



AUDITORS REPORT

FORM NO.10B

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

We have audited the attached Balance Sheet of **DEMOCRATIC ACTION, AT-GANDHI NAGAR, POST/DIST-NABARANGPUR, ODISHA, PIN-764059** as at 31st March 2024 and Income Expenditure Account, Receipts & Payment account for the year ended on that date which are in agreement with the books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion the organization has kept proper books of accounts so far, as appears from our examination of the books.

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

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31st March 2024

and

2. In case of Income Expenditure account the excess of Income over Expenditure of the Organization for the period ending on that date

The prescribed particulars are annexed hereto.

Date- 06/07/2024

Place-Bhubaneswar

SUBRAT & CO
Chartered Accountants

(CA, Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

UDIN- 24067018BKBLAK9328



SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

- (1) Basis of Accounting
The Accounts have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and on Mercantile Basis of accounting.
- (2) Fixed Assets
Fixed Assets are stated at cost of acquisition
- (3) Depreciation
Depreciation has not been provided on Fixed Assets on WDV method at the rate prescribed as per Income Tax Act.1961.

B. NOTES ON ACCOUNTS

NIL



Subrat



DEMOCRATIC ACTION
CONSOLIDATED FINANCIAL STATEMENT
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

EXPENDITURE	AMOUNT IN RS	INCOME	AMOUNT IN RS.
Programme Expenses		Grant in Aid Non-FC Fund	
Expenses on Odisha Millet Mission Prog	16,85,591.16	Opening Unspent Grant	5,74,945.05
Expenses on JIV Daya Foundation	12,86,181.50	Add-During the Year	<u>14,70,600.00</u>
Awareness Survey for Plantation	1,45,600.00		20,45,545.05
Welfare Programme		BGPPL PVT LTD for Awareness & Survey about Plantation	2,00,000.00
Child Nutrition & Education	10,650.00	Grant in Aid FC Fund	
Nutrition for Children with Disabil	15,460.00	Opening Unspent Grant	74,868.80
School Enrolment to drop out Children	12,520.00	Add-During the Year	<u>15,38,540.00</u>
Quality Education for Tribal Children with Disabilities	10,260.00 <u>12,450.00</u>	Bank Interest	25,931.11
	61,340.00	Less-Interest to be refunded to CDAO, ATMA,	<u>3,319.00</u>
Livelihood Programme	-		22,612.11
Strengthening Farmer's Organisation	10,530.00	Members Subscription	1,08,000.00
Capacity Building of Womens & Farmers Groups	12,540.00	Service Charges	1,13,200.00
Practices of Agronomical Measures	13,250.00	Miscellaneous Sources	10,640.00
Traditional Agriculture Practices.	9,450.00	Donation	1,86,072.00
Promotion of Backyard Kitchen Garden.	<u>13,740.00</u>		
	59,510.00		
Capacity Building Programme			
Training to Staff Capacity Building	12,650.00		
Training to farmer on Organic menur	12,340.00		
Training to Farmers on Mix Cropping.	6,360.00		
Training to Crop Specific (Kharif & Rabi)	<u>8,780.00</u>		
	40,130.00		
(A) HEALTH & DISABILITY PROGRAMME:			
Orientation on Mother & Child Health.	13,150.00		
Workshop on Malaria & Diarrhea Mittigation.	14,850.00		
Interface Workshop on Person with Disability (PWD)	16,570.00		
Rising of Medicinal Plant Seedlings Cultivation and Conservation of Medicinal Plants	20,468.00 18,400.00		
Training to Farmers on Plantation and Plant Care	14,560.00		
Orientation on Advocacy for malnutrition children.	<u>16,542.00</u>		
	1,14,540.00		



EDUCATION PROGRAMME:

Special drive to Check dropout of girls.	27,460.00	
Interface workshop for Quality Education Inclusive Education for CWSN	32,520.00	
Annual General Body Meeting Expenses	<u>12,120.00</u>	72,100.00
Executive Committee Meeting Expenses		6,250.00
Travel & Coordination		11,860.00
Repair & Maintenance		36,500.00
Office Rent		10,560.00
Depreclaton		64,800.00
Excess of Income over Expenditure		13,475.30
		6,91,040.00

42,99,477.96

42,99,477.96

As per report of even date attached

for SUBRAT & CO
Chartered Accountants

(Subrat Kumar Pati) FCA

Proprietor

M.No-067018

UDIN-24067018BKBLAK9328



Place-Bhubaneswar

Date-06/07/2024



DEMOCRATIC ACTION
CONSOLIDATED FINANCIAL STATEMENT
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

RECEIPTS	AMOUNT IN RS	PAYMENTS	AMOUNT IN RS.
Opening Balance		Programme Expenses	
Cash In Hand	3,944.00	Expenses on Odisha Millet Mission Prog	16,85,591.16
Cash at Bank		Expenses on JIV Daya Foundation	12,86,181.50
General A/c(UBI)	2,927.10	Awareness Survey for Plantation	1,45,600.00
O.M.M (UBI)	5,85,725.05	Welfare Programme	
JIV DAYA-BOI	35,284.80	Child Nutrition & Education	10,650.00
FCRA-SBI	4,142.30	Nutrition for Children with Disabill	15,460.00
	6,28,079.25	School Enrolment to drop out	
Bank Interest	25,931.11	Children	12,520.00
		Quality Education for Tribal	
Grant in Aid Non-FC Fund		Children	10,260.00
CDAO Cum-PD ATMA, Nabarangpur	14,70,600.00	Screening Camps for Children with Disabillties	12,450.00
BGPPL PVT LTD			61,340.00
for Awareness & Survey about Plantation	2,00,000.00	Livelihood Programme	
	16,70,600.00	Strengthening Farmer's Organisation	10,530.00
Grant in Aid FC Fund		Capacity Building of Womens & Farmers Groups	12,540.00
JIV-Daya Foundation USA	15,38,540.00	Practices of Agronomical Measures	13,250.00
JIV Daya Foundation Grant Receivable 22- 23	42,460.00	Traditional Agriculture Practices.	9,450.00
		Promotion of Backyad Kitchen Garden.	13,740.00
Members Subscription	1,08,000.00		59,510.00
Service Charges	1,13,200.00	Capacity Building Programme	
Miscellaneous Sources	10,640.00	Training to Staff Capacity Building	12,650.00
Donation	1,86,072.00	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
			40,130.00
		(A) HEALTH & DISABILITY PROGRAMME:	
		Orientation on Mother & Child Health.	13,150.00
		Workshop on Malaria & Diarrhea Mittigation.	14,850.00
		Interface Workshop on Person with Disability (PWD)	16,570.00
		Rising of Medicinal Plant Seedlings	20,468.00
		Cultivation and Conservation of Medicinal Plants	18,400.00
		Training to Farmers on Plantation and Plant Care	14,560.00
		Orientation on Advocacy for malnutrition children.	16,542.00
			1,14,540.00



EDUCATION PROGRAMME:

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Inclusive Education for CWSN	<u>12,120.00</u>	72,100.00
Annual General Body Meeting Expenses		6,250.00
Executive Committee Meeting Expenses		11,860.00
Travel & Coordination		36,500.00
Repair & Maintenance		10,560.00
Office Rent		64,800.00
Cash in Hand		184.00
Cash at Bank		
General A/c(UBI)	3,011.51	
O.M.M (UBI)	3,91,574.89	
JIV DAYA-BOI	3,35,393.30	
FCRA-SBI	<u>2,340.00</u>	7,32,319.70

43,27,466.36**43,27,466.36**

As per report of even date attached



Place-Bhubaneswar
Date-06/07/2024

for SUBRAT & CO
Chartered Accountants



(Subrat Kumar Pati, FCA)
Proprietor

M.No-067018

UDIN-24067018BKBLAK9328

DEMOCRATIC ACTION
CONSOLIDATED FINACIAL STATEMENT
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059

FIXED ASSETS SCHEDULE AS ON 31-03-2024

Sl. No	Particulars	Opening Balance as on 01-04-2023	Addition During the Year	Total	Rate of Depreclat ion	Depreciation during the Year	Written down Value as on 31.03.2024
1	Land	4,77,757.00	-	4,77,757.00	-	-	4,77,757.00
2	Furniture & Fixture	61,112.00	-	61,112.00	0.10	6,111.20	55,000.80
3	Computer	574.00	-	574.00	0.40	229.60	344.40
4	Bl-cycle	6,018.00	-	6,018.00	0.15	902.70	5,115.30
5	Motor Cycle	41,140.00	-	41,140.00	0.10	4,114.00	37,026.00
6	Almirah	3,145.00	-	3,145.00	0.10	314.50	2,830.50
7	Type Writer	5,780.00	-	5,780.00	0.15	867.00	4,913.00
8	Office Equipment	9,363.00	-	9,363.00	0.10	936.30	8,426.70
		6,04,889.00	-	6,04,889.00		13,475.30	5,91,413.70



SUBRAT & Co
CHARTERED ACCOUNTANTS

(Subrat Kumar Pati)
 Proprietor
 Membership No:- 087018

SKP

