

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, 2025, 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 'Q' 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, 2025;
- ii) in the case of the Statement of Income & Expenditure, of the surplus 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 "Q") regarding maintaining books on cash basis for the Foreign Contributions received and payments therefrom.
- (b) Note 3 of the Notes on Account (Schedule "Q") regarding non-provision/quantification of the gratuity liability, if any, due to non-availability of budget in projects.
- (c) Note 5 of the Notes on Account (Schedule "Q") regarding bank balances being subject to 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: July 4, 2025

Place: Patna

For R J Kumar & Company
Chartered Accountants



(Jayant Kumar)
Partner
M.No. 420759 FRN - 021938C
UDIN -25429759BMLGVY4229

In terms of our report attached
UDIN - 25429759BMLGVY4229

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

**Statement of Receipt & Payment
For the year ended 31st. March, 2025**

RECEIPT		PAYMENT	
Opening Balance :		Programme Expenditure (Indian Section) :	
FC Section:		Targeted Intervention IDU Project (BSACS)	
Cash in Hand	0.00	As per Schedule - 'B'	27,52,830.00
Book Overdraft with :		HRG Sentinal Surveillance	
Bank of Baroda, S.K. Puri, Patna	-20,752.83	As per Schedule - 'C'	7,500.00
FD with Bank of Baroda, Patna	71,04,877.72	USHA International Project Expenses :	
(Including Accumulated Interest)		As per Schedule - 'D'	27,940.00
Bank of Baroda, TDH BMZ Project	3,77,146.95	Administration & Co-ordination Expenses :	
State Bank of India, New Delhi	1,19,091.38	As per Schedule - 'E'	5,02,141.46
		Branch Office, Saraiya :	
		As per Schedule - 'F'	7,000.00
Indian Section:		TDH Project Expenses (Incl. Local) :	
Cash in Hand	0.00	As per Schedule - 'G'	87,025.00
Fixed Deposit HDFC Bank ,Patna	8,72,095.55	Vihaan Project	
Fixed Deposit (Interest Accumulation)	64,103.70	As per Schedule - 'H'	4,19,656.24
S/B A/C with Bk of Baroda S.K.Puri, Patna (Vihaan)	11,766.22	Social and Economic Empowerment Expenses :	
S/B A/C with Bk of Baroda S.K.Puri, Patna (Child)	0.00	As per Schedule - 'I'	6,00,120.00
S/B A/C with HDFC Bank, Patna -TDH Project	1,25,471.00	CHRI SAKTHI Project	
S/B A/C with NBKGB, Saraiya (1240)	1,482.00	As per Schedule - 'J'	11,97,643.96
S/B A/C with NBKGB, Basara (0820)	3,197.00	British Asian Trust Project	
S/B A/C with NBKGB, Basara (0821)	2,165.00	As per Schedule - 'K'	38,92,220.00
S/B A/C with HDFC Bank ,Patna	7,82,803.05	Branch Office, Sarsaram :	
S/B A/C with AXIS Bank ,Patna	34,159.74	As per Schedule - 'L'	22,349.00
S/B A/C with SBI ,Rupauli, Muzaffarpur	13,076.84	Support for Survivors Education Exps.	
	94,90,683.32	As per Schedule - 'M'	2,82,928.00
		WELSPUN Project Expenses :	
Grants & Donations :		As per Schedule - 'N'	1,99,869.00
Bihar State AIDS Control Society, Patna	27,52,830.00	Training Centre Charkha Expenses :	
NCPI+ (Vihaan Project)	4,19,277.00	As per Schedule - 'O'	3,83,854.68
HCNFP Project	6,00,000.00		
CHRI Sakthi Project (Vihaan Project)	11,18,160.00		
WELSPUN Projects	5,68,911.00		
British Asian India Foundation (Kawach Project)	49,98,632.00		
Grants from Usha International	87,584.00		
Donations	12,33,637.67		
	1,17,79,031.67		
		Programme Expenditure (F/C Section) :	
		As per Schedule - 'P'	1,03,83,077.34
			3,65,00,989.93



Rishamini
General Secretary
Centre DIRECT

Rishamini
Programme Secretary

Foreign Contributions :

Kawach Projects (BAT)	59,31,950.00
Maitri Cohort-3 Project	1,32,00,007.00
Maitri Cohort-4 Project	58,93,172.00
TDH BMZ Project	24,71,385.31
Educate Girls	22,04,068.00
TDH BMZ Project- Capacity Building	2,14,982.00
Pragati Project	73,84,270.00
Donation - Jinny Baumann	1,02,395.00
	<u>3,74,02,229.31</u>

Interest from Bank:

Foreign Section - Savings Account	35,849.66
Foreign Section - Fixed Deposit	4,98,153.00

Indian Section - Savings Account	27,946.00
Indian Section - Fixed Deposit	1,30,172.00

Interest on TDS Refund

	<u>3,608.00</u>
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Other Receipts

Other Income	41,181.00
Patron Membership Fee	<u>2,000.00</u>

Other Item

TDS Refund	51,552.00
Grant Receivable (ICDS) - Received	4,36,800.00
Advance to Staff & Others - Net Decrease	69,247.00
Temporary Advances & Liabilities for Expenses (Net Increase/Incurred)	<u>2,74,644.25</u>

6,02,43,097.21

Place : Patna

Date : 4 July, 2025

Other Item

TDS Deducted (Indian)	33,154.20
TDS Deducted (FC)	49,816.00
Project Advance (FC) (Net Increase/Given)	<u>97,846.00</u>

Closing Balance :**FC Section:**

Book Overdraft with:	
Bank of Baroda, S K Puri, Patna (2788)	-1,76,166.28
FD with Bank of Baroda, Patna	89,30,654.72
(Including Interest Accumulation)	
Bank of Baroda, BMZ project (FC) (20835)	2,806.16
State Bank of India, New Delhi (FC) (4461)	1,10,648.66
Cash in hand (FC)	<u>0.00</u>

Indian Section :

Fixed Deposit HDFC Bank	20,43,745.00
(Including Interest Accumulation)	
SB A/C Bank of Baroda, Patna (Vihaan)(5508)	10,500.04
CA A/C HDFC Bank, Patna -TDH Project (7809)	16,446.00
SB A/C UBGB, Saraiya (1240)	0.00
SB A/C UBGB, Basara (0820)	3,285.00
SB A/C UBGB, Basara (0821)	2,225.00
SB A/C HDFC Bank, Patna (0032)	8,98,303.86
SB A/C AXIS Bank, Patna (TI) (2717)	13,22,065.74
SB A/C AXIS Bank, Patna (4990)	0.00
SB A/C SBI, Rupauli, Muzaffarpur (3614)	13,699.84
Cash in hand (Indian)	<u>0.00</u>
	<u>1,31,78,213.74</u>

6,02,43,097.21

In terms of our report attached

UDIN - 25429759BMLGVY4229

For R J Kumar & Company
Chartered Accountants

Rishma
General Secretary
Centre DIRECT

Rishma
Programme Secretary
Centre DIRECT

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

Schedule of Fixed Assets, forming part of the Balance Sheet as at 31st. March, 2025

SI	PARTICULARS OF ASSETS	GROSS BLOCK			Rate	DEPRECIATION			NET BLOCK		
		As at 1.4.24	Addition For 1st half	Addition 2nd Half		As at 1.4.24	For 24-25	Adjustment 24-25	As at 31.03.25	As at 31.03.24	
1	Land	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			10%	1,45,362.61	22,239.00		1,67,601.61	2,00,146.19	2,22,385.19
3	Shed Construction (Trig Hall)	42,095.00			10%	37,232.23	486.00		37,718.23	4,376.77	4,862.77
4	Fencing (Saraiya Branch)	2,62,076.00			10%	1,99,127.00	6,295.00		2,05,422.00	56,654.00	62,949.00
5	Furniture & Fixtures (H.O)	48,553.00	8,020.00		10%	45,109.28	1,146.00		46,255.28	10,317.72	3,443.72
6	Furniture & Fixtures (Barn)	6,005.00			10%	5,193.48	81.00		5,274.48	730.52	811.52
7	Furniture & Fixtures (RO)	80,110.00			10%	56,300.94	2,381.00		58,681.94	21,428.06	23,809.06
8	Furniture & Fixtures (Vihaan Pro.)	38,000.00			10%	24,036.51	1,366.00		25,432.51	12,567.49	13,963.49
9	Furniture & Fixtures (ICDS)	57,768.00			10%	50,193.78	757.00		50,950.78	6,817.22	7,574.22
10	Furniture & Fixtures (GIZ)	1,98,260.00			10%	88,181.00	13,008.00		81,189.00	1,17,071.00	1,30,079.00
11	Furniture & Fixtures (RO, Muzf.)	11,600.00			10%	6,607.00	499.00		7,106.00	4,494.00	4,993.00
12	Furniture & Fixtures (FC - S.Q, Gaya)	31,389.00			10%	17,126.45	1,426.00		18,552.45	12,836.55	14,262.55
13	Furniture & Fixtures (Sasaram)	0.00	17,700.00		10%	0.00	1,770.00		1,770.00	15,930.00	0.00
14	Office Furniture (TI)	44,482.00			10%	24,901.00	1,958.00		26,859.00	17,623.00	19,581.00
15	Clinic Furniture (TI)	14,400.00			10%	10,922.00	348.00		11,270.00	3,130.00	3,478.00
16	Furniture & Fixtures (F/C)	88,072.00			10%	47,912.00	4,016.00		51,928.00	36,144.00	40,160.00
17	Air-conditioner	15,000.00			15%	8,345.00	998.00		9,343.00	5,657.00	6,655.00
18	Fan (Regional office Muzaffarpur)	9,825.00			15%	7,469.00	323.00		7,792.00	1,833.00	2,156.00
19	Office Equipments	31,954.00			15%	31,769.25	28.00		31,797.25	156.75	184.75
20	Office Equipments (F/C)	23,000.00			15%	19,921.00	462.00		20,383.00	2,617.00	3,079.00
21	Clinic Equipments (Saraiya)	6,300.00			15%	6,232.45	10.00		6,242.45	57.55	67.55
22	DVD (Regional Office)	6,500.00			15%	5,773.00	109.00		5,882.00	618.00	727.00
23	Digital Camera (FC-S.Q, Gaya)	17,600.00			15%	12,381.00	783.00		13,164.00	4,436.00	5,219.00
24	Projector	28,500.00			15%	23,731.00	715.00		24,446.00	4,054.00	4,769.00
25	Inverter	91,000.00			15%	74,428.00	2,486.00		76,914.00	14,086.00	16,572.00
26	Inverter (Vihaan Project)	17,500.00			15%	13,751.00	562.00		14,313.00	3,187.00	3,749.00
27	Inverter (SQ)	19,000.00			15%	14,333.00	700.00		15,033.00	3,987.00	4,667.00
28	Inverter (Maitri)	0.00	28,700.00		15%	0.00	4,305.00		4,305.00	24,395.00	0.00
29	Stitching Machine with Stand (SQ)	1,25,280.00			15%	94,505.00	4,616.00		99,121.00	26,159.00	30,775.00
30	TV & DVD (TI)	34,890.00			15%	21,685.00	1,981.00		23,666.00	11,224.00	13,205.00
31	Refrigerator (TI)	15,000.00			15%	7,171.00	1,174.00		8,345.00	6,655.00	7,829.00
32	Mobile Phone (Lush)	43,450.00			15%	20,769.50	3,402.00		24,171.50	19,278.50	22,680.50
33	Motor Cycle (F/C)	4,21,788.00			15%	2,01,612.20	33,026.00		2,34,638.20	1,87,149.80	2,20,175.80
34	Scotty (Saraiya)	42,501.00			15%	37,748.00	713.00		38,461.00	4,040.00	4,753.00
35	Motor Cycle (F/C)	40,000.00			15%	34,646.00	803.00		35,449.00	4,551.00	5,354.00
36	Equipments (Vision Care)	2,83,000.00			15%	2,05,885.00	11,567.00		2,17,452.00	65,548.00	77,115.00
37	Books	15,066.50			40%	15,065.92	0.00		15,065.92	0.58	0.58
38	Computer (HO)	34,980.00			40%	34,989.74	0.00		34,989.74	0.26	0.26
39	Computer (TI)	78,390.00			40%	71,475.00	2,766.00		74,241.00	4,149.00	6,915.00
40	Computer with Printer (GIZ)	1,55,980.00			40%	1,29,027.00	10,781.00		1,39,808.00	16,172.00	26,953.00
41	Computer (Vihaan Project)	41,000.00			40%	40,872.00	51.00		40,923.00	77.00	128.00
42	Computer (F/C)	1,98,290.00			40%	1,91,683.00	2,643.00		1,94,326.00	3,964.00	6,607.00
43	Computer (Lush)	49,250.00			40%	40,740.00	3,404.00		44,144.00	5,106.00	8,510.00
44	Laptop with Printer (FC-S.Q, Gaya)	1,46,780.00			40%	1,43,283.00	1,399.00		1,44,682.00	2,098.00	3,497.00
45	Computer Software (Plan)	9,000.00			40%	8,929.00	28.00		8,957.00	43.00	71.00
46	Laptop (CLFJ)	1,34,400.00			40%	95,693.00	15,483.00		1,11,176.00	23,224.00	38,707.00
47	Printers (CLFJ)	21,500.00			40%	15,308.00	2,477.00		17,785.00	3,715.00	6,192.00
48	Printers (BAT- Indian)	0.00	24,000.00		40%	0.00	9,600.00		9,600.00	14,400.00	0.00
49	Mobile (CLFJ)	52,240.00			15%	17,327.00	5,237.00		22,564.00	29,676.00	34,913.00
50	Laptop with printer (Maitri)	1,72,900.00			40%	69,160.00	41,496.00		1,10,656.00	62,244.00	1,03,740.00
	Total:-	41,32,232.30	78,420.00	0.00	42,10,652.30	24,53,913.34	2,21,934.00	0.00	26,55,847.34	15,34,804.96	16,76,318.96



General Secretary

Programme Secretary

Details of Targeted Intervention IDU Project Expenses (Phase 1) for the year ended 31st. March, 2025

Recurring Cost

Infrastructure and Administration Cost :

Rent for Office_cum_DIC	1,80,000.00	
Annual Maintenance Charge - Computer	6,000.00	
Office Expenses	1,21,539.00	
Insurance to Staff	4,000.00	
Documentation	4,500.00	3,16,039.00

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	7,225.00	
Demand Generation Meeting	18,015.00	
Review Meeting	7,400.00	
Advocacy Meeting	11,790.00	
Community Events	22,560.00	
Crisis Response	12,100.00	
Health Camp	7,600.00	
Strengthening Out Reach Activity	35,168.00	
Consumables for Community Based	14,400.00	1,36,258.00

Travel Cost :

Travel Cost for Navigator	10,050.00	
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	1,61,250.00

Commodities :

Needle and Syringes	5,01,225.00	
Disposal of Bio-Waste	10,668.00	5,11,893.00

Clinical Service for STI Care :

Recurring Cost for Clinic	7,220.00	
Doctor's Honorarium	2,40,000.00	
Abscess Prevention & Management	24,170.00	2,71,390.00

Amount as per Statement of Receipt and Payment	27,52,830.00
Less : Fixed Assets	0.00
Amount as per Statement of Income and Expenditure	27,52,830.00

P. Sharma
Programme Secretary
Centre DIRECT

P. Sharma
General Secretary
Centre DIRECT



SCHEDULE- 'C'

Details of HRG Sentinal Surveillance Programme for the year ended 31st. March, 2025 :

HRG Sentinal Surveillance	7,500.00
Amount as per Statement of Receipt and Payment	7,500.00
Less : Fixed Assets	0.00
Amount as per Statement of Income and Expenditure	7,500.00

SCHEDULE- 'D'

Details of USHA Stching Training Centre Expenses for the year ended 31st. March, 2025

Boarding Charges	15,200.00	
Honorarium for Trainers	3,600.00	
Material Cost	2,500.00	
Travelling Expenses	6,640.00	27,940.00
Amount as per Statement of Receipt and Payment		27,940.00
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		27,940.00

SCHEDULE- 'E'

Details of Office Administration Expenses for the year ended 31st. March, 2025

Tisari Sarkar Panchayat	5,000.00	
Bank Gurantee	4,248.00	
Communication Exps.	9,120.00	
Documentation Exps.	25,000.00	
Electricity charges	500.00	
IEC Materials	12,500.00	
Miscellaneous Expenses	9,119.46	
Office Exps.	37,502.00	
Office Furniture	8,020.00	
Salary & Wages	2,44,000.00	
Staff Social Security	43,330.00	
Stationery Exps	13,013.00	
Travel & Conveyance	55,756.00	
Other Compliance Expenses	33,525.00	
Bank Charges	1,508.00	5,02,141.46
Amount as per Statement of Receipt and Payment		5,02,141.46
Less : Fixed Assets		8,020.00
Amount as per Statement of Income and Expenditure		4,94,121.46

Alghame
Programme Secretary
Centre DIRECT

Pichharmi
General Secretary
Centre DIRECT



SCHEDULE- 'F'

Branch Office, Saraiya, Muzaffarpur Expenses for year ended 31st. March, 2025

Electricity charges	1,000.00	
Kitchen Garden Agriculture	2,000.00	
Vocational Teachers	4,000.00	7,000.00
Amount as per Statement of Receipt and Payment		7,000.00
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		7,000.00

SCHEDULE- 'G'

Local TDH Project Expenses (BMZ Project) for year ended 31st. March, 2025

Organic Farming Kit		
Operation Cost :		
Administrative Cost	4,815.00	
Communication Cost	2,105.00	
Momitoring of Health & Nutrition	12,550.00	
Office Cost	4,000.00	
Project Monetoring Cost	4,555.00	28,025.00
Personal Cost		
Community Worker	39,000.00	
District Project Coordinator	20,000.00	59,000.00
Amount as per Statement of Receipt and Payment		87,025.00
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		87,025.00

SCHEDULE- 'H'

VIHAAN Project Expenses for year ended 31st. March, 2025

Meeting Expenses :		
CSC Rent/Office Running Cost	53,528.24	53,528.24
Salaries		
Community Liason for Health- CSC	1,92,458.00	
CSC Coordinators- CSC	49,316.00	
M & E Cum Finance Officer- CSC	15,281.00	
Project Manager- CSC	29,109.00	2,86,164.00
Transport Cost		
Travel Community Liason for Health	69,057.00	
Travel CSC Coordinator	7,927.00	
Travel M & E Cum Finance Officer	2,980.00	79,964.00
		4,19,656.24
Amount as per Statement of Receipt and Payment		4,19,656.24
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		4,19,656.24

Alghanna
Programme Secretary
Centre DIRECT

Alghanna
General Secretary
Centre DIRECT



Social & Economic Empowerment of Adolescent & Youth Exp. for the year ended 31st. March, 2025

Recurring:

Personnel

Accountants	54,000.00
Programme Coordinators	1,35,000.00
Travel	46,121.00

Programme

Health Camp	26,118.00
Celebration of Important Days	8,960.00
Office Expenses	12,000.00
Unforeseen	4,161.00
Health Awareness Generation Camp	21,450.00
District Level Meeting with Youth Network	28,110.00
Linkage with State Level youth network & Travel	6,000.00
School Events	19,400.00
Monthly Review Cum Planning Meeting	15,800.00
Honorarium of Thematic Manager	1,80,000.00
Mechanic for Charkha Centre	38,000.00
Audit	5,000.00
	6,00,120.00

Amount as per Statement of Receipt and Payment

6,00,120.00

Less : Fixed Assets

0.00

Amount as per Statement of Income and Expenditure

6,00,120.00

Alghama
 Programme Secretary
Centre DIRECT

Alghama
 General Secretary
Centre DIRECT



CHRI Sakthi Project Expenses for the year ended 31st. March, 2025**Human Resource**

SSR Level- Community Liason for Health	4,32,250.00
SSR Level- CSC Coordinator	1,44,000.00
SSR Level- Finance Officer	67,500.00
SSR Level- M & E CSC	1,04,000.00
SSR Level- Project Manager	45,000.00

Monitoring & Supervision Cost

SSR Level- CLH Travel	1,87,202.00
SSR Level- CSC Coordinator Travel	25,260.00
SSR Level- Finance Officer Travel	6,000.00
SSR Level- M & E CSC Travel	11,430.00
SSR Level- Project Manager Travel	12,000.00

Training & Activities

SSR Level- Admin Rent including Electricity	90,000.00	
SSR Level- Mobile Expenses	19,865.00	
SSR Level- Monthly review Meeting cum Operational	48,071.96	
SSR Level- Observation of WAD	5,065.00	11,97,643.96

Amount as per Statement of Receipt and Payment	11,97,643.96
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Less : Fixed Assets	0.00
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Amount as per Statement of Income and Expenditure	11,97,643.96
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Alghama
Programme Secretary
Centre DIRECT

Risharma
General Secretary
Centre DIRECT



British Asian India Foundation Project for the year ended 31st. March, 2025**K.B. Human Resource**

K.B.1 Community Mobiliser (5)	4,29,000.00
K.B.2 Life Skill Trainer	60,000.00
K.B.3. Outreach Worker Block (2)	1,40,000.00
K.B.4 Outreach Worker Block (Patna & Jehanabad)	1,74,000.00
K.B.5. MIS Staff	82,500.00
K.B.6 Dist. Program Technical Expert	3,90,000.00
K.B.7 Program Implementation Expert	1,72,500.00
K.B.8 Divisional Programme Technical Expert	3,42,500.00
K.B.9. System Capacity Building Specialist	4,15,500.00
K.B.10. Programme Social Security	1,83,710.00
K.B.11. Travel for Programme Implementation Team	2,58,182.00

D. Other Administrative Expenditure

K.D.1 Programme Director	96,000.00
K.D.4 Travel for Programme Management Team	48,389.00
K.D.3. Admin Assistance	1,72,500.00
K.D.6. Printing & Stationery	20,830.00
K.D.7. Office Rent, Electricity & Water	31,406.00
K.D.2. Finance Officer/ Accountant	48,000.00
K.D.9. Office Consumable	15,007.00
K.D.5. Programme Management - Social Security	49,032.00

K. A. Program Activity Cost

K. A Outcome 1: Communities and System	
K. Activity 1: Capacity Building -Ward Cpcs /vcpc	93,616.00
K. Activity 2: Capacity Building - Block Cpcs	15,224.00
K. Activity 3: Capacity Building of Smc Role	51,515.00
K. Activity 4: Capacity Building - Local Panchayat	57,288.00
K. Activity 5: Alert Mechanisms.	12,032.00
K. Activity 6: Capacity Bilding /training of Child	23,620.00
K. Activity 7: Capacity Building - Youth Collectiv	66,045.00
K. A Outcome 2: Notable Shift	
K. Activity 2.1 Awareness Campaigns	15,833.00
K. Activity 2.2 Capacity Building- Families	22,278.00
K. Activity 2.4 Staff Capacity Building	6,720.00
K. A Outcome 3: Upgradation of Systems & Proactive	
K. Activity 3.1 Convergence Meeting with Stakeholders	22,200.00
K. Activity 3.2 Capacity Building- Law Enforcement	21,138.00
K. Activity 3.3 Partner with Dist. Legal Services	32,214.00
K. Activity 3.5 Conduct Training programme for Police	20,606.00
K. A Outcome 6: Schools and Communities Are Safar	
K. Activity 6.1 Bridge School -Running	62,863.00
K. Activity 6.2 Bridge School -Set Up	13,500.00
K. Activity 6.3 Teachers Honorarium	1,29,500.00
K. Activity 6.4 Strengthening of Bal Sansad	9,576.00



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Programme Secretary
Centre DIRECT

Pisharam
General Secretary
Centre DIRECT

K. A Outcome 7: Improve Policies, Guidelines		
K. Activity 7.1 Division /District Level Multi Stake	15,374.00	
K. A Outcome 8: Reduction and Prevention		
K. Activity 8.11 Survivor Meetings	22,032.00	
K. Activity 8.3 Honouring Ceremony	25,990.00	
K C 1 Printers	24,000.00	38,92,220.00
Amount as per Statement of Receipt and Payment		38,92,220.00
Less : Fixed Assets		24,000.00
Amount as per Statement of Income and Expenditure		38,68,220.00

Alghanna
Programme Secretary
Centre DIRECT

Pisharovi
General Secretary
Centre DIRECT



SCHEDULE- 'L'

Branch Office, Sasaram Expenses for year ended 31st. March, 2025

Furniture	17,700.00	
Stationery	180.00	
Travel & Conveyance	4,469.00	22,349.00
Amount as per Statement of Receipt and Payment		22,349.00
Less : Fixed Assets		17,700.00
Amount as per Statement of Income and Expenditure		4,649.00

SCHEDULE- 'M'

Support for Survivors Education Project Expenses for year ended 31st. March, 2025

Boarding & Lodging	1,41,062.00	
Books and Stationery	3,611.00	
Bycle Expenses	20,640.00	
Miscellaneous expenses for survivor Children	4,615.00	
Pocket Money	52,500.00	
Tution fee (Coaching fee)	60,500.00	2,82,928.00
Amount as per Statement of Receipt and Payment		2,82,928.00
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		2,82,928.00

SCHEDULE- 'N'

WELSPUN Project Expenses for year ended 31st. March, 2025

W.A. Preimplementation		
W.B. 1.5 Capacity Building Training of project Staff	1,505.00	
W.B. 1. Need assessment & Baseline data collection with Report	9,645.00	
W .B. 1 Preventive Health Initiative		
W.B. 1.9 Celebration of Important Days	5,938.00	
W .G. Human Resource and Admin Cost		
W.G. 1.1 Project Coordinator	52,500.00	
W.G. 1.2 MIS Officer	30,000.00	
W.G. 1.3 Out Reach Worker	79,622.00	
W.G. 1.4 Travel for Field Staff	4,000.00	
W.G. 1.6 Office Electricity & Day to day Expenses	759.00	
W.G. 8 Office Rent	15,900.00	1,99,869.00
Amount as per Statement of Receipt and Payment		1,99,869.00
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		1,99,869.00

Alhanna
Programme Secretary
Centre DIRECT

Risharma
General Secretary
Centre DIRECT



Training Centre Charkha expenses for the year ended 31st March, 2025

Raw Material Charkha Center	43,652.25	
Stipend paid to Trainers	0.00	3,40,202.43
		3,83,854.68
Amount as per Statement of Receipt and Payment		3,83,854.68
Less : Fixed Assets		0.00
Amount as per Statement of Income and Expenditure		3,83,854.68

Alghama
 Programme Secretary
 Centre DIRECT

Pichharan
 General Secretary
 Centre DIRECT



Foreign Contribution Section Expenses for year ended 31st. March, 2025**1 TDH BMZ Project :**

Investment

Organic Farming KIT	1,68,000.00
Poultry	61,000.00
Water Structures	6,85,230.00

Operational Costs:

Administrative Cost	25,178.26
Audit	11,000.00
Campaigning- Right to food	34,276.00
Communication Cost	31,390.00
Monitoring of Health and Nutrition	47,375.00
Networking children and adolescents	3,47,770.00
Networking children and women Group	1,76,380.00
Office Cost	39,400.00
Project Monitoring Cost	1,15,040.00
Social Audit	56,058.00
Training of adolescent girls	2,09,675.00
Training of Statutory Committees	90,218.00

Personel Costs

Accountants	1,35,000.00		
Community Workers	3,78,000.00		
District Project Coordinators	1,60,000.00		
Project Directors	99,000.00	28,69,990.26	28,69,990.26

2 EDUCATE GIRLS USA PROJECT II:

Program Operations Cost

1.3 Block Project Supervisor	2,20,000.00
1.4 Field Coordinator	6,73,000.00
1.5 Project Office Electricity etc.	27,605.00

Staff Training Cost

4.3 Programme Staff Training on Retention	45,760.00
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Programme Event Cost

Programme Event Cost	1,19,850.00
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Staff Travel

3.3 Project Spervisor Travel	45,288.00
3.4 Field Coordinator Travel	77,854.00

Office Contingency

Contingency	46,808.86
Electricity Charges	4,300.00

NGO Partner Management Cost

32,183.00	12,92,648.86	12,92,648.86
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Alhamme
Programme Secretary
Centre DIRECT

Presham
General Secretary
Centre DIRECT



3 PRAGATI PROJECT

AG Related Expenses (Late Fees)			
Managment fee (6%)	2,29,972.00		
Miscellaneous	87,505.96		
MT Training (Residential)			
Prerak Training	6,43,056.00		
Operations Cost			
Prerak Incentive/ Travel	16,050.00		
Prerak Salary	34,83,300.00		
Other Activities			
Pragati Kit Content (Learning Materials)	6,17,127.00		
Staff Salary			
Block/ Cluster Coordinator(Lp Field Staff)	7,58,333.00		
Data Officer	2,50,000.00		
Master Trainers	2,44,164.00		
Project Manager	4,20,000.00		
Staff Travel			
Block/ Cluster Coordinator Travel	79,036.00		
Data Officer Travel	19,910.00		
Master Trainers Travel	23,550.00		
Project Manager Travel	40,430.00		
Per Learner Registration Fee	21,63,688.00	90,76,121.96	90,76,121.96



Algham
Programme Secretary
Centre DIRECT

Algham
Programme Secretary
Centre DIRECT

Algham
General Secretary
Centre DIRECT

4 KAWACH PROJECT- 2nd Phase

D. Other Administrative Expenditure

K.D.10 Printing & Stationery	6,848.00
K.D.1 Programme Director	1,50,000.00
K.D.4 Travel for Programme Management Team	1,18,622.00
K.D.3. Admin Assistance	2,62,500.00
K.D.6. Printing & Stationery	25,440.00
K.D.7. Office Rent, Electricity & Water	77,291.00
K.D.2. Finance Officer/ Accountant	75,000.00
K.D.8. Audit fees	62,000.00
K.D.9. Office Consumable	47,861.35
K.D.5. Programme Management - Social Security	82,350.00

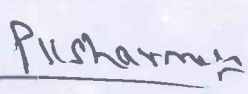
K. A. Program Activity Cost

K. A Outcome 1: Communities and System	
K. Activity 1: Capacity Building -Ward Cpcs /vcpc	1,98,500.00
K. Activity 2: Capacity Building - Block Cpcs	5,900.00
K. Activity 3: Capacity Building of Smc Role	49,355.00
K. Activity 4: Capacity Building - Local Panchayat	87,603.00
K. Activity 5: Alert Mechanisms.	17,400.00
K. Activity 6: Capacity Bilding /training of Child	59,350.00
K. Activity 7: Capacity Building - Youth Collectiv	66,801.00
K. A Outcome 2:Notable Shift in	
K. Activity 2.1 Awarness Camaigns	5,186.00
K. Activity 2.2 Capacity Building- Families	53,570.00
K. A Outcome 3: Upgradation of Systems & Proactive	
K. Activity 3.1 Convergence Meeting with Stakeholders	2,000.00
K. Activity 3.3 Partner with Dist. Legal Services	2,790.00
K. Activity 3.4 Police- Community Meeting	1,945.00
K. A Outcome 5: Increase in Economic	
K. Activity 5.1 BEntitlement and Scheme Enrollment	100.00
K. Activity 5.2 Skill Training Support to Survour	28,500.00
K. A Outcome 6: Schools and Communities Are Safar	
K. Activity 6.1 Bridge School -Running	1,16,390.00
K. Activity 6.2 Bridge School -Set Up	41,685.00
K. Activity 6.3 Teachers Honorarium	1,72,500.00
K. Activity 6.4 Strengthening of Bal Sansad	29,584.00
K. Activity 6.5 Sensitization of Block Resource	15,000.00
K. A Outcome 7: Improve Policies, Guidlines	
K. Activity 7.1 Division /District Level Multi Stake	74,468.00
K. Activity 7.2 Coordination Meeting-State	67,456.00
K. A Outcome 8: Reduction and Prevention	
K. Activity 8.11 Survivor Meetings	88,252.00
K. Activity 8.3 Tution Support	15,910.00
K. Activity 8.6 Honouring Ceremony	31,500.00
K. Activity 8.12 Federation Meeting at State Level	2,91,197.00

K.B. Human Resource

K.B.10. Programme Social Security	2,62,109.00
K.B.11. Travel for Programme Implementation Team	4,80,233.00
K.B.1 Community Mobiliser (5)	4,77,000.00
K.B.2 Community Model Panchayat	1,53,000.00
K.B.3. Outreach Worker Block (2)	3,03,000.00
K.B.4 Outreach Worker Block (Patna &Jehanabad)	3,12,000.00
K.B.5. MIS Staff	1,42,500.00
K.B.6 Dist. Program Technical Expert	6,15,000.00
K.B.7 Program Implementation Expert	2,62,500.00
K.B.8 Divisional Programme Technical Expert	6,55,834.00
K.B.9. System Capacity Building Specialist	6,52,500.00
	<hr/>
	67,46,530.35 67,46,530.35


Programme Secretary
Centre DIRECT


General Secretary
Centre DIRECT



5 MAITRI COHORT -3**B. Admin & Finance Costs**

B.6 Project Office Electricity etc.	2,24,495.00
B.7 Electricity Charges	13,003.00

C. Furniture and Equipment Cost

C.2 Equipment - Inverter/Battery	28,700.00
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PROGRAM OPERATIONS COST**A.1 STAFF SALARY**

A.1.1 Program Manger	6,02,667.00
A.1.2 Sr. Enrolment Coordination Cum M&E	5,02,630.00
A.1.3 District Coordinator	3,87,630.00
A.1.4 Jr. Enrolment Coordinator Cum M&E	2,98,410.00
A.1.5 Block Project Supervisor	12,71,600.00
A.1.6 Field Coordinator	59,10,917.00
A.1.7 Office Assistant Cum Help Desk	1,71,130.00
A.1.8 Accounts	1,28,000.00
A.1.11 Project Director	3,50,000.00

A.2 Staff Travel

A.2.1 Program Manger Travel	1,72,999.00
A.2.2 Sr. Enrolment Coordination Cum M&E Travel	65,618.00
A.2.3 Dist. Coordinator Travel	47,733.00
A.2.4 Jr. Enrolment Cum M&E Travel	21,474.00
A.2.5 Block Project Supervisor Travel	2,40,136.00
A.2.6 Field Coordinator Travel	10,28,151.00
A.2.7 Office Assistant cum Help Desk Travel	300.00
A.2.8 Accounts Travel	8,000.00

A.3 Staff Training Cost

A.3.1 Orientation of Project Staff	30,383.00
A.3.3 Program Staff Training on Enrolment	2,12,001.00
A.3.4 Program Staff Training on Retention	58,702.00

A.4 Programme Event Cost

A.4.4 Organise Quiz Competitions	21,782.00
A.4.5 Staff Monthly meeting Cost	37,438.00

A.5 Monitoring and Evaluation

A.5.2 House Marking	38,699.00
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B. 2 Project Director Travel

	36,053.00
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D. Ngo Partner Mangement Cost

	4,84,784.63
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E. Contingency

	2,43,161.84	1,26,36,597.47	1,26,36,597.47
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Programme Secretary
Centre DIRECT


General Secretary
Centre DIRECT



6 MAITRI COHORT -4**PROGRAM OPERATIONS COST**

A.1 STAFF SALARY			
A.1.1 Program Manger	1,20,000.00		
A.1.2 Sr. Enrolment Coordination Cum M&E	1,00,000.00		
A.1.3 District Coordinator	1,20,000.00		
A.1.4 Jr. Enrolment Coordinator Cum M&E	60,000.00		
A.1.5 Block Project Supervisor	3,21,967.00		
A.1.6 Field Coordinator	15,43,238.00		
A.1.7 Office Assistant Cum Help Desk	45,600.00		
A.2 Staff Travel			
A.2.1 Program Manger Travel	44,190.00		
A.2.2 Sr. Enrolment Coordination Cum M&E Travel	9,700.00		
A.2.3 Dist . Coordinator Travel	10,362.00		
A.2.4 Jr. Enrolment Cum M&E Travel	11,044.00		
A.2.5 Block Project Supervisor Travel	54,359.00		
A.2.6 Field Coordinator Travel	2,44,215.00		
A.3 Staff Training Cost			
A.3.1 Orientation of Project Staff Training	3,620.00		
A.4 Programme Event Cost			
A.4.5 Staff Monthly meeting Cost	590.00		
A.5 Monitoring and Evaluation			
A.5.2 House Marking	11,125.00		
B. 2 Admin & Finance Costs			
A.1.8 Accountants	36,000.00		
A.1.11 Project Director	70,000.00		
B.6 Project Office Electricity & Etc.	49,950.00		
B.7 Electricity Charges	3,150.00		
E. Contingency	2,47,868.00	31,06,978.00	31,06,978.00


Programme Secretary
Centre DIRECT


General Secretary
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7 TDH BMZ Project Expenses (Capacity Building Workshop)

Accommodation	2,84,500.00		
Misc. Expenses NZPT	1,200.00		
P A System	15,000.00		
Resource Person	44,743.00		
Stationery	2,240.00		
Travel Expenses	67,446.00	4,15,129.00	4,15,129.00

8 Jinny Baumann Project Expenses :

Support for Education Expenses		1,48,568.00	1,48,568.00
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9 BAT Project

Honorarium for Vulnerability Volunteer		75,600.00	75,600.00
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10 Lush Project

Testimony Children in Jaipur		46,674.00	46,674.00
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11 IWG Project

IWG Expenditure		17,500.00	17,500.00
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12 CLFJ Kawach Project

Social Security CLFJ programme		59,656.00	59,656.00
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13 FC General Section Expenses

Misc. Expenses	1,12,243.66		
Social Security Benefit	61,072.00		
Staff Social Security	71,120.00		
Salary and Wages	5,03,500.00		
Vocational Trainer	12,000.00	7,59,935.66	
		7,59,935.66	
Less - NGO Management Cost		7,50,939.63	8,996.03

Amount as per Statement of Receipt and Payment 3,65,00,989.93

Less - Equipment 28,700.00

Amount as per Statement of Income and Expenses 3,64,72,289.93


Programme Secretary
Centre DIRECT


General Secretary
Centre DIRECT



THE CENTRE DIRECT, BORING ROAD, PATNA 800 001

SCHEDULE-'Q'

Notes on Account, for the period ended 31st. March, 2025

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 on fixed assets has been provided as per 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, due to non-availability of budget in projects.
4. Revaluation Reserve represents the increase in the value of land (not subject to depreciation) on revaluation.
5. Bank balances as at 31/03/2025 are subject to bank reconciliation.
6. Previous year's figures have been rearranged and regrouped.
7. No contingent liability, if any, has been estimated or accounted for.
8. The Specific Purpose Fund for Education Support includes the fund set apart u/s 11(2) of the Income Tax Act, 1961, for the year.

Date: July 4, 2025
Place: Patna

For R J Kumar & Company
Chartered Accountants


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



Programme Secretary
General Secretary
Centre DIRECT
Centre DIRECT