CHHOTANAGPUR VIKAS MANCH

DEOKULI, ICHAK

DISTRICT- HAZARIBAG

STATE- JHARKHAND

AUDITOR'S REPORT

FINANCIAL YEAR: 2024-25

VINISH KUMAR & CO.

CHARTERED ACCOUNTANTS

HEAD OFFICE: 2ND Floor, Koushalya Plaza, Opp. Garikhana, Hazaribag, Jharkhand- 825301

INDEPENDENT AUDITOR'S REPORT

To the Members of **CHHOTANAGPUR VIKAS MANCH**

Report on the Financial Statements

We have audited the accompanying financial statements of CHHOTANAGPUR VIKAS MANCH, DEOKULI, ICHAK, HAZARIBAG (JHARKHAND) ("the Trust"), which comprise the Balance Sheet as at March 31, 2025 and Income & Expenditure Account and Receipt & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2025; and

(b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

Report on Other Legal and Regulatory Requirements

We report that:

a. we have obtained all the information & explanations, which to the best of our knowledge & belief were necessary for the purposes of our audit;

b. in our opinion, proper books of account as required by law have been kept by the Trust so far as appears from our examination of those books;

c. the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;

d. in our opinion, the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account comply with the Accounting Standards;

For Vinish Kumar & Co.
Chartered Accountants
Firm's Registration Number: 013401C

Vinish Kumar
Partner
Membership Number: 405925
UDIN : **25405925BMLGUV3864**

Place: Hazaribag
Date : 22.09.2025

CHHOTANAGPUR VIKAS MANCH

DEOKULI, ICHAK, HAZARIBAG (JHARKHAND)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To Opening Balance			By CVM Public & Gurudayal Mahto		
General			Girl School		
Cash in Hand	3469.00		Teachers Salary	3072000.00	
Bank Balance			Non Teaching Staff	408000.00	
SBI -30477082400	1447.90		Vehicle Hiring Charges	600000.00	
SBI -41632554999	0.00		TLM Materials	447800.00	4527800.00
SBI -40091087307	0.00		By TI Program Expenses		1680000.00
HDFC - 50200024032610	1074.10		By TI Program Outstanding Expenses paid		196200.00
BOI-498010100003077	1693.00		By General Expenses		
Axis Bank-921010023230120	290.00		**Training Programme Expenses**		
Indian Bank-20264809498	0.00		Mushroom Training		38500.00
Indian Bank-21897088411	0.00		S.H.G. Training Programme		30084.00
Bandhan Bank-10200008616374	1800.00	9774.00	H.I.V. Aids Awareness Programme		30650.00
			Agriculture Training Programme		27300.00
To Grant from T.I.		2007400.00	Sewing Training Programme		18100.00
To Grant from PHD		1743220.00	Vermicompost Training		50350.00
To Grant from DAO, Hazaribagh		22208039.00	National Day Programme		28040.00
			Gender Equality Programme		39510.00
To Contribution Received from Students			International Women's Day Programme		15000.00
CVM Public School and			Annual Day Programme		32500.00
Gurudyal Mahto Girl School		5219800.00	**Administrative Expenses**		
			Salary Expenses		540000.00
To General Fund			Rent		180000.00
General Public Contribution		209105.00	Postage, Stamp & Telephone		16250.00
			Printing & Stationary		16400.00
			Repairing & Maintanance		35600.00
To Saving Bank Interest		6261.00	Bank Charges		51.92
To Interest on Fixed Deposit		13928.00	Travelling & Conveyance		52490.00
			By Govardhan Project (PHD)		
			Construction of Bio Gas Plant		1628000.00
			By Krishak Pathshala (Grant from DAO)		
			Bank Charges	1093.30	
			TDS on Cash Withdrawals	1771.00	
			Construction Expenses	8810829.00	
			Fruit Cultivation	343600.00	
			HR Salary	2607211.00	
			Purchase of Livestocks	625000.00	
			Labour Charges	568065.00	
			Vegetable Cultivation	850106.00	13807675.30
			By Accrued Interest on Fixed Deposit		13928.00
			By Closing Balance		
			Cash in Hand	3341.00	
			Bank Balance		
			SBI -30477082400	8404790.68	
			SBI -41632554999	0.00	
			HDFC - 50200024032610	1074.10	
			BOI-498010100003077	1739.00	
			Axis Bank-921010023230120	298.00	
			Bandhan Bank-5018002065078	1855.00	
			Bandhan Bank-10200008616374	0.00	8413097.78
		31417527.00			**31417527.00**

PLACE : HAZARIBAG

DATE : 22.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No :405925

CHHOTANAGPUR VIKAS MANCH

DEOKULI, ICHAK, HAZARIBAG (JHARKHAND)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To CVM Public & Gurudayal Mahto Girl School			By Grant from T.I.		2007400.00
Teachers Salary	3072000.00		By Grant from PHD		1743220.00
Non Teaching Staff	408000.00		By Grant from DAO, Hazaribag	22208039.00	
Vehicle Hiring Charges	600000.00		Less : Unspent Grant	8400228.00	13807811.00
TLM Materials	447800.00	4527800.00			
			By Contribution Received from Students		
To TI Program Expenses			CVM Public School & Gurudayal Mahto Girl School		5219800.00
Program Expenses Paid		1680000.00			
To General Expenses			By General Fund		
Training Programme Expenses			General Public Contribution		209105.00
Mushroom Training		38500.00			
S.H.G. Training Programme		30084.00	By Saving Bank Interest		6261.00
H.I.V. Aids Awareness Programme		30650.00	By Interest on Fixed Deposit		13928.00
Agriculture Training Programme		27300.00			
Sewing Training Programme		18100.00			
Vermicompost Training		50350.00			
National Day Programme		28040.00			
Gender Equality Programme		39510.00			
International Women's Day Programme		15000.00			
Annual Day Programme		32500.00			
Administrative Expenses					
Salary Expenses		540000.00			
Rent		180000.00			
Postage, Stamp & Telephone		16250.00			
Printing & Stationary		16400.00			
Repairing & Maintanance		35600.00			
Bank Charges		51.92			
Travelling & Conveyance		52490.00			
To Govardhan Project (PHD)					
Construction of Bio Gas Plant		1628000.00			
To Krishak Pathshala (Grant from DAO)					
Bank Charges	1093.30				
Construction Expenses	8810829.00				
Fruit Cultivation	343600.00				
HR Salary	2607211.00				
Purchase of Livestocks	625000.00				
Labour Charges	568065.00				
Vegetable Cultivation	850106.00	13805904.30			
To Depreciation		124753.03			
To Excess of Income over Expenditure		90241.75			
		23007525.00			23007525.00

PLACE : HAZARIBAG

DATE : 22.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No.:405925

CHHOTANAGPUR VIKAS MANCH

DEOKULI, ICHAK, HAZARIBAG (JHARKHAND)

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			**FIXED ASSETS**		
Opening Balance		1055.00	(As per Annexure) O.B.	1247530.30	
			Less : Depreciation	124753.03	1122777.27
LOAN		150000.00			
			INVESTMENTS		
			FD deposited with PHED	207295.00	
CURRENT LIABILITES			Add: Interest Accrued	13928.00	221223.00
NCPL	894778.00				
JSSWS	659181.00		**CURRENT ASSETS**		
Other Liabilities	251712.98		Cash in Hand	3341.00	
TI Project Liabilities	500.00		Cash at Bank		
TI Project Liabilities CY	44500.00	1850671.98	SBI -30477082400	8404790.68	
			SBI -41632554999	0.00	
UNSPENT GRANT			HDFC - 50200024032610	1074.10	
District Agricultural Office		8400228.00	BOI-498010100003077	1739.00	
			Axis Bank-921010023230120	298.00	
			Bandhan Bank-5018002065078	1855.00	
			Bandhan Bank-10200008616374	0.00	8413097.78
			LOANS & ADVANCES		
			Loan and Advances		407000.00
			TDS Receivable (FY 2024-25)		1771.00
			GENERAL FUND		
			Opening Balance	326327.68	
			Less : Excess of Income over Expenditure	90241.75	236085.93
		10401954.98			10401954.98

PLACE : HAZARIBAG

DATE : 22.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No.:013401C

Vinish Kumar
Partner
Membership No.:405925

CHHOTANAGPUR VIKAS MANCH
DEOKULI, ICHAK, HAZARIBAGH (JHARKHAND)

Details of Fixed Assets Forming Part of Balance sheet for the year ended 31st March 2025

Sl. No.	Particulars	Opening Balance as on 01-04-2024	Addition During the Year	Total	Depreciation	Closing Balance as on 31-03-2025
1	Furniture & Fixture	3,29,480.40		3,29,480.40	32,948.04	2,96,532.36
2	Utensils	28,120.03		28,120.03	2,812.00	25,308.03
3	Sign Board	5,641.68		5,641.68	564.17	5,077.51
4	Gas Stove	6,552.37		6,552.37	655.24	5,897.13
5	Computer	16,923.86		16,923.86	1,692.39	15,231.47
6	Digital Camera	4,709.53		4,709.53	470.95	4,238.58
7	Scooter	362.89		362.89	36.29	326.60
8	Box	17,633.29		17,633.29	1,763.33	15,869.96
9	Chair	16,788.27		16,788.27	1,678.83	15,109.44
10	Pump Set	1,914.41		1,914.41	191.44	1,722.97
11	Electric Equipment	1,02,665.03		1,02,665.03	10,266.50	92,398.53
12	Bed & Acessories	41,161.17		41,161.17	4,116.12	37,045.05
13	Projector Machine	50,603.62		50,603.62	5,060.36	45,543.26
14	Readymade Equipment	61,825.31		61,825.31	6,182.53	55,642.78
15	Sewing Machine	34,597.27		34,597.27	3,459.73	31,137.55
16	Stitching Machine	23,353.39		23,353.39	2,335.34	21,018.05
17	Book Self	9,599.60		9,599.60	959.96	8,639.64
18	Table, computer table	38,720.29		38,720.29	3,872.03	34,848.26
19	Stools	12,595.17		12,595.17	1,259.52	11,335.66
20	Rack	18,109.65		18,109.65	1,810.96	16,298.68
21	Training Equipment	54,973.52		54,973.52	5,497.35	49,476.17
22	Printer	11,115.20		11,115.20	1,111.52	10,003.68
23	Writing Chair	35,259.34		35,259.34	3,525.93	31,733.40
24	Moter-Cycle	30,899.07		30,899.07	3,089.91	27,809.16
25	Cutting Table	31,262.78		31,262.78	3,126.28	28,136.50
26	Car	2,61,667.10		2,61,667.10	26,166.71	2,35,500.39
27	Water Filter	996.06		996.06	99.61	896.46
		12,47,530.30	**-**	**12,47,530.30**	**1,24,753.03**	**11,22,777.27**

PLACE : HAZARIBAG
DATE : 22.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No.:013401C

Vinish Kumar
Partner
Membership No.:405925