Grant from BIHAR ST	17,640.00
" Bank Charges	401.20	" Bank Interest	15,887.00
		" Grant from Capri Foundation	10,58,000.00
		" Grant from Seeds	4,50,000.00
		" Grant from I Pass	27,85,722.00
" Excess of Income over Exp.	10,063.97		
Total Rs.	60,03,578.75	Total Rs.	60,03,578.75

Place : Patna

Date :24th Oct-2020

Signed in terms of our seprate report of even date
FOR D. JHA & ASSOCIATES
Chartered accountants

Keshav Kumar Jha
Keshav Kumar Jha
(Partner)



YUGANTER
MIG 296, KANKARBAGH COLONY, PATNA-20
Receipts & Payments Account for 01.04.2019 to 31.03.2020

RECEIPTS	AMOUNTS	PAYMENTS	AMOUNTS
To Opening Balance		By Program Expenses	54,02,767.00
Cash in hand	152.00	" Advance for Program Exp.	13,224.00
Cash at Bank	3,85,171.32	" Administrative Exp.	1,60,326.00
" Grant from Arti Foundation	8,00,000.00	" Bank Charges	401.20
" Grant from CAPRI Foundation	10,58,000.00	" Fixed Assets	50,035.00
" Grant from BIHAR ST	17,640.00		
" Grant from ICI Mod	8,76,329.75		
" Grant from I Pass	27,85,722.00		
" Grant from SEEDS	4,50,000.00		
" Bank Interest	15,887.00		
		By Closing Balance	
		Cash in hand	152.00
		Cash at Bank	7,61,996.87
Total Rs.	63,88,902.07	Total Rs.	63,88,902.07

Signed in terms of our seprate report of even date

Place : Patna

FOR D. JHA & ASSOCIATES
Chartered accountants

Date :24th Oct-2020

Keshav Kumar Jha
Keshav Kumar Jha
(Partner)



YUGANTER
MIG 296, KANKARBAGH COLONY, PATNA-20
Schedule of Advances as on 31.03.2020

S.No.	Particulars	Amount
1	Advance to Staff for Program Exp.	13,224.00
	Total	13,224.00

YUGANTER
MIG 296, KANKARBAGH COLONY, PATNA-20
Schedule of Liabilities for Exp. as on 31.03.2020

S.No.	Particulars	Amount
1	Travelling Exp.	1,42,230.00
2	Salary and Administrative Exp.	3,25,900.00
5	TDS	44,200.00
	Total	5,12,330.00



YUGANTER

MIG 296, KANKARBAGH COLONY, PATNA-20

Depreciation schedule of fixed assets as on 31.03.2020

Particulars	O.B. as on 1.04.2019	Rate of Dep.in %	Additi on(1s t Half)	Delet ion (1st Half)	Balance	Dep.	Additi on (2nd Half)	Deleti on (2nd Half)	Balance	Dep.	Total Depreciation	C.B. as on 31.03.20
1 Furniture & Fixture	7318.14	10%	-	-	7318.14	365.90715	-	-	7318.143	365.90715	731.8143	6586.3287
2 Office Infrastructure	6242.14	10%	-	-	6242.14	312.10695	-	-	6242.139	312.10695	624.2139	5617.9251
3 Almirah Godrej	3443.87	10%	-	-	3443.87	172.1934	-	-	3443.868	172.1934	344.3868	3099.4812
4 Computer & Peripherals	40.34	40%	-	-	40.34	8.0688	50,035	-	50075.344	10015.0688	10023.1376	40052.2064
5 Cooler	2152.01	10%	-	-	2152.01	107.6004	-	-	2152.008	107.6004	215.2008	1936.8072
6 Chair	58458.51	10%	-	-	58458.51	2922.9255	-	-	58458.51	2922.9255	5845.851	52612.659
7 Table	21651.30	10%	-	-	21651.30	1082.565	-	-	21651.3	1082.565	2165.13	19486.17
8 Inverter	26100.31	15%	-	-	26100.31	1957.52344	-	-	26100.3125	1957.52344	3915.04688	22185.2656
9 Battery	14616.18	15%	-	-	14616.18	1096.21313	-	-	14616.175	1096.21313	2192.42625	12423.7488
10 AC	62640.75	15%	-	-	62640.75	4698.05625	-	-	62640.75	4698.05625	9396.1125	53244.6375
11 AC Stabilizer	4176.05	15%	-	-	4176.05	313.20375	-	-	4176.05	313.20375	626.4075	3549.6425
12 Printer/ Scanner	768.00	40%	-	-	768.00	153.6	-	-	768	153.6	307.2	460.8
13 CPU	1920.00	40%	-	-	1920.00	384	-	-	1920	384	768	1152
14 Monitor	614.40	40%	-	-	614.40	122.88	-	-	614.4	122.88	245.76	368.64
15 LCD 60"	2176.00	40%	-	-	2176.00	435.2	-	-	2176	435.2	870.4	1305.6
16 Fan	5481.06	15%	-	-	5481.06	411.079763	-	-	5481.0635	411.079763	822.159525	4658.90398
17 Almirah	11809.80	10%	-	-	11809.80	590.49	-	-	11809.8	590.49	1180.98	10628.82
18 Notice Board	1312.20	10%	-	-	1312.20	65.61	-	-	1312.2	65.61	131.22	1180.98
19 Globe	656.10	10%	-	-	656.10	32.805	-	-	656.1	32.805	65.61	590.49
20 Map Board	1312.20	10%	-	-	1312.20	65.61	-	-	1312.2	65.61	131.22	1180.98
21 White Board	984.15	10%	-	-	984.15	49.2075	-	-	984.15	49.2075	98.415	885.735
22 Laptop	3276.80	60%	-	-	3276.80	983.04	-	-	3276.8	983.04	1966.08	1310.72
23 Server	7680.00	60%	-	-	7680.00	2304	-	-	7680	2304	4608	3072
24 Motorcycle	45878.75	15%	-	-	45878.75	3440.90625	-	-	45878.75	3440.90625	6881.8125	38996.9375
Total	290709.06		-	-	290709.06	22074.7923	50,035	-	340744.063	32081.7923	54156.5846	286587.478



M/S YUGANTER

NOTES TO ACCOUNTS AS ON 31st MARCH, 2020

1. SIGNIFICANT ACCOUNTING POLICIES:-

A. REVENUE RECOGNITION

The Assessee follows mercantile system of accounting and recognizes income and expenditure on accrual basis except on fixed deposit and other taxes.

Fixed Assets are stated at their written down value.

B. CONTINGENT LIABILITIES

Contingent Liabilities are generally not provided for in the Accounts.

C. Cash-In-hand & At Bank has been certified by the Assessee.

We have not physically verified cash balance and Fixed Assets.

D. Balances of Debtors and Creditors are confirmed by the Assessee.

AS PER OUR ATTACHED REPORT OF EVEN DATE.

For **D.JHA & ASSOCIATES**

Chartered Accountants

Keshav Kumar Jha

KESHAV KUMAR JHA

Partner

M. No. 408751



Place : Patna

Date : 24th Oct. 2020

