

LOK SHAKTI SAMITI

AT. P.O.- RAIGARH, DISTT.- RAIGARH.

AUDIT REPORT

FOR THE YEAR ENDED ON 31ST MARCH 2023

Auditors:

**M/s Agrawal Dinesh & Co.
Chartered Accountants**

30-31, 1st Floor

Krishna Crown, Chaitanya Nagar,
Dhimrapur Road, Raigarh (C.G.)

Mob. 98261-79425

AUDITOR'S REPORT

To,
The Managing Committee
Lok Shakti Samiti
At. P.O- Raigarh,
Distt. Raigarh (C.G.)

We have examined the attached Statement of Affairs of Lok Shakti Samiti, Distt - Raigarh as at 31st March 2023 and the Income and Expenditure Account and the Receipts and Payments Account for the year ended on 31 March 2023 annexed thereto and report that:

1. We have obtained all information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. (i) These financial statements are the responsibilities of the Samiti Management. Our responsibilities is to express an opinion on these financial statements based on our audit.
2. (ii) We conducted our audit in accordance with auditing standards generally accepted in India. Those standards required that we plan & Perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. an audit includes examining on test basis. Evidence supporting the amounts and disclosures in the financial statements . An audit includes assessing the principals used and significant estimates made by the management as well as evaluating the over all financial statement presentation . We believe that our audit provides reasonable basis of our opinion .
- 3 In our opinion proper books of accounts as required by law have been kept by the samiti so far as appears from our examination of the books .
- 4 The statement of affairs, income & expenditure account dealt with by these report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanation given to us , the said accounts together with the notes thereon , with the information required in the manner so required and give a true and fair view.

- i. In the case of statements of affairs ,of the state of affairs of the samiti as at 31st march 2023.
- ii. In the case of Income and Expenditure Account, of the deficit of the Samiti for the year ended on that date.

Place: Raiagrh.
Date : 17/05/2023

For, Lok Shakti Samiti
Raigarh

Katil
Treasurer
LOK Shakti Samiti Raigarh C.G.

Batil
Secretary
LOK Shakti Samiti Raigarh C.G.



For, Agrawal Dinesh & Co.
Chartered Accountants

[Signature]
(D.K. AGRAWAL)
Partner
M.No.076969

LOK SHAKTI SAMITI, RAIGARH
AT/PO - RAIGARH DISTT - RAIGARH
BALANCE SHEET
BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Corpus A/c		Fixed Assets	
Opening Balance	1601831.25	Building	14,88,583.00
Less: Excess of Exp. Over income trf from Income Exp.	161278.43	Land	7,69,443.00
	14,40,552.82	Printer	11,300.00
Building fund A/c	7,22,204.00	Chatai Green Mate	1,600.00
Life Membership Fees	34,500.00	Epson Projector	28,000.00
		Molded Chair	8,200.00
Loan & Advances		Steel Bed Gadda	3,186.00
Shri Sita Prasad Rathia	1240.00	Digital Camera	6,500.00
R.G.W.M. Gharghoda	122.00	Monitor	6,100.00
R.G.W.M. Tamnar	125.00	L.P.G. Gas Cylinder	2,325.00
NREGA PHF	3000.00		23,25,237.00
	4,487.00	Loan & Advances	
Loan & Advances(22-23)		CGDPRP Prv. Year(Nava Anjor)	11,752.00
Chaitanya Pd. Yadav	13500.00	T.S.C. Programme	4,892.00
Hemant Sao	18000.00		16,644.00
Vishwanath	700.00	Deposit	
Yogesh Patel	500.00	TDS Receivable	9,178.00
	32,700.00		
Sundry creditors		Closing Balance	
Malaria Control	1,44,674.00	Cash in hand	417.00
Drupad Chouhan	5,000.00	Bank Balance	
Khirsagar Patel	3,390.00	Central Bank Of India	52405.82
Dev Bala Rathia	474.00		52,822.82
	1,53,538.00		
Audit Fees			
Audit Fees	5,900.00		
Legal fees	10,000.00		
	15,900.00		
Total	24,03,881.82	Total	24,03,881.82

Accounting Policies & Notes to the Account

1 BASIS OF PREPARATION:

The Financial Statement has been prepared on historical cost basis and are in accordance with generally accepted accounting principles.

2 METHOD OF ACCOUNTING:

Mercantile method of accounting has been employed unless otherwise specifically stated. However where the amount is immaterial/negligible and/or establishment of accrual/determination of amount is not possible, no entry is passed for accrual.

3 FIXED ASSETS:

Fixed Assets are stated at Cost.

4 DEPRECIATION:

Depreciation has not been Provided on Fixed Asset.

5 Cash Balance stated in he financial report is subject to our physical verification.

6 Separate set of books of accounts have been maintained for Childline, KARBO MILKE JATAN BRLF-MWS & FCRA Account .

Transfer entries have been passed through Samiti Account.

7 Sundry Creditors and Loan & Advance are Subject to Confirmation of the Parties.

In terms of our annexed report of even date

Place : Raigarh

Date : 17/05/2023

UDIN NO.23076969BGWNMM6900

For, Lok Shakti Samiti
Raigarh

(Secretary/Treasurer)

For, Agrawal Dinesh & Co.
Chartered Accountants

(D.K. Agrawal)
Partner
M.No.076969

Katil
Treasurer
LOK Shakti Samiti Raigarh C.G.

Bertil
Secretary
LOK Shakti Samiti Raigarh C.G.



LOK SHAKTI SAMITI, RAIGARH
AT/PO - RAIGARH DISTT - RAIGARH
EXPENDITURE & INCOME ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Grant In Aid		By Grant In Aid	
BRLF Grant Phase 1	13,60,284.00	BRLF Grant Phase 1	13,60,284.00
Childline India Foundation	13,29,841.00	Childline India Foundation	13,29,841.00
BRLF Grant Phase 2	<u>22,88,362.00</u>	BRLF Grant Phase 2	<u>22,88,362.00</u>
	49,78,487.00		49,78,487.00
To Office Maintenance	23,830.00	By Other Receipt	
To Exposure Visit	12,940.00	Donation Received	2,88,000.00
To CSR Registration Fees	4,500.00	Zila Mahila Bal Vikas (Ragi Laddoo)	1,50,000.00
To Membership Fees RCRC	5,000.00	Inga Foundation	1,04,094.00
To Website Renewal Fees	3,700.00	Zila Mahila Bal Vikas (Vajan Tyohar)	52,250.00
		Azim Premji Foundation	32,077.00
		KMJ Interest	5,481.00
To Operation Smile Expenses		Annual Membership Fees	<u>325.00</u>
Raigarh	33636.00		6,32,227.00
Sarangarh	28650.00		
Dharamjaigarh	<u>29490.00</u>	By Bank Interest	
	91776.00	Bank Interest	888.00
To Administration Exp.		By Net Loss b/f	
Salary Exp.	2,32,500.00	Excess of Exp. Over Income Transfer to	1,61,278.43
Travelling Exp.	15,990.00	Balance Sheet	
Audit Fees	5,900.00		
Legal fees	10,000.00		
Meeting Exp.	3,560.00		
Miscellaneous Ex.	7,726.00		
Vehical & Fuel Exp.	7,044.00		
Communication	2,999.00		
Printing & Stationary Exp.	2,000.00		
Computer Maintenance	200.00		
Postage Exp.	263.00		
Bank Charges	<u>517.43</u>		
	2,88,699.43		
To Project Exp.			
Ragi Laddoo Survey ICDS	1,50,000.00		
Vajan Tyohar ICDS	<u>52,250.00</u>		
	2,02,250.00		
To Grant Refund			
Azim Premji Foundation	1,61,698.00		
Total	57,72,880.43	Total	57,72,880.43

In terms of our annexed report of even date

Place : Raigarh
Date : 17/05/2023

For, Lok Shakti Samiti
Raigarh

Katil
Treasurer
(Secretary/Treasurer)
Batil
Secretary
LOK Shakti Samiti Raigarh C.G.

For, Agrawal Dinesh & Co.
Chartered Accountants
(D.K. Agrawal)
Partner
M.No. 076969



LOK SHAKTI SAMITI, RAIGARH
AT/PO - RAIGARH, DISTT - RAIGARH
RECEIPTS & PAYMENTS ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2022 TO 31ST MARCH 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Grant In Aid	
Cash in hand	1,728.00	BRLF Grant -1	13,60,284.00
Central Bank Of India	1,33,395.25	Childline India Foundation	13,29,841.00
	1,35,123.25	BRLF Grant -2	22,88,362.00
			49,78,487.00
To Grant In Aid		By Office Maintenance	23,830.00
BRLF Grant Phase -2	22,88,362.00	By Exposure Visit	12,940.00
BRLF Grant Phase -1	13,60,284.00	By CSR Registration Fees	4,500.00
Childline India Foundation	13,29,841.00	By Membership Fees RCRC	5,000.00
	49,78,487.00	By Website Renewal Fees	3,700.00
To Other Receipt		By Operation Smile Expenses	
Donation Received	2,88,000.00	Raigarh	30246.00
Zila Mahila Bal Vikas (Ragi Laddoc	1,50,000.00	Sarangarh	23650.00
Inga Foundation	94,916.00	Dharamjaigarh	29490.00
Zila Mahila Bal Vikas (Vajan Tyoha	52,250.00		83386.00
Azim Premji Foundation	32,077.00	By Administration Exp.	
KMJ Interest	5,481.00	Salary Exp.	2,32,500.00
Annual Membership Fees	325.00	Travelling Exp.	15,990.00
	6,23,049.00	Audit Fees	25,080.00
To Bank Interest		Meeting Exp.	3,560.00
Bank Interest	888.00	Miscellaneous Ex.	7,726.00
		Veical & Fuel Exp.	7,044.00
To Loan & Advance		Communication	2,999.00
Childline	55,772.00	Printing & Stationary Exp.	2,000.00
Chaitanya pd. yadav	13,500.00	Computer Maintenance	200.00
Hemant Sao	18,000.00	Postage Exp.	263.00
Vishwanath	700.00	Bank Charges	517.43
Yogesh Patel	500.00		2,97,879.43
	88,472.00	By Project Exp.	
		Ragi Laddoo Survey ICDS	1,50,000.00
		Vajan Tyohar ICDS	51,776.00
			2,01,776.00
		By Grant Refund	
		Azim Premji Foundation	1,61,698.00
		By Closing Balance	
		Cash in hand	417.00
		Bank Balance	
		Central Bank Of India	52,405.82
			52,822.82
Total	58,26,019.25	Total	58,26,019.25

In terms of our annexed report of even date

Date : 17/05/2023

Place : Raigarh

For, Lok Shakti Samiti
Raigarh

(Secretary/Treasurer)

Treasurer
Secretary
LOK Shakti Samiti Raigarh C.G.

For, Agrawal Dinesh & Co.
Chartered Accountants

(D.K. Agrawal)
Partner
M.No. 076969



Lok Shakti Samiti
Raigarh C.G.
Bank Reconciliation Statement
ACCOUNT NUMBER :- 1441542659

Balance as per Cash Book as on 31.03.2023 **52,405.82**

Add: Cheque Issued but not presented

Name	Cheque No.	Date	
Vinita Tiwari	116513	17/03/2023	586.00

Balance as per Bank Passbook as on 31.03.2023 **52,991.82**

In terms of our annexed report of even date

Place : Raigarh
Date : 17/05/2023

For, Lok Shakti Samiti
Raigarh

(Secretary/Treasurer)

For, Agrawal Dinesh & Co.
Chartered Accountants

(Signature)
(D.K Agrawal)
Partner
M. No. 076969

Katit
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Secretary
LOK Shakti Samiti Raigarh C.G.

