

BANWASI VIKAS ASHRAM

AT

BAGODAR, GIRIDIH (JHARKHAND)

AUDIT REPORT

&

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2020.**

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, 2020, 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, 2020;



- 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



(GA Prakash K. Dutta)

Partner

Membership No. : 407058

Place: Giridih

Date: 14th Day of January, 2021.

UDIN: 21407058AAAAFL8548

BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2020.

| LIABILITIES | | ASSETS | |
|---|------------|---------------------------------------|------------|
| | AMOUNT | | AMOUNT |
| GENERAL FUND: | | FIXED ASSETS: | |
| As per last year | | (Details are given in Separate Sheet) | |
| Add Expenses of Income over Expenditure t/d from I/E A/c | 615016.21 | INVESTMENTS: | |
| | | UTI Mutual Fund (b/f) | 2150000.00 |
| | 9328068.01 | | |
| CURRENT LIABILITIES: | | LOANS & ADVANCES | |
| GENERAL FUND | | Loan to Child Line India Foundation | 10000.00 |
| Audit Fee Payable (2019-20) | 5000.00 | TDS (2019-20) | 35544.00 |
| Office Rent Payable | 24000.00 | TDS (2018-19) (b/f) | 37153.00 |
| Audit Fee Payable (Child Line India) | 3500.00 | Advance to Anil Hansda (b/f) | 774.00 |
| | | | |
| OTHERS | | Cash in Hand | |
| O/s for Traib Nirman, Laksharwa (b/f) | 88755.00 | Child Line India Foundation | 770.00 |
| O/s for Uthala Well, Gerahi (b/f) | 128503.00 | PRAKALP | 154.00 |
| O/s for Uthala Well, Sialkhorai (b/f) | 63458.00 | CWS Core Project | 3421.00 |
| Other Liability (b/f) | 78802.60 | General Fund | 15350.50 |
| Loan from BVA Corpus Fund (Child Line) | 10000.00 | | |
| | | Cash at Bank. | |
| | | B.O.I., Alka C/A A/c No. 04 (CWS) | 15700.73 |
| | | | |
| General Fund | | | |
| Axis Bank Girdih (A/C-198141) | 65101.62 | | |
| Bank Of India, ATKA (A/C-4311) | 2650.00 | | |
| Jharkhand Gramin Bank (A/C-5484) | 394375.75 | | |
| SBI Bagodar (A/c No.- 5200) | 118562.73 | | |
| SBI Bagodar (A/c No.- 5288) | 17412.16 | | |
| UCO Bank, Girdih (A/c No.- 15756) | 3931.00 | | |
| Bank Of India, ATKA (A/C-04) | 4969.50 | | |
| F.D. with Axis Bank, Girdih | 960000.00 | | |
| F.D. with SBI, Bagodar | 1642239.00 | | |
| F.D. with JRGB, Bagodar | 3094331.00 | | |

As per our report of even date

FOR BANWASI VIKAS ASHRAM

For Dutta P Kumar & Associates
Chartered Accountants


 Giridih
 815301
 Chartered Accountants
 Dutt P. Kumar & Associates
 (CA Prakash K. Dutt)
 Partner
 Tel. No. 407058

SECRETARY

Firm Registration No - 00/140
Place : Girdin (Jharkhand)
Dated : The 14th Day of January, 2021
UDIN : 21407058AAAAFL8548

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

| CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020. | | | |
|---|-------------------|--|-------------------|
| EXPENDITURE | | INCOME | |
| TO EXPENDITURE IN CHILD LINE INDIA FOUNDATION | AMOUNT | BY GRANT-IN-AID : | AMOUNT |
| Administration Cost | 71500.00 | Grant Received (CWS CORE PROJECT) | 500000.00 |
| Audit Fee | 3500.00 | | |
| Client Related Exp. | 70094.00 | By Grant Received from Child Line India Foundation | 904494.00 |
| District Level Facilitation Cost | 74680.00 | | |
| Honorarium to Sub Center Head | 90000.00 | By Grant Received from ASHA (GNB Project) | 25165.00 |
| Honorarium to Team Member | 288000.00 | | |
| | 597774.00 | BY GENERAL FUND : | |
| TO EXPENDITURE IN CWS CORE PROJECT | | Member Fee | 7000.00 |
| Administration Cost | 29791.26 | Donation | 2000.00 |
| Programme Personnel Cost | 264000.00 | Interest received on IT Refund | 4319.00 |
| Audit Fee | 3000.00 | LCD Rent | 9998.00 |
| Thematic Area And Programme | 184874.00 | General Income | 156.00 |
| | 481665.26 | | 23473.00 |
| TO EXPENDITURE IN ASHA (GNB PROJECT) | | BY Interest Received | |
| District Level Advocacy Campaign on Child Marriage | 25165.00 | Bank of India, Aika | 86.00 |
| | | SBI, Bagodar (5200) | 2904.00 |
| TO EXPENDITURE IN GENERAL FUND | | UCO Bank | 134.00 |
| Office Substance Cost | 6214.00 | JRCB, Bagodar | 13798.00 |
| Bank Charges | 436.80 | SBI, Bagodar (A/c- 5288) | 4592.00 |
| Building Maintenance | 44463.00 | Axis Bank, Gnd | 13003.00 |
| Vehicle Maintenance | 10087.00 | UTI Mutual Fund | 148923.77 |
| Office Rent | 60000.00 | Intl. From Axis Equity Hybrid Fund | 64082.66 |
| Office Furniture | 0.36 | | 245553.43 |
| Sundry Balance Adjusted | 1645.00 | | |
| Travelling & Conveyance | 5000.00 | BY Interest Accrued on Fixed Deposit | |
| Audit Fee | | Jharkhand Rajya Gramin Bank | 79196.00 |
| | | State Bank of India | 145312.00 |
| TO Depreciation on Fixed Assets | 75725.00 | | 224508.00 |
| TO Excess of Income over Expenditure Trd. to | 615016.21 | | |
| Balance Sheet | | | |
| | 1923213.43 | | 1923213.43 |

As per our report of even date
For Dina P Kumar & Associates
Chartered Accountants
(CA Prakash K. Dutta)
Partner
M.No. 407058
GIRIDIH
815301
SUNAMANT ACCOUNTANTS

For BANWASI VIKAS ASHRAM
SECRETARY

Firm Registration No.- 0077744C
Place: Giridi (Jharkhand)
Dated: The 14th Day of January, 2021
UDIN : 21407058AAAAFL5548

BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

| CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020 | | |
|---|--------|---------|
| RECEIPTS | AMOUNT | PAYMENT |

[illegible]

As per our report of even date

For Dutta P Kumar & Associates
Chartered Accountants

FOR BANWASI VIKAS ASHRAM

013071

SECRETARY

44C No. 407058

44C No. 407058

Firm Registration No.- 00774C
Place : Giridih (Jharkhand)

Dated : The 14th Day of January, 2021.

UDIN : 21407058AAAAFL8548

BANWASI VIKAS ASHRAM
BAGODAR, GIRIDIH - 825322

SCHEDULE OF FIXED ASSETS ATTACHED TO & FORMING PART OF BALANCE SHEET
AS ON 31ST MARCH, 2020.

| S. No. | PARTICULARS | BALANCE AS ON 01.04.2019 | ADDITION | TOTAL | DEPRN. | W.D.V. AS ON 31.03.20 |
|--------------|------------------------------|-----------------------------|----------------|-------------------|-----------------|--------------------------|
| 1 | Motor Cycle (Railfoot) | 1275.16 | - | 1275.16 | 191.00 | 1084.16 |
| 2 | Motor Cycle (Boxer) | 1397.55 | - | 1397.55 | 210.00 | 1187.55 |
| 3 | Digital Camera | 1688.78 | - | 1688.78 | 253.00 | 1435.78 |
| 4 | Furniture | 10573.14 | - | 10573.14 | 9516.14 | 9516.14 |
| 5 | Photocopier | 5903.33 | - | 5903.33 | 885.00 | 5018.33 |
| 6 | Computer Table | 517.00 | - | 517.00 | 52.00 | 465.00 |
| 7 | Chairs | 8752.30 | - | 8752.30 | 875.00 | 7877.30 |
| 8 | Book Shelf | 6851.00 | - | 6851.00 | 6166.00 | 6166.00 |
| 9 | Almirah | 1998.56 | - | 1998.56 | 200.00 | 1798.56 |
| 10 | Air Condition | 5476.17 | - | 5476.17 | 821.00 | 4655.17 |
| 11 | Stabilizers | 833.34 | - | 833.34 | 125.00 | 708.34 |
| 12 | File Cabinet | 5487.76 | - | 5487.76 | 549.00 | 4938.76 |
| 13 | Table | 3089.00 | - | 3089.00 | 309.00 | 2780.00 |
| 14 | Television | 3867.66 | - | 3867.66 | 580.00 | 3287.66 |
| 15 | Washing Machine | 3558.00 | - | 3558.00 | 534.00 | 3024.00 |
| 17 | Refrigerator | 4641.25 | - | 4641.25 | 696.00 | 3945.25 |
| 18 | Iron Cots | 12498.08 | - | 12498.08 | 1875.00 | 10623.08 |
| 19 | Godrej (Almirah) | 2483.31 | - | 2483.31 | 248.00 | 2235.31 |
| 20 | Godrej (Table) | 2110.55 | - | 2110.55 | 211.00 | 1899.55 |
| 21 | Godrej (Chair) | 813.33 | - | 813.33 | 81.00 | 732.33 |
| 22 | Godrej (P. Almirah) | 2518.04 | - | 2518.04 | 252.00 | 2266.04 |
| 23 | Mosquito Net | 1486.22 | - | 1486.22 | 149.00 | 1337.22 |
| 24 | Pillow with Cover | 967.37 | - | 967.37 | 97.00 | 870.37 |
| 25 | Bedsheet Single | 900.61 | - | 900.61 | 90.00 | 810.61 |
| 26 | Mattresses | 17852.00 | - | 17852.00 | 1785.00 | 16067.00 |
| 27 | Blanket | 2409.72 | - | 2409.72 | 241.00 | 2168.72 |
| 28 | Dart with Safeda | 1643.32 | - | 1643.32 | 164.00 | 1479.32 |
| 29 | Sewing Machine | 1494.58 | - | 1494.58 | 224.00 | 1270.58 |
| 30 | Cooling Fan | 475.28 | - | 475.28 | 71.00 | 404.28 |
| 31 | Generator 5 KV | 3041.79 | - | 3041.79 | 456.00 | 2585.79 |
| 32 | Colour Television | 1713.64 | - | 1713.64 | 257.00 | 1456.64 |
| 33 | Bicycle (JRD TT) | 5935.00 | - | 5935.00 | 890.00 | 5045.00 |
| 33 | Digital Camera (JRD TT) | 3988.00 | - | 3988.00 | 598.00 | 3390.00 |
| 34 | Generator (JRD TT) | 5709.00 | - | 5709.00 | 856.00 | 4853.00 |
| 35 | Inventor & Battery (JRD TT) | 4853.00 | - | 4853.00 | 728.00 | 4125.00 |
| 36 | Motorcycle (JRD TT) | 6911.00 | - | 6911.00 | 1037.00 | 5874.00 |
| 37 | Bedding (SSA DEORI) | 8282.50 | - | 8282.50 | 828.00 | 7454.50 |
| 38 | Ustensils (SSA DEORI) | 2473.05 | - | 2473.05 | 371.00 | 2102.05 |
| 39 | Bedding (SSA Giridih) | 1389.47 | - | 1389.47 | 139.00 | 1250.47 |
| 40 | Ustensils (SSA Giridih) | 430.00 | - | 430.00 | 65.00 | 365.00 |
| 41 | Motor Cycle (CBZ, General) | 20520.00 | - | 20520.00 | 3078.00 | 17442.00 |
| 42 | Verto Vibe D4 Car (General) | 279534.00 | - | 279534.00 | 41930.00 | 237604.00 |
| 43 | Building | 719669.00 | - | 719669.00 | - | 719669.00 |
| 44 | LCD Projector | 17658.75 | - | 17658.75 | 2649.00 | 15009.75 |
| 45 | Equipment (Child Line India) | 7225.00 | - | 7225.00 | - | 7225.00 |
| 46 | Honda Motorcycle (General) | 27455.00 | - | 27455.00 | 4118.00 | 23337.00 |
| 47 | Laptop (General) | 9000.00 | - | 9000.00 | 3600.00 | 5400.00 |
| 48 | Mobile Set (General) | 4100.00 | - | 4100.00 | 615.00 | 3485.00 |
| TOTAL | | 1239350.61 | 4100.00 | 1243450.61 | 75725.00 | 1167725.61 |



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: 14th Day of January, 2021.