

D. Prasad & Associates
Chartered Accountants

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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, G.B. COLLEGE ROAD, NAUGACHIA, BIHAR [name of the trust or institution] as at 31st March 2015 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 said accounts give a true and fair view-

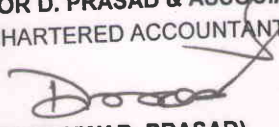
- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31st March 2015 and
- (ii) in the case of the Income & Expenditure Account, of the surplus of its accounting year ending on 31st March 2015.

The prescribed particulars are annexed hereto.

PATNA
06.11.2015



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS


(DINESHWAR PRASAD)
PARTNER
(M.N.072232)

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 | 665,287.00 |
| 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 25 per cent of the income derived from property held under trust wholly /in part only for such purposes. | Rs | 113,126.00 |
| 4 | Amount of income eligible for exemption under section 11(1)(c) (Give details) | | 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 | | Yes |
| 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 |

Cont.to Page-2



- 3 Whether any payment was made to any such person during the previous year Hon.to Mukesh Kumar Rs.90000/- by way of salary, allowance or otherwise? If so, give details
- 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
06.11.2015



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 2015

FUNDS & LIABILITIES		AMOUNT	ASSETS & PROPERTIES	AMOUNT
CAPITAL FUND	AS PER LAST A/C	6092192.89	FIXED ASSETS (AT COST)	2267829.63
	ADD :- SURPLUS DURING THE YEAR	22744.00	AS PER SCHEDULE 'A'	
		6114936.89	GRANT IN AID RECEIVABLE	428976.00
	LESS :- ASSETS TRANSFERRED/WITTEN OFF	2964153.29	FROM CHILDLINE INDIA FOUNDATION, MUMBAI	603000.00
LOAN & LIABILITY		3150783.60	ADD :- DURING THE YEAR	1031976.00
		445000.00	LESS :- RECEIVED DURING THE YEAR	142536.00
			TDS	889440.00
			CLOSING BALANCES	16000.00
			CASH IN HAND	24112.67
			IN SAVING BANK ACCOUNT	378401.30
TOTAL (Rs.)		3595783.60	TOTAL (Rs.)	3595783.60

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

PATNA
06.11.2015



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

Naugachia Jan Vikas Lok Karyakram
G. B. College Road, Post-Naugachia
Distt - Bhagalpur Bihar 81320.

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

SCHEDULE :- A OF FIXED ASSETS

PARTICULARS	OPENING BALANCE	TRANSFER/ WRITTEN OFF	TOTAL	DEPRECIATION	TOTAL AS ON 31.03.2015
BUILDING -P.SCHOOL, MILLTOLA	799548.27	(799,548.27)	0.00	0.00	0.00
BUILDING -P.SCHOOL, NANKAR	621765.07	(621,765.07)	0.00	0.00	0.00
BUILDING -P.SCHOOL, MAIRCHA	501036.33	(501,036.33)	0.00	0.00	0.00
BUILDING COORD.CENTRE	227797.10	-	227797.10	11390.00	216407.10
BUILDING -PRIMARY SCHOOL (JV)	884260.68	(884,260.68)	0.00	0.00	0.00
EQUIPMENTS & FURNITURE	222235.33	-	222235.33	22224.50	200011.33
EQUIPMENTS & FURNITURE (JV)	131532.00	(131,532.00)	0.00	0.00	0.00
VEHICLES	300000.00	-	300000.00	30000.00	270000.00
MOTORCYCLE CYCLE, NAUGACHIA	54206.20	-	54206.20	5421.00	48785.20
CYCLE, NAUGACHIA	25352.87	(25,352.87)	0.00	0.00	0.00
CYCLE, BETTIAH (JV)	658.07	(658.07)	0.00	0.00	0.00
COMPUTER	80000.00	-	80000.00	8000.00	72000.00
PROJECTOR SET WITH LAPTOP	133473.00	-	133473.00	13347.00	120126.00
HANDMADE PAPER MACHINE	1102500.00	-	1102500.00	0.00	1102500.00
BANANA FIBRE EXTRACTOR MACHINE	258000.00	-	258000.00	0.00	258000.00
TOTAL (Rs.)	5342364.92	(2,964,153.29)	2378211.63	90382.00	2287829.63



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Naugachia Jan VIKAS Lok Karyakram
G. B College Road, Post-Naugachia
Distt. - Bhagalpur Bihar 853204

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B. COLLEGE ROAD, NAUGACHIA, BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

EXPENDITURE TO RECURRING EXPENDITURE	AMOUNT	INCOME BY GRANT IN AID	AMOUNT
SALARY			
SUB CENTRE HEAD	90000.00		
TEAM MEMBERS	288000.00		
CLIENT RELATED EXPENSES			
RESTORATION	22000.00		
SHELTER	23200.00		
MEDICAL	8535.00		
NUTRITION	21265.00		
ADMINISTRATIVE EXPENSES			
OUTREACH AWARENESS	19545.00		
COMMUNICATION	9600.00		
TRAVEL/CONVEYANCE	45855.00		
DISTRICT LEVEL FACILITATION COST			
NEED ASSESSMENT	9495.00		
COORDINATION	28675.00		
MEETINGS	24130.00		
TRAVEL	12700.00		
BANK CHARGES			
TRADITIONAL HEALTH CULTURE			
FAMILY SURVEY & DOCUMENTATION	3500.00		
COORDINATION/COMMUNICATION WITH LOCAL VAIDYA FOR FAMILY HEALTH	2000.00		
SKILL DEVELOPMENT TO LOCAL VAIDYA & TRADITION DOCTORS	3500.00		
CONSTRUCTION OF HERBAL BATIKA FOR HERBAL VILLAGE	7500.00		
MASTER VATIKA	3000.00		
CHETNA SHIVIR	4500.00		
HONORARIUM TO WORKER	15000.00		
ADMINISTRATION	8500.00		
ADMINISTRATIVE EXPENSES (H.O.)			
AUDIT FEE	5000.00		
MEETING & SEMINAR	5000.00		
BANK CHARGES	164.00		
MISCELLANEOUS EXPENSES	4523.00		
DEPRECIATION			
SURPLUS			
CARRIED OVER TO BALANCE SHEET	22744.00		
TOTAL (Rs.)	778413.00		
		INCOME	
		BY GRANT IN AID	
		GHOGHARDIHA PRAKHAND SWARAJ	
		VIKAS SANGH, JAGATPUR, MADHUBANI	
		FROM CHILDLINE INDIA FOUNDATION, MUMBAI	
		INTEREST	40000.00
		DONATION/LOCAL CONTRIBUTION	603000.00
		TOTAL (Rs.)	643000.00
			113013.00
			22400.00
			778413.00

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

PATNA
06.11.2015



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

Naugachia Jan Vikas Lok Karyakram
 G. B College Road, Post-Naugachia
 District - Bhagalpur Bihar 85720.

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO OPENING BALANCE		BY CHILD LINE PROJECT UNDER INTEGRATED	
CASH IN HAND	7295.67	CHILD PROTECTION SCHEME	
CASH AT BANK		RECURRING EXPENDITURE	
IN SAVING BANK ACCOUNT	163878.30	SALARY	90000.00
IN FIXED DEPOSIT ACCOUNT	351838.00	SUB CENTRE HEAD	288000.00
GRANT IN AID	523011.97	TEAM MEMBERS	
GHOGHARDIHA PRAKHAND SWARAJ		CLIENT RELATED EXPENSES	
VIKAS SANGH, JAGATPUR, MADHUBANI		RESTORATION	22000.00
INTEREST	40000.00	SHELTER	23200.00
DONATION/LOCAL CONTRIBUTION	113013.00	MEDICAL	8535.00
GRANT IN AID/GRANT IN AID RECEIVABLE	22400.00	NUTRITION	21265.00
FROM CHILDLINE INDIA FOUNDATION,MUMBAI		ADMINISTRATIVE EXPENSES	
LOAN	142536.00	OUTREACH AWARENESS	19545.00
	235000.00	COMMUNICATION	9600.00
		TRAVEL/CONVEYANCE	45855.00
		DISTRICT LEVEL FACILITATION COST	
		NEED ASSESSMENT	9495.00
		COORDINATION	28675.00
		MEETINGS	24130.00
		TRAVEL	12700.00
		BANK CHARGES	
		TRADITIONAL HEALTH CULTURE	
		FAMILY SURVEY & DOCUMENTATION	3500.00
		COORDINATION/COMMUNICATION WITH	
		LOCAL VAIDYA FOR FAMILY HEALTH	2000.00
		SKILL DEVELOPMENT TO LOCAL VAIDYA	
		& TRADITION DOCTORS	3500.00
		CONSTRUCTION OF HERBAL BATIKA FOR	
		HERBAL VILLAGE	7500.00
		MASTER VATIKA	3000.00
		CHETNA SHIVIR	4500.00
		HONRARIUM TO WORKER	15000.00
		ADMINISTRATION	8500.00
		ADMINISTRATIVE EXPENSES (H.O.)	
		AUDIT FEE	5000.00
		MEETING & SEMINAR	5000.00
		BANK CHARGES	164.00
		MISCELLANEOUS EXPENSES	4523.00
		LIABILITIES	
		CLOSING BALANCE	
		CASH IN HAND	24112.67
		CASH AT BANK	
		IN SAVING BANK ACCOUNT	
TOTAL (Rs.)	1075960.97	TOTAL (Rs.)	402513.97
			1075960.97

IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE ATTACHED HEREWITH.
PATNA
06.11.2015



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

Naugachia Jan Vikas Lok Karyakram
G. B College Road, Post-Naugachia
Bhagalpur, Bihar 813201

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
SCHEDUL 'A':- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2015

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.

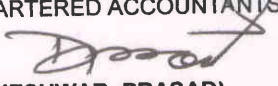
2. NOTES OF ACCOUNTS :-

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

PATNA
06.11.2015



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS


(DINESHWAR PRASAD)
PARTNER
(M.N.072232)


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