



# **GANESH RAJ & COMPANY**

## **CHARTERED ACCOUNTANT**

### **Audit Report**

**BASUKINATH SHIV MANDIR NYAS SAMITY**

**BASUKINATH,DUMKA(JHARKHAND)**

1. We have examined the Balancesheet as on 31<sup>ST</sup> March 2015 and the Income and Expenditure Account for the period beginning from 01<sup>ST</sup> April 2014 to ending on 31<sup>ST</sup> March 2015, attached herewith, of **BASUKINATH SHIV MANDIR NYAS SAMITY, BASUKINATH, DUMKA (JHARKHAND)**.

2. We certify that the balance sheet and the Profit and Loss Account are in agreement with the books of account maintained BY THE Trust at the head office at Basukinath and NIL branches.

3.(a) We report the following observations / comments / discrepancies / inconsistencies; if any: **NIL**

(b) Subject to above, -

(A) we have obtained all the information and explanations which, to the best of our know-ledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) In the case of the Balancesheet, of the state of the affairs of the assessee as at 31st March, ;and

(ii) In the case of the Income & Expenditure Account of the Income /Expenditure of the assessee for the year ended on, that date.

Date:31/05/2015

Place : Dumka

For & On Behalf of

M/S Ganesh Raj & Company

Chartered Accountant

(CA Ganesh Kumar, Partner)

(M.M.No-401504)

(Firm Regn No-014397C)



**BASUKINATH SHIV MANDIR NYAS SAMITI**  
**BASUKINATH, DUMKA**

**Income & Expenditure Account For the Year Ended 31 st March, 2015**

<b>Expenditure</b>	<b>Amount</b>	<b>Amount</b>	<b>Income</b>	<b>Amount</b>	<b>Amount</b>
To, Administrative Exp :-			By, Income Received from :		3574138.00
-Puja Exp	1050430.00		As General Income		
(As per Schedule "C")			(As per Schedule "A")		
-Power & Fuel Expenses	632659.00		By, Income from Other Source		0.00
(As per Schedule "D")			(As per Schedule "B")		
-Repair & Maintenance	1416928.00		By, Interest from :-		
(As per Schedule "E")			-SBI, Jarmundi	38511.00	
-Bank Charges	4544.40		-Axis Bank	1033077.00	1071588.00
(As per Schedule "F")					
-Misc Expenses	491164.00				
(As per Schedule "G")					
-Fooding Expenses	104425.00				
-Printing & Stationery	119538.00				
-Audit Fee	6500.00	3826188.40			
To, Commission to Jharkhand State		83733.00			
Hindu Religious Board, Ranchi					
To, Depreciation		646938.72			
To, Excess of Income Over		88865.88			
Expenditure During This Year					

Total

4645726.00 Total

4645726.00

Statements of Significant accounting policies and notes on accounts .  
The Schedule referred to above and the notes therein form an integral part of the accounts .

For & On Behalf of  
M/S GANESH RAJ & COMPANY  
Chartered Accountant



(CA Ganesh Kumar, Partner)  
(Membership No-401504)  
(Firm Registration NO-014397C)

Date: 31/05/2015  
Place: Dumka

(Signature of Temple)  
(Secretary)

सचिव

श्याम समिति सह  
बनुपरा, दुमका

प्रखण्ड विकास पदाधिकारी  
जमुण्डी  
सह  
मंदिर प्रभारी बाबुकिनाथ

**BASUKINATH SHIV MANDIR NYAS SAMITI  
BASUKINATH , DUMKA**

**Receipt & Payment Account For the Year Ended 31 st March,2015**

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To, Opening Balance			By,Administrative Exp :-		
-Cash & Bank Balances (As per Schedule"H")		23316508.03	-Puja Exp (As per Schedule"C")	1050430.00	
To, Income Received from :		3574138.00	-Power & Fuel Expenses (As per Schedule"D")	632659.00	
As General Income (As per Schedule"A")			-Repair & Maintenance (As per Schedule"E")	1416928.00	
To,Income from sale (As per Schedule"B")		0.00	-Bank Charges (As per Schedule"F")	4544.40	
To,Development Fund (As per Schedule"J")		7164578.00	-Misc Expenses (As per Schedule"G")	479164.00	
To,Interest from :-			-Fooding Expenses	104425.00	
-SBI,Jarmundi	38511.00		-Printing & Stationery	119538.00	3807688.40
-Axis Bank	1033077.00	1071588.00			
			0.00 By,Commission Paid:		
			-On "SHIGRA DARSHNAM"	694080.00	694080.00
			By,Jharkhand State Hindu Religoius Board		83733.00
			By,Ganesh Raj & Co(Old)		15500.00
			By,Fixed Assets(As per - (Annexure "J")		1083247.00
			By,Closing Balance (As Per Schedule"I")		29442563.63
Total		<u>35126812.03</u>	Total		<u>35126812.03</u>

Statements of Significant accounting policies and notes on accounts .  
The Schedule referred to above and the notes therein form an integral part of the accounts .

For & On Behalf of  
M/S GANESH RAJ & COMPANY  
Chartered Accountant

(CA Ganesh Kumar,Partner)  
(Membership No-401504)  
(Firm Registration NO-014397C)



Date:31/05/2015  
Place:Dumka

(Signature of Temple)  
(Secretary)

31/05/15  
मुख्य विकास पदाधिकारी  
जमुण्डी  
सह  
मंदिर प्रपासि बासुकिनाथ

सचिव  
बासुकिनाथ मंदिर सह  
जमुण्डी, दुमका



**BASUKINATH SHIV MANDIR NYAS SAMITI  
BASUKINATH , DUMKA**

**BALANCESHEET AS AT 31ST MARCH 2015**

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		4193896.99
As Per Last Balancesheet	3149517.74		(As per Schedule "J")		
Add: Excess of Income Over					
Expenditure Account	88865.88		<b>CASH AND BANK BALANCE:</b>		29442563.63
Less: Excess of Expenditure	0.00		(As per Schedule "I")		
over Income Account		3238383.62			
<b>DEVELOPMENT FUND:</b>		30292577.00			
(As per Schedule "K")					
<b>Current Liabilities, Advances:</b>					
<b>Security Deposit</b>					
-Anup Lal Mondal	50000.00				
<b>Provisions</b>					
-Ganesh Raj & Co	55500.00	105500.00			
<b>Total</b>		<b>33636460.62</b>	<b>Total</b>		<b>33636460.62</b>

Statements of Significant accounting policies and notes on accounts .

The Schedule referred to above and the notes therein form an integral part of the accounts .

Date:31/05/2015  
Place:Dumka

(Signature of Temple)  
(Secretary)

सचिव  
स्वायं समिति सह  
आनुपरा, दुमका

26/6/15  
प्रबन्ध विकास पदाधिकारी  
जमुण्डी  
सह  
मंदिर प्रभारी बासुकिनाथ

For & On Behalf of  
M/S GANESH RAJ & COMPANY  
Chartered Accountant

(CA Ganesh Kumar, Partner)  
(Membership No-401504)  
(Firm Registration NO-014397C)



**BASUKINATH SHIV MANDIR NYAS SAMITI**  
**BASUKINATH , DUMKA**

**SCHEDULES FORMING PART OF THE BALANCESHEET /INCOME & EXPENDITURE/RECEIPT & PAYMENT**

**ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2015**

**Schedule "A"(General Income):-**

-Hundi & Others

	Amount(In Rs.)
	3574138.00
<b>Total</b>	<b>3574138.00</b>

**Schedule "B"(Income from other source):-**

-Other

	Amount(In Rs.)
	0.00
<b>Total</b>	<b>0.00</b>

**Schedule "C"(Puja Expenses):-**

-Honorarium to Priest of Temple  
-Cost of Puja Items  
-Baisakhi Puja Exp  
-Nag Puja Exp  
-bishuwa Puja Exp  
-Durga Puja Exp  
-Ganga Jal Carriage Ex  
-Holi Exp  
-Kali Puja Exp  
-Makar Sankranti Exp  
-Newanna Puja Exp  
-Shiv Ratri Exp  
-Chatt Puja Exp  
-Annual Harinam Navratri Sankirtan

	Amount(In Rs.)
	458591.00
	91672.00
	7400.00
	16592.00
	5973.00
	20312.00
	26000.00
	3140.00
	12250.00
	4341.00
	4166.00
	373709.00
	5284.00
	21000.00
<b>Total</b>	<b>1050430.00</b>

**Schedule "D"(Power & Fuel Expenses):-**

-Cost of Electric Goods  
-Fuel for Generator  
-Electricity Exp

	Amount(In Rs.)
	120775.00
	380057.00
	131827.00
<b>Total</b>	<b>632659.00</b>



**Schedule "E"(Repair & Maintenance Expenses):-**

	Amount(In Rs.)
-For Electricity	121714.00
-For Temple Maintenance	844950.00
-For Candrakup Maintenance	4550.00
-For Shiv Ganga Mansarovar	26630.00
-For Pipe Fitting Exp	28860.00
-Misc Maintenance	390224.00
<b>Total</b>	<b>1416928.00</b>

**Schedule "F"(Bank Charges):-**

	Amount(In Rs.)
-Bank Charges	50.00
-Locker Rent	4494.40
<b>Total</b>	<b>4544.40</b>

**Schedule "G"(Misc Expenses):-**

	Amount(In Rs.)
-General Exp	14270.00
-Uniform & Tailoring	16450.00
-Colour Paint Exp	30052.00
-Decorator Exp	6830.00
-News Paper Exp	7067.00
-Petrol for Travelling	4670.00
-Special Guest Exp	13526.00
-Courier & Postage	86.00
-Telephone Exp	2902.00
-Legal Fee Exp	5755.00
-Rickshaw Fare for Diesel	8380.00
-Accounting Charges	12000.00
-Advertisement in News Paper	369176.00
<b>Total</b>	<b>491164.00</b>

**Schedule "H"(Opening Balances Cash & Bank Balances):-**

	Amount(In Rs.)
-Cash in hand(See Note)	877353.25
-Cash at Bank	
-Axis Bank,Dumka	21469815.11
(S.B.A/C-9100100337645303)	
-SBI,Jarmundi	969339.67
(S.B.A/C-11683382490)	
<b>Total</b>	<b>23316508.03</b>



**Schedule "I" (Closing Balances Cash & Bank Balances):-**

-Cash in hand(See Note)	Amount(In Rs.)
-Cash at Bank	1103024.25
-Axis Bank,Dumka (S.B.A/C-9100100337645303)	27331587.71
-SBI,Jarmundi (S.B.A/C-11683382490)	1007951.67
<b>Total</b>	<b><u>29442563.63</u></b>

**Schedule "K" (Development Fund):-**

	Amount(In Rs.)	Amount(In Rs.)
Opening Balance	23822079.00	
Add:Shigra Darshanam	3790500.00	
Settlement of Shop No( 01&02)	133560.00	
From Donation	1146150.00	
From Treasury of SDM,Dumka	89640.00	
From Anusthan	1022319.00	
Donation as Life Member & Corpus	237178.00	
Income from Sale of Plastic Pot & Other	71446.00	
Income from Sale of Cloth	51170.00	
Receipts from Sale of Coins	<u>622615.00</u>	<u>7164578.00</u>
<b>Total</b>	<b>30986657.00</b>	
Less:Cost of Mfg of silver coin	0.00	
Less:Commission on Shigradarshanam	<u>694080.00</u>	<u>30292577.00</u>
<b>Total</b>		<b><u>30292577.00</u></b>





**BASUKINATH SHIV MANDIR NYAS SAMITI**  
**BASUKINATH,DUMKA**

Annexure-2

PARTICULARS	GROSS BLOCK				DEPRECIATION		NET BLOCK	
	Rate of Depreciation	Balance as on 01.04.2014	Before 180 Days	Addition/(Deduction) upto After 180 Days	Balance as on 31.03.2015	Balance as on 01.04.2014	Balance as on 31.03.2015	Balance as on 31.03.2014
<b>1.Plant &amp; Machinery</b>								
Generator	15%	932770.00	0.00	0.00	932770.00	201102.00	310852.20	621917.80
Video Camera	15%	12700.00	0.00	0.00	12700.00	4900.61	6070.52	7799.39
Air Condition	15%	46400.00	0.00	0.00	46400.00	15737.10	20336.54	26062.90
420 TVL Wether	15%	34000.00	0.00	0.00	34000.00	9435.00	13119.75	24565.00
550TVL Wether	15%	19000.00	0.00	0.00	19000.00	5272.50	7331.63	13727.50
600 TVL C-Mount Camera	15%	15700.00	0.00	0.00	15700.00	4356.75	6058.24	11343.25
600 TVL C- IR Camera	15%	11500.00	0.00	0.00	11500.00	3191.25	4437.56	8308.75
8 Channel Power Supply	15%	2500.00	0.00	0.00	2500.00	693.75	964.69	1806.25
Ahuja PA Amplifier & Digital Players	15%	13075.00	0.00	0.00	13075.00	3628.31	5045.32	9446.69
Ahuja Speaker PS 400 T	15%	28500.00	0.00	0.00	28500.00	7908.75	10997.44	20591.25
Ahuja Wireless Microphone 2 Pcs	15%	5586.00	0.00	0.00	5586.00	1550.12	2155.50	4035.88
CCTV Camera 3 In 1	15%	17500.00	0.00	0.00	17500.00	4856.25	6752.81	12643.75
Cctv Camera & Wiring	15%	8900.00	234401.00	0.00	243301.00	2469.75	38594.44	6430.25
Hard Disc & Drive	15%	19000.00	0.00	0.00	19000.00	5272.50	7331.63	13727.50
Shoe Stand	15%	15000.00	0.00	0.00	15000.00	4162.50	5788.13	10837.50
Silver Bell	15%	775.00	0.00	0.00	775.00	215.06	299.05	559.94
Steel Railing	15%	513264.00	170235.00	0.00	683499.00	142430.76	223591.00	370833.24
Visitor Shed	15%	712405.00	0.00	0.00	712405.00	197692.39	274899.28	514712.61
Iron Chain	15%	26635.00	0.00	0.00	26635.00	3995.25	7391.21	22639.75
Electronic Weighing Machine	15%	0.00	3150.00	0.00	3150.00	0.00	472.50	2677.50
<b>Sub Total (a)</b>		<b>2435210.00</b>	<b>407786.00</b>	<b>0.00</b>	<b>2842996.00</b>	<b>618870.61</b>	<b>952489.42</b>	<b>1890506.59</b>
<b>2.Furniture &amp; fixtures</b>								
Furniture	10%	47198.00	0.00	0.00	47198.00	10381.68	14063.31	33134.69
Building Construction	10%	949169.00	621901.00	0.00	1571070.00	238138.55	371431.70	1199638.31
Almirah	10%	17000.00	0.00	0.00	17000.00	4607.00	5846.30	12393.00
Library	10%	76926.00	0.00	0.00	76926.00	17731.44	23650.90	59194.56
Battery	10%	13960.00	8450.00	0.00	22410.00	2652.40	4628.16	11307.60
Battery SUKAM 180AH	10%	15960.00	0.00	0.00	15960.00	3032.40	4325.16	12927.60
Cable wire	10%	10260.00	0.00	0.00	10260.00	1949.40	2780.46	8310.60
Computer Table	10%	3500.00	0.00	0.00	3500.00	665.00	948.50	2835.00
Electrical Goods	10%	70964.00	0.00	0.00	70964.00	13483.16	19231.24	57480.84





Electric Iron	10%	425.00	0.00	0.00	0.00	425.00	80.75	34.43	115.18	309.83	344.25
Inverter Sukam 850 VA	10%	6726.00	0.00	0.00	0.00	6726.00	1277.94	544.81	1822.75	4903.25	5448.06
Peetal Balti	10%	3882.00	0.00	0.00	0.00	3882.00	737.58	314.44	1052.02	2829.98	3144.42
Peetal Parat	10%	1118.00	0.00	0.00	0.00	1118.00	212.42	90.56	302.58	815.02	905.58
Revolving Chair	10%	3340.00	0.00	0.00	0.00	3340.00	634.60	270.54	905.14	2434.86	2705.40
Sofa Set	10%	44300.00	0.00	0.00	0.00	44300.00	8417.00	3588.30	12005.30	32294.70	35883.00
Trunk & Box	10%	3536.00	0.00	0.00	0.00	3536.00	671.84	597.42	1269.26	5376.74	2864.16
Wall Fan	10%	1949.00	0.00	0.00	0.00	1949.00	370.31	157.87	528.18	1420.82	1578.69
Water Cooler Tank	10%	3200.00	0.00	0.00	0.00	3200.00	608.00	259.20	867.20	2332.80	2592.00
Wooden Rack	10%	3200.00	0.00	0.00	0.00	3200.00	608.00	259.20	867.20	2332.80	2592.00
Golak	10%	7340.00	0.00	0.00	0.00	7340.00	1181.48	615.85	1797.33	5542.67	6158.52
Jalarpa Counter	10%	14440.00	0.00	0.00	0.00	14440.00	1444.00	1299.60	2743.60	11696.40	12996.00
Temple Civil Construction	10%	933651.00	0.00	0.00	0.00	933651.00	93365.10	84028.55	177393.69	756257.31	840285.90
Fan	10%	9064.00	0.00	0.00	0.00	9064.00	906.40	815.76	1722.16	7341.84	8157.60
Walky & Talky	10%	0.00	0.00	0.00	0.00	0.00	0.00	4200.00	4200.00	37800.00	0.00
Sub Total @		2241108.00	675461.00	0.00	0.00	2916569.00	403156.45	251341.26	654497.71	2262071.30	1837951.55
3.Computer & Other Accessories											
LCD TV Videcon 22"	60%	18126.00	0.00	0.00	0.00	18126.00	15225.84	1740.10	16965.94	1160.06	2900.16
PAN Drive	60%	1335.00	0.00	0.00	0.00	1335.00	1121.40	128.16	1249.56	85.44	213.60
Samsung 42" tv Plasma	60%	41000.00	0.00	0.00	0.00	41000.00	34440.00	3936.00	38376.00	2624.00	6560.00
Secure Eye 8 Channel Full	60%	48900.00	0.00	0.00	0.00	48900.00	41076.00	4694.40	45770.40	3129.60	7824.00
LED TV, CCTV Camera	60%	214500.00	0.00	0.00	0.00	214500.00	128700.00	51480.00	180180.00	34320.00	85800.00
Sub Total @		323861.00	0.00	0.00	0.00	323861.00	220563.24	61978.66	282541.90	41319.10	103297.76
Total(SubTotal a+b+c)		5000179.00	1083247.00	0.00	0.00	6083426.00	1242590.30	646938.72	1889529.02	4193896.99	3757588.71



**BASUKINATH SHIV MANDIR NYAS SAMITY**  
**BASUKINATH,DUMKA(JHARKHAND)**

**SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCESHEET AS ON MARCH 31<sup>ST</sup>,2015**

**STATEMENTS OF SINGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES**

**1. FIXED ASSETS**

There is fixed Assets .

**2. DEPRECITION**

Depreciation has been provided as per income tax Act .

**3. CLOSING STOCK/STORES :**

There is closing stock in terms of quantity as provided by the managemnt upto 11.02.2014 .  
Mentioned in cash book page No 74 .

	GOLD	SILVER
	KG-GRAM- MILIGRAM	KG-GRAM-MILIGRAM
1.Axis Bank,DUMKA(In Coin)	00-144-00	00-310-00
2.Axis Bank,Dumka (In Other Form)	00-191-03	05-175-00
3.Treasury ,Dumka (In Other Form)	02-252-00	77-707-55
4.Temple (In Use)	-----	17- 913.00
5.Temple Office	03-821-00	00-40-05

The above Gold/Silver are donated by the Priest are taken as Income under the head  
Development Fund in the books as per realization basis in the form of cash .So the stocks  
are not valued in the books of accounts .

**4. Civil Construction is Recognized as fixed assets on payment of works .**

**5. BASIS OF ACCOUNTING**

The Trust is following receipt basis of accounting. The accounts have been prepared of the  
assumption of historical cost and going concern and are in consistent with generally accepted  
accounting principles.

**B. NOTES ON ACCOUNTS**

6. During the course of our examination of the books of accounts carried out ir accordance with the generally accepted auditing practices we have not come across any personal expenses other than those payable under contractual obligation or in accordance with generally accepted business practices which have been charged to the accounts.
7. There is no contingent liability of any type, whatsoever, so far as it appears from the records examined and explanations received.
8. In Respect of firms trading activity, we are informed that there is no damaged stock.
9. Quantitative details of stock/stores are not maintained.



10. This is the practice of the trust that income from sale of stock/stores i.e silver ,Coins , cloth, plastic pots , gold etc are taken as income on realization of same in terms of money .
11. Financial Accounts for the financial year 2010-11 is being audited ..Bank Balances are taken as per Bank statement on the day of year end.
12. Cash Reconciliation and Bank Reconciliation statement as on 31.03.2015 are as follows :

**Cash Reconciliation statement :**

Balance as per cash book as on 31.03.2015	Rs.1042685.62
(AS certified by the management )	

**Add:**

a) Diff relates to FY 2010-11	Rs.7664.34
b) Interest related to the F.Y 2010-11 was Rs.96733/=	
Out of which Rs.53059/=has been taken into the	
Accounts in the F.Y 2011-12,Balance left	Rs. 43674.00
c) Excess Charges debited	Rs .0.29
d) Income from Tirupati Barrel Not taken in the Books	Rs. 17000.00

**Less:**

a)Wrong Calculation made on dated 01.08.2013	<u>Rs.8000.00</u>
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<b>Total(Balance as per audit Report as on 31.03.2015)</b>	<b>Rs.1103024.25</b>
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**Bank Reconciliation Statement :**

**Axis Bank Ltd :-**

Balance as per Cash Book as on 31.03.2015	Rs.27331587.71
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<b>Bank Balance as on 31.03.2013 as per statement</b>	<b><u>Rs.27331587.71</u></b>
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**State Bank of India :-**

Balance as per Cash Book as on 31.03.2015	Rs.1007850.67
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Add:Deposit from Donator	Rs.151.00
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Less:Bank Charges	<u>Rs.50.00</u>
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<b>Bank Balance as on 31.03.2015 as per statement</b>	<b><u>Rs.1007951.67</u></b>
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13. Cash books are not prepared and no any physical cash verification done on daily basis
14. We conducted out audit in accordance with auditing standards generally accepted in India. Those Standards require 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 management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

Place:Dumka  
Date:31/05/2015

For & On Behalf of  
M/S Ganesh Raj & Company  
Chartered Accountants

(CA Ganesh Kumar, Partner)  
Membership No.401504  
Firm Regn No -014397C

