

INDEPENDENT AUDITOR'S REPORT

To the Trustee of RURAL DEVELOPMENT, TRUST VILLAGE- SANGRAM -P.O. TULAPATGANJ, DISTRICT - MADHUBANI (BIHAR) - 847 109.

Opinion

We have audited the financial statements of RURAL DEVELOPMENT TRUST, which comprise the balance sheet as at March 31st 2024, and the income and expenditure account, for the year then ended on the date.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st 2024 and of its financial performance for Income and Expenditure account and Balance Sheet for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and income and expenditure account of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Patna

Date: 29th September 2024

**For Ashish Girish & Company.
Chartered Accountants**



Ashish Ranjan

(Ashish Ranjan)

Partner

M.No.559836

F.R.No -029299C

UDIN- 24559836BKCFDQ9172

RURAL DEVELOPMENT TRUST (RDT)
VILLAGE- SANGRAM -P.O. TULAPATGANJ, DISTRICT - MADHUBANI (BIHAR) - 847 109
BALANCE SHEET AS AT 31ST MARCH, 2024

FUND & LIABILITIES	Rs.....P.	ASSETS & PROPERTIES	Rs.....P.
General Fund		Fixed Assets	7,86,328.80
As per last account	4,24,249.00	(As per schedule-"A" annexed)	
Addition during the year	3,62,079.80	Closing Balances	
		a. Cash in hand	
		1 General	524.00
		2 ZAMILA TALORING TRAINING CENTRE	447.00
		3 WN-SHE CAN PROJECT	9,001.00
		b. In Saving Bank Account	
		1 C.B.I Sudai Ratauli A/C.2338179728 (FC)	1,22,224.26
		2 BOI,Araria Sangram A/C.577610110002457	1,764.79
		3 BOI,Araria Sangram A/C.577610110008948	2,012.75
		4 FCRA SBI A/C. ND-40101179701	1,00,652.80
TOTAL: Rs		TOTAL: Rs	7,86,328.80

In terms of our separate report of even date.

For Ashish Girish & Company
Chartered Accountants
Firm Registration Number: 029299C
Ashish Ranjan
Proprietor
Membership Number: 559836

Patna
16 September ,2024
UDIN:24559836BKCFDC9294

VILLAGE-SANGRAM -P.O. TULAPATGANJ, DISTRICT - MADHUBANI (BIHAR) - 847 109



Ashish English & Company
DIA
FAN. 029299C
Chartered Accountants

CARRIED OVER Rs.		14,92,453.00	14,92,453.00	CARRIED OVER Rs.	25,15,173.77
BROUGHT FORWARD Rs.		14,92,453.00	14,92,453.00	BROUGHT FORWARD Rs.	25,15,173.77
17 Train selective farmers on diversification	15,022.00				
18 Installation of vermi bed- plastic	80,127.00				
19 Nutrition awareness training & promote for kitchen gardening	4,670.00				
20 Soil health improvement, soil testing for improving	10,745.00				
21 Promote the plantation of fruit trees	94,325.00				
22 Promote agroforestry (Nursery establishment)	21,494.00				
23 Train communities to setup tree nurseries	41,994.00				
24 Encourage farmers to establish woodlots	72,375.00				
25 Vulnerability/risk assessment of the Programme	18,000.00				
26 Raise awareness among Group members, Schools	23,419.00				
27 Sensitize group members on various aspects	9,355.00				
28 Conduct community awareness campaigns	11,410.00				
29 Awareness campaign program on family planning	12,465.00				
30 Awareness program on family planning and ANV/PNC	4,200.00				
31 Community level awareness programme on Heat Waves	23,500.00				
32 Staff Monthly Meetings/reviews	30,636.00	5,74,408.17	5,74,408.17		
33 Overhead	1,00,671.17				
D General Activity & Management Cost					
Contribution to Zamaila Teloring Centre	18,900.00				
Stationary, Postage & Communication	760.00				
Office Maintenance & Misci. Expenses	1,180.00				
Travel Field & Out station	1,460.00	22,300.00	22,300.00		
DEPRECIATION					
(As per schedule-"A" annexed)	63,932.80	63,932.80	63,932.80		
SURPLUS	3,62,079.80	3,62,079.80	3,62,079.80		
TOTAL		25,15,173.77	25,15,173.77		25,15,173.77

In terms of our separate report of even date &
 For Ashish Girish & Company
 Chartered Accountants
 Firm Registration Number: 029290C
 Ashish Ranjan
 Proprietor
 Membership Number: 559836

Patna
 16 September, 2024
 UDIN:24559836BKCFCDC9294

RURAL DEVELOPMENT TRUST (RDT)
VILLAGE- SANGRAM -P.O. TULAPATGANJ, DISTRICT - MADHUBANI (BIHAR) - 847 109
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
Opening Balances		A ZAMILA TALORING TRAINING CENTRE	
a. Cash in hand		1 Staff Salary	1,08,000.00
1 General	1,985.00	2 Training Centre Rent & Maintenance	35,875.00
2 ZAMILA TALORING TRAINING CENTRE	803.00	3 Cost of Raw Materials for Training	35,107.00
3 WN -SHE CAN -Empowering Project	1,680.00	4 Eid Food Distribution Kit	63,200.00
		5 Ramjan Food Kit	63,450.00
		6 Distribution of Blanket & New cloth	41,385.00
			3,47,017.00
b. In Saving Bank Account		B SHE CAN - Empowering rural women in	
With Central Bank of India,		Jhanjhargpur and Lakhnaur in Madhubani, Bihar	
A/c No.2338179728 (FCRA)			
1 General	1,463.80	a. NON RECURRENT COST	
2 WN -SHE CAN -Empowering Project	48,977.43	1 Motorcycle-Glamour	1,05,000.00
With B.O.I,Arariya Sangram		2 Laptop HP N Book	42,180.00
3 A/C.577610110008948 (General)	1,957.75	3 Desktop HP 4th Generation	31,961.00
4 A/C.577610110002457(ZITC)	16,769.79	4 SSD 4 TB Ext.	10,245.00
5 FCRA SBI A/C. ND-40101179701	4,412.00		1,89,386.00
		b. HUMAN RESOURCE	
Interest from Bank		1 Project Director (PT)	1,56,000.00
1 CBI A/c No.2338179728 (FCRA)	5,660.00	2 Project Coordinator	1,32,500.00
2 BOI A/C.577610110008948 (General)	55.00	3 Part Time Accountant	64,500.00
3 BOI A/C.577610110002457(ZITC)	95.00	4 Community Mobilizer	1,28,410.00
4 SBI A/c.40101179701 (FCRA)- N.D	1,005.00	5 Volunteers	22,500.00
			5,03,910.00
Grant in Aid		c. ADMINISTRATION COST	
1 World Neighbors, HouseNo.2979/33		1 Office Supplies	1,215.00
NavbilGalli, Oposite of American Embassy		2 Communication Cost	2,598.00
Mharaj Guni, Kathmandu Metropoliton City		3 Audit Fee	10,000.00
Ward No.3, P.O.Box-916, kathmandu, Nepal		4 Travel & Monitoring Cost	49,152.00
			62,965.00
2 Begam Perwaze, Pandeycherry.		d. PROJECT ACTIVITIES	
Chennai		1 Communication Cost forProgramm Team	5,311.00
for ZamilA Taloring Training Centre		2 Stationary Materials for Group Members	35,991.00
		3 Account keeping Training for New Saving Credit Groups	15,935.00
		4 Adult Literacy classes	1,45,204.00
		5 Awareness on Governments Various Schemes	13,720.00
		6 Coordination Meeting with Local Govt. Offices.	13,310.00
		7 Training on climate change and its impact	6,450.00
		8 Exposure & exchange visit forgroup members	71,833.00
		9 Training of Trainers for Programme Team	16,815.00
		10 Support to cereal crop promotion & soil health	13,830.00
			3,38,399.00
Local & Own Contribution			
General	32,000.00		
ZAMILA TALORING TRAINING CENTRE	11,161.00		
SHE CAN PROJECT STAFF PHASE	-		
		CARRIED OVER	Rs.
			14,41,677.00
CARRIED OVER	Rs.	BROUGHT FORWARD	Rs.
	25,26,334.77		14,41,677.00
BROUGHT FORWARD	Rs.		
	25,26,334.77		
		11 Promote & Train farmers to setup poshan batika	1,09,530.00
		12 Refresher training on Poshan batika	64,082.00
		13 Support for soil health improvement	23,865.00
		14 Train farmers to collect, produce & preservative	7,460.00



15	Train selective farmers on post harvest management	19,570.00		
16	Train selective farmers on live stock management	15,655.00		
17	Train selective farmers on diversification	15,022.00		
18	Installation of vermi bed- plastic	80,127.00		
19	Nutrition awareness training & promote for kitchen gardening	4,670.00		
20	Soil health improvement, soil testing for improving	10,745.00		
21	Promote the plantation of fruit trees	94,325.00		
22	Promote agroforestry (Nursery establishment)	21,494.00		
23	Train communities to setup tree nurseries	41,994.00		
24	Encourage farmers to establish woodlots	72,375.00		
25	Vulnerability/risk assessment of the Programme	18,000.00		
26	Raise awareness among Group members, Schools	23,419.00		
27	Sensitize group members on various aspects	9,355.00		
28	Conduct community awareness campaigns	11,410.00		
29	Awareness campaign program on family planning	12,465.00		
30	Awareness program on family planning and ANV/PNC	4,200.00		
31	Community level awareness programme on Heat Waves	23,500.00		
32	Staff Monthly Meetings/reviews	30,636.00		
33	Overhead	1,00,671.17	8,14,570.17	8,14,570.17
C General Activity & Management Cost				
	Distribution of Education Kit	18,900.00		
	Contribution to Zamila Taloring Centre	11,161.00		
	Stationary, Postage & Communication	760.00		
	Office Maintenance & Misc. Expenses	1,180.00		
	Travel Field & Out station	1,460.00	33,461.00	33,461.00
D Closing Balances				
a. Cash in hand				
1	General	524.00		
2	ZAMILA TALORING TRAINING CENTRE	447.00		
3	WN -SHE CAN -Eempowering Project	9,001.00	9,972.00	
b. In Saving Bank Account				
1	C.B.I Sudai Ratauli A/C.2338179728 (FC)	1,22,224.26		
2	BOI,Araria Sangram A/C.577610110002457	1,764.79		
3	BOI,Araria Sangram A/C.577610110008948	2,012.75		
4	FCRA SBI A/C. ND-401011/9/01	1,00,652.80	4,26,654.60	2,36,626.60
CARRIED OVER		25,26,334.77	25,26,334.77	25,26,334.77

CARRIED OVER Rs.

Patna
16 September, 2024

In terms of our separate report of even date.

For Ashish Girish & Company

Firm Registration Number: 029299C

Ashish Ranjan

Proprietor

Membership Number: 559836

UDIN: 24559836BKCFC9294

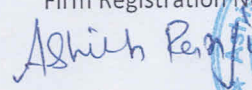


RURAL DEVELOPMENT TRUST (RDT)
VILLAGE- SANGRAM -P.O. TULAPATGANJ, DISTRICT - MADHUBANI (BIHAR) - 847 109

SCHEDULE:-A : FIXED ASSETS

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01.04.2023	ADDITION/ DELETION	BALANCE AS AS ON 31.03.2024	DEPRECIATION FOR THE YEAR	NET BALANCE AS ON 31.03.2024
1	Tailoring Machine	64,231.00	-	64,231.00	-	64,231.00
2	Furniture & Fixture	40,022.00	-	40,022.00	-	40,022.00
3	Education Kit	4,304.00	-	4,304.00	-	4,304.00
4	Cycle	3,335.00	-	3,335.00	-	3,335.00
5	Dari, Chadder & Others	3,000.00	-	3,000.00	-	3,000.00
6	Play Equipments	1,630.00	-	1,630.00	-	1,630.00
7	Medical Equipments	2,106.00	-	2,106.00	-	2,106.00
8	Blanket	2,835.00	-	2,835.00	-	2,835.00
9	Carpet	2,01,422.00	-	2,01,422.00	-	2,01,422.00
10	Other Asset	23,100.00	-	23,100.00	-	23,100.00
FC Contribution -WN-SHE-CAN,Project						
1	Printer- Purchase in Dec.21	12,032.00	-	12,032.00	4,812.80	7,219.20
2	Computer- Purchase in Dec.21	37,120.00	-	37,120.00	14,848.00	22,272.00
3	Digital Camera	29,112.00	-	29,112.00	11,644.80	17,467.20
4	Desktop-02-09-2023	-	31,961.00	31,961.00	6,392.20	25,568.80
5	Laptop HP N Book- Dt-02-09-2023	-	42,180.00	42,180.00	8,436.00	33,744.00
6	SSD 4 TB Ext -02-09-2023	-	10,245.00	10,245.00	2,049.00	8,196.00
7	Motorcycle- Glamour-Dt-05-09-2023	-	1,05,000.00	1,05,000.00	15,750.00	89,250.00
TOTAL		RS. 4,24,249.00	1,89,386.00	6,13,635.00	63,932.80	5,49,702.20

Patna
16 September ,2024

In terms of our separate report of even date.
For Ashish Girish & Company
Chartered Accountants
Firm Registration Number: 029299C


Ashish Ranjan
Membership Number: 559836