

BANWASI VIKAS ASHRAM

AT

BAGODAR, GIRIDIH (JHARKHAND)

AUDIT REPORT

&

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2022.**

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, Bagodar, Giridih (Jh)** which comprise the Consolidated Balance Sheet as at 31st March, 2022, 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, 2022;



- 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: 28th Day of September, 2022.

UDIN: 22407058AWUYOS4534

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



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number -580759540300922

We have examined the balance sheet of **BANWASI VIKAS ASHRAM AAATB8344E** [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. 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 abovenamed Trust 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 the comments given below: --

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-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	PRAKASH KUMAR DUTTA
Membership Number	407058
Firm Registration Number	007744C
Date of Audit Report	28-Sep-2022
Place	49.37.70.159
Date	30-Sep-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- | | |
|--|-------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year | ₹ 11,04,623 |
| 2. Whether the Trust 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. | No, - |
| 3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. | ₹ 0 |
| 4. Amount of income eligible for exemption under section 11(1)(c) (Give details) | No |



Sl. No.	Details	Amount
	No Records Added	

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) ₹ 0
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 No, -
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 Not Applicable, -
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-
- (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 No, -
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or No, -
- (c) has not been utilised 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 No, -

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 was lent, or continues to be lent, in the previous year to any person referred 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 No

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Trust 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 No



Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

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
- Yes

Sl. No.	Detail	Amount
1	Suresh Kumar Shakti	₹ 3,00,000
2	Vinay Kumar Pathak	₹ 90,000
3	Bhagirathi Devi	₹ 48,000

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any
- No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid
- No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received
- No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust 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
- No



diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details
- No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS 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 of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)

0

Total (Income from the investment)

0

Place

49.37.70.159

Date

30-Sep-2022

Acknowledgement Number - 580759540300922

This form has been digitally signed by **PRAKASH KUMAR DUTTA** having PAN **ADLPK8469K** from IP Address **49.37.70.159** on **30-Sep-2022 12:06:23 PM**
Dsc SI No and issuer **22029148CN=eMudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority**



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

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2022.

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND :</u>		<u>FIXED ASSETS :</u>	
As per last year	9364446.64	(Details are given in Separate Sheet)	1116431.61
Add: Excess of Income over Expenditure trd. from I/E A/c	110919.70	<u>INVESTMENTS :</u>	
	9475366.34	UTI Mutual Fund (b/f)	2150000.00
		F.D. with Axis Bank, Giridih	1064053.00
		F.D. with SBI, Bagodar	1908640.00
		F.D. with JRGB, Bagodar	3453198.66
<u>CURRENT LIABILITIES :</u>		<u>LOANS & ADVANCES</u>	
<u>GENERAL FUND</u>		5000.00 Loan to Child Line India Foundation	137335.00
Audit Fee Payable (2021-22)	24000.00	TDS (F.Y. 2021-22)	49582.00
Office Rent Payable (b/f)	3500.00	TDS (F.Y. 2020-21) (b/f)	41539.00
		TDS (F.Y. 2019-20) (b/f)	35544.00
		Advance to Anil Hansda (b/f)	774.00
Audit Fee Payable (Child Line India)	88755.00	<u>Cash in Hand</u>	
<u>OTHERS</u>	128503.00	Child Line India Foundation	291.00
O/s for Talab Nirman, Lakmarwa (b/f)	63458.00	PRAKALP	154.00
O/s for Uthala Well, Garahi (b/f)	78802.60	General Fund	17538.50
O/s for Uthala Well, Sitakobar (b/f)	137335.00		
Other Liability (b/f)	28000.00		
Loan from BVA Corpus Fund (Child Line)	135000.00		
Vinay Kumar Pathak (Child Line)	14400.00	Child Line India Foundation	
Honorarium Payable to Team Member		SBI, Bagodar (A/c No. - 5288)	849.00
Office Rent Payable (Child Line)			
		General Fund	
		Axis Bank Giridih (A/C-198141)	12688.14
		Bank Of India , ATKA (A/C-4311)	2524.00
		Jharkhand Rajya Gramin Bank(A/c- 5484)	141447.16
		SBI, Bagodar (A/c No. - 5200)	11174.98
		SBI, Bagodar (A/c No. - 5288)	1139.66
		UCO Bank, Giridih (A/c No. - 15756)	4194.00
		Bank Of India , ATKA (A/C- 04)	31022.23
	10180119.94		10180119.94

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 28th Day of September, 2022.

UDIN : 22407058AWUYOS4534

For BANWASI VIKAS ASHRAM

SECRETARY



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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
TO EXPENDITURE IN CHILD LINE INDIA FOUNDATION		BY Grant Received from Child Line India Foundation	567882.00
Administration Cost	75000.00		
Client Related Exp	75000.00	BY GENERAL FUND:	
District Level Facilitation Cost	75038.00	Member Fee	21000.00
Honorarium to Sub Center Head	90000.00	Donation (BOG Receipts)	3300.00
Honorarium to Team Member	288000.00	Donation	60000.00
	603038.00	Receipts from INGA Health Foundation	23950.00
		Dividend from UTI Mutual Fund	125892.40
		General Income	27100.00
			261242.40
TO EXPENDITURE IN GENERAL FUND			
Website Renewal Fee	3000.00	BY Interest Received	
Bank Charges	1550.70	Bank of India, Aika	72.00
Building Maintenance	106315.00	SBI, Bagodar (5200)	938.00
Honorarium to Staffs	320000.00	UCO Bank	155.00
Audit Fee	5000.00	JRGB, Bagodar	5401.00
	435865.70	SBI, Bagodar (A/c- 5285)	2692.00
TO Depreciation on Fixed Assets	65721.00	Axis Bank, Grd	1620.00
			11178.00
TO Excess of Income over Expenditure Trd. to Balance Sheet	110919.70	BY Interest Accrued on Fixed Deposit	
		Jharkhand Rajya Gramin Bank	190610.00
		State Bank of India	134116.00
		State Bank of India	60714.00
			385440.00
	1215542.40		1215542.40

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 28th Day of September, 2022.

UDIN : 22407058AWUYOS4534

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022.

1281781.37

4281781.37



SECRETARY



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

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

AS ON 31ST MARCH, 2022.

S. No.	PARTICULARS	BALANCE AS ON 01.04.2021	ADDITION	TOTAL	DEPRN.	W.D.V. AS ON 31.03.22
1	Motor Cycle (Rajdoot)					
2	Motor Cycle (Boxer)	921.16	-	921.16	138.00	783.16
3	Digital Camera	1009.55	-	1009.55	151.00	858.55
4	Furniture	1220.78	-	1220.78	183.00	1037.78
5	Photocopier	8584.14	-	8584.14	856.00	7708.14
6	Computer Table	4265.33	-	4265.33	640.00	3625.33
7	Chairs	418.00	-	418.00	42.00	376.00
8	Book Shelf	7089.30	-	7089.30	709.00	6380.30
9	Almirah	5549.00	-	5549.00	555.00	4994.00
10	Air Conditioner	1818.56	-	1818.56	162.00	1456.56
11	Stabilizers	3957.17	-	3957.17	594.00	3363.17
12	File Cabinet	602.34	-	602.34	90.00	512.34
13	Table	4444.76	-	4444.76	444.00	4000.76
14	Television	2502.00	-	2502.00	250.00	2252.00
15	Washing Machine	2794.66	-	2794.66	419.00	2375.66
17	Refrigerator	2570.00	-	2570.00	386.00	2184.00
		3353.25	-	3353.25	503.00	2850.25
18	Iron Cots					
19	Godrej (Almirah)	9030.08	-	9030.08	1355.00	7675.08
20	Godrej (Table)	2011.31	-	2011.31	201.00	1810.31
21	Godrej (Chair)	1709.55	-	1709.55	171.00	1538.55
22	Godrej (P. Almirah)	659.33	-	659.33	66.00	593.33
23	Mosquito Net	2039.04	-	2039.04	204.00	1835.04
24	Pillow with Cover	1203.22	-	1203.22	120.00	1083.22
25	Bedsheet Single	783.37	-	783.37	78.00	705.37
26	Mattresses	729.61	-	729.61	73.00	656.61
27	Blanket	14460.00	-	14460.00	1446.00	13014.00
28	Dari with Safeda	1951.72	-	1951.72	195.00	1756.72
29	Sewing Machine	1331.32	-	1331.32	133.00	1198.32
30	Cooling Fan	1079.58	-	1079.58	162.00	917.58
31	Generator 5 KV	343.28	-	343.28	51.00	292.28
32	Colour Television	2197.79	-	2197.79	330.00	1867.79
		1238.64	-	1238.64	186.00	1052.64
33	Bicycle (JRDTT)	4288.00	-	4288.00	643.00	3645.00
33	Digital Camera (JRDTT)	2881.00	-	2881.00	432.00	2449.00
34	Generator (JRDTT)	4125.00	-	4125.00	619.00	3506.00
35	Invertor & Battery (JRDTT)	3506.00	-	3506.00	526.00	2980.00
36	Motorcycle (JRDTT)	4993.00	-	4993.00	749.00	4244.00
37	Bedding (SSA DEORI)	6709.50	-	6709.50	671.00	6038.50
38	Utensils (SSA DEORI)	1787.05	-	1787.05	268.00	1519.05
39	Bedding (SSA Giridih)	1125.47	-	1125.47	113.00	1012.47
41	Motor Cycle (CBZ, General)	14826.00	-	14826.00	2224.00	12602.00
42	Verito Vibe D4 Car (General)	201963.00	-	201963.00	30294.00	171669.00
43	Building	719669.00	34002.00	753671.00	-	753671.00
44	LCD Projector	12758.75	-	12758.75	1914.00	10844.75
45	Euipment (Child Line India)	6560.00	-	6560.00	984.00	5576.00
46	Honda Motorcycle (General)	19836.00	-	19836.00	2975.00	16861.00
47	Laptop (General)	23400.00	-	23400.00	9360.00	14040.00
48	Mobile Set (General)	12675.00	15400.00	28075.00	3056.00	25019.00
TOTAL		1132750.61	49402.00	1182152.61	65721.00	1116431.61



BANWASI VIKAS ASHRAM

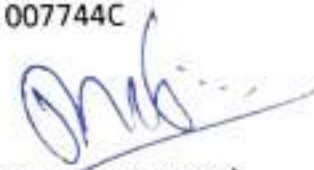
BAGODAR, GIRIDIH

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: 28th Day of September, 2022.

