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V. ROHATGI & CO.
Chartered Accountants
5001 , 5th Floor,
SKYLINE MALL,
KADRU , Ranchi-1
Date: 30.10.2023

INDEPENDENT AUDITOR'S REPORT

The Members of
BAL KALYAN SANGH,
SARASWATI NAGAR AT P.O:
KAMRE ,P.S : RATU ,
RANCHI , JHARKHAND

We have audited the accompanying standalone financial statements of " **BAL KALYAN SANGH** " ("the Society"), which comprise the Consolidated Balance Sheet as at 31st March, 2023 , and the Statement of Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the period then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31st March, 2023, and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. 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.



In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



In our opinion and to the best of our information and according to explanations given to us, the said accounts gives 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 above named society as on 31st March, 2023.

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b. In the case of the Consolidated Income & Expenditure Account, of the **DEFICIT** of the above named society for the year ended 31.03.2023.

For V.ROHATGI & CO.
Chartered Accountants
(Firm Reg.No.000980C)



CA A.K. MISHA
Partner
M.No.076038

Place : RANCHI

Date : 30.10.2023

UDIN : 2307638BGUVQA1538

BAL KALYAN SANGH
Saraswati Nagar, P.O: Kamre, P.S:Ratu
District - Ranchi (Jharkhand)
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
<u>Reserve & Surplus</u> (as per last A/c) Less: Excess of expenditure over Income <div style="text-align: right;">(28,76,002.22) 6,89,987.99</div>	(35,65,990.21)	<u>FIXED ASSETS</u> (as per schedule-22)	13,60,905.14
<u>Fund Balance (FC)</u> <u>LIVELIHOOD TRAINING</u> Fund Balance (As per last A/c) Add: Grant received during the year <div style="text-align: right;">3,88,534.98 3,88,534.98 90,000.00</div>	2,98,534.98	<u>CURRENT ASSET , LOANS & ADVANCES</u> <u>Loans & Advances(Contra)</u> (As Per Schedule - 19)	1,00,664.00
Less: Fund Utilized During the year <div style="text-align: right;">3,88,534.98 90,000.00</div>	2,98,534.98	<u>Loan & Advances</u> (As per Schedule No-20)	7,21,536.00
<u>DBG TECHNOLOGY INDIA-2</u> Add: Received during the year Less: Fund Trf to Income Expenditure <div style="text-align: right;">2,77,513.00 52,500.00</div>	2,25,013.00	<u>TDS</u> (as per last a/c) Less: Received <div style="text-align: right;">37,907.00 37,907.00 19,200.00</div>	57,107.00
<u>NCPCR STUDY ON MACHENISM</u> Add: Grant received during the year <div style="text-align: right;">18,433.46</div>	18,433.46	<u>Grant Receivable</u> The Asia Foundation RDMTRI <div style="text-align: right;">1,68,902.00 5,77,116.00 73,82,758.00 60,000.00 70,235.00 9,281.00</div>	82,68,292.00
<u>CURRENT LIABILITIES & PROVISION</u> <u>Loans & Advances(Contra)</u> (As per Schedule - 18)	1,00,664.00	<u>FD Gurantee</u> (As per last A/c) Add: FDR Interest <div style="text-align: right;">80,146.00 546.00</div>	80,692.00
Outstanding Expenses Payable (As Per Schedule - 20)	1,70,43,959.00	<u>CLOSING BALANCE</u> Cash in Hand PNB-14950(FC) Canara Bank (FC) 1748 SBI-4868 Canara Bank 2033 Canara Bank 1198 PNB -04861 PNB-750 HDFC-00070 SBI 3687 BOI-6972 AXIS-72240 BOI-31624 <div style="text-align: right;">9,012.67 14,29,934.87 71,705.64 4,879.30 3,704.00 20,97,345.00 24,938.14 2,217.51 12,278.16 23,053.58 2,74,571.72 4,682.85 2,812.64</div>	39,61,136.08
SCBR - SANKALP PROJECT (As per last a/c)	2,20,750.00		
Provision for Audit Fee (as per last A/c) Add: During the year <div style="text-align: right;">1,61,768.00 47,200.00 2,08,968.00</div>	2,08,968.00		
Less: Paid	-		
	2,08,968.00		
	1,45,50,332.23		1,45,50,332.23

Notes on account as per schedule-23
In terms of our report of even date.

FOR V.ROHATGI & CO.
Chartered Accountants
FRN:00980C

PLACE: RANCHI
DATE :30.10.2023
UDIN NO:23076038BGUVQA1538



(Signature)
A.K. MISHRA
(PARTNER)
M.NO.76038

BAL KALYAN SANGH

Saraswati Nagar, P.O: Kamre, P.S:Ratu

District - Ranchi (Jharkhand)

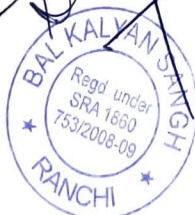
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 31/03/2023

EXPENDITURE	AMOUNT Rs.	INCOME	AMOUNT Rs.
To <u>Expenses In A/C of TAF -SAMVANDHAN-II PROJECT</u> (As per Schedule - 2)	8,71,854.50	By <u>Grant-in-Aid;</u> (as per schedule-1)	1,24,60,785.00
<u>Expenses In A/C of LIVELIHOOD TRAINING</u> To (As per Schedule - 3)	90,174.05		
<u>Expenses In A/C of TAF -LIVELIHOOD TRAINING</u> To (As per Schedule - 4)	2,89,232.20		
<u>Expenses In A/C of RMI PROJECT</u> (As per Schedule - 5)	23,74,939.00	By <u>Bank Interest:</u> FC 68,495.00 INDIAN 12,258.00	80,753.00
<u>Expenses In A/C of TAF -PARIKSHA PE CHARCHA PROJECT</u> (As per Schedule - 6)	4,31,380.00	By Donation	10,000.00
<u>Expenses In A/C of Childline India Foundation Project - Pakur Project</u> (As per Schedule - 7)	4,12,360.00	By Membership Fee	84,000.00
<u>Expenses In A/C of Childline India Foundation Project - Dhanbad Project</u> (As per Schedule - 8)	13,53,187.00	By Interest on FDR	546.00
		By Interest On TDS	-
		By Excess of Expenditure over Income	6,89,987.99
To <u>Expenses In A/C of NCPDR- STUDY ON MACHENISM Project</u> (As per Schedule - 9)	35.40		
<u>Expenses In A/C of General Fund</u> To (As per Schedule - 10)	84,000.00		
<u>Expenses In A/C of Balkuni Project</u> To (As per Schedule - 11)	56,02,653.00		
<u>Expenses In A/C of DBG: Security Guard Training-1 Project</u> To (As per Schedule - 12)	5,00,708.00		
<u>Expenses In A/C of TAF: National Convention Project</u> To (As per Schedule - 13)	5,01,152.00		
<u>Expenses In A/C of TAF: TIP & GBV Project</u> (As per Schedule - 14)	4,01,405.82		
<u>Expenses In A/C of ECM Project</u> (As per Schedule - 15)	60,145.00		
<u>Expenses In A/C of DBG: Security Guard Training-2 Project</u> (As per Schedule - 16)	52,500.00		
<u>Expenses In A/C of ROMTRI- A Research Study on Human Trafficking in Jharkhand</u> (As per Schedule - 17)	1.18		
To Provision For Audit Fee	47,200.00		
To Depreciation on Asset	2,53,144.84		
	1,33,26,071.99		1,33,26,071.99

Notes on account as per schedule-23
In terms of our report of even date.FOR V.ROHATGI & CO.
Chartered Accountants
FRN:000930CCA A.K.MISHRA
(PARTNER)
M.NO.76038PLACE:RANCHI
DATE :30.10.2023
UDIN NO:23076038BGUVQA1538

BAL KALYAN SANGHSaraswati Nagar, P.O: Kamre, P.S:Ratu
District - Ranchi (Jharkhand)**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2023**

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance b/d:		By Expenses in A/C of TAF -SAMVANDHAN-II PROJECT (As per Schedule - 2)	8,71,854.50
Cash in Hand	9,362.67		
PNB-14950(FC)	9,30,903.92	Expenses in A/C of LIVELIHOOD TRAINING	
Canara Bank (FC)1748	16,194.24	By (As per Schedule - 3)	87,463.05
SBI-4868	3,65,344.40		
Canara Bank 2033	5,826.00	Expenses in A/C of TAF -LIVELIHOOD TRAINING	
Canara Bank 1198	13,859.00	By (As per Schedule - 4)	2,85,924.20
PNB -04861	42,341.72	Expenses in A/C of RMI PROJECT	
PNB-750	2,157.51	(As per Schedule - 5)	23,19,152.00
HDFC-00070	12,278.16	By	
SBI 3687	22,594.58	Expenses in A/C of TAF -PARIKSHA PE CHARCHA PROJECT	
BOI-6972	7,016.54	(As per Schedule - 6)	4,29,392.00
AXIS-72240	5,742.85		
BOI-31624	2,716.64	By Expenses in A/C of Childline India Foundation Project - Pakur Project (As per Schedule - 7)	2,27,428.00
	14,36,338.23		
To Grant-in-Aid:	1,28,50,736.00	By Expenses in A/C of Childline India Foundation Project - Dhanbad Project (As per Schedule - 8)	5,90,878.00
(As per schedule-1A)			
To Bank Interest		By Expenses in A/C of NCPDR- STUDY ON MACHENISM Project (As per Schedule - 09)	35.40
FC	68,495.00		
INDIAN	12,258.00	By Expenses in A/C of General Fund (As per Schedule - 10)	84,000.00
	80,753.00		
To Donation	10,000.00	By Expenses in A/C of Balkunl Project (As per Schedule - 11)	13,38,213.00
To Membership Fee	84,000.00	By Expenses in A/C of DBG: Security Guard Training-1 Project (As per Schedule - 12)	4,85,708.00
		By Expenses in A/C of TAF: National Convention Project (As per Schedule - 13)	5,01,152.00
To Sundry creditors	6,66,880.00	By Expenses in A/C of TAF: TIP& GBV Project (As per Schedule - 14)	1,48,398.82
		By Expenses in A/C of ECM Project (As per Schedule - 15)	60,145.00
		By Expenses in A/C of DBG: Security Guard Training-2 Project (As per Schedule - 16)	23,855.00
		Expenses in A/C of RDMTRI- A Research Study on Human Trafficking In Jharkhand (As per Schedule - 17)	1.18
		By Out Standing Payment: (Schedule-21)	
		TAF - Livelihood Training	1,09,117.00
		LIVELIHOOD TRAINING	1,37,762.00
		TAF-SAMVARDHAN-II	1,97,194.00
		MICA	3,400.00
		Childline Pakur	1,92,592.00
		Childline Dhanbad	6,25,022.00
		Balkunl	20,61,890.00
		NCPDR	35,000.00
		RDMTRI	65,000.00
			34,26,977.00



RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
		<u>Loan & Advances</u>	
		DBG: Security Guard Training-1	12,917.00
		TAF: National Convention	83,077.00
			1,91,000.00
			2,86,994.00
		<u>By Closing Balance c/d:</u>	
		Cash in Hand	9,012.67
		PNB-14950(FC)	14,29,934.87
		Canara Bank (FC)1748	71,705.64
		SBI-4668	4,879.30
		Canara Bank 2033	3,704.00
		Canara Bank 1198	20,97,345.00
		PNB -04861	24,938.14
		PNB-750	2,217.51
		HDFC-00070	12,278.16
		SBI 3687	23,053.58
		BOI-6972	2,74,571.72
		AXIS-72240	4,882.85
		BOI-31624	2,812.84
			39,61,136.08
TOTAL (Rs)	1,51,28,707.23	TOTAL (Rs)	1,51,28,707.23

Notes on account as per schedule-23
In terms of our report of even date.

FOR V.ROHATGI & CO.
Chartered Accountants
FRN:001980C

PLACE:RANCHI
DATE :30.10.2023
UDIN NO:23076038BGUVQA1538



CA A.K.M. SHRA
(PARTNER)
M.NO.74038

BAL KALYAN SANGH

SARASWATI NAGAR, P.O.: KAMRE, P.S.: RATU

DISTRICT: RANCHI (JHARKHAND)

SCHEDULE FORING PART OF RECEIPTS & PAYMENT ACCOUNT
AND INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2023

SCHEDULE -1

GRANT IN AID

PARTICULARS

AMOUNTS
(Rs)

Indian Fund:

ICPS Govt. of Jharkhand - Balkunj Chaibasa	54,79,978.00
CHILDLINE India Foundation ,Pakur (Nodal)	4,18,000.00
CHILDLINE India Foundation ,Dhanbad	12,12,430.00
Equitable tourism and the aisa (TDS)	19,200.00
DBG Technology India-1	5,00,000.00
DBG Technology India-2	52,500.00
CHILDLINE India Foundation , ECM	60,145.00
The Asia Foundation- TIP & GBV	4,20,963.00
The Asia Foundation- National Convention	5,00,998.00

Foreign Fund:

THE ASIA FOUNDATION- PARIKSHA PE CHARCHA	4,41,000.00
THE ASIA FOUNDATION- Samvardhan-II	8,51,380.00
THE ASIA FOUNDATION- For Livelihood Project	39,691.00

RESPONSIBLE MICA INITIATIVE (RMI)	23,74,500.00
LIVELIHOOD	90,000.00

1,24,60,785.00

SCHEDULE -1A

GRANT IN AID

PARTICULARS

AMOUNTS
(Rs)

Indian Fund:

ICPS Govt. of Jharkhand - Balkunj Chaibasa	54,79,978.00
CHILDLINE India Foundation ,Pakur (Nodal)	4,18,000.00
CHILDLINE India Foundation ,Dhanbad	12,12,430.00
RDMTRI- A Research Study on Human Trafficking in Jharkhand	81,098.00
DBG Technology India-1	5,00,000.00
DBG Technology India-2	2,77,513.00
CHILDLINE India Foundation , ECM	60,145.00
The Asia Foundation- TIP & GBV	4,20,963.00
The Asia Foundation- National Convention	5,00,998.00

Foreign Fund:

THE ASIA FOUNDATION- PARIKSHA PE CHARCHA	4,41,000.00
THE ASIA FOUNDATION- Samvardhan-II	10,44,420.00
THE ASIA FOUNDATION- For Livelihood Project	39,691.00

RESPONSIBLE MICA INITIATIVE (RMI)	23,74,500.00
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1,28,50,736.00



BAL KALYAN SANGH
SARASWATI NAGAR, P.O.: KAMRE, P.S.: RATU
DISTRICT: RANCHI (JHARKHAND)

SCHEDULE FORING PART OF CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT
AND INCOME & EXPENDITURE FOR THE PERIOD ENDED 31.03.2023

SCHEDULE :2

Expenses in A/C of TAF -SAMVANDHAN-II PROJECT

PARTICULAR'S	EXPENDITUE	PAID
Expenditure of BKS	18,660.00	18,660.00
1.1 Venue Cost	10,000.00	10,000.00
1.2 Banner & Backdrop	8,000.00	8,000.00
1.3 Sound System LCD	28,000.00	28,000.00
1.4 Lunch for Participants	15,944.00	15,944.00
1.5 Commu. Accomodat. & Food	1,20,000.00	1,20,000.00
2.1 Tent, Counter for Health	16,000.00	16,000.00
2.2 Banner & Backdrop	16,000.00	16,000.00
2.3 Sound System & Generator	1,80,000.00	1,80,000.00
2.4 Lunch for Children, Parents	59,242.00	59,242.00
2.5 Transportation for Children	50,332.00	50,332.00
2.6 Commu. Accomod. Food for Organizer	1,50,000.00	1,50,000.00
2.7 Honorarium of Block Coordinator	1,05,000.00	1,05,000.00
3.1 Project Coordinator	14,995.00	14,995.00
3.2 Travel Exp of PC	38,907.00	38,907.00
3.3 Travel Exp for Management	40,509.00	40,509.00
3.4 Office & Stationeries	265.50	265.50
Bank Charges		
	8,71,854.50	8,71,854.50

SCHEDULE :3

Expenses in A/C of LIVELIHOOD TRAINING

PARTICULAR'S	EXPENDITUE	PAID
Awareness / Visibility	30,000.00	30,000.00
Office Administration	60,000.00	57,289.00
Bank Charges	174.05	174.05
	90,174.05	87,463.05

SCHEDULE :4

Expenses in A/C of TAF -LIVELIHOOD TRAINING

PARTICULAR'S	EXPENDITUE	PAID
1.1 Trainer	30,000.00	30,000.00
1.2 Lunch/snacks Expenses	1,35,000.00	1,35,000.00
1.3 Dress	50,000.00	50,000.00
2.1 Candidate Travel	25,004.00	25,004.00
3.1 Project Coordinators Cum Placement Coordinator	40,000.00	40,000.00
4.1 Office Administration	4,940.00	1,632.00
4.2 Travel to Staff	2,930.00	2,930.00
Bank Charges	1,358.20	1,358.20
	2,89,232.20	2,85,924.20

SCHEDULE :5

Expenses in A/C of RMI PROJECT

Neatherlands Embassy

PARTICULAR'S	EXPENDITUE	PAID
Meetings with Mines Dept.	15,000.00	15,000.00
Organizing two Workshops	2,83,731.00	2,27,944.00
Consultation with legal Experts	2,05,400.00	2,05,400.00
Organizing Meetings with Mines Dept.	30,090.00	30,090.00
One Consultation for Roll Out	68,006.00	68,006.00
Administrative Expenses	1,40,273.00	1,40,273.00
Salary for PM	3,90,000.00	3,90,000.00
Salary for Dist. Coordinator	4,80,000.00	4,80,000.00
Salary for Documentation Officer	3,00,000.00	3,00,000.00
Salary for Project Holder	2,40,000.00	2,40,000.00
Salary to Finance manager	36,000.00	36,000.00
Travelling Cost	1,86,000.00	1,86,000.00
Bank Charges	439.00	439.00
	23,74,939.00	23,19,152.00



SCHEDULE :6Expenses in A/C of TAF -PARIKSHA PE CHARCHA PROJECT

PARTICULAR'S	EXPENDITURE	PAID
Backdrop/ Flex Banner	39,750.00	39,750.00
Memento (Informative Chart for Students)	25,000.00	25,000.00
Venue Light Sound & Genra.	74,500.00	74,500.00
Food & Lodging for 1 Person (S.K Mishra)	15,270.00	15,270.00
Travelling for 1 Person (S.K.Mishra)	98,780.00	98,780.00
Local Travel for Organizer	53,330.00	53,330.00
Photography/ideo/ Documentary	25,000.00	25,000.00
Refreshments	99,750.00	97,762.00
	4,31,380.00	4,29,392.00

SCHEDULE :7Expenses in A/C of ChildlineIndia Foundation Project - Pakur

PARTICULAR'S	EXPENDITURE	PAID
<u>ADMINISTRATIVE EXPENSES:</u>		
Awareness Material's	42,000.00	24,720.00
Computer Maintanance	6,000.00	6,000.00
Miscellenious	42,500.00	28,050.00
Stationery	7,200.00	7,200.00
Communication , Telephone /Mobile	12,450.00	8,260.00
Auditor's Fees		
Training & Orientation	64,610.00	32,098.00
Travel Conveyance	27,600.00	16,100.00
Salary to City Coordinator	2,10,000.00	1,05,000.00
Bank Charges	-	-
Total	4,12,360.00	2,27,428.00

SCHEDULE :8Expenses in A/C of ChildlineIndia Foundation Project - Dhanbad

PARTICULAR'S	EXPENDITURE	PAID
<u>Recurring Expenditure</u>		
Honor. for Six Team Members	5,76,000.00	2,24,535.00
Honor. for One Center Coordinator	1,68,000.00	1,40,135.00
Honor. for One Councillor	96,000.00	54,841.00
Honor. for One Volunteer	72,000.00	24,000.00
<u>Client Related Expenses</u>		
Nutrition	38,010.00	6,000.00
Shelter	56,480.00	47,980.00
Restoration	29,150.00	3,076.00
<u>Administrative Expenses</u>		
Computer Maintenance	3,600.00	2,550.00
Telephone/Mobile	12,530.00	1,253.00
Local Conveyance	7,200.00	3,850.00
Printing & Stationery	7,000.00	3,380.00
Awareness material	15,000.00	15,000.00
Training & Orientation	36,000.00	21,871.00
Miscellaneous	91,800.00	37,490.00
Travel	1,44,000.00	4,500.00
Bank Charges	417.00	417.00
Total	13,53,187.00	5,90,878.00

SCHEDULE :9Expenses in A/C of NCPCR- STUDY ON MACHENISM

PARTICULAR'S	EXPENDITURE	PAID
Bank charges	35.40	35.40
Total	35.40	35.40

SCHEDULE :10Expenses in A/c of General Fund

PARTICULAR'S	EXPENDITURE	PAID
Honorarium to Driver	84,000.00	84,000.00
Total	84,000.00	84,000.00



SCHEDULE :11**Expenses in A/c Balkuni**

PARTICULAR'S	EXPENDITURE	PAID
Hunan Resource		
Supritendent		
Counselor	3,97,200.00	30,000.00
Child Welfare Officer	2,78,040.00	-
House Father 1	2,78,040.00	1,97,720.00
House Father 2	1,74,768.00	25,000.00
Para-medical Satff	1,74,768.00	24,112.00
Accountant	1,42,992.00	10,000.00
Cook	2,22,432.00	2,05,216.00
Helper Cook	1,19,160.00	24,000.00
House Keeper	1,19,160.00	74,000.00
PT instructor cum Yoga Teacher	95,328.00	24,888.00
Security Guard	1,20,000.00	-
Art & Craft cum Music Teacher	1,50,936.00	29,260.00
	40,000.00	-
Recurring Expenses		
Food, Colths and Medicine		
Contingencies	27,83,447.00	4,66,888.00
Water & Electricity	1,87,926.00	1,81,694.00
Bedding Set	28,565.00	-
Transportation	60,000.00	-
Miscellaneous	1,02,882.00	45,000.00
	1,26,574.00	-
Bank Charges	435.00	435.00
Total	56,02,653.00	13,38,213.00

SCHEDULE :12**Expenses in A/c DBG: Security Guard Training-1**

PARTICULAR'S	EXPENDITURE	PAID
Trainer	60,000.00	50,000.00
Fooding	90,000.00	90,000.00
Dress	1,20,000.00	1,20,000.00
Training Equipment	22,000.00	22,000.00
Candidate Travel Etc for Interview and Placement	40,000.00	40,000.00
Project Coordinator cum Placement Coordinator	75,000.00	70,000.00
Care Taker	45,000.00	45,000.00
Office Administration/Overhead	30,000.00	30,000.00
Travel to Staff	18,000.00	18,000.00
Bank Charges	708.00	708.00
Total	5,00,708.00	4,85,708.00

SCHEDULE :13**Expenses in A/c TAF: National Convention**

PARTICULAR'S	EXPENDITURE	PAID
Accommodation for FLW, BKS, JJS Participants.	76,889.00	76,889.00
Local Travel-(By Road)	56,000.00	56,000.00
Local Travel for Coordination	12,000.00	12,000.00
Meal for FLW, BKS and JJS Participatns	1,01,150.00	1,01,150.00
Meals for Sanjay Kumar Mishra	13,000.00	13,000.00
Memento for Chief Guest	7,000.00	7,000.00
Mementos for FLW	8,520.00	8,520.00
Travel By Air	1,32,939.00	1,32,939.00
Travel by Train	93,500.00	93,500.00
	154.00	154.00
Bank Charges		
Total	5,01,152.00	5,01,152.00



SCHEDULE :14
Expenses in A/c TAF: TIP & GBV

PARTICULAR'S	EXPENDITURE	PAID
PROGRAMME COST		
Venue, Food and Refreshment	1,48,577.00	-
Local travel	51,073.00	27,138.00
Hotel accommodations	32,560.00	26,880.00
AV equipment	12,000.00	-
Photographer	7,000.00	-
Banner/ Backdrop	10,000.00	-
Stationery	24,000.00	-
Travel Interstate	60,389.00	52,299.00
Hotel accommodations(ATSEC)	13,725.00	-
PROGRAMME PERSONAL COST		
Programme Coordinator	20,000.00	20,000.00
Asst. Programme Coordinator	12,000.00	12,000.00
Documentation Officer	10,000.00	10,000.00
Bank Charges	81.82	81.82
Total	4,01,405.82	1,48,398.82

SCHEDULE :15
Expenses in A/c ECM

PARTICULAR'S	EXPENDITURE	PAID
Expenditure ECM& Family Base Care		
Travel for Case Worker	12,500.00	12,500.00
Travel of District Level Facilitator	5,600.00	5,600.00
Mentoring, Monitoring, Reporting		
District Level Facilitator	10,500.00	10,500.00
Support to Case	30,000.00	30,000.00
District level Interface	1,545.00	1,545.00
Bank Charges	-	-
Total	60,145.00	60,145.00

SCHEDULE :16
Expenses in A/c DBG: Security Guard Training-2

PARTICULAR'S	EXPENDITURE	PAID
Trainer	10,000.00	-
Fooding	15,000.00	8,855.00
Dress	-	-
Training Equipment	-	-
Candidate Travel Etc for Interview and Placement	-	-
Project Coordinator cum Placement Coordinator	17,500.00	-
Care Taker	10,000.00	15,000.00
Office Administration/Overhead	-	-
Travel to Staff	-	-
Bank Charges	-	-
Total	52,500.00	23,855.00

SCHEDULE :17
Expenses in A/c RDMTRI- A Research Study on Human Trafficking in Jharkhand

PARTICULAR'S	EXPENDITURE	PAID
Bank Charges	1.18	1.18
Total	1.18	1.18



BAL KALYAN SANGH

CURRENT LIABILITIES

(SCHEDULE - 18)

Particulars	AMOUNT (Rs)
LOANS & ADVANCES	
Childline India Foundation-Childline, Dhanbad	6,170.00
Creating Opportunity for working Children	79,171.00
Empowering Marinalised Girl's Through Quality Education	15,323.00
TOTAL (Rs)	1,00,664.00

CURRENT ASSET

(Schedule -19)

Particulars	AMOUNT (Rs)
LOANS & ADVANCES	
Childline India Foundation-Childline, Dhanbad	6,170.00
Creating Opportunity for working Children	79,171.00
Empowering Marinalised Girl's Through Quality Education	15,323.00
TOTAL (Rs)	1,00,664.00

(Schedule -20)

LOAN & ADVANCE(INDIAN)

PATRICULAR	OPENING BALANCE	PAID	RECEIVED	CLOSING BALANCE
Advance to Vishnu Prajapati	4,000.00		4,000.00	-
Advance to Pratima	1,500.00			1,500.00
Adv to Priyaranjan	11,000.00		11,000.00	-
Loan to clean Indian Campaign	24,987.00	-	-	24,987.00
Loan to Staff	4,55,990.00	-		4,55,990.00
Mukesh Barik		12,685.00		12,685.00
Shalini Raj		232.00		232.00
Advacne To Ajay		9,100.00		9,100.00
Advance to Mukesh Barik		73,977.00		73,977.00
Advance to Ankit Mishra		89,000.00	47,935.00	41,065.00
Advance to Om Prakash Tiwari		25,000.00		25,000.00
Advance to Shivani Priya		22,000.00		22,000.00
Mukesh Barik		55,000.00		55,000.00
TOTAL	4,97,477.00	2,86,994.00	62,935.00	7,21,536.00



BAL KALYAN SANGH

SARASWATI NAGAR, P.O.: KAMRE, P.S: RATU

District: Ranchi(Jharkhand)

SCHEDULE FORING PART OF CONSOLIDATED BALANCE SHEET FOR THE PERIOD ENDED 31.03.2023

SCHEDULE-2

Fixed Assets

SL.NO	PARTICULAR'S	OPENING BALANCE AS ON 01/04/2022	SINCE ADDED		TOTAL AS ON 31/03/2023	RATE OF DEP. %	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31/03/2023
			BEFORE 30.09.2022	AFTER 30.09.2022				
A.	NON F.C.R.A.:							
1	Land and Building	21,259.17	-		21,259.17	10%	2,125.92	19,133.25
2	Cycle	110.97	-		110.97	15%	16.65	94.33
3	Furniture and Fixture	40,154.31	-		40,154.31	10%	4,015.43	36,138.88
4	Battry	25.55	-		25.55	15%	3.83	21.72
5	Utensil's	23,917.73	-		23,917.73	15%	3,587.66	20,330.07
6	Almirah	172.19	-		172.19	10%	17.22	154.97
7	Computer	1,475.22	-		1,475.22	40%	590.09	885.13
8	Motor Cycle	1,534.87	-		1,534.87	15%	230.23	1,304.64
9	T.V. Indore Game and Entertainment Equipment	7,858.93	-		7,858.93	15%	1,178.84	6,680.09
10	Telephone	3,812.80	-		3,812.80	10%	381.28	3,431.52
11	Printer	4,345.70	-		4,345.70	10%	434.57	3,911.13
12	Bed, Bedding etc.	5,694.33	-		5,694.33	30%	1,708.30	3,986.03
13	Equipments	4,629.66	-		4,629.66	20%	925.93	3,703.73
	Childline Programme Dhanbad Project	-	-		-		-	-
14	Computer	2,082.97	-		2,082.97	40%	833.19	1,249.78
15	Printer	30,348.39	-		30,348.39	10%	3,034.84	27,313.55
16	Equipments	428.66	-		428.66	20%	85.73	342.93
17	Furniture and Fixture	9,475.36	-		9,475.36	10%	947.54	8,527.83
	Childline Programme Pakur Project	-	-		-		-	-
18	Computer	2,082.97	-		2,082.97	40%	833.19	1,249.78
19	Printer	13,311.66	-		13,311.66	10%	1,331.17	11,980.49
20	Equipments	428.66	-		428.66	20%	85.73	342.93
21	Furniture and Fixture	7,906.31	-		7,906.31	10%	790.63	7,115.68
	Balkuni Project	-	-		-		-	-
22	Almira	61,208.63	-		61,208.63	10%	6,120.86	55,087.77
23	Bed	31,454.80	-		31,454.80	30%	9,436.44	22,018.36
24	Black Board	1,615.58	-		1,615.58	10%	161.56	1,454.02



SL.NO	PARTICULAR'S	OPENING BALANCE AS ON 01/04/2022	SINCE ADDED		TOTAL AS ON 31/03/2023	RATE OF DEP. %	DEPRECIATION DURING THE YEAR	CLOSING BALANCE AS ON 31/03/2023
			BEFORE 30.09.2022	AFTER 30.09.2022				
25	Book Stand	9,918.46			9,918.46	10%	991.85	8,926.61
26	CCTV Camera	18,510.28			18,510.28	15%	2,776.54	15,733.74
27	Computer	6,335.88			6,335.88	40%	2,534.35	3,801.53
28	Cooler	11,286.76			11,286.76	15%	1,693.01	9,593.74
29	Fan	16,015.57			16,015.57	10%	1,601.56	14,414.01
30	Furniture	1,36,396.52			1,36,396.52	10%	13,639.65	1,22,756.87
31	Generator	32,834.19			32,834.19	15%	4,925.13	27,909.06
32	HP Gas	9,536.41			9,536.41	10%	953.64	8,582.77
33	Inverter	14,364.96			14,364.96	15%	2,154.74	12,210.22
34	Kitchen Equipment	38,026.51			38,026.51	15%	5,703.98	32,322.53
35	Printer	15,987.52			15,987.52	10%	1,598.75	14,388.77
36	Refrigerator	5,704.94			5,704.94	15%	855.74	4,849.20
37	Room Hiter	6,772.05			6,772.05	15%	1,015.81	5,756.25
38	Tv	23,517.48			23,517.48	15%	3,527.62	19,989.86
39	Water Tank	17,852.61			17,852.61	15%	2,677.89	15,174.72
40	Building	4,92,075.00			4,92,075.00	10%	49,207.50	4,42,867.50
	Total Indian (A)	11,30,470.59	-	-	11,30,470.59	660%	1,34,734.59	9,95,736.00
	F.C.R.A:							
1	Cycle	108.06	-	-	108.06	20%	21.61	86.45
2	Furniture & Fixture	1,284.22	-	-	1,284.22	10%	128.42	1,155.80
	TDH NL Mica Project							
3	Laptop	13,811.47			13,811.47	40%	5,524.59	8,286.88
4	Printer	1,918.08			1,918.08	40%	767.23	1,150.85
5	Camera Nikon	18,391.98			18,391.98	15%	2,758.80	15,633.18
6	Motor Bike	1,62,828.09			1,62,828.09	15%	24,424.21	1,38,403.88
7	Furniture	30,488.47			30,488.47	10%	3,048.85	27,439.63
8	Mobile	80,652.27			80,652.27	15%	12,097.84	68,554.43
9	Projector	45,094.23			45,094.23	40%	18,037.69	27,056.54
10	UPS	3,838.32			3,838.32	40%	1,535.33	2,302.99
11	Sony VideoCamera	38,718.00			38,718.00	40%	15,487.20	23,230.80
12	Laptop	36,633.60			36,633.60	40%	14,653.44	21,980.16
13	Laptop	1,222.20			1,222.20	40%	488.88	733.32
14	Printer	2,390.40			2,390.40	40%	956.16	1,434.24
15	Inverter with Battery	16,200.00			16,200.00	40%	6,480.00	9,720.00
	TAF							
16	Laptop	22,200.00			22,200.00	40%	8,880.00	13,320.00
17	PRINTER:	7,800.00			7,800.00	40%	3,120.00	4,680.00
	Total FC (B)	4,83,579.40	-	-	4,83,579.40		1,18,410.25	3,65,169.14
	Grand TOTAL: (A + B)	16,14,049.98	-	-	16,14,049.98		2,53,144.84	13,60,905.14

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.

1. Basis of Preparation of Financial Statement :

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the institute of chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.

2. General Fund

Credit Balance of General Fund shows the Deficit i.e. Excess of Expenditure Over Income.

3. Fixed Assets:

- i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the assets to its working condition like freight and installation cost etc. as per required of the AS-10, " Fixed Assets" of ICAI.
- ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
- iii) Depreciation has been charged to the Fixed Assets as decided by the management.

4. Revenue Recognition :

- i) The Society derives its revenues primarily from Fee and Contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by- laws of the Society.
- ii) The Society recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant/donation will be received as per requirements of AS-12, "Government Grant" of ICAI.
- iii) Various Grant received during the year are treated as earmarked fund and only grant utilized during the year has been recognized as income in the organization's Income & Expenditure Statement.



- iv) Grants/Donations, if any, received for the acquisition/purchase/construction of fixed assets are capitalized without taking into Income & Expenditure A/c.
- v) Members' Contribution is treated as a revenue item during the period.

5. Expenses

- i) Programme expenses and Administrative expenses are recorded separately under appropriate accounting head.
- ii) Fund raising Expenditure incurred by the Society if any, property eliminated from the other expenditure and shown separately under appropriate accounting head.

6. Provisions

Provision items generally include audit fee and are properly accounted for in the financial statements as per requirements of AS-5, "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" of ICAI. No provision for Income Tax has been made in view of non-taxable income under Income Tax Act, 1961.

7. Current Assets Loans & Advances

i) Cash Balances:

Cash in hand as per cashbook and certified by the management, whereas bank balances as per pass book are subject to confirmation by Bank balances as per pass book are subject to confirmation by Bank.

PLACE : RANCHI
DATE : 30.10.2023
UDIN NO: 23076038BGUVQA1538



FOR V. ROHATGI & CO.
Chartered Accountants
FRN:000980C

C.A. A.K. MISHRA
(Partner)
M.NO.76038