

**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 31<sup>st</sup> March 2026 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 31<sup>st</sup> March 2026.
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, August 05, 2026

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



(Rajeev Kumar Jha)

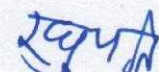
**Partner**

Membership Number: 079294

**UDIN: 26079294RJREDU7048**

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

| BALANCE SHEET AS AT 31ST MARCH, 2026        |                       |                                             |                     |
|---------------------------------------------|-----------------------|---------------------------------------------|---------------------|
| FUND & LIABILITIES                          | Rs.....P.             | ASSETS & PROPERTIES                         | Rs.....P.           |
| <b>Capital Fund</b>                         |                       | <b>Property Plant And Equipment</b>         |                     |
| As per last account                         | 64,49,140.20          | As per Schedule 'A' annexed                 |                     |
| Add: Addition During the Year               | 2,63,100.00           | <b>Current Assets, Loans &amp; Advances</b> |                     |
|                                             | 67,12,240.20          | <b>Loans &amp; Advances - FC</b>            |                     |
| Less: Assets Written off During the Year    |                       | <b>Project Advances</b>                     |                     |
| Less: Depreciation for the year             | 5,20,777.00           | As Per Last Account                         | 28,880.00           |
| <b>General Reserve</b>                      |                       | Less: Adjusted During the Year              | 7,376.00            |
| As per last account                         | 7,15,161.92           |                                             | 21,504.00           |
| Less Deficit for the Year                   | 5,65,659.50           | Add: During the Year                        |                     |
| <b>Current Liabilities &amp; Provisions</b> |                       | <b>Project Advances - General Section</b>   |                     |
| Unutilized Grant FC                         | 41,27,330.38          | As Per Last Account                         | 1,12,603.94         |
| Unutilized Grant NFC                        | 16,05,382.35          | Less: Adjusted During the Year              | 52,825.94           |
|                                             |                       |                                             | 59,778.00           |
| <b>Expenses Payable - FC</b>                |                       | Add: During the Year                        | 51,714.86           |
| As Per Last Account                         | 2,12,277.00           | <b>Tax Deducted at Source</b>               |                     |
| Less: Repayment during the Year             | 1,29,880.00           | As Per Last Account                         | 81,489.00           |
|                                             | 82,397.00             | Add: During the Year                        | 58,170.00           |
| <b>Expenses Payable - General Section</b>   |                       |                                             | 1,39,659.00         |
| As Per Last Account                         | 1,18,734.00           | Less Received During the Year               | 37,438.00           |
| Less: Repayment during the Year             | 24,65,972.00          | IOCL Card Balance                           |                     |
|                                             | 14,27,008.00          |                                             |                     |
|                                             | 10,38,964.00          | <b>Grant Receivable</b>                     |                     |
| Add: During the Year                        | 33,42,247.16          | World Vision India                          | 19,175.00           |
|                                             |                       | VHAI New Delhi                              | 12,00,000.00        |
|                                             |                       | CGSACS, JSACS & BSACS                       | 17,16,744.52        |
|                                             |                       | <b>Closing Stock</b>                        |                     |
|                                             |                       | I.E.C. Material                             | 85,842.00           |
|                                             |                       | <b>Closing Balances</b>                     |                     |
|                                             |                       | Cash in Hand FC                             | 23,283.00           |
|                                             |                       | Cash in Hand                                | 9,704.00            |
|                                             |                       | <b>In Foreign Contribution</b>              |                     |
|                                             |                       | SBI New Delhi 40113357751                   | 11,06,928.43        |
|                                             |                       | Axis Bank Digha 921010040535938             | 11,433.04           |
|                                             |                       | <b>Canara Bank</b>                          |                     |
|                                             |                       | Main Branch, Patna 0352101021754            | 31,30,297.91        |
|                                             |                       | Maner Branch, Patna 4195101000686           |                     |
| <b>Carried Over Rs.</b>                     | <b>1,66,56,020.51</b> | <b>Carried Over Rs.</b>                     | <b>42,81,646.38</b> |
|                                             |                       |                                             | <b>94,71,402.58</b> |

  
President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

  
Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION



|                     |                |                                   |  |              |                |
|---------------------|----------------|-----------------------------------|--|--------------|----------------|
| Brought Forward Rs. |                |                                   |  |              |                |
|                     | 1,66,56,020.51 | Brought Forward Rs.               |  | 42,81,646.38 | 94,71,402.58   |
|                     |                | In Savings Bank Account with      |  |              |                |
|                     |                | Canara Bank A/c No.0352101021753  |  | 2,26,896.91  |                |
|                     |                | Canara Bank A/c No.0352101021755  |  | 26,127.75    |                |
|                     |                | Canara Bank A/c No.0352101032704  |  | 3,60,424.00  |                |
|                     |                | Canara Bank , A/c No.110153242188 |  | 1,26,419.78  |                |
|                     |                | Axis Bank 922010038628726         |  | 1,402.52     |                |
|                     |                | Axis Bank 923010003281553         |  | 3,360.93     |                |
|                     |                | SBI Patna A/c No. 42011697392     |  | -            |                |
|                     |                | SBI Patna A/c No. 42011697915     |  | -            |                |
|                     |                | SBI Patna A/c No. 41744198238     |  | -            |                |
|                     |                | In Fixed Deposit Account with     |  | 5,39,311.66  |                |
|                     |                | Canara Bank Patna                 |  | 12,83,943.55 | 55,65,589.93   |
| Total Rs.           | 1,66,56,020.51 | Total Rs.                         |  | 16,19,028.00 | 1,66,56,020.51 |

Grand Plaza, Frazer Road,  
Patna, August 05, 2026

In terms of our separate report on even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C

*(Signature)*  
Partner

Membership Number: 079294



*(Signature)*

President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

*(Signature)*

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, 2026

| EXPENDITURE                                         | Rs.....P.          | INCOME                                       | Rs.....P.             |
|-----------------------------------------------------|--------------------|----------------------------------------------|-----------------------|
| <b>Activities</b>                                   |                    | <b>Unutilized Grant FC</b>                   |                       |
| <b>Misereor - Arsenic Project</b>                   |                    | <b>Brought from Previous Year</b>            | 40,65,290.63          |
| Programme Cost                                      | 1,84,914.00        | <b>Grant In Aid From Foreign Countries</b>   |                       |
| Programme Support Cost                              | 64,910.00          | Mundo Cooperante: The Right to be a Girl     | 4,58,563.00           |
| Other Office Expenses                               | 3,322.52           | Heifer - BSLD Project                        | 59,81,565.80          |
| <b>The Right to be a Girl Phase 5</b>               |                    | TDH - Promoting Health And Mental Well-Being | 8,45,496.40           |
| Salaries & Wages                                    | 2,30,860.00        | Sewa Child - Clean Drinking Water Initiative | 7,45,767.22           |
| Travel Cost                                         | 10,000.00          |                                              | 1,20,96,683.05        |
| Other Expenses Admin                                | 21,718.00          | Less: Capital Expenditure                    | 30,000.00             |
| <b>Sewa Child - Clean Drinking Water Initiative</b> |                    | <b>Unutilized Grant General</b>              |                       |
| Installation of Handpump                            | 7,44,772.00        | <b>Brought from Previous Year</b>            | 22,70,211.75          |
| Bank Charges                                        | 1,999.00           | <b>Grant in Aid - Local</b>                  |                       |
| <b>Heifer - BSLD Project</b>                        |                    | Alkem Anaemia Mukti Abhiyan                  | 23,68,600.00          |
| Personnel Costs                                     | 9,01,712.00        | Alkem - Eye Camp Project                     | 2,00,000.00           |
| Travel & Perdiem                                    | 4,10,964.00        | Azim Premji Foundation - Homeless People     | 38,23,000.00          |
| Programme Expenses                                  | 33,59,441.00       | Saathii - Kshamta Kendra                     | 18,21,486.00          |
| Technical Services & Evaluation                     | 5,93,740.00        | Saathii - CSACS Down Training                | 74,95,868.00          |
| Office Expenses & Services                          | 1,93,590.71        | Saathii - JSACS Down Training                | 1,05,444.00           |
| Fund for Enterprises Development                    | 6,25,660.00        | Saathii - BSACS Down Training                | 8,08,571.00           |
| <b>Promoting Health And Mental Well-Being</b>       |                    | Sevamob - MHU                                | 1,11,477.00           |
| Salaries & Wages                                    | 4,18,200.00        | Sevamob - MHU New                            | 27,96,910.00          |
| Program Activities                                  | 2,14,851.00        | Goonj Project                                | 49,449.00             |
| Programme Support                                   | 71,589.00          | LIC HFL                                      | 17,89,400.00          |
| <b>Other Expenses</b>                               |                    | LIC HFL New                                  | 11,63,846.00          |
| Bank Charges                                        |                    | VHAI                                         | 73,026.00             |
| <b>General Project</b>                              |                    |                                              | 2,48,77,288.75        |
| <b>Alkem - Eye Camp Project</b>                     |                    | Less: Capital Expenditure                    | 2,33,100.00           |
| Cataract Surgery                                    | 1,08,900.00        | <b>Other Contribution &amp; Receipts</b>     |                       |
| Spectacles for The People                           | 34,000.00          | Donation                                     | 1,48,500.00           |
| Medicine Distribution                               | 19,932.00          | Management Income                            | 12,31,030.00          |
| Awareness Generation Cost                           | 4,000.00           | Membership Fees                              | 11,500.00             |
| Transportation of Patient                           | 8,000.00           | Miscellaneous Receipts                       | 1,02,066.00           |
| Volunteer Cost                                      | 8,000.00           |                                              |                       |
| Travel & Accomodation                               | 6,400.00           |                                              |                       |
| Stationary & Banner                                 | 1,340.00           |                                              |                       |
| Coordination Cost                                   | 9,428.00           |                                              |                       |
|                                                     | 2,00,000.00        |                                              |                       |
| <b>Carried Over Rs.</b>                             | <b>2,00,000.00</b> | <b>Carried Over Rs.</b>                      | <b>3,82,03,967.80</b> |



| Brought Forward Rs.                                                              | 2,00,000.00        | 80,54,057.67        | Brought Forward Rs.                          | 3,82,03,967.80        |
|----------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------|-----------------------|
| <b>Alkem Anaemia Mukti Abhiyan</b>                                               |                    |                     | Interest from Bank - FC                      |                       |
| <b>Program Cost</b>                                                              |                    |                     | On Saving Account                            |                       |
| Purchase of equipments for Hbs test                                              | 1,68,829.00        |                     | Heifer - BSLD Project                        | 25,584.00             |
| Counselling and Capacity Building of Mothers                                     | 96,657.00          |                     | Mundo Cooperante - The Right to be a Girl    | 12,361.00             |
| Purchase of lemon sponges (Citrus fruit helps in absorption of iron in the body) | 70,501.00          |                     | Sewa Child - Clean Drinking Water Initiative | 1,004.00              |
| IEC materials printing and printing of Grow monitoring registers                 | 28,460.00          |                     | General Establishment                        | 75,756.00             |
| Awariness Drive - Swasthya Chetna Rath                                           | 48,604.00          |                     | <b>Interest from Bank</b>                    | <b>1,14,705.00</b>    |
| Training of Service providers - ASHA, ANM, Agranwadi workers at Block level      | 9,833.00           |                     | On Saving Bank                               | 83,031.00             |
| Quarterly Review Meeting Block level Govt. Officials                             | 43,635.00          |                     | On Fixed Deposit                             | 7,100.00              |
| Training of Project personnel                                                    | 27,292.00          |                     | Interest on TDS                              |                       |
| Block level sharing Workshop                                                     | 66,312.00          |                     | Patitent/Local Contribution                  | 90,131.00             |
| Honorarium of ED (Part-time)                                                     | 1,20,000.00        |                     |                                              | 2,04,836.00           |
| Travelling cost of Project Persons (PC-6000, CF - 1500)                          | 1,48,340.00        |                     |                                              | 49,000.00             |
| Honorarium of Project Coordinator (Part-time)                                    | 4,80,000.00        |                     |                                              |                       |
| Honorarium of Block Supervisor Cum Counsellor                                    | 2,40,000.00        |                     |                                              |                       |
| Honorarium of Community Facilitator                                              | 5,40,500.00        |                     |                                              | 11,28,057.00          |
| Honorarium of Accountant                                                         | 1,80,000.00        |                     |                                              | 5,20,777.00           |
| Office expenses electricity, water & office maintenance                          | 33,903.00          |                     |                                              |                       |
| Stationaries, postage and printing etc.                                          | 22,562.00          |                     |                                              | 5,65,659.50           |
| Mobile Recharge                                                                  | 23,172.00          |                     |                                              |                       |
| Audit fee                                                                        | 20,000.00          | 23,68,600.00        |                                              |                       |
| <b>LIC HFL - Sanjeevani Telemedicine Project</b>                                 |                    |                     |                                              |                       |
| Direct Cost                                                                      | 18,56,061.00       |                     |                                              |                       |
| Indirect Cost                                                                    | 3,69,000.00        |                     |                                              |                       |
| Administration Cost                                                              | 1,46,769.00        |                     |                                              |                       |
| NGO Management Cost                                                              | 91,000.00          | 24,62,830.00        |                                              |                       |
| <b>LIC HFL - Sanjeevani Telemedicine New Project</b>                             |                    |                     |                                              |                       |
| Direct Cost                                                                      | 5,59,096.00        |                     |                                              |                       |
| Indirect Cost                                                                    | 1,29,000.00        |                     |                                              |                       |
| Administration Cost                                                              | 47,406.00          |                     |                                              |                       |
| NGO Management Cost                                                              | 45,000.00          | 7,80,502.00         |                                              |                       |
| <b>Azim Premji Foundation - Homeless People</b>                                  |                    |                     |                                              |                       |
| <b>Human Resources</b>                                                           |                    |                     |                                              |                       |
| Program Officer (Full time)                                                      | 84,000.00          |                     |                                              |                       |
| Field Support Staff (Full time) - 2 person                                       | 56,700.00          |                     |                                              |                       |
| Medical Doctor (Part time)                                                       | 1,12,500.00        |                     |                                              |                       |
| Counsellor (part time)                                                           | 35,700.00          |                     |                                              |                       |
| Para Medical Staff (Full time)                                                   | 37,800.00          |                     |                                              |                       |
| Driver (Full time)                                                               | 31,500.00          |                     |                                              |                       |
| Community Referral Volunteer - 2 (Honourarium)                                   | 25,200.00          |                     |                                              |                       |
| Head Program (15%)                                                               | 22,050.00          |                     |                                              |                       |
| <b>Carried Over Rs.</b>                                                          | <b>4,05,450.00</b> | <b>58,11,932.00</b> | <b>Carried Over Rs.</b>                      | <b>4,06,72,297.30</b> |



President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

President

Executive Director

| Brought Forward Rs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 58,11,932.00                                                                                                                                                                                                                                                                                                                                                                                                              | 80,54,057.67        | Brought Forward Rs.     | 4,06,72,297.30        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------------|-----------------------|
| <b>4,05,450.00</b><br>Accountant (Part time)<br>Accidental Insurance of Project staff<br>Travel & Admin<br>Program Officer<br>Field Support Staff - 2<br>Community Referral Volunteer<br>Audit Fee<br>Office maintenance cost<br>Stationery and supplies<br>Mobile recharge and internet<br>Bank Charges<br><b>Programme</b><br>Progress Review Meeting with project staff<br>Medicine Cost<br>Diagnostic Testing Kit<br>Fuel Cost for Ambulance / MMU<br>Vehicle Maintenance (Ambulance & 2 Wheeler)<br>Travel expenses for Referral cases to nearby facilities<br><b>6,24,322.03</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                           |                     |                         |                       |
| <b>Azim Premji Foundation - Homeless People New</b><br><b>Program staff</b><br>Program Officer (Full time)<br>Field Support Staff (Full time) - 2 person<br>Para Medical Staff (Full time)<br>Driver (Full time)<br>Community Referral Volunteer - 2 (Honourarium)<br><b>Core staff</b><br>Head Program (15%)<br>Executive Director<br>Accountant (Part time)<br><b>Travel, Boarding &amp; Lodging</b><br>Program Officer<br>Field Support Staff - 2<br>Para Medical Staff (Full time) - 2<br>Community Referral Volunteer<br><b>Program expenses</b><br>Health Camp<br>Training of Staff<br>Progress Review Meeting with project staff<br>Diagnostic Testing Kit<br>Medical treatment support at facilities<br>Travel expenses for Referral cases to nearby facilities<br>Prescription and other IEC material printing<br><b>Carried Over Rs.</b> | <b>4,20,000.00</b><br><b>2,84,400.00</b><br><b>3,40,200.00</b><br><b>1,55,500.00</b><br><b>3,02,349.00</b><br><b>1,12,340.00</b><br><b>51,500.00</b><br><b>93,000.00</b><br><b>8,565.00</b><br><b>29,224.00</b><br><b>10,880.00</b><br><b>34,774.00</b><br><b>6,94,096.36</b><br><b>11,533.00</b><br><b>8,960.00</b><br><b>19,042.00</b><br><b>6,676.50</b><br><b>26,163.00</b><br><b>8,415.00</b><br><b>26,17,617.86</b> |                     |                         |                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>64,36,254.03</b>                                                                                                                                                                                                                                                                                                                                                                                                       | <b>80,54,057.67</b> | <b>Carried Over Rs.</b> | <b>4,06,72,297.30</b> |



| Brought Forward Rs.                         | 64,36,254.03 | 80,54,057.67   | Brought Forward Rs. | 4,06,72,297.30 |
|---------------------------------------------|--------------|----------------|---------------------|----------------|
| Community Volunteer Training                | 26,17,617.86 |                |                     |                |
| Administration cost                         | 10,201.00    |                |                     |                |
| Audit Fee                                   | 15,000.00    |                |                     |                |
| Office maintenance cost                     | 25,245.00    |                |                     |                |
| Stationery and supplies                     | 10,707.00    |                |                     |                |
| Mobile recharge and internet                | 31,137.00    |                |                     |                |
| Vehicle Maintenance (Ambulance & 2 Wheeler) | 28,665.00    |                |                     |                |
| Partners workshop                           | 7,070.00     |                |                     |                |
| Bank Charges                                | 1,395.00     | 27,47,038.86   |                     |                |
| Sevamob - MHU New                           |              |                |                     |                |
| Capital Cost                                | 35,034.00    |                |                     |                |
| HR Cost & Benefits                          | 20,71,200.00 |                |                     |                |
| Direct operating Cost                       | 6,77,175.69  |                |                     |                |
| Administrative Cost                         | 13,500.00    | 27,96,909.69   |                     |                |
| Goonj Project                               |              | 49,449.00      |                     |                |
| VHAI                                        |              |                |                     |                |
| Human Resources                             |              |                |                     |                |
| Part Time Coordinator                       | 30,000.00    |                |                     |                |
| Programme Activity                          |              |                |                     |                |
| PRI Meeting                                 | 1,870.00     |                |                     |                |
| School Health Awareness                     | 1,185.00     |                |                     |                |
| SHG Women Group Meeting                     | 2,104.00     |                |                     |                |
| Village Health & Sanitation                 | 2,020.00     |                |                     |                |
| Wall Painting & Awareness                   | 3,000.00     |                |                     |                |
| Health Screening Camp                       | 5,345.00     |                |                     |                |
| CoOrdination with HWC                       | 4,040.00     |                |                     |                |
| Meeting with Government Functionary         | 2,109.00     |                |                     |                |
| IEC Material & Trainer Support              | 891.00       |                |                     |                |
| Round Table On Health Wellness & Equity     | 20,462.00    | 73,026.00      |                     |                |
| Saathii - Kshamta Kendra                    |              |                |                     |                |
| Program Cost                                | 10,50,239.00 |                |                     |                |
| Human Resource                              | 13,31,028.00 | 23,81,267.00   |                     |                |
| Saathii - JSACS Down Training               |              |                |                     |                |
| PM, ORW and M & E Cum Accountant Training   | 5,968.00     |                |                     |                |
| Outreach Worker Training                    | 5,14,994.00  |                |                     |                |
| PM & ME Training                            | 3,59,705.00  |                |                     |                |
| Programme Manager Training SPM              | 3,52,834.00  | 12,33,501.00   |                     |                |
| Carried Over Rs.                            |              | 1,57,17,445.58 | 80,54,057.67        | 4,06,72,297.30 |



**स्वयंसेवा**  
President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

**Executive Director**

For BIHAR VOLUNTARY HEALTH ASSOCIATION

President

Executive Director

|                                            |              |              |                |                  |                |
|--------------------------------------------|--------------|--------------|----------------|------------------|----------------|
| Brought Forward Rs.                        |              |              |                |                  |                |
| Saathii - BSACS Down Training              | 2,92,109.00  |              |                |                  |                |
| Core ORW Training                          | 2,90,462.00  |              |                |                  |                |
| Training of HRGs operating at SPA Parlours | 2,04,911.00  |              |                |                  |                |
| Core PM & M&E Accountant Training          |              | 7,87,482.00  |                |                  |                |
| <b>Saathii - CSACS Down Training</b>       |              |              |                |                  |                |
| PM, ORW and M & E Cum Accountant Training  | (6,218.00)   |              |                |                  |                |
| Outreach Worker Training                   | 6,42,027.00  |              |                |                  |                |
| Outreach Worker Training SMP               | 4,60,234.00  |              |                |                  |                |
| PM & ME Training                           | 11,65,223.00 |              |                |                  |                |
| Programme Manager Training SPM             | 5,42,631.00  |              |                |                  |                |
| M&E ACCOUNTANT                             | 8,74,248.00  |              |                |                  |                |
| Expenses Under ORWs Trg.                   | 10,64,566.00 |              |                |                  |                |
| Peer Down Training                         | 12,34,591.00 |              |                |                  |                |
| Programme Manager Training SPM             | 8,02,068.00  |              |                |                  |                |
| LWS CLASSROOM Training                     | 5,18,377.00  |              |                |                  |                |
| Bank Charges                               | 1,514.82     |              |                |                  |                |
|                                            |              | 72,99,261.82 |                | 2,38,04,189.40   |                |
| <b>General Section</b>                     |              |              |                |                  |                |
| Misereor - Arsenic Project Programme Cost  |              |              |                |                  |                |
| Bank Charges                               | 1,21,832.00  |              |                |                  |                |
| Consultancy & Professional Charges         | 11,301.50    |              |                |                  |                |
| Electricity Expenses                       | 68,901.00    |              |                |                  |                |
| Repairs & Maintenance                      | 40,368.00    |              |                |                  |                |
| Generator Maintenance                      | 5,510.00     |              |                |                  |                |
| Repairs & Maintenance Building             | 14,605.00    |              |                |                  |                |
| Management & Support Prog. Exp.            | 14,356.00    |              |                |                  |                |
| Membership Fees                            | 14,43,730.00 |              |                |                  |                |
| Miscellaneous Expenses                     | 5,000.00     |              |                |                  |                |
| Office Maintenance                         | 1,514.00     |              |                |                  |                |
| Postage & Courier                          | 16,739.00    |              |                |                  |                |
| Printing and Stationery                    | 1,020.00     |              |                |                  |                |
| Project Proposal Expenses                  | 510.00       |              |                |                  |                |
| Public Relations                           | 66,260.00    |              |                |                  |                |
| Salary/Honorarium                          | 6,260.00     |              |                |                  |                |
| Security Guard                             | 1,87,680.00  |              |                |                  |                |
| Telephone & Fax Expenses                   | 90,000.00    |              |                |                  |                |
| Travel/Local Conveyance                    | 10,136.00    |              |                |                  |                |
| Vehicle Repair Maintenance                 | 38,370.00    |              |                |                  |                |
| Legal & Documentation Charges              | 14,010.00    |              |                |                  |                |
| Grow Fund                                  | 2,500.00     |              |                |                  |                |
|                                            | 11,958.00    |              |                |                  |                |
|                                            |              |              |                | 21,72,560.50     |                |
| Carried Over Rs.                           |              |              | 3,40,30,807.57 | Carried Over Rs. | 4,06,72,297.30 |



|                                                |  |  |              |                |                |
|------------------------------------------------|--|--|--------------|----------------|----------------|
| Brought Forward Rs.                            |  |  |              |                |                |
| Grant Return                                   |  |  |              |                |                |
| Grant Return Azim Premji Old                   |  |  |              |                |                |
|                                                |  |  |              | 3,40,30,807.57 |                |
|                                                |  |  |              | 3,88,000.00    |                |
|                                                |  |  |              | 5,20,777.00    |                |
| Depreciation for the Year                      |  |  |              |                |                |
| Unutilised Grant Carried Over to Balance Sheet |  |  |              |                |                |
| FCRA                                           |  |  | 41,27,330.38 |                |                |
| Local                                          |  |  | 16,05,382.35 |                |                |
| Total Rs.                                      |  |  |              | 57,32,712.73   |                |
|                                                |  |  |              | 4,06,72,297.30 |                |
|                                                |  |  |              | Total Rs.      | 4,06,72,297.30 |

In terms of our separate report on even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C

Partner

Membership Number: 079294



Grand Plaza, Frazer Road,  
Patna, August 05, 2026

*Signature*  
President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

*Signature*  
Executive Director  
For BIHAR VOLUNTARY HEALTH ASSOCIATION

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

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026**

| RECEIPTS                                     | Rs.....P.      | PAYMENTS                                     | Rs.....P.      | Rs.....P.    |
|----------------------------------------------|----------------|----------------------------------------------|----------------|--------------|
| Opening Balances                             |                | Activities                                   |                |              |
| Cash in Hand -FC                             |                | Misereor - Arsenic Project                   |                |              |
| Cash in Hand                                 | 23,313.00      | Programme Cost                               | 49,935.00      | 1,84,914.00  |
| In Foreign Contribution Canara Bank,         |                | Programme Support Cost                       |                | 64,910.00    |
| SBI New Delhi 40113357751                    | 63,005.26      | Other Office Expenses                        |                | 3,322.52     |
| Axis Bank Digha 921010040535938              | 10,55,334.86   | The Right to be a Girl Phase 5               |                |              |
| Canara Bank                                  |                | Salaries & Wages                             |                | 2,30,860.00  |
| Main Branch, Patna 0352101021754             | 30,72,019.51   | Travel Cost                                  |                | 10,000.00    |
| Maner Branch, Patna 4195101000686            |                | Other Expenses Admin                         |                | 21,718.00    |
| In Savings Bank Account with                 |                | Sewa Child - Clean Drinking Water Initiative |                |              |
| Canara Bank A/C No.0352101021753             | 2,45,283.91    | Installation of Handpump                     |                | 7,44,772.00  |
| Canara Bank A/C No.0352101021755             | 2,905.75       | Bank Charges                                 |                | 1,999.00     |
| Canara Bank A/C No.0352101032704             | 7,87,780.00    | Heifer - BSLD Project                        |                |              |
| Canara Bank - A/C No.110153242188            | 10,82,109.28   | Personnel Costs                              |                | 9,01,712.00  |
| Axis Bank 922010038628726                    | 1,402.52       | Travel & Perdiem                             |                | 4,10,964.00  |
| Axis Bank 923010003281553                    | 4,86,984.93    | Programme Expenses                           |                | 33,59,441.00 |
| SBI A/C NO. 41744198238                      | 28,566.48      | Technical Services & Evaluation              |                | 5,93,740.00  |
| SBI Patna A/c No. 42011697392                | 23,206.00      | Office Expenses & Services                   |                | 1,93,590.71  |
| SBI Patna A/c No. 42011697915                | 1,774.34       | Fund for Enterprises Development             |                | 6,25,660.00  |
| In Fixed Deposit Account with                |                | Promoting Health And Mental Well-Being       |                |              |
| Canara Bank Patna                            | 26,60,013.21   | Salaries & Wages                             |                | 4,18,200.00  |
|                                              |                | Program Activities                           |                | 2,14,851.00  |
|                                              |                | Programme Support                            |                | 71,589.00    |
| Grant In Aid                                 |                | Other Expenses                               |                |              |
| From Foreign Countries                       |                | Bank Charges                                 |                |              |
| Mundo Cooperante: The Right to be a Girl     |                | General Project                              |                |              |
| Heifer - BSLD Project                        |                | Alkem - Eye Camp Project                     |                |              |
| TDH - Promoting Health And Mental Well-Being |                | Cataract Surgery                             |                | 1,08,900.00  |
| Sewa Child - Clean Drinking Water Initiative |                | Spectacles for The People                    |                | 34,000.00    |
|                                              |                | Medicine Distribution                        |                | 19,932.00    |
|                                              |                | Awareness Genration Cost                     |                | 4,000.00     |
|                                              |                | Transportation of Patitent                   |                | 8,000.00     |
|                                              |                | Volunteer Cost                               |                | 8,000.00     |
|                                              |                | Travel & Accomodation                        |                | 6,400.00     |
|                                              |                | Stationary & Banner                          |                | 1,340.00     |
|                                              |                | Coordination Cost                            |                | 9,428.00     |
| Grant in Aid - Local                         |                |                                              |                |              |
| Alkem Anaemia Mukti Abhiyan                  |                |                                              |                |              |
| Alkem - Eye Camp Project                     |                |                                              |                |              |
| Azim Premiji Foundation - Homeless People    |                |                                              |                |              |
| Saathii - Kshamta Kendra                     |                |                                              |                |              |
| Saathii - CSACS Down Training                |                |                                              |                |              |
| Saathii - JSACS Down Training                |                |                                              |                |              |
| Saathii - BSACS Down Training                |                |                                              |                |              |
| Carried Over Rs.                             | 1,66,22,969.00 | Carried Over Rs.                             | 1,56,43,628.26 | 2,00,000.00  |
|                                              |                |                                              |                | 80,54,057.67 |

**President**

For BIHAR VOLUNTARY HEALTH ASSOCIATION

**Executive Director**

For BIHAR VOLUNTARY HEALTH ASSOCIATION



|                                              |                       |                       |  |                                                      |                     |                     |
|----------------------------------------------|-----------------------|-----------------------|--|------------------------------------------------------|---------------------|---------------------|
| <b>Brought Forward Rs.</b>                   | <b>1,56,43,628.26</b> | <b>1,66,22,969.00</b> |  | <b>Brought Forward Rs.</b>                           | <b>2,00,000.00</b>  | <b>80,54,057.67</b> |
| Sevamob - MHU                                | 1,11,477.00           | 1,11,477.00           |  | Alkem Anaemia Mukti Abhiyan                          |                     |                     |
| Sevamob - MHU New                            | 27,96,910.00          | 27,96,910.00          |  | Program Cost                                         |                     |                     |
| Goonj Project                                | 49,449.00             | 49,449.00             |  | Purchase of equipments for Hbs test                  | 1,68,829.00         |                     |
| LIC HFL                                      | 17,89,400.00          | 17,89,400.00          |  | Counselling and Capacity Building of Mothers         | 96,657.00           |                     |
| LIC HFL New                                  | 11,63,846.00          | 11,63,846.00          |  | Purchase of Lemon saplings (Citrus fruit helps in    | 70,501.00           |                     |
| VHAI                                         | 73,026.00             | 73,026.00             |  | IEC materials printing and printing of Grow mor      | 28,460.00           |                     |
|                                              |                       |                       |  | Awarness Drive - Swasthya Chetna Rath                | 48,604.00           |                     |
| <b>Other Contribution &amp; Receipts</b>     |                       |                       |  | Training of Service providers - ASHA, ANM, Aga       | 9,833.00            |                     |
| Donation                                     | 1,48,500.00           | 1,48,500.00           |  | Quarterly Review Meeting Block level Govt. Off       | 43,635.00           |                     |
| Management Income                            | 12,31,030.00          | 12,31,030.00          |  | Training of Project personnel                        | 27,292.00           |                     |
| Membership Fees                              | 11,500.00             | 11,500.00             |  | Block level sharing Workshop                         | 66,312.00           |                     |
| Miscellaneous Receipts                       | 1,02,066.00           | 1,02,066.00           |  | Honorarium of ED (Part-time)                         | 1,20,000.00         |                     |
|                                              |                       |                       |  | Travelling cost of Project Persons (PC-6000, CF -    | 1,48,340.00         |                     |
| <b>Interest from Bank - FC</b>               |                       |                       |  | Honorarium of Project Coordinator (Part-time)        | 4,80,000.00         |                     |
| On Saving Account                            |                       |                       |  | Honorarium of Block Supervisor Cum Counsellor        | 2,40,000.00         |                     |
| Heifer - BSLD Project                        | 25,584.00             | 25,584.00             |  | Honorarium of Community Facilitator                  | 5,40,500.00         |                     |
| Mundo Cooperante - The Right to be a Girl    | 12,361.00             | 12,361.00             |  | Honorarium of Accountant                             | 1,80,000.00         |                     |
| Sewa Child - Clean Drinking Water Initiative | 1,004.00              | 1,004.00              |  | Office expenses electricity, water & office main     | 33,903.00           |                     |
| General Establishment                        | 75,756.00             | 1,14,705.00           |  | Stationaries, postage and printing etc.              | 22,562.00           |                     |
|                                              |                       |                       |  | Mobile Recharge                                      | 23,172.00           |                     |
| <b>Interest from Bank</b>                    |                       |                       |  | Audit fee                                            | 20,000.00           | 23,68,600.00        |
| On Saving Bank                               | 83,031.00             | 90,131.00             |  |                                                      |                     |                     |
| On Fixed Deposit                             | 7,100.00              |                       |  | <b>LIC HFL - Sanjeevani Telemedicine Project</b>     |                     |                     |
| Interest on TDS                              |                       |                       |  | Direct Cost                                          | 18,56,061.00        |                     |
|                                              |                       |                       |  | Indirect Cost                                        | 3,69,000.00         |                     |
| Patitent/Local Contribution                  |                       |                       |  | Administration Cost                                  | 1,46,769.00         |                     |
| TDS Refund                                   |                       |                       |  | NGO Management Cost                                  | 91,000.00           | 24,62,830.00        |
|                                              |                       |                       |  | <b>LIC HFL - Sanjeevani Telemedicine New Project</b> |                     |                     |
| <b>Advance Recovered</b>                     |                       |                       |  | Direct Cost                                          | 5,59,096.00         |                     |
| FC Project                                   |                       |                       |  | Indirect Cost                                        | 1,29,000.00         |                     |
| General                                      | 7,376.00              | 7,376.00              |  | Administration Cost                                  | 47,406.00           |                     |
|                                              | 52,825.94             | 52,825.94             |  | NGO Management Cost                                  | 45,000.00           | 7,80,502.00         |
| <b>Expenses Payable - FC</b>                 |                       |                       |  |                                                      |                     |                     |
| <b>Expenses Payable - General</b>            |                       |                       |  | <b>Azim Premji Foundation - Homeless People</b>      |                     |                     |
|                                              |                       |                       |  | Human Resources                                      |                     |                     |
|                                              |                       |                       |  | Program Officer (Full time)                          | 84,000.00           |                     |
|                                              |                       |                       |  | Field Support Staff (Full time) - 2 person           | 56,700.00           |                     |
|                                              |                       |                       |  | Medical Doctor (Part time)                           | 1,12,500.00         |                     |
|                                              |                       |                       |  | Counsellor (part time)                               | 35,700.00           |                     |
|                                              |                       |                       |  | Para Medical Staff (Full time)                       | 37,800.00           |                     |
|                                              |                       |                       |  | Driver (Full time)                                   | 31,500.00           |                     |
|                                              |                       |                       |  | Community Referral Volunteer - 2 (Honourarium)       | 25,200.00           |                     |
|                                              |                       |                       |  | Head Program (15%)                                   | 22,050.00           |                     |
| <b>Carried Over Rs.</b>                      | <b>4,35,56,258.36</b> |                       |  | <b>Carried Over Rs.</b>                              | <b>58,11,932.00</b> | <b>80,54,057.67</b> |



President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

For BIHAR VOLUNTARY HEALTH ASSOCIATION

*Executive Director*



|                     |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |              |              |
|---------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Brought Forward Rs. | 4,35,56,258.36 | <p><b>Brought Forward Rs.</b></p> <p>Accountant (Part time) 4,05,450.00</p> <p>Accidental Insurance of Project staff 18,480.00</p> <p><b>Travel &amp; Admin</b> 17,430.00</p> <p>Program Officer 10,948.00</p> <p>Field Support Staff -2 4,395.00</p> <p>Community Referral Volunteer 5,230.00</p> <p>Audit Fee 30,750.00</p> <p>Office maintenance cost 25,240.00</p> <p>Stationery and supplies 4,453.00</p> <p>Mobile recharge and internet 1,718.00</p> <p>Bank Charges 147.00</p> <p><b>Programme</b></p> <p>Progress Review Meeting with project staff 1,200.00</p> <p>Medicine Cost 40,395.00</p> <p>Diagnostic Testing Kit 9,774.00</p> <p>Fuel Cost for Ambulance / MMU 19,121.03</p> <p>Vehicle Maintenance (Ambulance &amp; 2 Wheeler) 13,343.00</p> <p>Travel expenses for Referral cases to nearby facilities 16,248.00</p> <p><b>Azim Premiji Foundation - Homeless People New</b></p> <p><b>Program staff</b></p> <p>Program Officer (Full time) 4,20,000.00</p> <p>Field Support Staff (Full time) - 2 person 2,84,400.00</p> <p>Para Medical Staff (Full time) 3,40,200.00</p> <p>Driver (Full time) 1,55,500.00</p> <p>Community Referral Volunteer - 2 (Honourari) 3,02,349.00</p> <p><b>Core staff</b></p> <p>Head Program (15%) 1,12,340.00</p> <p>Excutive Director 51,500.00</p> <p>Accountant (Part time) 93,000.00</p> <p><b>Travel, Boarding &amp; Lodging</b></p> <p>Program Officer 8,565.00</p> <p>Field Support Staff -2 29,224.00</p> <p>Para Medical Staff (Full time) - 2 10,880.00</p> <p>Community Referral Volunteer 34,774.00</p> <p><b>Program expenses</b></p> <p>Health Camp 6,94,096.36</p> <p>Training of Staff 11,533.00</p> <p>Progress Review Meeting with project staff 8,960.00</p> <p>Diagnostic Testing Kit 19,042.00</p> <p>Medical treatment support at facilities 6,676.50</p> <p>Travel expenses for Referral cases to nearby facilities 26,163.00</p> <p>Prescription and other IEC material printing 8,415.00</p> | 58,11,932.00 | 80,54,057.67 |
| Carried Over Rs.    | 4,35,56,258.36 | <p><b>Carried Over Rs.</b></p> <p>26,17,617.86</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 64,36,254.03 | 80,54,057.67 |

|                     |                |                                             |              |                |              |
|---------------------|----------------|---------------------------------------------|--------------|----------------|--------------|
| Brought Forward Rs. | 4,35,56,258.36 | Brought Forward Rs.                         | 26,17,617.86 | 64,36,254.03   | 80,54,057.67 |
|                     |                | Community Volunteer Training                | 10,201.00    |                |              |
|                     |                | Administration cost                         |              |                |              |
|                     |                | Audit Fee                                   | 15,000.00    |                |              |
|                     |                | Office maintenance cost                     | 25,246.00    |                |              |
|                     |                | Stationery and supplies                     | 10,707.00    |                |              |
|                     |                | Mobile recharge and internet                | 31,137.00    |                |              |
|                     |                | Vehicle Maintenance (Ambulance & 2 Wheeler) | 28,665.00    |                |              |
|                     |                | Partners workshop                           | 7,070.00     |                |              |
|                     |                | Bank Charges                                | 1,395.00     | 27,47,038.86   |              |
|                     |                | Sevamob - MHU New                           |              |                |              |
|                     |                | Capital Cost                                | 35,034.00    |                |              |
|                     |                | HR Cost & Benefits                          | 20,71,200.00 |                |              |
|                     |                | Direct operating Cost                       | 6,77,175.69  |                |              |
|                     |                | Administrative Cost                         | 13,500.00    | 27,96,909.69   |              |
|                     |                | Goonj Project                               |              | 49,449.00      |              |
|                     |                | VHAI                                        |              |                |              |
|                     |                | Human Resources                             |              |                |              |
|                     |                | Part Time Coordinator                       | 30,000.00    |                |              |
|                     |                | Programme Activity                          |              |                |              |
|                     |                | PRI Meeting                                 | 1,870.00     |                |              |
|                     |                | School Health Awareness                     | 1,185.00     |                |              |
|                     |                | SHG Women Group Meeting                     | 2,104.00     |                |              |
|                     |                | Village Health & Sanitation                 | 2,020.00     |                |              |
|                     |                | Wall Painting & Awareness                   | 3,000.00     |                |              |
|                     |                | Health Screening Camp                       | 5,345.00     |                |              |
|                     |                | CoOrdination with HWC                       | 4,040.00     |                |              |
|                     |                | Meeting with Government Functionary         | 2,109.00     |                |              |
|                     |                | IEC Material & Trainer Support              | 891.00       |                |              |
|                     |                | Round Table On Health Wellness & Equity     | 20,462.00    | 73,026.00      |              |
|                     |                | Saathii - Kshamta Kendra                    |              |                |              |
|                     |                | Program Cost                                | 10,50,239.00 |                |              |
|                     |                | Human Resource                              | 13,31,028.00 | 23,81,267.00   |              |
|                     |                | Saathii - JSACS Down Training               |              |                |              |
|                     |                | PM, ORW and M & E Cum Accountant Training   | 5,968.00     |                |              |
|                     |                | Outreach Worker Training                    | 5,14,994.00  |                |              |
|                     |                | PM & ME Training                            | 3,59,705.00  |                |              |
|                     |                | Programme Manager Training SPM              | 3,52,834.00  | 12,33,501.00   |              |
| Carried Over Rs.    | 4,35,56,258.36 | Carried Over Rs.                            |              | 1,57,17,445.58 | 80,54,057.67 |



*[Signature]*

President

For BIHAR VOLUNTARY HEALTH ASSOCIATION

*[Signature]*

Executive Director

For BIHAR VOLUNTARY HEALTH ASSOCIATION

|                     |                |                                           |                |                |
|---------------------|----------------|-------------------------------------------|----------------|----------------|
| Brought Forward Rs. | 4,35,56,258.36 | Brought Forward Rs.                       | 1,57,17,445.58 | 80,54,057.67   |
|                     |                | Saathii - BSACS Down Training             |                |                |
|                     |                | Core ORW Training                         | 2,92,109.00    |                |
|                     |                | Core Peer Training                        | 2,90,462.00    |                |
|                     |                | Core PM & M&E Accountant Training         | 2,04,911.00    |                |
|                     |                |                                           | 7,87,482.00    |                |
|                     |                | Saathii - CSACS Down Training             |                |                |
|                     |                | PM, ORW and M & E Cum Accountant Training | (6,218.00)     |                |
|                     |                | Outreach Worker Training                  | 6,42,027.00    |                |
|                     |                | Outreach Worker Training SMP              | 4,60,234.00    |                |
|                     |                | PM & ME Training                          | 11,65,223.00   |                |
|                     |                | Programme Manager Training SPM            | 5,42,631.00    |                |
|                     |                | M&E ACCOUNTANT                            | 8,74,248.00    |                |
|                     |                | Expenses Under ORWs Trg.                  | 10,64,566.00   |                |
|                     |                | Peer Down Training                        | 12,34,591.00   |                |
|                     |                | Programme Manager Training SPM            | 8,02,068.00    |                |
|                     |                | LWS CLASSROOM Training                    | 5,18,377.00    |                |
|                     |                | Bank Charges                              | 1,514.82       |                |
|                     |                |                                           | 72,99,261.82   | 2,38,04,189.40 |
|                     |                | <b>General Section</b>                    |                |                |
|                     |                | Misereor - Arsenic Project Programme Cost | 1,21,832.00    |                |
|                     |                | Bank Charges                              | 11,301.50      |                |
|                     |                | Consultancy & Professional Charges        | 68,901.00      |                |
|                     |                | Electricity Expenses                      | 40,368.00      |                |
|                     |                | Repairs & Maintenance                     | 5,510.00       |                |
|                     |                | Generator Maintenance                     | 14,605.00      |                |
|                     |                | Repairs & Maintenance Building            | 14,356.00      |                |
|                     |                | Management & Support Prog. Exp.           | 14,43,730.00   |                |
|                     |                | Membership Fees                           | 5,000.00       |                |
|                     |                | Miscellaneous Expenses                    | 1,514.00       |                |
|                     |                | Office Maintenance                        | 16,739.00      |                |
|                     |                | Postage & Courier                         | 1,020.00       |                |
|                     |                | Printing and Stationery                   | 510.00         |                |
|                     |                | Project Proposal Expenses                 | 66,260.00      |                |
|                     |                | Public Relations                          | 6,260.00       |                |
|                     |                | Salary/Honorarium                         | 1,87,680.00    |                |
|                     |                | Security Guard                            | 90,000.00      |                |
|                     |                | Telephone & Fax Expenses                  | 10,136.00      |                |
|                     |                | Travel/Local Conveyance                   | 38,370.00      |                |
|                     |                | Vehicle Repair Maintenance                | 14,010.00      |                |
|                     |                | Legal & Documentation Charges             | 2,500.00       |                |
|                     |                | Grow Fund                                 | 11,958.00      |                |
|                     |                | Grant Return                              |                | 21,72,560.50   |
|                     |                | Grant Return Azim Premji Old              |                | 3,88,000.00    |
| Carried Over Rs.    | 4,35,56,258.36 | Carried Over Rs.                          |                | 3,44,18,807.57 |



*Signature*  
President

*Signature*  
Executive Director  
FOR BIHAR VOLUNTARY HEALTH ASSOCIATION

| Brought Forward Rs. |  | Brought Forward Rs. |                                               |                |
|---------------------|--|---------------------|-----------------------------------------------|----------------|
|                     |  | 4,35,56,258.36      | Capital Expenditure                           | 61,900.00      |
|                     |  |                     | Azim Premiji Foundation - Homeless People New | 30,000.00      |
|                     |  |                     | TDH - Promoting Health And Mental Well-Being  | 1,04,700.00    |
|                     |  |                     | LIC HFL                                       | 66,500.00      |
|                     |  |                     | LIC HFL New                                   |                |
|                     |  |                     | Loans & Advances Other                        | 2,63,100.00    |
|                     |  |                     | General Section                               | 51,714.86      |
|                     |  |                     | TDS/TCS Receivable                            | 58,170.00      |
|                     |  |                     | IOCL Card Balance                             |                |
|                     |  |                     | Repayment of Liabilities FC                   | 38,550.00      |
|                     |  |                     | Heifer - BSIL Project                         | 91,300.00      |
|                     |  |                     | Mundo Cooperante: The Right to be a Girl      | 30.00          |
|                     |  |                     | Misereor - Arsenic Project                    |                |
|                     |  |                     | Repayment of Liabilities General              | 1,29,880.00    |
|                     |  |                     | Closing Balances                              | 14,27,008.00   |
|                     |  |                     | Cash in Hand FC                               |                |
|                     |  |                     | Cash in Hand                                  | 23,283.00      |
|                     |  |                     | In Foreign Contribution                       | 9,704.00       |
|                     |  |                     | SBI New Delhi 40113357751                     | 11,06,928.43   |
|                     |  |                     | Axis Bank Digha 921010040535938               | 11,433.04      |
|                     |  |                     | Canara Bank                                   |                |
|                     |  |                     | Main Branch, Patna 0352101021754              | 31,30,297.91   |
|                     |  |                     | Maner Branch, Patna 4195101000686             |                |
|                     |  |                     | In Savings Bank Account with                  |                |
|                     |  |                     | Canara Bank A/C No.0352101021753              | 2,26,896.91    |
|                     |  |                     | Canara Bank A/C No.0352101021755              | 26,127.75      |
|                     |  |                     | Canara Bank A/C No.0352101032704              | 3,60,424.00    |
|                     |  |                     | Canara Bank A/C No.110153242188               | 1,26,419.78    |
|                     |  |                     | Axis Bank 922010038628726                     | 1,402.52       |
|                     |  |                     | Axis Bank 923010003281553                     | 3,360.93       |
|                     |  |                     | SBI Patna A/c No. 42011697392                 |                |
|                     |  |                     | SBI Patna A/c No. 42011697915                 |                |
|                     |  |                     | SBI Patna A/c No. 41744198238                 |                |
|                     |  |                     | In Fixed Deposit Account with                 | 5,39,311.66    |
|                     |  |                     | Canara Bank Patna                             |                |
| Total Rs.           |  | 4,35,56,258.36      | Total Rs.                                     | 12,83,943.55   |
|                     |  |                     |                                               | 16,19,028.00   |
|                     |  |                     |                                               | 4,35,56,258.36 |

Grand Plaza, Frazer Road,  
Patna, August 05, 2026

In terms of our separate report on even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



*Signature*  
Partner

Membership Number: 079294

**SCHEDULE - 'A' PROPERTY PLANT AND EQUIPMENT AS AT 31ST MARCH, 2026**

For BIHAR VOLUNTARY HEALTH ASSOCIATION

*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, appears 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.
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 earlier financial years 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 at the close of the year have been valued at cost.

Grand Plaza, Frazer Road  
Patna, August 05, 2026



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

**Partner**  
Membership Number: 079294

**President**  
For BIHAR VOLUNTARY HEALTH ASSOCIATION

**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 2025 - 2026**  
**ASSESSMENT YEAR 2026 - 2027**

**COMPLIANCE U/S 11 OF INCOME TAX ACT:**

TOTAL INCOME

85% Thereof

Amount actually applied for Charitable & Religious Purposes

**Shortfall**

Rs.....P.

3,19,97,401.00

2,71,97,791.00

3,49,50,375.00

**NIL**

**I. STATEMENT OF INCOME:**

a. Interest from

Saving Bank

Fixed Deposit

Tax Authorities

1,97,736.00

7,100.00

-

2,04,836.00

b. Voluntary Contribution

Grant & Reimbursements

Less: Grant Returned

3,06,38,469.42

3,88,000.00

3,02,50,469.42

c. Other Contribution & Receipts

d. Old Liabilities

14,93,096.00

49,000.00

**TOTAL RS.**

**3,19,97,401.42**

**II. APPLICATION OF INCOME:**

a. Through Income & Expenditure Account:

i. Activities

ii. Administrative & Other Expenses

3,45,40,639.57

20,50,728.50

3,65,91,368.07

15,56,888.00

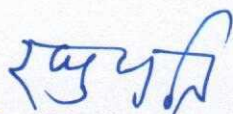
34,60,981.16

3,46,87,274.91

2,63,100.00

**TOTAL RS.**

**3,49,50,374.91**



**President**

For BIHAR VOLUNTARY HEALTH ASSOCIATION



**Executive Director**

For BIHAR VOLUNTARY HEALTH ASSOCIATION