

**Maharashtra State
Society for Social Audit & Transparency (MS-SSAT)**

Estb. 4th December, 2017

Registration under the Institution Registration Act 1860

No.Maharashtra, Mumbai 98/2018/ G.B.B.S.D.,dt. 17th January, 2018

Annual Report

for the

Year 2019-20

(1st April, 2019 to 31st March, 2020)

&

Year 2020-21

(1st April, 2020 to 31st March, 2021)

Office: 9th floor, New Administrative Building, Mantralaya, Mumbai- 400 032

Email ID- egsdirsocaud-mh@nic.in

Phone – 022-22041377



महाराष्ट्र राज्य सामाजिक अंकेक्षण व पारदर्शकता सोसायटी

Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Registration under Society Registration Act 1860 No.Maharashtra State, Mumbai 98/2018 Dt.17thJan, 2018

Office: 9th Floor, New Administrative Building, Mantaralaya, Madam Cama Road, Mumbai - 400032

E-Mail : egsdirsocaud-mh@gov.in

Contact No. 022-22041377



Index

1.	<ul style="list-style-type: none">➤ <u>Governing Board of the Society</u>➤ <u>Executive Committee of the Society</u>➤ <u>General Body of the Society</u>	Page no. 3-4
2.	Preface	5
3.	Social Audit Program for the year 2019-20	5-9
4.	Social Audit Program for the year 2020-21	10-13
5.	Proposed Social Audit Calander for the year 2021-22	14-17
6.	Annual Budget for the year 2021-22	18-19
7.	Training and Capacity Building	19-20
8.	Social Audit Process 2015-16 to 2020-21	21
9.	Social Audit of other Schemes	21-22
10.	Certified Audit Reports for the year 2019-20 & 2020-21 Directorate of Social Audit	23-40
11.	Certified Audit Reports for the year 2019-20 & 2020-21 MS-SSAT	41-61
12.	Highlights of Social Audit process.	62-66

Maharashtra State Society for Social Audit and Transparency

Governing Board

Sr. No	Members	Designation
1	Additional Chief Secretary, Rural Development Department , Government of Maharashtra	Ex-officio President
2	Additional Chief Secretary (EGS), Government of Maharashtra	Member Ex-Officio
3	Principal Accountant General, Maharashtra, Mumbai	Member Ex-Officio
4	Principal Secretary (Finance), Government of Maharashtra (In behalf Joint Secretary (Finance))	Member Ex-Officio
5	Chairman, Yashwant Krishi Gram Vikas va Panlot Sanstha, Hiware Bajar (CSO Member)	Member by Nomination
6	Chairman,Pragati Abhiyan, Nashik (CSO Member)	Member by Nomination
7	Director, Bhartiya Agricultural Industries Fedration (BAIF), Pune (CSO member)	Member by Nomination
8	Mr. Prakash Page, Chartered Accountant	Member (Co-opted)
9	Shri. Pralhad Kachare, Social Worker	Members by special Invitation
10	Director, Social Audit and Transparency Society	Convenor

Executive Committee

Sr.No.	Members	Designation
1.	Additional Chief Secretary (EGS), Government of Maharashtra	Chairperson
2.	Commissioner(MGNREGA), Maharashtra State, Nagpur	Member
3.	Deputy Secretary, Employment Guarantee Scheme	Member
4.	Director, Social Audit Society	Member
5.	Under Secretary, Employment Guarantee Scheme	Member
6.	Joint Director, Social Audit Society	Member-Secretary
7.	Administrative Officer of the Society	Member
8.	State Coordinator (One by rotation each year)	Member
9.	Accounts Officer of the Society	Member

Maharashtra State Society for Social Audit and Transparency

General Body

Sr.No.	Members	Designation
1.	Chief Secretary, Government of Maharashtra.	Ex-officio President
2.	Additional Chief Secretary (EGS), Government of Maharashtra.	Ex-officio Vice President
3.	Additional Chief Secretary, Rural Development Department, Government of Maharashtra.	Ex-officio member
4.	Principal Secretary (Agriculture), Government of Maharashtra.	Ex-officio member
5.	Principal Secretary (Forests), Government of Maharashtra.	Ex-officio member
6.	Principal Secretary (Tribal Development), Government of Maharashtra.	Ex-officio member
7.	Secretary(Social Justice), Government of Maharashtra.	Ex-officio member
8.	Principal Secretary (Women and Child Development), Government of Maharashtra.	Ex-officio member
9.	Secretary (Roads), Public Works Department, Government of Maharashtra	Ex-officio member
10.	Secretary (Information Technology), Government of Maharashtra.	Ex-officio member
11.	Commissioner(MGNREGA), Government of Maharashtra, Nagpur.	Ex-officio member
12.	Joint / Deputy Secretary (Finance), Finance Department (In behalf of Principal Secretary (Finance), Government of Maharashtra).	Ex-officio member
13.	Deputy Secretary(MGNREGA), Government of Maharashtra	Ex-officio member
14.	Collector of any one district in the State(Collector - Thane).	Ex-officio member By nomination
15.	Chief Executive Officer of any one district in the state (CEO-Nashik).	Ex-officio member By nomination
16.	President, Yashwant Krishi Gram Vikas & Panlot Sanstha, Hiware Bazar (CSO Member).	Member by nomination
17.	President, Pragati Abhiyan, Nashik (CSO Member).	Member by nomination
18.	Director, BAIF Development Research Foundation, Pune.	Member by nomination
19.	Director, Social Audit.	Ex-officio Member Secretary

Maharashtra State Society for Social Audit & Transparency

Registration under the Institution Registration Act 1860

No.Maharashtra, Mumbai 98/2018/ G.B.B.S.D.d. January 17,2018

Annual Report **For the Year 2019-20 & Year 2020-21**

Introduction

The report of Social Audit under the Maharashtra State Social Audit and Transparency Society(MS-SSAT) for the year 2019-20 and 2020-21 is presented as under.

As per the schedule the Annual Meeting was required to be held by 30th September 2020 to approve the reports of society and its accounts for the period 1st April,2019 to 31st March 2020, However Annual General Meeting could not be held due to restrictions of Covid pandemic.

After covid-19 pandemic restrictions imposed in the state from 22nd March, 2020 the Social Audit process during the year 2020-21 was undertaken as per guidelines issued by MoRD, Gol by letter dated 20th July, 2020. Accordingly the Annual Reports along with the accounts of the Society for the year 2019-20 and year 2020-21 are presented herewith.

The contract of incumbent Director Mrs. Anjali Kanitkar was come to end on April 27, 2020 and she was relived from responsibility. Thereafter the additional charge of the post of Director, SAU was held by Mrs. Lata Varkhade, Deputy Secretary (EGS) from 27th April, 2020 to 30th November, 2020. The post of Director has been vacant since December 1, 2020. Despite advertisements from the EGS Department for appointment to this post, no suitable candidate has been found for this post.

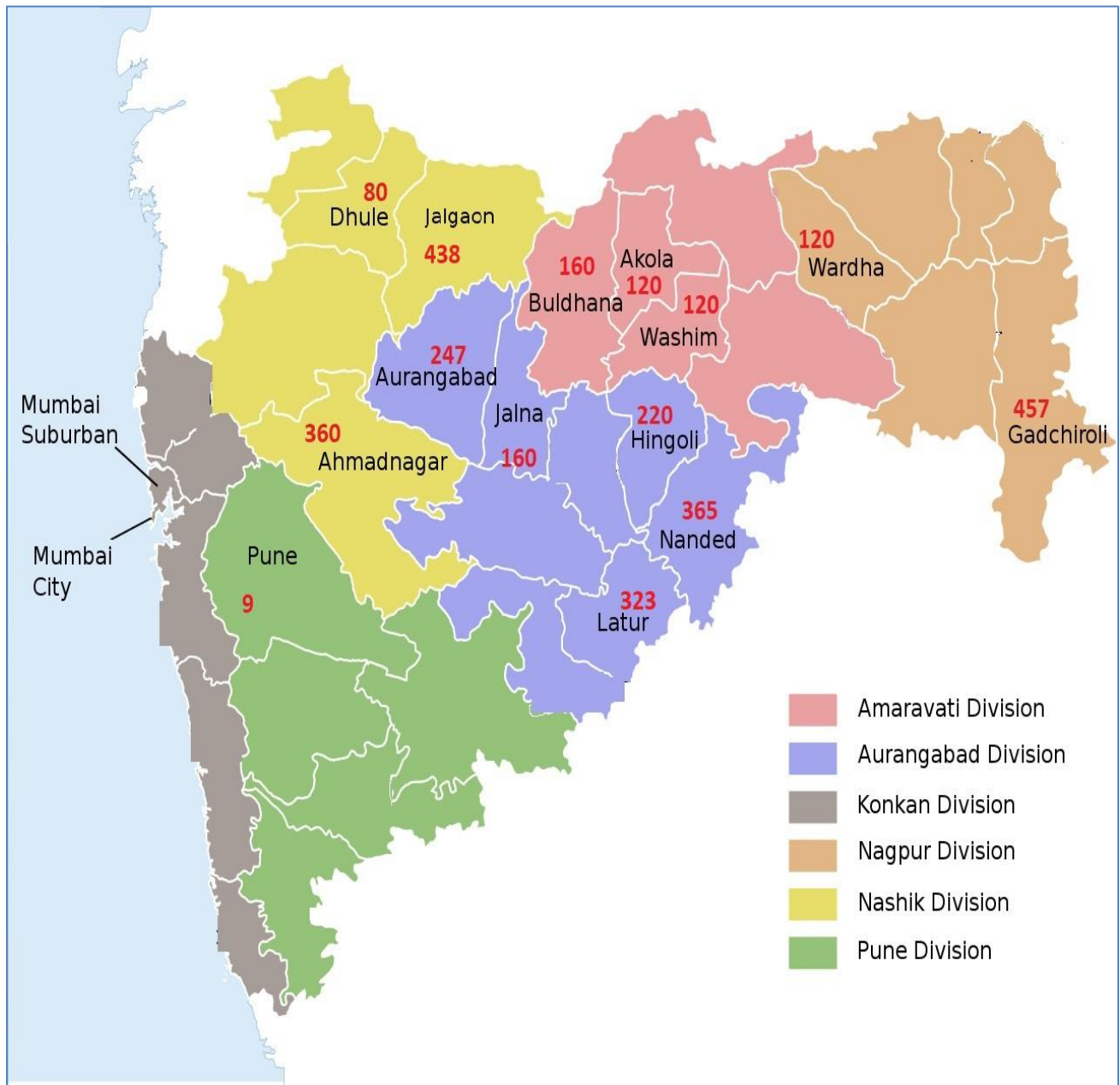
Social Audit Program 2019-20

In the year 2019-20, a calander for social audit of 5,186 GPs was chalked out. However, due to prevalence of code of conduct of the Lok Sabha Elections held in April, 2019 and the subsequent State Legislative Elections held in October, 2019, the audit process could not be carried out as per the schedule. In the last phase of SA process in the year 2019-20 the lockdown for covid pandemic was imposed from 22nd March, 2020 due to which the process in 705 GPs was heldup. However the incomplete SA process is completed in November-December 2020. As a result of the restrictions imposed due to Covid-19, Gram Sabha and public hearings are still banned in the state.

As prescribed in MGNREG Audit of Schemes Rules, 2011, the Social Audit reports are required to put before concerned gram sabha for discussion of the villagers, beneficiaries and the implementing agencies and for finalization of issues raised. Then a public hearing

will be organized. The issues so finalized in public haerings sent for compliance of ATRs to respective implementation agencies. However, due to ban on Gram Sabhas and public hearings, the social audit reports of 90 Gram Panchayats in the year 2019-20 and the social audit reports of 5,329 Gram Panchayats in the year 2020-21, a total Audit reports of 5419 Gram Panchayats have not been finalized. Therefore, since the outbreak of Covid-19 in the state, the reports of the Gram Panchayats under social audit could not be uploaded on MIS of the “nrega” website of the Ministry of Rural Development, Government of India.

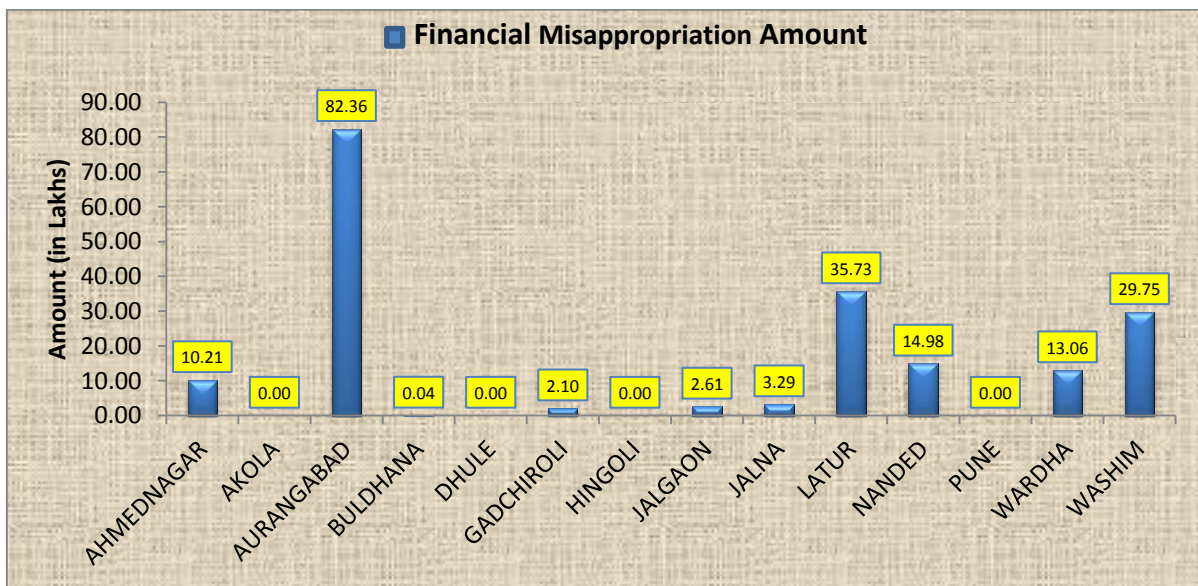
Number of districts and gram panchayats under social audit in the year 2019-20



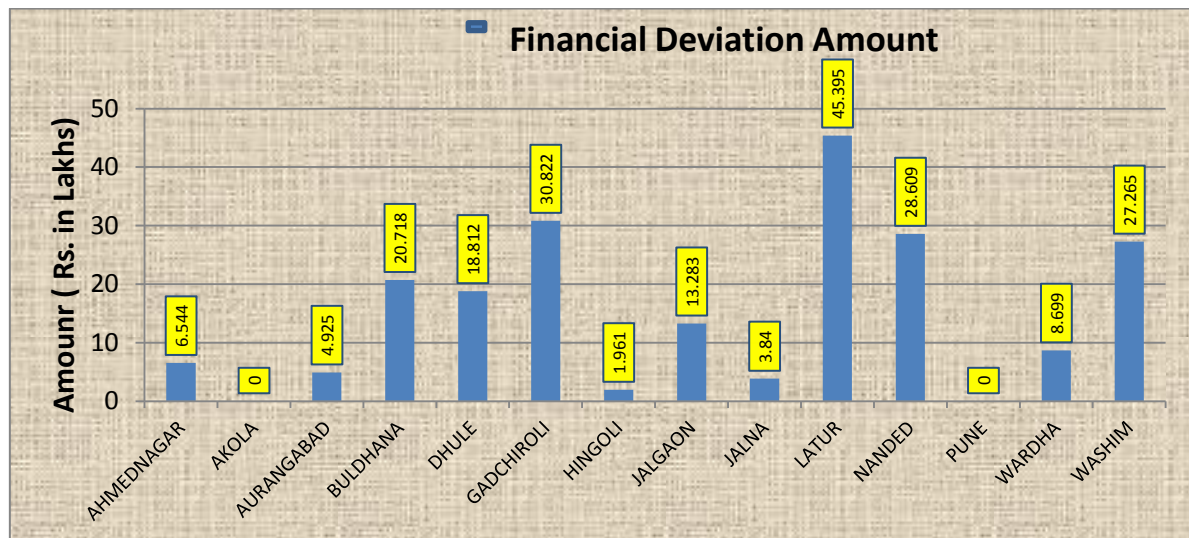
The classification of the issues raised in the social audit in the year 2019-20

		Year 2019-20	
Number of Gram Panchayats audited		3179	
Types of issues		No. of Issues	The amount covered (Rs.)
1.	Financial Misappropriation (FM)	226	1,94,12,650
2.	Financial Deviation (FD)	2565	2,10,87,506
3.	Process Violation (PV)	1747	--
4.	Grievances (GR)	431	--
5.	Total	4969	4,05,00,156

Districtwise Financial Misappropriations in the year 2019-20



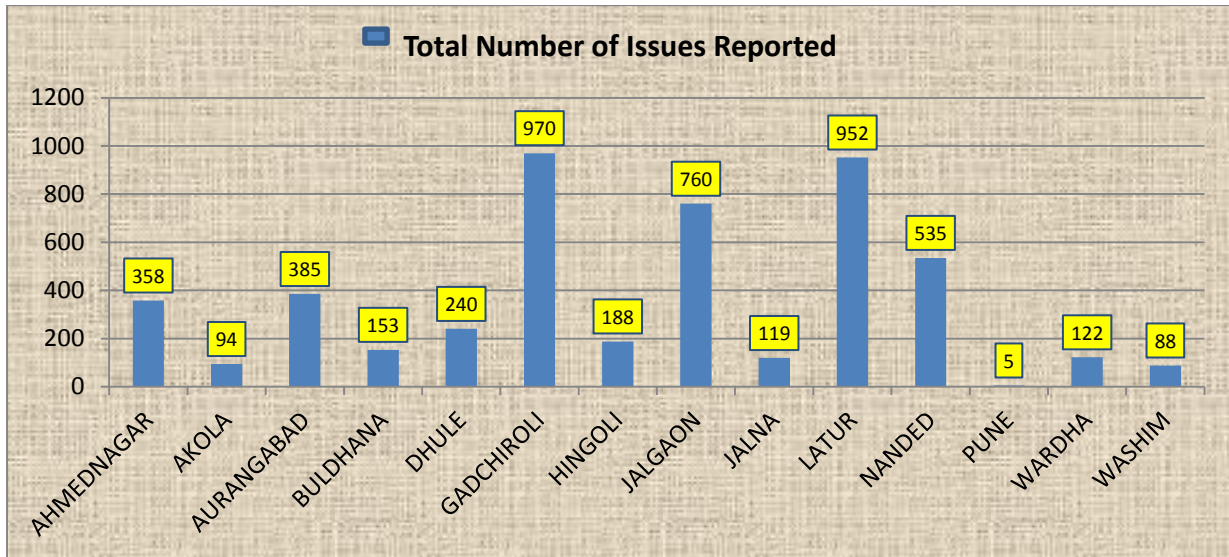
Districtwise Financial Deviations in the year 2019-20



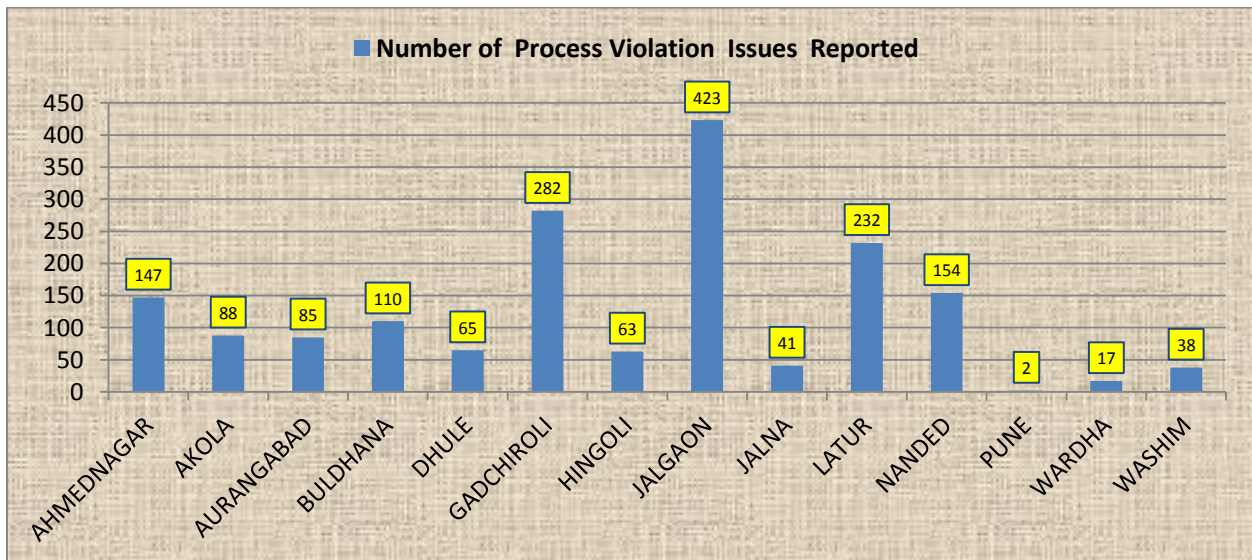
Number of Gram Panchayats audited in the year 2019-20 and District wise classification of issues found in Social Audit.

District	Block	No. of Gram Panchayat	Financial Misappropriation		Financial Deviation		Process Violation	Grievances	Total Issues	
			Issues	Amount Rs.	Issues	Amount Rs.	Issues	Issues		
Gadchiroli	12	457	20	209624	564	3082232	282	104	970	
Wardha	2	120	14	1306015	90	869949	17	1	122	
Akola	3	120	0	0	6	0	88	0	94	
Buldhana	4	160	3	3592	26	2071845	110	14	153	
Washim	3	120	12	2975436	32	2726512	38	6	88	
Aurangabad	6	247	50	8235632	228	492539	85	22	385	
Jalna	4	160	6	328512	51	383973	41	21	119	
Latur	8	323	73	3573425	640	4539489	232	7	952	
Nanded	9	365	17	1498002	279	2860870	154	85	535	
Hingoli	5	220	0	0	96	196085	63	29	188	
Ahmednagar	9	360	12	1021442	153	654449	147	46	358	
Dhule	2	80	0	0	144	1881225	65	31	240	
Jalgaon	11	438	19	260970	255	1328338	423	63	760	
Pune	1	9	0	0	1	0	2	2	5	
Total	79	3179	226	19412650	2565	21087506	1747	431	4969	
No. of Planned G.P.s		5186	3033 Report uploaded to MIS							
			61.29%							

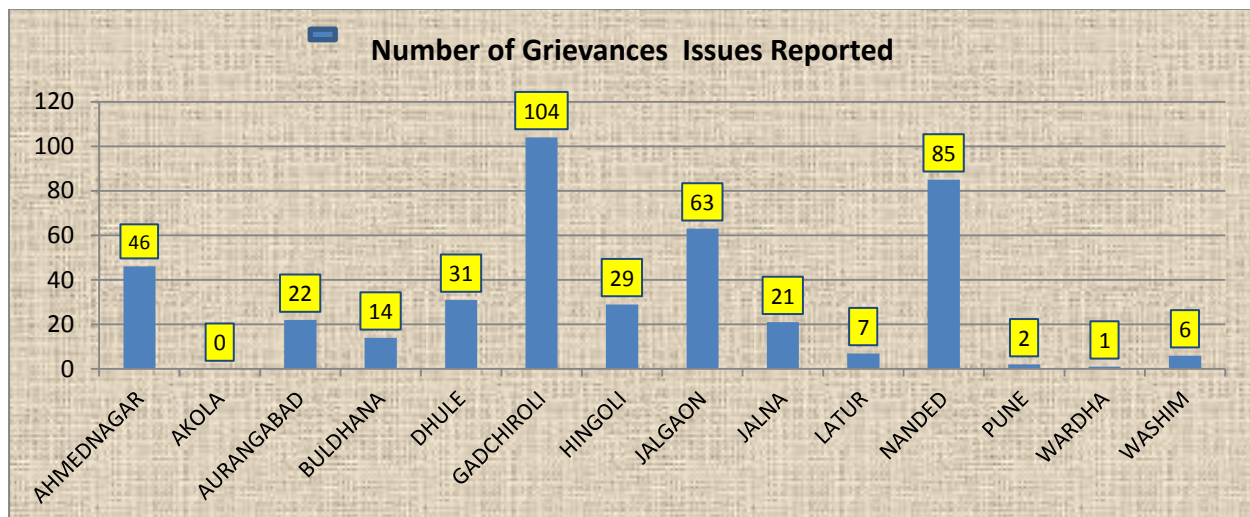
Districtwise issues found in social audit in the year 2019-20



Districtwise process violation reported in the year 2019-20



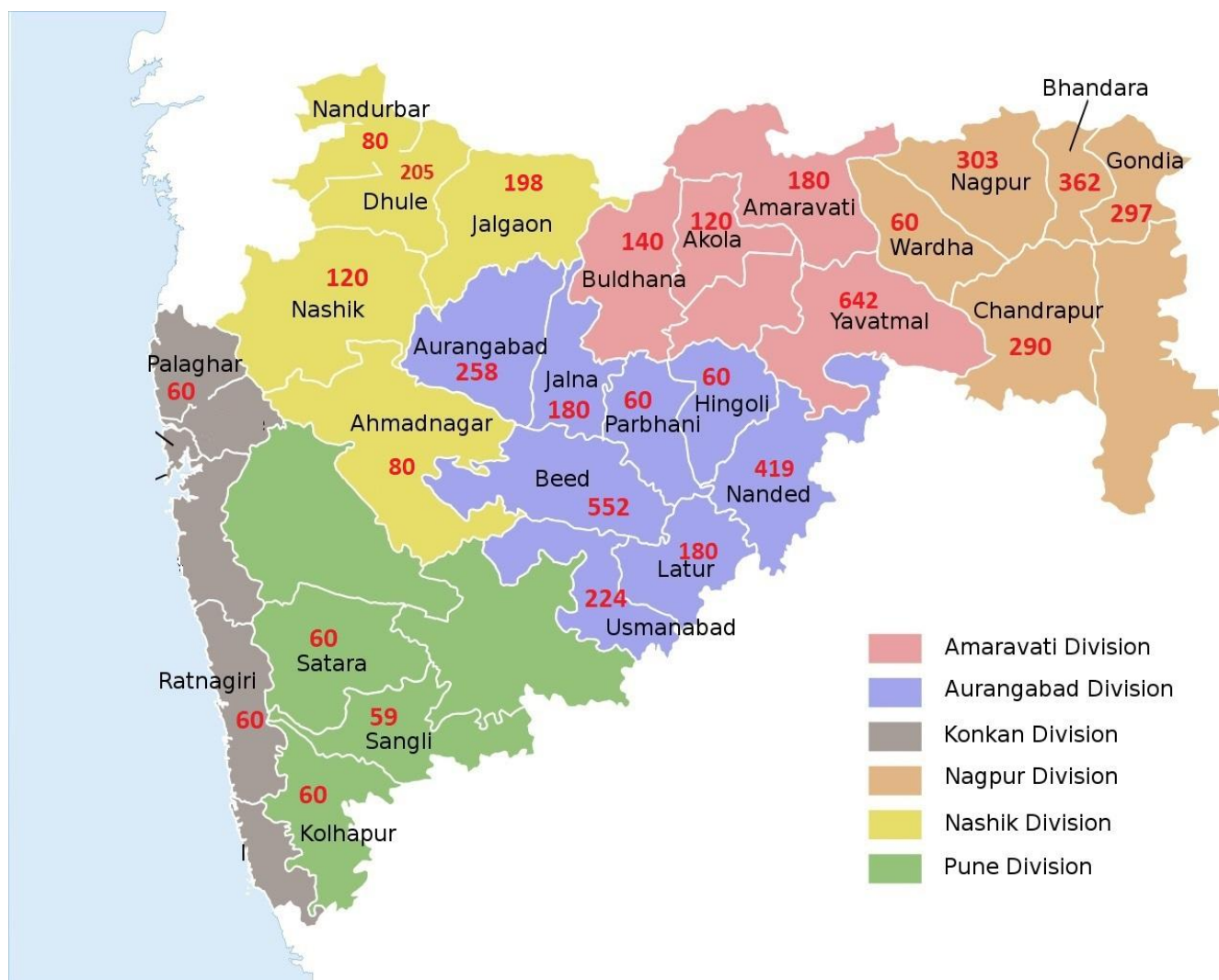
Districtwise complaints of beneficiaries reported in the year 2019-20



Social Audit Program 2020-21

In the year 2020-21, the social audit process was completed in 3 phases in 5329 GPs in the 95 Blocks of 27 Districts. The Social Audit Reports(SAR) could not be uploaded on MIS on "nrega" website as the Gram Sabhas and Public hearings could not take place. In this regard the Ministry of Rural Development, Government of India has been informed by the letter of the Society dated September 7, 2020. However, audit reports of 5,329 GPs in the year 2020-21 have been compiled through Google Forms. After relaxation of covid restrictions the Gram Sabha and public hearings for incomplete SA process of 90 GPs in 2019-20 and SA process of 5,329 GPs in 2020-21 will be completed. Afterward social audit issues so finalized will be uploaded to MIS. The issues in the audit report which are not finalized have been handed over to the concerned Gram Sevaks of Gram Panchayat, SHG members and Taluka Program Officers for interim compliance.

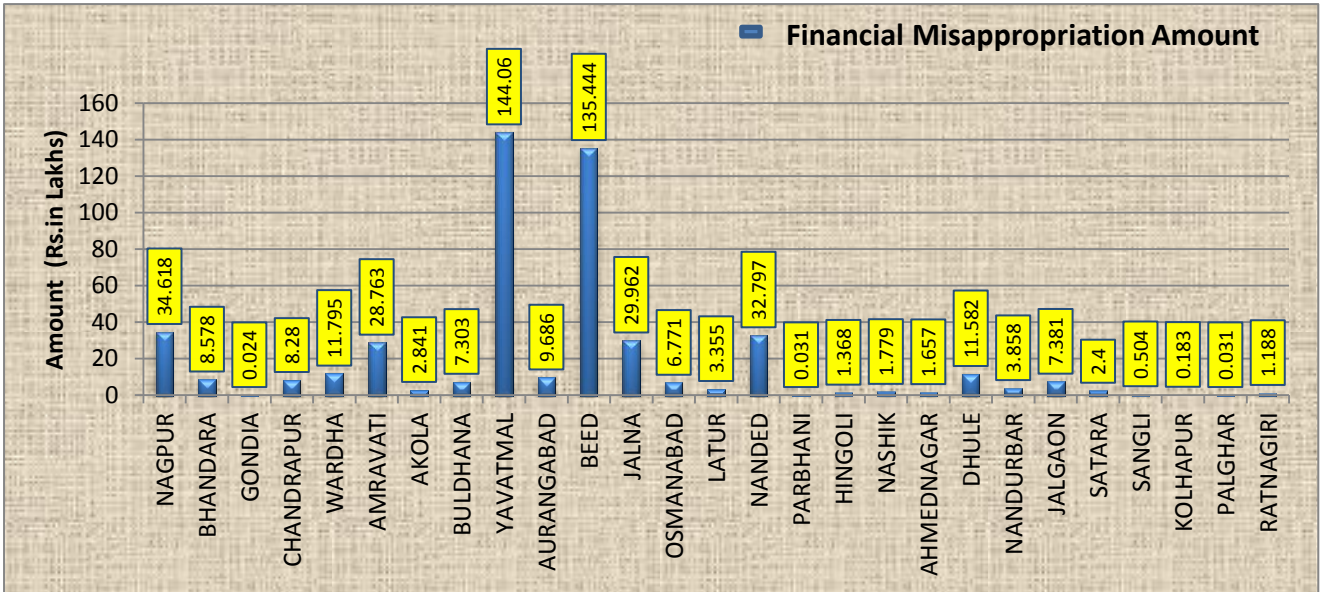
Districtwise number of Gram Panchayats covered in social audit in the year 2020-21



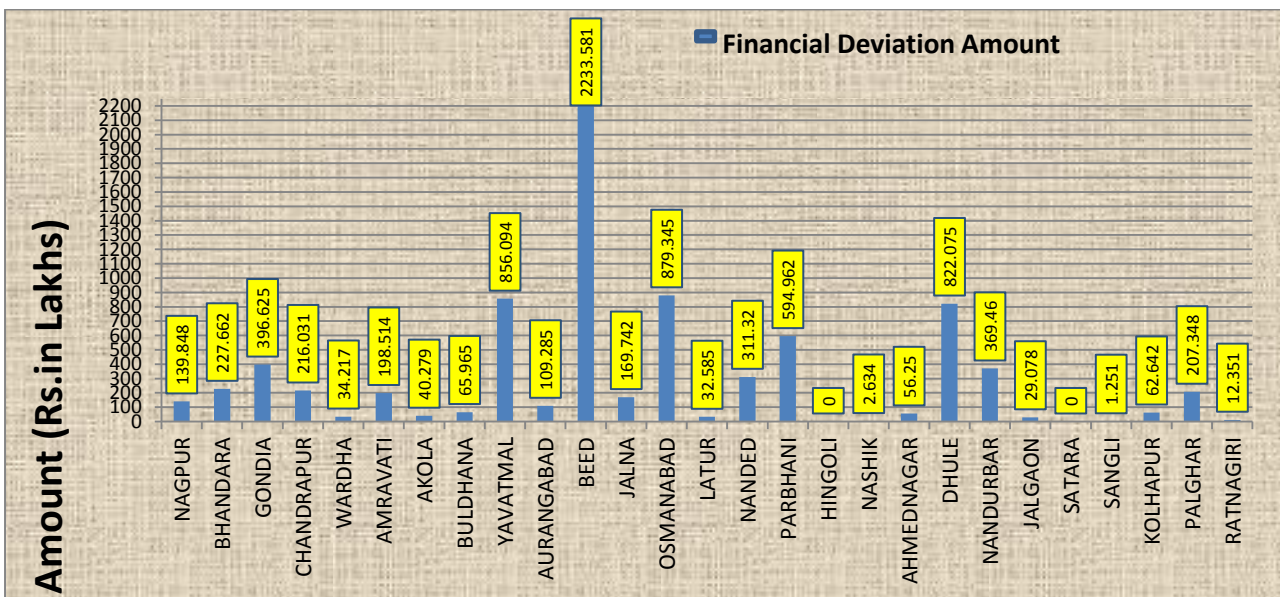
The classification of the issues raised in the social audit in the year 2019-20

		Year 2020-21	
Number of Gram Panchayats audited		5329	
Types of issues		No. of Issues	The amount covered (Rs.)
1.	Financial Misappropriation (FM)	696	4,96,29,579
2.	Financial Deviation (FD)	5503	80,69,14,888
3.	Process Violation (PV)	17,683	--
4.	Grievances (GR)	1386	--
Total		25,268	85,65,44,467

Districtwise Financial Misappropriations in the year 2020-21



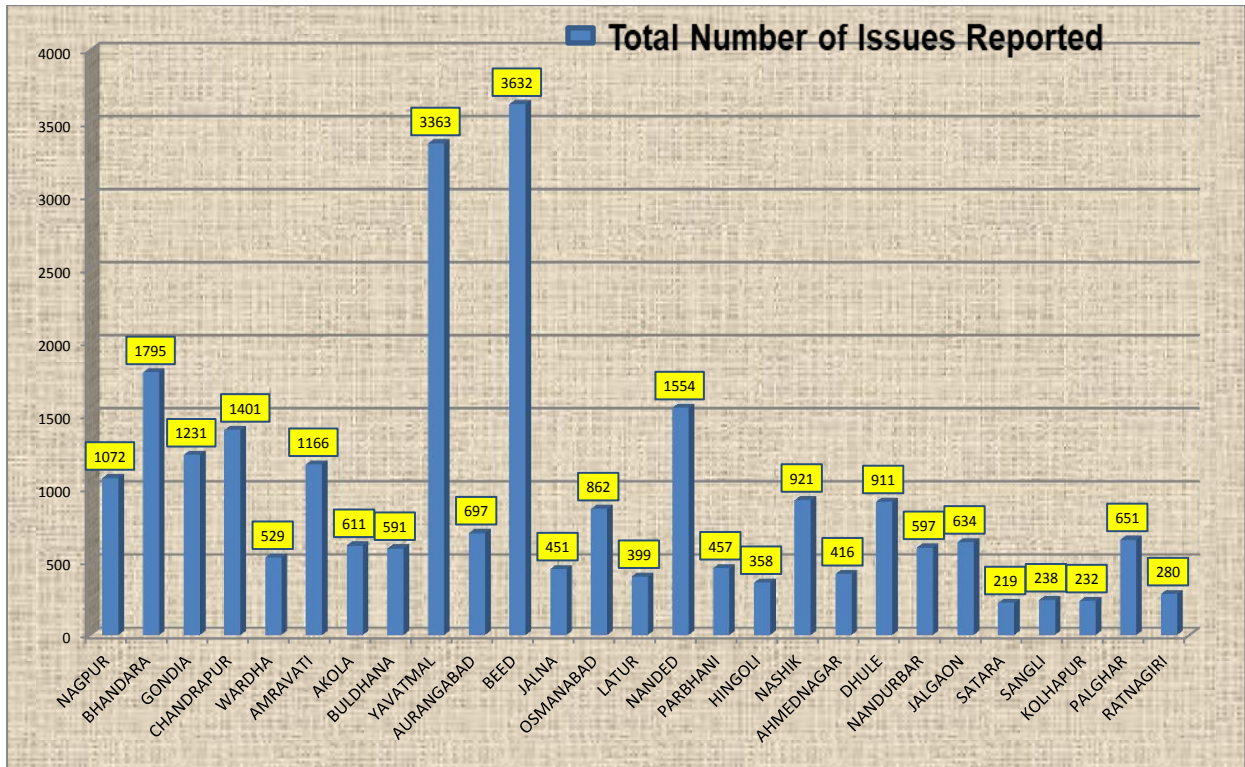
Districtwise Financial Deviations in the year 2020-21



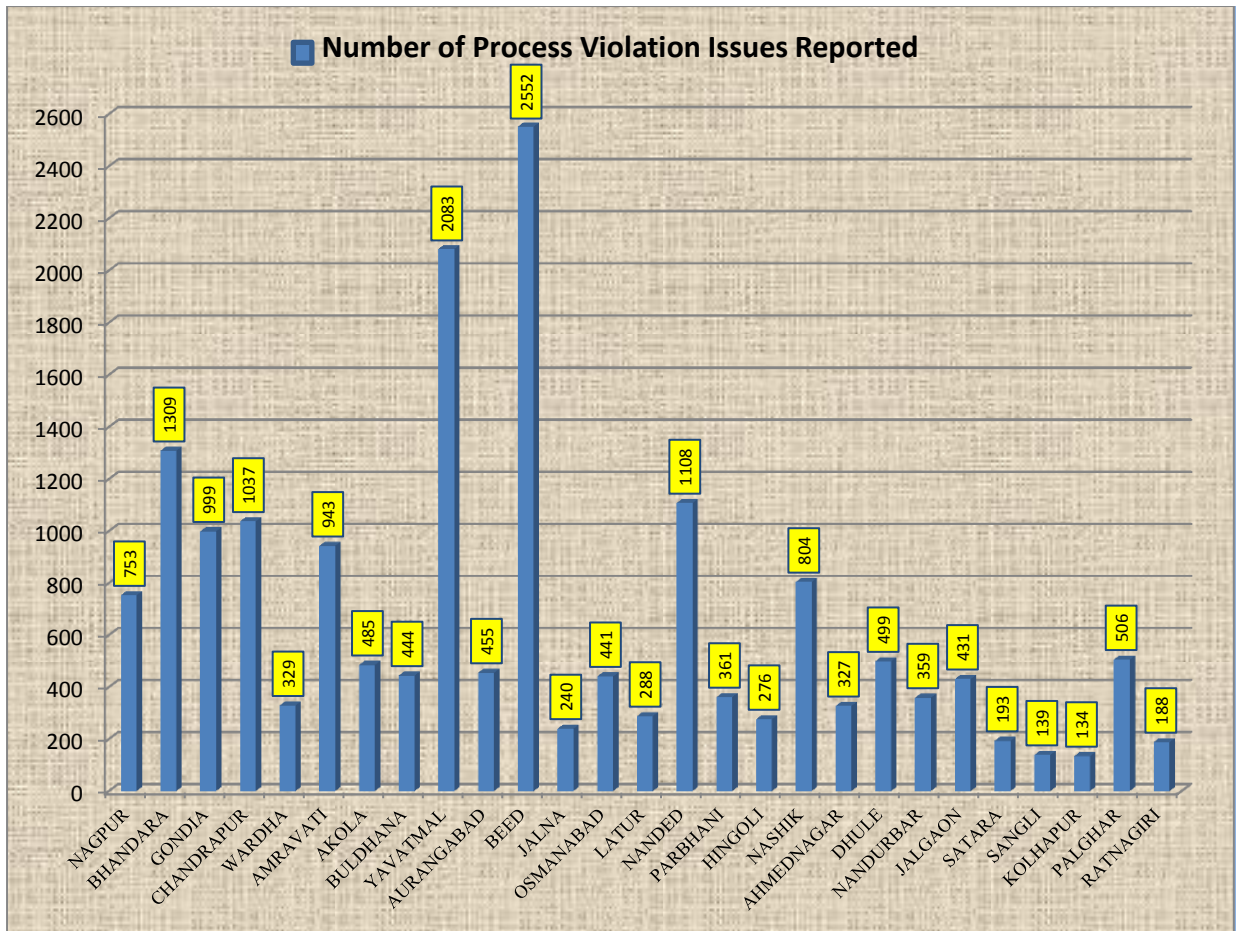
Districtwise No.of GPs audited and the classification of issues raised in the year 2020-21.

District	Block	Gram Panchayat	Financial Misappropriation		Financial Deviation		Process Violation	Grievances	Total	
			Issues	Rs	Issues	Rs	Issues	Rs		
Nagpur	6	303	47	3461796	255	13984800	753	17	1072	
Bhandara	6	362	27	857828	254	22766236	1309	205	1795	
Gondia	5	297	7	2436	222	39662527	999	3	1231	
Chandrapur	6	290	67	828007	214	21603137	1037	83	1401	
Wardha	1	60	13	1179534	96	3421732	329	91	529	
Amravati	3	180	15	2876336	203	19851396	943	5	1166	
Akola	2	120	11	284073	102	4027909	485	13	611	
Buldhana	4	140	40	730274	96	6596531	444	11	591	
Yawatmal	11	642	82	14405960	936	85609371	2083	262	3363	
Aurangabad	5	258	35	968622	146	10928522	455	61	697	
Beed	6	552	108	13544411	869	223358114	2552	103	3632	
Jalna	3	180	38	2996226	152	16974213	240	21	451	
Osmanabad	5	224	20	677068	389	87934533	441	12	862	
Latur	2	180	13	335503	73	3258526	288	25	399	
Nanded	8	419	33	3279715	253	31132047	1108	160	1554	
Parbhani	1	60	1	3090	95	59496228	361	0	457	
Hingoli	1	60	8	136842	34	0	276	40	358	
Nashik	2	120	8	177880	109	263420	804	0	921	
Ahmednagar	2	100	4	165661	81	5625011	327	4	416	
Dhule	4	205	27	1158235	279	82207530	499	106	911	
Nandurbar	2	80	5	385833	233	36945977	359	0	597	
Jalgaon	4	198	45	738112	94	2907833	431	64	634	
Satara	1	60	13	240016	5	0	193	8	219	
Sangli	1	59	20	50362	40	125129	139	39	238	
Kolhapur	1	60	1	18342	96	6264248	134	1	232	
Palghar	2	60	4	3090	116	20734798	506	25	651	
Ratnagiri	1	60	4	118765	61	1235120	188	27	280	
Total	95	5329	696	49629579	5503	806914888	17683	1386	25268	
G.P. Number		5500	96.89% of audit completed							

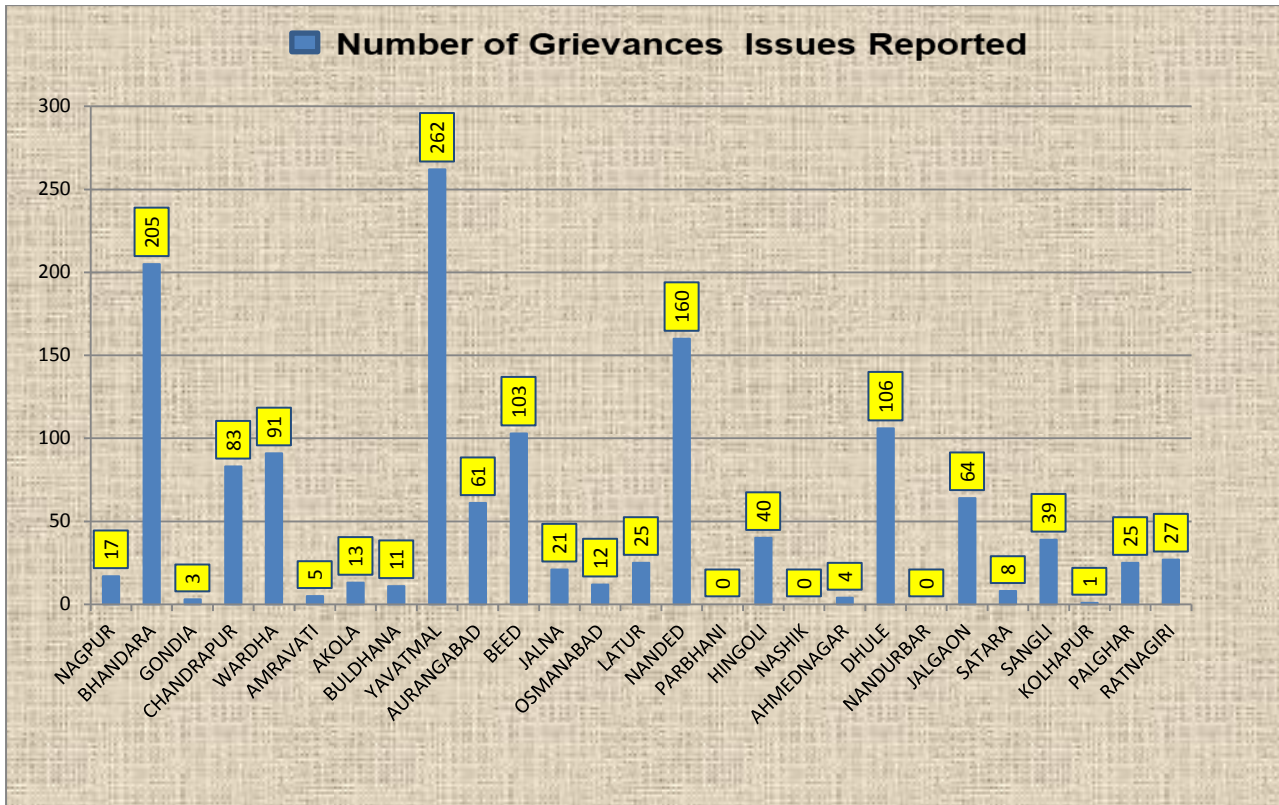
Districtwise issues found in social audit in the year 2020-21



Districtwise no.of issues of process violation in the year 2020-21



Districtwise no.of grievances reported in the year 2020-21



Proposed Social Audit Program for the Year 2021-22

According to the instructions in the Master Circular of the Ministry of Rural Development, Government of India, the calendar of social audit program is required to get approved from Governing Board and SA process will be carried out throughout the year. However, due to the Covid-19 situation, the Governing Body meeting could not convened on time. Therefore, with the approval of Chairman of the Governing Board and the Chairman of the Executive Committee, the social audit calendar for the year 2021-22 is prepared and the audit process is being carried out accordingly.

The social audit process has started in the state from the year 2015-16. In the last 6 years, out of 28,500 gram panchayats in the state, 12,124 gram panchayats have been audited till the year 2020-21. All the Gram Panchayats in the state are expected to be covered for social audit every year. However, due to lack of adequate manpower and funds, social audit program cannot be implemented on a large scale. The SA calendar for the year 2021-22 has been prepared with a view to complete at least one round of audit in 100 percent GPs of the state in near future. In view of this, a program has been prepared to audit 6120 GPs in the 102 Blocks of 19 Districts. The social audit process is being carried out with the help of 38 State & District Resource Persons presently available on panel. An average expense of Rs.15,000/- is incurred on audit of each gram panchayat.

Time Table for Social Audit of 60 GPs in 33 days in each Block

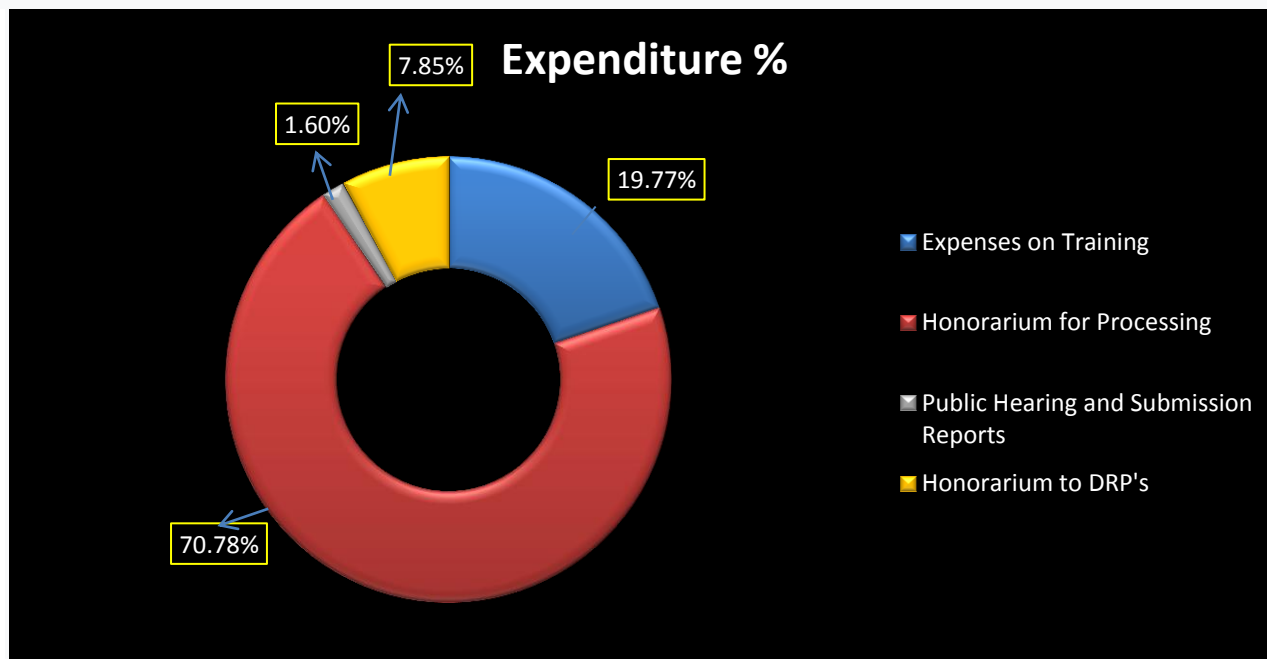
Sr.no	Audit team	Number
1.	District Resource Persons	2
2.	Block Resource Persons	2
3.	Cluster Resource persons	4
4.	Village Resource Persons	60

Duration	Process details	No.of GPs
	Advance preparation and Training - 8 days	
2 Days	Preparation for process of Resource Persons selection	
1 Day	Selection of Resource Persons	
1 Day	Preparation of Training	
4 Days	Training	
	First Round - Social Audit - 7 days	
1 Day	Travell to Gram Panchayats for SA	
4 Days	Carrying out audit process in Gram Panchayat.	20
1 Day	Gram Sabha preparation	
1 Day	Gram Sabha	
	Second Round - Social Audit - 7 days	
1 Day	Travell to Gram Panchayats for SA	
4 Days	Carrying out audit process in Gram Panchayat.	20
1 Day	Gram Sabha preparation	
1 Day	Gram Sabha	
	Third Round - Social Audit - 7 days	
1 Day	Travell to Gram Panchayats for SA	
4 Days	Carrying out audit process in Gram Panchayat.	20
1 Day	Gram Sabha preparation	
1 Day	Gram Sabha	
	Public Hearing and SA Report Uploading - 4 days	
1 Day	Preparations for the public hearing	
1 Day	Public Hearing	
2 Days	Uploading of social audit issues on MIS website.	
33 Days	Total	60

No.of GPs covered and no. of Resource Persons Required in the SA process of 33 days

Number of Blocks	17
Number of Gram Panchayats	1020
District Resource Person (DRPs)	34
Block Resource Person (BRPs)	34
Cluster Resource Person (CRPs)	68
Village Resource Person (VRPs)	1020

Classification of expenditure on proposed SA process of 60 GPs in each Block in the year 2021-22



Number of Districts, Blocks and GPs covered in proposed SA in the Year 2021-22

Sr. No	Audit period	Region	Districts	Blocks	No.of GPs to be audited per block	Total GPs
SA Process No- 1						
1.	April-May, 2021	Pune	Pune	1. Baramati 2. Daund 3.Indapur 4.Khed 5.Mulshi 6.Haveli 7. Purandar 8. Shirur 9. Velhe 10. Junnar	60 per block	600
2.				Kokan		
3.		Sindhudurg	1.Devgad 2. Kankavali 3.Malvan 4. Vaibhavwadi		60 per block	240
4.		Palghar	1.Palghar 2.Dahanu		60 per block	120
SA Process No- 2						
1020						
5.	June-July, 2021	Aurangabad	Latur	1.Shirur Anantpal	60 per block	60
6.			Beed	1.Dharur 2.Majalgaon	60 per block	120
7.			Usmanabad	1.Washi	60 per block	60
8.			Ah.Nagar	1.Shrirampur	60 per block	60
9.			Parbhani	1.Gangakhed 2.Jintoor 3.Palam 4. Purna	60 per block	240
10.		Nashik	Nashik	1.Nandgaon 2.Malegaon 3.Sathana (Baglan) 4.Sinnar 5.Chandvad 6.Deola 7.Igatpuri 8.Surgaana	60 per block	480

Sr. No	Audit period	Region	Districts	Blocks	No.of GPs to be audited per block	Total GPs
SA Process No- 3						1020
11.	August-Sep, 2021	Pune	Kolhapur	1. Bawada 2. Gadhinglaj 3. Kagal 4. Karveer 5. Panhala 6. Radhanagari 7. Shahuwadi 8. Shirur	60 per block	480
12.			Sangli	1.Tasgaon 2.Khanapur 3.Miraj 4.Palus 5. Shirala 6.Valwa 7.Kadegaon	60 per block	420
13.		Kokan	Sindhudurg	1.Kudal 2.Savantwadi	60 per block	120
SA Process No- 4						1020
14.	Oct-November, 2021	Kokan	Ratnagiri	1.Chiplun 2.Dapoli 3.Guhaghar 4.Khed 5. Mandangad	60 per block	300
15.			Raigad	1. Alibag 2. Murud 3. Panvel 4. Shrivardhan 5. Uran	60 per block	300
16.		Pune	Satara	1.Khandala 2.Satara 3.Javali 4.Patan 5.Phaltan 6.Mahaleshwar 7.Wai	60 per block	420
SA Process No- 5						1020
17.	December-Jan, 2022	Nagpur	Nagpur	1. Nagpur (rural), 2. Savner	60 per block	120
18.			Wardha	1. Sillod 2. Ashti	60 per block	120
19.		Amravati	Amravati	1. Chandur Bazar 2. Chandur Railway 3. Daryapur	60 per block	180
20.		Pune	Solapur	1. Malsiras 2. Akluj 3. Sangola 4. Pandharpur	60 per block	240
21.			Kolhapur	1.Chandgad 2.Ajra	60 per block	120
22.		Kokan	Raigad	1. Karjat 2. Khalapur 3. Mahad 4. Roha	60 per block	240
SA Process No- 6						1020
23.	Feb-March, 2022	Nagpur	Wardha	1.arvi 2.selu	60 per block	120
24.		Pune	Pune	1. Bhor	60 per block	60
25.			Solapur	1.Solapur(South) 2.Karmala	60 per block	120
26.		Aurangabad	Parbhani	1.Pathri 2.Manavat 3.Sonpeth 4.Selu	60 per block	240
27.			Latur	1.Devani 2.Jalkot	60 per block	120
28.		Amravati	Washim	1.Manora 2.Mangrulpeer 3.Karanja	60 per block	180
29.		Kokan	Ratnagiri	1.Sangameshwar 2.Lanja 3.Rajapur	60 per block	180
Total -			19	102		6120

Criteria for selection of 60 GPs for SA in each Block (Stratified Randomization of GPs)

1. The GPs having highest expenditure on EGS. - 35%
2. The GPs having moderate expenditure on EGS. - 25%
3. The GPs having lower expenditure on EGS. -25%
4. The GPs having no expenditure on EGS. -15%

Budget Estimates for the year 2021-22

The calendar for conducting social audit of 6120 GPs in the year 2021-22 has been approved by the Chairman of the Executive Committee and the Chairman of the Governing Board of Society. It is proposed to conduct social audit in 6120 GPs in 102 Blocks of 19 Districts in 6 phases. An amount of Rs. 9.18 crore is expected to be incurred on this process. The social audit process in 2983 GPs have been completed so far in 3 phases.

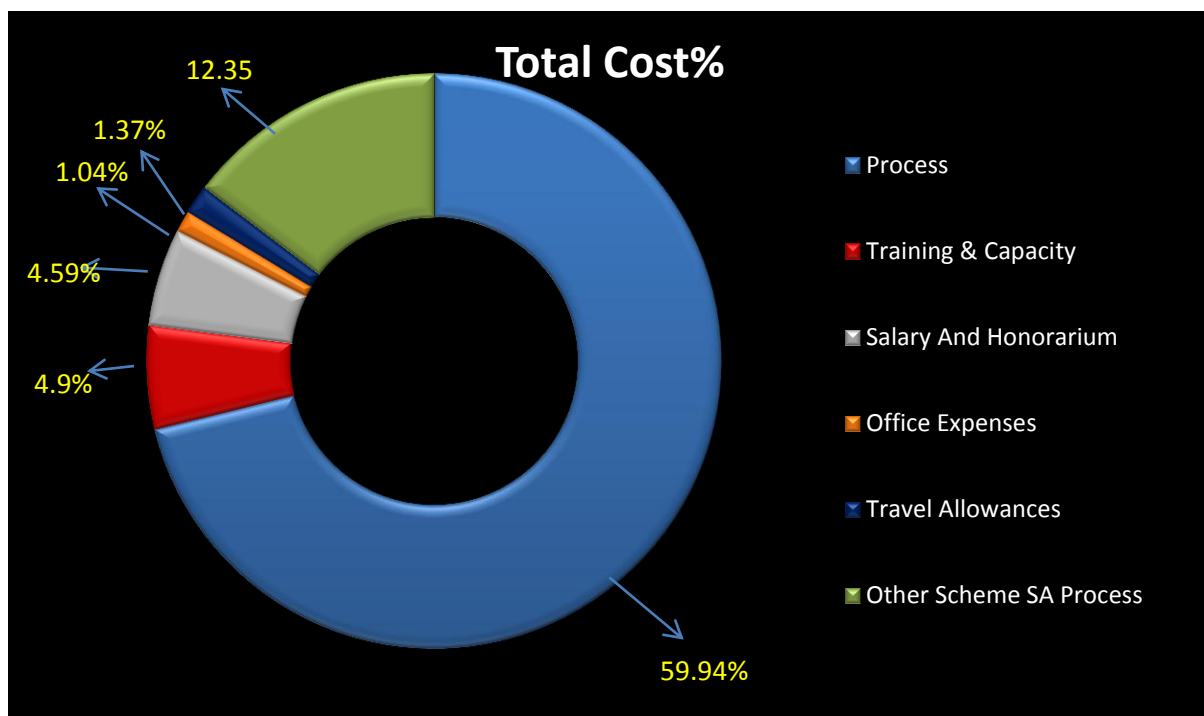
In addition to the SA process of EGS, the Social Audit of Mid Day Meal and pilot Social Audit of Rurban cluster under SPMRM is also entrusted to this Society. For this purpose a fund of Rs.1.84 crore received from the School Education Department of the Maharashtra and fund of Rs. 4.20 lakh received from the Maharashtra state SPMRM Unit. These funds are included in the budget.

Budget Estimates

Sr.no.	Deposit	Rs.	Sr. No	Expenses	Rs.
1.	Opening Balance	1,99,81,216	1.	Expenditure on SA process	9,18,00,000
2.	Funds expected from the MoRD, Gol. for the year 2021-22	11,42,39,000	2.	Training and capacity building	75,12,000
3.	Funds receivable from the MoSJ&E, Gol for pilot SA of GIAI	52,200	3.	Salary / honorarium of officers / employees	70,37,700
4.	Funds from School Education Dept, Govt.of Maharashtra for SA of Mid day Meal	1,84,45,000	4.	Office expenses	3,50,000
5.	Funds from State Rurban Unit for the pilot SA of Rurban cluster.	4,20,080	5.	Purchase of computers and printers	6,50,000
			6.	Travelling Allowances	7,00,000
			7.	Printing and Advertising	5,00,000
			8.	Audit fees, Bank charges and other expenses	1,00,000
			9.	Arrears of Honorarium payable to Resource Persons	10,70,000

Sr.no.	Deposit	Rs.	Sr. No	Expenses	Rs.
			10.	Arrears of pay and Allowances to officer on Deputation	2,62,253
			11.	Expenditure on Pilot SA of GIAI	52,200
			12.	Expenditure on SA of MDM Scheme	1,84,45,000
			13.	Expenditure on pilot SA of Rurban cluster under SPMRM	4,20,080
			14.	Closing Balance	2,42,38,263
	Total -	15,31,37,496		Total -	15,31,37,496

Budget of SAU for the year 2021-22 (Rs-12,88,99,233)



Training and capacity building

The National Institute for Rural Development (NIRD-PR), Hyderabad has conducted Training of Trainers(ToT) at State Rural Institute, Jabalpur for 6 Resource Persons from 17-22 February, 2020 for the purpose of social audit of National Social Assistance Program (NSAP) and Pradhan Mantri Awas Yojana (Rural) PMAY-G.

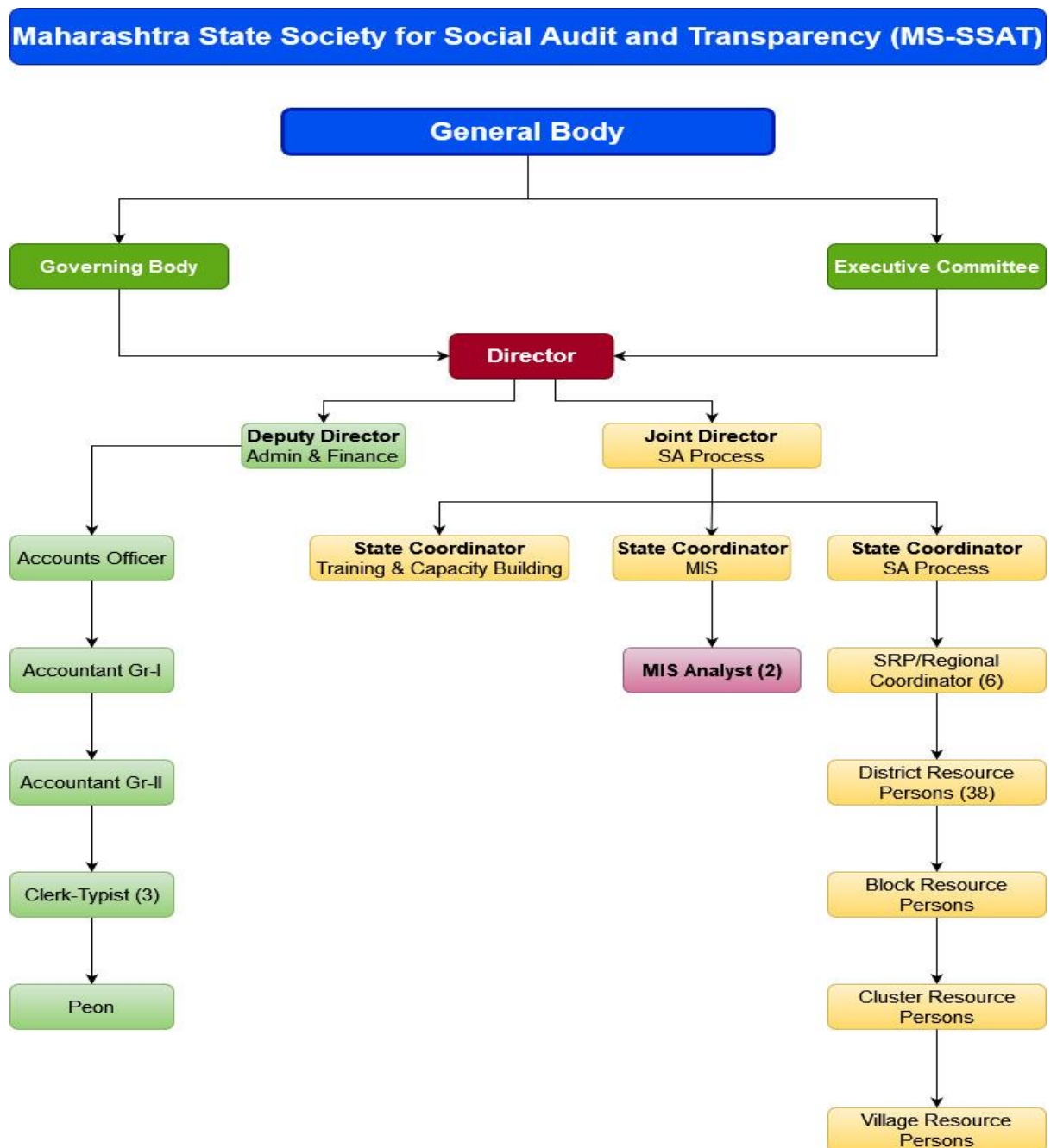
A study tour of 7 District Resource Persons along with a State Coordinator was organized from 28th September to 7th October, 2019 to study the functioning of the audit

process in the State of Jharkhand with a view to effectively implement the social audit process in the State.

To overcome practice difficulties in SA process, a workshop was organised at Kundal Development, Administration and Management Academy, Sangli from 14th to 18th October, 2019 for 43 District Resource Persons who are on the panel of SAU.

The Ministry of Rural Development, Government of India had organized a National Seminar on “Social Audit of Rural Development Programs” on 13th and 14th November, 2019 in New Delhi. 6 State / District Resource Persons have taken part in this Seminar.

Organogram



Information at a glance of SA process conducted during the year 2015-16 to 2020-21 in the State of Maharashtra.

Year	Districts Covered	no.of Districts	Number of GPs approved for SA	Number of GPs where SA completed	Status of issues uploaded on MIS
2015-16	Thane, Raigad, Palghar, Solapur, Pune, Chandrapur (6)	18	500	281	MIS was not enabled on the website.
2016-17	Jalgaon, Beed, Pune, Solapur, Washim, Buldhana, Jalna, Akola, Parbhani, Amravati, Wardha (11)	36	500	720	MIS was not enabled on the website.
2017-18	Sangli, Solapur, Satara, Kolhapur, Sindhudurg, Ratnagiri, Raigad, Nashik, Nandurbar, Yavatmal, (10)	29	1340	614	MIS was not enabled on the website.
2018-19	Thane, Raigad, Amravati, Yavatmal, Gondia, Nashik, Jalgaon, Nagpur, Solapur, Ahmednagar, Buldhana, Aurangabad, Nandurbar, Bhandara, Beed, Osmanabad (16)	50	3710	2001	1976 issues uploaded on MIS
2019-20	Hingoli, Nanded, Jalna, Aurangabad, Latur, Jalgaon, Ahmednagar, Dhule, Akola, Washim, Buldhana, Gadchiroli, Wardha, Pune (14).	79	5186	3179	3089 issues uploaded on MIS
2020-21	Nagpur, Bhandara, Gondia, Chandrapur, Akola, Buldhana, Yavatmal, Jalna, Hingoli, Latur, Aurangabad, Beed, Nanded, Osmanabad, Ratnagiri, Satara, Sangli, Kolhapur, Nashik, Dhule, Jalgaon, Nandurbar, Ahmednagar, Wardha, Amravati, Parbhani, Palghar (27)	95	5400	5329	The audit issues have not been finalized as Gram Sabha and public hearings have been banned in Covid situation.
Total -		307	16636	12124	

Social Audit of other schemes

The Ministry of Social Justice and Empowerment, Government of India has conducted pilot social audit of Grant-in-Aid Institutes(GIAI) in 5 states in the year 2020-21. A pilot social audit was conducted of 6 selected institutions running, old age homes, de-addiction centers and ashram schools in the Maharashtra. A Social Justice Cell of 10 District Resource Persons on the panel of SAU was set up for this purpose. The NISD (National Institute of Social Defense), Government of India has conducted online training from 19th to 21st November, 2020 for this pilot social audit.

As per the guidelines and check list prescribed by NISD, the DRPs in Social Justice Cell has carried the Social Audit by visiting the 6 GIAs from 25th January, 2021 to 9th February, 2021. The audit report submitted by them is to be reviewed with the District Collector and Social Welfare Officer of the concern district and then the report is to be submitted to the Secretary, Department of Social Justice. A request was made to the Joint Commissioner, Social Justice, Pune to instruct the concerned District Social Welfare Officer to hold meetings at the district level. However, due to the Covid-19 restrictions, these meetings have not yet took place. The final report has not yet been submitted to the Department of Social Justice, Government of India and NISD.

Sanjana Khopade
Deputy Secretary (EGS) and
Joint Director, Social Audit.

Certified Accounts and Audit Reports by Chartered Accountant.
For the year 2019-20...Directorate of Social Audit



a.v. aROLKAR & CO.
Chartered Accountants

Registered Address : 9F/13th Floor, Navjivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai-400 008, India
Correspondence Address : 403, Radhe Vallab CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai-400 004, India
Landline : 022.4354 4435. Email ID: info@avarolkar.com Web : www.avarolkar.com

INDEPENDENT AUDITORS' REPORT

To,

DIRECTORATE OF SOCIAL AUDIT

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of DIRECTORATE OF SOCIAL AUDIT ("Directorate"), which comprise the balance sheet as at March 31, 2020, and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared, in all material respects, in accordance with Maharashtra Public Trust Act, 1950.

Basis for opinion

We conducted our audit in accordance with the standards on auditing. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Directorate in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Directorate's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Directorate or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Directorate's financial reporting process.



A

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Maharashtra Public Trust Act, 1950, we are also responsible for expressing our opinion on whether the Directorate has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Directorate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Directorate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Report on other legal and regulatory requirements

A. As required by Maharashtra Trust Act, 1950 we report that:

- i) 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;
- ii) In our opinion proper books of account as required by Maharashtra Public Trust Act 1950 and the bye laws and rules made there under by the Directorate so far as appears from our examination of those books;
- iii) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are agreement with the books of account.

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542 W



Abhay Vasant Arolkar

Partner

Membership No.: 032453

UDIN : 21032453AAAABP4747

Place : Mumbai

Date : 08/02/21

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1st APRIL 2019 TO 31st MARCH 2020

<u>Receipts</u>	<u>31.03.2020</u>	<u>Payments</u>	<u>31.03.2020</u>
To Opening Balance	41,33,819	By Salary, Social Audit & Other Expenses	5,11,20,962
To Government Grant	4,55,21,000		
To State Government Grant	12,58,614		
To Refund From District Collectors - (2019-20)	8,93,632		
To Saving Bank Interest	9,01,464	By Closing Balance	15,87,566.55
TOTAL	5,27,08,529	TOTAL	5,27,08,529

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For **A. V. Arolkar & Co.,**

Chartered Accountants

Firm Registration No.: 100542 W



Abhay Vasant Arolkar
Partner

Membership No. 32453

Place : Mumbai

Dated : 08/02/21

For Directorate Of Social Audit, Maharashtra


Ashish Lopes Deputy Director
 Directorate of Social Audit
 Maharashtra State

Place : Mumbai

Date : 08/02/2021

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1st APRIL 2019 TO 31st MARCH 2020

<u>EXPENDITURE</u>	<u>31.03.2020</u> (□)	<u>INCOME</u>	<u>31.03.2020</u> (□)
To Advertisement Expenses		By Government Grant	4,55,21,000
To Administrative Expenses		By State Government Grant	12,58,614
To Depreciation (Annexure 1)		By Received from District Collectors - (2019-20)	8,93,632
To Social Audit Expenses		By Saving Bank Interest	9,01,464
a. Paid to District collector	4,06,02,047	By Excess of Expenses Over Income	28,01,066
b. Honorarium paid directly	66,91,902		
To Salary			
TOTAL	5,13,75,776	TOTAL	5,13,75,776

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For **A. V. Arolkar & Co.,**

Chartered Accountants

Firm Registration No. 100542 W



Abhay Vasant Arolkar

Partner

Membership No. 32453

Place : Mumbai

Dated : 08/02/21

For Directorate Of Social Audit, Maharashtra

Ashish Lopes
Deputy Director
Directorate of Social Audit
Maharashtra State

Place : Mumbai

Date : 08/02/2021

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

BALANCE SHEET AS AT 31ST MARCH, 2020

<u>FUNDS AND LIABILITIES</u>	AS AT 31.03.2020 (□)	<u>PROPERTY AND ASSETS</u>	AS AT 31.03.2020 (□)
Corpus Fund	NIL	Other Fixed Assets (Annex 1)	36,52,183
		Furniture & Fixture	31,004
		Office Renovation	34,85,293
		Air Conditioner	1,35,886
Income and Expenditure		Cash and Bank Balances	
Opening Balance	80,40,816	Cash in Hand	-
Current Period	(28,01,066)	Bank Balances	15,87,567
		In Savings Account	15,87,567
TOTAL	52,39,750	TOTAL	52,39,750

Notes to accounts form an integral part of Balance sheet

As per our report of even date

For **A. V. Arolkar & Co.,**

Chartered Accountants

Firm Registration No.: 100542 W



Abhay Vasant Arolkar

Partner

Membership No. 32453

Place : Mumbai

Date : 08/02/21

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Entity

For Directorate Of Social Audit, Maharashtra


Dy. Director
Deputy Director Directorate of Social Audit
Maharashtra State

Ashish Lopes

Deputy Director

Directorate of Social Audit

Maharashtra State

Place : Mumbai

Date : 08/02/2021

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA
ANNEXURES FORMING PART OF BALANCE SHEET

ANNEXURE - I

Particulars	Depreciation Rate (%)	Gross Block				Depreciation			Net Block as on 31.03.2020	
		Gross Block as on 1.04.2019	Addition/ (Allocation) for the year	Deletion/ (Allocation) for the year	Gross Block as on 31.03.2020	Accumulated Depreciation as on 1.04.2019	Depreciation during the year	Accumulated Depreciation as on 31.03.2020		Net Block as on 31.03.2019
<u>Other Fixed Assets</u>										
Furniture & Fixture	10%	40,292	-	-	40,292	5,843	3,445	9,288	34,449	31,004
Office Renovation	10%	45,29,296	-	-	45,29,296	6,56,748	3,87,255	10,44,003	38,72,548	34,85,293
Air Conditioner *		-	1,35,886	-	1,35,886	-	-	-	-	1,35,886
Total		45,69,588	1,35,886	-	47,05,474	6,62,591	3,90,700	10,53,291	39,06,997	36,52,183

*Note : Cheque not cleared from Bank as on March 31, 2020, No depreciation has been charged as it was not installed during the year.



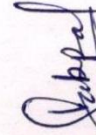
D. Director
Directorate of Social Audit
Maharashtra State


DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

NOTES FORMING PART OF BALANCE SHEET

NOTE - I

	Special Finance Assistance	Grant-in-aid	State Fund	Others	Total
Financial Year 2019-20					
Net Surplus Brought forward	47,33,004	(59,53,814)	24,87,433	28,67,227	41,33,818.99
Grant Received					4,67,79,614
Interest received		4,55,21,000	12,58,614	-	9,01,464
Refund received from District Collectors		8,93,632	-	9,01,464	8,93,632
Less :					
Salary, Social Audit & Others Expenses	47,33,004	4,64,14,632	12,58,614	9,01,464	4,85,74,710
		4,26,41,911	37,46,047	-	5,11,20,962
	47,33,004	4,26,41,911	37,46,047	-	5,11,20,962
Net Surplus Carried forward	-	(21,81,093)	-	37,68,691	15,87,566.55
Net Balance in Bank	-	(21,81,093)	-	37,68,691	15,87,566.55


 Accounts Officer
 Directorate of Social Audit
 Maharashtra State


 Dy. Director
 Directorate of Social Audit
 Maharashtra State



For M/s. A. V. Arolkar & Co.
 Chartered Accountants

(Abhay Vasant Arolkar) Partner
 Firm Regn. No.100542W, M/No.:032453

**Certified Accounts and Audit Reports by Chartered Accountant.
For the year 2020-21....Directorate of Social Audit**

**DIRECTORATE OF SOCIAL AUDIT
MAHARASHRA**

[ANNUAL REPORT]



2020-21

A. V. AROLKAR & CO.

CHARTERED ACCOUNTANTS

*403, Radhe Vallav CHS Ltd., Modi Chambers, Near
French Bridge, Opera House, Mumbai 400 004.*

DIRECTORATE OF SOCIAL AUDIT MAHARASHRA

Contents

- Independent Auditors Report for the year ended 31st March 2021
- Balance sheet as at 31st March 2021
- Statement of income & expenditure for the year ended 31st March 2021
- Notes comprising significant accounting policies and other explanatory information



Registered Address : 9R/13th Floor, Navjivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai - 400 008. India.
Correspondence Address : 403, Radhe Vallabh CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai - 400 004. India.
Landline : 022 4354 4435 E-mail : info@avarolkar.com Web : www.avarolkar.com

INDEPENDENT AUDITORS' REPORT

To,

DIRECTORATE OF SOCIAL AUDIT

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of DIRECTORATE OF SOCIAL AUDIT ("Directorate"), which comprise the balance sheet as at March 31, 2021, and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared, in all material respects, in accordance with Maharashtra Public Trust Act, 1950.

Basis for opinion

We conducted our audit in accordance with the standards on auditing. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Directorate in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Directorate's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Directorate or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Directorate's financial reporting process.





Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Maharashtra Public Trust Act, 1950, we are also responsible for expressing our opinion on whether the Directorate has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Directorate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Directorate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





Report on other legal and regulatory requirements

A. As required by Maharashtra Trust Act, 1950 we report that:

- i) 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;
- ii) In our opinion proper books of account as required by Maharashtra Public Trust Act 1950 and the bye laws and rules made there under by the Directorate so far as appears from our examination of those books;
- iii) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are agreement with the books of account.

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542 W


Manish P. Purohit



Partner

Membership No.: 146537

UDIN : 21146537AAAAHG9671

Place : Mumbai

Date : 11/11/2021

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

BALANCE SHEET AS AT 31ST MARCH, 2021

	AS AT 31.03.2021 (₹)	<u>PROPERTY AND ASSETS</u>	AS AT 31.03.2021 (₹)
FUNDS AND LIABILITIES			
Corpus Fund			
Current Liability Duties & Taxes	NIL	Other Fixed Assets (Annex 1) Furniture & Fixture Office Renovation Air Conditioner Computer	27,904 31,36,764 1,15,503 2,32,400
Income and Expenditure Opening Balance Current Period	52,39,750 14,19,118	Cash and Bank Balances Cash in Hand Bank Balances In Savings Account	35,12,571 31,46,347
TOTAL	66,58,868	TOTAL	66,58,918

Notes to accounts form an integral part of Balance sheet

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No.: 100542 W



Manish P. Purohit

Partner

Membership No. 146537

Place : Mumbai

Date :

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Entity

For Directorate Of Social Audit, Maharashtra

Ashish Lopes

Deputy Director

Directorate of Social Audit

Maharashtra State

Place : Mumbai

Date :

Sakshi

Accounts Officer

Directorate of Social Audit

Maharashtra State

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1st APRIL 2020 TO 31st MARCH 2021

EXPENDITURE	31.03.2021 (₹)	INCOME	31.03.2021 (₹)
To Advertisement Expenses	-	By Government Grant	-
To Administrative Expenses	36,808	By State Government Grant	-
To Depreciation (Annexure I)	4,30,112	By Received from District Collectors - (2019-20)	21,50,310
To Social Audit Expenses	3,40,025	By Saving Bank Interest	75,753
a. Paid to District collector	-	By Excess of Expenses Over Income	-
b. Honorarium paid directly	-		
To Salary	-		
To Excess of Income Over Expenses	14,19,118		
TOTAL	22,26,063	TOTAL	22,26,063

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No.: 100542 W & Co. *

 MUMBAI
 M.No. 146537
 Firm Reg. No.
 100542W
 Chartered Accountants

Manish P. Purohit

Partner

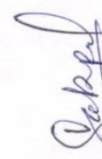
Membership No. 146537

Place : Mumbai

Dated :

For Directorate Of Social Audit, Maharashtra


Ashish Lopes
 Deputy Director
 Directorate of Social Audit
 Maharashtra State


 Accounts Officer
 Directorate of Social Audit
 Maharashtra State

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA

ANNEXURES FORMING PART OF BALANCE SHEET

ANNEXURE - I

Particulars	Depreciation Rate (%)	Gross Block as on 01.04.2020		Deletion/	Gross Block as on 31.03.2021		Depreciation Accumulated as on 01.04.2020	Depreciation during the year	Accumulated Depreciation as on 31.03.2021	Net Block as on 31.03.2020	Net Block as on 31.03.2021
		Used for more than 180 days	Used for less than 180 days		Additions/Purchases Used for more than 180 days	Used for less than 180 days					
Other Fixed Assets											
Furniture & Fixture	10%	40,292	-	-	40,292	9,288	3,100	12,388	31,004	27,904	
Office Renovation	10%	45,29,296	-	-	45,29,296	10,44,003	3,48,529	13,92,532	34,85,293	31,36,764	
Office Equipment	15%	1,35,886	-	-	1,35,886	-	20,383	20,383	1,35,886	1,15,503	
Computer	40%	-	-	-	2,90,500	-	58,100	58,100	-	2,32,400	
Total		47,05,474	-	-	49,95,974	10,53,291	4,30,112	14,83,403	36,52,183	35,12,571	



DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1st APRIL 2020 TO 31st MARCH 2021

<u>Receipts</u>	<u>31.03.2021</u>	<u>Payments</u>	<u>31.03.2021</u>
To Opening Balance	15,87,567	By Salary, Social Audit & Other Expenses	6,67,283
To Government Grant	-		
To State Government Grant	-		
To Refund From District Collectors - (2019-20)	21,50,310		
To Saving Bank Interest	75,753	By Closing Balance	31,46,347
TOTAL	38,13,630	TOTAL	38,13,630

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No.: 100542 W



Manish P. Purohit

Partner

Membership No. 146537

Place : Mumbai

Dated :

For Directorate Of Social Audit, Maharashtra

Ashish Lopes
 Deputy Director
 Directorate of Social Audit
 Maharashtra State

Place : Mumbai

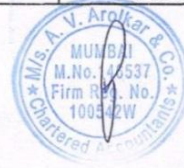
Date :

Accounts Officer
 Directorate of Social Audit
 Maharashtra State

DIRECTORATE OF SOCIAL AUDIT, MAHARASHTRA
NOTES FORMING PART OF BALANCE SHEET

NOTE - 1

	Special Finance Assistance	Grant-in-aid	State Fund	Others	Total
Financial Year 2020-21					
Net Surplus Brought forward	-	(21,81,093)	-	37,68,691	15,87,566.55
Grant Received		-	-	-	-
Interest received				75,753	75,753
Refund received from District Collectors		21,50,310	-	-	21,50,310
		21,50,310	-	75,753	22,26,063
Less :					
Salary, Social Audit & Others Expenses	3,76,783	-	-	2,90,500	6,67,283
	3,76,783	-	-	2,90,500	6,67,283
Net Surplus Carried forward	(3,76,783)	(30,783)	-	35,53,944	31,46,347.05
Net Balance in Bank	(3,76,783)	(30,783)	-	35,53,944	31,46,347.05



Certified Accounts and Audit Reports by Chartered Accountant.

For the year 2019-20...Society for Social Audit and Transparency



a.v. aROLKAR & CO.
Chartered Accountants

Registered Address : 9R/13th Floor, Navjivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai-400 008. India
Correspondence Address : 403, Radhe Vallab CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai-400 004. India
Landline : 022.4354 4435. Email ID: info@avarolkar.com Web : www.avarolkar.com

INDEPENDENT AUDITORS' REPORT

To,

Maharashtra State Society for Social Audit and Transparency – (MS-SSAT)

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Maharashtra State Society for Social Audit and Transparency – (MS-SSAT), which comprise the balance sheet as at March 31, 2020, and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared, in all material respects, in accordance with Societies Registration Act, 1860.

Emphasis of Matter

We like to draw the attention that the Society has not complied with the laws relating to Tax Deducted at source under Income Tax Act, 1961 and under Goods & Service Tax Act, 2017.

Our opinion is not qualified in respect of this matter.

Basis for opinion

We conducted our audit in accordance with the standards on auditing. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements in accordance with Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the trust's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Societies Registration Act, 1860, we are also responsible for expressing our opinion on whether the trust has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.





- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

A. As required by Societies Registration Act, 1860 we report that:

- i) 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;
- ii) In our opinion proper books of account as required by Societies Registration Act, 1860 and the bye laws and rules made there under by the Trust so far as appears from our examination of those books;
- iii) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are agreement with the books of account.

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542W



Abhay Vasant Arolkar

Partner

Membership No.: 32453

UDIN : 21032453AAAA8Q1148

Place : Mumbai

Date : 08/02/21

MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPERANCY -(MS-SSAT)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1st APRIL 2019 TO 31st MARCH 2020

Receipts	31.03.2020 ₹	Payments	31.03.2020 ₹
To Opening Balance	1,000		
To Government Grant	5,96,07,000	By Salary, Social Audit & Other Expenses	58,44,750
To Saving Bank Interest	-	By Closing Balance	5,37,63,250
TOTAL	5,96,08,000	TOTAL	5,96,08,000

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No.: 100542 W




Partner

Membership No. 32453

Place : Mumbai

Dated : 08/02/21

For Maharashtra State Society for Social Audit And Transparency - (MS-SSAT)


 Dy. Director
 Directorate of Social Audit
 Maharashtra State

Place : Mumbai

Date : 08/02/2021

MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPARENCY - (MS-SSAT)

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1st APRIL 2019 TO 31st MARCH 2020

EXPENDITURE	31.03.2020 (₹)	INCOME	31.03.2020 (₹)
To Advertisement Expenses			
To Administrative Expenses			
To Depreciation (Annexure 1)			
To Social Audit Expenses	58,44,750		
a. Paid to District collector			
b. Honorarium paid directly			
To Salary			
" Surplus Carried Over to Balance Sheet	58,44,750		
		By Government Grant	5,96,07,000
		By Saving Bank Interest	-
TOTAL	5,37,62,250	TOTAL	5,96,07,000

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No.: 100542 W

Partner

Membership No. 32453

Place : Mumbai

Dated : 08/02/2021

For Maharashtra State Society for Social Audit And Transparency - (MS-SSAT)

Ashish Lopes
Deputy Director
Directorate of Social Audit
Maharashtra State

Place : Mumbai

Date : 08/02/2021

MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPERANCY -(MS-SSAT)

BALANCE SHEET AS AT 31ST MARCH, 2020

	AS AT 31.03.2020 (₹)	PROPERTY AND ASSETS	AS AT 31.03.2020 (₹)
FUNDS AND LIABILITIES			
Share Capital	NIL	Other Fixed Assets	-
Current Liabilities	1,000	Cash and Bank Balances	-
Income and Expenditure		Cash in Hand	-
Opening Balance	-	Bank Balances	5,37,63,250
Current Period	5,37,62,250	In Savings Account	-
TOTAL	5,37,63,250	TOTAL	5,37,63,250

Notes to accounts form an integral part of Balance sheet

As per our report of even date

For **A. V. Arolkar & Co.,**

Chartered Accountants

Firm Registration No.: 100542 W



Abhay Vasant Arolkar
Partner
Membership No. 32453
Place : Mumbai
Date : 08/02/21

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Entity

For Maharashtra State Society for Social Audit And Transparency - (MS-SSAT)

Ashish Lopes
Dy. Director
Deputy Director of Social Audit
Maharashtra State

Place : Mumbai
Date : 08/02/2021

MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPERANCY -(MS-SSAT)

NOTES FORMING PART OF BALANCE SHEET

NOTE - I

	Special Finance Assistance	Grant-in-aid	State Fund	Others	Total
Financial Year 2019-20					
Net Surplus Brought forward	-	-	-	-	-
Grant Received				-	-
Interest received				-	-
Refund received from District Collectors	-	5,96,07,000	-	1,000	5,96,08,000
Less :	-	5,96,07,000	-	1,000	5,96,08,000
Salary, Social Audit & Others Expenses	-	58,44,750	-	-	58,44,750
	-	58,44,750	-	-	58,44,750
Net Surplus Carried forward	-	5,37,62,250	-	1,000	5,37,63,250
Net Balance in Bank	-	5,37,62,250	-	1,000	5,37,63,250

Subodh
 Accounts Officer
 Directorate of Social Audit
 Maharashtra State


 Dy. Director
 Directorate of Social Audit
 Maharashtra State

 For M/s. A. V. Arolkar & Co.
 Chartered Accountants
 (Abhey Vasant Arolkar) Partner
 Firm Regn. No.100542W, M/No.:032453

Certified Accounts and Audit Reports by Chartered Accountant.

For the year 2020-21...Society for Social Audit and Transparency

**MAHARASHTRA STATE SOCIETY FOR
SOCIAL AUDIT AND TRANSPERANCY
(MS-SSAT)**

[ANNUAL REPORT]



2020-21

A. V. AROLKAR & CO.

CHARTERED ACCOUNTANTS

*403, Radhe Vallav CHS Ltd., Modi Chambers, Near
French Bridge, Opera House, Mumbai 400 004.*

**MAHARASHTRA STATE SOCIETY FOR
SOCIAL AUDIT AND TRANSPERANCY
(MS-SSAT)**

Contents

- Independent Auditors Report for the year ended 31st March 2021
- Balance sheet as at 31st March 2021
- Statement of income & expenditure for the year ended 31st March 2021
- Notes comprising significant accounting policies and other explanatory information



Registered Address : 9R/13th Floor, Navjivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai - 400 008. India.
Correspondence Address : 403, Radhe Vallabh CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai - 400 004. India.
Landline : 022 4354 4435 E-mail : info@avarolkar.com Web : www.avarolkar.com

INDEPENDENT AUDITORS' REPORT

To,

Maharashtra State Society for Social Audit and Transparency – (MS-SSAT)

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of Maharashtra State Society for Social Audit and Transparency – (MS-SSAT), which comprise the balance sheet as at March 31, 2021, and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements are prepared, in all material respects, in accordance with Societies Registration Act, 1860.

Basis for opinion

We conducted our audit in accordance with the standards on auditing. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements in accordance with Societies Registration Act, 1860 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of





accounting unless management either intends to liquidate the trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the trust's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Societies Registration Act, 1860, we are also responsible for expressing our opinion on whether the trust has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

A. As required by Societies Registration Act, 1860 we report that:

- i) 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;
- ii) In our opinion proper books of account as required by Societies Registration Act, 1860 and the bye laws and rules made there under by the Trust so far as appears from our examination of those books;
- iii) The Balance Sheet and Statement of Income and Expenditure dealt with by this Report are agreement with the books of account.

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542W



Manish P. Purohit

Partner

Membership No.: 146537

UDIN : 21146537AAAAHF5133

Place : Mumbai

Date : 11/11/2021

SCHEDULE-VIII

Registration No. F-71735 (M) under the Bombay Public Trust Act, 1950

Name of Public Trust - Maharashtra State Society For Social Audit And Transparency (MS-SSAT)

BALANCE SHEET AS AT 31ST MARCH, 2021		AS AT 31.03.2021	AS AT 31.03.2021
FUNDS AND LIABILITIES	PROPERTY AND ASSETS		
CORPUS FUND Balance as per last Balance Sheet	IMMOVABLE PROPERTIES		
OTHER BARMARKED FUND Building Reserve Fund Maintenance Reserve Fund Educational & Vocational Fund Equipment Reserve Fund	INVESTMENTS Fixed Deposit With		
LOANS (SECURED OR UNSECURED) Schedule - 5 From Government Grants From Others	FIXED ASSETS Balance As Per Last Balance-Sheet Additions during the year Less : Sales during the year Less : Depreciation up to date	1,67,81,829	
LIABILITIES For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances	LOANS (SECURED OR UNSECURED)		
INCOME & EXPENDITURE ACCOUNT Balance as per last Balance Sheet Add: Surplus for the year Less : Transfer to Government grant loan Less : Deficit Expenditure Account Less : Appropriation If Any	ADVANCES To Trustees To Employees To Contractor To Lawyers To Others		10,000
	INCOME OUTSTANDING Rent Interest Other Income		
TOTAL	CASH AND BANK BALANCES Schedule - 1 In Savings Account In Current Account With The Trustee	1,67,81,829	1,67,71,829
	TOTAL	1,67,81,829	1,67,81,829

AS PER REPORT ATTACHED
As per our report of even date
For M/s. A. V. Arolkar & Co.
Chartered Accountants
Firm No. 100542 W MUMBAI
MUMBAI No. 146537
Firm Reg. No. 100542W
Maharashtra State Society For Social Audit And Transparency (MS-SSAT)

Manish P. Purohit
Partner
Membership No.: 146537
Place : Mumbai
Date : 11/11/2021

Accounts Officer
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)

Deputy Director
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)

Additional Chief Secretary
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)

Chairman
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)

Deputy Director
& Administrative Officer
Accounts Officer

SCHEDULE-IX

Registration No. F-71735 (M) under the Bombay Public Trust Act, 1950

Name of Public Trust - Maharashtra State Society For Social Audit And Transparency-(MS-SSAT)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE	31.03.2021	INCOME	(Amt in ₹) 31.03.2021
To Expenditure In Respect Of Properties	-	By Rent Accrued Realised	-
To Establishment Expenses - Schedule - 3	1,12,914	By Interest - Schedule - 2 Accrued Realised	-
To Remuneration To Trustees	-	On Securities	-
To Remuneration To Head Of Math	-	On Loan	-
To Legal Expenses	-	On Bank Account	54,071
To Audit Fees	-	By Dividend	-
To Contribution And Fees	-	By Donations In Cash or Kind Charitable Trusts Others	-
To Amount Written Off	-	By Grants utilised	3,69,80,421
To Miscellaneous Expenses	411	By Income From Other Sources	1,11,247
To Depreciations	-	By Transfer From Reserve	-
To Amounts Transferred To Reserve or Specific Funds	-		
To Expenditure On Objects Of The Society - Schedule - 4 Religious Educational Medical Relief Relief of Poverty Other Charitable Objects	3,70,32,414		
To Surplus Carried Over to Balance Sheet	-		
TOTAL	3,71,45,739	TOTAL	3,71,45,739

AS PER REPORT ATTACHED
As per our report of even date
For M/s. A.V. Arolkar & Co.,
Chartered Accountants
Firm No.: 100542 W. Mumbai



Mamish P. Parohit
Partner
Membership No.: 146537
Place: Mumbai
Date: 11/11/2021

For Maharashtra State Society For Social Audit And Transparency
(MS-SSAT)

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Society.

Accounts Officer
Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Deputy Director
Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Chairman
Deputy Director & Administrative Officer

Additional Chief Secretary
Chairman, Executive Committee,
Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Accounts Officer

**Maharashtra State Society For Social Audit And Transperancy -(MS
SSAT)**

SCHEDULE FORMING PART OF ACCOUNTS

PARTICULARS	As At 31.3.2021
SCHEDULE "1"	
Cash & Bank Balances :	
Bank of India (A/c No. 0019)	1,67,71,829
Cash in Hand	
	1,67,71,829
SCHEDULE "2"	
Interest :	
On Saving A/c	54,071
	54,071
SCHEDULE "3"	
Establishment Expenses	
Professional Expenses	18,880
Printing and Stationery	28,261
Office Expenses	31,259
Advertisement Expenses	29,804
Telephone Expenses	4,710
	1,12,914
SCHEDULE "4"	
Other Charitable Objects	
Social Audit Exps (Fund to District) - 2019-20	
Social Audit Exps (Fund to District) - 2020-21	2,87,72,977
Honorarium Expenses	53,26,680
Honorarium - SAU Staff	41,066
Salary - SAU Staff	13,16,920
Honorarium SETU Staff	13,05,059
Training/ Workshop/ Study - Tour Exps	1,93,552
Travelling Exps - Honorarium	14,479
Travelling Exps - (SAU Staff)	61,681
	3,70,32,414
SCHEDULE "5" - LIABILITIES	
Grant received from Government	
Opening balance	-
Add : Transferred from Income & Expenditure	5,37,62,250
Less : Utilised during the year for revenue expenditure	(3,69,80,421)
Less : Refund to Govt.	-
	1,67,81,829

SCHEDULE - "6"

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1) SIGNIFICANT ACCOUNTING POLICIES

i) Method of Accounting :

The Trust follows the accrual system of accounting Accordingly, items of revenue are recognised when earned and expenses are recognised when incurred.

ii) Fixed Assets :

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided on Written Down Value basis at the rates and in the manner prescribed in the Income Tax Act, 1961.

2) NOTES TO ACCOUNTS

Figures of previous years are regrouped and rearranged wherever necessary so as to make them comparable with the current year's figures.



Maharashtra State Society For Social Audit And Transparency -

SCHEDULE FORMING PART OF ACCOUNTS

PARTICULARS	As At 31.3.2021
SCHEDULE "1"	
Cash & Bank Balances :	
Bank of India (A/c No. 0019)	1,67,71,829
Cash in Hand	-
	1,67,71,829
SCHEDULE -"6" - LIABILITIES	
<u>Grant received from Government</u>	
Opening balance	5,37,62,250
Add : Received During the year	-
Less : Utilised During the year	-
	5,37,62,250
SCHEDULE "2"	
Interest :	
On Saving A/c	54,071
	54,071
SCHEDULE "3"	
Income From Other Sources	
Refund From District Collectors - (2019-20)	1,11,247
	1,11,247
SCHEDULE "4"	
Establishment Expenses	
Professional Expenses	18,880
Printing and Stationery	28,261
Office Expenses	31,259
Advertisement Expenses	29,804
Telephone Expenses	4,710
	1,12,914
SCHEDULE "5"	
Other Charitable Objects	
Social Audit Exps (Fund to District) - 2019-20	
Social Audit Exps (Fund to District) - 2020-21	2,87,72,977
Honorarium Expenses	53,26,680
Honorarium - SAU Staff	41,066
Salary - SAU Staff	13,16,920
Honorarium SETU Staff	13,05,059
Training/ Workshop/ Study - Tour Exps	1,93,552
Travelling Exps - Honorarium	14,479
Travelling Exps - (SAU Staff)	61,681
	3,70,32,414

SCHEDULE - "7"

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1) SIGNIFICANT ACCOUNTING POLICIES

i) Method of Accounting :

The Trust follows the accrual system of accounting Accordingly, items of revenue are recognised when earned and expenses are recognised when incurred.



MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPERANCY -(MS-SSAT)
NOTES FORMING PART OF BALANCE SHEET

NOTE - 1

	Special Finance Assistance	Grant-in-aid	State Fund	Others	Total
Financial Year 2020-21					
Net Surplus Brought forward	-	5,37,62,250	-	1,000	5,37,63,250
Grant Received			-	-	-
Interest received			-	54,071	54,071
Refund received from District Collectors	-	1,11,247	-	-	1,11,247
Less :					
Salary, Social Audit & Others Expenses	-	3,71,45,739	-	11,000	3,71,56,739
	-	3,71,45,739	-	11,000	3,71,56,739
Net Surplus Carried forward	-	1,67,27,758	-	44,071	1,67,71,829.14
Net Balance in Bank	-	1,67,27,758	-	44,071	1,67,71,829.14



**MAHARASHTRA STATE SOCIETY FOR SOCIAL AUDIT AND TRANSPERANCY -(MS-SSAT)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1st APRIL 2020 TO 31st MARCH 2021**

<u>Receipts</u>	<u>31.03.2021</u>	<u>Payments</u>	<u>31.03.2021</u>
To Opening Bank Balance	5,37,63,250	By Salary, Social Audit Expenses	3,70,43,414
To Government Grant	-	By Other Expenses	1,13,325
To Refund From District Collectors - (2019-20)	1,11,247		
To Saving Bank Interest	54,071	By Closing Bank Balance	1,67,71,829
TOTAL	5,39,28,568	TOTAL	5,39,28,568

Notes to accounts form an integral part of Income and Expenditure Account

As per our report of even date

For A. V. Arolkar & Co.,

Chartered Accountants

Firm Registration No: 100542W



Manish P. Purohit

Partner

Membership No. 146537

Place : Mumbai

Dated :

For Maharashtra State Society for Social Audit And Transparency - (MS-SSAT)

Chairman Deputy Director & Administrative Officer Accounts Officer

Place : Mumbai

Date : Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Manish P. Purohit
Accounts Officer
Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

Additional Chief Secretary (B&S)
Additional Chief Secretary,
Chairman, Executive Committee,
Maharashtra State Society for Social Audit and Transparency (MS-SSAT)

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION
(2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

TRUST NO.- F-71735 (M)

**Name of the Public Trust : Maharashtra State Society For Social Audit
And Transparency-(MS-SSAT)**

For the year ending : 31st March, 2021

- | | |
|---|-----|
| (a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules ; | Yes |
| (b) Whether receipts and disbursements are properly and correctly shown in the accounts; | Yes |
| (c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts; | Yes |
| (d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ; | Yes |
| (e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with; | Yes |
| (f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him; | Yes |
| (g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust ; | No |
| (h) The amounts of outstandings for more than one year and the amounts written off, if any; | No |
| Note: Fees of Ordinary members are accounted for on cash basis. | |
| (i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/- ; | No |

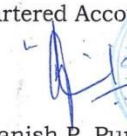


..2..

- | | |
|---|------|
| (j) Whether any money of the public trust has been invested contrary to the provisions of Section 35; | No |
| (k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor ; | No |
| (l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belongings to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust ; | N.A. |
| (m) Whether the budget has been filed in the form provided by rule 16A; | No |
| (n) Whether the maximum and minimum number of the trustees is maintained; | Yes |
| (o) Whether the meetings are held regularly as provided in such instrument; | Yes |
| (p) Whether the minute books of the proceedings of the meeting is maintained; | Yes |
| (q) Whether any of the trustees has any interest in the investment of trust; | No |
| (r) Whether any of the trustees is a debtor or creditor of the trust; | No |
| (s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit; | Yes |
| (t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | N.A. |

Place: Mumbai.
Dated:

For A.V. Arolkar & Co.
Chartered Accountant


Manish P. Purohit
Chartered Accountant
Membership No.: 146537
Firm Regn. No.: 100542W

VDIN-21146537AABAHFSSS

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX C
(Vide Rule 32)

Statement of income liable to contribution for the year ending 31st March, 2021

TRUST NO. F-71735 (M)

Name of the Public Trust : Maharashtra State Society For Social Audit And Transparency-(MS-SSAT)

I. Income as shown in the Income and Expenditure Account (Schedule IX) (excluding Life Membership:Entrance Fees Capitalised)	3,71,45,739
II. Items not chargeable to Contribution under Section 58 and ule 32;	
(i) Donations received from other Public Trusts and Dharmadas	--
(ii) Grants received from Government and Local authorities - **	3,71,45,739
(iii) Interest on Sinking or Depreciation Fund	--
(iv) Amount spent for the purpose of secular education	--
(v) Amount spent for the purpose of medical releif	--
(vi) Amount spent for the purpose of veterinary treatment of animals	--
(vii) Expenditure incurred from donations for relief of distress caused by scracity, drought,flood,fire or other natural calamity	--
(viii) Deduction out of income from lands used for agricultural purposes:-	--
(a) Land Revenue and Local Fund Cess	
(b) Rent payable to superior landlord	
(c) Cost of production, if lands are cultivated by trust	
(ix) Deduction out of income from lands used for non agricultural purposes:-	--
(a) Assessment, cesses and other Government or Municipal taxes	
(b) Ground rent payable to the superior landlord	
(c) Insurance premia	
(d) Repairs at 10 per cent of gross rent of buildings let out	
(e) Cost of collection at 4 per cent of gross rent of buildings let out	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income	--
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 per cent of the estimated gross annual rent	--

Gross Annual Income chargeable to contribution Rs. -

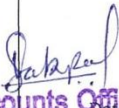
Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double-deduction.


** Note - Interest income earned on Government grant is refundable back to Government. Hence it is considered as part of Government Grant.


M/s Maharashtra State Society For Social Audit
And Transparency-(MS-SSAT)

A. V. Arolkar & Co.,
Chartered Accountants
FRN no. 100542W

Manish P. Purohit
Partner
Membership no. 146537
Mumbai,
Dated :


Accounts Officer
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)


Deputy Director
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)


Additional Chief Secretary (EGS) &
Chairman, Executive Committee,
Maharashtra State Society for Social Audit
and Transparency (MS-SSAT)

ग्रामसभा प्रत्येक्ष-ग्रा.प-अखिल हुडकी, ता-कोरोची, जि-गडचिरोली



**रोजगार हमी योजनेंतर्गत विहिरींचे मोजमाप-ग्रा.प-
मांडवे, ता-श्रीरामपूर, जि-अहमदनगर**



**२१मी लागवड अंतर्गत (तृती शेड पाहणी करताना अंकेक्षण चमू- ग्रा.प-
बनसारोळा, ता-केज, जि-बीड**



Bansarola, Maharashtra, India

Unnamed Road, Bansarola, Maharashtra 431518, India

Lat N 18° 37' 0.4813"

Long E 76° 12' 57.91824"

03rd Oct 2020 11:56

28.92° C

241° SW

38.0 μ T

Google

जनसुनावणी-ता-अहेरी, जि-गडचिरोली



फळवाग पाहणी ग्रा.पं. - शहापूर, ता-तुळजापूर, जि-उस्मानाबाद



Shahapur, Maharashtra 413603, India

Latitude
17.740818°

Longitude
76.2320877°

Local 02:02:49 PM
GMT 08:32:49 AM

Altitude 410 meters
Monday, 30-11-2020



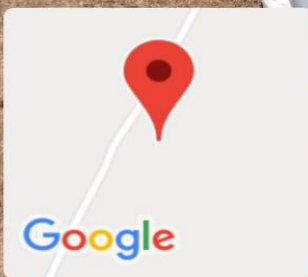
मजूर गटचर्चा ग्रा.पं.-शिखरकोंड,
ता-महाड, जि-सांगली



गोठा पाहणी ग्रा.पं.-भुली,
ता-मानोरा, जि.- वाशिम



बांधबंदिस्थी पाहणी करत
असताना, ता, जि बीड



Shahajanpur, Maharashtra, India
Unnamed Road, Shahajanpur, Maharashtra 431122, India
Lat N 19° 4' 40.404"
Long E 75° 42' 13.824"
16/03/21 01:34 PM

अनुदानप्राप्त संस्थांचे पथदर्शी सामाजिक अंकेक्षण
वृद्धाश्रम -लाभार्थी गट चर्चा ता-अंजनगाव सुर्जी, जि-अमरावती



अनुदानप्राप्त संस्थांचे पथदर्शी सामाजिक अंकेक्षण
वृद्धाश्रम लाभार्थी जेवण व्यवस्था. ता-अंजनगाव
(सुर्जी), जि-अमरावती



REDMI NOTE 5 PRO
MI DUAL CAMERA