



## 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 **31.03.2020**, which are primarily in agreement with the books of accounts maintained by the society and as produced before us for the Audit.

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 the Income and Expenditure account dealt with by this report are in agreement with the books of accounts maintained; and

In our opinion, proper books of accounts have 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.

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<sup>st</sup> March 2020.
2. In case of Income and Expenditure Account, of excess of Expenditure over Income, for the year ended on 31<sup>st</sup> March 2020.
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<sup>st</sup> March 2020.

For A.R. Bhansali & Co.  
Chartered Accountants  
(MANOJ BHANSALI)  
Partner

(Manoj Bhansali)

Chartered Accountant

M.No. 073671

UDIN: 21073671AAAAAA4523

Partner - AR Bhansali & Company

FRN - 001149C

Place: Jaipur

Dated: 11.08.2021



Notes on accounts  
SOCIETY FOR SOCIAL AUDIT ACCOUNTABILITY AND TRANSPARENCY  
Financial Year 2019-20

- 1) The Society (SSAAT) was formed as per the decision of the Hon'ble Cabinet Committee, Government of Rajasthan, vide its Order no.49/2019 dated 27.06.2019 for carrying out Social Audit in the State.
- 2) We have been informed that the Society has received a sum of Rs 35 Lakhs from MGNREGA, GOR towards Social Audit work vide Office Order no F.21(39)/NAREGA Fund/2019-20/Part-2 Jaipur dated 07.01.2020. Interest earned on the above amount of Rs 20255/- is also credited back to State MGNREGA account. The total outstanding as on 31.03.2020 is Rs 35,20,255/-.
- 3) As per Order no M-11015/57/2019-MGNREGA (RE-III) (369892) SL no 19 of Government of India, Grant of Rs 13,51,33,000/- was sanctioned for conducting Social Audit in the state and staffing of Independent Social Audit unit for the Financial year 19-20 but since the amount was received on 28.07.2020 (Rs.1 Crore) and balance Rs 12,51,33,000 on Rs 15.01.2021, hence the Society has recorded this Grant as grant received in FY 2020-21, as SSAT is following accounting on cash receipt basis as per the State Government Rules which have been duly adopted by SSAAT.
- 4) The expenses incurred during this year (Rs. 51,318/-) have been done by SSAAT on account of MGNREGA, Government of India (GOI) and the Society has further informed that this expenditure would be charged on MGNREGA, GOI, account from the grant to be received in next financial year. This would thus be accordingly shown by SSAT in the UC of MGNREGA, GOI, as excess spent for FY 19-20.
- 5) The books of accounts are being prepared on historical cost basis and as a going concern.
- 6) Accounting policies adopted to prepare books of accounts not referred to otherwise are consistent with generally accepted accounting principles.



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7) The society follows Cash basis, or approval thereof basis, to recognise income and expenditure for that year.

8) Fixed assets are carried in the financial statements on the basis of cost of acquisition. No depreciation has been provided in the books of accounts by the Society.

  


(Manoj Bhansali)

Chartered Accountant

M.No. 073671

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Partner - A.R. Bhansali and Company

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