

## Independent Auditor's Report

To the Members of  
Centre for Documentation, Information,  
Research, Education, Communication & Training  
(Centre Direct)  
4B Charu Villa Apt., Boring Road  
Patna, Bihar, PIN 800001

### 1. Opinion

We have audited the financial statements of the **Centre for Documentation, Information, Research, Education, Communication & Training (Centre Direct), Patna**, which comprise the Balance Sheet as at 31st March, 2024, the Statement of Income & Expenditure, and the Statement of Receipt and Payment, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (Schedule 'J' to the Accounts), annexed hereto.

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- i) in the case of the Balance Sheet, of the state of affairs of the entity as at 31st March, 2024;
- ii) in the case of the Statement of Income & Expenditure, of the deficit for the period ended on that date; and
- iii) in the case of the Statement of Receipt and Payment, of the cash flow for the period ended on that date.

### 2. Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### 3. Emphasis of Matters

Attention is invited to:

- (a) Note 1(a) of the Notes on Account (Schedule "I") regarding maintaining books on cash basis for the Foreign Contributions received and payments therefrom.
- (b) Note 3 of the Notes on Account (Schedule "I") regarding non-provision/quantification of the gratuity liability, if any.
- (c) Note 5 of the Notes on Account (Schedule "I") regarding certain balances being subject to party confirmation and reconciliation.

### 4. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with laws applicable in India, in this regard, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### 5. Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit 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.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### 6. Report on Other Matters

We further report that:

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;

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 books; and

The Balance Sheet, the Statement of Income & Expenditure and the Statement of Receipt and Payment, dealt with by this Report are in agreement with the books of account.

Date: August 2, 2024  
Place: Patna

For R J Kumar & Company  
Chartered Accountants



(Jayant Kumar)  
Partner

MEMBER NO. 429759 FRN - 021938C  
UDIN -24429759BKDGWF3289

**THE CENTRE DIRECT, 4-B, CHARUVILLA APARTMENT, BORING ROAD, PATNA 800001**

**Balance Sheet**

**As at 31st. March, 2024**

Liabilities		Assets	
CAPITAL ACCOUNT :		FIXED ASSETS :	
GENERAL RESERVE & SURPLUS :		As per Schedule - 'A'	41,32,232.30
As per last Account	16,46,569.14		
Less - Deficit for the year	2,63,953.02	LOANS & ADVANCES :	
		Tax Deduction at Source	1,00,933.00
		Project Advance - FC Section	29,686.00
		Advance to Staff & Others	2,94,547.00
			4,25,166.00
REVALUATION RESERVE :			
As per last Account	83,549.00	GRANTS RECEIVABLE :	
		Directorate ICDS Bihar	4,36,800.00
FOREIGN CONTRIBUTION FUND		Bihar State AIDS Control Society, Patna	0.00
As per last account	1,37,55,199.97	State Child Protection Society (SCPS), Bihar	9,34,054.60
Less - Deficit for the Year	61,13,651.75		13,70,854.60
DEPRECIATION RESERVE :			
As per Schedule - 'A'	24,53,913.34	CASH & BANK BALANCES:	
		FC Section:	
LOANS & ADVANCES :		Cash in Hand	0.00
Temporary Advances & Liabilities for Expenses	38,57,309.54	Book Overdraft with :	
		Bank of Baroda, S.K. Puri, Patna	-20,752.83
		FD with Bank of Baroda, Patna	71,04,877.72
		(Including Accumulated Interest)	
		Bank of Baroda, TDH BMZ Project	3,77,146.95
		State Bank of India, New Delhi	1,19,091.38
		Indian Section:	
		Cash in Hand	0.00
		Fixed Deposit HDFC Bank, Patna	8,72,095.55
		Fixed Deposit (Interest Accumulation)	64,103.70
		S/B A/C with Bk of Baroda S.K.Puri, Patna (Vihaan)	11,766.22
		S/B A/C with Bk of Baroda S.K.Puri, Patna (Child)	0.00
		S/B A/C with HDFC Bank, Patna - TDH Project	1,25,471.00
		S/B A/C with NBKGB, Saraiya (1240)	1,482.00
		S/B A/C with NBKGB, Basara (0820)	3,197.00
		S/B A/C with NBKGB, Basara (0821)	2,165.00
		S/B A/C with HDFC Bank, Patna	7,82,803.05
		S/B A/C with AXIS Bank, Patna	34,159.74
		S/B A/C with SBI, Rupauli, Muzaffarpur	13,076.84
			94,90,683.32
			1,54,18,936.22

Place : Patna

Date : 2 August, 2024

**For R J Kumar & Company**  
**Chartered Accountants**

In terms of our report attached  
UDIN - 24429759BKDGWF3289

*Rishwan*  
Programme Secretary

*(Jayant Kumar)*  
Partner  
M.N.-429759

**Statement of Income & Expenditure**  
**For the year ended 31st. March, 2024**

EXPENDITURE		INCOME	
<b>To Programme Expenditure (Indian Section) :</b>		<b>By Grants &amp; Donations :</b>	
Targeted Intervention IDU Project (BSACS)		Bihar State AIDS Control Society, Patna	27,26,326.00
As per Schedule - 'B'	27,54,494.00	NCPI+ (Vihaan Project)	16,62,859.00
USHA International Project Expenses :		Bihar State AIDS Control Society, Patna-HRG Pri.	7,500.00
As per Schedule - 'C'	1,01,750.00	Donation (Local Contribution for BMZ project)	1,65,000.00
Administration & Co-ordination Expenses :		Grant from Social & Economic Empowerment	27,59,180.00
As per Schedule - 'D'	23,57,343.79	Grant from Usha International	1,30,805.00
Branch Office, Saraiva :		Other Donations	1,70,000.00
As per Schedule - 'E'	1,95,329.00		76,21,670.00
TDH Project Expenses :		<b>By Foreign Contributions :</b>	
As per Schedule - 'F'	1,41,937.00	British Asian Trust Kawach Phase II	29,65,975.00
Vihaan Project		Educate Girls Maitri Cohort-3 Project	70,87,352.00
As per Schedule - 'G'	16,55,265.29	TDH-BMZ Project	23,26,741.17
Social and Economic Empowerment Expenses :		Educate Girls-Maitri Cohort -2 Project	39,32,278.00
As per Schedule - 'H'	27,66,004.76	TDH-Capacity building for NZP	2,15,000.00
		Lush Charity POT (UK)	1,54,365.00
			1,66,81,711.17
<b>To Programme Expenditure (F/C Section) :</b>		<b>By Interest from Bank:</b>	
As per Schedule - 'I'	2,29,70,910.62	Foreign Section - Savings Account	33,465.70
		Foreign Section - FD under Auto Sweep	3,14,982.00
		General Section - SB Vihaan Project	1,935.00
		General Section - Fixed deposit	48,009.00
		General Section - Other Savings Account	21,644.00
			4,20,035.70
<b>To Depreciation :</b>		<b>By Other Income:</b>	
As per Schedule - 'A'	2,77,585.00	Other Income (Kitchen Garden & Agricultural)	62,622.00
		Insurance Commission Received	120.00
		Other Income	55,844.00
		Liabilities Written off	20,01,011.82
			21,19,597.82
		<b>By Balance c/d</b>	
			63,77,604.77
			<u>3,32,20,619.46</u>
<b>To Balance b/d</b>		<b>By Deficit Transferred to Foreign Contribution Fund</b>	
			63,77,604.77
		<b>By Deficit Transferred to General Reserve &amp; Surplus</b>	
			2,63,953.02
			<u>63,77,604.77</u>

Place : Patna  
Date : 2 August, 2024

In terms of our report attached  
UDIN - 24429759BKDGWF3289  
**For R J Kumar & Company**  
**Chartered Accountants**

*R. J. Kumar*  
**Programme Secretary**  
**Centre DIRECT**

*R. J. Kumar*  
**General Secretary**  
**Centre DIRECT**

*R. J. Kumar*  
**Partner**  
**M.N.-429759**



## Statement of Receipt &amp; Payment

For the year ended 31st. March, 2024

RECEIPT		PAYMENT	
<b>Opening Balance :</b>		<b>Programme Expenditure (Indian Section) :</b>	
<b>FC Section:</b>		Targeted Intervention IDU Project (BSACS)	
Cash in Hand	0.00	As per Schedule -'B'	27,54,494.00
Book Overdraft with :		USHA International Project Expenses :	
Bank of Baroda, S.K. Puri, Patna	5,994.22	As per Schedule -'C'	1,01,750.00
FD with Bank of Baroda, Patna	1,31,36,101.72	Administration & Co-ordination Expenses :	
(Including Accumulated Interest)		As per Schedule -'D'	23,57,343.79
Bank of Baroda, TDH BMZ Project	4,74,311.09	Branch Office, Saraiya :	
State Bank of India, New Delhi	1,23,810.94	As per Schedule -'E'	1,95,329.00
		TDH Project Expenses (Incl. Local) :	
<b>Indian Section:</b>		As per Schedule -'F'	1,41,937.00
Cash in Hand	0.00	Vihaan Project	
Fixed Deposit HDFC Bank ,Patna	5,80,640.55	As per Schedule -'G'	16,55,265.29
Fixed Deposit (Interest Accumulation)	1,12,350.70		
S/B A/C with Bk of Baroda S.K.Puri, Patna (Vihaan)	2,237.51	Social and Economic Empowerment Expenses :	
S/B A/C with Bk of Baroda S.K.Puri, Patna (Child)	0.00	As per Schedule -'H'	27,66,004.76
C/A A/C with HDFC Bank ,Patna -TDH Project	1,02,408.00		
S/B A/C with NBKGB, Saraiya (1240)	1,441.00	<b>Programme Expenditure (F/C Section) :</b>	
S/B A/C with NBKGB, Basara (0820)	3,110.00	As per Schedule -'I'	2,31,43,810.62
S/B A/C with NBKGB, Basara (0821)	2,105.00		
S/B A/C with HDFC Bank ,Patna	15,075.05	<b>Other Items:</b>	
S/B A/C with AXIS Bank ,Patna	5,99,401.71	TDS Deducted on FD (FC)	31,499.00
		TDS Deducted (GS)	17,882.00
S/B A/C with SBI, Rupauli, Muzaffarpur	12,590.84	Project Advance (FC) (Net Advance Given)	14,704.00
	1,51,71,578.33	Net Decrease in Temporary Advance & Liability for Exp	18,78,494.06
<b>Grants &amp; Donations :</b>			
Bihar State AIDS Control Society, Patna	27,26,326.00		
NCPI+ (Vihaan Project)	16,62,859.00		
Bihar State AIDS Control Society, Patna -HRG Prj.	7,500.00		
Donation (Local Contribution for BMZ Project)	1,65,000.00		
Grant from Social & Economic Empowerment	27,59,180.00		
Grants from Usha International	1,30,805.00		
Other Donations	1,70,000.00		
	76,21,670.00		



*Signature*

Programme Secretary  
Centre DIRECT

*Signature*

General Secretary  
Centre DIRECT

**Foreign Contributions :**

British Asian Trust Kawach Phase II  
Educate Girls Maitri Cohort-3 Project  
TDH-BMZ Project  
Educate Girls-Maitri Cohort -2 Project  
TDH-Capacity building for NZP  
Lush Charity POT (UK)

29,65,975.00  
70,87,352.00  
23,26,741.17  
39,32,278.00  
2,15,000.00  
1,54,365.00

1,66,81,711.17

**Interest from Bank:**

Foreign Section - Savings Account  
Foreign Section - FD under Auto Sweep  
General Section - SB Vihaan Project  
General Section - Fixed deposit  
General Section - Other Savings Account

33,465.70  
3,14,982.00  
1,935.00  
48,009.00  
21,644.00

4,20,035.70

**Other Income :**

Other Income (Kitchen Garden & Agricultural)  
Insurance Commission Received  
Other Income

62,622.00  
120.00  
55,844.00

1,18,586.00

**Other Receipts:**

Received towards Grant Receivable (TI Project)  
Received towards Grant Receivable (Usha International)

5,17,730.00  
15,862.00

**Other Items:**

Decrease in Grant Receivable from Directorate ICDS Bihar  
Decrease in Grant Receivable from BSACS as written off (TI Project)  
Liabilities Written off (ICDS and TI)

3,32,250.00  
16,68,761.82  
20,01,011.82

4,45,49,196.84

**Closing Balance :**

FC Section:

Cash in Hand 0.00

Book Overdraft with :

Bank of Baroda, S.K. Puri, Patna  
FD with Bank of Baroda, Patna  
(Including Accumulated Interest)

-20,752.83

71,04,877.72

3,77,146.95

1,19,091.38

**Indian Section:**

Cash in Hand

0.00

Fixed Deposit HDFC Bank, Patna

8,72,095.55

Fixed Deposit (Interest Accumulation)

64,103.70

S/B A/C with Bk of Baroda S.K.Puri, Patna (Vihaan)

11,766.22

S/B A/C with Bk of Baroda S.K.Puri, Patna (Child)

0.00

S/B A/C with HDFC Bank, Patna - TDH Project

1,25,471.00

S/B A/C with NBKGB, Saraiya (1240)

1,482.00

S/B A/C with NBKGB, Basara (0820)

3,197.00

S/B A/C with NBKGB, Basara (0821)

2,165.00

S/B A/C with HDFC Bank, Patna

7,82,803.05

S/B A/C with AXIS Bank, Patna

34,159.74

S/B A/C with SBI, Rupauli, Muzaffarpur

94,90,683.32

13,076.84

4,45,49,196.84

In terms of our report attached  
UDIN - 24429759BKDGWF3289  
**For R J Kumar & Company**  
**Chartered Accountants**

**(Jayant Kumar)**  
Partner  
M.N.-429759  
F.R.N.-021938C

Place : Patna

Date : 2 August, 2024

*(Signature)*

**Programme Secretary**  
**Centre DIRECT**

*(Signature)*  
**General Secretary**  
**Centre DIRECT**

Schedule of Fixed Assets, forming part of the Balance Sheet as at 31st March, 2024

Sl	PARTICULARS OF ASSETS	GROSS BLOCK		Rate	DEPRECIATION				NET BLOCK	
		As at 1.4.23	Addition During 1st Half	As at 31.03.24	As at 1.4.23	For 23-24	Adjustment 23-24	As at 31.03.24	As at 31.03.24	As at 31.03.23
1	Land	4,60,000.00		4,60,000.00	0.00	0.00		0.00	4,60,000.00	4,60,000.00
2	Shed Construction (Saraiya)	3,67,747.80		3,67,747.80	10%	24,710.00		1,45,362.61	2,22,385.19	2,47,095.19
3	Shed Construction (Trig Hall)	42,095.00		42,095.00	10%	36,692.23		37,232.23	4,862.77	5,402.77
4	Fencing (Saraiya Branch)	2,62,076.00		2,62,076.00	10%	6,994.00		1,98,127.00	62,949.00	69,943.00
5	Furniture & Fixtures (H.O.)	48,553.00		48,553.00	10%	44,726.28		45,109.28	3,443.72	3,826.72
6	Furniture & Fixtures (Barh)	6,005.00		6,005.00	10%	5,103.48		5,193.48	811.52	901.52
7	Furniture & Fixtures (RO)	80,110.00		80,110.00	10%	53,655.94		56,309.94	23,800.06	26,454.06
8	Furniture & Fixtures (Vihann Pro.)	38,000.00		38,000.00	10%	22,485.51		24,036.51	13,963.49	15,514.49
9	Furniture & Fixtures (ICDS)	57,768.00		57,768.00	10%	49,351.78		50,193.78	7,574.22	8,416.22
10	Furniture & Fixtures (GIZ)	1,98,260.00		1,98,260.00	10%	53,728.00		68,181.00	1,30,079.00	1,44,532.00
11	Furniture & Fixtures (RO, Muzt.)	11,600.00		11,600.00	10%	6,052.00		6,607.00	4,993.00	5,548.00
12	Furniture & Fixtures (FC - S.Q. Gaya)	31,389.00		31,389.00	10%	15,541.45		17,126.45	14,262.55	15,847.55
13	Office Furniture (TI)	44,482.00		44,482.00	10%	22,725.00		24,901.00	19,581.00	21,757.00
14	Clinic Furniture (TI)	14,400.00		14,400.00	10%	10,536.00		10,922.00	3,478.00	3,864.00
15	Furniture & Fixtures (F/C)	88,072.00		88,072.00	10%	43,450.00		47,912.00	40,180.00	44,622.00
16	Air-conditioner	15,000.00		15,000.00	15%	7,171.00		8,345.00	6,655.00	7,829.00
17	Fan (Regional office Muzaffarpur)	9,625.00		9,625.00	15%	7,089.00		7,469.00	2,156.00	2,536.00
18	Office Equipments	31,954.00		31,954.00	15%	31,736.25		31,769.25	184.75	217.75
19	Office Equipments (F/C)	23,000.00		23,000.00	15%	19,378.00		19,921.00	3,079.00	3,622.00
20	Clinic Equipments (Saraiya)	6,300.00		6,300.00	15%	6,232.45		6,232.45	67.55	79.55
21	DVD (Regional Office)	6,500.00		6,500.00	15%	5,545.00		5,773.00	727.00	855.00
22	Digital Camera (FC-S.Q. Gaya)	17,600.00		17,600.00	15%	11,460.00		12,381.00	5,219.00	6,140.00
23	Projector	28,500.00		28,500.00	15%	22,889.00		23,731.00	4,769.00	5,611.00
24	Inverter	91,000.00		91,000.00	15%	71,504.00		74,428.00	16,572.00	19,496.00
25	Inverter (Vihann Project)	17,500.00		17,500.00	15%	13,089.00		13,751.00	3,749.00	4,411.00
26	Inverter (SQ)	19,000.00		19,000.00	15%	13,509.00		14,333.00	4,667.00	5,491.00
27	Stitching Machine with Stand (SQ)	1,25,280.00		1,25,280.00	15%	89,074.00		94,505.00	30,775.00	36,206.00
28	TV & DVD (TI)	34,890.00		34,890.00	15%	19,355.00		21,885.00	13,205.00	15,535.00
29	Refrigerator (TI)	15,000.00		15,000.00	15%	5,789.00		7,171.00	7,829.00	9,211.00
30	Mobile Phone (Lush)	43,450.00		43,450.00	15%	16,786.50		20,769.50	22,680.50	26,683.50
31	Motor Cycle (F/C)	4,21,788.00		4,21,788.00	15%	1,62,757.20		2,01,612.20	2,20,175.80	2,59,030.80
32	Scoty (Saraiya)	42,501.00		42,501.00	15%	36,909.00		37,748.00	4,753.00	5,592.00
33	Motor Cycle (F/C)	40,000.00		40,000.00	15%	33,701.00		34,646.00	5,354.00	6,299.00
34	Equipments (Vision Care)	2,83,000.00		2,83,000.00	15%	1,92,277.00		2,05,885.00	77,115.00	90,723.00
35	Books	15,066.50		15,066.50	40%	15,065.92		15,065.92	0.58	0.58
36	Computer (HO)	34,990.00		34,990.00	40%	34,989.74		34,989.74	0.26	0.26
37	Computer (TI)	78,390.00		78,390.00	40%	66,865.00		71,475.00	6,915.00	11,525.00
38	Computer with Printer (GIZ)	1,55,980.00		1,55,980.00	40%	1,11,056.00		1,29,027.00	26,953.00	44,922.00
39	Computer (Vihann Project)	41,000.00		41,000.00	40%	40,786.00		40,872.00	128.00	214.00
40	Computer (F/C)	1,98,290.00		1,98,290.00	40%	1,87,278.00		1,91,683.00	6,607.00	11,012.00
41	Computer (Lush)	49,250.00		49,250.00	40%	35,066.00		40,740.00	8,510.00	14,184.00
42	Laptop with Printer (FC-S.Q. Gaya)	1,46,780.00		1,46,780.00	40%	1,40,951.00		1,43,283.00	3,497.00	5,829.00
43	Computer Software (Plan)	9,000.00		9,000.00	40%	8,882.00		8,929.00	71.00	118.00
44	Laptop (CLF-J)	1,34,400.00		1,34,400.00	40%	69,886.00		95,693.00	38,707.00	64,512.00
45	Printers (CLF-J)	21,500.00		21,500.00	40%	11,180.00		15,308.00	6,192.00	10,320.00
46	Mobile (CLF-J)	52,240.00		52,240.00	15%	11,166.00		17,327.00	34,913.00	41,074.00
47	Laptop with Printer (Maintr)	0.00	1,72,900.00	1,72,900.00	40%	0.00		69,160.00	1,03,740.00	0.00
		39,59,332.30	1,72,900.00	41,32,232.30		21,76,326.34	0.00	24,53,913.34	16,78,318.96	17,83,003.96



Programme Secretary  
General Secretary  
Centre Director



SCHEDULE- 'B'

Details of Targeted Intervention IDU Project Exp. (Phase 1) for the year ended 31st. March, 2024

Recurring Cost

Infrastructure and Administration Cost :

Rent for Office_cum_DIC	1,80,000.00	
Annual Maintenance Charge - Computer	6,000.00	
Office Expenses	1,20,186.00	
Insurance to Staff	3,000.00	
Documentation	4,210.00	3,13,396.00

Human Resource Cost :

Honorarium to Project Director	48,000.00	
Salary - PM	2,52,000.00	
Salary - M & E cum Accountant	1,92,000.00	
Salary - ANM/Counsellor	1,50,000.00	
Honorarium to PE	3,36,000.00	
Salary - ORW	3,78,000.00	13,56,000.00

Programme Delivery :

DIC Level Meeting	7,156.00	
Demand Generation Meeting	18,020.00	
Review Meeting	7,500.00	
Advocacy Meeting	12,030.00	
Community Events	22,530.00	
Crisis Response	11,950.00	
Health Camp	9,010.00	
Strengthening Out Reach Activity	37,700.00	
Population Size Estimation / Mapping	5,000.00	1,30,896.00

Travel Cost :

Travel Cost for Navigator	16,254.00	
Travel Cost for Admin	8,400.00	
Travel to PM	16,800.00	
Travel for ME & Accountants	7,200.00	
Travel for ANM/Counsellor	14,400.00	
Travel for ORW	54,000.00	
Travel for PE	50,400.00	1,67,454.00

Commodities :

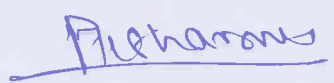
Needle and Syringes	5,04,755.00	
Disposal of Bio-Waste	10,021.00	5,14,776.00

Clinical Service for STI Care :

Recurring Cost for Clinic	7,200.00	
Doctor's Honorarium	2,40,000.00	
Abscess Prevention & Management	24,772.00	2,71,972.00

27,54,494.00

  
Programme Secretary  
Centre DIRECT

  
General Secretary  
Centre DIRECT



**SCHEDULE- 'C'**

**Details of USHA Sticking Training Centre Expenses for the year ended 31st. March, 2024**

Training & Monitoring Cost :			
Food	24,050.00		
Honorarium	23,000.00		
Miscellaneous Exps	550.00	47,600.00	
Boarding Charges		37,000.00	
Honorarium for Trainers		3,600.00	
Material Cost		4,150.00	
Travelling Expenses		9,400.00	1,01,750.00
			<u>1,01,750.00</u>

**SCHEDULE- 'D'**

**Details of Office Administration Expenses for the year ended 31st. March, 2024**

Bihar PPM 2024	23,040.00	
Capacity Building Training	6,100.00	
Communication Exps.	1,385.00	
Indian Social Forum 2023	39,395.00	
Member Fee- Vani	5,000.00	
Miscellaneous Expenses	7,148.97	
Office Exps.	11,978.00	
Salary & Wages	1,85,200.00	
Staff Meeting Exps	5,914.00	
Stationery	136.00	
Training Fee	4,700.00	
Travel & Conveyance	39,535.00	
Web Site Development	26,800.00	
Grants Receivable Written Off (TI)	16,68,761.82	
Grants Receivable Written Off (ICDS)	3,32,250.00	23,57,343.79
		<u>23,57,343.79</u>



*Alghama*  
**Programme Secretary**  
**Centre DIRECT**

*Alghama*  
**General Secretary**  
**Centre DIRECT**

# SCHEDULE- 'E'

## Branch Office, Saraiya, Muzaffarpur Expenses for year ended 31st. March, 2024

### Vision Centre Expenses:

Eye Relief Camp	6,000.00	6,000.00	
Honorarium to CPC Team members		1,47,000.00	
Miscellaneous Expenses		10,548.00	
Monthly Meeting Expenses		9,000.00	
Wages to Sweeper		6,000.00	
Repair of Shed		9,600.00	
Travel & Conveyance		7,181.00	1,95,329.00
			<u>1,95,329.00</u>

# SCHEDULE- 'F'

## Local TDH Project Expenses (BMZ Project ) for year ended 31st. March, 2024

### Operation Cost :

Campaigning - Right to Food	24,400.00	
Communication Cost	1,122.00	
Monitoring of Health & Nutrition	12,850.00	
Networking Children and Adolescents	2,370.00	
Organic Farming Expenses	12,965.00	
Project Monitoring Cost	4,150.00	
Training of adolescent Girls	2,180.00	60,037.00

### Personal Cost

Accountants	15,000.00	
Community Worker	57,000.00	
Project Director	9,900.00	81,900.00
		<u>1,41,937.00</u>



*Alhanna*  
Programme Secretary  
Centre DIRECT

*Pillharan*  
General Secretary  
Centre DIRECT

**VIHAAN Project Expenses for year ended 31st. March, 2024**

<b>Meeting Expenses :</b>			
Advocay Meeting	3,000.00		
Art-CSC Team TRG	2,000.00		
Support Group Meeting	7,200.00	12,200.00	
<b>Office Related Cost :</b>			
Administration Cost	81,293.29		
Office Rent	1,22,244.00	2,03,537.29	
<b>Salaries :</b>			
Accountants (Part Time)	58,209.00		
Health Promotor	3,89,089.00		
Peer Navigator	1,13,779.00		
Project Co-ordinator	1,87,864.00		
Project Director	1,11,132.00	8,60,073.00	
<b>Supervision / Surveys /Data Collection :</b>			
Travel Accountants	22,455.00		
Travel Health Promoter ORW	3,65,500.00		
Travel Health Promoter ORW (NEW)	70,000.00		
Travel Health Promoter -Non Metro SSR	72,000.00		
Travel Peer Navigator -Non Metro SSR	12,000.00		
Travel Project Co-ordinator	31,200.00		
Travel Project Director	6,300.00	5,79,455.00	16,55,265.29
			<u>16,55,265.29</u>



*Alghama*  
**Programme Secretary**  
**Centre DIRECT**

*P. S. Harrison*  
**General Secretary**  
**Centre DIRECT**



**SCHEDULE- 'H'****Social and Economic Empowerment of Adolescent & Youth Expenses for the year ended 31st. March, 2024**

Non- Recurring :		
Chakhas for 4 Centree	8,43,226.00	
Furniture and Electricals for 4 Centre	39,720.00	8,82,946.00
Recurring :		
Personnel		
Accountants	30,000.00	
Programme Coordinators	72,000.00	
Programme		
Youth Organisation	31,040.00	
Education Support	2,11,983.00	
Livelihood Support	13,09,587.76	
Monthly Review Cum Planning Meeting	9,432.00	
Master Trainer Cum Thematic Manager	1,20,000.00	
Rent for Field Officer	24,000.00	
Stationery	6,480.00	
Travel Cost of Project Staff	29,667.00	
Unforseen (Overhead Expenses)	18,869.00	
Audit Cost	15,000.00	
Programme Orientation	5,000.00	18,83,058.76
		<u>27,66,004.76</u>



  
**Programme Secretary**  
**Centre DIRECT**

  
**General Secretary**  
**Centre DIRECT**

**Foreign Contribution Section Expenses for year ended 31st. March, 2024****1 CLFJ Kawach Project :**

Admin Personnel Cost		
Finance Manager CLFJ	3,67,600.00	
Project Director CLFJ	1,80,000.00	5,47,600.00
Programme Contractual Costs		
6.1 Community Facilitator Stipend	7,28,000.00	7,28,000.00
Direct Programme Cost :		
Components 1		
7.1 Demand Generation and Creation of Golden Cards	1,950.00	
7.2 Support the district in developing an action plan for	41,110.00	
7.3 Interface between Communities and PM -Jay	27,240.00	
7.4 Support the State-Level Authorities to Disseminate	40,763.00	
7.5 Interface between Communities and PM	5,190.00	
7.6 District level Workshop for Integration	13,796.00	
7.7 Multistakeholder Quarterly Meeting with District Level	2,18,266.00	
Components 2		
7.8 Through PRA exercise	1,250.00	
7.9 Support the State in integration the child protection	1,26,891.00	
7.10 Roll-out this process and Assess how SHGs	12,450.00	
7.11 District Level Workshop	10,350.00	
7.12 Training with BRC/CRC/SMC	6,130.00	
7.13 Study on Relationship in child and Govt.	87,474.00	
Activity A.2.1.2 Organize Residential Training	28,325.00	
Components 3		
7.15 Partners Support the District Education Department	5,020.00	
7.18 District Level Workshop for Sharing DBT Issue	3,900.00	
7.19 State Level meeting with Social Welfare, PRI, Labour	1,68,941.00	
Components 5		
7.20 Facilitate State Level Consultation between Dept.	2,65,596.00	
Components 6		
7.24 Support for Survivors collective in 6 Blocks	90,868.00	
7.25 Capacity Building Training for Survivors Leavers	2,15,561.00	
7.27 Games and Social Action KIT	21,280.00	
7.27 Survivors Communications Allowance	30,172.00	
7.28 PCPC/WCPC meeting and events Cost	5,32,060.00	
7.29 Bridge Education Centre-2 in each Block	1,14,000.00	
7.30 Training of the teachers (Bridge Education)	0.00	
Components 7		
7.31 Support for return child & District Video Testimony	1,55,695.00	
7.32 Quarterly meeting with Transport & Law Enforcement	28,910.00	
7.33 Assessment of Livelihood Opportunities of Survivors	49,650.00	23,02,838.00
Fringe Benefits		
Admin Fringe Benefits		
2.11 Project Director F	12,600.00	
2.12 Finance/ Admin Manager F	40,506.00	
Program Fringe Benefits		
2.1 Team Leader F	60,153.00	
2.3 Reintegration District Lead Fieldworker F	35,656.00	
2.4 Reintegration Block Field worker F	2,08,769.00	
2.5 VLCPC District Lead Field Worker F	18,550.00	
2.6 VLCPC Block Lead Field Worker F	71,485.00	
2.7 District Monitoring Officer F (NIHS)	41,088.00	
2.8 Block Co-ordinator F (NIHS)	19,861.00	
2.9 Community Workers F (NIHS)	47,974.00	
D.1.4 Social Security Benefit Prog. Management	92,542.00	
	6,49,184.00	

*Alhama*  
**Programme Secretary**  
**Centre DIRECT**

*Alhama*  
**General Secretary**  
**Centre DIRECT**



Less: PF Payable for March 2024	59,656.00	5,89,528.00
Overhead		
Over Head Expenses	4,60,403.20	4,60,403.20
Programme Personnel Costs		
1.1 Team Leader P	4,90,000.00	
1.2 Team Leader VLCPC District P	2,10,000.00	
1.3 Reintegration District Lead Field Worker P	1,84,200.00	
1.4 Reintegration Block Field Worker P	9,40,000.00	
1.5 VLCPC District Lead Field Worker P	1,40,000.00	
1.6 VLCPC Block Field Worker P	4,48,000.00	
1.7 District Monitoring Officer (NIHS)	2,17,000.00	
1.8 Block Co-ordinator (NIHS)	1,45,600.00	
1.9 Community Workers (NIHS)	2,37,300.00	
C.1.1 System Capacity Building Specialist	1,40,000.00	
C.1.2 Divisional Outreach Staff	1,35,600.00	
C.1.3 District Programme District Networking	70,000.00	
C.1.4 District Technical Person (Education)	60,000.00	
C.1.5 District Technical Person (Child Protection)	60,000.00	
C.1.6 District Technical Person (Survivor Collective)	44,000.00	
C.1.7 District Impact Cum MIS Staff	20,000.00	
C.1.8 Block Programme Outreach	72,000.00	
C.1.9 Panchayat Facilitator	2,01,000.00	
C.1.10 Reintegration Outreach Worker (2)	72,000.00	
C.1.11 Community Outreach Worker (4)	45,000.00	39,31,700.00
Supplies		
Admin Supplies Costs		
5.7 Office Communication Exps.	15,081.00	
Program Supplies Costs		
5.1 Stationery for Field	55,342.00	
5.2 Staff Communication Allowance	38,068.00	
5.3 Staff Meeting	21,105.00	
5.4 Stationery for Field (NIHS)	23,468.00	
5.5 Staff Communication Allowance	9,853.00	
5.6 Staff Meeting (NIHS)	12,829.00	
D.3.6 Rent, Electricity, Water	29,550.00	2,05,296.00
Travel Cost		
Admin Travel Costs		
3.11 Project Director T	66,360.00	
3.12 Finance/ Admin Manager T	32,000.00	
Program Travel Costs		
3.1 Team Leader T	58,846.00	
3.2 Team Leader VLCPC & District field Worker T	14,091.00	
3.3 Reintegration District Lead Field Worker T	32,884.00	
3.4 Reintegration Block Field Worker T	2,21,971.00	
3.5 VLCPC Block Field Worker T	1,20,341.00	
3.6 District Monitoring Officer T (NIHS)	42,913.00	
3.7 Block Co-ordinator T (NIHS)	18,834.00	
3.8 Community Workers T (NIHS)	1,17,251.00	
B.1 Team Leader System Capacity Building	10,595.00	
B.2 Divisional Outreach Staff	3,645.00	
B.3 District Programme Manager District Network	6,765.00	
B.4 District Technical Person (Education)	4,699.00	
B.5 District Technical Person (Child Protection)	4,755.00	
B.6 District Technical Person (Survivor Collective)	3,981.00	
B.8 Block Programme Outreach	13,704.00	
B.9 Panchayat Facilitator	24,015.00	
B.10 Reintegration Outreach Worker	12,147.00	
B.11 Community Outreach Worker	33,649.00	
	8,43,446.00	96,08,811.20

*[Signature]*  
**Programme Secretary**  
**Centre DIRECT**

*[Signature]*  
**General Secretary**  
**Centre DIRECT**



## 2 EDUCATE GIRLS USA PROJECT:

Admin & Finance Costs			
7.1 Project Director	3,00,000.00		
7.2 Project Director Travel	26,341.00		
7.3 Account Officer	1,25,000.00		
7.4 Account Officer Fringe Benefits	0.00		
Program Operations Cost			
1.1 Program Manager	5,00,000.00		
1.2 District Enrolment Coordinator cum M & E	4,00,000.00		
1.3 Block Project Supervisor	7,51,656.00		
1.4 Community Coordinator	23,59,881.00		
1.5 Help Desk cum Office Assistance	41,000.00		
Staff Training Cost			
4.1 Orientation of Project Staff	71,688.00		
4.2 Programme Staff Training on identification	48,195.00		
4.3 Programme Staff Training on Enrolment	41,751.00		
Programme Event Cost			
Programme Event Cost	8,925.00		
Staff Travel			
3.1 Programme Manager Travel	80,567.00		
3.2 District Enrolment Cum M & E Travel	37,971.00		
3.3 Project Spervisor Travel	71,941.00		
3.4 Community Coordinator Travel	3,31,937.00		
Office Contingency			
Contingency	76,409.00		
Bank Charges	3,160.75		
Communication Expenses	4,949.00		
Electricity Charges	4,620.00		
Gift Item	1,000.00		
House Marking	25,558.00		
Petty Office Equipments	7,100.00		
Office Expenses	2,526.00		
Project Office Rent	95,550.00		
Rain Coat	12,960.00		
Staff Insurance	35,178.00		
Stationery	1,024.00		
Xerox Expenses	16.00		
NGO Partner Management Cost	2,94,751.00	57,61,654.75	57,61,654.75

## 3 TDH -BMZ Project

Organic Farming Kit 44,500.00

### Operation Cost :

Administrative Cost	36,737.01
Audit	11,000.00
Campaigning - Right to Food	86,381.00
Communication Cost	26,666.00
Monitoring of Health & Nutrition	71,425.00
Networking Children and Adolescents	3,46,643.00
Networking Children and Women Group	1,56,270.00
Office Cost	48,000.00
Organic Farming Expenses	11,670.00
Project Monitoring Cost	1,51,551.00
Social Audit	57,043.00
Training of adolescent Girls	2,01,850.00
Training of Statutory Committeess	1,03,870.00

### Personal Cost

Accountants	1,65,000.00
Community Worker	5,43,000.00
District Project Coordinator	2,40,000.00
Project Director	1,22,100.00

24,23,706.01

24,23,706.01

  
Programme Secretary  
Centre DIRECT



  
General Secretary  
DIRECT



#### 4 Kawach Project- 2nd Phase

##### D. Other Administrative Expenditure

K.D.10 Office Consumables	13,133.00
K.D.1 Programme Director	60,000.00
K.D.2 Travel for Programme Management Team	18,064.00
K.D.3. Finance Manager	1,05,000.00
K.D.3. Printing & Stationery	2,529.00
K.D.4. Office Rent, Electricity & Water	27,132.00
K.D.5. Finance Officer/ Accountant	30,000.00
K.D.9. Programme Management - Social Security	35,100.00

##### K. A. Program Activity Cost

K. A Outcome 1: Communities and System	
K. Activity 1: Capacity Building -Ward Cpcs /vcpc	12,545.00
K. Activity 2: Capacity Building - Block Cpcs	4,540.00
K. Activity 3: Capacity Building of Smc Role	730.00
K. Activity 4: Capacity Building - Local Panchayat	1,738.00
K. Activity 6: Capacity Building /training of Child	2,690.00
K. Activity 7: Capacity Building - Youth Collective	8,023.00
K. A Outcome 2: Notable Shift in	
K. Activity 2.1 Awareness Campaigns	3,110.00
K. A Outcome 6: Schools and Communities Are Safar	
K. Activity 6.1 Bridge School -Running	90,298.00
K. A Outcome 8: Reduction and Prevention	
K. Activity 8.11 Survivor Meetings	7,914.00

##### K.B. Human Resource

K.B.10. Programme Social Security	1,29,293.00		
K.B.11. Travel for Programme Implementation Team	1,39,747.00		
K.B.1 Community Mobiliser (5)	1,83,000.00		
K.B.2 Community Model Panchayat	1,47,000.00		
K.B.3. Outreach Worker Block (2)	1,08,000.00		
K.B.4 Outreach Worker Block (Patna & Jehanabad)	1,08,000.00		
K.B.5. MIS Staff	60,000.00		
K.B.6 Dist. Program Technical Expert	2,70,000.00		
K.B.7 Program Implementation Expert	1,05,000.00		
K.B.8 Divisional Programme Technical Expert	2,43,000.00		
K.B.9. System Capacity Building Specialist	2,35,800.00	21,51,386.00	21,51,386.00

#### 5 MAITRI COHORT - 3

##### Admin & Finance Costs:

B.1 Project Director	70,000.00
B.2 Project Director travel	13,995.00
B.5 Project Office Rent	80,000.00

##### Furniture and Equipment Cost:

C.1 Laptop 2+ Printer 1	1,72,900.00
-------------------------	-------------


##### PROGRAM OPERATIONS COST:

##### A.1 STAFF SALARY

A.1.1 Program Manager	1,20,000.00
A.1.2 Sr. Enrolment Coordination Cum M&E	1,00,000.00
A.1.3 District Coordinator	81,660.00
A.1.4 Jr. Enrolment Coordinator Cum M&E	65,330.00
A.1.5 Block Project Supervisor	3,10,300.00
A.1.6 Field Coordinator	14,64,595.00
A.1.7 Office Assistant Cum Help Desk	24,000.00

##### A.2 Staff Travel

A.2.1 Program Manager Travel	49,453.00
A.2.2 Sr. Enrolment Coordination Cum M&E Travel	6,956.00
A.2.3 Dist. Coordinator Travel	3,771.00
A.2.4 Jr. Enrolment Cum M&E Travel	3,555.00
A.2.5 Block Project Supervisor Travel	19,839.00
A.2.6 Field Coordinator Travel	89,916.00

  
Programme Secretary  
Centre DIRECT

  
General Secretary  
Centre DIRECT





Pilbeam 1.  
**General Secretary**  
Centre DIRECT

**THE CENTRE DIRECT, BORING ROAD, PATNA 800 001**

**SCHEDULE-'J'**

**Notes on Account, for the period ended 31st. March, 2024**

**1. Significant Accounting Policies:**

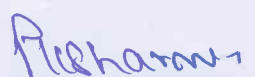
- a) **Basis of Accounting:** The institution has maintained accounts generally on accrual basis, except otherwise mentioned. The accounts of Foreign Contribution Section (grants from foreign source and payments there-from) are maintained on cash basis, in consonance with the requirements of the Foreign Contribution (Regulation) Act, 2010.
  - b) **Revenue Recognition:** The entity is a charitable organization, duly registered as such under the Societies Registration Act, 1860 and also under section 12 AA and 80G of the Income-tax Act, 1961. The main sources of revenue for the entity are grants, donations, and other incidental receipts. The contributions from foreign sources are accounted for on actual receipt as mentioned above. Further, due to the uncertainties inherent to the grants from Govt. and other Indian institutions, the same are being accounted for on actual receipt for prudence. Interest on Fixed Deposits are accounted for on the basis of bank interest certificates/Form 26AS/AIS.
  - c) **Depreciation:** Depreciation has been provided on written down value method at the rate prescribed under Income-tax Act, 1961.
2. One fixed deposit of the institution (with HDFC Bank) is pledged with the Bank against issue of bank guarantee.
  3. The gratuity liability, if any has neither been quantified nor provided for.
  4. Revaluation Reserve represents the increase in the value of land (not subject to depreciation) on revaluation.
  5. Bank balances, advances and expenses payable as at 31/03/2024 are subject to party confirmation and reconciliation.
  6. Previous year's figures have been rearranged and regrouped.
  7. No contingent liability, if any, has been estimated or accounted for.

Date: August 2, 2024  
Place: Patna

**For R J Kumar & Company**  
**Chartered Accountants**

  
**(Jayant Kumar)**  
Partner  
M.N.-429759  
F.R.N.-021938C

  
**Programme Secretary**  
**Centre DIRECT**

  
**General Secretary**  
**Centre DIRECT**

