



AUDITOR'S REPORT

We have audited the attached Balance sheet of **ANDAMAN ADIM JANJATI VIKAS SAMITI**, as at 31st March, 2013, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date. Our responsibility is to express an opinion on these financial statements based on our audit and report:

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards and/or World Bank guidelines 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 use and significant estimates made by managements, a well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:-

1. a) Depreciation is not provided in accounts.
- b) Fixed Assets impaired in Tsunami are not identified and written off.
- c) Confirmation of balance from various Departments not furnished.
- d) It was observed that the regular advance was given to APWD for construction of various buildings. However the works are not completed so far. The balance as on 31/03/2013 with APWD was ₹. 3,31,48,867.00.
- e) An amount of ₹. 79,863/- towards staff advance is carried forward from the previous years and the same is not settled till the date of audit.
- f) An amount of ₹. 3,19,98,776/- transferred to CCD Plan Account.



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M/s. BABU & BADAT
Chartered Accountants

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No. 22, Andhra Association Complex
Gurudevata Lane, Port Blair - 744 101
Andaman & Nicobar Islands, India
e-mail: babu.badat@gmail.com

Subject to above:

- (a) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our examination.
- (b) In our opinion, Proper books of accounts have been kept by the Samiti, so far as appears from our examination of the books.
- (c) The statement of accounts dealt with this report are in agreement with the books of account.
- (e) In our opinion and to the best of our information and according to the explanation given to us the said account, subject to our comments, observations, gives true and fair view:-
 - (1) In the case of the Balance Sheet of the state of affairs of the Samiti as at 31st March, 2013
 - (2) In the case of the Income and Expenditure account of the excess of Expenditure over Income for the year ended on that date.
 - (3) In case of Receipts & Payments Account of the receipts and payments during the year ended on that date.

Place : Port Blair.
Date : 23/01/14

For BABU & BADAT
Chartered Accountants

Partner.



ANDAMAN ADIM JANJATI VIKAS SAMITI
PORT BLAIR

BALANCE SHEET AS AT 31ST MARCH 2013.

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
General Fund Account	10,90,65,443.04	FIXED ASSETS:-	
Less:- Excess of Expenditure over Income	65,71,528.00	As Per Schedule	3,54,55,024.00
Less: Transferred to CCD a/c	10,24,93,915.04	Advances As Per Schedule	3,38,20,912.00
	3,19,98,776.00	Telephone Deposit	22,200.00
Security Deposit			
		CLOSING BALANCE:-	
		Cash at Bank	11,96,003.04
		Cash in Hand	5,000.00
			12,01,003.04
Total:-	7,04,99,139.04	Total:-	7,04,99,139.04

Place:- Port Blair

Date :- 23/01/14

In terms of our audit report of even date

For BABU & BADAT
CHARTERED ACCOUNTANTS

A.H. Badat
A.H. BADAT
PARTNER

M.No: 059596

**ANDAMAN ADIM JANJATI VIKAS SAMITI
PORT BLAIR**

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2013.

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
OPENING BALANCE:-			
Cash at Bank	86,52,175.04	Pay and Allowances	1,80,46,251.00
Cash in Hand	5,000.00	Cash Award to Tribes	30,000.00
		Printing & Stationery	4,11,728.00
		Energy & Telephone Charges	6,56,872.00
		Hospitalization of Tribes	21,58,928.00
Grant-in-Aid	2,10,98,000.00	Free Ration & Clothing	21,64,378.00
Bank Interest	3,15,297.00	Welfare Amenities to Tribes	6,48,090.00
Misc., Receipts	3,53,984.00	Advances	13,99,262.00
Refund DFO B/Tang	13,01,224.00	Furniture & Fixture	86,203.00
		Hire Charges Paid	24,60,816.00
		Running & Maintenance of Vehicles	66,541.00
		Education of Tribes	7,39,083.00
		Participation in National Festival	38,989.00
		Legal Charges Paid	49,142.00
		Piped Water Supply at Strait Island	7,00,403.00
		Sensitization Camps	2,37,699.00
		Audit Fee	26,244.00
		General Body Meeting	27,770.00
		Daily Wages to Onges	2,09,938.00
		Research of Jarawa Policy	3,62,349.00
		Bank Charges	3,991.00
			3,05,24,677.00
		CLOSING BALANCE:-	
		Cash at Bank	11,96,003.04
		Cash in Hand	5,000.00
			12,01,003.04
Total:-	3,17,25,680.04	Total:-	3,17,25,680.04

In terms of our audit report of even date

Place:- Port Blair

Date :- 23/01/14

For BABU & BADAT
CHARTERED ACCOUNTANTS

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A.H. Badat
A.H. BADAT
PARTNER
M.No: 059596

ANDAMAN ADIM JANJATI VIKAS SAMITI
PORT BLAIR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2013

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
To,		By,	
Pay and Allowances	1,80,46,251.00	Grant-in-Aid	2,10,98,000.00
Cash Award to Tribes	30,000.00	Bank Interest	3,15,297.00
Printing & Stationery	4,11,728.00	Misc., Receipts	3,53,984.00
Energy & Telephone Charges	6,56,872.00		
Hospitalization of Tribes	21,58,928.00	Excess of Expenditure Over Income	65,71,528.00
Free Ration & Clothing	21,64,378.00		
Welfare Amenities to Tribes	6,48,090.00		
Hire Charges Paid	24,60,816.00		
Running & Maintenance of Vehicles	66,541.00		
Education of Tribes	7,39,083.00		
Participation in National Festival	38,989.00		
Legal Charges Paid	49,142.00		
Sensitization Camps	2,37,699.00		
Audit Fee	26,244.00		
General Body Meeting	27,770.00		
Daily Wages to Onges	2,09,938.00		
Research of Jarawa Policy	3,62,349.00		
Bank Charges	3,991.00		
Total:-	2,83,38,809.00	Total:-	2,83,38,809.00

Place:- Port Blair

Date :- 23/01/14

In terms of our audit report of even date

FOR BABU & BADAT
CHARTERED ACCOUNTANTS

A.H. Badat
A.H. BADAT
PARTNER
M.No: 059555

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ANDAMAN ADIM JANJATI VIKAS SAMITI

PORT BLAIR

SCHEDULE OF ASSETS

S.No	PARTICULARS	AS ON 01/04/2012	SANCTIONED DURING THE YEAR	TOTAL	TRANSFER TO CCD PLAN ACCOUNT	AS ON 31/03/2013.
1	Wireless set	1.00	-	1.00	-	1.00
2	Building	1.00	-	1.00	-	1.00
3	Petromax	1.00	-	1.00	-	1.00
4	Utencil	1.00	-	1.00	-	1.00
5	Plantations	7,80,298.00	-	7,80,298.00	-	7,80,298.00
6	Copy night	3,500.00	-	3,500.00	-	3,500.00
7	Boat	8,45,214.00	-	8,45,214.00	-	8,45,214.00
8	Jeep	10,36,955.00	-	10,36,955.00	-	10,36,955.00
9	Projector	734.00	-	734.00	-	734.00
10	Projector	18,35,729.00	-	18,35,729.00	-	18,35,729.00
11	DR Set	20,940.00	-	20,940.00	-	20,940.00
12	Live Stock	2,515.00	-	2,515.00	-	2,515.00
13	Type Writer	11,503.00	-	11,503.00	-	11,503.00
14	Transistor	313.00	-	313.00	-	313.00
15	camera	42,400.00	-	42,400.00	-	42,400.00
16	Dinghy	1,30,759.00	-	1,30,759.00	-	1,30,759.00
17	Kirloskar Engine	17,675.00	-	17,675.00	-	17,675.00
18	Furniture	12,01,066.00	86,203.00	12,87,269.00	-	12,87,269.00
19	Video Cassette	1,50,683.00	-	1,50,683.00	-	1,50,683.00
20	Fibre Glass Boat	7,960.00	-	7,960.00	-	7,960.00
21	Motor Cycle	3,70,758.00	-	3,70,758.00	-	3,70,758.00
22	Computer and Xerox	9,49,929.00	-	9,49,929.00	-	9,49,929.00
23	Building at Settlement	4,90,83,102.00	21,22,978.00	5,12,06,080.00	3,01,18,771.00	2,10,87,309.00
24	Study on ethno medicines	4,43,079.00	-	4,43,079.00	-	4,43,079.00
25	Study on tribal languages	24,44,233.00	-	24,44,233.00	-	24,44,233.00
26	Communication equipments	15,99,812.00	-	15,99,812.00	-	15,99,812.00
27	Onge Huts	22,04,453.00	-	22,04,453.00	-	22,04,453.00
28	Eco-Hut for Shompen	-	1,81,000.00	1,81,000.00	-	1,81,000.00
	TOTAL:-	6,31,83,614.00	23,90,181.00	6,55,73,795.00	3,01,18,771.00	3,54,55,024.00

in terms of our audit report of even date

Place:- Port Blair

Date :- 23/01/14

For BABU & BADAT
CHARTERED ACCOUNTANTS

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A.H. Badat
A.H. BADAT
PARTNER
M.No: 055596

**ANDAMAN ADIM JANJATI VIKAS SAMITI
PORT BLAIR**

STATEMENT SHOWING ADVANCES SACTIONED AND ADJUSTED DURING THE YEAR 2012-2013

S.No	PARTICULARS	AS ON 01/04/2012	ADVANCE SACTIONED DURING THE YEAR	TOTAL	ADJUSTED DURING THE YEAR	REFUND	TRANSFER TO CCD PLAN ACCOUNT	BALANCE AS 31/03/2013
1	STAFF	79,863.00	-	79,863.00	-	-	-	79,863
2	APWD	3,50,52,185.00	13,99,262.00	3,64,51,447.00	14,22,575.00	-	18,80,005.00	3,31,48,867
3	GAMPCS	1,000.00	-	1,000.00	-	-	-	1,000
4	FOREST DEPARTMENT	19,34,163.00	-	19,34,163.00	1,81,000.00	13,01,224.00	-	4,51,939
5	ECO HUTS AT PHOOLTALA	1,39,243.00	-	1,39,243.00	-	-	-	1,39,243
		3,72,06,454.00	13,99,262.00	3,86,05,716.00	16,03,575.00	13,01,224.00	18,80,005.00	3,38,20,912

Place:- Port Blair

Date :- 23/01/14

In terms of our audit report of even date

FOR BABU & BADAT
CHARTERED ACCOUNTANTS

A.H. Badat
A.H. BADAT
PARTNER

M.No: 059596

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**ANDAMAN ADIM JANJATI VIKAS SAMITI
PORT BLAIR**

BANK RECONCILIATION STATEMENT FOR THE YEAR ENDED 31ST MARCH 2013.

S.No	CHEQUE NO	DATE	PARTY	AMOUNT
1	264501	15.03.2013	Mano seaways, Campbell Bay	38,000.00
2	264503	15.03.2013	GAMPCS , Strait Island	29,513.00
3	264515	25.03.2013	Assistant Engineer, electricity K/tala	586.00
4	264519	25.03.2013	salecm General Stores	78.00
5	264520	25.03.2013	Roy Trading Agency	120.00
6	264522	25.03.2013	P.S. Traders	87.00
7	69054	02.09.2011	Assistant Engineer, electricity S/A	228.00
8	69024	02.09.2011	Assistant Engineer, electricity S/A	63.00
				68,675.00

BALANC AS PER CASH BOOK	11,96,003.04
ADD:- CHEQUE ISSUED BUT NOT CREDITED	68,675.00
BALANCE AS PER SBI PORT BLAIR	12,64,678.04

of 23/0/14

For SABU & BADAT
CHARTERED ACCOUNTANTS



A.H. BADAT
PARTNER
M.No: 059596