

No. AO/ ARCS-VL/188/1-3/2016/42

Office of the Registrar of Co-operative Societies
ANDAMAN AND NICOBAR ISLANDS

Port Blair, dated the 02/06/2025

To
The Secretary
The Pallimangal Service Coop.
Society Ltd. Collingpur

Sub :— Audit Report for the year 2024-2025

Sir,

I am forwarding the Audit Report of Pallimangal Service Coop.
Society Ltd. Collingpur for the year
2024-2025 together with the Final Audit Certificate and audited statement
of accounts for further actions.

A rectification report (in duplicate) on the defects pointed out in the Audit
Report shall be sent to this office within 3 months of the receipt of this Audit Report
as stipulated under section 51 (11) (2) of the Andaman and Nicobar Islands Co-
operative Societies Rules, 1974.

Special attention may be given for rectifying the defects pointed out under
various parts of the Audit Report as noted below: —

Part V + VI

Yours faithfully

AKA
26/5/2025
सहायक पंजीकार, सहकारी संस्थानों
Asst. Registrar of Co-operative Societies
आणंद नगर, LEASER GUMI
अ. न. द्वीप क्षेत्र, अ. न. द्वीप
द्वीप, अ. न. द्वीप

Place Ferrargumf
Date 26/5/2025

Final Audit Certificate

Audit Certificate by Shri/Smt. Murched AU ARCS - VI
 Co-operative Department, Port Blair on the accounts of Pallimangal
Service Coop. Society Ltd for the year ending 31st March 2025

1. The accounts of the above society for the year ending 31st March 2025 as audited by Shri/Smt. R. Veera Raghavan
Empanelled Auditor are passed.
2. The receipts and payment accounts, trading account, profit & loss account and Balance Sheet as furnished by the Auditor are appended.
3. The year of the audit is the 66th year of the society working.
4. There were 849 (2nd) members on the last day of the year.
5. The trading accounts shows gross profit / gross loss of ₹ on 31-03-2025
6. The profit and loss account shows a net profit/net loss of ₹ 270 2107-86 on 31-03-.....
7. Out of realized profit an amount of ₹ is to be set apart for statutory reserve fund to be invested separately
8. Out of the net profit an amount not exceeding five per cent shall be carried to Co-operative Education Fund as per section 43 of the Andaman and Nicobar Islands Co-operative Societies Regulation, 1973.
9. The remaining amount can be distributed strictly according to provision of bye-laws and the A & N Islands Co-operative Societies Regulation, 1973 and the Rules thereunder.

Station

Farrar Gunj

Date :

26/5/2025

26/5/2025
 सहायक संजीकार महकाग समितियों
 Asst Registrar of Co-operative Societies
 कार्यालय / FARRAR GUNJ
 अं. तथा नि. कश्मात / A & N Admin.
 दक्षिण अण्डमान / SOUTH ANDAMAN

**ANNUAL AUDIT REPORT
FOR THE YEAR ENDED 31-03-2025**

PART – I

1. Name of the Society -The Pallimangal Service Coop. Society Ltd.,
Collinpur
2. No. and date of Registration -No. 69 dated 23/03/1959
3. Date of starting business -12/04/1963
4. Area of operation -Village of Manpur, Collinpur, Temple Mayo,
Herbertabad and Tirur.

5. (a) Membership and Paid-up Capital

| Details of Membership | At the beginning of the year | | Admitted during the year | | Withdrawal during the year | | No. of members as on 31-03-2025 | |
|-----------------------|------------------------------|-------------------|--------------------------|-----------------|----------------------------|----------------|---------------------------------|-------------------|
| | No. | Amount | No. | Amount | No. | Amount | No. | Amount |
| 1. Individuals | 852 | 1088111.00 | | 22500.00 | 03 | 8060.00 | 849 | 1102551.00 |
| 2. Govt. Shares | 01 | 290000.00 | | 0 | | 0 | 01 | 290000.00 |
| 3. Societies | | | | | | | | |
| TOTAL | 853 | 1378111.00 | | 22500.00 | 03 | 8060.00 | 849 | 1392551.00 |

CFO

5. (b) Audit Classification ... " C "

6. Working Capital

1. Owned Funds as on 31-03-2025 ... ₹ 16,29,586.66
2. Borrowings as on 31-03-2025 ... ₹ 5828841.00
- Total Working Capital as on 31-03-25 ... ₹ 74,58,427.66

7. Govt. assistance received by the Society

| Item | At the beginning of the year as on | Received during the year | Paid during the year | Amount as on 31-03-2025 |
|-----------------------|------------------------------------|--------------------------|----------------------|-------------------------|
| 1. Working Capital | | | | |
| 2. Share Capital | 2,90,000.00 | - | - | 2,90,000.00 |
| 3. Godown Loan | | | | |
| 4. Managerial Subsidy | | | | |
| 5. Other items | | | | |

[Signature]

[Stamp]

Any instalment above fallen over due to Govt., No
furnish details-

8. (a) Name of the present Paid Secretary :— Shri Makhan Biswas
(b) Name of the present President :— Shri Viswadev Chakraborty
Vice President Shri Subhash Chakraborty
(c) Name of the Treasurer :—
(d) Name of the other Directors :

Elected in a General body
meeting held on 18/11/2020
for a period of five years

1. Shri Mahadev Majhi
2. Shri Subaran Barol
3. Shri Ashok Kumar Das
4. Shri Mahadev Biswas
5. Shri Pulln Baldya
6. Shri Prabhat Saha
7. Smti Anjali Biswas
8. Smti Prabati Sarkar

9. Gross Profit/Loss Previous Year ₹ - Audit Year ₹ -

10. Net Profit/Loss Previous Year ₹(-) 2017115.86 Audit Year ₹(-) 2702107.86

11. Reserve Fund:—

(a) Total Invested in business ₹ 25,93,299.67

(b) Total Invested outside business ₹ 1227.35

12. Name of the Auditor : R.Veera Raghavan

13. Dates of Audit 10/05/2025 & 18/05/2025 to 24/05/2025

PART- II
Members and share capital

| | Number | Number of shares taken | Amount of share capital paid up |
|--|--------|------------------------|---------------------------------|
| (i) Number of members at the beginning of the year | 852 | | 1088111.00 |
| (ii) Admitted during the year | 00 | | 22500.00 |
| (iii) Removed during the year | 03 | | 8060.00 |
| (iv) Number of members at the end of the year | 849 | | 1102551.00 |

NOTE:- The auditor should total up the outstanding amount against each member with reference to the admission or share register and satisfy himself that the amount of share capital shown in the balance sheet agree with the total paid up share capital. He should initial here in token of having confirmed to this instruction.

(Attach list of members if it does not exceed 100 Nos.)

Auditor's Initial

2. Of the members are there any who are also members in any other credit society? If so furnish details in the following form: -

| S.No. | Name of members | Name of the other credit society of which he is a member | Action taken by society |
|-------|-----------------|--|-------------------------|
| (1) | (2) | (3) | (4) |
| - | - | - | - |

Deposits and borrowings

3. The auditor should total up the outstanding amounts at the end of the year against each class of deposit and satisfy himself that figures shown in the balance sheet tally with the total amounts made up from the ledgers, He should initial here in token of having confirmed to this instruction.

Initial

- 4 Check all items receipts and payments relating to transactions with the Bank and note cases of undue delay or other irregularities. No irregularities found
- 5 (a) What is the maximum borrowing limit of the society? The maximum outstanding borrowing shall not at any time exceed 25 times of the paid-up Share Capital and Reserves minus accumulated losses as per byelaw No.8(iii)
- (i) For short-term loan
- (ii) For long-term loan

Note:- (2) if the cash balance is not immediately forthcoming, the auditor should make a note to this effect and record the reasons for the delay. He should also state where and how it is kept.

- 31 Was there any fictitious or benami No
loan to reduce cash balance?

Establishment and contingent charges

- 32 (a) Does the society maintain any Yes one paid secretary
establishment? Give particulars.
(b) If not, do any of the committee Does not arise
members get remuneration for
scriptory work done by them? And at
what rate such remuneration paid?
- 33 (a) Are the charges by the society yes
reasonable and unavoidable?
(b) What is the total amount of
contingent and establishment charges
incurred during the year?

2024-25

| Particulars | Paid | Due at the end of the year | Total | Due at the beginning of the year | Loss account |
|----------------------------------|-----------|----------------------------------|-----------|--|-----------------|
| 1. Establishment charges | | | | 0 | |
| Salary | 219400.00 | 0 | 219400.00 | | 219400.0 |
| 2. Honorarium | 15600.00 | 0 | 15600.00 | 0 | 15600.00 |
| 3. Contingent charges | | | | | |
| (a) Supervision fee | 2400.00 | 0 | 2400.00 | 0 | 2400.00 |
| (b) BSNL | 7407.00 | 0 | 7407.00 | 0 | 7407.00 |
| (c) Stationery | 605.00 | 0 | 605.00 | 0 | 605.00 |
| (d) Electricity | 4312.00 | 0 | 4312.00 | 0 | 4312.00 |
| (e) Affiliation fees to union | 200.00 | 0 | 200.00 | 0 | 200.00 |
| (f) Sitting fees | 3900.00 | 0 | 3900.00 | 0 | 3900.00 |
| (g) Misc. | 2840.00 | 0 | 2840.00 | 0 | 2840.00 |
| (h) Refreshment | 8200.00 | 0 | 8200.00 | 0 | 8200.00 |
| (i) GST | 433.00 | 0 | 433.00 | 0 | 433.00 |
| (j) Bank charges | 1140.00 | 0 | 1140.00 | 0 | 1140.00 |
| Total | 266437.00 | 0 | 266437.00 | 0 | 266437.0 |

I certify that I have checked the vouchers for contingent and establishment charges found them correct and that the expenditure is reasonable.



Auditor

R. Venu Raghavan
Empanelled Auditor of Registrar of Cooperative
Societies, Sri Vijaya Puram, A & N Administration.

Received from
the auditor to certify the
expenditure is reasonable.

ADJUSTING HEADS

34. Give full particulars of : (1) Postal charges, (2) notice fees, (3) Surveyors, (4) Cons coats, (5) Execution Charges, and (7) other items (specify)

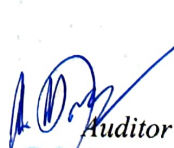
(a) Due to society-

| Particulars | Pending at the beginning of the year(assets) | Issued during the year | Total of Columns (2) and (3) | Received during the year | Outstanding at the end of the year(assets) |
|--------------------------|--|------------------------|------------------------------|--------------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| As per last audit report | 131661.59 | 0 | 131661.59 | 0 | 131661.59 |

(b) Due by society-

| Particulars | Pending at the beginning of the year (liabilities) | Received during the year | Total of Columns (2) and (3) | Paid during the year | Outstanding at the end of the year (liabilities) |
|--------------------------|--|--------------------------|------------------------------|----------------------|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| As per last audit report | 2126.10 | 0 | 2126.10 | 0 | 2126.10 |

Note: - Here the auditor should certify that he has examined all items held under objection in previous years and the all such items which were cleared during the year under audit have been excluded from the above statements.


 Auditor
 R Veera Raghavan
 Empanelled Auditor of Registrar of Cooperative Societies, Sri Vijaya Puram, A & N Administration.

(c) Other items-

Immovable properties purchased by the society -

- (1) State how the properties were purchased by the society?
 Are the properties in the possession of the society?
 Is a register maintained for such properties?
 Give particulars of such property in the following form: -

| | | |
|-------------------|-------|-------|
| Lands with extent | House | Value |
|-------------------|-------|-------|

- (i) Value at the beginning of the year
 (ii) Purchased during the year
 (iii) Sold during the year

- (2) Expenses incurred on their maintenance (including land revenue paid to Government)

- (3) Income realized

Payment out of previous year's profits

| Particulars (1) | Amount at the beginning of the year (2) | Amount credited during the year (3) | Total (4) | Amount spent (5) | Balance (6) |
|---|--|--|--------------|---------------------|----------------|
| (a) Reserve fund | 2593299.67 | 0 | 2593299.67 | 0 | 2593299.67 |
| (b) Co-operative Education Fund | 80203.67 | 0 | 80203.67 | 0 | 80203.67 |
| (c) Dividend | | | | | |
| (d) Common Good Fund | | | | | |
| (e) Share Redemption Fund | | | | | |
| (f) Members Welfare Fund | | | | | |
| (g) Building Fund | | | | | |
| Verify If the expenditure was made in accordance with the bye-laws and Act. | | | | | |

Investments

- 35 Examine the vouchers given for investment of money made outside the society and certify they are in order. No such investment made by the society during the year under audit.

Accounts

- 36 (a) Have receipts in the prescribed form been given for every item of receipt? The auditor should verify as many as possible from the original receipts given to parties with the counterfoils maintained by the society and note on any difference noticed in the particular or in the form of the receipt. Entries in pass book (if the pass book system is in vogue) in the society. Should similarly be verified with receipts and difference noted. Yes, the society issue printed receipts for every item of receipt. All the receipts have been verified with cash book as well as in the loan ledger. No difference was noticed.
- (b) Are all accounts kept properly and up to date Cash book not closed even annually.

STATEMENT NO.I

Receipts and Disbursements for the year ending 31st March,2025

| Receipts | | ₹ | ₹ | Disbursements | | ₹ | ₹ |
|----------|---------------------------------|---|------------|---------------|---------------------------------------|---|------------|
| 1 | Share Capital | | 22500.00 | 1 | Share Capital | | 8060.00 |
| 2 | Deposits and borrowing from | | | 2 | Deposits and borrowing from | | |
| (a) | Members | | | (a) | Members | | |
| (i) | Fixed deposit- | | | (i) | Fixed deposit- | | |
| | Short Term | | | | Short Term | | |
| | Long Term | | | | Long Term | | |
| (ii) | Recurring Deposit from members | | 291700.00 | (ii) | Recurring Deposit refunded | | 90000.00 |
| (iii) | Saving Deposit | | | (iii) | Fixed Deposit | | 220000.00 |
| (iv) | Withdrawal from S.B. A/C 20 | | 1193577.00 | (iv) | M.T.(Agri.) excess recovery refunded | | |
| (b) | Withdrawal from S.B. A/C 14 | | 295.00 | (b) | Non-Members | | |
| (i) | Withdrawal from S.B. A/C 15 | | 295.00 | (i) | Fixed deposit- | | |
| | Withdrawal from current A/C | | | | Deposit in Saving A/C SBI, Chouldhari | | 102597.00 |
| | | | | | Deposit in savinmg A/C 20 | | 1326327.00 |
| (ii) | R. D. withdrawal from SCB | | 180000.00 | (ii) | Deposit in savinmg A/C 14 | | 648.00 |
| (iii) | Saving Deposit | | | (iii) | Deposit in savinmg A/C 15 | | 995.00 |
| (iv) | | | | (iv) | Share in Bank | | 20000.00 |
| (c) | Central Bank- Coop. Bank - L.T. | | | (c) | Central Bank- Coop. Bank - LT | | |
| | Borrowing KCC O.D. a/c No.11 | | 1598384.00 | | K.C.C. Loan repaid - O.D. A/C No. 11 | | 1505610.00 |
| | Borrowing KCC O.D. a/c No.14 | | 602785.00 | | K.C.C. Loan repaid - O.D. A/C No. 14 | | 176800.00 |
| | Borrowing KCC O.D. a/c No.16 | | 390000.00 | | K.C.C. Loan repaid - O.D. A/C No. 16 | | 40000.00 |
| | Borrowing M.T.(Agri.) a/c No.03 | | 65352.00 | | M.T. (Agri.) loan repaid a/c No.03 | | 140000.00 |
| (d) | Government - | | | (d) | Government - | | |
| | Short Terms | | | | Short Terms | | |
| | Long Term | | | | Long Term | | |
| | | | | | | | |
| | Total carried over | | 4344888.00 | | Total carried over | | 3631037.00 |

STATEMENT NO.I - Contd.

Receipts and Disbursements for the year ending 31st March,2025

contd

| | Receipts-contd. | ₹ | ₹ | | Disbursements-contd. | ₹ | ₹ |
|-------|---------------------------|----------|------------|-------|---|---|------------|
| | Total, brought forward | | 4344888.00 | | Total, brought forward | | 3631037.00 |
| 3 | Loan repaid- S. T. | | 469914.00 | 3 | Loans issued- | | |
| | KCC loan | | 1612026.00 | | Short Term | | 550000.00 |
| | Medium term - M.T.(Agri.) | | 192202.00 | | Long Term- KCC | | 2265000.00 |
| 4 | Interest | | 363765.00 | 4 | Interest - KCC , M.T. RD &FD | | 441035.00 |
| 5 | Miscellaneous income | | | 5 | Payment out of profits of previous years- | | |
| (i) | Entrance fees | 50.00 | | (i) | Dividend | | |
| (ii) | Interest on R.D. from SCB | 3810.00 | | (ii) | Common good fund | | |
| (iii) | Interest on SB a/c | 14813.00 | | (iii) | Reserve fund | | |
| (a) | Rent | 37300.00 | | 6 | Establishment and contingencies | | 266437.00 |
| (b) | Pass book /stationery | 4100.00 | | 7 | Miscellaneous payment | | |
| (iv) | Insurance | 50.00 | | (i) | Audit fee | | 17000.00 |
| (a) | R.D. late fee | 525.00 | 60648.00 | (ii) | Interest Subvention paid to members | | |
| (b) | Advance | | | (iii) | Supervision fund | | |
| 6 | Adjusting heads | | | 8 | Adjusting heads | | |
| (a) | Due to Society | | | (i) | Due to Society | | |
| (b) | Due by Society | | | (ii) | Due by society | | |
| 7 | Investments withdrawn | | | 9 | Advance to Anita | | |
| | Suspence received | | 38761.40 | (i) | Furniture bought | | |
| | | | | (ii) | Sundry Assets | | |
| 8 | Total | | 7082204.40 | 10 | Total | | 7170509.00 |
| 9 | Opening balance | | 88304.60 | 11 | Closing balance | | 0.00 |
| 10 | Grand Total | | 7170509.00 | 12 | Grand total | | 7170509.00 |

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Signature of the Auditor

Empanelled Auditor of Registrar of Cooperative Societies, Sri Vijaya Puram, A & N Administration.

STATEMENT NO.II

Balance sheet as on 31st March, 2025

| Liabilities | | | At the end of the year | At the beginning of the year | Assets | | | At the end of the year | At the beginning of the year |
|-------------|--|------------------------------------|------------------------|------------------------------|--------|--|------------------------------------|------------------------|------------------------------|
| 1 | | Loan and Deposit | | | 1 | | Cash | | |
| (a) | | Fixed deposit from member | 170000.00 | 390000.00 | (i) | | On Hand | 0.00 | 88304.60 |
| (i) | | R.D. From Member | 612100.00 | 410400.00 | (ii) | | Cash at Bank S.B.a/c 20 | 407180.80 | 274430.80 |
| | | Security Deposit from Tenant | 10000.00 | 10000.00 | | | Cash at Bank S.B. a/c 15 | 33679.00 | 32979.00 |
| | | Crop Insurance | | | | | Cash at Bank S.B. a/c 14 | 21836.00 | 21483.00 |
| (ii) | | GOI package payable to member | | | (i) | | Cash at SBI, Chouldhari | 149551.42 | 46954.42 |
| (iii) | | Interest subvention | | | (ii) | | Share invested in Coop. Bank | 901675.00 | 881675.00 |
| | | | | | | | Share in other cooperative | | |
| (iv) | | Temporary loan payable to chairman | | | (iii) | | Institution-ANCOFED | 15000.00 | 15000.00 |
| (b) | | Misc. Receipt | | | (iv) | | Reserve fund with SCB | 1227.35 | 1227.35 |
| (i) | | Coop. Infrastructure fund NABARD | | | (v) | | Security deposit with Elect. Dept. | 300.00 | 300.00 |
| | | Supervision Fees | | | (vi) | | Deposit in R.D. a/c with SCB | 0.00 | 180000.00 |
| | | Loan excess recovery payable | | | (vii) | | | | |
| (ii) | | Temp. Loan Deposit | | | (viii) | | F.D. in Coop. Bank | | |
| (iii) | | KCC Pass Book | | | (ix) | | S.B.a/c with Post Office | | |
| (iv) | | Security Deposit paid secretary | | | | | insurance receivable | | |
| (c) | | Central Bank- Coop. Bank | | | | | Administrative account | | |
| | | KCC O.D. a/c 0011 | 2745333.00 | 2652559.00 | | | Loan due by members- | | |
| | | KCC O.D. a/c 0014 | 1379913.00 | 953928.00 | | | Short term | | |
| | | KCC O.D. a/c 0016 | 350000.00 | 0 | (a) | | K.C.C. Loan due by members | 3088390.00 | 2434668.00 |
| | | MT loan Payable | 571495.00 | 646143.00 | | | S.T. Loan due by members | 1293781.00 | 1213110.00 |
| (d) | | Government | | | (b) | | M.T.(Agri.) Loan due by members | 384061.00 | 576263.00 |
| | | Short Term | | | (c) | | | | |
| | | L T Agri. Loan | | | (d) | | | | |
| | | Govt. Working capital loan | | | | | | | |
| | | Audit fee Payable | 12500.00 | 17500.00 | | | | | |
| | | Total carried over | 5851341.00 | 5080530.00 | | | Total carried over | 6296681.57 | 5766395.17 |

STATEMENT NO.II Contd.

Balance sheet as on 31st March,2025

Contd.

| Liabilities | | At the beginning of the year | At the beginning of the year | Assets | | At the beginning of the year |
|-------------|---|------------------------------------|------------------------------------|--------|------------------------------|------------------------------------|
| | | t the end of the year | t the end of the year | | | t the end of the year |
| | Total brought forward | 5851341.00 | 5080530.00 | | Total brought forward | 6296681.57 |
| 2.00 | Share capital- Individuals | 1102551.00 | 1088111.00 | | Interest accrued | 996321.00 |
| | Government | 290000.00 | 290000.00 | | | |
| 3.00 | Interest due | 0.00 | 81059.00 | (a) | Not overdue | |
| 4.00 | E & C charges payable | | | (b) | Overdue | |
| 5.00 | | | | | | |
| (i) | Suspence account | 38761.40 | 0.00 | | other items- | |
| (ii) | Adjusting heads- Due by | 2126.10 | 2126.10 | (i) | Adjusting heads- Due to | 131661.59 |
| 6.00 | Undisbursed profits of previous years | 265640.18 | 265640.18 | (ii) | | |
| (i) | Dividend | | | (iii) | Sundry Assets(list enclosed) | 1036134.00 |
| (ii) | Common good fund | | | | | |
| (iii) | Undisbursed profits | | | | Prepaid education fund | |
| (iv) | Reserve for doubtful debts | | | | Prepaid Dividend to RCS | |
| | Coop. Education Fund | 80203.67 | 80203.67 | | | |
| | Reserve for Overdue interest | 938983.00 | 382938.00 | | | |
| 7.00 | Reserve fund | 2593299.67 | 2593299.67 | | | |
| | Separately invested | | | | | |
| | Dividend equilisation Fund | | | | Immovable properties | |
| 8.00 | Total Liabilities | 11162906.02 | 9863907.62 | | | |
| 9.00 | Net difference between assets and liabilities | -2702107.86 | 2017115.86 | | | |
| | Total | 8460798.16 | 7846791.76 | | Total | 8460798.16 |

Signature of Auditor
 N. Veera Reddy
 Expanded Auditor of Registrar of Cooperative
 Societies, Sri Vijaya Puram, A & N Administration

Assets Note: - (1) The auditor should furnish the following particulars in respect of long-term and short-term loans outstanding: -

Medium-term loans

| | | |
|--------------|--------------|--------------|
| Not yet due | | |
| (1) Surety | | 3,84,061.00 |
| (2) Mortgage | | |
| Extended | | |
| Once | (1) Surety | |
| | (2) Mortgage | |
| Overdue | (1) Surety | 70,119.00 |
| | (2) Mortgage | |
| Short Term | (1) Surety | 12,93,781.00 |
| | | |
| | (1) Surety | 9,45,122.00 |
| Overdue | (2) Mortgage | |

Long-term loans K.C.C.

| | | |
|---------------|------------------------------|--------------|
| Not yet due | | |
| | (1) Surety | 30,88,390.00 |
| | (2) Mortgage | |
| Extended: - | | |
| Once | (1) Surety | |
| | (2) Mortgage | |
| Twice or more | (1) Surety | 17,59,822.00 |
| | (2) Mortgage | |
| Overdue | (1) No Surety doubtful debts | |
| | (2) Mortgage | |

(2) The auditor should in the case of long-term loans give the details of outstanding as to the amount, due in each of following year.

(3) The amount for which the society has brought members immovable properties at auction sales in the course of execution of decrees against them either in full or partial discharge should be shown under recoveries of the said loans and properties so purchased should be shown under 'other head' in the assets statement.

Liability note: - The auditor should in the case of long-term deposits and borrowing give details of outstanding as to the amount falling due in each of the following years

| SUITS AND DECREES | NO. | AMOUNT |
|---|---------|--------|
| (a) Suits pending disposal at the beginning of the year | | |
| Preferred during the year | | |
| Satisfied during the year | | |
| Decreed during the year | | |
| | Total | |
| (b) Decree pending execution at the beginning of the year | | |
| Decree obtained during the year | | |
| | Balance | |
| Decree satisfied during the year | | |
| Decree realized execution | | |
| Decree pending execution at the end of the year | | |
| | Total | |

Profit and loss account for the year ending 31st March,2025

| LOSS | | ₹ | ₹ | PROFIT | | ₹ | ₹ |
|--------------------------|---------------------------------|-----------|-------------|-----------------------------------|--|------------|-----------|
| 1 | Interest paid and due | | | 1 | Interest earned | 363765.00 | |
| (a) | Paid | 441035.00 | | (a) | Realized | | |
| | Add | | | Add | | 996321.00 | |
| (b) | Interest pending payment | 0.00 | | (b) | Interest accrued, but not overdue | 1360086.00 | |
| | TOTAL | 441035.00 | | Total | | | |
| (C) | Deduct | | | Deduct | | | |
| | Interest pending payment at the | | | Interest accrued at the end of | | 858067.00 | |
| | end of the previous year | 81059.00 | | (c) | previous year | 502019.00 | 502019.00 |
| (d) | Net amount | 359976.00 | 359976.00 | (d) | Net amount | | |
| | Depreciation | | 54534.00 | 2 | Miscellaneous Income- | | 60648.00 |
| 2 | E & C Charges paid and due | | 266437.00 | (i) | Amount realized- | | |
| 3 | Assets written off as bad debt | | | Add | | | |
| 4 | Reserve for overdue interest | | 556045.00 | (ii) | Amount pending recovery | | |
| | | | 12000.00 | Total | | | 748.00 |
| 5 | Audit fee provision | | | KCC loan less taken in A/R | | | 585.00 |
| 6 | losses of previous years | | 2017115.86 | S T loan less taken in A/R | | | |
| | | | 3266107.86 | (iii) | Amount pending realization at the end of | | |
| | | | -2702107.86 | the previous year | | | |
| 7 | Total | | | Net amount | | | 564000.00 |
| | Net profit((+) or loss(-) | | 564000.00 | Total | | | |
| | Amount | | | | | | |
| Details of Interest paid | | Note | | Net profit as per Statement No.II | | | |
| KCC - 3,27,051.00 | | (i) | | | | | |
| M.T.- 65,352.00 | | (ii) | | | | | |
| R.D.- 16,632.00 | | | | | | | |
| F.D.- 32,000.00 | | | | | | | |
| Total-4,41,035.00 | | | | | | | |
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Statement of overdue Assets and liabilities
Demand collection and Balance

| Major head | Item | Amount | |
|--|--|----------------|--------------|
| 1.Share capital due by members | 1. Amount recoverable on account of the year with arrears of previous years 2.Amount recovered 3. Balance | | |
| II. Supervision fund | 1. Amount recoverable on account of the year with arrears of previous years 2.Amount paid 3. Balance | | |
| II.I Loans and deposits due by the society | 1.Amount payable on account of current year with arrears of previous year 2.Amount for which extension was granted lasting beyond the year 3.Repaid during the year out of the amount in column 1 4.Paid advance if any. 5.Total (column 2plus 3) 6.Balance (column 1-5) | KCC ₹ | M. term ₹ |
| | | 6197656.00 | 711495.00 |
| | | 1722410.00 | 140000.00 |
| | | 4475246.00 | 571495.00 |
| IV. Interest due by the society | 1.Accrued and falling due during the year with arrears of previous years 2.Amount paid during the year 3.Balance | ₹ 441035.00 | |
| | | ₹ 441035.00 | |
| | | ₹ 0.00 | |
| V. .Loans due to the society from members and societies | 1.Amount that fall due during the year with arrears of previous years, 2.Amount for which extensions were granted lasting beyond the year 3.Amount recovered during the year 4.Amount written off during the year 5Total (column 2-4) 6.Advance collections, if any 7.Balance (column 1-5) | MT & ST ₹ | KCC ₹ |
| | | 2339373.00 | 4699668.00 |
| | | 662116.00 | 1612026.00 |
| | | 585.00 | 748.00 |
| | | 661531.00 | 1611278.00 |
| | | 1677842.00 | 3087642.00 |
| VI. Interest due to the society from members and societies | 1.amount accrued and falling due during the year with arrears of previous years 2.Amount recovered during the year 3.Amount written off during the year 4.Total (column2 plus 3) 5.Advance and excess collections 6.Balance (column 1-4) | ₹ 13,60,086.00 | |
| | | ₹ 3,63,765.00 | |
| | | 0.00 | |
| | | ₹ 3,63,765.00 | |
| | | ₹ 9,96,321.00 | |