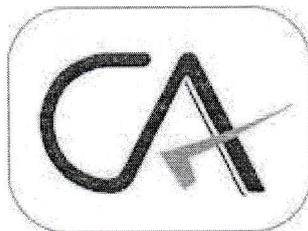

AUDIT REPORT

F. Y. 2022-23

**AGROCRATS SOCIETY FOR RURAL
DEVELOPMENT
(CONSOLIDATED)**

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 (Consolidated) , Raipur

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Agcrocrats Society for Rural Development (Consolidated), Raipur which comprise the Balance Sheet and Income and Expenditure as on 31st March 2023, 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:-

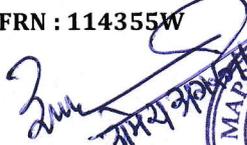
- I. In the case of the Balance Sheet of the Society as on 31st March, 2023;
- II. In the case of the Income and Expenditure Account, the Surplus for the year ended as on 31st March 2023.

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: 13-04-2023
UDIN: 23415053BGUBZW8571

AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report
Receipt & Payment Statement
For the financial year ended 31-Mar-2023

Receipts	TOTAL	Payment	TOTAL
Opening Balance		Current Liability	
Bank	19,38,073.39	Unsecured loans	17,76,960.00
Cash	5,446.20		
		Current Assets	
Addition During the Year		Loan & Advances	6,23,296.00
Bank			
Cash		Direct Expenses	
		Balance of BRLF Phase-1	2,256.00
Amount Received From		Additional HR - FF	2,27,081.00
Bank Interest	60,398.00	Salary	65,92,644.00
GRANT Received For Project	93,15,860.00	Trainings on Programme	37,250.00
		Bank Charges	1,668.25
Misc Income	26,046.00	Electricity Charges	20,340.00
Agriculture Income	7,30,930.00	Office Rent	1,87,050.00
Income Tax Refund	2,51,640.00	News and Periodicals	569.00
		Office Up Keeping Charges	71,340.00
Current Liability		Other Misc Expenses	74,045.00
Loan from Agrocrats Society	11,100.00	Post & Courier	260.00
GIZ Project	14,18,000.00	Print & Stationary	28,860.00
UNDP Project	4,03,100.00	Telephone Charges	44,309.00
Rural Haat (Axis Bank)	2,97,441.00	Traveling Exp.	1,91,242.00
		Meeting Expenses	16,709.00
		Consultancy Fee	66,649.00
		Legal Expenses	58,000.00
		IRRI Project Expenses	3,24,032.00
		Rural Haat Khaira Expenses	14,62,571.00
		Closing Balance	
		Cash At Bank	26,20,955.14
		Cash In Hand	29,948.20
Total	1,44,58,034.59		1,44,58,034.59

As per our report on even date.

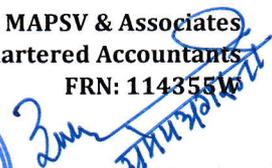
For, Agrocrats Society for Rural Development


Authorize Signatory

Date: 11/09/2023
Place: Raipur
UDIN: 23415053BGUCFU1025

MAPSV & Associates
Chartered Accountants
FRN: 1143551W




CA Ameya Agasti
(Partner)
M. No. 415053

AGROCRATS SOCIETY FOR RURAL DEVELOPMENT

Consolidated Report

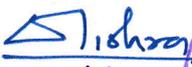
Income and Expenditure Statement

For the financial year ended 31-Mar-2023

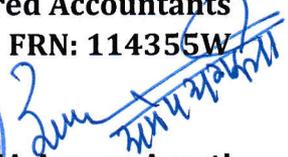
Expenditure	TOTAL	Income	TOTAL
Additional HR - FF	2,27,081.00	<u>Amount Received From:</u>	
Food Expenses	792.00	Bank Interest	60,398.00
Salary	65,92,644.00	GRANT Received For Project	94,19,238.00
Trainings on Programme	40,450.00	Agriculture Income	7,30,930.00
Bank Charges	1,668.25	Other Miscl Income	26,046.00
Electricity Charges	20,340.00	Interes on IT Refund	123.00
Office Rent	1,87,050.00		
News and Peradicals	639.00		
Office Up Keeping Charges	71,340.00		
Other Miscl. Expenses	70,130.00		
Post & Courier	901.00		
Print & Stationary	29,330.00		
Telephone Charges	52,679.00		
Traveling Exp.	1,91,242.00		
Consultancy Charges	66,649.00		
Legal Expenses	58,410.00		
IRRI Project Expenses	4,08,000.00		
Rural Haat Khaira Expenses	14,62,571.00		
Office Maintainance Charges	30,603.00		
Excess Of Income Over Expenditure	7,24,215.75		
	1,02,36,735.00		1,02,36,735.00

As per our report on even date.

For, Agrocrats Society for Rural Development


Authorize Signatory

Date: 11/09/2023
Place: Raipur
UDIN: 23415053BGUCFU1025

MAPSV & Associates
Chartered Accountants
FRN: 114355W


CA Ameya Agasti
(Partner)
M. No. 415053

AGROCRATS SOCIETY FOR RURAL DEVELOPMENT
Consolidated Report

Balance Sheet

As on 31.03.2023

LIABILITY	TOTAL	ASSETS	TOTAL
<u>Capital Account</u> Opening Bal Add: Surplus(Excess of Income Over Expenditure) and Less: Deficit (Excess of expenditure over Income)	24,07,092.59 7,24,215.75	<u>Fixed Assets</u> Opening Balance	5,31,311.00
<u>Loans and Liabilities</u> Unsecured Loan	25,17,724.66	<u>Current Assets</u> Loans & Advances TDS Security Deposit	27,23,006.66 1,03,378.00 12,000.00
<u>Current Liabilities</u> Provision Advances	24,000.00 3,47,566.00	<u>Closing Balance</u> Cash In hand Cash At Bank	29,948.20 26,20,955.14
	60,20,599.00		60,20,599.00

As per our report on even date.

For, Agrocrats Society for Rural Development


Authorize Signatory

Date: 11/09/2023

Place: Raipur

UDIN: 23415053BGUCFU1025



MAPSV & Associates
Chartered Accountants
FRN: 114355W




CA Ameya Agasti
(Partner)
M. No. 415053