



SPP ASSOCIATES

Chartered Accountants

Kalimandir Road,
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Jharsuguda - 768202 (Odisha)
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INDEPENDENT AUDITOR'S REPORT

The Members of

SOCIO ECONOMIC HEALTH AND AGRICULTURAL DEVELOPMENT ASSOCIATION (SEHADA),

DIST-JHARSUGUDA, ODISHA

We have audited the accompanying standalone financial statements of "**SOCIO ECONOMIC HEALTH AND AGRICULTURAL DEVELOPMENT ASSOCIATION (SEHADA)**" (the Society), which comprises the **Consolidated** Balance Sheet as on March 31, 2024, and the Statement of the Income and Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion the accompanying financial statement give a true and fair view of the financial position of the society as on March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion:

we conducted our audit in accordance with the Standard on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statement section of our report. We are independent of the society in accordance with the code of Ethics issued by ICIA and we have fulfilled our other ethical responsibilities in accordance with 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 Management and those Charged with Governance for the Financial Statements:

Management of society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the society in accordance with the accounting principles generally accepted in India. This responsibility includes presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Society's ability to continue as 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.

The management is responsible for overseeing the Society's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements: -

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 high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedure that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate the related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in 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 events or conditions may cause the society to cease to continue as going concern.

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

UDIN:

Place: JHARSUGUDA

Dated:



For SPP ASSOCIATES
Chartered Accountants

C.A BIBEKANANDA PANI
Partner

M. No. 066785

Firm Regd. No. 322862E

**NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTANTS
FOR THE PERIOD ENDED 31st MARCH, 2024**

1. Significant Accounting Policies

a) Accounting convention

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

b) Basis of Accounting

The society's income and expenses are accounted for on accrual basis.

c) Fixed Assets:

Assets are Stared at the cost less depreciation where applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

d) Depreciation:

Depreciation has been provided as per Income Tax Act, 1961



SOCIO ECONOMIC HEALTH AND AGRICULTURAL DEVELOPMENT ASSOCIATION(SEHADA)
At-Sheetal Colony, Po-Industrial Estate, Dist.-Jharsuguda, Odisha

Consolidated Balance Sheet as on 31st March 2024

Liabilities	Amounts	Assets	Amounts
<u>General fund</u>		<u>Fixed Assets</u>	
Opening Balance 30,66,309.68		(As Per Schedule-I)	8,73,501.00
Add: Excess of Income		Telephone Security	8,140.00
Over Expenditure <u>2,19,020.00</u>		<u>Gran-in-aid Receivable</u>	
	32,85,329.68	1. Grant- in-aid Receivable from	
Hand Loan	19,46,700.00	Dept. of Women and child	
Outstanding Liabilities	3,87,168.00	Development, Govt. of Odisha	
Vedanta Support Programme Expenses		For State Support Center	14,11,617.00
Payable	19,56,350.00	2. Grant- in-aid Receivable from	
Payable to Beneficiary	2,28,000.00	Ministry of Women and child	
Payable of Arrear Staff Salary	1,80,000.00	Development, Govt. of India	
		For Swadhar Greh	8,21,811.00
		3. Grant-in-aid receivable from District	
		Mineral Foundation Trust,	
		Jharsuguda for the year 2023-24	22,15,784.00
		4. Grant-in-aid Receivable from	
		Childline India Foundation, Mumbai	
		For the year 2023-24	
		For District Childline 3,07,493.00	
		For Railway Childline <u>5,40,091.00</u>	
			8,47,584.00
		<u>Closing Balance</u>	
		(As Per Schedule-II)	18,05,110.68
Grand Total	79,83,547.68	Grand Total	79,83,547.68



For SPP ASSOCIATES
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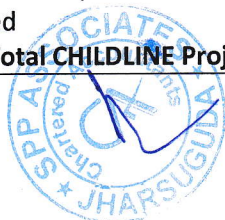
CA. Bibekananda Pani
Partner
M.No.066785, Firm Regd.No.322862E

SOCIO ECONOMIC HEALTH AND AGRICULTURAL DEVELOPMENT ASSOCIATION(SEHADA)

At-Sheetal Colony, Po-Industrial Estate, Dist.-Jharsuguda, Odisha

Consolidated Income and Expenditure Account for the year ended 31/03/2024

Expenditure	Amounts	Income	Amounts
1. Jagruti-II Project A/c		1. Jagruti-II Project A/c	
To Maintenance of Inmates (Food, Cloth, Medicine, Personal Hygiene, Contingency etc.)	22,79,410.00	By Grant-in-aid received from W & C D Dept. Govt. of Odisha through DSWO, Jharsuguda for the period from April-2023to March- 2024	42,02,000.00
To Management Cost	12,84,000.00		
To House Rent	3,60,000.00		
To Deposit to Survivor Account	2,28,000.00		
Total Jagruti-II Home Project	41,51,410.00		
2. Swabhiman Home Project A/c		2. Swabhiman Home Project A/c	
To Clothing Expenses (Women)	45,965.00	By Grant-in-aid receivable from District Mineral Foundation Trust, Jharsuguda for the year 2023-24	22,15,784.00
To Clothing Expenses (Children)	11,200.00		
To Contingency	80,013.00		
To Expenditure towards food for Children	2,36,897.00		
To Expenditure towards food for Women	4,31,855.00		
To Expenditure towards Medicine & Personal Hygiene for Children	31,545.00		3,07,493.00
To Expenditure towards Medicine & Personal Hygiene for Women	62,890.00	By Interest Received	2,378.00
To House Rent	3,60,000.00	By Disallow of Expenses amount adjusted	312.00
To Pocket Money for Children	9,447.00		
To Pocket Money for Women	18,900.00		
To Recreational Activities	12,072.00		
To Honorarium to Superintendent	2,10,000.00		
To Honorarium to Counsellor	1,74,000.00		
To Honorarium to Office Assistant Cum DEO	1,50,000.00		5,40,091.00
To Honorarium to Guard/Watchman-I	1,26,000.00	By Interest Received	529.00
To Honorarium to Guard/Watchman-II	1,26,000.00	By Disallow of expenses amount adjusted	47,022.00
To Honorarium to Part-time Doctor	1,02,000.00		
To Vocational Training Expenses	27,000.00		
Total Swabhiman Home Project Expenditure	22,15,784.00		
3. CHIDLINE Project A/c		4. Railway CHIDLINE ProjectA/c	
To Administrative Cost	38,996.00	By Grant-in-aid receivable from Childline India Foundation, Mumbai For the period fromApril-2023 to August-2023	5,40,091.00
To Client Related Contingency	32,670.00	By Interest Received	529.00
To Traveling Expenses	15,827.00	By Disallow of expenses amount adjusted	47,022.00
To Staff Honorarium	2,20,000.00		
To Bank Charges	117.00		
To Disallow of Expenses amount adjusted	312.00		
Total CHIDLINE Project Expenditure	3,07,922.00	5. State Support Center Project A/c	
		By Grant-in-aid received from Dept. of Women and child Development, Govt. of Odisha for the year 2023-24 (April-2023 to September-2023)	13,31,000.00
		By Grant- in-aid Receivable from Dept. of Women and child Development, Govt. of Odisha For the period from October-2023 to March-2024	14,11,617.00



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4. <u>Railway CHILDLINE Project A/c</u>		6. <u>General Project A/c</u>	
To Administrative Cost	30,683.00	By Interest Received	70,285.00
To Client Related Contingency	23,750.00	By Bank Account Closed Amount	16,956.00
To Traveling Expenses	5,658.00	By Grant-in-aid Received from Dhvani Foundation	1,08,000.00
To Staff Honorarium	4,80,000.00	By Grant-in-aid Received from Dist. Planning Office, Jharsuguda	5,000.00
To Disallow of expenses amount adjusted	47,022.00	By Grant-in-aid Received from DSWO, Jharsuguda	10,000.00
Total Railway CHILDLINE Project Expenditure	5,87,113.00	By Received from Vedanta for CSR Program	1,16,19,558.00
5. <u>State Support Center Project A/c</u>		By Received arrear amount from Swabhiman Home Project	1,80,000.00
To State Support Center Human Resource Cost (Staff Honorarium)	22,92,000.00	By Received from Jagruti-II Project	2,28,000.00
To Administrative Cost (Stationary, Cartridge, Paper, Electricity, Telephone/Fax, Catering Food, Clothing & Medicine Kit, Transportation)	4,00,617.00		
To Refurnishing Cost	50,000.00		
Total State Support Centre Project A/c Expenditure	27,42,617.00		
6. <u>General Project A/c</u>			
To Audit Fees	9,440.00		
To Vehicle fuel charges	11,700.00		
To 16 th Day Activism Campaign	10,000.00		
To CFM Salary	60,000.00		
To CFM Travelling Exp.	11,724.00		
To Dhvani Foundation Contribution	50,000.00		
To Travelling Exp.	5,481.00		
To Working Women Hostel Expenses	32,000.00		
To Vehicle Insurance Charges	6,819.00		
To Vehicle Repairing Charges	4,500.00		
To Volunteer Charges	5,000.00		
Total	2,06,664.00		
<u>To Vedanta Support Programe Exp.</u>			
Promotion of Sports	8,43,295.00		
Promotion of Culture	15,79,000.00		
Need Base Micro Community Event	16,28,351.00		
Support for Education Programe	15,44,983.00		
Rural Community Development	14,87,194.00		
Training Support to Rural Youth	10,52,135.00		
Entrepreneurship Development	14,70,250.00		
Total	96,05,208.00		
To Vedanta Support Programe Expenses Payable	17,06,350.00		
To Payable to Beneficiary	2,28,000.00		
To Payable of Arrear Staff Salary	1,80,000.00		
To Depreciation on Fixed Assets	1,45,937.00		
To Excess of Income over expenditure	2,19,020.00		
Grand Total	2,22,96,025.00	Grand Total	2,22,96,025.00



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SOCIO ECONOMIC HEALTH AND AGRICULTURAL DEVELOPMENT ASSOCIATION(SEHADA)
At-Sheetal Colony, Po-Industrial Estate, Dist.-Jharsuguda, Odisha

Consolidated Receipt and Payment Account for the year ended 31/03/2024

Receipts	Amounts	Payments	Amounts
To Opening Balance (As per Schedule-II)	6,98,963.68	1. Jagruti-II Project A/c By Up gradation and maintenance of Home	50,590.00
Jagruti-II Project A/c To Grant-in-aid received from W & C D Dept. Govt. of Odisha through DSWO, Jharsuguda the period from October-2022 to March-2023	8,30,597.00	By Maintenance of Inmates (Food, Cloth, Medicine, Personal Hygiene, Contingency etc.)	22,79,410.00
April-2023 to March-2024	42,02,000.00	By Management Cost	12,84,000.00
		By House Rent	3,60,000.00
		By Deposit to Survivor Account	2,28,000.00
		Total Jagruti-II Home Project Expenditure	42,02,000.00
District CHILDLINE Project A/c To Grant-in-aid received from Childline India Foundation, Mumbai, For the year 2022-23	2,80,750.00	2. Swabhiman Home Project A/c By Clothing Expenses (Women)	45,965.00
To Interest Received	2,378.00	By Clothing Expenses (Children)	11,200.00
		By Contingency	80,013.00
Railway CHILDLINE Project A/c To Grant-in-aid received from Childline India Foundation, Mumbai, For the year 2022-23	5,36,146.00	By Expenditure towards food for Children	2,36,897.00
To Interest Received	529.00	By Expenditure towards food for Women	4,31,855.00
		By Expenditure towards Medicine & Personal Hygiene for Children	31,545.00
State Support Center Project A/c To Grant-in-aid received from Ministry of Women and child Development, Govt. of India New Delhi through W & CD Govt. of Odisha, for the year 2022-23 (October-2022 to March-2023)	16,79,922.00	By Expenditure towards Medicine & Personal Hygiene for Women	62,890.00
To Grant-in-aid received from Dept. of Women and child Development, Govt. of Odisha For the year 2023-24 (April -2023 to September-2023)	13,31,000.00	By House Rent	3,60,000.00
		By Pocket Money for Children	9,447.00
		By Pocket Money for Women	18,900.00
		By Recreational Activities	12,072.00
		By Honorarium to Superintendent	2,10,000.00
		By Honorarium to Counsellor	1,74,000.00
		By Honorarium to Office Assistant Cum DEO	1,50,000.00
		By Honorarium to Guard/Watchman-I	1,26,000.00
		By Honorarium to Guard/Watchman-II	1,26,000.00
		By Honorarium to Part-time Doctor	1,02,000.00
		By Vocational Training Expenses	27,000.00
		Total Swabhiman Home Project Expenditure	22,15,784.00
		3. District CHILDLINE Project A/c By Administrative Cost	38,996.00
		By Client Related Contingency	32,670.00
		By Traveling Expenses	15,827.00



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General Project A/c		By Staff Honorarium	2,20,000.00
To Interest Received	70,285.00	By Bank Charges	117.00
To Bank Account Closed Amount	16,956.00	Total Childline Project Expenditure	3,07,610.00
To Grant-in-aid Received from Dhwani Foundation	1,08,000.00	4. Railway CHILDLINE ProjectA/c	
To Grant-in-aid Received from Dist. Planning Office, Jharsuguda	5,000.00	By Administrative Cost	30,683.00
To Grant-in-aid Received from DSWO, Jharsuguda	10,000.00	By Client Related Contingency	23,750.00
To Received from Vedanta for CSR Program	1,16,19,558.00	By Traveling Expenses	5,658.00
To Received arrearamount from Swabhiman Home Project	1,80,000.00	By Staff Honorarium	4,80,000.00
To Received from Jagruti-II Project	2,28,000.00	Total Railway Childline Project Expenditure	5,40,091.00
Total	1,22,37,799.00	5. State Support Center Project A/c	
		By State Support Center Human Resource Cost (Staff Honorarium)	22,92,000.00
		By Administration cost (Stationary, Cartridge, Paper, Electricity, Telephone/Fax, Catering Food, Clothing & Medicine Kit, Transportation)	4,00,617.00
		By Refurnishing Cost	50,000.00
		Total State SupportCentre Project A/c Expenditure	27,42,617.00
		6. General Project A/c	
		By Audit Fees	9,440.00
		By Vehicle fuel charges	11,700.00
		By 16 th Day Activism Campaign	10,000.00
		By CFM Salary	60,000.00
		By CFM Travelling Exp.	11,724.00
		By Dhwani Foundation Contribution	50,000.00
		By Travelling Exp.	5,481.00
		By Working Women Hostel Expenses	32,000.00
		By Vehicle Insurance Charges	6,819.00
		By Vehicle Repairing Charges	4,500.00
		By Volunteer Charges	5,000.00
		Total	2,06,664.00
		By Vedanta Support ProgrameExp.	
		Promotion of Sports	8,43,295.00
		Promotion of Culture	15,79,000.00
		Need Base Micro Community Event	16,28,351.00
		Support for Education Programme	15,44,983.00
		Rural Community Development	14,87,194.00
		Training Support to Rural Youth	10,52,135.00
		Entrepreneurship Development	14,70,250.00
		Total	96,05,208.00



**For SPP ASSOCIATES
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Partner
M.No.066785, Firm Regd.No.322602E

		By Hand loan refund	1,75,000.00
		<u>By Closing Balance</u> (As per Schedule-II)	18,05,110.68
Grand Total	2,18,00,084.68	Grand Total	2,18,00,084.68



For SPP ASSOCIATES
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CA. Bibekananda Pani
Partner
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(Schedule-I)

Fixed Asset Statement of SEHADA, Jharsuguda
(For the year 2023-24)

Sl. No.	Name of Asset	WDV as on 01/04/2023	Addition during the year			Total	Rate of Depreciation	Depreciation Amount	WDV as on 31/03/2024
			Date of Purchase	Purchase Before 30 th Sept.	Purchase After 30 th Sept.				
1	2	3	4	5	6	7	8	9	10
1	Furniture & Fixture	2,17,722.00	-----	-----	-----	2,17,722.00	10%	21,772.00	1,95,950.00
2	Library Books	16,005.00	-----	-----	-----	16,005.00	10%	1,600.00	14,405.00
3	Community Center	2,298.00	-----	-----	-----	2,298.00	10%	230.00	2,068.00
4	Camera	10,143.00	-----	-----	-----	10,143.00	10%	1,014.00	9,129.00
5	Scooter	1,005.00	-----	-----	-----	1,005.00	20%	-----	1,005.00
6	Ceiling Fan	7,367.00	-----	-----	-----	7,367.00	10%	737.00	6,630.00
7	Photo	83.00	-----	-----	-----	83.00	10%	-----	83.00
8	Utensil Etc.	1,129.00	-----	-----	29,090.00	30,219.00	20%	2,909.00	27,310.00
9	Godrej Type Writer	1,226.00	-----	-----	-----	1,226.00	10%	-----	1,226.00
10	Motor Cycle	1,042.00	-----	-----	-----	1,042.00	20%	-----	1,042.00
11	Moped	992.00	-----	-----	-----	992.00	20%	-----	992.00
12	Television Set	8,693.00	-----	-----	-----	8,693.00	15%	1,304.00	7,389.00
13	Computer	63,856.00	-----	-----	-----	63,856.00	40%	25,542.00	38,314.00
14	Bicycle 9 nos.	4,602.00	-----	-----	-----	4,602.00	20%	920.00	3,682.00
15	Mobile Phone 12 nos.	1,688.00	-----	-----	-----	1,688.00	40%	-----	1,688.00
16	New Motor Cycle	14,393.00	-----	-----	-----	14,393.00	15%	2,159.00	12,234.00
17	Handy Cam Camera	6,926.00	-----	-----	-----	6,926.00	10%	693.00	6,233.00
18	Sewing Machine	1,677.00	-----	-----	-----	1,677.00	10%	168.00	1,509.00
19	Computer Printer	2,411.00	-----	-----	-----	2,411.00	40%	964.00	1,447.00
20	Projector	924.00	-----	-----	-----	924.00	40%	-----	924.00
21	Bed and Bedding	81,113.00	-----	-----	-----	81,113.00	10%	8,111.00	73,002.00
22	Mahindra Bolero	3,22,734.00	-----	-----	-----	3,22,734.00	15%	48,410.00	2,74,324.00
23	Sound System	5,020.00	-----	-----	-----	5,020.00	10%	502.00	4,518.00
24	LED Television	17,865.00	-----	-----	-----	17,865.00	15%	2,680.00	15,185.00
25	CCTV with Camera	34,490.00	-----	-----	21,500.00	55,990.00	15%	6,786.00	49,204.00
26	Aqua Guard 2Nos.	5,133.00	-----	-----	-----	5,133.00	30%	1,540.00	3,593.00
27	Power Inverter	11,662.00	-----	-----	-----	11,662.00	30%	3,499.00	8,163.00
28	Refrigerator	8,659.00	-----	-----	-----	8,659.00	30%	2,598.00	6,061.00
29	Contingency	1,17,990.00	-----	-----	-----	1,17,990.00	10%	11,799.00	1,06,191.00
	Total	9,68,848.00	-----	-----	50,590.00	10,19,438.00	-----	1,45,937.00	8,73,501.00



(Schedule-II)

Bank and Cash Balance Statement

I. Bank and Cash Balance as on 1st April-2023

A. Bank Balance			
Sl. No.	Name of Bank	Account No.	Amount
1	Uco Bank	06360100008951	3,712.39
2	Punjab National Bank	11482011001171	3,037.00
3	Canara Bank	2805101004702	49,145.00
4	Indusind Bank	100088491508	29,183.00
5	Indusind Bank	100088525124	6,09,356.29
6	Indian Bank	6824541973	0.00
Total			6,94,433.68
B. Cash Balance			
Sl. No.	Name of Project	Amount	
1	General Account	4,530.00	
Total			4,530.00
Grand Total(A+B)			6,98,936.68

I. Bank and Cash Balance as on 31st March-2024

A. Bank Balance			
Sl. No.	Name of Bank	Account No.	Amount
1	Uco Bank	06360100008951	3,712.39
2	Punjab National Bank	11482011001171	0.00
3	Canara Bank	2805101004702	0.00
4	Indusind Bank	100088491508	0.00
5	Indusind Bank	100088525124	18,00,370.29
6	Indian Bank	6824541973	0.00
Total			18,04,082.68
B. Cash Balance			
Sl. No.	Name of Project	Amount	
1	General Account	1,028.00	
Total			1,028.00
Grand Total(A+B)			18,05,110.68



Bank Reconciliation Statement

As on 31st March 2024

Of

Indusind Bank Account No.-100088525124

Particular			Amount
Bank Balance as per Pass Book as on 31/03/2024			35,49,070.29
Total			35,49,070.29
Bank Balance as per Cash Book as on 31/03/2024			18,00,370.29
Add-The Following cheques are issue but not deposited into bank before 31 st March 2024			
<u>Cheque Date</u>	<u>Cheque No.</u>	<u>Amount</u>	
31/03/2024	698168	1,00,000.00	
31/03/2024	698169	1,00,000.00	
31/03/2024	698170	48,700.00	
31/03/2024	698171	3,00,000.00	
31/03/2024	698172	3,00,000.00	
31/03/2024	698173	3,00,000.00	
31/03/2024	698174	3,00,000.00	
31/03/2024	698175	<u>3,00,000.00</u>	
			17,48,700.00
Total			35,49,070.29

