

**R. AHUJA & ASSOCIATES
CHARTERED ACCOUNTANTS
MIG- 46, SECTOR- 1, PARWANOO- 173220
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Independent Auditors' Report

To the Members of Society for Rural Development & Action, Thaltukhor, Distt. Mandi (H.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of Society for Rural Development & Action ("The Society"), which comprise the Balance Sheet as at 31st March, 2023 and the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

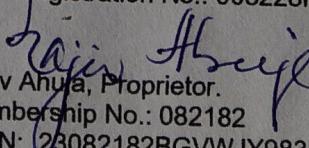
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023; and
- (b) in the case of the Income and Expenditure Account, of the income and expenditure of the Society for the year ended on that date.

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- (c) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For R. Ahuja & Associates
Chartered Accountants
Firm Registration No.: 003228N


Rajiv Ahuja, Proprietor.
Membership No.: 082182
UDIN: 23082182BGVWJY9834

Place: Parwanoo
Date: September 01, 2023



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

BALANCE SHEET AS AT MARCH 31, 2023

Prev. year 2021-22	Liabilities	Rs.	Rs.	Prev. year 2021-22	Assets	Rs.	Rs.
1,81,320	CAPITAL FUND As per last account Purchase of fixed assets Depreciation of fixed assets	1,81,320 - (34,667)	1,46,653	1,81,320	FIXED ASSETS As per detail attached		1,46,653
53,19,000	GENERAL RESERVE As per last account Added during the year	53,19,000 -	53,19,000	16,20,925	GRANTS RECEIVABLE As per statement attached		16,41,730
18,40,717	RESERVES & SURPLUS As per last account Surplus for the year	18,40,717 1,39,644	19,80,361	81,83,723	INVESTMENTS Fixed deposit with bank Interest accrued	84,86,155 79,301	85,65,456
9,13,180 22,89,806	GRANTS UNUTILISED As per statement attached			80,273	LOANS & ADVANCES TDS 2022-23		45,169
1,05,44,023	CURRENT LIABILITIES Expenses payable Revolving fund	14,39,473 23,98,765	38,38,238	233 4,77,549	CURRENT ASSETS Cash in hand Cash at bank	424 8,84,820	8,85,244
				1,12,84,252	1,05,44,023		1,12,84,252

AUDITORS' REPORT

As per our report of even date attached.

For SRDA
Rajiv Ahuja
Director



For R. Ahuja & Associates
Chartered Accountants
Membership No. : 003228N

Rajiv Ahuja, Proprietor.
Membership No. : 082182
Parwanoo, September 01, 2023



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Prev. year 2021-22	Expenditure	Rs.	Rs.	Prev. year 2021-22	Income	Rs.	Rs.
45,85,844	Expenditure met from grants		51,49,250	39,41,882	Grant-in-Aid Received during the year	51,28,445	
	Expenditure met from other sources			44,055	Unutilised as on 1.4.2022	-	
28,020	Excess expenditure on projects over & above the sanctioned grant	97,532		(10,21,018)	Receivable as on 1.4.2022	(16,20,925)	
71	Bank charges	4,733		16,20,925	Receivable as on 31.3.2023	16,41,730	
3,29,815	Staff salary	2,93,604			Unutilised as on 31.3.2023	-	51,49,250
	Staff Travel	17,000					
19,605	Rent CL Hamirpur	18,000					
	Administrative expenses	-					
3,10,783	Surplus for the year		1,39,644	6,88,294	Income from other sources Bank interest Interest on tax refund Community contribution Project income	4,97,323 4,977 56,553 11,660	5,70,513
52,74,138			57,19,763	52,74,138			57,19,763

AUDITORS' REPORT

As per our report of even date attached.

For SRDA
H. Ahuja
Director



For R. Ahuja & Associates
Chartered Accountants
Membership No. : 003228N

Rajiv Ahuja, Proprietor
Membership No. : 082182
Parwanoo, September 01, 2023

Rajiv Ahuja, Proprietor
Membership No. : 082182
Parwanoo, September 01, 2023



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

STATEMENT OF GRANTS FOR THE YEAR ENDED MARCH 31, 2023

Sl. No.	Source/Purpose	Receivable as on 01.04.2022	Unutilised as on 01.04.2022	Received during the year	Total	Utilised	Overspent	Receivable as on 31.03.2023	Unutilised as on 31.03.2023
1	HPSACS, Shimla	-		5,000	5,000	5,000	-	-	-
2	CAB Meeting	-		15,93,539	15,93,539	15,93,539	-	-	-
3	TIP, Mandi	-		8,980	8,980	-	4,397	-	-
4	PMPS	8,980							
5	Women & Child Development (WCD), Govt. of H.P.	7,410		1,61,260	1,53,850	6,12,136	68,213	4,58,286	-
6	State Social Welfare Board, Shimla	90,000		1,80,000	90,000	1,80,000	20,636	90,000	-
7	FCC								
8	Mission Director, NRHM, Shimla	-		2,46,000	2,46,000	2,46,000	286	-	-
9	Urban RCH								
10	Childline India Foundation, Mumbai	8,38,025		15,41,157	7,03,132	12,96,258	2,000	5,93,126	-
11	Childline, Mandi	6,76,510		13,92,509	7,15,999	12,16,317	2,000	5,00,318	-
	Total	16,20,925	-	51,28,445	35,07,520	51,49,250	97,532	16,41,730	-
	Previous year	10,21,018	44,055	39,41,882	29,64,919	45,85,844	28,020	16,20,925	-

AUDITORS' REPORT

As per our report of even date attached.

For R. Ahuja & Associates
Chartered Accountants
Membership No. : 003228N

Rajiv Ahuja, Proprietor.

Membership No. : 082182

Parwanoo, September 01, 2023

For SRDA
Director



SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR

DETAIL OF FIXED ASSETS FOR THE YEAR ENDING MARCH 31, 2023

Particulars	W.D.V as on 01.04.2022	Additions	Total	Depreciation		W.D.V. as on 31.03.2023
				Rate	Amount	
Building	39,284	-	39,284	10%	3,928	35,356
Office equipments	29,394	-	29,394	15%	4,409	24,985
Furniture	51,828	-	51,828	10%	5,183	46,645
Vehicle	12,710	-	12,710	15%	1,906	10,804
Computer & printer	48,103	-	48,103	40%	19,241	28,862
Total	1,81,320	-	1,81,320		34,667	1,46,653
Previous year	2,35,943	(5,000)	2,30,943		49,623	1,81,320

REVOLVING FUND

Vehicles	9,05,296
Condom Social Marketing (TIP)	10,000
General	14,83,469
Total	23,98,765

EXPENSES PAYABLE

Childline Mandi	4,32,120
Childline Hamirpur	4,52,236
FCC 2021-22	60,000
Amar Singh Koundal	8,941
Raju Ram	18,450
Ramesh Provision Store	1,99,539
Durga Sales Corporatio, Padher (2019-20)	12,000
Staff payable 2020-21	3,390
Bimla Devi, Balh Mandi	20,000
Creche	2,32,797
Total	14,39,473

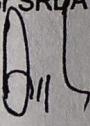


SOCIETY FOR RURAL DEVELOPMENT & ACTION, THALTUKHOR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

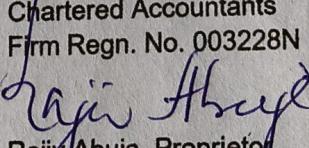
Receipts	Rs.	Rs.	Payments	Rs.	Rs.
OPENING BALANCE			Expenditure met from grants		51,49,250
Cash in hand	233				
Cash at bank	4,77,549		Expenditure on projects from other sources		97,532
Fixed deposit with bank	<u>81,83,723</u>	86,61,505			4,733
			Bank charges		
Grant in aid received	51,28,445				2,93,604
Bank interest	4,97,323		Staff salary		17,000
Income tax refund	4,977		Staff travel		18,000
Community contribution	56,553		Rent CL, Hamirpur		
Project income	11,660		CLOSING BALANCE		
Increase in current liabilities	6,35,252		Cash in hand	424	
Decrease in loans & advances	35,104		Cash at bank	8,84,820	
			Fixed deposit with bank	<u>85,65,456</u>	94,50,700
		<u>1,50,30,819</u>			<u>1,50,30,819</u>

AUDITORS' REPORT

As per our report of even date attached.

For SRDA

 Director



For R. Ahuja & Associates
 Chartered Accountants
 Firm Regn. No. 003228N

 Rajiv Ahuja, Proprietor
 Membership No. : 082182
 Parwanoo, September 01, 2023

