

# *D. Prasad & Associates*

*Chartered Accountants*

1/47, Vivekanand Marg (Last Plot)  
In front of Giriraj Apartment  
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## **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 2021 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-

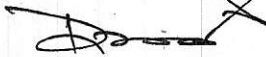
- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31st March 2021 and
- (ii) in the case of the Income & Expenditure Account, of the surplus of its accounting year ending on 31st March 2021.

The prescribed particulars are annexed hereto.

PATNA  
30.11.2021



**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	₹ 55,07,179.00
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.	₹ 5,33,446.00
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	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.191750/-  
 Hon.to Nawab Sahab Rs.219650/-  
 Hon.to M.M.Thakur Rs.180000/-
- 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  
 30.11.2021



FOR D. PRASAD & ASSOCIATES  
 CHARTERED ACCOUNTANTS

(DINESHWAR PRASAD)  
 PARTNER

NAUGACHIA JANVIKAS LOK KARYAKRAM  
 G.B.COLLEGE ROAD, NAUGACHIA, BIHAR  
 BALANCE SHEET AS ON 31ST MARCH 2021

FUNDS & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS (AT COST)</b>	
AS PER LAST A/C	4226384.28	AS PER SCHEDULE 'A'	2673943.63
LESS :- DEFICIT DURING THE YEAR	<u>91964.00</u>	GRANT IN AID RECEIVABLE	424106.00
<b>LOAN &amp; LIABILITY</b>		FROM CHILDLINE INDIA FOUNDATION, MUMBAI	16500.00
<b>UNSPENT GRANT</b>		TDS	
		<b>CLOSING BALANCES</b>	
		CASH IN HAND	145723.67
		IN SAVING BANK ACCOUNT	<u>2647890.23</u>
<b>TOTAL (Rs.)</b>	<b>5908163.53</b>	<b>TOTAL (Rs.)</b>	<b>5908163.53</b>

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

PATNA  
 30.11.2021



FOR D. PRASAD & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 0 (DINESHWAR PRASAD)  
 PARTNER

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

SCHEDULE 'A' OF FIXED ASSETS

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	TOTAL	DEPRECIAT	TOTAL AS ON 31.03.2021
BUILDING COORD.CENTRE	167453.10	-	-	167453.10	8373.00	159080.10
ALMIRAH	7290.00	-	-	7290.00	729.00	6561.00
AIRCONDITIONER	269329.00	-	-	269329.00	26933.00	242396.00
EQUIPMENTS & FURNITURE	120624.33	-	-	120624.33	12062.00	108562.33
VEHICLES	668991.00	-	-	668991.00	66899.00	602092.00
MOTORCYCLE CYCLE, NAUGACHIA	70578.20	138146.00	-	208724.20	20872.00	187852.20
COMPUTER	123567.00	52200.00	-	175767.00	17577.00	158190.00
PROJECTOR SET WITH LAPTOP	70933.00	-	-	70933.00	7093.00	63840.00
HANDMADE PAPER MACHINE	893025.00	-	-	893025.00	89303.00	803722.00
BANANA FIBRE EXTRACTOR MACHINE	332359.00	0.00	-	332359.00	33236.00	299123.00
CAMERA	47250.00	-	-	47250.00	4725.00	42525.00
TOTAL (Rs.)	2771399.63	190346.00	-	2961745.63	287802.00	2673943.63



**NAUGACHIA JANVIKAS LOK KARYAKRAM**  
**G.B.COLLEGE ROAD, NAUGACHIA, BIHAR**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO <u>COMMUNITY BASED PROGRAM FOR UNDER SERVED POPULATION</u>			
" <u>STAFF COST</u>			
SALARY TO PROJECT DIRECTOR	180000.00	GRANT IN AID	3314205.00
SALARY TO PROGRAM MANAGER	128000.00	FROM BISCHOFliches HILFSWERK MISEREOR e.v.	332758.00
SALARY TO ACCOUNTANT CUM MIS ASSISTANT	128000.00	SOLIDARITY GROUP OF EUGENDORF SWYAM SIKSHAN PRAYOG	130000.00
SALARY TO RURAL ANIMATORS	315200.00	FROM CHILDLINE INDIA FOUNDATION, MUMBAI	652918.00
HONORARIUM TO TRAINERS	204700.00	REVOLVING FUND	4429881.00
<u>VARIOUS PROJECT ACTIVITIES</u>		"	45000.00
<u>DRR COVID -19 RELIEF</u>		"	135638.00
<u>VARIOUS LIVLIHOOD PROGRAMS</u>		"	6000.00
ADVANCE CLOTH MAKING	212635.00	"	424106.00
BIO-SAND WATER FILTER MAKING	31600.00	"	1221183.74
VERMIN COMPOST MAKING TRAINING	46000.00	"	91964.00
SANITARY NAPKIN MAKING	28300.00	DEFICIT	
<u>AGRICULTURE PROMOTION PROGRAMS</u>		CARRIED OVER TO BALANCE SHEET	
BANANA FARMING	48000.00		
VEGETABLE GARDENING	74000.00		
<u>HEALTH AND OVERALL VILLAGE DEVELOPMENT</u>			
HEALTH COVID-19 RELIEF	135800.00		
HEALTH AWARENESS	241794.00		
TRAINING OF CBO	364250.00		
<u>DRR-CAPACITY BUILDUP FOR DMCS</u>			
BLOCK LEVEL ADVOCACY	741844.00		
PROJECT IMPACT MONITORING	37950.00		
<u>PROJECT ADMINISTRATION</u>			
AUDIT	35100.00		
OFFICE RELATED EXPENDITURE	65329.00		
TRAVEL EXPENDITURE	204000.00		
MOBILITY	78032.00		
PROCESS DOCUMENTATION	2000.00		
<u>AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS</u>			
HONORARIUM TO INSTRUCTORS	51000.00		
TEACHING & LEARNING MATERIALS	24000.00		
TRAVEL TO CENTRE SUPERVISOR	2000.00		
AUDITING	6000.00		
	83000.00		

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"	<u>DRR PROJECT SSP, MUMBAI</u>		
	AGRICULTURAL BASED SKILL DEVELOPMENT	15000.00	
	CAPACITY BUILDING OF WOMEN LED DTF	25000.00	
	COMMUNITY RESILIENCE FUND	60000.00	
	COORDINATION	30000.00	130000.00
"	BANK CHARGES		868.49
"	<u>H.O.ACTIVITY EXPENSES</u>		
	TEACHING & LEARNING MATERIALS	25000.00	
	TRAINING FOR VOLUNTEERS	15000.00	
	TRAVEL EXPENSES TO PARTICIPANTS	10000.00	50000.00
"	<u>CHILDLINE PROJECT UNDER INTEGRATED CHILD PROTECTION SCHEME (SUBCENTRE NAUGACHIA)</u>		
	<u>RECURRING EXPENDITURE</u>		
	1.HONORARIUM	90000.00	
	SUB CENTRE HEAD	288000.00	378000.00
	TEAM MEMBERS		
	2.CLIENT RELATED ACTIVITIES		
	COVID-19	69529.00	
	NUTRITION	5471.00	75000.00
	3.ADMINISTRATIVE EXPENSES	14400.00	
	RENT & OFFICE MAINTENANCE	3600.00	
	COMMUNICATION	1850.00	
	COMPUTER MAINTENANCE	5577.00	
	STATIONERY	1590.00	
	TRAINING/ORIENTATION	10466.00	
	OUTREACH PROGRAMME	5809.00	
	MISC.EXPENSES	8704.00	
	TRAVEL/CONVEYANCE	2104.00	
	POSTAGE	14400.00	
	ACCOUNTANT SALARY	3000.00	
	STAFF WELFARE	3500.00	75000.00
	AUDIT FEE		
	4. DISTRICT LEVEL FACILITATION	2750.00	
	NEED ASSESSMENT	10454.00	
	MEETING	10000.00	
	SENETIZER	51796.00	75000.00
	TRAVEL		464.00
"	BANK CHARGES		49918.00
"	GRANT REFUND TO CIF		



	TOTAL (Rs.)	TOTAL (Rs.)	TOTAL (Rs.)
" CHILDLINE PROJECT UNDER INTEGRATED CHILD PROTECTION SCHEME (COLLAB KHAGARIA)			
" <u>RECURRING EXPENDITURE</u>			
1.HONORARIUM	170322.00		
TEAM MEMBERS	49677.00		
CENTRE COORDINATOR	28387.00		
PART TIME COUNSELLOR	21290.00	269676.00	
VOLUNTEER			
2.CLIENT RELATED ACTIVITIES			
MEDICAL	5000.00		
NUTRITION	39250.00		
SHELTER	4700.00		
RESTORATION	9380.00		
TA & CONVEYANCE	42100.00	100430.00	
3.ADMINISTRATIVE EXPENSES			
RENT & OFFICE MAINTENANCE	8000.00		
COMMUNICATION	1791.00		
COMPUTER MAINTENANCE	900.00		
STATIONERY	5566.00		
TRAINING/ORIENTATION	9690.00		
MISC.EXPENSES	1923.00		
AWARENESS MATERIALS	9660.00		
OPEN HOUSE	1900.00		
SENETIZER	2700.00		
POSTAGE	500.00		
ACCOUNTANT SALARY	8870.00	54000.00	
AUDIT FEE	2500.00	207.00	
BANK CHARGES			
H.O EXPENSES			
REPORTING AND DRAFTINGS	18000.00		
MISCELLANEOUS	960.00		
PROFESSIONAL CHARGES	24000.00		
BANK CHARGES	410.00	43370.00	
DEPRECIATION		287802.00	
<u>UNSPENT GRANT</u>		749137.25	
"	TOTAL (Rs.)	6353772.74	TOTAL (Rs.)
"			6353772.74

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

PATNA

30.11.2021

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 2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO <u>OPENING BALANCE</u>	83943.67	BY <u>COMMUNITY BASED PROGRAM FOR UNDER SERVED POPULATION</u>	
CASH IN HAND		<u>STAFF COST</u>	180000.00
CASH AT BANK		SALARY TO PROJECT DIRECTOR	128000.00
IN SAVING BANK ACCOUNT	<u>3244724.72</u>	SALARY TO PROGRAM MANAGER	128000.00
<u>GRANT IN AID</u>		SALARY TO ACCOUNTANT CUM MIS ASSISTANT	315200.00
FROM BISCHOF LICHES HIILFSWERK	3314205.00	SALARY TO RURAL ANIMATORS	<u>204700.00</u>
MISEREOUR e.V.	332758.00	HONORARIUM TO TRAINERS	955900.00
SOLIDARITY GROUP OF EUGENDORF	130000.00	<u>VARIOUS PROJECT ACTIVITIES</u>	
SWYAM SIKSHAN PRAYOG	<u>652918.00</u>	DRR COVID -19 RELIEF	1345200.00
FROM CHILDLINE INDIA FOUNDATION, MUMBAI		<u>VARIOUS LIVLIHOOD PROGRAMS</u>	
REVOLVING FUND		ADVANCE CLOTH MAKING	212635.00
BANK INTEREST		BIO-SAND WATER FILTER MAKING	31600.00
MISCELLANEOUS RECEIPTS		VERMIN COMPOST MAKING TRAINING	46000.00
		SANITARY NAPKIN MAKING	<u>28300.00</u>
		<u>AGRICULTURE PROMOTION PROGRAMS</u>	318535.00
		BANANA FARMING	48000.00
		VEGETABLE GARDENING	<u>74000.00</u>
		HEALTH AND OVERALL VILLAGE DEVELOPMENT	
		HEALTH COVID-19 RELIEF	135800.00
		HEALTH AWARENESS	241794.00
		TRAINING OF CBO	<u>364250.00</u>
		DRR-CAPACITY BUILDUP FOR DMCS	741844.00
		BLOCK LEVEL ADVOCACY	37950.00
		PROJECT IMPACT MONITORING	11010.00
		<u>PROJECT ADMINISTRATION</u>	15000.00
		AUDIT	
		OFFICE RELATED EXPENDITURE	35100.00
		TRAVEL EXPENDITURE	65329.00
		MOBILITY	204000.00
		PROCESS DOCUMENTATION	78032.00
		AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS	<u>2000.00</u>
		HONORARIUM TO INSTRUCTORS	384461.00
		TEACHING & LEARNING MATERIALS	
		TRAVEL TO CENTRE SUPERVISOR	51000.00
		AUDITING	24000.00
			2000.00
			<u>6000.00</u>
			83000.00

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"	DRR PROJECT SSP, MUMBAI	15000.00	130000.00
"	AGRICULTURAL BASED SKILL DEVELOPMENT	25000.00	868.49
"	CAPACITY BUILDING OF WOMEN LED DTF	60000.00	
"	COMMUNITY RESILIENCE FUND	30000.00	
"	COORDINATION		
"	BANK CHARGES		
"	H.O.ACTIVITY EXPENSES	25000.00	
"	TEACHING & LEARNING MATERIALS	15000.00	50000.00
"	TRAINING FOR VOLUNTEERS	10000.00	
"	TRAVEL EXPENSES TO PARTICIPANTS		
"	CHILDLINE PROJECT UNDER INTEGRATED CHILD		
"	PROTECTION SCHEME (SUBCENTRE NAUGACHIA)		
"	1.HONORARIUM	90000.00	378000.00
"	SUB CENTRE HEAD	288000.00	
"	TEAM MEMBERS		
"	2.CLIENT RELATED ACTIVITIES	69529.00	75000.00
"	COVID-19	5471.00	
"	NUTRITION		
"	3.ADMINISTRATIVE EXPENSES	14400.00	
"	RENT & OFFICE MAINTENANCE	36000.00	
"	COMMUNICATION	1850.00	
"	COMPUTER MAINTENANCE	5577.00	
"	STATIONERY	1590.00	
"	TRAINING/ORIENTATION	10466.00	
"	OUTREACH PROGRAMME	5809.00	
"	MISC.EXPENSES	8704.00	
"	TRAVEL/CONVEYANCE	2104.00	
"	POSTAGE	14400.00	75000.00
"	ACCOUNTANT SALARY	3000.00	
"	STAFF WELFARE	3500.00	
"	AUDIT FEE		
"	4. DISTRICT LEVEL FACILITATION	2750.00	
"	NEED ASSESSMENT	10454.00	
"	MEETING	10000.00	
"	SENETIZER	51796.00	75000.00
"	TRAVEL		464.00
"	BANK CHARGES		49918.00
"	GRANT REFUND TO CIF		



"	CHILDLINE PROJECT UNDER INTEGRATED CHILD PROTECTION SCHEME (COLLAB KHAGARIA)		
"	2.CLIENT RELATED ACTIVITIES		
	MEDICAL	3600.00	
	NUTRITION	20850.00	
	SHELTER	2330.00	
	RESTORATION	4080.00	
	TA & CONVEYANCE	14110.00	44970.00
"	3.ADMINISTRATIVE EXPENSES		
	RENT & OFFICE MAINTENANCE	8000.00	
	COMMUNICATION	597.00	
	COMPUTER MAINTENANCE	300.00	
	STATIONERY	2440.00	
	TRAINING/ORIENTATION	3060.00	
	MISC.EXPENSES	623.00	
	AWARENESS MATERIALS	5050.00	
	OPEN HOUSE	660.00	
	SENETIZER	1800.00	
	POSTAGE	500.00	
"	BANK CHARGES		23030.00
"	H.O EXPENSES		207.00
"	REPORTING AND DRAFTINGS	18000.00	
"	MISCELLANEOUS	960.00	
"	PROFESSIONAL CHARGES	24000.00	
"	BANK CHARGES	410.00	
"	COMPUTER & LAPTOP		43370.00
"	MOTORCYCLES		52200.00
"	TDS		138146.00
"	CLOSING BALANCE		500.00
	CASH IN HAND	145723.67	
	CASH AT BANK		
	IN SAVING BANK ACCOUNT		
	TOTAL (Rs.)	2647890.23	2793613.90
			7945187.39

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith.  
PATNA  
30.11.2021

FOR D. PRASAD & ASSOCIATES  
CHARTERED ACCOUNTANTS



(DINESHWAR PRASAD)  
PARTNER

0.00

**NAUGACHIA JANVIKAS LOK KARYAKRAM**  
**G.B.COLLEGE ROAD, NAUGACHIA, BIHAR**  
**SCHEDULE 'B':- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021**

**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  
30.11.2021



**FOR D. PRASAD & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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