

# AUDIT REPORT

OF

# YUGANTER

F.Y.-2015-16



**M/S D.JHA & ASSOCIATES**

**Chartered Accountants**

**First Floor,**

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

**☎ : 9304622565(MOB)**

**Email- keshav907@gmail.com**



## AUDITOR'S REPORT

We have audited the attached Balance Sheet of YUGANTER, MIG 296, KANKARBAGH COLONY, PATNA -20, BIHAR as on 31<sup>ST</sup> March, 2016 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 31<sup>st</sup> March, 2016 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 : 16<sup>th</sup> Sep, 2016.

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 31.03.2016**

<b>LIABILITIES</b>		<b>RS.</b>	<b>P.</b>	<b>ASSETS</b>		<b>RS.</b>	<b>P.</b>
<b>General Fund Account</b>				<b>Fixed Assets</b>			
TRUST FUND			51,000.00	As per schedule			599,673.00
Corpus Donation in Kind			1,091,600.00				
Excess of Income over Exp.(P.Y)	15,633.00						
Excess of Income over Exp.(C.Y)	(1,462,275.00)		(1,446,642.00)	<b>Current Assets</b>			
<b>Liability For Exp.</b>				Loans & Advances	75,000.00		
As Per Schedule			2,109,042.00	TDS	60,822.00		
Audit Fees Payable			41,000.00	Cash in hand	-		
				Cash at Bank	1,110,505.00		1,246,327.00
<b>Total</b>			<b>1,846,000.00</b>	<b>Total</b>			<b>1,846,000.00</b>

Signed in terms of our seprate report of even date

**FOR D. JHA & ASSOCIATES**  
**Chartered accountants**

*Keshav Kumar Jha*

**Keshav Kumar Jha**  
**(Partner)**

Place : Patna

Date :16th Sep. 2016

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**YUGANTER**  
**MIG 296, KANKARBAGH COLONY, PATNA -20**  
**Income & Expenditure Account from 01.04.2015 to 31.03.2016**

<b>Exenditure</b>	<b>AMOUNTS</b>	<b>Income</b>	<b>AMOUNTS</b>
To Salary	9,325,790.00	By Donation & Subscription	10,525,147.00
" Travelling Exp.	1,957,998.00	" Interest from Bank	19,139.00
" Insurance	42,815.00		
" Office Exp.	14,758.00		
" Electricity Exp.	108,000.00		
" Misc Exp.	96,000.00		
" Audit Fees	25,000.00		
" Depreciation	436,200.00	" Excess of Expenditure over Income	1,462,275.00
<b>Total Rs.</b>	<b>12,006,561.00</b>	<b>Total Rs.</b>	<b>12,006,561.00</b>

*Signed in terms of our seprate report of even date*

Place : Patna

**FOR D. JHA & ASSOCIATES**

**Chartered accountants**

Date :16th Sep. 2016

*Keshav Kumar Jha*

**Keshav Kumar Jha**  
**(Partner)**

*[Handwritten signature]*

**YUGANTER**  
**MIG 296, KANKARBAGH COLONY, PATNA-20**  
**Receipts & Payments Account for 01.04.2015 to 31.03.2016**

RECEIPTS	AMOUNTS	PAYMENTS	AMOUNTS
<b>To Opening Balance</b>			
Cash in hand	-	By Salary	9,293,345.00
Cash at Bank	9,582.00	" TDS	32,445.00
		" Office Exp.	14,758.00
		" ElectricityExp.	28,254.00
		" TravellingExp.	31,746.00
" Donation & Subscription	10,525,147.00	" Insurance	42,815.00
" Interest from Bank	19,139.00	<b>By Closing Balance</b>	
		Cash in hand	-
		Cash at Bank	1,110,505.00
<b>Total Rs.</b>	<b>10,553,868.00</b>	<b>Total Rs.</b>	<b>10,553,868.00</b>

Place : Patna

Date : 16th Sep. 2016

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

*Keshav Kumar Jha*

**Keshav Kumar Jha**  
(Partner)

*Angajy Jha*

**YUGANTER**  
**MIG 296, KANKARBAGH COLONY, PATNA-20**  
**Schedule of Advances as on 31.03.2016**

<b>S.No.</b>	<b>Particulars</b>	<b>Amount</b>
1	Kutch Nav Nirman Abhiyan	70,000.00
2	Blue Bird Welfare	5,000.00
	<i>Total</i>	75,000.00

**YUGANTER**  
**MIG 296, KANKARBAGH COLONY, PATNA-20**  
**Schedule of Liabilities for Exp. as on 31.03.2016**

<b>S.No.</b>	<b>Particulars</b>	<b>Amount</b>
1	Other Liabilities for Exp.	6,994.00
2	Amount Payable to A/C Assistant	50.00
3	Travelling Exp.	1,926,252.00
5	Electricity Exp.	79,746.00
6	Misc. Exp.	96,000.00
	<i>Total</i>	2,109,042.00

*Sanjay Sonak*

YUGANTER

MIG 296, KANKARBAGH COLONY, PATNA-20

Depreciation schedule of fixed assets as on 31.03.2016

S.No.	Particulars	O.B. as on 1.04.2015	Rate of Dep.in %	Addition (1st Half)	Deletion (1st Half)	Balance	Depreciation	Addition (2nd Half)	Deletion (2nd Half)	Balance	Depreciation	Total Depreciation	C.B. as on 31.03.16
1	Furniture & Fixture	11,154.00	10%	-	-	11,154.00	557.70	-	-	11,154.00	557.70	1,115.40	10,038.60
2	Office Infrastructure	9,514.00	10%	-	-	9,514.00	475.70	-	-	9,514.00	475.70	951.40	8,562.60
3	Almirah Godrej	5,249.00	10%	-	-	5,249.00	262.45	-	-	5,249.00	262.45	524.90	4,724.10
4	Comuter & Peripherals	1,576.00	60%	-	-	1,576.00	472.80	-	-	1,576.00	472.80	945.60	630.40
5	Cooler	3,280.00	10%	-	-	3,280.00	164.00	-	-	3,280.00	164.00	328.00	2,952.00
6	Chair	-	10%	89,100	-	89,100.00	4,455.00	-	-	89,100.00	4,455.00	8,910.00	80,190.00
7	Table	-	10%	33,000	-	33,000.00	1,650.00	-	-	33,000.00	1,650.00	3,300.00	29,700.00
8	Inverter	-	15%	50,000	-	50,000.00	3,750.00	-	-	50,000.00	3,750.00	7,500.00	42,500.00
9	Battery	-	15%	28,000	-	28,000.00	2,100.00	-	-	28,000.00	2,100.00	4,200.00	23,800.00
10	AC	-	15%	120,000	-	120,000.00	9,000.00	-	-	120,000.00	9,000.00	18,000.00	102,000.00
11	AC Stabilizer	-	15%	8,000	-	8,000.00	600.00	-	-	8,000.00	600.00	1,200.00	6,800.00
12	Printer/ Scanner	-	60%	30,000	-	30,000.00	9,000.00	-	-	30,000.00	9,000.00	18,000.00	12,000.00
13	CPU	-	60%	75,000	-	75,000.00	22,500.00	-	-	75,000.00	22,500.00	45,000.00	30,000.00
14	Monitor	-	60%	24,000	-	24,000.00	7,200.00	-	-	24,000.00	7,200.00	14,400.00	9,600.00
15	LCD 60"	-	60%	85,000	-	85,000.00	25,500.00	-	-	85,000.00	25,500.00	51,000.00	34,000.00
16	Fan	-	15%	10,500	-	10,500.00	787.50	-	-	10,500.00	787.50	1,575.00	8,925.00
17	Almirah	-	10%	18,000	-	18,000.00	900.00	-	-	18,000.00	900.00	1,800.00	16,200.00
18	Notice Board	-	10%	2,000	-	2,000.00	100.00	-	-	2,000.00	100.00	200.00	1,800.00
19	Globe	-	10%	1,000	-	1,000.00	50.00	-	-	1,000.00	50.00	100.00	900.00
20	Map Board	-	10%	2,000	-	2,000.00	100.00	-	-	2,000.00	100.00	200.00	1,800.00
21	White Board	-	10%	1,500	-	1,500.00	75.00	-	-	1,500.00	75.00	150.00	1,350.00
22	Laptop	-	60%	128,000	-	128,000.00	38,400.00	-	-	128,000.00	38,400.00	76,800.00	51,200.00
23	Server	-	60%	300,000	-	300,000.00	90,000.00	-	-	300,000.00	90,000.00	180,000.00	120,000.00
	<b>Total</b>	<b>30,773.00</b>		<b>1,005,100</b>	<b>-</b>	<b>1,035,873.00</b>	<b>218,100.15</b>	<b>-</b>	<b>-</b>	<b>1,035,873.00</b>	<b>218,100.15</b>	<b>436,200.30</b>	<b>599,672.70</b>

*Supriya*