

LOKSANCHALIT SADHAN
KENDRA (CMRC)
RATNAGIRI

P.T.R.NO. F - 4212 - RATNAGIRI

STATEMENTS OF ACCOUNT
AND
AUDIT REPORT
FOR THE YEAR ENDED ON 31ST MARCH 2020

A J JOSHI & COMPANY
Chartered Accountants
700 Shrikrupa, Limayewadi, Karla, RATNAGIRI -
415612.



A J JOSHI & COMPANY
CHARTERED ACCOUNTANTS

700, Shrikrupa, Limayewadi, Karla, Ratnagiri, Maharashtra - 415612
ca.akshayjoshi@gmail.com / 8605294136 / 9511889782

To,
The Chairman,
LOASANCHALIT SADHAN KENDRA, RATNAGIRI.
RATNAGIRI.

Sub.: - Audit Report for the Financial Year 2019-20
ended on 31st March 2020

Sir,

I have audited the attached Balance Sheets of Loksanchalit Sadhan Kendra, Ratnagiri for the year ended on 31st March 2020. These Financial Statements are the responsibility of the Trust's management. Our responsibility is to express an opinion on these financial statements based on our audit.

The Trust is founded for the social, economical, educational & physical empowerment of the rural woman under TEJASWINI Maharashtra Rural Woman Empowerment Program with co-operation & support by Mahila Arthik Vikas Mahamandal, Govt. of Maharashtra. Self Help Groups (SHG) of rural women are formed in the villages within work area of 25 to 30 Km. and all the members of the SHG are members of the Trust. Mahila Arthik Vikas Mahamandal (MAVIM) has given advance to the trust for meeting its various objectives. The Trust has to utilize the same as per guidelines from MAVIM under various heads. The expenditure is booked at MAVIM in their statements of account. Therefore it will not form part of the Income or expenditure of the Trust. The unspent/excess spent amount is shown in the Balance Sheet. The advance from MAVIM will be reduced year by year as the Trust become financially stable through it's own funds through membership fees, service charges etc. For year under audit Advance from MAVIM is 100% of the expenditure.

The audit is done on the basis of available record as well as oral and written explanations provided to me from time to time. Some oral instructions are given for proper & better working organization.



I certify that, the Balance Sheet and Income & Expenditure Account are in agreement with the books of accounts maintained by the organization. In my opinion and to the best of my information and according to the explanation given to me, the said accounts read with the notes thereon, if any, give true & fair view, in the case of balance sheet, of the state of affairs of the Trust as on 31st March 2020 and in the case of Income & Expenditure Account of the surplus of the Trust for the year ended on that date.

I have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. I believe that our audit provides a reasonable basis for our opinion. We have signed the Balance Sheet (Schedule VIII) and Income & Expenditure Account (Schedule IX) subject to remarks and our audit report of even date.

Audit report under The BPT Act is enclosed herewith with remarks wherever necessary. The same should be considered and necessary corrections/improvements needs to be made at earliest.

I am thankful to all the office staff for co-operation and support extended by them during the course of audit.



A J JOSHI & COMPANY
CHARTERED ACCOUNTANT
700 Shrikrupa Limayewadi Karla Ratnagiri.
Date: 24/02/2021
Place: Ratnagiri
UDIN: 21170774AAAABJ6083

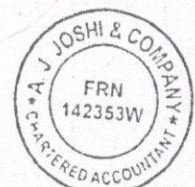


**Report of an Auditor relating to accounts audited
 under Sub-section (2) of Section 33 & 34
 and Rule 19 of the Bombay Public Trusts Act.**

Registration No. : F-4212-RATNAGIRI
Name of the Public Trust : LOKSANCHALIT SADHAN KENDRA, RATNAGIRI
For the Year Ending : 31st March, 2020

| | |
|--|---------------------------------------|
| (a) Whether Accounts are maintained regularly and in accordance with the Provisions of the Act and the Rules ; | Yes |
| (b) Whether Receipts and Disbursements are properly and correctly shown in the accounts; | Please see annexure |
| (c) Whether the Cash Balance and Vouchers in the custody of the Manager or Trustee on the date of Audit were in Agreement with the Accounts; | Please see annexure |
| (d) Whether all Books, Deeds, Accounts, Vouchers or Other Documents or Records required by the Auditor were produced before him; | Yes |
| (e) Whether a Register of Movable and Immovable Properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with; | Please see annexure |
| (f) Whether the Manager or Trustee or any other person required by the Auditor to appear before him did so and furnished the necessary information required by him; | Yes |
| (g) Whether any Property or Funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust ; | No |
| (h) The Amounts of Outstanding for more than one year and the amounts written off, if any; | NIL |
| (i) Whether Tenders were invited for Repairs or Construction involving expenditure exceeding Rs.5,000/- ; | No such expenditure |
| (j) Whether any money of the public trust has been invested Contrary to the Provisions of Section 35 ; | No |
| (k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the Auditor; | No |
| (l) All cases of Irregular, Illegal or Improper Expenditure, Failure or Omission to recover monies or other property belonging to the public trust or of Loss or Waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust; | No such cases have come to our notice |
| (m) Whether the Budget has been filed in the form provided by rule 16A; | No |
| (n) Whether the Maximum and Minimum number of the trustees is maintained; | Yes |
| (o) Whether the meetings are held regularly as provided in such instrument; | Yes |
| (p) Whether the Minute Books of the proceedings of the meetings is maintained; | Yes |
| (q) Whether any of the trustees has any interest in the investment of the trust; | No |
| (r) Whether any of the trustees is a debtor or creditor of the trust; | No |
| (s) Whether the irregularities pointed out by the Auditor in the accounts of the previous year have been duly complied with by the trustees during the period of Audit; | No |
| (t) Any special matter, which the Auditor may think fit or necessary, to bring to the notice of the Deputy or Assistant Charity Commissioner. | NIL |

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ANNEXURE TO AUDIT REPORT OF LOKSANCHALIT SADHAN KENDRA, RATNAGIRI
For the year ended on 31st March 2020

Remarks against clauses of Report of an Auditor relating to accounts audited under
Sub-section (2) of Section 33 & 34 and Rule 19 of the Bombay Public Trusts Act.

| Clause No. | Remarks |
|------------|--|
| (b) | Receipts and disbursements are properly and correctly shown in the accounts. However in a couple of cases where irregularity was noticed the same has been got duly complied with. In few cases where third party vouchers were not available and we have relied on self certified vouchers. |
| (c) | Cash balance was not physically verified by us. Management has certified the Cash Balance as on that date and we relied on it. |
| (e) | Movable/immovable property, if any, purchased from advance from MAVIM, Ratnagiri will be the property of MAVIM. |



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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX-C (Vide Rule 32)

Statement of Income liable to contribution for the year ending 31st March 2020
Name of the Public Trust: LOKSANCHALIT SADHAN KENDRA, RATNAGIRI
Regn.No.: F - 4212 - RATNAGIRI

| | Amt.Rs. | Amt.Rs. |
|--|---------|-------------------|
| I Income Shown in the Income & Expenditure Account (Schedule IX) | | 2287093.76 |
| II Items not chargeable to contribution U/S 58 & Rule 32: | | - |
| (i) Donations received from other Public Trusts & Dharmadas | | - |
| (ii) Grants received from Government and other Local Authorities | | - |
| (iii) Interest on Sinking or Depreciation Fund | | - |
| (iv) Amount spent for the purpose of secular education | | - |
| (v) Amount spent for the purpose of medical relief | | - |
| (vi) Amount spent for the purpose of veterinary treatment of animals | | - |
| (vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity | | - |
| (viii) Deductions out of income from lands used for agricultural purposes: | | - |
| (a) Land revenue and local fund cess | | - |
| (b) Rent payable to superior landlord | | - |
| (c) Cost of production, if lands are cultivated by Trust | | - |
| (ix) Deductions out of income from lands used for non-agricultural purposes | | - |
| (a) Assessment, cesses and other Government or municipal taxes | | - |
| (b) Ground rent payable to the superior landlord | | - |
| (c) Insurance premia | | - |
| (d) Repairs @ 10% of gross rent of building | | - |
| (e) Cost of collection @ 4% of gross rent of building let out | | - |
| (x) Cost of collection of income or receipts from securities, stock etc. @ 1% of such income | | - |
| (xi) Deduction on account of repairs in respect of buildings not rented and yielding no income, @ 10% of the estimated gross annual rent | | - |
| GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION (I-II) (Rs.) | | 2287093.76 |

Certified that while claiming deduction admissible under the above schedule, the trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Trust Address:

Ratnagiri

Dated:- 24/02/2021

Trustee

Dated:- 24/02/2021

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रा. जि. रत्नागिरी



LOKSANCHALIT SADHAN KENDRA RATNAGIRI

P.T.Reg.No.: F - 4212 - RATNAGIRI

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

| RECEIPT | | AMOUNT | AMOUNT | PAYMENT | | AMOUNT | AMOUNT |
|---------|--|-----------|-------------------|---------|--|-----------|-------------------|
| To | OPENING BALANCE | | | By | Soft Loan | | |
| To | Cash in Hand | NIL | | | Soft Loan Bank Charges | 70.80 | 70.80 |
| To | Bank of Maharashtra GJC | | | By | E Catering | | |
| | Br. SB 60104870662 (Seva Shulk) | 54921.00 | | | EXPENDITURE - E CATERING | 569409.46 | |
| To | Bank of Maharashtra, Shivaji Nagar Br. | | | | (As per attached Details) | | |
| To | SB A/C 60040685910 (Tejaswini) | 1370.00 | | | E Catering GST Paid | 22594.22 | 593388.68 |
| To | Bank of Maharashtra, Ratnagiri City Branch | | | | E Catering Bank Charges | 1385.00 | |
| To | SB A/C 60297764517 (Soft Loan) | 8376.60 | | By | Shivbhojan | | |
| To | Bank of Maharashtra | | | | Shivbhojan Expenses | 239071.00 | |
| To | SB A/C 60204387013 (IWMP) | 741.00 | | | Shivbhojan Deposit | 50000.00 | |
| To | Bank of Maharashtra, Ratnagiri City Branch | | | | Furniture Shivbhojan | 30000.00 | 319071.00 |
| To | CSG Bank A/c | 1222.00 | | By | Operational | | |
| To | SB A/C 60235872376 (NULM) | 0.60 | | | Sundry Debtors Operational | 20521.88 | |
| To | SB A/c 60286026638 (E Catering) | 1754.60 | | | TDS Receivable Operational | 29273.00 | |
| To | C A/c 631201010050150 (E Catering) | 545.48 | | | Profession Tax Paid Operational | 4600.00 | |
| To | CRISIL Bank A/c | 1000.00 | | | CMRC Operating & Training Expense | 884637.36 | 939032.24 |
| | | | | | (As per attached details) | | |
| | Total Cash & bank Balances | | 69931.28 | | | | |
| To | E Catering | | | By | NULM | | |
| | E Catering Change in Creditors | 14839.00 | | | NULM Profession Tax Paid | 600.00 | |
| | E Catering Payable to IRCTC | 41366.50 | | | Advance returned to MAVIM - NULM | 123801.04 | |
| | E Catering Staff E tender Deposit | 9900.00 | | | EXPENDITURE - MAVIM - NULM | 468452.56 | |
| | E Catering Sales | 461064.80 | | | NULM Returned to Operational | 1000.00 | |
| | E Catering GST Collected | 20372.02 | | | NULM Staff Advance | 54715.00 | 648568.60 |
| | Interest - E Catering Bank A/c | 562.00 | | By | CRISIL | | |
| | E Catering Other Income | 11600.00 | 559604.32 | | CRISIL Bank Charges | 124.20 | 124.20 |
| To | Shivbhojan | | | By | CSG | | |
| | Shivbhojan Payable | 34400.00 | | | Grant to Gramsanstha Kurtade | 200000.00 | |
| | Shivbhojan Collection from debtors | 289410.00 | | | Bank Charges | 424.80 | 200424.80 |
| | Shivbhojan Bank Interest | 235.00 | 323045.00 | By | CLOSING BALANCE | | |
| To | Operational | | | | Cash in Hand | NIL | |
| | Profession Tax Deducted - Operational | 5000.00 | | | CRISIL Bank A/c | 937.80 | |
| | Operational Bank Interest | 2801.00 | | | Br. SB 60104870662 (Seva Shulk) | 66586.76 | |
| | Bank FD Operational | 200000.00 | | | Bank of Maharashtra, Shivaji Nagar Br. | | |
| | Interest on FDR Operational | 6350.00 | | | SB A/C 60040685910 (Tejaswini) | 1451.00 | |
| | Other Operational Income | 84395.00 | | | Bank of Maharashtra, Ratnagiri City Branch | | |
| | Service Charges | 683552.00 | | | SB A/C 60297764517 (Soft Loan) | 8587.80 | |
| | Membership Fees | 13600.00 | 1195698.00 | | CSG Bank A/c | 47270.20 | |
| To | NULM | | | | Shivbhojan Bank A/c | 3974.00 | |
| | Profession Tax NULM collected | 600.00 | | | Bank of Maharashtra | | |
| | ADVANCE from MAVIM -NULM | 590000.00 | | | SB A/C 60204387013 (IWMP) | 765.00 | |
| | NULM Staff Advance | 54715.00 | | | Bank of Maharashtra, Ratnagiri City Branch | | |
| | NULM Received from Operational | 1500.00 | | | SB A/C 60235872376 (NULM) | 500.00 | |
| | Bank Interest - NULM | 2253.00 | 649069.00 | | SB A/c 60286026638 (E Catering) | 12055.80 | |
| To | CRISIL | | | | C A/c 631201010050150 (E Catering) | 1459.92 | |
| To | Cril Bank Interest | 62.00 | 62.00 | | Total Cash & bank Balances | | 143588.28 |
| To | Soft Loan | | | | | | |
| To | Interest on Soft Loan Bank A/C | 282.00 | 282.00 | | | | |
| To | CSG | | | | | | |
| To | Interest - CSG Bank A/C | 666.00 | | | | | |
| | CSG Interest | 32807.00 | | | | | |
| | Membership Fee | 13000.00 | 46473.00 | | | | |
| To | Tejaswini | | | | | | |
| | Bank Interest | 61.00 | 61.00 | | | | |
| To | IWMP | | | | | | |
| | Bank Interest | 24.00 | 24.00 | | | | |
| | Total Rs. | | 2844268.60 | | Total Rs. | | 2844268.60 |

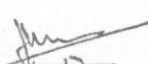
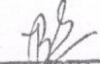
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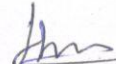


LOKSANCHALIT SADHAN KENDRA, RATNAGIRI
Advance Received from MAVIM & Expenditure Statement
FOR THE PERIOD 01.04.2019 to 31.03.2020

| Sr.No. | Particulars | AMT.RS. | AMT.RS. |
|--------|---|-------------|--------------------|
| | Opening Balance of Advance as 01.04.2019 | | 8,097.00 |
| | Add :- Advance Received during the Year | | - |
| | Less : Expenditure towards salary increment/project allowance, RGB meeting expenses | | - |
| | Less :- Returned to MAVIM, Ratnagiri | | - |
| | BALANCE AMOUNT OF ADVANCE 31.03.2020 | | 8,097.00 |
| | ADVANCE RECEIVABLE FROM MAVIM FOR IWMP 01.04.2019 | | 45,759.00 |
| | Less :- Bank Interest IWMP Bank A/C | | 24.00 |
| | BALANCE AMOUNT RECEIVABLE FROM MAVIM - IWMP 31.03.2020 | | 45,735.00 |
| | Opening Balance of Advance MAVIM - NULM as 01.04.2019 | | 0.60 |
| | ADVANCE RECEIVED FROM MAVIM FOR NULM | | 5,90,000.00 |
| | Add :- Bank Interest NULM Bank A/C | | 2,253.00 |
| | TOTAL NULM ADVANCE | | 5,92,253.60 |
| | Less :- NULM Expenses | | |
| | Sahayogini Honourium | 1,27,450.00 | |
| | Sahayogini Mobile Bill | 3,600.00 | |
| | Sahayogini Conveyance | 24,000.00 | |
| | CMRC Accountant Conveyance | 1,270.00 | |
| | CMRC Manager Conveyance | 4,830.00 | |
| | SHG Need & Concept Trng. | 7,000.00 | |
| | Concept of ALF | 4,800.00 | |
| | Leadership Development & Rotation | 2,800.00 | |
| | Orientation Training on Book Keeping | 3,800.00 | |
| | Refresher Training on Book Keeping & Auditing | 11,030.00 | |
| | Staff Training | 835.00 | |
| | Administration Exp | 344.56 | |
| | ALF Registration | 8,668.00 | |
| | CLF EC Role & Responsibility | 2,800.00 | |
| | Exposure Visit | 6,715.00 | |
| | ALF EC Members Training on Role & Responsibility | 7,083.00 | |
| | ALF GB Accounting | 6,183.00 | |
| | ALF GB Management Training | 4,040.00 | |
| | ALF GB Pre Meeting | 510.00 | |
| | ALF GB Members training on need and concept | 10,530.00 | |
| | ALF Exposure Visit | 48,000.00 | |
| | Area Co Ordinator | 1,11,387.00 | |
| | Recurring cost for location set up | 70,777.00 | |
| | TOTAL NULM EXPENSES | | 4,68,452.56 |
| | Grant returned to MAVIM | | 1,23,801.04 |
| | BALANCE AMOUNT OF MAVIM - NULM ADVANCE 31.03.2020 | | - |
| | Opening Balance MAVIM CRISIL | | - |
| | Advance received | | - |
| | Less - Expenditure | | - |
| | Closing Balance MAVIM CRISIL | | 0 |



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रा. जि. रत्नागिरी



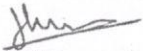

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LOKSANCHALIT SADHAN KENDRA, RATNAGIRI

LOKSANCHALIT SADHAN KENDRA SHIVBHOJAN EXPENSES


PERIOD : 01.04.2019 TO 31.03.2020

| LOKSANCHALIT SADHAN KENDRA BENEFICIARY CONTRIBUTION EXPENSES (100%) | | | |
|---|------------------------------|--------------------|--------------------|
| SHIVBHOJAN EXPENDITURE | | | |
| 1 | Purchases | 1,09,593.00 | |
| 2 | Chapati | 1,493.00 | |
| 3 | Cleaning Material | 300.00 | |
| 4 | Manager Travelling Allowance | 790.00 | |
| 5 | Electricity Charges | 970.00 | |
| 6 | HP Gas | 7,060.00 | |
| 7 | Kirana | 10,076.00 | |
| 8 | Miscellaneous Expenses | 1,362.00 | |
| 9 | Packing Material | 600.00 | |
| 10 | Drinking Water Charges | 840.00 | |
| 11 | Rickshaw Fare | 6,000.00 | |
| 12 | Shivbhojan Expenses | 50,507.00 | |
| 13 | Staff Honourarium | 12,000.00 | |
| 14 | Rent | 22,000.00 | |
| 15 | Steel Utensils Rent | 1,760.00 | |
| 16 | Furniture Rent | 11,900.00 | |
| 17 | Vegetables | 1,820.00 | |
| 18 | Depreciation | 1,500.00 | |
| TOTAL SHIVBHOJAN EXPENSES | | 2,40,571.00 | |
| TOTAL EXPENDITURE DURING THE YEAR | | | 2,40,571.00 |


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LOKSANCHALIT SADHAN KENDRA, RATNAGIRI

LOKSANCHALIT SADHAN KENDRA (BENEFICIARY CONTRIBUTION) E CATERING EXPENSES

PERIOD : 01.04.2019 TO 31.03.2020

| LOKSANCHALIT SADHAN KENDRA BENEFICIARY CONTRIBUTION EXPENSES (100%) | | |
|--|--|--------------------|
| OPERATIONAL EXPENDITURE | | |
| 1 | Purchases | 2,98,270.72 |
| 2 | Recurring Expenses | 1,81,504.00 |
| | Legal Expenses | 3,000.00 |
| | Chapati | 595.00 |
| | Delivery Boy Mobile Charges | 1,800.00 |
| | Delivery Boy Honorarium | 78,000.00 |
| | Meera Food Commission Expenses | 635.00 |
| | Petrol | 2,370.00 |
| | Round Off | 353.10 |
| | Bank Charges | 1,076.36 |
| | Commission | 300.00 |
| | Discount | 1,505.28 |
| | TOTAL OPERATIONAL EXPENSES | 5,69,409.46 |
| | TOTAL EXPENDITURE DURING THE YEAR | 5,69,409.46 |
| | Less :- EXPENDITURE FROM MAVIM ADVANCE towards salary increment, project allowance etc. | - |
| | TOTAL EXPENDITURE FROM BENEFICIARY CONTRIBUTION | 5,69,409.46 |

LOKSANCHALIT SADHAN KENDRA, RATNAGIRI

LOKSANCHALIT SADHAN KENDRA OPERATING & TRAINING (OPERATIONAL) EXPENSES

PERIOD : 01.04.2019 TO 31.03.2020

| LOKSANCHALIT SADHAN KENDRA BENEFICIARY CONTRIBUTION EXPENSES (100%) | | |
|--|--|------------------|
| OPERATIONAL EXPENDITURE | | |
| 1 | Weekly Visit | 5500.00 |
| 2 | Other Expenses | 5281.00 |
| 3 | manager honorarium | 194535.00 |
| 4 | Accountant Honorarium | 134311.00 |
| 5 | Sahayogini Honorarium | 364230.00 |
| 6 | Audit Expenses | 4000.00 |
| 7 | Mobile Expenses | 9600.00 |
| 8 | Conveyance | 54390.00 |
| 9 | Printing & Stationery | 2751.00 |
| 10 | Electricity Bill | 2730.00 |
| 11 | Annual General Meeting | 8820.00 |
| 12 | Computer Stationery | 10825.00 |
| 13 | Motor Cycle Repairs | 440.00 |
| 14 | Office Rent & Maintainance | 72300.00 |
| 15 | Bank Charges | 1536.36 |
| 16 | Leave Encashment - Manager | 13388.00 |
| | TOTAL TRAINING EXPENSES | 884637.36 |
| | TOTAL EXPENDITURE DURING THE YEAR | - |
| | Less :- EXPENDITURE FROM MAVIM ADVANCE towards salary increment, project allowance etc. | - |
| | TOTAL EXPENDITURE FROM BENEFICIARY CONTRIBUTION | - |

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