



PRADEEPTA SAROJ & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **DEMOCRATIC ACTION, AT-GANDHI NAGAR and DIST: NABARANGPUR, ORISSA.** as at 31st March, 2023 and the annexed Receipt & Payment Account and Income & Expenditure Account for the year ended on that date and we report that :-

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept by the organization so far as appears from our examination of those books.

The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account referred in this report, are in agreement with the books of account.

In our opinion and to the best of my information and according to the explanations given to us, the said accounts give a true and fair view:

- (i) In the case of Balance Sheet, of the state of affairs of the organization as at 31st March, 2023.
- (ii) In the case of Income & Expenditure Account, of the income over expenditure for the year ended on that date.
- (iii) In the case of Receipt and Payment Accounts for the receipts and payments for the year ended on that date

Place: Bhubaneswar
Dated: 25.07.2023



For PRADEEPTA SAROJ & ASSOCIATES
Chartered Accountants


S.K SAHOO
(Partner)
M.No-064474

UDIN NO-23064474BGUCNC9887



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DEMOCRATIC ACTION

AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES	Schedule	Amount (IN Rs.)	ASSETS	Schedule	Amount (IN Rs.)
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>		
As per last year Balance Sheet		6,04,228.20	As Per Depreciation Schedule		6,04,889.00
Less : Excess of expenditure over income		<u>15,449.80</u>			
Loan From Members		30,000.00			
<u>Advance of Grant Receipt against budget head</u>			Grant Receivable From JIV DAYA Foundation, USA		42,460.00
<u>ODISHA MILLET MISSION (OMM).</u> Supped by: Agriculture Technology Management Agency- ATMA, O/o- the Chief District Agriculture Officer, Department of Agriculture, Government of Odisha, Nabarangpur.		3,03,040.00			
<u>JIV DAYA FOUNDATION (JDF) USA.</u> Supporting to Pre-school Nutrition and Education (Milk Project)		59,438.00			
<u>Programme Facilitation Cost</u>			<u>Closing Balance:</u>		
ODISHA MILLET MISSION (OMM).		2,71,905.05	Cash in Hand		3,944.00
JIV DAYA FOUNDATION (JDF) USA.		<u>15,430.80</u>	<u>Cash at Bank</u>		
		2,87,335.85	General-Democratic Action		2,927.10
Refundable Bank Interest Earned CDAO-Cum-PD ATMA, Nabarangpur (OMM,DABUGAON BLOCK)		10,780.00	O.M.M.		5,85,725.05
			JIV DAYA		35,284.80
			FCRA		<u>4,142.30</u>
TOTAL		<u>12,79,372.25</u>	TOTAL		<u>12,79,372.25</u>

The schedules referred to above form an Integral part of the Balance Sheet,

Bhubaneswar
Date : 25.07.2023



For Pradeepta Saroj & Associates
Chartered Accountants
Saraj Kumar Sahoo
Saroj Kumar Sahoo
Partner
UDIN-23064474BGUCNC9887



DEMOCRATIC ACTION
AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023**

I N C O M E	SCHEDULE	RUPEES
Interest From Bank		82.00
Donation		
Other Revenue & Govt. Grant in Aid (RELATED TO NON-F.C.)	1	14,77,054.95
Grant Received For Project Funds (RELATED TO F.C.)	2	8,37,131.20
Bank Interest		3,260.00
Excess of expenditure over income transferred to Balance Sheet		15,449.80
TOTAL		23,32,977.95

E X P E N D I T U R E	SCHEDULE	RUPEES
EXPENDITURE FOR PROJECT FUNDS	3	14,77,054.95
EXPENDITURE FOR REVENUE EARNING	4	8,37,131.20
Bank Charges		70.80
Depreciation		18,721.00
TOTAL		23,32,977.95

The schedule referred to above form an integral part of the
Income and Expenditure Account

Bhubaneswar
Date:25.07.2023



For Pradeepta Saroj & Associates
Chartered Accountants

Saraj Kumar Sahoo
Saroj Kumar Sahoo
Partner
UDIN-23064474BGUCNC9887

For and on behalf of



Secretary



DEMOCRATIC ACTION
AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	SCHEDULE	RUPEES
OPENING BALANCE :		
Cash in Hand		3,560.00
Cash at Bank		7,058.20
Interest From Bank		14,122.00
Donation		
Other Revenue & Govt. Grant in Aid	1	
RELATED TO NON-F.C.		
Govt. Grant in Aid		20,52,000.00
Other Revenue		5,54,410.00
Grant Received For Project Funds :	2	
RELATED TO F.C.		8,69,540.00
TOTAL		35,00,690.20

PAYMENTS	SCHEDULE	RUPEES
EXPENDITURE FOR PROJECT FUNDS	3	9,06,467.00
EXPENDITURE FOR REVENUE EARNING	4	19,62,199.95
CLOSING BALANCE:		
Cash in Hand		3,944.00
Cash at Bank		
General-Democratic Action		2,927.10
O.M.M.		5,85,725.05
JIV DAYA		35,284.80
FCRA		4,142.30
TOTAL		35,00,690.20

The schedule referred to above form an integral part of the
Income and Expenditure Account

Bhubaneswar
Date: 25.07.2023



For Pradeepta Saroj & Associates
Chartered Accountants

Saraj Kumar Sahoo
Saroj Kumar Sahoo
Partner

UDIN-23064474BGUCNC9887

For and on behalf of
DA



Secretary



DEMOCRATIC ACTION
AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE - 01	RUPEES
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OTHER REVENUE & GOVT.GRANT IN AID:
RELATED TO NON-F.C.

General Fund

Income from :

Members Subscription	1,08,000.00	
Service Charges	62,000.00	
Community Contribution	1,22,360.00	
Miscellaneous Source	12,050.00	3,04,410.00

GOVT.GRANT IN AID:

(A) ODISHA MILLET MISSION (OMM). 20,52,000.00

Supp by: Agriculture Technology Management
Agency- ATMA, O/o- the Chief District Agriculture Officer, Department
of Agriculture, Government of Odisha, Nabarangpur.

(B) MANGALAM TIMBER PRODUCTS Ltd.

Quality Education for Tribal Children	1,30,000.00	
School enrolment to drop out children	75,000.00	
Interface workshop for Quality Education	45,000.00	2,50,000.00

TOTAL	26,06,410.00
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SCHEDULE - 02	RUPEES
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GRANT AND BANK INTEREST RECEIVED FOR PROJECT FUNDS
RELATED TO F.C.

(A) JIV DAYA FOUNDATION (JDF) USA. 8,69,540.00
Supporting to Pre-school Nutrition and Education
(Milk Project)

TOTAL	8,69,540.00
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DEMOCRATIC ACTION

AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE - 03

RUPEES

EXPENDITURE FOR PROJECT FUNDS

For the Programme:

(A) WEL FARE PROGRAMME:

School enrolment to drop out children	13,780.00	
Quality Education for Tribal Children	11,250.00	
Child Nutrition & Educaiton	12,510.00	
Nutrution for children with Disabilitis	16,250.00	
Screening Camps for Children with Disabilities.	10,520.00	64,310.00

(B) LIVELIHOOD PROGRAMME:

Capacity Building of Womens & Farmers Groups	11,870.00	
Strengthening Farmer's Organisation	11,350.00	
Practices of Agronomical Measures	14,317.00	
CRPs Honorarium	4,27,500.00	
Residetal & Non Residential Training on Sytem of Millets	57,180.00	
Training with District for Women Campaign Team	8,000.00	
Awareness Campaign in Village to increase household consumption of Millets	39,950.00	5,70,167.00
Organisation of Field Day	39,800.00	
Residetal & Non Residential Training of CRPs & Proressive Farmers	39,980.00	
Food Festivals with ICDS and PRI Members	74,680.00	
Awareness Campaign on procurement, marketing FAQ	39,870.00	
Traditional Agriculture Practices.	9,450.00	
Promotion of Backyad Kitchen Garden.	13,740.00	
Promotion of Crop speciafice Programme	8,430.00	2,25,950.00
Awareness on Consumer rights		18,560.00

(C) CAPACITY BUILDING PROGRAMME:

Training to farmer on Organic menur	12,340.00	
Training to Farmers on Mix Cropping.	6,360.00	
Training to Crop Specific (Kharif & Rabi)	8,780.00	27,480.00

TOTAL

9,06,467.00



DEMOCRATIC ACTION

AT: GANDHI NAGAR, POST/DIST: NABARANGPUR (ODISHA)

SCHEDULE FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE - 04	RUPEES	
EXPENDITURE FOR REVENUE EARNING:		
BASIC SERVICES		
(A) HEALTH & DISABILITY PROGRAMME:		
Orientation on Advocacy for malnutrition children.	16,542.00	
Orientation on Mother & Child Health.	13,150.00	
Honorarium For Village Workers	45,000.00	
Purchase of Amul Spray Milk Power	4,41,658.00	
Purchase of Parle-G Biscuit	68,785.00	
Purchase of Clothing & Shoes	1,10,000.00	
Purchase of Utensils, Glasses & Gas etc.	17,736.00	
Purchase of (Rice & Mongdal) for NRC	1,19,383.00	8,32,254.00
Rising of Medicinal Plant Seedlings	20,468.00	
Processing and Value addition of medicinal Plants	14,600.00	
Cultivation and Conservation of Medicinal Plants	18,400.00	
Training to Farmers on Plantation and Pant Care	14,560.00	
Training to Women on Herbal Medicine Processing	16,240.00	84,268.00
Workshop on Malaria & Diarrhea Mitigation.	14,850.00	
Interface Workshop on Person with Disability (PWD)	16,570.00	31,420.00
(B) EDUCATION PROGRAMME:		
Awareness on Digital Financial literacy Programme	19,850.00	
Quality education for Tribal Girls child.	26,520.00	
Special drive to Check dropout of girls.	27,460.00	
Interface workshop for Quality Education	32,520.00	
Inclusive Education for CWSN	12,120.00	1,18,470.00
(C) GOOD GOVERNANCE		
Strengthening of Advocacy & Network process	34,120.00	
Sensitisation of Women Leaders on Gender & Equity issues	36,870.00	
Capacity building of CBO leaders	40,063.00	1,11,053.00
Administrative Cost:		
Honorarium to Staff	5,98,500.00	
Annual General Body Meeting expenses	6,000.00	
Executive Committee Meeting Expenses	12,000.00	
Monitoring & Supervision	54,000.00	
Travel and Coordination	55,320.00	
Telephone & Internet Charges	15,134.00	
Repairs & maintenance	20,190.00	
Audit Fees	-	
Office rents	22,500.00	
Bank Charges	1,090.95	7,84,734.95
TOTAL		19,62,199.95

