

(1)

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2021 - 2022

OF

MANAV VIKAS AVAM
ADHIKAR KENDRA
SANSTHAN

125/31, NON KARAN AHATA NAGAR, AJMER, AJMER,
AJMER, RAJASTHAN-305001

BY
AUDITORS :

M PARASHAR AND
COMPANY
CHARTERED ACCOUNTANTS
NIL, AJMER, AJMER-305001 RAJASTHAN

M PARASHAR & CO.


ADRESH NAGAR BUS STAND AJMER 305001

AUDITOR – REPORT

1. We have audited the attached Income and expenditure of MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN Ajmer (RAJASTHAN) as at 31st March,2022 and also Income & expenditure Account (hereinafter referred to as financial statements) for the period ended on that date, annexed thereto.
2. 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 flow of the bank in accordance with the accounting standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement(s), whether due to fraud or error.
3. We further 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 the audit.
 - (ii) The Balance sheet and Income & Expenditure Accounts dealt with by this report are in agreement with the books of accounts.
4. In our opinion and to the best of our information, and according to information given to us, the Balance sheet and Income & Expenditure together with the statement on significant Accounting Policies and Notes thereon/attached give a true and fair view Subject to Annexure 1-
 - (i) in the case of the balance sheet, of the state of affairs of the above named watershed as at 31-03-2022 and
 - (ii) in the case of the Income & Expenditure account, of same accounting year ending on 31-03-2022.

Place : Ajmer

Date : 30/09/2022

For M. Parashar & co.
Chartered Accountants

CA Anshul Heda
Partner
M.NO. 414506
FRN No. 110954C

ANNEXURE-1

Comments Referred to and forming Part of our Audit Report on Income and expenditure of MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN Ajmer (RAJASTHAN) For the year ended on 31st March 2022.

1. Expenditure are recorded on Accrual basis and Provision have been made on accrual basis.
2. Banks A/c balance have been reconciled.
3. Interest received/accrued on saving fund treated as part of capital fund.
4. Fixed Assets Purchased during the year shall be shown separately in Balance Sheet instead of Income & Expenditure A/c Fixed Assets includes Office Equipments, Furniture & Fixtures, Computer and other equipments.
5. Separate Cash Book & Ledger should be maintained for each year.
6. Depreciation on Fixed Assets has not been charged.

Place : Ajmer

Date : 30/09/2022

For M. Parashar & Co.
Chartered Accountants


CA Anshul Heda
Partner

M.NO. 414506

FRN No. 110954C

(4)

Acknowledgement Number:777655900041122

Date of filing : 04-Nov-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AADAM0284A		
Name	MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN		
Address	125/31 , NON KARAN AHATA NAGAR , AJMER , AJMER , AJMER , 27-Rajasthan , 91-India , 305001		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	777655900041122
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
		(+)Tax Payable /(-)Refundable (17-18)	14

Income Tax Return submitted electronically on 04-Nov-2022 14:54:20 from IP address 117.205.29.217 and verified by RAMESH CHAND having PAN ALNPC4680J on 04-Nov-2022 using XAVT9ZP1II generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AADAM0284A0777655900041122208183E546A0586BAEF859DCA56693649E0EF967

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

(5)

NAME OF ASSESSEE : MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN
PAN : AADAM0284A
OFFICE ADDRESS : 125/31, NON KARAN AHATA NAGAR, AJMER, AJMER, AJMER,
RAJASTHAN-305001
STATUS : AOP (TRUST) ASSESSMENT YEAR : 2022 - 2023
SUB-STATUS : PUBLIC CHARITABLE TRUST
REG. NO. U/S 12A/12AA : 37/60/2013-14
CLAIMING EXEMPTION : Section 11
UNDER
WARD NO : EXEMPTION WARD 1, FINANCIAL YEAR : 2021 - 2022
JAIPUR
D.O.I. : 24/01/2012
EMAIL ADDRESS : mvaksajmer@gmail.com
METHOD OF : CASH BASIS
ACCOUNTING
NAME OF BANK : INDIAN OVERSEAS BANK
IFSC CODE : IOBA0001668
ADDRESS : ALWAR GATE
ACCOUNT NO. : 166801000010587
RETURN : ORIGINAL (FILING DATE : 04/11/2022 & NO. : 777655900041122)

COMPUTATION OF TOTAL INCOME

INCOME NOT FORMING PART OF APPLICATION OF INCOME			NIL
VOLUNTARY CONTRIBUTIONS OTHER THAN CORPUS FUND		1503873	
AGGREGATE OF INCOME REFERRED TO IN SECTIONS 11, 12 AND SECTIONS 10(23C)(IV), 10(23C)(V), 10(23C)(VI) AND 10(23C)(VIA) DERIVED EXCLUDING VOLUNTARY CONTRIBUTION		2432	
<u>INCOME BEFORE APPLICATION OF INCOME</u>		<u>1506305</u>	
LESS : APPLICATION OF INCOME			
AMOUNT APPLIED TO CHARITABLE OR RELIGIOUS PURPOSES - REVENUE ACCOUNT	1323512		
AMOUNT ACCUMULATED OR SET APART UPTO 15% (225946)	182793	1506305	NIL
GROSS TOTAL INCOME			<u>NIL</u>
TOTAL INCOME			<u>NIL</u>

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL		NIL
TAX PAYABLE		NIL

(6)

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number -580673880300922

We have examined the balance sheet of MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN AADAM0284A [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named Institution as at 31st March 2022 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	ANSHUL HEDA
Membership Number	414506
Firm Registration Number	0110954C
Date of Audit Report	30-Sep-2022
Place	117.208.114.187
Date	30-Sep-2022

ANNEXURE**STATEMENT OF PARTICULARS****I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 13,24,512
2. Whether the Institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	Not Applicable, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property	No
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details No

Sl. No.	Detail	Amount
No Records Added		

4. Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

(10)

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
580673880300922

Date of e-Filing
30-Sep-2022

Name	:	MANAV VIKAS AVAM ADHIKAR KENDRA SANSTHAN
PAN/TAN	:	AADAM0284A
Address	:	125/31,NON KARAN KA AHATA,AJMER,NAGRA,Rajasthan,305001
Form No.	:	Form 10B
Form Description	:	Audit report under section 12A(1)(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	414506

(This is a computer generated Acknowledgement Receipt and needs no signature)

Manav Vikas Avam Adhikar Kendra Sansthan 22-23
BALANCE SHEET AS ON 31st March 2022

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Fund		Fixed Assets	
Capital Account	4,39,106.46	Broadband	1,275.00
Current Liabilities		Computer	14,640.00
Porvision/Expenses Pa	15,000.00	Fan	1,062.00
		H.P. printer	2,720.00
		Furniture & Fixture	98,678.00
		Plant & Machinery	1,92,561.00
		Kitchen Item Purchase	16,748.00
		Mobile	12,282.00
		Television	4,101.00
		Washing Machine	5,525.00
		Web Site Charges	4820
		Current Assets	
		Sundry Debtors	75,832.60
		Deposits (assets)	15,000.00
		Bank Account	4,297.86
		Cash In hand	4,564.00
Total	4,54,106.46		4,54,106.46

As per our attached audit report of even date

For M. Parashar & co.

Chartered Accountants

FRN No. 110954C

Anshul Heda

Partner

M.NO. 414506



For Manav Vikas Avam Adhikar Kendra Sansthan

RAMESH CHAND

Authorised Signatory

बनाव विकास एवं अधिकार केंद्र संस्थान (रजि.)
अनामिक राजस्थान (रजि.)

Capital Account

Particular	Amount	Particular	Amount
To Balance C/d	4,39,106.46	By Balance B/d	2,57,313.58
		By surplus	1,81,792.88
Total	4,39,106.46	Total	4,39,106.46

(12)

Manav Vikas Avam Adhikar Kendra Sansthan 22-23

Profit & Loss A/c
1-Apr-21 to 31-Mar-22

Particulars	Manav Vikas Avam 1-Apr-21 to 31-Mar-22	Particulars	Manav Vikas Avam 1-Apr-21 to 31-Mar-22
Opening Stock		Direct Incomes	1189734.00
Purchase Accounts	6727.20	Pao Social AVYAY	1189734.00
PURCHASE	6727.20	Indirect Incomes	316571.00
Direct Expenses	286849.00	Donation	314139.00
AJMER OFFICE RENT	14400.00	BANK INTEREST	2432.00
ELECTRICITY EXPENSES	32579.00	Closing Stock	
OFFICE EXPENSES	5870.00		
RENT BHILWARA OFFICE	234000.00		
Indirect Expenses	1030935.92		
Salary			
ACCOUNTS FEES	5000.00		
AUDIT FEES	5000.00		
Bank Charges	354.12		
COURIER EXP.	138.00		
Food Expenses	211070.80		
MEDICARE EXPENSES	1796.00		
Miscellaneous & Unforeseen Expenses	1870.00		
NEWS PAPER EXPENSES	3355.00		
NGO's Programme Expenses	7160.00		
Non Recuring Expenses	160.00		
PETROL/OIL EXPENSES	5240.00		
REPAIRING AND MAINTAINANCE	3400.00		
SALARY	695000.00		
STATIONERY EXPENSES	7906.00		
TELEPHONE EXPENSES	17212.00		
Travel Expenses	27277.00		
WEB SITE EXP.	35558.00		
Welfare Programe Exp.	3439.00		
Nett Profit	181792.88		
Total	1506305.00	Total	1506305.00

As per our attached audit report of even date

For M. Parashar & co.
Chartered Accountants

ERN No. 110954C

Anshul Beda

Partner

M.NO. 414506

For Manav Vikas Avam Adhikar Kendra Sansthan

RAMESH CHAND

Authorised Signatory

मानव विकास एवं अधिकार केन्द्र संस्थान
अजमेर राजस्थान (रजि.)