

AUDITOR'S REPORT

- 1 We have examined the Balance Sheet as at 31st MARCH, 2025 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, 2025 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:- 28/04/2026

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:- 28/04/2026

FOR MD AGGARWAL & COMPANY
CHARTERED ACCOUNTANTS



Divya Aggarwal

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



Balance Sheet
INDIAN RED CROSS SOCIETY, , DISTT. BRANCH, SIRSA
as on 31st March, 2025

LIABILITIES

Capital Fund

Opening Bal.
Add. Surplus

6369909.00
3360411.00
9730320.00

Security & Deposits
(As per List IV)

902702.00

Providend Fund Liability
(As per List-I)

30622771.00

Other Loan and Advances

Hospital Welfare Section 19400.00
Loan from Natural Calamity 3642411
Wheat Loan to OM Prakash 2000
Loan from ADC Sirsa 1436974
Advance IS Association 300000
Loan from E- Disha 245539

5646324

T O T A L : - 46902117.00

ASSETS

Fixed Assets

Annexure 3819599

Closing Stock

Helmets

4720.00

Security Deposit

HSEB

3514.00

Other Loan and Advances

Providend Fund Loan 15299714
(As per List II)
Loan to City Bus Service 1436974
Other Loan and Advances 7381279.00 24117967.00
(As per List V)

Other Current Asset

Employee PF Saving A/c 15323058.00
(As per List III)
Outstang Salary towards st.
Johan(2023-24 and 2024-
25) 740925.00
St. John Loan 606110.00

Cash & Bank Balance

PNB Barnala Road 2286196.00
Difference in Trial balance 28.00

T O T A L : - 46902117.00

Nikesh

Lab technician

JB

Secretary

President

[Signature]

Dy. Superintendent

PLACE:- SIRSA
DATE:- 28/04/2026



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

[Signature]
(DIVYA AGGARWAL)
PARTNER
M. No. 522053



Income & Expenditure Statement
INDIAN RED CROSS SOCIETY, , DISTT. BRANCH, SIRSA
For The Period From 01-04-2024 To 31-03-2025

<u>EXPENDITURE</u>		<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Red Cross Salary & Wages			By Rent from shop (1-10)	774225.00
Employees		5764356.00	By Rent & Electricity of Red Cross Room (Aadhar Card)	66500.00
DITS Employee		3889698.00	By Canteen GH Sirsa	700000.00
To PF			By Rent from Vita Booth GNC Sirsa	92230.00
Red Cross Employee		1935434.00	By Fruit/ Juice Shop GH Sirsa	92230.00
DITS Employee		1285722.00	By Reimbursement of pay from DITS	6720924.00
To TDS			By Vita Booth GH Sirsa	45012.00
Red Cross Employee		646785	By Rent from Garge, Red Cross Bhawan Sirsa	73096.00
DITS Employee		301630	By Donation	100000.00
To Salary- Driver Balkar		1197884.00	By Panchayat Contribution	1400000.00
To Blood Donation Exp		102300.00	By Life Membership Fees	2160.00
To Electricity Exp.		56892.00	By Reimbursement of pay from St. John	1476994.00
To Misc Exp (Contingency)		270658.00	By Rent & Electricity from T.I. Project	126000.00
To Innova Car Exp		62780.00	By Medical Fees	1397750.00
To Telephone Exp		24044.00	By Passing Fees	504600.00
To TDS Pawan Kumar		61000.00	By RTI Fee	150.00
To Salary Pawan Kuar and Shushil Kumar		1692251.00	By Arm Licence	41000.00
To Medical Bill Sh. Wazir Singh		31759.00	By Rent from RSETI (PNB)	180000.00
To Exp on YRC Camp		108353.00	By Bank Interest	11334.00
To TA to Driver- Parkash		14329.00	By Rent from Health and Wellness centre	216000.00
To Water Exp		2304.00	By Grant from HSBTC Chandigarh	103750.00
To Exp for Nasha Mukti Camp		29488.00	By Grant on YRC Camp	108353.00
To Exp on JRC Camp		109853.00	By Grant for Nasha Mukti Camp	60000.00
To Retirement Benefit to Employees		3781352.00	By Grant on JRC Camp	109853.00
To Audit Fees		11000.00	By Share from DITS	7977984.00
To Legal Fees		50170.00	By TDS Refund of Employees	3000.00
To Bank Charges		12750.00	By Licence Fees	5220.00
To Printing & Stationery		7403.00	By Marriage Certificate	985000.00
To Postage		2000.00	By Rent from Parking Stand Mini Sectt. Siirsa	585000.00
Security Remia Bazar -Shop No 5		5000.00	By Rent From E Disha Canteen Sirsa	104000.00
Security Garage		50000.00	By Donation for Pay	435200.00
Security Vita Booth		40000.00	By Security Received	238000.00
Security GH Sirsa		62000.00	By Wheat Loan Payment received	92000.00
To CPF Pawan Kumar and Sushil Kumar		526884.00	By Outstanding Salary St. John	740925.00
To Red Cross Orthopedically		72000.00		
To Income Over Expenditure		3360411.00		
TOTAL		25568490.00	TOTAL	25568490.00

Dy. Superintendent

Secretary

President

Lab Technician

FOR MD AGGARWAL & COMPANY
 CHARTERED ACCOUNTANTS



(DIVYA AGGARWAL)
 PARTNER
 M. No. 522053

PLACE:- SIRSA
 DATE:- 28/04/2026

Employee Provident Fund Saving Bank Balance (LIST I)

Sh. Lal Bahadur	4413158
Sh. Gurmeet Singh	2438825
Sh. Pawan Kumar	2536126
Sh. Wazir Singh	3012433
Sh. Rahul	2733376
Sh. Subhash	2007972
Sh. Sukhbir Singh	2051760
Sh. Sushil Kumar	1841024
Sh. Om Parkash	1385800
Smt. Bano	1229833
Sh. Chander Singh	1332962
Smt. Nikta	1550316
Sh. Naresh Kumar	1350993
Sh. Parkash Driver	2738193
	30622771

CPF Loan LIST II

Sh. Wazir Singh	2336000
Sh. Pawan Kumar	1373500
Sh. Rahul	2042500
Sh. Naresh Kumar	999744
Sh. Parkash Driver	682500
Sh. Subhash	727000
Sh. Sukhbir Singh	1765000
Sh. Sushil Kumar	227000
Sh. Om Parkash	735970
Smt. Bano	1015000
Sh. Chander Singh	715500
Smt. Nikta	624000
Sh. Gurmeet Singh	2056000
	15299714

Employee Provident Fund Saving Bank Balance LIST III

Sh. Lal Bahadur	4413158
Sh. Gurmeet Singh	382835
Sh. Pawan Kumar	1162626
Sh. Wazir Singh	676433
Sh. Rahul	690876
Sh. Subhash	1280972
Sh. Sukhbir Singh	286760
Sh. Sushil Kumar	1614024
Sh. Om Parkash	649830
Smt. Bano	214833
Sh. Chander Singh	617462
Smt. Nikta	926316
Sh. Naresh Kumar	351240
Sh. Parkash Driver	2055693
	15323058

Security Deposits LIST IV

Medical Shop	2000
Caution Money	1400
S.T.39 Form	2000
Red Cross Shops	41500
Cycle Stand	4000
Red Cross Mela	7200
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 N. 2	36246
Securities Received this year	
Security Canteen E Diha	50000
Security Vita Booth	30000
Security Fruit Juice Shop	30000
Security Shop No. 1	18000
Security for Aadhar Card Centre	10000
Security for Parking Stant, Mini Sectt	100000
	902702

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 Welfare section	10000
Red Cross Orthopedically, Handicapped Rehabilitation Centre, Sirsa	3421064
ADC Sirsa (Medicine)	30000
SDM Ellenabad (Medicine)	125000
Vijay Sing	4500
District Council for Child Welfare	3076056
	7381279



INDIAN RED CROSS SOCIETY District Branch Sirsa (Haryana)
as on 31.03.2025

FIXED ASSETS

Particular	Opening Balance	Addition/ Deletion	Closing Balance
<u>BUILDING</u>			
Red Cross Building	416702.35	0	416702.35
Working Women Hostel	1404000.00	0	1404000
Civil Hospital Shop	136174.81	0	722777
<u>FURNITURE</u>			
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
<u>OFFICE EQUIPMENTS</u>			
Elec. English Typewriter	19815.60	0	19815.60
Hindi Typewriter	3810.17	0	3810.17
English Typewriter	7614.00	0	7614.00
<u>LAMINATION UNIT</u>			
At SDM Office	59250.00	0	59250.00
<u>COMPUTERS</u>			
Computers	267768.00	0	267768.00
<u>VEHICLES AND MACHINERY</u>			
Generator	24950.00	0	24950.00
Cycle	7508.76	0	7508.76
Stablizer	3800.00	0	3800.00
Invertor	13440.00	0	13440.00
Emergency Light	3450.00	0	3450.00
Ceiling Fan	1920.00	0	1920.00
Car Innova HR 57-0011	940871.00	0	940871.00
Physio therapy Unit	135000.00	0	135000.00
Pollution Control Machine	100100.00	0	100100.00
Water Pump	6800.00	0	6800.00
TOTAL	3819599.53	0	3683424.72



- 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 Centr	3421064
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 "Security 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 broughtt 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 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.

