

# **BANWASI VIKAS ASHRAM**

**AT**

**BAGODAR, GIRIDIH (JHARKHAND)**

**AUDIT REPORT**

**&**

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2018.**

**DUTTA P. Kr. & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**GIRIDIH**

**\* DEOGHAR**

**\* PATNA**

**\* NEW DELHI**

**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** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2018, 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:

- a) in the case of the Balance Sheet, of the state of affairs of the project as at 31<sup>st</sup> March, 2018;



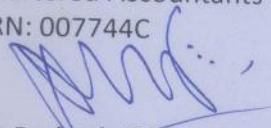
- b) in the case of the Income and Expenditure Account, of the year ended on that date; and
- c) in the case of the receipt & payment account for the period ended on that date.

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: 14<sup>th</sup> Day of August, 2018.



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

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2018.**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>GENERAL FUND :</b>		<b>FIXED ASSETS :</b>	
As per last year	7432167.02	(Details are given in Separate Sheet)	1197825.71
Add: Excess of Income over Expenditure trd. from I/E A/c	471631.17	<b>INVESTMENTS :</b>	
	7903798.19	UTI Mutual Fund	150000.00
<b>CURRENT LIABILITIES :</b>		<b>LOANS &amp; ADVANCES</b>	
<b>GENERAL FUND</b>		Loan to Child Line India Foundation	251380.00
Audit Fee Payable	4720.00	Loan to NCW	52171.00
Audit Fee Payable (CWS)	1500.00	TDS (2016-17)	46847.00
Audit Fee Payable (NCW)	2079.00	TDS (2017-18)	61701.00
Audit Fee Payable (Child Line India)	1500.00	Advance to Anil Hansda (b/f)	774.00
<b>OTHERS</b>		<b>Cash in Hand</b>	
O/s for Talab Nirman, Lakmarwa (b/f)	88755.00	Child Line India Foundation	298.00
O/s for Uthala Well, Garahi (b/f)	128503.00	PRAKALP	154.00
O/s for Uthala Well, Sitakobar (b/f)	63458.00	CWS Core Project	61.00
Other Liability	78802.60	General Fund	14531.00
Loan from BVA Corpus Fund (Child Line)	251380.00	<b>Cash at Bank :</b>	
Hon. Payable to Team Member (Child Line)	228000.00	With B.O.I., Atka C/A A/c No. 04	1519.50
Hon. Payable to Sub Center Head (Child Line)	90000.00	<b>General Fund</b>	
Loan from Pushpa Shakti (Child Line India)	15000.00	Axis Bank Giridih(A/C-198141)	250136.96
Loan from BVA Corpus Fund (NCW)	52171.00	Bank Of India , ATKA(A/C-4311)	2380.00
Loan from Pushpa Shakti (NCW)	1500.00	Jharkhand Gramin Bank(A/C- 5484)	44333.56
		S.B.I. Bagodar( A/C-5200)	31543.40
		S.B.I. Bagodar( A/C-5288)	23007.66
		UCO Bank, Giridih(A/C-15756)	3558.00
		FDR with Axis Bank, Giridih	2300000.00
		F.D. with SBI, Bagodar	1390809.00
		F.D. With JGB, Bagodar	3088136.00
	<b>8911166.79</b>		<b>8911166.79</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 14th Day of August, 2018.

For BANWASI VIKAS ASHRAM



SECRETARY



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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018.**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>TO EXPENDITURE IN CHILD LINE INDIA FOUNDATION</b>		<b>BY GRANT-IN-AID :</b>	
Administration Cost	74973.00	CWS CORE PROJECT	449617.00
Client Related Exp.	40835.00		
District Level Facilitation Cost	74996.00	<b>BY Grant Received from Child Line India Foundation</b>	602399.00
Honorarium to Sub Center Head	90000.00		
Honorarium to Team Member	288000.00	<b>BY Grant Received from National Commission for Women</b>	55750.00
	568804.00		
<b>TO EXPENDITURE IN CWS CORE PROJECT</b>		<b>BY GENERAL FUND :</b>	
Administration Cost	61008.00	Member Fee	7000.00
Programme Personnel Cost	211484.00	Donation	25000.00
Audit Fee	2500.00	General Income	580.00
Thimatic Area And Programme	174928.00	Grant from ASHA, Ranchi	16580.00
	449920.00		49160.00
<b>TO EXPENDITURE IN NCW PROJECT</b>		<b>BY Interest Received</b>	
Seminar on Child Marriage	109421.00	Bank of India, Atka	458.00
Audit Fee	2079.00	SBI, Bagodar (5200)	6048.00
	111500.00	UCO Bank	134.00
<b>TO EXPENDITURE IN GENERAL FUND:</b>		Interest from JGB, Bagodar	1605.00
Office Substance Cost	15700.00	Interest from SBI, Bagodar(A/c-5288)	2826.00
Honorarium to Accountant	60000.00	U.T.I. Mutual Fund	19771.52
Bank Commission & Other Charges	3351.85		
Expenses on ASHA Project	16580.00	<b>On MIS With Axis Bank</b>	
Audit Fee	4720.00	Intt.From FDR (A/c-181627)	57797.00
	100351.85	Intt.From FDR (A/c-198141)	5038.00
<b>TO Depreciation on Fixed Assets</b>	98753.50	Intt. from FDR(A/c-35049)	6301.00
		Intt.From FDR(A/c-75822)	18052.00
<b>TO Excess of Income over Expenditure Trd. to Balance Sheet</b>	471631.17	Intt. from FDR(A/c-48231)	60405.00
		TDS deducted on Interest	15913.00
			194348.52
		<b>BY Interest Accrued on Fixed Deposit</b>	
		Jharkhand Gramin Bank	326013.00
		State Bank of India	123673.00
			449686.00
	<b>1800960.52</b>		<b>1800960.52</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 14th Day of August, 2018.



For BANWASI VIKAS ASHRAM

SECRETARY





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

**CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018.**

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
TO	<b>OPENING BALANCES</b>		BY	<b>EXPENDITURE IN CHILD LINE INDIA FOUNDATION</b>	
	<u>Cash in Hand</u>			Administration Cost	73473.00
	Child Line India Foundation	2222.00		Client Related Expenses	40835.00
	PRAKALP	154.00		District Level Facilitation Cost	74996.00
	CWS Core Project	212.00		Honorarium to Team Member	330000.00
	General Fund	32811.00		Loan Refunded to BVA	304279.00
				Honorarium to Sub Center Head	35000.00
	<u>Cash at Bank :</u>				858583.00
	With B.O.I., Atka C/A A/c No. 04	1671.50	BY	<b>EXPENDITURE IN CWS CORE PROJECT</b>	
				Administration Cost	61008.00
	<u>General Fund</u>			Programme Personnel Cost	211484.00
	Axis Bank Giridih(A/C-198141)	49576.81		Thimatic Area And Programme	174928.00
	Bank Of India , ATKA(A/C-4311)	22217.00		<u>Audit Fee</u>	2500.00
	Jharkhand Gramin Bank	42728.56			449920.00
	S.B.I. Bagodar( A/C-5200)	211423.88	BY	<b>EXPENDITURE IN NATIONAL COMMISSION FOR WOMEN</b>	
	S.B.I. Bagodar( A/C-5288)	8061.66		Seminar on Child Marriage	109421.00
	UCO Bank, Giridih(A/C-15756)	3530.00			
	FDR with Axis Bank, Giridih	2200000.00	BY	<b>EXPENDITURE IN GENERAL FUND:</b>	
	F.D. with SBI, Bagodar	1176914.00		Office Substance Cost	15700.00
	F.D. With JGB, Bagodar	2651687.00		Bank Charges	3351.85
				Audit Fee	7670.00
				Honorarium to Accountant	60000.00
				Purchase of Honda Motorcycle	38000.00
				<u>Expenditure in Girls not Brides (ASHA)</u>	
				Exps. on Child Marriage Awareness Prog.	16580.00
				<u>Loan and Advances</u>	
				Loan to Child Line India Foundation	251380.00
				Loan to NCW	52171.00
				TDS 2017-18 (on Axis Bank)	15913.00
					460765.85
			BY	<b>CLOSING BALANCES:</b>	
				<u>Cash in Hand</u>	
				Child Line India Foundation	298.00
				PRAKALP	154.00
				CWS Core Project	61.00
				General Fund	14531.00
				<u>Cash at Bank :</u>	
				With B.O.I., Atka C/A A/c No. 04	1519.50
				<u>General Fund</u>	
				Axis Bank Giridih(A/C-198141)	250136.96
				Bank Of India , ATKA(A/C-4311)	2380.00
				Jharkhand Gramin Bank(A/C-5484)	44333.56
				S.B.I. Bagodar( A/C-5200)	31543.40
				S.B.I. Bagodar( A/C-5288)	23007.66
				UCO Bank, Giridih(A/C-15756)	3558.00
				FDR with Axis Bank, Giridih	2300000.00
				F.D. with SBI, Bagodar	1176914.00
				F.D. With JGB, Bagodar	2651687.00
TO	<b>GRANT-IN-AID :</b>				
	Child Line India Foundation				
	Loan From Banwasi Vikas Ashram	251380.00			
	Grant Received from Child Line India Foundation	602399.00			
	Loan from Pushpa Shakti	15000.00			
	<u>National Commission for Women, Project</u>				
	Grant received from NCW, New Delhi	55750.00			
	Loan From Banwasi Vikas Ashram	52171.00			
	Loan from Pushpa Shakti	1500.00			
	<u>CWS CORE PROJECT</u>	449617.00			
TO	<b>GENERAL FUND :</b>				
	Member Fee	7000.00			
	Donation	25000.00			
	General Income	580.00			
	Loan refund from Child Line India	304279.00			
	Grant from ASHA, Ranchi	16580.00			
TO	<b>Interest Received</b>				
	Bank of India, Atka	458.00			
	SBI, Bagodar (5200)	6048.00			
	Intt. From U.T.I	19771.52			
	UCO Bank	134.00			
	JGB, Bagodar	1605.00			
	SBI, Bagodar(A/c-5288)	2826.00			
	<u>On MIS With Axis Bank</u>				
	Intt.From FDR (A/c-18627)	57797.00			
	Intt. from FDR(A/c-35049)	6301.00			
	Intt. from FDR(A/c-198141)	5038.00			
	Intt.From FDR(A/c-75822)	18052.00			
	Intt. from FDR(A/c-48231)	60405.00			
	TDS deducted on Interest	15913.00			
		194348.52			
		<u>8378813.93</u>			<u>8378813.93</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 14th Day of August, 2018.

For BANWASI VIKAS ASHRAM

SECRETARY



*(Signature)*

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

**SCHEDULE OF FIXED ASSETS ATTACHED TO & FORMING PART OF BALANCE SHEET**  
**AS ON 31ST MARCH, 2018.**

S. No.	PARTICULARS	BALANCE AS ON 01.04.2017	ADDITION	TOTAL	DEPRN.	W.D.V. AS ON 31.03.18
1	Motor Cycle(Rajdoot)	1765.16	-	1765.16	265.00	1500.16
2	Motor Cycle(Boxer)	1934.55	-	1934.55	290.00	1644.55
3	Digital Camera	2337.78	-	2337.78	351.00	1986.78
4	Furniture	13053.14	-	13053.14	1305.00	11748.14
5	Photocopier	8171.33	-	8171.33	1226.00	6945.33
6	Computer Table	638.00	-	638.00	64.00	574.00
7	Chairs	10804.30	-	10804.30	1080.00	9724.30
8	Book Shelf	8458.00	-	8458.00	846.00	7612.00
9	Almirah	2467.56	-	2467.56	247.00	2220.56
10	Air Condition	7579.17	-	7579.17	1137.00	6442.17
11	Stabilizers	1153.34	-	1153.34	173.00	980.34
12	File Cabinet	6775.75	-	6775.75	677.99	6097.76
13	Table	3813.00	-	3813.00	381.00	3432.00
14	Television	5353.66	-	5353.66	803.00	4550.66
15	Washing Machine	4925.00	-	4925.00	739.00	4186.00
17	Refrigerator	6422.76	-	6422.76	962.51	5460.25
18	Iron Cots	17299.08	-	17299.08	2595.00	14704.08
19	Godrej (Almirah)	3066.31	-	3066.31	307.00	2759.31
20	Godrej (Table)	2606.55	-	2606.55	261.00	2345.55
21	Godrej (Chair)	1003.33	-	1003.33	100.00	903.33
22	Godrej (P. Almirah)	3109.04	-	3109.04	311.00	2798.04
23	Mosquito Net	1834.22	-	1834.22	183.00	1651.22
24	Pillow with Cover	1195.37	-	1195.37	120.00	1075.37
25	Bedsheet Single	1111.61	-	1111.61	111.00	1000.61
26	Mattresses	22040.00	-	22040.00	2204.00	19836.00
27	Blanket	2975.72	-	2975.72	298.00	2677.72
28	Dari with Safeda	2029.32	-	2029.32	203.00	1826.32
29	Sewing Machine	2068.58	-	2068.58	310.00	1758.58
30	Cooling Fan	658.28	-	658.28	99.00	559.28
31	Generator 5 KV	4210.79	-	4210.79	632.00	3578.79
32	Colour Television	2371.64	-	2371.64	356.00	2015.64
33	Bicycle (JRDTT)	8214.00	-	8214.00	1232.00	6982.00
33	Digital Camera (JRDTT)	5520.00	-	5520.00	828.00	4692.00
34	Generator (JRDTT)	7902.00	-	7902.00	1185.00	6717.00
35	Invertor & Battery (JRDTT)	6717.00	-	6717.00	1008.00	5709.00
36	Motorcycle (JRDTT)	9566.00	-	9566.00	1435.00	8131.00
37	Bedding (SSA DEORI)	10224.50	-	10224.50	1022.00	9202.50
38	Utensils (SSA DEORI)	3423.05	-	3423.05	513.00	2910.05
39	Bedding (SSA Giridih)	1715.47	-	1715.47	172.00	1543.47
40	Utensils (SSA Giridih)	595.00	-	595.00	89.00	506.00
41	Motor Cycle (CBZ, General)	28401.00	-	28401.00	4260.00	24141.00
42	Verito Vibe D4 Car (General)	386899.00	-	386899.00	58035.00	328864.00
43	Building	598033.00	-	598033.00	-	598033.00
44	LCD Projector	24440.75	-	24440.75	3666.00	20774.75
45	Motor Cycle (Bajaj Platina)	6471.10	-	6471.10	971.00	5500.10
46	Equipment (Child Line India)	7225.00	-	7225.00	-	7225.00
47	Honda Motorcycle (General)	-	38000.00	38000.00	5700.00	32300.00
<b>TOTAL</b>		<b>1258579.21</b>	<b>38000.00</b>	<b>1296579.21</b>	<b>98753.50</b>	<b>1197825.71</b>





**BANWASI VIKAS ASHRAM**  
**BAGODAR, GIRIDIH (JHARKHAND)**

**(A) SIGNIFICANT ACCOUNTING POLICIES**

**1. REVENUE RECOGNITION**

The assessee follows mercantile system of accounting and recognizes income & expenditure on accrual basis subject to where uncertainties in the ascertainment/realisation of Income/Expenditures.

**2. FIXED ASSETS :**

Fixed Assets have not been re-valued during the year and depreciation has been calculated on written down value method as provided in the Income tax Act, 1961.

**3. NOTES ON ACCOUNT**

1. Figures have been regrouped and rearranged wherever found necessary.
2. Contingent liability, if any, has not been provided in the account.

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Firm Registration No. 007744C  
Place: Giridih  
Dated: The 14th Day of August, 2018.



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

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

Partner  
M No. 407058