

MANAS TIGER PROJECT
DISTRICT: BARPETA (ASSAM)

AUDIT REPORT
FOR
THE FINANCIAL YEAR : 2019-20



Auditor
Jain Raj & Co
Chartered Accountants

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

AUDITORS REPORT

Introduction

We have examined the attached Balance Sheet as at 31st March 2020 along with Receipts & Payments Account & Income and Expenditure Account for the year ended on that date of **MANAS TIGER CONSERVATION FOUNDATION FUND : 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, 2020.
 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 September ,2020
UDIN: 20313082AAAAEI5117

For JAIN RAJ & CO.
Chartered Accountants


(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.

Place: BARPETA ROAD
Date: 03/09/2020

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

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

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31/03/2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Direct & Indirect Expenses	
Cash at Bank		Accounting Fees	78,000.00
Union Bank A/c No.48650201003655	13,191,959.98	Audit Fees	23,600.00
Cash in hand	-	Bank Charges	781.36
		Biologist Remuneration	25,000.00
To Direct & Indirect Incomes		Construction of Anti Poaching Camp	525,000.00
Bank Interest	325,962.00	ECO Tourism Officer Remuneration	447,558.00
Fees Collection	9,748,858.00	Forest Royalty & Labour Cess	31,411.00
Fund Received	255,000.00	VAT Tax, GST, Income Tax & TCS	35,620.00
		Habitat Management Expenses	50,000.00
To Loans & Advances		Intelligence Gathering Expenses	100,000.00
Advance to Forest Range Officer of Manas Tiger Project	566,496.00	Jungle Cutting Expenses	235,800.00
		Legal Aid Expenses	52,529.00
		Maintenance of IB	200,000.00
		Medical Expenses	50,000.00
		New Boat Camp Expenses	50,000.00
		Panthera Staff Quarter Expenses	40,000.00
		Patrolling & Night Duty Expenses	943,500.00
		Petrol/Diesel Expenses	1,057,517.00
		Printing & Stationery	80,640.00
		Professional Tax	1,664.00
		Repairing of Water Raft	65,600.00
		SD Money	116,100.00
		Telephone Bill	22,190.00
		Temporary Shed Expenses	459,240.00
		Translocation of Wild Buffalo Expenses	201,030.00
		Vehicle Repairing Expenses	189,625.00
		Wireless Renewal Expenses	16,500.00
		Ration to NGO & Camping Staff	2,629,800.00
		By Closing Balance	
		Union Bank A/c No.48650201003655	16,359,570.62
		Cash in hand	-
	24,088,275.98		24,088,275.98

In terms of our report of even date

For, Jain Raj & Co.
Chartered Accountants


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

PLACE: BARPETA ROAD
DATE : 03-09-2020

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31/03/2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Direct & Indirect Expenses		By Direct & Indirect Income	
Accounting Fees	78,000.00	Bank Interest	325,962.00
Audit Fees	23,600.00	Fees Collection	9,748,858.00
Bank Charges	781.36	Fund Received	255,000.00
Biologist Remuneration	25,000.00		
Construction of Anti Poaching Camp	525,000.00		
ECO Tourism Officer Remuneration	447,558.00		
Forest Royalty & Labour Cess	31,411.00		
VAT Tax, GST, Income Tax & TCS	35,620.00		
Habitata Management Expenses	50,000.00		
Intelligence Gathering Expenses	100,000.00		
Jungle Cutting Expenses	235,800.00		
Legal Aid Expenses	52,529.00		
Maintenance of IB	200,000.00		
Medical Expenses	50,000.00		
New Boat Camp Expenses	50,000.00		
Panthera Staff Quarter Expenses	40,000.00		
Patrolling & Night Duty Expenses	943,500.00		
Petrol/Diesel Expenses	1,057,517.00		
Printing & Stationery	80,640.00		
Professional Tax	1,664.00		
Repairing of Water Raft	65,600.00		
SD Money	116,100.00		
Telephone Bill	22,190.00		
Temporary Shed Expenses	459,240.00		
Translocation of Wild Buffalo Expenses	201,030.00		
Vehicle Repairing Expenses	189,625.00		
Wireless Renewal Expenses	16,500.00		
Ration to NGO & Camping Staff	2,629,800.00		
To Excess of Income Over Expenditure	2,601,114.64		
	10,329,820.00		10,329,820.00

For, Jain Raj & Co.
Chartered Accountants


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

PLACE: BARPETA ROAD
DATE : 03-09-2020

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

BALANCE SHEET AS ON 31/03/2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets	
Opening Balance	17,676,109.98	DG Set	590,994.00
		Furniture & Fixture	142,650.00
Add: Excess of Income Over Expenditure	2,601,114.64	Computer Accessories	182,100.00
	20,277,224.62	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	2,223,526.00
Current Liabilities & Provisions	-	Cash at Bank	
		Union Bank A/c No.48650201003655	16,359,570.62
		Cash in hand	-
	20,277,224.62		20,277,224.62

In terms of our report of even date

PLACE: BARPETA ROAD
DATE : 03-09-2020

For, Jain Raj & Co.
Chartered Accountants

(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 31.03.2020

16359570.62

Add: Cheques issued but not cleared

Chq No	Date	Amount	
10408	30.03.2019	1264.00	
10419	30.03.2019	398.00	
11521	30.03.2019	208.00	
12979	05.09.2019	157.00	
19591	03.03.2020	20000.00	
19595	04.03.2020	7740.00	
535091	30.03.2019	10290.00	40057.00

Closing Balance as per Pass Book as on 31.03.2020

16399627.62

For, Jain Raj & Co.
Chartered Accountants

(Ankit Agarwal)
Partner

M.No:313082

FRN: 320319E

PLACE: BARPETA ROAD

DATE : 03-09-2020