

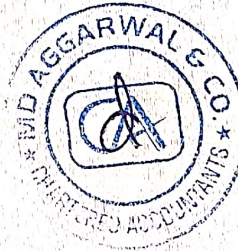


**AUDITOR'S REPORT**

- 1 We have examined the Balance Sheet as at 31st MARCH, 2024 Income & Expenditure & Receipts & Payments For the year ended on that date, attached herewith, of **INDIAN RED CROSS SOCIETY, , DISTT. BRANCH, SIRSA**
- 2 We certify that the Balance Sheet and the Profit & Loss account are in agreement with the books of account maintained by assessee.
- 3 (a) We report the following observations/comments;  
  
As Per Annexure Attached  
  
(b) Subject to the above;  
(A) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.  
(B) In our opinion proper books of account have been kept by the head office so far as appears from our examination of the books.  
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with the notes thereon, if any, give a true and fair view:  
(i) In the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2024 and  
(ii) In the case of the Profit and Loss Account, of the Profit of the assessee for the year ended on that date.

PLACE:- SIRSA  
DATE:- 27/10/2024

**FOR MD AGGARWAL & COMPANY**  
CHARTERED ACCOUNTANTS



*Divya Aggarwal*

(DIVYA AGGARWAL)  
PARTNER  
M. No. 522053  
ICAI Firm No. 026128N

# MD Aggarwal & Company

## Chartered Accountants



Gali Bawri Wali, Noharia Bazar, Sirsa-125055 (Hry.)

Tel : 09991500121 (office)

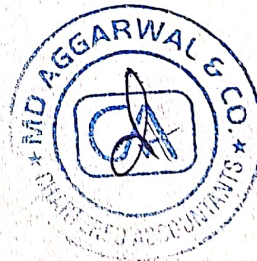
- 1 These financial statements are responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit also includes examining, on test basis, evidence supporting the amount 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 reasonable assurance for our opinion.

- 2 Cash in hand and closing stock have been taken as valued and certified by the Society
- 3 Accounts of third parties/persons are subject to confirmation/reconciliation.
- 4 Some Particulars in Report have been relied upon as furnished by the Society.
- 5 Some Expenses remained unverifiable or supported by the internal evidence only.
- 6 Test check have been applied for examination of books and vouchers.
- 7 Loan and advances given to related department are too excessive.
- 8 The accounting method followed for transactions is on "Cash Basis".
- 9 Fixed assets lying idle or Fixed assets which have no useful life should be written down to their resale value.

PLACE:- SIRSA  
DATE:- 27/10/2024

FOR MD AGGARWAL & COMPANY  
CHARTERED ACCOUNTANTS



(DIVYA AGGARWAL)  
PARTNER  
M. No. 522053  
ICAI Firm No. 026128N






**Balance Sheet**  
**INDIAN RED CROSS SOCIETY, , DISTT. BRANCH, SIRSA**  
as on 31st March, 2024

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b>Capital Fund</b>		<b>Fixed Assets</b>	
Opening Bal.	6653107.00	Annexure	3819599
Add. Surplus	<u>-283198.00</u>		
	6369909.00	<b>Closing Stock</b>	
		Helmets	4720.00
		<b>Security Deposit</b>	
Security & Deposits (As per List IV)	816702.00	HSEB	3514.00
<b>Provident Fund Liability</b> (As per List-I)	25862550.00	<b>Other Loan and Advances</b>	
		Provident Fund Loan	11254970
<b>Other Loan and Advances</b>		(As per List II)	
Hospital Welfare Section	19400.00	Loan to City Bus Service	1436974
Loan from Natural Calamity	3642411	Other Loan and Advances	<u>6808650.00</u>
Wheat Loan to OM Prakash	2000	(As per List V)	19500594.00
Loan from ADC Sirsa	1436974	<b>Other Current Asset</b>	
Advance IS Association	300000	Employee PF Saving A/c	14607580.00
St. John Loan	235894	(As per List III)	
Loan from E- Disha	<u>245539</u>	<b>Cash &amp; Bank Balance</b>	
	5882218	PNB Barnala Road	960100.00
		Cash Balance	
		Difference in Trial Balance	35272
<b>T O T A L : -</b>	<u><b>38931379.00</b></u>	<b>T O T A L : -</b>	<u><b>38931379.00</b></u>

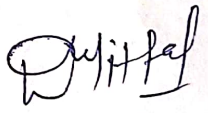
  
Dy. Superintendent

  
Secretary

  
President

FOR MD AGGARWAL & COMPANY  
CHARTERED ACCOUNTANTS  
ICAI Firm No. 026128N



  
(DIVYA AGGARWAL)  
PARTNER  
M. No. 522053

PLACE:- SIRSA  
DATE:- 27/10/2024

**Income & Expenditure Statement**  
**INDIAN RED CROSS SOCIETY, , DISTT. BRANCH, SIRSA**  
**For The Period From 01-04-2023 To 31-03-2024**

**EXPENDITURE**

	<u>AMOUNT</u>
To Red Cross Salary & Wages	
-Employees	7799595.00
-DITS Employee	3562293.00
To PF	
-Red Cross Employee	2022742.00
-DITS Employee	1174582.00
To TDS	
-Red Cross Employee	816240.00
-DITS Employee	303863.00
To Salary- Driver Balkar	1108482.00
To Blood Donation Exp	105225.00
To Electricity Exp.	57344.00
To Misc Exp (Contingency)	185653.00
To Innova Car Exp	282334.00
To Ambulance Exp	25090.00
To TDS Pawan Kumar	78850.00
To Salary Pawan Kuar and Shushil Kumar	1276499.00
To IS Academy Dehradun	150000.00
To Travelling Bill of Staff	27880.00
To Exp on YRC Camp	125216.00
To TA to Driver- Parkash	6400.00
To Water Exp	720.00
To Exp for Nasha Mukti Camp	25973.00
To Exp on JRC Camp	99930.00
To Retirement Benefit to Employees	2929880.00
To Audit Fees	11500.00
To Medical Bill Parkash Jha	66112.00
To Legal Fees	47000.00
To Bank Charges	9201.00
To Printing & Stationery	22225.00
To Postage	2000.00
To Photocopy Machine purchased	729240.00
To Membership share to Chandigarh	139635.00
To Ambulance Association Sirsa (Salary)	103022.00
To CPF Pawan Kumar and Sushil Kumar	448630.00
To Income Over Expenditure	-283198.00
<b>TOTAL</b>	<b><u>23460158.00</u></b>

**INCOME**

	<u>AMOUNT</u>
By Rent from shop (1-10)	772279.00
By Rent & Electricity of Red Cross Room (Aadhar Card)	67000.00
By Canteen GH Sirsa	620437.00
By Rent from Vita Booth GNC Sirsa	41943.00
By Fruit/ Juice Shop GH Sirsa	94710.00
By Reimbursement of pay from DITS	6196620.00
By Vita Booth GH Sirsa	94710.00
By Rent from Garge, Red Cross Bhawan Sirsa	82186.00
By Donation	251900.00
By Panchayat Contribution	2680239.00
By Life Membership Fees	3000.00
By Reimbursement of pay from St.John	1705957.00
By Rent & Electricity from T.I. Project	126000.00
By Medical Fees	1702150.00
By Passing Fees	258100.00
By RTI Fee	172.00
By Arm Licence	282000.00
By Rent from RSETI (PNB)	165000.00
By Bank Interest	18344.00
By Rent from Health and Welness centre	216000.00
By Grant from Chandigarh	20000.00
By Grant on YRC Camp	100000.00
By Grant for Blood Donation	198450.00
By Grant for Nasha Mukti Camp	30000.00
By Grant on JRC Camp	99930.00
By Grant from State Branch Chandigarh	1500000.00
By Donation Share from E-Disha	877680.00
By RHP Share	2072880.00
By Deed Scanning Share	2663931.00
By TDS Refund of Employees	509240.00
By Licence Fees	9300.00
<b>TOTAL</b>	<b><u>23460158.00</u></b>

Dy. Superintendent

Secretary

President

FOR MD AGGARWAL & COMPANY  
 CHARTERED ACCOUNTANTS



(DIVYA AGGARWAL)  
 PARTNER  
 M. No. 522053

PLACE:- SIRSA  
 DATE:- 27/10/2024



**Employee Provident Fund Saving Bank Balance(LIST I)**

Sh. Lal Bahadur	3694139
Sh. Gurmeet Singh	2020887
Sh. Pawan Kumar	2138706
Sh. Wazir Singh	2591147
Sh. Rahul	2408935
Sh. Subhash	1669219
Sh. Sukhbir Singh	1732469
Sh. Sushil Kumar	1527364
Sh. Om Parkash	1164205
Smt. Bano	1057106
Sh. Chander Singh	1127284
Smt. Nikta	1288391
Sh. Naresh Kumar	1142000
Sh. Parkash Driver	2300698
	<u>25862550</u>

**CPF Loan LIST II**

Sh. Wazir Singh	336000
Sh. Pawan Kumar	1763500
Sh. Rahul	2066500
Sh. Naresh Kumar	611000
Sh. Parkash Driver	562500
Sh. Subhash	711000
Sh. Sukhbir Singh	919000
Sh. Sushil Kumar	227000
Sh. Om Parkash	831970
Smt. Bano	665000
Sh. Chander Singh	751500
Smt. Nikta	624000
Sh. Gurmeet Singh	1186000
	<u>11254970</u>

**Employee Provident Fund Saving Bank Balance LIST III**

Sh. Lal Bahadur	3694139
Sh. Gurmeet Singh	834887
Sh. Pawan Kumar	375206
Sh. Wazir Singh	2255147
Sh. Rahul	342435
Sh. Subhash	958219
Sh. Sukhbir Singh	813469
Sh. Sushil Kumar	1300364
Sh. Om Parkash	332235
Smt. Bano	392106
Sh. Chander Singh	375784
Smt. Nikta	664391
Sh. Naresh Kumar	531000
Sh. Parkash Driver	1738198
	<u>14607580</u>

**Security Deposits LIST IV**

Medical Shop	2000
Security Canteen GH Sirsa	62000
Security Vita Booth	20000
Security Frui Juice Shop	20000
Security Garrage	50000
Caution Money	1400
S.T.39 Form	2000
Red Cross Shops	41500
Cycle Stand	4000
Red Cross Mela	7200
Securities Received this year	
Security of Canteen GH Sirsa	200000
Security Shop N. 8	60402
Security Shop N. 4	52932
Security Shop N. 9	41040
Security Shop N. 10	45204
Security Shop N. 5	49698
Security Shop N. 6	41040
Security Shop N. 7	41040
Security Shop N. 3	39000
Security Shop No. 2	36246
	<u>816702</u>

**Other Loan and Advances LIST V**

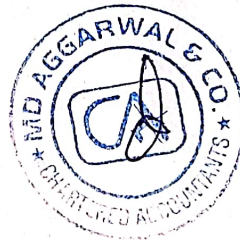
Association for Social Health	6700
Blue Star	9900
Carpenter	2000
Electrician	7000
Health Club	34000
IT Society Sirsa	200000
Plumber	1000
Red Cross Family Planning	340559
SDM Dabwali	93500
Sanjeev Garg	20000
Loan to Hospital Welware section	10000
Red Cross Orthopedically, Handicapped Rehabilitation Centre, Sirsa	2848435
ADC Sirsa (Medicine)	30000
SDM Ellenabad (Medicine)	125000
Vijay Sing	4500
District Council for Child Welfare	3076056
	<u>6808650</u>



**INDIAN RED CROSS SOCIETY District Branch Sirsa (Haryana)**  
as on 31.03.2024

**FIXED ASSETS**

Particular	Opening Balance	Addition/ Deletion	Closing Balance
<b><u>BUILDING</u></b>			
Red Cross Building	416702.35	0	416702.35
Working Women Hostel	1404000.00	0	1404000
Civil Hospital Shop	136174.81	0	
<b><u>FURNITURE</u></b>			
At Red Cross	76961.16	0	76961.16
At Craft Centre	2236.46	0	2236.46
At Trained Dai Centre	2713.80	0	2713.80
Red Cross Board	235.00	0	235.00
Board Blood Donation	513.42	0	513.42
Refrigrator	8000.00	0	8000.00
Grass Cutter	9000.00	0	9000.00
Blood Donation Matresses	143298.00	0	143298.00
Cooler	23667.00	0	23667.00
<b><u>OFFICE EQUIPMENTS</u></b>			
Elec. English Typewriter	19815.60	0	19815.60
Hindi Typewriter	3810.17	0	3810.17
English Typewriter	7614.00	0	7614.00
<b><u>LAMINATION UNIT</u></b>			
At SDM Office	59250.00	0	59250.00
<b><u>COMPUTERS</u></b>			
Computers	267768.00	0	267768.00
<b><u>VEHICLES AND MACHINERY</u></b>			
Generator	24950.00	0	24950.00
Generator	7508.76	0	7508.76
Cycle	3800.00	0	3800.00
Stablizer	13440.00	0	13440.00
Inverter	3450.00	0	3450.00
Emergency Light	1920.00	0	1920.00
Ceiling Fan	940871.00	0	940871.00
Car Innova HR 57-0011	135000.00	0	135000.00
Physio therapy Unit	100100.00	0	100100.00
Pollution Control Machine	6800.00	0	6800.00
Water Pump			
<b>TOTAL</b>	<b>3819599.53</b>	<b>0</b>	<b>3683424.72</b>



## Notes to Accounts

- 1 Following account balance shown in asset side of the balance sheet under the head " Other Loan and Advances are standing from long period of time. They should be re confirmed from the third party and brought at their actual value as per there chances of recovery.

### Other Loan and Advances LIST V

Association for Social Health	6700
Blue Star	9900
Carpenter	2000
Electrician	7000
Health Club	34000
IT Society Sirsa	200000
Plumber	1000
Red Cross Family Planning	340559
SDM Dabwali	93500
Sanjeev Garg	20000
Loan to Hospital Welware section	10000
Red Cross Ortho, Handicapped Rehan Centri	2848435
ADC Sirsa (Medicine)	30000
SDM Ellenabad (Medicine)	125000
Vijay Sing	4500

- 2 Amount of Closing stock of Helmet should be written off to NIL.
- 3 All Accounts balances shown In Liability side of ballance sheet under head "Securrity Deposits"and some of account balance under head
- 4 Other loan and Advance" are standing outstanding, for Long time period They should be reassess or reconfirm from third parties and brought to their reassessed values
- 5 Balances held In Employees Provident Fund Saving Account should be matched to difference of each employee's providend fund balance and loan taken by him/her on provident fund.
- 6 Depreciation on Fixed Assets isnot being charged from long time period and same Is also followed In in accounting in this financial year.
- 7 Amount of Security Deposits shown In in asset side of balance sheet are standing outstanding for Long time period.

