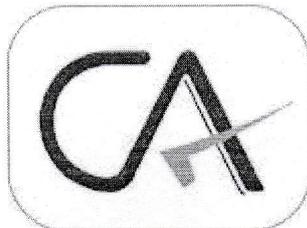

CONSOLIDATED AUDIT REPORT

F. Y. 2023-24

**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 Agrocrats Society for Rural Development , Raipur

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Agrocrats Society for Rural Development, Raipur which comprise the Balance Sheet and Income and Expenditure as on 31st March 2024, 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, 2024;
- II. In the case of the Income and Expenditure Account, the Deficit for the year ended as on 31st March 2024.

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: 28.09.2024
UDIN: 24415053BKCKYP8745

**AGROCRATES SOCIETY FOR RURAL DEVELOPMENT
RAIPUR (C.G.)
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT
AS ON 31 MARCH 2024**

Receipt		Total	Payment	Note No.		Total
Opening Balance			Amount Expended On Program			
Project: Asord Main Account			Project: Asord Main Account	RP-01	3,304,825.02	
Cash in Hand	30,248.20		Project: BRLF Phase-2	RP-02	5,207,890.77	
IDBI Bank	609,232.70		Project: Nabard & Nabfin	RP-03	158,124.20	
Project: BRLF Phase-2			Project: Rural Haat Khaira	RP-04	6.18	
Cash in Hand	-		Project: Rural Haat Rajpur	RP-05	1,504,810.56	
Cash at Bank	578,075.00		Project: Rural Haat Ranigaon	RP-06	562,800.00	
Project: Nabard & Nabfin			Project: Rural Haat Rasela	RP-07	-	
Cash in Hand	-		Project: Rural Haat Rohrakala	RP-08	545,250.00	11,283,706.73
Cash at Bank	1,003,099.00					
Project: Rural Haat Khaira			Loan & Advances			
Cash at Hand	-		Loan Repaid (ASORD MAIN)		155.00	
Cash at Bank	603.87		Kanchanpur Water Sheed Project (NABARD)		40,060.00	
Project: FC Account			Current Assets:			
Cash at Hand	-		Advance Given FFPO (ASORD MAIN)		25,000.00	65,215.00
Cash at Bank	6,457.00					
Addition			Closing Balance			
Project: Asord Main Account			Asord Main Account			
Central Bank	92,535.24		Cash		20,017.20	
Union Bank	15,477.18		Cental Bank		69,565.12	
Addition			Union Bank		718,431.28	
Project: Rural Haat Rajpur			ICICI		31,410.00	
Union Bank	328,696.74	2,664,424.93	IDBI Bank		20,648.70	
Grant in Aid:			BRLF Phase-2			
Asord Main Account			Cash at Hand		-	
IRRI Project Grant	225,500.00		Cash at Bank		117,472.23	
Reepa Project Grant	193,500.00		Project: Nabard & Nabfin			
Project: BRLF Phase-2			Cash at Hand		-	
BRLF Grant	4,725,241.00		Cash at Bank		535,835.80	
Project: Nabard & Nabfin			Project: Rural Haat Khaira			
Nabfins Limited	625,960.00		Cash at Hand		2,927.69	
Nabard Grant	-		Cash at Bank		-	
MEDP Peoject	100,000.00		Project: Rural Haat Rajpur			
Project: Rural Haat Rajpur			Cash at Hand		-	
Rural Haat Grant	1,194,080.00		Cash at Bank		21,910.18	
Project: Rural Haat Ranigaon			Project: Rural Haat Ranigaon			
Rural Haat Grant	748,050.00		Cash at Hand		-	
Project: Rural Haat Rasela			Cash at Bank		186,676.00	
Rural Haat Grant	300,000.00		Project: Rural Haat Rasela			
Project: Rural Haat Rohrakala			Cash in Hand		-	
Rural Haat Grant	746,550.00	8,858,881.00	Cash at Bank		300,271.00	
Donation, Contribution & Other Receipt			Project: Rural Haat Rohrakal			
Donation, Contribution	1,403,560.00	1,403,560.00	Cash in Hand		-	
Bank Interest			Cash at Bank		202,713.00	
Asord Main Account	14,612.00		Project: FC Account			
Project: BRLF Phase-2	22,047.00		Cash in Hand		-	
Project: Nabard & Nabfin	22,074.00		Cash at Bank		6,653.00	2,234,531.20
Project: Rural Haat Khaira	2,330.00					
Project: Rural Haat Rajpur	3,944.00					
Project: Rural Haat Ranigaon	1,426.00					
Project: Rural Haat Rasela	271.00					
Project: Rural Haat Rohrakala	1,413.00	68,313.00				
Project: FC Account	196.00					
Other Income						
Project: Asord Main Account						
Income From Sale of Mahuva	13,410.00					
Income From Sale of Mango	10,800.00					
Income From Sale of Paddy	70,650.00					
Income From Sale of Vegitable	186,409.00					
Misc Income	130,500.00					
Project: Nabard & Nabfin						
Facilitation Charges Rural Haat Rajpur	22,278.00					
Facilitation Charges Rural Haat Rasela	22,500.00					
Facilitation Charges Rural Haat Ranigaon	22,441.00					
Facilitation Charges Rural Haat Rahrakala	22,346.00					
Leadership Training	86,940.00	588,274.00				
TOTAL		13,583,452.93	TOTAL			13,583,452.93

As per our report on even date,

For, Agrocrats Society for Rural Development

PRESIDENT

DATE: 28.09.2024
PLACE: RAIPUR

SECRETARY

TREASURER



MAPSV & Associates
Chartered Accountants
FRN:1148556

Ameya Agasti
(Partner)
M.No.-415053
UDIN : 24415053BKCKYP8745

NOTE -RP-01

Asord Main Account	Amount
Direct Expenses:	
IRRI Project Expenses	
<u>Cluster Demonstration</u>	
Crop Protection Cost	1,200.00
Data collection & Reporting	400.00
Monitoring, Supervission, Communication	800.00
QSP training	600.00
<u>Data Enumerator</u>	
IRRI Salary	90,000.00
IRRI TA Charges	30,000.00
<u>H2H/Minikit Trails</u>	
Trial Implement Inc. H to H	5,000.00
<u>On Farm Trial</u>	
Crop Cutting Activity	24,000.00
Layout Exp by Host Farmers	15,000.00
Monitoring and Suppervision Farmer Ori	22,500.00
Trial Implementation Incentive OFT	36,000.00
Other Direct Expenses :	
Bank Charges	6.02
Electricity Charges	9,100.00
Head office Rent	151,000.00
Honorarium & Salary	1,881,145.00
Fuel Expenses	9,580.00
consultancy Exp.	-
Ayodhiya donation	25,000.00
Other Expenses	-
Reepa Project Salary	-
Legal Expenses	35,945.00
Misc Expenses	86,054.00
Telephone Expenses	52,599.00
News & Perodicals	1,640.00
Office Maintainance Charges	36,449.00
Office upkeeping Charges	13,000.00
Postage & Courier Charges	364.00
Refresment Expenses	2,003.00
Printing & Stationary Expenses	17,600.00
Traveling Expenses	84,740.00
<u>Ayodhiya Kayekaram Expenses:</u>	
Caterering Expenses	262,000.00
Advertisment Expenses	2,140.00
Food Charges	6,380.00
Power & Fuel Charges	60,102.00
Grocery & Vegetable Expenses	266,304.00
Loading Charges	4,000.00
Mis Expenses	1,979.00
Traveling Expenses	70,195.00
TOTAL	3,304,825.02

NOTE -RP-02	
BRLF Phase-2	Amount
Direct Expenses:	
Capacity bulding Cost	
1 day oriantation of 300 Farmers	39,698.00
Training & Orientation of Lead Farmers	251,871.00
Additional Travel & Other Allied Cost	187,874.00
Salary Expenses:	
Executive Team Leader	479,700.00
Expert Livelihood/ Marketing	350,550.00
Expert Watershed	350,550.00
Honorarium to Lead Farmers	92,040.00
Livelihood Integrator	814,803.00
MIS Expert	105,780.00
Social Mobilisers	787,008.00
Overhead, Admin etc.	
Metting Expenses	20,674.00
Misc/Administartive Contingency etc.	42,421.77
Office attendent	64,200.00
Office Maintainance	121,210.00
Rent Expenses	72,000.00
Stationary and Reccuring cost	7,097.00
Programme Cost	
Agriculture (miliet, pulses, SRI, etc.)	1,420,414.00
TOTAL	5,207,890.77

NOTE -RP-03	
Nabard & Nabfin	Amount
Direct Expenses:	
<u>MEDP Project Expenses</u>	
Food/ Refreshment & Boarding Charges	45,150.00
MEDP Honorarium Charges	2,000.00
Misc Expenses	2,995.00
Professional Expenses	20,500.00
Stipend	22,500.00
Training Material	7,010.00
Bank Charges	29.20
SHG Trainig Program	57,940.00
TOTAL	158,124.20

NOTE NO. -RP 04

Rural Haat Khaira	AMOUNT
Bank Charges	6.18
TOTAL	6.18

NOTE -RP-05

Rural Haat Rajpur	Amount
Direct Expenses:	
Bank Charges	70.56
Compound Wall with fencing	62,800.00
Constuction of Platform with Sheds	1,083,504.00
Drainage	5,200.00
Facilitating Charges	15,000.00
Pathways	52,080.00
Sanitation facility for both sexes	101,200.00
Small Storage Room/office space	89,956.00
Solar System	80,000.00
Solid waste Disposal/vermi Composting	15,000.00
TOTAL	1,504,810.56

NOTE -RP-06

Rural Haat Ranigaon	Amount
Direct Expenses:	
Constuction of Platform with Sheds	532,800.00
Small Storage Room/office space	30,000.00
TOTAL	562,800.00

NOTE -RP-07

Rural Haat Rasela	Amount
TOTAL	-

NOTE -RP-08

Rural Haat Rohrakala	Amount
Construction of Platforms with Sheds	545,250.00
TOTAL	545,250.00

**AGROCRATES SOCIETY FOR RURAL DEVELOPMENT
RAIPUR (C.G.)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
AS ON 31 MARCH 2024**

Expenditure	Note No.	Total	Income	Total
Direct Expenses			Direct Income	
Asord Main Account	IE-01	3,304,825.02	Grant in Aid:	
BRLF Phase-2	IE-02	5,307,890.77	Asord Main Account	419,000.00
Nabard Nabfins	IE-03	158,124.20	BRLF Phase-2	4,725,241.00
Rural Haat Khaira	IE-04	6.18	Nabard Nabfins	759,020.00
Rural Haat Rajpur	IE-05	1,504,810.56	Rural Haat Khaira	-
Rural Haat Ranigaon	IE-06	562,800.00	Rural Haat Rajpur	1,194,080.00
Rural Haat Rasela	IE-07	-	Rural Haat Ranigaon	748,050.00
Rural Haat Rohrakala	IE-08	545,250.00	Rural Haat Rasela	300,000.00
			Rural Haat Rohrakala	746,550.00
			Donation, Contribution & Other Receipt	
			Asord Main Account	1,403,560.00
			Indirect Income	
			Income From Sale of Mahuva (ASORD)	13,410.00
			Income From Sale of Mango (ASORD)	10,800.00
			Income From Sale of Paddy (ASORD)	70,650.00
			Income From Sale of Vegitable (ASORD)	186,409.00
			Misc Income (ASORD)	130,500.00
			Facilitation Charge Rural Haat Rajpur (NABARD)	22,278.00
			Facilitation Charge Rural Haat Rasela (NABARD)	22,500.00
			Facilitation Charge Rural Haat Ranigon (NABARD)	22,441.00
			Facilitation Charge Rural Haat Rohrakala (NABARD)	22,346.00
			Leadership Training (NABARD)	86,940.00
			Bank Interest	
			Asord Main Account	14,612.00
			BRLF Phase-2	22,047.00
			Nabard E-shakti & Nabfin	22,074.00
			Rural Haat Khaira	2,330.00
			Rural Haat Rajpur	3,994.00
			Rural Haat Ranigaon	1,426.00
			Rural Haat Rasela	271.00
			Rural Haat Rohrakala	1,413.00
			FC Account	196.00
			Excess expenditure over Income	431,568.73
Total		11,383,706.73	Total	11,383,706.73

As per our report on even date,

For, Agrocrats Society for Rural Development

Dishoo

PRESIDENT

[Signature]
SECRETARY



[Signature]

TREASURER



MAPSV & Associates
Chartered Accountants
FRN:114355W

[Signature]
CA Ameya Agasti
(Partner)

DATE: 28.09.2024
PLACE: RAIPUR

M.No.-415053
UDIN : 24415053BKCKYP8745

NOTE NO. IE-01

Asord Main	Amount
Direct Expenses:	
IRRI Project Expenses	
<u>Cluster Demonstration</u>	
Crop Protection Cost	1,200.00
Data collection & Reporting	400.00
Monitoring, Supervission, Communication	800.00
QSP training	600.00
<u>Data Enumerator</u>	
IRRI Salary	90,000.00
IRRI TA Charges	30,000.00
<u>H2H/Minikit Trails</u>	
Trial Implement Inc. H to H	5,000.00
<u>On Farm Trial</u>	
Crop Cutting Activity	24,000.00
Layout Exp by Host Farmers	15,000.00
Monitoring and Suppervision Farmer Ori	22,500.00
Trial Implementation Incentive OFT	36,000.00
Other Direct Expenses :	
Bank Charges	6.02
Electricity Charges	9,100.00
Head office Rent	151,000.00
Honorarioum & Salary	1,881,145.00
Fuel Expenses	9,580.00
consultancy Exp.	-
Ayodhiya donation	25,000.00
Other Expenses	-
Reepa Project Salary	-
Legal Expenses	35,945.00
Misc Expenses	86,054.00
Telephone Expenses	52,599.00
News & Perodicals	1,640.00
Office Maintainance Charges	36,449.00
Office upkeeping Charges	13,000.00
Postage & Courier Charges	364.00
Refresment Expenses	2,003.00
Printing & Stationary Expenses	17,600.00
Traveling Expenses	84,740.00
<u>Ayodhiya Kayekaram Expenses:</u>	
Caterering Expenses	262,000.00
Advertisment Expenses	2,140.00
Food Charges	6,220.00
Power & Fuel Charges	60,102.00
Grocery & Vegetable Expenses	266,304.00
Loading Charges	4,000.00
Mis Expeses	2,139.00
Traveling Expenses	70,195.00
TOTAL	3,304,825.02

NOTE NO. IE-02

BRLF Phase-2	Amount
Direct Expenses:	
Capacity building Cost	
1 day orientation of 300 Farmers	39,698.00
Training & Orientation of Lead Farmers	251,871.00
Additional Travel & Other Allied Cost	187,874.00
Salary Expenses:	
Executive Team Leader	479,700.00
Expert Livelihood/ Marketing	350,550.00
Expert Watershed	350,550.00
Honorarium to Lead Farmers	92,040.00
Livelihood Integrator	814,803.00
MIS Expert	105,780.00
Social Mobilisers	787,008.00
Overhead, Admin etc.	
Meeting Expenses	20,674.00
Misc/Administrative Contingency etc.	42,421.77
Office attendant	64,200.00
Office Maintenance	121,210.00
Rent Expenses	72,000.00
Stationary and Recurring cost	7,097.00
Programme Cost	
Agriculture (millet, pulses, SRI, etc.)	1,520,414.00
TOTAL	5,307,890.77

NOTE NO. IE-03

Nabard Nabfins	Amount
Direct Expenses:	
MEDP Project Expenses	
Food/ Refreshment & Boarding Charges	45,150.00
MEDP Honorarium Charges	2,000.00
Misc Expenses	2,995.00
Professional Expenses	20,500.00
Stipend	22,500.00
SHG Training Program	57,940.00
Training Material	7,010.00
Bank Charges	29.20
TOTAL	158,124.20

NOTE NO. IE-04

Rural Haat Khaira	Amount
Bank Charges	6.18
Total	6.18

NOTE NO. IE-05

Rural Haat Rajpur	Amount
Direct Expenses:	
Bank Charges	70.56
Compound Wall with fencing	62,800.00
Constuction of Platform with Sheds	1,083,504.00
Drainage	5,200.00
Facilitating Charges	15,000.00
Pathways	52,080.00
Sanitation facility for both sexes	101,200.00
Small Storage Room/office space	89,956.00
Solar System	80,000.00
Solid waste Disposal/vermi Composting	15,000.00
Total	1,504,810.56

NOTE NO. IE-06

Rural Haat Ranigaon	Amount
Direct Expenses:	
Constuction of Platform with Sheds	532,800.00
Small Storage Room/office space	30,000.00
Total	562,800.00

NOTE NO. IE-07

Rural Haat Rasela	Amount
Total	-

NOTE NO. IE-08

Rural Haat Rohrakala	Amount
Construction of Platforms with Sheds	545,250.00
Total	545,250.00

AGROCRATES SOCIETY FOR RURAL DEVELOPMENT

RAIPUR (C.G.)

CONSOLIDATED BALANCE SHEET

AS ON 31 MARCH 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Corpus Fund		Fixed Assets	
Project: Asord Main Account		Asord Main Account	
Opening Balance	1,846,767.24	Fixed Assets	531,311.00
Adjutments during the Year	571,510.08		
Less: Deficit the year	(1,055,884.02)		
Project: BRLF Phase-2		Current Asset	
Opening Balance	584,075.00	Main Account	
Less: Deficit During The Year	(560,602.77)	Loan & Advances	
Project: Nabard E-shakti & Nabfin		Advance to Parties	30.00
Opening Balance	(44,144.00)	Advance Paid to Mahesh Mishra for Cats Project	109,000.00
Adjutments during the Year	(121,047.00)	Advance Paid to Mahesh Mishra for FFPO Nabard	
Add: Surplus the year	799,474.80	Expenses	50,980.00
Project: Rural Haat Khaira			
Opening Balance	(317,937.13)	Nabard E-shakti & Nabfin	
Add: Surplus During The Period	2,323.82	Loan & Advances	
Add: Transfers to ASORD Main	318,541.00	Asord Main	
Project: Rural Haat Rajpur		BRLF Phase-2	
Opening Balance	328,696.74	Security Deposit	6,000.00
Less: Deficit During The Year	(306,786.56)	Nabard E-shakti & Nabfin	
Project: Rural Haat Ranigaon		TDS Receivable	58,388.00
Opening Balance	-	Kanchanpur Watershed Project	40,060.00
Add: Surplus During The Period	186,676.00		
Project: Rural Haat Rasela		Closing Balance	
Opening Balance	-	Asord Main Account	
Add: Surplus During The Period	300,271.00	Cash at Hand	20,017.20
Project: Rural Haat Rohrakala		Cash at Bank	840,055.10
Opening Balance	-	BRLF Phase-2	
Add: Surplus During The Period	202,713.00	Axis Bank	117,472.23
Project: FC Account		Cash in Hand	
Opening Balance	6,457.00	Nabard E-shakti & Nabfin	
Add: Surplus During The Period	196.00	Cash at Hand	-
	2,741,300.20	Cash at Bank	535,835.80
Current Liability		Rural Haat Khaira	
Project: Asord Main Account		Cash at Hand	-
Loans (Liability)		Cash at Bank	2,927.69
Rajnish Gupta	189,000.00	Project: Rural Haat Rajpur	
	189,000.00	Axis Bank	6,433.00
Project: BRLF Phase-2		Union Bank	15,477.18
Provision & Payable		Project: Rural Haat Ranigaon	
Agriculture (miliet, pulses, SRI, etc.)	100,000.00	Cash in Hand	-
	100,000.00	Cash at Bank	186,676.00
		Project: Rural Haat Rasela	
TOTAL	3,030,300.20	Cash in Hand	-
		Cash at Bank	300,271.00
		Project: Rural Haat Rohrakala	
		Cash in Hand	-
		Cash at Bank	202,713.00
		Project: FC Account	
		Cash in Hand	-
		Cash at Bank	6,653.00
		TOTAL	2,234,531.20
			3,030,300.20

As per our report on even date,

For, Agrocrats Society for Rural Development

[Signature]

PRESIDENT

[Signature]

SECRETARY

[Signature]

TREASURER



DATE: 28.09.2024
PLACE: RAIPUR



MAPSV & Associates
Chartered Accountants
ERN-114355W

[Signature]
CA Ameya Agasti
(Partner)
M.No.-415053
UDIN : 24415053BKCKYP8745