

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:

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

Secretary:

Satish
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
Mayank Jain
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					
a) Superintendent	154,553.00		By Interest on Saving Bank	999.00	999.00
b) Counselor	98,913.96		By Contribution From Society (Donation)	626,061.00	626,061.00
c) Nurse	80,367.00		Grant In Aid		
d) Accountant	72,000.00		By Grant Received From Ministry of Justice	2,535,725.00	
e) Yoga Therapist	61,821.00		By Grant Receivable From Ministry Of Justice & Empowerment Under the Scheme NAPSRc	1,058,621.96	
f) Cook	197,827.00		(Deficit To Be Recovered Form Grant In aid)		3,594,346.96
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:

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

Secretary:

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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



Mayank Jain
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	Healt Care And Food Expenses		
To Interest on Saving Bank	999.00		a) Food Expenses	1,417,529.00	
To Contribution From Society (Donation)	626,061.00		b) Medicare Expenses	207,053.00	
To Grant Received From Ministry Of Justice For FY 2023.24	2,535,725.00		c) Clothing, Oil Soap etc	209,623.00	
To Grant in Aid FY 2022.23	699,770.00	3,862,555.00	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	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:

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

Secretary:

Satal
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



Mayank Jain
CA. Mayank Jain
 Partner
 MRN: 460501

**Annexure - 1 UNSECURED LOAN
Advance from Member & Other Person**

Sl. No.	Name	Opening Balance	Repaid during Year	Received During Year	Closing Balance
1	Abhyuday Lok Seva Santshtan Chhindwara	-	-	21,000.00	21,000.00
2	Akhilesh Upadhaya	159,500.00	150,000.00	175,000.00	184,500.00
3	Anjali Bagdi	-	-	15,500.00	15,500.00
4	Anjani Krishi Kendra	80,000.00	60,000.00	-	20,000.00
5	Ashish Mishra	40,000.00	-	-	40,000.00
6	Ashok Jamne	10,000.00	-	-	10,000.00
7	Babita Vishwkarma	20,000.00	-	-	20,000.00
8	Bhism Vishwakarma	40,000.00	-	-	40,000.00
9	Deepak Boniya	5,000.00	-	-	5,000.00
10	Devi Das Dhoke	25,000.00	-	-	25,000.00
11	Dharmendra Vishwakarma	151,000.00	-	-	151,000.00
12	Dilip Malviya	10,000.00	-	-	10,000.00
13	Ekta Thakur	100,000.00	100,000.00	-	-
14	Jitendra Vishwakarma	79,000.00	-	-	79,000.00
15	Jugal Kishore Yadav	-	-	30,000.00	30,000.00
16	MAHESH PAINTING (Advance)	295,500.00	25,000.00	25,000.00	295,500.00
17	Manish Ingole	45,000.00	-	-	45,000.00
18	Mukesh Malviya	118,000.00	-	-	118,000.00
19	Nilesh Jain	379,285.00	19,000.00	72,000.00	432,285.00
20	Nitendra Bode	25,000.00	-	-	25,000.00
21	Pankaj Bonde	10,000.00	-	-	10,000.00
22	Prabhat Pandey	7,500.00	-	-	7,500.00
23	Rajendra Prasad Chandrawanshi	7,000.00	-	-	7,000.00
24	Rakesh Malviya	64,000.00	60,000.00	60,000.00	64,000.00
25	Rakesh Namdev	50,000.00	-	-	50,000.00
26	Rakesh Sanodiya	190,000.00	240,000.00	64,500.00	14,500.00
27	Ramesh Boniya	201,000.00	-	-	201,000.00
28	Ramesh Namdev	7,000.00	-	-	7,000.00
29	Ramesh Pofli	110,000.00	-	-	110,000.00
30	Sachine Boniya Advance	8,000.00	-	-	8,000.00
31	Sahu Traders	25,000.00	-	-	25,000.00
32	Sandeep Vishwkarma	494,000.00	117,000.00	105,000.00	482,000.00
33	Sarvendra Bahote	40,000.00	-	-	40,000.00
34	Satish Mohite, Chhindwara	-	-	29,250.00	29,250.00
35	Seema Ingole	21,000.00	-	20,000.00	41,000.00
36	Shreyanshi Vishwakarma	11,000.00	-	-	11,000.00
37	Shubhash Shukla	60,000.00	-	-	60,000.00
38	Shwetal Jain	428,822.00	482,144.00	373,322.00	320,000.00
39	Umesh Dongre	12,000.00	-	-	12,000.00
40	Vijay Gadewal	35,000.00	-	-	35,000.00
41	Vijay Kumar Ghurve Advance	25,000.00	-	-	25,000.00
42	Yogesh Vishwakarma	10,000.00	-	-	10,000.00
TOTAL		3,398,607.00	1,253,144.00	990,572.00	3,136,035.00



Annexure - 2 SUNDRY CREDITORS

Sl. No.	Name	Opening Balance	Repaid during Year	Received During Year	Closing Balance
A	HONARARIUM TO RESOURCE PERSON				
1	Asheesh Lowanshi	89,456.75	49,456.74		40,000.01
2	Deepak Yadav SALARY	57,456.75	123,642.74	98,913.50	32,727.51
3	Gaya Prasad Yadav	102,910.50	77,276.50	61,821.00	87,455.00
4	Kavita Gohar Salary	97,456.75	123,642.74	98,913.50	72,727.51
5	Khushbu Soni	40,184.00	100,459.50	80,367.00	20,091.50
6	Mamta Malviya	78,000.00			78,000.00
7	Meena Rajput (Cook)	97,456.75	123,642.74	98,913.50	72,727.51
8	NALINI MALVIYA SALARY	73,457.00	123,642.98	98,913.96	48,727.98
9	Narendra Somkuwar	379,500.00			379,500.00
10	RAHUL BATHAW SALARY	65,456.75	123,642.74	98,913.50	40,727.51
11	Ramdas Dhok	36,000.00	18,000.00		18,000.00
12	ROHIT MALVIYA	129,456.75	49,456.75		80,000.00
13	Sajal Kumar Salary		72,000.00	90,000.00	18,000.00
14	Shaym Wankar	77,276.50	193,191.50	154,553.00	38,638.00
15	Sunita Bhamdera (Cook)		74,186.00	98,913.50	24,727.50
16	Suresh Kumar Salary		98,914.37	123,641.88	24,727.51
17	Vikas Agrawal	204,009.50	510,024.50	408,019.00	102,004.00
	TOTAL	1,528,078.00	1,861,179.80	1,511,883.34	1,178,781.54

B	CREDITORS FOR EXPENSES				
1	Adarsh Bathav, Seoni Malva		4,200.00	4,200.00	-
2	Amoda Traders		2,695.00	2,695.00	-
3	Aqua Sefe Point Chhindwara		13,000.00	13,000.00	-
4	Balaji Agencies	606,399.00	763,204.00	719,636.00	562,831.00
5	Balram Yadav Farmer	167,258.00	76,145.00	103,240.00	194,353.00
6	Chhindwara Flex (Dilip Malvi)	8,830.00	8,230.00		600.00
7	C M Traders (Cloths)		64,268.00	93,538.00	29,270.00
8	Deepmala Traders		10,143.00	261,143.00	251,000.00
9	Devendra Kirana		34,786.00	34,786.00	-
10	Devnit Das Mahant	68,797.00	59,007.00		9,790.00
11	Dilip Kumar Baner	7,395.00			7,395.00
12	DIPAK YADAV	8,000.00	17,700.00	9,700.00	-
13	Dipti Traders	28,890.00	74,897.00	61,479.00	15,472.00
14	DNS Computers	5,000.00	20,400.00	15,400.00	-
15	Goynka Pharma Medical			15,900.00	15,900.00
16	Gurukripa Electricals		3,315.00	3,315.00	-
17	Harihar Dry Cleaners	33,409.00	79,073.00	63,259.00	17,595.00
18	Harshita Medical Agency		1,255.00	1,255.00	-
19	Jain Handloom		6,480.00	6,480.00	-
20	Jan Abhiyan Parisad, Cwa		50,000.00	50,000.00	-
21	Lokesh Kirana		4,855.00	4,855.00	-



22	Madni Steel ,Seoni Malva			3,492.00	3,492.00
23	Mahakal Traders	9,135.00	18,270.00	18,270.00	9,135.00
24	Maharana Traders		389.00	1,789.00	1,400.00
25	Mahendra Yadhuwanshi (Fruits & Vegitable)		153,400.00	214,540.00	61,140.00
26	Mahesh Panting (Creditors)	20,100.00			20,100.00
27	Metro Kirana		8,480.00	8,480.00	-
28	M/s.Gourav Garments		18,690.00	18,690.00	-
29	Narmada Book Dipo		178.00	1,523.00	1,345.00
30	NAVTESH SINGH (RENT PAYMENT)	72,600.00	126,000.00	126,000.00	72,600.00
31	NILIMA MALVIYA		49,728.00	60,667.00	10,939.00
32	Pratap Medical Stores	92,009.00	92,009.00		-
33	Raghuwnashi General Store		5,268.00	5,268.00	-
34	RAHUL BATHAV	16,500.00	40,550.00	24,050.00	-
35	Rahul Computer,Seoni Malwa		3,800.00	3,800.00	-
36	Rahul Electric House,Seoni Malva			3,840.00	3,840.00
37	Raja News Agency	900.00	2,130.00	2,140.00	910.00
38	RAJENDRA BHATAW (Bhataw Dudh)	115,711.00	61,810.00	61,810.00	115,711.00
39	RAJESH AGRAWAL		70,520.00	70,520.00	-
40	RAKESH KUSHWAHA SABJI	31,050.00	36,045.00		(4,995.00)
41	Rakesh Rathod (Auto Bhada)	55,435.00	44,689.00	45,359.00	56,105.00
42	Rang Birangi Saree,Seoni Malwa		9,100.00	9,100.00	-
43	Ratnkamal Saadi			2,630.00	2,630.00
44	Reva Child Water		134,690.00	162,820.00	28,130.00
45	Sachin Boniya	23,000.00			23,000.00
46	Sainath Medical Expenses	1,171.00			1,171.00
47	Satish Medi	204,794.00			204,794.00
48	Shivay Enterprises		860.00	860.00	-
49	SHOBHA INTERNET		9,191.00	11,312.00	2,121.00
50	SHREE JI TRADING COMPANY	8,942.00			8,942.00
51	Shree Ram Jush Centre	144,696.00			144,696.00
52	Shri Bhavani Vastra Bhandar	99,462.00	99,462.00		-
53	Shubham Genral,Seoni Malva			33,040.00	33,040.00
54	Silk Soft	100,500.00			100,500.00
55	S.S. Medical Agency		88,228.00	140,633.00	52,405.00
56	Tanishq Printers	2,000.00			2,000.00
57	Uday Kirana Stores		3,675.00	3,675.00	-
58	Uma Furniture Mart	108,984.10			108,984.10
59	Vijay Kumar Bohra		5,755.00	5,755.00	-
60	Vijay Vastra Bhandar		1,400.00	1,400.00	-
61	Vishal Medical Store Banapura			520.00	520.00
62	Vishnu Lakhera (Milk Supplier)		7,580.00	31,230.00	23,650.00
63	CMO Nagar Palika Parisad Seoni Malwa - Rent	-	100,000.00	187,500.00	87,500.00
TOTAL		2,040,967.10	2,485,550.00	2,724,594.00	2,280,011.10

C	PROVISIONS				
1	Audit Fees Payable	5,000.00	3,500.00	5,000.00	6,500.00
2	Electricity Exp Payable	4,798.00	4,798.00	-	-
TOTAL		9,798.00	8,298.00	5,000.00	6,500.00

