



**SUNIL KUMAR HIRANI & Co.**  
Chartered Accountants

Near Shani Mandir, Betul Ganj  
BETUL - 460 001 (M.P.)

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# AUDIT REPORT

We have examined the Receipt and Payment Account of,

**"PRADEEPAN"**  
**GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)**

For the period from 01.04.2022 to 31.03.2023, which is in agreement with the books of account maintained by the society.

We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of audit. In our opinion proper books of accounts have been kept by the society so far as appears from our examination of books.

In our opinion and to the best of our information and according to the explanation given to us the said accounts give a true & fair view.

In the case of Receipt & Payment Account, Income & Expenditure Account of the state of above concern is for the period from 01.04.2022 to 31.03.2023.


In the case of Balance Sheet of the state of above concern as on 31st March 2023.

PLACE :- BETUL  
DATE :- 18.10.2023

FOR,

**SUNIL KUMAR HIRANI & Co.**  
Chartered Accountants



  
**SUNIL KUMAR HIRANI**  
(PROPRIETOR)  
(M.No.101524)  
FRN NO. 117269W  
UDIN 23101524BGSRZR9112

**"PRADEEPAN"**  
GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)

**THE BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023.**

**SIGNIFICANT ACCOUNTING POLICIES:**

1. **Method of accounting** : The method of accounting followed is materially **MERCHANTILE**.
2. **Fixed Assets** : Fixed Assets are accounted for on Historical Cost Method. They are reflected at Purchase cost including expenses and/or installation charges, and additions/deletions and/or purchase/sales.
3. **Depriciation** is provided in the books as per the rates prescribed by the Income Tax Act 1961 on W.D.V.

PLACE :- BETUL  
DATE :- 18.10.2023

FOR,

AS PER OUR REPORT OF EVEN DATE.

SUNIL KUMAR HIRANI & Co.  
Chartered Accountants



SUNIL KUMAR HIRANI  
(PROPRIETOR)  
(M.No.101524)  
FRN NO. 117269W  
UDIN 23101524BGSZR9112

**"PRADEEPAN"**  
GRAM- BORGAON (JEEN) DISTRICT- BETUL (M.P.)

**CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT**

FOR THE PERIOD FROM 1<sup>st</sup> April 2022 TO 31<sup>st</sup> March 2023

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<b>OPENING BALANCE :-</b>		<b>1207910.97</b>	<b>EXPENSES (PROJECT WISE)</b>		<b>2561583.50</b>
Cash in Hand	0.00		The Nudge (Schedule "A")	2257338.50	
Cash at Bank			Jan Abhiyan Parishad "Navankur" (Schedule "B")	50000.00	
SBI Betul Ganj A/C No. 30708198277	810111.70		Childline (Schedule "C")	254245.00	
SBI Chicholi A/C No. 11249399805	397513.77				
AXIS Bank A/C No. 920010033882565	285.50		<b>EXPENSES FC</b>		<b>170514.50</b>
<b>GRANT RECEIVED</b>		<b>1798381.00</b>	Women & Girls Awareness Programme	105000.00	
The NUDGE	1700000.00		Legal Expenses	15000.00	
Jan Abhiyan Parishad "NAVANKUR"	50000.00		Project Reporting Expense	12000.00	
Childline	48381.00		Accountant Salary	6525.00	
<b>BANK INTEREST</b>		<b>21236.00</b>	Office Maintenance	14400.00	
Child Line Betul	320.00		Telephone Expenses	4864.00	
The NUDGE	11421.00		Office Rent	12460.00	
FC	9487.00		Bank Charges	265.50	
NAG Fire	8.00		Office Expenses		<b>370.00</b>
<b>LOANS &amp; ADVANCES</b>		<b>201765.00</b>	<b>Previous Year Provision Paid</b>		
Smt. Rekha Gujre	163936.00		Audit Fee		<b>2500.00</b>
Other	37829.00		<b>FIXED ASSETS (The NUDGE)</b>		<b>81100.00</b>
			Computer	50000.00	
			Furniture & Fixture	31100.00	
			<b>CLOSING BALANCE</b>		<b>413224.97</b>
			Cash in Hand	0.00	
			Cash at Bank		
			SBI Betul Ganj A/c No. 30708198277	176445.20	
			SBI CHICHOLI A/C No. 11249399805	236486.27	
			AXIS BANK A/C No. 920010033882565	293.50	
<b>Total (Rs.)</b>		<b>3229292.97</b>	<b>Total (Rs.)</b>		<b>3229292.97</b>

AS PER OUR REPORT OF EVEN DATE

FOR,

SUNIL KUMAR HIRANI & CO.

Chartered Accountants



SUNIL KUMAR HIRANI

(Proprietor)

M.NO. 101524

FRN NO. 117269W

UDIN 23101524BGSZR9112

PLACE :- BETUL

DATE :- 18.10.2023

**"PRADEEPAN"**  
**GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDING 31st MARCH 2023**

EXPENDITURES		SCH.	AMOUNT	INCOMES		AMOUNT	AMOUNT
To,	<b>EXPENSES (PROJECT WISE)</b>			By,	<b>GRANT IN AID RECEIVED</b>		<b>1798381.00</b>
	THE NUDGE	"A"	2257338.50		The NUDGE	1700000.00	
	JAN ABHIYAN PARISHAD "NAVANKUR"	"B"	50000.00		Jan Abhiyan Parishad "NAVANKUR"	50000.00	
	CHILDLINE	"C"	254245.00		Childline	48381.00	
	FC		170514.50	By,	<b>INTEREST RECEIVED FROM BANK</b>		<b>21236.00</b>
	PROVISIONS (2022-2023)	"D"	746000.00		Child Line Betul	320.00	
To	Office Expenses		370.00		The NUDGE	11421.00	
To,	<b>DEPRECIATION</b>		<b>59,702.87</b>		FC	9487.00	
					NAG Fire	8.00	
					<b>EXCESS OF EXPENDITURE OVER INCOME</b>		<b>1718553.87</b>
	<b>TOTAL (Rs.):-</b>		<b>3538170.87</b>		<b>TOTAL (Rs.):-</b>		<b>3538170.87</b>

PLACE :- BETUL  
DATE :- 18.10.2023

AS PER OUR REPORT OF EVEN DATE  
FOR,

SUNIL KUMAR HIRANI & CO.  
Chartered Accountants



SUNIL KUMAR HIRANI  
(Proprietor)  
M.NO. 101524  
FRN NO. 117269W

UDIN 23101524BGSZR9112

**"PRADEEPAN"**  
**GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)**  
**CONSOLIDATED BALANCE SHEET**  
**AS ON 31'st MARCH 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>CAPITAL FUND</b> (As Per Schedule 'F' )		-1533780.99	<b>FIXED ASSETS</b> (As Per Schedule 'H' )		250846.04
<b>LOAN &amp; ADVANCE</b> Opening Balance	549532.00	751297.00	<b>CLOSING CASH &amp; BANK BALANCES:</b>		413224.97
Add: This Year	201765.00		Cash in Hand	0.00	
<b>PROVISIONS</b> (As Per Schedule 'D' )	746000.00	1423188.00	Cash at Bank		
(As Per Schedule 'E' )	677188.00		SBI Betul Ganj A/c No. 30708198277	176445.20	
<b>SUNDRY CREDITORS</b>		23367.00	SBI CHICHOLI A/C No. 11249399805	236486.27	
			AXIS BANK A/C No. 920010033882565	293.50	
<b>TOTAL (Rs.) :-</b>		664071.01	<b>TOTAL (Rs.) :-</b>		664071.01

PLACE :- BETUL  
DATE :- 18.10.2023

AS PER OUR REPORT OF EVEN DATE  
FOR,

SUNIL KUMAR HIRANI & CO.  
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M.NO. 101524  
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# "PRADEEPAN"

GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)

THE NUDGE FOUNDATION

Project Title-"Meri Mati Mera Adhikar"

SCHEDULE 'A' DETAIL OF EXPENSES OF THE NUDGE PROJECT  
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

Particulars	AMOUNT
<b>Adminstration Cost</b>	
Office Rent	72000.00
Audit Fees / Reporting	10000.00
Bank Charges	265.50
Local Travel	10800.00
Office Maintenance	9090.00
Potage	710.00
Printing & Stationery	10940.00
Salary of Accountant	116337.00
Telephone/mobile	10171.00
<b>Total</b>	<b>240313.50</b>
<b>Programme Cost</b>	
Communication	29300.00
Legal Advisor Salary	128800.00
Legal Document Clerk	66900.00
Moblity of Community Mobilizer	84050.00
Salary of Cluster Mobilize	626770.00
Staff Insurence	34140.00
Traval	91000.00
Capacity Building of Project Staff	10000.00
Capacity Building Training of Legal Volunteers.	90295.00
Establishment of legal clinics for access to laws made related	101000.00
Formation and Meetings of Women farmer groups and forest Committee s	35000.00
Mapping of public resources	15000.00
Organizing a Campaign to Aware Community on women's land rights and laws.	35935.00
Part Time Salary of Project Director	120000.00
Preparation of Legal documents in the Name of women.	17525.00
Prepare analysis report by Mapping of baseline Survey and Public resources.	15000.00
Quarter Work review Meeting	15000.00
Salary of Project Coodinator	187000.00
Status Study of women's access to ancestral land & forest land	21000.00
To enhance the capacity of women federation for coordination and networking with departments on women and land rights.	48042.00
Women's Leadership Development Capacity Building on Women's Land Rights	245268.00
<b>Total</b>	<b>2017025.00</b>
<b>GRAND TOTAL (Rs.) Administration Cost &amp; Programme Cost</b>	<b>2257338.50</b>

JAN ABHIYAN PARISHAD 'NAVANKUR'

SCHEDULE 'B' DETAIL OF EXPENSES OF JAN ABHIYAN PARISHAD NAVANKUR PROJECT  
FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

PARTICULARS	AMOUNT
<b>1. Awareness Program</b>	10000.00
<b>2. Travel</b>	35000.00
<b>3. Stationery</b>	5000.00
<b>Total Amount</b>	<b>50000.00</b>



**PRADEEPAN**  
**GRAM-BORGAON (JEEN) DISTRICT-BETUL (M.P.)**  
**PROJECT NAME : " INTEGRATED CHILD PROTECTION SCHEME" (Childline)**  
**FOR THE PERIOD FROM APRIL 2022 TO MARCH 2023**

**Schedule 'C' Detail of of Expenditure As on 31st March 2023.**

PARTICULAR	AMOUNT	AMOUNT
<b>1. Staff Salary</b>		99000.00
Centre Coordinator	24000.00	
Counselor Part Time	10000.00	
Team Members	65000.00	
<b>2. Client Related Expenses</b>		94531.00
Shelter	8755.00	
Restoration	2900.00	
Nutrition	24540.00	
Travel	58336.00	
<b>3. Administrative Expenses</b>		60714.00
Office Rent	24000.00	
Open House	1500.00	
Telephone/Mobile	11634.00	
Computer Maintenance	3800.00	
Postage	1780.00	
Local Conveyance	5300.00	
Stationery	5500.00	
Audit Fee	500.00	
Awareness material	6700.00	
<b>Total Amount</b>		<b>254245.00</b>

**Schedule 'E' Detail of Provisions As on 31st March 2022.**

**PROVISIONS OF LAST YEAR NOT PAID THIS YEAR**

PARTICULAR	AMOUNT	AMOUNT
<b>RECURRING EXPEDITURE</b>		654688.00
<b>1. Staff Salary</b>		
Centre Coordinator	135000.00	
Counselor Part Time	67000.00	
Team Members	407000.00	
Volunteers (1)	45688.00	
<b>2. Administrative Expenses</b>		22500.00
Accountant Honorarium	22500.00	
<b>Total Amount</b>		<b>677188.00</b>

**Schedule 'D' Detail of Provisions As on 31st March 2023.**

**PROVISIONS MADE THIS YEAR BUT NOT PAID**

PARTICULAR	AMOUNT	AMOUNT
<b>1. Staff Salary</b>		707000.00
Centre Coordinator	144000.00	
Counselor Part Time	86000.00	
Team Members	447000.00	
Volunteers (1)	30000.00	
<b>2. Client Related Expenses</b>		4500.00
Awareness Material	4500.00	
<b>3. Administrative Expenses</b>		34500.00
Auditors Fees	4500.00	
Accountant Honorarium	30000.00	
<b>Total Amount</b>		<b>746000.00</b>



**"PRADEEPAN"**  
GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31' ST MARCH 2023**

Schedule 'H' Detail of of Fixed Assets As on 31st March 2023.

S. No.	Particulars	W.D.V. As On 01/04/2022	Addition Before 30/06/2022	Addition After 30/09/2022	Total	Rate of Dep.	Depreciation For The Year	W.D.V. As On 31/03/2023
1	<b>BLOCK "A"</b> COMPUTER & PERIPHERALS	24,217.80	50000.00	-	74,217.80	40.00%	29,687.12	44,530.68
2	<b>BLOCK "B"</b> FURNITURES & FIXTURES	77,578.50	31100.00	-	108,678.50	10.00%	10,867.85	97,810.65
3	<b>BLOCK "C"</b>							
1	AUDIO VISUAL	1,340.45	-	-	1,340.45	15.00%	201.07	1,139.38
2	MOTORCYCLE	115,131.84	-	-	115,131.84	15.00%	17,269.78	97,862.05
3	BYCYCLES	183.02	-	-	183.02	15.00%	27.45	155.57
4	CAMERA	10,997.30	-	-	10,997.30	15.00%	1,649.60	9,347.71
	<b>TOTAL (C)</b>	<b>127,652.61</b>	<b>-</b>	<b>-</b>	<b>127,652.61</b>		<b>19,147.90</b>	<b>108,504.71</b>
	<b>Total:- BLOCK (A+B+C)</b>	<b>229,448.91</b>	<b>81,100.00</b>	<b>-</b>	<b>310,548.91</b>		<b>59,702.87</b>	<b>250,846.04</b>

PLACE :- BETUL  
DATE :- 18.10.2023



**"PRADEEPAN ", GRAM - BORGAON (JEEN), DISTRICT - BETUL (M.P.)**

**SCHEDULE FORMING PART OF BALANCE SHEET (AS ON 31-03-2023)**

**SCHEDULE 'F' CAPITAL FUND OF SOCIETY**

<b><u>Particulars</u></b>	<b><u>Amount (In Rs.)</u></b>
BALANCE AS PER LAST BALANCE SHEET	184772.88
Less (-) Excess of Expenditure Over Income transferred From Income And Expenditure Account	1718553.87
Add:(+) Adjustment	0.00
<b>BALANCE OF CAPITAL FUND AS ON 31-03-2023.</b>	<b>-1533780.99</b>

