

**Menon & Pai**

Chartered Accountants,  
30 (Old No. 12/4), Ashirwad Apartments,  
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**INDEPENDENT AUDITORS' REPORT**

To

The Members  
Samaritan Gramodharan Samithy  
Gudalur - 643 212

**Report on the Financial Statements**

We have audited the accompanying financial statements of Samaritan Gramodharan Samithy which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

- (i) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- (ii) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with our books of account.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of the 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued 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 the disclosures in the financial statements. The procedures selected depend on the auditors' 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, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statement of Samaritan Gramodharan Samithy, for the year ended 31<sup>st</sup> March 2023, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance sheet, of the state of affairs of Samaritan Gramodharan Samithy as at 31<sup>st</sup> March 2023;
- b) In the case of Income and Expenditure account, of the **Excess of Expenditure over Income** for the year ended on that date.

**For Menon & Pai**  
**Chartered Accountants**  
**Firm Regn. No. 008025S**



A handwritten signature in blue ink, appearing to be "Kiran R." with a stylized flourish.

**Kiran R.**  
**Partner**

Chennai, 27<sup>th</sup> June 2023

**Mem. No. 225616**  
**UDIN No. 23225616BGRYIK3281**

# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOK

### BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

FUNDS & LIABILITIES		₹	₹	PROPERTY & ASSETS		₹	₹
<b>GENERAL FUND</b>				<b>FIXED ASSETS</b>			
As per last Balance sheet	80,06,030			As per last Balance Sheet - W.D.V.	34,03,667		
Add: Additions during the year	9,15,600			Add: Additions during the year	19,36,566		
Less: Excess of Expenditure over					53,40,233		
Income for the year	(38,89,295)	50,32,335		Less: Depreciation for the year	(4,40,420)	48,99,813	
<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>			
Sundry Creditors	2,07,131			TDS Receivable		68,113	
Tax deducted at Source	4,200						
PF Contribution Payable	44,366	2,55,697					
				<b>DEPOSITS</b>			
				Rental Deposit	25,000		
				Gas	2,000		
				Telephone	2,000		
				Electricity	5,250	34,250	



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# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOK

### BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

FUNDS & LIABILITIES	₹	₹	PROPERTY & ASSETS	₹	₹
			<b>BALANCE WITH BANKS</b>		
			- IDFC First Bank A/c No. - 10104579733 - Chennai	25,951	
			- State Bank of India A/c. No. 37965621531 - Gudalur LC	1,20,837	
			- State Bank of India A/c. No. 104573758104 - Chennai	38,921	
			- State Bank of India FCRA A/c. No. - 40551703698 - New Delhi	29,478	
			- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur	57,578	
			- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai	13,091	2,85,856
<b>Total</b>		<b>52,88,032</b>		<b>52,88,032</b>	

As per our report of even date attached

For Samaritan Gramodharan Samithy

For Menon & Pai

Chartered Accountants

Firm Regn. No. 008025S

V. Muralidharan  
General Secretary



Chennai, 27<sup>th</sup> June 2023



Kiran R.  
Partner

Mem. No. 225616

UDIN No. 23225616BGRYIK3281

# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOK

### FIXED ASSETS

(Amount in ₹)

Sl. No.	Particulars	Additions				Depreciation			Total Depreciation	W.D.V. as on 31.03.2023
		Rate of Depn. (%)	W.D.V. as on 01.04.2022	More than Six Months	Less than Six Months	Total as on 31.03.2023	More than Six Months	Less than Six Months		
1.	Land		4,28,164	-	10,07,316	14,35,480	-	-	-	14,35,480
2.	Building	10%	19,58,872	9,29,250	-	28,88,122	2,88,812	-	2,88,812	25,99,310
3.	Furniture and Fixtures	10%	17,749	-	-	17,749	1,775	-	1,775	15,974
4.	Vehicle	15%	2,43,079	-	-	2,43,079	36,462	-	36,462	2,06,617
5.	Computer and Printer	40%	77	-	-	77	31	-	31	46
6.	Farm Fencing	10%	396	-	-	396	40	-	40	356
7.	Equipments - Others	15%	1,35,683	-	-	1,35,683	20,353	-	20,353	1,15,330
8.	Equipments - Medical	15%	6,19,647	-	-	6,19,647	92,947	-	92,947	5,26,700
	<b>Total</b>		<b>34,03,667</b>	<b>9,29,250</b>	<b>10,07,316</b>	<b>53,40,233</b>	<b>4,40,420</b>	-	<b>4,40,420</b>	<b>48,99,813</b>



# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOKS

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

EXPENDITURE	₹	₹ INCOME	₹	₹
<b>To Expenditure on Charitable Activies:</b>		<b>By Donations received</b>		20,80,428
" <b>Help for Poor - Community College Expenses</b>		" <b>Income from Other Sources:</b>		
- Salaries and Allowances	1,83,119	- Interest from Bank	53,649	
- Rent	83,011	- Farm Income	90,000	
- Electricity Charges	7,597	- Interest - Refund	879	1,44,528
- Printing and Stationery	1,840			
- Literary and Cultural	3,125			
- Travelling Expenses	1,960			
- Repairs and Maintenance	810			
	<u>2,81,462</u>			
" <b>Running of Hospital for Poor and Others</b>		" <b>Excess of Expenditure over Income for the year</b>		38,89,296
- Salaries and Allowances	33,52,628			
- Repair and Maintenance	2,59,799			
- Legal Charges, Fines and Penalty	66,529			
- Provisions and Vegetables	1,37,098			
- Electricity Charges	1,13,470			
- Bio Medical Waste Disposal Expenses	82,080			
- License, Software and Renewals	69,560			
- Travelling Expenses	53,431			
- Gratuity Paid	45,267			



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# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOKS

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

EXPENDITURE	₹	₹ INCOME	₹	₹
- Printing and Stationery	37,432			
- Feeding Program for Tribals	34,573			
- Audit Fee	31,270			
- Telephone and Internet Charges	20,692			
- Miscellaneous Expenses	7,593			
- Bank Charges	4,253			
- Medicines for Hospital	2,454			
- Postage and Telegram	200	43,18,329		
" <b>CSR Project</b>				
Expenses on Education Resource Centre		10,74,040		
" Depreciation		4,40,420		
<b>Total</b>		<b>61,14,252</b>	<b>Total</b>	<b>61,14,252</b>

As per our report of even date attached

For Samaritan Gramodharan Samithy

  


**V. Muralidharan**  
**General Secretary**

Chennai, 27<sup>th</sup> June 2023

For Menon & Pai  
Chartered Accountants  
Firm Regn. No. 008025S



  
**Kiran R.**  
**Partner**

Mem. No. 225616

UDIN No. 23225616BGRYIK3281

## SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

### CONSOLIDATED BOOKS

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

RECEIPTS	₹	₹	PAYMENTS	₹	₹
<b>To Opening Balance</b>			<b>By Help for Poor - Community College Expenses</b>		
" <b>In Savings Accounts with Banks:</b>			- Salaries and Allowances	1,83,119	
- State Bank of India A/c.No 37965621531-Gudalur LC	33,452		- Rent	83,011	
- State Bank of India Gudalur FC Account - 11317309441	3,41,376		- Electricity Charges	7,597	
- State Bank of India A/c. No. 104573758104 - Chennai	<u>37,020</u>	4,11,848	- Printing and Stationery	1,840	
			- Literary and Cultural	3,125	
" <b>Donation Received:</b>			- Travelling Expenses	1,960	
- Donations	20,80,428		- Repairs and Maintenance	<u>810</u>	2,81,462
- Interest from Bank	53,649		" <b>Running of Hospital for Poor and Others</b>		
- Farm Income	90,000		- Salaries and Allowances	33,61,599	
- Interest - Refund	<u>879</u>	22,24,956	- Repair and Maintenance	2,59,799	
" <b>Investment</b>			- Legal Charges, Fines and Penalty	66,529	
- Fixed Deposits		43,00,940	- Provisions and Vegetables	1,37,098	
" <b>Current Assets</b>			- Electricity Charges	1,13,470	
- TDS Receivable		51,881	- Bio Medical Waste Disposal Expenses	82,080	
			- License, Software and Renewals	69,560	
			- Travelling Expenses	53,431	
			- Gratuity Paid	45,267	
			- Printing and Stationery	37,432	
			- Feeding Program for Tribals	34,573	



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# SAMARITAN GRAMODHARAN SAMITHY

PUTHUR ROAD: MARTHOMA NAGAR POST, 'GUDALUR - 643 212 : NILGIRIS DISTRICT

## CONSOLIDATED BOOKS

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

RECEIPTS	₹	₹	PAYMENTS	₹	₹
			- Audit Fee	31,270	
			- Telephone and Internet Charges	20,692	
			- Miscellaneous Expenses	7,593	
			- Bank Charges	4,253	
			- Medicines for Hospital	2,454	
			- Postage and Telegram	200	43,27,300
			" <b>CSR Project</b>		
			Expenses on Education Resource Centre		10,74,040
			" Fixed Assets Purchased		10,20,966
			<b>Closing Balances</b>		
			" <b>In Savings Accounts with Banks:</b>		
			- IDFC First Bank A/c No. - 10104579733 - Chennai	25,951	
			- State Bank of India A/c. No. 37965621531 - Gudalur LC	1,20,837	
			- State Bank of India A/c. No. 104573758104 - Chennai	38,921	
			- State Bank of India FCRA A/c. No. - 40551703698 - New Delhi	29,478	
			- State Bank of India FCRA A/c. No. - 11317309441 - Gudalur	57,578	
			- Yes Bank FCRA A/c. No. - 064993900000011 - Chennai	13,091	2,85,856
			<b>Total</b>	<b>69,89,625</b>	<b>69,89,625</b>

As per our report of even date attached

For Samaritan Gramodharan Samithy

V. Muralidharan  
General Secretary



Chennai, 27<sup>th</sup> June 2023

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