

BANWASI VIKAS ASHRAM

AT

GIRIDIH (JHARKHAND)

AUDIT REPORT

&

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2023.**

DUTTA P KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS

GIRIDIH* DEOGHAR* PATNA* NEW DELHI

PHONE NO. 06532-227-345(O)
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 094311-60287(M)
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INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of **Banwasi Vikas Ashram, Giridih (Jh)** which comprise the Consolidated Balance Sheet as at 31st March, 2023, 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 31st March, 2023;



- 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: 27th Day of September, 2023.

UDIN: 23407058BGSSWX8323

BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2023.

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND :</u>		<u>FIXED ASSETS :</u>	
As per last year	9475366.34	(Details are given in Separate Sheet)	1061426.61
Add: Excess of Income over	9999.22	<u>INVESTMENTS :</u>	
Expenditure trd. from I/E A/c	9485365.56	UTI Mutual Fund (b/f)	2150000.00
		F.D. with SBI, Bagodar	2005759.00
		F.D. with JRGB, Bagodar	3625827.66
<u>CURRENT LIABILITIES :</u>			
<u>GENERAL FUND</u>		<u>LOANS & ADVANCES</u>	
Audit Fee Payable (2022-23)	5000.00	Loan to Child Line India Foundation	92035.00
Audit Fee Payable (Child Line India)	3500.00	TDS (F.Y. 2022-23)	40556.00
		TDS (F.Y. 2019-20) (b/f)	35544.00
<u>OTHERS</u>		Advance to Anil Hansda (b/f)	774.00
O/s for Talab Nirman, Lakmarwa (b/f)	88755.00		
O/s for Uthala Well, Garahi (b/f)	128503.00	<u>Cash in Hand</u>	
O/s for Uthala Well, Sitakobar (b/f)	63458.00	78802.60 Child Line India Foundation	91.00
Other Liability (b/f)		92035.00 PRAKALP	154.00
Loan from BVA Corpus Fund (Child Line)		61000.00 General Fund	16338.50
Vinay Kumar Pathak (Child Line)	183000.00		
Honorarium Payable to Team Member	14400.00	<u>Child Line India Foundation</u>	
Office Rent Payable (Child Line)		SBI, Bagodar (A/c No.- 5288)	28749.00
		<u>General Fund</u>	
		Axis Bank Giridih (A/C-198141)	835227.95
		Bank Of India , ATKA (A/C-4311)	2596.00
		Jharkhand Rajya Gramin Bank(A/c- 5484)	61783.96
		SBI, Bagodar (A/c No.- 5200)	209292.09
		SBI, Bagodar (A/c No.- 5288)	2338.16
		UCO Bank, Giridih (A/c No.- 15756)	4304.00
		Bank Of India , ATKA (A/C- 04)	31022.23
	<u>10203819.16</u>		<u>10203819.16</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 27th Day of September, 2023.
UDIN : 23407058BGSSWX8323



For BANWASI VIKAS ASHRAM

SECRETARY



BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENDITURE IN CHILD LINE INDIA FOUNDATION		BY Grant Received from Child Line India Foundation	593000.00
Administration Cost	75000.00		
Client Related Exp	75000.00	BY GENERAL FUND :	
District Level Facilitation Cost	75000.00	Donation	110000.00
Honorarium to Sub Center Head	90000.00	Grant UNICEF by CIF for ECM Programme	25500.00
Honorarium to Team Member	288000.00	General Income	3.00
	603000.00	Dividend from UTI Mutual Fund	80237.42
		Interest received on IT Refund	5628.00
			221368.42
TO EXPENDITURE IN GENERAL FUND			
Honorarium to Staffs	362500.00	BY Interest Received	
Bank Charges	1286.20	Bank of India, Atka	72.00
Building Maintenance	70400.00	SBI, Bagodar (5200)	1086.00
Office Rent	12000.00	UCO Bank	110.00
ECM Programme Expenses	25500.00	JRGB, Bagodar	1943.00
General Expenses	2500.00	SBI, Bagodar (A/c- 5288)	2231.00
Vehicle Maintenance	18600.00	Axis Bank, Grd	11862.00
Audit Fee	5000.00		17304.00
	497786.20		
		BY Interest Accrued on Fixed Deposit	
TO Depreciation on Fixed Assets	55005.00	Jharkhand Rajya Gramin Bank	191810.00
		State Bank of India	107910.00
TO Excess of Income over Expenditure Trd. to Balance Sheet	9999.22	Axis Bank Ltd., Giridih	34398.00
			334118.00
	1165790.42		1165790.42

As per our report of even date.

For Dutta P Kumar & Associates
Chartered Accountants

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



For BANWASI VIKAS ASHRAM

SECRETARY



Firm Registration No. - 007744C
Place : Giridih (Jharkhand)
Dated : The 27th Day of September, 2023.
UDIN : 23407058BGSSWX8323

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023.

[illegible]

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 27th Day of September, 2023.

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For BANWASI VIKAS ASHRAM

SECRETARY



BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

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

AS ON 31ST MARCH, 2023.

S. No.	PARTICULARS	BALANCE AS ON 01.04.2022	ADDITION	TOTAL	DEPRN.	W.D.V. AS ON 31.03.23
1	Motor Cycle (Rajdoot)	783.16	-	783.16	117.00	666.16
2	Motor Cycle (Boxer)	858.55	-	858.55	129.00	729.55
3	Digital Camera	1037.78	-	1037.78	156.00	881.78
4	Furniture	7708.14	-	7708.14	771.00	6937.14
5	Photocopier	3625.33	-	3625.33	544.00	3081.33
6	Computer Table	376.00	-	376.00	38.00	338.00
7	Chairs	6380.30	-	6380.30	638.00	5742.30
8	Book Shelf	4994.00	-	4994.00	499.00	4495.00
9	Almirah	1456.56	-	1456.56	146.00	1310.56
10	Air Conditioner	3363.17	-	3363.17	504.00	2859.17
11	Stabilizers	512.34	-	512.34	77.00	435.34
12	File Cabinet	4000.76	-	4000.76	400.00	3600.76
13	Table	2252.00	-	2252.00	225.00	2027.00
14	Television	2375.66	-	2375.66	356.00	2019.66
15	Washing Machine	2184.00	-	2184.00	328.00	1856.00
17	Refrigerator	2850.25	-	2850.25	428.00	2422.25
18	Iron Cots	7675.08	-	7675.08	1151.00	6524.08
19	Godrej (Almirah)	1810.31	-	1810.31	181.00	1629.31
20	Godrej (Table)	1538.55	-	1538.55	154.00	1384.55
21	Godrej (Chair)	593.33	-	593.33	59.00	534.33
22	Godrej (P. Almirah)	1835.04	-	1835.04	184.00	1651.04
23	Mosquito Net	1083.22	-	1083.22	108.00	975.22
24	Pillow with Cover	705.37	-	705.37	71.00	634.37
25	Bedsheet Single	656.61	-	656.61	66.00	590.61
26	Mattresses	13014.00	-	13014.00	1301.00	11713.00
27	Blanket	1756.72	-	1756.72	176.00	1580.72
28	Dari with Safeda	1198.32	-	1198.32	120.00	1078.32
29	Sewing Machine	917.58	-	917.58	138.00	779.58
30	Cooling Fan	292.28	-	292.28	44.00	248.28
31	Generator 5 KV	1867.79	-	1867.79	280.00	1587.79
32	Colour Television	1052.64	-	1052.64	158.00	894.64
33	Bicycle (JRDTT)	3645.00	-	3645.00	547.00	3098.00
33	Digital Camera (JRDTT)	2449.00	-	2449.00	367.00	2082.00
34	Generator (JRDTT)	3506.00	-	3506.00	526.00	2980.00
35	Invertor & Battery (JRDTT)	2980.00	-	2980.00	447.00	2533.00
36	Motorcycle (JRDTT)	4244.00	-	4244.00	637.00	3607.00
37	Bedding (SSA DEORI)	6038.50	-	6038.50	604.00	5434.50
38	Utensils (SSA DEORI)	1519.05	-	1519.05	228.00	1291.05
39	Bedding (SSA Giridih)	1012.47	-	1012.47	101.00	911.47
41	Motor Cycle (CBZ, General)	12602.00	-	12602.00	1890.00	10712.00
42	Verito Vibe D4 Car (General)	171669.00	-	171669.00	25750.00	145919.00
43	Building	753671.00	-	753671.00	-	753671.00
44	LCD Projector	10844.75	-	10844.75	1627.00	9217.75
45	Euipment (Child Line India)	5576.00	-	5576.00	836.00	4740.00
46	Honda Motorcycle (General)	16861.00	-	16861.00	2529.00	14332.00
47	Laptop (General)	14040.00	-	14040.00	5616.00	8424.00
48	Mobile Set (General)	25019.00	-	25019.00	3753.00	21266.00
TOTAL		1116431.61	-	1116431.61	55005.00	1061426.61



BANWASI VIKAS ASHRAM

GIRIDIH, JHARKHAND

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

(CA Prakash K. Dutta)
Partner

Membership No. : 407058

Place: Giridih
Date: 27th Day of September, 2023.