



Ankit Raj & Company

Chartered Accountants

Room No.-305, 3rd Floor, Capitol Tower, Block B, Fraser Road, Patna (bihar)-800001
Mob.: 8420785312, 8521154884 / Email : caankitraj09@gmail.com

AUDITORS' REPORT

We have audited the attached Balance Sheet **JHARKHAND SAMUDAYIK UTTHAN PARISHAD, AT. -THANA ROAD, P.O.-DUKMA, P.S.-DUMKA SADAR, DISTT. - DUMKA (JHARKHAND). -814101** as at 31st, March 2022 and also the Income & Expenditure Account, Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Organization Management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit includes examining the books of accounts, vouchers and other records supporting the amounts and disclosures in the financial statements. We report as follows:

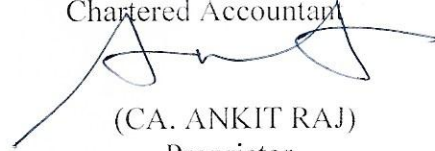
- (A) In our opinion, there are no transactions, appear to be contrary to the provisions of the Byelaws of the Organization.
- (B) We have verified Cash & Bank Balances by the production of certificate by the Management.
- (C) Fixed assets have been physically verified by the Management. Depreciation to the Fixed assets has been provided for.
- (D) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (E) In our opinion, proper books of accounts as required, subject to cash basis of accounting, have been kept by the Organization so far as appears from our examination of those books.
- (F) The Balance sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts.
- (G) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

- (1) In the case of Balance Sheet, of the state of affairs as at 31/03/2022 and
- (2) In the case of Income & Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

Patna
Date: July 04th, 2022



For ANKIT RAJ & COMPANY.
Chartered Accountant


(CA. ANKIT RAJ)
Proprietor

Membership No. - 313114
UDIN NO.-22313114AMHHIW5064

JHARKHAND SAMUDAYIK UTTAN PARISHAD
AT.-THANA ROAD,P.O.-DUKMA, P.S.-DUMKASADAR,DISTT.-DUMKA (JHARKHAND).-814101
BALANCE SHEET AS ON 31 ST MARCH, 2022

[Amount in ₹]

FUND & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND		FIXED ASSETS	
As per last A/c	11,21,245.00	<u>Schedule -1</u>	9,17,646.00
Less: Excess of Expenditure over Income transferred from I & E A/c	<u>64,34,477.00</u>		
	(53,13,232.00)		
<u>Loan from Secretary</u>			
As per last A/c	2,77,000.00		
CURRENTS LIABILITIES & PROVISIONS			
Oustanding Expenses			
As per last A/c	6,00,000.00		
To be received from Labour & Employment Ranchi Pending Bill	5,47,154.00		
To be received from BOC (W) Board Ranchi against Pending Bill	22,36,800.00		
To be Received From ACMe Education Solution Pvt. Ltd. For Skill Development Scheme (SDIS) Sharmik Rojgar Prashikshan against Bill Pending	16,30,000.00		
To be received from BOC (W) Board Ranchi against Pending Bill	6,50,707.00		
To be received from BOC (W) Board Ranchi against Pending Bill	<u>3,15,760.00</u>		
	59,80,421.00		
		CURRENT ASSETS, LOANS & ADVANCES:	
		A. Current Assets:	
		a) <u>Cash & Bank Balances</u>	
		Cash in Hand	2,465.00
		Cast at Bank with Indian Bank, Dumka	
		A/c No.-20680144914	<u>24,077.75</u>
			26,542.75
Total ₹.	9,44,189.00	Total ₹.	9,44,189.00

*In terms of our separate report of even date
For ANKIT RAJ & COMPANY
Chartered Accountants*



(Ankit Raj)
Proprietor, Mem. No.-313114
UDIN NO.-22313114AMHHIW5064

PATNA
DATE: July 04th, 2022

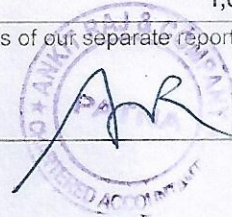
JHARKHAND SAMUDAYIK UTTHAN PARISHAD
AT.-THANA ROAD,P.O.-DUKMA, P.S.-DUMKASADAR,DISTT.-DUMKA (JHARKHAND).-814101
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

[Amount in ₹]

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To ESTABLISHMENT EXPENSES: (As per details in Receipt & Payment A/c)	5,76,004.00	By Donation & Subscription	1,80,000.00
		" Local Public Contribution	8,36,258.00
		" Member's fee contribution	1,20,000.00
" ACTIVITIES EXPENSES: (As per details in Receipt & Payment A/c)	96,11,909.00	" Miscellaneous receipts	36,251.00
		" Received From Extension Centre	10,200.00
		" Received From Other Resouces	35,000.00
" Depreciation	2,25,938.00	" Received From P.School/Coaching	85,000.00
		" Received From Jharkhand Bhawan	1,19,500.00
		Evam Sannirman Karmkar Kalyan Board, Ranchi (Through RTGs) for Running Labour Through Toll-Free Centre in Ranchi	
		" Received from ACME Education Solution Pvt. Ltd. For Development Scheme (SDIS) Shramik Rojgar Prashikshan	50,000.00
		" Received from Labour Supdt. Godda for Data Entry Work (Through RTGs)	61,520.00
		" Received from Labour Supdt. Godd for Data Entry Work (Through RTGs)	18,875.00
		Received from Labour Supdt. Saraekela- Kharsawan Outstanding due Payment of the Skill Development Initiative Scheme (SDIS)/ Shramik Rojgar Prashikshan Yojna for the Finaincial Year 2015-16 by the following Cheque	
		Cheque No 060352, DTD. 21-06-21	8,48,232.00
		Cheque No 822029, DTD. 23-11-21	5,78,538.00
		Cheque No 820028, DTD. 23-11-21	10,00,000.00
		" Being Excess of Expenditure over Income carried over to B/S	64,34,477.00
Total ₹.	1,04,13,851.00	Total ₹.	1,04,13,851.00

In terms of our separate report of even date

PATNA
DATE: July 04th, 2022



JHARKHAND SAMUDAYIK UTTAN PARISHAD

SADAR, DISTT.-DUMKA (JHARKHAND).-814101

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

[Amount in ₹]

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	8,64,661.00	By ESTABLISHMENT EXPENSES:	
" Donation & Subscription	1,80,000.00	" Salary & Honorarium	1,20,000.00
" Local Public Contribution	8,36,258.00	" House rent	72,000.00
" Member's fee contribution	1,20,000.00	" Electricity & Tele	62,000.00
" Miscellaneous receipts	36,251.00	" Expenses for Student (Comp)	36,000.00
" Received From Extension Centre	10,200.00	" Expenses for Student (Type)	4,800.00
" Received From Other Resouces	35,000.00	" Expenses for Student (Tailoring)	18,500.00
" Received From P.School/Coaching	85,000.00	" Expenses for Student (Beautician)	15,000.00
" Received From Jharkhand Bhawan	1,19,500.00	" Exp. For P.School/Coaching	85,000.00
Evam Sannirman Karmkar		" Expenditure towards ACME	50,000.00
Kalyan Board, Ranchi		Education Pvt. Ltd.	
(Through RTGs) for Running Labour		" Expenditure towards Labour	61,520.00
Toll-Free Helpline Centre in Ranchi		" Labour Sudt. Godda	18,875.00
" Received from ACME Education	50,000.00	" Printing & Stationery	11,256.00
Solution Pvt. Ltd. For Development		" Newspaper & Preoidcals	7,256.00
Scheme (SDIS) Shramik Rojgar		" Travelling & Convence Exp	2,658.00
Prashikshan		" Postage & Stamp	1,325.00
" Received from Labour Supdt. Godda	61,520.00	" Communication Expenses	1,025.00
for Data Entry Work (Through RTGs)		" Meeting Exp	4,785.00
" Received from Labour Supdt. Godda	18,875.00	Contingencies	3,265.00
for Data Entry Work (Through RTGs)		" Bank Charges	739.00
" Received from Labour Supdt. Saraekela-			5,76,004.00
Kharsawan Outstanding due Payment of		By ACTIVITIES EXPENSES	
the		" Skill Development Training Programme	78,90,144.00
Skill Development Initiative Scheme (SDIS)/		" Agriculture & Horticulture Programme	8,36,258.00
Shramik Rojgar Prashikshan Yojna for the		" Rural Development Training Programme	3,26,254.00
Financial Year 2015-16 by the following Cheque		" Women Empowerment Programme	3,42,664.00
Cheque No.060352, DTD. 21-06-21	8,48,232.00	" Welfare Awareness Prog For SC/ST	2,16,589.00
Cheque No.822029, DTD. 23-11-21	5,78,538.00		96,11,909.00
Cheque No.820028, DTD. 23-11-21	10,00,000.00		
" TEMPORARY LOAN			
" To be received from Labour & Employer	5,47,154.00	By LIABILITIES PAID	
Ranchi Pending Bill		Audit Fee	10,000.00
" To be received from BOC (W) Board	22,36,800.00		
Ranchi against Pending Bill			
" To be Received From ACME Education	16,30,000.00		
Solution Pvt. Ltd. For Skill Development			
Scheme (SDIS) Sharmik Rojgar Prashikshan			
against Bill Pending			
" To be received from BOC (W) Board	6,50,707.00		
Ranchi against Pending Bill			
" To be received from BOC (W) Board	3,15,760.00		
Ranchi against Pending Bill		By CLOSING BALANCE:	
		" Cash in Hand	2,465.00
		" Cast at Bank with Indian Bank, Dumka	
		A/c No.-20680144914	24,077.75
			26,542.75
TOTAL	1,02,24,456.00	TOTAL	1,02,24,456.00

In terms of our separate report of even date

PATNA
DATE: July 04th, 2022

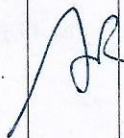


JHARKHAND SAMUDAYIK UTTHAN PARISHAD
AT.-THANA ROAD,P.O.-DUKMA, P.S.-DUMKASADAR,DISITL.-DUMKA(JHARKHAND).-814101

Schedule-1: Details of Fixed Assets & Depreciation AS ON 31 ST MARCH, 2022

Particular	Opening Balance As on 01/04/2021	Rate of Depreciation	Addition During the Year		Sale	Balance	Depreciation	Net Balance As on 31/03/2022
			Before 30th Sept	After 30th Sept				
Imirah	20,000.00	10%	-	-	-	20,000.00	2,000.00	18,000.00
Refer Table	3,000.00	10%	-	-	-	3,000.00	300.00	2,700.00
Computer	2,50,000.00	40%	-	-	-	2,50,000.00	1,00,000.00	1,50,000.00
IPS/CVT	18,000.00	15%	-	-	-	18,000.00	2,700.00	15,300.00
ewriter	14,000.00	15%	-	-	-	14,000.00	2,100.00	11,900.00
tabilizer	4,500.00	15%	-	-	-	4,500.00	675.00	3,825.00
omputer Table	32,000.00	10%	-	-	-	32,000.00	3,200.00	28,800.00
ewing Machine	12,000.00	15%	-	-	-	12,000.00	1,800.00	10,200.00
ench	10,000.00	10%	-	-	-	10,000.00	1,000.00	9,000.00
lastic Chair	1,000.00	10%	-	-	-	1,000.00	100.00	900.00
ool	3,000.00	10%	-	-	-	3,000.00	300.00	2,700.00
oving Chair	6,000.00	10%	-	-	-	6,000.00	600.00	5,400.00
Office Table	5,000.00	10%	-	-	-	5,000.00	500.00	4,500.00
Printer	26,500.00	15%	-	-	-	26,500.00	3,975.00	22,525.00
ooks	6,000.00	40%	-	-	-	6,000.00	2,400.00	3,600.00
enerator	16,000.00	15%	-	-	-	16,000.00	2,400.00	13,600.00
Digital Camera	6,000.00	15%	-	-	-	6,000.00	900.00	5,100.00
Scanner	3,500.00	15%	-	-	-	3,500.00	525.00	2,975.00
Sofa Set	15,000.00	10%	-	-	-	15,000.00	1,500.00	13,500.00
Air Cooler	9,500.00	15%	-	-	-	9,500.00	1,425.00	8,075.00
Battery	48,000.00	10%	-	-	-	48,000.00	4,800.00	43,200.00
Mirror	2,000.00	10%	-	-	-	2,000.00	200.00	1,800.00
Boxes	2,000.00	10%	-	-	-	2,000.00	200.00	1,800.00
photostate	65,000.00	15%	-	-	-	65,000.00	9,750.00	55,250.00
ool Kits	25,000.00	10%	-	-	-	25,000.00	2,500.00	22,500.00
Motor Cycle	75,000.00	15%	-	-	-	75,000.00	11,250.00	63,750.00
Air Conditioner	30,000.00	15%	-	-	-	30,000.00	4,500.00	25,500.00
Cosmetic & Furniture	20,000.00	10%	-	-	-	20,000.00	2,000.00	18,000.00
Spare & Machinery	80,000.00	15%	-	-	-	80,000.00	12,000.00	68,000.00
Car	3,35,584.00	15%	-	-	-	3,35,584.00	50,338.00	2,85,246.00
Total ₹	11,43,584.00					11,43,584.00	2,25,938.00	9,17,646.00

In terms of our separate report of even date



PATNA
DATE: July 04th, 2022

JHARKHAND SAMUDAYIK UTTHAN PARISHAD
AT.-THANA ROAD,P.O.-DUKMA, P.S.-DUMKA SADAR,DISTT.-DUMKA (JHARKHAND).-814101

Schedule 'A'

Significant accounting policies and notes to the accounts for the year ended March 31st , 2022

<<<BACKGROUND>>>

JHARKHAND SAMUDAYIK UTTHAN PARISHAD established in DUMKA District in JHARKHAND State. It is a non-profit making registered voluntary Organization. It has been working on social welfare subject as objects affirmed in byelaws thereof.

<<<NOTES AND SIGNIFICANT ACCOUNTING POLICIES>>>

- a) Basis 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 valid.
- b) General Fund
Debit Balance of General Fund shows the Deficit, i.e. Excess of Expenditure over Income.
- 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 Recognition:
- i) The ORGANIZATION 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 ORGANIZATION.
 - ii) The ORGANIZATION recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received, as per requirements of AS-12, "Government Grants" of ICAI.
 - iii) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.
 - iv) Members' Contribution is treated as a revenue item during the period.
- e) Expenses



- i) Programme expenses and Administrative expenses are recorded separately under appropriate accounting head.
 - ii) Fund raising Expenditure incurred by the ORGANIZATION if any, properly eliminated from the other expenditure and shown separately under appropriate accounting head.
- f) Provisions
- Provision items generally include audit fee and are properly accounted for in the Financial Statements as per requirements of AS-5, "Net Profit or Loss 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.

PATNA
DATE: July 04th , 2022



For ANKIT RAJ & COMPANY.
Chartered Accountants


(CA. ANKIT RAJ)
Proprietor
Membership No. - 313114

UDIN NO.-22313114AMHHIW5064