

**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 2019 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-

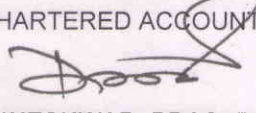
- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31st March 2019 and
- (ii) in the case of the Income & Expenditure Account, of the surplus of its accounting year ending on 31st March 2019.

The prescribed particulars are annexed hereto.

PATNA  
26.04.2019



**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 3,970,142.87 |
| 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.186720/-  
Hon.to Nawab Sahab Rs.137751/-  
Hon.to M.M.Thakur Rs.115080/-
- 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  
26.04.2019



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

*(Handwritten Signature)*

**(DINESHWAR PRASAD)**  
PARTNER



	ORIENTATION OF THE BPL WOMEN ORIENTATION ON PRODUCTION OF VERMIN COMPOST TRAINING OF ONE BATCH OF FACILITATORS OF BANANA FARMERS ASSOCIATION TRAINING OF FACILITATORS OF PRODUCERS ASSOCIATION PROJECT MANAGERIAL EXPENSES TRAINING OF FIBRE EXTRACTION & PROCESSING TRAINING ON PRODUCTION OF VARIOUS ARTICLES TRAINING ON PRODUCTION OF VERMIN COMPOST BANANA FIBRE EXTRACTOR MACHINE <b>CHILDLINE PROJECT (1098)</b> RECURRING EXPENSES HONORARIUM SUB CENTRE HEAD TEAM MEMBER CLIENT RELATED EXPENSES MEDICAL SHELTER RESTORATION NUTRITION ADMINISTRATIVE EXPENSES OUTREACH AWARENESS COMMUNICATION TRAVEL/CONVEYANCE DISTRICT LEVEL FACILITATION COST NEED ASSESSMENT COORDINATION MEETING TRAVEL BANK CHARGES FAMILY PLANNING AWARENESS CAMPAIGN AWARENESS ON FAMILY PLANNING COORDINATION EXPENSES H.O EXPENSES MISCELLANEOUS EXPENSES ELECTRICITY BANK CHARGES AUDIT FEE REVOLVING FUND OUTSTANDING LIABILITY <b>CLOSING BALANCE</b> CASH IN HAND CASH AT BANK IN SAVING BANK ACCOUNT	50000.00 50000.00 40000.00 80000.00 56856.00 200000.00 160000.00 160000.00 152320.00 1281496.00 90000.00 288000.00 378000.00 305.00 41240.00 15300.00 18155.00 15860.00 8694.00 50446.00 17722.00 21419.00 13049.00 22810.00 75000.00 352.00 15865.00 5640.00 7820.00 2500.00 72.00 10000.00 20392.00 15000.00 39000.00 132927.67	2520509.85
TOTAL (Rs.)	6529652.72	TOTAL (Rs.)	2387582.18

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

PATNA  
26.04.2019

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(DINESHWAR PRASAD)  
PARTNER





ORIENTATION OF THE BPL WOMEN	50000.00		
ORIENTATION ON PRODUCTION OF	50000.00		
VERMIN COMPOST			
TRAINING OF ONE BATCH OF	40000.00		
FACILITATORS OF BANANA			
FARMERS ASSOCIATION	80000.00		
TRAINING OF FACILITATORS OF	56856.00		
PRODUCERS ASSOCIATION	200000.00		
PROJECT MANAGERIAL EXPENSES	160000.00		
TRAINING OF FIBRE EXTRACTION & PROCESSING	160000.00		
TRAINING ON PRODUCTION OF VARIOUS ARTICLES	160000.00		
TRAINING ON PRODUCTION OF VERMIN COMPOST	160000.00		
<b>CHILDLINE PROJECT (1098)</b>		1129176.00	
<b>RECURRING EXPENSES</b>			
HONORARIUM	90000.00		
SUB CENTRE HEAD	288000.00		
TEAM MEMBER		378000.00	
CLIENT RELATED EXPENSES			
MEDICAL	305.00		
SHELTER	41240.00		
RESTORATION	15300.00		
NUTRITION	18155.00	75000.00	
ADMINISTRATIVE EXPENSES			
OUTREACH AWARENESS	15860.00		
COMMUNICATION	8694.00		
TRAVEL/CONVEYANCE	50446.00	75000.00	
DISTRICT LEVEL FACILITATION COST			
NEED ASSESSMENT	17722.00		
COORDINATION	21419.00		
MEETING	13049.00		
TRAVEL	22810.00	75000.00	
BANK CHARGES		352.00	
FAMILY PLANNING AWARENESS COMPAINGN			
AWARENESS ON FAMILY PLANNING	15865.00		
COORDINATION EXPENSES	5640.00	21505.00	
<b>H.O EXPENSES</b>			
MISCELLANEOUS EXPENSES	7820.00		
ELECTRICITY	2500.00		
BANK CHARGES	72.00		
AUDIT FEE	10000.00		
REVOLVING FUND		20392.00	
DEPRECIATION		15000.00	
<b>UNSPENT GRANT</b>			
<b>SURPLUS</b>			
CARRIED OVER TO BALANCE SHEET		36807.34	
TOTAL (Rs.)	4962927.41		4962927.41
TOTAL (Rs.)			4962927.41

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HERewith  
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26.04.2019



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CHARTERED ACCOUNTANTS  
(DINESHWAR PRASAD)  
PARTNER



NAUGACHIA JANVIKAS LOK KARYAKRAM  
 G. B. COLLEGE ROAD, NAUGACHIA, BIHAR  
 BALANCE SHEET AS ON 31ST MARCH 2019

FUNDS & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<b>CAPITAL FUND</b>		<b>FIXED ASSETS (AT COST)</b>	
AS PER LAST AC	4258469.94	AS PER SCHEDULE 'A'	2951884.63
ADD :- SURPLUS DURING THE YEAR	36807.34	GRANT IN AID RECEIVABLE	602345.00
<b>LOAN &amp; LIABILITY</b>		FROM CHILDLINE INDIA FOUNDATION, MUMBAI	302155.00
UNSPENT GRANT		ADD :- DURING THE YEAR	904500.00
		LESS :- RECEIVED DURING THE YEAR	603000.00
		TDS	301500.00
		<b>CLOSING BALANCES</b>	16000.00
		CASH IN HAND	132927.67
		IN SAVING BANK ACCOUNT	2387582.18
<b>TOTAL (Rs.)</b>	<b>5789894.48</b>	<b>TOTAL (Rs.)</b>	<b>5789894.48</b>

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

PATNA  
 26.04.2019



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	DEPRECIATION	TOTAL AS ON 31.03.2019
BUILDING COORD. CENTRE	185543.10	-	-	185543.10	9277.00	176266.10
ALMIRAH	9000.00	-	-	9000.00	900.00	8100.00
AIRCONDITIONER	332505.00	-	-	332505.00	33251.00	299254.00
EQUIPMENTS & FURNITURE	145808.33	-	-	145808.33	14581.00	131227.33
VEHICLES	825915.00	-	-	825915.00	82592.00	743323.00
MOTORCYCLE CYCLE, NAUGACHIA	87133.20	-	-	87133.20	8713.00	78420.20
COMPUTER	83268.00	-	-	83268.00	8327.00	74941.00
PROJECTOR SET WITH LAPTOP	87572.00	-	-	87572.00	8757.00	78815.00
HANDMADE PAPER MACHINE	1102500.00	-	-	1102500.00	110250.00	992250.00
BANANA FIBRE EXTRACTOR MACHINE	288000.00	-	-	410320.00	41032.00	369288.00
<b>TOTAL (Rs.)</b>	<b>3117244.63</b>	<b>152320.00</b>	<b>-</b>	<b>3269564.63</b>	<b>317680.00</b>	<b>2951884.63</b>



**NAUGACHIA JANVIKAS LOK KARYAKRAM**  
**G.B.COLLEGE ROAD, NAUGACHIA, BIHAR**  
**SCHEDULE 'B' :- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

**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  
26.04.2019



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

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

