

MANAS TIGER PROJECT

DISTRICT: BARPETA (ASSAM)

**AUDIT REPORT
FOR
THE FINANCIAL YEAR : 2015-16**



**Auditor
Jain Raj & Co
Chartered Accountants**

**Head office
Mission Road, Barpeta Road
Barpeta-781315, Assam**

JAIN RAJ & CO.

CHARTERED ACCOUNTANTS.

AUDITORS REPORT

Introduction

We have examined the attached Balance Sheet as at 31st March 2016 along with Receipts & Payments Account & Income and Expenditure Account for the year ended on that date of **MANAS TIGER PROJECT: P.O: BARPETA ROAD: DIST: BARPETA ASSAM**. These financial statements are the responsibility of the respective authorities. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope

We conducted our audit in accordance with established standards of auditing of the Institute of Chartered Accountants of 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 use 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.

Opinion

- a. In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and give a true and fair view:-
1. In the case of the Balance sheet, of the State of affairs of the Society as at 31st March, 2016.
 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. Mostly all the payments are made in cash. It is hereby suggested to make all the payment vide A/c Payee Cheques.
 4. Cash balance of Rs.10,84,991.00 was found at the end of the year which was not physically verified.



PLACE: BARPETA ROAD
DATED: The 24th Day of March ,2018

For JAIN RAJ & CO.
Chartered Accountants

Raj Kumar Jain
(RAJ KUMAR JAIN)
Partner
MNo:055676
FRN:320319E

JAIN RAJ & CO.
CHARTERED ACCOUNTANTS.

ANNEXURE -1 : OBSERVATIONS

- a. Cash book have been not been maintained.
- b. Financial ledger has not been prepared manually. The same has been prepared in Tally accounting software for the purpose now from where the head wise Receipts and Expenses has been ascertained.
- c. We are not in position to verify whether all the payments are made by Account Payee cheques.
- d. Observation from Vouching:
- i) During the course of vouching it was observed that many vouchers of previous year were provided, for e.g :
- a) Electricity bill of Rs.5276 for the period 01/05/2011 to 01/06/2011 was found.
- b) Electricity bill of Rs.462 for the period 01/05/2013 to 01/06/2013 was found and many such vouchers were found.
However the same was explained to us that all the payments were made by the Range officers and responsible person due to shortage of funds and the same were reimbursed later on to the Range officers on production of vouchers.
- ii) Name of buyer and date were found missing in several vouchers.
- iii) Vouchers were found in chronological order even for different dates of same vendor.



Place: BARPETA ROAD
Date: 24/03/2018

For JAIN RAJ & CO.
CHARTERED ACCOUNTANTS
F. R. No. 320319E

D. Raj Kumar Jain
(CA. RAJ KUMAR JAIN)
PARTNER
M. No.: 055676

FINANCIAL STATEMENT OF FOUNDATION
MANAS TIGER PROJECT DIVISION
P.O: BARPETA ROAD: DIST: BARPETA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Antipoaching & Crop Protection Charges	100,000.00	By Bank Interest	121,123.00
To Fencing Expenses	229,260.00	By Builder Royalty	-
To Bank Charges	86.00	By Fees/Subscription	-
To Printing Expenses	-	By Grants/Subsidies	-
To Boundary Wall	69,000.00	By Income from Fees Collection	7,724,303.00
To Electricity Expenses	61,119.00	By Income from Royalty	-
To E-TDS Return Fees	19,900.00	By Other Income	429.00
To Fooding Expenses	867,150.00		
To Fuel Expenses	10,400.00		
To Gardening Expenses	10,245.00		
To Hiring Charges	10,000.00		
To Informaer Expenses	332,500.00		
To Jungle Cutting Expenses	2,353,446.00		
To Medical Expenses	50,000.00		
To Misc Expenses	33,803.00		
To Motor Parts for Vehicle	119,732.00		
To Paddy Grain Expenses	97,500.00		
To Painting Expenses	4,150.00		
To Patrolling & Night Duty Expenses	100,000.00		
To Pond Digging Expenses	805,929.00		
To Printing & Sataionery	64,243.00		
To Repairs & Maintenance	532,365.00		
To TDS Payment	5,700.00		
To Telephone Bill	20,478.00		
To Temporary Machang Expenses	100,000.00		
To Temporary Shed	57,294.00		
To Temporary Watching Set Expenses	77,250.00		
To Travelling Expenses	24,000.00		
To VAT Tax	15,006.00		
To Vehicle Hiring Expenses	90,000.00		
To Vehicle Repairing Expenses	3,200.00		
To Wages to Labour	357,000.00		
To Excess of Income Over Expenditure	1,225,099.00		
	7,845,855.00		7,845,855.00

For, Jain Raj & Co.
Chartered Accountants



PLACE: BARPETA ROAD
DATE : 24-03-2018

(Raj Kumar Jain)
Partner
M.No:055676.
FRN: 320319E

**FINANCIAL STATEMENT OF FOUNDATION
MANAS TIGER PROJECT DIVISION
P.O: BARPETA ROAD: DIST: BARPETA**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2016

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Antipoaching & Crop Protection Charges	100,000.00
Cash at Bank		By Fencing Expenses	229,260.00
Union Bank A/c No.48650201003655	6,551,825.00	By Bank Charges	86.00
Cash in hand	1,104,991.00	By Printing Expenses	-
		By Boundary Wall	69,000.00
To Bank Interest	121,123.00	By Electricity Expenses	61,119.00
To Builder Royalty	-	By E-TDS Return Fees	19,900.00
To Fees Collection	7,724,303.00	By Fooding Expenses	867,150.00
To Other Income	429.00	By Fuel Expenses	10,400.00
		By Gardening Expenses	10,245.00
To Advance recovered from Forest Range Office-Panbari Range	35,000.00	By Hiring Charges	10,000.00
To Advance recovered from D D Boro	1,386,220.00	By Informaer Expenses	332,500.00
To Advance recovered from Forest Range officer- Bhuyanpara Range	286,640.00	By Jungle Cutting Expenses	2,353,446.00
		By Medical Expenses	50,000.00
		By Misc Expenses	33,803.00
		By Motor Parts for Vehicle	119,732.00
		By Paddy Grain Expenses	97,500.00
		By Painting Expenses	4,150.00
		By Patrolling & Night Duty Expenses	100,000.00
		By Pond Digging Expenses	805,929.00
		By Printing & Sataionery	64,243.00
		By Repairs & Maintenance	532,365.00
		By TDS Payment	5,700.00
		By Telephone Bill	20,478.00
		By Temporary Machang Expenses	100,000.00
		By Temporary Shed	57,294.00
		By Temporary Watching Set Expenses	77,250.00
		By Travelling Expenses	24,000.00
		By VAT Tax	15,006.00
		By Vehicle Hiring Expenses	90,000.00
		By Vehicle Repairing Expenses	3,200.00
		By Wages to Labour	357,000.00
		By Furniture & Fixture	80,000.00
		By Generator Purchased	590,994.00
		By Advance to Forest Beat Officer	1,067,195.00
		By Advance Forest Range Officer Basbari Range	5,430,145.00
		By Advance to Babul Brahma	90,000.00
		By Advance to Forest Range Officer Bhuyanpara	305,320.00
		Cash at Bank	
		Union Bank A/c No.48650201003655	1,941,130.00
		Cash in hand	1,084,991.00
	17,210,531.00		17,210,531.00

For, Jain Raj & Co.

Chartered Accountants

(Raj Kumar Jain)

Partner

M.No:055676.

FRN: 320319E



PLACE: BARPETA ROAD

DATE : 24-03-2018

**FINANCIAL STATEMENT OF FOUNDATION
MANAS TIGER PROJECT DIVISION
P.O: BARPETA ROAD: DIST: BARPETA
BALANCE SHEET AS ON 31/03/2015**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets	-
Opening Balance	9,364,676.00	DG Set	590,994.00
		Furniture & Fixture	80,000.00
Add: Excess of Income Over Expenditure	1,225,099.00	Investments	-
	10,589,775.00	Current Assets, Loans Advances	
Secured Loans & Borrowings	-	Babul Brahma	90,000.00
Unsecured Loans & Borrowings	-	DD Boro Bashbari Range	5,430,145.00
Deffered Credit Liabilities	-	Forest Beat officer	1,067,195.00
Current Liabilities & Provisions	-	Forest Range Officer Bhuyanpara Range	305,320.00
		Cash at Bank	
		Union Bank A/c No.48650201003655	1,941,130.00
		Cash in hand	1,084,991.00
	10,589,775.00		10,589,775.00



PLACE: BARPETA ROAD
DATE : 24-03-2018

For, Jain Raj & Co.
Chartered Accountants

(Raj Kumar Jain)
Partner

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