

AUDIT REPORT

OF

*ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
SENIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME, SEONI
MALWA, Dist. NARMADAPURAM M.P.
FOR THE YEAR ENDED 31ST MARCH 2023*



**SWARUP RATHI & ASSOCIATE
CHARTERED ACCOUNTANTS
RAJIV GANDHI COMPLEX, JAIL BAGICHA
CHHINDWARA- 480001
PHONE- 8962415471**

Swarup Rathi & Associates



Chartered Accountants

Shop No 33, First Floor, Rajiv Gandhi Complex, Jail Bageecha, Above Sai Pathology, Chhindwara-480001

AUDIT REPORT

We have examined the annexed Balance Sheet, Receipt & Payment and Income & Expenditure Account of **SENIOR CITIZEN HOME UNDER AVYAY (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 2023 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 for 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, 2023 and
 - (ii) In the case of Income & Expenditure Account of the Surplus for the year ended 31st March, 2023.
 - (iii) In the case of the Balance sheet, of the state of the above institution affairs as at 31st March, 2023.

AS PER MY REPORT ATTACHED OF EVEN DATE

FOR SWARUP RATHI & ASSOCIATES.

CHARTERED ACCOUNTANT

FIRM REG. NO. 031952C



PLACE: CHHINDWARA

DATE : 09/06/2023

UDIN:- 23456339BGXDGC2177

(SWARUP RATHI)

PROPRIETOR

M. No. 456339

SWARUP RATHI & ASSOCIATES
Chartered Accountants



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME, SEONI MALWA, Dist. NARMADAPURAM M.P.
BALANCE SHEET AS At 31/03/2023

Liabilities	Amount	Amount	Assets	Amount	Amount
Society/Trust Funds Or Corpus			Fixed Assets		
Opening Balance	11215.12		As Per SCHEDULE "A"	309297.00	309297.00
ADD:- Surplus	0.00				
LESS:- Deficit	0.00	11215.12			
Unsecured Loan			DEPOSIT AND ADVANCE		
From Trustees/Member & Others (Annexure-1)	3398607.00	3398607.00	Building Rent Deposit	56000.00	
			Grant In Aid Receivable F.y.2022-23	1805976.48	
			Grant In Aid Receivable F.y.2021-22	1549235.61	
			Grant In Aid Receivable F.Y.2020-21	2552205.00	5963417.09
CURRENT LIABILITIES			CASH & BANK BALANCES		
Sundry Creditor			Cash in Hand	8508.00	
For Honorarium To Resource Person (Annexure-2)	1551078.00		Bank Balance	707443.13	715951.13
B) Sundry Creditor (Annexure-2)	2017967.10				
C) Provision	9798.00				
D) For Fixed Assets (Annexure-2)	0.00	3578843.10			
TOTAL RS.		6988665.22	TOTAL RS.		6988665.22

FOR:-Abhyuday Lok Seva Sansthan, Chhindwara

President:-

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

Secretary:-

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

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



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

Date : 09/06/2023
Place : Chhindwara
UDIN:-23456339BGXDGC2177

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



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME, SEONI MALWA, Dist. NARMADAPURAM M.P.
Income & Expenditure Account
FOR YEAR ENDED ON 31ST MARCH, 2023

Particulars	Amount	Amount	Particulars	Amount	Amount
Expenses In Respect Of (SCH For 50 Elderly) Project Purposes:-					
Staff Honorarium (Annexure-3)			By Interest on Sving Bank	925	925.00
i) superintendent	154553.00		By Contribution From Society (Donation)	321701	321,701.00
ii) counselor	98914.00				
iii) Nurse	80367.00		Grant In Aid		
iv) Accountant	72000.00		By Grant Received From Ministry Of Justice	2,099,307.00	
v) Yoga Therapist	61821.00		Grant Receivable From Ministry Of Social Justice & Empowerment Under the scheme NAPSrC	1,805,976.48	
vi) Cook	197827.00		(Deficit To Be Recovered From Grant In aid)		3,905,283.48
vii) Doctor	408019.00				
viii) Multi Tasking Staff (MTS)	395654.00	1469155.00			
Health Care, Food & Other Expenses					
a) Food Expenses	1411108				
b) Medicare Expenses	211640.00				
c) Clothing, Oil soap etc.	209,588.00				
d) Recreation Activity Expenses	131,398.00				
e) Electricity & Water Exp.	202,316.00				
f) Building Rent & Maintenance	336,600.00				
g) Hygiene Exp.	103,813.00				
h) Toilettris	62,557.00				
i) Miscellaneous & Unforseen	49,572.50				
j) Depriciation	40,161.98	2,758,754.48			
TOTAL RS.		4,227,909.48	TOTAL RS.		4,227,909.48

FOR:- Abhyuday Lok Seva Sansthan, Chhindwara

President:-

Sunderp
अध्यक्ष

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Secretary:-

Sudhakar
सचिव

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Date : 09/06/2023

Place : Chhindwara

UDIN:-23456339BGXDGC2177

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



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



CA Swarup Rathi
ACA

NAMAE OF SOCIETY:- ABHYUDAY LOK SEVA SANSTHAN, CHHINDWARA
NAME OF PROJECT:- SENIOR CITIZEN HOME UNDER AVYAY (NAPSrC) SCHEME, SEONI MALWA, Dist. NARMADAPURAM M.P.
RECEIPTS & PAYMENT ACCOUNT
FOR YEAR ENDED ON 31ST MARCH, 2023

Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Balance			Indirect Exp.		
Cash in Hand	100.00		Honorarium To Resource Persons	1331577	1,331,577.00
Central bank A/c 516	2,116.53	2,216.53	Health Care And Food Expenses		
Interest On saving Bank	925.00		a) Food Expenses	899446	
Contribution From Society (Donation)	321701.00		b) Medicare Expenses	149587	
Grant Received From Ministry Of Justice For F.Y.2021-22	706522.00		c) Clothing, Oil soap etc.	121173	
Grant Received From Ministry Of Justice For F.Y.2022-23	2099307.00		d) Recreation Activity Expenses	63279.8	
Advance From member And Other (Annexure-1)	804822.00	3,933,277.00	e) Electricity & Water Exp.	122171	
			f) Building Rent & Maintenance	264000	
			g) Hygiene Exp.	29960	
			h) Toiletris	29665	
			i) Miscellaneous & Unforseen	27077.7	
			j) Depreciation	0	1,706,359.50
			Fixed Assets Purchase		
			Furniture	131605.9	131605.9
			Other Payment		
			Buiding Rent Deposit	0	
			Repayment Of advance	50000.00	50000
			Closing Balance		
			Cash in Hand	8,508.00	
			Central Bank A/c 516	707,443.13	715,951.13
TOTAL RS.		3,935,493.53	TOTAL RS.		3,935,493.53

FOR:- Abhyuday Lok Seva Sansthan, Chhindwara

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

President:-

Sandeep
अध्यक्ष

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Secretary:-

Sutal
सचिव

अभ्युदय लोक सेवा संस्थान
छिन्दवाड़ा (म.प्र.)

Date : 09/06/2023

Place : Chhindwara

UDIN:-23456339BGXDGC2177



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

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 01.04.2022	ADDITION		DEDUCTION DURING THE YEAR	TOTAL	DEPRICIATION ALLOWABLE	WDV AT THE END OF THE YEAR 31.03.2023
				BEFORE 30.09.2022	AFTER 30.09.2022				
CCTV Camara And									
1	Ancillary Items	15.00%	72611.25	-	-	-	72,611.25	10,891.69	61,719.56
2	Computer And Printer	40.00%	610.83	-	-	-	610.83	244.13	366.70
3	Fan	10.00%	7200	0	-	-	7,200.00	720.00	6,480.00
4	Furniture	10.00%	202386.9	38600	-	-	240,986.90	24098.66	216,888.24
5	Samsung Led Tv	15.00%	28050	0	-	-	28,050.00	4207.50	23,842.50
Total			310,858.98	38,600.00	0.00	0.00	349,458.98	40,161.98	309,297.00



**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	8000.00	0.00	0.00	8000.00
2	Akhilesh Upadhay	159500.00	0.00	0.00	159500.00
3	Anjani Krishi Kendra	20000.00	60000.00		80000.00
4	Ashish Mishra	40000.00	0.00	0.00	40000.00
5	Ashok Jamne	0.00	10000.00		10000.00
6	Babita Vishwakarma	20000.00	0.00	0.00	20000.00
7	Bhishm Vishwakarma	40000.00	0.00	0.00	40000.00
8	Deepak Boniya	5000.00	0.00	0.00	5000.00
9	Devidas Dhok	25000.00	0.00	0.00	25000.00
10	Dharmendra Vishvkarma	151000.00	0.00	0.00	151000.00
11	Dilip Malvia	10000.00	0.00	0.00	10000.00
12	Ekta Thakur	0.00	100000.00	0.00	100000.00
12	Jitendra Vishvkarma	79000.00	0.00	0.00	79000.00
13	Mahesh Painting (loan)	250500.00	45000.00	0.00	295500.00
14	manish Ingole	45000.00	0.00	0.00	45000.00
15	Mukesh Malvia	113000.00	5000.00	0.00	118000.00
16	Nilesh Jain	339285.00	40000.00	0.00	379285.00
17	Nitendra Bode	25000.00	0.00	0.00	25000.00
18	Pankaj Bode	10000.00	0.00	0.00	10000.00
19	Prabhat Pandy	7500.00	0.00	0.00	7500.00
20	Rajendra Prasad Chandrawanshi	7000.00	0.00	0.00	7000.00
21	Rakesh Malviya	64000.00	0.00	0.00	64000.00
22	Rakesh Namdev	50000.00	0.00	0.00	50000.00
23	Ramesh Boniya	201000.00	0.00	0.00	201000.00
24	Rakesh Sanodiya	0.00	190000.00	0.00	190000.00
25	Rmesh Namdev	7000.00	0.00	0.00	7000.00
26	Rmesh Popli	110000.00	0.00	0.00	110000.00
27	Sahu Traders	25000.00	0.00	0.00	25000.00
28	Sandeep Vishwakarma	358000.00	186000.00	50000.00	494000.00
29	Sarvendra bahote	40000.00	0.00	0.00	40000.00
30	Seema ingole	21000.00	0.00	0.00	21000.00
31	Shreyanshi Vishvakarma	11000.00	0.00	0.00	11000.00
32	Shubhash Shukla	60000.00	0.00	0.00	60000.00
33	Shwetal Jain	320000.00	108822.00		428822.00
34	Umesh Dongre	12000.00	0.00	0.00	12000.00
35	Vijay Gadewal	0.00	35000.00	0.00	35000.00
36	Vijay Kumar Ghurve	0.00	25000.00	0.00	25000.00
37	Yogesh Vishwakarma	10000.00	0.00	0.00	10000.00
Total		2643785.00	804822.00	50000.00	3398607.00



**Annexure-2
Sundry Creditor**

Particular	OPENING BALANCE	Purchase/payble during the year	PAYMENT DURING THE YEAR	CLOSING BALANCE
A) Honorarium To Resource Person				
Ashish Lowanshi	88000.00	98913.5	97456.75	89456.75
Meena Rajput	96000.00	98913.5	97456.75	97456.75
Nalini Malviya	72000.00	98914	97457	73457.00
Khushboo Soni	0.00	80367	40183	40184.00
Vikas Agrawal	198000.00	408019	402009.5	204009.50
Gaya Prasad Yadav	72000.00	61821	30910.5	102910.50
Shyam Wanker	75000.00	154553	152276.5	77276.50
Kavita Gohar	96000.00	98913.5	97456.75	97456.75
Ramdass Dhok	36000.00	72000	72000	36000.00
Rohit Malviya	80000.00	98913.5	49456.75	129456.75
Rahul Bathav	64000.00	98913.5	97456.75	65456.75
Deepak Yadav	56000.00	98913.5	97456.75	57456.75
Mamta Malviya	78000.00	0	0	78000.00
Narendra Somkuwar	379500.00	0	0	379500.00
Sachin Boniya	23000.00	0	0	23000.00
Total (A)	1413500.00	1469155	1331577	1551078
B) Creditor For Expenses				
Balaji Agency	165790.00	931709	491100	606399.00
Balram Yadav (Farmer)	199073.00	96655	128470	167258.00
Rajendra bhathav (bathav dudh)	115711.00	80910	80910	115711.00
Rakesh Kushwaha (Sabji)	31050.00	0	0	31050.00
Shree Ram Juice Center	25845.00	118851	0	144696.00
Pratap Medical Store	0.00	200949	108940	92009.00
Satish Medical	204794.00	38638	38638	204794.00
Shri Ji Trading Company	0.00	21783	12841	8942.00
Sai Nath Medical	0.00	1171	0	1171.00
Shree Bhawani Vastra Bhandar	0.00	99462	0	99462.00
Silk Soft	100500.00	0	0	100500.00
Uma Furniture Mart	201990.00	38600	131605.9	108984.10
Devnit Das Mahant	0.00	68797	0	68797.00
Tanishq Printer	0.00	2000	0	2000.00
DNS Computer	0.00	5000	0	5000.00
Mahakal Traders	0.00	9135	0	9135.00
Rakesh Rathod (Auto Bhada)	19855.00	35580	0	55435.00
Chhindwara Flex (Dilip Malvia)	8830.00	0	0	8830.00
Dilip Kumar Baner	0.00	21815	14420	7395.00
Dipak Yadav	0.00	16623	8623	8000.00
Mahesh Painting (creditor)	20100.00	0	0	20100.00
Rahul Bathav	0.00	16500	0	16500.00
Raja News Agency	0.00	900	0	900.00
Harihar Dry Cleaners	0.00	63369	29960	33409.00
Dipti Traders	0.00	58555	29665	28890.00
Navtresh Singh	0.00	336600.00	264000	72600.00
Total (B)	1093538.00	2263602.00	1339172.90	2017967.10
C) Provision				
Electricity Exp. Payble	0.00	76373	71575	4798.00
Audit Fees Payble	15000.00	5000	15000	5000.00



Annexure-3
Staff Honorarium

Particular	CALCULATION	Amount
a) Salary To cook		
Ashish Lowanshi	12 month*8242.79	
Meena Rajput	12 month*8242.98	197827.00
b) Salary To Counselor		
Nalini Malviya	12 month*8242.83	98914.00
c) Salary To Doctor		
Vikas Agrawal	12 month*34001.58	408019.00
d) Salary To Nurse		
Khushboo Soni	12 month*6697.25	80367.00
e) Salary To Yoga trainer		
Gaya Prasad Yadav	12 month*5151.75	61821.00
f) Salary To Superintendent		
Shyam Wanker	12 month*12879.42	154553.00
g) Salary To Accountant		
Ramdas Dhok	12 month*6000	72000.00
g) Multi Tasking Staff (MTS)		
Kavita Gohar	12 month*8242.79	98913.50
Rohit Malviya	12 month*8242.79	98913.50
Rahul Bathav	12 month*8242.79	98913.50
Deepak Yadav	12 month*8242.792	98913.50
TOTAL		1469155.00

