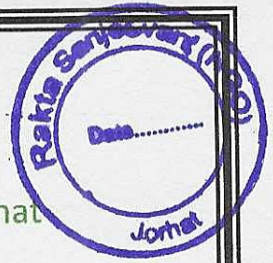
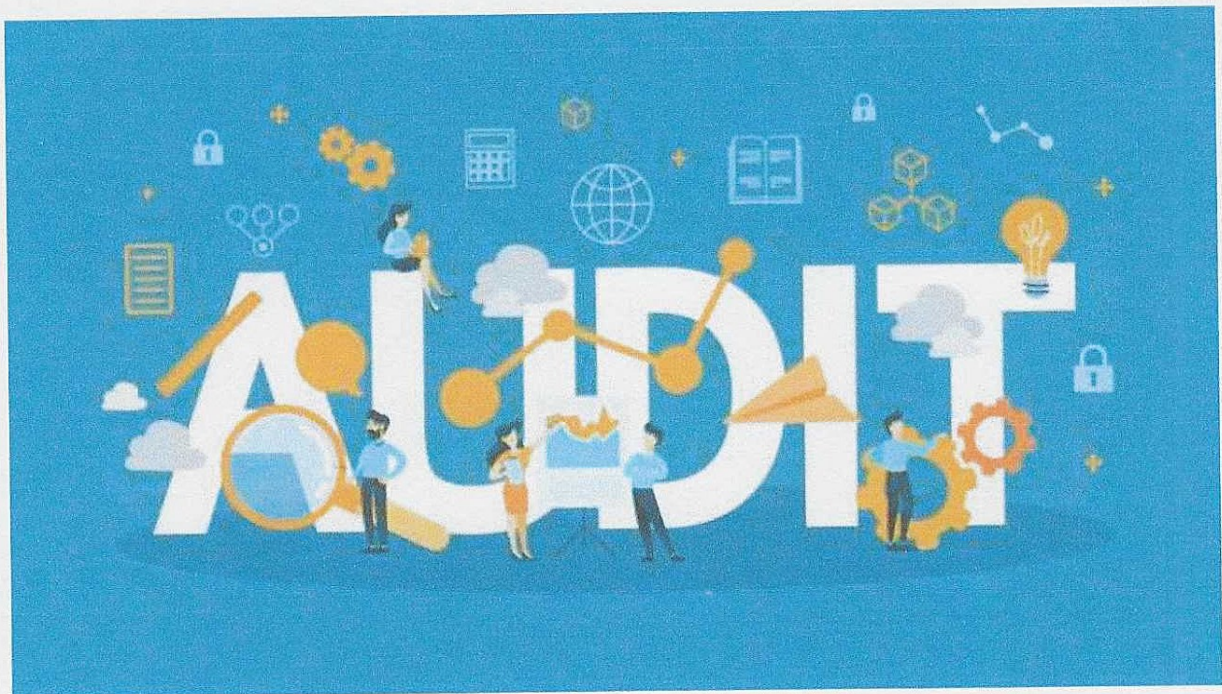


Umang J & Associates,
Chartered Accountants, Jorhat
www.caumang.com



Audit of Rakta Sanjeevani for the Financial Year 2021-22

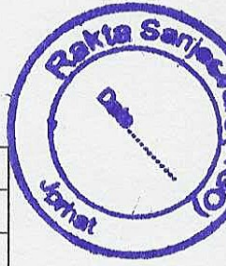


[Signature]
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat

Confidential Data

Table of Content

Sl.No.	Particulars	Page No.
1.	AR Rakta Sanjeevani 2021-22	1-3
2.	Financials Rakta Sanjeevani 21-22	4-10



Shari
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jomhat -

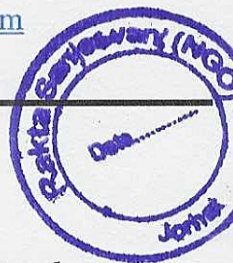


Address: Rahman Road, Jorhat, Assam, 785001

Website: www.caumang.com

Email: caumang.jrt@gmail.com

Ph No: +91 96323-32850



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **RAKTA SANJEEVANI** as on 31st March 2022 and Income & Expenditure as well as Receipts & Payment Account for the year ending 31st March 2022. These financial statements are the responsibility of the Management of RAKTA SANJEEVANI and our responsibility are to express an opinion on these financial statements.

We conducted our audit in accordance with auditing standard 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 misstatements. An audit includes examining on a test basis, evidence supporting 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 basis for our opinion.

Further we report that:

1. We have obtained all the information & explanation, which to the best our knowledge and belief were necessary for the purpose of our audit.
2. Subject to the Observations /notes mentioned in the attached sheets, the enclosed statements are in agreement with the books of accounts, so far as it appears from our examination of those books of accounts.
3. To the best of our knowledge and belief and according to the information & explanations given to us and as per the books of accounts produced for audit, we further report that: -
 - a. The enclosed Balance Sheet exhibits a true and fair view of statement of affairs of the institution as at 31st March 2022.
 - b. The enclosed Income & Expenditure Account gives a true and fair view of Surplus for the year ending on 31st March 2022.
 - c. The enclosed Receipts & Payment Account gives a true and fair view of inflow and outflow of cash for the year ending on 31st March 2022.

For **Umang J & Associates**

Chartered Accountants

Firm Registration Number: 332831E

Umang Jain

Umang Jain

Proprietor

Membership Number: 317153

Date: 01-04-2022

Place: Jorhat

For

Rakta Sanjeevani

Apurba Gohain

Apurba Gohain

Secretary

Apurba Gohain
16/11/22
General Secretary
Rakta Sanjeevani (NGO)
Jorhat



UMANG J & ASSOCIATES

CHARTERED ACCOUNTANTS



Address: Rahman Road, Jorhat, Assam, 785001

Website: www.caumang.com

Email: caumang.jrt@gmail.com

Ph No: +91 96323-32850



Independent Auditors' Report

To the Members of RAKTA SANJEEVANI

Report on the financial statements

We have audited the accompanying financial statements of Rakta Sanjeevani ("the NGO"), which comprise the Balance Sheet as at 31st March, 2022, the Statement of Receipt & Payment and Income & Expenditure for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The NGO's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

Uthain
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat



UMANG J & ASSOCIATES

CHARTERED ACCOUNTANTS



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and **give a true and fair view** in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2022; and
- in the case of the Statement of Income and Expenditure, of the surplus of the Society for the year ended on that date.
- in the case of the Statement of Receipts & Payment, of the cash movement of the Society for the year ended on that date.

Report on Other Legal and Regulatory Requirements.

As required by, we report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Income and Expenditure and the Receipt and Payment account dealt with by this Report are in agreement with the books of account.
- In our opinion, the Balance Sheet, the Statement of Income and Expenditure and the Receipt and Payment account comply with the Accounting Standards referred to in Societies act 1960.

For Umang J & Associates

Chartered Accountants

Firm Registration Number: 332831E

Umang Jain

Umang Jain

Proprietor

Membership Number: 317153

For

Rakta Sanjeevani

Apurba Gohain

Apurba Gohain

Secretary

Date: 01-04-2022

Place: Jorhat

Apurba Gohain
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat



Rakta Sanjeevani
 Balijan Gaon, Jalukoni Bari, Titabar- 785630
 Registered Under Societies Act XXI of 1860- RS/JOR/238/I/20 of 2020-2021

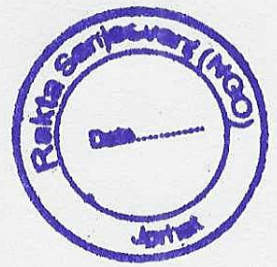
Consolidated Balance Sheet as at 31st March 2022					
Fund & Liabilities	Amount	Amount	Assets	Amount	Amount
Member Contribution			Fixed Asset- as per schedule	1,55,003	1,55,003
Opening Balance	28,691		Security for Office Space	50,000	50,000
Add: During the year	2,61,000		Current Asset		
Less: Deficit from Income and Exp Account	-71,348	2,18,344	Bank Account-25105	11,453	
			Cash and Cash Eq.	1,888	13,341
TOTAL		2,18,344	TOTAL		2,18,344

For
 Umang J & Associates
 Chartered Accountant
 FRN : 332831E
Umang Jain
 CA Umang Jain
 Membership Number: 317153

For
 Rakta Sanjeevani
Apurba Gohain
 Apurba Gohain
 Secretary

Place: Jorhat
 Date: 01.04.2022
 UDIN : 22317153AGEMKG9385

U. Gohain
 16/4/22
 General Secretary
 Rakta Sanjeevani (NGO)
 Jorhat



Rakta Sanjeevani
Baliyan Gaon, Jalukoni Bari, Titabar- 785630
Registered Under Societies Act XXI of 1860- RS/JOR/238/I/20 of 2020-2021

Consolidated Receipt & Payments Account For The Year Ending 31st March 2022							
Receipts	Note	Amount	Amount	Payments	Note	Amount	Amount
Opening Balance				Activities			
Cash in hand		28,691		Drug Awareness Campaign	3	8500	
Bank		-	28,691	Assam Police Gratitude Program	5	28700	
				Vaccination Programme (Two days)	4	11125	
				Plantation	1	20500	
				COVID-19 Relief Program	2	21625	90450
Grants & Donations:							
Crowd Funding And Donation	10	65000		Office Expenditure	7	45000	
Tuition Fees	12	20000		Class room Expenditure	9	292800	337800
Charity for Teaching	13	282800					
Member Contribution	11	261000	628800	Office Setup	6	145100	
				Classroom Setup	8	20800	165900
				Security for Office Space		50000	50000
				Closing Balance			
				Cash in hand		13341	
				Bank		0	13341
TOTAL			657491	TOTAL			657491

For
Umang J & Associates
Chartered Accountant
FRN : 332831E
Umang Jain
CA Umang Jain
Membership Number: 317153

For
Rakta Sanjeevani
Apurba Gohain
Apurba Gohain
Secretary

Place: Jorhat
Date: 01.04.2022
UDIN : 22317153AGEMKG9385

Apurba Gohain
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat



Rakta Sanjeevani
Baliyan Gaon, Jalukoni Bari, Titabar- 785630
Registered Under Societies Act XXI of 1860- RS/JOR/238/I/20 of 2020-2021

Consolidated Income & Expenditure Statement For The Year Ending 31st March 2022							
Expenditure	Note	Amount	Amount	Income	Note	Amount	Amount
Drug Awareness Campaign	3	8,500		Grants & Donations:			
Assam Police Gratitude Program	5	28,700		Crowd Funding And Donation	10	65,000	
Vaccination Programme (Two days)	4	11,125		Tution Fees	12	20,000	
Plantation	1	20,500		Charity for Teaching	13	2,82,800	3,67,800
COVID-19 Relief Program	2	21,625	90,450				
Office Expenditure	7	45,000					
Class room Expenditure	9	2,92,800	3,37,800				
Depreciation		10,898	10,898				
Surplus/(Deficit)			-71,348				
TOTAL			3,67,800	TOTAL			3,67,800

For
Umang J & Associates
Chartered Accountant
FRN : 332831E

Umang Jain
CA Umang Jain
Membership Number: 317153

For
Rakta Sanjeevani

Apurba Gohain
Secretary

Place: Jorhat
Date: 01.04.2022
UDIN : 22317153AGEMKC9385

Apurba Gohain
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat

Rakta Sanjeevani
Bajiljan Gaon, Jalukoni Bari, Titabar- 785630
Registered Under Societies Act XXI of 1860- RS/OR/238/1/20 of 2020-2021
Notes on expenditure

Note-1
Plantation

SI No	Description	Qty	Rs	Total
1	Neem Plant	200	30	6000
2	Krishna Sura Plant	200	30	6000
3	Amra (Indian Goose)	100	30	3000
4	Labour Costs	5	300	1500
5	Bamboo Cost	10	250	2500
6	Carrier Charge	1	1500	1500
Total				20500

Note-2
COVID-19 Relief Program

SI No	Description	Qty	Rs	Total
1	Masks	50	80	4000
2	Water Bottle	15	195	2925
3	Music Set	1	6000	6000
4	Battery	1	2200	2200
5	Carrier Charge	1	6000	6000
6	Banner	1	500	500
Total				21625

Note-3
Drug Awareness Campaign

SI No	Description	Qty	Rs	Total
1	Leaflet Printing	500	16	8000
2	Banner Printing	1	500	500
Total				8500

Note-4
Vaccination Programme (Two days)

SI No	Description	Qty	Rs	Total
1	Water Bottle	27	195	5265
2	Tea & Snakes	30	12	360
3	Launch For Staff	30	150	4500
4	Banner	2	500	1000
Total				11125

Note-5
Assam Police Gratitude Program

SI No	Description	Qty	Rs	Total
1	Camusa	20	110	2200
2	Mask	20	150	3000
3	Sanitizer	20	105	2100
4	Water	20	20	400
5	Sweet Package	20	200	4000
6	Memento	20	850	17000
Total				28700



Shani
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat

Rakta Sanjeevani
 Balijan Gaon, Jalukoni Bari, Titabar- 785630
 Registered Under Societies Act XXI of 1860- RS/JOR/238/I/20 of 2020-2021
 Notes on expenditure



Note-6

Office Setup

Office Setup					
SI No	Category	Item	Qty	Rate	Total
1.	Furniture	War drops	1	4500	4500
2		Counter Table (Main)	1	10000	10000
3		Secretary Table	1	3200	3200
4		Counter Main Chair	1	3800	3800
5		Normal Chair	1	1600	1600
6		Floor Mat	1	2600	2600
7		Hoarding Board	1	2000	2000
8		Fan (Celling)	3	3000	9000
9		Bulb (charging)	5	500	2500
10		Paint	1	1800	1800
11	Plant and Machinery	Laptop (HP,Processor-	2	23000	46000
12		Printer (EPSON L3210,	2	11275	22550
13		Inverter (Luminous 10,	1	35550	35550
Total					145100

Note-7

Office Expenditure

SI No	Description	Amount	Times	Total	
1	Salary	6500	4	26000	In Months
2	Rent	4000	4	16000	In Months
3	Electricity	500	4	2000	
4	Laboure charge	1000	1	1000	
Total				45000	

Note-8

Classroom Setup

Classroom Setup					
SI No	Category	Item	Qty	Rate	Total
1	Furniture	Teaching board	1	1200	1200
2		Desk & Bench	3	2500	7500
3		Fan	2	3500	7000
4		Bulb(charging)	2	500	1000
5		Bulb(Normal)	2	250	500
		Chalk/Duster/Marker	1	3600	3600
Total					20800

Note-9

Class room Expenditure

SI No	Description	Amount	Times	Total	
1	Salary	70700	4	282800	In Months
2	Rent	2000	4	8000	In Months
3	Electricity	500	4	2000	In Months
Total				292800	

Note-10

Crowd Funding And Donation

The amount received on crowd funding and donation is received in donation boxes and are counted by the secretary.

There are no breakup available for the donations received.

Note-11

Member Contribution

The details of member contribution is as per the register maintained by the NGO.

Note-12

Tuition Fees

The details of Tuition fees is as per the register maintained by the NGO.

Note-13

Charity for Teaching

The charity for teaching is a nominal amount booked for the teachers which provided coaching to students free of cost.

Signature
 16/4/24
 General Secretary
 Rakta Sanjeevani (NGO)
 Jamat

Rakta Sanjeevani
 Balijan Gaon, Jalukoni Bari, Titabar- 785630
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 Notes on expenditure



Note-10
 Depreciation schedule

Particulars	Rate	Opening Balance	Addition > 180 days	Addition < 180 days	Total	Sales Normal	Sales < 180 days	Balance	Depreciation	Closing WDV
Furniture and Fixtures										
War drops	10%	-	-	4,500	4,500	-	-	4,500	225	4,275
Counter Table (Main)	10%	-	-	10,000	10,000	-	-	10,000	500	9,500
Secretary Table	10%	-	-	3,200	3,200	-	-	3,200	160	3,040
Counter Main Chair	10%	-	-	3,800	3,800	-	-	3,800	190	3,610
Normal Chair	10%	-	-	1,600	1,600	-	-	1,600	80	1,520
Floor Mat	10%	-	-	2,600	2,600	-	-	2,600	130	2,470
Hoarding Board	10%	-	-	2,000	2,000	-	-	2,000	100	1,900
Fan (Celling)	10%	-	-	9,000	9,000	-	-	9,000	450	8,550
Bulb (charging)	10%	-	-	2,500	2,500	-	-	2,500	125	2,375
Paint	10%	-	-	1,800	1,800	-	-	1,800	90	1,710
Teaching board	10%	-	-	1,200	1,200	-	-	1,200	60	1,140
Desk & Bench	10%	-	-	7,500	7,500	-	-	7,500	375	7,125
Fan	10%	-	-	7,000	7,000	-	-	7,000	350	6,650
Bulb(charging)	10%	-	-	1,000	1,000	-	-	1,000	50	950
Bulb(Normal)	10%	-	-	500	500	-	-	500	25	475
Chalk/Duster/Marker	10%	-	-	3,600	3,600	-	-	3,600	180	3,420
Plant and Machinery										
Laptop (HP, Processor-	15%	-	-	46,000	46,000	-	-	46,000	3,450	42,550
Printer (EPSON L3210,	15%	-	-	22,550	22,550	-	-	22,550	1,691	20,859
Inverter (Luminous 105	15%	-	-	35,550	35,550	-	-	35,550	2,666	32,884
Total		-	-	1,65,900	1,65,900	-	-	1,65,900	10,898	1,55,003

Shani
 16/11/24
 General Secretary
 Rakta Sanjeevani (NGO)
 Jorhat

Rakta Sanjeevani
Balijan Gaon, Jalukoni Bari, Titabar- 785630
Registered Under Societies Act XXI of 1860- RS/JOR/238/I/20 of 2020-2021
Summary Of Significant Accounting Policies & Notes to Accounts
For the year ended 31.03.2022



1. SIGNIFICANT ACCOUNTING POLICIES :

- a) The method of accounting employed by the concerns is mercantile system based on accounting concepts & conventions.
- b) The depreciation on fixed assets have been provided on WDV method at the rates & manner prescribed by the Income Tax Act, 1961.

2. DISCLOSURE OF ACCOUNTING POLICIES:

The accounts are prepared on the fundamental accounting assumptions of going concern, consistency and accrual.

3. REVENUE RECOGNITION :

Expenses & Income considered payable and receivables respectively are accounted for on accrual basis.

4. PRIOR PERIOD & EXTRAORDINARY ITEMS :

There is no prior period and extraordinary items which were debited/credited to the Profit & loss Accounts during the year.

5. PROVISION FOR INCOME TAX:

Provision for Income Tax has not been made in the Books of Accounts.

6. EFFECTS OF CHANGES IN THE ACCOUNTING POLICIES :

There has been no change in the accounting policies during the previous year from the earlier year.

For
Umang J & Associates
Chartered Accountant
FRN : 332831E

Umang Jain

CA Umang Jain
Membership Number: 317153

For
Rakta Sanjeevani
Apurba Gohain
Apurba Gohain
Secretary

Place: Jorhat
Date: 01.04.2022
UDIN : 22317153AGEMKG9385

Gohain
16/11/24
General Secretary
Rakta Sanjeevani (NGO)
Jorhat