# Parihar & Sonpar

Chartered Accountants
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Bhopal – 462002
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Contact – 0755-4282119, 9425301022, 9893440550
Website – www.pariharandsonpar.com

### INDEPENDENT AUDITOR'S REPORT

THE PRESIDENT, MADHYA PRADESH SAMAJ SEVA SANSTHA, 1250 QUARTERS, TULSI NAGAR, BHOPAL

### Opinion

We have audited the financial statements of MADHYA PRADESH SAMAJ SEVA SANSTHA, which comprise the balance sheet as at March 31, 2023, and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with M.P. Society Registrikaran Adhiniyam, 1973.

### Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with M.P. Society Registrikaran Adhiniyam, 1973 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.





Those charged with governance are responsible for overseeing the entity's financial reporting process.

# Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Bhopal

Dated: 10th July, 2023

For Parihar And Sonpar Chartered Accountants Firm Reg. No. 002963c

Juzer Hussain

Partner

Membership No. 413110

UDIN 23413110BGYLCS6573



### **ACCOUNTING POLICIES**

The significant accounting policies followed by the Society are as stated below:

#### 1. FIXED ASSETS AND DEPRECIATION

Expenditure which are of a capital nature are capitalised at a Cost, which comprises of purchase price (net of rebates and discounts), levies and any directly attributable cost of bringing the assets to it's working condition for the intended use.

Depreciation has been provided under straight line method at the rates specified in Schedule XIV of the erstwhile Companies Act,1956.

Depreciation as provided is credited to Depreciation Fund Account.

### 2. REVENUE RECOGNITION

All Donations/Contributions are recognised on cash basis.

Insurance claims and all other kinds of claims are accounted on cash basis.

Donations/Contribution received towards Corpus of the Society or with specific direction to create/acquire capital asset are recognised as capital receipts.

#### 3. RETIREMENT BENEFITS

Retirement benefits for Gratuity, Contribution to the provident fund are recognised when due.

#### 4. TAXATION

Current tax is determined in accordance with the provisions of section 11,12, & 13 of the Income Tax Act, 1961, as the amount of tax payable to the taxation authorities in respect of taxable income of the year.

Deferred tax asset/liabilty are not recognised as there exists no timing difference.

### 5. CONTINGENT LIABILITIES/LIABILITIES

All liabilities have been accounted on cash basis.



(SCHEDULE - A)

### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL CONSOLIDATED SOCIETY ACCOUNT FIXED ASSETS AS AT 31st MARCH, 2023

SR.	ITEMS	OPENING	ADDITIONS	LESS	CLOSING	RATE	DEPRECIATION
NO.		BALANCE	DURING THE	SALES	BALANCE		CHARGED DURING
		01/04/2022	YEAR		31/03/2023		THE YEAR
							(TRANSFERRED
							TO DEPRECIATION
							FUND)
1	FURNITURE & FIXTURE	478168.00	144006.00	0.00	622168.00	9.50%	59106.0X
_2_	COMPUTER	368787.00	162285.00	0.00	531072.00	0.00%	0.00
3	CAMERA	62860.00	0.00	0.00	62860.00	4.75%	2986.00
4	ELECTRICAL EQUIPMENT	313730.00	1350.00	0.00	315080.00	4.75%	14966.00
3	CYCLE	2700.00	0.00	0.00	2700.00	0.00%	0.00
6	CAR	1087201.00	1304490.00	0.00	2391691.00	4.75%	113605.00
-7_	BUILDING CONSTRUCTION	11291872.00	0.00	0.00	11291872.00	1.61%	181799.00
.8	XEROX MACHINE	30000.00	0.00	0.00	30000.00		1425.00
9	LCD PROJECTOR	56540.00	0.00	0.00	56540.00	taxas a financia de la composición della composi	2686.00
10	AIR CONDITIONER	167000.00		0.00	167000.00		7933.00
	TOTAL	13858858.00	1612125.00	0.00	15470983.00		364506.00



### SOCIETY ACCOUNT

### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	<u>z</u>	7	ASSETS	2	₹
SOCIETY FUND OPENING BALANCE LESS: EXCESS OF EXPENDITURE OVER INCOME FROM INCOME & EXPENDITURE ACCOUNT  ADD: CONTRIBUTION FROM - ST JOSEPH HOSTEL	5972825.71 559131.00 5413694.71	5000/04/74	FIXED ASSETS (SCHEDULE - A)		8773670.00
AMOUNT RECEIVED FOR SPECIFIC PURPOSES OPENING BALANCE ADD: RECEIVED DURING THE YEAR MEMBERSHIP FUND  DEPRECIATION FUND OPENING BALANCE ADD: CHARGED DURING THE	926100.00 0.00 1332001.00	5988694.71 926100.00 371000.00	CURRENT ASSETS, LOANS & ADVANCE  CASH & BANK BALANCES  CASH IN HAND  FEDERAL BANK - 13500100023385	1635.00 116945.71	118580.71
CURRENT LIABILITIES & PROVISIONS STAFF WELFARE FUND OPENING BALANCE ADD: RECEIVED DURING THE YEAR LESS: PAID DURING THE YEAR	213351.00 61104.00 0.00 61104.00 0.00	61104.00 8892250.71			8892250.71

### AS PER OUR REPORT OF EVEN DATE

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BHOPAL

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL



### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL

#### CONSOLIDATED ACCOUNT

#### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	₹	₹	ASSETS	₹	₹
SOCIETY FUND OPENING BALANCE ADD: EXCESS OF INCOME OVER EXPENDITURE FROM INCOME & EXPENDITURE	6958343.41		FIXED ASSETS (SCHEDULE - A.)		15470983.00
ACCOUNT	2605786.90	9564130.31			
AMOUNT RECEIVED FOR SPECIFIC PURPOSE MEMBERSHIP FUND		4528924.00 371000.00	CURRENT ASSETS, LOANS & ADVANCES		
DEPRECIATION FUND OPENING BALANCE			TAX COLLECTED AT SOURCE RECOVERABI	E	11210.00
ADD : CHARGED DURING THE YEAR	2424184.00 384506.00	2808690.00	CASH & BANK BALANCES SOCIETY ACCOUNT		
STAFF WELFARE FUND	501500.00	2000070.00	CASH IN HAND FEDERAL BANK - 13500100023385 FOREIGN ACCOUNT	1635.00 116945.71	
OPENING BALANCE ADD: RECEIVED DURING THE YEAR	61104.00 0.00		CASH IN HAND STATE BANK OF INDIA-40090303523	874.00 1199827.71	
LESS: PAID DURING THE YEAR	61104.00 0.00	61104.00	FEDERAL BANK - 13500100028582 HOSTEL ACCOUNT	532085.89	
CAUTION MONEY DEPOSIT			CASH IN HAND FEDERAL BANK - 13500100209851	4968.00 50849.00	1907185.31
OPENING BALANCE ADD: RECEIVED DURING THE YEAR	66000.00 23530.00			30047.00	190/183.51
LESS: PAID DURING THE YEAR	89530.00 34000.00	55530.00			

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17389378.31

### AS PER OUR REPORT OF EVEN DATE

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023

FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

Reg. No. 6387/98

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(SCHEDULE - A)

### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL SOCIETY ACCOUNT FIXED ASSETS AS AT 31st MARCH, 2023

SR.	ITEMS	OPENING	ADDITIONS	LESS	CLOSING	RATE	DEPRECIATION
NO.		BALANCE	DURING THE	SALES	BALANCE	TATELLE.	CHARGED DURING
			YEAR		31/03/2023		THE YEAR
							(TRANSFERRED
							TO DEPRECIATION
1	FURNITURE & FIXTURE	100000		The Invitation			FUND)
2	COMPUTER	459376.00		0.00	603376.00	9.50%	57321.00
_	CAMERA	73000.00		0.00	73000.00	0.00%	0.00
4		54260.00	0100	0.00	54260.00	4.75%	2577.00
5	ELECTRICAL EQUIPMENT CYCLE	271730.00		0.00	273080.00	4.75%	12971.00
6	CAR	2700.00	0100	0.00	2700.00		0.00
7	BUILDING CONSTRUCTION	294359.00	1741707	0.00	294359.00	4.75%	13982.00
8	XEROX MACHINE	7275895.00	0100	0.00	7275895.00	1.61%	117142.00
9	AIR CONDITIONER	30000.00	0,00	0.00	30000.00	4.75%	1425.00
	AIR CONDITIONER	167000.00	0.00	0.00	167000.00		7933.00
	TOTAL	8628320,00	145250.00	0.00		-20	
		0020320.00	145350.00	0.00	8773670.00		213351.00



#### CONSOLIDATED ACCOUNT

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	7	INCOME	₹
TO NUTRITION AND CAPACITY		BY EXCESS OF INCOME OVER EXPENDITURE	
ENHANCEMENT PROGRAM	3576322.00	ST JOSEPH BOYS HOSTEL	634007.00
TO ORGANISATION DEVELOPMENT		BY DONATION ABROAD	7406617.40
PROGRAM	726903.00	BY GRANT - INDIA (NET OF REFUND)	589800.00
TO FOOD FOR MILLION CAMPAIGN		BY BANK INTEREST	29384.00
PROGRAMME	7710.00	BY CONTRIBUTION - FATHER' SALARY	52000.00
TO REPAIR & MAINTENANCE:		BY DONATION	77500.00
VEHICLE	123996.00	BY OTHER INCOME	145261.00
COMPUTER	44286.00		
BUILDING	64079.00		
OTHERS	94498.00		
TO SALARY & WAGES	786420.00		
TO RATE & TAXES	33178.00		
TO STAFF WELFARE EXPENSES	41625.00		
TO TRAVEL & CONVEYANCE	30695.00		
TO OFFICE EXPENSES	30770.00		
TO PRINTING & STATIONERY	24186.00		
TO BANK CHARGES	1693.50		
TO GARDEN & PET MAINTENANCE	27288.00		
TO FUNCTION & CELEBRATION	18705.00		
TO PROFESSIONAL FEES	88190.00		
TO TELEPHONE & POSTAGE	49927.00		
TO TRAINING & SEMINAR	18872.00		
TO ELECTRICITY & WATER	16372.00		
TO FIRST AID EXPENSES	3970.00		
TO AUDIT & PROFESSIONAL FEES	55200.00		
TO BOOKS & PERIODICALS	5106.00		
TO ELECTRICITY, WATER CHARGES, ETC	74285.00		
TO DEPRECIATION	384506.00		
TO EXCESS OF INCOME OVER			
EXPENDITURE	2605786.90		
	8934569.40		8934569.40

### AS PER OUR REPORT OF EVEN DATE

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BHOPAL

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

SECRETARY CUM TREASURER

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### SOCIETY ACCOUNT

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON ILIS MARCH, 2023

EXPENDELLEE	2		
TO BEPAIR & MAINTENANCE YENGLE COMPUTER BUSING OTHERS TO SALARY & WAGES TO SALARY & WAGES TO SALARY & WAGES TO SALARY & WAGES TO STAFF WELFARE EXPENSES TO TRAVEL & CONVEYANCE TO OFFICE EXPENSES TO PRINTING & STATIONERY TO BANK CHARGES TO GARDEN & PET MAINTENANCE TO FUNCTION & CELEBRATION TO PROFESSIONAL FIES TO TELEPHONE & POSTAGE TO TRAINING & SEMINAR TO ELECTRICITY & WATER TO FIRST AID EXPENSES TO FOOD FOR MILLION CAMPAIGN TO PROGRAMME TO ORGANISATION STBUCTURAL DEVELOPMENT PROGRAMME TO NUTRITION AND CAPACITY ENHANCEMENT PROGRAMME TO DEPRECIATION	91,791,00 84079,00 94498,00 89100,00 13778,00 41425,00 13770,00 13770,00 18703,00 18703,00 18713,00 18472,00 18472,00 18472,00 18472,00 507168,00 507168,00	BY EXCESS OF EXPENDITURE OVER INCOME	\$590,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000 (500,000 (500,000 (500,000) (500,000 (500,000) (500,000 (500,000 (500,000) (500,000 (500,000) (500,000 (500,000) (500,000 (500,000) (500,000 (500,000) (500,000) (500,000 (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,000) (500,
	-		DESCRIPTION OF THE PARTY OF THE

### AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTRA BEROPAL

### SOCIETY ACCOUNT

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

RECEIPTS	₹	2	PAYMENTS	₹	₹.
TO OPENING CASH AND BANK BALANCE CASH IN HAND FEDERAL BANK - 13500100023385	2517.00 32193.71	34710.71	BY EXPENDITURE DURING THE YEAR REPAIR & MAINTENANCE VEHICLE COMPUTER BUILDING	93591.00 17550.00 64079.00	
TO INCOME DURING THE YEAR GRANT - INDIA (NET OF REFUND) BANK INTEREST CONTRIBUTION - FATHER' SALARY DONATION OTHER INCOME	589800.00 2359.00 52000.00 77500.00 145261.00	866920.00	OTHERS SALARY & WAGES RATE & TAXES STAFF WELFARE EXPENSES TRAVEL & CONVEYANCE OFFICE EXPENSES PRINTING & STATIONERY	94498.00 69300.00 33178.00 41625.00 36695.00 15770.00 7355.00	
TO CONTRIBUTION - ST JOSEPH HOSTEL TO GOODS & SERVICE TAX COLLECTED		575000.00 15606.00	BANK CHARGES GARDEN & PET MAINTENANCE FUNCTION & CELEBRATION PROFESSIONAL FEES TELEPHONE & POSTAGE	681.00 27288.00 18705.00 88190.00 1213.00	
			TRAINING & SEMINAR ELECTRICITY & WATER FIRST AID EXPENSES FOOD FOR MILLION CAMPAIGN PROGRAMME	18872.00 16372.00 3970.00	
			ORGANISATION STRUCTURAL DEVELOPMENT PROGRAMME NUTRITION AND CAPACITY ENHANCEMENT PROGRAMME	7710.00 507168.00 54890.00	1212700.00
			BY <u>FIXED ASSETS</u> ELECTRICAL EQUIPMENT FURNITURE & FIXTURE	1350.00 144000.00	145350.00
			BY GOODS & SERVICE TAX PAID		15606.00
			BY CLOSING CASH AND BANK BALANCE CASH IN HAND FEDERAL BANK - 13500100023385	1635.00 116945.71	118580.71
		1492236.71			1492236.71

WE HAVE EXAMINED THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL, WITH THE BOKKS AND VOUCHERS AS MAINTAINED BY THEM AND AS PER THE INFORMATION AND EXPLANATION GIVEN TO US AND TO THE BEST OF OUR KNOWLEDGE & BELIEF, WE CERTIFY THE SAID ACCOUNT TO BE TRUE & FAIR.

PLACE: BHOPAL DATED: 10th JULY, 2023 BY THE HAND OF

JUZER HUSSAIN PARTNER UDIN - 23413110BGYLCS6573

#### FOREIGN ACCOUNT

#### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	2	2	ASSETS	2	ž
SOCIETY FUND OPENING BALANCE ADD: EXCESS OF INCOME OVER EXPENDITURE FROM INCOME & EXPENDITURE ACCOUNT	2115420.70	4817486.60	FIXED ASSETS BUILDING CONSTRUCTION FURNITURE & FIXTURE COMPUTER LCD PROJECTOR ELECTRICAL EQUIPMENTS VEHICLE CAMERA	4015977.00 18792.00 458072.00 56540.00 21000.00 2097332.00 8600.00	6676313.00
AMOUNT RECEIVED FOR SPECIFIC PU	IRPOSES	3602824.00	CURRENT ASSETS, LOANS & ADVAL TAX COLLECTED AT SOURCE RECOV CASH & BANK BALANCES CASH IN HAND STATE BANK OF INDIA-40090303523 FEDERAL BANK - 13500100028582		11210.00 1732787.60
	-	8420310.60			8420310.60

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

### FOREIGN ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	2	INCOME	3
TO NUTRITION AND CAPACITY ENHANCEMENT PROGRAM TO ORGANISATION DEVELOPMENT PROGRAM	3521432.00	BY DONATION ABROAD BY BANK INTEREST	7406617.40 27025.60
TO ADMINISTRATIVE EXPENSES AUDIT & PROFESSIONAL PLES COMPUTER MAINTENANCE PRINTING & STATIONERY OFFICE MAINTENANCE BOOKS & PERIODICALS TELEPHONE & POSTAGE VEHICLE MAINTENANCE SALARY & WAGES ELECTRICITY, WATER CHARGES, ETC BANK CHARGIS TO EXCESS OF INCOME OVER	219735.00 55200.00 26736.00 16631.00 15000.00 5106.00 48714.00 30405.00 71712.00 74285.00 1012.50		
EXPENDITURE	2702065.90		
	7433642.40		7433642.40

### AS PER OUR REPORT OF EVEN DATE

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN

PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

#### FOREIGN ACCOUNT

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

RECEIPTS	7.	7	PAYMENTS	ž	2
TO OPENING CASH AND			BY EXPENDITURE DURING THE YEAR		
BANK BALANCE			NUTRITION AND CAPACITY		
CASH IN HAND	6856.00		ENHANCEMENT PROGRAM	3523432.00	
STATE BANK OF INDIA-40090303523	10895.31		ORGANISATION DEVELOPMENT		
FEDERAL BANK - 13500100028582	495919.39	513670.70	PROGRAM	219735.00	
TO INTO IN TO SELECT OR SELECT OF THE SELECT			ADMINISTRATIVE EXPENSES		
TO INCOME DURING THE YEAR			AUDIT & PROFESSIONAL FEES	55200.00	
DONATION ABROAD	7406617.40		COMPUTER MAINTENANCE	26736.00	
BANK INTEREST	27025.00	7433642.40	PRINTING & STATIONERY	16831.00	
			OFFICE MAINTENANCE	15000.00	
			BOOKS & PERIODICALS	5106.00	
			TELEPHONE & POSTAGE	48714.00	
			VEHICLE MAINTENANCE	30405.00	
			SALARY & WAGES	717120.00	
			ELECTRICITY, WATER CHARGES, ETC	74285.00	
			BANK CHARGES	1012.50	4731576.50
			BY FIXED ASSETS		
			COMPUTER & PRINTER	162285.00	
			VEHICLE	1304490.00	1466775.00
			BY TAX DEDUCTED AT SOURCE PAYABLE	- PAID	4964.00
			BY TAX COLLECTED AT SOURCE RECOVER	LABLE	11210.00
			BY CLOSING CASH AND		
			BANK BALANCE		
			CASH IN HAND	874.00	
			STATE BANK OF INDIA-40090303523	1199827.71	
			FEDERAL BANK - 13500100028582	532085.89	1732787.60
	vita etc. e	7947313.10		and -	7947313.10
	-				1751313110

WE HAVE EXAMINED THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL FOREIGN ACCOUNT WITH THE BOOKS AND VOUCHERS AS MAINTAINED BY THEM AND AS PER THE INFORMATION & EXPLANATION GIVEN TO US AND TO THE BEST OF OUR KNOWLEDGE & BELIEF. WE CERTIFY THE SAID ACCOUNT TO BE TRUE & FAIR.

BY THE HAND OF

PLACE: BHOPAL DATED: 10th JULY, 2023

> JUZER HUSSAIN PARTNER UDIN - 23413110BGYLCT3796

# Parihar & Sonpar

Chartered Accountants
4, Indra Bhawan Colony, Civil Lines,
Bhopal – 462002
Email – pariharsonparca@gmail.com, juzer.5152@gmail.com
Contact – 0755-4282119, 9425301022, 9893440550
Website – www.pariharandsonpar.com

### INDEPENDENT AUDITOR'S REPORT

THE PRESIDENT,
MADHYA PRADESH SAMAJ SEVA SANSTHA,
1250 QUARTERS, TULSI NAGAR,
BHOPAL

### Opinion

We have audited the financial statements of MADHYA PRADESH SAMAJ SEVA SANSTHA, which comprise the balance sheet as at March 31, 2023, and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with M.P. Society Registrikaran Adhiniyam, 1973.

### **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with M.P. Society Registrikaran Adhiniyam, 1973 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.





Those charged with governance are responsible for overseeing the entity's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Bhopal

Dated: 10th July, 2023

For Parihar And Sonpar Chartered Accountants Firm Reg. No. 002963c

Juzer Hussain

Partner

Membership No. 413110

UDIN 23413110BGYLCS6573



### **ACCOUNTING POLICIES**

The significant accounting policies followed by the Society are as stated below:

### 1. FIXED ASSETS AND DEPRECIATION

Expenditure which are of a capital nature are capitalised at a Cost, which comprises of purchase price (net of rebates and discounts), levies and any directly attributable cost of bringing the assets to it's working condition for the intended use.

Depreciation has been provided under straight line method at the rates specified in Schedule XIV of the erstwhile Companies Act,1956.

Depreciation as provided is credited to Depreciation Fund Account.

### 2. REVENUE RECOGNITION

All Donations/Contributions are recognised on cash basis.

Insurance claims and all other kinds of claims are accounted on cash basis.

Donations/Contribution received towards Corpus of the Society or with specific direction to create/acquire capital asset are recognised as capital receipts.

#### 3. RETIREMENT BENEFITS

Retirement benefits for Gratuity, Contribution to the provident fund are recognised when due.

#### 4. TAXATION

Current tax is determined in accordance with the provisions of section 11,12, & 13 of the Income Tax Act, 1961, as the amount of tax payable to the taxation authorities in respect of taxable income of the year.

Deferred tax asset/liabilty are not recognised as there exists no timing difference.

#### 5. CONTINGENT LIABILITIES/LIABILITIES

All liabilities have been accounted on cash basis.





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### MADHYA PRADESH SAMAI SEVA SANSTHA, BHOPAL

### CONSOLIDATED ACCOUNT

### BALANCE SHEET AS AT HIS MARCH, 1923

LIABILITIES	1	1	ASSETS	3	2
SOCIETY FUND OPENING BALANCE ADD EXCESS OF INCOME OVER EXPENDEDURE FROM PACCHARLE A EXPENDEDURE	6000045.40		FIRED ADMETS px NUTALE - A)		25479985.00
ACCOUNT	2600766.90	5044235.35			
AMOUNT RECEIVED FOR SPECIFIC PURPOSE MINIMUSEUP PUND		6728926 /69 3710685 09	CURRENT ASSETS, LOANS & AGYANCES TAX CELLSCING AT SOURCE RECEASEASE.		25200W
DEPRICIATION PUND OFFINING BALANCE ADD CHARGED DURING THE YEAR	3624184.00 384506.00	28084/60-00	CASH IS BANK BALANCES SOCIETY ACCUMINT CASH IN HAND PUDERAC BANK - 199000000000000	\$405.00 \$3496.70	
STAFF PRELITABLE PLIND OPENING BALANCE ADD RECEIVED DURING THE YEAR	81104.00 0.00 81104.00		FOREIGN ACCOUNT CASH IN HASEI	(875.58) (1094627.75 (103665.69)	
LISS PAID DURING THE YEAR	0.00	81104.00	HOSTEL ACCOUNT CASH IN HAND	4000.00	
CALITION MONEY DEPOSIT OFENING BALANCE ADD RECEIVED DURING THE YEAR	64000.00 23550.00 89550.00		PEDERAL BANK - 19500100209851	500000.00	3467145.70
LESS: PAID DURING THE YEAR	54000.00	35530.00			

17309379,31

#### AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 00296%

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 234131108GYLCS6873

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SAMSTELA BEKOPAL

(SCHEDULE - A)

### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL CONSOLIDATED SOCIETY ACCOUNT FIXED ASSETS AS AT 31st MARCH, 2023

SR.	ITEMS	OPENING	ADDITIONS	LESS	CLOSING	RATE	DEFRECIATION
NO.		BALANCE	DURING THE	SALES	BALANCE		CHARGED DURING
		01/04/2022	YEAR		31/03/2023		THE YEAR
							(TRANSFERRED
							TO DEPRECIATION
							FUND)
1	FURNITURE & FIXTURE	478168.00	144000.00	0.00	622168.00	9.50%	59106.00
-3	COMPUTER	368787.00	162285.00	0.00	531072.00	0.00%	0.00
3:	CAMERA	62860.00	0.00	0.00	62860.00	4.75%	2966.00
4	FLECTRICAL EQUIPMENT	313730.00	1350.00	0.00			14966.00
5	CYCLE	2700.00	0.00	0.00	2700.00	0.00%	0.00
6	CAR	1087201.00	1304490.00	0.00	2391691.00		113605.00
7	BUILDING CONSTRUCTION	11291872.00	0.00	0.00	11291872.00	A CONTRACTOR OF THE PARTY OF TH	181799.00
8	XEROX MACHINE	30000.00	0.00	0.00	30000.00		1425.00
9	LCD PROJECTOR	56540.00		0.00	56540.00		2686.00
10	AIR CONDITIONER	167000.00	The second secon	0.00	167000.00	Street, Square of Street,	7903.00
	TOTAL	13858858.00	1612125.00	0.00	15470983.00		384506.00



#### CONSCIEDATED ACCUADAT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON Not MARCH, 2023

756905.00

123994-50

94079.00 94079.00 96998.00

7864CDL0W

\$21/78.00 \$14/25.00

309495.00

30770.00

283086.00

DavidS, 213

2772884.000

1007005-000

\$57 1 WELLEY

499077 (8)

18872.00

163272.00

390701.00

22200.00

31096.00

74285.00

20092704.90

\$934363.4B

	X-32-5.54

TO ORGANISA DON DEVELOPMENT PROCESSM

TO FOOD YOR MILLERY CAMPAKIN PROGRAMME

TO BUT ALB & MAINTENANCE XUMICAL COMPUTER ACTOMISC

COMPLETE BUILDING CONSISS SALARY & W

HO SALARY & WACES HO MATE & LAXES HO STAIR HULLIAGE EAPS

TO TRAVEL & CONVEYANCE. TO OFFICE EXPENSES.

TO PRINTING A STATIONARY TO BANK CHARGES

TO GARDEN & PET MAINTENANCE TO PLINCTION & CHLEBRATION TO PROFESSIONAL FEES TO THE PROPE & POSTAGE

TO TRAINING & SEMINAR
TO BLACTRICITY & WATER
TO BUST AND EXPENSES

TO RAIDE & PROVISSIONAL STES TO ROCKS & PERIODICALS TO REICHROTY, WATER CHARGES, ETC.

TO DEPENDATION TO EXCESS OF INCOME OVER

TO EXCESS OF INCOME OVER EXPENDITURE ENCOR

AV ENCEND OF ENCEND OVER ENVENOUERS WOULD BE SERVED WITH THE PROPERTY.

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WE CHART - BREAK DRITT OF REPUBLIS

BY BANK SYTHEST

BY CONTRIBUTION - FAITHER SALARS

BY DENVETION

BY CHIEFE EXCORE

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#### AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN ALLEN

MEMBERSHIP NO. 413110 LIDEN - 234131108GYLCS6873

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTELA BRIOFAL

Mary mary hard



### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL

### SOCIETY ACCOUNT

### BALANCE SHEET AS AT 31st MARCH, 2023

CIABILITIES  SOCIETY FUND OPENING BALANCE LESS: EXCESS OF EXPENDITURE OVER INCOME FROM INCOME & EXPENDITURE ACCOUNT	₹ 5972825.71 559131.00	Σ	ASSETS FIXED ASSETS (SCHEDULE - A)	₹	₹ 8773670.00
ADD : CONTRIBUTION FROM - ST JOSEPH HOSTEL	5413694.71 575000.00	5988694.71			
AMOUNT RECEIVED FOR SPECIFIC PURPOSES OPENING BALANCE ADD: RECEIVED DURING THE YEAR MEMBERSHIP FUND	926100.00	926100.00 371000.00	CURRENT ASSETS, LOANS & ADVANCES  CASH & BANK BALANCES  CASH IN HAND  FEDERAL BANK - 13500100023385	1635.00 116945.71	118580.71
DEPRECIATION FUND OPENING BALANCE ADD : CHARGED DURING THE YEAR	1332001.00 213351.00	1545352.00			
CURRENT LIABILITIES & PROVISIONS STAFF WELFARE FUND OPENING BALANCE ADD: RECEIVED DURING THE YEAR LESS: PAID DURING THE YEAR	61104.00 0.00 61104.00 0.00	61104.00			
		8892250.71		-	8892250.71

### AS PER OUR REPORT OF EVEN DATE

BHOPAL

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

mm



(SCHEDULE-A)

### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL SOCIETY ACCOUNT FIXED ASSETS AS AT 31st MARCH, 2023

SR.	ITEMS	OPENING	ADDITIONS	LESS	CLOSING	RATE	DEPRECIATION
NO.		BALANCE	DURING THE	SALES	BALANCE		CHARGED DURING
		01/04/2022	YEAR	T	31/03/2023		THE YEAR
							(TRANSFERRED
							TO DEPRECIATION
			E E HO E		Parley		FUND)
1	FURNITURE & FIXTURE	459376.00	144000.00	0.00	603376.00	9.50%	57321.00
2	COMPUTER	73000.00	0.00	0.00	73000,00	0.00%	0.00
3	CAMERA	54260.00	0.00	0.00	54260.00	4.75%	2577.00
4	ELECTRICAL EQUIPMENT	271730.00	1350.00	0.00	273080.00	4.75%	12971.00
5	CYCLE	2700.00	0.00	0.00	2700.00	0.00%	0.00
6	CAR	294359.00	0.00	0.00	294359.00	4.75%	13982.00
7	BUILDING CONSTRUCTION	7275895.00	0.00	0.00	7275895.00	1.61%	117142.00
8	XEROX MACHINE	30000.00		0.00	30000.00		1425.00
9	AIR CONDITIONER	167000.00		0.00	167000.00		7933.00
	TOTAL	8628320.00	145350.00	0.00	8773670.00		213351.00





#### SOCIETY ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	₹	INCOME	₹
TO REPAIR & MAINTENANCE:		BY GRANT - INDIA (NET OF REFUND)	589800.00
VEHICLE	93591.00	BY BANK INTEREST	2359.00
COMPUTER	17550.00	BY CONTRIBUTION - FATHER' SALARY	52000,00
BUILDING	64079.00	BY DONATION	77500.00
OTHERS	94498.00	BY OTHER INCOME	145261.00
TO SALARY & WAGES	69300.00	DI CITIBILITA DOME	x 40 MO A 100
TO RATE & TAXES	33178.00		
TO STAFF WELFARE EXPENSES	41625.00		
TO TRAVEL & CONVEYANCE	30695.00		
TO OFFICE EXPENSES	15770.00		
TO PRINTING & STATIONERY	7355.00		
TO BANK CHARGES	681.00		
TO GARDEN & PET MAINTENANCE	27288.00		
TO FUNCTION & CELEBRATION	18705.00		
TO PROFESSIONAL FEES	88190.00		
TO TELEPHONE & POSTAGE	1213.00		
TO TRAINING & SEMINAR	18872.00		
TO ELECTRICITY & WATER	16372.00		
TO FIRST AID EXPENSES	3970.00		
TO FOOD FOR MILLION CAMPAIGN	0.00		
TO PROGRAMME	7710.00		
TO ORGANISATION STRUCTURAL			
DEVELOPMENT PROGRAMME	507168.00		
TO NUTRITION AND CAPACITY			
ENHANCEMENT PROGRAMME	54890.00		
TO DEPRECIATION	213351.00		
		BY EXCESS OF EXPENDITURE	FF0484 10
		OVER INCOME	559131.00
	1426051.00		1426051.00

### AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL



### MADHYA PRADESH SAMAI SEVA SANSTHA, BHOPAL

### SOCIETY ACCOUNT

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON YES MARCH, 2023

RECEIPTS	1	1	PAYMENTS	1	
TO OPENING CASH AND BANK BALANCE CASH IN HAND DEDERAL BANK - DEWINDOSSES	2017.00		BY EXPENDETURE DURING THE YEAR REPAIR & MAINTENANCE, VEHICLE		
CONTRACTOR STANSACTOR	32193.71	547100.71	COMPUTER	37500.00	
			MULTING.	HADPION.	
TO INCOME DURING THE YEAR			OTHERS	16406.00	
GRANT - INDIA (NET OF REPURE)			SALARY & WAGES		
BANK INTEREST	549600.00		RATE & TARRE	20078-06	
CONTRIBUTION FATHER BALARY	23594.00 520001.00		STAPP WELFARE EXPENSES	401(25.00)	
DONATION	27500.00		TRAVEL & CONVEYANCE	30000.00	
OTHER INCOME	145363.00	Annales and Annales and	CRYSCE ENPERIORS		
-	783001.00	\$665(33) (B)	PRINTING & STATIONERY	7305.00	
			BANK CHARGIS	681,00	
TO CONTRIBUTION - ST JOSEPH HOSTEL			GARDEN & PET MAINTENANCE	27'286'38	
TO GOODS & SERVICE TAX COLLECTED		375000 00	FUNCTION & CILLIBRATION	397105.00	
		15606.00	PROFESSIONAL PIRS	560,000,000	
			TELEPHONE & POSTAGE	10001400	
			TRAINING & SEMINAR		
			ELECTRICITY & WATER	[44572.46]	
			FIRST AID EXPRISES FOOD FOR MILLION CAMPAICES	3470.00	
			PROGRAMMII		
			ORGANISATION STRUCTURAL	277300.680	
			DEVELOPMENT PROGRAMME		
			NUTRITION AND CAPACITY	507500.00	
			ENGLANCEMENT PROGRAMME	5400.00	
			AND THE PROPERTY OF THE PARTY O	390000	
			BY FIXED ASSETS		
			ELECTRICAL EQUIPMENT		
			FURNITURE & FIXTURE	344000.00	34030000
			BY GOODS & SERVICE TAX PAID		25606.00
			BY CLOSING CASH AND		
			BANK BALANCE		
			CASH IN HAND		
			FEDERAL BANK - 13500100023385	16555.00) 1569455.70	
			The state of the s	0.009Max.7/1	
		1492236.71			5492236,75

WE HAVE EXAMENED THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF MADRYA PRADESH SAMAJ SEVA SANSTHIA, BRICPIAL WITTH THE BOXKS AND VOUCHERS AS MAINTAINED BY THEM AND AS PER THE INFORMATION AND EXPLANATION GIVEN TO US AND TO THE BEST OF OUR KNOWLEDGE & BELLEF, WE CERTIFY THE SAID ACCOUNT TO BE TRUE & FAIR.

PLACE: BHOPAL DATED: 10th JULY, 2023 BY THE HAND OF

JUZER HUSSAIN PARTNER UDIN - 2347371186

UDIN - 23413110BGYLCS6523

8420310.60

### MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL

#### FOREIGN ACCOUNT

### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	3	3	ASSETS	- 3	7
SOCIETY FUND OPENING BALANCE ADD : EXCESS OF INCOME OVER EXPENDITURE FROM INCOME & EXPENDITURE ACCOUNT	2115420.70	4817486.60	FIXED ASSETS BUILDING CONSTRUCTION FURNITURE & FIXTURE COMPUTER LCD PROJECTOR ELECTRICAL EQUIPMENTS VEHICLE CAMERA	4/715977.00 18792.00 458072.00 56540.00 21000.00 2097332.00 8600.90	6676313.00
AMOUNT RECEIVED FOR SPECIFIC PU	RPOSES	3602824.00	CURRENT ASSETS, LOANS & ADVANTAX COLLECTED AT SOURCE RECOVE		11210.00
			CASH & BANK BALANCES CASH IN HAND STATE BANK OF INDIA-40090303523 FEDERAL BANK - 13500100028582	874.00 1199827.71 532085.89	1732787.60

8420310.60

### AS PER OUR REPORT OF EVEN DATE

BHOPAL

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN . PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

#### FOREIGN ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	3	INCOME	<u>Ž</u>
TO NUTRITION AND CAPACITY ENHANCEMENT PROGRAM TO ORGANISATION DEVELOPMENT	3521432.00	BY DONATION ABROAD BY BANK INTEREST	7406617.40 27025.00
PROGRAM TO ADMINISTRATIVE EXPENSES	219735.00		
AUDIT & PROFESSIONAL FEES	55200.00		
COMPUTER MAINTENANCE	26736.00		
PRINTING & STATIONERY	16831.00		
OFFICE MAINTENANCE	15000.00		
BOOKS & PERIODICALS	5106.00		
TELEPHONE & POSTAGE	48714.00		
VEHICLE MAINTENANCE	30405.00		
SALARY & WAGES	717120.00		
ELECTRICITY, WATER CHARGES, ETC	74285.00		
BANK CHARGES TO EXCESS OF INCOME OVER	1012.50		
EXPENDITURE	2702065.90		
	7433642.40		7433642.40

### AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN C PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023

FOR M.P. SAMAJ SEVA SANSTHA BHOPAL



#### FOREIGN ACCOUNT

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

RECEIPTS	3	₹	PAYMENTS	₹	₹
TO OPENING CASH AND			BY EXPENDITURE DURING THE YEAR		
BANK BALANCE			NUTRITION AND CAPACITY		
CASH IN HAND	6856.00		ENHANCEMENT PROGRAM	3521432.00	
STATE BANK OF INDIA-40090303523	10895.31		ORGANISATION DEVELOPMENT	M.C. C.	
FEDERAL BANK - 13500100028582	495919.39	513670.70	PROGRAM	219735.00	
	101-		ADMINISTRATIVE EXPENSES		
TO INCOME DURING THE YEAR			AUDIT & PROFESSIONAL FEES	55200.00	
DONATION ABROAD	7406617.40		COMPUTER MAINTENANCE	26736.00	
BANK INTEREST	27025.00	7433642.40	PRINTING & STATIONERY	16831.00	
	No. of Concession, Name of Street, or other Party of Street, or other		OFFICE MAINTENANCE	15000.00	
			BOOKS & PERIODICALS	5106.00	
			TELEPHONE & POSTAGE	48714.00	
			VEHICLE MAINTENANCE	30405.00	
			SALARY & WAGES	717120.00	
			ELECTRICITY, WATER CHARGES, ETC	74285.00	
			BANK CHARGES	1012.50	4731576.50
			BY FIXED ASSETS		
			COMPUTER & PRINTER	162285.00	
			VEHICLE	1304490.00	1466775.00
			BY TAX DEDUCTED AT SOURCE PAYABLE	- PAID	4964.00
			BY TAX COLLECTED AT SOURCE RECOVER		11210.00
			BY CLOSING CASH AND		
			BANK BALANCE		
			CASH IN HAND	874.00	
			STATE BANK OF INDIA-40090303523	1199827.71	
			FEDERAL BANK - 13500100028582	532085.89	1732787.60

7947313.10

7947313.10

WE HAVE EXAMINED THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF MADHYA PRADESH SAMAJ SEVA SANSTHA, BHOPAL FOREIGN ACCOUNT WITH THE BOOKS AND VOUCHERS AS MAINTAINED BY THEM AND AS PER THE INFORMATION & EXPLANATION GIVEN TO US AND TO THE BEST OF OUR KNOWLEDGE & BELIEF. WE CERTIFY THE SAID ACCOUNT TO BE TRUE & FAIR.

BY THE HAND OF

PLACE: BHOPAL DATED: 10th JULY, 2023

> JUZER HUSSAIN PARTNER UDIN - 23413110BGYLCT3796

BHOPAL

# Parihar & Sonpar

Chartered Accountants
4, Indra Bhawan Colony, Civil Lines,
Bhopal – 462002
Email – pariharsonparca@gmail.com, juzer.5152@gmail.com
Contact – 0755-4282119, 9425301022, 9893440550
Website – www.pariharandsonpar.com

### INDEPENDENT AUDITOR'S REPORT

THE PRESIDENT, MADHYA PRADESH SAMAJ SEVA SANSTHA, 1250 QUARTERS, TULSI NAGAR, BHOPAL

### Opinion

We have audited the financial statements of MADHYA PRADESH SAMAJ SEVA SANSTHA, which comprise the balance sheet as at March 31, 2023, and the Income & Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with M.P. Society Registrikaran Adhiniyam, 1973.

### **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with M.P. Society Registrikaran Adhiniyam, 1973 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Bhopal

Dated: 10th July, 2023

For Parihar And Sonpar Chartered Accountants Firm Reg. No. 002963c

Juzer Hussain

Partner

Membership No. 413110

UDIN 23413110BGYLCS6573



### **ACCOUNTING POLICIES**

The significant accounting policies followed by the Society are as stated below:

### 1. FIXED ASSETS AND DEPRECIATION

Expenditure which are of a capital nature are capitalised at a Cost, which comprises of purchase price (net of rebates and discounts), levies and any directly attributable cost of bringing the assets to it's working condition for the intended use.

Depreciation has been provided under straight line method at the rates specified in Schedule XIV of the erstwhile Companies Act,1956.

Depreciation as provided is credited to Depreciation Fund Account.

#### 2. REVENUE RECOGNITION

All Donations/Contributions are recognised on cash basis.

Insurance claims and all other kinds of claims are accounted on cash basis.

Donations/Contribution received towards Corpus of the Society or with specific direction to create/acquire capital asset are recognised as capital receipts.

### 3. RETIREMENT BENEFITS

Retirement benefits for Gratuity, Contribution to the provident fund are recognised when due.

### 4. TAXATION

Current tax is determined in accordance with the provisions of section 11,12, & 13 of the Income Tax Act, 1961, as the amount of tax payable to the taxation authorities in respect of taxable income of the year.

Deferred tax asset/liabilty are not recognised as there exists no timing difference.

### 5. CONTINGENT LIABILITIES/LIABILITIES

All liabilities have been accounted on cash basis.



### CONSOLIDATED ACCOUNT

### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	2	7	ASSETS	ž	7
SOCIETY FUND OPENING BALANCE ADD: EXCESS OF INCOME OVER EXPENDITURE FROM INCOME & EXPENDITURE	6958343-41		FIXED ASSETS (SCHEDULE - A)		15470983.00
ACCOUNT	2605786.90	9564130.31			
AMOUNT RECEIVED FOR SPECIFIC PURPOSE MEMBERSHIP FUND		4528924.00 371000.00	CURRENT ASSETS, LOANS & ADVANCES TAX COLLECTED AT SOURCE RECOVERABLE		11210.00
DEPRECIATION FUND OPENING BALANCE ADD : CHARGED DURING THE	2424184.00		CASH & BANK BALANCES SOCIETY ACCOUNT		
YEAR	384506.00	2808690.00	CASH IN HAND FEDERAL BANK - 13500100023385	1635.00 116945.71	
STAFF WELFARE FUND OPENING BALANCE ADD: RECEIVED DURING THE YEAR	61104.00 0.00		FOREIGN ACCOUNT  CASH IN HAND  STATE BANK OF INDIA-40090303523  11	874.00 199827.71	
LESS: PAID DURING THE YEAR	61104.00 0.00	61104.00	FEDERAL BANK - 13500100028502 HOSTEL ACCOUNT CASH IN HAND	532085.89 4968.00	
CAUTION MONEY DEPOSIT OPENING BALANCE	66000.00			50849.00	1907185.31
ADD: RECEIVED DURING THE YEAR	23530.00 89530.00				
LESS: PAID DURING THE YEAR	34000.00	55530.00			
		F			1-1-
		17389378.31			17389378.31

AS PER OUR REPORT OF EVEN DATE

FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

Reg No

(SCHEDULE - A)

### MADHYA PRADESH SAMAI SEVA SANSTHA, BHOPAL CONSOLIDATED SOCIETY ACCOUNT FIXED ASSETS AS AT His MARCH, 2023

S.R.	ITEMS	OPENING	ADDITIONS	LESS	CLOSING	EATE	DEFECTATION
NO.		BALANCE	DURING THE	SALES	BALANCE		CHARGED DURING
		01/04/2022	YEAR		31/03/2023		THE YEAR
		-					STRANSFERRED
							TO DEPRECIATION
							FUNDS
	FURNITURE & PIXTURE	478148.00	144000.00	0.00	622568.00	9.50%	
		3640787 (8)	16,2285.001	0.00	5310772.00	0.00%	
3	CAMERA	62860.00	0.000	0.00	62866.00	4,75%	
4	ELECTRICAL EQUIPMENT	313730.00	1350.00	0.00	\$1,5000,000	4,75%	2-856e-58
18:	CYCLE	2700.00	0.00	(8:60)	2700.00	0.00%	
6	CAR	1087201.00	1304490.00	0.001	2305.405.608	4.75%	
7	BUILDING CONSTRUCTION	11291872.00	0.00	0.001	11291472.00	1.40%	
8.	XEROX MACHINE	30000.00	0.00	0.00	300000.001	4.75%	1405.00
9		56540.00	0.00	0.00	56540.00	4.75%	
	AIR CONDITIONER	167000.00	0.00	0.00	14/900.00		7903.00
	TOTAL	13858858.00	1612125.00	0.00	15470903.000		3645(6.00)



### CONSOLIDATED ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	2	INCOME	2
TO NUTRITION AND CAPACITY		BY EXCESS OF INCOME OVER EXPENDITURE	
ENHANCEMENT PROGRAM	3576322.00	ST JOSEPH BOYS HOSTEL	634007.00
TO ORGANISATION DEVELOPMENT		BY DONATION ABROAD	7406617.40
PROGRAM	726903.00	BY GRANT - INDIA (NET OF REFUND)	589800.00
TO FOOD FOR MILLION CAMPAIGN		BY BANK INTEREST	29384.00
PROGRAMME	7710.00	BY CONTRIBUTION - FATHER' SALARY	52000.00
TO REPAIR & MAINTENANCE:		BY DONATION	77500.00
VEHICLE	123996.00	BY OTHER INCOME	145261.00
COMPUTER	44286.00		
BUILDING	64079.00		
OTHERS	94498.00		
TO SALARY & WAGES	786420.00		
TO RATE & TAXES	33178.00		
TO STAFF WELFARE EXPENSES	41625.00		
TO TRAVEL & CONVEYANCE	30695.00		
TO OFFICE EXPENSES	30770.00		
TO PRINTING & STATIONERY	24186.00		
TO BANK CHARGES	1693.50		
TO GARDEN & PET MAINTENANCE	27288.00		
TO FUNCTION & CELEBRATION	18705.00		
TO PROFESSIONAL FEES	88190.00		
TO TELEPHONE & POSTAGE	49927.00		
TO TRAINING & SEMINAR	18872.00		
TO ELECTRICITY & WATER	16372.00		
TO FIRST AID EXPENSES	3970.00		
TO AUDIT & PROFESSIONAL FEES	55200.00		
TO BOOKS & PERIODICALS	5106.00		
TO ELECTRICITY, WATER CHARGES, ETC	74285.00		
TO DEPRECIATION	384506.00		
TO EXCESS OF INCOME OVER			
EXPENDITURE	2605786.90		
	8934569.40		8934569.40
			0734307.40

### AS PER OUR REPORT OF EVEN DATE

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN

PARTNER
MEMBERSHIP NO. 413110
UDIN - 23413110BGYLCS6573

PLACE: BHOPAL DATED: 10th JULY, 2023

FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

#### FOREIGN ACCOUNT

### BALANCE SHEET AS AT 31st MARCH, 2023

LIABILITIES	7	2	ASSETS	₹	₹
SOCIETY FUND OPENING BALANCE ADD: EXCESS OF INCOME OVER EXPENDITURE FROM INCOME & EXPENDITURE ACCOUNT	2115420.70	4817486.60	FIXED ASSETS BUILDING CONSTRUCTION FURNITURE & FIXTURE COMPUTER LCD PROJECTOR ELECTRICAL EQUIPMENTS VEHICLE CAMERA	4015977.00 18792.00 458072.00 56540.00 21000.00 2097332.00 8600.00	6676313.00
AMOUNT RECEIVED FOR SPECIFIC PURPOSES		3602824.00	CURRENT ASSETS, LOANS & ADVANCES TAX COLLECTED AT SOURCE RECOVERABLE		11210.00
			CASH & BANK BALANCES CASH IN HAND STATE BANK OF INDIA-40090303523 FEDERAL BANK - 13500100028582	874.00 1199827.71 532085.89	1732787.60

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### AS PER OUR REPORT OF EVEN DATE

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS FIRM REG. NO. 002963c

JUZER HUSSAIN PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023 FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

SECRETARY CUM TREASURER



#### FOREIGN ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

EXPENDITURE	₹	INCOME	₹
TO NUTRITION AND CAPACITY		BY DONATION ABROAD	7406617.40
ENHANCEMENT PROGRAM	3521432.00	BY BANK INTEREST	27025.00
TO ORGANISATION DEVELOPMENT PROGRAM	219735.00		
TO ADMINISTRATIVE EXPENSES	219755.00		
AUDIT & PROFESSIONAL FEES	55200.00		
COMPUTER MAINTENANCE	26736.00		
PRINTING & STATIONERY	16831.00		
OFFICE MAINTENANCE BOOKS & PERIODICALS	15000.00		
TELEPHONE & POSTAGE	5106.00 48714.00		
VEHICLE MAINTENANCE	30405.00		
SALARY & WAGES	717120.00		
ELECTRICITY, WATER CHARGES, ETC	74285.00		
BANK CHARGES	1012.50		
TO EXCESS OF INCOME OVER EXPENDITURE			
EAFENDITURE	2702065.90		
	7433642.40		7433642.40

#### AS PER OUR REPORT OF EVEN DATE

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FOR PARIHAR AND SONPAR CHARTERED ACCOUNTANTS

FIRM REG. NO. 002963c

JUZER HUSSAIN-PARTNER

MEMBERSHIP NO. 413110 UDIN - 23413110BGYLCT3796

PLACE: BHOPAL DATED: 10th JULY, 2023

FOR M.P. SAMAJ SEVA SANSTHA BHOPAL

### **FOREIGN ACCOUNT**

#### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

RECEIPTS	7	1	PAYMENTS	2	- 3
TO OPENING CASH AND BANK BALANCE CASH IN HAND STATE BANK OF INDIA-40080303523 FEDERAL BANK - 13500100028582  TO INCOME DURING THE YEAR DONATION ABROAD BANK INTEREST	6856.00 10895.31 495919.39 7406617.40 27025.00	513670.70 7433642.40	BY EXPENDITURE DURING THE YEAR NUTRITION AND CAPACITY ENHANCEMENT PROGRAM ORGANISATION DEVELOPMENT PROGRAM ADMINISTRATIVE EXPENSES AUDIT & PROPERBONAL PRES COMPUTER MAINTENANCE PRINTING & STATIONERY OFFICE MAINTENANCE BOOKS & PERIODICALS TELEPHONE & POSTAGE VEHICLE MAINTENANCE SALARY & WAGES ELECTRICITY, WATER CHARGES, ETC BANK CHARGES  BY FIXED ASSETS COMPUTER & PRINTER VEHICLE	3521432.00 219735.00 55200.60 26736.60 16631.00 13000.00 40714.00 30605.00 717125.00 74285.00 1012.50	4731576.50
			BY TAX DEDUCTED AT SOURCE PAYABLE BY TAX COLLECTED AT SOURCE RECOVER		4964.00 11210.00
			BY CLOSING CASH AND BANK BALANCE CASH IN HAND STATE BANK OF INDIA-40090303523 FEDERAL BANK - 13500100028582	874.00 1199827.71 532085.89	1732797.60
		7947313.10		The S	7947313.10

WE HAVE EXAMINED THE ABOVE RECEIPT AND PAYMENT ACCOUNT OF MADHYA PRADESH SAMAJ SEVA SANSTHA, BHIOPAL FOREIGN ACCOUNT WITH THE BOOKS AND VOUCHERS AS MAINTAINED BY THEM AND AS PER THE INFORMATION & EXPLANATION GIVEN TO US AND TO THE BEST OF OUR KNOWLEDGE & BELIEF. WE CERTIFY THE SAID ACCOUNT TO BE TRUE & FAIR.

PLACE: BHOPAL DATED: 10th JULY, 2023 BY THE HAND OF

JUZER HUSSAIN PARTNER

UDIN - 23413110BGYLCT3796