



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,2022 ,the Income & Expenditure Statement and Receipts and Payment Account for the year ended 31st March,2022, 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: 06.09.2022

Place: Bhubaneswar

VDIN: 22306992 AUXHK1787



ANCHALIKA JANA SEVA ANUSTHAN (AJSA)
AT. SUNDHIMUNDA, PO. CHANDOTARA, DIST. BOLANGIR, ODISHA - 767035

BALANCE SHEET AS AT 31ST, MARCH, 2022

COSOLIDATED PROJECTS	SCHEDULE	Amount (Rs)	
		F.Y.2021-22	F.Y.2020-21
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	2,31,474.11	2,23,912.16
		2,31,474.11	2,23,912.16
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
TOTAL Rs.	[I + II]	2,31,474.11	2,23,912.16
APPLICATION OF FUNDS			
I.FIXED ASSETS			
WDV (Opening)	[03]	11,71,638.85	11,70,797.00
Less: Depreciation		86,578.00	64,648.15
Net Block		10,85,060.85	11,06,148.85
II.INVESTMENTS			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Other Current assets		12,829.00	4,230.00
b.Cash & Bank Balance	[02]	20,62,638.17	19,79,348.13
	A	20,75,467.17	19,83,578.13
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Unspent Grant Balance	[04]	20,17,962.57	13,85,076.55
b.Other Current Liabilities	[05]	9,11,091.60	14,80,738.10
	B	29,29,054.17	28,65,814.65
NET CURRENT ASSETS	[A - B]	-8,53,587.00	-8,82,236.52
TOTAL Rs.	[I+II+III]	2,31,473.85	2,23,912.33

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



Deepak
CA. Deepak Kumar Sahoo
Partner
M. No.306992
Place:Bhubaneswar
Date: 06.09.2022

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

Bansidhar Behera
Bansidhar Behera
Secretary
Secretary
Anchalika Janaseva Anusthan
Sundhimunda

UDIN: 22306992AUXHK1787

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

COSOLIDATED PROJECTS

	SCHEDULE	Amount (Rs)	
		F.Y.2021-22	F.Y.2020-21
I. INCOME			
Grants		64,36,290.98	59,87,367.58
Bank Interest (Non-FC)		41,060.00	28,413.00
Bank Interest (FC)		9,564.00	3,853.57
Own Contribution -Advance		1,25,740.00	
Income from Cultivation		-	2,14,300.00
Pisciculture Income		-	83,500.00
Reimbursement from CAF		-	12,000.00
Donation		31,000.00	13,000.00
Health Camp/PHDRDF		1,13,434.00	42,300.00
Misc. Income (TDS Refund)		-	1,030.00
Loans & Advances /CARF		11,250.00	-
TOTAL Rs.		67,68,338.98	63,85,764.15
II. EXPENDITURE			
National Projects			
DRDA/Migration			
Programme Cost		7,92,000.00	15,84,000.00
General Fund			
Programme Cost		1,31,300.00	3,09,760.00
Administration Cost		1,51,838.98	1,55,275.00
CAF			
Interest on Late payment		-	1,473.00
SHCIL			
Programme Cost		15,78,201.00	6,90,536.00
Administration Cost		2,11,944.00	1,62,500.00
BKLF			
Programme Cost		15,00,400.00	14,25,000.00
Administration Cost		2,99,603.00	2,53,252.00
FC Projects			
Emergency Drought Response Programme/CARITAS		-	11,07,950.00
Programme Cost		-	1,22,130.00
CARITAS-Global Programme			
Programme Cost		16,09,450.00	
Administration Cost		3,56,988.98	
Organization Fund		42,473.50	
Depreciation	[03]	86,578.00	64,648.15
TOTAL Rs.		67,60,777.46	58,76,524.15
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	7,561.52	5,09,240.00
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		7,561.52	5,09,240.00

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

Deepak
 CA. Deepak Kumar Sahoo
 Partner
 M. No.306992
 Place:Bhubaneswar
 Date: 06.09.2022



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

Bansidhar Behera
 Bansidhar Behera
 Secretary

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022			
CONSOLIDATED PROJECTS		Amount(Rs.)	
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
RECEIPTS			
Opening Balance			
Cash in Hand		9,349.00	34,582.00
Cash at Bank - (SBI - 31973825628)		13,48,629.56	11,53,634.06
Cash at Bank (SBI - 11858344728)		93,875.50	2,93,348.50
Cash at Bank SBI - 35442680728		5,27,494.07	37,589.57
		19,79,348.13	15,19,154.13
Grants			
National Projects	[04]	51,78,985.00	49,84,750.00
FC Projects		18,90,192.00	8,68,540.00
Bank Interest			
Bank Interest (Non-FC)		41,060.00	28,413.00
Bank Interest (FC)		9,564.00	41,443.57
Loans & Advances			
National Projects		-	1,21,647.24
FC Projects		-	5,64,212.00
Income from Cultivation		-	2,14,300.00
Pisciculture Income		-	83,500.00
Reimbursement from CAF		-	12,000.00
Donation		31,000.00	13,000.00
Health Camp/PHDRDF		1,13,434.00	42,300.00
TDS Payble		-	11,250.00
Misc. Income (TDS Refund)		-	1,030.00
Own Contribution -Advance		1,25,740.00	-
Loans & Advances		42,480.00	-
TOTAL Rs.		94,11,803.13	85,05,539.94
PAYMENT			
National Projects			
DRDA/Migration			
Programme Cost		7,92,000.00	15,84,000.00
Loans & Advances		500.00	-
General Fund			
Programme Cost		1,31,300.00	3,09,760.00
Administration Cost		1,51,838.98	1,55,275.00
TDS Deducted by Agency		4,351.00	4,230.00
Non-Recurring Cost		8,542.00	-
CAF			
Loans & Advances		-	5,63,822.24
TDS Payble		-	49,102.00
Interest on Late payment		-	1,473.00
SHCIL			
Programme Cost		15,78,201.00	6,90,536.00
Administration Cost		2,11,944.00	1,62,500.00
Loans & Advances		-	30,482.00
BRLE			
Programme Cost		15,00,400.00	14,25,000.00
Administration Cost		2,99,603.00	2,68,252.00
Loans & Advances 2020-21		1,26,410.00	3,090.00
FC Bank Interest (up to 31.03.2020)		-	37,589.57
FC Projects			
Emergency Drought Response Programme/CARITAS			
Programme Cost		-	11,07,950.00
Administration Cost		-	1,28,130.00
Loans & Advances		4,72,682.00	5,000.00
CARITAS-Global Programme			
Programme Cost		16,09,450.00	
Administration Cost		3,56,988.98	
Non-Recurring Cost		56,948.00	
Loans & Advance		4,248.00	
Organization Fund		42,473.50	
Loans & Advances-CAF		1,284.50	
Cash & Bank Balance c/d			
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 - 35442680798)		27,904.50	93,875.50
Cash at Bank (SBI - 11858344728)		50,880.09	5,27,494.07
State Bank of India-FC Designated		515.00	
TOTAL Rs.		20,62,638.17	19,79,348.13
		94,11,803.13	85,05,539.94

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

Dhr

CA. Deepak Kumar Sahoo
Partner
M. No.306992
Place:Bhubaneswar
Date: 06.09.2022



For and On Behalf of:

ANCHALIKA JANA SEVA ANUSTHAN (AJSA)

Bansidhar Behera

Bansidhar Behera
Secretary

Secretary
Anchalika Janaseva Anusthan
Sundhimunda

Schedules forming part of Balance Sheet

	F.Y.2021-22	F.Y.2020-21
SCHEDULE [01]: GENERAL FUND		
Opening Balance		
Add: Excess of Income Over Expenditure	2,23,912.59	12,33,826.29
Transferred from Income & Expenditure Account	7,561.52	5,09,240.00
Less Prior Period Adjustment (Opening Grant fund)	-	15,19,154.13
	2,31,474.11	2,23,912.16
SCHEDULE [02]: CASH & BANK BALANCE		
Cash in Hand :		
DRDA		
General	-	-
CAF	2,937.00	7,137.00
SHCIL	-	-
BRLF	2,212.00	2,212.00
	-	-
Sub Total	5,149.00	9,349.00
Cash at Bank :		
National		
DRDA		
General	-	500.00
CAF	40,899.53	70,694.51
SHCIL	-	-
BRLF	19,37,290.05	12,77,435.05
FC Projects	27,904.50	93,875.50
CAF	-	1,284.50
CARITAS	-	4,72,682.00
CFID/SPS	-	1,450.00
Ford Foundation	-	9,604.00
FC-Organization Fund	11,893.07	42,473.57
CARITAS -Global Programme	39,502.02	-
	Sub Total	19,69,999.13
	20,57,489.17	19,69,999.13
Name of the Bank		
(SBI - 31973825628)	19,78,189.58	13,48,629.56
(SBI - 35442680798)	27,904.50	93,875.50
(SBI-11858344728)	50,880.09	5,27,494.07
State Bank of India-FC Designated	515.00	-
	Sub Total	19,69,999.13
	20,57,489.17	19,69,999.13
	Proof	-

Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
SCHEDULE [04]: GRANTS		
Opening Balance of Unspent Grant		
Add: Grant Received During the year	13,85,076.55	15,19,154.13
	70,69,177.00	58,53,290.00
National Projects		
DRDA		
General Fund-CED	7,92,000.00	15,84,000.00
SHCIL	81,300.00	-
BRLF	24,50,000.00	17,50,000.00
FC Projects	18,55,685.00	16,50,750.00
CARITAS	-	8,68,540.00
CARITAS -Global Programme	-	-
	18,90,192.00	8,68,540.00
Total Grant-In-Aid during the financial year (2020-21)	84,54,253.55	73,72,444.13
Less: Grant Unspent at the end of the Year		
National Projects		
DRDA		
CAF	-	500.00
SHCIL	-	-
BRLF	19,39,502.05	12,79,647.05
FC Projects	27,904.50	93,875.50
CAF	-	-
CARITAS	-	-
CFID/SPS	-	-
Ford Foundation	1,450.00	1,450.00
CARITAS-Global Programme	9,604.00	9,604.00
	39,502.02	-
	20,17,962.57	13,85,076.55
Grant Recognised during the year	64,36,290.98	59,87,367.58
SCHEDULE [05] Other Current Liabilities		
National Projects		
BRLF		
DRDA	-	1,26,410.00
CAF	-	500.00
TDS Payble/CAF	8,68,611.60	8,68,611.60
FC Projects	-	11,250.00
CAF	-	-
CARITAS	-	1,284.50
CARITAS-Global Programme	-	4,72,682.00
	42,480.00	-
Sub Total	9,11,091.60	14,80,738.10

