

HARISH DUA & CO.

CHARTERED ACCOUNTANTS

908, Near Gondwana Gas Agency,

Towards Lakhe Nagar Chowk,

Idgah Bhata, Raipur (C.G.)

Phone : 9425214436

Email : harishkumardua786@gmail.com

AUDITOR'S REPORT

We have examined the Balance Sheet of **ST. Joseph's Society Kumhari** (F.C. Account) as at 31st March, 2023 and the Receipts & Payments Account for the year ending on that date. Our observations/Suggestions are as under :

- 1 That the 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 I 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 the test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accountig pinciples used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We belive that our audit provides a reasonable basis for our opinion.
- 3 That we have not physically verified the Cash in Hand and Fixed Assets as on 31st March, 2023
- 4 The Registration Certifcate is deemed to have ceased under the Foreign Contribution (Regulation)Act,2010.

In my opinion and to the best of my informations & according to the explanation given to me the said accounts give a true and fair view :-

In the case of the Balance Sheet of the state of affairs of the above named Society as at 31st March, 2023.

Subject to above the enclosed Statements are in agreement to Books of Accounts.



FOR M/S. HARISH DUA & CO.
Chartered Accountants

Proprietor

Membership No. : 076866

Name : Harish Kumar Dua

Firm Regn. No. 009245C

Place : Raipur

Date : 29.12.2023.

UDIN-23078688BGUCDW9797.

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

(FOREIGN CONTRIBUTION ACCOUNT)

BALANCE SHEET AS ON 31ST MARCH, 2023.

| FUNDS & LIABILITIES | AMOUNT | PROPERTY & ASSETS | AMOUNT |
|--|--------------------|--|--------------------|
| GENERAL FUND : | | FIXED ASSETS : | |
| As per last Balance Sheet. | 76819.00 | As per Schedule "A" attached. | |
| CORPUS FUND : | | Cost as on 31.03.2023 | 100232389.44 |
| As per last Balance Sheet. | 673829.00 | Less : Depreciation. | 46846387.00 |
| Add : Bank Interest. | 32500.00 | | 53386002.44 |
| | 706329.00 | INVESTMENTS (CORPUS FUND) : | |
| SPECIFIC PROJECTS FUND : | | Fixed Deposit with Corporation | |
| Construction of School Building : | | Bank, Raipur. | 628027.00 |
| Godini/Nagpur : | | Income Tax (T.D.S.) (2021-22) | 4757.00 |
| As per last Balance Sheet. | 83037.00 | | 632784.00 |
| INTEREST FUND : | | CURRENT ASSETS : | |
| As per last Balance Sheet. | 297919.12 | (Corpus Fund) | |
| Add : Bank Interest (S.B.) | 13454.00 | I> Advances : | |
| | 311373.12 | From Local Account Receivable | |
| Less : Bank Charges. | 70.80 | for (I.T. Refund) | 30681.00 |
| | 311302.32 | F.C. Renewal Fees | |
| CAPITAL FUND : | | (Refundable) | 500.00 |
| As per last Balance Sheet. | 100232389.44 | | 31181.00 |
| Less: Depreciation Reserve. | 46846387.00 | II> Cash & Bank Balances : | |
| | 53386002.44 | (a) In S.B. Account with S.B.I. Delhi. | |
| | | (A/c No. 40231453596) | 0.00 |
| | | (b) In S.B. Account with | |
| | | <u>Union Bank of India, Raipur :</u> | |
| | | S.B. 520101259179279 | |
| | | (Interest Fund) | 311302.32 |
| | | (Corpus Fund) | 42364.00 |
| | | (General Fund) | 76819.00 |
| | | (S.P.F.) | 83037.00 |
| | | | 513522.32 |
| TOTAL Rs. : | 54563489.76 | TOTAL Rs. : | 54563489.76 |

AS PER OUR REPORT OF EVEN DATE.

Place : Raipur
Date : 29.12.2023.
UDIN-23078688BGUCDW9797.

CORRESPONDENT



For M/s. Harish Dua & Co.
Chartered Accountants.

Proprietor
Membership No. : 076866
Name : Harish Kumar Dua

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

(FOREIGN CONTRIBUTIONS ACCOUNT)

SCHEDULE "A" ATTACHED TO & FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023.

| Sr. No. | ITEMS | Rate of Dep | Cost as on 01.04.2022 | Additions/ (Soldout) during the year | Total | Depreciation Reserve upto 31.03.2022 | Depreciation for the year | W.D.V. as on 31.03.2023 |
|---------|---------------------------------|-------------|-----------------------|--------------------------------------|--------------|--------------------------------------|---------------------------|-------------------------|
| 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 | 4652751.00 | 110377.00 | 993394.84 |
| 3 | Hostel Building (Bilaspur) | 10% | 674172.00 | 0.00 | 674172.00 | 451867.00 | 22230.00 | 200075.00 |
| 4 | Convent Building (Bilaspur) | 10% | 3147715.00 | 0.00 | 3147715.00 | 2303157.00 | 84456.00 | 760102.00 |
| 5 | Convent Building (Baikunthpur) | 10% | 2436924.00 | 0.00 | 2436924.00 | 1710146.00 | 72678.00 | 654100.00 |
| 6 | School Building (Baikunthpur) | 10% | 16428434.00 | 0.00 | 16428434.00 | 7973410.00 | 845502.00 | 7609522.00 |
| 7 | School Building (Nagpur) | 10% | 32801335.00 | 0.00 | 32801335.00 | 13746909.00 | 1905443.00 | 17148983.00 |
| 8 | Other Building (Formation Home) | 10% | 20306525.00 | 0.00 | 20306525.00 | 9456562.00 | 1084996.00 | 9764967.00 |
| 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 | 118965.00 | 8414.00 | 75730.00 |
| 11 | Jeep/Vehicles | 15% | 2083801.00 | 0.00 | 2083801.00 | 1647513.00 | 65443.00 | 370845.00 |
| 12 | Solar System (Aundhi) | 80% | 415087.60 | 0.00 | 415087.60 | 414853.00 | 189.00 | 45.60 |
| 13 | Equipments | 15% | 147600.00 | 0.00 | 147600.00 | 96778.00 | 7623.00 | 43199.00 |
| 14 | Lap Top. | 40% | 60971.00 | 0.00 | 60971.00 | 37560.00 | 9364.00 | 14047.00 |
| 15 | CCTV Camera. | 15% | 40171.00 | 0.00 | 40171.00 | 15501.00 | 3700.00 | 20970.00 |
| TOTAL : | | | 100232389.44 | 0.00 | 100232389.44 | 42625972.00 | 4220415.00 | 53386002.44 |



For M/s. Harish Dua & Co.
Chartered Accountants

Proprietor

Membership No. : 078688

Name : Harish Kumar Dua

Place : Raipur

Date : 29.12.2023.

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

(FOREIGN CONTRIBUTION ACCOUNT)

INCOME & EXPENDITURES ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023.

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|-------------------|--------------------------|-----------------|
| TO INTEREST FUND : | | " INTEREST FUND : | |
| Bank Charge. | 70.80 | Bank Interest (S.B. A/C) | 13454.00 |
| " DEPRECIATION : | | | |
| Depreciation for the year | 4220415.00 | | |
| Less : Transferred to Depreciation Reserved A/C | <u>4220415.00</u> | | |
| | 0.00 | | |
| TO NET SURPLUS : | | | |
| Being Excess of Income over Expenditures carried voer to Balance Sheet (Interest Fund) | 13383.20 | | |
| TOTAL Rs. : | 13454.00 | TOTAL Rs. : | 13454.00 |

AS PER OUR REPORT OF EVEN DATE.

Place : Raipur
Date : 29.12.2023.
UDIN-23078688BGUCDW9797.

CORRESPONDENT



For M/s. Harish Dua & Co.
Chartered Accountants.

Proprietor
Membership No. : 076866
Name : Harish Kumar Dua

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

(FOREIGN CONTRIBUTION ACCOUNT)

RCEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023.

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|------------------|--|------------------|
| GRANT-IN-AID : | | INTEREST FUND EXPENSES : | |
| SPECIFIC PROJECT FUND : | | Recurring : | |
| INTEREST FUND : | | Bank Charges. | 70.80 |
| Interest on S.B. Account | 13454.00 | CLOSING BALANCES : | |
| CORPUS FUND : | | (a) In S.B. Account with S.B.I. Delhi. | |
| Interest on F.D. | 32500.00 | (A/c No. 40231453596) | 0.00 |
| OPENING BALANCES : | | (b) In S.B. Account with | |
| (a) In S.B. Account with S.B.I. Delhi. | | Union Bank of India, Raipur : | |
| (A/c No. 40231453596) | 0.00 | S.B. 520101259179279 | |
| (b) In S.B. Account with | | (Interest Fund) | 311302.32 |
| Union Bank of India, Raipur : | | (Corpus Fund) | 42364.00 |
| S.B. 520101259179279 | | (General Fund) | 76819.00 |
| (Interest Fund) | 297919.12 | (S.P.F.) | 83037.00 |
| (Corpus Fund) | 9864.00 | | 513522.32 |
| (General Fund) | 76819.00 | | |
| (S.P.F.) | 83037.00 | | |
| | 467639.12 | | |
| | AMOUNT | PAYMENTS | AMOUNT |
| TOTAL Rs. : | 513593.12 | TOTAL Rs. : | 513593.12 |

AS PER OUR REPORT OF EVEN DATE.

Place : Raipur
Date : 29.12.2023.
UDIN-23078688BGUCDW9797.

CORRESPONDENT



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