

# **BANWASI VIKAS ASHRAM**

**AT**

**BAGODAR, GIRIDIH (JHARKHAND)**

**AUDIT REPORT**

**&**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021.**

**DUTTA P KUMAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**GIRIDIH\* DEOGHAR\* PATNA\* NEW DELHI\* RANCHI\* DEHRADUN**

**PHONE NO.    06532-227-345(O)  
                    06532-225-494(O)  
                    06532-227-015(R)  
                    094311-60287(M)  
                    094319-25541(M)**

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying financial statements of **Banwasi Vikas Ashram, Bagadar, Giridih (Jh)** which comprise the Consolidated Balance Sheet as at 31<sup>st</sup> March, 2021, and the Statement of Consolidated Income & Expenditure account and Consolidated Receipt & Payment Account 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:

- a) in the case of the Consolidated Balance Sheet, of the state of affairs of the project as at 31<sup>st</sup> March, 2021;

- b) in the case of the Consolidated Income and Expenditure Account, of the year ended on that date; and
- c) in the case of the Consolidated Receipt & Payment account for the period ended on that date.

1. As required, we report that:

- a) 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;
- b) 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;
- c) the Balance Sheet, Income & expenditure account, and receipt & payment account dealt with by this report are in agreement with the books of account.

**For Dutta P Kumar & Associates**

Chartered Accountants

FRN: 007744C



**(CA Prakash K. Dutta)**

Partner

Membership No. : 407058

Place: Giridih

Date: 4<sup>th</sup> Day of January, 2022.

UDIN: 22407058AAAAAL7714

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

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2021.**

<b>LIABILITIES</b>		<b>AMOUNT</b>	
<b>GENERAL FUND:</b>		<b>FIXED ASSETS:</b>	
As per last year	9328068.01	(Details are given in Separate Sheet)	1132750.61
Add: Excess of Income over Expenditure ttd. from I/E A/c	36378.63	<b>INVESTMENTS:</b>	
		9364446.64	2150000.00
		UTI Mutual Fund (b/f)	1009411.00
		F.D. with Axis Bank, Giridih	41539.00
		F.D. with SBI, Bagodar	1787937.00
		F.D. with JRGB, Bagodar	3281649.66
<b>CURRENT LIABILITIES:</b>			
<b>GENERAL FUND</b>			
Audit Fee Payable (2020-21)	5000.00	<b>LOANS &amp; ADVANCES</b>	
Office Rent Payable (b/f)	24000.00	Loan to Child Line India Foundation	154654.00
Audit Fee Payable (Child Line India)	3500.00	TDS (2020-21)	35544.00
		TDS (2019-20) (b/f)	774.00
<b>OTHERS</b>		Advance to Anil Hansda (b/f)	
O/s for Talab Nirman, Lakmarwa (b/f)	88755.00		
O/s for Ultrala Well, Garahi (b/f)	128503.00	<b>Cash in Hand</b>	
O/s for Ultrala Well, Sitakodar (b/f)	63458.00	Child Line India Foundation	891.00
Other Liability (b/f)	78802.60	PRAKALP	154.00
Loan from BVA Corpus Fund (Child Line)	154654.00	CWS Core Project	0.00
Bhagirathi Devi (Child Line)	24000.00	General Fund	14974.50
Anjum Ara (Child Line)	12000.00		
Kuldeep Rana (Child Line)	21000.00	<b>Cash at Bank:</b>	
Sagar Tiwari (Child Line)	9000.00	B.O.I., Atka C/A A/c No. 04 (CWS)	0.00
Vinay Kumar Pathak (Child Line)	33500.00		
Yashoda Devi (Child Line)	18000.00	<b>General Fund</b>	
		Axis Bank Giridih (A/C-198141)	64492.43
		Bank Of India, ATKA (A/C-4311)	2452.00
		Jharkhand Rajya Gramin Bank(A/C- 5484)	321433.96
		SBI, Bagodar (A/c No- 5200)	1651.19
		SBI, Bagodar (A/c No- 5288)	19749.66
		UCO Bank, Giridih (A/c No- 15756)	4039.00
		Bank Of India, ATKA (A/C- 04)	4522.23
	<b>10028619.24</b>		<b>10028619.24</b>

As per our report of even date.

**For Dutta P Kumar & Associates**  
Chartered Accountants

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

Firm Registration No. - 007744C

Place : Giridih (Jharkhand)

Dated : The 4th Day of January, 2022.

UDIN : 22407058AAAAAL7714

**For BANWASI VIKAS ASHRAM**

**SECRETARY**

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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.**

<b>EXPENDITURE</b>		<b>INCOME</b>	
<b>TO</b>	<b>AMOUNT</b>	<b>BY</b>	<b>AMOUNT</b>
<b>EXPENDITURE IN CHILD LINE INDIA FOUNDATION</b>			
Administration Cost	75000.00	BY GRANT-IN-AID :	
Client Related Exp.	74359.00	Grant Received (CWS CORE PROJECT)	250000.00
District Level Facilitation Cost	750001.00	BY	
Honorarium to Sda Center Head	90000.00	Grant Received from Child Line India Foundation	340951.00
Honorarium to Team Member	288000.00	BY GENERAL FUND :	
	602360.00	Member Fee	21000.00
		Donation	180000.00
		Local Contribution	2000.00
		Receipts from INGA Health Foundation	14950.00
		Interest received on IT Refund	371.00
		Dividend from UTI Mutual Fund	119286.47
		General Income	36.00
	259121.73		337623.47
<b>TO EXPENDITURE IN CWS CORE PROJECT</b>			
Administration Cost	11470.73		
Programme Personnel Cost	157000.00		
Audit Fee	3000.00		
Thematic Area And Programme	97651.00		
<b>TO EXPENDITURE IN GENERAL FUND</b>			
Office Substance Cost	41536.00	BY Interest Received	
Bank Charges	1055.37	Bank of India, Aika	79.00
Building Maintenance	94000.00	SBI, Bagodar (5200)	2711.00
Exps. Towards INGA Health Foundation	13826.00	UCO Bank	108.00
Vehicle Running & Maintenance	38700.00	JRGB, Bagodar	12128.00
Misc. Expenses	13560.00	SBI, Bagodar (A/c- 5238)	1979.00
Sundry Balance Adjusted	4.40	Axis Bank, Gid	3882.00
Honorarium to Staffs	187500.00		20987.00
Audit Fee	5000.00	BY Interest Accrued on Fixed Deposit	
	395181.77	Jharkhand Raja Gramin Bank	202506.66
		State Bank of India	157512.00
		State Bank of India	64237.00
	70675.00		424255.66
TO Depreciation on Fixed Assets			
TO Excess of Income over Expenditure Trd. to	36378.63		
Balance Sheet			
	<u>1373717.13</u>		<u>1373717.13</u>

As per our report of even date.

For Dutta P Kumar & Associates  
Chartered Accountants

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

Firm Registration No.- 007744C  
Place : Giridih (Jharkhand)  
Dated : The 4th Day of January, 2022  
UDIN : 22407058AAAAAL7714

For BANWASI VIKAS ASHRAM

SECRETARY



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

**CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021.**

RECEIPTS		PAYMENT	
TO	AMOUNT	BY	AMOUNT
<b>OPENING BALANCES</b>		<b>EXPENDITURE IN CHIL D LINE INDIA FOUNDATION</b>	
Cash In Hand		Administration Cost	71600.00
Child Line India Foundation		Audit Fee	3500.00
PRAKALP	770.00	Client Related Expenses	74359.00
CWS Core Project	3154.00	District Level Facilitation Cost	157000.00
General Fund	3421.00	Honorarium to Team Member	204000.00
	15350.50	Honorarium to Sub Center Head	95900.00
			484860.00
<b>Cash at Bank:</b>		<b>EXPENDITURE IN CWS CORE PROJECT</b>	
With B.O.I., Alka C/A A/c No. 04	15700.73	Administration Cost	11470.73
		Programme Purchase Cost	157000.00
<b>General Fund</b>		Thematic Area And Programme	97851.00
Axix Bank Giridih (A/C-198141)	65101.82	Audit Fee	3000.00
Bank Of India, ATKA (A/C-4311)	2550.00		269121.73
Jharkhand Rayjo Gramam Bank (A/C- 5484)	394376.76	<b>EXPENDITURE IN GENERAL FUND:</b>	
S B.I Bagodar (A/C-5200)	118582.73	Office Substance Cost	41536.00
UCO Bank, Giridih (A/C-5288)	17412.16	Bank Charges	1055.37
B.O.I., Alka C/A A/c No. 04	3931.00	Audit Fee paid	5000.00
	4969.50	Building Maintenance	94000.00
		Ecos. Towards NCA Health Foundation	13825.00
<b>TO GRANT-IN-AID:</b>		Vehicle Running & Maintenance	38700.00
Child Line India Foundation		Misc. Expenses	13560.00
Grant Received from Child Line India Foundation	340951.00	Sundry Balance Adjusted	4.40
		Honorarium to Staffs	187200.00
<b>CWS CORE PROJECT</b>		Purchase of Mobile	10500.00
	250000.00	Loan given to Laptop	25200.00
		TDS (F.Y. 2020-21)	144654.00
			9711.00
			585246.77
<b>TO GENERAL FUND:</b>		<b>CLOSING BALANCES:</b>	
Member Fee	21000.00	<b>Cash In Hand</b>	
Local Contribution	160000.00	Child Line India Foundation	891.00
Receipts from NCA Health Foundation	2000.00	PRAKALP	154.00
Interest received on IT Refund	14950.00	CWS Core Project	0.00
General income	371.00	General Fund	14974.50
Dividend received from UTI Mutual Fund	119286.47		
TDS Refund from Income Tax Department	37153.00		
		<b>Cash at Bank:</b>	
		With B.O.I., Alka C/A A/c No. 04 (CWS)	0.00
<b>TO CHIL D LINE INDIA FOUNDATION:</b>			
Loan received from BYA Corpus Fund	144654.00		
		<b>General Fund</b>	
<b>Interest Received</b>		Axix Bank Giridih (A/C- 198141)	64492.43
Bank of India, Alka	79.00	Bank Of India, ATKA (A/C- 4311)	2452.00
SBI, Bagodar (5200)	2711.00	Jharkhand Rayjo Gramam Bank (A/C- 5484)	321453.96
UCO Bank	108.00	S B.I Bagodar (A/C- 5200)	1651.19
JRCB, Bagodar	12128.00	S.B.I Bagodar (A/C- 5288)	19749.66
Axix Bank, Giridih (A/C- 198141)	3882.00	UCO Bank, Giridih (A/C- 15756)	4039.00
SBI, Bagodar (A/c-5288)	1979.00	B.O.I., Alka C/A A/c No. 04	4522.23
	20887.00		

**1773588.47**

**1773588.47**

As per our report of even date,  
For Dutt P Kumar & Associates  
Chartered Accountants

For BANWASI VIKAS ASHRAM

(CA Prakash K. Dutta)

SECRETARY

M. No-407058

U-5301

Firm Registration No. - 0077436  
Place : Giridh (Jharkhand)  
Dated : The 4th Day of January, 2022.  
UDIN : 22407058AAAAAAL7714

**BANWASI VIKAS ASHRAM**  
**BAGODAR, GIRIDIH - 826322**

**SCHEDULE OF FIXED ASSETS ATTACHED TO & FORMING PART OF BALANCE SHEET**

**AS ON 31ST MARCH, 2021.**

S. No.	PARTICULARS	BALANCE AS ON 01.04.2020	ADDITION	TOTAL	DEPRN.	W.D.V. AS ON 31.03.21
1	Motor Cycle (Rajdoot)	1084.16	-	1084.16	163.00	921.16
2	Motor Cycle (Boxer)	1187.55	-	1187.55	178.00	1009.55
3	Digital Camera	1435.78	-	1435.78	215.00	1220.78
4	Furniture	9516.14	-	9516.14	952.00	8564.14
5	Photocopier	5018.33	-	5018.33	753.00	4265.33
6	Computer Table	465.00	-	465.00	47.00	418.00
7	Chairs	7877.30	-	7877.30	788.00	7089.30
8	Book Shelf	6166.00	-	6166.00	617.00	5549.00
9	Almirah	1798.56	-	1798.56	180.00	1618.56
10	Air Conditioner	4655.17	-	4655.17	698.00	3957.17
11	Stabilizers	708.34	-	708.34	106.00	602.34
12	File Cabinet	4938.76	-	4938.76	494.00	4444.76
13	Table	2780.00	-	2780.00	278.00	2502.00
14	Television	3287.66	-	3287.66	493.00	2794.66
15	Washing Machine	3024.00	-	3024.00	454.00	2570.00
17	Refrigerator	3945.25	-	3945.25	592.00	3353.25
18	Iron Cots	10623.08	-	10623.08	1593.00	9030.08
19	Godrej (Almirah)	2235.31	-	2235.31	224.00	2011.31
20	Godrej (Table)	1899.55	-	1899.55	1709.55	1709.55
21	Godrej (Chair)	732.33	-	732.33	73.00	659.33
22	Godrej (P. Almirah)	2266.04	-	2266.04	227.00	2039.04
23	Mosquito Net	1337.22	-	1337.22	134.00	1203.22
24	Pillow with Cover	870.37	-	870.37	87.00	783.37
25	Bedsheet Single	810.61	-	810.61	81.00	729.61
26	Mattresses	16067.00	-	16067.00	1607.00	14460.00
27	Blanket	2168.72	-	2168.72	217.00	1951.72
28	Dar with Safeda	1479.32	-	1479.32	148.00	1331.32
29	Sewing Machine	1270.58	-	1270.58	1079.58	1079.58
30	Cooling Fan	404.28	-	404.28	61.00	343.28
31	Generator 5 KV	2585.79	-	2585.79	388.00	2197.79
32	Colour Television	1456.64	-	1456.64	218.00	1238.64
33	Bicycle (JRD TT)	5045.00	-	5045.00	757.00	4288.00
33	Digital Camera (JRD TT)	3390.00	-	3390.00	509.00	2881.00
34	Generator (JRD TT)	4853.00	-	4853.00	728.00	4125.00
35	Inverter & Battery (JRD TT)	4125.00	-	4125.00	619.00	3506.00
36	Motorcycle (JRD TT)	5874.00	-	5874.00	881.00	4993.00
37	Bedding (SSA DEOR)	7454.50	-	7454.50	745.00	6709.50
38	Ustensils (SSA DEOR)	2102.05	-	2102.05	315.00	1787.05
39	Bedding (SSA Giridin)	1250.47	-	1250.47	125.00	1125.47
40	Ustensils (SSA Giridin)	365.00	-	365.00	365.00	0.00
41	Motor Cycle (CBZ. General)	17442.00	-	17442.00	2616.00	14826.00
42	Vento Vibe D4 Car (General)	237604.00	-	237604.00	35641.00	201963.00
43	Building	719669.00	-	719669.00	-	719669.00
44	LCD Projector	15009.75	-	15009.75	2251.00	12758.75
45	Eupment (Child Line India)	7225.00	-	7225.00	665.00	6560.00
46	Honda Motorcycle (General)	23337.00	-	23337.00	3501.00	19836.00
47	Laptop (General)	5400.00	-	5400.00	7200.00	23400.00
48	Mobile Set (General)	3465.00	10500.00	13965.00	1310.00	12675.00
<b>TOTAL</b>		<b>1167725.61</b>	<b>35700.00</b>	<b>1203425.61</b>	<b>70675.00</b>	<b>1132750.61</b>



*Handwritten signature/initials in blue ink.*

# **BANWASI VIKAS ASHRAM**

## **BAGODAR, GIRIDIH**

### **NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES**

1. The Institution follows mercantile system of accounting and recognizes income & 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. Fixed Assets have not been revalued during the year and depreciation has been calculated on written down value method as provided in the Income Tax Act, 1961.
  3. 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 necessary.
  4. Contingent liability (if any) has not been provided in the accounts.
- 

**For Dutta P Kumar & Associates**  
Chartered Accountants  
FRN: 007744C



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

Membership No. : 407058

Place: Giridih

Date: 4<sup>th</sup> Day of January, 2022.