

**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, 2022 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, 2022.

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, 2022 and
- <ii> In the case o f the Income & Expenditures Account of the Net Surplus/ Defieit of its accounting period ending on 31<sup>st</sup> March, 2022.



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

**Proprietor**

**Membership No. : 070245**

**Name : Mohd. Arif**

**Regn. No. : 001737C**

**UDIN: 22070245AUTWIB3739**

**Date : 24.09.2022.**

**Place : Raipur**



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

**(FOREIGN CONTRIBUTION ACCOUNT)**

**BALANCE SHEET AS ON 31ST MARCH, 2022.**

FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
<b>GENERAL FUND :</b> As per last Balance Sheet.	76819.00	<b>FIXED ASSETS :</b> As per Schedule "A" attached.	
<b>CORPUS FUND :</b> As per last Balance Sheet. 658324.00 Add : Bank Interest. 47573.00 Add : Interest on I.T. Refund. 903.00 <hr/> 706800.00		Cost as on 31.03.2022 100232389.44 Less : Depreciation. 42625972.00 <hr/> 57606417.44	57606417.44
Less : Non Recurring Expenditures Transferred to Capital Fund. 32971.00	673829.00	<b>INVESTMENTS (CORPUS FUND) :</b> Fixed Deposit with Corporation Bank, Raipur. 628027.00 Income Tax (T.D.S.) (2021-22) 4757.00 <hr/> 632784.00	632784.00
<b>SPECIFIC PROJECTS FUND :</b>  <b>Construction of School Building :</b>  <b>Godini/Nagpur :</b> As per last Balance Sheet. 83037.00	83037.00	<b>CURRENT ASSETES :</b> (Corpus Fund)  I> <b>Advances :</b>  From Local Account Receivable for (I.T. Refund) 30681.00 F.C. Renewal Fees (Refundable) 500.00 <hr/> 31181.00	31181.00
<b>INTEREST FUND :</b> As per last Balance Sheet. 289210.82 Add : Bank Interest (S.B.) 13785.00 <hr/> 302995.82		II> <b>Cash &amp; Bank Balances :</b>  (a) In S.B. Account with S.B.I. Delhi. (A/c No. 40231453596) 0.00	
Less : Recurring Expenses. 5000.00 Less : Bank Charges. 76.70 <hr/> 297919.12	297919.12	(b) In S.B. Account with Union Bank of India, Raipur :  S.B. 520101259179279 (Interest Fund) 297919.12 (Corpus Fund) 9864.00 (General Fund) 76819.00 (S.P.F.) 83037.00 <hr/> 467639.12	467639.12
<b>CAPITAL FUND :</b> As per last Balance Sheet. 100199418.44 Add : Transferred from Corpus Fund. 32971.00 <hr/> 100232389.44			
Less: Depreciation Reserve. 42625972.00	57606417.44		
<b>TOTAL Rs. :</b>	<b>58738021.56</b>	<b>TOTAL Rs. :</b>	<b>58738021.56</b>

AS PER OUR REPORT OF EVEN DATE.

*So. N. S. Arif*

CORRESPONDENT

**PRESIDENT**

**St. Joseph's Society Kumhari**



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

Proprietor

Membership No. : 070245

Name : Mohd. Arif

Place : Raipur

Date : 24.09.2022.


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

**(FOREIGN CONTRIBUTIONS ACCOUNT)**

**SCHEDULE "A" ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022.**

Sr. No.	ITEMS	Rate of Dep	Cost as on 01.04.2021	Additions/ (Soldout) during the year	Total	Depreciation Reserve upto 31.03.2021	Depreciation for the year	W.D.V. as on 31.03.2022
1	Land & Site Development	0%	15047375.00	0.00	15047375.00	0.00	0.00	15047375.00
2	Hostel Building	10%	5756522.84	0.00	5756522.84	4530110.00	122641.00	1103771.84
3	Hostel Building (Bilaspur)	10%	674172.00	0.00	674172.00	427167.00	24700.00	222305.00
4	Convent Building (Bilaspur)	10%	3147715.00	0.00	3147715.00	2209317.00	93840.00	844558.00
5	Convent Building (Baikunthpur)	10%	2436924.00	0.00	2436924.00	1629393.00	80753.00	726778.00
6	School Building (Baikunthpur)	10%	16428434.00	0.00	16428434.00	7033963.00	939447.00	8455024.00
7	School Building (Nagpur)	10%	32801335.00	0.00	32801335.00	11629751.00	2117158.00	19054426.00
8	Other Building (Formation Home)	10%	20306525.00	0.00	20306525.00	8251011.00	1205551.00	10849963.00
9	Bore/Open Well.	0%	682647.00	0.00	682647.00	0.00	0.00	682647.00
10	Furniture & Fixtures	10%	203109.00	0.00	203109.00	109616.00	9349.00	84144.00
11	Jeep/Vehicles	15%	2083801.00	0.00	2083801.00	1570521.00	76992.00	436288.00
12	Solar System (Aundhi)	80%	415087.60	0.00	415087.60	413915.00	938.00	234.60
13	Equipments	15%	147600.00	0.00	147600.00	87809.00	8969.00	50822.00
14	Lap Top.	40%	28000.00	32971.00	60971.00	21952.00	15608.00	23411.00
15	CCTV Camera.	15%	40171.00	0.00	40171.00	11148.00	4353.00	24670.00
TOTAL :			100199418.44	32971.00	100232389.44	37925673.00	4700299.00	57606417.44

Place : Raipur  
Date : 24.09.2022.

  
**PRESIDENT**  
**St. Joseph's Society Kumhari**



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

Proprietor  
Membership No. : 070245  
Name : Mohd. Arif



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

**(FOREIGN CONTRIBUTION ACCOUNT)**

**INCOME & EXPENDITURES ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022.**

<b>FUNDS &amp; LIABILITIES</b>	<b>AMOUNT</b>	<b>PROPERTY &amp; ASSETS</b>	<b>AMOUNT</b>
<b>TO INTEREST FUND :</b>		<b>" INTEREST FUND :</b>	
Bank Charge. 76.70		Bank Interest (S.B. A/C)	13785.00
Audit Fees. 5000.00	5076.70		
<b>" DEPRECIATION :</b>			
Depreciation for the year 4700299.00			
Less : Transferred to Depreciation Reserved A/C 4700299.00	0.00		
<b>TO NET SURPLUS :</b>			
Being Excess of Income over Expenditures carried voer to Balance Sheet (Interest Fund)	8708.30		
<b>TOTAL Rs. :</b>	<b>13785.00</b>	<b>TOTAL Rs. :</b>	<b>13785.00</b>

AS PER OUR REPORT OF EVEN DATE.

*Sr. Salman*

CORRESPONDENT

**PRESIDENT  
St. Joseph's Society Kumhari**



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

Proprietor  
Membership No. : 070245  
Name : Mohd. Arif

Place : Raipur  
Date : 24.09.2022.

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

**(FOREIGN CONTRIBUTION ACCOUNT)**

**RCEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022.**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>GRANT-IN-AID :</b>		<b>INTEREST FUND EXPENSES :</b>	
<b>SPECIFIC PROJECT FUND :</b>		<b>Recurring :</b>	
<b>INTEREST FUND :</b>		Bank Charges. 76.70	
Interest on S.B. Account 13785.00		Audit Fees 5000.00	5076.70
<b>CORPUS FUND :</b>		<b>CORPUS FUND EXPENSES :</b>	
Interest on F.D. 47573.00		<b>Non-Recurring :</b>	
Interest on I.T. Refund. 903.00	48476.00	Laptop.	32971.00
<b>INVESTMENTS (CORPUS FUND) :</b>		<b>INVESTMENTS (CORPUS FUND) :</b>	
Fixed Deposits with Corporation Bank, Raipur : Renewed. 628027.00		Fixed Deposit with Corporation Bank, Raipur : Renewed.	628027.00
I.T. Refund Received (2020-21) 4287.00		<b>DEPOSIT :</b>	
Accrued Interest (2020-21) Reversed 1099.00	633413.00	Income Tax (2021-22).	4757.00
<b>OPENING BALANCES :</b>		<b>ADVANCES :</b>	
In S.B. Account with Union Bank of India, Raipur :		Receivable from Local Account. (I.T. Refund).	5190.00
a> S.B. 520281000389833		<b>CLOSING BALANCES :</b>	
I> General/Interest Fund. 335655.35		(a) In S.B. Account with S.B.I. Delhi. (A/c No. 40231453596) 0.00	
ii> Corpus Fund. 24911.00		(b) In S.B. Account with Union Bank of India, Raipur :	
iii> Specific Project Fund. 83037.00		<b>S.B. 520101259179279</b>	
b> S.B. 520101259179279 (Interest Fund) 4383.47	447986.82	(Interest Fund) 297919.12	
		(Corpus Fund) 9864.00	
		(General Fund) 76819.00	
		(S.P.F.) 83037.00	467639.12
<b>TOTAL Rs. :</b>	<b>1143660.82</b>	<b>TOTAL Rs. :</b>	<b>1143660.82</b>

AS PER OUR REPORT OF EVEN DATE.

Place : Raipur  
Date : 24.09.2022.

*Sr. Nehman*  
CORRESPONDENT  
**PRESIDENT**  
St. Joseph's Society Kumhari



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

Proprietor  
Membership No. : 070245  
Name : Mohd. Arif