



D P CHATTERJEE & CO

CHARTERED ACCOUNTANTS

At-Sartol, P.O- Nayabazar, Dist- Cuttack-753004, Odisha

Mobile: 9658405748 / 8763718102, Phone No.- 0671-2347473

E-mail : dpchatterjeeandco@gmail.com , casandeepmohanty@gmail.com

AUDITOR'S REPORT.

To,
The Members
ASHA -ODISHA,
Sirtol,
Nuapada.

We have audited the Books of Accounts, Balance Sheets, Income & Expenditure Accounts and Receipt & Payment Accounts of "ASHA -ODISHA" Nuapada for the financial year 2021-2022 which is in agreement with the books of accounts.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion proper books of accounts have been maintained by the above Department.

In our opinion and to the best of our information and accordingly to the information given to us, we report that:-

- i) In case of Receipt & Payment Account exhibits the total Receipt & Payment of the society for the financial year 2021-2022.
- ii) In case of Balance Sheet exhibits the total Assets & Liabilities of the society for the financial year 2021-2022.
- iii) In case of Income & Expenditure Account exhibits the total Income & Expenditure of the society for the financial year 2021-2022.
- iv) We also enclosed the Utilization Certificate duly certified by us.

In our opinion and to the best of our information and according to the explanation given to us, the statement gives a true & fair view in conformity with the accounting principle generally accepted in India.

For DP Chatterjee & Co.

Chartered Accountants

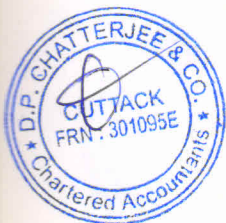
For D.P. CHATTERJEE & CO
Chartered Accountants

C. Sandeep Mohanty, FCA

Partner

Membership No. - 309202

UDIN for this document is 22309202AWGXTG5627



Place: Cuttack.

Date: 24/09/2022



D P CHATTERJEE & CO

CHARTERED ACCOUNTANTS

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Mobile: 9658405748 / 8763718102, Phone No.- 0671-2347473

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ASHA -ODISHA,
Sirtol, Nuapada.

Notes to Financial Statements for the Period Ended 31st March 2022

1. Significant Accounting Policies:

- a. **Accounting Assumption:** Accounts of the society are prepared under the Historical cost convention in accordance with applicable accounting standards and relevant presentation requirements as per Income Tax Act, 1961 using the Mercantile method of Accounting unless stated otherwise here in after.
- b. **Revenue Recognition:**
 - i. **Grant-in-Aid:** Grants from fund partners are taken into account on receipt (Cash) Basis
 - ii. **Other Income:** Other income of revenue are recognized in accordance with the accounting standard (AS-9)
- c. **Fixed Assets:** Depreciation on Fixed Assets is provided on written down value basis at the rate specified in the Income Tax Act, 1961. Assets capitalized during the year are depreciated at full rate as they are put to use more than 180 days.
- d. **Provisions and Contingencies:** Provisions are made on the basis of amount required to settle the obligations at the Balance Sheet date.
- e. **Taxation:** The Society is registered under section 12A of the Income Tax Act 1961 and eligible for 100% income exemption under section 11 of the Income Tax Act.

2. There is no contingent liability to the Balance Sheet Date.

3. Previous figures have been regrouped and/or rearranged whenever necessary to confirm to this year classification.



Place: Cuttack.
Date: 24/09/2022

For DP Chatterjee & Co.

Chartered Accountants

For D.P. CHATTERJEE & CO.
Chartered Accountants

Sandeep Mohanty, FCA
Partner

C.A Sandeep Mohanty,
Partner,

Membership No. - 309202

UDIN for this document is 22309202AWGXTG5627

ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
BALANCE SHEET ON 31 ST MARCH 2022
CONSOLIDATED

LIABILITIES	AMOUNT (RS.)	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)	AMOUNT (RS.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	1,311,792.24		(As Per Schedule-13)		2,255,139.00
Add: Surplus	96,389.10	1,408,181.34	LOAN & ADVANCES		
RESERVES & PROVISIONS			(As Per Schedule-12)		122,972.00
Reserve for Fixed Assets transfer from SCRB to ASHA		23,317.00	CURRENT ASSETS		
Incentive to Volunteers		2,400.00	TDS Receivable	313,171.00	
LOAN & ADVANCES			Cash-in-hand	1,414.00	
(As Per Schedule-10)		503,476.00	Cash at Bank (As per Schedule-6)	149,256.34	463,841.34
CURRENT LIABILITIES					
(As Per Schedule-11)		904,578.00			
TOTAL		2,841,952.34	TOTAL		2,841,952.34

For **D.P. CHATTERJEE & CO**
 Chartered Accountants

Sandeep Mohanty, FCA
 Partner
M.N.-309202

UDIN 22309202AWGXTG5627

Date: 24/09/2022
 Place: Nuapada



ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022
CONSOLIDATED

RECEIPTS		AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS		AMOUNT (RS.)	AMOUNT (RS.)
To	OPENING BALANCE			By	NON-RECURRING EXPENDITURE		
	Cash In Hand	2,074.00		By	RECURRING EXPENDITURE		
	Cash at Bank				Administrative Expenses		
	(As Per Schedule-1)	125,290.24	127,364.24		(As Per Schedule-3)	1,912,281.90	
To	Grant-In-Aid				Programme Expenses		
	(As Per Schedule-2)		2,274,851.00		(As Per Schedule-4)	320,884.00	
To	Other Receipts				Other Expenses (As Per Schedule-5)	245,058.00	2,478,223.90
	Bank Interest	8,079.00		By	Loan & Advances		
	Training Hall Charges	9,000.00			CHILDLINE Project	82,037.00	
	Refund of Advance	12,000.00	29,079.00		Refund to General Account	38,521.00	120,558.00
To	Donation			By	Closing Balance		
	Members	62,000.00			Cash-in-hand	1,414.00	
	Outsiders	46,500.00	108,500.00		Cash at Bank (As per Schedule-6)	149,256.34	150,670.34
To	Loan & Advances						
	Members	23,000.00					
	Outsiders	10,000.00					
	Advance Refund from Staff	56,100.00					
	General Account	82,037.00					
	CHILDLINE Project	38,521.00	209,658.00				
TOTAL			2,749,452.24	TOTAL			2,749,452.24

Date:24/09/2022
Place: Nuapada

For D.P. CHATTERJEE & CO
Chartered Accountants

Sandeep Mohanty, FCA
UDIN 22309202AW6XTG5627
M.N.-309202



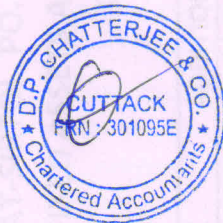
ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022
CONSOLIDATED

EXPENDITURE	AMOUNT (RS.)	AMOUNT (RS.)	INCOME	AMOUNT (RS.)	AMOUNT (RS.)
To RECURRING EXPENDITURE			By Grant-In-Aid (As Per Schedule-2)		2,274,851.00
Administrative Expenses (As Per Schedule-7)	1,657,227.90		By Other Receipts		
Programme Expenses (As Per Schedule-8)	315,184.00		Bank Interest	8,079.00	
Other Expenses (As Per Schedule-9)	274,984.00	2,247,395.90	Training Hall Charges	9,000.00	17,079.00
To Depreciation on Fixed Assets		56,645.00	By Donation		
To Excess Income over Expenditure		96,389.10	Members	62,000.00	
			Outsiders	46,500.00	108,500.00
TOTAL		2,400,430.00	TOTAL		2,400,430.00

Date:24/09/2022
 Place: Nuapada

For **D.P. CHATTERJEE & CO**
 Chartered Accountants

Sandeep Mohanty, FCA
 UDIN 22309202AWGXTG5627
M.N.-309202



ASHA-ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
SCHEDULE OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2022
CONSOLIDATED

SCHEDULE -13

SL. NO.	PARTICULAR	OPENING BALANCE AS ON 01.04.2021	ADDITION		SOLD AMOUNT	TOTAL	RATE OF DEP.	DEPRICIATION AS ON 31.03.2022	W.D.V. AS ON 31-03-2022
			MORE THAN 180 DAYS	LESS THAN 180 DAYS					
1	LAND & BUILDING	1,936,391.00		-	-	1,936,391.00	-	-	1,936,391.00
2	FURNITURE	206,262.00		-	-	206,262.00	0.10	20,626.00	185,636.00
3	INVERTOR BATTERY	31,366.00		-	-	31,366.00	0.15	4,705.00	26,661.00
4	ELECTRICITY ITEMS	28,805.00		-	-	28,805.00	0.15	4,321.00	24,484.00
5	LAPTOP	15,600.00		-	-	15,600.00	0.40	6,240.00	9,360.00
6	AQUAGUARD	2,242.00		-	-	2,242.00	0.15	336.00	1,906.00
7	COOLER	16,923.00		-	-	16,923.00	0.15	2,538.00	14,385.00
8	CAMERA	26,720.00		-	-	26,720.00	0.15	4,008.00	22,712.00
9	VEHICLE	12,695.00		-	-	12,695.00	0.15	1,904.00	10,791.00
10	TV	7,780.00		-	-	7,780.00	0.15	1,167.00	6,613.00
11	Computer	27,000.00				27,000.00	0.40	10,800.00	16,200.00
	TOTAL	2,311,784.00		-	-	2,311,784.00		56,645.00	2,255,139.00



ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
SCHEDULE TO RECEIPT AND PAYMENT ACCOUNT

ANNEXTURE-1

BANK OPENING BALANCE		
SL.NO	PARTICULAR	AMOUNT
1	SB A/C. No. 39508286304	11,589.50
2	SB A/C. No.30181351594	14,729.13
3	SB A/C. No.31267914782	2,148.14
4	SB A/C. No. 30876532344	35,375.22
5	UCO SB A/C. No.24040110026991	15,754.75
6	FD A/C. No. 39060648179	11,704.00
7	FD A/C. No. 39523004718	31,000.00
8	SB A/C. No. 39508185033	2,989.50
TOTAL		125,290.24

ANNEXTURE-2

GRANT-IN-AID		
SL.NO	PARTICULAR	AMOUNT
1	GRANT-IN-AID	1,663,581.00
2	GRANT-IN-AID (NHM)	41,270.00
3	GRANT-IN-AID (DRDA)	570,000.00
TOTAL		2,274,851.00

ANNEXTURE-3

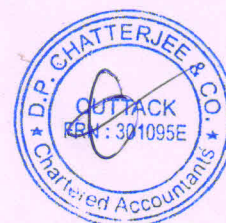
ADMINISTRATIVE EXPENSES		
SL.NO	PARTICULAR	AMOUNT
1	Co-Ordinator	298,000.00
2	Team Members	584,000.00
3	Part time Counsellor	96,000.00
4	Community Mobiliser	511,000.00
5	Livelihood Expert	148,800.00
6	Volunteer	72,000.00
7	Travelling expenses	27,790.00
8	Monitoring & Supervision	12,500.00
9	Data Entry and Documentation	6,000.00
10	Printing & Stationary	12,857.00
11	Institutional Overhead Expenses	10,347.00
12	Computer Maintenance	4,800.00
13	Telephone, Mobile & Internet	15,149.00
14	Local Conveyance	3,737.00
15	Stationary	8,272.00
16	Electricity Charges	9,287.00
17	News Paper & Periodicals	2,338.00
18	Awareness Materials	15,700.00
19	Bank Charges	827.90
20	Office Repairing and Renovation exp	5,500.00
21	Renewal of Website	2,500.00
22	Consultancy Fees (Proposal Writing)	4,000.00



23	Day Celebration	900.00
24	FC Filling Expenses	16,122.00
25	FC renewal Expenses	5,000.00
26	Sanitizer	900.00
27	Processing Fees Tender	500.00
28	Computer, Printer & Catridge Exp	1,300.00
29	Governing Body Meeting Exp	2,800.00
30	Audit Fee	4,000.00
31	Training & Orientation	29,355.00
TOTAL		1,912,281.90

ANNEXTURE-4

PROGRAMME EXPENSES		
SL.NO	PARTICULAR	AMOUNT
1	Maternal & Child Health	
	ANC/PNC Camp	10,005.00
	Strengthening VHND & I VHND Camp	7,680.00
	Health Camp	60,165.00
	Preparation of Birth Preparedness Calender	6,500.00
	RCH Education Session in SHG meeting	4,370.00
	Mobilisation of Anemic Beneficiary	13,100.00
2	Adolescent Health	
	Formation and Training of Balika Mandal	2,300.00
	One day Follow up meeting Balika Mandal	4,175.00
	Counseling and Health check up camps for Adolescent	9,250.00
3	RTI/STI	
	RTI/STI Screening Camp	4,120.00
	One day workshop on prevention of RTI/STI & HIV Aids	13,853.00
4	Family Planning	
	Formation of Eligible Couple Group and Sensitization	12,160.00
5	Community Participation	
	Observation of Designated Days	14,996.00
	Wall painting	16,000.00
	Suggestion Box	10,500.00
	Name Plate for AWW/ANM/PRIs	4,000.00
	Observation of Safe Motherhood day	2,985.00
	Award Ceremony for Best GKS, Balika Mandal, ASHA & AWW	6,500.00
	Quarterly meeting with GKS members	3,215.00
6	Training/Meeting/Workshop	
	3 days District Level TOT (NHM)	31,010.00
	Training Hall Maintenance Expenses	84,000.00
TOTAL		320,884.00



ANNEXTURE-5

OTHER EXPENSES		
SL.NO	PARTICULAR	AMOUNT
1	Client Related Expenses	
	Medical	9,709.00
	Shelter	13,769.00
	Nutrition	58,522.00
	Travelling (Outreach)	114,410.00
2	Miscellaneous	
	Rent/Office Maintenance	28,000.00
	Accountant Honorarium	15,000.00
	Postage	1,008.00
	Misc. Expenses	4,640.00
	TOTAL	245,058.00

ANNEXTURE-6

BANK CLOSING BALANCE		
SL.NO	PARTICULAR	AMOUNT
1	SB A/C. No. 39508286304	4,328.50
2	SB A/C. No.30181351594	23,293.23
3	SB A/C. No.31267914782	2,208.14
4	SB A/C. No. 30876532344	15,829.22
5	UCO SB A/C. No.24040110026991	16,152.75
6	FD A/C. No. 40677330662	50,000.00
7	FD A/C. No. 39523004718	32,611.00
8	SB A/C. No. 39508185033	4,833.50
	TOTAL	149,256.34



ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT

ANNEXTURE-7

ADMINISTRATIVE EXPENSES		
SL.NO	PARTICULAR	AMOUNT
1	Co-Ordinator	298,000.00
2	Team Members	576,000.00
3	Part time Counseller	96,000.00
4	Community Mobiliser	301,000.00
5	Livelihood Expert	74,400.00
6	Volunteer	72,000.00
7	Bank Charges	827.90
8	Electricity Charges	9,287.00
9	News Paper & Periodicals	2,338.00
10	Consultancy Fees (Proposal Writing)	4,000.00
11	Office Repairing and Renovation exp	5,500.00
12	Renewal of Website	2,500.00
13	Day Celebration	900.00
14	FC Filling Expenses	16,122.00
15	FC renewal Expenses	5,000.00
16	Sanitizer	900.00
17	Processing Fees Tender	500.00
18	Computer, Printer & Catridge Exp	1,300.00
19	Governing Body Meeting Exp	2,800.00
20	Travelling expenses	27,790.00
21	Monitoring & Supervision	12,500.00
22	Data Entry and Documentation	6,000.00
23	Printing & Stationary	5,448.00
24	Institutional Overhead Expenses	6,009.00
25	Computer Maintenance	6,000.00
26	Telephone, Mobile & Internet	15,979.00
27	Local Conveyance	3,677.00
28	Stationary	15,685.00
29	Awareness Materials	17,840.00
30	Audit Fee	26,700.00
31	Training & Orientation	41,520.00
32	Open House Expenses	2,705.00
TOTAL		1,657,227.90



ANNEXTURE-8

PROGRAMME EXPENSES

SL.NO	PARTICULAR	AMOUNT
1	Maternal & Child Health	
	ANC/PNC Camp	5,140.00
	Strengthening VHND & I VHND Camp	6,675.00
	Health Camp	60,165.00
	Preparation of Birth Preparedness Calender	6,500.00
	RCH Education Session in SHG Meeting	3,970.00
	Mobilisation of Anemic Beneficiary	13,100.00
2	Adolescent Health	
	Formation and Training of Balika Mandal	2,300.00
	One day Follow up meeting Balika Mandal	4,175.00
	Counseling and Health check up Camps for Adolescent	7,150.00
3	RTI/STI	
	RTI/STI Screening Camp	2,020.00
	One day workshop on prevention of RTI/STI & HIV Aids	9,853.00
	Formation of Eligible Couple Group and Sensitization	10,670.00
	Observation of Designated Days	14,996.00
	Wall Painting	16,000.00
	Suggestion Box	10,500.00
	Name Plate for AWW/ANM/PRIs	4,000.00
	Observation of Safe Motherhood day	2,985.00
	Award Ceremony for Best GKS, Balika Mandal, ASHA & AWW	6,500.00
	Quarterly meeting with GKS members	3,215.00
	Training hall Maintenance Expenses	84,000.00
	3 days District Level TOT (NHM)	41,270.00
	TOTAL	315,184.00

ANNEXTURE-9

OTHER EXPENSES

SL.NO	PARTICULAR	AMOUNT
1	Client Related Expenses	
	Medical	8,269.00
	Shelter	22,554.00
	Nutrition	52,542.00
	Travelling (Outreach)	124,146.00
2	Miscellaneous	
	Rent/Office Maintenance	30,000.00
	Accountant Honorarium	30,000.00
	Postage	1,333.00
	Misc. Expenses	6,140.00
	TOTAL	274,984.00



ASHA -ODISHA
AT-SIRTOL, PO.- NUAPADA, DIST.- NUAPADA
SCHEDULE TO BALANCE SHEET

ANNEXTURE-12

AMOUNT

ANNEXTURE-10

LOAN & ADVANCES (LIABILITIES)

SL.NO	PARTICULAR	AMOUNT
1	General Account	59,906.00
2	Tempoary Loan Others	404,565.87
3	Loan From General Account	11,800.00
4	Loan from Meljol	27,204.13
	TOTAL	503,476.00

ANNEXTURE-11

CURRENT LIABILITIES

SL.NO	PARTICULAR	AMOUNT
1	Salary Payable	
	Co-Ordinator	70,000.00
	Team Members	232,000.00
	Part time Counsellor	40,000.00
	Community Mobiliser	600.00
	Staff Salary	120,139.00
	Volunteer	30,000.00
2	Administrative Expenses Payable	
	Computer Maintenance	2,100.00
	Telephone, Mobile & Internet	888.00
	Local Conveyance	790.00
	Stationary	2,404.00
	Awareness Materials	5,140.00
	Audit Fee	48,660.00
	Open House Expenses	2,705.00
	Training & Orientation	19,990.00
3	Miscellaneous Expenses Payable	
	Rent/Office Maintenance	15,277.00
	Accountant Honorarium	22,500.00
	Postage	325.00
	Misc. Expenses	3,000.00
	Client Related Expenses	
	Medical	4,800.00
	Shelter	9,929.00
	Nutrition	14,460.00
	Travelling (Outreach)	42,286.00
4	Other Payables	
	5 days Asha Training (10 Batches)	10,260.00
	3 days District Level TOT	206,325.00
	TOTAL	904,578.00



ANNEXTURE-12

LOAN & ADVANCES (ASSETS)		
SL.NO	PARTICULAR	AMOUNT
1	Loan to LPDF	51,016.00
2	Loan to To Arrest Distress Migration	250.00
3	Advancance to Staff	250.00
4	Loan to CHILDLINE Project	59,656.00
5	Loan to SC-BR	11,800.00
	TOTAL	122,972.00



For D.P. CHATTERJEE & CO.
Chartered Accountants

Chartered Accountant, FCA
M.A. 109202