

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of NAUGACHIA JANVIKAS LOK KARYAKRAM (PAN:AAATN4772E), G.B.COLLEGE ROAD, NAUGACHIA, BIHAR [name of the trust or institution] as at 31st March 2020 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us.

In our opinion and to the best of our information, and according to information given to us, the sa accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31st March 2020 and
- (ii) in the case of the Income & Expenditure Account, of the surplus of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto.

PATNA
08.10.2020

FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS



(DINESHWAR PRASAD)
PARTNER
(M.N.075843)

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

| | | | |
|-----|---|----|--------------|
| 1 | Amount of income of the previous year applied to charitable or religious purposes in India during that year | Rs | 3,437,472.46 |
| 2 | Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year | | Nil |
| 3 | Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly /in part only for such purposes. | | Nil |
| 4 | Amount of income eligible for exemption under section 11(1)(c) (Give | | Nil |
| 5 | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | | Nil |
| 6 | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof | | Nil |
| 7 | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof | | No |
| 8 | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year | | |
| (a) | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | | No |
| (b) | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or | | No |
| (c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | | No |

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

| | | | |
|---|--|--|----|
| 1 | Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | | No |
| 2 | Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of | | No |

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- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details
 Hon.to Mukesh Kumar Rs.238000/-
 Hon.to Nawab Sahab Rs.186400/-
 Hon.to M.M.Thakur Rs.150000/-
- 4 Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any
 No
- 5 Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid
 No
- 6 Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received
 No
- 7 Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof
 No
- 8 Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details
 No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

| S.N. | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment | Income from the investment | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|------|---------------------------------|---|---------------------------------|----------------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

PATNA
08.10.2020



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(DINESHWAR PRASAD)
PARTNER

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
BALANCE SHEET AS ON 31ST MARCH 2020

| FUNDS & LIABILITIES | AMOUNT | ASSETS & PROPERTIES | AMOUNT |
|--------------------------------|-------------------|---|-------------------|
| CAPITAL FUND | | FIXED ASSETS (AT COST) | |
| AS PER LAST A/C | 4295277.28 | AS PER SCHEDULE 'A' | |
| LESS :-DEFICIT DURING THE YEAR | 68893.00 | GRANT IN AID RECEIVABLE | 2771399.63 |
| LOAN & LIABILITY | | FROM CHILDLINE INDIA FOUNDATION, MUMBAI | |
| UNSPENT GRANT | | LESS :- RECEIVED DURING THE YEAR | 0.00 |
| | | TDS | 16000.00 |
| | | CLOSING BALANCES | |
| | | CASH IN HAND | 83943.67 |
| | | IN SAVING BANK ACCOUNT | 3244724.72 |
| TOTAL (Rs.) | 6116068.02 | TOTAL (Rs.) | 6116068.02 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith.

PATNA
08.10.2020

UDIN :- 20075843AAAAE05209

FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS



(Signature)
(DINESHWAR PRASAD)
PARTNER

G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
NAUGACHIA JANVIKAS LOK KARYAKRAM

SCHEDULE :- 'A' OF FIXED ASSETS

| PARTICULARS | OPENING BALANCE | ADDITION DURING THE YEAR | DEDUCTION DURING THE YEAR | TOTAL | DEPRECIATION TOTAL AS ON 31.03.2020 |
|--------------------------------|--------------------|--------------------------------|---------------------------------|-------------------|---|
| BUILDING COORD.CENTRE | 176266.10 | - | - | 176266.10 | 8813.00 |
| ALMIRAH | 8100.00 | - | - | 8100.00 | 810.00 |
| AIRCONDITIONER | 299254.00 | - | - | 299254.00 | 29925.00 |
| EQUIPMENTS & FURNITURE | 131227.33 | 2,800.00 | - | 134027.33 | 13403.00 |
| VEHICLES | 743323.00 | - | - | 743323.00 | 74332.00 |
| MOTORCYCLE CYCLE, NAUGACHIA | 78420.20 | - | - | 78420.20 | 7842.00 |
| COMPUTER | 74941.00 | 62,356.00 | - | 137297.00 | 13730.00 |
| PROJECTOR SET WITH LAPTOP | 78815.00 | - | - | 78815.00 | 7882.00 |
| HANDMADE PAPER MACHINE | 992250.00 | - | - | 992250.00 | 99225.00 |
| BANANA FIBRE EXTRACTOR MACHINE | 369288.00 | 0.00 | - | 369288.00 | 36929.00 |
| CAMERA | 0.00 | 52,500.00 | - | 52500.00 | 5250.00 |
| TOTAL (Rs.) | 2951884.63 | 117656.00 | - | 3069540.63 | 298141.00 |
| | | | | | 2771399.63 |



NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| EXPENDITURE TO | AMOUNT | INCOME BY | AMOUNT | AMOUNT |
|--|-----------|--|------------|------------|
| COMMUNITY BASED PROGRAM FOR UNDERSERVED PEOPLE | | GRANT IN AID | | |
| STAFF COST | | FROM BISCHOFLICHES HILFSWERK MISEREOUR e.V. | 2979060.00 | |
| SALARY TO PROJECT DIRECTOR | 150000.00 | SOLIDARITY GROUP OF EUGENDORF AGRAGAMI INDIA | 154658.00 | |
| SALARY TO PROGRAM MANAGER | 100000.00 | SWYAM SIKSHAN PRAYOG | 30750.00 | |
| SALARY TO ACCOUNTANT CUM MIS ASSISTANT | 100000.00 | FROM CHILDLINE INDIA FOUNDATION, MUMBAI | 65000.00 | |
| SALARY TO RURAL ANIMATORS | 192000.00 | BANK INTEREST | 603000.00 | 3832468.00 |
| REMUNERATION TO RESOURCE PERSON | 121100.00 | REVOLVING FUND | | 123913.00 |
| VARIOUS PROJECT ACTIVITIES | | UNSPENT GRANT B/F | | 54000.00 |
| LIVELIHOOD PROGRAMS | | DEFICIT | | 790617.20 |
| ADVANCE CLOTH MAKING | 374600.00 | CARRIED OVER TO BALANCE SHEET | | 688993.00 |
| BIO-SAND WATER FILTER MAKING | 37470.00 | | | |
| JUTE BAG MAKING | 90160.00 | | | |
| VERMIN COMPOST TRAINING | 85610.00 | | | |
| AGRICULTURE PROMOTION PROGRAMS | | | | |
| VEGETABLE GARDENING | 60290.00 | | | |
| DISASTER RISK REDUCTION | 174400.00 | | | |
| INNOVATIVE ADAPTED TECHNOLOGIES (SOLAR LAMP) | | | | |
| HEALTH & OVERALL VILLAGE DEVELOPMENT | 14280.00 | | | |
| PROJECT ADMINISTRATION | | | | |
| AUDIT | 35100.00 | | | |
| OFFICE RELATED EXPENDITURE | 71186.00 | | | |
| TRAVEL EXPENDITURE | 145302.00 | | | |
| MOBILITY | 64930.00 | | | |
| ADULT EDUCATION CENTRE, AWARENESS & TRAINING | | | | |
| HONORARIUM TO ONE PROJECT COORDINATOR | 48000.00 | | | |
| HONORARIUM TO INSTRUCTORS | 81600.00 | | | |
| AWARENESS ON LITERACY AND WOMEN EMPOWER | 16500.00 | | | |
| TEACHING & LEARNING MATERIALS | 40632.00 | | | |
| VOCATIONAL TRAINING OF BANANA FIBER PRODUCT | 25000.00 | | | |
| AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS | 51000.00 | | | |
| HONORARIUM TO INSTRUCTORS | 12000.00 | | | |
| TEACHING & LEARNING MATERIALS | 7500.00 | | | |
| DRR PROJECT SSP, MUMBAI | | | | |
| AGRICULTURAL BASED SKILL DEVELOPMENT | 7500.00 | | | |
| CAPACITY BUILDING OF WOMEN LED DTf | 30000.00 | | | |
| COMMUNITY RESILIENCE FUND | 20000.00 | | | |
| COORDINATION | 65000.00 | | | |
| H.O EXPENSES | | | | |
| ELECTRICITY | 5500.00 | | | |
| SALARY | 6000.00 | | | |
| INSURANCE | 2848.00 | | | |
| BANK CHARGES | 586.46 | | | |
| AUDIT FEE | 10000.00 | | | |
| | | | 24934.46 | |

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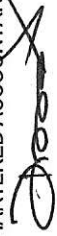


| | | | |
|---|--|------------|------------|
| " | FICCI-MA BANANA FIBRE PROJECT | | |
| | FIBER MACHINE FOUNDATION AND SHED | 160000.00 | |
| | NURTURING BANANA FARMERS ASSOCIATION | 60000.00 | |
| | ORIENTATION OF THE BPL WOMEN | 50000.00 | |
| | ORIENTATION ON PRODUCTION OF VERMIN COMPO; | 50000.00 | |
| | TRAINING ON PRODUCTION OF VARIOUS ARTICLES USING | | |
| | BANANA FIBRE | 29256.00 | |
| | CAPACITY BUILDING OF PROJECT TEAM & VOLUNTE | 50586.00 | |
| | TRAINING OF MANAGERIAL STAFF MEMBERS | 80000.00 | |
| | PROJECT MANAGERIAL EXPENSES | 36800.00 | 516642.00 |
| " | CHILDLINE PROJECT (1098) | | |
| " | <u>RECURRING EXPENSES</u> | | |
| " | HONORARIUM | | |
| | SUB CENTRE HEAD | 90000.00 | |
| | TEAM MEMBER | 288000.00 | 378000.00 |
| | <u>CLIENT RELATED EXPENSES</u> | | |
| | SHELTER | 29460.00 | |
| | RESTORATION | 35185.00 | |
| | NUTRITION | 10355.00 | 75000.00 |
| | <u>ADMINISTRATIVE EXPENSES</u> | | |
| | ACCOUNTANT SALARY | 14400.00 | |
| | COMPUTER MAINTENANCE | 1200.00 | |
| | COMMUNICATION | 3600.00 | |
| | MISCELLANEOUS | 6160.00 | |
| | OUTREACH AWARENESS | 5400.00 | |
| | POSTAGE | 940.00 | |
| | RENT/OFFICE MAINTENANCE | 14400.00 | |
| | STAFF WELFARE | 3000.00 | |
| | STATIONERY | 2400.00 | |
| | TRAINING/ORIENTATION/OTHER PROGRAMME | 11600.00 | |
| | TRAVEL/CONVEYANCE | 8400.00 | |
| | AUDIT FEE | 3500.00 | 75000.00 |
| | <u>DISTRICT LEVEL FACILITATION COST</u> | | |
| | NEED ASSESSMENT | 11727.00 | |
| | MEETING | 54473.00 | |
| | TRAVEL | 8800.00 | 75000.00 |
| " | REVOLVING FUND | | 15000.00 |
| " | FAMILY PLANNING AWARENESS CAMP | | |
| | FAMILY PLANNING AWARENESS CAMP | 25000.00 | 30750.00 |
| | LOCAL TRAVEL, CORDINATION & MISC.EXPS. | 5750.00 | 288141.00 |
| " | DEPRECIATION | | |
| " | UNSPENT GRANT | | 122183.74 |
| | TOTAL (Rs.) | 4869891.20 | 4869891.20 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith.

PATNA

08.10.2020

FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(DINESHWAR PRASAD)
PARTNER


NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|---|------------|--|-----------|
| TO | | BY | |
| <u>OPENING BALANCE</u> | 132927.67 | <u>COMMUNITY BASED PROGRAM FOR</u> | |
| CASH IN HAND | | <u>UNDERSERVED PEOPLE</u> | |
| CASH AT BANK | 2387582.18 | <u>NON RECURRENT EXPENDITURE</u> | |
| IN SAVING BANK ACCOUNT | | CAMERA | 52500.00 |
| <u>GRANT IN AID</u> | | LAPTOP | 38150.00 |
| FROM BISCHOFILICHES HILFSWERK | 2979060.00 | LASER PRINTER | 24206.00 |
| MISEREOR e.V. | 154658.00 | <u>STAFF COST</u> | |
| SOLIDARITY GROUP OF EUGENDORF | 30750.00 | SALARY TO PROJECT DIRECTOR | 150000.00 |
| AGRAGAMI INDIA | 65000.00 | SALARY TO PROGRAM MANAGER | 100000.00 |
| SWYAM SIKSHAN PRAYOG | 603000.00 | SALARY TO ACCOUNTANT CUM MIS ASSISTANT | 100000.00 |
| FROM CHILDLINE INDIA FOUNDATION, MUMBAI | | SALARY TO RURAL ANIMATORS | 192000.00 |
| REVOLVING FUND | | REMUNERATION TO RESOURCE PERSON | 121100.00 |
| BANK INTEREST | | <u>VARIOUS PROJECT ACTIVITIES</u> | |
| <u>GRANT IN AID RECEIVABLE</u> | | <u>LIVLHOOD PROGRAMS</u> | |
| FROM CHILDLINE INDIA FOUNDATION, MUMBAI | 301500.00 | ADVANCE CLOTH MAKING | 374600.00 |
| | | BIO-SAND WATER FILTER MAKING | 37470.00 |
| | | JUTE BAG MAKING | 90160.00 |
| | | VERMIN COMPOST TRAINING | 85610.00 |
| | | <u>AGRICULTURE PROMOTION PROGRAMS</u> | |
| | | VEGETABLE GARDENING | 60290.00 |
| | | <u>DISASTER RISK REDUCTION</u> | |
| | | INNOVATIVE ADAPTED TECHNOLOGIES (SOLAR LAMP) | 60290.00 |
| | | HEALTH & OVERALL VILLAGE DEVELOPMENT | 174400.00 |
| | | <u>PROJECT ADMINISTRATION</u> | 14280.00 |
| | | AUDIT | 4080.00 |
| | | OFFICE RELATED EXPENDITURE | 35100.00 |
| | | TRAVEL EXPENDITURE | 71186.00 |
| | | MOBILITY | 145302.00 |
| | | <u>ADULT EDUCATION CENTRE, AWARENESS</u> | 64930.00 |
| | | <u>& TRAINING</u> | |
| | | HONORARIUM TO ONE PROJECT COORDINATOR | 48000.00 |
| | | HONORARIUM TO INSTRUCTORS | 81600.00 |
| | | AWARENESS ON LITERACY AND WOMEN EMPOWERMENT | 16500.00 |
| | | TEACHING & LEARNING MATERIALS | 40632.00 |
| | | VOCATIONAL TRAINING OF BANANA FIBER PRODUCTS | 25009.00 |
| | | AWARENESS ON EDUCATION AND LITERACY FOR | 211732.00 |
| | | CHILDREN AND WOMEN FOR THE POORS | |
| | | HONORARIUM TO INSTRUCTORS | 51000.00 |
| | | TEACHING & LEARNING MATERIALS | 12000.00 |
| | | <u>DRR PROJECT SSP- MUMBAI</u> | |
| | | AGRICULTURAL BASED SKILL DEVELOPMENT | 7500.00 |
| | | CAPACITY BUILDING OF WOMEN LED DTF | 7500.00 |
| | | COMMUNITY RESILIENCE FUND | 30000.00 |
| | | COORDINATION | 20000.00 |
| | | <u>H.O EXPENSES</u> | |
| | | ELECTRICITY | 5500.00 |
| | | SALARY | 6000.00 |
| | | INSURANCE | 2848.00 |
| | | BANK CHARGES | 586.46 |
| | | AUDIT FEE | 10000.00 |
| | | | 24934.46 |



| | | | |
|---|--|---|---|
| " | FICCI-MA BANANA FIBRE PROJECT FIBER MACHINE FOUNDATION AND SHED NURTURING BANANA FARMERS ASSOCIATION ORIENTATION OF THE BPL WOMEN ORIENTATION ON PRODUCTION OF VERMIN COMPOST TRAINING ON PRODUCTION OF VARIOUS ARTICLES USING BANANA FIBRE CAPACITY BUILDING OF PROJECT TEAM & VOLUNTEERS TRAINING OF MANAGERIAL STAFF MEMBERS PROJECT MANAGERIAL EXPENSES CHILDLINE PROJECT (1098) RECURRING EXPENSES HONORARIUM SUB CENTRE HEAD TEAM MEMBER CLIENT RELATED EXPENSES SHELTER RESTORATION NUTRITION ADMINISTRATIVE EXPENSES ACCOUNTANT SALARY COMPUTER MAINTENANCE COMMUNICATION MISCELLANEOUS OUTREACH AWARENESS POSTAGE RENT/OFFICE MAINTENANCE STAFF WELFARE STATIONERY TRAINING/ORIENTATION/OTHER PROGRAMME TRAVEL/CONVEYANCE DISTRICT LEVEL FACILITATION COST NEED ASSESSMENT MEETING TRAVEL REVOLVING FUND FAMILY PLANNING AWARENESS CAMP FAMILY PLANNING AWARENESS CAMP LOCAL TRAVEL, CORDINATION & MISC.EXPS. FAN PURCHASE OUTSTANDING LIABILITY CLOSING BALANCE CASH IN HAND CASH AT BANK IN SAVING BANK ACCOUNT | 160000.00 60000.00 50000.00 50000.00 29256.00 50586.00 80000.00 36800.00 90000.00 288000.00 29460.00 35185.00 10355.00 14400.00 1200.00 3600.00 6160.00 5400.00 940.00 14400.00 3000.00 2400.00 11600.00 8400.00 11727.00 54473.00 8800.00 25000.00 5750.00 83943.67 | 516642.00 378000.00 75000.00 71500.00 75000.00 15000.00 30750.00 2800.00 39000.00 |
| " | TOTAL (Rs.) | 3244724.72 | 3328668.39 |
| " | TOTAL (Rs.) | 6832390.85 | 6832390.85 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith.

PATNA
08.10.2020FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(Signature)
(DINESHWAR PRASAD)
PARTNER

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
SCHEDULE 'B':- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020

1 Significant Accounting Policies:

a. **BASIS OF ACCOUNTING:**

The Institution prepares its accounts on accrual basis in accordance with generally accepted accounting principles.

b. **FIXED ASSETS:**

Fixed Assets are valued at cost which includes all related expenses incidental to acquisition and installation.

c. **DEPRECIATION:**

Depreciation on fixed assets has been provided at the rate decided by the Management.


2. NOTES OF ACCOUNTS :-

- a) Expenditure supported by Internal Vouchers are certified by the management as bonafide programme expenditure.

PATNA
08.10.2020



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS


(DINESHWAR PRASAD)
PARTNER
(M.N.075843)

D.Prasad & Associates

Chartered Accountants

1/47, Vivekanand Marg (Last Plot)
In front of Giriraj Apartment
North S. K. Puri, Patna - 800 013
Email: dprasadca@gmail.com
carajanpatna@gmail.com
Mob. : 9431020910, 7004617186,
9431020909 • Tel. : 0612 - 2576350

(Certificate to be given by Chartered Accountant)

We have audited the account of NAUGACHIA JAN VIKAS LOK KARYAKRAM, G.B.COLLEGE ROAD, NAUGACHIA, BIHAR, REG.NO.519/86-87(BIHAR) Pincode 853204 (Name of association and its including State and pin code, if registered society, its registration number and State of registration) for the financial year ending the 31st March 2020 and examined all relevant books and voucher and certify that according to the audited accounts:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 313975.20
- (ii) foreign contribution of /worth Rs. 3198718.00 was received by the Association during the financial year 2019-2020;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 23852.00 was received by the Association during the financial year 2019-2020.
- (iv) the balance of unutilised foreign contribution with the association at the end of the financial year 31.03.2020 was Rs. 1261183.74
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

PATNA
08.10.2020



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(DINESHWAR PRASAD)
PARTNER
(M.N.075843)

Signature of Chartered Accountant with seal
address and Registration number

1/47, VIVEKANAND MARG
NORTH S.K.PURI
PATNA-13

AUDITORS' REPORT

- 1 We have examined the Balance Sheet of NAUGACHIA JAN VIKAS LOK KARYAKRAM, G.B.COLLEGE ROAD, NAUGACHIA, BIHAR, REG.NO.519/86-87(BIHAR), PATNA (FCRA ACCOUNT) as at 31st March, 2020 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2 We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 4 We further report that :-
- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit
- (b) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
- (c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required, and give a true and fair view :-
- (i) In the case of Balance Sheet of the state of affairs as at 31st March, 2020 and
- (ii) In the case of Income and Expenditure Account of the Surplus for the year ended on that date.

PATNA
08.10.2020



FOR D.PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(DINESHWAR PRASAD)
PARTNER
M.N.075843

NAUGACHIA JANVIKAS LOK KARYAKRAM
 G.B. COLLEGE ROAD, NAUGACHIA, BIHAR
 ACCOUNT OF FOREIGN CONTRIBUTION
 BALANCE SHEET AS ON 31ST MARCH 2020

| FUNDS & LIABILITIES | AMOUNT | ASSETS & PROPERTIES | AMOUNT |
|------------------------|-------------------|-------------------------------|-------------------|
| CAPITAL FUND | | FIXED ASSETS (AT COST) | |
| AS PER LAST A/C | 3758260.53 | AS PER SCHEDULE 'A' | |
| ADD :- DURING THE YEAR | 114856.00 | CLOSING BALANCES | |
| UNSPENT BALANCE | | CASH IN HAND | 52769.02 |
| | | CASH AT BANK | 1208414.72 |
| TOTAL (Rs.) | 5094300.27 | TOTAL (Rs.) | 5094300.27 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.

PATNA
 08.10.2020

(UDIN 20075843AAAAAEN5627)

FOR D. PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS



(DINESHWAR PRASAD)
 PARTNER
 (M.N.075843)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|------------|---|------------|
| TO COMMUNITY BASED PROGRAM FOR UNDERSERVED PEOPLE | | BY GRANT IN AID | |
| STAFF COST | | FROM BISCHOFliches HIILFSWERK MISEREOR e.V. | 2979060.00 |
| SALARY TO PROJECT DIRECTOR | 150000.00 | SOLIDARITY GROUP OF EUGENDORF | 154658.00 |
| SALARY TO PROGRAM MANAGER | 100000.00 | SWYAM SIKSHAN PRAYOG | 65000.00 |
| SALARY TO ACCOUNTANT CUM MIS ASSISTANT | 100000.00 | " | |
| SALARY TO RURAL ANIMATORS | 192000.00 | " | |
| REMUNERATION TO RESOURCE PERSON | 121100.00 | UNSPENT GRANT | 3198718.00 |
| VARIOUS PROJECT ACTIVITIES | | | 23852.00 |
| LIVLHOOD PROGRAMS | | | 273975.20 |
| ADVANCE CLOTH MAKING | 374600.00 | | |
| BIO-SAND WATER FILTER MAKING | 37470.00 | | |
| JUTE BAG MAKING | 90160.00 | | |
| VERMIN COMPOST TRAINING | 85610.00 | | |
| AGRICULTURE PROMOTION PROGRAMS | | | |
| VEGETABLE GARDENING | 60290.00 | | |
| DISASTER RISK REDUCTION | | | |
| INNOVATIVE ADAPTED TECHNOLOGIES (SOLAR LAMP) | | | |
| HEALTH & OVERALL VILLAGE DEVELOPMENT | | | |
| PROJECT ADMINISTRATION | | | |
| AUDIT | 35100.00 | | |
| OFFICE RELATED EXPENDITURE | 71186.00 | | |
| TRAVEL EXPENDITURE | 145302.00 | | |
| MOBILITY | 64930.00 | | |
| ADULT EDUCATION CENTRE. AWARENESS & TRAINING | | | |
| HONORARIUM TO ONE PROJECT COORDINATOR | 48000.00 | | |
| HONORARIUM TO INSTRUCTORS | 81600.00 | | |
| AWARENESS ON LITERACY AND WOMEN EMPOWER | 16500.00 | | |
| TEACHING & LEARNING MATERIALS | 40632.00 | | |
| VOCATIONAL TRAINING OF BANANA FIBER PRODUCT | 25000.00 | | |
| AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS | | | |
| HONORARIUM TO INSTRUCTORS | 51000.00 | | |
| TEACHING & LEARNING MATERIALS | 12000.00 | | |
| DRR PROJECT SSP, MUMBAI | | | |
| AGRICULTURAL BASED SKILL DEVELOPMENT | 7500.00 | | |
| CAPACITY BUILDING OF WOMEN LED DTF | 7500.00 | | |
| COMMUNITY RESILIENCE FUND | 30000.00 | | |
| COORDINATION | 20000.00 | | |
| BANK CHARGES | | | |
| AMOUNT OF CAPITAL EXPENDITURE TRANSFERRED TO CAPITAL FUND | | | |
| UNSPENT BALANCE C/F | | | |
| | 663100.00 | | |
| | 587840.00 | | |
| | 60290.00 | | |
| | 174400.00 | | |
| | 14280.00 | | |
| | 4080.00 | | |
| | 316518.00 | | |
| | 211732.00 | | |
| | 63000.00 | | |
| | 65000.00 | | |
| | 265.46 | | |
| | 114856.00 | | |
| | 1221183.74 | | |
| | 3496545.20 | | |
| | | | 3496545.20 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.
 PATNA
 08.10.2020

FOR D. PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS



(Signature)

(DINESHWAR PRASAD)
 PARTNER
 (M.N.075843)

NAUGACHIA JANVIKAM LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
ACCOUNT OF FOREIGN CONTRIBUTION

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| TO | RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|-------------------------------|------------|------------|--|-----------|
| OPENING STOCK | | | COMMUNITY BASED PROGRAM FOR UNDERSERVED PEOPLE | |
| CASH IN HAND | 66461.02 | | NON RECURRENT EXPENDITURE | |
| CASH AT BANK | 247514.18 | 313975.20 | CAMERA | 52500.00 |
| GRANT IN AID | | | LAPTOP | 38150.00 |
| FROM BISCHOFliches HILFSWERK | 2979060.00 | | LASER PRINTER | 24206.00 |
| MISEREOR e.V. | 154858.00 | | STAFF COST | |
| SOLIDARITY GROUP OF EUGENDORF | 65000.00 | 3198718.00 | SALARY TO PROJECT DIRECTOR | 150000.00 |
| SWYAM SIKSHAN PRAYOG | | 23852.00 | SALARY TO PROGRAM MANAGER | 100000.00 |
| BANK INTEREST | | | SALARY TO ACCOUNTANT CUM MIS ASSISTANT | 100000.00 |
| | | | SALARY TO RURAL ANIMATORS | 192000.00 |
| | | | REMUNERATION TO RESOURCE PERSON | 121100.00 |
| | | | VARIOUS PROJECT ACTIVITIES | |
| | | | LIVLHOOD PROGRAMS | |
| | | | ADVANCE CLOTH MAKING | 374600.00 |
| | | | BIO-SAND WATER FILTER MAKING | 37470.00 |
| | | | JUTE BAG MAKING | 90160.00 |
| | | | VERMIN COMPOST TRAINING | 85610.00 |
| | | | AGRICULTURE PROMOTION PROGRAMS | |
| | | | VEGETABLE GARDENING | 60290.00 |
| | | | DISASTER RISK REDUCTION | |
| | | | INNOVATIVE ADAPTED TECHNOLOGIES (SOLAR LAMP) | 60290.00 |
| | | | HEALTH & OVERALL VILLAGE DEVELOPMENT | 174400.00 |
| | | | PROJECT ADMINISTRATION | 14280.00 |
| | | | AUDIT | 4080.00 |
| | | | OFFICE RELATED EXPENDITURE | 35100.00 |
| | | | TRAVEL EXPENDITURE | 71186.00 |
| | | | MOBILITY | 145302.00 |
| | | | ADULT EDUCATION CENTRE, AWARENESS & TRAINING | 64930.00 |
| | | | HONORARIUM TO ONE PROJECT COORDINATOR | 316518.00 |
| | | | HONORARIUM TO INSTRUCTORS | |
| | | | AWARENESS ON LITERACY AND WOMEN EMPOWERMENT | 48000.00 |
| | | | TEACHING & LEARNING MATERIALS | 81600.00 |
| | | | VOCATIONAL TRAINING OF BANANA FIBER PRODUCTS | 16500.00 |
| | | | AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS | 40632.00 |
| | | | HONORARIUM TO INSTRUCTORS | 25000.00 |
| | | | TEACHING & LEARNING MATERIALS | |
| | | | | 51000.00 |
| | | | | 12000.00 |
| | | | | 63000.00 |



| | | |
|-------------|--------------------------------------|-------------|
| | | |
| TOTAL (Rs.) | 3536545.20 | TOTAL (Rs.) |
| " | DRR PROJECT SSP, MUMBAI | 7500.00 |
| " | AGRICULTURAL BASED SKILL DEVELOPMENT | 7500.00 |
| " | CAPACITY BUILDING OF WOMEN LED DTF | 30000.00 |
| " | COMMUNITY RESILIENCE FUND | 20000.00 |
| " | COORDINATION | |
| " | BANK CHARGES | 52769.02 |
| " | CLOSING BALANCE | 1208414.72 |
| " | CASH | |
| " | BANK | |
| | | 65000.00 |
| | | 265.46 |
| | | 1261183.74 |
| | | 3536545.20 |

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith.
 PATNA
 08.10.2020



FOR D. PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS

(Signature)

(DINESHWAR PRASAD)
 PARTNER
 (M.N.075843)