

JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **BIHAR VOLUNTARY HEALTH ASSOCIATION, WEST OF GANGA APARTMENTS, LCT GHAT, MAINPURA, PATNA – 800 001** for the year ended 31st March, 2023 which comprise the Statement of Receipts & Payments, Income & Expenditure Account and the Balance Sheet together with annexed Notes forming part of the financial statements for the period then ended.

Management Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting standards as prescribed by the Institute of Chartered Accountants of India (ICA), and for such internal control as management determines is necessary to enable the preparation of these financial statements that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in the accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of



the accounting estimates made by entity, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

1. In the case of the Balance Sheet of the state of affairs of the entity as at 31st March, 2023;
2. In the case of the Statement of Income & Expenditure of the surplus for the year ended on that date;
3. In the case of the Statement of Receipts & Payments of the cash flows for the year ended on that date;

Emphasis of Matter

We draw attention to under – stated facts:

- a. As reported earlier, the entity is also maintaining a separate Employee Contributory Saving Fund with a nationalized bank, but the entity has also registered itself under Employees Provident Fund & Miscellaneous Provisions Act, 1952.
- b. Grant receivable from VHAI, New Delhi and appearing in the financial statements since more than five years and amounting to Rs.17,45,811.00 has been written off to the extent of Rs.5,45,811.00 till the end of the previous financial year in phased manner based on confirmations for write off as obtained in the General Meeting of the Society in the financial year 2016 – 2017. No fresh write off has been done during the current financial year on account of deficit incurred.

Our opinion is not qualified in respect of these matters.



JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements


We further report that:

- a. We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the entity so far as appears from our examination of those books; and
- c. The Balance Sheet and the Statement of Income & Expenditure dealt with by this report are in agreement with the books of account.

Grand Plaza, Frazer Road
Patna, July 15, 2023

For Jha & Associates
Chartered Accountant
Firm Registration Number: 01195C




(Rajeev Kumar Jha)

Partner

Membership Number: 079294
UDIN: 23079294BGQWZS3453

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001
BALANCE SHEET AS AT 31ST MARCH, 2023

FUND & LIABILITIES	Rs.....P.	ASSETS & PROPERTIES	Rs.....P.
Capital Fund		Fixed Assets	
As per last account	58,18,794.42	As per Schedule 'A' annexed	
Add: Addition During the Year	4,66,346.00	Current Assets, Loans & Advances	
	62,85,140.42	Loans & Advances - FC	
Less: Assets Written off During the Year	76,678.02	Project Advances	
Less: Depreciation for the year	4,35,017.60	As Per Last Account	1,57,264.00
		Less: Adjusted During the Year	1,36,240.00
General Reserve			21,024.00
As per last account	18,43,278.34	Add: During the Year	53,355.00
Add Surplus for the Year	70,478.38	Project Advances - General Section	
		As Per Last Account	2,49,690.00
Current Liabilities & Provisions		Less: Adjusted During the Year	2,46,989.00
Unutilized Grant FC	29,18,460.52		2,701.00
Unutilized Grant NFC	27,88,993.97	Add: During the Year	2,300.00
		Tax Deducted at Source	
Expenses Payable - FC		As Per Last Account	24,731.00
As Per Last Account	4,79,859.00	Add: During the Year	32,801.00
Less: Repayment during the Year	4,00,462.00		57,532.00
	79,397.00	Less Received During the Year	24,731.00
Add: During the Year	9,23,637.00	Grant Receivable	
Expenses Payable - General Section		World Vision India	19,175.00
As Per Last Account	6,59,154.00	VHAI New Delhi	12,00,000.00
Less: Repayment during the Year	3,57,184.00	Closing Stock	
	3,01,970.00	I.E.C. Material	85,842.00
Add: During the Year	5,76,240.00	Closing Balances	
		Cash in Hand FC	23,998.00
		Cash in Hand	60,582.00
		In Foreign Contribution	
		SBI New Delhi 40113357751	32,715.64
		Axis Bank Digha 921010040535938	2,10,625.00
		Canara Bank	
		Main Branch, Patna 0352101021754	35,43,511.88
Carried Over	Rs.	Carried Over	Rs.
	1,52,75,900.01		84,580.00
			71,90,642.80



[Signature]
President

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Secretary

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Treasurer

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Executive Director

Brought Forward Rs.	1,52,75,900.01	Brought Forward Rs. Maner Branch, Patna 4195101000686 In Savings Bank Account with Canara Bank A/C No.0352101021753 Canara Bank A/C No.0352101021755 Canara Bank A/C No.0352101032704 S.B.I. Kurji Patna A/C No. 10149482071 Axis Bank 922010038628726 Axis Bank 923010003281553 SBI Patna A/C NO. 41744198238 In Fixed Deposit Account with Canara Bank Patna	37,86,852.52 1,250.00 10,90,976.91 9,102.71 9,74,001.00 12,932.43 2,69,801.00 4,83,029.00 3,28,782.64	84,580.00 37,88,102.52	71,90,642.80
Total Rs.	1,52,75,900.01	Total Rs.			1,52,75,900.01

In terms of our separate report on even date
For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C



[Signature]
Partner
Membership Number: 079294

Grand Plaza, Frazer Road,
Patna, July 15, 2023

[Signature]

President
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
For BIHAR VOLUNTARY HEALTH ASSOCIATION

M. Foudu May
Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

Swapan Mazumdar
Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	Rs.....P.	INCOME	Rs.....P.
Activities		Unutilized Grant FC	
Misereor - Arsenic Project Chakki Block Programme Cost	16,18,581.00	Brought from Previous Year	30,02,606.09
Programme Support Cost	2,63,730.00	Grant In Aid From Foreign Countries	
Other Office Expenses	53,304.00	Mundo Cooperante: The Right to be a Girl	12,51,523.00
		Misereor - Arsenic Project Chakki Block	19,06,205.00
The Right to be a Girl		Heifer Project International - BSLD Project	81,51,358.00
Salaries & Wages	4,28,000.00	Path Finder - Yuva Project	9,66,750.00
Program Activities	1,75,716.00	Path - RCM Project	17,47,804.00
Programme Support	71,636.00	RIST - MMV	98,161.00
RCM Project - Path			1,71,24,407.09
Facility Level Trainings	5,55,565.71	Less: Capital Expenditure	2,29,750.00
State level -Workshop	10,37,209.00		1,68,94,657.09
Office Rent & other Maintenance	5,19,000.00	Unutilized Grant General	
Office Supplies and Utilities	35,510.00	Brought from Previous Year	33,93,362.33
Bank Charges	896.29	Grant in Aid - Local	
		Alkem Anaemia Mukti Abhiyan	12,56,250.00
Yuva Project - Path Finder		Alkem - Eye Camp Project	3,00,000.00
Salaries & Wages	4,29,000.00	Americares India Foundation - MHU	9,96,662.00
Travel Costs	51,126.00	Edelgive Foundation	20,00,000.00
Program Activities	9,61,900.00	Unicef - COVID -19 Vaccination	32,30,900.00
Programme Support	56,493.00	Saathii - Kshamta Kendra	18,23,085.00
Heifer - BSLD Project		Saathii - SACS Down Training	10,25,250.00
Personnel Costs	4,07,818.00	TBZ - Pankhi Project	1,09,800.00
Travel & Perdiem	2,31,310.00		1,41,35,309.33
Programme Expenses	28,42,577.00	Less: Capital Expenditure	2,36,596.00
Technical Services & Evaluation	2,50,680.00		1,38,98,713.33
Office Expenses & Services	1,34,012.00	Other Contribution & Receipts	
Fund for Enterprises Development	39,90,000.00	Capacity Building (On Request) Training	14,749.00
Youth Led Research		Donation	9,16,801.00
Workshops During Research		Management Income	16,85,275.38
Other Expenses		Membership Fees	1,20,200.00
Bank Charges	11,090.49	Miscellaneous Receipts	62,141.00
Other Expenses	42.00		27,99,166.38
Carried Over Rs.		Carried Over Rs.	
	1,41,42,960.57		3,35,92,536.80



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President

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Secretary

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Treasurer

Brought Forward Rs.	1,41,42,960.57	Brought Forward Rs.	3,35,92,536.80
General Project		Interest from Bank - FC	
Alkem Anaemia Mukti Abhiyan		On Saving Account	1,41,796.00
Program Cost		Heifer Project International - BSLD Project	24,047.00
Program Kick - off Event	19,538.00	General Establishment	1,17,749.00
Community Meetings-30 villages	28,617.00	Interest from Bank	
Purchase of equipments for Hbs test	5,900.00	On Saving Bank	80,174.00
IEC materials printing	1,294.00	On Fixed Deposit	53,782.00
Counselling and Capacity Building	13,304.00	On Amount with Tax Authorities	1,35,611.00
Formation of adolescent girls group	11,550.00	Old Payables Written Off	
Screening of the Women and Girls for an	11,800.00	FCRA	24,968.00
Training of Project personnel	8,318.00	General Account	10,625.00
Travelling cost of Project Persons	27,412.00	Depreciation Transferred to Capital Fund	4,35,017.60
Program Staff Cost			
Honorarium of Project Coordinator	1,05,000.00		
Honorarium of one Counsellor	45,000.00		
Honorarium of Community Facilitator	90,000.00		
Administration Cost			
Honorarium of part time Accountant	30,000.00		
Electricity, water & office maintenance	39.00		
Stationaries, postage and printing etc.	5,111.00		
	4,02,883.00		
Alkem - Health Camp Project			
Communication, Stationary etc.	2,270.00		
Contingency	230.00		
Alkem - Health Camp Project Kaimur			
Eye Camp Expenses	2,37,600.00		
Health Camp Expenses	30,670.00		
Travel and Other Expenses	22,093.00		
Other Expenses	659.00		
Coordination Cost	36.00		
Alkem - Eye Camp Project			
Eye Camps including BP Measurement	3,09,290.00		
Cost of Blood Testing Kits	4,000.00		
Volunteer Mobilization Cost	5,600.00		
Awareness Generation Cost	10,000.00		
Coordination Cost (Traveling, Accommo	46,610.00		
	3,75,500.00		
Carried Over Rs.	10,71,941.00	Carried Over Rs.	3,43,40,554.40



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President

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Secretary

[Signature]
M. Louisa May
Treasurer

Brought Forward Rs.	10,71,941.00	1,41,42,960.57	Brought Forward Rs.	3,43,40,554.40
TBZ - Pankhi Project				
Administrative & Other Expenses	6,000.00			
Outreach	4,800.00			
Counsellors Salary	99,000.00			
Azim Premji Foundation - Covid Community Vaccine Project				
Human Resources				
Project Director	8,333.00			
CHC Coordinator	10,000.00			
Community Mobilizer/Supervisor	60,003.00			
Volunteer	1,36,439.00			
Data Entry Operator (CHC Level)	8,000.00			
Travel & Admin				
Travel Expenses	19,293.00			
Mobile Expenses	26,114.00			
Laptop hire charges	4,500.00			
Accountant (Part Time)	5,400.00			
Programme				
Vaccination Camp	2,05,300.00			
Auto/IEC Campaigns	1,05,000.00			
Grant: Refunded	3,40,680.00			
Americares India Foundation - MHU				
HR Cost & Benefits				
Medical Doctor	3,52,500.00			
Para Health Staff / ANM	80,467.00			
Driver cum Multi-Purpose Workers	60,000.00			
Team Coordinator / Health Coordinator	1,17,000.00			
10% of the Cost of Senior Management	37,500.00			
Account Maintenance	24,000.00			
Direct Operating Cost				
Vehicle Repairs & Maintenance	27,161.00			
Vehicle Fuel	39,142.00			
Medical Equipment and Accessories	33,313.00			
Medicines & Covid Consumables	98,163.00			
Field Office Expenses - Rent, Recurring exp.	51,673.00			
Training Material & Related Expenses	45,201.00			
Audit Expenses: Financial & Process Audit	11,800.00			
Travel Expenses for Supervision	18,742.00			
Carried Over Rs.	31,07,465.00	1,41,42,960.57		3,43,40,554.40




President

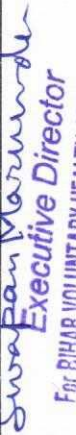
For BIHAR VOLUNTARY HEALTH ASSOCIATION


Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION


Treasurer

For BIHAR VOLUNTARY HEALTH ASSOCIATION


Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Brought Forward Rs.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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Brought Forward Rs.	Brought Forward Rs.	2,53,03,886.93	Brought Forward Rs.	3,43,40,554.40
Bank Charges				
Consultancy & Professional Charges				
Electricity Expenses				
Repairs & Maintenance				
Generator Maintenance				
Management & Support Prog. Exp.				
Membership Fees				
Miscellaneous Expenses				
News paper & Periodicals				
Office Maintenance				
Postage & Courier				
Printing and Stationery				
Project Proposal Expenses				
Public Relations				
Salary/Honorarium				
Security Guard				
Telephone & Fax Expenses				
AGBM Expenses				
Advertisement Charges				
Travel/Local Conveyance				
Vehicle Repair Maintenance				
Legal & Documentation Charges				
Professional Tax				
Depreciation for the Year				
Unutilised Grant Carried Over to Balance Sheet				
FCRA				
Local				
Surplus for the Year				
Carried Over to Balance Sheet				
Total Rs.		3,43,40,554.40	Total Rs.	3,43,40,554.40

In terms of our separate report on even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



Membership Number: 079294

M. Soudeh May
Treasurer

For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Swapan Mazumder
Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Grand Plaza, Frazer Road,
Patna, July 15, 2023

**BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	Rs.P.	PAYMENTS	Rs.P.
Opening Balances		Activities	
Cash in Hand -FC	26,504.00	Misereor - Arsenic Project Chakki Block	16,18,581.00
Cash in Hand	34,331.50	Programme Cost	2,63,730.00
In Foreign Contribution Canara Bank,		Other Office Expenses	53,304.00
SBI New Delhi 40113357751	14,159.50	The Right to be a Girl	
Axis Bank Digha 921010040535938	13,198.00	Salaries & Wages	4,28,000.00
Canara Bank		Program Activities	1,75,716.00
Main Branch, Patna 0352101021754	32,35,147.59	Programme Support	71,636.00
Maner Branch, Patna 4195101000686	1,177.00	RCM Project - Path	
In Savings Bank Account with		Facility Level Trainings	5,55,565.71
Canara Bank A/C No.0352101021753	3,09,398.91	State level - Workshop	10,37,209.00
Canara Bank A/C No.0352101021755	52,047.83	Office Rent & other Maintenance	5,19,000.00
Canara Bank A/C No.0352101032704	20,00,000.00	Office Supplies and Utilities	35,510.00
S.B.I. Kurji Patna A/C No. 10149482071	9,60,867.43	Bank Charges	896.29
In Fixed Deposit Account with		Yuva Project - Path Finder	
Canara Bank Patna		Salaries & Wages	4,29,000.00
Grant In Aid		Travel Costs	51,126.00
From Foreign Countries		Program Activities	9,61,900.00
Mundo Cooperante: The Right to be a Girl	12,51,523.00	Programme Support	56,493.00
Misereor - Arsenic Project Chakki Block	19,06,205.00	Heifer - BSLD Project	
Heifer Project International - BSLD Project	81,51,358.00	Personnel Costs	4,07,818.00
Path Finder - Yuva Project	9,66,750.00	Travel & Perdiem	2,31,310.00
Path - RCM Project	17,47,804.00	Programme Expenses	28,42,577.00
RIST - MMV	98,161.00	Technical Services & Evaluation	2,50,680.00
Grant in Aid - Local		Office Expenses & Services	1,34,012.00
Alkem Anaemia Mukti Abhiyan	12,56,250.00	Fund for Enterprises Development	39,90,000.00
Alkem - Eye Camp Project	3,00,000.00		
Americares India Foundation - MHU	9,96,662.00		
Edegive Foundation	20,00,000.00		
Unicef - COVID -19 Vaccination	32,30,900.00		
Saathii - Kshamta Kendra	18,23,085.00		
Saathii - SACS Down Training	10,25,250.00		
TBZ - Pankhi Project	1,09,800.00		
Carried Over Rs.		Carried Over Rs.	
	3,25,05,305.76		1,41,14,064.00

(Signature)
President

(Signature)
Secretary

(Signature)
Treasurer



(Signature)
Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION

Brought Forward Rs.			Brought Forward Rs.	1,41,14,064.00	
Other Contribution & Receipts			Youth Led Research		
Capacity Building (On Request) Training	14,749.00		Workshops During Research	17,764.08	
Donation	9,16,801.00		Other Expenses		
Management Income	16,85,275.38		Bank Charges	11,090.49	
Membership Fees	1,20,200.00		Other Expenses	42.00	
Miscellaneous Receipts	62,141.00				1,41,42,960.57
			General Project		
Interest from Bank - FC			Alkem Anaemia Mukti Abhiyan		
On Saving Account			Program Cost		
Heifer Project International - BSLD Project	24,047.00		Program Kick - off Event	19,538.00	
General Establishment	1,17,749.00		Community Meetings-30 villages	28,617.00	
			Purchase of equipments for Hbs test	5,900.00	
Interest from Bank			IEC materials printing	1,294.00	
On Saving Bank	80,174.00		Counselling and Capacity Building	13,304.00	
On Fixed Deposit	53,782.00		Formation of adolescent girls group	11,550.00	
On Amount with Tax Authorities	1,655.00		Screening of the Women and Girls for anaemia	11,800.00	
			Training of Project personnel	8,318.00	
Refund of TDS from IT Department			Travelling cost of Project Persons	27,412.00	
			Program Staff Cost		
Old Payables Written Off			Honorarium of Project Coordinator	1,05,000.00	
FCRA			Honorarium of one Counsellor	45,000.00	
General Account	24,968.00		Honorarium of Community Facilitator	90,000.00	
	10,625.00		Administration Cost		
			Honorarium of part time Accountant	30,000.00	
Advance Adjusted During the Year			Electricity, water & office maintenance	39.00	
KKS Project FC			Stationaries, postage and printing etc.	5,111.00	
General					4,02,883.00
			Alkem - Health Camp Project		
Expenses Payable - FC			Communication, Stationary etc.	2,270.00	
Misereor - Arsenic Project Chakki Block	18,000.00		Contingency	230.00	
Path Finder - Yuva Project	6,64,441.00		Alkem - Health Camp Project Kaimur		
Path - RCM Project	2,31,196.00		Eye Camp Expenses	2,37,600.00	
Heifer Project International - BSLD Project	10,000.00		Health Camp Expenses	30,670.00	
			Travel and Other Expenses	22,093.00	
Expenses Payable - General			Other Expenses	659.00	
			Coordination Cost	36.00	
					2,91,058.00
Carried Over Rs.			Carried Over Rs.	6,96,441.00	1,41,42,960.57



[Signature]
President

[Signature]
Secretary

[Signature]
M. Louder may
Treasurer

Brought Forward Rs.		3,75,25,309.14	Brought Forward Rs.	6,96,441.00	1,41,42,960.57
	Alkem - Eye Camp Project				
	Eye Camps including BP Measurement			3,09,290.00	
	Cost of Blood Testing Kits			4,000.00	
	Volunteer Mobilization Cost			5,600.00	
	Awareness Generation Cost			10,000.00	
	Coordination Cost (Traveling, Accommodation)			46,610.00	
	TBZ - Pankhi Project				3,75,500.00
	Administrative & Other Expenses			6,000.00	
	Outreach			4,800.00	
	Counsellors Salary			99,000.00	
	Azim Premji Foundation - Covid Community Vaccine Project				1,09,800.00
	Human Resources				
	Project Director			8,333.00	
	CHC Coordinator			10,000.00	
	Community Mobilizer/Supervisor			60,003.00	
	Volunteer			1,36,439.00	
	Data Entry Operator (CHC Level)			8,000.00	
	Travel & Admin				
	Travel Expenses			19,293.00	
	Mobile Expenses			26,114.00	
	Laptop hire charges			4,500.00	
	Accountant (Part Time)			5,400.00	
	Programme				
	Vaccination Camp			2,05,300.00	
	Auto/IEC Campaigns			1,05,000.00	
	Grant Refunded			3,40,680.00	
	Americares India Foundation - MHU				9,29,062.00
	HR Cost & Benefits				
	Medical Doctor			3,52,500.00	
	Para Health Staff / ANM			80,467.00	
	Driver cum Multi-Purpose Workers			60,000.00	
	Team Coordinator / Health Coordinator			1,17,000.00	
	10% of the Cost of Senior Management			37,500.00	
	Account Maintenance			24,000.00	
Carried Over Rs.	Carried Over Rs.	3,75,25,309.14	Carried Over Rs.	6,71,467.00	1,41,42,960.57



[Signature]
President
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
M. Koundu may
Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Swatanwar Karmunde
Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION

Brought Forward Rs.	3,75,25,309.14	Brought Forward Rs.	6,71,467.00	21,10,803.00	1,41,42,960.57
		Direct Operating Cost			
		Vehicle Repairs & Maintenance	27,161.00		
		Vehicle Fuel	39,142.00		
		Medical Equipment and Accessories	33,313.00		
		Medicines & Covid Consumables	98,163.00		
		Field Office Expenses - Rent, Recurring expenses	51,673.00		
		Training Material & Related Expenses	45,201.00		
		Audit Expenses: Financial & Process Audit	11,800.00		
		Travel Expenses for Supervision	18,742.00	9,96,662.00	
		Edelgive Foundation			
		CC-Travel Expenses	27,102.00		
		CC-Other Expenses	1,67,803.00		
		CB- Training- Finance and Compliance	72,560.00		
		CC-Personnel Expenditure(Salary Costs)	17,70,379.00		
		CC-Office Expenditure	3,15,387.00		
		OD- Technology implementation	27,452.00		
		CB- Training- Fundraising and communications	2,60,331.00		
		OD- organisational strategy and planning	2,70,249.00		
		OD- Other Process efficiency projects	22,945.00		
		Bank charges	645.00	29,34,853.00	
		Unicef - COVID -19 Vaccination			
		Identification, Contract Sign with Partners an	10,137.00		
		Capacity Building of Project Personnel	1,50,360.00		
		Community awareness meetings	6,78,190.00		
		Listing of Children with Disabilities	6,02,824.00		
		Liaison with State, District Govt. Officials	1,62,828.00		
		Organize Camps	3,97,413.00		
		IPC with children with disabilities	4,00,600.00		
		Capacity Building of Block level	1,28,111.00		
		Effective and Efficient Programme Management	5,48,396.00		
		Audit Fee	11,800.00		
		Bank Charges	59.00	30,90,718.00	
		Saathii - Kshamta Kendra			
		Program Cost	7,42,984.00		
		Human Resource	4,62,095.00		
		Office related expense	40,613.00	12,45,692.00	
Carried Over Rs.	3,75,25,309.14	Carried Over Rs.		1,03,78,728.00	1,41,42,960.57



Swapan Maniendra
Executive Director
OF BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
President
FOR BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary
FOR BIHAR VOLUNTARY HEALTH ASSOCIATION

M. Louder may
Treasurer
FOR BIHAR VOLUNTARY HEALTH ASSOCIATION

Brought Forward Rs.	3,75,25,309.14	Brought Forward Rs.	1,03,78,728.00	1,41,42,960.57
		Saathii - SACS Down Training		
		Travel Cost (Participant & Resource Person)	67,407.00	
		Accommodation & Food (Participant & Rperson)	6,05,160.00	
		Resource Person Consultancy Fee	26,250.00	
		Hiring of Venue (Projector & PA system)	70,000.00	
		Stationery (Pad,Folder,Pen,Headout,Certificate)	13,379.00	
		Bank Charges	2.36	
		General Section		
		Misereor - Arsenic Project Programme Cost		
		Audit Fee	2,12,248.00	
		Bank Charges	29,500.00	
		Consultancy & Professional Charges	4,591.00	
		Electricity Expenses	70,876.00	
		Repairs & Maintenance	32,057.00	
		Generator Maintenance	14,356.00	
		Management & Support Prog. Exp.	13,945.00	
		Membership Fees	18,84,923.00	
		Miscellaneous Expenses	5,000.00	
		News paper & Periodicals	12,480.00	
		Office Maintenance	39.00	
		Postage & Courier	25,508.00	
		Printing and Stationery	5,848.00	
		Project Proposal Expenses	18,366.00	
		Public Relations	2,168.00	
		Salary/Honorarium	6,475.00	
		Security Guard	3,07,480.00	
		Telephone & Fax Expenses	36,000.00	
		AGBM Expenses	18,092.00	
		Advertisement Charges	14,417.00	
		Travel/Local Conveyance	7,965.00	
		Vehicle Repair Maintenance	73,513.00	
		Legal & Documentation Charges	20,070.00	
		Professional Tax	1,300.00	
		Capital Expenditure	6,500.00	
		Mundo Cooperante: The Right to be a Girl		28,500.00
		Misereor - Arsenic Project Chakki Block		70,500.00
		Path Finder - Yuva Project		1,30,750.00
		Edelgive Foundation		1,37,300.00
		Saathii - Kshamta Kendra		99,296.00
		Carried Over Rs.		
	3,75,25,309.14	Carried Over Rs.	2,36,596.00	4,66,346.00
				2,85,93,949.93



[Signature]

President

[Signature]

Secretary

[Signature]

Treasurer

Brought Forward Rs.	3,75,25,309.14	Brought Forward Rs.	2,85,93,949.93
		Loans & Advances FC	
		Heifer Project International - BSLD Project	32,800.00
		Arsenic Misereor	20,555.00
		Loans & Advances Other	
		General Section	2,300.00
		TDS/TCS Receivable	32,801.00
		Repayment of Liabilities FC	
		Heifer Project International - BSLD Project	2,34,599.00
		RIST - MMV	1,65,863.00
		Repayment of Liabilities General	
			4,00,462.00
			3,57,184.00
		Closing Balances	
		Cash in Hand FC	23,998.00
		Cash in Hand	60,582.00
		In Foreign Contribution	
		SBI New Delhi 40113357751	32,715.64
		Axis Bank Digha 921010040535938	2,10,625.00
		Canara Bank	
		Main Branch, Patna 0352101021754	35,43,511.88
		Maner Branch, Patna 4195101000686	1,250.00
		In Savings Bank Account with	
		Canara Bank A/C No. 0352101021753	10,90,976.91
		Canara Bank A/C No. 0352101021755	9,102.71
		Canara Bank A/C No. 0352101032704	9,74,001.00
		S.B.I. Kurji Patna A/C No. 10149482071	12,932.43
		Axis Bank 922010038628726	2,69,801.00
		Axis Bank 923010003281553	4,83,029.00
		SBI Patna A/C NO. 41744198238	3,28,782.64
		In Fixed Deposit Account with	
		Canara Bank Patna	31,68,625.69
Total Rs.	3,75,25,309.14	Total Rs.	3,75,25,309.14

In terms of our separate report on even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



[Signature]
Partner

Membership Number: 079294

Grand Plaza, Frazer Road,
Patna, July 15, 2023

Swapan Mondal
Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION

M. Soudeh May
Treasurer

For BIHAR VOLUNTARY HEALTH ASSOCIATION

SCHEDULE - 'A' FIXED ASSETS AS AT 31ST MARCH, 2023

Sl. No.	PARTICULARS	RATE	Gross Block				Depreciation			Net Block As on 31.03.2023
			As on 01.04.2022	Addition/(Deletion)		As on 31.03.2023	As on 01.04.2022	Depreciation for the Year Addition/Deletion	As on 31.03.2023	
			MORE THAN SIX MONTH	LESS THAN SIX MONTH						
1	Land	-	3,54,664.40	-	-	3,54,664.40	-	-	-	3,54,664.40
2	Land Improvement	-	2,00,000.00	-	-	2,00,000.00	-	-	-	2,00,000.00
3	Building	5%	20,66,240.65	-	-	20,66,240.65	13,683.00	-	18,06,269.78	2,59,970.87
4	Furniture & Fixture	10%	1,36,631.21	-	-	1,36,631.21	2,216.00	-	1,16,682.91	19,948.30
5	Postal Franking Machine	15%	69,984.00	-	-	69,984.00	-	-	67,992.56	1,991.44
6	Inter-com	15%	6,323.00	-	-	6,323.00	-	-	6,198.16	124.84
7	Air Cooler	15%	40,470.00	-	-	40,470.00	1,198.00	-	33,680.29	6,789.71
8	Microscope	15%	21,497.00	-	-	21,497.00	-	-	21,152.79	344.21
9	Cycle	15%	11,809.00	-	-	11,809.00	435.00	-	9,343.41	2,465.59
10	Vehicle Car	15%	8,32,524.00	-	-	8,32,524.00	28,474.00	-	6,71,174.00	1,61,350.00
11	Motor Cycle	15%	1,42,552.00	-	-	1,42,552.00	3,398.00	-	1,23,299.33	19,252.67
	Sub Total Rs		38,82,695.26	-	-	38,82,695.26	49,404.00	-	28,55,793.23	10,26,902.03
B)	UACM Project									
1	Computer	40%	57,800.00	-	-	57,800.00	-	-	56,912.00	888.00
	Sub Total Rs		57,800.00	-	-	57,800.00	-	-	56,912.00	888.00
C)	KKS Project									
1	Furniture & Fixture	10%	7,811.00	-	-	7,811.00	336.00	-	4,784.10	3,026.90
2	Refrigerator	15%	18,000.00	-	-	18,000.00	736.00	-	13,831.00	4,169.00
3	Air Cooler	15%	19,982.00	-	-	19,982.00	817.00	-	15,354.30	4,627.70
4	Camera	15%	27,200.00	-	-	27,200.00	1,112.00	-	20,901.00	6,299.00
5	RO+UV Water Purifier	15%	17,500.00	-	-	17,500.00	715.00	-	13,447.00	4,053.00
6	Inverter & Battery	15%	80,000.00	-	-	80,000.00	3,270.00	-	61,471.00	18,529.00
7	Projector & Screen	15%	1,17,500.00	-	-	1,17,500.00	9,118.00	-	65,834.00	51,666.00
8	Scooty	15%	56,065.00	-	-	56,065.00	3,172.00	-	38,092.00	17,973.00
9	Hard Disk	40%	4,900.00	-	-	4,900.00	-	-	4,824.00	76.00
10	Office Equipment	15%	52,350.00	-	-	52,350.00	3,792.00	-	30,865.00	21,485.00
11	Laptop/Computer	40%	1,28,550.00	-	-	1,28,550.00	4,665.00	-	1,21,553.00	6,997.00
12	Project Vehicle	15%	61,533.00	-	-	61,533.00	4,457.00	-	36,278.00	25,255.00
	Sub Total Rs		5,91,391.00	-	-	5,91,391.00	32,190.00	-	4,27,234.40	1,64,156.60
D)	MPN Project									
1	Laptop with Printers	40%	1,00,900.00	-	-	1,00,900.00	-	-	96,753.00	4,147.00
2	Scooty	15%	57,637.00	-	-	57,637.00	3,548.00	-	37,530.00	20,107.00
	Sub Total Rs		1,58,537.00	-	-	1,58,537.00	3,548.00	-	1,34,283.00	24,254.00
E)	NUEH Project									
1	Motor Cycle	15%	65,017.00	-	-	65,017.00	3,678.00	-	44,174.00	20,843.00
	Sub Total Rs		65,017.00	-	-	65,017.00	3,678.00	-	44,174.00	20,843.00
F)	NSEHP Project									
1	Laptop	40%	80,180.00	-	-	80,180.00	-	-	76,171.00	4,009.00
	Sub Total Rs		80,180.00	-	-	80,180.00	-	-	76,171.00	4,009.00



[Signature]
President

[Signature]
Secretary

[Signature]
M. Koushly Mary
Treasurer

	Brought Forward Rs.	21,14,463.82	-	(76,678.02)	20,37,785.80	11,51,022.88	-	22,518.00	11,73,540.88	8,64,244.92
8	Inter-com	13,500.00	-	-	13,500.00	13,233.11	-	-	13,233.11	266.89
9	Mass Media Communication	74,230.84	-	-	74,230.84	73,913.59	-	-	73,913.59	317.25
10	Audio Visual Equipment's	52,533.00	-	-	52,533.00	50,230.64	-	-	50,230.64	2,302.36
11	Generator	25,193.00	-	-	25,193.00	23,933.36	-	-	23,933.36	1,259.64
12	Water Purifier	33,540.00	-	-	33,540.00	31,948.00	-	-	31,948.00	1,592.00
13	Attendance System	30,850.00	-	-	30,850.00	23,713.00	-	1,071.00	24,784.00	6,066.00
14	Digital Cinematic	2,500.00	-	-	2,500.00	2,322.00	-	-	2,322.00	178.00
15	RHNO Godrej Rhini Safe	10,204.00	-	-	10,204.00	9,694.00	-	-	9,694.00	510.00
16	Cease fire	5,108.00	-	-	5,108.00	4,556.00	-	83.00	4,639.00	469.00
17	Geyser	17,000.00	-	-	17,000.00	13,125.00	-	581.00	13,706.00	3,294.00
18	Air Conditioners	2,04,600.00	-	-	2,04,600.00	1,57,949.00	-	6,998.00	1,64,947.00	39,653.00
19	C.C.TV Camera	65,034.00	-	-	65,034.00	37,355.00	-	4,152.00	41,507.00	23,527.00
20	Submersible Pump	14,890.00	-	-	14,890.00	8,779.00	-	917.00	9,696.00	5,194.00
21	Hard Disk	4,400.00	-	-	4,400.00	4,180.00	-	-	4,180.00	220.00
	Sub Total Rs	26,68,046.66	-	(76,678.02)	25,91,368.64	16,05,954.58	-	36,320.00	16,42,274.58	9,49,094.06
R)	Saathi Kshamta Kendra									
1	Computer	40%	-	40,000.00	40,000.00	-	-	8,000.00	8,000.00	32,000.00
2	Library Rack	10%	-	14,500.00	14,500.00	-	-	725.00	725.00	13,775.00
3	Workstation	10%	-	44,796.00	44,796.00	-	-	2,240.00	2,240.00	42,556.00
	Sub Total Rs			99,296.00	99,296.00	-	-	10,965.00	10,965.00	88,331.00
S)	Edelgive Foundation									
	Computer & Laptop	40%	-	1,37,300.00	1,37,300.00	-	-	27,460.00	27,460.00	1,09,840.00
	Sub Total Rs			1,37,300.00	1,37,300.00	-	-	27,460.00	27,460.00	1,09,840.00
T)	Assets in Kind - General Section									
	Intra Health Inc & UNFPA									
1	Furniture & Fixture		-	-	2,59,529.00	-	-	-	-	2,59,529.00
2	Office Equipment		-	-	4,40,852.00	-	-	-	-	4,40,852.00
3	Computer/Laptop/Printer		-	-	12,91,640.00	-	-	-	-	12,91,640.00
	Sub Total Rs				19,92,021.00	-	-	-	-	19,92,021.00
	G. Total Rs. (A+B+C+D+E+F+G+H+I+J+K+L+M+N+O+P+Q)		-	3,89,667.98	1,27,73,192.90	65,64,730.50	-	4,35,017.60	69,99,748.10	57,73,444.80



(Signature)

President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

(Signature)

Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION

(Signature)

Treasurer

For BIHAR VOLUNTARY HEALTH ASSOCIATION

(Signature)

Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

**BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENTS
LCT GHAT, MAINPURA
PATNA – 800 001**

ACCOUNTING POLICIES & NOTES

1. The accounts of the Society have been prepared on accrual basis and are in accordance with the normally accepted accounting principles.
2. Grants, Reimbursements, and other receipts received during the year together with opening unspent grant pertaining to Foreign Contribution Fund together with General Fund and remaining unspent has been treated as "Unutilized Grant" as at the close of the year.
3. i) Assets acquired during the year have been treated as Capital Fund.
ii) Depreciation on fixed assets as per the rates applicable under the Income Tax Act, 1961 has been charged in the accounts on the gross block of assets at the beginning of the year and additions thereon in the financial year.
iii) Dead Stock, although fully depreciated, is appearing in the financial statements as the assets are in use and based on utility would be written off after necessary approvals in the General Meeting of the Society. During the year old assets not in use and having depreciated written down value amounting to Rs.76,678.02 have been written off and accounted for in the financial statement.
4. Grant receivable from VHAI, New Delhi and appearing in the financial statements since more than five years and amounting to Rs.17,45,811.00 has been written off to the extent of Rs.5,45,811.00 till the end of the previous financial year in phased manner based on confirmations for write off as obtained in the General Meeting of the Society in the financial year 2016 – 2017. No fresh write off has been done during the current financial year.
5. The closing Stock of I.E.C Materials remaining in hand as at the close of the year has been valued at cost.

Grand Plaza, Frazer Road
Patna, July 15, 2023



For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C

Partner

Membership Number: 079294

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001

PAN:AAAAB0759J

PREVIOUS YEAR 2022 - 2023
ASSESSMENT YEAR 2023 - 2024

COMPLIANCE U/S 11 OF INCOME TAX ACT:

	Rs.....P.
TOTAL INCOME	2,76,35,234.00
85% Thereof	2,34,89,949.00
Amount actually applied for Charitable & Religious Purposes	2,74,34,361.00
Shortfall	NIL

I. STATEMENT OF INCOME:

a. Interest from Bank		2,77,407.00
b. Voluntary Contribution		
Grant & Reimbursements	2,48,63,748.00	
Less: Grant Refunded	<u>3,40,680.00</u>	2,45,23,068.00
c. Other Contribution & Receipts		27,99,166.38
d. Old Payables Written Off		<u>35,593.00</u>

TOTAL RS.


2,76,35,234.38

II. APPLICATION OF INCOME:

a. Through Income & Expenditure Account:		
i. Activities	2,51,75,454.93	
ii. Administrative & Other Expenses	<u>26,11,469.00</u>	
	2,77,86,923.93	
Add: Last Year Liability Paid During The Year	7,57,646.00	
Less: Expenses Payable U/s 11(7) Explanation of the Act	<u>14,99,877.00</u>	2,70,44,692.93
b. Through Balance Sheet - Fixed Assets Acquisition		<u>3,89,667.98</u>

TOTAL RS.

2,74,34,360.91



President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION

M. Louder Mary
Treasurer

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Swapan Mazumder

Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION