

**MOBILE No.: 9771077187
: 9199380810**

AUDIT REPORT

OF

BHUSRA MAHILA VIKASH SAMITI

VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)

F.C.R.A.

YEAR:- 2023 - 2024

By

**ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS
ARUN BHAWAN, BRAHMASTHAN CHOWK,
BALUGHAT, MUZAFFARPUR - 842001**

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of 'BHUSRA MAHILA VIKASH SAMITI, VILLAGE-BHUSURA, P.O. – HASNA, VIA – BOCHHAN, DISTRICT - MUZAFFARPUR (BIHAR)' of " F. C. R. A. ACCOUNT" as at 31st March, 2024 and also Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date. These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with auditing standards generally accepted in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:-
 - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit;
 - b) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;
 - c) In our opinion and to the best of our information and according to the explanations given to us, the statements of accounts give a true and fair view:
 - i) In the case of Balance Sheet, of the state of affairs as at 31st March 2024 and
 - ii) In the case of Income & Expenditure Account, of the DEFICIT of Expenditure over Income for the year ended on that date;
 - iii) In the case of the Receipts & Payments Account, of the Receipts and Payments for the year ended on that date.

For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS

Arun Kumar Singh
(ARUN KUMAR SINGH)
Proprietor

M. No.055484

F. No. 005792C

UDIN- 24055484BKEDLZ6469

PLACE: MUZAFFARPUR
DATED: 08.08.2024



BHUSRA MAHILA VIKASH SAMITI

VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)

FOREIGN SECTION (F. C. R. A.)

BALANCE SHEET AS AT 31st MARCH 2024

FUNDS & LIABILITIES		AMOUNT		ASSETS		AMOUNT	
		Rs.	P.			Rs.	P.
ASSETS FUND:				FIXED ASSETS:			
As per last A/c.	2,23,314.40			As per Annexure "A"		1,90,308.13	
Less : Excess of Expenditure over Income transferred from I & E A/c	<u>33,006.27</u>	1,90,308.13		CURRENT ASSETS:			
				CLOSING BALANCE:			
				FF ERF PROJECT:			
				Freedom Fund (U.S.A.) (U.K.):			
CURRENT LIABILITIES:				CASH AT BANK:			
FF ERF PROJECT:				P.N.B., Bhusura, Muzaffarpur		500.00	
Freedom Fund (U.S.A.) (U.K.):				A/c .No. 2585000100040672			
Unspent Balance of Grant ;				SBI, Main Branch New Delhi Current A/c.			
P.N.B., Bhusura, Muzaffarpur				No.- 40083640128		<u>9,017.00</u>	9,517.00
A/c .No. 2585000100040672	500.00						
SBI, Main Branch New Delhi Current A/c.				British Asian Trust Cawach (On Child issue of			
No.- 40083640128	<u>9,017.00</u>	9,517.00		Child Protection Programme (U.K.)			
				Cash in Hand		-	
British Asian Trust Cawach (On Child issue of				CASH AT BANK:			
Child Protection Programme (U.K.)				P.N.B., Bhusura, Muzaffarpur			
UNSPENT BALANCE OF GRANT:				A/c .No. 2585000100040672		23,318.00	
As per last A/c.	15,65,420.17			SBI, B.U. Campus, Muz.			
Less: During the year	<u>15,65,420.17</u>			C.A. A/c No. 40055966404		1,58,786.16	
Add: During the year	<u>1,82,968.19</u>	1,82,968.19		SBI, Main Branch New Delhi Current A/c.			
				No.- 40083640128		<u>864.03</u>	1,82,968.19
FF PROJECT (USA & UK)				FF PROJECT (USA & UK)			
FF Project (USA & UK)-Old Project				FF Project (USA & UK)-Old Project			
Freedom Fund (U.S.A.):				Freedom Fund (U.S.A.):			
Cash in Hand	432.00			CLOSING BALANCE:			
CASH AT BANK:				Cash in Hand		432.00	
P.N.B., Bhusura, Muzaffarpur				CASH AT BANK:			
A/c .No. 2585000100040672	3,434.22			P.N.B., Bhusura, Muzaffarpur			
SBI, B.U. Campus, Muz.				A/c .No. 2585000100040672		3,434.22	
C.A. A/c No. 40055966404	<u>14,985.78</u>	18,420.00	18,852.00	SBI, B.U. Campus, Muz.			
				C.A. A/c No. 40055966404		<u>14,985.78</u>	18,420.00
							18,852.00
TOTAL:		<u>4,01,645.32</u>		TOTAL:			<u>4,01,645.32</u>

AUDITORS' REPORT

"As per our separate report of even date"

Place: MUZAFFARPUR.
Date: 08.08.2024



Secretary
Bhusra Mahila Vikash Samiti
Vill-Bhusra, Post-Hasna
Dist. - Muzaffarpur

For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS

(ARUN KUMAR SINGH)
Proprietor
M. No. - 055484

UDIN- 24055484BKEDLZ6469

BHUSRA MAHILA VIKASH SAMITI
VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)

FOREIGN SECTION (F. C. R. A.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE		AMOUNT		INCOME		AMOUNT	
		Rs.	P.			Rs.	P.
To	BRITISH ASIAN TRUST CAWACH (ON CHILD ISSUE OF CHILD PROTECTION PROGRAMME:			By	BRITISH ASIAN TRUST CAWACH (ON CHILD ISSUE OF CHILD PROTECTION PROGRAMME:		
"	ADMIN PERSONEL COST:			"	Unspent Balance of Grant Tr. From B/S	15,65,420.17	
	Project Director	40,170.00		"	Grant-in-aid received from British Asian Trust through NEFT Dated 28.12.2023	5,80,600.00	
	Accountant Part Time	87,000.00	1,27,170.00	"	Interest From Bank	15,278.00	
"	PROGRAMME PERSONEL COST:			"	Less : Unspent Balance of Grant Tr. To B/S	21,61,298.17	
	Community Organiser	1,09,525.00		"	BRITISH ASIAN TRUST KAWACH (Safe Cheild & Community		21,61,298.17
	Community Organiser	1,10,525.00		"	Transferred from Child issue of Child Protection Prog	1,34,946.28	
	Community Organiser	1,09,525.00		"	Grant-in-aid received from British Asian Trust through NEFT Dated 07.03.2024	9,61,350.00	
	Community Organiser	1,20,525.00		"	Interest From Bank	41.00	
	Block Co-Ordinator	24,000.00		"	Less : Unspent Balance of Grant Tr. To B/S	10,96,337.28	
	Block Co-Ordinator	1,46,250.00		"	FF PROJECT (USA & UK) - OLD PROJECT:		
	Block Co-Ordinator	1,66,250.00		"	Unspent Balance of Grant Tr. From B/S		13,300.00
	Programme Manager	2,61,100.00	10,47,700.00	"	Excess of Expenditure over Income transferred to Balance Sheet		33,006.27
	Program Travel Cost						
	Travel Program Manager	90,000.00					
	Block Co-Ordinator-2 Nos.	99,000.00					
	Community Organiser-4 Nos.	1,37,000.00	3,26,000.00				
"	PROGRAMME SUPPLY COST:						
	Mobile Recharge of Programme Worker x 7	18,100.00					
	Printing, Stationery & Computer Accessories	24,103.73					
	Printer & Laptop Maintenance	25,248.00	67,451.73				
"	PROGRAMME COST:						
	COMPONANT-1:						
	Co-ordinate with dist. For review emplementation						
	DCPU	4,996.00					
	Demant Genre & Creation of gold. Card	6,640.00					
	& E-sharam Card	15,020.00					
	Support Dist. In develo. Ac.plan.dissemen.pm.je						
	Interf. Between Commun. & pm-jay- stake holder						
	A.C. Regis	9,280.00					
	strengthen Dist. Level syst.ensu.pm jay int.GPD	28,585.00	64,521.00				
	COMPONANT-2:						
	Support the State integrating the Child Protection indicators in the NRLM	3,825.00					
	Roll out this process & assess how SHGs and CPSs can Coordinate to protect children	17,248.00					
	Partner Support. SLM/NRLM Ensure Redduce prev. cheil	18,925.00	39,998.00				
	COMPONANT-3:						
	Partners Support the District Education Department in rolling out Training Module	9,375.00					
	Partners work with Dist. Ease Access Timely DB	20,371.00					
	Sut. DCPU & Dist. Edu. Autho. Send Ch.D. Out Repedly	25,348.00					
	Follow Up Dist. & State Level Autho. Provid Evide	12,245.00					
	Part. Support. Gram Panchayat Allocat Util.Fund CH.L	15,868.00	83,207.00				
	COMPONANT-4:						
	HLN. Facii.st.level Consul. Between depart. & commu.	14,744.00					
	COMPONANT-5:						
	Capacity Build of ward level cvc issue of child	51,990.00					
	Over Head Admin Cost 10%	2,03,570.16					
	Transfer to Bat Safe Child 7 Community (kawach) New Project	1,34,946.28	4,05,250.44				
				C/o			
			21,61,298.17				
				C/o			31,20,973.53



To	BRITISH ASIAN TRUST KAWACH (Safe Child & Community Programme)	B/F	21,61,298.17	B/F	31,20,973.53
	Outcome - 1				
	Act.1-1 capacity Build.CPC/VCPC memb.on Role & Respon.	13,848.00			
	Act.1-2 Capacity Build.-Block CPC Memb. On role & re	5,760.00			
	Act.1-3 Capacity Build of SMC (Roles & Responsibility)	800.00			
	Act.1-4 Capacity Build.-Local Panchayat Memb. & PCPC	9,517.00			
	Act.1-5 Alert Mechanisem (Tracking Vulnerable Chil)	3,950.00			
	Act.1-7 Capacity Build./ Traig of children Gr.6-1	3,150.00			
	Act.1-7 Capacity Build./ Youth collec. 13-18+m.	4,260.00	41,285.00		
	Outcome-2				
	2.Act.2-1 Awareness Campaign - village	4,860.00			
	2Act.2-2 Capacity Build.-families-comu.awar .prog.	4,690.00	9,550.00		
	Outcome-6				
	6Act.6-1 Bridge school runnning (remdial supot. Student	27,789.00			
	6Act. 6-2 Bridge School set-up est. coach. ler.supot	31,169.44			
	6Act. 6-3 BCC Teacher Honorarium	76,640.00	1,35,598.44		
	B. Human Resource (prog. Implementation)				
	Community Mobilizer-2 (runisaidpur&nanpur	75,000.00			
	Community Mobilizer-2	78000			
	Outreach Worker -1 (runisaidpur & nanpur)	48,000.00			
	Outreach Worker-1	66,000.00			
	MIS Staff	60,000.00			
	Programme technical expert (edu. On cheild prc	72,000.00			
	programme implementation expert (PM)	1,05,000.00	5,04,000.00		
	C. Travel programme Staff				
	Travel for community mobilizer -4	27,000.00			
	travel for outreach worker-block-2	21,000.00			
	Travel for MIS Staff	6,000.00			
	Travel for programme technical expert (edu &co.)	10,500.00			
	Travel for Programme Technical Implementation (P.M.)	29,994.00	94,494.00		
	D. Human Resource (prog. Management) & Other Admin Expenses				
	Finance Officer	36,000.00			
	Amin Assistant	24,000.00			
	Programme Director	21,000.00			
	Travel for Programme Management Team	12,000.00			
	Printing & Stationery	3,796.00			
	Office Rent	22,500.00			
	Office Consumables/Misc.	9,145.65	1,28,441.65		
	FF PROJECT (USA & UK) - OLD PROJECT: ADMIN EXPENSE				
	Honorarium	1,300.00			
	Over Head Expense	12,000.00	13,300.00		
	Depreciation		33,006.27		
	TOTAL		31,20,973.53	TOTAL	31,20,973.53

Place: MUZAFFARPUR.
Date: 08.08.2024



SECRETARY

Secretary
Bhusra Mahila Vikash Samiti
Vill-Bhusra, Post-Hasna
Dist.- Muzaffarpur

For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS
Arun Kumar Singh
(ARUN KUMAR SINGH)
Proprietor
M. No. - 055484
UDIN: 24055484BKEDLZ6469

BHUSRA MAHILA VIKASH SAMITI
VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)

FOREIGN SECTION (F. C. R. A.)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

RECEIPTS	AMOUNT		PAYMENTS	AMOUNT	
	Rs.	P.		Rs.	P.
To FOREIGN SECTION:			By FOREIGN SECTION:		
" GRANT-IN-AID - FCRA, FF ERF PROJECT:			" GRANT-IN-AID - FCRA, FF ERF PROJECT:		
CASH AT BANK:			EMERGENCY RELIEF FUND PHASE - 4 :		
P.N.B., Bhusura, Muzaffarpur			CASH AT BANK:		
A/c .No. 2585000100040672	500.00		P.N.B., Bhusura, Muzaffarpur		
			A/c .No. 2585000100040672	500.00	
SBI, Main Branch New Delhi Current A/c.			SBI, Main Branch New Delhi Current A/c.		
No.- 40083640128	9,017.00	9,517.00	No.- 40083640128	9,017.00	9,517.00
TOTAL:		9,517.00	TOTAL:		9,517.00
To FF PROJECT (USA & UK) - OLD PROJECT:			By FF PROJECT (USA & UK) - OLD PROJECT:		
" North India Hot Spot Selebery Free Community:			ADMIN EXPENSE		
Freedom Fund (U.S.A.):			Honorarium	1,300.00	
OPENING BALANCE:			Over Head Expense	12,000.00	13,300.00
Cash in Hand	432.00				
			CLOSING BALANCE:		
CASH AT BANK:			Cash in Hand	432.00	
P.N.B., Bhusura, Muzaffarpur					
A/c .No. 2585000100040672	16,734.22		CASH AT BANK:		
			P.N.B., Bhusura, Muzaffarpur		
SBI, B.U. Campus, Muz.			A/c .No. 2585000100040672	3,434.22	
C.A. A/c No. 40055966404	14,985.78	31,720.00	SBI, B.U. Campus, Muz.		
			C.A. A/c No. 40055966404	14,985.78	18,420.00
TOTAL:		32,152.00	TOTAL:		32,152.00
To BRITISH ASIAN TRUST CAWACH (ON CHILD ISSUE OF CHILD PROTECTION PROGRAMME:			By BRITISH ASIAN TRUST CAWACH (ON CHILD ISSUE OF CHILD PROTECTION PROGRAMME:		
" Opening Balance			ADMIN PERSONEL COST:		
Cash in Hand			Project Director	40,170.00	
			Accountant Part Time	87,000.00	1,27,170.00
CASH AT BANK:			PROGRAMME PERSONEL COST:		
P.N.B., Bhusura, Muzaffarpur			Community Organiser	1,09,525.00	
A/c .No. 2585000100040672	12,98,101.54		Community Organiser	1,10,525.00	
			Community Organiser	1,09,525.00	
SBI, B.U. Campus, Muz.			Community Organiser	1,20,525.00	
C.A. A/c No. 40055966404	2,67,155.60		Community Organiser	24,000.00	
			Block Co-Ordinator	1,46,250.00	
SBI, Main Branch New Delhi Current A/c.			Block Co-Ordinator	1,66,250.00	
No.- 40083640128	163.03	15,65,420.17	Programme Manager	2,61,100.00	10,47,700.00
Grant-in-aid received from British Asian Trust through NEFT Dated 28.12.2023		5,80,600.00	Program Travel Cost		
			Travel Program Manager	90,000.00	
Interest From Bank		15,278.00	Block Co-Ordinator-2 Nos.	99,000.00	
			Community Organiser-4 Nos.	1,37,000.00	3,26,000.00
			PROGRAMME SUPPLY COST:		
			Mobile Recharge of Programme Worker x 7	18,100.00	
			Printing, Stationery & Computer Accessories	24,103.73	
			Printer & Laptop Maintenance	25,248.00	67,451.73
			PROGRAMME COST:		
			COMPONANT-1:		
			Co-ordinate with dist. For review implementation		
			DCPU	4,996.00	
			Demant Genere & Creation of gold. Card		
			& E-sharam Card	6,640.00	
			Support Dist. In develo. Ac.plan.dissemen.pm.jay	15,020.00	
			Interf. Between Commun. & pm-jay- stake holder		
			A.C. Regis	9,280.00	
			strengthen Dist. Level syst.ensu.pm jay int.GPDP	28,585.00	64,521.00
C/o		21,61,298.17	C/o		16,32,842.73



B/F 21,61,298.17

B/F 16,32,842.73

COMPONANT-2:

Support the State integrating the Child Protection Indicators in the NRLM	3,825.00	
Roll out this process & assess how SHGs and CPSs can Coordinate to protect children	17,248.00	
Partner Support. SLM/NRLM Ensure Reeduc prev. cheil	18,925.00	39,998.00

COMPONANT-3:

Partners Support the District Education Department in rolling out Training Module	9,375.00	
Partners work with Dist. Ease Access Timely DBT Sut. DCPU & Dist. Edu. Autho. Send Ch.D. Out Repedly	20,371.00	
Follow Up Dist. & State Level Autho. Provid Evide	25,348.00	
Part. Support. Gram Panchayat Allocat Util.Fund CH.L	12,245.00	
	15,868.00	83,207.00

COMPONANT-4:

HLN. Facii.st.level Consul. Between depart. & commu.	14,744.00	
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COMPONANT-5:

Capacity Build of ward level cvc issue of child	51,990.00	
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Over Head Admin Cost 10%	2,03,570.16	
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Transfer to Bat Safe Child 7 Community (kawach) New Project	1,34,946.28	4,05,250.44
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Total 21,61,298.17

Total 21,61,298.17

To **BRITISH ASIAN TRUST KAWACH (Safe Cheild & Community Prog.**

By **BRITISH ASIAN TRUST KAWACH (Safe Cheild & Community**

" Opening Balance		
Cash in Hand	-	
CASH AT BANK:		
P.N.B., Bhusura, Muzaffarpur		
A/c .No. 2585000100040672	1,473.65	
SBI, B.U. Campus, Muz.		
C.A. A/c No. 40055966404	1,33,309.60	
SBI, Main Branch New Delhi Current A/c.		
No.- 40083640128	163.03	1,34,946.28

" Grant-in-aid received from British Asian Trust through NEFT Dated 07.03.2024	9,61,350.00	
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" Interest From Bank	41.00	
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Programme		
Outcome - 1		
Act.1-1 capacity Build.CPC/VCPC memb.on Role & Respon.	13,848.00	
Act.1-2 Capacity Build.-Block CPC Memb. On role & re	5,760.00	
Act.1-3 Capacity Build of SMC (Roles & Responsibility)	800.00	
Act.1-4 Capacity Build.-Local Panchayat Memb.& PCPC	9,517.00	
Act.1-5 Alert Mechanisem (Tracking Vulnerable Chil)	3,950.00	
Act.1-7 Capacity Build./ Traig of children Gr.6-13	3,150.00	
Act.1-7 Capacity Build./ Youth collec. 13-18+m/y	4,260.00	41,285.00

Outcome-2

2.Act.2-1 Awareness Campaign - village	4,860.00	
2Act.2-2 Capacity Build.-families-comu.awar .prog.	4,690.00	9,550.00

Outcome-6

6Act.6-1 Bridge school running (remdial supot. Student	27,789.00	
6Act. 6-2 Bridge School set-up est. coach. ler.supot	31,169.44	
6Act. 6-3 BCC Teacher Honorarium		58,958.44

B. Human Resource (prog. Implementation)

Community Mobilizer-2 (runisaidpur&nanpur)	75,000.00	
Community Mobilizer-2	78000	
Outreach Worker -1 (runisaidpur & nanpur)	48,000.00	
Outreach Worker-1	66,000.00	
MIS Staff	60,000.00	
Programme technical expert (edu. On cheild pro	72,000.00	
programme implementation expert (PM)	1,05,000.00	5,04,000.00

C. Travel programme Staff

Travel for community mobilizer -4	27,000.00	
travel for outreach worker-block-2	21,000.00	
Travel for MIS Staff	6,000.00	
Travel for programme technical expert (edu &co.)	10,500.00	
Travel for Programme Technical Implementation (P.M.)	29,994.00	94,494.00

C/o 10,96,337.28

C/o 7,08,287.44



Arun Kumar Singh & Co.
CHARTERED ACCOUNTANTS

Mobile No.: 9771077167
: 9199360810
Arun Bhawan, Brahm Asthan Chowk, Balughat,
Muzaffarpur (Bihar) - 842001

B/F	10,96,337.28	B/F	7,08,257.44
D. Human Resource (prog. Management) & Other Admin Expenses			
Finance Officer		36,000.00	
Amin Assistant		24,000.00	
Programme Director		21,000.00	
Travel for Programme Management Team		12,000.00	
Printing & Stationery		3,796.00	
Office Rent		22,500.00	
Office Consumables/Misc.		9,145.65	1,28,441.65
Closing Balance			
Cash in Hand		-	
CASH AT BANK:			
P.N.B., Bhusura, Muzaffarpur			
A/c No. 2586000100040872		23,318.00	
SBI, B.U. Campus, Muz.			
C.A. A/c No. 40055966404		1,58,786.16	
SBI, Main Branch New Delhi Current A/c.			
No.- 40083640128		864.03	1,82,968.19
Total	10,96,337.28	Total	10,19,697.28
Grand Total	32,22,664.45		32,22,664.45

Place: MUZAFFARPUR.
Date: 08.08.2024

20/08/24
SECRETARY

Secretary
Bhusra Ma. Va Vikash Samiti
VII-Bhusra, Post-Hasna
Dist - Muzaffarpur



For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS
Arun Kumar Singh
(ARUN KUMAR SINGH)
Proprietor
M. No.- 055484
UDIN- 24055484BKEDLZ6469

Arun Kumar Singh & Co.
CHARTERED ACCOUNTANTS

Mobile No.: 9771077187
: 9199380810
Arun Bhawan, Brahm Asthan Chowk, Balughat
Muzaffarpur (Bihar) - 842001

BHUSRA MAHILA VIKASH SAMITI
VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)
ANNEXURE "A"

DETAILS OF FIXED ASSETS OF FOREIGN CONTRIBUTION AS AT 31ST MARCH 2024

SL. ASSETS No.	RATE OF DEP.	GROSS BLOCK				DEPRECIATION	NET BLOCK	
		COST/W.D.V. AS ON	ADDITION	SALE/ ADJUSTMENT/ TRANSFER	TOTAL	W.D.V. AS ON		
		31.03.2023				31.03.2024		
FOREIGN SECTION:								
1	FURNITURE	10%	6,893.09	-	-	6,893.09	689.31	6,203.78
2	STEEL ALMIRAH	10%	1,652.22	-	-	1,652.22	165.22	1,487.00
3	SHED/BUILDING	10%	42,289.99	-	-	42,289.99	4,229.00	38,060.99
4	STEEL TRUNK	10%	982.31	-	-	982.31	98.23	884.08
5	PACKING MACHINE (G.G.)	15%	10,129.11	-	-	10,129.11	1,519.37	8,609.74
6	LAPTOP (G.G.)	40%	1,839.19	-	-	1,839.19	735.68	1,103.51
7	MOTORCYCLE (G.G.)	15%	15,789.97	-	-	15,789.97	2,368.50	13,421.47
8	FURNITURE (G.G.)	10%	13,612.90	-	-	13,612.90	1,361.29	12,251.61
9	WOODEN ALMIRAH (G.G.)	10%	7,493.58	-	-	7,493.58	749.36	6,744.22
10	STEEL ALMIRAH (G.G.)	10%	12,121.45	-	-	12,121.45	1,212.15	10,909.31
11	FAN (G.G.)	10%	3,536.90	-	-	3,536.90	353.69	3,183.21
12	DESKTOP COMPUTER & ACCESSORIES (G.G.)	40%	1,493.68	-	-	1,493.68	597.47	896.21
13	ACCOUNTING SOFTWARE (G.G.)	40%	553.88	-	-	553.88	221.55	332.33
14	MOBILE - G.G.	40%	14,160.35	-	-	14,160.35	5,664.14	8,496.21
15	SEWING MACHINE - G.G.	10%	2,295.83	-	-	2,295.83	229.58	2,066.25
16	PROJECTOR (G.G.)	15%	1,897.82	-	-	1,897.82	284.67	1,613.15
17	BOOK SELF (G.G.)	15%	4,802.46	-	-	4,802.46	720.37	4,082.09
18	LAPTOP (LUSH)	40%	6,166.37	-	-	6,166.37	2,466.55	3,699.82
19	PRINTER	40%	1,010.88	-	-	1,010.88	404.35	606.53
20	SEWING MACHINE (LUSH)	10%	17,478.50	-	-	17,478.50	1,747.85	15,730.65
21	FAN (LUSH)	10%	3,300.18	-	-	3,300.18	330.02	2,970.16
22	FURNITURE (TABLE / DESK) (LUSH)	10%	18,166.10	-	-	18,166.10	1,816.61	16,349.49
23	MOTORCYCLE (LUSH)	15%	29,531.22	-	-	29,531.22	4,429.68	25,101.54
24	STEEL ALMIRAH (LUSH)	10%	3,623.24	-	-	3,623.24	362.32	3,260.92
25	WHIT BOARD (LUSH)	10%	2,493.18	-	-	2,493.18	249.32	2,243.86
Total			2,23,314.40	-	-	2,23,314.40	33,006.27	1,90,308.13

Place: MUZAFFARPUR.
Date: 08.08.2024

30/2/24/157
Secretary
Bhusra Mahila Vikash Samiti
Vill-Bhusra, Post-Hasna
Dist.- Muzaffarpur

For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS

(ARUN KUMAR SINGH)
Proprietor
M. No.- 055484

UDIN- 24055484BKEDLZ6469



BHUSRA MAHILA VIKASH SAMITI

VILLAGE - BHUSURA, POST-HASNA, VIA-BOCHHAN, DISTRICT-MUZAFFARPUR (BIHAR)

SCHEDULE - B : NOTES ON ACCOUNTS AS AT MARCH 2024

SIGNIFICANT ACCOUNTING POLICIES:

a. **BASIS OF ACCOUNTING:**

The Institution prepares its accounts on accrual basis in accordance with generally accepted accounting principles.

b. **FIXED ASSETS:**

Fixed Assets are stated at cost which includes all related expenses incidental to acquisition and installation.

c. **DEPRECIATION:**

Depreciation on fixed assets has been provided.

NOTES ON ACCOUNTS:

1. Expenditure supported by Internal Vouchers are certified by the Management as bonafied Expenditure.
2. Balance confirmation in respect of loans and liabilities are subjected to confirmation.

Place : MUZAFFARPUR
Date: 08.08.2024

Arun Kumar Singh
SECRETARY

For ARUN KUMAR SINGH & CO.
CHARTERED ACCOUNTANTS

Arun Kumar Singh
(ARUN KUMAR SINGH)
Proprietor

M.No.-055484

UDIN- 24055484BKEDLZ6469



Secretary
Bhusra Mahila Vikash Samiti
Vill-Bhusra, Post-Hasna
Dist.- Muzaffarpur

Arun Kumar Singh & Co.
CHARTERED ACCOUNTANTS

MOBILE No.:9771077187
:9199380810

Arun Bhawan, Bram Asthan Chowk,
Balughat, Muzaffarpur – 842001 Bihar)

Date : 08.08.2024

To

Kailash Prasad Singh
Secretary,
Bhusra Mahila Vikash Samiti
Village - Bhusura, P.O. – Hasna. Via – Bochhan,
District-Muzaffarpur – 843103

Subject: Management Letter

We have conducted the financial audit for the year 2023-24 with due professional care, and we did it in accordance with applicable authoritative pronouncements of the institute of Chartered Accountants of India and generally accepted audit procedures with a view to obtain reasonable assurance whether the systems, processes and controls operate efficiently and effectively and financial information is free of material misstatement.

While doing auditing Of British Asian Trust kawach (on child Issue Of Child Protection Programme) & Safe Child Community Program, we have identified a few issues for improvement. These are as follows:

1. Non-uniformity of advance procedure: The organisation should follow proper advance procedure, before giving any advance, the organisation should make sure that the advance already given should be settled first before giving subsequent advance.
2. Payment for any type of expenses should be made through Cheque.

We request you to kindly provide a response to the above mentioned concerned highlighted by us.

Place : Muzaffarpur
Date : 08.08.2024



For ARUN KUMAR SINGH & Co.
CHARTERED ACCOUNTANTS

Arun Kumar Singh

(ARUN KUMAR SINGH)

Proprietor

M. No. 055484

UDIN- 24055484BKEDLZ6469

Certificate to be given by Chartered Accountant

We have audited the account of " BHUSRA MAHILA VIKASH SAMITI, VILLAGE - BHUSURA, POST - HASNA, VIA - BOCHHAN, DISTRICT - MUZAFFARPUR (BIHAR) , Trust Reg. No. 1/1996-1997, Dated: 18.10.1996, KATRA, MUZAFFARPUR (BIHAR) AND FCRA Reg. No. - 031140012 Dated- 01/01/1991, (New Delhi) AND RENEWAL Dated:- 18.12.2021 for the year ending the 31st March, 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward Foreign Contribution at the beginning of the year was Rs. 16,07,089.17
- (ii) Foreign Contribution of /worth Rs. 15,41,950.00 + Interest Rs. 15,319.00 was received by the Association During the year 2023-24
- (iii) The balance of unutilized Foreign Contribution with the Association at the end of the year 2023 - 2024 was Rs. 2,11,337.19
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act. 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.

- (v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

Place : Muzaffarpur

Date: 08.08.2024

UDIN - - 24055484BKEDLZ6469

SECRETARY / PRESIDENT

For ARUN KUMAR SINGH & CO.
CHARTERED ACCOUNTANTS

Arun Kumar Singh
(Arun Kumar Singh)
Proprietor

MEMBERSHIP NO.055484

