

MOBILE No.: 9771077187  
: 9199380810

# AUDIT REPORT

OF

VAISHALI AREA SMALL FARMERS ASSOCIATION (VASFA)  
VAISHALI (BIHAR)

F.C.R.A.

YEAR:- 2012 - 2013

By

ARUN KUMAR SINGH & Co.  
CHARTERED ACCOUNTANTS  
UMA MARKET, THANA GUMATI,  
MOTIJHEEL, MUZAFFARPUR - 842001

Arun Kumar Singh & Co.  
CHARTERED ACCOUNTANTS

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Uma Market, Thana Gumati,  
Motijheel, Muzaffarpur - 842001

AUDITORS' REPORT

1. We have audited the attached Balance Sheet of 'VAISHALI AREA SMALL FARMERS ASSOCIATION (Hereinafter termed as (VASFA), VAISHALI (BIHAR)' of " F. C. R. A. ACCOUNT" as at 31<sup>st</sup> March, 2013 and also Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date. These financial statements are the responsibility of the management of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with auditing standards generally accepted in India. These standards required 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 used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that:-
  - a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit;
  - b) The Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts;
  - c) In our opinion and to the best of our information and according to the explanations given to us, the statements of accounts give a true and fair view:
    - i) In the case of Balance Sheet, of the state of affairs as at 31<sup>st</sup> March 2013 and
    - ii) In the case of Income & Expenditure Account, of the DEFICIT of Expenditure over Income for the year ended on that date;
    - iii) In the case of the Receipts & Payments Account, of the Receipts and Payments for the year ended on that date.

For ARUN KUMAR SINGH & Co.  
CHARTERED ACCOUNTANTS

  
(ARUN KUMAR SINGH)  
Partner.  
M. No. 055484

PLACE: MUZAFFARPUR  
DATED: 23.08.2013

