

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 2025 which comprise the Statement of Receipts & Payments, Income & Expenditure Account and the Balance Sheet [Consolidated – National & FCRA Fund] 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 (ICAI), 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 2025.
2. In the case of the Statement of Income & Expenditure of the deficit 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. As reported earlier, 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.



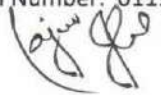
Report on Other Legal and Regulatory Requirements

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, May 23, 2025

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



(Rajeev Kumar Jha)

Partner

Membership Number: 079294
UDIN: 25079294BMHHQZ4989



BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001
BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
a.	Unrestricted Funds		71,64,302	85,97,820
b.	Restricted Funds		-	-
			71,64,302	85,97,820
2	Non-current liabilities			
a.	Long-Term Borrowings		-	-
b.	Other Long-Term Liabilities		-	-
c.	Long-Term Provisions		-	-
			-	-
3	Current liabilities			
a.	Short-Term Borrowings		-	-
b.	Payables		-	-
c.	Other Current Liabilities	4	90,13,752	1,10,21,023
d.	Short-Term Provisions		-	-
			90,13,752	1,10,21,023
	Total		1,61,78,054	1,96,18,843
II	Application of Funds			
1	Non-current assets	5		
a.	Property, Plant and Equipment and Intangible assets			
i.	Property, Plant and Equipment		64,49,140	70,20,556
ii.	Intangible Assets		-	-
ii.	Capital Work In Progress		-	-
iv.	Intangible Asset Under Development		-	-
b.	Non-Current Investments		-	-
c.	Long Term Loans and Advances		-	-
d.	Other Non-Current Assets		-	-
			64,49,140	70,20,556
2	Current assets			
a.	Current Investments		-	-
b.	Inventories	6	85,842	85,842
c.	Receivables	7	18,07,863	16,57,351
d.	Cash and Bank balances	8	76,12,236	1,06,62,808
e.	Short Term Loans and Advances	9	1,41,484	1,25,913
f.	Other Current Assets	10	81,489	66,373
			97,28,914	1,25,98,287
	Total		1,61,78,054	1,96,18,843
	Brief About the Entity	1		
	Summary of Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements			

Grand Plaza, Frazer Road,
Patna, May 23, 2025

In terms of our separate report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



[Signature]
Partner

Membership Number: 079294

[Signature]
Secretary

[Signature]
Executive Director

[Signature]
Executive Director Treasurer

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT
MAINPURA, PATNA - 800 001
Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
a.	Donations/Grants/Contribution	11	4,89,543	1,85,76,098	1,90,65,641	5,44,797	3,68,73,968	3,74,18,765
b.	Fees from Rendering of Services		-	-	-	-	-	-
c.	Sale of Goods		-	-	-	-	-	-
II.	Other Income	12	15,55,575	4,16,773.00	19,72,348	24,14,687	6,69,389	30,84,076
III	Total Income (I+II)		20,45,118	1,89,92,871	2,10,37,989	29,59,484	3,75,43,357	4,05,02,841
IV	Expenses:							
a.	Material Consumed/Distributed		-	-	-	-	-	-
b.	Donations/Contributions Paid		-	-	-	-	-	-
c.	Employee Benefits Expense	13	7,62,206	-	7,62,206	10,87,812	-	10,87,812
d.	Depreciation and Amortization Expense	5	5,71,416	-	5,71,416	7,11,253	-	7,11,253
e.	Finance Costs		-	-	-	-	-	-
f.	Other Expenses	14	18,49,756	1,76,713	20,26,469	19,20,157	11,11,623	30,31,780
g.	Charitable expenses	15	2,95,257	2,20,64,856	2,23,60,113	2,88,008	3,25,54,989	3,28,42,997
	Total Expenses		34,78,635	2,22,41,569	2,57,20,204	40,07,230	3,36,66,612	3,76,73,841
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		-14,33,517	-32,48,698	-46,82,215	-10,47,746	38,76,745	28,28,999
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-14,33,517	-32,48,698	-46,82,215	-10,47,746	38,76,745	28,28,999
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of income over Expenditure for the year (VII-VIII)		-14,33,517	-32,48,698	-46,82,215	-10,47,746	38,76,745	28,28,999
	Appropriations Transfer to Funds							
a.	Unspent Grant (Current Liabilities)		-	63,35,502	63,35,502	-	95,84,200	95,84,200
b.	Capital Fund (Depreciation)		-5,71,416	-	-5,71,416	-7,11,253	-	-7,11,253
	Transfer from funds							
a.	Unspent Grant- Previous Year (Current Liabilities)		-	95,84,200	95,84,200	-	57,07,455	57,07,455
	Balance transferred to General Fund		-8,62,101	-	-8,62,101	-3,36,493	-	-3,36,493
	The accompanying notes are an integral part of the financial statements							

Grand Plaza, Frazer Road,
Patna, May 23, 2025

In terms of our separate report of even date
For Jha & Associates
Chartered Accountants

Firm Registration Number: 01195C



[Signature]
Partner

Membership Number: 079294

[Signature]
Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]

Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]

Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

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

Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note - 1 Brief About the Entity

Bihar Voluntary Health Association was established in February 1970 and was registered under Societies Registration Act, 1860 (Act XXI of 1860) vide Registration No: 53/1969-70 dated 27th February 1970. The Society is registered u/s 12AA of the Income Tax Act 1961 vide Unique Registration No. AAAAB0759JE19776 and it is valid till A.Y. 2026-2027. The Society is registered u/s 80G of the Income Tax Act 1961 vide Unique Registration No. AAAAB0759JF20095 and is also registered under Foreign Contribution Regulation Act 2010 (As Amended) vide Registration No. 031170005. The Society has been established as a Not For Profit Organization to do work of charity and service aimed at improving health, irrespective of race, religion, caste or community, in particular and to collaborate with other medical facilities working in the area to ensure conservation of resources and as wide public health coverage as possible and also to promote greater cooperation between voluntary and Government health agencies by undertaking joint coverage for community health work. The object of the Society also includes carrying out medical relief, disaster risk reduction including rehabilitation work at the time of disaster, emergency and as per need.

Note - 2 Significant Accounting Policies


1. Basis of Accounting: The accounts are prepared on historical cost following concept of 'Going Concern.'
2. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and applicable Accounting Standards issued by the Institute of Chartered Accountants of India, except where otherwise stated.
3. Fixed Assets & Depreciation: Assets are stated at gross value and no revaluation of fixed assets was made during the year. Depreciation on assets have been charged as per rates and methods prescribed under Income Tax Rules 1962.
4. The figures as appearing in the financial statements (Income & Expenditure Account & Balance Sheet) have been rounded off to the nearest rupee.
5. Receipts And Payments Account also forms part of the financial statements and figures therein has been rounded off to nearest Rupee.

Note - 3 NPOs Funds

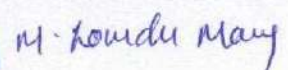
(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/ received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
A.	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds/Reserve	15,77,263	-8,62,101	-	7,15,162
3	Designated Funds Capital Fund	70,20,556	-5,71,416	-	64,49,140
B.	Restricted Funds	-	-	-	-
	Total	85,97,820	-14,33,517	-	71,64,302


Secretary


Executive Director





Treasurer

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

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4	Other Current Liabilities	31 March 2025	31 March 2024
a.	Unutilized Grant - FC	40,65,291	55,21,285
b.	Unutilized Grant - NFC	22,70,212	40,62,915
c.	Expenses Payable - FC		
	As per last account	1,17,273	
	Less: Repayment during the Year	<u>10,276</u>	
		1,06,997	
	Add: During the Year	<u>1,05,280</u>	1,17,273
d.	Expenses Payable - General Section		
	As per last account	13,19,550	
	Less: Repayment during the Year	<u>3,74,593</u>	
		9,44,957	
	Add: During the Year	<u>15,21,015</u>	13,19,550
	Total Other Current Liabilities	90,13,752	1,10,21,023


Secretary
For BIHAR VOLUNTARY HEALTH ASSOCIATION


Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION



M. Koushik Manj
Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

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

Notes forming part of the Financial Statements for the year ended 31st March, 2025

5 Property, Plant and Equipment (Owned Assets)

Particulars / Assets	TANGIBLE ASSETS						Total
	Land & Land Improvement	Buildings	Plant & Machinery and Office Equipment	Computer/ Printer & Accessories	Furniture & Fixtures		
Gross Block Value							
At 1 April 2024	10,02,488	32,76,863	68,47,715	26,78,756	9,25,735		1,47,31,556
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2023	10,02,488	32,76,863	48,89,351	26,78,756	9,25,735		1,27,73,193
Additions	-	-	19,58,364	-	-	-	19,58,364
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	10,02,488	32,76,863	68,47,715	26,78,756	9,25,735		1,47,31,556
At 31 March 2024	10,02,488	32,76,863	68,47,715	26,78,756	9,25,735		1,47,31,557
Depreciation/Adjustments							
At 1 April 2024	-	26,46,195	33,95,528	11,72,820	4,96,458		77,11,001
Additions	-	31,534	4,49,802	73,105	16,975		5,71,416
Deductions/Adjustments	-	-	-	-	-		-
At 1 April 2023	-	26,13,002	28,66,352	10,42,800	4,77,595		69,99,748
Additions	-	33,193	5,29,176	1,30,021	18,863		7,11,253
Deductions/Adjustments	-	-	-	-	-		-
At 31 March 2025	-	26,77,729	38,45,330	12,45,925	5,13,433		82,82,417
At 31 March 2024	-	26,46,195	33,95,528	11,72,820	4,96,458		77,11,001
Net Block							
At 31 March 2025	10,02,488	5,99,134	30,02,385	14,32,831	4,12,302		64,49,140
At 31 March 2024	10,02,488	6,30,668	34,52,187	15,05,936	4,29,277		70,20,556



[Signature]
Secretary

[Signature]
Executive Director

[Signature]
M. Koudes Mary

Treasurer

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

6	Inventories	31-March-2025	31-March-2024
	I.E.C. Material	85,842	85,842
	Total Inventories	85,842	85,842

7	Receivables	31-March-2025	31-March-2024
	Grant Receivables		
a.	World Vision India	19,175	19,175
b.	VHAI New Delhi	12,00,000	12,00,000
c.	CGSACS, JSACS & BSACS	5,88,688	4,38,176
	Total Receivables	18,07,863	16,57,351

8	Cash and Bank Balances	31-March-2025	31-March-2024
a.	Cash in Hand FC	23,313	23,313
b.	Cash in Hand General	26,622	11,717
c.	In Foreign Contribution Account		
i.	SBI New Delhi 40113357751	63,005	53,691
ii.	Axis Bank Digha 921010040535938 Canara Bank	10,55,335	23,83,386
iii.	Main Branch, Patna 0352101021754	30,72,020	31,11,489
iv.	Maner Branch, Patna 4195101000686	-	-
d.	In Savings Bank Account with		
i.	Canara Bank A/C No.0352101021753	2,45,284	5,79,094
ii.	Canara Bank A/C No.0352101021755	2,906	2,003
iii.	Canara Bank A/C No.0352101032704	7,87,780	14,96,809
iv.	Canara Bank , A/C No.110153242188	10,82,109	10,76,555
v.	S.B.I. Kurji Patna A/C No. 10149482071	-	9,154
vi.	Axis Bank 922010038628726	1,403	3,928
vii.	Axis Bank 923010003281553	4,86,985	297
viii.	SBI Patna A/c No. 42011697392	23,206	3,050
ix.	SBI Patna A/c No. 42011697915	1,774	3,055
x.	SBI Patna A/c No. 41744198238	28,566	29,105
e.	In Fixed Deposit Account with		
	Canara Bank Patna	7,11,928	18,76,162
	Total Cash and Bank Balances	76,12,236	1,06,62,808

9	Short Term Loans & Advances	31-March-2025	31-March-2024
a.	Project Advances - FC		
	As Per Last Account	31,664	
	Less: Adjusted During the Year	10,640	
		21,024	
	Add: During the Year	7,856	
		28,880	31,664
b.	Project Advances - General Section		
	As Per Last Account	94,249	
	Less: Adjusted During the Year	53,758	
		40,491	
	Add: During the Year	72,113	
		1,12,604	94,249
	Total Short Term Loans & Advances	1,41,484	1,25,913


Secretary
The BIHAR VOLUNTARY HEALTH ASSOCIATION



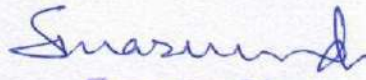

Treasurer
Executive Director
The BIHAR VOLUNTARY HEALTH ASSOCIATION

BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

10	Other Current Assets	31-March-2025	31-March-2024
	Tax Deducted At Source		
	As Per Last Account	66,373	
	Add: During the Year	59,450	
		<u>1,25,823</u>	
	Less: Received During the Year	44,334	81,489
			<u>66,373</u>
	Total Other Current Assets	81,489	66,373


Secretary
For BIHAR VOLUNTARY HEALTH ASSOCIATION


Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION



M. Loucky Nay

Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

BIHAR VOLUNTARY HEALTH ASSOCIATION

WEST OF GANGA APARTMENT, LCT GHAT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

11	Donations/Grants/Contribution	31-Mar-25	31-Mar-24
A.	Restricted Funds		
1	Foreign Contribution		
	Grant In Aid From Foreign Countries		
i.	Mundo Cooperante: The Right to be a Girl	4,47,973	
ii.	Misereor - Arsenic Project	13,30,114	
iii.	Heifer - BSLD Project	44,95,921	
iv.	TDH - Promoting Health And Mental Well-Being	6,00,151	
		<u>68,74,159</u>	1,65,22,035
2	General Funds		
	Grant In Aid From Indian Donors		
i.	Alkem Anaemia Mukti Abhiyan	19,25,400	
ii.	Azim Premji Foundation - Homeless People	17,18,000	
iii.	Saathii - Kshamta Kendra	26,14,976	
iv.	Saathii - JSACS Down Training	15,56,279	
v.	Saathii - BSACS Down Training	10,66,636	
vi.	Sevamob - MHU	10,20,198	
vii.	Sevamob - HEALTH CAMP	5,50,000	
viii.	Goonj Project	47,582	
ix.	LIC HFL	11,53,600	
x.	Y4D Pune - Plantation Project	35,000	
xi.	Other Receipts - UNICEF	14,268	
		<u>1,17,01,939</u>	2,08,51,933
	Total Restricted Funds	1,85,76,098	3,68,73,968
B.	Unrestricted Funds		
	Donation	4,89,543	5,44,797
	Total Unrestricted Funds	4,89,543	5,44,797
	Total Restricted and Unrestricted Funds (A+B)	1,90,65,641	3,74,18,765

12	Other Income	31-Mar-25	31-Mar-24
I.	Interest Income		
a.	Foreign Contribution Account (Restricted Fund)		
	Savings Bank Interest		
i.	Heifer - BSLD Project	50,915	
ii.	General Establishment	68,757	
		<u>1,19,672</u>	1,74,356
	General Section Account (Restricted Fund)		
i.	On Saving Bank	79,663	
ii.	On Fixed Deposit	66,926	
		<u>1,46,589</u>	56,857
	General Section Account (Unrestricted Fund)		
i.	On Saving Bank	41,681	
ii.	On Fixed Deposit	44,305	
iii.	Interest on TDS	2,756	
		<u>88,742</u>	92,413
	Total Interest Income	3,55,003	3,23,626

II.	Other Receipts	31-Mar-25	31-Mar-24
a.	Management Income	11,72,810	21,61,244
b.	Membership Fees	1,33,150	72,400
c.	Miscellaneous Receipts	1,60,873	88,630
d.	Grant Receivable (Donor Agencies) Restricted Fund	1,50,512	4,38,176
	Total Other Receipts	16,17,345	27,60,450
	Total Other Income (I+II)	19,72,348	30,84,076



BIHAR VOLUNTARY HEALTH ASSOCIATION

WEST OF GANGA APARTMENT, LCT GHAT

Notes forming part of the Financial Statements for the year ended 31st March, 2025

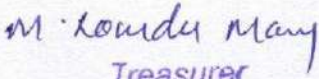
13	Employee Benefits Expense	31-Mar-25	31-Mar-24
	(Not Covered Through Grant)		
	Salary/Honorarium	7,62,206	10,87,812
	Total Employee benefits expense	7,62,206	10,87,812

14	Other Expenses	31-Mar-25	31-Mar-24
1	Audit Fee	2,374	22,249
2	Bank Charges	11,819	9,689
3	Consultancy & Professional Charges	36,000	65,763
4	Electricity Expenses	49,352	54,186
5	Repairs & Maintenance	26,315	39,762
6	Generator Maintenance	11,350	1,900
7	Repairs & Maintenance Building	-	14,356
8	Meeting Seminar Workshop	25,623	27,591
9	Management & Support Prog. Exp.	13,42,425	15,24,145
10	Membership Fees	5,000	-
11	Miscellaneous Expenses	3,669	13,147
12	News paper & Periodicals	70	-
13	Office Maintenance	25,052	5,608
14	Postage & Courier	1,050	9,287
15	Printing and Stationery	29,866	19,114
16	Project Proposal Expenses	17,606	1,144
17	Public Relations	3,567	3,282
18	Security Guard	37,500	-
19	Telephone & Fax Expenses	14,684	14,948
20	AGBM Expenses	99,642	290
21	Travel/Local Conveyance	64,146	81,952
22	Vehicle Repair Maintenance	19,717	2,994
23	Legal & Documentation Charges	6,300	8,750
24	Grant Return (Restricted)		
a.	Unicef Project	-	8,53,367
b.	LIC HFL	1,70,486	2,58,256
c.	Kshmta Kendra	6,227	-
	Grant Return (Unrestricted)		
a.	LIC HFL	16,629	-
	Total Other Expenses	20,26,469	30,31,780


Secretary
 For BIHAR VOLUNTARY HEALTH ASSOCIATION


Executive Director
 For BIHAR VOLUNTARY HEALTH ASSOCIATION




Treasurer
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

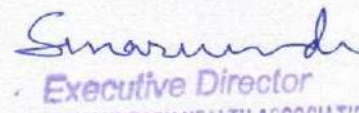
**BIHAR VOLUNTARY HEALTH ASSOCIATION
WEST OF GANGA APARTMENT, LCT GHAT**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

15	Charitable Expenses		31-Mar-25	31-Mar-24
A.	Foreign Contribution Projects			
	Restricted Fund			
1	Misereor - Arsenic Project	15,16,668		17,12,788
2	The Right to be a Girl	-		5,47,671
3	The Right to be a Girl Phase 5	8,50,766		2,37,482
4	Yuva Project - Path Finder	-		3,125
5	Heifer - BSLD Project	58,86,201		1,15,84,583
6	Promoting Health And Mental Well-Being	2,37,210		-
7	Other Expenses	3,286	84,94,131	7,917
B.	General Section Projects			
I.	Restricted Fund			
1	Alkem Anaemia Mukti Abhiyan	19,25,400		21,09,617
2	Alkem - Health Camp Project Kaimur	17,775		22,399
3	Alkem - Eye Camp Project	1,22,270		1,77,730
4	LIC HFL - Health Awareness Project	-		2,22,259
5	LIC HFL - Sanjeevani Telemedicine Project	3,76,218		-
6	Azim Premji Foundation - Homeless People	29,69,138		9,55,823
7	Americares India Foundation - MHU	-		26,07,200
8	Americares India Foundation - Health Camp	-		6,16,000
9	Goonj Project	47,582		12,000
10	SMFG India Credit - Plantation Project	-		9,500
11	Y4D Foundation - Financial Literacy Project	-		35,000
12	Janjagran Project	-		40,000
13	Sevamob - MHU	11,31,675		-
14	Sevamob - HEALTH CAMP	5,50,000		-
15	Unicef - COVID -19 Vaccination	17,154		11,801
16	Saathii - Kshamta Kendra	21,25,288		15,79,645
17	Edelgive Foundation	15,14,798		35,11,198
18	Saathii - JSACS Down Training	16,78,697		39,45,806
19	Saathii - BSACS Down Training	10,94,081		18,99,450
20	Saathii - CSACS Down Training	649	1,35,70,725	7,05,994
II.	Unrestricted Fund			
1	Misereor - Arsenic Project Programme Cost		2,95,257	2,76,454
2	Saathii - Kshamta Kendra		-	7,434
3	Saathii - JSACS Down Training		-	4,120
	Total Charitable Expenses		2,23,60,113	3,28,31,443

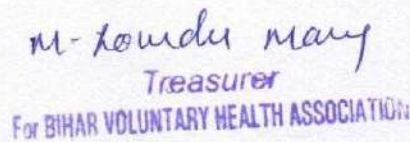

Secretary

For BIHAR VOLUNTARY HEALTH ASSOCIATION


Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION




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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Previous Year	RECEIPTS	Rs.....P.	Previous Year	PAYMENTS	Rs.....P.
23,998	Opening Balances	23,313	Activities		
60,582	Cash in Hand - FC	11,717	Misereor - Arsenic Project		
	Cash in Hand		Programme Cost	11,89,481	
32,716	In Foreign Contribution Canara Bank,		Programme Support Cost	2,96,329	
	SBI New Delhi 40113357751		Other Office Expenses	30,858	15,16,668
2,10,625	Axis Bank Digha 921010040535938	35,030			
	Canara Bank		The Right to be a Girl		
35,43,512	Main Branch, Patna 0352101021754	55,48,566	Salaries & Wages		
1,250	Maner Branch, Patna 4195101000686		Program Activities		
	In Savings Bank Account with		Programme Support		
10,90,977	Canara Bank A/C No.0352101021753				
9,103	Canara Bank A/C No.0352101021755		The Right to be a Girl Phase 5		
9,74,001	Canara Bank A/C No.0352101032704		Salaries & Wages	6,43,124	
	Canara Bank, A/C No.110153242188		Training Programme	13,731	
12,932	S.B.I. Kurji Patna A/C No. 10149482071		Access to Child Protection System		
2,69,801	Axis Bank 923010003281553		Community /Awareness/Social Mobiliz.		
4,83,029	Axis Bank 922010038628726		Formation & Strength. of Girls Agencies	65,372	
3,28,783	SBI A/C NO. 41744198238		Access to Formal and Informal Education for Girls	2,800	
	SBI Patna A/C No. 42011697392		Travel Cost	47,509	
	SBI Patna A/C No. 42011697915	32,03,049	Bank Charges	1,742	
	In Fixed Deposit Account with		Other Expenses Admin	76,488	8,50,766
10,43,949	Canara Bank Patna	18,76,162			
	Grant In Aid		Yuva Project - Path Finder		
4,31,929	From Foreign Countries		Programme Support		
15,46,112	Mundo Cooperante: The Right to be a Girl	4,47,973			
1,36,51,826	Misereor - Arsenic Project	13,30,114	Heifer - BSID Project		
	Heifer - BSID Project	44,95,921	Personnel Costs	5,80,202	
	TDH - Promoting Health And Mental Well-Being	6,00,151	Travel & Perdiem	3,08,029	
6,60,972	Path Finder - Yuva Project		Programme Expenses	40,57,015	
2,31,196	Path - RCM Project	68,74,159	Technical Services & Evaluation	5,16,381	
	Grant In Aid - Local		Office Expenses & Services	1,56,434	
21,09,617	Alkem Anaemia Mukti Abhiyan	19,25,400	Fund for Enterprises Development	2,68,140	58,86,201
3,75,500	Alkem - Eye Camp Project				
26,07,200	Americares India Foundation - MHU		Promoting Health And Mental Well-Being		
6,16,000	Americares India Foundation - Health Camp		Salaries & Wages	1,80,000	
40,00,000	Edegive Foundation		Program Activities	40,407	
9,500	SMFG India Credit		Programme Support	16,803	
40,000	Janjagan Project				
32,20,000	Azim Premji Foundation - Homeless People		Other Expenses		
10,98,283	Saathii - Kshamta Kendra	17,18,000	Bank Charges	1,811	
30,687	Saathii - CSACS Down Training	26,14,976	Other Expenses	1,475	
39,49,926	Saathii - JSACS Down Training	15,56,279			
4,26,64,005	Carried Over Rs.	78,14,655	1,40,93,566	84,94,131	84,94,131
		1,75,36,967	Carried Over	3,286	



M. Koundu Mary
Treasurer
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Executive Director
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

Brought Forward Rs.	78,14,655	1,75,36,967	1,40,93,566	Brought Forward Rs.	84,94,131
4,26,64,005	18,93,530			General Project	
				Alkem Anaemia Mukti Abhiyan	
				Program Cost	
				Program Kick - off Event	3,584
				Community Meetings-30 villages	18,720
				Purchase of equipments for Hbs test	21,273
				IEC materials printing & registers	42,856
				Counselling & Capacity Building of Mothers	27,280
				Purchase of Lemon saplings	25,720
				Celebration of Nutrition food	40,000
				Referral to NRC	28,560
				Formation of adolescent girls group	31,280
				Screening of the Women & Girls for anaemia	30,000
				Awareness Drive - Swasthya Chetna Rath	20,272
				Training of Service providers at Block level	37,843
				Quarterly Meeting Block level Govt. Officials	15,000
				Capacity enhancement of elected representatives	22,069
				District level sharing Workshop	1,32,290
				Training of Project personnel	4,50,000
				Travelling cost of Project Persons	2,30,400
				Program Staff Cost	5,13,600
				Honorarium of Project Coordinator	60,000
				Honorarium of one Counsellor	1,28,400
				Honorarium of Community Facilitator	13,233
				Honorarium of ED (Part-time)	12,945
				Administration Cost	9,059
				Honorarium of part time Accountant	10,926
				Office expenses electricity, water, etc.	90
				Stationaries, postage and printing etc.	19,25,400
				Telephone, internet etc.	17,775
				Audit fee	
				Bank Charge	
				Report Writing	
				Alkem - Health Camp Project Kaimur	
				Alkem - Eye Camp Project	
				Eye Camps including BP Measurement	1,02,418
				Cost of Blood Testing Kits	7,000
				Volunteer Mobilization Cost	
				Awareness Generation Cost	12,140
				Coordination Cost (Travelling, Accommodation)	712
				LIC HFL - Health Awareness Project	
				Testing Strips, Consumable & Other Equipm.	
				Content Development	
				Monitoring Cost	
				NGO Management Cost	
				LIC HFL - Sanjeevani Telemedicine Project	
				Direct Cost	2,71,599
				Indirect Cost	82,000
				Administration Cost	22,619
5,09,55,041		3,32,85,312	1,66,25,571	Carried Over	3,76,218
				Carried Over	24,41,663
					84,94,131

M. Loudu may
Treasurer
Bihar Voluntary Health Association

Secretary
Bihar Voluntary Health Association

Executive Director
Bihar Voluntary Health Association



5,09,55,041	Brought Forward	Rs.		3,32,85,312	1,66,25,571	Brought Forward	Rs.		24,41,663	84,94,131
								Azim Premji Foundation - Homeless People		
								Human Resources		
								Program Officer (Full time)	4,88,000	
								Field Support Staff (Full time) - 2 person	3,29,400	
								Medical Doctor (Part time)	5,87,100	
								Counsellor (part time)	2,07,400	
								Para Medical Staff (Full time)	2,19,600	
								Driver (Full time)	1,83,000	
								Community Referral Volunteer	1,42,600	
								Head Program (15%)	1,28,100	
								Accountant (Part time)	1,07,360	
								Accidental Insurance of Project staff	17,430	
								Travel & Admin		
								Head Program	6,756	
								Program Officer	15,736	
								Field Support Staff -2	24,895	
								Community Referral Volunteer	16,363	
								Office maintenance cost	30,869	
								Stationery and supplies	15,813	
								Mobile recharge and internet	33,678	
								Bank Charges	1,263	
								Programme		
								Training of Staff	9,018	
								Progress Review Meeting with project staff	12,695	
								Purchase of different equipment	1,784	
								Coordination Meeting with stakeholders	5,347	
								Medicine Cost	2,32,492	
								Diagnostic Testing Kit	675	
								Fuel Cost for Ambulance / MMU	52,924	
								Vehicle Maintenance. (Ambulance & 2 Wheeler)	36,159	
								Medical treatment support at facilities	1,500	
								Travel expenses for Referral cases	45,648	
								Prescription and other IEC material printing	15,533	29,69,138
								Americares India Foundation - MHU		
								HR Cost & Benefits		
								Medical Doctor	-	
								Para Health Staff / ANM	-	
								Driver cum Multi-Purpose Workers	-	
								Team Coordinator / Health Coordinator	-	
								Medical Doctor/Driver hiring charges	-	
								Other Staff	-	
								Direct Operating Cost		
								Vehicle Repairs & Maintenance	-	
								Vehicle Fuel	-	
								Medicines & Covid Consumables	-	
								Field Office Expenses - Rent, Recurring exp.	-	
								Training Material & Related Expenses	-	
								Carried Over		
									54,10,801	84,94,131

M. Kouda May
Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION


Secretary
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Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION



5,09,55,041	Brought Forward	Rs.		3,32,85,312		2,24,99,975	Brought Forward	Rs.	92,82,500	84,94,131
							Edegive Foundation			
						94,858	CC-Travel Expenses	1,84,130		
						1,03,111	OD- HR projects	-		
						13,656	CC-Other Expenses	-		
						74,532	OD-Building leadership and managerial pipeline	-		
						87,052	OD- Risk Management initiatives	-		
						18,31,039	CC-Personnel Expenditure(Salary Costs)	9,64,152		
						3,76,943	CC-Office Expenditure	2,17,177		
						1,51,429	OD- Building fundraising and communication capabilities	-		
						5,87,418	OD- Technology implementation	23,936		
						71,900	CB- Small projects	70,000		
						90,873	OD- organisational strategy and planning	-		
						25,000	OD- Other Process efficiency projects	55,403		
						120	Interest on TDS	-		
						3,267	Bank charges	-	15,14,798	
							Saathii - JSACS Down Training			
						4,59,836	PM, ORW and M & E Cum Accountant Training	2,62,117		
						10,89,017	Outreach Worker Training SMP	4,40,555		
						19,35,769	Peer Educators Training	78,373		
						-	Truckers & Migrants Training	7,57,321		
						4,62,989	Programme Manager Training SPM	1,40,331		
						2,315	Other Expenses	-	16,78,697	
							Saathii - BSACS Down Training			
						-	Truckers TI Staff Training	1,76,423		
						-	Training of HfGs operating at SPA/Message Parlours	2,05,430		
						-	TI LWS Training	7,12,228		
						2,51,118	Programme Manager Training	-		
						2,71,769	M & E Cum Accountant Training	-		
						5,35,639	Outreach Worker Training	-		
						8,40,924	Peer Educators Training	-	10,94,081	
							Saathii - CSACS Down Training			
						44,125	Travel Cost (Participant & Resource Person)	-		
						5,49,705	Accommodation & Food	-		
						26,250	Resource Person Consultancy Fee	-		
						78,400	Hiring of Venue (Projector & PA system)	-		
						5,612	Stationery (Pad,Folder,Pen,Handout,Certificate)	-		
						1,902	Bank Charges	649	649.00	
							General Section			
						2,76,454	Misereor - Arsenic Project Programme Cost	2,95,257		
						22,249	Audit Fee	2,374		
						9,689	Bank Charges	11,819		
						65,763	Consultancy & Professional Charges	36,000		
						54,186	Electricity Expenses	49,352		
						39,762	Repairs & Maintenance	26,315		
						1,900	Generator Maintenance	11,350		
						3,30,36,545	Carried Over	4,32,467		
										2,20,64,856

M. Loucky Mary
Treasurer
For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]
Secretary
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Executive Director
For BIHAR VOLUNTARY HEALTH ASSOCIATION



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

PAN:AAAAB0759J

PREVIOUS YEAR 2024 - 2025
ASSESSMENT YEAR 2025 - 2026

COMPLIANCE U/S 11 OF INCOME TAX ACT:

	Rs.....	P.
TOTAL INCOME	2,06,94,135.00	
85% Thereof	1,75,90,015.00	
Amount actually applied for Charitable & Religious Purposes	2,32,73,020.00	
Shortfall		NIL

I. STATEMENT OF INCOME:

a. Interest from		
Saving Bank	2,85,321.00	
Fixed Deposit	66,926.00	
Income Tax Refund	2,756.00	
	3,55,003.00	
b. Voluntary Contribution		
Grant & Reimbursements	1,90,51,373.27	
Less: Grant Returned	1,93,342.00	
	1,88,58,031.27	
c. Other Contribution & Receipts		14,66,832.64
d. Old Liabilities Written Back		14,268.00
	TOTAL RS.	2,06,94,134.91

II. APPLICATION OF INCOME:

a. Through Income & Expenditure Account:		
i. Activities	2,19,19,112.95	
ii. Administrative & Other Expenses	25,95,333.09	
iii. Donation to Sevamob Partner	4,41,000.00	
Less Disallowed 15%	66,150.00	
	3,74,850.00	
	2,45,14,446.04	
Add: Last Year Liability Paid During The Year	3,84,869.00	
Less: Expenses Payable U/s 11(7) Explanation of the Act	16,26,295.00	
	2,32,73,020.04	
b. Through Balance Sheet - Fixed Assets Acquisition		-
	TOTAL RS.	2,32,73,020.04

Smaranda

Executive Director
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

[Signature]

Secretary
 For BIHAR VOLUNTARY HEALTH ASSOCIATION

M. Louisa May

Treasurer
 For BIHAR VOLUNTARY HEALTH ASSOCIATION