



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, 2024 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 another firm M/s Jha & Associate.
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.
5. Whole amount of grant receivable of Rs. 90,666.31 of NFE should be placed before committee for write off.
6. Medicine stock fund has been used for medicine stock on rotation basis.
7. Rehabilitation fund of Rs. 1,30,720.00 has been offered to SHG in rotation as per requirement.

For PRASAD & SANTOSH
CHARTERED ACCOUNTANTS

PLACE: PATNA
DATE : 01/08/2024


[UJJWAL KUMAR JHA]
PARTNER

MRN - 075038

UDIN - 24075038BKEZRF2276



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA [BIHAR]

Balance Sheet as at 31st March, 2024

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Secretary
Rajendra Angara Feroze Lark Spikshan Kevira
Jag Ganga Raj, P. Jang, Angara, Rajm, Gur



FUND & LIABILITIES :		B/F	1,623,743.01	ASSETS & PROPERTIES	B/F	1,601,792.51
Amount of Unspent Balance lying as cash in hand and with Bank transferred from Income & Expenditure Account for Expenses				Closing Cash & Bank Balances		
(As per last account)				(As per book)		
Add During the year				(As per Schedule -A)		841,357.15
		710,347.35				
		818,003.65				
		1,528,351.00				
Less: Amount transferred to Income & Expenditure Account		708,944.35	819,406.65			
TOTAL RS.		2,443,149.66		TOTAL RS.		2,443,149.66

PLACE: PATNA
DATE : 01/08/2024

Asmita
SECRETARY
Secretary
Binod Jyoti Prasad Lok Shiksha Kendra
an Krishi Nagar, P. O. Ganga Island, Patna, Bihar

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

Ujjwal Kumar Jha
[UJJWAL KUMAR JHA]
PARTNER

M No. 075038

UDIN : 24075038BKEZRF2276



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA: JAIKRISHNA NAGAR: BARAI: ISLAMPUR: NALANDA [BIHAR]

(Consolidated) Income & Expenditure Account for the year ended on 31st March, 2024

EXPENDITURE :		RS	P	INCOME :		RS	F
To, Expenses on Programmes & Activities (As per Schedule -B)				By, Grant-in-Aid (From Misereor e v Postfach Aachen, Germany)		2,701,683 00	
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	2,813,879 70			Local Contribution FCRA Account	205,800 00		
				General Account	63,955 00	269,755 00	
II. GENERAL ACCOUNT	99,114 28	2,912,993 98		Interest from Bank (On cash basis)			
				FCRA Account	15,456 00		
" Unspent amount of grant/interest of current year transferred to Balance Sheet				General Account	495 00	15,951 00	
Misereor Germany	814,282 24						
Other Old Projects	3,721 41	818,003 65		" Unspent amount of grant/interest of proceeding year portion transferred from Balance Sheet			
				Misereor Germany	701,224 35		
" Depreciation (As per contra)		152,622 00		Other Old Projects	7,720 00	708,944 35	
				" Amount of Dep. Upto 31.3.2024 adjusted out of various fund account transferred to Balance Sheet (As per contra)		152,622 00	
				" Excess of Expenditure over Income transferred to Balance Sheet		34,664 28	
TOTAL RS.		3,883,619 63		TOTAL RS.		3,883,619 63	

PLACE: PATNA
DATE : 01/08/2024

[Signature]
SECRETARY

Secretary
BinoBa Arogya Evam Lok Shikshan Kendra
in Misereor Nagar, Pt. Barai Islampur Nalanda Bihar

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



[Signature]
[UJJWAL KUMAR JHA]
PARTNER

M.No. 075038

UDIN : 24075038BKEZRF2276

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

(Consolidated) Receipts & Payments Account for the year ended on 31st March, 2024

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)		
		766,962.13	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>	2,813,879.70	
• <u>Grant-in-Aid</u> (From Misereor e.v. Postfach Aachen, Germany)		2,701,683.00	II. <u>GENERAL ACCOUNT</u>	99,114.28	2,912,993.98
• <u>Local Contribution</u> FCRA Account General Account	205,800.00 63,955.00	269,755.00			
• <u>Interest from Bank</u> (On cash basis) FCRA Account General Account	15,456.00 495.00	15,951.00	" <u>Closing Cash & Bank Balances</u> (As per book) (As per Schedule - A)		841,357.15
TOTAL RS	3,754,351.13		TOTAL RS	3,754,351.13	

PLACE PATNA
DATE : 01/08/2024

Prasanth
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

Prasanth
[UJJWAL KUMAR JHA]
PARTNER

M.No 075038

UDIN : 24075038BKKEZRF2276



BINOBA AROGYA EVAM LOK SHIKSHAN KENDRA

JAIKRISHNA NAGAR, BARAI, ISLAMPUR, NALANDA (BIHAR)

SCHEDULE OF OPENING & CLOSING CASH & BANK BALANCE FOR THE YEAR ENDED ON 31ST MARCH, 2024

OPENING BALANCE AS ON 01.4.2023	PARTICULARS :	CONSOLIDATED	CLOSING BALANCE AS ON 31.3.2024
	A. FCRA Balance :		
	CASH IN HAND :		
2,838 21	CASA Old Project	2,838 21	
2,403 00	MESEREOR (New Project)	1,565 00	4,403 21
	With SBI, Islampur SB A/c No. 11417733127 (FCRA) :		
634,959 19	MESEREOR (New Project)		340,091.86
	With SBI Main Branch, 11, Sansad Marg, New Delhi A/c No. 40096323578		
68,743 95			473,508 58
708,944.35		Total (A)	818,003.65
	B. Non-FCRA Balance		
2,596 00	Cash in hand	2,046 00	
723 56	Sanitation Programme (Capart)	723 56	
1 90	Awareness Camp Drinking Water	1 90	
182 00	AKSHYA INDIA	182 00	2,953 46
	Cash at Bank		
	With Madhya Bihar Gramin Bank, Islampur		
1,575 00	Account No. 71650100014122		1,623 00
	With SBI, Islampur		
	SB A/c No. 11417742440		
48,343 69	General / HO		15,694 69
	With SBI, Islampur		
3,000 35	SB A/c No. 11417733116		3,082 35
	With SBI, Islampur (FCRA Account)		
	SB A/c No. 11417733127		
1,595 28	(Own Resource)		
58,017.78		Total (B)	23,353.50
766,962.13		GRAND TOTAL (A+ (B))	841,357.15



Signature
Secretary

BinoBa Arogya Evam Lok Shikshan Kendra
Jai Krishna Nagar, P.O. 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, 2024
CONSOLIDATED

PARTICULARS	AMOUNT
1. <u>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</u> <u>Expenses on Programme/ Project : (MISEREOR)</u> <u>Capacity Building Program to Stakeholder :</u>	
i) Six monthly group meeting for adolescent	86,340.00
ii) Six Monthly Group meetings of women and their husband of first time pregnant women and post partum women	42,300.00
iii) Six monthly group meetings of women and their husbands of women with one child & two child	66,630.00
iv) Six monthly group meeting with 500 fathers & mothers of newly married couple	24,420.00
v) Six Monthly Group meetings with newly married couple	20,490.00
vi) Six Monthly Group meetings with SMC and Teachers and Officials	7,227.00
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	24,976.00
xi) Six Monthly Group Meetings with the Members of Farmer Groups on Climate Change	6,300.00
xii) Exposure visit to DMC and DMTF Members	29,574.00
xiii) Exposure visit to VDC Leaders	30,239.00
xiv) Exposure visit to members of farmer groups	60,400.00
xv) Mobilisation Meeting to PWD for Linkage with Govt	48,925.00
	494,621.00
2. <u>Strengthening Service Deliveries</u>	
i) Cost for Insurance, Servicing, Tax and Maintenances for Mobile Medical Van	20,825.00
ii) Training to 150 Dai (TBA), Mamta, AWS and ASHA	89,632.00
iii) Monthly Training to Swasthya Doot on Rn and General Health Issues	51,739.00
	162,196.00
3. <u>Mass Awareness Programme</u>	
i) Wall Painting @Rs 400 per paintings for 60 Wall Paintings per year	23,789.00
ii) Street Play 30 Village Per year 02 show 60 performance	96,000.00
iii) Strengthening of Grain Bank	49,828.00
iv) Develop village wise Action Plan	52,400.00
	222,017.00
4. <u>Mobile Health Camps</u>	
i) Necessary Medicines	18,173.00
ii) Doctor	177,500.00
iii) ANM	126,000.00
iv) Driver	96,000.00
v) Mobile Medical Van (Running Costs, etc.)	119,800.00
	537,473.00
5. <u>Travel Costs</u>	
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	18,000.00
	90,000.00
6. <u>STAFF COST</u>	
<u>Salary for Staff :</u>	
i) Program Manager	264,384.00
ii) Accountant cum MIS Assistant	132,192.00
iii) Field Supervisor	132,192.00
iv) Health Animators	548,172.00
v) PD Salary	45,000.00
	1,121,940.00

[Signature]
Secretary

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



7. Project Administration Cost			
i)	Phone/Fax/Postage/Stationary Expenses	32,607.41	
ii)	Audit Cost	86,000.00	
iii)	Process Documentation & Monitoring Annual Meetings	5,000.00	
iv)	Annual Internal Monitoring	15,000.00	
v)	Office Rent	36,000.00	174,607.41
	Electricity Charges		
	Bank Chages		3,998.59
			7,026.70
			2,813,879.70
III GENERAL ACCOUNT			
<u>Awareness Genereation Programme on :</u>			
(Meeting/Seating Expenses, Fooding & Entertainment, sound system etc.)			
Environment Awareness Programme			
	Domestic Violence	5,932.00	
	Domestic Violence	6,463.00	
	Beti Bachao Beti Padhao	7,655.00	
	Disaster Management	9,417.00	
	Community Health Programme	8,416.00	37,883.00
<u>Establishment/ Management Expenses</u>			
	Honorarium to Office Assistant	24,000.00	
	Electricity Bill	1,574.00	
	Newspaper & Periodicals	1,800.00	
	Vehicle Repairing and Maintenance	2,412.00	
	National Festival Celebration	4,225.00	
	Annual Meeting & Conference	3,035.00	
	TA & Conveyance	2,850.00	
	Miscellaneous Expenses	3,240.00	
	Audit Fee & Other Capacity	15,000.00	
	Office Expenses	3,095.28	61,231.28
			99,114.28
TOTAL RS.			2,912,993.98



[Signature]
Secretary

Binoda Arora, Praveen Kumar, Shiksha Kanti
at Green Road, P. B. Road, Patna-800 001

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, 2024

PARTICULARS	Rate of Depn	Written down Value as on 1.4.2023	Addition/Deletion during the year		Value as on 31.3.2024	Deduct Depreciation for the year	Written Down Value as on 31.3.2024
			More than 180 Days	Less than 180 Days			

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

Motor vehicle	15%	437.56	-	-	437.56	66.00	371.56
Table	10%	433.64	-	-	433.64	43.00	390.64
Chair	10%	2,546.91	-	-	2,546.91	255.00	2,291.91
Notice Board	10%	284.87	-	-	284.87	28.00	256.87
Almirah	10%	484.74	-	-	484.74	48.00	436.74
Book Self	10%	111.01	-	-	111.01	11.00	100.01
White board	10%	1,161.51	-	-	1,161.51	116.00	1,045.51
Carpets	10%	1,077.25	-	-	1,077.25	108.00	969.25
Cycle (6)	15%	1,323.54	-	-	1,323.54	199.00	1,124.54
Display Board	10%	659.06	-	-	659.06	66.00	593.06
Show Case	10%	1,207.45	-	-	1,207.45	121.00	1,086.45
TOTAL (A)		9,727.52	-	-	9,727.52	1,061.00	8,666.52

PRACHAR PROJECT (PATH FINDER)**NEW AREA****Equipment**

Almirah (Big) (1)	10%	868.00	-	-	868.00	87.00	781.00
Almirah (Small) (1)	10%	433.00	-	-	433.00	43.00	390.00
White Board with stand (1)	10%	634.00	-	-	634.00	63.00	571.00
Hoarding (1)	10%	681.00	-	-	681.00	68.00	613.00
Dan (12)	10%	2,834.00	-	-	2,834.00	283.00	2,551.00
Motorcycle (1)	15%	460.00	-	-	460.00	69.00	391.00
P.A. System (one amplifier, one mike 2 sound box, one battery and charger and sound system)	15%	3,349.00	-	-	3,349.00	502.00	2,847.00
Medical Kit	10%	846.00	-	-	846.00	85.00	761.00
Bicycle (3)	15%	942.00	-	-	942.00	141.00	801.00
Mobile Set (1)	15%	519.00	-	-	519.00	78.00	441.00
TOTAL (B)		11,566.00	-	-	11,566.00	1,419.00	10,147.00

PRACHAR PROJECT-III (New)**Supplies & Equipment**

Motorcycle	15%	1,508.00	-	-	1,508.00	226.00	1,282.00
Dan	10%	3,303.00	-	-	3,303.00	330.00	2,973.00
Cycle (40)	15%	26,674.00	-	-	26,674.00	4,001.00	22,673.00
TOTAL (C)		31,485.00	-	-	31,485.00	4,557.00	26,928.00



Signature
Secretary

BinoBa Arogya Evam Lok Shikshan Kendra
at Krishna Nagar, P.O. Barai, Islampur, Nalanda, Bihar

PARTICULARS	Rate of Depn	Written down Value as on 1.4.2023	Addition/Deletion during the year		Value as on 31.3.2024	Deduct Depreciation for the year	Written Down Value as on 31.3.2024
			More than 180 Days	Less than 180 Days			

PACS :

Motorcycle (1)	15%	2,868.00	-	-	2,868.00	430.00	2,438.00
Furniture	10%	3,219.00	-	-	3,219.00	322.00	2,897.00
TOTAL (D)		6,087.00	-	-	6,087.00	752.00	5,335.00

FVTF

Pottery Wheel & Other Item	10%	667.00	-	-	667.00	67.00	600.00
Furniture & Board	10%	3,311.20	-	-	3,311.20	331.00	2,980.20
Cycle Repair Tools	10%	1,335.00	-	-	1,335.00	134.00	1,201.00
2nd Hand Cycle	15%	472.00	-	-	472.00	71.00	401.00
TOTAL (E)		5,785.20	-	-	5,785.20	603.00	5,182.20

MISEREOR :

a	Jeep cum Ambulance	15%	5,120.66	-	-	5,120.66	768.00	4,352.66
b	Computer & Accessories	40%	17.49	-	-	17.49	7.00	10.49
c	Mobile Medical Van							
	cum Ambulance	15%	741,879.01	-	-	741,879.01	111,282.00	630,597.01
d	Medical Equipment	15%	16,238.29	-	-	16,238.29	2,436.00	13,802.29
e	Motorcycle	15%	5,025.75	-	-	5,025.75	754.00	4,271.75
TOTAL (F)			768,281.21	-	-	768,281.21	115,247.00	653,034.21

MISEREOR (Supaul)

a	Computer & Accessories	40%	1,191.88	-	-	1,191.88	477.00	714.88
b	Motorcycle	15%	29,611.48	-	-	29,611.48	4,442.00	25,169.48
	TOTAL (G)		30,803.36	-	-	30,803.36	4,919.00	25,884.36

ASA (Old Area)

Dari		10%	1,235.61	-	-	1,235.61	124.00	1,111.61
	TOTAL (H)		1,235.61	-	-	1,235.61	124.00	1,111.61

ASA (New Area)

Dari		10%	1,235.61	-	-	1,235.61	124.00	1,111.61
	TOTAL (I)		1,235.61	-	-	1,235.61	124.00	1,111.61

BFW

Training Equipment	15%	2,625.37	-	-	2,625.37	394.00	2,231.37
Bicycle	15%	1,296.12	-	-	1,296.12	194.00	1,102.12
Sewing Machine	15%	2,369.49	-	-	2,369.49	355.00	2,014.49
TOTAL (J)		6,290.98	-	-	6,290.98	943.00	5,347.98

Consulate General of the Federal**Republic of Germany**

Building (Training centre)

	5%	238,483.34	-	-	238,483.34	11,924.00	226,559.34
TOTAL (K)		238,483.34	-	-	238,483.34	11,924.00	226,559.34

CASA

Computer	40%	36.95	-	-	36.95	15.00	21.95
Motorcycle	15%	2,102.90	-	-	2,102.90	315.00	1,787.90
Bicycle	15%	210.38	-	-	210.38	32.00	178.38
TOTAL (L)		2,350.23	-	-	2,350.23	362.00	1,988.23

CASA Bihar Package (New)

Motorcycle	15%	14,826.94	-	-	14,826.94	2,224.00	12,602.94
Laptop & Printer	40%	68.69	-	-	68.69	27.00	41.69
TOTAL (M)		14,895.63	-	-	14,895.63	2,251.00	12,644.63

GRAND TOTAL (A to M) *

		1,128,226.69	-	-	1,128,226.69	144,286.00	983,940.69
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Signature
Secretary

Prasanna Arora, Joint Lok Shiksha Kendra
at Centre High M. Govt. High School, Patna

PARTICULARS	Rate of Depn	Written down Value as on 1.4.2023	Addition/Deletion during the year		Value as on 31.3.2024	Deduct Depreciation for the year	Written Down Value as on 31.3.2024
			More than 180 Days	Less than 180 Days			

General Account

A.	Building	5%	124,626.04	-	124,626.04	6,231.00	118,395.04
B.	Furniture	10%	6,004.66	-	6,004.66	600.00	5,404.66
C.	Educational equipment/ Petromax & i	10%	1,000.30	-	1,000.30	100.00	900.30
D.	Vehicle	20%	344.60	-	344.60	69.00	275.60
E.	Misc Fixed Assets & Dead Stock (to the extent not written off or adjusted as there was no creation of Fund against these)		131,975.60	-	131,975.60	7,000.00	124,975.60

Cycle

	General	10%	1,510.57	-	1,510.57	151.00	1,359.57
2	Education Deptt	10%	9,195.99	-	9,195.99	920.00	8,275.99
3	Medicine Cup Board Furniture	10%	496.12	-	496.12	50.00	446.12
	Electric Fan	10%	339.82	-	339.82	34.00	305.82
F.	One Motor Cycle	20%	797.50	-	797.50	-	-
	Three Cycle	20%	103.86	-	103.86	160.00	637.50
						21.00	82.86

Total (N)

144,419.46	-	-	144,419.46	8,336.00	136,083.46
1,272,646.13	-	-	1,272,646.13	152,622.00	1,120,024.13

GRAND TOTAL (A to N) *



[Signature]
Secretary

Binnha Arora, Jyoti Lax Shikshan Kendra
an Cresta Rega. PL. Gora Mahipal, Patna-600