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K V S C & COMPANY
Chartered Accountants
1st Floor, Sri Guru Grocery Store
Behind Hotel River View,
Kilburn Colony, Main Road
Hinoo, Ranchi-834002

"FORM NO. 10B"

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
Charitable or Religious trusts or institutions**

We have examined the Balance Sheet of **CHOTANAGPUR KALYAN NIKETAN ADDRESS:**, Near Gas Agency, Main Road Simdaga, Jharkhand-835223 as at 31st March 2022 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Society. These financial statements are the responsibility of the unit's management. Our responsibility is to express an opinion on these financial statements based on our audit, with the books of account and the other supporting as presented for the purpose of our audit.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named society visited by us so far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to notes of account annexed herewith: -

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view subject to notes to account annexed herewith; in confirmation with the accounting principles generally in India: -

- (i) In the case of the **Balance Sheet**, of the state of affairs of the above named society as at 31st March 2022 and
(ii) In case of the **Income & Expenditure Account**, of the Excess of income over expenditure of its accounting year ending on 31st March 2022.
the prescribed particulars are annexed hereto.

Place: Ranchi
Date: 06.08.2022

For K V S C & COMPANY
Chartered Accountants

CA Santosh Kumar Jha
Partner

Firm Reg. No. 017903C

M. No. 422466

UDIN-22422466AOKQGR4584



ANNEXURE-I
STATEMENT OF PARTICULARS
Application of income for charitable or religious purposes.
For the Assessment year 2022-23

| | | |
|----|---|------------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | Rs. 14,83,286.00 |
| 2. | Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year | Rs. |
| 3. | Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly /in part only for such purposes. | Nil |
| 4. | Amount of income eligible for exemption under section 11(1)(c) [Give details] | Nil |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) | Nil |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. | Nil |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof | Nil |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: - | Nil |
| | a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | Nil |
| | b) Has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or | Nil |



- c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof?
If so, the details thereof
- Nil

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]?
If so, give details of the amount, rate of interest charged and the nature of security, if any

Nil

2. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

Nil

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.

Nil

4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.

Nil

5. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid

Nil

6. Whether any share, security, or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received.

Nil

7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

Nil

8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

Nil

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

| Sl. No | Name and address of the concern | Where the concern is a company No | Nominal value of the investment | Income from the investment | Whether the amount in Col. 4 exceeded 5% of |
|--------|---------------------------------|-----------------------------------|---------------------------------|----------------------------|---|
|--------|---------------------------------|-----------------------------------|---------------------------------|----------------------------|---|



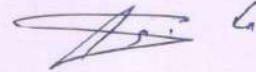
| | | and class of shares held | | | the capital of the concern during the previous year- say. Yes/No |
|-------|-----|--------------------------|-----|-----|--|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Nil | Nil | Nil | Nil | Nil |
| | Nil | Nil | Nil | Nil | Nil |
| | Nil | Nil | Nil | Nil | Nil |
| | Nil | Nil | Nil | Nil | Nil |
| Total | Nil | Nil | Nil | Nil | Nil |

Place: Ranchi

Date: 06.08.2022

For K V S C & COMPANY

Chartered Accountants



CA Santosh Kumar Jha

Partner

Firm Reg. No. 017903C

M. No. 422466

UDIN-22422466AOKQGR4584



CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)

Near Gas Agency ,Main Road, Simdega
BALANCE SHEET AS On 31st March 2022

| LIABILITIES | AMOUNT RS. | ASSETS | AMOUNT RS. |
|---------------------------------|--------------------|--|--------------------|
| GENERAL FUND | | FIXED ASSETS (as per schedule-1) | 73,610.85 |
| | | MISC ASSETS (as per last A/c) | 1,89,841.38 |
| | | Less: Excess of income over expenditure | 1,24,867.58 |
| LOAN (As per las A/c) | 3,05,932.39 | TDS Refundable (As per last Account) | 8,760.00 |
| | | CURRENT ASSETS | |
| Expense Payable | | Cash at Bank | |
| Audit Fees Childline project | 3,500.00 | UBI- 617802010000783 | 15,184.34 |
| Provision for Audit fees | 9,440.00 | PNB- 6732000100029798 | 9,958.03 |
| | | BOI- 491420110000019 | 10,635.00 |
| | | SBI- 31647358074 | 1,33,955.00 |
| | | SBI (NDBM) 40136030501 | 207.00 |
| | | Cash-in-Hand | |
| | | (As Certified by Secretary) | 1,588.37 |
| TOTAL RS. | 3,18,872.39 | TOTAL RS. | 3,18,872.39 |

Notes on account as per schedule
In terms of our report of even date.

FOR K V S C & COMPANY
Chartered Accountants



CA SANTOSH KUMAR JHA
(PARTNER)
M.NO.-422466
FRN:-017903C
UDIN-22422466AOKQGR4584

PLACE: RANCHI
DATE :06/08/2022

FOR CHOTANAGPUR KALYAN NIKETAN

SECRETARY



सचिव
छोटानागपुर कल्याण निकेतन
सिमडेगा



CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)

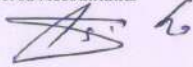
Near Gas Agency, Main Road, Simdega

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st April 2021 to 31st March 2022

| EXPENDITURE | AMOUNT RS. | INCOME | AMOUNT RS. |
|--|---------------------|---|---------------------|
| To EXPENSES IN A/C OF "Childline Inia Foundation Proj " (Annexure- I) | 4,68,812.92 | By <u>GRANT-IN-AID (Gen A/c)</u> CHILDLINE INDIA FOUNDATION 4,79,217.00 APPI 3,20,400.00 MEMBERSHIP FEES'S 67,000.00 | 8,66,617.00 |
| To APPI (Annexure- II) | 3,20,400.00 | | |
| To General A/c (Annexure- III) | 75,775.00 | By <u>GRANT-IN-AID (FC A/c)</u> BRITISH ASIAN TRUST 2,60,900.00 URGENT ACTION FUND 3,47,981.00 | 6,08,881.00 |
| To PROMOTING SAFE MOBILITY AND COUNTER TRAFFICKING IN JHARKHAND (Annexure -IV) | 1,31,950.00 | By <u>Bank Interest</u> Gen A/c 5,556.00 FC A/c 2,232.00 | 7,788.00 |
| To COVID RELIEF FUND (Annexure -V) | 3,47,981.00 | | |
| To Bank Charges (Gen A/c) | 209.45 | | |
| To Depreciation | 13,290.05 | | |
| To Excess of income over expenditure | 1,24,867.58 | | |
| TOTAL RS. | 14,83,286.00 | TOTAL RS. | 14,83,286.00 |

Notes on account as per schedule
In terms of our report of even date.

FOR K V S C & COMPANY
Chartered Accountants



CA SANTOSH KUMAR JHA
(PARTNER)
M.NO.-422466
FRN:-017903C
UDIN-22422466AOKQGR4584

PLACE: RANCHI
DATE :06/08/2022

FOR CHOTANAGPUR KALYAN NIKETAN

SECRETARY



सचिव
छोटानागपुर कल्याण निकेतन
सिमडेगा



CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)

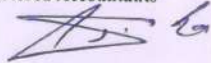
Near Gas Agency, Main Road, Simdega

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st April 2021 to 31st March 2022

| EXPENDITURE | AMOUNT RS. | INCOME | AMOUNT RS. |
|--|---------------------|--|---------------------|
| To EXPENSES IN A/C OF "Childline India Foundation Proj." (Annexure- I) | 4,68,812.92 | By <u>GRANT-IN-AID (Gen A/c)</u> CHILDLINE INDIA FOUNDATION | 4,79,217.00 |
| To APPI (Annexure- II) | 3,20,400.00 | APPJ | 3,20,400.00 |
| To General A/c (Annexure- III) | 75,775.00 | MEMBERSHIP FEES'S | 67,000.00 |
| To PROMOTING SAFE MOBILITY AND COUNTER TRAFFICKING IN JHARKHAND (Annexure -IV) | 1,31,950.00 | By <u>GRANT-IN-AID (FC A/c)</u> BRITISH ASIAN TRUST | 2,60,900.00 |
| To COVID RELIEF FUND (Annexure -V) | 3,47,981.00 | URGENT ACTION FUND | 3,47,981.00 |
| To Bank Charges (Gen A/c) | 209.45 | By <u>Bank Interest</u> Gen A/c | 5,556.00 |
| To Depreciation | 13,290.05 | FC A/c | 2,232.00 |
| To Excess of income over expenditure | 1,24,867.58 | | |
| TOTAL RS. | 14,83,286.00 | TOTAL RS. | 14,83,286.00 |

Notes on account as per schedule
In terms of our report of even date.

FOR K V S C & COMPANY
Chartered Accountants



CA SANTOSH KUMAR JHA
(PARTNER)
M.NO.-422466
FRN:-017903C
UDIN-22422466AOKQGR4584

PLACE: RANCHI
DATE :06/08/2022

FOR CHOTANAGPUR KALYAN NIKETAN

SECRETARY



सचिव
छोटानागपुर कल्याण निकेतन
सिमडेगा



" CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)"
Near Gas Agency ,Main Road, Simdega- JHARKHAND

FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENT/INCOME
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Annexure-I

| EXPENSES N A/C OF "CHILDLINE INDIA FOUNDATION" | AMOUNT. RS. |
|--|--------------------|
| District Level Facilitation Cost | |
| Travel for Advocacy meeting with block lvl stakeholder | 13,633.00 |
| Travel(Participant in district lvl meetings organized by Administration CHILDLINE partners coordination meetings) | 6,753.00 |
| Activity/event/open house organized with childline amd communities at block level | 26,936.00 |
| IEC/Awareness Materials | 7,425.00 |
| Report writing and documentation (case studies/outreach/Advocacy) | 8,538.00 |
| | 63,285.00 |
| Client Related Expense | |
| Medical | 219.00 |
| Shelter | 63,003.00 |
| Nutrition | 7,056.00 |
| | 70,278.00 |
| Honorarium | |
| Sub Centre Head -1 | 75,000.00 |
| Team Member-4 | 2,13,400.00 |
| | 2,88,400.00 |
| Recurring Expenses/Administrative Expense | |
| Rent/Office Maintenance | 12,000.00 |
| Telephone & Mobile | 7,510.00 |
| Computer Maintennace | 1,200.00 |
| Printing & Stationary | 4,000.00 |
| Auditor's Fees | 1,500.00 |
| Travel | 8,425.00 |
| Postage | 1,984.00 |
| Misc./Trg & Orientation | 4,015.00 |
| Programme Activity | 5,751.00 |
| | 46,385.00 |
| Bank charges | 464.92 |
| | 464.92 |
| TOTAL RS. | 4,68,812.92 |

Annexure-II

| EXPENSES N A/C OF "APPI" | AMOUNT. RS. |
|---|--------------------|
| A Recurring Cost | |
| Volunteers | 30,000.00 |
| Travel | 8,000.00 |
| Pamphlets, wall paintings for Covid care and vaccination Dry ration | 23,050.00 |
| | 61,050.00 |
| Dry Ration | |
| Rice | 52,500.00 |
| Pulses | 23,100.00 |
| Root vegetables (onion, potato) | 37,800.00 |
| Oil | 39,900.00 |
| Masala | 18,900.00 |
| Salt | 4,200.00 |
| | 1,76,400.00 |
| Hygiene Kit | |
| Mask | 42,000.00 |
| Soap | 12,600.00 |
| Sanitary pads | 28,350.00 |
| | 82,950.00 |
| TOTAL RS. | 3,20,400.00 |

Annexure-III

| EXPENSES N A/C OF "General Fund " | AMOUNT. RS. |
|--------------------------------------|------------------|
| A Overhead Cost | |
| Petrol | 13,410.00 |
| Diesel | 11,982.00 |
| Bus Fare | 7,240.00 |
| | 32,632.00 |



| <u>Electronic Equipment</u> | | |
|---|----------|------------------|
| Bulb | 1,150.00 | |
| Celing Fan | 1,300.00 | |
| UPS | 1,700.00 | 4,150.00 |
| | | |
| Pamplet | 400.00 | |
| Fooding | 1,775.00 | |
| Advertisement | 8,500.00 | |
| Vechile Repairing | 1,961.00 | |
| Stay | 950.00 | |
| Newspaper | 1,957.00 | |
| Printer Refill | 400.00 | |
| Stationary | 3,795.00 | |
| Sanitary Pad | 2,025.00 | |
| Stabilizer Repairing | 1,050.00 | 22,813.00 |
| | | |
| <u>Programee</u> | | |
| Oneday Workshop At Panchayat Level On Prevention Of Human Trafficking | 3,090.00 | |
| Panchayat Level Programme On Prevention Of Child Marriage | 2,410.00 | |
| Panchayat Level Programme Against Domestic Violence | 2,840.00 | |
| International Girl's Day Programme | 1,500.00 | |
| AIDS Day Programme | 1,600.00 | |
| Organisation Establishment Day Meeting | 490.00 | |
| Talking Stalking Competition Between Children's | 2,750.00 | |
| | 1,500.00 | 16,180.00 |
| | | |
| TOTAL RS. | | 75,775.00 |

| <u>Annexure-IV</u> | | |
|---|-----------|--------------------|
| <u>EXPENSES N A/C OF</u> | | <u>AMOUNT.</u> |
| <u>"PROMOTING SAFE MOBILITY AND COUNTER TRAFFICKING IN JHARKHAND"</u> | | <u>RS.</u> |
| <u>Programme Cost (A)</u> | | |
| Village level training at migrant forum | 16,000.00 | |
| Block level training/Workshop | 8,000.00 | |
| Panchayat level workshop | 13,500.00 | |
| District level training / Workshop | 13,200.00 | |
| Case Work support | 5,250.00 | |
| Travel for program implemetation | 9,000.00 | 64,950.00 |
| <u>OVERHEAD COST</u> | | |
| Office Expense | | 7,000.00 |
| <u>PERSONNEL</u> | | |
| Community Mobilizer | | 60,000.00 |
| TOTAL RS. | | 1,31,950.00 |

| <u>Annexure-V</u> | | |
|---------------------------------------|--|--------------------|
| <u>EXPENSES N A/C OF</u> | | <u>AMOUNT.</u> |
| <u>"COVID RELIEF FUND"</u> | | <u>RS.</u> |
| <u>A Programme Cost</u> | | |
| Dry Ration Kit | | 1,76,400.00 |
| Sanitization Items | | 43,990.00 |
| Hygiene Items | | 85,680.00 |
| Psychological AID Sessions | | 7,500.00 |
| <u>B Admin Cost</u> | | |
| Communication and Transportation Cost | | 32,828.00 |
| Bank Charges | | 1,583.00 |
| TOTAL RS. | | 3,47,981.00 |



" CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)"
Near Gas Agency ,Main Road, Simdega- JHARKHAND

FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENT/INCOME
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

Annexure-I

| <u>EXPENSES N A/C OF</u> | <u>AMOUNT.</u> |
|---|--------------------|
| "PROMOTING SAFE MOBILITY AND COUNTER TRAFFICKING IN JHARKHAND" | RS. |
| <u>Programme Cost (A)</u> | |
| Village level training at migrant forum | 16,000.00 |
| Block level training/Workshop | 8,000.00 |
| Panchayat level workshop | 13,500.00 |
| District level training / Workshop | 13,200.00 |
| Case Work support | 5,250.00 |
| Travel for program implemetation | 9,000.00 |
| | 64,950.00 |
| <u>OVERHEAD COST</u> | |
| Office Expense | 7,000.00 |
| <u>PERSONNEL</u> | |
| Community Mobilizer | 60,000.00 |
| TOTAL RS. | 1,31,950.00 |

Annexure-II

| <u>EXPENSES N A/C OF</u> | <u>AMOUNT.</u> |
|---------------------------------------|--------------------|
| "COVID RELIEF FUND" | RS. |
| <u>A Programme Cost</u> | |
| Dry Ration Kit | 1,76,400.00 |
| Sanitization Items | 43,990.00 |
| Hygiene Items | 85,680.00 |
| Psychological AID Sessions | 7,500.00 |
| <u>B Admin Cost</u> | |
| Communication and Transportation Cost | 32,828.00 |
| Bank Charges | 1,583.00 |
| TOTAL RS. | 3,47,981.00 |



CHOTANAGPUR KALYAN NIKETAN SIMDEGA (CKN)
Near Gas Agency ,Main Road, Simdega

SCHEDULE -1

FIXED ASSETS

| PARTICULARS | Opening As on 01.04.2021 | Rate | Additions | | Total | Depreciation | Closing as on 31.03.2022 |
|-------------------------------------|-----------------------------|------|-----------------|-----------------|------------------|------------------|-----------------------------|
| | | | Upto 30.09.2021 | From 01.10.2021 | | | |
| Furniture & Fixtures(Childline Prj) | 10,541.70 | 10% | | | 10,541.70 | 1,054.17 | 9,487.53 |
| Furniture & Fixtures | 24,466.23 | 10% | | | 24,466.23 | 2,446.62 | 22,019.61 |
| Computer & Laptop | 8,021.23 | 40% | | | 8,021.23 | 3,208.49 | 4,812.74 |
| Cooler | 7,218.89 | 15% | | | 7,218.89 | 1,082.83 | 6,136.06 |
| Mobile | 27,577.51 | 15% | | | 27,577.51 | 4,136.63 | 23,440.88 |
| Stitching Machine | 5,022.91 | 15% | | | 5,022.91 | 753.44 | 4,269.47 |
| Battery | 2,893.98 | 15% | | | 2,893.98 | 434.10 | 2,459.88 |
| Digital Camera | 1,158.46 | 15% | | | 1,158.46 | 173.77 | 984.69 |
| TOTAL RS. | 86,900.90 | | - | - | 86,900.90 | 13,290.05 | 73,610.85 |

