

**INDEPENDENT AUDIT REPORT**

We have examined the Balance sheet, as at 31.03.2016, Receipt & Payment Account and Income & Expenditure Account attached herewith for the year ended on that date of **CHHATTISGARH MACHUA KALYAN BOARD** Raipur Chhattisgarh. These statements are the responsibility of the management our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan and perform the audit and 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 includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentations. We believe that our audit provides a reasonable basis for our opinion.

We certify that the Balance Sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of accounts maintained at the head office at Raipur.

a) We report the following observations /comments / discrepancies if any:

1. Cash System of Accounting is followed by the management
2. Cash balance (NIL) has been certified by the management.
3. In some cases we have found over writing and cuttings in the figures mentioned in Book of Accounts.

b) Subject to above

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of accounts have been maintained by the management so far as appears from our examination of the books.
- (iii) In our opinion and to the best of our information and according to the explanation given to us the statements give true and fair view:-

1. In the case of the Balance Sheet, as at 31<sup>st</sup> March 2016 and
2. In the case of Receipt & Payment Account and Income & Expenditure Account for the year ended on 31<sup>st</sup> March 2016.

For, SHAH VIKAS & ASSOCIATES  
Chartered Accountants



  
CA Vikas Shah  
(Proprietor)  
M.No 405908

Place: Raipur (CG)  
Date: 28.07.2016

**CHHATTISGARH MACHUA KALYAN BOARD**  
**TANDHA**  
**RAIPUR (C.G.)**

**BALANCE SHEET AS ON 31st MARCH, 2016**

<b>CAPITAL &amp; LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
<b>GENERAL FUND ACCOUNT</b>			
Opening Balance	4350372.00	FIXED ASSETS	
Excess of Income over Expenditure (Surplus)	1905485.00	Furniture and Fixture	492332.00
	6255857.00		
<b>CURRENT ASSETS</b>			
		Festival Advance (old)	24000.00
		Saving Bank Account Balance with IDBI (SB Account No 1150104000010894)	5739525.00
		Cash in hand	0.00
<b>TOTAL</b>	<b>6255857.00</b>	<b>TOTAL</b>	<b>6255857.00</b>

The above statement is true and fair.

The above is as per Books of accounts presented  
before us in our report on even date.

For, MACHUA KALYAN BOARD RAIPUR (CG)

N S Nag  
(Secretary)  
**Sachiv**  
**Chhattisgarh Machua Kalyan Board**  
**Raipur**  
Date: 28.07.2016  
Place: Raipur (CG)

For, SHAH VIKAS & ASSOCIATES  
Chartered Accountants

  
CA Vikas Shah  
(Proprietor)  
M.No 405908


CHHATTISGARH MACHUA KALYAN BOARD  
TELIBANDHA  
RAIPUR (C.G.)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01.04.2015 TO 31.03.2016

<u>INCOME</u>	<u>AMOUNT</u>	<u>EXPENDITURE</u>	<u>AMOUNT</u>
By Grant Received from Director Fisheries, Chhattisgarh. (Matshya Palan Vibhag, Raipur)	6700000.00	To Salary Expenses To Wages Expenses To Office Expenses To Postage Expenses To Telephone Expenses To Stationery Expenses To Vehicle Hire Charges To Liveries Expenses To TA Expenses To Honorarium Expenses To Electricity Expenses To Other Contingent Expenses	2293955.00 66528.00 188665.00 2000.00 46241.00 16866.00 1683180.00 7381.00 768.00 432000.00 40600.00 99714.00
By Bank Interest	83383.00		
		To Excess of Income over Expenditure (Surplus) Transferred to Capital Fund Account	1905485.00
<b>TOTAL</b>	<b><u>6783383.00</u></b>	<b>TOTAL</b>	<b><u>6783383.00</u></b>

For, MACHUA KALYAN BOARD RAIPUR (CG)

Date: 28.07.2016  
Place: Raipur (CG)

N S Nag  
(Secretary)  
*Sachiv*  
Chhattisgarh Machua Kalyan Board  
*Raipur*

For, SHAH VIKAS & ASSOCIATES  
Chartered Accountants

*Shah*  
CA Vikas Shah  
(Proprietor)  
M.No 405908



अध्यक्ष  
छत्तीसगढ़ मछुआ कल्याण बोर्ड  
रायपुर

CHHATTISGARH MACHUA KALYAN BOARD  
TELIBANDHA  
RAIPUR (C.G.)

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD 01.04.2015 TO 31.03.2016

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<b><u>By Opening Balance</u></b>			
Cash in Hand	0.00	To Salary Expenses	2293955.00
Saving Bank Account Balance with IDBI (SB Account No 1150104000010894)	3834040.00	To Wages Expenses	66528.00
By Grant Received from Director Fisheries, Chhattisgarh. (Matshya Palan Vibhag, Raipur)	6700000.00	To Office Expenses	188665.00
By Festival Advance	39000.00	To Postage Expenses	2000.00
BY DPF Advance	1000.00	To Telephone Expenses	46241.00
		To Stationery Expenses	16866.00
		To Vehicle Hire Charges	1683180.00
		To Liveries Expenses	7381.00
		To TA Expenses	768.00
		To Honorarium Expenses	432000.00
		To Festival Advance	400000.00
		To Electricity Expenses	40600.00
		To Other Contingent Expenses	99714.00
By Bank Interest	83383.00	<b><u>By Closing Balance</u></b>	
		Cash in Hand	0.00
		Saving Bank Account Balance with IDBI (SB Account No 1150104000010894)	5739525.00
<b>TOTAL</b>	<b><u>10657423.00</u></b>	<b>TOTAL</b>	<b><u>10657423.00</u></b>

For, MACHUA KALYAN BOARD RAIPUR (CG)

N S Nag  
(Secretary)  
**Sachiv**  
Chhattisgarh Machua Kalyan Board  
Raipur

Date: 28.07.2016  
Place: Raipur (CG)



For, SHAH VIKAS & ASSOCIATES  
Chartered Accountants

*[Signature]*  
CA Vikas Shah  
(Proprietor)  
M.No 405908

अध्यक्ष  
छत्तीसगढ़ मछुआ कल्याण बोर्ड  
रायपुर

**BANK RECONCILIATION STATEMENT**

**IDBI BANK LTD., VIP ROAD (SB A/c No 1150104000010894)**

Closing Balance as per Cash Book (31-03-2016)	5739525
Add : Amount Not to be clear as on 31-03-2016 (Chq. No. 039160 Dt. 30.03.2016)	1087
Add : Amount Not to be clear as on 31-03-2016 (Chq. No. 039161 Dt. 30.03.2016)	4169
Closing Balance as per Bank Pass Book (31-03-2016)	<u><u>5744781</u></u>