

## Dutt & Khan

Chartered Accountants

Dr. T.N. Banerjee Road

West Gandhi Maidan

Patna - 800 001



Tel. : 0612-2200479

Mob. : 91-9431038986

: 91-8789625220

E-mail : udaydutta@gmail.com

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

### Opinion

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

- a) in the case of the Balance Sheet, of the state of affairs of the entity as at March 31, 2018;
- b) in the case of the Statement of Income and Expenditure, of the surplus for the year ended on that date; and
- c) in the case of the Statement of Receipt & Payment, of the cash flows for the period ended on that date.

### Emphasis of Matters :

- a) Note 2 of the Notes on Account (Schedule "AL") regarding maintaining books on cash basis for certain programmes.
- b) Note 3 of the Notes on Account (Schedule "AL"), regarding certain items being unconfirmed..
- c) Note 5 of the Notes on Account (Schedule "AL") regarding non-provision of employees' statutory dues.

### Report on Other Legal and Regulatory Requirements

#### 1. 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 purpose of our audit;
- b. in our opinion proper books of account, as required and applicable, have been kept by the entity so far as appears from our examination of those; and
- c. the Balance Sheet, Statement of Income & Expenditure and Statement of Receipt and Payment, dealt with by this Report are in agreement with the books of account;

Dated, Patna  
the 24<sup>th</sup>. September, 2018

for Dutt & Khan  
Chartered Accountants

(U. DUTTA)  
Partner  
M. No. 070056

FRN No. 00565C

**NIRDESH**  
**National Institute for Rural Development, Education, Social Upliftment and Health**  
 Majhaila, P.O.-Khabra, District-Muzaffarpur, Bihar  
 Balance Sheet as at 31st March, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>General Fund</b>		<b>Fixed Assets</b>	
As per last a/c	13,737,253.30	(As per Schedule-A)	17,726,373.20
Add: Surplus Trans. From Income & Expenditure A/c	10,336,628.93	Building under Construction (WIP)	3,716,591.00
<b>Specific Purpose (Foreign) Fund</b>		<b>Tax Deducted at Source</b>	
As per last a/c	2,482,179.50	As per last a/c	593,993.00
Add: Trans. from Income & Expenditure A/c	1,253,994.48	Add: Deduction during the year	969,706.00
<b>Building Fund</b>		<b>Less: Refund/adjustment of TDS</b>	202,060.00
As per last a/c	10,740,860.00		1,361,639.00
Add: Trans. from Income & Expenditure A/c	0.00		81,200.00
<b>Gratuity Fund</b>			
As per last a/c		<b>Grant in Aid Receivable</b>	
		As per last a/c	6,840,424.38
		Addition during the year	9,863,281.53
<b>Contingent Fund</b>			16,703,705.91
As per last a/c	300,000.00	<b>Less: Received/Adjusted during the year</b>	2,431,861.00
As per last a/c			14,271,844.91
<b>Revolving Fund</b>			
As per last a/c	1,001,100.00	<b>Fixed Deposit</b>	
		As per Schedule-B	15,342,422.00
<b>CCL Fund</b>			
		<b>Accrued Interest on FD</b>	
		As per Schedule-B	978,384.00
<b>Security Deposit from SHGs</b>			
As per Schedule-C		<b>0.00 Cash &amp; Bank Balances:</b>	
		As per Schedule-E	10,922,397.74
<b>Other Liability</b>			
As per Schedule-D	23,382,612.48		
<b>Notes on account</b>			
As per Schedule-AI			
<b>Total</b>	<b>64,400,851.85</b>	<b>Total</b>	<b>64,400,851.85</b>

**FOR NIRDESH**

Place: Patna  
 Date: 24th, September, 2018

*Kavita Kumar*  
 President  
*Secretary*  
 Secretary  
*Director*  
 Director  
*Programme (Accounts)*  
 Programme (Accounts)

In terms of our report of even date  
 for *Putt & Son*  
 Chartered Accountants  
*(Signature)*  
 Partner  
 M. No.-070066



# NIRDESH

National Institute for Rural Development, Education, Social Upliftment and Health  
Majhauia, P.O.-Khabra, District-Muzaffarpur, Bihar

## Statement of Income & Expenditure for the year ended 31st. March 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Programme Expenditure Local :</b>		<b>By Consultancy Service :</b>	
Children Home Project, Muzaffarpur		Bapu Dham Milk Producer Com. EC	2,343,040.00
As per Schedule-'H'	3,710,778.00	C3G CEDPA - HSHA	260,440.00
VIHAN Project, Phase I, Muzaffarpur	719,602.88	Violence against Women (VAV) -WDC, Bihar	443,529.00
As per Schedule-'I'			3,047,009.00
VIHAN Project -Phase II, Muzaffarpur	202,161.70		
As per Schedule-'J'		<b>By Grant-In- Aid :</b>	
ICDS Training Centre, Majhauia, Unit II Muzaffarpur	2,562,922.00	As per Schedule-'G'	53,559,843.99
As per Schedule-'K'			
ICDS Training Centre, Majhauia, Unit I Muzaffarpur	2,326,624.00	<b>By Donation &amp; Subscription :</b>	
As per Schedule-'L'		From Member, Staff & Others	387,500.00
JTELP, Godda, Jharkhand	2,163,181.00	Community Contribution	1,001,122.00
As per Schedule-'M'			1,388,622.00
JTELP, Sahibganj, Jharkhand	1,808,783.00	<b>By Interest from Bank :</b>	
As per Schedule-'N'		General Section	1,514,294.00
Childline Project, Muzaffarpur	1,435,997.00	Foreign Section	132,833.00
As per Schedule-'O'			1,647,127.00
Childline Project, East Champaran	1,435,995.00	<b>By Study, Research &amp; Evaluation :</b>	
As per Schedule-'P'		IGPs/Livelihood Training Course Fee	540,500.00
IMPACT Project, Madhubani, Bihar	1,086,193.00	Sale of Craft	85,890.00
As per Schedule-'Q'			626,390.00
IMPACT Project, LC SBI, Purnia, Bihar	508,612.00	<b>By Training Centre :</b>	
As per Schedule-'R'		SHG/Farmers, etc. Training (board & lodge)	5,345,188.00
IMPACT Project, LC SBI, Kishanganj, Bihar	496,716.00		
As per Schedule-'S'			
TI, BSACS, Patna	1,444,419.00		
As per Schedule-'T'			
Link Workers Scheme BSACS, Darbhanga	2,712,735.53		
As per Schedule-'U'			
Children Home Programme - EC :	2,888,675.00		
As per Schedule-'V'			
SAA Programme Expenditure- EC :	1,360,909.00		
As per Schedule-'W'	26,884,304.11		
<b>FOR NIRDESH</b>	<b>C/O 26,884,304.11</b>		

Kaifiat Kumar  
President  
Secretary  
Director  
Programme (Accounts)



C/O 65,614,179.99

## EXPENDITURE

## AMOUNT

## INCOME

## AMOUNT

B/O 26,884,304.11

B/O 65,614,179.99

Samaveshi Shelter IGSSS-I Programme Exps :

As per Schedule-'X'

51,358.00

The Hunger Project CB EWR Exps :

As per Schedule-'Y'

986,071.00

The Hunger Project CM ADO Exps :

As per Schedule-'Z'

502,370.00

Training Centre Expenditure :

As per Schedule-'AA'

3,289,128.55

Administrative Expenses (General Section)

As per Schedule-'AB'

2,579,389.40 7,408,316.95

To Programme Expenditure F/C :

The HANS Foundation Proj. (NFE Centre)

As per Schedule-'AC'

3,893,767.00

HUNGER Proj.

As per Schedule-'AD'

47,086.00

Centre for Catalyzing Change -Champion Proj.

As per Schedule-'AE'

1,578,282.00

IMPACT Project, Paliganj Patna, Bihar

As per Schedule-'AF'

3,818,977.00

Geneva Global Project (P1080243), Mofihari

As per Schedule-'AG'

6,088,738.00

F.C. General Section, Muzaffarpur

As per Schedule-'AH'

325,885.52

Samaveshi Shelter-IGSSS Proj.

As per Schedule-'AI'

526,804.00

Centre for Catalyzing Change -Pahel Proj.

As per Schedule-'AJ'

2,218,235.00

The Hunger Project- Child Marriage

As per Schedule-'AK'

67,609.00 18,565,403.52

To Depreciation (As per Schedule 'A')

To Balance c/d

1,163,332.00 11,592,823.41

Total 65,614,179.99

To Transfer to specific purpose (Foreign) Fund

" Balance trans. to General Fund

1,253,994.48 By Balance b/d

Notes on account

As per Schedule-'AL'

10,336,828.93

Place: Patna

Date : 24th. September. 2018

For NIRDESHIAL 11,592,823.41

President Secretary Director Director  
(Programme) (Accounts)

In the presence of  
Chartered Accountant

(Signature)  
Partner  
M No-070055



# NIRDESH

National Institute for Rural Development, Education, Social Upliftment and Health  
Majhauria, P.O.-Khabra, District-Muzaffarpur, Bihar

Statement of Receipt & Payment for the year ended 31st March, 2018

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Programme Expenditure Local :	
As per Schedule-F		Children Home Project, Muzaffarpur	3,710,778.00
Consultancy Service :		As per Schedule-H	
Bapu Dham Milk Producer Com, EC	2,343,040.00	VIHAN Project, Phase I, Muzaffarpur	719,602.88
C3G CEDPA - HSHA	260,440.00	As per Schedule-I	
Violence against Women (VAW) -WDC, Bihar	443,529.00	VIHAN Project -Phase II, Muzaffarpur	202,161.70
Grant-in- Aid :		As per Schedule-J	
As per Schedule-G		ICDS Training Centre, Majhauria, Unit II Muzaffarpur	2,562,922.00
Donation & Subscription :		As per Schedule-K	
From Member, Staff & Others	387,500.00	ICDS Training Centre, Majhauria, Unit I Muzaffarpur	2,326,624.00
Community Contribution	1,001,122.00	As per Schedule-L	
Interest from Bank :		JTELP, Godda, Jharkhand	2,163,181.00
General Section	1,514,294.00	As per Schedule-M	
Foreign Section	132,833.00	JTELP, Sahibganj, Jharkhand	1,808,783.00
Study, Research & Evaluation :		As per Schedule-N	
IGPs/Livelihood Training Course Fee	540,500.00	Childline Project, Muzaffarpur	1,435,997.00
Sale of Craft	85,890.00	Childline Project, East Champaran	1,435,995.00
Training Centre		As per Schedule-O	
SHG/Farmers, etc. Training (board & lodge)	5,345,188.00	Childline Project, Madhubani, Bihar	1,086,193.00
		As per Schedule-P	
		IIIMPACT Project, LC SBI, Purnia, Bihar	508,612.00
		As per Schedule-Q	
		IIIMPACT Project, LC SBI, Kishanganj, Bihar	496,716.00
		As per Schedule-R	
		IIIMPACT Project, LC SBI, Patna	1,444,419.00
		As per Schedule-S	
		Link Workers Scheme, BSACS, Darbhanga	2,712,735.53
		As per Schedule-T	
		Children Home Programme - EC :	2,912,675.00
		As per Schedule-U	
		SAA Programme Expenditure- EC :	1,380,909.00
		As per Schedule-V	
		Samaveshi Shelter (SSSS-I Programme Exps :	51,358.00
		As per Schedule-X	26,959,662.11
			26,959,662.11

C/O 72,845,871.76

Kavita Verma  
President  
Secretary  
Director  
Director  
(Programme) (Accounts)



# FOR NIRDESH

*Sanita Verma*  
President Secretary  
*Seema Kumar*  
Director (Programme) (Accounts)

Place: Patna  
Date : 24th, September, 2018

Total 79,483,844.85

Total 79,483,844.85

In terms of our report of event held on  
Chartered Accountants

*U. S. Mittal*  
Partner  
M. No.-070066

RECEIPT	AMOUNT	PAYMENT	AMOUNT
	B/O	B/O	
Other Items			
Salary Payable	1,178,580.00	The Hunger Project CB EWR Exps : As per Schedule-'Y'	986,071.00
T.A. Payable	79,560.00	The Hunger Project CM-ADO Exps : As per Schedule-'Z'	502,370.00
Rent Payable	44,900.00	Training Centre Expenditure : As per Schedule-'AA'	3,289,128.55
Electricity Charges Payable	114,678.00	Administrative Expenses (General Section) As per Schedule-'AB'	2,678,189.40
GST Payable	329,709.00	Programme Expenditure F/C : The HANS Foundation Proj. (NFE Centre) As per Schedule-'AC'	7,455,758.95
TDS Payable	166,514.00	HUNGER Proj. As per Schedule-'AD'	3,893,787.00
Loan & advance for programme	205,230.00	Centre for Catalyzing Change -Champion Proj. As per Schedule-'AE'	47,086.00
Security Deposit refund	50,000.00	As per Schedule-'AF'	1,578,282.00
Grant Receivable	2,431,861.00	IMPACT Project, Patilganj Patna, Bihar As per Schedule-'AG'	3,818,977.00
Sundry Creditors	1,270,858.53	Geneva Global Project (P1080243), Motihari As per Schedule-'AH'	6,088,738.00
TDS Refund	202,060.00	F.C. General Section, Muzaffarpur As per Schedule-'AI'	325,885.52
		Samaveshi Shelter-IGSSS Proj. As per Schedule-'AJ'	526,804.00
		Centre for Catalyzing Change -Pahel Proj. As per Schedule-'AK'	2,218,235.00
		The Hunger Project- Child Marriage As per Schedule-'AL'	67,609.00
		Other Items	18,565,403.52
		Bulling W/P - East Champaran	3,716,591.00
		Grant Receivable	9,863,281.53
		Accrued Int. on FD	299,308.00
		Audit Fee Payable	6,000.00
		Tax Deducted at Source	969,706.00
		Fixed Deposit	725,736.00
		Closing Balance	15,580,622.53
		As per Schedule-'E'	10,922,397.74

CCL Fund SAA Project

564,022.56