

**MOHD. ARIF & CO.**  
CHARTERED ACCOUNTANTS,  
M-003, GOLCHHA PLAZA,  
NAL GHAR CHOWK, RAIPUR (C.G.)  
PHONE : 0771-2437174  
Email : mdarif\_ca@rediffmail.com

### **AUDIT REPORT**

We have examined the Balance Sheet of ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.) as at 31<sup>st</sup> March, 2018 and the Income & Expenditures Account for the year ended on that date. Our observations/Suggestions are as under :-

We have obtained all the information & explanations which to the best of my knowledge & belief were necessary for the purposes of the audit. In my opinion, proper Books of Account have been kept by the Branch office of the Trust, subject to the comments given below :

1. That these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. That we have conducted the audit in accordance with auditing standards generally accepted in India. These 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. That we have not physically verified the Cash in Hand & Fixed Assets as on 31<sup>st</sup> March, 2018.

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

- <i> In the case of the Balance Sheet, of the state of affairs of the above named society as t 31<sup>st</sup> March, 2018 and
- <ii> In the case of the Income & Expenditures Account of the Net Surplus/ Deficit of its accounting period ending on 31<sup>st</sup> March, 2018.

Date : 03.07.2018.  
Place : Raipur

*Sr. Rahman*

For M/s Mohd. Arif & Co.  
Chartered Accountants  
RAIPUR  
(C.G.)  
Proprietor  
Membership No. : 070245  
Name : Mohd. Arif  
Regn. No. : 001737C

**ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)**

**(FOREIGN CONTRIBUTION ACCOUNT)**

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

FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
<b><u>GENERAL FUND :</u></b>		<b><u>FIXED ASSETS :</u></b>	
As per last Balance Sheet.	5580.00	As per Schedule "A" attached.	
Add : Surplus for the year.	49600.00		
	<u>55180.00</u>	Cost as on 31.03.2018	85171764.44
Less : Transferred to Capital Fund being utilised for Capital Expenditures.	49600.00	Less : Depreciation.	<u>22729876.00</u>
	5580.00		62441888.44
<b><u>CORPUS FUND :</u></b>		<b><u>INVESTMENTS (CORPUS FUND) :</u></b>	
As per last Balance Sheet.	713498.00	Fixed Deposit with Corporation Bank, Raipur.	628027.00
Add : Bank Interest.	44910.00	Accured Interest.	20146.00
	<u>758408.00</u>	Income Tax (T.D.S.)	<u>47318.00</u>
Less : Recurring Expenditures.	42917.00		695491.00
	715491.00		
<b><u>SPECIFIC PROJECTS FUND :</u></b>		<b><u>CURRENT ASSETS :</u></b>	
<b>1. <u>Construction of School Building (Nagpur) :</u></b>		I> <u>Advances :</u>	
As per last Balance Sheet.	83037.00	Income Tax (T.D.S.) (Interest Fund)	90170.00
<b>2. <u>Maintenance of Mobile Health Clinic for Tribal Communities :</u></b>		F.C. Renewal Fees (Refundable)	<u>500.00</u>
Grant in Aid Received.	174808.00		90670.00
Less : Recurring Expenditures.	<u>174808.00</u>	II> <u>Cash &amp; Bank Balances :</u>	
	0.00	In S.B. Account with <u>Corporation Bank, Raipur :</u>	
<b>3. <u>Purchase of Land :</u></b>		a> S.B. 520281000389833	
As per last Balance Sheet.	128967.00	I> Specific Project Fund.	778948.8
Add : Bank Interest (Allocated)	19.00	ii> Corpus Fund.	20000.00
	<u>128986.00</u>	b> S.B. 520101259179279	<u>138803.70</u>
Less : Transferred to Capital Fund being utilised for Capital Expenditures.	128986.00		937752.50
	0.00		
<b>4. <u>Purchase of Land :</u></b>			
As per last Balance Sheet.	2406900.00		
Less : Transferred to Capital Fund being utilised for Capital Expenditures.	1864081.00		
	542819.00		
<b>CARRIED OVER Rs. :</b>	<b>1346927.00</b>	<b>CARRIED OVER Rs. :</b>	<b>64165801.94</b>

*Sr. Hilman'*



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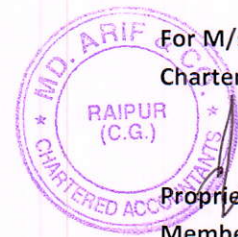
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FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
<b>BROUGHT FORWARD.</b>	<b>1346927.00</b>	<b>BROUGHT FORWARD.</b>	<b>64165801.94</b>
<b><u>INTEREST FUND :</u></b>			
As per last Balance Sheet.	357507.44		
Add : Bank Interest (S.B.)	21001.00		
	<u>378508.44</u>		
Less : Transferred to Income & Expenditures Account.	1502.94		
Less : Transferred to Specific Project Fund.	19.00		
	<u>376986.50</u>		
<b><u>CAPITAL FUND :</u></b>			
As per last Balance Sheet.	82884806.84		
Add : Transferred from Specific Projects Fund.	2237357.60		
Add : Transferred from General Fund.	49600.00		
	<u>85171764.44</u>		
Less: Depreciation Reserve.	22729876.00		
	<u>62441888.44</u>		
<b>TOTAL Rs. :</b>	<b>64165801.94</b>	<b>TOTAL Rs. :</b>	<b>64165801.94</b>

AS PER OUR REPORT OF EVEN DATE.

Place : Raipur  
Date : 03.07.2017.

*Sr. N. Arif*  
CORRESPONDENT



For M/s. Mohd. Arif & Co.  
Chartered Accountants.

Proprietor  
Membership No. : 070245  
Name : Mohd. Arif

**ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)**

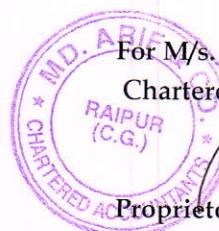
**(FOREIGN CONTRIBUTIONS ACCOUNT)**

**SCHEDULE "A" ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018**

Sr. No.	ITEMS	Rate of Dep	Cost as on 01.04.2017	Additions/ (Soldout) during the year	Total	Depreciation Reserve upto 31.03.2017	Depreciation for the year	W.D.V. as on 31.03.2018
1	Land & Site Development	0%	14646520.00	400855.00	15047375.00	0.00	0.00	15047375.00
2	Hostel Building	10%	5756522.84	0.00	5756522.84	3887276.00	186925.00	1682321.84
3	Hostel Building (Bilaspur)	10%	674172.00	0.00	674172.00	297698.00	37647.00	338827.00
4	Convent Building (Bilaspur)	10%	3147715.00	0.00	3147715.00	1717450.00	143026.00	1287239.00
5	Convent Building (Baikunthpur)	10%	2436924.00	0.00	2436924.00	1206120.00	123080.00	1107724.00
6	School Building (Baikunthpur)	10%	9854939.00	0.00	9854939.00	4553421.00	530152.00	4771366.00
7	School Building (Nagpur)	10%	24319530.00	128986.00 *	24448516.00	2431953.00	2195207.00	19821356.00
8	Other Building (Formation Home)	10%	18793699.00	1512826.00	20306525.00	2016065.00	1753404.00	16537056.00
9	Bore/Open Well.	0%	682647.00	0.00	682647.00	0.00	0.00	682647.00
10	Furniture & Fixtures	10%	192940.00	0.00	192940.00	61741.00	13120.00	118079.00
11	Jeep/Vehicles	15%	2083801.00	0.00	2083801.00	1100519.00	147492.00	835790.00
12	Solar System (Aundhi)	80%	170797.00	244290.60	415087.60	170786.00	97720.00	146581.60
13	Equipments	15%	124600.00	0.00	124600.00	47511.00	11563.00	65526.00
<b>TOTAL :</b>			<b>82884806.84</b>	<b>2286957.60</b>	<b>85171764.44</b>	<b>17490540.00</b>	<b>5239336.00</b>	<b>62441888.44</b>

\* Work in Progress. No Depreciation provid.

*Sr. Nishant*



For M/s. Mohd. Arif & Co  
Chartered Accountants

Proprietor

Membership No. : 070245

Name : Mohd. Arif

Place : Raipur

Date : 03.07.2018.

**ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)**

**(FOREIGN CONTRIBUTION ACCOUNT)**

**INCOME & EXPENDITURES ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018.**

FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
TO DEPRECIATION.	5239336.00	BY <u>GRANT IN AID</u> :	
" <u>NET SURPLUS</u> :		Received for Maintenance of the Society.	49600.00
Being Excess of Income over Expenditures carried voer to Balance Sheet.	49600.00	" <u>NET DEIFICT</u> :	
		Being Depreciation for the year transferred to Depreciation Reserve Account.	5239336.00
<b>TOTAL Rs. :</b>	<b>5288936.00</b>	<b>TOTAL Rs. :</b>	<b>5288936.00</b>

AS PER OUR REPORT OF EVEN DATE.

*Sri Mohd Arif*

CORRESPONDENT



For M/s. Mohd. Arif & Co.  
Chartered Accountants.

Proprietor

Membership No. : 070245

Name : Mohd. Arif

Place : Raipur

Date : 03.07.2018.



**ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)**

**(FOREIGN CONTRIBUTION ACCOUNT)**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018.**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>GRANT-IN-AID :</b>		<b>NON RECURRING EXPENSES :</b>	
<b>Maintenance of the Society :</b>		(From General Fund)	
Received from		Building Construction.	49600.00
Mission Generalete,			
Srs of St. Joseph De Lyon,		<b>INTEREST FUND EXPENSES :</b>	
France.	49600.00	<b>Recurring :</b>	
		Bank Charges.	1502.94
<b>SPECIFIC PROJECTS FUND :</b>		<b>CORPUS FUND EXPENSES :</b>	
As per Annexure (I) attached.	2651190.60	<b>Recurring :</b>	
		Repairs & Maintenance.	42917.00
<b>BANK INTEREST :</b>			94019.94
Interest on S.B. Account	21001.00	<b>SPECIFIC PROJECTS FUND EXPENSES :</b>	
		As per Annexure (II) attached.	
<b>CORPUS FUND :</b>		i. Recurring.	174808.00
Interest on F.D.	44910.00	ii. Non-Recurring.	2237357.60
			2412165.60
<b>INVESTMENTS (CORPUS FUND) :</b>		<b>INVESTMENTS (CORPUS FUND) :</b>	
Fixed Deposits with Corporation		Fixed Deposit with Corporation	
Bank, Raipur : Renewed.	628027.00	Bank, Raipur : Renewed.	628027.00
		Accrued Interest.	20146.00
Accrued Interest (2016-17)			648173.00
Reversed.	22645.00	<b>ADVANCES :</b>	
	650672.00	Income Tax (T.D.S.) (C.F.)	4492.00
<b>ADVANCES :</b>			
Local Account (TDS Refund)	28237.00	<b>CLOSING BALANCES :</b>	
		In S.B. Account with	
<b>OPENING BALANCES :</b>		Corporation Bank, Raipur :	
A> Cash in Hand (Main A/c)	4257.00	a> S.B. 520281000389833	
		l> Specific Project Fund.	778948.8
B> In S.B. Account with		ii> Corpus Fund.	20000.00
Corporation Bank, Raipur :			
a> S.B. 015700116009991		b> S.B. 520101259179279	138803.70
l> Specific Project Fund.	624915.44		937752.50
ii> Corpus Fund.	20000.00		
b> S.B. 015700101023268	1820.00		
	650992.44		
<b>TOTAL Rs. :</b>	<b>4096603.04</b>	<b>TOTAL Rs. :</b>	<b>4096603.04</b>

AS PER OUR REPORT OF EVEN DATE.

*Sr. M. M. M. M.*

CORRESPONDENT

For M/s. Mohd. Arif & Co.  
Chartered Accountants.

Proprietor  
Membership No. : 070245  
Name : Mohd. Arif

Place : Raipur  
Date : 03.07.2018.

ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)

(FOREIGN CONTRIBUTIONS ACCOUNT)

ANNEXURE (I) ATTACHED TO & FORMING PART OF RECEIPTS & PAYMENTS  
ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018.

SPECIFIC PROJECTS FUND :

SOCIAL :

(a) Construction of Compound Wall at Godhini & Kumhari :

Received from  
Sr. of St. Joseph de Lyon,  
Lyon, France.

2406900.00

(b) Maintenance of Hostel :

Solar Energy System for Aundhi Hostel :

Received from  
Sr. of St. Joseph de Lyon,  
Lyon, France.

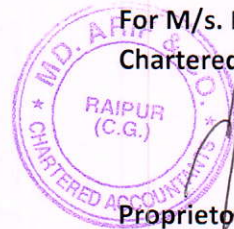
244290.60

TOTAL Rs. :

2651190.60

*Sr. / Kilmann'*

Place : Raipur  
Date :03.07.2018.



For M/s. Mohd. Arif & Co.  
Chartered Accountants

Proprietor

Membership No. : 070245

Name : Mohd. Arif

**ST. JOSEPH SOCIETY, KUMHARI, DISTT. DURG (C.G.)**

**(FOREIGN CONTRIBUTIONS ACCOUNT)**

**ANNEXURE (II) ATTACHED TO & FORMING PART OF RECEIPTS & PAYMENTS  
ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2018.**

**SPECIFIC PROJECTS FUND EXPENSES :**

**SOCIAL :**

**(a) Maintenance of Mobile Health Clinic  
for Tribal Communities :**

Medicines.	85710.00	
Remuneration to Nurse.	24000.00	
Remuneration to Staff (MSW)	15000.00	
Remuneration to VHW.	23760.00	
D.A. to Field Workers.	11954.00	
Vehicle Maintenance.	14384.00	174808.00

**(b) Construction of Building :**

i> Construction of Boundry Wall at Godhini (Nagpur) :

Payments to Contractor, etc. 1512826.00

ii> Construction of Boundry Wall at Kumhari :

Payments to Contractor, etc. 351255.00 1864081.00

**(c) Maintenance of Hostel :**

Solar Anergy System for aundhi Hostel :

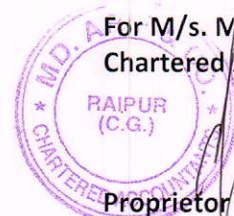
Payments to Supplier. 244290.00  
Bank Charges. 0.60 244290.60

**(d) Purchase of Land :**

School Building Construction at Godhini, Nagpur. 128986.00

**TOTAL :** 2412165.60

*Mr. M. Arif*



For M/s. Mohd. Arif & Co.  
Chartered Accountants

Proprietor

Membership No. : 070245

Name : Mohd. Arif

Place : Raipur

Date : 03.07.2018.