

AUDIT REPORT

OF

*Maintenance Of Senior Citizen Homes For 50 Elderly Women's
Seoni Malwa, Hosangabad (M.P.)-461223*

THE PROJECT RUN BY

ABHYUDAY LOK SEVA SANSTHAN

CHHINDWARA, (M.P.)

RC.NO.04/17/01/15213/13

FOR THE YEAR ENDED 31ST MARCH 2022



AUDITED BY

**SWARUP RATHI & ASSOCIATE
CHARTERED ACCOUNTANTS
RAJIV GANDHI COMPLEX, JAIL BAGICHA
CHHINDWARA- 480001
PHONE- 8962415471
Email:- caswaruprathi26@gmail.com**



AUDIT REPORT

We have examined the annexed Balance Sheet, Receipt & Payment and Income & Expenditure Account of **SENIOR CITIZEN HOME FOR 50 ELDERLY WOMAN'S AT MALWA SEONI, M.P. RUN BY ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA (Reg. No.04/17/01/15213/13)** for the year ended 31st March 2022 which are in agreement with books of Accounts maintained by the institution.

We have obtained all the information and explanation which are to the best of my knowledge and beliefs were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named institution so far appears from my examination of books of accounts except following comments & observations.

As per ANNEXURE –“A” Notes on Accounts.

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statement based on our audit.
2. I/we have conducted our audit in accordance with the generally accepted accounting principles accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in financial statement.
3. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, subject to notes given above give a true and fair view :—

(i) In the case of the Receipt & Payment Account of the transactions done during the year ended 31st March, 2022 and

(ii) In the case of Income & Expenditure Account of the Surplus for the year ended 31st March, 2022.

(iii) In the case of the Balance sheet, of the state of the above institution affairs as at 31st March, 2022.

AS PER MY REPORT ATTACHED OF EVEN DATE
FOR SWARUP RATHI & ASSOCIATES.
CHARTERED ACCOUNTANT
FIRM REG. NO. 031952C



S. Rathi

(SWARUP RATHI)
PROPRIETOR
M. No. 456339

PLACE: CHHINDWARA
DATE : 16/05/2022
UDIN:-22456339AJAKNX9620



ANNEXURE –“A”

NOTES FORMING PART OF ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared in accordance with the generally accepted accounting principles. The significant accounting policies to the extent applicable to the Society/trust are as under:

System of Accounting: The accounts have been prepared on the basis of mercantile method of accounting.

Revenue Recognition: All known expenditure and income to the extent considered payable and receivable respectively, unless specifically stated otherwise, are accounted for on basis.

Fixed Assets: During the period under Audit Society has added fixed or and or A project run at malwa seoni.

Valuation currency transaction: There are no such inventories at the beginning or End of the year.

Foreign currency transaction: There are no such transactions during the year under Report.

Recognition of income & Expenditures: Income and expenditures are generally accounted on an accrual basis.

Investment: There are no such investments made during the year under report.

2. Balance of Sunday Creditors for expenses, and Bank balances are subject to Confirmation.
3. Annexure –“A” forms an integral part of the balance sheet as at 31st march, 2021 and Income & Expenditure account for the year ended on that date.
4. Society is having no Branches.

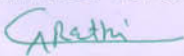
We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidence were available, we relied on the authentication given by the management.

AS PER MY REPORT ATTACHED OF EVEN DATE

FOR SWARUP RATHI & ASSOCIATES.

CHARTERED ACCOUNTANT

FIRM REG. NO. 031952C


(SWARUP RATHI)
PROPRIETOR
M. No. 456339

PLACE:- CHHINDWARA

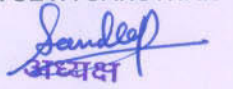
Date:- 16/05/2022

UDIN:- 22456339AJAKNX9620




FOR ABHUDAY LOK SEVA SANSTHAN

PRESIDENT


अध्यक्ष
अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

SECRETARY


सचिव
अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER NAPSrC SCHEME, SEONI MALWA M.P.
BALANCE SHEET AS At 31/03/2022

| Liabilities | Amount | Amount | Assets | Amount | Amount |
|---|------------|-------------------|-------------------------------------|------------|-------------------|
| Society/Trust Funds Or Corpus | | | Fixed Assets | | |
| Opening Balance | 11215.12 | | As Per SCHEDULE "A" | 310858.98 | 310858.98 |
| ADD:- Surplus | 0.00 | | | | |
| LESS:- Deficit | 0.00 | 11215.12 | | | |
| Unsecured Loan | | | DEPOSIT AND ADVANCE | | |
| From Trustees/Member & Others (Annexure-1) | 2643785.00 | 2643785.00 | Building Rent Deposit | 56000.00 | |
| | | | Grant In Aid Receivable F.y.2021-22 | 2255757.61 | |
| CURRENT LIABILITIES | | | Grant In Aid Receivable F.Y.2020-21 | 2552205.00 | 4863962.61 |
| Sundry Creditor | | | CASH & BANK BALANCES | | |
| For Honorarium To Resource Person (Annexure-2) | 1413500.00 | | Cash in Hand | 100.00 | |
| B) Creditor For Food & Medicare Expenses (Annexure-2) | 742263.00 | | Bank Balance | 2116.53 | 2216.53 |
| C) Other Misc Exp. (Annexure-2) | 63785.00 | | | | |
| D) For Fixed Assets (Annexure-2) | 302490.00 | 2522038.00 | | | |
| TOTAL RS. | | 5177038.12 | TOTAL RS. | | 5177038.12 |

FOR:-Abhyuday Lok Seva Sansthan, Chhindwara

President:-

Sandeep
अध्यक्ष
अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Secretary:-

Satish
साचिव
अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Date : 16/05/2022

Place : Chhindwara

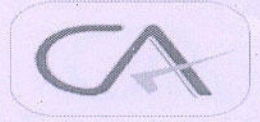
UDIN:-22456339AJAKNX9620

As per our report of even date
For, SWARUP RATHI & ASSOCIATES
Chartered Accountants



A. Rathi
Swarup Rathi
Proprietor
M. No. 456339
FRN No. 031952C

SWARUP RATHI & ASSOCIATES
Chartered Accountants



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER NAPSrC SCHEME, SEONI MALWA M.P.
Income & Expenditure Account
FOR YEAR ENDED ON 31ST MARCH, 2022

| Particulars | Amount | Amount | Particulars | Amount | Amount |
|--|------------|---------------------|---|------------|---------------------|
| <u>Expenses In Respect Of (Msch For Elderly Womens) Project Purposes:-</u> | | | By Interest on Sving Bank | 2063 | 2,063.00 |
| <u>Honorarium To Recource Persons (Annexure-3)</u> | 1428000.00 | 1428000.00 | By Contribution From Society (Donation) | 67888 | 67,888.00 |
| <u>Halath Care And Food Expenses</u> | | | <u>Grant In Aid</u> | | |
| a) Food Expenses | 1460011.23 | | By Grant Received From Ministry Of Justice | 1635638 | |
| b) Medicare Expenses | 190035.00 | | Grant Recpivable From Ministry Of Social Jutice & Empowerment Under the scheme NAPSrC | 2255757.61 | |
| c) Clothing & Misc Expenses | 151,375.00 | | <u>(Deficit To Be Recovered From Grant In aid)</u> | | 3,891,395.61 |
| d) Recreation Activity Expenses | 44,706.00 | | | | |
| e) Building Rent & Maintenance | 327,700.00 | 2,173,827.23 | | | |
| <u>Office Administration Expenses</u> | | | | | |
| a) Audit Fees | 15000 | | | | |
| b) Bank Charges | 1481.34 | | | | |
| c) Depreciation On Fixed Assets | 41458.038 | | | | |
| d) Electricity Expenses | 34304 | | | | |
| e) Miscellaneous Expenses | 113519 | | | | |
| f) Mobile & Internet Expenses | 13954 | | | | |
| g) News Peaper & Periodicals | 4600 | | | | |
| h) Printing & Stationnary Exp. | 53663 | | | | |
| i) Travelling & Conveyance Exp. | 81540 | 359,519.38 | | | |
| TOTAL RS. | | 3,961,346.61 | TOTAL RS. | | 3,961,346.61 |

FOR:- Abhyuday Lok Seva Sansthan, Chhindwara

President:-

अध्यक्ष
अभ्युदय लोक सेवा संस्थान

Secretary:-

सचिव
छिन्दवाड़ा (म.प्र.)

Date : 16/05/2022

Place : Chhindwara

UDIN:-22456339AJAKNX9620

अभ्युदय लोक सेवा संस्थान

छिन्दवाड़ा (म.प्र.)

As per our report of even date
For, SWARUP RATHI & ASSOCIATES
Chartered Accountants



Swarup Rathi
Proprietor

M. No. 456339

FRN No. 031952C

Office Address - Shop No.33,1st Floor,Rajiv Gandhi Complex,Chhindwara (M.P)

SWARUP RATHI & ASSOCIATES
Chartered Accountants



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER NAPSrC SCHEME, SEONI MALWA M.P.
RECEIPTS & PAYMENT ACCOUNT
FOR YEAR ENDED ON 31ST MARCH, 2022

| Particulars | Amount | Amount | Particulars | Amount | Amount |
|---|------------|---------------------|---------------------------------------|------------|---------------------|
| Opening Balance | | | Indirect Exp. | | |
| Cash in Hand | 9,385.23 | | | | |
| Central bank A/c 516 | 728.87 | 10,114.10 | Honorarium To Reource Persons | 1218000 | 1,218,000.00 |
| Interest On saving Bank | 2063.00 | | Halh Care And Food Expenses | | |
| Contribution From Society (Donation) | 67888.00 | | a) Food Expenses | 1170608.23 | |
| Grant Received From Ministry Of | | | b) Medicare Expenses | 220572 | |
| Justice For F.Y. 2021-22 | 1635638.00 | | c) Clothing & Misc Expenses | 146195 | |
| Grant Received From Ministry Of | | | d) Recreation Activity Expenses | 44706 | |
| Justice For F.Y. 2020-21 | 1065922.00 | 4,928,711.00 | e) Building Rent & Maintenance Exp. | 383700 | 1965781.23 |
| Advance From member And Other (Annexure-1) | 2157200.00 | | Office Administration Expenses | | |
| | | | Audit Fees | 11000 | |
| | | | Bank Charges | 1481.34 | |
| | | | Electricity Expenses | 34304 | |
| | | | Miscellaneous Expenses | 151,725.00 | |
| | | | Mobile & Internet Expenses | 13,954.00 | |
| | | | News Peaper & Periodicals | 4600 | |
| | | | Printing & Stationnary Exp. | 53663 | |
| | | | Travelling & Conveyance Exp. | 61685 | |
| | | | Legal Fees | 5000 | 337412.34 |
| | | | Fixed Assets Purchase | | |
| | | | Furniture | 75500 | 75500 |
| | | | Other Payment | | |
| | | | Buiding Rent Deposit | 56000 | |
| | | | Repayment Of advance | 1283915 | 1339915 |
| | | | Closing Balance | | |
| | | | Cash in Hand | 100.00 | |
| | | | Central Bank A/c 516 | 2,116.53 | 2,216.53 |
| TOTAL RS. | | 4,938,825.10 | TOTAL RS. | | 4,938,825.10 |

FOR:- Abhyuday Lok Seva Sansthan, Chhindwara

President:-

अध्यक्ष

Secretary:-

छिन्दवाड़ा (म.प्र.)

सचिव

अभ्युदय लोक सेवा संस्थान

छिन्दवाड़ा (म.प्र.)

Date : 16/05/2022

Place : Chhindwara

UDIN:-22456339AJAKNX9620

As per our report of even date
For, SWARUP RATHI & ASSOCIATES
Chartered Accountants



CA Rathi

Swarup Rathi
Proprietor
M. No. 456339
FRN No. 031952C

Office Address - Shop No.33,1st Floor,Rajiv Gandhi Complex,Chhindwara (M.P)

SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE "A" : FIXED ASSETS

| SR. NO. | PARTICULARS | RATE OF DEPRICIATION | W.D.V. AS ON 01.04.2021 | ADDITION BEFORE 30.09.2021 | AFTER 30.09.2021 | DEDUCTION DURING THE YEAR | TOTAL | DEPRICIATION ALLOWABLE | WDV AT THE END OF THE YEAR 31.03.2022 |
|------------|------------------------------------|-------------------------|-------------------------------|----------------------------------|---------------------|---------------------------------|------------|---------------------------|---|
| 1 | CCTV Camara And Ancillary Items | 15.00% | 85425.00 | - | - | - | 85,425.00 | 12,813.75 | 72,611.25 |
| 2 | Computer And Printer | 40.00% | 1017.72 | - | - | - | 1,017.72 | 406.89 | 610.83 |
| 3 | Fan | 10.00% | 0 | 8000 | - | - | 8,000.00 | 800.00 | 7,200.00 |
| 4 | Furniture | 10.00% | 190374.3 | 34500 | - | - | 224,874.30 | 22487.40 | 202,386.90 |
| 5 | Samsung Led Tv | 15.00% | 0 | 33000 | - | - | 33,000.00 | 4950.00 | 28,050.00 |
| Total | | | 276,817.02 | 75,500.00 | 0.00 | 0.00 | 352,317.02 | 41,458.04 | 310,858.98 |



Annexure-1- Unsecured Loan
Advance From member and Other Person

| S.r | Particular | Opening Balance | Received During the Yeay | payment During The Year | closing Balance |
|--------------|-------------------------------|-------------------|--------------------------|-------------------------|-------------------|
| 1 | Sachin Boniya | 0.00 | 8000.00 | 0.00 | 8000.00 |
| 2 | Akhilesh Upadhay | 113000.00 | 204500.00 | 158000.00 | 159500.00 |
| 3 | Anjani Krishi Kendra | 20000.00 | 200000.00 | 200000.00 | 20000.00 |
| 4 | Anupama Upadhay | 0.00 | 25000.00 | 25000.00 | 0.00 |
| 5 | Ashish Mishra | 30000.00 | 10000.00 | 0.00 | 40000.00 |
| 6 | Ashok Jamne | 0.00 | 49000.00 | 49000.00 | 0.00 |
| 7 | Babita Vishwakarma | 0.00 | 30000.00 | 10000.00 | 20000.00 |
| 8 | Bharav Lalwanshi | 0.00 | 30000.00 | 30000.00 | 0.00 |
| 9 | Bhishm Vishwakarma | 20000.00 | 20000.00 | 0.00 | 40000.00 |
| 10 | Deepak Boniya | 0.00 | 5000.00 | 0.00 | 5000.00 |
| 11 | Deepti Traders | 0.00 | 175000.00 | 175000.00 | 0.00 |
| 12 | Devidas Dhok | 0.00 | 25000.00 | 0.00 | 25000.00 |
| 13 | Dharmendra Vishvkarma | 110000.00 | 51000.00 | 10000.00 | 151000.00 |
| 14 | Dilip Malvia | 0.00 | 10000.00 | 0.00 | 10000.00 |
| 15 | Jitendra Vishvkarma | 66000.00 | 33000.00 | 20000.00 | 79000.00 |
| 16 | Mahesh Painting (loan) | 13000.00 | 237500.00 | | 250500.00 |
| 17 | manish Ingole | 45000.00 | 22000.00 | 22000.00 | 45000.00 |
| 18 | Mukesh Malvia | 80000.00 | 33000.00 | 0.00 | 113000.00 |
| 19 | Nilesh Jain | 346500.00 | 248700.00 | 255915.00 | 339285.00 |
| 20 | Nitendra Bode | 0.00 | 35000.00 | 10000.00 | 25000.00 |
| 21 | Pankaj Bode | 0.00 | 10000.00 | 0.00 | 10000.00 |
| 22 | Prabhat Pandey | 0.00 | 7500.00 | 0.00 | 7500.00 |
| 23 | Rajendra Prasad Chandrawanshi | 0.00 | 7000.00 | 0.00 | 7000.00 |
| 24 | Rakesh Malviya | 37000.00 | 27000.00 | 0.00 | 64000.00 |
| 25 | Rakesh Namdev | 22000.00 | 28000.00 | 0.00 | 50000.00 |
| 26 | Ramesh Boniya | 0.00 | 201000.00 | 0.00 | 201000.00 |
| 27 | Rmesh Namdev | 0.00 | 7000.00 | 0.00 | 7000.00 |
| 28 | Rmesh Popli | 85000.00 | 45000.00 | 20000.00 | 110000.00 |
| 29 | Sahu Traders | 25000.00 | 0.00 | 0.00 | 25000.00 |
| 30 | Sandeep Vishwakarma | 252000.00 | 159000.00 | 53000.00 | 358000.00 |
| 31 | Sarvendra bahote | 40000.00 | 0.00 | 0.00 | 40000.00 |
| 32 | Seema ingole | 211000.00 | 36000.00 | 226000.00 | 21000.00 |
| 33 | Shreyanshi Vishvakarma | 0.00 | 11000.00 | 0.00 | 11000.00 |
| 34 | Shubhash Shukla | 60000.00 | 0.00 | 0.00 | 60000.00 |
| 35 | Shwetel Jain | 195000.00 | 145000.00 | 20000.00 | 320000.00 |
| 36 | Umesh Dongre | 0.00 | 12000.00 | 0.00 | 12000.00 |
| 37 | Yogesh Vishwakarma | 0.00 | 10000.00 | 0.00 | 10000.00 |
| Total | | 1770500.00 | 2157200.00 | 1283915.00 | 2643785.00 |



Annexure-2
Sundry Creditor

| Particular | Amount |
|---|-------------------|
| A) Honorarium To Resource Person | |
| Ashish Lowanshi | 88000.00 |
| Meena Rajput | 96000.00 |
| Nalini Malviya | 72000.00 |
| Vikas Agrawal | 198000.00 |
| Gaya Prasad Yadav | 72000.00 |
| Shyam Wanker | 75000.00 |
| Kavita Gohar | 96000.00 |
| Ramdas Dhok | 36000.00 |
| Rohit Malviya | 80000.00 |
| Rahul Bathav | 64000.00 |
| Deepak Yadav | 56000.00 |
| Mamta Malviya | 78000.00 |
| Narendra Somkuwar | 379500.00 |
| Sachin Boniya | 23000.00 |
| Total (A) | 1413500.00 |
| B) Creditor For Food & Medicare Expenses | |
| Balaji Agency | 165790.00 |
| Balram Yadav (Farmer) | 199073.00 |
| Rajendra bhathav (bathav dudh) | 115711.00 |
| Rakesh Kushwaha (Sabji) | 31050.00 |
| Shree Ram Juice Center | 25845.00 |
| Satish Medical | 204794.00 |
| Total (B) | 742263.00 |
| C) Other Misc Exp. | |
| Chhindwara Flex (Dilip Malvia) | 8830.00 |
| Mahesh Painting (creditor) | 20100.00 |
| Rakesh Rathod (Auto Bhada) | 19855.00 |
| Audit Fees | 15000.00 |
| Total (c) | 63785.00 |
| D) For Fixed Assets | |
| Silk Soft | 100500.00 |
| Uma Furniture Mart | 201990.00 |
| Total (D) | 302490.00 |
| Total (A+B+C+D) | 2522038.00 |

