

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

FUND & LIABILITIES :	RS	P	ASSETS & PROPERTIES :	RS	P
General Fund			Fixed Assets & Dead Stock		
Amount of Non-recurring Expenditure transferred from Income & Expenditure Account			(As per Schedule D attached)	1,120,024.13	
(As per last account)	12,976.84		Grant-in-Aid (Receivable)		
			(As per last account)	90,666.31	
Fund Account (Non-recurring)			Loan to Beneficiary/SHG		
(As per last account)	1,455,741.86		(As per last account)	24,002.00	
Less Depreciation for the year	152,622.00		Loan to Beneficiaries		
	1,303,119.86		(As per last account)	9,226.00	
Rehabilitation Fund			TDS Refund Receivable (PRACHAR)		
(As per last account)	130,720.00		(As per last account)	9,845.00	
MEDICINE STOCK FUND			Medicine Stock		
(As per last account)	54,705.00		(As per last account)	54,705.00	
Building Renovation Fund			Rehabilitation Account		
(As per last account)	60,000.00		(As per last account)	130,720.00	
BVHS			Security Deposit (TARA HAT)		
(As per last account)	1,313.00		(As per last account)	20,602.00	
CPSL for Self Help Group (SHG)			TDS Deducted on release of Grants (PACS Project)		
(As per last account)	9,226.00		(As per last account)	14,660.00	
Loan against TDS Payment for PACS Project			Irrecoverable amount transferred from Income & Expenditure Account		
(As per last account)	14,660.00		(As per last account)	115.00	
Loan from Secretary/Others			Excess of Expenditure over Income		
(As per last account)	25,481.31		(As per last account)	92,562.79	
Short Term Advance			Add: During the year		
(For PACKARD Visit at Warisaliganj)				34,664.28	127,227.07
(In anticipation of balance lying with Bank)	9,250.00				
Liability for Expenses					
Audit Fee (CASA Project-2021-22)	2,291.00				

C/F 1,623,743.01

C/F 1,601,792.51



FUND & LIABILITIES :	B/F	1,623,743.01	ASSETS & PROPERTIES	B/F	1,601,792.51
Amount of Unspent Balance lyingas cash in hand and with Bank transferred from Income & Expenditure Account for Expenses			Closing Cash & Bank Balances (As per book)		
(As per last account)	710,347.35		(As per Schedule -A)		841,357.15
Add During the year	618,003.65				
	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

Abdul
SECRETARY
Secretary
Ranbir Amritrao Premi Lok Shikshan Kendra
Aniket Kanya, Pt. Ganesh Shankar Vidyarthi Marg

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

Ujjwal

[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)		
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			2,701,683.00	
			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			
" Unspent amount of grant/interest of current year transferred to Balance Sheet			Interest from Bank (On cash basis)		
Misereor Germany	814,282.24		FCRA Account	15,456.00	
Other Old Projects	3,721.41	818,003.65	General Account	495.00	15,951.00
" Depreciation (As per contra)	152,622.00		" Unspent amount of grant/interest of proceeding year portion transferred from Balance Sheet		
			Misereor Germany	701,224.35	
			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

SECRETARY

SECRETARY
BinoBa Arogya Evam LOK SHIKSHAN Kendra
An institution of 3000 students in Bihar



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

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	P
To. Opening Balance (As per last account) (As per Schedule - A)			By. Expenses on Programmes & Activities (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		
	766,962 13			2,813,879 70	
• Grant-in-Aid (From Misereor e v Postfach Aachen, Germany)	2,701,683 00		II. GENERAL ACCOUNT	99,114 28	2,912,993 98
• Local Contribution FCRA Account General Account	205,800 00 63,955 00	269,755 00			
• Interest from Bank (On cash basis) FCRA Account General Account	15,456 00 495 00	15,951 00	• Closing Cash & Bank Balances (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

Arsh Singh
SECRETARY
Secretary
BinoBa Arogya Evam Lok Shikshan Kendra
37, Jyotir Vigyan Marg, Islampur, Nalanda, Bihar

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

Partha
[UJJWAL KUMAR JHA]
PARTNER
M No 075038
UDIN : 24075038BKZRF2276
PRASAD & SANTOSH
CA
FRN: 000764C
PATNA

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, 2024CONSOLIDATED

OPENING BALANCE AS ON 01.4.2023	PARTICULARS :	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
	<u>With SBI, Islampur SB A/c No. 11417733127 (FCRA) :</u>	4,403.21
634,959.19	MESEREOR (New Project)	340,091.86
	<u>With SBI Main Branch, 11, Sansad Marg, New Delhi A/c No. 40096323578</u>	
68,743.95		473,508.58
708,944.35	Total (A)	818,003.65
	B. Non-FCRA Balance	
2,596.00	<u>Cash in hand</u>	2,046.00
723.56	Sanitation Programme (Capart)	723.56
1.90	Awareness Camp Drinking Water	1.90
182.00	AKSHYA INDIA	182.00
	<u>Cash at Bank</u>	2,953.46
1,575.00	With Madhya Bihar Gramin Bank, Islampur Account No. 71650100014122	1,623.00
	<u>With SBI, Islampur SB A/c No. 11417742440</u>	
48,343.69	General / HO	15,694.69
	<u>With SBI, Islampur SB A/c No. 11417733116</u>	3,082.35
	<u>With SBI, Islampur (FCRA Account) SB A/c No. 11417733127</u>	
1,595.28	(Own Resource)	
58,017.78	Total (B)	23,353.50
766,962.13	GRAND TOTAL (A+ B)	841,357.15



Abhishek
Secretary

BinoBa Arogya Evam LOK Shikshan Kendra
An Grama Seva, P.L. 422, Islampur, Bihar, India

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 Expenses on Programme/ Project : (MISEREOR) 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) Mobilization 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 RH and General Health Issues	51,739.00
	162,196.00
3 <u>Mass Awareness Programme</u>	
i) Wall Painting @Rs 400 per painting 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



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

Awareness Generation Programme on :

(Meeting/Seating Expenses, Fooding & Entertainment, sound system etc)

Environment Awareness Programme

Domestic Violence 5,932.00

Beti Bachao Beti Padhao 6,463.00

Disaster Management 7,655.00

Community Health Programme 9,417.00
8,416.00 37,883.00

Establishment/ Management Expenses

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




Secretary

Pariva Angya Pratik Lok Shikshan Kendra
24/26 Ram. M. S. Sarai, Patna - 800001

BINOB 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 Shelf		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
Dari (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 amplifire, 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
Dari		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



Al
9/11/2024

Secretary

BINOB AROGYA EVAM LOK SHIKSHAN KENDRA
An Krishna Nagar, P.L. Bazar, Islampur, Nalanda, Bihar

PARTICULARS	Rate of Deprn	Written down Value as on 14.2023	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
--------------	---	---	--------------	------------	------------



9/10/2024
Secretary

Almora Arya Samaj Lok Shikshan Kendra
a unit of Almora Arya Samaj Samajik Shikshan Kendra

PARTICULARS	Rate of Depn	Written down Value as on 14 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
<u>Cycle</u>							
General	10%	1,510.57	-	-	1,510.57	151.00	1,359.57
Education Deptt	10%	9,195.99	-	-	9,195.99	920.00	8,275.99
2. Medicine Cup Board Furniture	10%	496.12	-	-	496.12	50.00	446.12
3. Electric Fan	10%	339.82	-	-	339.82	34.00	305.82
F. One Motor Cycle	20%	797.50	-	-	797.50	160.00	637.50
Three Cycle	20%	103.86	-	-	103.86	21.00	82.86
Total (N)							
GRAND TOTAL (A to 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




Secretary
 Bihar Anganwadi Lok Shikshan Kendra
 an under Kisan M. S. Sahay Vidya Bhawan