

# **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/HSR/00841)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**



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 31<sup>st</sup> March 2025 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 31<sup>st</sup> March, 2025 and

(ii) In the case of Income & Expenditure Account of the Surplus/(Deficit) for the year ended 31<sup>st</sup> March, 2025.

(iii) In the case of the Balance sheet, of the state of the above institution affairs as at 31<sup>st</sup> March, 2025.

AS PER MY REPORT ATTACHED OF EVEN DATE

Place: Chhindwara  
Date: 05.06.2025  
UDIN: 25460501BMIUVL4744

For **SINGHAL SUNIL & ASSOCIATES**

Chartered Accountants  
FRN: 008030N  
  
**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, 2025

Liabilities	Amount	Amount	Assets	Amount	Amount
<b>Capital Account</b>			<b>Fixed Assets</b>		
As per Last Balance Sheet	(1,047,406.84)		CCTV Camara And Ancillary Items	52,461.63	
Lesss: Excess of Expenditure over Income During the year	(1,624,479.89)		(-) Depreciation @15%	(7,869.24)	44,592.39
Less: Drawings	-	(2,671,886.73)	Computer & Printer	220.02	
<b>Unsecured Loan</b>			(-) Depreciation @40%	(88.01)	132.01
From Trustees/Members & Others (Annexure - 1)	3,630,615.00	3,630,615.00	Fan	5,832.00	
<b>Current Liabilities</b>			(-) Depreciation @15%	(874.80)	4,957.20
<b>Sundry Creditors</b>			Furniture	195,199.42	
For Honorarium To Resources Person (Annexure - 2)	2,214,710.54		(-) Depreciation @10%	(19,519.94)	175,679.48
Sundry Creditors (Annexure - 2)	2,284,104.00		Samsung Led Tv	20,266.13	
Provision (Annexure - 2)	8,789.00	4,507,603.54	(-) Depreciation @15%	(3,039.92)	17,226.21
<b>TOTAL</b>		<b>5,466,331.81</b>	<b>Deposits &amp; Advances</b>		
			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	5,207,647.09
			<b>Cash in Hand &amp; Bank</b>		
			Cash in Hand	13,276.00	
			Cash in Bank	2,821.44	16,097.44
			<b>TOTAL</b>		<b>5,466,331.81</b>

For ABHYUDAY LOK SEVA SANSTHAN

President:

*Sandeep*  
अध्यक्ष

अभ्युदय लोक सेवा संस्थान

Secretary:

छिन्दवाडा (म.प्र.)

Date: 05.06.2025

Place: Chhindwara

UDIN: 25460501BMIUVL4744

*Sandeep*  
सचिव

अभ्युदय लोक सेवा संस्थान  
छिन्दवाडा (म.प्र.)

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, 2025

Particulars	Amount	Amount	Particulars	Amount	Amount
<b>Expenses In Respect OF (SCH for 50 Elderly ) Project Purposes:</b>					
<b>Staff Honorarium</b>			By Interest on Saving Bank	784.00	784.00
a) Superintendent	154,553.00		By Contribution From Society (Donation)	1,007,505.00	1,007,505.00
b) Counselor	98,914.00		<b>Grant In Aid</b>		
c) Nurse	80,367.00		By Grant Received From Ministry of Justice	787,052.00	
d) Accountant	72,000.00		By Grant Receivable From Ministry Of Justice & Empowerment Under the Scheme NAPSrC	1,624,479.89	
e) Yoga Therapist	61,821.00		(Deficit To Be Recovered Form Grant In aid)		2,411,531.89
f) Cook	197,829.50				
g) Doctor	408,019.00				
h) Multi Tasking Staff (MTS)	395,654.00	1,469,157.50			
<b>Health Care, Food &amp; Other Expenses</b>					
a) Food Expenses	778,393.00				
b) Medicare Expenses	207,488.00				
c) Clothing, Oil Soap etc	104,005.00				
d) Recreation Activity Expenses	123,912.00				
e) Electricity & Water Exp.	200,750.00				
f) Building Rent & Maintainence	300,000.00				
g) Hygiene Exp	100,290.00				
h) Toiletris	60,132.00				
i) Miscellaneous & Unforseen	44,301.48				
j) Depreciation	31,391.91	1,950,663.39			
<b>TOTAL</b>		<b>3,419,820.89</b>	<b>TOTAL</b>		<b>3,419,820.89</b>

For ABHYUDAY LOK SEVA SANSTHAN

President:

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

Secretary:

Date: 05.06.2025  
Place: Chhindwara  
UDIN: 25460501BMIUVL4744

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अभ्युदय लोक सेवा संस्थान  
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As per report of even date  
for SINGHAL SUNIL & ASSOCIATES  
Chartered Accountants  
FRN: 008030N



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SEONI MALWA, DISTT. NARMADAPURAM M.P.

**RECEIPT & PAYMENT A/C FOR THE PERIOD ENDED MARCH 31, 2025**

Particulars	Amount	Amount	Particulars	Amount	Amount
<b>To Opening Balance</b>			<b>Payment for Expenses</b>		
To Cash in Hand	8,276.00		Payment for Provisions	12,500.00	
To Central Bank A/C 516	8,018.52	16,294.52	Payment to Others	71,993.08	
			Payment to Creditors	2,270,240.00	2,354,733.08
<b>Receipts</b>			<b>Repayment to Unsecured Loans</b>		229,000.00
To Interest on Saving Bank	784.00				
To Unsecured Loans	723,580.00		<b>Closing Balance</b>		
To Other	64,615.00		Cash in Hand	13,276.00	
To Contribution From Society (Donation)	1,007,505.00		Central Bank A/C 516	2,821.44	16,097.44
To Grant Received From Ministry Of Justice For FY 2023.24	787,052.00	2,583,536.00			
<b>TOTAL</b>		<b>2,599,830.52</b>	<b>TOTAL</b>		<b>2,599,830.52</b>

For ABHYUDAY LOK SEVA SANSTHAN

President:

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

Secretary:

Date: 05.06.2025

Place: Chhindwara

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