

AUDITOR'S REPORT


[Under section 12A (b) of the Income Tax Act, 1961,
in the case of Charitable or Religious Trusts or Institutions]

We have examined the annexed Balance Sheet of **AKHIL BHARATVARSHIYA MARWARI SAMMELAN** (Also known as ALL INDIA MARWARI FEDERATION) (PAN: AABTA0938Q), of 152-B, Mahatma Gandhi Road, Kolkata - 700007, as at **31st March 2023** and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of Account and report that: -

1. 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.
2. In our opinion, proper books of accounts have been kept by the Federation as far as it appears from our examination of the books of the Sammelan.
3. The Balance Sheet & Income & Expenditure Account dealt with by the report are in agreement with the Books of Account of the Federation.
4. Subject to the above in our opinion and to the best of our information and according to the explanations given to us, the said accounts give true & fair view:
 - i) In the case of Balance sheet of the state of affairs of the Federation as at 31st March, 2023,

and
 - ii) In the case of Income & Expenditure Account of the excess of **Income** over Expenditure for the year ended 31st March 2023.

For C.K.Agrawal & CO.
Chartered Accountants
[Firm Regn. No.: 324009E]



CA. C S Agarwal

~Proprietor

[M. No 059534]

UDIN: 2305953486YBXW6254

Place: Kolkata

Dated: 28 AUG 2023



AKHIL BHARATVARSHIYA MARWARI SAMMELAN
(ALSO KNOWN AS - ALL INDIA MARWARI FEDERATION)
41, SHAKESPEARE SARANI, 4B, DUCKBACK HOUSE, 4TH FLOOR
KOLKATA - 700 017

BALANCE SHEET AS AT 31ST MARCH, 2023

AS AT 31.03.2022 RS. P.	FUNDS & LIABILITIES		AS AT 31.03.2023 RS. P.	AS AT 31.03.2022 RS. P.	PROPERTY & ASSETS			AS AT 31.03.2023 RS. P.
2,611,000.00	(i) CORPUS FUND From: i) B.K.Birla Institution ~As per Last Account ii) Shyam Sel & Power Ltd. ~As per Last Account iii) Other Corpus Fund- ~As per Last Account Add: Received During the Year	1,100,000.00 1,100,000.00 411,000.00 4,500,000.00	7,111,000.00	176,401.26 248,952.00	FIXED ASSETS : (As per Schedule 'A' Annexed) CURRENT ASSETS: ~ Advertisement Receivables (Unsecured considered Good) For Samaj Vikas Publication ~ Bank Balances: i) On Current A/Cs With Canara Bank (AIMF) ii) On Savings A/Cs With State Bank of India iii) On Fixed Deposit A/Cs (a) With Canara Bank (Park Street Branch, Kolkata) Add : Addition during the Year Less : Matured during the Year Less: Interest Accrued upto 31.3.2022 Received Add : Interest Accrued but Not Recd on 31.03.23 (b) With State Bank of India Add : Addition during the Year Less : Matured during the Year Less: Interest Accrued upto 31.3.2022 Received Add : Interest Accrued but Not Recd on 31.03.23	37,575,908.00 16,700,000.00 (8,310,000.00) (236,097.00) 45,729,811.00 413,975.00 13,068,739.00 500,000.00 13,568,739.00 (125,680.00) 163,901.00	882,800.40 110,001.60 46,143,786.00	152,769.53 30,000.00 992,802.00 59,750,746.00
1,500,000.00	(ii) ~OTHER CORPUS FUND FOR LAKHOTIA PURASKAR FUND (SPONSORER: RAMNIWAS ASHA RANI LAKHOTIA TRUST As Per Last Account	1,500,000.00		662,712.70 165,849.02				
600,000.00	FOR KEDAR NATH BHAGIRATHI DEVI KANORIA (SPONSORER: RADHA KRISHNA PREMANANDA NIDHI) ~ BAL SAHITYA PURASKAR FUND ~As Per Last Account	600,000.00		35,185,311.34 24,950,000.00 (22,650,000.00) (225,311.34) 37,260,000.00 315,908.00 37,575,908.00				
500,000.00	FOR SITARAM RUNGTA RAJASTHANI SAHITYA ~ PARITOSH FUND ~As Per Last Account	500,000.00						
50,000.00	FOR BHANWARMAL SINGHI SAMAJ SEVA FUND ~As Per Last Account	50,000.00						
	FOR MEDICAL ASSISTANCE FUND ~from Joharmal Subhokaran Jalan Charitable trust ~Recdeived During the Year	111,000.00	2,761,000.00	11,258,865.00 12,400,000.00 (10,550,000.00) 13,108,865.00 (204,178.00) 164,052.00 13,068,739.00				
24,036,600.00	(iii) MEMBERSHIP FUND ~ FROM SPECIAL PATRON MEMBERSHIP FUND (As per Schedule 'B' Annexed)	25,158,600.00			ADVANCES: (Recoverable in cash or in kind or for value to be received) ~Income Tax Refundable (AY 2022-23) ~ Security Deposit ~ Tax Deducted at Source ~ Staff Advance. ~ GST Input Receivable	240,771.00 1,500.00 460,856.00 26,000.00 918,288.48		
1,032,500.00	~ FROM PATRON MEMBERSHIP FUND (As per Schedule 'C' Annexed)	1,045,100.00		1,500.00 540,317.52 29,000.00 793,568.12				
17,809,080.00	~ FROM LIFE MEMBERSHIP FUND (As per Schedule 'D' Annexed)	20,197,080.00	46,400,780.00					
	(iv) GENERAL RESERVE Transferred During the Year from ~Income & Expenditure A/c		4,000,000.00	84.98	CASH IN HAND (As Certified)			1,647,415.48 1,264.98
4,518,934.70	(v) SURPLUS As per last account Less: Transferred to General Reserve Add: Excess of Income Over Expenditure Trfd from Income & Expenditure Account	4,803,510.60 (4,000,000.00) 845,421.39	1,648,931.99					
284,575.90								
4,803,510.60	(vi) CURRENT LIABILITIES & PROVISION ~ For Expenses & others ~ For Advances for Advertisement in Samaj Vikash	444,000.00 209,286.00	653,286.00					
53,263,032.60			62,574,997.99	53,263,032.60	TOTAL			62,574,997.99

Notes on Accounts:
(As per Schedule 'O' Annexed)

As per our report of even date annexed herewith:
For C.K.AGARWAL & CO.
CHARTERED ACCOUNTANTS
[Firm Registration No.: 324009E]

CA. C S. Agarwal
Proprietor
M.No.059534

[Signature] PRESIDENT
[Signature] SECRETARY
[Signature] TREASURER

Place : KOLKATA
Dated : 28 AUG 2023



AKHIL BHARATVARSHIYA MARWARI SAMMELAN
(ALSO KNOWN AS - ALL INDIA MARWARI FEDERATION)
41, SHAKESPEARE SARANI, 4B, DUCKBACK HOUSE, 4TH FLOOR
KOLKATA - 700 017

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

YEAR ENDED 31.03.2022 AMOUNT RS. P.	EXPENDITURE		YEAR ENDED 31.03.2023 AMOUNT RS. P.	YEAR ENDED 31.03.2022 AMOUNT RS. P.	INCOME		YEAR ENDED 31.03.2023 AMOUNT RS. P.
449,000.10	To Samaj Vikas Publication And Other Expenses (As per Schedule 'E' Annexed)		810,056.72	1,100.00	By Voluntary Donations		234,749.48
-	To Puraskar & Honour Expenses (As per Schedule 'F' Annexed)		181,968.00	1,220,272.00	By Samaj Vikas Publication Receipts {Advertisement} (As per Schedule 'L' Annexed) -Tds Rs 25085/-		1,672,463.00
681,455.82	To Social Function & Gosthi Expenses (As per Schedule 'G' Annexed)		629,278.00	2,722,316.65	By Bank Interests * {Tds Rs 2,99,154/-} (As per Schedule 'M' Annexed)		3,005,337.00
111,779.00	To Meeting Expenses (As per Schedule 'H' Annexed)		148,842.00	26,970.00	By Interest on Incometax Refund (As per Schedule 'N' Annexed)		43,701.00
1,303,048.00	To Employee Benefit Expenses (As per Schedule 'T' Annexed)		1,216,361.00	1,775,000.00	By Donation for Annapurna ki Rasoi		300,000.00
219,065.92	To Repairs & Maintenance (As per Schedule 'J' Annexed)		302,173.78	16,000.00	By Members Lapel Pin Contribution		8,400.00
492,838.84	To Establishment & Other Expenses (As per Schedule 'K' Annexed)		590,643.34	-	By Interest on Incometax Refund {AY 2022-23}		3,558.00
70,000.00	To Donation Paid			358.47	By Miscellaneous Income		292.00
1,761,300.00	To Annapurna Ki Rasoi Expenses {Donation} ~Through Lions District Welfare Trust		464,700.00				
253,000.00	To Scholarship for Education for Study in Various Stream		-				
100,000.00	To Irrecoverable Balance W/off						
35,953.54	To Depreciation		29,131.73				
			4,373,154.57				
284,575.90	To BALANCE Carried Down		895,345.91				
5,762,017.12			5,268,500.48	5,762,017.12			5,268,500.48
-	To Incometax Paid/Adjusted To Excess of Income over Expenditure ~ Carried to Balance Sheet		49,924.52				
284,575.90			845,421.39	284,575.90	By BALANCE Brought Down		895,345.91
284,575.90	TOTAL		895,345.91	284,575.90	TOTAL		895,345.91

Notes on Accounts:
(As per **Schedule 'O'** Annexed)

As per our report of even date annexed herewith:

For C.K.AGARWAL & CO.
CHARTERED ACCOUNTANTS
[Firm Registration No.: 324009E]

CA. C.S. Agarwal
Proprietor
M. No. 059534



Place : KOLKATA
Dated :

28 AUG 2023

[Signature] PRESIDENT
[Signature] SECRETARY
[Signature] TREASURER

AKHIL BHARATVARSHIYA MARWARI SAMMELAN
(ALSO KNOWN AS - ALL INDIA MARWARI FEDERATION)
41, SHAKESPEARE SARANI, 4B DUCKBACK HOUSE, 4TH FLOOR
KOLKATA-700017

~ **SCHEDULE: A**

~ **FIXED ASSETS :-**

(in Rs P.)

Sl. No.	PARTICULARS	Rate of Depn	W.D.V as on 01.04.2022	Addition During the year		Total	Depreciation for the year	W.D.V as on 31.03.2023
				(For more than 180 days)	(For less than 180 days)			
	<u>TANGIBLE ASSETS</u>							
1	COMPUTER	40%	14,752.71	-	-	14,752.71	5,901.08	8,851.63
2	FURNITURE	10%	30,625.04	-	-	30,625.04	3,062.50	27,562.54
3	ELECTRIC FAN	10%	6,221.50	-	-	6,221.50	622.15	5,599.35
4	FAX MACHINE	15%	846.17	-	-	846.17	126.93	719.24
5	FRANKING MACHINE	15%	23,979.17	-	-	23,979.17	3,596.88	20,382.29
6	OFFICE EQUIPMENTS	15%	40,354.63	5,500.00	-	45,854.63	6,878.19	38,976.44
7	MOBILE PHONE	15%	3,492.00	-	-	3,492.00	524.00	2,968.00
8	REFRIGERATOR	15%	5,295.04	-	-	5,295.04	794.00	4,501.04
9	TELEVISION	15%	35,504.00	-	-	35,504.00	5,326.00	30,178.00
10	CCTV CAMERA	15%	15,331.00	-	-	15,331.00	2,300.00	13,031.00
	TOTAL:-		176,401.26	5,500.00	-	181,901.25	29,131.73	152,769.53
	PREVIOUS YEAR TOTAL:-		212,354.79	-	-	212,354.79	35,953.54	176,401.26



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KOLKATA-700017

	Year ended 2022-23 Amt (Rs.)	Year ended 2021-22 Amt (Rs.)
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SCHEDULE B:

MEMBERSHIP FUND

~Special Petron Membership Fund

~As per Last Account

Add: Received During the Year

~22 Members @ Rs 51,000/- each

24,036,600.00		22,812,600.00	
1,122,000.00	<u>25,158,600.00</u>	1,224,000.00	<u>24,036,600.00</u>

SCHEDULE C:

MEMBERSHIP FUND

~Petron Membership Fund

~As per Last Account

Add: Received During the Year

~2 Members @ Rs 6,300/- each

1,032,500.00		1,013,600.00	
12,600.00	<u>1,045,100.00</u>	18,900.00	<u>1,032,500.00</u>

SCHEDULE D:

MEMBERSHIP FUND

~Life Membership Fund

~As per Last Account

Add: Received During the Year

~66 Members @ Rs 1,500/- each {By HO}

~1526 Members @ Rs 1,500/- each {By Provincial Br}

17,809,080.00		15,455,580.00	
99,000.00		33,000.00	
2,289,000.00	<u>20,197,080.00</u>	2,320,500.00	<u>17,809,080.00</u>

SCHEDULE E:

SAMAJ VIKAS PUBLICATION AND OTHER EXPENSES

Samaj Vikas Publication Expenses

Samaj Vikas Postage & Other Expenses

Rajasthan Grammer Postage Expenses

699,080.60	341,070.80
97,376.12	90,517.30
13,600.00	17,412.00

TOTAL

<u>810,056.72</u>	<u>449,000.10</u>
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SCHEDULE F:

PURASKAR & HONOUR EXPENSES

Ramniwas Asharani Lakhota (Raj.Vyaktitwa Puruskar)

kedarnath Bhagirathi Devi Rajasthani (Bal Sahitya Puruskar)

Sitaram Rungta (Rajasthani Bhasha Sahitya Puruskar)

TOTAL

117,968.00	-
32,000.00	-
32,000.00	-
<u>181,968.00</u>	<u>-</u>

SCHEDULE G:

SOCIAL FUNCTION & GOSTHI EXPENSES

Foundation Days Celebration Expense {Birla Sabhagar}

Social Function & Gosthi Expenses

Holi & Deepawali Preeti Sammelan Expenses

TOTAL

470,905.00	480,459.42
58,583.00	112,025.00
99,790.00	88,971.40
<u>629,278.00</u>	<u>681,455.82</u>

SCHEDULE H:

MEETING EXPENSES

Akhil Bharatiya Samiti Meeting Expenses

Executive Meeting Expenses

Standing Committee Meeting Expenses

General Meeting Expenses

TOTAL

46,953.00	22,815.00
35,574.00	7,216.00
6,904.00	4,290.00
59,411.00	77,458.00
<u>148,842.00</u>	<u>111,779.00</u>

SCHEDULE I:

EMPLOYEES BENEFIT EXPENSES

Salary, Bonus, Leave Pay & Allowances

Allowances Expenses

House Rent Allowances

TOTAL

1,202,194.00	1,183,048.00
6,667.00	30,000.00
7,500.00	90,000.00
<u>1,216,361.00</u>	<u>1,303,048.00</u>



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SCHEDULE J:

REPAIRS & MAINTENANCE

	Year ended 31.3.2023 Amount Rs P	Year ended 31.3.2022 Amount Rs P
~Office Equipment Maintenance	58,191.58	50,694.92
~Office Maintenance & Repairing Charges	243,982.20	168,371.00
TOTAL	302,173.78	219,065.92

SCHEDULE K:

ESTABLISHMENT & OTHER EXPENSES

Membership Certificate Expenses	22,100.00	24,125.00
Office rent	250.00	1,500.00
Printing , stationery & xerox	137,966.12	28,292.42
Telephone charges	24,885.00	26,074.20
Electric charges	101,337.28	84,295.66
Conveyance	39,639.00	22,817.00
News paper & periodicals	2,740.00	6,177.00
Postage & courier charges	108,108.02	54,207.44
Travelling Expenses (Co-ordinates)	-	20,000.00
Legal & Profeessional Expenses	65,670.00	26,970.00
Audit fees	21,000.00	21,000.00
Society Registration / renewal fees	2,000.00	3,550.00
Official Tea & Snacks Exp.	16,176.00	11,527.00
Social Upliftment Advertisement	25,361.50	133,414.40
Bank charges	3,379.12	4,443.80
Website Registration Expenses(Web Based Package)	1,900.00	6,800.00
Staff Welfare Expenses	385.00	1,810.00
TDS/GST filing Expenses	12,510.00	13,300.00
Miscellaneous Expenses	5,236.30	2,534.92
TOTAL	590,643.34	492,838.84



**AKHIL BHARATVARSHIYA MARWARI SAMMELAN
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41, SHAKESPEARE SARANI, 4B DUCKBACK HOUSE, 4TH FLOOR, KOLKATA-17**

SCHEDULE- L:

SAMAJ VIKAS/DIRECTORY PUBLICATION RECEIPTS

Samaj Vikas Advertisement {Tds Rs 25,085/-}
Sahitya Subscription

TOTAL

Year ended 2022-23 Amt (Rs.)	Year ended 2021-22 Amt (Rs.)
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1,671,413.00	1,219,072.00
1,050.00	1,200.00

1,672,463.00	1,220,272.00
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SCHEDULE- M:

BANK INTEREST

~On Fixed Deposit A/C

From Syndicate Bank (TDS Rs.228966/-)
From State Bank of India (TDS Rs.70188/-)

TOTAL (A)

2,290,623.00	2,037,493.00
701,772.00	666,744.65
2,992,395.00	2,704,237.65

~On Savings Bank A/C

From State Bank of India

TOTAL (B)

12,942.00	18,079.00
12,942.00	18,079.00

GRAND TOTAL (A+B)

3,005,337.00	2,722,316.65
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SCHEDULE - N

~ Interest on Income Tax Refund

A.Y 2018-19

A.Y 2020-21

43,701.00	
	26,970.00

43,701.00	26,970.00
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AKHIL BHARATVARSHIYA MARWARI SAMMELAN

SCHEDULE – ‘O’

NOTES ON ACCOUNTS:

1. The Accounts have been maintained on Mercantile System of Accounting except Membership Subscription and Donation which has been accounted for on Cash basis.

The Sammelan, in its Meeting decided to receive and retain 30% of all the Membership Subscription received by any Prant in the Country and similarly the Sammelan has also to pay the Contribution to Prant, (except the Special Patron Membership Contribution) for the smooth running of all its offices at Prant level.

2. During the year:

- (a) 22 Special Patron Members have been enrolled @ Rs. 51,000/- per member making a total of 505 Special Patron Members.

	Special Petron Members	No.of Members 31.03.2023	No.of Members 31.03.2022		@Rate	Amount {Rs} {P} 31.03.2023	Amount {Rs} {P} 31.03.22
1}	- Special Petron Members	3	6	By Sammelan	51,000/-	1,53,000.00	3,06,000.00
2}	- Special Petron Members	19	18	By Province	51,000/-	9,69,000.00	9,18,000.00
	Total	22	24			11,22,000.00	12,24,000.00

- (b) 2 Patron Members have been enrolled @ Rs.6, 300/- Per Member making a total of 166 members.

	Petron Members	No.of Members 31.03.2023	No.of Members 31.03.2022		@Rate	Amount {Rs} {P} 31.03.2023	Amount {Rs} {P} 31.03.22
1}	- Petron Members	--	--	By Sammelan	-	--	---
2}	- Petron Members	2	3	By Province	6300/-	12,600.00	18,900.00
	Total	2	3			12,600.00	18,900.00

- (c) Life Members enrolled by Sammelan and by Prant both of which 30% Shares (Net) has been accounted for-

	Life Members	No.of Members 31.03.2023	No.of Members 31.03.2022		@Rate	Amount {Rs} {P} 31.03.2023	Amount {Rs} {P} 31.03.2022
1}	Life Members enrolled	36	22	By Sammelan	1500/-	54,000.00	33,000.00
2}	Life Members enrolled	1556	1547	By Province	1500/-	23,34,000.00	23,20,500.00
	Total	1592	1569			23,88,000.00	23,53,500.00



3. An Amount of Rs 10, 75,000/- had been set apart/accumulated for the specific below mentioned purposes during the F Y 2020-21, Out of Which Rs 2,53,000/- has been spent on scholarship for education for Study in various stream during last year under audit and the Balance Rs 8,22,000/- shall be spent in India during the period of 5 {Five} Years i.e. up to 31.03.2026 as per Section 11(2) of the Income tax Act,1961 with the right to inter change as per availability of fund.

		Accumulated 31.03.2022 B/F	Spent for the Year	Balance As on 31.03.2023
1}	Educational Support	1.22 Lakhs	--	1.22 Lakhs
2}	Treatment of Critical Illness /Eye operation and Empowerment of Physically Challenged People and to Provide Artificial Limb and Hearing Aid etc.	3.50 Lakhs	--	3.50 Lakhs
3}	Any kind of Help due to Natural Calamity	3.50 Lakhs	--	3.50 Lakhs
		<u>Rs 8.22 Lakhs</u>		<u>Rs 8.22 Lakhs</u>

4. Previous year figures have been regrouped and/or rearranged wherever considered necessary.

Signature to Schedule – 'A' to 'O'

For **C. K. Agrawal & CO.**

Chartered Accountants

[Firm Registration No.: 324009E]

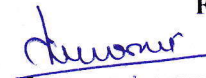


(CA. C S Agarwal)


Proprietor

M. No. 059534

For **ALL INDIA MARWARI
FEDERATION**

 PRESIDENT

 SECRETARY

 TREASURER

Place : KOLKATA

Dated : **28 AUG 2023**

