



S. Panda & Co.

Chartered Accountants

Auditor's Report

To
The Members of Board
ANCHALIKA JANA SEVA ANUSTHAN (AJSA)
At- Sundhimunda, P.O.- Chandotara,
DIST.- Bolangir, Odisha – 767035

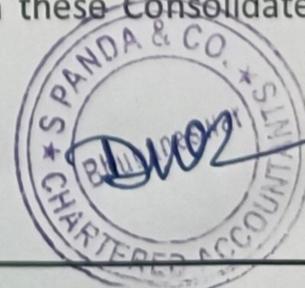
1. This report is issued in accordance with the terms of our engagement with Anhalika Jana Seva Anusthan(the 'Society') having registration under 12A & 80G of the Income Tax Act,1861
2. We have audited the accompanying consolidated financial statement of the Society which comprise the Balance Sheet at 31st March,2023 ,the Income & Expenditure Statement and Receipts and Payment Account for the year ended 31st March,2023, and the significant accounting policies and notes to the financial statements (**hereinafter together referred to as Consolidated Financial Statements**)with respect to Foreign as well as Indian Contribution in accordance with the basis of accounting to the Consolidated Financial Statements ,prepared by the management of the Society .

Management responsibility for the consolidated financial statements

3. The management is responsible for preparation and presentation of the Consolidated Financial Statements in accordance with basis accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Consolidated Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the Society complies with the requirement of the Act read with relevant Rules.

Auditors Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Consolidated Financial Statements based on our audit.



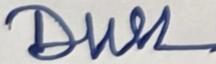
6. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those Standard require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Financial Statements are free from materials misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amount and the disclosures in the Consolidated Financial Statements. The procedure selected depend on the Auditor's judgment, including the assessment of risks of material misstatement of the Foreign Contribution Financial Statements, whether due to fraud or error. In making those risk assessment ,the Auditor considers internal financial controls relevant to the Society's preparation of Consolidated Financial Statements, in all material respects, in accordance with the basis of accounting in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Consolidated Financial Statements.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Basis of accounting and restriction on distribution or use

9. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Consolidated Financial Statements with the Income Tax Act. The Management has prepared complete set of Financial Statements for the Society for the purpose of submission with Form 10B of the Income Tax Rules ,1962.

For and On Behalf of:
S PANDA & CO

Chartered Accountants
FR No.-330136E


CA. Deepak Kumar Sahoo
Partner

M. No.306992

Date: 31.08.2023

Place: Bhubaneswar



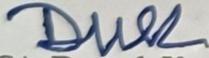
UDIN: 23306992BGIQKTK9890

BALANCE SHEET AS AT 31ST, MARCH, 2023			
CONSOLIDATED PROJECTS		Amount (Rs)	
	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	4,07,358.11	2,31,474.11
		4,07,358.11	2,31,474.11
II. LOAN FUNDS:			
a. Secured Loans			
b. Unsecured Loans			-
		-	-
TOTAL Rs.	[I + II]	4,07,358.11	2,31,474.11
APPLICATION OF FUNDS			
I. FIXED ASSETS			
WDV (Opening)	[03]	11,13,961.05	11,71,638.85
Less: Depreciation		83,805.00	86,578.00
Net Block		10,30,156.05	10,85,060.85
II. INVESTMENTS			
			-
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Other Current assets		1,38,621.00	12,829.00
b. Cash & Bank Balance	[02]	13,74,223.09	20,62,638.17
	A	15,12,844.09	20,75,467.17
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Unspent Grant Balance	[04]	12,67,030.49	20,17,962.57
b. Other Current Liabilities	[05]	8,68,611.60	9,11,091.60
	B	21,35,642.09	29,29,054.17
NET CURRENT ASSETS	[A - B]	-6,22,798.00	-8,53,587.00
TOTAL Rs.	[I+II+III]	4,07,358.05	2,31,473.85

Significant Accounting Policies and Notes to Accounts

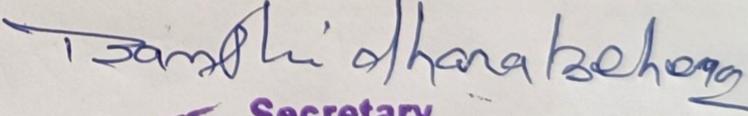
The schedules referred to above form an Integral part of the Balance Sheet.

For and On Behalf of:
S PANDA & CO
Chartered Accountants
FR No.-330136E


CA. Deepak Kumar Sahoo
Partner
M. No.306992
Place: Bhubaneswar
Date: 31.08.2023



For and On Behalf of:
ANCHALIKA JANA SEVA ANUSTHAN (AJSA)


Bansidhar Behera
Secretary
Anchalik Janaseva Anusthan
Sundhimunda

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023			
COSOLIDATED PROJECTS	SCHEDULE	Amount (Rs)	
		F.Y.2022-23	F.Y.2021-22
I. INCOME			
Grants		66,55,957.08	64,36,290.98
Bank Interest (Non-FC)		33,710.00	41,060.00
Bank Interest (FC)		5,016.00	9,564.00
Own Contribution -Advance		-	1,25,740.00
Income from Cultivation		3,37,230.00	-
Travel Reimbursement from SCHIL		50,000.00	-
Reimbursement from CAF		-	-
Donation		1,14,500.00	31,000.00
Health Camp/PHDRDF		-	1,13,434.00
Doonations & Contribution-Give India Foundation		28,175.00	-
Loans & Advances /CARF		-	11,250.00
TOTAL Rs.		72,24,588.08	67,57,088.98
II. EXPENDITURE			
National Projects			
DRDA/Migration			
Programme Cost		-	7,92,000.00
General Fund			
Programme Cost		3,04,870.80	1,31,300.00
Administration Cost		1,16,618.12	1,51,838.98
SHCIL			
Programme Cost		25,97,520.00	15,78,201.00
Administration Cost		2,04,606.00	2,11,944.00
Loans & Advances			
BRLF			
Programme Cost		15,24,600.00	15,00,400.00
Administration Cost		2,81,890.00	2,99,603.00
Loans & Advances			
JJM-CED			
Programme Cost		3,68,007.08	
Administration Cost		34,000.00	
FC Projects			
Emergency Drought Response Programme/CARITAS			
Programme Cost		-	-
CARITAS-Global Programme			
Programme Cost		10,31,669.00	16,09,450.00
Administration Cost		3,70,478.08	3,56,988.98
Organization Fund		-	42,473.50
Bank Charges		4,900.00	
Own Contribution-Advance		1,25,740.00	
Depreciation	[03]	83,805.00	86,578.00
TOTAL Rs.		70,48,704.08	67,60,777.46
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	1,75,884.00	-3,688.48
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		1,75,884.00	-3,688.48

Significant Accounting Policies and Notes to Accounts

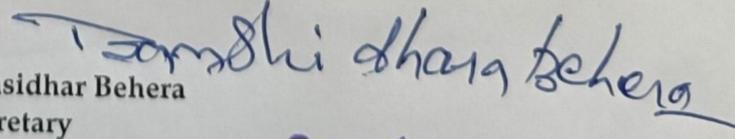
The schedules referred to above form an Integral part of the Income & Expenditure Account.

For and On Behalf of:
S PANDA & CO
Chartered Accountants
FR No.-330136E


CA. Deepak Kumar Sahoo
Partner
M. No.306992
Place:Bhubaneswar
Date: 31.08.2023



For and On Behalf of:
ANCHALIKA JANA SEVA ANUSTHAN (AJSA)


Bansidhar Behera
Secretary

Secretary
Anchalik Janaseva Anusthan
Sundhimunda

* Bank Interest Earned on Grant Funds has been allocated to the grants funds (Refer - Schedule-7)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

COSOLIDATED PROJECTS	Amount(Rs.)	
	SCHEDULE	F.Y.2022-23

RECEIPTS

Opening Balance

Cash in Hand		5,149.00	9,349.00
Cash at Bank - (SBI - 31973825628)		19,78,189.58	13,48,629.56
Cash at Bank (SBI - 11858344728)		27,904.50	93,875.50
Cash at Bank SBI - 35442680728		50,880.09	5,27,494.07
State Bank of India-FC Designated		515.00	
		20,62,638.17	19,79,348.13

Grants

National Projects	[04]	43,54,670.00	51,78,985.00
FC Projects		14,24,615.00	18,90,192.00
Grants (Advance of last F.year Transferred to Grant)		1,25,740.00	

Bank Interest

Bank Interest (Non-FC)		33,710.00	41,060.00
Bank Interest (FC)		5,016.00	9,564.00

Loans & Advances

National Projects		-	-
FC Projects		-	-
Income from Cultivation		3,37,230.00	-
Travel Reimbursement from SCHIL		50,000.00	-
Donation		1,14,500.00	-

Reimbursement from CAF		-	-
Donation		-	31,000.00
Health Camp/PHDRDF		-	1,13,434.00
Doonations & Contribution-Give India Foundation		28,175.00	-
Own Contribution -Advance		-	1,25,740.00
Loans & Advances		4,248.00	42,480.00

TOTAL Rs.

85,40,542.17 **94,11,803.13**

PAYMENT

National Projects

DRDA/Migration

Programme Cost

Loans & Advances

General Fund

Programme Cost

Administration Cost

TDS Deducted by Agency

Non-Recurring Cost

SHCIL

Programme Cost

Administration Cost

Loans & Advances

BRLF

Programme Cost

Administration Cost

Loans & Advances

JJM-CED

Programme Cost

Administration Cost

FC Projects

Emergency Drought Response Programme/CARITAS

Programme Cost

Administration Cost

Loans & Advances

4,72,682.00

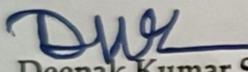


CARITAS-Global Programme	10,31,669.00	16,09,450.00
Programme Cost	3,70,478.08	3,56,988.98
Administration Cost	-	56,948.00
Non-Recurring Cost	42,480.00	4,248.00
Loans & Advance	-	42,473.50
Organization Fund	-	1,284.50
Loans & Advances-CAF	4,900.00	
Bank Charges	1,25,740.00	
Own Contribution -Advance		
Cash & Bank Balance c/d		
Cash in Hand	-	5,149.00
Cash at Bank - (SBI - 31973825628)	12,58,548.58	19,78,189.58
Cash at Bank - (SBI - 35442680798)	51,752.50	27,904.50
Cash at Bank (SBI - 11858344728)	63,922.01	50,880.09
State Bank of India-FC Designated		515.00
	13,74,223.09	20,62,638.17
TOTAL Rs.	85,40,542.17	94,11,803.13

Significant Accounting Policies and Notes to Accounts

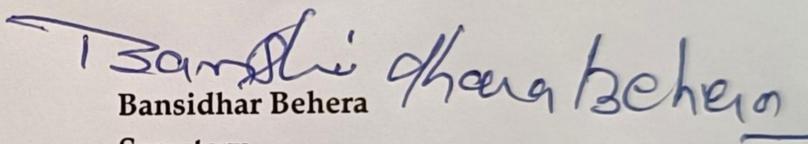
The schedules referred to above form an Integral part of the Receipts & Payment Account.

For and On Behalf of:
S PANDA & CO
Chartered Accountants
FR No.-330136E


CA. Deepak Kumar Sahoo
Partner
M. No.306992
Place:Bhubaneswar
Date: 31.08.2023



For and On Behalf of :
ANCHALIKA JANA SEVA ANUSTHAN (AJSa)


Bansidhar Behera
Secretary
Secretary
Anchalik Janaseva Anusthan
Sundhimunda