

CENTRE FOR ALL ROUND DEVELOPMENT - (CARD)

Waini, Pusa road, Samastipur, Pin – 848131

Bihar, Society Registration No. - 1361, FCRA Registration No. - 031330061 dated 06-07-2011

FINANCIAL YEAR: 2023-24

NOTES ON ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2024.

1. SIGNIFICANT ACCOUNTING POLICIES:

(i) System of Accounting:

The Accounts have been prepared using Accrual Method of Accounting. Accounting policies not referred to otherwise, are consistent with generally accepted accounting principles.

(ii) The CARD, under the project, received recurring grant/Donation/ Local Contribution from **its member, Local community, Action Aid Association (LC)** and Foreign Contributions from **Action Aid Association (FC)** and **Nomi Network India (FC)** which is treated as income of the period of the CARD. The amount not utilized during the period is treated as liability and shall be used during the next succeeding year(s) towards the objects of the CARD and Funding Agencies guidelines and inversely excess recurring expenses treated as Recurring Grant/Donation Receivable at the end of the year and shall be recovered in the next succeeding during the next succeeding year(s).

(iii) The excess of expenditure over income and vice versa related to the project transferred to Grant Fund and otherwise transferred to the General Fund, which has been used for meeting expenses in subsequent years.

2. No provision for tax has been made in accounts in view of nil tax liabilities for the year.

UDIN - 24501649BKBJNY9088

For, PARIK & CO

Chartered Accountant

FRN : 302147E

Sumit Mittal

(CA. Sumit Mittal)

Partner, M. No.-501649

Place: Ranchi

Date: 30/09/2024



For, CENTRE FOR ALL ROUND DEVELOPMENT

अध्यक्ष

Secretary

उपप्राध्यापक

President



CENTRE FOR ALL ROUND DEVELOPMENT (CARD)

Waini, Pusa Road, Samastipur, Bihar

CONSOLIDATED BALANCE SHEET AS ON 31st March, 2024

LIABILITIES	AMOUNT				ASSETS	AMOUNT			
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
	<u>Heifer International</u>	<u>Nomi Network FC</u>	<u>Card - LC</u>	<u>TOTAL</u>		<u>Heifer International</u>	<u>Nomi Network FC</u>	<u>Card - LC</u>	<u>TOTAL</u>
CAPITAL/ASSETS FUND	-	812,440.00		812,440.00	Fixed Assets fund:	-	812,440.00	343,377.00	1,155,817.00
GRANT FUND:					GRANT FUND:				
NOMI :				-	Add: Excess of Expenditure over income	-		215,785.19	215,785.19
Heifer International	3,563,436.03	-		3,563,436.03					
Nomi Network FC	-	500.00	-	500.00	GENERAL FUND			25,251.11	25,251.11
Depreciation Fund	-	-	227,981.52	227,981.52					
Fixed Assets Fund	-	-	343,377.00	343,377.00					
Interest Reserved Fund	0	0	50506.63	50506.63	Loan & Advance (Asset)	-			
OTHER LIABILITIES					Sikshit	-	500.00		500.00
Sundry Creditors	19,730.00	-	-	19,730.00	CLOSING BALANCE:				
					Cash at BANK	3,583,166.03		37,213.85	3,620,379.88
					Cash in Hand	-		238.00	238.00
	3,583,166.03	812,940.00	621,865.15	5,017,971.18		3,583,166.03	812,940.00	621,865.15	5,017,971.18

UDIN- 24501649BKBJNY9088

As per our Utilisation Certificate of even dated attached

For, **PAIRK & CO**

Chartered Accountants

FRN : 302147E

Sumit Mittal

(Sumit Mittal)

Partner

M. No. 501649

Date :30.09.2024

Place : Ranchi



For, CENTRE FOR ALL ROUND DEVELOPMENT

Secretary

Secretary

President

President



CENTRE FOR ALL ROUND DEVELOPMENT (CARD)

CENTRE FOR ALL ROUND DEVELOPMENT (CARD)

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT For the Period 01.04.2023 to 31.03.2024

RECEIPTS					PAYMENTS				
	Heifer International	Nomi Network FC	Card - LC	TOTAL	Rs.	Heifer International	Nomi Network FC	Card - LC	TOTAL
TO OPENING BALANCE :									
Cash at BANK	2,037,387.63	13,206.54	14,624.31	2,065,218.48	BY PROJECT MANAGEMENT UNIT EXPENSE	928,796.00			928,796.00
Cash in Hand	-		138.00	138.00	BY PROGRAM EXPENSES (A1):	6,472,679.00	154,993.00		6,627,672.00
TO INCOME:					BY PROGRAM EXPENSES (A2):	7,147,757.00			7,147,757.00
Grant in Aid -	18,641,754.00	146,787.00		18,788,541.00	BY OFFICE/OVERHEAD EXPENSES:	522,123.60	5,000.54		527,124.14
TO Interest Income	66,371.00		693.88	67,064.88	BY TRAINING	2,330,791.00			2,330,791.00
TO Vendor Advances (Asset)	75,000.00			75,000.00	BY CARD GENERAL FUND	-		14,587.09	14,587.09
TO S.H.G For Training Adv.	164,800.00			164,800.00					
TO GENERAL FUND			36,582.75	36,582.75	BY CLOSING BALANCE:				
					Cash at BANK	3,583,166.03	-	37,213.85	3,620,379.88
					Cash in Hand			238.00	238.00
	20,985,312.63	159,993.54	52,038.94	21,197,345.11		20,985,312.63	159,993.54	52,038.94	21,197,345.11

UDIN- 24501649BKBJNY9088

As per our Utilisation Certificate of even dated attached

For, PARIK & CO

Chartered Accountants

FRN : 302147E

Sumit Mittal



(Sumit Mittal)

Partner

M. No. 501649

Date :30.09.2024

Place : Ranchi

For, CENTRE FOR ALL ROUND DEVELOPMENT

Secretary

Secretary



President

President

CENTRE FOR ALL ROUND DEVELOPMENT (CARD)

CENTRE FOR ALL ROUND DEVELOPMENT (CARD)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT For the Period 01.04.2023 to 31.03.2024

EXPENDITURE					INCOME				
	<u>Heifer International</u>	<u>Nomi Network FC</u>	<u>Card - LC</u>	<u>TOTAL</u>		<u>Heifer International</u>	<u>Nomi Network FC</u>	<u>Card - LC</u>	<u>TOTAL</u>
TO PROJECT MANAGEMENT UNIT EXPENSE	928,796.00			928,796.00	BY INCOME:				
TO PROGRAM EXPENSES (A1):	6,472,679.00	154,993.00		6,627,672.00	Grant in Aid	18,641,754.00	146,787.00	36,582.75	18,825,123.75
TO PROGRAM EXPENSES (A2):	7,147,757.00			7,147,757.00	BY Interest Income	66,371.00		693.88	67,064.88
TO TRAINING	2,330,791.00			2,330,791.00	By Excess of Expenses over Income (Transfer to Grant Fund)-		13,206.54	1,010.65	14,217.19
TO OFFICE/OVERHEAD EXPENSES:	541,853.60	5,000.54		546,854.14					
TO CARD GENERAL FUND	-		14,587.09	14,587.09					
TO Depreciation on fixed assets			23,006.31	23,006.31					
To Excess of Income over Expenses (Transfer to Grant Fund)	1,286,248.40			-					
Interest Reserved Fund - AAA			693.88	693.88					
	18,708,125.00	159,993.54	38,287.28	18,906,405.82		18,708,125.00	159,993.54	38,287.28	18,906,405.82

UDIN- 24501649BKBJNY9088

As per our Utilisation Certificate of even dated attached

For, **PARIK & CO**

Chartered Accountants

FRN : 302147E

Sumit Mittal



(Sumit Mittal)

Partner

M. No. 501649

Date :30.09.2024

Place : Ranchi

17,619,463.54

For, CENTRE FOR ALL ROUND DEVELOPMENT

06/09/2024

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Secretary

President

