

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 2016 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-

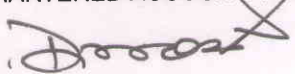
- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31st March 2016 and
- (ii) in the case of the Income & Expenditure Account, of the surplus of its accounting year ending on 31st March 2016.

The prescribed particulars are annexed hereto.

PATNA
24.08.2016



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 | 2,796,544.00 |
| 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 | 401,250.00 |
| 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 | | N.A. |
| 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 |



- 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.90000/-
Hon.to Nawab Sahab Rs.40000/-
Hon.to M.M.Thakur Rs.70000/-
- 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
24.08.2016



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 2016

FUNDS & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
CAPITAL FUND AS PER LAST A/C ADD :- SURPLUS DURING THE YEAR LOAN & LIABILITY UNSPENT GRANT	3150783.60		FIXED ASSETS (AT COST)		
	934604.34		AS PER SCHEDULE 'A'		3225564.63
		4086387.94	GRANT IN AID RECEIVABLE		
		545000.00	FROM CHILDLINE INDIA FOUNDATION, MUMBAI		889440.00
		404380.66	ADD :- DURING THE YEAR		300845.00
			LESS :- RECEIVED DURING THE YEAR		1190285.00
			TDS		889440.00
			CLOSING BALANCES		
			CASH IN HAND		170479.67
			IN SAVING BANK ACCOUNT		1321879.30
					1492358.97
TOTAL (Rs.)		5034768.60	TOTAL (Rs.)		5034768.60

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

PATNA
24.08.2016



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



(Signature)

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

SCHEDULE :- A OF FIXED ASSETS

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	TOTAL AS ON 31.03.2016
BUILDING COORD.CENTRE	216407.10	-	216407.10	10820.00	205587.10
EQUIPMENTS & FURNITURE	200011.33	-	200011.33	20001.00	180010.33
VEHICLES	270000.00	1,132,942.00	1402942.00	140294.00	1262648.00
MOTORCYCLE CYCLE, NAUGACHIA	48785.20	-	48785.20	4879.00	43906.20
COMPUTER	72000.00	-	72000.00	7200.00	64800.00
PROJECTOR SET WITH LAPTOP	120126.00	-	120126.00	12013.00	108113.00
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)	2287829.63	1,132,942.00	3420771.63	195207.00	3225564.63



[Handwritten signature]

NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENSES ON DRR PROJECT, SSP MUMBAI		BY GRANT IN AID	
EXPOSURE VISIT	15000.00	GHOSHARDIHA PRAKHAND SWARAJ	25000.00
BLOCK LEVEL DRR CONSULTATION	15000.00	VIKAS SANGH, JAGATPUR, MADHUBANI	90000.00
ADMINISTRATION	15000.00	SSP, MUMBAI	302155.00
ASSISTANCE TO WOMEN SHGS (REVOLVING)	30000.00	FROM CHILDLINE INDIA FOUNDATION, MUMBAI	
TRADITIONAL HEALTH PRACTICES		FROM BISCHOFliches HILFswerk	
ASSISTANCE TO FARMER		MISEREOR e.V.	
H.O EXPENSES (BANK CHARGES)		INTEREST	2370971.00
CHILDLINE PROJECT (1098)		DONATION/LOCAL CONTRIBUTION	2788126.00
HONORARIUM	90000.00	GRANT IN AID RECEIVABLE	38823.00
SUB CENTRE HEAD	288000.00		70000.00
TEAM MEMBER			300845.00
CLIENT RELATED EXPENSES			
SHELTER	28800.00		
RESTORATION	19200.00		
NUTRITION	27000.00		
ADMINISTRATIVE EXPENSES			
OUTREACH AWARENESS	20110.00		
COMMUNICATION	10740.00		
TRAVEL/CONVEYANCE	44150.00		
DISTRICT LEVEL FACILITATION COST			
NEED ASSESSMENT	12905.00		
COORDINATION	30485.00		
MEETING	19210.00		
TRAVEL	12400.00		
BANK CHARGES			
COMMUNITY BASED PROGRAM FOR UNDERSERVED PEOPLE			
STAFF COST			
SALARY TO ACCOUNTANT CUN MIS ASSISTANT	40000.00		
SALARY TO DRIVER	30000.00		
SALARY TO RURAL ANIMATORS	105000.00		
SALARY TO PROJECT DIRECTOR	70000.00		
CAPACITY BUILDING OF STAFF	10000.00		
VARIOUS PROJECT ACTIVITIES			
VARIOUS LIVLIHOOD PROGRAM			
ADVANCE CLOTH MAKING	80764.00		
BIO-SAND WATER FILTER MAKING	51250.00		
JUTE BAG MAKING	61030.00		
KITCHEN GARDENING	43750.00		
MANJUSHA ART	63790.00		
VERMIN COMPOST PREPARATION	45595.00		
	346179.00		



AGRICULTURAL PROMOTION PROGRAM		
BANANA FARMING	43750.00	
VEGETABLE CULTIVATION	43750.00	
DRR, DMC AND DMTF ISSUES		87500.00
HEALTH AND OVERALL VILLAGE DEVELOPMENT		40900.00
MASS AWARENESS ON DRR		55050.00
PROJECT ADMINISTRATION		36000.00
ADMINISTRATION	50247.00	
TRAVEL	68325.00	
UNSPENT GRANT		118572.00
DEPRECIATION		404380.66
SURPLUS		195207.00
CARRIED OVER TO BALANCE SHEET		934604.34
TOTAL (Rs.)		3197794.00
		TOTAL (Rs.)
		3197794.00

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

PATNA
24.08.2016



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 2016

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
TO	<u>OPENING BALANCE</u>		BY	<u>EXPENSES ON DRR PROJECT, SSP MUMBAI</u>	
	CASH IN HAND	24112.67		EXPOSURE VISIT	15000.00
	<u>CASH AT BANK</u>			BLOCK LEVEL DRR COSULTATION	15000.00
	IN SAVING BANK ACCOUNT	378401.30		ADMINISTRATION	15000.00
"	<u>GRANT IN AID</u>			ASSISTANCE TO WOMEN SHGS (REVOLVING)	30000.00
	GHOGHARDIHA PRAKHAND SWARAJ		"	<u>TRADITIONAL HEALTH PRACTICES</u>	25000.00
	VIKAS SANGH, JAGATPUR, MADHUBANI	25000.00	"	ASSISTANCE TO FARMER	20000.00
	SSP, MUMBAI	90000.00	"	<u>H.O EXPENSES (BANK CHARGES)</u>	1097.00
	FROM CHILDLINE INDIA FOUNDATION, MUMI	302155.00	"	<u>CHILDLINE PROJECT (1098)</u>	
	FROM BISCHOFliches HIILFSWERK		"	<u>HONORARIUM</u>	
	MISEREOR e.V.	2370971.00		SUB CENTRE HEAD	90000.00
"	<u>INTEREST</u>			TEAM MEMBER	288000.00
"	<u>DONATION/LOCAL CONTRIBUTION</u>			<u>CLIENT RELATED EXPENSES</u>	
"	<u>LOAN</u>			SHELTER	28800.00
"	<u>GRANT IN AID RECEIVABLE</u>			RESTORATION	19200.00
				NUTRITION	27000
				<u>ADMINISTRATIVE EXPENSES</u>	
				OUTREACH AWARENESS	20110.00
				COMMUNICATION	10740.00
				TRAVEL/CONVEYANCE	44150.00
				<u>DISTRICT LEVEL FACILITATION COST</u>	
				NEED ASSESSMENT	12905.00
				COORDINATION	30485.00
				MEETING	19210.00
				TRAVEL	124000.00
				BANK CHARGES	304.00
			"	<u>COMMUNITY BASED PROGRAM FOR</u>	
			"	<u>UNDERSERVED PEOPLE</u>	
			"	<u>NON RECURRENT EXPENDITURE</u>	
				FOUR WHEELER SUV/MUV RANGE	1132942.00
			"	<u>STAFF COST</u>	
				SALARY TO ACCOUNTANT CUN MIS ASSISTANT	40000.00
				SALARY TO DRIVER	30000.00
				SALARY TO RURAL ANIMATORS	105000.00
				SALARY TO PROJECT DIRECTOR	70000.00
				CAPACITY BUILDING OF STAFF	10000.00
			"	<u>VARIOUS PROJECT ACTIVITIES</u>	
				<u>VARIOUS LIVLIHOOD PROGRAM</u>	
				ADVANCE CLOTH MAKING	80764.00
				BIO-SAND WATER FILTER MAKING	51250.00
				JUTE BAG MAKING	61030.00
				KITCHEN GARDENING	43750.00
				MANJUSHA ART	63790.00
				VERMIN COMPOST PREPARATION	45595.00
				<u>AGRICULTURAL PROMOTION PROGRAM</u>	
				BANANA FARMING	43750.00
				VEGETABLE CULTIVATION	43750.00
				<u>DRR, DMC AND DMTF ISSUES</u>	
				<u>HEALTH AND OVERALL VILLAGE DEVELOPMENT</u>	
				<u>MASS AWARENESS ON DRR</u>	
			"	<u>PROJECT ADMINISTRATION</u>	
				ADMINISTRATION	50247.00
			"	TRAVEL	68325.00
			"	<u>CLOSING BALANCE</u>	
				CASH IN HAND	170479.67
				<u>CASH AT BANK</u>	
				IN SAVING BANK ACCOUNT	1321879.30
TOTAL (Rs.)		4288902.97	TOTAL (Rs.)		1492358.97
					4288902.97

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

PATNA
24.08.2016



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

(DINESHWAR PRASAD)
PARTNER



NAUGACHIA JANVIKAS LOK KARYAKRAM
G.B.COLLEGE ROAD, NAUGACHIA, BIHAR
SCHEDUL 'B':- NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2016

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
24.08.2016



FOR D. PRASAD & ASSOCIATES
CHARTERED ACCOUNTANTS

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

