

ARUNODAYA SANSTHAN

YEAR ENDED MARCH 31, 2023
ASSESSMENT YEAR 2023-24

AUDITED FINANCIAL STATEMENTS

CONDUCTED BY: MAHESHWARI NIKHIL AND ASSOCIATES
F-137, First Floor, Ganga Plaza, Meerut, U.P. 250002
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ARUNODAYA SANSTHAN
PT. SIYA RAM MARG, GANDHI NAGAR
MAHOBA, UTTAR PRADESH
BALANCE SHEET AS AT MARCH 31, 2023

LIABILITIES	SCH		AMOUNT (Rs.)	ASSETS	SCH		AMOUNT (Rs.)
SOURCE OF FUND				APPLICATION OF FUND			
General Fund:				Fixed Assets:	4		
Opening Balance		2,774,607		Gross Total		219,377	
Add: Excess of Income over Expenditure.		-22,923	2,751,683	Less: Depreciation		45,358	174,019
CURRENT LIABILITIES & PROVISIONS:				CURRENT ASSETS, LOANS, & ADVANCES			
Sundry Creditors	1	102,184		Other Current Assets	5		832,657
Salary Payable	2	1,269,970		CASH AND BANK BALANCES			
Other Expenses Payable	3	46,071	1,418,225	Cash & Bank Balance	6		3,163,232
Total			4,169,908	Total			4,169,908

Notes form integral part of the financial statements

As per our report of even date

For Maheshwari Nikhil & Associates

Chartered Accountants

Firm Registration No: 020369C

or and on behalf of the Board
ARUNODAYA SANSTHAN

Ankit Maheshwari
Partner

Membership No. 41681

Place: New Delhi

Date: 01.09.2023

UDIN: 23416816BGUUXJ6394



President Treasurer Secretary

ARUNODAYA SANSTHAN
PT. SIYA RAM MARG, GANDHI NAGAR
MAHOBA, UTTAR PRADESH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2021

Particulars	SCH	Amount	Amount
(1) Sundry Creditors	1		
Cluster Facilitation Team (CFT) Non FC Payable 2019-20			
Jai Bihari Ghose		10,000	
Shivam Shukla		72,000	
Cluster Facilitation Team (CFT) Non FC Payable 2020-21			
Prasant Gupta CFT		1,500	
Uma Tiwari CFT		1,979	
Vaishali CFT		15,000	
Veerendra CFT		1,705	102,184
(2) Salary Payable	2		
CFT Programme Payable 2020-21			
Abhishek Mishra-CFT 20-21		261,915	
Arvind Sharma CFT 20-21		265,482	
Gyanendra CFT 20-21		29,000	
Jai Bihari CFT 20-21		88,610	
Jyoti CFT 20-21		54,600	
Kalka Prasad CFT 20-21		84,000	
Rahul CFT 20-21		57,150	
Ramhet CFT 20-21		74,500	
Ujjwal CFT 20-21		79,610	
Yash Dwivedi CFT 20-21		7,060	
Project Atal Bhoojal			
Abhishek - ABM		13,500	
Jyoti-ABM		35,640	
Piyush-ABM		18,000	
Project Mega Plan			
Chandan Kumar		16,000	
Sunder Singh Yadav		9,578	
Project AHB			
Annpurna Salpahar (Aprna)		1,980	
Braj Kishor Sahu Kirana Store		5,850	
Kailash Timber		7,760	
Sahu Book Depo (A.H.B.)		10	
Other Expenses (Creditors)			
Pramila Mishra (A.H.B.)		8,784	
Salary and LC Employees			
Abhishek Mishra (A.H.B.)		28,286	
Dharmendra Dhuriya (A.H.B.)		9,155	
Faizuddin		2,700	
Jyoti Chaurasiya (A.H.B.)		3,288	
Manju CRP		17,102	
Nirmala Devi		17,069	
Priyanka Devi		15,278	
Rahul Rathaur		18,269	
Rishabh Patel		21,314	
Santosh Kumar		17,820	
Vilasha Devi		660	1,269,970



(3) Other & Travel Expenses Payable

3

CFT Programme Payable 2020-21

	Kalka CFT	8,540	
Arunoday Sansthan	Auditor's Remuneration	10,000	
Duties & Taxes	TDS	5,966	
Transport Service	Shivsakti Travels (Shivshankar Nayak)	10,225	
RWB Liabilities	Ramboo	11,340	46,071

(5) Other Current Assets

	CFT Programme Payable 19-20 & 20-21	5	805,014	
	Duties & Taxes		27,643	832,657

(6) Bank & Cash Balance

6

	State Bank of India (A/C-40098310759)	29,329	
	Bank of Baroda (A/C- 11900100000788)	224,821	
	Bank of Baroda (A/C-11900100011828)	907,889	
	Axis Bank Ltd (A/C -921010057960352)	1,991,762	
	Aryavarat Bank (A/C-610710100002842)	4,938	
	Aryavarat Bank (A/C-610670100002047)	4,493	3,163,232



ARUNODAYA SANSTHAN
PT. SIYA RAM MARG, GANDHI NAGAR
MAHOBHA, UTTAR PRADESH

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Payment (Expenses) to ANDHERI HILFE-Strengthening of Women and Adolescent girls and improving education in 19 village of Mahoba Dt./Bundelkhand Region	1,586,037	Grant Received from ANDHERI HILFE-Strengthening of Women and Adolescent girls and improving education in 19 village of Mahoba Dt./Bundelkhand Region	1,091,086
Expenses Project-Bundelkhand Mega Plan-Swalamban - Demonstrate community centered inclusive environment through adoption of conservation and management of land and water resources and smart agriculture practices.	3,820,771	Grant Received from Project- Bundelkhand Mega Plan-Swalamban - Demonstrate community centered inclusive environment through adoption of conservation and management of land and water resources and smart agriculture practices.	3,362,240
Expenses Project IndusInd Bank - Combating Agricultural stress through Reviving thr traditional water bodiessmefficient water use, technology and community Governance in Bundelkhand (INDUS supported	6,712,227	Grant Received from Project of IndusInd Bank-Combating Agricultural stress through Reviving thr traditional water bodiessmefficient water use, technology and community Governance in Bundelkhand (INDUS supported	6,712,227
Expenses Rejuvenation Of Water Bodies RCRC Member Ship	276,976 10,000	Grant in Aid rejuvenation of water Bodies Expenses Project -Atal Bhoojal Mission- To conserve and restore water resources through intergrade and holistic approach such as water conservation practices, improved agricultural practices and rejuvenation of natural water bodies. Ultimately will lead to water sufficiency through water use efficiency.	276,976 192,423



Grant Aid Natural Farming Project		
Interest In Bank Of Baroda (A/C- 11900100000788)	27,140	Cheques issued but not presented for payment
State Bank Of India Mahoba	6,193	Total Current Year Liabilities FY 2022-23 (II)
Interest On Saving Bank (A/C-11900100011828)	34,405	Total Net Current Liabilities FY 22-23 (I-II)
Intereste Aryavarat Bank (A/C-610670100002047)	85,827	State Bank of India (A/C-40098310759)
(II) Total Received (Grant+Bank Interest)	128	Bank of Baroda (A/C- 11900100000788)
(A) Sub Total IND (I+II)	13,847,559	Bank of Baroda (A/C-11900100011828)
Cheques deposited but not yet realised	15,734,127	Axis Bank Ltd (A/C -921010057960352)
Excess payment- Bank Through payment	50	Aryavarat Bank (A/C-610710100002842)
	63,723	Aryavarat Bank (A/C-610670100002047)
		Closing Bank Balance (A- B)
(A) Total Receipts (I+II) FC+IND	17,639,302	(B) Total Payments
		4,613,633
		17,639,302

Notes form integral part of the financial statements
As per our report of even date
For Maheshwari Nikhil & Associates
Chartered Accountants
Firm Registration No: 020369C

For and on behalf of the Board
ARUNODAYA SANSTHAN

Ankit Maheshwari

Partner

Membership No. 416816

Place: New Delhi

Date: 01.09.2023

UDIN: 23416816BGUUX6355



President

Treasurer

Secretary

ARUNODAYA SANSTHAN

PT. SIYA RAM MARG, GANDHI NAGAR, MAHOBA, UTTAR PRADESH
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>Receipts</u>		<u>Payments</u>	
(A) Total Receipts	Amount	(B) Total Payments	Amount
Opening Balance		Project Foreign(FC) Expenses Details	
Foreign Fund Details		Payment (Expenses) to ANDHERI HILFE-Strengthening of Women and Adolescent girls and improving education in 19 village of Mahoba Dt./Bundelkhand Region	1,586,037
Bank of Baroda (A/C- 11900100000788)	814,139	Project Indian(IND) Expenses Details	
Grant Received		Expenses Project-Bundelkhand Mega Plan-Swalamban - Demonstrate community centered inclusive environment through adoption of conservation and management of land and water resources and smart agriculture practices.	3,820,771
Grant Received from ANDHERI HILFE	1,091,086	Expenses Project IndusInd Bank- Combating Agricultural stress through Reviving thr traditional water bodiesmefficient water use, technology and community Governance in Bundelkhand (INDUS supported	6,712,227
(II) Total Received (Grant+Bank Interest)		RCRC Member Ship	10,000
(A) Sub Total FC (I+II)	1,905,225	Expenses Renovation of Water Bodies	276,976
Indian Fund Details		Expenses Project Natural Farming	2,500,000
Bank of Baroda (A/C-11900100011828)	1,877,265	Admin office Expenses	
Aryavarat Bank (A/C-610710100002842)	4,938	Assets purchase	57,270
Aryavarat Bank (A/C-610670100002047)	4,365	Bank Charges	198
(I) Total Opening Bank Balance	1,886,568	Programme Exenditure (Sub Total FC+IND)	14,963,479
Grant Received		Others Liabilities	
Grant Received From Project Of Bundelkhand Mega Plan	3,362,240	Liabilities (FC- Project -ANDHERI HILFE)	201,199
Grant Received Project Of IndusInd Bank	6,712,227	Liabilities-Project Indusland Bank Liabilities	11,947
Grant In Aid Rejuvenation Of Water Bodies	276,976	Liabilities-Project-Atal Bhoojal Mission	18,250
Atal Bhoojal Mission	192,423	Liabilities-Project Bundelkhand Mega Plan	9,610
	3,150,000	Liabilities-Arunoday Sansthan	177,930



Expenses Project Natural Farming		
Admin office Expenses	2,500,000	Grant Aid Natural Farming Project
Bank Charges	198	Interest on Bank Bank of Baroda(A/C-11900100011828)
Auditor's Remuneration	10,000	Interest on Axis Bank Saving (A/C -921010057960352)
Depreciation	45,358	Interest on Aryavarat Bank (A/C-610670100002047)
To Excess of Income over Expenditure	-22,923	Interest on Bank of Baroda (A/C- 11900100000788)
		Interest on State Bank of India (A/C-40098310759)
	14,938,644	14,938,644

Remeasurements of post employment benefit obligations
Notes form integral part of the financial statements

As per our report of even date
For Maheshwari Nikhil & Associates
Chartered Accountants
Firm Registration No: 020369C

(Signature)

Ankit Maheshwari
Partner
Membership No. 416818
Place: New Delhi
Date: 01.09.2023
UDIN: 23416816BGUUX6325



For and on behalf of the Board
ARUNODAYA SANSTHAN
President Treasurer Secretary

ARUNODAYA SANSTHAN

PT.SIYA RAM MARG, GANDHI NAGAR, DISTT. MAHOBA (U.P)

NOTE 4 TANGIBLE FIXED ASSETS

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31.03.2023

Amount (In INR)							
FIXED ASSETS AS AT MARCH 31, 2023	GROSS BLOCK						
	Balance as at 1 April, 2022	Additions on or before 03/Oct/ 2022	Additions after 03/Oct/ 2022	Deletions	Balance as at 31 March, 2023	Depreciation / amortisation expense for the year	Balance as at 31 March, 2023
Computer & Accessories	57,238.34	6,570.00	17,700.00	-	81,508.34	29,063.34	52,445.00
Furniture & Fixture	43,712.67	-	22,000.00	-	65,712.67	5,471.27	60,241.40
Other Equipments	61,156.45	11,000.00	-	-	72,156.45	10,823.47	61,332.98
Total	162,107	17,570	39,700	-	219,377	45,358	174,019

FOR AND ON BEHALF OF THE BOARD
ARUNODAYA SANSTHAN

As per our report of even date
For Maheshwari Nikhil & Associates
Chartered Accountants
Firm Registration No: 020369C

Ankit Maheshwari

Ankit Maheshwari
Partner
Membership No. 416816
Place: New Delhi
Date: 01.09.2023



President Treasurer Secretary

ARUNODAYA SANSTHAN
PT. SIYA RAM MARG, GANDHI NAGAR
MAHOB, UTTAR PRADESH

NOTES TO THE I&E STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023

		<u>Amount</u> <u>(In Rs.)</u>
Programme Activity Cost:(FC Project Details) Annexure A		
A	ANDHERI HILFE-Strengthening of Women and Adolescent girls and improving education in 19 village of Mahoba Dt./Bundelkhand Region	
1	Programme Cost	539,797
2	Management Cost	311,942
3	Honorarium for Community Mobilizer	544,987
4	Admin and Recuring Cost	186,717
5	Bank Charges	2,594
		1,586,037
Programme Activity Cost:(IND Project Details) Annexure B		
A	Grant In Aid Rejuvenation Of Water Bodies	
1	Field team & Central team Fixed cost	195,000
2	Project implementation variable cost	81,976
		276,976
B	Bundelkhand Mega Plan-Swalamban -Demonstrate community centered inclusive environment through adoption of conservation and management of land and water resources and smart agriculture practices.	
1	Water Security Theme	504,179
2	Bio-Diversity & NRM-Theme	507,530
3	Climate Smart Agriculture Theme	1,301,935
4	Livelihood Theme	183,530
5	Salary	831,723
6	Admin Expenses	491,874
		3,820,771
C	IndusInd Bank- Combating Agricultural stress through Reviving thr traditional water bodiesmefficient water use, technology and community Governance in Bundelkhand (INDUS suported)	
1	Capacity Building and Programme Promotion	253,000
2	Climate Smart Agriculture	2,386,752
3	Natural Resource Managment (Water Security)	3,035,195
4	Overhead & Admin. Expenses	1,037,280
		6,712,227
D	RCRC -Rapid Rural Community Response to Covid9-19(RCRC)	
1	Membership	10,000
		10,000



F Natural Farming		
1	Program HR Costs	468,000
2	Program Cost	1,674,400
3	Travel Cost	192,000
4	Admin HR	82,505
5	Admin incld HR	83,095
		2,500,000
E Arunoday General:-		
	Auditor Remuneration	10,000
	Depreciation	45,358
	Bank Charges	198
		55,556

