



AJAY KUMAR VIJAYVERGIA AND ASSOCIATES

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152, 4045051, E-Mail : admin@akvassociates.in

DATE: 26.09.2023

AUDIT REPORT

We have examined the attached Balance Sheet, Income and Expenditure Account and Receipt and Payment Account of Society for Social Audit Accountability and Transparency, Jaipur for the period ending on 31.03.2023, which are primarily in agreement with the books of account maintained by the society and as produced before us for the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 applicable Standards 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.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.

The Statement of Affairs (Balance Sheet) and Income and Expenditure account dealt with this report are in agreement with the books of Accounts maintained.

In our opinion, proper books of accounts been maintained by the Society as far as appears from our examination of books and other records maintained and furnished to us for Audit, subject to the notes on accounts annexed here to.





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In our opinion, read along with our notes to Accounts and according to the explanation given to us, the said Accounts of the Society are giving true and fair view and are free from material misstatement:

1. In case of Balance Sheet, of the state of above named Society as at 31 March 2023.
2. In case of Income and Expenditure Account, of Expenditure over Income for the year ended on 31 March 2023
3. In case of Receipts and Payment accounts the cash/bank outflows and inflows on Cash basis, of the society for the year ended on 31 March 2023.
4. Annexed Notes on accounts as part of the financial statement.

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES

CHARTERED ACCOUNTANTS

(Registration No. Y003233C)




CA. DEVERSHI VIJAYVERGIA
PARTNER

Membership No.: 453934

UDIN : 23453934BGWFQP5538

Place: JAIPUR

Date: 26.09.2023



AJAY KUMAR VIJAYVERGIA AND ASSOCIATES

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

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Notes on accounts

SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY

Financial year 2021-22

- 1) The books of accounts are being prepared on historical cost basis and as a going concern.
- 2) Accounting policies adopted to prepare books of accounts not referred to otherwise are consistent with generally accepted accounting principles.
- 3) The Society follows Cash basis or Approval thereof basis, to recognize income and expenditure and to accordingly show the same in Balance Sheet as well.
- 4) Fixed assets are shown on the basis of cost of acquisition. No depreciation has been provided in the books of accounts.
- 5) Remuneration to retired contractual person are subject to income tax TDS. As per the management now TDS related compliance is done.



**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

Chartered Accountants

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Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in**GFR 12 – A**

[See rule 238(1)]

FORM OF UTILISATION CERTIFICATE**FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION**

UTILIZATION CERTIFICATE FOR THE FY 2022-23 (PERIOD FROM 01/04/2022 TO 31/03/2023) in respect of recurring / non-recurring

GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETSName of the scheme _____ **MID DAY MEAL FUND**Whether recurring or non-recurring grants ____ **Recurring**

(A)	Grants position at the beginning of the financial year	
	(i) Cash in Hand /Bank	0.00
	(ii) FDR Balance	0.00
	(iii) Amount received from MID DAY MEAL	0.00
	Total	0.00

(B)		
	(i) Total unspent balance during the of the FY-2022-23	0.00
	(ii) Grant Received from MID DAY MEAL upto 31.03.2023	21,07,000.00
	(iii) Unspent balance (i + ii)	21,07,000.00
	(iv) Loan recovery	—
	(v) Unspent balance (iii - iv)	21,07,000.00
	(vi) Loan received	—
	(vii) Unspent balance (v + vi)	21,07,000.00
	viii) Saving Bank interest received during the FY-2022-23	—
	(ix) Miscellaneous receipt (Exam Fees, Tender Fees Etc.) Received during the FY-2022-23	—
	(x) Unspent balance (vii + viii + ix)	21,07,000.00
	(xi) Other Expenditure incurred during the year	—
	(xii) Unspent balance (x - xi) (Cash & Bank)	21,07,000.00



**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in**2.Components wise utilization of grants:**

Grant –in –aid General (Amount in lakhs)	Grant –in-aid Salary (Amount in lakhs)	Grant –in-aid creation of Capital assets (Amount in lakhs)	Total (Amount in lakhs)
—	—	—	—

Annexure -1**Expenditure Statement**

Sl. No.	Items	Amount (Rs. in lakhs)
1.	Administrative Expenditure: (Salary and Allowances)	0.00
2.	Office Management Cost (Monthly charges/ Stationeries/Internet/Telephone/Electricity/IT System /Record Maintenance	0.00
3.	Expenditure towards MID DAY MEAL	0.00
Total		0.00

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No. 003833C)

CA. DEVERSHI VIJAYVERGIA
PARTNER
Membership No.: 453934
UDIN : 23453934BGWFQP5538
Place: JAIPUR
Date: 26.09.2023

FOR SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY
AND TRANSPARENCY

SANDEEP CHAUHAN
DIRECTOR



AJAY KUMAR VIJAYVERGIA AND ASSOCIATES

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

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GFR 12 – A

[{See rule 238(1)}]

FORM OF UTILISATION CERTIFICATE FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION

UTILIZATION CERTIFICATE FOR THE FY 2022-23 (PERIOD FROM 01/04/2022 TO 31/03/2023) in respect of recurring / non-recurring

GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETS

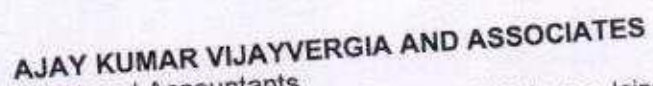
Name of the scheme _____ MGNREGA, GOR (Temporary Advance From MGNREGA, GOR)

Whether recurring or non-recurring grants _____ Recurring

(A)	Grants position at the beginning of the financial year	
	(i) Cash in Hand /Bank	14,00,850.00
	(ii) FDR Balance	0.00
	(iii) Amount received from SWACHH BHARAT MISSION	0.00
	Total	14,00,850.00

(B)		
	(i) Total unspent balance during the of the FY-2022-23	14,00,850.00
	(ii) Grant Received from MGNREGA, GOR upto 31.03.2023	—
	(iii) Unspent balance (i + ii)	14,00,850.00
	(iv) Recovery From GOI Fund (including interest for F.Y.21-22 of Rs.48500.00)	22,40,450.00
	(v) Unspent balance (iii - iv)	36,41,300.00
	(vi) Loan received	—
	(vii) Unspent balance (v + vi)	36,41,300.00
	viii) Saving Bank interest received during the FY-2022-23	26,397.00
	(ix) Miscellaneous receipt (Exam Fees, Tender Fees Etc.) Received during the FY-2022-23	—
	(x) Unspent balance (vii + viii + ix)	36,67,697.00
	(xi) Other Expenditure incurred during the year	—
	(xii) Unspent balance (x-xi) (Cash & Bank)	36,67,697.00





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B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in**2.Components wise utilization of grants:**

Grant –in –aid General (Amount in lakhs)	Grant –in-aid Salary (Amount in lakhs)	Grant –in-aid creation of Capital assets (Amount in lakhs)	Total (Amount in lakhs)
—	—	—	—

Annexure -1**Expenditure Statement**

Sl. No.	Items	Amount (Rs. In lakhs)
1.	Administrative Expenditure: (Salary and Allowances)	0.00
2.	Office Management Cost (Monthly charges/ Stationeries/Internet/Telephone/Electricity/IT System /Record Maintenance	0.00
3.	Expenditure towards SBM	0.00
Total		0.00

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No. 0038350)


CA. DEVERSHI VIJAYVERGIA
PARTNER
Membership No.: 453934
UDIN : 234539348GWFQP5538
Place: JAIPUR
Date: 26.09.2023

FOR SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY
AND TRANSPARENCY


SANDEEP CHAUHAN
DIRECTOR

**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

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GFR 12 - A

[[See rule 238(1)]]

**FORM OF UTILISATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION**UTILIZATION CERTIFICATE FOR THE FY 2022-23 (PERIOD FROM 01/04/2022 TO 31/03/2023) in respect of recurring / non-recurring
GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETS

Name of the scheme Social Audit of MGNREGA in Rajasthan (GOI)

Whether recurring or non-recurring grants ___ Recurring(Rs. In Lakhs)

(A)	Grants position at the beginning of the financial year	
	(i) Cash in Hand /Bank	60.58
	(ii) FDR Balance	650.00
	(iii) Amount received from GOI	—
	Total	710.58

(B)		
	(i) Total unspent balance during the of the FY-2022-23	710.58
	(ii) Grant Received from GOI upto 31.03.2023	—
	(iii) Unspent balance (i + ii)	710.58
	(iv) Loan recovery	—
	(v) Unspent balance (iii - iv)	710.58
	(vi) Loan received	—
	(vii) Unspent balance (v + vi)	710.58
	viii) Saving Bank interest received during the FY-2022-23	5.33
	Bank interest (FDR) received during the FY-2022-23	11.93
	Accrued Interest (F.Y. 21-22) Received on FDR	15.84
	(ix) Miscellaneous receipt (Exam Fees, Tender Fees Etc.) Received during the FY-2022-23	7.69
	(x) Unspent balance (vii + viii + ix)	751.37
	(xi) Refund: income tax refund for (21-22)	2.16
	(xii) Unspent balance (x + xi)	753.53
	(xiii) Int return to MORD wide letter no 8802/14.7.2022	18.71
	(xiv) Other Expenditure incurred during the year	650.74
	(xv) capital assets purchases (22-23)	2.32
	(xvi) Unspent balance (xii - xiii) (Cash & Bank)	81.76
	(xvii) Adjusted amount of Other Scheme(MGNREGA AND SBM GOR)	42.74
	(xviii) TDS on FDR	1.30
	(xvii) Unspent balance (xiv - xv) (Cash & Bank)	37.72



1. Details of grants received, expenditure incurred and closing balance: (Actual)

[illegible]



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2.Components wise utilization of grants:

Grant –in –aid General (Amount in lakhs)	Grant –in-aid Salary (Amount in lakhs)	Grant –in-aid creation of Capital assets (Amount in lakhs)	Total (Amount in lakhs)
435.32	216.72	2.32	654.36

Annexure -1

Expenditure Statement

Sl. No.	Items	Amount (Rs. in lakhs)
1.	Administrative Expenditure: (Salary and Allowances)	216.72
2.	Outstanding Remuneration (DRP & BRPs) made by TGB (State Fund)	0.00
3.	Office Management Cost (Monthly charges/ Stationeries/Internet/Telephone/Electricity/IT System /Record Maintenance	19.84
4.	Training/Capacity Building of SAU and Monitoring of Conduct of Social Audit	0.00
5.	Expenditure towards Conduct of Social Audits in the Gram Panchayat (Remuneration of VRPs/VSAs/Gram Sabha/Public Hearing /Exit Conference etc.)	414.18
6.	capital assets purchases	2.32
7.	TDS deducted on FDR (22-23)	1.30
Total		654.36

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No. 003833C)

CA.DEVERSHI VIJAYVERGIA
PARTNER
Membership No. : 453934
UDIN : 23453934BQWFP5538
Place: JAIPUR
Date:26.09.2023

FOR SOCIETY FOR SOCIAL AUDIT ACCOUTANBILITY
AND TRANSPARENCY

SANDEEP CHAUHAN
DIRECTOR

**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

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[[See rule 238(1)]]

FORM OF UTILISATION CERTIFICATE**FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION**

UTILIZATION CERTIFICATE FOR THE FY 2022-23 (PERIOD FROM 01/04/2022 TO 31/03/2023) In respect of recurring / non-recurring

GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETSName of the scheme _____ **RUDSICO PMAY URBAN FUND**Whether recurring or non-recurring grants ___ **Recurring**

(A)	Grants position at the beginning of the financial year	
	(i) Cash in Hand /Bank	0.00
	(ii) FDR Balance	0.00
	(iii) Amount received from RUDSICO PMAY URBAN	0.00
	Total	0.00

(B)		
	(i) Total unspent balance during the of the FY-2022-23	0.00
	(ii) Grant Received from RUDSICO PMAY URBAN upto 31.03.2023	6,42,000.00
	(iii) Unspent balance (i + ii)	6,42,000.00
	(iv) Loan recovery	—
	(v) Unspent balance (iii - iv)	6,42,000.00
	(vi) Loan received	—
	(vii) Unspent balance (v + vi)	6,42,000.00
	viii) Saving Bank interest received during the FY-2022-23	—
	(ix) Miscellaneous receipt (Exam Fees, Tender Fees Etc.) Received during the FY-2022-23	—
	(x) Unspent balance (vii + viii + ix)	6,42,000.00
	(xi) Other Expenditure incurred during the year	21,450.00
	(xii) Unspent balance (x-xi) (Cash & Bank)	6,20,550.00



AJAY KUMAR VIJAYVERGIA AND ASSOCIATES

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B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in

1. Details of grants received, expenditure incurred and closing balance: (Actual)

[illegible]

**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in**2.Components wise utilization of grants:**

Grant –in –aid General (Amount in lakhs)	Grant –in-aid Salary (Amount in lakhs)	Grant –in-aid creation of Capital assets (Amount in lakhs)	Total (Amount in lakhs)
21450.00	—	—	21,450.00

Annexure -1**Expenditure Statement**

Sl. No.	Items	Amount (Rs. in lakhs)
1.	Administrative Expenditure; (Salary and Allowances)	0.00
2.	Office Management Cost (Monthly charges/ Stationeries/Internet/Telephone/Electricity/IT System /Record Maintenance	0.00
3.	Expenditure towards Audit work of PMAY URBEN	21,450.00
Total		21,450.00

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No. 009833C)CA. DEVERSHI VIJAYVERGIA
PARTNER

Membership No.: 453934

UDIN : 23453934BGWFQPS538

Place: JAIPUR

Date: 26.09.2023

FOR SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY
AND TRANSPARENCYSANDEEP CHAUHAN
DIRECTOR

**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

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[[See rule 238(1)]]

FORM OF UTILISATION CERTIFICATE**FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION**

UTILIZATION CERTIFICATE FOR THE FY 2022-23 (PERIOD FROM 01/04/2022 TO 31/03/2023) in respect of recurring / non-recurring

GRANTS-IN-AID / SALARIES / CREATION OF CAPITAL ASSETSName of the scheme _____ **SWACHH BHARAT MISSION (Temporary Advance From SBM)**Whether recurring or non-recurring grants ____ **Recurring**

(A)	Grants position at the beginning of the financial year	
	(i) Cash In Hand /Bank	6,33,000.00
	(ii) FDR Balance	0.00
	(iii) Amount received from SWACHH BHARAT MISSION	0.00
	Total	6,33,000.00

(B)		
	(i) Total unspent balance during the of the FY-2022-23	6,33,000.00
	(ii) Grant Received from SBM upto 31.03.2023	—
	(iii) Unspent balance (i + ii)	6,33,000.00
	(iv) Loan recovery	—
	(v) Unspent balance (iii - iv)	6,33,000.00
	(vi) Loan received	—
	(vii) Unspent balance (v + vi)	6,33,000.00
	viii) Saving Bank Interest received during the FY-2022-23	—
	(ix) Miscellaneous receipt (Exam Fees, Tender Fees Etc.) Received during the FY-2022-23	—
	(x) Unspent balance (vii + viii + ix)	6,33,000.00
	(xi) Other Expenditure incurred during the year	—
	(xii) Unspent balance (x-xi) (Cash & Bank)	6,33,000.00



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Chartered Accountants

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1. Details of grants received, expenditure incurred and closing balance: (Actual)

[illegible]

**AJAY KUMAR VIJAYVERGIA AND ASSOCIATES**

Chartered Accountants

B-1, Friends Enclave, D-25, Jagan Path, C-Scheme, Jaipur- Rajasthan

Phone : 0141-4045152,4045051, E-Mail : admin@akvassociates.in**2.Components wise utilization of grants:**

Grant –in –aid General (Amount in lakhs)	Grant –in-aid Salary (Amount in lakhs)	Grant –in-aid creation of Capital assets (Amount in lakhs)	Total (Amount in lakhs)
—	—	—	—

Annexure -1**Expenditure Statement**

Sl. No.	Items	Amount (Rs. in lakhs)
1.	Administrative Expenditure: (Salary and Allowances)	0.00
2.	Office Management Cost (Monthly charges/ Stationeries/Internet/Telephone/Electricity/IT System /Record Maintenance	0.00
3.	Expenditure towards SBM	0.00
Total		0.00

For AJAY KUMA VIJAYVERGIA AND ASSOCIATES
CHARTERED ACCOUNTANTS
(Registration No. 0038836)
CA. DEVERSHI VIJAYVERGIA
PARTNER
Membership No. 453934

UDIN : 23453934BGWFQP5538

Place: JAIPUR

Date: 26.09.2023

FOR SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY
AND TRANSPARENCYSANDEEP CHAUHAN
DIRECTOR

(संदीप चौहान)

निदेशक

सामाजिक लेखापरीक्षा, जवाबदेही एवं
पारदर्शिता का अंग, राजस्थान जयपुर