P.K.A. & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. Akash Agrawal, ACA
8763341511, 9937010616
Email- pka_associates@yahoo.co.in
akashbabusha@gmail.com

AUDITOR'S REPORT

I have audited the books of Accounts of **ASSOCIATION FOR SOCIAL & HUMANITARION ACTION (ASHA), AT/POKHARIAR, DIST: NUAPADA (ODISHA)** as on **31st MARCH 2023** along with Receipt & Payment Accounts and Income & Expenditure Account for the year ended on that date annexed thereto.

These financial statements are the responsibility of the society management .Our responsibility is to express an opinion on this financial statement based on the audit. I have conducted the audit in accordance with the Auditing Standards Generally Accepted in India. These standards require to plan and perform the audit in order to obtain reasonable assurance about whether the financial statements are free from any material misstatements.

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 policies used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

I report the following observation/comments/discrepancies/inconsistencies:

1. Cash System of Accounting has been followed by the Institution during the said year.
2. Depreciation has been charged during the stated yearly basis on the applicable rate.

3. Further, I report that:

   a. We have obtained all the information and explanation, which to the best of our knowledge and belief are necessary for the purpose of the audit.
   b. In Our opinion, proper books of accounts have been kept by the Assesses at the Head office as far as appears from our examination of the books at the time of audit.
   c. In our opinion and to the best of my information and according to the explanation given, the said account gives a true and fair view in conformity with the accounting policies generally accepted in India:-

      1. In the case of Balance Sheet, of the **State of Affairs** as on 31st March. 2023.
      2. In the case of the Receipt & Payment account, of the **fund flow** for the year ended on 31st March, 2023.
      3. In the case of the Income & Expenditure account, of the **Surplus** for the year ended on 31st March, 2023.

Place: KANTABANJI
Date: 20.04.2023

For, P K A & ASSOCIATES
Chartered Accountants (FRN: 332663E)

P K A & Associates Chartered Accountants FRN 332663E KANTABANJI

Akash Agrawal
CA Akash Agrawal, (PARTNER)
(M.No. -314931)

ASSOCIATION FOR SOCIAL & HUMANITARION ACTION (ASHA),

At/Po: KHARIAR, DIST: NUAPADA (ODISHA)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2023

LIABILITIES		AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
CAPITAL FUND			FIXED ASSETS	
			AS PER ANNEXURE - I	888,738.43
OPENING	1,121,789.17			
ADD:NET SURPLUS	8,712.31	1,130,501.48		
AUDIT FEES PAYBLE		8,000.00		
			CASH & BANK BALANCE	249,763.05
TOTAL		1,138,501.48	TOTAL	1,138,501.48

ANNEXURE - I " FIXED ASSETS "

SL NO	PARTICULAR	OPENING WDV	ADDITION	LESS	TOTAL	DEPRICIATION	CLOSING WDV
1	LAND & BUILDING	308942.10			308942.10	30894.21	278047.89
2	FURNITURE & FIXTURE	243119.07	50000.00		293119.07	29311.91	263807.16
3	MOTOR CYCLE & BYCYCLE	55726.43			55726.43	8358.96	47367.46
4	LIBRARY	235330.92	30000.00		265330.92	26533.09	238797.83
5	ELECTRONIC EQUIPMENTS	55897.60	20000.00		75897.60	15179.52	60718.08
	TOTAL	899016.12			999016.12	110277.69	888738.43

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR, P K A & ASSOCIATES

P K A & Associates FRN 332663E KANTABANJI Chartered Accountants

Akash Agrawal

CA AKASH AGRAWAL(PARTNER)

PLACE: KANTABANJI
DATE: 20.04.2023

ASSOCIATION FOR SOCIAL & HUMANITARION ACTION (ASHA),

At/Po: KHARIAR, DIST: NUAPADA (ODISHA)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
TO STAFF HONORARIUM	420,000.00	BY MEMBERSHIP FEE	33,000.00
TO MEDICINE TREATMENT & MATERIAL	204,200.00	BY DONATION/CONTRIBUTION	591,240.00
TO SKILL DEVELOPMENT/TRAINING	71,250.00	BY TRAINING AND ADVOCACY PROG.	300,120.00
TO SHG MANAGEMENT & TRAINING	38,700.00	BY CONSULTANCY FEE	305,100.00
TO WOMEN AWARENESS & EMPOWERMENT	58,700.00	BY INTEREST AND OTHER IMCOME	25,870.00
TO CULTURAL PROGRAMME	46,540.00	BY GRANT IN AID - ODISHA STATE CULTURE	10,000.00
TO RURAL SPORTS & YOUTH LEADERSHIP	49,170.00		
TO CHILD LABOUR MITIGATION	35,180.00		
TO LEGAL AID/CONSUMER PROTECTION	47,690.00		
TO RESEARCH & SURVEY WORK	48,440.00		
TO RENT ELECTRICITY & MAINTAINANCE	38,700.00		
TO GENERAL & OFFICE EXPENDITURE	79,770.00		
TO AUDIT FEES (PROVISION)	8,000.00		
TO DEPRECIATION	110,277.69		
TO EXCESS OF INCOME OVER EXP.	8,712.31		
TOTAL	**1,265,330.00**	**TOTAL**	**1,265,330.00**

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR, P K A & ASSOCIATES

P K A & Associates • FRN 332663E KANTABANJI • Chartered Accountanis

Akash Agrawal

CA AKASH AGRAWAL(PARTNER)

PLACE: KANTABANJI

DATE: 20.04.2023

ASSOCIATION FOR SOCIAL & HUMANITARION ACTION (ASHA),

At/Po: KHARIAR, DIST: NUAPADA (ODISHA)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPT	AMOUNT(Rs)	PAYMENT	AMOUNT(Rs)
TO OPENING BALANCE:-	230,773.05	BY ASSETS	100,000.00
		BY STAFF HONORARIUM	420,000.00
TO MEMBERSHIP FEE	33,000.00	BY MEDICINE TREATMENT & MATERIAL	204,200.00
TO DONATION/CONTRIBUTION	591,240.00	BY SKILL DEVELOPMENT/TRAINING	71,250.00
TO TRAINING AND ADVOCACY PROG.	300,120.00	BY SHG MANAGEMENT & TRAINING	38,700.00
TO CONSULTANCY FEE	305,100.00	BY WOMEN AWARENESS & EMPOWERMENT	58,700.00
TO INTEREST AND OTHER IMCOME	25,870.00	BY CULTURAL PROGRAMME	46,540.00
TO GRANT IN AID - ODISHA STATE CULTURE	10,000.00	BY RURAL SPORTS & YOUTH LEADERSHIP	49,170.00
		BY CHILD LABOUR MITIGATION	35,180.00
		BY LEGAL AID/CONSUMER PROTECTION	47,690.00
		BY RESEARCH & SURVEY WORK	48,440.00
		BY RENT ELECTRICITY & MAINTAINANCE	38,700.00
		BY GENERAL & OFFICE EXPENDITURE	79,770.00
		BY AUDIT FEES (OLD)	8,000.00
		BY CLOSING BALANCE:-	**249,763.05**
TOTAL	**1,496,103.05**	**TOTAL**	**1,496,103.05**

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR, P K A & ASSOCIATES

P K A & Associates • FRN 332663E KANTABANJI • Chartered Accountants

Akash Agrawal

CA AKASH AGRAWAL(PARTNER)

PLACE: KANTABANJI

DATE: 20.04.2023