

**AUDITED
FINANCIAL STATEMENT 2022-23**



(FCRA SECTION)

**AT: NEW JANIGUDA
RANGABALI ROAD
KORAPUT, ODISHA**

FOR THE FINANCIAL YEAR 2022-23

AUDITOR:

A S S & ASSOCIATES
CHARTERED ACCOUNTANTS
Plot No. 429/2818
Lane No. 8A
Oscar City
Laxmi sagar Canel Road
BHUBANESWAR-751006



Independent Auditor's Report

To the Members of Ekta
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements Foreign Contribution Regulation Act. –FCRA Registration No. 04960062 of Ekta [Registration No. KPT 2248-21 of 1995-96 Registered under the Society Registration Act 1860] (the "Society"), which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements

2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2023, and its surplus for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SA). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAP') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the management for the Financial Statements

4. The Society ('management') is responsible for the preparation of these financial Statements that give a true and fair view of the financial position and financial Performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern



and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future event or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2023:

- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. The books of accounts are maintained in Koraput location. In our opinion and accordingly



information provided to us, proper books of accounts are maintained by the Society and the same is maintained in accordance with the provisions of the Act and the rules made there under;


- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Chief Executive Officer and the same are in agreement with Books of account on the date of our audit;
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. Society has maintained register of moveable and immovable properties. In our opinion and according to the information provide to us, the change (if any) in the register of movable and immovable properties of the society have been incorporated in the books of accounts properly.
- f. The Executive Director and Accounts Officer of the Society appeared before us and furnished all information required for audit;
- g. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;

Date: 16/09/2023
Place: Koraput

For and on behalf

A S S & ASSOCIATES
Chartered Accountants
FRN No: 326235E




[CA. A. K. SWAIN, FCA]
Partner

UDIN: 23064380 BQYDX Y9652

FCA

Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT,ODISHA

BALANCE SHEET AS ON 31ST MARCH 2023

(FCRA SECTION)			FY- 2022-23
SOURCES OF FUNDS	SCH.	Amount in Rs.	Amount In Rs.
<u>I.FUND BALANCE:</u>			
Opening Balance of Funds		53,36,920.06	
Less : Excess of Expenditure Over Income		(6,45,696.95)	46,91,223.11
<u>CURRENT LIABILITES</u>			
Provision for Expenses	[10]	2,73,149.00	2,73,149.00
Advance Grant In AID			
TOTAL			49,64,372.11
<u>APPLICATION OF FUNDS</u>			
I. FIXED ASSETS	[11]		9,90,666.33
II.CURRENT ASSETS, LOANS & ADVANCES:			
Cash & Bank Balance	[08]		39,73,705.78
TOTAL			49,64,372.11
Notes Forming part to accounts			

Significant accounting policies and Notes to accounts [12]

The schedule referred to above form an integral part of Balance Sheet

For Ekta



Secretary

Place: Koraput

Date : 16/09/2023



For A S S & ASSOCIATES

Chartered Accountants



CA.A. K. SWAIN , FCA

Partner



Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT,ODISHA

RECEIPTS AND PAYMENT FOR THE PERIOD ENDED 31ST MARCH 2023

(FCRA SECTION)


FY- 2022-23

RECEIPTS	SCH.	Amount In Rs.	Amount In Rs.
<u>OPENING BALANCE AS ON 01/04/2022</u>			
Cash in Hand & Bank Balance	[07]		47,77,073.14
<u>GRANT-IN AID</u>			
Child Rights -Shreya (KNH)		49,08,182.00	
Woman Empowerment & Livelihood Support (AJWS)		17,69,680.00	
Disability Support (HI)		2,47,470.00	
Livelihood & Governance , SLICE (BFTW)		37,38,793.00	
Woman Empowerment & Livelihood Support (GGF)		11,06,561.00	
Mental Health Programme (CWW)		9,27,000.00	1,26,97,686.00
Bank Interest Received	[09]		1,22,709.00
TOTAL			1,75,97,468.14
<u>PAYMENTS</u>			
Programme Cost	[01]	1,09,00,290.00	
Administrative Cost	[02]	23,79,124.36	
Capital Cost	[03]	43,599.00	
Outstanding Payable	[04]	3,00,749.00	1,36,23,762.36
Sub Total:			1,36,23,762.36
<u>CLOSING BALANCE AS ON 31/03/2023</u>			
Closing Cash & Bank Balance	[08]		39,73,705.78
TOTAL			1,75,97,468.14

Significant accounting policies and Notes to accounts

The schedule referred to above form an integral part of Receipts and Payment accounts

For Ekta


SECRETARY


Place: Koraput

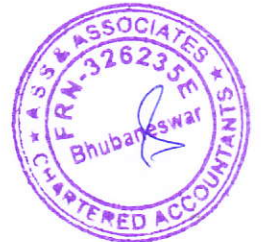
Date : 16/09/2023



For A S S & ASSOCIATES

Chartered Accountants


CA.A. K. SWAIN , FCA
Partner



Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT,ODISHA

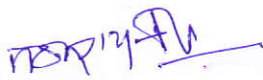
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2023

(FCRA SECTION)			FY- 2022-23
INCOME	SCH.	Amount In Rs.	Amount In Rs.
GRANT-IN AID			
Child Rights -Shreya (KNH)		49,08,182.00	
Woman Empowerment & Livelihood Support (AJWS)		17,69,680.00	
Disability Support (HI)		2,47,470.00	
Livelihood & Governance , SLICE (BFtW)		37,38,793.00	
Woman Empowerment & Livelihood Support (GGF)		11,06,561.00	
Mental Health Programme (CWW)		9,27,000.00	1,26,97,686.00
Bank Interest Received	[09]		1,22,709.00
TOTAL			1,28,20,395.00
EXPENDITURE			
Programme Cost	[05]	1,09,36,330.00	
Administrative Cost	[06]	24,05,124.36	
Depreciation	[11]		1,33,41,454.36
Sub-Total			1,24,637.59
Excess of Expenditure			1,34,66,091.95
			(6,45,696.95)
			1,28,20,395.00

Significant accounting policies and Notes to account [12]

The schedule referred to above form an integral part of Income & Expenditure account

For Ekta



SECRETARY

Place: Koraput

Date : 16/09/2023



For A S S & ASSOCIATES
Chartered Accountants



CA.A. K. SWAIN , FCA
Partner



Ekta			
AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT,ODISHA			
(FCRA SECTION)			
FINANCIAL YEAR -2022-23			
SCH.-1 : FCRA Programme Cost		Amount In Rs.	Amount In Rs.
Project Activity Cost SLICE PROJECT-BFtW			
1.1 Resources Mapping & Digital Forest Mapping			
1.1.10 Orientation on PESA Rule to Staff,GPTF, & VD	64,760.00		
1.1.11 Quaterly Orientation on PESA Rule with GPTF	17,750.00		
1.1.12 Build Kutum Ghar	66,679.00		
1.1.13 Adivasi Cultural Display	15,350.00		
1.1.14 Monthly Staff Review Meeting	15,325.00		
1.1.15 Annual News Letter for Achivements	17,000.00		
1.1.16 Half Yearly Interaction with Block Level Fed	15,170.00		
1.1.17 Consultancy Charges/fees	2,17,456.00		
1.1.18 Video Documentation Video Making Charges	85,809.00		
1.1.19 Studies on Ecplogical System & Practices	1,40,343.00		
1.1.20 Training to SMC Member	46,710.00		
1.1.21 Sensitization Program of Teachers	25,670.00		
1.1.23 Capacity Building of Community Facilitators	35,590.00		
1.1.6 Training on Business Management	4,700.00		
1.1.7 Focusing on Leadership and Social Animation	20,530.00		
1.1.8 Capacity Building to the Staffs & VDC Members	30,740.00		
1.1.9 Capacity Building to the Staff & Youth Leader	25,680.00	8,45,262.00	
1.2 Forest Regeneration			
1.2.10 Promotion of Traditional Seed	44,150.00		
1.2.11 Celebration of International Environment Day	30,820.00		
1.2.13 Follow Up Meeting to FPO	12,420.00		
1.2.15 Demonstration of Low Cost Cool Chamber	4,000.00		
1.2.16 Devlop IE Materials for Awareness	20,000.00		
1.2.17 Organize Gp Dist Level Festival for Eco Dive	1,02,685.00		
1.2.20 Organization of Adivasi Festival	58,135.00		
1.2.2 Demonstration on Miyawaki Method at 10 Villag	3,22,345.00		
1.2.3 Devolpment of Community Nursery	37,400.00		
1.2.4 Input Things to the Plantation	55,000.00		
1.2.5 Exposure Visit to the Miyawaki Areas	18,600.00		
1.2.7 Devlopment of 8 Village of Model on NRM	2,92,560.00		
1.2.8 Conservation & Regeneration	1,31,000.00		
1.2.9 Intra Field Visit by the GPTF Members	12,160.00	11,41,275.00	
1.6 Program Supporting Cost			
DA to Community Volunteer Kameswar Saunta	33,330.00		
DA to Community Volunteer Minita Golory	33,330.00		
DA to Community Volunteer Sudas Saunta	6,666.00		
DA to Community Voluteer Haldhar Saunta	33,330.00		
DA to Community Voluteer Shanti Paraja	39,996.00	1,46,652.00	
1.3 Annual Surjan Festival	25,060.00	25,060.00	
1.4 Collective Annual Review & Reflection Excercise	20,310.00	20,310.00	
2 Personnel cost for Programme Support staff			
2.1.3 Salary to Field Co-Ordinator			
Salary to Basanti Aliaga FC	61,710.00		
Salary to Binod Bagh FC	2,39,735.00		
Salary to Nibedita Sahu FC	1,78,025.00	4,79,470.00	
2.1.4 Salary to Field Facilitator			
Salary to Amit Harijan	1,40,800.00		
Salary to Bhagabati Gadaba	36,300.00		
Salary to Bhagyaban Guntha	92,400.00		
Salary to FF Basanti Aliaga	1,04,500.00		
Salary to FF Gouranga Paik	48,400.00		



Salary to Maheswar Goleri	1,40,800.00	5,63,200.00	
2.1 Salary to *2 Project Manager			
Honorarium to Prabhat Ku Paikray(PM)	4,01,151.00		
Salary to Prog Manager Rajesh Ku Sahoo	1,50,126.00	5,51,277.00	37,72,506.00
Project Activity Cost KNH-Shreya Project			
1.1.30 Honorarium to Community Volunteer 16No	9,81,250.00	9,81,250.00	
1.1.10 Publication of News Letter by Child Report.	40,000.00		
1.1.14 Promotiopn of Indegenous Sports and Games	36,800.00		
1.1.15 Developing Multi Language Bookiest	85,000.00		
1.1.20 Formation of Sathee Group	63,915.00		
1.1.21 Training to the Sathee Members	1,19,520.00		
1.1.22 Strengthening Sathee Group	86,220.00		
1.1.24 Strengtheing of Child Assemblies at Village	2,70,013.00		
1.1.5 Child Assessment	74,180.00		
1.1.6 Livelihood Support to the Marginize Families	2,62,913.00		
1.1.6 Orientation to Children on Child Rights	1,61,965.00		
1.1.7 Peer Group Sensitization Program	1,08,560.00		
1.1.8 Promotion of Inclusive Education	78,159.00		
1.1.9 Devolving Child Reporter	79,540.00	14,66,785.00	
1.2 To Develop Level of Understanding			
1.2.2 Inter Face with Key Stake Holder	19,500.00		
1.2.5 Formation of Matru Mandal	62,220.00		
1.2.6 Training of Matru Mandal	99,910.00		
1.2.7 Development of IEC Material Flipbook and Post	90,200.00	2,71,830.00	
1.3 To Ensure Child Protection			
1.3.11 Capacity Building of Community VolunTERS	76,670.00		
1.3.12 A Day for the Children	67,138.00		
1.3.18 Monthly Project Staff Review	61,263.00		
1.3.1 Orientation to Duty and Comm. Ldr Child Right	44,180.00		
1.3.4 Collective Annual Review	55,600.00		
1.3.5 Srujan Curriculum for Integration at School	34,500.00		
1.3.6 Capacity Building to the Proj Team	47,000.00		
1.3.7 District Level Media Interface in Highlight	24,000.00		
1.3.8 District Level Multi Stake Holder Program	32,205.00	4,42,556.00	
2 Personel Cost for Programme Support			
2.2 Salary to Project Manager	3,60,666.00		
2.3 Salary to Sponsorship Coordinator	2,15,250.00		
2.4 Salary to Field Coordinator-2No			
Salary to FC- Dambudhar Masti	1,84,500.00		
Salary to FC- Puspita Rani Hial	1,84,500.00	9,44,916.00	41,07,337.00
Project Activity Cost CWW-Mental Health Project			
Mental Health Progamme_02			
1. Staff Cost (Salary)			
1.1. Staff Cost (Sabita)	48,000.00		
1.2. Staff Cost (Pragyan)	48,819.00	96,819.00	
2. Mental Health Camps			
Mental Health Camps	24,944.00	24,944.00	
Jeypore & Koraput Programme			
1.1 Salary to (02) Field Staff			
Salary to (02) Field Staff Gitanjali	50,000.00		
Salary to (02) Field Staff Pragyan	10,000.00		
Salary to (02) Field Staff Sabita	59,181.00	1,19,181.00	
1.1 Salary to (03) Field Staff			
Salary to 03 Field Staff Kalpalata	9,181.00		
Salary to 03 Field Staff Silu	10,000.00		
Salary to 03 Filed Staff Saraswati	9,181.00	28,362.00	
1.2 Salary to Coordinator (P K Paikaray)	18,000.00	18,000.00	
2.2 Field Follow Up with DMPH	14,025.00	14,025.00	



2 Mental Health Camps	34,700.00	34,700.00	
3. Travel Cost for PWMIE & Their FM	14,920.00	14,920.00	
5. Field Follow Up with DMH Prog Team	42,133.00	42,133.00	
8. Training & Baseline	10,000.00	10,000.00	
9. Incentive Coordinator (Prabhat)	6,000.00	6,000.00	
Mental Health Programme_03			
01. Salary_Mental Health_Counselor	1,76,000.00		
02. Salary_Mental_Health_Support Mobilizer	2,63,500.00	4,39,500.00	
Celebration of Carers' Day	45,560.00	45,560.00	
State Level Dissemination Programme	1,10,532.00	1,10,532.00	10,04,676.00
Project Activity Cost AJWS-Programme			
1 Setting Up Farmers Processing Units (AJWS)			
1.1 Millet Processing Unit	2,30,800.00		
1.2 Setup of Oil Milling Machine	2,55,000.00		
1.3 Setting Up of Cold Storage for Vagatables	2,70,638.00	7,56,438.00	
2 Community Training Sessions (AJWS)			
2.1 Training of Women on Repair & Maintenance ...	67,270.00		
2.2 Exposure Visit Programme	1,08,161.00		
2.2 Women Farmers Meet	1,56,784.00		
2.3 Communication Consultatcny Fees	2,25,000.00	5,57,215.00	13,13,653.00
Project Activity Cost ERM Project Exp			
A-1 Manufacturing & Distribution of Cook Stove	1,50,000.00		
A-2 Agri-Kit Support for Natural Farming	2,10,000.00		
B-1 Salary to Staff	72,000.00	4,32,000.00	4,32,000.00
Project Activity Cost HI Anjali Programme Exp			
Anjali Programme Cost	1,22,920.00		
Equipments for CWDs -HI	1,27,598.00	2,50,518.00	2,50,518.00
Project Activity Cost Mental Health Programme Exp			
Celebration of Carers Day (Mental Health Programme)	19,600.00	19,600.00	19,600.00
Total Programme Cost- FCRA		1,09,00,290.00	1,09,00,290.00
SCH.-2 : FCRA Adminstrative Cost		Amount In Rs.	Amount In Rs.
Project Adminstrative cost- SLICE PROJECT-BFtW			
2.2 Administration/management Persons			
Salary to Pallavi Priyadarshani	1,16,600.00		
Salary to Suman Bandhei	24,200.00		
Salary to Bimal Kumar Paida	2,81,975.00		
2.1.1 Salary to Project Advisor	3,52,750.00		
2.2.2 Gratuity/health Insurance	1,16,830.00	8,92,355.00	
3.1 Centre Office			
3.1.1 Printing & Stationary,Postage & Communication	43,556.47		
3.1.2 Elcetricity Water Office Maintence	87,813.00		
3.1.3 Travel to Field Staff	1,21,200.00		
3.1.5 Vehicle Maintenance & Insurance Cost	15,164.00		
3.1.7 Half Yearly Audit	21,934.00		
3.1.8 Travel Cost for PM Adivasi Programme	12,000.00		
3.1.9 Travel Cost for Community Volunteers	15,400.00		
3.1.4 Travel for Outstation Training & Workshops	23,195.00		
3.2 Field Office	21,420.00		
3.2 Travel Cost, Vehicle Costs	13,100.00	3,74,782.47	12,67,137.47
Project Adminstrative cost- Shreya PROJECT-KNH			
2 Personel Cost for Admin Support			
2.1 Salary to Project Director	2,45,371.00		
2.5 Salary to Accountant (Part Time)	1,23,000.00	3,68,371.00	
3 Adminstrative Cost			
3.1 Mobility for Staff			
3.1.1 Travel Cost for Programme Suppost Staff	92,359.00		
3.1.2 Central Level Travel Cost	35,872.00		



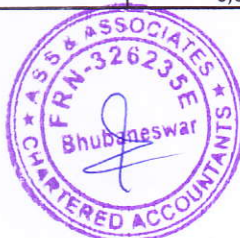
3.1.3 Vehicle Maintenance	7,685.00	1,35,916.00	
3.2 Centre Office Exp			
3.2.2 Head Office Exp	87,567.61		
3.2.1 Printing & Stationary	33,560.00	1,21,127.61	
3.3 Field Office Exp			
3.2.1 Field Office Rent	54,000.00		
3.3.1 Field Office Maintenance	7,000.00		
3.3.2 Audit Fees & Audit Related Exp.	-	61,000.00	6,86,414.61
Project Admin Cost CWW-Mental Health Project			
Mental Health Programme_02			
4. Travel Cost for Staffs			
4.1 Staff Travel Cost (Sabita)	12,000.00		
4.2 Staff Travel Cost (Pragyan)	12,000.00		
4.3 Staff Travel Cost (Prabhat)	12,000.00	36,000.00	
6. Organization Cost			
6.1 Office Stationary, Printing & Xeroxing	5,220.00		
6.2. Organization Cost_Bank Charges	174.15		
6.3. Organizing Cost_Tour Related Exp	5,040.00		
6.4 Organising Cost_Office Rent	36,000.00	46,434.15	
Jeypore & Koraput Programme			
1.3 Travel Cost for 02 Field Staff			
1.3 Travel Cost to Gitanjali	8,000.00		
1.3 Travel Cost to Pragyan	2,000.00		
1.3 Travel Cost to Sabita	12,000.00	22,000.00	
1.4 Travel Cost for 03 Field Staff			
1.4 Travel Cost to Kalpalata	2,000.00		
1.4 Travel Cost to Sarswati	2,000.00		
1.4 Travel Cost to Silu	2,000.00	6,000.00	
1.5 Travel Cost for Coordinator	3,000.00	3,000.00	
3 Organisation Cost	2,115.00	2,115.00	
Mental Health Programme_03			
03. Travel Allowance of Counselor	11,000.00	11,000.00	
04. Travel Allowance of Health Mobiliser	48,860.00	48,860.00	
5. Contingency	4,799.27	4,799.27	1,80,208.42
Project Administrative cost AJWS-Programme			
3.Over Head-AJWS Programme			
3.1 Office Rent-AJWS	75,000.00		
3.2 Qther- Cost (Travel & Monitering Cost) AJWS	1,15,000.00		
3 Office Supplies (AJWS)	25,907.00	2,15,907.00	2,15,907.00
Project Administrative cost ERM-Programme			
C.1.3 Audit Fees			
C.1 House Rent (ERM)	15,000.00		
C.3 Stationary (ERM)	10,500.00	25,500.00	25,500.00
Project Administrative cost GGGF-Programme			
Bank Charges GGGF Project	2,464.20	2,464.20	2,464.20
Bank Charges HI Project	1,492.66	1,492.66	1,492.66
Total Admistrative Cost- FCRA		23,79,124.36	23,79,124.36
SCH.-3 : FCRA Capital Cost		Amount In Rs.	Amount In Rs.
Project Capital cost- SLICE PROJECT-BFtW			
4.0 Procurement			
4.2.1 Laptop/computer	43,599.00	43,599.00	43,599.00
Total Capital Cost- FCRA		43,599.00	43,599.00
SCH. -4 : FCRA Program Outstanding Payables are Paid			Amount In Rs.
Payable For Programme Activity Expenses (BFtW)			2,70,850.00
Payable For Programme Activity Expenses (KNH)			26,423.00
Payable For Programme Activity Expenses (CWW)			3,476.00
Total Outstanding Payables are Paid			3,00,749.00
SCH.-5 : FCRA Programme Expenses		Amount In Rs.	Amount In Rs.



<u>Project Activity Cost SLICE PROJECT-BFtW</u>			
1.1 Resources Mapping & Digital Forest Mapping			
1.1.10 Orientation on PESA Rule to Staff,GPTF, & VD	64,760.00		
1.1.11 Quaterly Orientation on PESA Rule with GPTF	17,750.00		
1.1.12 Build Kutum Ghar	66,679.00		
1.1.13 Adivasi Cultural Display	15,350.00		
1.1.14 Monthly Staff Review Meeting	15,325.00		
1.1.15 Annual News Letter for Achiverments	17,000.00		
1.1.16 Half Yearly Interaction with Block Level Fed	15,170.00		
1.1.17 Consultancy Charges/fees	2,17,456.00		
1.1.18 Video Documentation Video Making Charges	85,809.00		
1.1.19 Studies on Ecplgical System & Practices	1,40,343.00		
1.1.20 Training to SMC Member	46,710.00		
1.1.21 Sensitization Program of Teachers	25,670.00		
1.1.23 Capacity Building of Community Facilitators	35,590.00		
1.1.6 Training on Business Management	4,700.00		
1.1.7 Focusing on Leadership and Social Animation	20,530.00		
1.1.8 Capacity Building to the Staffs & VDC Members	30,740.00		
1.1.9 Capacity Building to the Staff & Youth Leader	25,680.00	8,45,262.00	
1.2 Forest Regeneration			
1.2.10 Promotion of Traditional Seed	44,150.00		
1.2.11 Celebration of International Environment Day	30,820.00		
1.2.13 Follow Up Meeting to FPO	12,420.00		
1.2.15 Demonstration of Low Cost Cool Chamber	4,000.00		
1.2.16 Devlop IE Materials for Awareness	20,000.00		
1.2.17 Organize Gp Dist Level Festival for Eco Dive	1,02,685.00		
1.2.20 Organization of Adivasi Festival	58,135.00		
1.2.2 Demonstration on Miyawaki Method at 10 Villag	3,22,345.00		
1.2.3 Devolpment of Community Nursery	37,400.00		
1.2.4 Input Things to the Plantation	55,000.00		
1.2.5 Exposure Visit to the Miyawaki Areas	18,600.00		
1.2.7 Devlopment of 8 Village of Model on NRM	2,92,560.00		
1.2.8 Conservation & Regeneration	1,31,000.00		
1.2.9 Intra Field Visit by the GPTF Members	12,160.00	11,41,275.00	
1.6 Program Supporting Cost			
DA to Community Volunteer Kameswar Saunta	33,330.00		
DA to Community Volunteer Minita Golory	33,330.00		
DA to Community Volunteer Sudas Saunta	6,666.00		
DA to Community Voluteer Haldhar Saunta	33,330.00		
DA to Community Voluteer Shanti Paraja	39,996.00	1,46,652.00	
1.3 Annual Surjan Festival	25,060.00	25,060.00	
1.4 Collective Annual Review & Reflection Excercise	20,310.00	20,310.00	
2 Personnel cost for Programme Support staff			
2.1.3 Salary to Field Co-Ordinator			
Salary to Basanti Aliaga FC	61,710.00		
Salary to Binod Bagh FC	2,39,735.00		
Salary to Nibedita Sahu FC	1,78,025.00	4,79,470.00	
2.1.4 Salary to Field Facilitator			
Salary to Amit Harijan	1,40,800.00		
Salary to Bhagabati Gadaba	36,300.00		
Salary to Bhagyaban Guntha	92,400.00		
Salary to FF Basanti Aliaga	1,04,500.00		
Salary to FF Gouranga Paik	48,400.00		
Salary to Maheswar Goleri	1,40,800.00	5,63,200.00	
2.1 Salary to *2 Project Manager			
Honorarium to Prabhat Ku Paikray(PM)	4,23,150.00		
Salary to Prog Manager Rajesh Ku Sahoo	1,52,876.00	5,76,026.00	
Project Activity Cost Shreya PROJECT-KNH			37,97,255.00



1.1.30 Honorarium to Community Volunteer 16No	9,81,250.00	9,81,250.00	
1.1.10 Publication of News Letter by Child Report.	40,000.00		
1.1.14 Promotiopn of Indegenous Sports and Games	36,800.00		
1.1.15 Developing Multi Language Bookiest	85,000.00		
1.1.20 Formation of Sathee Group	63,915.00		
1.1.21 Training to the Sathee Members	1,19,520.00		
1.1.22 Strengthening Sathee Group	86,220.00		
1.1.24 Strengtheing of Child Assemblies at Village	2,70,013.00		
1.1.5 Child Assessment	74,180.00		
1.1.6 Livelihood Support to the Marginlize Families	2,62,913.00		
1.1.6 Orientation to Children on Child Rights	1,61,965.00		
1.1.7 Peer Group Sensitization Program	1,08,560.00		
1.1.8 Promotion of Inclusive Education	78,159.00		
1.1.9 Devolving Child Reporter	79,540.00	14,66,785.00	
1.2 To Develop Level of Understanding			
1.2.2 Inter Face with Key Stake Holder	19,500.00		
1.2.5 Formation of Matru Mandal	62,220.00		
1.2.6 Training of Matru Mandal	99,910.00		
1.2.7 Development of IEC Material Flipbook and Post	90,200.00	2,71,830.00	
1.3 To Ensure Child Protection			
1.3.11 Capacity Building of Community VolunTERS	76,670.00		
1.3.12 A Day for the Children	67,138.00		
1.3.18 Monthly Project Staff Review	61,263.00		
1.3.1 Orientation to Duty and Comm. Ldr Child Right	44,180.00		
1.3.4 Collective Annual Review	55,600.00		
1.3.5 Srujan Curriculum for Integreation at School	34,500.00		
1.3.6 Capacity Building to the Proj Team	47,000.00		
1.3.7 District Level Media Interface in Highlight	24,000.00		
1.3.8 District Level Multi Stake Holder Program	32,205.00	4,42,556.00	
2 Personel Cost for Programme Support			
2.2 Salary to Project Manager	3,69,000.00		
2.3 Salary to Sponsorship Coordinator	2,15,250.00		
2.4 Salary to Field Coordinator-2No			
Salary to FC- Dambudhar Masti	1,84,500.00		
Salary to FC- Puspita Rani Hial	1,84,500.00	9,53,250.00	41,15,671.00
Project Activity Cost CWW-Mental Health Project			
Mental Health Progamme_02			
1. Staff Cost (Salary)			
1.1. Staff Cost (Sabita)	48,000.00		
1.2. Staff Cost (Pragyan)	48,819.00	96,819.00	
2. Mental Health Camps			
Mental Health Camps	24,944.00	24,944.00	
Jeyporè & Koraput Programme			
1.1 Salary to (02) Field Staff			
Salary to (02) Field Staff Gitanjali	50,000.00		
Salary to (02) Field Staff Pragyan	10,000.00		
Salary to (02) Field Staff Sabita	60,000.00	1,20,000.00	
1.1 Salary to (03) Field Staff			
Salary to 03 Field Staff Kalpalata	10,000.00		
Salary to 03 Field Staff Silu	10,000.00		
Salary to 03 Filed Staff Saraswati	10,000.00	30,000.00	
1.2 Salary to Coordinator (P K Paikaray)	18,000.00	18,000.00	
2.2 Field Follow Up with DMPH	14,025.00	14,025.00	
2 Mental Health Camps	34,700.00	34,700.00	
3. Travel Cost for PWMIE & Their FM	14,920.00	14,920.00	
5. Field Follow Up with DMH Prog Team	42,133.00	42,133.00	
8. Training & Baseline	10,000.00	10,000.00	
9. Incentive Coordinator (Prabhat)	6,000.00	6,000.00	



Mental Health Programme_03			
01. Salary_Mental Health_Counselor	1,76,000.00		
02. Salary_Mental_Health_Support Mobilizer	2,64,000.00	4,40,000.00	
Celebration of Carers' Day	45,560.00	45,560.00	
State Level Dissemination Programme	1,10,532.00	1,10,532.00	10,07,633.00
Project Activity Cost AJWS-Programme			
1 Setting Up Farmers Processing Units (AJWS)			
1.1 Millet Processing Unit	2,30,800.00		
1.2 Setup of Oil Milling Machine	2,55,000.00		
1.3 Setting Up of Cold Storage for Vagitable	2,70,638.00	7,56,438.00	
2 Community Training Sessions (AJWS)			
2.1 Training of Women on Repair & Maintenance ...	67,270.00		
2.2 Exposure Visit Programme	1,08,161.00		
2.2 Women Farmers Meet	1,56,784.00		
2.3 Communication Consultancy Fees	2,25,000.00	5,57,215.00	13,13,653.00
Project Activity Cost ERM Project			
A-1 Manufacturing & Distribution of Cook Stove	1,50,000.00		
A-2 Agri-Kit Support for Natural Farming	2,10,000.00		
B-1 Salary to Staff	72,000.00	4,32,000.00	4,32,000.00
Project Activity Cost HI Project			
Anjali Programme Cost	1,22,920.00		
Equipments for CWDs -HI	1,27,598.00	2,50,518.00	2,50,518.00
Project Activity Cost Mental Health Programme			
Celebration of Carers Day (Mental Health Programme)	19,600.00	19,600.00	19,600.00
Total Programme Expenses- FCRA		1,09,36,330.00	1,09,36,330.00
SCH.-6 : FCRA Administrative Expenses		Amount In Rs.	Amount In Rs.
Project Administrative cost- SLICE PROJECT-BFtW			
2.2 Administration/management Persons			
Salary to Pallavi Priyadarshani	1,16,600.00		
Salary to Suman Bandhei	24,200.00		
Salary to Bimal Kumar Paida	2,81,975.00		
2.1.1 Salary to Project Advisor	3,52,750.00		
2.2.2 Gratuity/health Insurance	1,16,830.00	8,92,355.00	
3.1 Centre Office			
3.1.1 Printing & Stationary,Postage & Communication	43,556.47		
3.1.2 Electricity Water Office Maintenance	87,813.00		
3.1.3 Travel to Field Staff	1,21,200.00		
3.1.5 Vehicle Maintenance & Insurance Cost	15,164.00		
3.1.7 Half Yearly Audit	21,934.00		
3.1.8 Travel Cost for PM Adivasi Programme	12,000.00		
3.1.9 Travel Cost for Community Volunteers	15,400.00		
3.1.4 Travel for Outstation Training & Workshops	23,195.00		
3.2 Field Office	21,420.00		
3.2 Travel Cost, Vehicle Costs	13,100.00	3,74,782.47	12,67,137.47
Project Administrative cost- Shreya PROJECT-KNH			
2 Personnel Cost for Admin Support			
2.1 Salary to Project Director	2,45,371.00		
2.5 Salary to Accountant (Part Time)	1,23,000.00	3,68,371.00	
3 Administrative Cost			
3.1 Mobility for Staff			
3.1.1 Travel Cost for Programme Support Staff	92,359.00		
3.1.2 Central Level Travel Cost	35,872.00		
3.1.3 Vehicle Maintenance	7,685.00	1,35,916.00	
3.2 Centre Office Exp			
3.2.2 Head Office Exp	87,567.61		
3.2.1 Printing & Stationary	33,560.00	1,21,127.61	
3.3 Field Office Exp			



3.2.1 Field Office Rent	54,000.00		
3.3.1 Field Office Maintenance	7,000.00		
3.3.2 Audit Fees & Audit Related Exp.	19,000.00	80,000.00	7,05,414.61
Project Admin Cost CWW-Mental Health Project			
Mental Health Programme_02			
4. Travel Cost for Staffs			
4.1 Staff Travel Cost (Sabita)	12,000.00		
4.2 Staff Travel Cost (Pragyan)	12,000.00		
4.3 Staff Travel Cost (Prabhat)	12,000.00	36,000.00	
6. Organization Cost			
6.1 Office Stationary, Printing & Xeroxing	5,220.00		
6.2. Organization Cost_Bank Charges	174.15		
6.3. Organizing Cost_Tour Related Exp	5,040.00		
6.4 Organising Cost_Office Rent	36,000.00	46,434.15	
Jeypore & Koraput Programme			
1.3 Travel Cost for 02 Field Staff			
1.3 Travel Cost to Gitanjali	8,000.00		
1.3 Travel Cost to Pragyan	2,000.00		
1.3 Travel Cost to Sabita	12,000.00	22,000.00	
1.4 Travel Cost for 03 Field Staff			
1.4 Travel Cost to Kalpalata	2,000.00		
1.4 Travel Cost to Sarswati	2,000.00		
1.4 Travel Cost to Silu	2,000.00	6,000.00	
1.5 Travel Cost for Coordinator	3,000.00	3,000.00	
3 Organisation Cost	2,115.00	2,115.00	
Mental Health Programme_03			
03. Travel Allowance of Counselor	11,000.00	11,000.00	
04. Travel Allowance of Health Mobiliser	48,860.00	48,860.00	
5. Contingency	4,799.27	4,799.27	1,80,208.42
Project Administrative cost AJWS-Programme			
3.1 Office Rent-AJWS	75,000.00		
3.2 Other- Cost (Travel & Monitoring Cost) AJWS	1,15,000.00		
3 Office Supplies (AJWS)	25,907.00	2,15,907.00	2,15,907.00
Project Administrative cost ERM Admin Exp			
C.1.3 Audit Fees	7,000.00		
C.1 House Rent (ERM)	15,000.00		
C.3 Stationary (ERM)	10,500.00	32,500.00	32,500.00
Project Administrative cost GGGF-Programme			
Bank Charges GGGF Project	2,464.20	2,464.20	2,464.20
Bank Charges HI Project	1,492.66	1,492.66	1,492.66
Total Administrative Expenses- FCRA		24,05,124.36	24,05,124.36
SCH. (7) : Opening Cash & Bank Balance			Amount In Rs.
Cash In Hand			
Cash in Hand-ERM Project	1,500.00		
Cash in Hand- FCRA- Bank Int	19,503.50		
Cash in Hand-Shreya KNH Project	3,028.00		
Cash in Hand-Shreya AJWS Project	42,000.00		
Cash in Hand-SliceBFTw Project	1,155.00		67,186.50
Cash at Bank			
Cash at Bank Andhra Bank project A/c. 4988 AESS	826.05		
Cash at Bank Andhra Bank project A/c. 4851 RfiT	4,34,234.00		
Cash at Bank Andhra Bank project A/c. 4860 BFTW	17,97,997.10		
Cash at Bank Andhra Bank project A/c. 17068 CPF	61,464.59		
Cash at Bank SBI Bank Main FCRA A/C. 40180910219	2,20,386.00		
Cash at Bank Andra Bank Main FCRA A/C. 51302	21,94,978.90		47,09,886.64
Cash at Bank AESS	2,10,909.00		
Cash at Bank AJWS	13,25,200.00		
Cash at Bank- Bank Int & Other	1,52,214.90		



	Cash at Bank ERM	4,88,349.00		
	Cash at Bank GGF	4,296.00		
	Cash at Bank MH	14,010.00		
	Total			47,77,073.14
SCH. (8) : Closing Cash & Bank Balance				Amount In Rs.
Cash In Hand				
	Cash in Hand-ERM Project			
	Cash in Hand- FCRA- Bank Int	19,503.50		
	Cash in Hand-Shreya KNH Project			
	Cash in Hand-SliceBftw Project	1,200.00		20,703.50
Cash at Bank				
	Cash at Bank Andhra Bank project A/c. 4988 AESS	714.71	714.71	714.71
	Cash at Bank Andhra Bank project A/c. 4851 CWW	3,65,053.58	3,65,053.58	3,65,053.58
	Cash at Bank Andhra Bank project A/c. 4860 BftW	1,64,465.45	1,64,465.45	1,64,465.45
	Cash at Bank Andhra Bank project A/c. 17068 KNH	4,60,836.32	4,60,836.32	4,60,836.32
	Cash at Bank SBI Bank Main FCRA A/C. 40180910219			
	Cash at Bank BftW	2,27,046.18		
	Cash at Bank AJWS	13,30,500.66		
	Cash at Bank- SBI Bank Int	33,798.40		
	Cash at Bank KNH			
	Cash at Bank GGF	11,04,371.74		
	Cash at Bank CWW		26,95,716.98	26,95,716.98
	Cash at Bank Andra Bank Main FCRA A/C. 51302			
	Cash at Bank AESS	59,645.00		
	Cash at Bank AJWS	500.00		
	Cash at Bank- Bank Int & Other	1,73,261.90		
	Cash at Bank ERM	32,349.00		
	Cash at Bank HI	259.34		
	Cash at Bank GGF	200.00	2,66,215.24	2,66,215.24
	Total			39,73,705.78
SCH. (9) Bank Interest Received				Amount In Rs.
	FCRA Main Account (A/c.No.40180910219)	27,016.00		
	FCRA Utilisation Bank Account (A/c.No.132410100051302)	31,437.00		
	FCRA AESS a/c(A/c.No.132410100134988) AESS	22.00		
	FCRA CWW a/c(A/c.No.132410100144851) CWW	9,420.00		
	FCRA BFTW a/c(A/c.No.132410100144860) BftW	38,664.00		
	FCRA BFTW a/c(A/c.No.132410100170768) KNH	16,150.00		1,22,709.00
	Total			1,22,709.00
SCH. (10) Expenses Payable				Amount In Rs.
	Payable For Programme Activity Expenses (BftW)	2,70,850.00	24,749.00	24,749.00
	Payable For Programme Activity Expenses (GGG)	200.00	-	200.00
	Payable For Programme Activity Expenses (ERM)	-	7,000.00	7,000.00
	Payable For Programme Activity Expenses (CWW)	3,476.00	2,957.00	2,957.00
	Payable For Programme Activity Expenses (KNH)	26,423.00	27,334.00	27,334.00
	Advance Grant Received (Action Aid) Payable	2,10,909.00		2,10,909.00
	Total			2,73,149.00



SCH. : 11 FIXED ASSETS (FCRA)

Description	Opening Balance as on 01.04.2022	Addition	Deletions	Total as on 31.03.2022	Rate of Dep.	Depreciation for the Year	Closing Balance as on 31.03.2023
Two Wheeler	94,299.05	-	-	94,299.05	15%	14,144.86	80,154.19
Bi- Cycle	4,514.29	-	-	4,514.29	15%	677.14	3,837.15
Furniture	3,936.64	-	-	3,936.64	10%	393.66	3,542.98
Camera	14,279.61	-	-	14,279.61	15%	2,141.94	12,137.67
Two Wheeler(2)	43,470.55	-	-	43,470.55	15%	6,520.58	36,949.97
Furniture	5,202.65	-	-	5,202.65	10%	520.27	4,682.39
Scotty	6,578.68	-	-	6,578.68	15%	986.80	5,591.88
Invetor	5,837.11	-	-	5,837.11	15%	875.57	4,961.54
Printer	1,039.51	-	-	1,039.51	15%	155.93	883.58
File Rack	1,821.29	-	-	1,821.29	15%	273.19	1,548.09
GPS Machines	19,245.05	-	-	19,245.05	15%	2,886.76	16,358.29
Camera	4,448.01	-	-	4,448.01	15%	667.20	3,780.81
Scanner & Colour Printer/AESS	4,299.50	-	-	4,299.50	15%	644.93	3,654.58
Monitor/AESS	1,961.18	-	-	1,961.18	15%	294.18	1,667.00
Two Wheeler BfTW-01	24,935.79	-	-	24,935.79	15%	3,740.37	21,195.43
Two Wheeler BfTW-02	24,935.79	-	-	24,935.79	15%	3,740.37	21,195.43
Laptop BfTW-01	2,830.46	-	-	2,830.46	40%	1,132.19	1,698.28
Camera BfTW-01	3,412.09	-	-	3,412.09	15%	511.81	2,900.28
Camera BfTW-02	3,412.09	-	-	3,412.09	15%	511.81	2,900.28
Furniture & Fixture BfTW	24,847.82	-	-	24,847.82	10%	2,484.78	22,363.04
LCD Projector Benzq BfTW	17,910.11	-	-	17,910.11	10%	1,791.01	16,119.10
DSLR Camera BfTW-03	30,270.63	-	-	30,270.63	15%	4,540.59	25,730.04
Chair 12 No of BfTW	25,650.00	-	-	25,650.00	10%	2,565.00	23,085.00
4.2 Mobile Hata Van	6,11,397.00	-	-	6,11,397.00	10%	61,139.70	5,50,257.30
4.1 Furniture KNH	28,260.00	-	-	28,260.00	10%	2,826.00	25,434.00
4.2 Laptop	36,090.00	-	-	36,090.00	10%	3,609.00	32,481.00
4.3 LCD Projector	26,820.00	-	-	26,820.00	10%	2,682.00	24,138.00
4.2.1 Laptop/computer BfTW	-	43,599.00	-	43,599.00	10%	2,179.95	41,419.05
	-	-	-	-	10%	-	-
TOTAL	10,71,704.92	43,599.00	-	11,15,303.92		1,24,637.59	9,90,666.33



EKTA (FCRA)
AT: PADMAPUR, P.O: DUMURIPUT, KORAPUT-764021

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2023

A. SIGNIFICANT NOTES ON ACTIVITIES

Ekta is functioning as an independent Non-Government Organization registered under the Societies Registration Act of 1860. Key Areas of works are promotion of sustainable livelihood opportunities, disability inclusive development, community health management, children & women rights, disaster risk management among others.. Ekta's major sources of funding are Bread for the World, International Center for Agriculture in Dried Areas, Kindernothilfe and American Jewish World Service, Care's Worldwide, ERM-EUROPE LIMITED,

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basic of Accounting:** The Accounting Standards issued of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.
The Society is not carrying on any activity in nature of commercial or business therefore the Accounting Standard are not mandatory and have been followed to the extent practicable or relevant.
The financial statement have been prepared under the historical cost convention and on accrual basic except stated otherwise. The accounting police have been consistently applied by the society except stated otherwise
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Fixed assets are shown at written Down Value (W.D.V) in the balance sheet.
 - b) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciation assets is charged on written down value method as per the rates and manner prescribed under appendix 1 to the income tax rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Building	10%
Vehicle	15%



4. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of the project period of grant on prorata basis, whereas unrestricted project grants and Donation were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Instituted of Chartered Accountants of India.
5. **Bank Interest:** The interest is accounted under the Receipt & Payment Account as the total interest received during the period from 1.4.2022 to 31.03.2023 in the account.
6. **Foreign Contribution:** Foreign Contribution (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

C. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. The organization has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. **Pending Legal Case/Contingent Liabilities:** It was informing to us by the management that there are no legal case pending or initiated during the year either by any individual or organization against Ekta
5. **The Organization is registered under:**
 - a. The Societies Registration Act 1860 Vide Ekta and is also registered under section 12A and 80G of the Income Tax 1961. The exemption was valid on the date of signing the Financial Statements.
 - b. Foreign Contribution Regulation Act 1976/2010 vide registration No. 04960062 .The organization has submitted the information through FC-4 Return for the year 2021-22 before the due date.

For & On behalf of:

A S S & ASSOCIATES

Chartered Accountants

[CA. A. K. SWAIN, FCA]
Partner

Date : 16/09/2023

Place : Koraput



For & On behalf of:

Ekta

