

CA R. N. MISHRA & CO.  
CHARTERED ACCOUNTANTS  
507, VARMA CENTRE  
BORING ROAD CROSSING  
PATNA – 800 001  
Mob. NO. 9835216656  
Email : rnmca@rediffmail.com

### **INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of HINDUSTAN VIKAS DAL, ARA (BIHAR) which comprise the Balance Sheet as at March 31<sup>st</sup> 2021, Income & Expenditure Account and Receipt & Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of these financial statements in accordance with the law of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 auditors consider internal control relevant to the Hindustan Vikas Dal, Ara (Bihar) preparation and fair presentation of the financial statement 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 statement.

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 annexed herewith give a true and fair view in conformity with the accounting principles generally accepted in India.

- i. in the case of Balance Sheet of the state of affair of HINDUSTAN VIKAS DAL, ARA (BGIHAR) as at 31<sup>st</sup> March, 2021; and,
- ii. in the case of Income & Expenditure Account of the excess of income over expenditure of the said Institution for the year ended on that date.

**Report on other Matters:**

**We further report that**

- i. we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose to four audit;
- ii. in our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of those books; and,
- iii. the Balance Sheet and Income and Expenditure Accounts dealt with by this report are in agreement with the books of account.

Place : Patna

Dated: 08<sup>th</sup> day of June 2022



For R.N. MISHRA & Co.  
CHARTERED ACCOUNTANTS  
(FRN. 001588C)

  
(CA. R.N. MISHRA)  
PARTNER  
M. No.-080270

UDIN - 22080270AKR@ZD9582



# HINDUSTAN VIKAS DAL

KARAMAN TOLA, ARRAH (BIHAR)

Receipt & Payment Account for the year ended 31st March 2021

Receipts	Amount Rs.	Amount Rs.	Payment	Amount Rs.	Amount Rs.
To opening Balance cash in hand	1683.00		By Meeting Expenses		2100.00
Balance in saving A/C with PNB, Ara	29875.09		By Closing Balance cash in Hand	2083.00	
To Bank interest		31558.09	Balance in saving A/C with PNB, Ara	30825.09	32908.09
To Membership Fees		950.00			
		2500.00			
		35008.09			35008.09

Income and Expenditure Account for the year ended 31st March 2021

Expenditure	Amount Rs.	Income	Amount Rs.
To Meeting Expenses	2100.00	By Membership Fees	2500.00
To Excess of Income our Expenditure	1350.00	By Bank Interest	950.00
	3450.00		3450.00

Balance Sheet  
As at 31 March 2021

Liabilities	Amount Rs.	Assets	Amount Rs.
As per last Balance Sheet	31558.09	Cash in hand	2083.00
Less Excess of expenditure over Income	1350.00	Cash at Bank	30825.09
	32908.09		32908.09

*Rajendra Prasad*  
National Treasurer

*शिवजी/शिवजी*  
General Secretary

*Shambhu Prasad Sharma*  
National President

As per our report of even data  
For R.N. Mishra & Co.  
Chartered Accountant  
FRN-001588C

राष्ट्रीय कोषाध्यक्ष  
हिन्दुस्तान विकास दल

राष्ट्रीय महासचिव  
हिन्दुस्तान विकास दल

Shambhu Prasad Sharma  
National President  
Hindustan Vikas Dal  
Karamantola, Ara- 802301  
Bihar

*R.N. Mishra*  
(CA-R.N. Mishra)  
Partner  
Mem. No.- 80870

Place: Patna  
Date: 08th day of June 2022

Mob.No- 9934871715

UDIN- 22080270AKR0ZD9582