

AUDITOR'S REPORT

To

The General Secretary,
INDIA MISSIONS ASSOCIATION,
NO.38, LANGFORD ROAD,
BANGALORE -560 025

Sir,

I have examined the Balance Sheet of **INDIA MISSIONS ASSOCIATION** as on **31st MARCH 2023** together with the relevant Income and Expenditure Account for the year ended **31st MARCH 2023** and report as under:-

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my Audit.
- (b) Proper books of accounts have been kept by the Society as far it appears from my examination of these books.
- (c) In my opinion and to the best of my information and according to the explanations given to me the said accounts give a true and fair view subject to the comment below:
 - (i) In case of Balance Sheet of the state of affairs of the Society as on **31st MARCH 2023**.
 - (ii) In case of Income and Expenditure Account of the **SURPLUS** of the Society for the year ended **31st MARCH 2023**.

PLACE: CHENNAI
DATE : 14.07.2023



Jebasingh Jothi
JEBASINGH JOTHI
CHARTERED ACCOUNTANT
UDIN: 23026169BGTREE7090

INDIA MISSIONS ASSOCIATION
NO.38, LANGFORD ROAD, BANGALORE - 560 025
CONSOLIDATED BALANCE SHEET AS ON 31st MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND		FIXED ASSETS		
Opening Balance	25082814.82	(As Per Schedule - I)		15653877.90
Add: Excess of Income over Expenditure	2159844.60	DEPOSITS		
		Gas Deposit		2400.00
Loans Liability		Fixed Deposit		
Car Loan	340811.00	(As Per Schedule - II)		10919547.39
		CURRENT ASSETS		
		Tds Receivable		
		TDS -2020-2021	25732.00	
		TDS -2021-2022	21221.00	
		TDS -2022-2023	28689.00	75642.00
		Cash & Cash Equivalents		
		Foreign A/c		
		Cash in Hand	16519.00	
		Cash at Bank (Indian Bank)	40112.10	
		Cash at Bank (ICICI Bank)	8735.30	
		Cash at Bank (SBI)	351948.77	417315.17
		Local A/c		
		Cash In Hand	2398.00	
		Cash at Bank (Bank of Maharashtra)	491067.05	
		Cash at Bank (ICICI Bank)	21222.91	514687.96
TOTAL	27583470.42	TOTAL	27583470.42	27583470.42

VIDE MY REPORT OF EVEN DATE ANNEXED HERETO

PLACE : CHENNAI
DATE : 14 - 07 - 2023



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CHARTERED ACCOUNTANT
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INDIA MISSIONS ASSOCIATION

NO.38, LANGFORD ROAD, BANGALORE - 560 025

SCHEDULE - I CONSOLIDATED FIXED ASSETS AS ON 31st MARCH 2023

SNO	PARTICULARS	WDV AS ON	ADDITIONS		DELETIONS	TOTAL As on	RATE OF DEP.	AMOUNT OF DEPRECIATION	WDV AS ON
		01.04.2022	BEFORE SEP	AFTER SEP		31.03.2023			31.03.2023
	<u>Foreign A/c</u>								
1	Land	5721777.80				5721777.80	0%	0.00	5721777.80
2	Land at Bangalore	10000.00				10000.00	0%	0.00	10000.00
3	Building - I	2518447.77				2518447.77	10%	251845.00	2266602.77
4	Building - II	2660445.67				2660445.67	10%	266045.00	2394400.67
5	Building - III	2630789.66				2630789.66	10%	263079.00	2367710.66
6	Furniture & Fittings	350505.00				350505.00	10%	35051.00	315454.00
7	Digital Xerox Machine	43099.00				43099.00	15%	6465.00	36634.00
8	Air conditioner & Other Electrical Eq	97067.00				97067.00	15%	14560.00	82507.00
9	Equipment	100952.00				100952.00	15%	15143.00	85809.00
10	Generator	221854.00				221854.00	15%	33278.00	188576.00
11	Low Tension Voltage	147965.00				147965.00	15%	22195.00	125770.00
12	LCD Projector	15086.00				15086.00	15%	2263.00	12823.00
13	Computers	33399.00				33399.00	40%	13360.00	20039.00
14	Honda Activa	25823.00				25823.00	15%	3873.00	21950.00
	<u>Local A/c</u>								
15	Land	50000.00				50000.00	0%	0.00	50000.00
16	Building I	210294.00				210294.00	10%	21029.00	189265.00
17	Building II	382698.00				382698.00	10%	38270.00	344428.00
18	Building III	262957.00				262957.00	10%	26296.00	236661.00
19	Furniture & Fittings	76874.00				76874.00	10%	7687.00	69187.00
20	Equipments	26320.00				26320.00	15%	3948.00	22372.00
21	Maruthi EECO	182230.00				182230.00	15%	27335.00	154895.00
22	Media Equipments	74482.00				74482.00	15%	11172.00	63310.00
23	Computers & Accessories	8538.00				8538.00	40%	3415.00	5123.00
24	Inverter & Battery	18270.00				18270.00	15%	2741.00	15529.00
25	Air Conditioner	138674.00				138674.00	15%	20801.00	117873.00
26	MaruthiVitar Bezza VXi	815471.00				815471.00	15%	122321.00	693150.00
27	Water Purifie	49448.00				49448.00	15%	7417.00	42031.00
	TOTAL	16008547.90	0.00	0.00	0.00	16873466.90		1219589.00	15653877.90

PLACE : CHENNAI
DATE : 14 - 07 - 2023



Jebasingh Jothi
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CHARTERED ACCOUNTANT
UDIN:23026169BGTREE7090

VIDE MY REPORT OF EVEN DATE ANNEXED HERETO

INDIA MISSIONS ASSOCIATION
NO.38, LANGFORD ROAD, BANGALORE - 560 025
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
EXPENDITURE	AMOUNT	AMOUNT			
To IMA Special Project Expenses	436378.00	436378.00	By Foreign Donation	324213.20	
Education Programmes Expenditure			Donation Operation	4331908.78	
To Member Care Covid Relief	300000.00		Donation Programmes	469826.29	
Coordinator Honorarium	1655000.00		Donation Children Education	2809073.50	
Member Care Children Education	1170000.00	3125000.00	Donation Training	846570.87	8781592.64
Member Care Widow			Donation Staff Support		
To Programme Expenses	504679.75		Donations Received	84187.00	
Accommodation and Travelling	943672.00		General Donations	8410.00	
Salary for Programme Coordinators	352014.65	1800366.40	IMA Publication	1126500.00	
IMS & AGM Expenses			Member Relation Donations	483631.36	
To Staff Support Expenses	287065.00		Programmes Donations	286891.34	
Salary	116694.00		Staff Support Donations	45000.00	
EPF Employer Contribution	7250.00		Vision Casting Donations	675741.28	2710360.98
MUT Paid	95000.00		Vision City IMA Donations		
Staff Welfare	26600.00		Interest Income	80736.20	
Casual Wages	11765.00		Bank Interest	286148.00	366884.20
PF-Admin Charges	12600.00	556974.00	Fixed Deposit Interest		
Professional Tax					
To Training Expenses	41340.00				
Training Expenses	16624.00				
Admin Expenses	62050.00				
NFTC Expenses	8822.00				
TH-Facilitators Expenses	25807.00	161646.00			
TH-Hospitality Expenses	7003.00				
TH-Travel Expenses					
To Vision Casting Expenses	239214.00				
Salary	13735.00	252969.00			
Travel Expenses					



<p>To <u>Vision City IMA Expenses</u> Casual Wages Electricity Charges VC IMA Admin Charges Salary Property Tax Repairs and Maintenance Vehicle Maintenance Travelling & Conveyance</p>	<p>293390.00 218452.75 247528.00 434095.00 114304.80 69613.00 49006.00 6850.00</p>	<p>1433239.55</p>	
<p>To IMA Publication Expenses</p>	<p>1000.00</p>	<p>1000.00</p>	
<p>To <u>Administration Expenses</u> Auditor Honorarium & Other Expenses Audit Fees Computer Maintenance Designated GS Travel Expenses FC Compliance Expenses General Admin Expenses Interest on Car Loan IT Related Expenses Office Maintenance Other Program Expenses Postage & Courier Printing & Stationery Salary Telephone & Internet Charges</p>	<p>15998.00 35400.00 10781.00 42073.00 29860.00 15524.00 37322.00 2180.00 51691.00 119846.00 5571.00 3465.00 284624.00 36827.80</p>	<p>690662.80</p>	



To Bank Charges	21168.47	21168.47	
To Depreciation	1219589.00	1219589.00	
To Excess of Income over Expenditure		2159844.6	
		11858837.82	11858837.82

PLACE : CHENNAI
DATE : 14 - 07 - 2023

Jebasingh Jothi

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CHARTERED ACCOUNTANT
UDIN:23026169BGTREE/090



VIDE MY REPORT OF EVEN DATE ANNEXED HERETO

INDIA MISSIONS ASSOCIATION
NO.38, LANGFORD ROAD, BANGALORE - 560 025
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
To Opening Balance				By IMA Special Project Expenses		4,36,378.00	4,36,378.00
<u>Foreign A/c</u>				Education Programmes Expenditure			
Cash in Hand		531.00		By <u>Member Care Covid Relief</u>			
Cash at Bank (Indian Bank)		5,457.71		Coordinator Salary		3,00,000.00	
Cash at Bank (ICICI Bank)		74,689.61		Member Care Children Education		16,55,000.00	
Cash at Bank (SBI DELHI)		32,60,482.99	33,41,161.31	Member Care Widow		11,70,000.00	31,25,000.00
To <u>Local A/c</u>				By <u>Programme Expenses</u>			
Cash in Hand		16,335.00		Accommodation and Travelling		5,04,679.75	
Cash at Bank (Bank of Maharashtra)		74,937.23		Salary for Programme Coordinators		9,43,672.00	
Cash at Bank (ICICI Bank)		3,43,026.99	4,34,299.22	IMS & AGM Expenses		3,52,014.65	18,00,366.40
To <u>Foreign Donation</u>				By <u>Staff Support Expenses</u>			
Donation Operation		3,24,213.20		Salary		2,95,494.00	
Donation Programmes		43,31,908.78		EPF Employer Contribution		1,16,694.00	
Donation Children Education		4,69,826.29		MUT Paid		7,250.00	
Donation Training		28,09,073.50		Staff Welfare		95,000.00	
Donation Staff Support		8,46,570.87	87,81,592.64	Casual Wages		26,600.00	
To <u>Local Donations</u>				PF-Admin Charges		11,765.00	
General Donations		84,187.00		Professional Tax		12,600.00	5,65,403.00
IMA Publication		8,410.00		By <u>Training Expenses</u>			
Member Relation Donations		11,26,500.00		Training Expenses		41,340.00	
Programmes Donations		4,83,631.36		Admin Expenses		16,624.00	
Staff Support Donations		2,86,891.34		NFTC Expenses		62,050.00	
Vision Casting Donations		45,000.00		TH-Facilitators Expenses		8,822.00	
Vision City IMA Donations		6,75,741.28	27,10,360.98	TH-Hospitality Expenses		25,807.00	
To <u>Interest Income</u>				TH-Travel Expenses		7,003.00	1,61,646.00
Bank Interest		80736.20		By <u>Vision Casting Expenses</u>			
Fd Interest Received		2,18,730.00	1,02,609.20	Salary		2,39,214.00	
				Travel Expenses		13,755.00	2,52,969.00



To Fixed Deposits
FD Matured

		24,00,000.00	<p>By <u>Vision City IMA Expenses</u></p> <ul style="list-style-type: none"> Casual Wages 2,93,390.00 Electricity Charges 2,18,452.75 VC IMA Admin Charges 2,47,528.00 Salary 4,34,095.00 Property Tax 1,14,304.80 Repairs and Maintenance 69,613.00 Vehicle Maintenance 49,006.00 Travelling & Conveyance 6,850.00 <p>By <u>IMA Publication Expenses</u></p> <p>14,33,239.55</p>	<p>1,000.00</p>	
			<p>By <u>Administration Expenses</u></p> <ul style="list-style-type: none"> Auditor Honorarium & Other Expenses 15,998.00 Audit Fees 35,400.00 Computer Maintenance 10,781.00 Designated GS Travel Expenses 42,073.00 FC Compliance Expenses 29,360.00 General Admin Expenses 15,524.00 Interest on Car Loan 37,322.00 IT Related Expenses 2,180.00 Office Maintenance 51,691.00 Other Program Expenses 1,19,846.00 Postage & Courier 5,571.00 Printing & Stationery 3,465.00 Salary 2,84,624.00 Telephone & Internet Charges 36,827.80 		6,90,662.80
			<p>By <u>Bank Charges</u></p>		21,168.47
			<p>By <u>Fixed Deposits</u> Deposits</p>		82,00,000.00
			<p>By <u>Car Loan Repayment</u></p>		1,50,187.00



