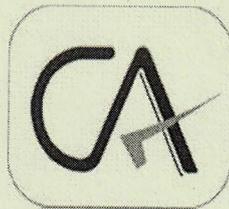


MANAS TIGER PROJECT
DISTRICT: BARPETA (ASSAM)

AUDIT REPORT
FOR
THE FINANCIAL YEAR : 2018-19



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 2019 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, 2019.
 2. In the case of the Income and Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.



PLACE: BARPETA ROAD
DATED: The 03rd Day of December ,2019
UDIN:19313082AAAACK8496

For JAIN RAJ & CO.
Chartered Accountants

A handwritten signature in blue ink that reads 'Ankit Agarwal'.

(ANKIT AGARWAL)
Partner
MNo:313082
FRN:320319E

JAIN RAJ & CO.

CHARTERED ACCOUNTANTS.

ANNEXURE -1 : OBSERVATIONS

- a. Cash book have been maintained but not as per Standard Accounting procedure. Cash Book has been closed monthly instead of daily.
- 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. During the course of Audit it was found that payments were made to different Range Officers vide Account Payee Cheques for meeting their general expenses. But however the Range Officers have not made the payment vide Account payee Cheques for the expenses. Some self Cheques were withdrawn.



UDIN:19313082AAAACK8496

Place: BARPETA ROAD

Date: 03/12/2019

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

Ankit Agarwal,

(CA. ANKIT AGARWAL)
PARTNER
M. No.: 313082

FINANCIAL STATEMENT OF FOUNDATION

MANAS TIGER PROJECT DIVISION

P.O: BARPETA ROAD: DIST: BARPETA

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Direct & Indirect Expenses	
Cash at Bank		Audit Fees	41,300.00
Union Bank A/c No.48650201003655	13,296,374.94	Bank Charges	450.96
Cash in hand	-	Boundary Wall Maintenance Exp	213,000.00
		Bunglow Coloring Expenses	120,000.00
To Direct & Indirect Incomes		Camping Duty Expenses	330,000.00
Bank Interest	190,212.00	Camp Repairing Expenses	60,000.00
Fees Collection	10,533,515.00	Conference Hall Maintenance Exp	25,003.00
Fund Received fom Wild Life	420,000.00	Construction of Country Boat	400,000.00
Trust of India		Construction of Forest Colony	25,000.00
Fund Received on Translocation	1,196,200.00	Construction of Wooden Bridge	200,000.00
of Buffalo		Departmental Barrack Expenses	24,000.00
		Earth Filling Expenses	295,000.00
		ECO Tourism Officer Remuneration	41,214.00
		Electrical Materials	249,531.00
		Electricity Expenses(APDCL)	239,885.00
		Elephant Depredation Squad Exp	25,000.00
		Fooding Expenses	1,814,000.00
		Forest Royalty & Labour Cess	3,436.00
		VAT Tax, GST & Income Tax	54,684.00
		Guard Quarter Repairing Expenses	80,000.00
		Information Gathering Expenses	25,000.00
		Jackets, T-shirts, Hat, Caps, Etc	291,234.00
		Jungle Cutting Expenses	1,116,000.00
		Latrine Tank Clearance Expenses	6,000.00
		Medical Expenses	67,680.00
		Misc Expenses	1,000.00
		Office Expenses	154,376.00
		Office Repairing & Maintenance Exp	93,761.00
		Patrolling & Night Duty Expenses	130,000.00
		Printing Expenses	96,290.00
		Printing & Stationery	164,140.00
		Professional Tax	208.00
		Public Awareness Program Exp	15,000.00
		Renovation of Elephant Riding	500,000.00
		Repairing Expenses	90,000.00
		Repairing of Water Raft	82,950.00
		Repairing of Hemilton Jet Boat	726,910.00
		Repair & Maintenance of Panbari Range	200,000.00
		Patrolling Road Clearance Expenses	860,000.00
		Single Unit Battery Expenses	3,823.00
		Elephant Feeding Expenses	100,000.00
		Telephone Bill	8,303.00
		Temporary Maachang Expenses	400,000.00
		Travelling Expenses	86,849.00
		Wages to Biologist & Labour	121,900.00
		Water Supply Expenses	120,000.00
		Website Maintenance Expenses	19,800.00
		Wild Life Week Celebration Exp	60,000.00
		Wireless Renewal Expenses	78,500.00



	By Loans & Advances	
	Advance to Forest Range Officer of Manas Tiger Project	1,630,880.00
	By Fixed Assets	
	Computer Accessories	182,100.00
	GPS Tracking Device	484,513.00
	Mobile Phones	85,621.00
	Tractor Trailer	200,000.00
	By Closing Balance	
	Union Bank A/c No.48650201003655	13,191,959.98
	Cash in hand	-
	25,636,301.94	25,636,301.94

In terms of our report of even date

For, Jain Raj & Co.
Chartered Accountants

Ankit Agarwal
(Ankit Agarwal)
Partner
M.No:313082
FRN: 320319E



PLACE: BARPETA ROAD
DATE : 03-12-2019

FINANCIAL STATEMENT OF FOUNDATION

MANAS TIGER PROJECT DIVISION

P.O: BARPETA ROAD: DIST: BARPETA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Direct & Indirect Expenses		By Direct & Indirect Income	
Audit Fees	41,300.00	Bank Interest	190,212.00
Bank Charges	450.96	Fees Collection	10,533,515.00
Boundary Wall Maintenance Exp	213,000.00	Fund Received fom Wild Life	420,000.00
Bungalow Coloring Expenses	120,000.00	Trust of India	
Camping Duty Expenses	330,000.00	Fund Received on Translocation of Buffalo	1,196,200.00
Camp Repairing Expenses	60,000.00		
Conference Hall Maintenance Exp	25,003.00		
Construction of Country Boat	400,000.00		
Construction of Forest Colony	25,000.00		
Construction of Wooden Bridge	200,000.00		
Departmental Barrack Expenses	24,000.00		
Earth Filling Expenses	295,000.00		
ECO Tourism Officer Remuneration	41,214.00		
Electrical Materials	249,531.00		
Electricity Expenses(APDCL)	239,885.00		
Elephant Depredation Squad Exp	25,000.00		
Fooding Expenses	1,814,000.00		
Forest Royalty & Labour Cess	3,436.00		
VAT Tax, GST & Income Tax	54,684.00		
Guard Quarter Repairing Expenses	80,000.00		
Information Gathering Expenses	25,000.00		
Jackets, T-shirts, Hat, Caps, Etc	291,234.00		
Jungle Cutting Expenses	1,116,000.00		
Latrine Tank Clearance Expenses	6,000.00		
Medical Expenses	67,680.00		
Misc Expenses	1,000.00		
Office Expenses	154,376.00		
Office Repairing & Maintenance Exp	93,761.00		
Patrolling & Night Duty Expenses	130,000.00		
Printing Expenses	96,290.00		
Printing & Stationery	164,140.00		
Professional Tax	208.00		
Public Awareness Program Exp	15,000.00		
Renovation of Elephant Riding	500,000.00		
Repairing Expenses	90,000.00		
Repairing of Water Raft	82,950.00		
Repairing of Hemilton Jet Boat	726,910.00		
Repair & Maintenance of Panbari Range	200,000.00		
Patrolling Road Clearance Expenses	860,000.00		
Single Unit Battery Expenses	3,823.00		
Elephant Feeding Expenses	100,000.00		
Telephone Bill	8,303.00		
Temporary Maachang Expenses	400,000.00		
Travelling Expenses	86,849.00		
Wages to Biologist & Labour	121,900.00		
Water Supply Expenses	120,000.00		
Website Maintenance Expenses	19,800.00		
Wild Life Week Celebration Exp	60,000.00		
Wireless Renewal Expenses	78,500.00		
To Excess of Income Over Expenditure	2,478,699.04		
	12,339,927.00		12,339,927.00



PLACE: BARPETA ROAD
DATE : 03-12-2019

For, Jain Raj & Co.
Chartered Accountants

Ankit Agarwal
(Ankit Agarwal)

Partner

M.No:313082

FRN: 320319E

**FINANCIAL STATEMENT OF FOUNDATION
MANAS TIGER PROJECT DIVISION
P.O: BARPETA ROAD: DIST: BARPETA
BALANCE SHEET AS ON 31/03/2019**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets	
Opening Balance	15,197,410.94	DG Set	590,994.00
Add: Excess of Income Over Expenditure	2,478,699.04	Furniture & Fixture	142,650.00
	17,676,109.98	Computer Accessories	182,100.00
		GPS Tracking Device	484,513.00
		Mobile Phones	85,621.00
		Tractor Trailer	200,000.00
Secured Loans & Borrowings	-	Deposits	8,250.00
Unsecured Loans & Borrowings	-	Current Assets, Loans Advances	2,790,022.00
Current Liabilities & Provisions	-	Cash at Bank	
		Union Bank A/c No.48650201003655	13,191,959.98
		Cash in hand	-
	17,676,109.98		17,676,109.98

In terms of our report of even date



PLACE: BARPETA ROAD
DATE : 03-12-2019

For, Jain Raj & Co.
Chartered Accountants

Ankit Agarwal
(Ankit Agarwal)
Partner
M.No:313082
FRN: 320319E

MANAS TIGER PROJECT DIVISION
P.O: BARPETA ROAD: DIST: BARPETA

BANK RECONCILATION STATEMENT
Union Bank of India A/c No 486502010036555

Balance as per Cash Book on 31.03.2019

13191959.98

Add: Cheques issued but not cleared

Chq No	Date	Amount	
9078	30.03.2019	112686.00	
9079	30.03.2019	2360.00	
9080	30.03.2019	1180.00	
10401	30.03.2019	1730.00	
10402	30.03.2019	44.00	
10403	30.03.2019	226413.00	
10404	30.03.2019	4668.00	
10405	30.03.2019	2334.00	
10406	30.03.2019	123832.00	
10407	30.03.2019	1264.00	
10408	30.03.2019	1264.00	
10409	30.03.2019	453779.00	
10410	30.03.2019	9356.00	
10411	30.03.2019	85621.00	
10412	30.03.2019	1766.00	
10413	30.03.2019	982950.00	
10414	30.03.2019	192000.00	
10415	30.03.2019	5998.00	
10416	30.03.2019	31694.00	
10417	30.03.2019	7340.00	
10418	30.03.2019	3861.00	
10419	30.03.2019	398.00	
10420	30.03.2019	41214.00	
11521	30.03.2019	208.00	
11522	30.03.2019	117393.00	
11523	30.03.2019	11900.00	
11524	30.03.2019	19800.00	
11525	30.03.2019	200.00	
11526	30.03.2019	<u>304878.00</u>	2748131.00

Closing Balance as per Pass Book as on 31.03.2019

15940090.98

For, Jain Raj & Co.
Chartered Accountants



PLACE: BARPETA ROAD
DATE : 03-12-2019

Ankit Agarwal
(Ankit Agarwal)
Partner
M.No:313082
FRN: 320319E