

AUDIT REPORT

OF

ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA

SENIOR CITIZEN HOME UNDER ATAL VAYO ABHYUDAY YOJNA (NAPSrC)
SCHEME, SEONI MALWA, NARMADAPURAM M.P.

Project ID - IP/MP/SHH/00841

FOR THE YEAR ENDED 31ST MARCH 2024



Prepared by:

SINGHAL SUNIL & ASSOCIATES

Chartered Accountants

(Contact: +91 89892 65356)

Address: Ground Floor, Infront of Pahade Medical,
Near Budhwari Bazar, Chhindwara (M.P.) 480001

AUDIT REPORT

We have examined the annexed Balance Sheet, Receipt & Payment and Income & Expenditure Account of **SENIOR CITIZEN HOME UNDER ATAL VAYO ABHYUDAY YOJNA (NAPSrC) SCHEME, SEONI MALWA, Dist. NARMADAPURAM M.P. RUN BY ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA (Reg. No.04/17/01/15213/13)** for the year ended 31st March 2024 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 statements 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, 2024 and

(ii) In the case of Income & Expenditure Account of the Surplus/(Deficit) for the year ended 31st March, 2024.

(iii) In the case of the Balance sheet, of the state of the above institution affairs as at 31st March, 2024.

AS PER MY REPORT ATTACHED OF EVEN DATE

Place: Chhindwara
Date: 20.06.2024
UDIN: 24460501BKEKHJ6331

For **SINGHAL SUNIL & ASSOCIATES**
Chartered Accountants
FRN: 008030N



Mayank Jain
CA. MAYANK JAIN
Partner
MRN: 460501

Chhindwara Branch: Mahaveer Ward No. 42, Labour Court Road, Gulabra, Chhindwara, Madhya Pradesh – 480 001
Mobile: +91 89892 65356, **Email:** ssa.bo.chhindwara@gmail.com

Head Office

105, Laxman Palace, 19 Veer Savarkar Block, Shakarpur, Delhi - 110 092
Phone / Fax: +91-11-4244 4225, 2202 1201, **Mobile:** +91- 98102 91779, 99589 07329
Email: sunil.singhal.ca@gmail.com, singhal.sunil.88@gmail.com, **Website.:** www.casunilsinghal.com

Branches

AHMEDABAD | **AURANGABAD** | **BHOPAL** | **BHUBANESWAR** | **CHHINDWARA** | **FARIDABAD** | **GHAZIABAD** | **JAIPUR** | **LUCKNOW** | **RAMGARH** | **RANCHI** | **REWA** | **SURAT**
Gujarat Maharashtra Madhya Pradesh Orissa Madhya Pradesh Haryana Uttar Pradesh Rajasthan Uttar Pradesh Jharkhand Jharkhand Madhya Pradesh Gujarat

NAME OF SOCIETY - ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT - SEONIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME,
SEONI MALWA, DISTT. NARMADAPURAM M.P.

BALANCE SHEET AS ON MARCH 31, 2024

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital Account			Fixed Assets		
As per Last Balance Sheet	11,215.12		CCTV Camara And Ancillary Items	61,719.56	
Less: Excess of Expenditure over Income During the year	(1,058,621.96)		(-) Depreciation @15%	(9,257.93)	52,461.63
Less: Drawings	-	(1,047,406.84)	Computer & Printer	366.70	
			(-) Depreciation @40%	(146.68)	220.02
Unsecured Loan			Fan	6,480.00	
From Trustees/Members & Others (Annexure - 1)	3,136,035.00	3,136,035.00	(-) Depreciation @10%	(648.00)	5,832.00
Current Liabilities			Furniture	216,888.24	
Sundry Creditors			(-) Depreciation @10%	(21,688.82)	195,199.42
For Honorarium To Resources Person (Annexure - 2)	1,178,781.54		Samsung Led Tv	23,842.50	
Sundry Creditors (Annexure - 2)	2,280,011.10		(-) Depreciation @15%	(3,576.38)	20,266.13
Provision (Annexure - 2)	6,500.00	3,465,292.64	Deposits & Advances		
			Building Rent Deposits	56,000.00	
			Grant In Aid Receivable F.Y. 2022-23	1,106,206.48	
			Grant In Aid Receivable F.Y. 2021-22	1,549,235.61	
			Grant In Aid Receivable F.Y. 2020-21	2,552,205.00	5,263,647.09
			Cash in Hand & Bank		
			Cash in Hand	8,276.00	
			Cash in Bank	8,018.52	16,294.52
TOTAL		5,553,920.80	TOTAL		5,553,920.80

For ABHYUDAY LOK SEVA SANSTHAN

President:

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

Secretary:

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

Date: 20.06.2024

Place: Chhindwara

UDIN: 24460501BKEKHJ6331

As per report of even date

for SINGHAL SUNIL & ASSOCIATES

Chartered Accountants

FRN: 008030N



CA. Mayank Jain

Partner

MRN: 460501

NAME OF SOCIETY - ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT - SEONIOR CITIZEN HOME UNDER AVYAY (NAPSRc) SCHEME,
SEONI MALWA, DISTT. NARMADAPURAM M.P.

INCOME & EXPENDITURE A/C FOR THE PERIOD ENDED MARCH 31, 2024

Particulars	Amount	Amount	Particulars	Amount	Amount
Expenses In Respect OF (SCH for 50 Elderly) Project Purposes:					
Staff Honorarium			By Interest on Saving Bank	999.00	999.00
a) Superintendent	154,553.00		By Contribution From Society (Donation)	626,061.00	626,061.00
b) Counselor	98,913.96		Grant In Aid		
c) Nurse	80,367.00		By Grant Received From Ministry of Justice	2,535,725.00	
d) Accountant	72,000.00		By Grant Receivable From Ministry Of Justice & Empowerment Under the Scheme NAPSRc	1,058,621.96	
e) Yoga Therapist	61,821.00		(Deficit To Be Recovered Form Grant In aid)		3,594,346.96
f) Cook	197,827.00				
g) Doctor	408,019.00				
h) Multi Tasking Staff (MTS)	395,654.00	1,469,154.96			
Health Care, Food & Other Expenses					
a) Food Expenses	1,417,529.00				
b) Medicare Expenses	207,053.00				
c) Clothing, Oil Soap etc	209,623.00				
d) Recreation Activity Expenses	159,160.00				
e) Electricity & Water Exp.	201,029.00				
f) Building Rent & Maintainence	314,505.00				
g) Hygiene Exp	101,083.00				
h) Toiletris	61,479.00				
i) Miscellaneous & Unforseen	45,473.19				
j) Depreciation	35,317.81	2,752,252.00			
TOTAL		4,221,406.96	TOTAL		4,221,406.96

For ABHYUDAY LOK SEVA SANSTHAN

President:

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अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Secretary:

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for SINGHAL SUNIL & ASSOCIATES
Chartered Accountants
FRN: 008030N



CA. Mayank Jain
Partner
MRN: 460501

NAME OF SOCIETY - ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT - SEONIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME,
SEONI MALWA, DISTT. NARMADAPURAM M.P.

RECEIPT & PAYMENT A/C FOR THE PERIOD ENDED MARCH 31, 2024

Particulars	Amount	Amount	Particulars	Amount	Amount
To Opening Balance			Indirect Expenses		
To Cash in Hand	8,508.00		Honorarium To Resources Persons	1,469,154.96	1,469,154.96
To Central Bank A/C 516	707,443.13	715,951.13			
To Interest on Saving Bank	999.00		Healt Care And Food Expenses		
To Contribution From Society (Donation)	626,061.00		a) Food Expenses	1,417,529.00	
To Grant Received From Ministry Of Justice For FY 2023.24	2,535,725.00		b) Medicare Expenses	207,053.00	
To Grant in Aid FY 2022.23	699,770.00	3,862,555.00	c) Clothing, Oil Soap etc	209,623.00	
			d) Recreation Activity Expenses	159,160.00	
			e) Electricity & Water Exp.	201,029.00	
			f) Building Rent & Maintainenace	314,505.00	
			g) Hygiene Exp	101,083.00	
			h) Toiletris	61,479.00	
			i) Miscellaneous & Unforseen	45,473.19	2,716,934.19
			Other Payment		
			Payment for Provisions	3,298.00	
			Payment to Creditors	110,252.46	
			Repayment of Advance	262,572.00	376,122.46
			Closing Balance		
			Cash in Hand	8,276.00	
			Central Bank A/C 516	8,018.52	16,294.52
TOTAL		4,578,506.13	TOTAL		4,578,506.13

For ABHYUDAY LOK SEVA SANSTHAN

President:

[Signature]
अध्यक्ष

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Secretary:

[Signature]
सचिव

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Date: 20.06.2024

Place: Chhindwara

UDIN: 24460501BKEKHJ6331

As per report of even date
for SINGHAL SUNIL & ASSOCIATES

Chartered Accountants

FRN: 008030N



[Signature]
CA. Mayank Jain

Partner

MRN: 460501