



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,2021 ,the Income & Expenditure Statement and Receipts and Payment Account for the year ended 31st March,2021, 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 –

Chartered Accounts
Dr S Panda & Co.
Chartered Accountants
Firm Regd.No 330136E

(Deepak Kumar Sahoo)
Partner

M.No.306992

Date:

Place: Bhubaneswar

UDIN: 21306992AAAAGT8090



Anjali dhara Isheera
Secretary
Anchalik Janaseva Anusthan
Surdhimunda

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

BALANCE SHEET AS AT 31ST, MARCH, 2021		
<u>COSOLIDATED PROJECTS</u>	SCHEDULE	Amount (Rs) F.Y. 2020-21
SOURCES OF FUNDS		
I. FUND BALANCES:		
a. General Fund	[01]	2,23,912.16
		2,23,912.16
II. LOAN FUNDS:		
a. Secured Loans		-
b. Unsecured Loans		-
		-
TOTAL Rs.	[I + II]	2,23,912.16
APPLICATION OF FUNDS		
I. FIXED ASSETS		
WDV (Opening)	[03]	11,70,797.00
Less: Depreciation		64,648.15
Net Block		11,06,148.85
II. INVESTMENTS		
III. CURRENT ASSETS, LOANS & ADVANCES:		
a. Other Current assets		4,230.00
b. Cash & Bank Balance	[02]	19,79,348.13
	A	19,83,578.13
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Unspent Grant Balance	[04]	13,85,076.55
b. Other Current Liabilities	[05]	14,80,738.10
	B	28,65,814.65
NET CURRENT ASSETS	[A - B]	-8,82,236.52
TOTAL Rs.	[I+II+III]	2,23,912.16

Significant Accounting Policies and Notes to Accounts
The schedules referred to above form an Integral part of the Balance Sheet.

For & on behalf of:

Chartered Accountants
S. Panda & Co.
Chartered Accountants
Firm Regd. No 330136E

Deepak
(Deepak Kumar Sahoo)
Partner
Place: Bhubaneswar
M.No. 308992
Date:



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

President

Bansidhar Behera
Bansidhar Behera
Secretary

Secretary
Anchalik Jana Seva Anusthan
Sundhimunda

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

COSOLIDATED PROJECTS		Amount (Rs)
	SCHEDULE	F.Y.2020-21

I. INCOME

Grants		59,87,367.58
Bank Interest (Non-FC)		28,413.00
Bank Interest (FC)		3,853.57
Loans & Advances		
Income from Cultivation		2,14,300.00
Pisciculture Income		83,500.00
Reimbursement from CAF		12,000.00
Donation		13,000.00
Health Camp/PHDRDF		42,300.00
Misc. Income (TDS Refund)		1,030.00
TOTAL Rs.		63,85,764.15

II. EXPENDITURE

National Projects

DRDA/Migration		-
Programme Cost		15,84,000.00
General Fund		
Programme Cost		3,09,760.00
Administration Cost		1,55,275.00

CAF

Loans & Advances		1,473.00
Interest on Late payment		

SHCIL

Programme Cost		6,90,536.00
Administration Cost		1,62,500.00

Loans & Advances

BRLF		
Programme Cost		14,25,000.00
Administration Cost		2,53,252.00

Loans & Advances

FC Projects		
Emergency Drought Response Programme/CARITAS		11,07,950.00
Programme Cost		1,22,130.00

Depreciation	[03]	64,648.15
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TOTAL Rs.

58,76,524.15

III. EXCESS OF INCOME OVER EXPENDITURE

[I - II]

5,09,240.00

IV. EXCESS OF INCOME OVER EXPENDITURE

TRANSFERRED TO GENERAL FUND

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 & on behalf of:

For and On Behalf of:

ANCHALIKA JANA SEVA ANUSTHAN (AJSA)

Chartered Accountants

S. Panda & Co.
Chartered Accountants
Firm Regd. No 330136E

Deepak

(Deepak Kumar Sahoo)

Place: Bhubaneswar

Date:

Partner
M.No. 306992

President

Bansidhar Behera

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 31/03/2021

COSOLIDATED PROJECTS		Amount(Rs.)
	SCHEDULE	F.Y.2020-21
RECEIPTS		
Opening Balance		
Cash in Hand		34,582.00
Cash at Bank - (SBI - 31973825628)		11,53,634.06
Cash at Bank (SBI - 11858344728)		2,93,348.50
Cash at Bank SBI - 35442680728		37,589.57
		15,19,154.13
Grants		
National Projects	[04]	49,84,750.00
FC Projects		8,68,540.00
Bank Interest		
Bank Interest (Non-FC)		28,413.00
Bank Interest (FC)		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		13,000.00
Health Camp/PHDRDF		42,300.00
TDS Payble		11,250.00
Misc. Income (TDS Refund)		1,030.00
		85,05,539.94
TOTAL Rs.		85,05,539.94
PAYMENT		
National Projects		
DRDA/Migration		
Programme Cost		15,84,000.00
General Fund		
Programme Cost		3,09,760.00
Administration Cost		1,55,275.00
TDS Deducted by Agency		4,230.00
CAF		
Loans & Advances		5,63,822.24
TDS Payble		49,102.00
Interest on Late payment		1,473.00
SHCIL		
Programme Cost		6,90,536.00
Administration Cost		1,62,500.00
Loans & Advances		30,482.00
BRLF		
Programme Cost		14,25,000.00
Administration Cost		2,68,252.00
Loans & Advances		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		5,000.00
Cash & Bank Balance c/d		
Cash in Hand		9,349.00
Cash at Bank - (SBI - 31973825628)		13,48,629.56
Cash at Bank - (SBI - 35442680798)		93,875.50
Cash at Bank (SBI - 11858344728)		5,27,494.07
		19,79,348.13
TOTAL Rs.		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 & on behalf of:

Chartered Accountants

S.P. Panda & Co.
Chartered Accountants
Firm Regd.No 330136E

Dheer

Place: Bhubaneswar (Kumar Sahoo)

Date:

Partner
M.No. 306992



For and On Behalf of:

ANCHALIKA JANA SEVA ANUSTHAN (AJSA)

Bansidhar Behera

President

Bansidhar Behera
Secretary

Secretary

Anchalik Janaseva Anusthan
Sundhimunda