

**BANWASI VIKASH ASHRAM**  
**AT: BAGODAR, GIRIDIH**

**SIGNIFICANT OF ACCOUNTING POLICIES**

1. The institution follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis of accounting. The accounts have been prepared on historical cost basis as a going concern concept and are consistent with generally accepted accounting policies.

2. **OTHER NOTES:**

- a) Item of income & expenditure are recognized on accrual basis.
- b) Balance due to/from parties is subject to confirmation.
- c) Figures have been regrouped and rearranged wherever found necessary.
- d) Contingent liability (if any) has not been provided in the accounts.

**For Dutta P.Kr. & Associates**  
Chartered Accountants



  
**(CA Prakash K. Dutta)**  
Partner  
M. No. 407058

Firm Registration No. 007744C  
Place :GiridiH (Jharkhand)  
Dated : The 30th Day of Sept, 2016.

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of **BanwasiVikash Ashram, Bagodar, Giridih (JH)** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2016, and the Statement of Income & expenditure account and Receipt & Payment A/c for the period then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the financial statements :-**

"Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institution in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error."

**Auditors Responsibility:-**

"Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement."

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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 by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- g) in the case of the Balance Sheet, of the state of affairs of the project as at 31<sup>st</sup> March, 2016;
- h) in the case of the Income and Expenditure Account, of the year ended on that date; and
- i) in the case of the receipt & payment account for the period ended on that date.



3. As required, we report that:

- g) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - h) in our opinion proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books
  - i) the Balance Sheet, Income & expenditure account, and receipt & payment account dealt with by this Report are in agreement with the books of account.
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**For Dutta P. Kr. & Associates**  
Chartered Accountants  
FRN: 007744C

A handwritten signature in black ink, appearing to read "Prakash K. Dutta", written over a horizontal line.

**CA Prakash K. Dutta**  
(Partner)

Membership No. : 407058

Place: Giridih

Date: 30<sup>th</sup> Day of Sept, 2016

**BANWASI VIKAS ASHRAM**  
**BAGODAR, GIRIDIH - 825322**

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2016.**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND :</b>		<b>FIXED ASSETS :</b>	
As per last year	7400037.33	(Details are given in Separate Sheet)	1368683.21
Add : Excess of Income over Expenditure trd. from I/E A/c.	83963.55	<b>INVESTMENTS :</b>	
	7484000.88	UTI Mutual Fund	150000.00
<b>CURRENT LIABILITIES :</b>		<b>LOANS &amp; ADVANCES</b>	
<b>GENERAL FUND</b>		TDS (2011-12)	23038.00
Audit Fee Payable	6900.00	TDS (2012-13)	13488.00
Audit Fee Payable (CWS)	1500.00	TDS (2014-15)	45685.00
		TDS (2015-16)	50488.00
<b>OTHERS</b>		Advance to Anil Hansda (b/f)	774.00
O/s for Talab Nirman, Lakmarwa (b/f)	88755.00	<b>CURRENT ASSETS :</b>	
O/s for Uthala Well, Garahi (b/f)	128503.00	<b>Cash in Hand</b>	
O/s for Uthala Well, Sitakobar (b/f)	63458.00	Child Line India Foundation	2050.00
Other Liability	73802.60	PRAKALP	154.00
Liability for Child Line India Foundation	20800.00	CWS Core Project	18085.00
Ranjeet Furniture, Bagodar	10000.00	General Fund	811.00
Hon. Payable to Team Member	24000.00		
Hon. Payable to Sub Center Head	7500.00	<b>Cash at Bank :</b>	
		With B.O.I., Atka C/A A/c No. 04	1556.00
		<b>(FCRA Fund)</b>	
		<b>General Fund</b>	
		Axis Bank Giridih(A/C-198141)	27544.73
		Bank Of India , ATKA(A/C-4311)	48840.00
		Jharkhand Gramin Bank(A/C-	40814.56
		S.B.I. Bagodar( A/C-5200)	81855.32
		S.B.I. Bagodar( A/C-5288)	3253.66
		UCO Bank, Giridih(A/C-15756)	3498.00
		FDR with Axis Bank, Giridih	2200000.00
		F.D. with SBI, Bagodar	1176914.00
		F.D. With JGB, Bagodar	2651687.00
	<b>7909219.48</b>		<b>7909219.48</b>

As per our report of even date.

For Dutta P. Kr. & Associates  
Chartered Accountants

(CA Prakash K. Dutta )

Partner

M. No. 407058

Firm Registration No.- 007744C

Place : Giridih (Jharkhand)

Dated : The 30th Day of Sept, 2016.

For BANWASI VIKAS ASHRAM

SECRETARY





**BANWASI VIKAS ASHRAM  
BAGODAR, GIRIDIH - 825322**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016.**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>TO EXPENDITURE IN CHILD LINE INDIA FOUNDATION</b>		<b>BY GRANT-IN-AID :</b>	
Administration	6851.00	CWS CORE PROJECT	381800.00
Client Child Related Exp.	6250.00		
District Level Facilitation Cost	5649.00	<b>BY GENERAL FUND :</b>	
Honorarium to Sub Center Head	7500.00	Grant Received from NEAC, Girva, Ranchi	9000.00
Honorarium to Team Member	24000.00	Member Fee	10500.00
	50250.00	LCD Rent	4500.00
		Donation	57000.00
<b>TO EXPENDITURE IN CWS CORE PROJECT</b>		Receipt from running of Four Wheeler	14900.00
Administration Cost	61492.00	Interest on TDS Refund	1472.00
Programme Personnel Cost	146576.00		
Thimatic Area And Programme	155591.00	<b>BY Interest Received</b>	
	363659.00	Bank of India, Atka	3169.00
<b>TO EXPENDITURE IN GENERAL FUND:</b>		Axis Bank (198141)	2784.00
Honorarium to Accountant	2600.00	SBI, Bagodar (5200)	1515.00
Honorarium to Field Staff	60000.00	Intt. From U.T.I	14499.12
Honorarium to Office Assistant	96000.00	UCO Bank	165.00
Honorarium to Coordinator	120000.00	Interest from JGB, Bagodar	1904.00
Office Substance Cost	23471.00	Interest from Sbi, Bagodar(A/c-	126.00
Travelling Expenses	3500.00		
Bank Commission & Other Charges	870.57	<b>On MIS With Axis Bank</b>	
FCRA Renewal Fee	500.00	Intt.From FDR (A/c-18627)	83801.00
Audit Fee	6900.00	Intt. from FDR(A/c-35049)	5002.00
	313841.57		
<b>TO Depreciation on Fixed Assets</b>	195261.00	Intt.From FDR(A/c-75822)	16395.00
		Intt. from FDR(A/c-48231)	82167.00
			211527.12
<b>TO Excess of Income Over Expenditure</b>	83963.55	<b>BY Intt. From JGB on FDR</b>	211020.00
trd. to Balance Sheet		Intt. From JGB on FDR	105256.00
			316276.00
	<u>1006975.12</u>		<u>1006975.12</u>

As per our report of even date.

For Dutta P. Kr. & Associates  
Chartered Accountants

( CA Prakash K. Dutta )

Partner

M. No. 407058

Firm Registration No.- 007744C

Place : Giridih (Jharkhand)

Dated : The 30th Day of Sept, 2016.

For BANWASI VIKAS ASHRAM

SECRETARY



**CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016.**

