



AUDITOR'S REPORT

I have audited the books of Accounts of ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION (ASHA), At/To: KHARIAR, DIST: NUAPADA (ODISHA) as on 31st MARCH 2024 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, 2024.
2. In the case of the Receipt & Payment account, of the fund flow for the year ended on 31st March, 2024.
3. In the case of the Income & Expenditure account, of the Surplus for the year ended on 31st March, 2024.

Place: KANTABANJI

Date: 07.08.2024

For, AGRAWAL JAIN & BARDIA
Chartered Accountants (FRN: 320259E)



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

ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION (ASHA)

A/To: KHARIAR, DIST: NUAPADA (ODISHA)

BALANCE SHEET FOR THE YEAR ENDED 31.03.2024

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
CAPITAL FUND		FIXED ASSETS	
OPENING	1,130,501.48	AS PER ANNEXURE - I	810,996.21
ADD: NET SURPLUS	8,817.78		
AUDIT FEES PAYBLE			
	1,139,319.26		
	5,000.00		
TOTAL	1,144,319.26	CASH & BANK BALANCE	333,323.05
		TOTAL	1,144,319.26

ANNEXURE - I " FIXED ASSETS "							
SL NO	PARTICULAR	OPENING WDV	ADDITION	LESS	TOTAL	DEPRICIATION	CLOSING WDV
1	LAND & BUILDING	278047.89			278047.89	27804.79	250243.10
2	FURNITURE & FIXTURE	263807.16			263807.16	26380.72	237426.45
3	MOTOR CYCLE & BYCYCLE	47367.46			47367.46	7105.12	40262.34
4	LIBRARY BOOKS	238797.83	15000.00		253797.83	25379.78	228418.05
5	ELECTRONIC EQUIPMENTS	60718.08			60718.08	6071.81	54646.27
	TOTAL	888738.42	15000.00		903738.42	92742.22	810996.21

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR, AGRAWAL JAIN & BARDIA
CHARTERED ACCOUNTANTS



Akash Agrawal
CA AKASH AGRAWAL(PARTNER)

PLACE: KANTABANJI
DATE: 07 AUG 2024

ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION (ASHA)
A/T'o: KHARIAR, DIST: NUAPADA (ODISHA)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
TO STAFF HONORARIUM	435,000.00	BY MEMBERSHIP FEE	36,000.00
TO MEDICINE TREATMENT & MATERIAL	205,410.00	BY DONATION/CONTRIBUTION	612,400.00
TO SKILL DEVELOPMENT/TRAINING	73,140.00	BY TRAINING AND ADVOCACY PROG.	325,100.00
TO SHG MANAGEMENT & TRAINING	46,280.00	BY CONSULTANCY FEE	308,600.00
TO WOMEN AWARENESS & EMPOWERMENT	61,220.00	BY INTEREST AND OTHER INCOME	31,200.00
TO CULTURAL PROGRAMME	56,330.00		
TO RURAL SPORTS & YOUTH LEADERSHIP	56,890.00		
TO CHILD LABOUR MITIGATION	55,230.00		
TO LEGAL AID/CONSUMER PROTECTION	46,150.00		
TO RESEARCH & SURVEY WORK	44,250.00		
TO RENT ELECTRICITY & MAINTAINANCE	41,200.00		
TO GENERAL & OFFICE EXPENDITURE	85,640.00		
TO AUDIT FEES (PROVISION)	5,000.00		
TO DEPRECIATION	92,742.22		
TO EXCESS OF INCOME OVER EXP.	8,817.78		
TOTAL	1,313,300.00	TOTAL	1,313,300.00

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR, AGRAWAL JAIN & BARDIA
CHARTERED ACCOUNTANTS

PLACE: KANTABANJI
DATE: 07 AUG 2024



Akash Agrawal
CA AKASH AGRAWAL(PARTNER)

ASSOCIATION FOR SOCIAL & HUMANITARIAN ACTION (ASHA)

A/Tp: KHARAR, DIST: NUAPADA (ODISHA)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPT	AMOUNT(Rs)	PAYMENT	AMOUNT(Rs)
TO OPENING BALANCE:-	249,763.05	BY ASSETS - LIBRARY BOOKS	15,000.00
TO MEMBERSHIP FEE	36,000.00	BY STAFF HONORARIUM	435,000.00
TO DONATION/CONTRIBUTION	612,400.00	BY MEDICINE TREATMENT & MATERIAL	205,410.00
TO TRAINING AND ADVOCACY PROG.	325,100.00	BY SKILL DEVELOPMENT/TRAINING	73,140.00
TO CONSULTANCY FEE	308,600.00	BY SHG MANAGEMENT & TRAINING	46,280.00
TO INTEREST AND OTHER INCOME	31,200.00	BY WOMEN AWARENESS & EMPOWERMENT	61,220.00
		BY CULTURAL PROGRAMME	56,330.00
		BY RURAL SPORTS & YOUTH LEADERSHIP	56,890.00
		BY CHILD LABOUR MITIGATION	55,230.00
		BY LEGAL AID/CONSUMER PROTECTION	46,150.00
		BY RESEARCH & SURVEY WORK	44,250.00
		BY RENT ELECTRICITY & MAINTAINANCE	41,200.00
		BY GENERAL & OFFICE EXPENDITURE	85,640.00
		BY AUDIT FEES (OLD)	8,000.00
		BY CLOSING BALANCE:-	333,323.05
TOTAL	1,563,063.05	TOTAL	1,563,063.05

FOR, ASHA

AS PER OUR AUDIT REPORT OF EVEN DATE
FOR, AGRAWAL JAIN & BARDIA
CHARTERED ACCOUNTANTS

PLACE: KANTABANJI
DATE: 07 AUG 2024



Akash Agrawal
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