AUDIT REPORT

KANDHAMALA ZILLA SABUJA VAIDYA SANGHATHAN

AT/P.O-DARINGIBADI, DIST-KANDHAMAL, ORISSA, PIN-762104

F.Y:2023-2024

DM Associates
CHARTERED ACCOUNTANTS

Email : cavajit@rediffmail.com
Cell : 08895047055

FORM NO. 10B

[See rule 17B]

Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

To

The Members

KANDHAMALA ZILLA SABUJA VAIDYA SANGATHAN

AT/P.O-DARINGIBADI

DIST-KANDHAMAL, ORISSA, PIN-762104

I have examined the balance sheet of KANDHAMALA ZILLA SABUJA VAIDYA SANGATHAN as at 31st March 2024 and the Income and expenditure account for the year ended on that date which are in agreement with the books of account maintained by the above said Organization.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the of the above-named Organization, so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view -

- in the case of the balance sheet, of the state of affairs of above-named Organization as at 31st March 2024;
- in the case of the Income and expenditure account, of the Excess of income over expenditure / Excess of expenditure over income of its accounting year ending on 31st March 2024

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. Ajit Kr Raju

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 *FRN: 320306E*

DM ASSOCIATES CHARTERED ACCOUNTANTS M.No:059787 FRN:320306E

Place: Berhampur

Date: 25/09/2025

UDIN : 25059787BMIDHP7089

DM ASSOCIATES.

CHARTERED ACCOUNTANTS
CA, V AJIT KUMAR RAJU (PARTNER)
e-mail: cavajit@rediffmail.com/ Cell: 08895047055

KANDHAMALA ZILLA SABUJA VAIDYA SANGATHAN

AT/P.O-DARINGIBADI
DIST-KANDHAMAL, ORISSA, PIN-762104

BALANCE SHEET AS AT 31.03.2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND:		**FIXED ASSETS:**	
As per last balance sheet		Land	500000.00
	79830.23	Furniture and fixture	482287.50
CURRENT LIABILITIES, PROVISIONS:		Mobile	18406.00
CURRENT LIABILITIES:		Medicine equipment	6708.00
Loan for NREGA Program	24200.00	Library books	41600.00
Loan from local SHGs	50000.00	Computer	29110.00
Loan for NEAC	1250.00	Laptop	13000.00
Loan for Yoga and Naturopathy	7000.00	Printer	4557.00
Loan for TGLMI	55000.00	Television	4667.00
Hand Loan	209000.00	Laptop	49000.00
Audit fees payable	1500.00	**CURRENT ASSETS, LOANS AND ADVANCES (UNSECURED**	
Expenses reimbursable Medicinal plants	150000.00	**CONSIDERED GOOD):**	
Hand loan	2570000.00	**CURRENT ASSETS:**	
House rent	252000.00	Cash at Bank with	
Staff salary	42000.00	SBI, NDMB, A/c No.40148274421 (SBIN0000691)	22994.52
FCRA ACCOUNT:		SBI A/c No.30636584105 (SBIN0004861)	395121.48
Grants and Bank Interest pending for utilization:		SBI A/c No.11693943206	116668.49
JIV DAYA FOUNDATION ,USA	363605.00	SBI A/c No. 38851301463	1566311.28
DASRA, UK	12286.00	SBI A/c No-41139834274	164786.00
Bank Interest	42225.00	**GRANTS RECEIVABLE:**	
		MG NREGA (PR Dept. for Daringibadi Block)	100000.00
		For VCD Program	64600.00
		TDS AY 2020-2021	192535.00
		TDS AY 2022-2023	8756.00
		MISC EXP: (To the extend not written off or adjusted)	
		FY 2021-2022	78494.72
		FY 2023-2024	293.24
TOTAL	**3859896.23**	**TOTAL**	**3859896.23**

NOTES FORMING PART OF ACCOUNTS:/ LEGAL STATUS:

Society registration number and date of registration	PBN 3558/284 of 2006-2007 Dt.19-02-2007									
PAN Number	A	A	B	T	K	2	4	0	7	L
FCRA Registraiotn number	105030078 (Cultural Economic Educational and Social) Dt.19-02-2010 (Renewed on 01/11/2016)									
Registration number U/S12AA of Income tax Act 1961	AABTK2407LE20211 Dt.24/09/2021									
Registration number U/S80(G) of Income tax Act 1961	AABTK2407LF20219 Dt. 14/10/2021									
NGO Darpan Unique ID	OR/2009/0019064									

SIGNIFICANT ACCOUNTING PRINCIPLES AND NOTES ON ACCOUNTS/ ACCOUNTING PRINCIPLES:

- Basis of preparation of financial statement: The accounts of the Society are prepared under cash system of accounting and recognize Income and Expenditure on cash basis except statutory dues of employees.
- These financial statements are approved in the Executive body of the Organization; certain comparative figures appearing in these financial statements have been regrouped and/or reclassified to better reflect the nature of those items.
- Depreciation: No depreciation has been charged on fixed assets.

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 25/09/2025

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. Ajit Kr Raju

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E

DM ASSOCIATES CHARTERED ACCOUNTANTS M.No:059787 FRN:320306E

DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA, V AJIT KUMAR RAJU (PARTNER)

e-mail: cavajit@rediffmail.com/ Cell: 08895047055

KANDHAMALA ZILLA SABUJA VAIDYA SANGATHAN

AT/P.O-DARINGIBADI

DIST-KANDHAMAL, ORISSA, PIN-762104

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024

EXPENDITURE	AMOUNT	INCOME		AMOUNT
FCRA ACCOUNT:		***FCRA ACCOUNT:***		
FUNDED BY SEVA FUND, JAPAN		**GRANTS IN AID:**		
Sai Prasanti Rural Village Education Program	23852.00	**SEVA FUND, JAPAN**		
Bank charges	0.68	Unspent grant of PY		23852.68
FUNDED BY JIV DAYA FOUNDATION ,USA		**JIV DAYA FOUNDAITON, USA**		
Jiva daya Program	795462.00	Received	914417.00	
FUNDED BY RODDENBERY FOUNDATION, USA		Add unutilized grant of PY	244650.00	
Roddenbery Foundation program	337463.00		1159067.00	
FUNDED BY DASARA, UK		Less pending for utilization	363605.00	795462.00
Rebuild India Livelihood Incentive Program	1001485.00	**RODDENBERY FOUNDATION, USA**		
ADMINISTRATIVE EXP:		Unutilized grant of PY		337463.00
Bank Charges	5542.00	**DASRA, UK**		
GENERAL ACCOUNT :		Received	1013771.00	
PROGRAMME EXP:		Less pending for utilization	12286.00	1001485.00
Promotion Millet program (OMM)	928298.00	**BANK INTEREST AND OTHER RECEIPTS:**		
Special program for Promotion of Integrated farming	1210000.00	Bank Interest and Other receipt		
Goonj Programme	422000.00	Received	29669.00	
Nabard Programme	66000.00	Add unutilized interest of PY	18098.00	
Smile Foundation Programme	600000.00		47767.00	
Vitamin agnels (CLAN and Diet study)	715000.00	Less pending for utilization	42225.00	5542.00
ADMINISTRATIVE EXP:		***GENERA ACCOUNT:***		
Staff salary	188000.00	Membership fees		14000.00
Office rent	198000.00	Members contribution		14000.00
Printing and stationary	11477.00	Donation		156722.26
Audit fees	15000.00	Income through turneric processing unit (Selco foundation &		
Travelling exp and contingency	6230.00	KZSVS FPO)		448380.00
Bank Charges and other exp	5265.50	Bank interest and other receipts		76005.00
Postage and Telephone charges	3750.00	**GRANTS IN AID:**		
		ATMA , Kandhamal (OMM)		1528320.00
		ATMA , Kandhamal(SPPIF)		1210000.00
		Goonj New Delhi		422300.00
		Dhwani foundaiton		108000.00
		NABARD Support for training		66000.00
		Smile Foundation		300000.00
		Vitamin Angels		25000.00
		Excess of exp over income		293.24
TOTAL	**6532825.18**	**TOTAL**		**6532825.18**

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 25/09/2025

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. Ajit Kr Raju

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E

DM ASSOCIATES * CA * M.No:059787 FRN:320306E * CHARTERED ACCOUNTANTS *

DM ASSOCIATES.

CHARTERED ACCOUNTANTS
CA, V AJIT KUMAR RAJU (PARTNER)
e-mail: cavajit@rediffmail.com/ Cell: 08895047055

KANDHAMALA ZILLA SABUJA VAIDYA SANGATHAN

AT/P.O-DARINGIBADI
DIST-KANDHAMAL, ORISSA, PIN-762104

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 ON 31.03.2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		***FCRA ACCOUNT:***	
Cash at Bank with		**FUNDED BY SEVA FUND, JAPAN**	
SBI, NDMB, A/c No.40148274421 (SBIN0000691)	595020.00	Sai Prasanti Rural Village Education Program	23852.00
SBI A/c No.30636584105 (SBIN0004861)	29043.68	Bank charges	0.68
SBI A/c No.11693943206	727949.73	**FUNDED BY JIV DAYA FOUNDATION ,USA**	
SBI A/c No. 38851301463	1463747.78	Jiva daya Program	795462.00
SBI A/c No-41139834274	6361.50	**FUNDED BY RODDENBERY FOUNDATION, USA**	
FCRA ACCOUNT:		Roddenbery Foundation program	337463.00
GRANTS IN AID:		**FUNDED BY DASARA, UK**	
JIV DAYA FOUNDATION ,USA	914417.00	Rebuild India Livelihood Incentive Program	1001485.00
DASRA, UK	1013771.00	**ADMINISTRATIVE EXP:**	
BANK INTEREST AND OTHER RECEIPTS		Bank Charges	5542.00
Bank interest and other receipts	29669.00	***GENERAL ACCOUNT :***	
		FIXED ASSETS:	
GENERA ACCOUNT:		Furniture and fixture	8000.00
GENERAL INCOMES/ RECEIPTS:		**PROGRAMME EXP:**	
Membership fees	14000.00	Promotion Millet program (OMM)	928298.00
Members contribution	14000.00	Special program for Promotion of Integrated farming	1210000.00
Donation	156722.26	Goonj Programme	422000.00
Income through turneric processing unit (Selco foundation &		Nabard Programme	66000.00
KZSVS FPO)	448380.00	Smile Foundation Programme	600000.00
Bank interest and other receipts	76005.00	Vitamin agnels (CLAN and Diet study)	715000.00
		ADMINISTRATIVE EXP:	
GRANTS IN AID:		Staff salary	530000.00
ATMA , Kandhamal (OMM)	1528320.00	Office rent	198000.00
ATMA , Kandhamal(SPPIF)	1210000.00	Printing and stationary	11477.00
Goonj New Delhi	422300.00	Audit fees	15000.00
Dhwani foundaiton	108000.00	Travelling exp and contingency	6230.00
NABARD Support for training	66000.00	Bank Charges and other exp	5265.50
Smile Foundation	300000.00	Postage and Telephone charges	3750.00
Vitamin Angels	25000.00		
		CLOSING BALANCE:	
		Cash at Bank with	
		SBI, NDMB, A/c No.40148274421 (SBIN0000691)	22994.52
		SBI A/c No.30636584105 (SBIN0004861)	395121.48
		SBI A/c No.11693943206	116668.49
		SBI A/c No. 38851301463	1566311.28
		SBI A/c No-41139834274	164786.00
TOTAL	**9148706.95**	**TOTAL**	**9148706.95**

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 25/09/2025

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. Ajit Kr Raju

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E

DM ASSOCIATES * CHARTERED ACCOUNTANTS * M.No.059787 FRN:320306E