MISHRA NAYAK & ASSOCIATES

Chartered Accountants

Address: At- Gopal Bhawan, Farm Road (Opposite to Sanjivani Nursing Home), Sambalpur, Odisha -768002
Mob: +91-94390-41843, E-mail: sdmishra_ca@rediffmail.com

MANAV ADHIKAR SEVA SAMITI (MASS)

AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet (Foreign Contribution) of **MANAV ADHIKAR SEVA SAMATI (MASS), AT/PO- DHANUPALI, DIST- SAMBALPUR, ODISHA-768005** as on 31st March, 2023 and also the Consolidated Income & Expenditure Account (Foreign Contribution) of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to the notes on accounts, we report that:

a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

b. In our opinion, proper books of accounts as required by law have been kept by the Society so far as appears from our examination of those books.

c. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the Books of Accounts.

d. In our opinion, the Balance Sheet and Income & Expenditure Account dealt with by this report comply with the accounting standards.

e. In our opinion and to the best of our information and according to the explanations given to us the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31.03.2023

AND

ii. In the case of the Income & Expenditure Account of the Surplus of the Society for the year ended on that date.

For **Mishra Nayak & Associates**
Chartered Accountants

[S. D. Mishra]
Partner
M.No:055142
F.R.No: 329606E

MISHRA NAYAK & ASSOCIATES * CHARTERED ACCOUNTANTS * SAMBALPUR (ODISHA)

Place: Sambalpur
Date: 14/11/2023

MANAV ADHIKAR SEVA SAMITI (MASS)

(Society Regn. No. SBL – 1898-249 of 1988-89 dtd. 03.11.1988 and FCRA Regn. No. 105060032 dated 29.07.1991)

(NOTES TO ACCOUNTS, FY 2022-23)

1. **MANAV ADHIKAR SEVA SAMATI (MASS), AT/PO- DHANUPALI, DIST- SAMBALPUR, ODISHA-768005** follows cash method of accounting consistently.

2. There has been no change in the method of accounting followed from that of the previous year.

3. Fixed assets have been shown at cost. No Depreciation has been charged on Fixed Assets.

4. The Grant in Aid and other receipts have been utilized for the purpose for which they have been received.

5. The financial statements include foreign contribution transactions only.

6. TDS refund in General Accounting to Rs. 57,240.00 (Rupees Fifty-seven Thousand Two Hundred Forty only) was wrongly credited in Foreign Contribution Account. The Same amount has been treated as loan from General Cash. This amount should be transfer to General Account during 2023-2024.

7. Unique Document Identification Number (UDIN) for this document is **23055142BGXPRC6362.**

For **Mishra Nayak& Associates**
Chartered Accountants

MISHRA NAYAK & ASSOCIATES * CA * SAMBALPUR (ODISHA) * CHARTERED ACCOUNTANTS *

[S. D. Mishra]
Partner
M.No:055142
F.R.No: 329606E

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

Place: Sambalpur
Date: 14/11/2023

Manava Adhikar Seva Samiti (MASS)

Dhanupali, Sambalpur, Odisha - 768005

Consolidated (Foreign Contribution) Balance Sheet as on 31. 03. 2023

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
Capital Fund:			**Fixed Assets :**		
Opening Balance	66,98,909.38		Schedule - 1		29,70,489.50
Add: Surplus for the year	27,88,448.32	94,87,357.70			
Loan & Advance:			**Current Assets :**		
Loan from General Cash			Security Deposit I-Net Connection	3,000.00	
Loan from General A/c	57,240.00		Huguenin Rallapalli Foundation	655.00	
Skillshare International(Health)	3,500.00		TDS (FY 2016-17)	127.00	
Sasakawa Mentorship	4,800.00	65,540.00	TDS (FY 2017-18)	3,273.00	
			TDS (FY 2019-20)	99.00	7,154.00
Current Liabilities, Provisions:					
Payable Expenses -:					
Water Democracy		88,796.00	**Closing Balance:**		
Globemed		35,000.00	Cash-in-Hand:-	Schedule-A	34,824.00
Secours Catholique, Phase IV		3,55,271.00	Cash-at-Bank:-	Schedule-B	70,36,764.20
Audit Fees Payble		13,103.00			
TDS Payable(SC III)		4,164.00			
TOTAL		**1,00,49,231.70**	**TOTAL**		**1,00,49,231.70**

Unique Document Identification Number (UDIN) for this document is **23055142BGXPRC6362**

For Mishra Nayak & Associates

Chartered Accountants

MISHRA NAYAK & ASSOCIATES * CHARTERED ACCOUNTANTS * CA SAMBALPUR (ODISHA)

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

[S. D. MISHRA]

Partner

M.No.- 055142

Place : Sambalpur

Date: 14.11.2023

Manava Adhikar Seva Samiti

Dhanupali, Sambalpur, Odisha - 768005

Consolidated (Foreign Contribution) Income & Expenditure Account for the ending 31st March, 2023

	Expenditure	Amount (Rs)		Income		Amount (Rs)
To	**Indirect Expenses :**		By	**Grant-in-Aid**		
To	**GLOBEMED USA Project**		"	Globemed USA Project	3,67,992.22	
"	Printing , Stationery, Documentation Etc	11,280.00	"	Secours Catholique, France Thai Tour	2,40,972.00	
"	Repair & maintenance of office building	52,500.00	"	Sustainable Livelihood SC - III Phase	11,83,534.00	
			"	Sustainable Livelihood SC - IV Phase	61,28,238.00	79,20,736.22
To	**SECOURS CATHOLIQUE THAI TOUR**					
"	Workshop on A Fair Eco. Transit in Rural Areas Exp.	2,08,142.00	By	Bank Interest	Schedule-C	1,08,572.00
To	**SUSTAINABLE LIVELIHOOD PROJECT III**					
"	Audit & Contingencies	39,048.00				
"	Communnication	37,392.50				
"	Documentation & Reporting	20,610.00				
"	Hospitality	26,939.00				
"	Office House Rent	92,380.00				
"	Staff Review Meeting	63,520.00				
"	Repair & Maintenence	61,943.00				
"	Stationary & Printing	21,838.00				
To	**PROGRAMME EXPENSES**					
"	1.10 Demostration Cum-Information Centers	2,12,553.00				
"	1.11 Collection, Compilation & Distribution of Pol.	17,000.00				
"	1.12 Publication of IEC Materials	10,350.00				
"	1.14 Reduce the Vulnerability of Migrant Lab. Family	15,920.00				
"	1.1A Village Assessment	18,200.00				
"	1.2 Celebration of Different Days	16,555.00				
"	1.1B Publication of Final Documents	35,000.00				
"	1.3 Training On Organic Integrated Farming	94,074.00				
"	2.11 Organise one fair	73,248.00				
"	1.4 Training to Agripreneur	38,670.00				
"	1.5 Promotion of Alt. Livelihood Opportunities	19,977.00				
"	1.6 Capital Support to Alt. Income	25,008.00				
"	1.7 Creation of Pasumitra	31,179.00				

MISHRA VYAS & ASSOCIATES CHARTERED ACCOUNTANTS SAMBALPUR (ODISHA)

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

"	1.8 Procurment of Quality Seeds	28,025.00			
"	1.9 Formation of Seed Bank	48,580.00			
"	2.10 IEC Materials on Health	7,250.00			
"	2.20 Meeting and Claim Submission	39,690.00			
"	2.13 Training to New PRI Members	82,713.00			
"	2.14 Interface Meeting with PRI Members	33,603.00			
"	2.15 Enhance the Capacity of FRC, PRI Members	42,825.00			
"	2.16 Capacity Dev.Training to Staff,Cum Volunteers	48,656.00			
"	2.17 Formation of 21 Forest Mgt. Committee.	55,960.00			
"	2.18 Formatn of 4nos of FRC/forest Mgt Comm.Network	40,888.00			
"	2.1 Training to FRC Members	7,960.00			
"	2.2 Training Cum-Meeting to SHG, FC, FRC Members	41,110.00			
"	2.4 Formation & Strengthing of SHG, FC, FRC	34,917.00			
"	2.5 Training on Leadership Development	25,211.00			
"	2.6 Networking with Financial Institution	38,680.00			
"	2.7 Organising Cluster-Wise Meeting	18,001.00			
"	2.8 Coordination Meeting with Health Personal	18,353.00			
"	2.9 Campaign on Health Issue	9,300.00			
"	3.2 Product Development Workshop	35,000.00			
"	3.3 Strengthen of Weavers Grp.Through Trn. & Meeting	7,900.00			
"	3.5 Business Management Training to 1 grp	16,220.00			
"	4.2 Knowledge Exchange Visit	62,200.00			
"	4.3 Establish with various Networks and participants	3,700.00			
To	**HUMAN RESOURCES**				
"	Salary to Accountant	88,056.00			
"	Salary to Agriculturist	2,18,775.00			
"	Salary to Caretaker	46,960.00			
"	Salary to Com. Organisor	4,10,920.00			
"	Salary to Coordinator	1,40,880.00			
"	Salary to Dev. Worker	1,40,880.00			
"	Salary to Driver	72,000.00			
"	Salary to Management Personnel	1,58,496.00			
"	Salary to Project Associates	1,23,480.00			
"	Salary to Watch ward	56,000.00			
"	21 Nos of Volunteers	50,000.00			

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

MISHRA NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
SAMBALPUR (ODISHA)

To	**TRAVEL EXPENSES**	-			
"	T.A. to Community Organisor	43,840.00			
"	T.A. to Coordinator	19,400.00			
"	T.A. to Development Worker	18,690.00			
"	T.A. to Management Personnel	35,650.00			
"	T.A. to Project Associates	12,638.00			
"	Food and others cost during traveling	13,640.00			
"	Programme Expense Payable	87,114.00			
"	Salary Payable	1,74,959.00			
"	Travel Expenses Payable	19,138.00			
"	Administrative Expenses Payable	33,323.00			
To	**Secours Catholique, France Phase IV**				
"	**Activity Cost:**				
"	A3-Devlopment of 15 village dev. Plans	35,350.00			
"	A4-Devlop 375 house hold Sus. Liv. Plans	5,000.00			
"	A2-Networking meeting with Fin. Instit.	1,260.00			
"	A1-117nos of CFRMC meeting	7,500.00			
"	A4-120nos meeting with 2nos of CFRMC	42,000.00			
"	A5-Participant of Network People	1,200.00			
"	A2-Devlop 3 information cum demonstration centre	83,850.00			
To	**Human Resources:**				
"	Senior Manager	83,212.00			
"	Project Coordinator	73,960.00			
"	Project Associates	64,828.00			
"	Agriculturist	1,05,000.00			
"	Development Worker	73,960.00			
"	Community Organisor (5nos)	2,15,740.00			
"	Accountant	46,228.00			
"	Driver	39,600.00			
"	Attendant	24,656.00			
"	Watch Ward	30,800.00			
To	**Travel Cost:**				
"	T.A. to Management Personnel	20,250.00			
"	T.A. to Coordinator	6,550.00			
"	T.A. to Project Associates	4,900.00			

MISHRA NAYAK & ASSOCIATES * CHARTERED ACCOUNTANTS * CA SAMBALPUR (ODISHA)

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

"	T.A. to Community Organisor (5nos)	20,000.00			
"	T.A. to Development Worker	8,180.00			
"	Food & other cost during travelling	5,802.00			
To	**Administrative Cost:**				
"	House Rent	58,000.00			
"	Documentation & Reporting	9,305.00			
"	Stationery & Printing	11,490.00			
"	Communication	19,576.00			
"	Repair & Maintanance	23,960.00			
"	Hospitality	9,575.00			
"	Staffs Review Meeting	16,346.00			
"	Capacity Building on M&E aspect	90,405.00			
"	Audit & Contigencies	12,390.00			
To	**Other Administrative Charges-:**				
"	Audit Fees (FC)	21,057.00			
"	Communication Charges	202.40			
"	Bank charges FC	8,695.00			
"	Repair & maintenance of office building	5,125.00			
To	Excess of Income over Expenditure	27,88,448.32			
	TOTAL	**80,29,308.22**		**TOTAL**	**80,29,308.22**

MISHRA NAYAK & ASSOCIATES CA SAMBALPUR (ODISHA) CHARTERED ACCOUNTANTS

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

For Mishra Nayak & Associates
Chartered Accountants

[S.D.MISHRA]
Partner
M.No. - 055142

Place: Sambalpur
Date: 14.11.2023

Manava Adhikar Seva Samiti (MASS)

Dhanupali, Sambalpur, Odisha - 768005

Consolidated Receipts & Payments Account (Foreign Contribution) for the year ending 31.03.2023

	Receipt	Amount(Rs)	Amount(Rs)		Payment	Amount(Rs)	Amount(Rs)
To	**Opening Balance:**			By	**Indirect Expenses :**		
"	Cash-in-Hand	Schedule-A	34,824.00	By	**GLOBEMED USA Project**		
"	Cash-at-Bank	Schedule-B	38,40,904.88	"	Printing , Stationery, Documentation Etc	11,280.00	
				"	Repair & Maintenence	17,500.00	28,780.00
To	**Grant in Aid :**						
"	Globemed USA Project	3,67,992.22		By	**SECOURS CATHOLIQUE THAI TOUR**		
"	Secours Catholique, France Thai Tour	2,40,972.00		"	Workshop on A Fair Eco. Transit in Rural Areas Exp.	2,08,142.00	2,08,142.00
"	Secours Catholique, France Phase - III	11,83,534.00					
"	Secours Catholique, France Phase - IV	61,28,238.00	79,20,736.22	By	**SUSTAINABLE LIVELIHOOD PROJECT III**		
				"	**ADMINISTRATIVE EXPENSES**		
To	Bank Interest	Schedule-C	1,08,572.00	"	Audit & Contingencies	39,048.00	
				"	Communnication	37,392.50	
"	Loan From General Cash		57,240.00	"	Documentation & Reporting	20,610.00	
				"	Hospitality	26,939.00	
"	TDS Payable		13,609.00	"	Office House Rent	92,380.00	
				"	Organise Staff Review Meeting in Regular Basis	63,520.00	
				"	Repair & Maintenance	61,943.00	
				"	Printing & Stationery	21,838.00	3,63,670.50
				By	**PROGRAMME EXPENSES**		
				"	1.10 Demostration Cum-Information Centers	2,12,553.00	
				"	1.11 Collection, Compilation & Distribution of Pol.	17,000.00	
				"	1.12 Publication of IEC Materials	10,350.00	
				"	1.14 Reduce the Vulnerability of Migrant Labour Family	15,920.00	
				"	1.1A Village Assessment	18,200.00	
				"	1.2 Celebration of Different Days	16,555.00	
				"	1.1B Publication of Final Documents	35,000.00	
				"	1.3 Training On Organic Integrated Farming	94,074.00	
				"	2.11 Organise one fair	73,248.00	
				"	1.4 Training to Agripreneur	38,670.00	
				"	1.5 Promotion of Alt. Livelihood Opportunities	19,977.00	
				"	1.6 Capital Support to Alt. Income	25,008.00	
				"	1.7 Creation of Pasumitra	31,179.00	
				"	1.8 Procurment of Quality Seeds	28,025.00	
				"	1.9 Formation of Seed Bank	48,580.00	
				"	2.10 IEC Materials on Health	7,250.00	
				"	2.20 Meeting and Claim Submission	39,690.00	
				"	2.13 Training to New PRI Members	82,713.00	
				"	2.14 Interface Meeting with PRI Members	33,603.00	
				"	2.15Enhance the Capacity of FRC, PRI Members	42,825.00	

MISHRA NAYAK & ASSOCIATES * CHARTERED ACCOUNTANTS * SAMBALPUR (ODISHA)

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

"	2.16Capacity Dev.Trainin g to Staff,Com.Volunteers	48,656.00	
"	2.17Formation of 21 Forest Mgt. Committee.	55,960.00	
"	2.18 Formatn of 4nos of FRC/forest Mgt Comm.Network	40,888.00	
"	2.1 Training to FRC Members	7,960.00	
"	2.2 Training Cum-Meeting to SHG, FC, FRC Members	41,110.00	
"	2.4 Formation & Strengthing of SHG, FC, FRC	34,917.00	
"	2.5 Training on Leadership Development	25,211.00	
"	2.6 Networking with Financial Institution	38,680.00	
"	2.7 Organising Cluster-Wise Meeting	18,001.00	
"	2.8 Coordination Meeting with Health Personal	18,353.00	
"	2.9 Campaign on Health Issue	9,300.00	
"	3.2 Product Development Workshop	35,000.00	
"	3.3 Strengthen of Weavers Grp.Through Trn. &Meeting	7,900.00	
"	3.5 Business Management Training to 1grp	16,220.00	
"	4.2 Knowledge Exchange Visit	62,200.00	
"	4.3 Establish with various Networks and participants	3,700.00	13,54,476.00
By	**HUMAN RESOURCES**		
"	Salary to Accountant	88,056.00	
"	Salary to Agriculturist	2,18,775.00	
"	Salary to Caretaker	46,960.00	
"	Salary to Com. Organisor	4,10,920.00	
"	Salary to Coordinator	1,40,880.00	
"	Salary to Dev. Worker	1,40,880.00	
"	Salary to Driver	72,000.00	
"	Salary to Management Personnel	1,58,496.00	
"	Salary to Project Associates	1,23,480.00	
"	Salary to Watch ward	56,000.00	
"	21 Nos of Volunteers	50,000.00	15,06,447.00
"	TDS Payable		13,609.00
By	**TRAVEL EXPENSES**		
"	T.A. to Community Organisor	43,840.00	
"	T.A. to Coordinator	19,400.00	
"	T.A. to Development Worker	18,690.00	
"	T.A. to Management Personnel	35,650.00	
"	T.A. to Project Associates	12,638.00	
"	Food and others cost during traveling	13,640.00	1,43,858.00
By	**CURRENT LIABILITIES**		
"	Programme Expense Payable	87,114.00	
"	Salary Payable	1,74,959.00	
"	Travel Expenses Payable	19,138.00	
"	Administrative Expenses Payable	33,323.00	3,14,534.00
By	**Secours Catholique Phase - IV**		
"	ADMINISTRATIVE EXPENSES		

MISHRA NAYAK & ASSOCIATES
CA
SAMBALPUR (ODISHA)
CHARTERED ACCOUNTANTS

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

				"	Office House Rent	58,000.00	
				"	Caparity building on M&E aspect	90,405.00	1,48,405.00
				By	**HUMAN RESOURCES**		
				"	Salary to Accountant	46,228.00	
				"	Salary to Agriculturist	1,05,000.00	
				"	Salary to Caretaker	24,656.00	
				"	Salary to Com. Organisor	2,04,953.00	
				"	Salary to Coordinator	73,960.00	
				"	Salary to Dev. Worker	73,960.00	
				"	Salary to Driver	39,600.00	
				"	Salary to Management Personnel	83,212.00	
				"	Salary to Project Associates	64,828.00	
				"	Salary to Watch ward	30,800.00	7,47,197.00
				By	Computer & Printer	40,100.00	40,100.00
				By	Bank charges FC A/c		8,695.00
				By	**Other Administrative Charges-:**		
				"	Repair & maintenance of office building		5,125.00
				"	Audit Fees (FC)		21,057.00
				"	Communication Charges		202.40
				By	**Closing Balance:**		
				"	Cash-in-Hand	Schedule-A	34,824.00
				"	Cash-at-Bank	Schedule-B	70,36,764.20
TOTAL			**1,19,75,886.10**		**TOTAL**		**1,19,75,886.10**

MISHRA NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS SAMBALPUR (ODISHA)

Place: Sambalpur
Date: 14.11.2023

Secretary
Manava Adhikar Seva Samiti
Dhanupali, Sambalpur

For Mishra Nayak & Associates
Chartered Accountants

[S.D.MISHRA]
Partner
M.No. - 055142