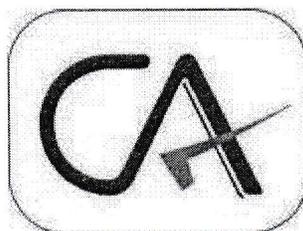

AUDIT REPORT

F. Y. 2021-22

AGROCRATS SOCIETY FOR
RURAL DEVELOPMENT

RAIPUR (C.G)

MAPSV & ASSOCIATES
CHARTERED ACCOUNTANT
RAIPUR C.G.



MAPSV & ASSOCIATES

CA. AMEYA AGASTI (PARTNER)

302 GOLCHHA PLAZA, PT. VIDYACHARAN SHUKLA
SQUARE, ABOVE AXIS BANK CIVIL LINES BRANCH, RAIPUR (C.G.)
PH.: 0771-2538620. MO.: 91-9893430109
E-MAIL : AGASTI.AMEYA@GMAIL.COM



REF. NO.....

INDEPENDENT AUDITOR'S REPORT

To,

The Members of Agcrocrats Society for Rural Development, Raipur

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Agcrocrats Society for Rural Development, Raipur which comprise the Balance Sheet and Income and Expenditure as on 31st March 2022, and a summary of significant accounting policies and other explanatory Information.

MANAGEMENT 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, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable to non corporate entities issued by Institute of Chartered Accountants of India 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.

AUDITOR'S 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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 judgment, 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 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 financial statements give a true and fair view:-

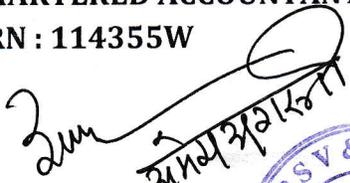
- I. In the case of the Balance Sheet of the Society as on 31st March, 2022;
- II. In the case of the Income and Expenditure Account, the Surplus for the year ended as on 31st March 2022.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:

- I. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- II. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- III. The Balance Sheet & Income and Expenditure Account dealt with by this Reports are in agreement with the books of account.
- IV. In our opinion, the Balance Sheet & Income & Expenditure Account complies with the Accounting Standards applicable to non corporate entities issued by the Institute of Chartered Accountants of India.

MAPSV & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 114355W


AMEYA AGASTI
PARTNER
MEMBERSHIP NO: 415053



PLACE: RAIPUR
DATE: 25-09-2022
UDIN: 22415053AUTUUA3681

**AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report**

Income and Expenditure Statement
For the financial year ended 31-Mar-2022

Expenditure	UNDP	BRLF	E-Shakti, Nabfins	GIZ	ASORD	Total	Income	UNDP	BRLF	E-Shakti, Nabfins	GIZ	ASORD	Total
Additional HR - FF	-	492,008.00	-	-	-	492,008.00	Amount Received From:	5,872.00	9,162.00	7,579.00	11,321.00	20,256.00	54,190.00
Field Expenses	-	-	76,791.00	-	-	76,791.00	Bank Interest	895,500.00	3,165,291.00	2,818,576.00	2,632,125.00	526,400.00	10,037,892.00
Ford Foundation	-	-	-	-	-	-	GRANT Received For Project	-	-	-	-	-	-
Program Cost FF	-	-	-	-	-	-	GIZ	-	-	-	-	-	-
Salary	1,092,750.00	2,562,983.00	2,656,766.00	2,359,327.00	306,020.00	8,957,848.00	Donation & contribution	-	-	28,880.00	-	32,000.00	32,000.00
Trainings on Programme	60,000.00	-	19,850.00	-	-	79,850.00	NABARD Training	-	-	298,769.00	-	-	28,880.00
Bank Charges	508.80	-	153.40	247.80	46.43	956.43	NABFINS	-	-	-	-	-	298,769.00
Computer Repair Maintenance	-	-	-	-	-	-	Agriculture Income	-	-	2,216.00	-	-	1,350,333.00
Electricity Charges	-	-	4,644.00	-	4,500.00	4,500.00	Other Misc Income	-	-	-	-	34,024.00	36,240.00
Facilitating Charges	-	-	-	-	-	-	Rural Haat	-	-	318,841.00	-	-	318,841.00
Fuel for Vehicle	-	-	-	-	42,670.80	42,670.80							
District Workshop Expenses	56,345.00	-	33,400.00	110,000.00	85,500.00	56,345.00							
Office Rent	4,800.00	-	-	46,044.00	-	50,844.00							
Meeting Expenses	-	-	-	-	560.00	560.00							
News and Periodicals	-	-	-	-	14,400.00	14,400.00							
Office Up Keeping Charges	-	-	-	-	73,957.00	73,957.00							
Other Misc. Expenses	-	-	302.00	-	1,341.00	1,341.00							
Post & Courier	-	-	-	-	2,674.00	2,674.00							
Print & Stationary	26,465.00	-	8,738.00	14,995.00	58,668.00	58,668.00							
Per Diem for staff	-	-	-	50,000.00	21,888.00	71,888.00							
Telephone Charges	116,640.00	-	25,609.00	963,680.00	-	1,127,817.00							
Traveling Exp.	-	-	45,000.00	-	-	45,000.00							
Consultancy Charges	-	-	-	-	6,264.00	6,264.00							
Tea & refreshment	38,500.00	-	-	-	-	38,500.00							
Machine Hiring Charges	5,000.00	-	-	-	2,500.00	7,500.00							
Audit Fees	-	-	-	-	5,530.00	5,530.00							
Transportation Charges	-	-	-	-	2,300.00	2,300.00							
Repair & Maintenance	-	-	-	-	51,800.00	51,800.00							
Legal Expenses	-	-	-	-	6,619.00	6,619.00							
Balance Written off	-	-	-	-	477,240.00	477,240.00							
IRRU Project Expenses	-	-	-	-	798,534.77	798,534.77							
Excess Of Income Over Expenditure	1,401,008.80	3,174,453.00	3,474,861.00	3,544,297.80	1,963,013.00	12,157,145.00		499,636.80	3,174,453.00	3,474,861.00	3,544,297.80	1,963,013.00	12,157,145.00

per our report on even date.

Dr. Agrocraats Society for Rural Development

(Signature)
(Authorized Signatory)

Date: 25-09-2022

Place: Raipur

UDIN:22415053AUTUUA3681

MPSY & Associates
Chartered Accountants
FRN: 114925W

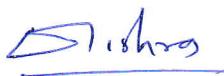


AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report

Income and Expenditure Statement
For the financial year ended 31-Mar-2022

Expenditure	Total	Income	Total
Additional HR - FF	492,008.00	Amount Received From:	
Field Expenses	76,791.00	Bank Inerest	54,190.00
Ford Foundation	-	GRANT Received For Project	10,037,892.00
Programm Cost FF	-	GIZ	-
Salary	8,957,848.00	Donation & contribution	32,000.00
Trainings on Programme	79,850.00	NABARD Training	28,880.00
Bank Charges	956.43	NABFINS	298,769.00
Computer Repair Maintnace	-	Agriculture Income	1,350,333.00
Electricity Charges	4,500.00	Other Miscl Income	36,240.00
Facilitating Charges	4,644.00	Rural Haat	318,841.00
Fuel for Vehicle	42,670.80		
District Workshop Expenses	56,345.00		
Office Rent	228,900.00		
Meeting Expenses	50,844.00		
News and Peradicals	560.00		
Office Up Keeping Charges	14,400.00		
Other Miscl. Expenses	74,259.00		
Post & Courier	1,341.00		
Print & Stationary	52,876.00		
Per Diem for staff	50,000.00		
Telephone Charges	58,668.00		
Traveling Exp.	1,127,817.00		
Consultancy Charges	45,000.00		
Tea & refreshment	6,264.00		
Machine Hiring Charges	38,500.00		
Audit Fees	7,500.00		
Transportation Charges	5,530.00		
Repair & Maintenance	2,300.00		
Legal Expenses	51,800.00		
Balance Written off	6,619.00		
IRRI Project Expenses	477,240.00		
	-		
Excess Of Income Over Expenditure	141,113.77		
	12,157,145.00		12,157,145.00

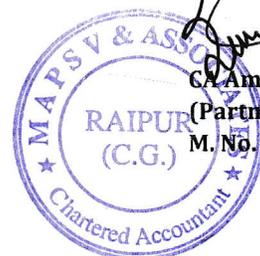
As per our report on even date.
For, Agrocrats Society for Rural Development



(Authorized Signatory)

Date: 25-09-2022
Place: Raipur
UDIN:22415053AUTUUA3681

MAPSV & Associates
Chartered Accountants
FRN: 114355W



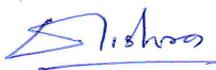
(Handwritten signature)
CA Amey Agasti
(Partner)
M. No. 415053

AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report

Receipt & Payment Statement
For the financial year ended 31-Mar-2022

Receipts	Total	Payment	Total
<u>Opening Balance</u>		<u>Current Liability</u>	
Bank	1,662,747.16	Unsecured loans	2,422,408.00
Cash	35,590.00	Provision	84,707.34
			-
		<u>Current Assets</u>	
		Prepaid Expenses	4,940.00
		Loan & Advances	-
<u>Addition During the Year</u>			
Bank	-		
Cash	-		
		<u>Direct Expenses</u>	
<u>Amount Received From</u>		Additional HR - FF	492,008.00
Bank Interest	54,190.00	Field Expenses	227,566.00
GRANT Received For Project	9,803,742.00	Ford Foundation	-
GIZ	-	Programm Cost FF	-
Misc Income	2,216.00	Salary	7,115,177.00
NABARD Training	28,880.00	Trainings on Programme	-
NABFINS	282,527.00	Bank Charges	956.43
Agricultur Income	1,171,765.00	Audit fees	7,500.00
Rural Haat	318,841.00	Electricity Charges	4,500.00
Income Tax Refund	-	Facilitating Charges	4,644.00
BRLF Project	-	Fuel for Vehicle	42,670.80
		Office Rent	138,360.00
<u>Current Liability</u>		Field Advances	-
Loan from Agrocrats Society	-	News and Peradicals	560.00
BRLF Project	-	Office Up Keeping Charges	14,400.00
GIZ Project	-	Other Miscl Expenses	42,968.00
UNDP Project	-	Post & Courier	1,290.00
E-Shakti Nabfins	-	Print & Stationary	13,658.00
		Tea & Refreshment	6,264.00
		Telephone Charges	58,428.00
		Traveling Exp.	188,477.00
		Consultancy Fee	45,000.00
		Meeting Expenes	4,074.00
		Transporting Charges	5,530.00
		Per Diem For staff	14,000.00
		Legal Expenses	51,800.00
		IRRI Project Expenses	386,140.00
		Machine hiring Charges	38,500.00
		Repair & maintenance	2,300.00
			-
		<u>Closing Balance</u>	
		Cash At Bank	1,936,225.39
		Cash In Hand	5,446.20
	13,360,498.16		13,360,498.16

As per our report on even date.
For, Agrocrats Society for Rural Development



(Authorized Signatory)

Date: 25-09-2022
Place: Raipur
UDIN:22415053AUTUUA3681

MAPSV & Associates
Chartered Accountants
FRN: 114355W



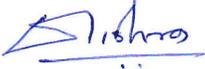
CA Ameya Agasti
(Partner)
M. No. 415053

AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report

Balance Sheet
As on 31.03.2022

Liability	Total	Assets	Total
Capital Account		Fixed Assets	
Corpus Fund	2,260,385.82	Opening Bal	531,311.00
Add: Surplus(Excess of Income Over Expenditure)	141,113.77		-
Loans and Liabilities		Current Assets	
Unsecured Loan	360,000.00	Deposit	6,000.00
		Loans & Advances	55,000.00
Current Liabilities		Prepaid Expenses	-
Provision	24,000.00	CAPART	-
Advances	-	Lead NGO	-
Lead NGO Carpet	-	TDS	251,517.00
		Closing Balance	
		Cash In hand	5,446.20
		Cash At Bank	1,936,225.39
	2,785,499.59		2,785,499.59

As per our report on even date.
For, Agrocrats Society for Rural Development



(Authorized Signatory)

Date: 25-09-2022
Place: Raipur
UDIN:22415053AUTUUA3681

MAPSV & Associates
Chartered Accountants -
FRN: 114355W

(Handwritten signature)
M. Meena Agasthi
(Partner)
M.No. 415053



**AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report**

Balance Sheet
As on 31.03.2022

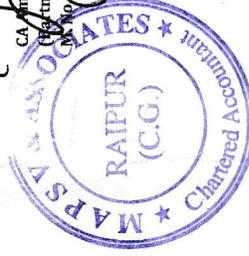
Liability	UNDP	BRLF	GIZ	E-Shakti, Nabfins	CFT PROJECT	ASORD	Total	Assets	UNDP	BRLF	GIZ	E-Shakti, Nabfins	CFT PROJECT	ASORD	Total
Capital Account								Fixed Assets							
Corpus Fund	531,842.95	(89,451.00)	-	(548,956.60)	1,069,262.00	2,366,950.47	2,260,385.82	Opening Bal	-	-	-	-	-	531,311.00	531,311.00
Add: Surplus(Excess of Income Over Expenditure)	(499,636.80)	119,462.00	(900,851.80)	623,605.60	-	798,534.77	141,113.77	Current Assets	-	-	-	-	-	-	-
Loans and Liabilities								Deposit	6,000.00	-	-	-	-	-	6,000.00
Unsecured Loan	349,607.34	-	1,160,350.00	1,346,554.00	-	360,000.00	360,000.00	Loans & Advances	-	-	-	-	-	2,911,511.34	55,000.00
Current Liabilities								Prepaid Expenses	-	-	-	-	-	-	-
Provision	24,000.00	-	-	-	-	-	24,000.00	CAPART	-	-	-	-	-	-	-
Advances	-	-	-	-	-	-	-	Lead NGO	-	-	234,150.00	16,242.00	-	1,125.00	251,517.00
Lead NGO Carpet	-	-	-	-	-	-	-	TDS	-	-	-	-	-	-	-
								Closing Balance	405,813.49	24,011.00	25,348.20	1,404,961.00	-	5,446.20	5,446.20
								Cash In hand	405,813.49	24,011.00	25,348.20	1,404,961.00	-	76,091.70	1,936,225.39
								Cash At Bank	405,813.49	30,011.00	259,498.20	1,421,203.00	1,069,262.00	3,525,485.24	2,785,499.59
									405,813.49	30,011.00	259,498.20	1,421,203.00	1,069,262.00	3,525,485.24	2,785,499.59

As per our report on even date.
Dr. Agrocraats Society for Rural Development


(Authorized Signatory)

Date: 25-09-2022
Place: Raipur
UDIN:22415053AUTUUA3681

MAPSV & Associates
Chartered Accountants
FRN: 114355W



CA Ananya Agasthi
Partner
MAPSV No. 114355W

