



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 JAN VIKAS LOK KARYAKRAM AAATN4772E [name and PAN of the trust or institution] as at 31/03/2022 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 above-named 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 subject to the comments given below:

NIL

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

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. in the case of the Income & Expenditure account, of the Deficit of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.



For D.PRASAD & ASSOCIATES
Chartered Accountants

(DINESHWAR PRASAD)
PARTNER

Membership No: 075843
Registration No: 006871C

Place :PATNA
Date : 29/08/2022
UDIN : 23075843BGTOJW4739

ANNEXURE
STATEMENT OF PARTICULARS

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.	3542429/-
2.	Whether the 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.	No
3.	Amount of income Accumulated or 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 in part only for such purposes.	307286/-
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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)	0
6.	Whether the amount of income of 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.	No
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(B)? If so, the details thereof.	NA
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 purpose 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 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 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 rent or compensation charged, if any.	NO



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.	NO
4.	Whether the services of the 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.	As per annexure "A"
5.	Whether any share, security, or other property was purchased by or on behalf of the 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 institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the 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. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

For D.PRASAD & ASSOCIATES
Chartered Accountants



(Signature)
(DINESHWAR PRASAD)
PARTNER

Membership No: 075843
Registration No: 006871C

Place :PATNA
Date : 29/08/2022
UDIN : 23075843BGTOJW4739

Annexure "A"

4. Whether the services of the 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.

Details	Amount or Remuneration/Compensation
MADAN MOHAN THAKUR	180000
MUKESH KUMAR	313100
NAWAB SHAHAB	249500
Total	742600



NAUGACHIA JANVIKAS LOK KARYAKRAM
 G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
 BALANCE SHEET AS ON 31ST MARCH 2022

FUNDS & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
CAPITAL FUND		FIXED ASSETS (AT COST)	
AS PER LAST A/C	4134420.28	AS PER SCHEDULE 'A'	
LESS :-DEFICIT DURING THE YEAR	<u>107464.55</u>	GRANT IN AID RECEIVABLE	2477503.63
LOAN & LIABILITY		FROM CHILDLINE INDIA FOUNDATION, MUMBAI	1171542.00
UNSPENT GRANT		TDS	16500.00
		CURRENT ASSETS	
		CASH IN HAND	131762.67
		CASH AT BANK	<u>2663031.18</u>
TOTAL (Rs.)	6460339.48	TOTAL (Rs.)	6460339.48

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

PATNA
 29.08.2022

FOR D. PRASAD & ASSOCIATES
 CHARTERED ACCOUNTANTS



(Signature)
 (DINESHWAR PRASAD)
 PARTNER

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

SCHEDULE :- 'A' OF FIXED ASSETS

PARTICULARS	OPENING	ADDITION	DEDUCTION	TOTAL	DEPRECIAT	TOTAL AS ON
	BALANCE	DURING THE YEAR	DURING THE YEAR			31.03.2022
BUILDING COORD.CENTRE	159080.10	-	-	159080.10	7954.00	151126.10
ALMIRAH	6661.00	13,500.00	-	20061.00	2006.00	18055.00
AIRCONDITIONER	242396.00	-	-	242396.00	24240.00	218156.00
EQUIPMENTS & FURNITURE	108562.33	11,500.00	-	120062.33	12006.00	108056.33
VEHICLES	602092.00	-	-	602092.00	60209.00	541883.00
MOTORCYCLE CYCLE, NAUGACHIA	187852.20	-	-	187852.20	18785.00	169067.20
COMPUTER	158190.00	45,000.00	-	203190.00	20319.00	182871.00
PROJECTOR SET WITH LAPTOP	63840.00	-	-	63840.00	6384.00	57456.00
HANDMADE PAPER MACHINE	803722.00	-	-	803722.00	80372.00	723350.00
BANANA FIBRE EXTRACTOR MACHINE	299123.00	0.00	-	299123.00	29912.00	269211.00
CAMERA	42525.00	-	-	42525.00	4253.00	38272.00
TOTAL (Rs.)	2673943.63	70000.00	-	2743943.63	266440.00	2477503.63



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO COMMUNITY BASED PROGRAM FOR UNDER SERVED POPULATION		BY GRANT IN AID	
STAFF COST		FROM BISCHOFliches HIILFSWERK MISEREOE e.V.	
SALARY TO PROJECT DIRECTOR	180000.00	FOR COMMUNITY BASED PROG.	1553029.00
SALARY TO PROGRAM MANAGER	145100.00	SOLIDARITY GROUP OF EUGENDORF FLOOD	424973.00
SALARY TO ACCOUNTANT CUM MIS ASSISTANT	145100.00	EDUCATION PROGRAM	65394.00
SALARY TO RURAL ANIMATORS	250880.00	FROM CHILDLINE INDIA FOUNDATION, MUMBAI	257734.00
REGENERATION TO RESOURCE PERSON	120100.00	GRANT IN AID RECEIVABLE	323128.00
VARIOUS LIVLIHOOD PROGRAMS		FROM CHILDLINE INDIA FOUNDATION, MUMBAI	937976.00
ADVANCE CLOTH MAKING	285101.00	REVOLVING FUND	
VERMIN COMPOST TRAINING	15120.00	BANK INTEREST	
HEALTH AND OVERALL VILLAGE DEVELOPMENT		MISCELLANEOUS RECEIPTS	
CBO TRAINING	114000.00	UNSPENT GRANT B/F	
HEALTH AWARENESS	250190.00	DEFICIT	
DRR & CLIMATE CHANGE		CARRIED OVER TO BALANCE SHEET	
DRR AWARENESS & TRAINING			
AGRICULTURE PROMOTION PROGRAM			
VEGETABLE GARDENING			
PROJECT ADMINISTRATION			
OFFICE RELATED EXPENDITURE	44259.35		
TRAVEL EXPENDITURE	160000.00		
AUDIT	70200.00		
MOBILITY	1455.00		
PROCESS DOCUMENTATION	6000.00		
AWARENESS ON EDUCATION AND LITERACY FOR CHILDREN AND WOMEN FOR THE POORS			
CHILDLINE PROJECT UNDER MISSION VATSALYA SCHEME (SUBCENTRE NAUGACHIA)			
1.HONORARIUM			
SUB CENTRE HEAD	90000.00		
TEAM MEMBERS	288000.00		
2.CLIENT RELATED ACTIVITIES			
COVID-19			
NUTRITION	64622.00		
3.ADMINISTRATIVE EXPENSES	10378.00		
ACCOUNTANT SALARY	14400.00		
COMPUTER MAINTENANCE	925.00		
COMMUNICATION	5574.00		
MISC.EXPENSES	3939.00		
PROGRAMME ACTIVITIES	1628.00		
AWARENESS PROGRAMME	2472.00		



POSTAGE	2300.00		
RENT & OFFICE MAINTENANCE	14400.00		
STATIONERY	7124.00		
STAFF WELFARE	10000.00		
ORIENTATION PROGRAMME	200.00		
TRAINING ORIENTATION	180.00		
AUDIT FEE	3500.00		
TRAVEL/CONVEYANCE	8358.00	75000.00	
<u>4. DISTRICT LEVEL FACILITATION</u>			
MEETING	6930.00		
SENETIZER	6000.00		
TRAVEL	62070.00	75000.00	
BANK CHARGES		78.85	
<u>CHILDLINE PROJECT UNDER MISSION VATSALYA</u>			
<u>SCHEME (COLLAB KHAGARIA)</u>			
<u>1. SALARY, WAGES & HONORARIUM</u>			
CENTRE CO-ORDINATOR	168000.00		
PART TIME COUNCELLOR	96000.00		
TEAM MEMBER	576000.00		
VOLUNTEER	72000.00	912000.00	
<u>2.CLIENT RELATED ACTIVITIES</u>			
MEDICAL	16079.00		
SHELTER	20420.00		
RESTORATION	28130.00		
NUTRITION	135371.00		
TA & CONVEYANCE	144000.00	344000.00	
<u>3.ADMINISTRATIVE EXPENSES</u>			
RENT	27000.00		
COMMUNICATION,MOBILE, INTERNET	7644.00		
COMPUTER MAINTENANCE	3025.00		
STATIONERY	10080.00		
ACCOUNTANT HONORARIUM	30000.00		
AWARENESS MATERIALS	24600.00		
POSTAGE	1050.00		
MISC.EXPENSES	7441.00		
TRAINING/ORIENTATION	31950.00		
OPEN HOUSE	7010.00		
STAFF WELFARE	18000.00		
SENETIZER	7200.00		
AUDIT FEE	5000.00	180000.00	
BANK CHARGES		230.00	

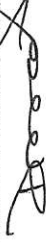


"	<u>H.O EXPENSES</u>			
	ELECTRICITY	2600.00		
	MISCELLANEOUS	31560.00		
	PROFESSIONAL CHARGES	30000.00		
	BANK CHARGES	4089.85	68249.85	
"	DEPRECIATION		266440.00	
"	<u>UNSPENT GRANT</u>		1075008.75	
	TOTAL (Rs.)		5453752.80	
				TOTAL (Rs.)
				5453752.80

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

PATNA
29.08.2022

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 2022

TO	AMOUNT	BY	PAYMENTS	AMOUNT
<u>OPENING BALANCE</u>	145723.67		<u>COMMUNITY BASED PROGRAM FOR</u>	
CASH IN HAND		"	<u>UNDER SERVED POPULATION</u>	
CASH AT BANK		"	<u>STAFF COST</u>	180000.00
IN SAVING BANK ACCOUNT	<u>2647890.23</u>	"	SALARY TO PROJECT DIRECTOR	145100.00
<u>GRANT IN AID</u>		"	SALARY TO PROGRAM MANAGER	145100.00
FROM BISCHOFliches HIILFSWERK		"	SALARY TO ACCOUNTANT CUM MIS ASSISTANT	250880.00
MISEREOUR e.V.	1553029.00	"	SALARY TO RURAL ANIMATORS	<u>120100.00</u>
FOR COMMUNITY BASED PROG.	<u>424973.00</u>	"	REMUNERATION TO RESOURCE PERSON	841180.00
FOR FLOOD	1978002.00	"	<u>VARIOUS LIVLHOOD PROGRAMS</u>	
<u>SOLIDARITY GROUP OF EUGENDORF</u>		"	ADVANCE CLOTH MAKING	285101.00
FLOOD	65394.00	"	VERMIN COMPOST TRAINING	<u>15120.00</u>
EDUCATION PROGRAM	323128.00	"	<u>HEALTH AND OVERALL VILLAGE DEVELOPMENT</u>	300221.00
FROM CHIDLINe INDIA FOUNDATION, MUMBAI	<u>257734.00</u>	"	CBO TRAINING	114000.00
REVOLVING FUND	1362082.00	"	HEALTH AWARENESS	<u>250190.00</u>
BANK INTEREST		"	<u>DRR & CLIMATE CHANGE</u>	364190.00
MISCELLANEOUS RECEIPTS		"	DRR AWARENESS & TRAINING	62600.00
LOAN		"	<u>AGRICULTURE PROMOTION PROGRAM</u>	99640.00
		"	VEGETABLE GARDENING	
		"	<u>PROJECT ADMINISTRATION</u>	
		"	OFFICE RELATED EXPENDITURE	44259.35
		"	TRAVEL EXPENDITURE	160000.00
		"	AUDIT	70200.00
		"	MOBILITY	1455.00
		"	PROCESS DOCUMENTATION	<u>6000.00</u>
		"	AWARENESS ON EDUCATION AND LITERACY FOR	281914.35
		"	CHILDREN AND WOMEN FOR THE POORS	
		"	<u>CHIDLINe PROJECT UNDER MISSION VATSALYA</u>	55000.00
		"	<u>SCHEME (SUBCENTRE NAUGACHIA)</u>	
		"	1.HONORARIUM	
		"	SUB CENTRE HEAD	63500.00
		"	TEAM MEMBERS	<u>262000.00</u>
		"	<u>2.CLIENT RELATED ACTIVITIES</u>	
		"	COVID-19	
		"	NUTRITION	64622.00
		"	<u>3.ADMINISTRATIVE EXPENSES</u>	<u>10378.00</u>
		"	ACCOUNTANT SALARY	3600.00
		"	COMPUTER MAINTENANCE	925.00
		"	COMMUNICATION	5574.00
		"	MISC EXPENSES	3939.00
		"	PROGRAMME ACTIVITIES	1628.00
		"	AWARENESS PROGRAMME	<u>2472.00</u>



POSTAGE	2300.00		
RENT & OFFICE MAINTENANCE	9600.00		
STATIONERY	7124.00		
STAFF WELFARE	10000.00		
ORIENTATION PROGRAMME	200.00		
TRAINING ORIENTATION	180.00		
TRAVEL/CONVEYANCE	8358.00		55900.00
4. DISTRICT LEVEL FACILITATION			
MEETING	6930.00		
SENETIZER	6000.00		
TRAVEL	62070.00		75000.00
AUDIT FEE PAYABLE			3500.00
BANK CHARGES			78.85
"			
CHILDLINE PROJECT UNDER MISSION VATSALYA			
SCHEME (COLLAB KHAGARIA)			
1. SALARY, WAGES & HONORARIUM			
CENTRE CO-ORDINATOR	84000.00		
PART TIME COUNCELLOR	48000.00		
TEAM MEMBER	288000.00		
VOLUNTEER	36000.00		456000.00
2.CLIENT RELATED ACTIVITIES			
MEDICAL	11919.00		
SHELTER	7410.00		
RESTORATION	10220.00		
NUTRITION	135371.00		
TA & CONVEYANCE	103270.00		268190.00
3.ADMINISTRATIVE EXPENSES			
RENT	27000.00		
COMMUNICATION,MOBILE, INTERNET	4179.00		
COMPUTER MAINTENANCE	2050.00		
STATIONERY	8380.00		
ACCOUNTANT HONORARIUM	15000.00		
AWARENESS MATERIALS	24600.00		
POSTAGE	700.00		
MISC.EXPENSES	5401.00		
TRAINING/ORIENTATION	23750.00		
OPEN HOUSE	4675.00		
STAFF WELFARE	18000.00		
SENETIZER	6300.00		140035.00
BANK CHARGES			230.00
"			
H.O EXPENSES			
ELECTRICITY	2600.00		
MISCELLANEOUS	31560.00		
PROFESSIONAL CHARGES	30000.00		
BANK CHARGES	4089.85		68249.85



NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
SCHEDULE 'B' :- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

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.

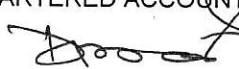
2. NOTES OF ACCOUNTS :-

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

PATNA
29.08.2022



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS


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