

AUDITORS' REPORT :

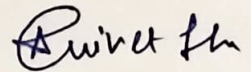
We have audited the attached Balance Sheet of "BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA [BIHAR]" as at 31st March, 2023 and attached (Consolidated) Income & Expenditure account as well as (Consolidated) Receipts & Payments Account for the year ended on that date prepared on the basis of scheme wise audited statements of earlier date read with observations given hereunder give true and fair view of the state of affairs of the Institutions and are in agreement with the books of account produced before us.

OBSERVATIONS :

1. Audit of a project funded by MISEREOR have been audited by other firm of Chartered Accountants.
2. Physical verification of Fixed assets was carried out by the Management after the close of the Financial Year. We also reviewed the system of verification. In the process of verification there was no discrepancy in between book records and actual verification.
3. Assets has been depreciated as per Income Tax Act, 1961.
4. Sanitation Programme of CAPART is non functional. However, Opening & Closing Balance of Rs. 723.56 is being carried out from year to year. The matter should be brought to the notice of CAPART management for write off / adjustment.
5. Grant Receivable from NFE of Rs. 0.76 lacs should be written off after approval of committee.
6. Unrealized amount of grant of Rs. 63.00 has been adjusted with SBI Pending adjustment.
7. As envisaged in our previous report Grant in Aid, receivable in General Account are being carried over from year to year has been adjusted with liability persisting of Rs. 1,59,657/-.
8. Amount received from BVHS Rs. 1,313/- and CPSL Rs. 9,226/- are carried over from year to year in General Account to . Adjusted / write off against grant in aid receivable (considered doubtful).
9. Medicine stock fund has been used for medicine stock on rotation basis.
10. Rehabilitation fund of Rs. 1,30,720.00 has been offered to SHG in rotation.

PLACE: PATNA
DATE : 29/08/2023

For PRASAD & SANTOSH
CHARTERED ACCOUNTANTS



[ANIKET JHA]
PARTNER
MRN - 454659

UDIN - 23454659BGYOCQ1817



Balance Sheet as at 31st March, 2023

Rinoba Aranya Parni Lok Shikshan Kendra
 100, Bishan Nagar, 28, Chandigarh, Punjab, India. Tel: 91-172-2711111

FUND & LIABILITIES :		B/F	1,776,365.01	ASSETS & PROPERTIES	B/F	1,627,187.44
Liability for payment (Pahal Project) (Unpaid) (From 1st April, 2019 to 31st December, 2020) (As per last account)			0.50	Excess of Expenditure over Income (As per last account)		139,489.79
Less: Written off during the year			0.50	Less: Excess of Income over Expenditure		46,927.00
			-			92,562.79
Amount of Unspent Balance lying as cash in hand and with Bank transferred from Income & Expenditure Account for Expenses (As per last account)			657,488.21	Closing Cash & Bank Balances (As per book)		
Add: During the year			708,944.35	(As per Schedule -A)		766,962.13
			1,366,432.56			
Less: Amount transferred to Income & Expenditure Account			656,085.21			
			710,347.35			
Unrealised amount of grant transferred from Income & Expenditure Account (As per last account)			63.00			
Less: Adjusted as in contra			63.00			
			-			
TOTAL RS.			2,486,712.36	TOTAL RS.		2,486,712.36

PLACE: PATNA
DATE : 29/08/2023

Aniket Jha
SECRETARY
Secretary
Bharatiya Aranya Pram Lok Shikshan Kendra
Jay Krishna Nagar, 24, Bani Island, Nalanda Dist.

As per our report of even date
For PRASAD & SANTOSH
CHARTERED ACCOUNTANTS

Aniket Jha
[ANIKET JHA]
PARTNER

M.No. 454659

UDIN : 23456598GYOCQ1817



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA (BIHAR)

(Consolidated) Income & Expenditure Account for the year ended on 31st March, 2023

EXPENDITURE :	RS	P	INCOME :	RS	F
To, <u>Expenses on Programmes & Activities</u> (As per Schedule -B)			By, <u>Grant-in-Aid</u> (From Misereor e.v. Postfach Aachen, Germany)	2,381,799.25	
I. <u>Project Title - Community Based Village Development Program</u> <u>For Under served Population with an Integrated Approach</u> <u>of Health Disaster Management Climate Change &</u> <u>Socio-Economic Improvements, Supaul District, Bihar</u>	2,476,657.61		* <u>Member Contribution</u>	40,432.00	
			* <u>Local Contribution</u>	196,845.00	
			" <u>Old Liability Written back</u>	0.50	
II. <u>GENERAL ACCOUNT</u>	55,979.00	2,532,636.61			
" <u>Unspent amount of grant/interest transferred</u> <u>to Balance Sheet</u> Misereor Germany	701,224.35		* <u>Interest from Bank</u> (On cash basis) FCRA Account	13,092.00	
Other Old Projects	7,720.00	708,944.35	General Account	254.00	13,346.00
" <u>Depreciation (As per contra)</u>		177,458.00	<u>Unspent amount of grant/interest portion transferred</u> <u>from Balance Sheet</u> Misereor Germany	648,363.70	
			Other Old Projects	7,721.51	656,085.21
" <u>Excess of Income over Expenditure</u> <u>transferred to Balance Sheet</u>		46,927.00	<u>Amount of Dep. Upto 31.3.2023 adjusted out of various</u> <u>fund account transferred to Balance Sheet (As per contra)</u>		177,458.00
TOTAL RS.	3,465,965.96		TOTAL RS.	3,465,965.96	

PLACE: PATNA
DATE : 29/08/2023

(Signature)
SECRETARY

Secretary

BinoBa Arogya Evam Lok Shikshan Kendra
Jai Krishna Nagar, Barai, Islampur, Nalanda, Bihar

As per our report of even date
For PRASAD & SANTOSH
CHARTERED ACCOUNTANTS

(Signature)
[ANIKET JHA]
PARTNER
M.No. 454659

UDIN : 2345659BGYOCQ1817



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA (BIHAR)
(Consolidated) Receipts & Payments Account for the year ended on 31st March, 2023

RECEIPTS :		RS.	P.	PAYMENTS :		RS.	F
To, <u>Opening Balance</u> (As per last account) (As per Schedule - A)				By, <u>Expenses on Programmes & Activities</u> (As per Schedule -B)			
				I. Project Title - Community Based Village Development Program For Under served Population with an Integrated Approach of Health Disaster Management Climate Change & Socio-Economic Improvements, Supaul District, Bihar			
						2,476,657.61	
* <u>Grant-In-Aid</u> (From Misereor e.v. Postfach Aachen, Germany)	2,381,799.25						
From BFW, Germany (Relating to previous year)	10,934.00	2,392,733.25		II. <u>GENERAL ACCOUNT</u>		55,979.00	2,532,636.61
* <u>Member Contribution</u>		40,432.00		Repayment of Liability (Audit Fee -21-22)			9,709.00
* <u>Local Contribution</u>		196,845.00					
* <u>Interest from Bank</u> (On cash basis) FCRA Account General Account	13,092.00 254.00	13,346.00		* <u>Closing Cash & Bank Balances</u> (As per book) (As per Schedule -A)		766,962.13	
TOTAL RS.		3,309,307.74		TOTAL RS.		3,309,307.74	

PLACE: PATNA
DATE : 29/08/2023

(Signature)
SECRETARY
Secretary
Binoba Arogya Evam Lok Shikshan Kendra
Jai Krishna Nagar - Barai Islampur Nalanda Bih.

As per our report of even date
For PRASAD & SANTOSH
CHARTERED ACCOUNTANTS

(Signature)
[ANIKET JHA]
PARTNER
M.No. 454659
UDIN : 2345659BGYOCQ1817



BINOBA ARGYA EVAM LOK SHIKSHAN KENDRA**SCHEDULE - 'A'**

JAIKRISHNA NAGAR, BARAI, ISLAMPUR, NALANDA (BIHAR)

SCHEDULE OF OPENING & CLOSING CASH & BANK BALANCE FOR THE YEAR ENDED ON 31ST MARCH, 2023**CONSOLIDATED**

OPENING BALANCE AS ON 31.3.2022	PARTICULARS :	CLOSING BALANCE AS ON 31.3.2023
	A. FCRA Balance :	
	CASH IN HAND :	
2,408.00	CASA Old Project	2,838.21
114.21	MESEREOR (New Project)	2,403.00
		5,241.21
	With SBI, Islampur SB A/c No.11417733127 (FCRA) :	
0.12	MESEREOR	-
0.61	TRICKLE UP PROGRAM	-
0.50	MESEREOR (Old Project)	-
493,497.79	MESEREOR (New Project)	634,959.19
0.28	Center for Catalyzing Change (C3) (Mentoring Women Pri Member)	-
0.50	Center for Catalyzing Change (C3) (Pahel Women Leading Change)	-
		634,959.19
159,634.70	With SBI Main Branch, 11, Sansad Marg, New Delhi	
	A/c No. 40096323578	68,743.95
	Interest Portion	
42.00	CASA (Old Project)(Please refer Auditors Report No.)	-
387.00	Mental Health Programme	-
		68,743.95
656,085.71	Total (A)	708,944.35
	B. Non-FCRA Balance	
395.00	Cash in hand	2,596.00
723.56	Sanitation Programme (Capart)	723.56
1.90	Awareness Camp Drinking Water	1.90
182.00	AKSHYA INDIA	182.00
		3,503.46
	Cash at Bank	
	With Madhya Bihar Gramin Bank, Islampur	
1,527.00	Account No. 71650100014122	1,575.00
	With SBI, Islampur	
	SB A/c No.11417742440	
952.69	General / HO	48,343.69
	With SBI, Islampur	
2,920.35	SB A/c No. 11417733116	3,000.35
	With SBI, Islampur (FCRA Account)	
	SB A/c No. 11417733127	
1,595.28	(Own Resource)	1,595.28
1,568.00	PNB, Fatehpur A/c No. 0658001700016455	-
9,865.78	Total (B)	58,017.78
665,951.49	GRAND TOTAL (A+ (B))	766,962.13

Prasanna
Secretary
Binoba Argya Evam Lok Shikshan Kendra
Jai Krishna Nagar, M. Barai Islampur, Nalanda, Bihar



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA
JAIKRISHNA NAGAR, BARAI, ISLAMPUR, NALANDA (BIHAR)
DETAILS OF EXPENSES ON PROGRAMME FORMING PART OF STATEMENT OF
ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023
CONSOLIDATED

PARTICULARS :	AMOUNT
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I. **Project Title - Community Based Village Development Program for Underserved Population with an Integrated Approach of Health, Disaster Management, Climate Change & Socio-Economic Improvements, Supaul District, Bihar**

Expenses on Programme/ Project : (MISEREOR)

Capacity Building Program to Stakeholder :

i)	Six monthly group meeting for adolescent	77,760.00	
ii)	Six Monthly Group meetings of women and their husband of first time pregnant women and post partum women	27,702.00	
iii)	Six monthly group meeting of women and their husbands of women with one child & two child	52,236.00	
iv)	Six monthly group meeting with 500 fathers & mothers of newly married couple	19,322.00	
v)	Six Monthly Group meetings with newly married couple	10,038.00	
vi)	Six Monthly Group meetings with SMC and Teachers and Officials	6,300.00	
vii)	Six Monthly Group meetings with 300 DMC Members on Disaster Mgt.	18,000.00	
viii)	Six Monthly Group meetings with VDC Members on Village Development	18,000.00	
ix)	Six Monthly Group Meetings with DMTF Members on Disaster Management	10,800.00	
x)	Yearly Interface Meetings with PRI Representatives, NGO Groups, Youth Groups, etc. on Disaster Management & Health Issues	12,455.00	
xi)	Six Monthly Group Meetings with the Members of Farmer Groups on Climate	19,110.00	
xii)	Mobilisation Meeting to PWD for Linkage with Govt.	34,625.00	306,348.00

Strengthening Service Deliveries

i)	Cost for Insurance, Servicing, Tax and Maintenances for Mobile Medical Van	36,615.00	
ii)	Training to 150 Dai (TBA), Mamta, AWS and ASHA	130,730.00	
iii)	Monthly Training to Swasthya Doot on Rh and General Health Issues	35,535.00	202,880.00

Mass Awareness Programme

i)	Wall Painting @Rs.400 per painting for 60 Wall Paintings per year	23,980.00	
ii)	Street Play 30 Village Per year 02 show 60 performance	48,000.00	
iii)	Strengthening of Grain Bank	49,550.00	121,530.00

Mobile Health Camps

i)	Necessary Medicines	1,484.00	
ii)	Doctor	175,000.00	
iii)	ANM	126,000.00	
iv)	Driver	96,000.00	
v)	Mobile Medical Van (Running Costs, etc.)	120,418.00	518,902.00

Travel Costs

i)	Travel to Project Director	48,000.00	
ii)	Travel to Program Manager	12,000.00	
iii)	Travel to APM Cum Accountant	12,000.00	
iv)	Fuel and Running Cost of Motorcycle	26,329.00	98,329.00

STAFF COST

Salary for Staff :

i)	Program Manager	244,800.00	
ii)	Accountant cum MIS Assistant	122,400.00	
iii)	Field Supervisor	122,400.00	
iv)	Health Animators	507,600.00	997,200.00

(Signature)
Secretary
Binooba Arogya Evam Lok Shikshan Kendra
Jai Krishna Nagar, Barai, Islampur, Nalanda, Bihar



Capacity Building Program Goal Transfer

i)	Yearly Orientation to Project Staffs on different issues such as reproductive health Social analysis, etc.	23,470.00	
ii)	Technical Training to Project Staff on Disaster Mgt.	23,470.00	46,940.00

Project Administration Cost

i)	Phone/Fax/Postage/Stationary Expenses	37,526.60	
ii)	Audit Cost	86,000.00	
iii)	Process Documentation & Monitoring Annual Meetings	10,000.00	
iv)	Annual Internal Monitoring	15,000.00	
v)	Office Rent	36,000.00	184,526.60

Bank Chages

2.01

2,476,657.61

III. GENERAL ACCOUNT**Awareness Genereation Programme on :**

Social Forestry for Environment	3,200.00	
Domestic Violence	2,482.00	
Honour Killing	2,800.00	
Beti Bachao Beti Padhao	3,018.00	11,500.00

Establishment/ Management Expenses

Honorarium to Office Assistant	7,200.00	
Electric Charges	9,882.00	
Paper & Periodical	400.00	
TA & Conveyance	7,300.00	
Bank Charges	3,088.00	
National Festival	3,105.00	
Annual Meeting	2,836.00	
Miscellaneous Expenses	1,590.00	35,401.00

Audit Fee

9,078.00

Funded to MISEREOR (to meet the project expenditure)

55,979.00

TOTAL RS.**2,532,636.61**

Prasanna
Secretary

Rinoba Angya Prava Lok Shikshan Kendra
Jay Krishna Nagar, P.C. Baral, Islampur, Nalanda, Bihar



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA**CONSOLIDATED****Schedule of Fixed Assets & Dead Stock Annexed to and Forming Part of Statements of Account as at 31st March, 2023**

PARTICULARS :	Rate of Depn	Written down Value as on 1.4.2022	Addition/Deletion during the year		Value as on 31.3.2023	Deduct Depreciation for the year	Written Down Value as on 31.3.2023
			More than 180 Days	Less than 180 Days			

PRACHAR PROJECT (PATH FINDER)**Old Area**

Motor vehicle	15%	514.56	-	-	514.56	77.00	437.56
Table	10%	481.64	-	-	481.64	48.00	433.64
Chair	10%	2,829.91	-	-	2,829.91	283.00	2,546.91
Notice Board	10%	316.87	-	-	316.87	32.00	284.87
Almirah	10%	538.74	-	-	538.74	54.00	484.74
Book Self	10%	123.01	-	-	123.01	12.00	111.01
White board	10%	1,290.51	-	-	1,290.51	129.00	1,161.51
Carpets	10%	1,197.25	-	-	1,197.25	120.00	1,077.25
Cycle (6)	15%	1,556.54	-	-	1,556.54	233.00	1,323.54
Display Board	10%	732.06	-	-	732.06	73.00	659.06
Show Case	10%	1,341.45	-	-	1,341.45	134.00	1,207.45

TOTAL (A)

10,922.52	-	-	10,922.52	1,195.00	9,727.52
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PRACHAR PROJECT (PATH FINDER)**NEW AREA****Equipment**

Almirah (Big) (1)	10%	964.00	-	-	964.00	96.00	868.00
Almirah (Small) (1)	10%	481.00	-	-	481.00	48.00	433.00
White Board with stand (1)	10%	705.00	-	-	705.00	71.00	634.00
Hoarding (1)	10%	757.00	-	-	757.00	76.00	681.00
Dari (12)	15%	3,334.00	-	-	3,334.00	500.00	2,834.00
Motorcycle (1)	15%	541.00	-	-	541.00	81.00	460.00
P.A. System							
(one emplfire, one mike, 2 sound box, one battery and charger and sound system)	15%	3,940.00	-	-	3,940.00	591.00	3,349.00
Medical Kit	10%	940.00	-	-	940.00	94.00	846.00
	15%		-	-			
Bicycle (3)	15%	1,108.00	-	-	1,108.00	166.00	942.00
Mobile Set (1)	15%	611.00	-	-	611.00	92.00	519.00

TOTAL (B)

13,381.00	-	-	13,381.00	1,815.00	11,566.00
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PRACHAR PROJECT-III (New)**Supplies & Equipment**

Motorcycle	15%	1,774.00			1,774.00	266.00	1,508.00
Dari	10%	3,670.00			3,670.00	367.00	3,303.00
Cycle (40)	15%	31,381.00			31,381.00	4,707.00	26,674.00
TOTAL (C)		36,825.00	-	-	36,825.00	5,340.00	31,485.00

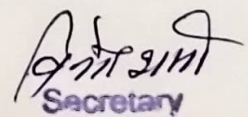
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Signature
Secretary

BinoBa Arogya Evam Lok Shikshan Kendra
Jai Krishna Nagar, Barai Islampur, Nalanda Bina



PARTICULARS :		Rate of Deprn	Written down Value as on 1.4.2022	Addition/Deletion during the year		Value as on 31.3.2023	Deduct Depreciation for the year	Written Down Value as on 31.3.2023
				More than 180 Days	Less than 180 Days			
PACS :								
Motorcycle (1)		15%	3,374.00	-	-	3,374.00	506.00	2,868.00
Furniture		10%	3,577.00	-	-	3,577.00	358.00	3,219.00
TOTAL (D)			6,951.00	-	-	6,951.00	864.00	6,087.00
FVTF								
Pottery Wheel & Other Item		10%	741.00	-	-	741.00	74.00	667.00
Furniture & Board		10%	3,679.20	-	-	3,679.20	368.00	3,311.20
Cycle Repair Tools		10%	1,483.00	-	-	1,483.00	148.00	1,335.00
2nd Hand Cycle		15%	555.00	-	-	555.00	83.00	472.00
TOTAL (E)			6,458.20	-	-	6,458.20	673.00	5,785.20
MISEREOR :								
a.	Jeep cum Ambulance	15%	6,024.66	-	-	6,024.66	904.00	5,120.66
b.	Computer & Accessories	40%	29.49	-	-	29.49	12.00	17.49
c.	Mobile Medical Van cum Ambulance	15%	872,799.01	-	-	872,799.01	130,920.00	741,879.01
d.	Medical Equipment	15%	19,104.29	-	-	19,104.29	2,866.00	16,238.29
e.	Motorcycle	15%	5,912.75	-	-	5,912.75	887.00	5,025.75
TOTAL (F)			903,870.21	-	-	903,870.21	135,589.00	768,281.21
MISEREOR (Supaul)								
a.	Computer & Accessories	40%	1,986.88	-	-	1,986.88	795.00	1,191.88
b.	Motorcycle	15%	34,836.48	-	-	34,836.48	5,225.00	29,611.48
TOTAL (G)			36,823.36	-	-	36,823.36	6,020.00	30,803.36
ASA (Old Area)								
Dari		10%	1,372.61	-	-	1,372.61	137.00	1,235.61
TOTAL (H)			1,372.61	-	-	1,372.61	137.00	1,235.61
ASA (New Area)								
Dari		10%	1,372.61	-	-	1,372.61	137.00	1,235.61
TOTAL (I)			1,372.61	-	-	1,372.61	137.00	1,235.61
BFW								
Training Equipment		15%	3,088.37	-	-	3,088.37	463.00	2,625.37
Bicycle		15%	1,525.12	-	-	1,525.12	229.00	1,296.12
Sewing Machine		15%	2,787.49	-	-	2,787.49	418.00	2,369.49
TOTAL (J)			7,400.98	-	-	7,400.98	1,110.00	6,290.98
Consulate General of the Federal Republic of Germany								
Building (Training centre)		5%	251,035.34	-	-	251,035.34	12,552.00	238,483.34
TOTAL (K)			251,035.34	-	-	251,035.34	12,552.00	238,483.34
CASA								
Computer		40%	60.95	-	-	60.95	24.00	36.95
Motorcycle		15%	2,473.90	-	-	2,473.90	371.00	2,102.90
Bicycle		15%	247.38	-	-	247.38	37.00	210.38
TOTAL (L)			2,782.23	-	-	2,782.23	432.00	2,350.23
CASA Bihar Package (New)								
Motorcycle		15%	17,442.94	-	-	17,442.94	2,616.00	14,826.94
Laptop & Pritner		40%	114.69	-	-	114.69	46.00	68.69
TOTAL (M)			17,557.63	-	-	17,557.63	2,662.00	14,895.63
GRAND TOTAL (A to M) *			1,296,752.69	-	-	1,296,752.69	168,526.00	1,128,226.69


Secretary
 Binoba Aranya Pram Lok Shikshan Kendra
 Jay Krishna Nagar, P.L. Barzi, Islampur, Nalanda, Bihar



PARTICULARS :	Rate of Depn	Written down Value as on 1.4.2022	Addition/Deletion during the year		Value as on 31.3.2023	Deduct Depreciation for the year	Written Down Value as on 31.3.2023
			More than 180 Days	Less than 180 Days			

General Account

A.	Building	5%	131,185.04	-	131,185.04	6,559.00	124,626.04
B.	Furniture	10%	6,671.66	-	6,671.66	667.00	6,004.66
C.	Educational equipment/ Petromax &	10%	1,111.30	-	1,111.30	111.00	1,000.30
D.	Vehicle	20%	430.60	-	430.60	86.00	344.60
			139,398.60	-	139,398.60	7,423.00	131,975.60

E. Misc. Fixed Assets & Dead Stock (to the extent not written off or adjusted as there was no creation of Fund against these)

Cycle:

	General	10%	1,678.57	-	1,678.57	168.00	1,510.57
	Education Deptt.	10%	10,217.99	-	10,217.99	1,022.00	9,195.99
2.	Medicine Cup Board Furniture	10%	551.12	-	551.12	55.00	496.12
3.	Electric Fan	10%	377.82	-	377.82	38.00	339.82
						-	
F.	One Motor Cycle	20%	997.50		997.50	200.00	797.50
	Three Cycle	20%	129.86		129.86	26.00	103.86

Total (N)

153,351.46	-	-	153,351.46	8,932.00	144,419.46
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GRAND TOTAL (A to N) *

1,450,104.13	-	-	1,450,104.13	177,458.00	1,272,646.13
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Anty 2/11/17
 Secretary
 Rinche Aranya Pram Lok Shikshan Kendra
 my Krishna Nagar, P. Baral, Islampur, Nagaland, India

