

## AUDITORS REPORT

08.04.2024

I have examined the annexed balance sheet of JAYAMATHA ECONOMICAL AND EDUCATIONAL, TRUST cum MAINTENANCE OF SENIOR CITIZEN'S HOME FOR 25 BENEFICIARIES [AVYAY] (NAPSRC) (IPSrC), 3/26, Ground Floor, Police Station Back Side, 3<sup>rd</sup> Street, Bharakkath Nagar, Thuvakudi & Post, Tiruchirappalli-620015 (Tamil Nadu) as at 31<sup>st</sup> March '2024 and also the annexed Receipts and payments account for the period from 01.04.2023 to 31.03.2024

I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of my audit.

The Balance sheet and income and expenditure account dealt with by the report are in agreement with the books of accounts.

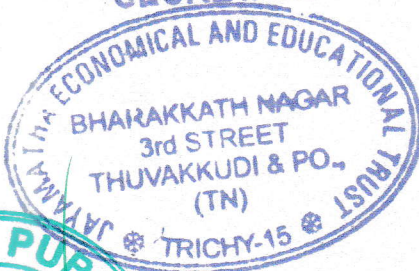
In my opinion and to the best of my information and explanation given to me the statement reflects a true and fair view.

- (a) In the case of the balance sheet the true and fair view of Assets & Liabilities of JAYAMATHA ECONOMICAL AND EDUCATIONAL TRUST cum SENIOR CITIZEN'S HOME FOR 25 SENIOR PERSONS, Bharakkath Nagar 3<sup>rd</sup> Street, Thuvakudi & Post, Trichy - 15 as on 31<sup>st</sup> MARCH 2024

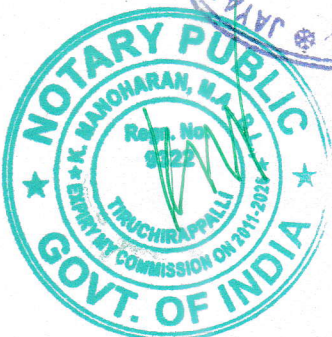
In the case of Income and expenditure account the excess of expenditure Rs.593046.85 over income for the period from 01.04.2023 to 31.03.2024 Proper books of accounts have been maintained

UDIN NUMBER: 24018707BKEME05107

*B. B. B.*  
**SECRETARY**



*V. K.*  
**(Dr. V. KUMARARAJ)**  
**CHARTERED ACCOUNTANT**



*K. Manoharan*  
**K. MANOHARAN, M.A., B.L.,**  
**ADVOCATE & NOTARY PUBLIC**  
Regn. No: 9322 / 2011  
21, Second Steet, Deenadayal Nager,  
Thiruvarambur, Trichy - 620 013.  
Cell : 98425 57908.



**JAYAMATHA ECONOMICAL AND EDUCATIONAL TRUST**

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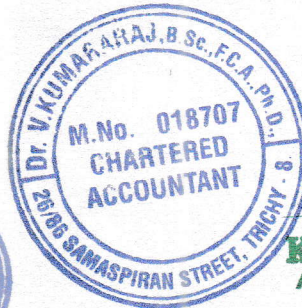
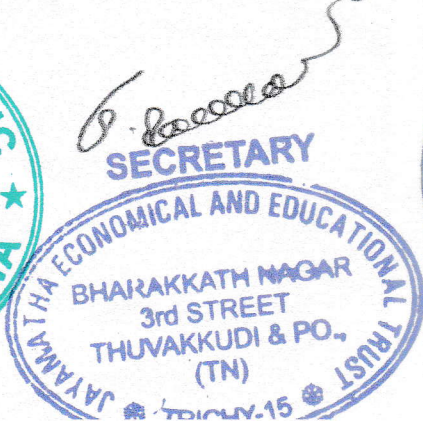
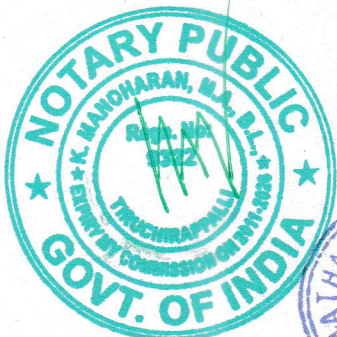
**Maintenance of Senior Citizen's Home for 25 beneficiaries [AVYAY] [NAPSrCI] [IPSRCl]**  
**3/26, Ground Floor, Police Station Back Side, 3<sup>rd</sup> Street, Bharakkath Nagar,**  
**Thuvakudi, Tiruchirappalli - 620015**

**Income and Expenditure Account for the year ended 31.03.2024**

<b><u>Expenditure</u></b>		<b><u>Income</u></b>	
<b>By Staffs Salaries:</b>			
Superintendent	154553.00	To Grant from M.S.J. & E	
Social Worker / Counselor	98914.00	Govt. of India, New Delhi	
Yoga Therapist	61821.00	(IIRD Installment) for the year	
Nurse	80367.00	2022 – 2023 during the year 2023-2024	548630.00
Cook	98914.00	To Grant from MSJ&E	
Multi Tasking Staff (3)		Govt. of India,	
(Chowkidar, Helper, Cleaner)	296741.00	New Delhi for the year 2023 – 2024	1602248.00
Accountant	72000.00	To Management contribution	330515.65
<b>By Building Rent</b>	198000.00	To Bank Interest	1623.00
<b>By Health Care/Nutrition</b>		To Deficit	
Food	758927.00	(Excess of Expenditure Over Income)	593046.85
Doctor	204009.00		
Hygiene	50172.00		
Medicare	104919.00		
Clothing, Oil, Soap, etc...	130436.00		
<b>By Recreation</b>			
(Books, Magazine,			
Newspaper, Outing etc.)	62500.00		
Toiletries	30480.00		
Water and Electricity	100100.00		
Miscellaneous &			
Unforeseen	22632.00		
By loan Repaid			
Last Year 2022-2023	548630.00		
By Bank Charges	1948.50		
	<b>3076063.50</b>		<b>3076063.50</b>

UDIN NUMBER : 24018707BKEME05107

Certified that the above statements are in agreements with the books



(Dr. VKUMARARAJ)  
CHARTERED ACCOUNTANT

**K. MANOHARAN, M.A., B.L.,**  
ADVOCATE & NOTARY PUBLIC  
Regn. No: 9322 / 2011  
21, Second Steet, Deenadayal Nager,  
Thiruvarambur, Trichy - 620 013.  
Cell : 98425 57908.



**JAYAMATHA ECONOMICAL AND EDUCATIONAL TRUST**

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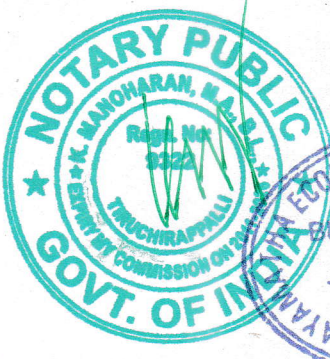
**Maintenance of Senior Citizen's Home for 25 beneficiaries [AVYAYI] [NAPSRCl] [IPSRCl]  
3/26, Ground Floor, Police Station Back Side, 3<sup>rd</sup> Street, Bharakkath Nagar,  
Thuvakudi, Tiruchirappalli - 620015**

**Receipt and Payments Account for the year ended 31.03.2024**

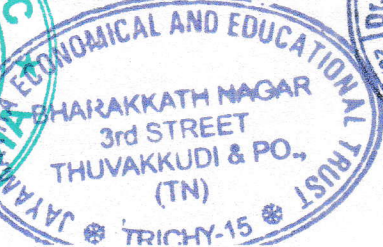
<u>Receipts</u>		<u>Payments</u>	
<b>To Opening Balance:</b>		<b>By Staff Salary:</b>	
Cash	1716.35	Superintendent	154553.00
Bank	4300.50	Social Worker / Counselor	98914.00
To Grant from MSJ&E		Yoga Therapist	61821.00
Govt. of India,		Nurse	80367.00
New Delhi, IIIrd Installment		Cook	98914.00
for the year 2022 - 2023		Multitasking Staff (MTS) (3)	
During the year 2023-2024	548630.00	(Chowkidar, Helper, Cleaner)	296741.00
To Grant from MSJ&E		Accountant	72000.00
Govt. of India,		<b>By Building Rent</b>	198000.00
New Delhi for the year		<b>By Health Care/Nutrition</b>	
2023 - 2024	1602248.00	Food	758927.00
To Loan	2194520.00	Doctor	204009.00
To Management		Hygiene	50172.00
Contribution	330515.65	Medicare	104919.00
To Bank Interest	1623.00	Clothing ,Oil, Soap etc...	130436.00
		<b>By Recreation</b>	
		(Books, Magazine,	
		Newspaper, Outing etc.)	62500.00
		Toiletries	30480.00
		Water and Electricity	100100.00
		Miscellaneous & Unforeseen	22632.00
		By Last year Loan Repaid	548630.00
		By Loan Repaid	1602248.00
		By Bank Charges	1948.50
		<b>By Closing Balance</b>	
		Cash in hand	1267.00
		Cash at Bank	3975.00
	<hr/> 4683553.50		<hr/> 4683553.50

UDIN NUMBER: 24018707BKEMEQ5107

Certified that the above statements are in agreements with the books



*P. S. S. S. S.*  
**SECRETARY**



*V. K. Manoharan*  
**(Dr. VKUMARARAJ)**  
**CHARTERED ACCOUNTANT**

*V. K. Manoharan*  
**K. MANOHARAN, M.A., B.L.,**  
**ADVOCATE & NOTARY PUBLIC**  
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[(See Rule 238 (1))]

FORM OF UTILIZATION CERTIFICATE  
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION  
UTILIZATION CERTIFICATE FOR THE YEAR 2023-2024 in respect

of recurring/non-recurring

GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

Name of the Organization : JAYAMATHA ECONOMICAL and EDUCATIONAL TRUST  
Project Location : 3/26, Ground Floor, Police Station Back Side, 3<sup>rd</sup> Street,  
Bharakkath Nagar, Thuvakudi, Tiruchirappalli-620015  
Project ID : IP/TN/TRC/00545

- Name of the Scheme : SENIOR CITIZEN'S HOME [AVYAY] [NAPSrC][IPSrC]
- Whether recurring or non-recurring grants : RECURRING GRANT
- Grants position at the beginning of the Financial year : 2023-2024
  - Cash in Hand/Bank : Rs. Nil
  - Unadjusted advances : Rs. Nil
  - Total : Rs. Nil
- Details of grants received, expenditure incurred and closing balances:(Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposit ed back to the Govern-ment	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3		4		5	6	7
			AG-15022/4/2022-Sr.C-I	20.02.2024	1602248/-	1602248/-	1602248/-	-

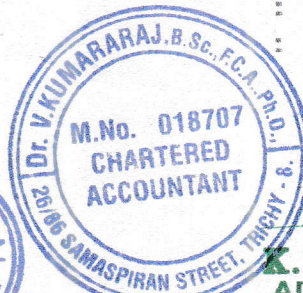
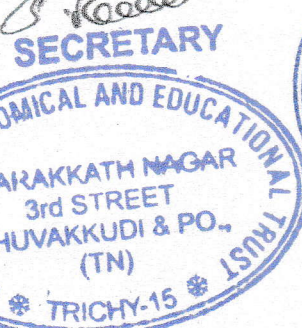
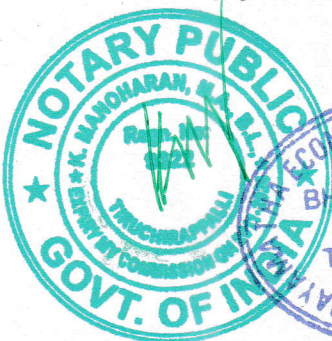
Component wise utilization of grants:

Grant-in-aid General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total
881822.00	720426.00	-	1602248.00

UDIN NUMBER : 24018707BKEMEQ5107

Details of grants position at the end of the year :

- Cash in Hand/Bank : Rs. Nil
- Unadjusted Advances : Rs. Nil
- Total : Rs. Nil



*Ulessi*  
*K. Manoharan*  
K. MANOHARAN, M.A., B.L.,  
ADVOCATE & NOTARY PUBLIC  
Regn. No: 9322 / 2011  
21, Second Steet, Deenadayal Nager,  
Thiruvarambur, Trichy - 620 013.  
Cell : 98425 57908.



Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under SENIOR CITIZEN'S HOME (AVYAY)(NAPSr.C) (IPSr.c) (name of the scheme) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries are enclosed at Annexure - II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

UDIN NUMBER : 24018707BKEMEQ5107

Date : 08.04.2024

Place : Trichy

Signature :

Name : S.RAVICHANDRAN

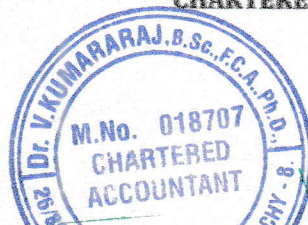
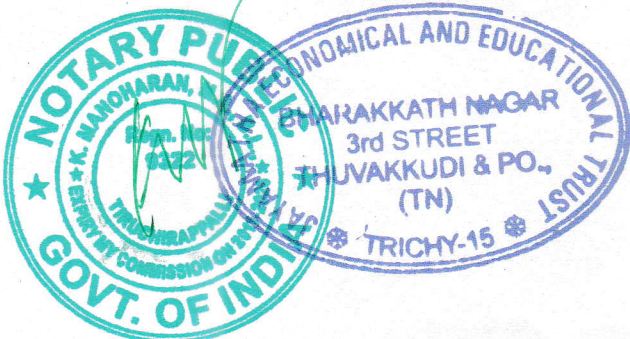
SECRETARY

Signature :

Name :

Dr.V.KUMARARAJ

CHARTERED ACCOUNTANT



MANOHARAN, M.A., B.L.,  
ADVOCATE & NOTARY PUBLIC  
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[(See Rule 238 (1))]

**FORM OF UTILIZATION CERTIFICATE  
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION  
UTILIZATION CERTIFICATE FOR THE YEAR 2022-2023 in respect  
of recurring/non-recurring**

**GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS**

Name of the Organization : JAYAMATHA ECONOMICAL AND EDUCATIONAL TRUST,  
Project Location : 3/26, Ground Floor, Police Station Back Side, 3<sup>rd</sup> Street, Bharakkath Nagar,  
Thuvakudi, Tiruchirappalli -620015, Tamil Nadu.  
Project ID : IP/TN/TRC/00545  
Latitude : 10.75482 Longitude : 78.82527

- Name of the Scheme: MAINTENANCE OF SENIOR CITIZEN'S HOME FOR 25 BENEFICIARIES [AVYAY] [NAPSrC] [IPSrC]
- Whether recurring or non-recurring grants : RECURRING
- Grants position at the beginning of the Financial year : 2022-2023
  - Cash in Hand/Bank : Rs. Nil
  - Unadjusted advances : Rs. Nil
  - Total : Rs. Nil
- Details of grants received, expenditure incurred and closing balances:(Actuals)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposit ed back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4	5	6	7		
-	-	-	AG15022 /4/2022- Sr.C.I.	31.07. 2023	548630/-	548630/-	548630/-	-

Component wise utilization of grants:

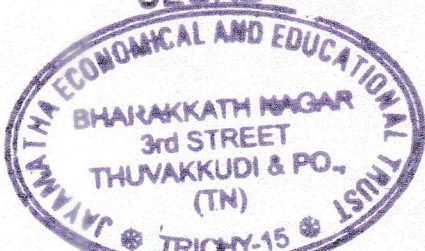
Grant-in-aid- General	Grant-in-aid-Salary	Grant-in-aid- creation of capital assets	Total
308483.00	240147.00	-	548630.00

UDIN NUMBER : 23018707BGITZXY2202

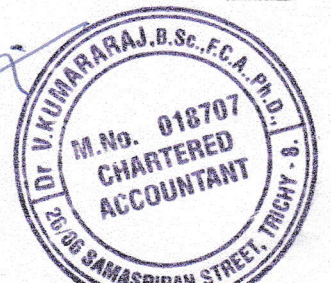
Details of grants position at the end of the year

- Cash in Hand/Bank
- Unadjusted Advances
- Total

Rs. Nil  
Rs. Nil  
Rs. Nil

**SECRETARY**

**K. MANOHARAN, M.A., B.L.,**  
ADVOCATE & NOTARY PUBLIC  
Regn. No. 9322 / 2011  
21, Second Street, Deenadayal Nagar,  
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Cell: 98425 57908



.....21-

CERTIFIED AS THE TRUE  
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Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

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- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under SENIOR CITIZEN'S HOME (AVYAY)(NAPSRc)(IPSRc) (name of the scheme) has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure-I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications)
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries are enclosed at Annexure - II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

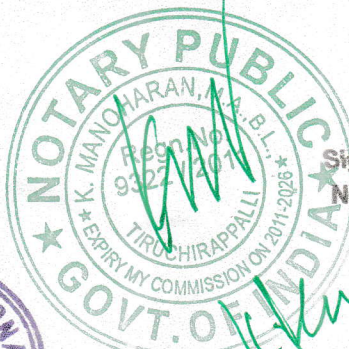
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Date: 13.09.2023

Place: Trichy

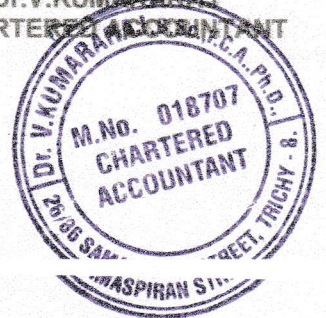
Signature :

Name : S.RAVICHANDRAN  
SECRETARY



Signature :

Name : Dr. V. KUMARARAJ  
CHARTERED ACCOUNTANT



K. MANOHARAN, M.A., B.L.,  
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