

SEBA JAGAT
JURAKHAMAN
AUDITED ACCOUNTS
(CONSOLIDATED)
FOR THE YEAR ENDED 31.3.2021

INDEPENDENT AUDITOR'S REPORT

To the Members of SEBA JAGAT

Opinion

We have audited the Consolidated financial statements of **of Seba Jagat, Jurakhman**, a society registered under the Society Registration Act, 1860 bearing Registration No. **19391/5(ORISSA)**, which comprise the balance sheet as at 31.3.2021, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements read with Significant accounting policies & other notes on account as per Schedule-E give a true and fair view of the financial position of the entity as at 31.3.2021, of its financial performance and of all receipts and payments for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards 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 Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI 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

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the state of affairs, results of operations and of all receipts and payments of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 SAs 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 related to events or conditions that may cast significant doubt on the entity'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 events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the over all 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.
- We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

- The Balance Sheet, Income & Expenditure Account and the Receipts and Payments account have been drawn in the format as required.
- Subject to the limitation of the audit indicated above and as required by the accounting principles generally accepted in India and subject also to the limitations of disclosure required therein ,we report that:
 - We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of our audit and have found them to be satisfactory.
 - The transaction of the Society which have come to our notice, have been within the powers of the Society.

Place: Bhawanipatna

Date: 19/10/2021



For Aman Agrawal & Associates

Chartered Accountants
(FRN:330196E)

A
(A.Agrawal)

Proprietor
M.No.312239

UDIN: 21312239AAAAJI1769

SEBA JAGAT

AT-JURAKHAMAN.P.O.:JURLADANI.DIST.:KALAHANDLI(ORISSA)
CONSOLIDATED BALANCE SHEET AS AT 31.3.2021

<u>LIABILITIES</u>	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>
CORPUS FUND			
Opening Balance -As per last A/c	350000.00		490096.81
Received during the year	-	350000.00	3010849.27
GENERAL FUND			
As per last Account	1852672.17		59132.70
Add: Excess of Income Over Expenditure	744330.92	2597003.09	
F. C. FUND (Against Fixed Assets)			
As per last Account	572366.22		677423.92
Less: Excess of Expenditure over Income	(82269.41)	490096.81	(677423.92)
UNUTILISED GRANT/SPECIFIC FUND TO BE SPENT			
Transferred from Income & Expenditure A/c-As per Schedule-C	1249324.76		40000.00
UNSECURED LOANS			
As per Schedule-D(As per last Year)	73975.50		
CAPITAL RESERVE			
MP LAD FUND			
			11518.00
		175609.00	155313.00
		(20296.00)	210400.00
		2040.00	379271.00
CASH AND BANK BALANCES			
(As per Schedule-B)		1781050.38	5760400.16
		<u>5760400.16</u>	

Notes on Accounts-Schedule-E

In terms of our attached report of even date
For Aman Agrawal & Associates
Chartered Accountants
F.No. 330196E



Place: Bhawanipatna
Date: 19/10/2021

Satyajyoti Pattanayak

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi

(Aman Agrawal)
Proprietor
M.No. 312239

SEBA JAGAT

AT: JURAKHAMAN, P.O.: URLADANI, DIST: KALAHANDI, (ORISSA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021

P.A.R.T.I.C.U.L.A.R.S		AMOUNT(Rs.)	AMOUNT(Rs.)	AMOUNT(Rs.)	AMOUNT(Rs.)
To Project Payments(Out of Grant/Deemed Grant):					
F.C.(As per total A of Col.9 of Schedule-1)/RP A/c		4816105.14	15220149.73		
N.F.C. (As per total B of Col.9 of Schedule-1)/RP A/c		10404044.59		15135823.00	
P.A.R.T.I.C.U.L.A.R.S					
To Programme Expenses:					
Collection of Mahua Flowers		5000.00		31346.00	
Varmi Compost& Handi Khata Exp.		15750.00			
Vegetable & Horticulture Exp.		21500.00			
Solar Light Distribution		123465.72	165715.72		
To Administrative Expenses:					
Honorarium to Campus In-charge		53856.00		59132.70	
Honorarium to Driver		59904.00		(54201.50)	
Honorarium of Office Asst.		76640.00			
Bank Charges		1770.44			
Printing & Stationery		4280.00			
Audit Fee(2020-21)		10000.00			
Training & Meeting of Staff		15915.00			
Miscellaneous Exp.		12334.36			
Vehicles Repair & Maintenance(Net)		48133.00			
EPF Admn. Charges		41770.00			
House rent		20000.00			
Electricity Exp.		15621.00	360223.80		
To Institution's Contribution to Projects:					
UNICEF - Sampurna Barta Project		224687.00			
IGSSS-Su-Poshan(SOULI) Project		39717.00			
FVTRS-Functional Training prog.		13000.00	277404.00		
To Depreciation:					
on FC Assets		82269.41	205072.65		
on NFC Assets		122803.24			
By Excess of Income Over Expenditure (Surplus):					
FC(Depreciation-Cost of Assets purchased during the year)		(82269.41)		674534.00	
NFC		744330.92	662061.51	84544.68	759078.68
P.A.R.T.I.C.U.L.A.R.S					
By Grant/Financial Assistance/Deemed Grant:					
Grant/Financial Assistance Received:					
F.C.(As per total A of Col.4 of Schedule-1)				4027569.00	
N.F.C.(As per total B of Col.4 of Schedule-1)				11108254.00	15135823.00
Deemed Grant Received:					
Bank Interest(As per Col.5 of Schedule-1)				31346.00	
Direct Donatory/People Contribution to Projects (As per Col.6 of Schedule-1)					
Add:					
Receivable grant at the end of the year(Sch.-C)				59132.70	
Less: Receivable Grant at the beginning of the year(Sch.-C)				(54201.50)	4931.10
Add:					
Unutilised Grant of Last Year's Transferred from B/S				1297374.39	
Less: Unutilised Grant Transferred to B/S(Gross-Sch.-C))				(1249324.76)	48049.63
By Donation(Local -Other Than Corpus)					643050.00
By Membership Fee					195.00
By Interest from Bank					
From Bank(Incl. Interest on Corpus Fund Rs.54247/-)				66290.00	
On Income Tax Refund				2024.00	68314.00
By Miscellaneous Receipts:					
Service Charges(Training Hall/Accommodation)				57990.00	
Varmi Compost& Handi Khata(Sale of Compost)				52500.00	
Sale of Old Newspaper				1500.00	
Sale of Mahua Flowers				22500.00	
Vegetable & Horticulture(Sale of Produce)				38750.00	
Income from Vehicle Hiring				10000.00	
Misc. Income				16600.00	199840.00
To Profit on sale of asset					
Building Work-in-Progress(M.Ramapur) & Land				674534.00	
Bolero Vehicle				84544.68	759078.68
P.A.R.T.I.C.U.L.A.R.S					
					16890627.41

Place: Bhawanipatna

Date: 19/10/2021

Notes on Accounts-Schedule-E

16890627.41

16890627.41

In terms of our attached report of even date.
For Aman Agrawal & Associates
Chartered Accountants
FRN:330196E



Satyansuman Pattanayak

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi

M.No 312339

SEBA JAGAT
AT: JURAKHAMAN, P.O. URLADANI, DIST.: KALAHANDI, (ORISSA)
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2021

RECEIPTS

AMOUNT(Rs.)	AMOUNT(Rs.)
To Opening Balance:	
Cash in hand	420.60
With Banks (In Saving Accounts)	1050177.03
With Bank(In Fixed Deposit)	4000000.00
To Grant/Financial Assistance:	
F.C.(As per Sub-total A of Col.4 of Schedule-1)	4027569.00
N.F.C.(As per Sub-total B of Col.4 of Schedule-1)	11108254.00
To Deemed Grant:	
Bank Interest(As per Col.5 of Schedule-1)	31346.00
To Donation	
Corpus Donation	
Other Than Corpus	643050.00
To Membership Fee	
	195.00
To Interest :	
From Bank(Incl. Interest on Corpus Fund Rs.54247/-)	66290.00
On Income Tax Refund	2024.00
To Miscellaneous Receipts:	
Service Charges(Training Hall/Accommodation)	57980.00
Varmi Compost& Handi Khata(Sale of Compost)	52500.00
Sale of Old Newspaper	1500.00
Vegetable & Horticulture(Sale of Produce)	22500.00
Income from Vehicle Hiring	38750.00
Misc.income	10000.00
	16600.00
To Income from Sale of Assets:	
Building Work-in-Progress(M.Ramapur) & Land	850000.00
Bolero Vehicle	165000.00
To Recovery/Adjustment of Advances	
	677423.92
To TDS-Deducted during the year	
Less: Deposited during the year	100331.00
To Employees' Share of Contribution to PF Received	
Less: Deposited with P.F. Authorities	256512.00
To Professional Tax-Deducted during the year	
Less: Deposited during the year	18200.00
To TDS Refund Received from IT Dept.:	
JIT-EESO	1506.00
CYSD-PHLS	2390.00
Livlink- TESO	16400.00
	20296.00

PAYMENTS

AMOUNT(Rs.)	AMOUNT(Rs.)
By Project Payments(Out of Grant/Deemed Grant):	
(As per Separately Audited Accounts)	
F.C.(As per Sub-total A of Col.9 of Schedule-1)	4816105.14
NFC(As per Sub-total B of Col.9 of Schedule-1)	10404044.59
By Programme Expenses:	
Collection of Mahua Flowers	5000.00
Varmi Compost& Handi Khata Exp.	15750.00
Vegetable & Horticulture Exp.	21500.00
Solar Light Distribution	123465.72
By Administrative Expenses:	
Honorarium to Campus In -charge	53856.00
Honorarium to Driver	59904.00
Honorarium of Office Asst.	76640.00
Bank Charges	1770.44
Printing & Stationery	4280.00
Audit Fee(2019-20)	10000.00
Training & Meeting of Staff	15915.00
Miscellaneous Exp.	12334.36
Vehicles Repair & Maintenance(Net)	48133.00
EPF Admn.Charges	41770.00
House rent	20000.00
Electricity Exp.	15621.00
By Institution's Contribution to Projects:	
FVTRS- FVTP	13000.00
UNICEF -Sampurna Barta Project	224687.00
IGSSS-Su-Poshan(SOULIII) Project	39717.00
By Purchase of Assets	
Contruction of Burat Up Strair Building	773078.00
Invetor Battery Purchased	18400.00
Vehicle Battery Purchased	6400.00
By Advances	
	677423.92
By TDS(Deducted from Receipts)	
	2040.00
By Closing Balance:	
Cash in hand	788.60
With Banks (In Saving Accounts)	1126014.78
With Bank(In Fixed Deposit)	654247.00
	1781050.38



Cont....2

Satyanarayan Pattanayak

SECRETARY
SEBA JAGAT
 Jurakhman, Kalahandi

To EMD Money Received Back
CDMO, Kalaohandi

40000.00

19281885.55

Place: Bhawanipatna
Date: 19/10/2021

19281885.55

Notes on Accounts-Schedule-E

In terms of our attached report of even date.
For Aman Agrawal & Associates
Chartered Accountants
FAN:331196E



Satyaranayan Pattanayak

SECRETARY
SEBA JAGAT
Jurakhaman Kalaohandi

(A. Agrawal)
Proprietor
M.No.312239

SEBA JAGAT,
JURAKHAMAN

Schedule-1 of details of Grant-in-aid/Financial assistance/Deemed Grant(Consolidated)received & utilised during the year ended 31.3.2021

Sl.No.	Donor/Agency	Purpose/Project Name	Grant/			Deemed Grant			Total	Grant/Deemed Grant Utilised during the year	Remarks
			Financial Assistance Received.	Bank Interest	Direct/People Contribution to Projects	Other Direct Income of the Projects	Donation/People Contribution to Projects	Other Direct Income of the Projects			
1	2	3	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	10	
A	F.VTRS	FVTRS-Functional Vocational Training for the Rural Poor Youthof M.Rampur, Kalihandi	300000.00	500.00	-	-	300500.00	300500.00	300500.00	2 Excluding own cash contribution Rs.13000/- & own kind contribution Rs.91300/-	
2	F.E.S.	F.E.S.-Claiming Community Forest Rights & Preparation of Conservation & Managemt	-	4585.00	-	-	4585.00	4585.00	736550.94		
3	F.E.S.	FES- Covid-19 Relief	560000.00	0.00	-	-	560000.00	560000.00	627023.00	3 Excluding own cash contribution Rs.39771/-	
4	IGSSS	IGSSS-Su-Poshan(SOUL-III)	615687.00	1860.00	-	-	617547.00	617547.00	2057734.00		
5	IGSSS	IGSSS- Protection of Lives & Livelihood of peoples effect due to covid-19	2051000.00	6734.00	-	-	2057734.00	2057734.00	500882.00		
6	skilishare	Skilishare- sale of old motor cycle(assets)	-	357.00	-	-	357.00	357.00	0.00		
7	F.E.S.	CASA- Humanitarian Support to Migrant Families	500882.00	-	-	-	500882.00	500882.00	33415.00		
8	SELCO Foundation	SELCO Foundation-Energy access to Vulnerable Community	-	-	-	-	-	-	0.20		
9	SELCO Foundation	SELCO Foundation-Promotion & Use of Alternative Clean Energy	-	450.00	-	-	450.00	450.00	4816105.14		
		Sub-Total(A)	4027569.00	14486.00	-	-	4042055.00	4042055.00			
B	NFC	NCLP-Child Labour School,Kunupadar	-	336.00	-	-	336.00	336.00	200.60		
1	NCLP-Kalahandi	NCLP-Child Labour School,Khalipali	-	55.00	-	-	55.00	55.00	2284090.50		
2	ZSS, Kalahandi	ZSS,Kalahandi-Management of Barabandha PHC(N)	2269793.00	3240.00	-	-	2273033.00	2273033.00	1212092.12		
3	ZSS, Kalahandi	ZSS,Kalahandi-Management of Bengaon PHC(N)	1527287.00	2,853.00	-	-	1530140.00	1530140.00	751674.50		
4	ZSS, Kandhamal	ZSS,Kandhamal-Management of Lanakagada PHC(N)	800819.00	2,005.00	-	-	802824.00	802824.00	4785.50		
5	DRDA, Kalahandi	DRDA,Kalahandi-MGNREGS-NRLM-CFT	-	-	-	-	-	-	106350.00		
6	DRDA, Nuapada	Jansheji Tata Trust-Elementary Education for South Odisha	-	-	-	-	-	-	2390.00		
7	DRDA, Nuapada	Sikshasandhan-School & Community Science Programme	78000.00	-	-	-	78000.00	78000.00	54600.00		
8	Gram Tarang & Centurian University	ATAL Project	-	-	-	-	-	-	1632678.00	4 Excluding own cash contribution Rs.140685/-	
9	LiveLink Foundation,Bhubaneswar	CYSD - PHLS	-	-	-	-	-	-	803247.00	5 Excluding own cash contribution Rs.84002/-	
10	CYSD	DRDA-Social audit	54600.00	4727.00	-	-	59327.00	59327.00	16400.00		
11	DRDA, Kalahandi	UNICEF,Bhubaneswar-Sampurna Barta (old)	1627951.00	3644.00	-	-	1631595.00	1631595.00	522599.96		
12	UNICEF, Bhubaneswar	UNICEF,Bhubaneswar-Sampurna Barta (New)	1143550.00	-	-	-	1143550.00	1143550.00	594014.36		
13	UNICEF, Bhubaneswar	Livolink Foundation-Transforming Education in South Odisha	-	-	-	-	-	-	1430000.00		
14	Sikshasandhan	UNDP - ICRG Response Covid-19 & Migration	522600.00	-	-	-	522600.00	522600.00	986774.00		
15	UNDP	UNDP - ICRG Improve Resilience of Vulnerable House	666880.00	-	-	-	666880.00	666880.00	1430000.00		
16	UNDP	DRDA, Nuapada - Arrest Distress Migration in Nuapada	1430000.00	-	-	-	1430000.00	1430000.00	1040404.59		
17	DRDA, Kalahandi	DRDA, Kalahandi - Arrest Distress Migration in Nuapada	986774.00	-	-	-	986774.00	986774.00			
18	DRDA, Kalahandi	DRDA, Kalahandi - Arrest Distress Migration in Nuapada	11108254.00	16860.00	-	-	11125114.00	11125114.00			
		Total(A+B)	15135823.00	31346.00	-	-	15167169.00	15167169.00	15220149.73		

1. Including TDS Rs.1170/-

For Aman Agrawal & Associates
Chartered Accountants
FRN/30198EPlace: Bhubaneswar
Date: 19/10/2021

Sudhansu Kumar Pattnayak

SECRETARY
SEBA JAGAT
Jurakhman, Kalahandi(A. Agrawal)
Proprietor.

M.No. 312239

SEBA JAGAT
JURAKHAMAN

Schedule "A" of fixed assets annexed to and forming part of the Consolidated Balance Sheet as at 31.3.2021

Sl. No.	Description	Rate	ORIGINAL COST			DEPRECIATION					W.D.V.	
			Cost as on 1.4.2020 (Rs.)	Additions during the year (Rs.)	Deduction/ Adj for Sale (Rs.)	Cost as on 31.3.2021 (Rs.)	Up to Previous Year (Rs.)	For the year (Rs.)	Deduction/ Adj for Sale (Rs.)	Up to 31.3.2021 (Rs.)	As on 31.3.2021 (Rs.)	As on 31.3.2020 (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13
A FC												
1 IGSSS												
1	Furniture & Equipments	10%	20467.50	-	-	20467.50	19424.63	104.29	-	19528.91	938.58	1042.87
2	Utensils	10%	1990.00	-	-	1990.00	1921.44	6.86	-	1828.28	61.71	68.96
3	Bi-cycles	15%	6961.00	-	-	6961.00	6887.60	11.01	-	6998.61	73.40	73.40
4	Machineries	15%	44747.00	-	-	44747.00	44453.50	44.03	-	44497.53	249.47	293.50
5	Diesel Pump with Sprinkler	10%	57396.00	-	-	57396.00	56773.81	93.33	-	56867.14	528.86	622.19
6	Training Centre	10%	42000.00	-	-	42000.00	37302.46	469.75	-	37772.22	4227.78	4697.54
7	Sewing Machine	15%	1700.00	-	-	1700.00	1664.77	5.28	-	1670.05	29.95	35.23
8	Camera	15%	2350.00	-	-	2350.00	2301.29	7.31	-	2308.59	41.41	48.71
9	Type Machine	15%	12775.00	-	-	12775.00	12421.90	62.97	-	12474.86	300.14	353.10
10	Gas Lights	15%	2700.00	-	-	2700.00	2600.50	14.93	-	2615.42	84.58	99.50
11	Generator (Part Payment)	15%	3934.00	-	-	3934.00	3789.02	21.75	-	3810.77	123.23	144.98
12	Laptop (Part Payment)	40%	5636.00	-	-	5636.00	5441.22	77.91	-	5519.13	116.87	194.78
	TOTAL(1)		202656.50	-	-	202656.50	194982.14	909.40	-	195891.55	6764.95	7674.36
2 AUS AID												
1	Computer System	40%	106503.00	-	-	106503.00	106503.00	-	-	106503.00	-	-
	TOTAL(2)		106503.00	-	-	106503.00	106503.00	-	-	106503.00	-	-
3 CARE Orissa												
1	Bi-cycle	15%	3600.00	-	-	3600.00	3534.05	9.89	-	3543.94	56.06	65.95
2	Modem for E-Mail	40%	5000.00	-	-	5000.00	5000.00	-	-	5000.00	-	-
	TOTAL(3)		8600.00	-	-	8600.00	8534.05	9.89	-	8543.94	56.06	65.95
4 AVARD												
1	Bi-cycle	15%	1330.00	-	-	1330.00	1299.55	4.57	-	1304.12	25.88	30.45
	TOTAL(4)		1330.00	-	-	1330.00	1299.55	4.57	-	1304.12	25.88	30.45
5 SKILL SHARE												
1	Air Coolers	10%	8200.00	-	-	8200.00	7163.17	103.68	-	7266.85	933.15	1036.83
2	Refrigerator	10%	9850.00	-	-	9850.00	8604.54	124.55	-	8729.09	1120.91	1245.46
3	Water Filter (AquaGuard)	10%	6500.00	-	-	6500.00	5678.13	82.19	-	5760.32	739.68	821.87
4	Furniture & Equipments	10%	40950.00	-	-	40950.00	34134.30	681.57	-	34815.87	6134.13	6815.70
5	Vehicle (Four Wheeler-Scorpio)	15%	805718.00	-	-	805718.00	691111.25	17191.01	-	708302.26	97415.74	114606.75
6	Motor Cycle	15%	82825.00	-	-	82825.00	59736.88	3463.22	-	63200.10	19624.90	23088.12
7	Laptop	40%	54787.72	-	-	54787.72	52212.23	1030.20	-	53242.43	1545.29	2575.49
8	Inventor (Part Payment)	10%	8282.00	-	-	8282.00	5683.02	259.90	-	5942.92	2339.08	2598.98
9	Computer	40%	45200.00	-	-	45200.00	44950.06	99.98	-	45050.03	149.97	249.94
	TOTAL(5)		1062312.72	-	-	1062312.72	909273.58	23036.29	-	932309.87	130002.85	153039.14

Cont....2

Satyam Prasad Pattnayak

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi



	1	2	3	4	5	6	7	8	9	10	11	12	13
6 BREAD FOR THE WROLD													
1	Motor Cycles	15%		34872.00			34872.00	33504.25	205.16		33709.41	1162.59	1367.75
2	Furniture(library)	10%		10800.00			10800.00	9434.42	136.56		9570.97	1229.03	1365.58
3	Library(Books)	40%		16909.00			16909.00	16909.00	0.00		16909.00	0.00	0.00
4	Health Equipments(E.Light & Weighing Mach. B.P. Machine etc.)	15%		3900.00			3900.00	3719.55	27.07		3746.62	153.38	180.45
5	Camera	15%		1350.00			1350.00	1300.25	7.46		1307.71	42.29	49.75
6	Calculators	15%		980.00			980.00	941.06	5.84		946.90	33.10	38.94
7	Bi-cycles(10 Nos)	15%		18880.00			18880.00	17560.60	197.91		17758.51	1121.49	1319.40
8	Computer System With Printer, Table & Chair	40%		70130.00			70130.00	70129.90	0.04		70129.94	0.06	0.10
9	Motor Cycle(Part Payment alongwith General)	15%		13000.00			13000.00	9988.98	451.65		10440.63	2559.37	3011.02
10	Laptop (Part Payment)	40%		14722.00			14722.00	14213.21	203.51		14416.73	305.27	508.79
TOTAL(6)				185543.00			177701.22	177701.22	1235.21		178336.43	6806.57	7841.78
7 CARITAS INDIA													
1	Motor Cycle	15%		81887.00			81887.00	72817.37	1360.44		74177.82	7709.18	9069.63
2	Bi-cycles(3)	15%		5760.00			5760.00	5357.47	60.38		5417.85	342.15	402.53
3	Furniture & Office Equipments	10%		20707.00			20707.00	16808.90	389.81		17198.71	3508.29	3898.10
4	Computer	40%		33949.00			33949.00	33944.19	1.92		33946.12	2.88	4.81
TOTAL(7)				142303.00			128927.93	128927.93	1812.56		130740.49	11562.51	13376.07
8 CARITAS INDIA													
1	Stitching Machines for Leaf-plate	15%		13712.00			13712.00	12302.82	211.38		12514.20	1197.80	1409.18
2	Pressing Machines for Leaf-plate	15%		9100.00			9100.00	8164.80	140.28		8305.08	794.92	935.20
3	Utensils for Food Processing	15%		7448.00			7448.00	6547.50	135.08		6682.57	765.43	900.50
TOTAL(8)				30260.00			27015.12	27015.12	486.73		27501.85	2758.15	3244.88
9 SIEMENPUU FOUNDATION													
1	Furniture for Museum	10%		51055.00			51055.00	37296.59	1375.84		38672.43	12382.57	13758.41
2	Materials(for Display) for Museum	0%		24335.00			24335.00					24335.00	24335.00
3	Motor Cycle	15%		150342.00			150342.00	96576.24	8064.86		104641.10	45700.90	53765.76
4	Computer with Printer	40%		77000.00			77000.00	76983.39	6.64		76990.04	9.96	16.61
5	Furniture & Equipments for Office	10%		28620.00			28620.00	18554.45	1006.55		19561.01	9058.99	10065.55
6	GPS Machine(Land Rights Project)	15%		38812.50			38812.50	32317.50	974.25		33291.75	5520.77	6495.00
7	Digital Camera & Zoom Camera	15%		44600.00			44600.00	26538.56	2709.22		28247.78	15352.22	18061.44
8	Bi-cycles(2)	15%		6000.00			6000.00	4818.75	177.19		4995.94	1004.06	1181.25
9	Inverter With Battery	15%		33900.00			33900.00	26048.18	1177.77		27225.95	6674.05	7851.82
10	Community Houe	10%		76020.00			76020.00	46568.29	2945.17		49513.46	26506.54	29451.71
11	LCD Projector	15%		29130.00			29130.00	21192.35	1190.65		22383.00	6747.00	7937.65
12	Xerox Machine	15%		49000.00			49000.00	27258.45	3261.23		30519.68	18480.32	21741.55
TOTAL(9)				608814.50			414152.75	414152.75	22889.38		437042.13	171772.38	194661.75
10 CCF/CFI													
1	Computer with Printer & Laptop	40%		216144.00			216144.00	211311.48	1933.01		213244.49	2889.51	4832.52
2	Digital Camera	15%		24549.00			24549.00	16836.92	1156.81		17983.73	6555.27	7712.08
3	Furniture	10%		41182.00			41182.00	28974.13	1220.79		30194.92	10987.08	12207.87
4	Motor Cycle	15%		133116.00			133116.00	111994.61	3168.21		115162.82	17953.18	21121.39
5	Stabiliser	10%		6000.00			6000.00	4305.43	169.46		4474.88	1525.12	1694.57
6	Battery Inverter	10%		29740.00			29740.00	21340.55	839.95		22180.49	7559.51	8399.45
7	Bi-cycles	15%		11781.00			11781.00	9809.53	295.72		10105.25	1675.75	1971.47
8	Safal Software	40%		25000.00			25000.00	24996.46	1.42		24997.88	2.12	3.54
9	Tailoring Machine	15%		10600.00			10600.00	5066.74	829.99		5896.73	4703.27	5533.26
10	Donated Old & Used Assets(Child Fund India) (Accs, Furniture, Stabilizers, Inverter, Camera, Fans, Computer, etc. (Accounted for at nominal value of Re. 1/- for each pc)	0%		59.00			59.00						
TOTAL(10)				498171.00			498171.00	434635.85	9615.34		444251.20	53919.80	63535.15



Satyansoojan Pattanayak
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 Jurakhaman, Kalahandi

	1	2	3	4	5	6	7	8	9	10	11	12	13
11 CONCERN WORLDWIDE													
1 Bicycles(23Nos)	15%			56120.00			56120.00	48137.40	1197.39		49334.79	6785.21	7982.60
2 Furniture & Equipments	10%			29950.00			29950.00	21481.23	845.88		22337.11	7612.89	8458.77
3 Motor Cycles(2Nos)	15%			50595.00			50595.00	43398.28	1079.51		44477.79	6117.21	7196.72
4 Video Camera	15%			30000.00			30000.00	25732.75	640.09		26372.84	3627.16	4267.25
5 Tally Software	40%			12000.00			12000.00	11999.32	0.25		11999.57	0.43	0.68
6 GPS Machine	15%			24960.00			24960.00	20046.01	737.10		20783.11	4176.89	4913.99
7 Laptop	40%			62617.00			62617.00	46274.27	6537.09		52811.36	9805.64	16342.73
TOTAL(11)				266242.00			266242.00	217079.26	11037.31		228116.67	38125.43	49162.74
12 NIWANO PEACE FOUNDATION													
1 Motor Cycle	15%			52057.00			52057.00	43345.61	1306.71		44652.32	7404.68	8711.39
2 Computer with Printer	40%			59350.00			59350.00	59341.60	3.36		59344.96	5.04	8.40
TOTAL(12)				111407.00			111407.00	102687.21	1310.07		103997.28	7409.72	8719.79
13 EXTRS													
1 Equipments for Two Wheeler Mech. Training	15%			15740.00			15740.00	12641.20	464.82		13106.02	2633.98	3098.80
2 Die & Other Equipments for Making soap	15%			10000.00			10000.00	7683.83	347.43		8031.25	1968.75	2316.17
3 Secondhand TV, Radio & Tools	15%			12000.00			12000.00	9220.60	416.91		9637.51	2362.49	2779.40
4 Welding Machine & Other Equipments & Tools	15%			14000.00			14000.00	10757.35	486.40		11243.75	2756.25	3242.65
5 Bee Keeping Boxes & Other Accessories	15%			12000.00			12000.00	9220.60	416.91		9637.51	2362.49	2779.40
6 Secondhand Cell Phones & Equipments	15%			15000.00			15000.00	11525.75	521.14		12046.89	2953.11	3474.25
7 Tools & Equipments for Carpentry Training	15%			9000.00			9000.00	6915.45	312.68		7228.13	1771.87	2084.55
8 Sewing Machine(3Nos)	15%			15900.00			15900.00	10802.83	764.58		11567.40	4332.60	5097.17
9 Tools & Equipments for Plumbing	15%			15800.00			15800.00	10734.88	759.77		11494.65	4305.35	5065.12
10 Tools & Equipments for Nursery Raising	15%			9750.00			9750.00	6624.38	468.84		7083.22	2656.78	3125.62
TOTAL(13)				129190.00			129190.00	96126.87	4959.47		101086.34	28103.66	33063.13
14 VSO International													
1 Computer, Printer, Mobile set & Software	40%			646575.00			646575.00	642999.70	1430.12		644429.82	2145.18	3575.30
2 Furniture	10%			21875.00			21875.00	11412.27	1046.27		12468.54	9416.46	10462.73
TOTAL(14)				668450.00			668450.00	654411.97	2476.39		656888.36	11561.64	14038.03
15 AgraGamee													
1 Furniture(Almirah 3 Nos)	10%			23000.00			23000.00	10776.86	1222.31		11999.17	11000.83	12223.14
2 Furniture-Chairs & tables	10%			13000.00			13000.00	6091.27	690.87		6782.14	6217.86	6908.73
3 Laptop	40%			23005.00			23005.00	22666.98	127.21		22814.19	190.81	318.02
4 Filter(Party)	10%			8400.00			8400.00	3935.89	446.41		4382.30	4017.70	4464.11
TOTAL(O)				67405.00			67405.00	43491.00	2486.81		45977.80	21427.20	23914.00
TOTAL (A)				4089187.72			4089187.72	3516821.50	82269.41		3699090.91	490096.81	572366.22



Satyamevayam Patanayak
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SEBA JAGAT
 Jurakhalman Kalahandi

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Sl.No.	Description	Rate	ORIGINAL COST			DEPRECIATION				W.D.V. As on 31.3.2021 (Rs.)	W.D.V. As on 31.3.2020 (Rs.)	
			Cost as on 1.4.2020 (Rs.)	Additions during the year (Rs.)	Deduction/Adj. for Sale (Rs.)	Cost as on 31.3.2021 (Rs.)	Up to Previous Year (Rs.)	For the year (Rs.)	Deduction/Adj. for Sale (Rs.)			Up to 31.3.2021 (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13
B	NFC											
1	Oxrn Fund											
i	Land	0%	319267.00	-	(111,816.00)	207451.00	-	-	-	-	207451.00	319267.00
ii	Building	10%	530385.00	1000000.00	-	1000000.00	356954.33	17343.07	-	374297.4	156087.60	173430.67
iii	Building (Burat)	10%	105160.00	-	-	105160.00	-	-	-	-	1000000.00	105160.00
iv	Building Work-in-progress (Burat)	0%	137100.00	-	-	137100.00	-	-	-	-	137100.00	137100.00
v	Building Work-in-progress (Rangapadar)	0%	63650.00	-	(63,650.00)	63650.00	-	-	-	-	-	63650.00
vi	Building Work-in-progress (M. Ramapur)	0%	-	-	-	-	-	-	-	-	-	-
vii	Building Work-in-progress (Burat Upstair)	0%	-	-	-	-	-	-	-	-	-	-
viii	Bi-cycles	15%	3637.00	773078.00	-	773078.00	-	-	-	-	773078.00	773078.00
ix	Furniture & Equipments	10%	435791.75	-	-	435791.75	3584.27	7.91	-	3592.18	44.82	52.73
x	Typewriter	10%	19227.95	-	-	19227.95	245679.93	19011.18	-	264691.11	171100.64	190111.82
xi	Library(Books)	15%	5000.00	-	-	5000.00	4986.17	2.07	-	4988.24	2699.64	2999.60
xii	Motor Cycle	40%	7702.00	-	-	7702.00	7701.99	0.01	-	7702.00	11.76	13.83
xiii	T.V. & V.C.D.	15%	54099.00	-	-	54099.00	42139.76	1793.89	-	43933.65	10165.35	11959.24
xiv	Computer /Laptop/ UPS/Printer	40%	23400.00	-	-	23400.00	20145.94	488.11	-	20534.05	2765.95	3254.06
xv	Generator(2 Nos)(Part Payment for one)	15%	206391.00	-	-	206391.00	200984.41	2162.64	-	203147.05	3243.95	5406.59
xvi	Mobile Phone & Fax Machine	15%	115362.00	-	-	115362.00	85789.75	4435.84	-	90225.59	25136.41	29572.25
xvii	Pump Set	15%	34850.00	-	-	34850.00	24707.52	1521.37	-	26228.89	8621.11	10142.48
xviii	LCD Projector	15%	15300.00	-	-	15300.00	12287.82	451.53	-	12739.65	2560.35	3012.18
xix	Inverter with Battery	10%	134427.00	18400.00	-	177842.00	57540.11	3045.28	-	60585.39	17256.61	20301.89
xx	Ambulance(Vehicle)	15%	620446.00	6400.00	(626846.00)	152827.00	532192.68	7625.75	-	84195.27	68631.73	57857.48
xxi	Digital Camera	15%	34500.00	-	-	34500.00	22506.65	1799.00	-	24305.65	10194.35	88253.32
xxii	Electrical Installation	15%	129509.00	-	-	129509.00	63101.78	6640.72	-	69742.5	59766.50	66407.22
xxiii	Packaging Machine(For Training & Demonstration)	15%	182808.00	-	-	182808.00	121602.86	9180.77	-	130783.63	52024.37	61205.14
xxiv	Stabilizers	10%	18040.00	-	-	18040.00	8432.80	958.72	-	9411.52	8628.48	9587.20
xxv	DVD Player with speakers	15%	13860.00	-	-	13860.00	8645.17	785.22	-	9430.39	4449.61	5234.83
xxvi	Water Cooler(Part payment	15%	21000.00	-	-	21000.00	13079.86	1188.02	-	14267.88	6732.12	7920.14
xxvii	Laptop (Part Payment)	40%	15142.00	-	-	15142.00	14618.69	209.32	-	14828.01	313.99	523.31
	TOTAL(1)		3323916.70	1,797,878.00	(802,312.00)	4383132.70	1939500.36	83148.68	(546,390.68)	1486258.36	2832224.34	1384416.34
2	Watershed Project											
i	Furniture	10%	3650.00	-	-	3650.00	3595.88	25.41	-	3621.29	228.71	254.12
ii	Calculator	15%	500.00	-	-	500.00	494.17	0.87	-	495.04	4.96	5.63
	TOTAL(2)		4350.00	-	-	4350.00	4090.05	26.29	-	4116.34	233.66	259.95
3	DSMS(Spl.SGSY)											
i	Bi-cycles	15%	3400.00	-	-	3400.00	3247.93	22.81	-	3270.74	129.26	152.07
	TOTAL(3)		3400.00	-	-	3400.00	3247.93	22.81	-	3270.74	129.26	152.07
4	TATA TRUST											
i	Laptop	40%	48700.00	-	-	48700.00	45643.17	1222.73	-	46865.90	1834.10	3056.83
ii	Printer	40%	10800.00	-	-	10800.00	10426.75	149.30	-	10576.05	223.95	373.25
iii	Motor Cycles(3Nos)	15%	171737.00	-	-	171737.00	95536.39	11430.09	-	106966.48	64770.52	76200.61
iv	Camera	15%	17800.00	-	-	17800.00	8508.29	1393.75	-	9902.04	7897.95	9291.71
	TOTAL(4)		249037.00	-	-	249037.00	160114.60	14195.88	-	174310.48	74726.52	88922.40
5	UNICEF											
i	Slide Projector	15%	45800.00	-	-	45800.00	25478.30	3046.26	-	28526.56	17273.45	20321.70
	TOTAL(5)		45800.00	-	-	45800.00	25478.30	3046.26	-	28526.56	17273.45	20321.70
6	Nursing School College with Voc Skill Dev.(3SAC)											
i	Tubewell	10%	100000.00	-	-	100000.00	34390.00	6561.00	-	40951.00	59049.00	65610.00
	TOTAL(6)		100000.00	-	-	100000.00	34390.00	6561.00	-	40951.00	59049.00	65610.00
7	SIKSHASANDHAN											
i	Laptop & Printer	40%	33000.00	-	-	33000.00	28872.00	2851.20	-	28723.20	4276.80	7128.00
ii	Furniture	10%	21500.00	-	-	21500.00	5826.50	1567.35	-	7393.85	14106.15	15673.50
iii	Camera	15%	15000.00	-	-	15000.00	5788.13	1381.78	-	7169.91	7830.09	9211.87
	TOTAL(7)		69500.00	-	-	69500.00	37486.63	5800.33	-	43286.96	26213.04	32013.37
	Total(8)		3796003.70	1797878.00	(802312.00)	4855219.70	2204307.87	122803.24	(546390.68)	1760720.43	3010849.27	1591695.83
	Grand Total(A+B)		7885191.42	1797878.00	(802312.00)	8844407.42	5721129.37	205072.65	(546390.68)	5379811.34	3500946.08	2164062.05



For Aman Agrawal & Associates
Chartered Accountants
FRM/330198E
M.No.312239

Satyam Agrawal
SECRETARY
SEBA JAGAT
Jurakhaman, Kalahand.

Place: Bhawanipatna
Date: 19/10/2021

* No depreciation is provided as the asset was handed over to organisation on 31st March, 2021.

SEBA JAGAT,
JURAKHAMAN

Schedule-C of details of Unutilised Grant/Specific Fund/Grant-in-aid/Financial assistance/Deemed Grant) to be spent as on 31.3.2021
Project/Donor

S. No.	F.C.	Project/Donor	Opening Balance (Incl. Bank Int. as on 1.4.2020)(Rs.)		Add Grant / Deemed Grant Received During the Year(Rs.)		Less: Utilised During the Year(Rs.)		Balance to be spent(Incl. Bank Int.)(Receivable)as on 31.3.2021(Rs.)
			1	2	3	4	5		
1	FVTRS-Functional Vocational Training for the Rural Poor Youthfol M Rampur,Kalahandi		300500.00		300500.00		300500.00		
2	F.E.S.-Claiming Community Forest Rights & Preparation of Conservation & Management Plan		4585.00		4585.00		4585.00		
3	FES- Covid-19 Relief		731965.94		731965.94		731965.94		
4	IGSSS-Su-Poshan(SOUL-III)		9476.00		9476.00		9476.00		
5	IGSSS- Protection of Lives & Livelihood of peoples effect due to covid-19		617547.00		617547.00		617547.00		
6	Skilishare- sale of old motor cycle/assets)		2057734.00		2057734.00		2057734.00		
7	CASA- Humanitarian Support to Migrant Families		4356.28		4356.28		4356.28		
8	SELCO Foundation-Energy access to Vulnerable Community		0.20		0.20		0.20		
9	SELCO Foundation-Promotion & Use of Alternative Clean Energy		32965.00		32965.00		32965.00		
			778763.42		4042055.00		33415.00		
		Sub-total(A):			4820818.42		4816105.14		4713.28
1	NCLP-Child Labour School,Kurupadar		10707.82		11043.82		11043.82		
2	NCLP-Child Labour School,Khalipali		(184.60)		(128.60)		(128.60)		
3	NABARD-REDP on Spices Processing		(4900.00)		(4900.00)		(4900.00)		
4	NABARD-SDP on Oil Extraction		(24000.00)		(24000.00)		(24000.00)		
5	ZSS,Kalahandi-Management of Barbandha PHC(N)		93714.55		2273033.00		2284090.50		
6	ZSS,Kalahandi-Management of Bengason PHC(N)				1530140.00		1212092.12		
7	ZSS,Kandhamal-Management of Lankagada PHC(N)				802824.00		751674.50		
8	NABARD-REDP on Palm Leaf Stitching		(4400.00)		(4400.00)		(4400.00)		
9	NABARD-SDP on Bamboo Craft		(17000.00)		(17000.00)		(17000.00)		
10	NIOS-AVI		0.55		0.55		0.55		
11	DRDA,Kalahandi-MGNREGS-NRLM-CFT		(3,717.00)		(3,717.00)		(3,717.00)		
12	Jamsefji Tata Trust-Elementary Education for South Odisha						4785.50		
13	CYSD-PHLS								
14	IFE Global-ICRG		30200.00		30200.00		2390.00		
15	DRDA-Social audit		213840.00		213840.00		213840.00		
16	UNICEF,Bhubaneswar-Sampurna Baris (old)		54600.00		54600.00		54600.00		
17	UNICEF,Bhubaneswar-Sampurna Baris (New)		2148.05		1634826.05		1634826.05		
18	Livellink Foundation-Transforming Education in South Odisha		1147194.00		1147194.00		803247.00		
19	Gram Tarang & Centurian University-ATAL Project		16400.00		16400.00		16400.00		
20	UNDP - ICRG Response Covid-19 & Migration		151600.00		78000.00		106350.00		
21	UNDP - ICRG Improve Resilience of Vulnerable House				522600.00		522599.96		
22	DRDA, Nuapada - Arrest Distress Migration in Nuapada				666880.00		594014.36		
23	DRDA, Kalahandi - Arrest Distress Migration in Nuapada				1430000.00		1430000.00		
			518610.97		966774.00		966774.00		
		Sub-total(B) Balance:	(54201.60)						1244611.48
		Sub-total(B) Receivable:	464409.37		11125114.00		10404044.59		59132.70
		Grand Total(A+B) Balance:	1297374.39						1249324.76
		Grand Total(A+B) Receivable:	(54201.60)						(59132.70)
		Grand Total(A+B) Net:	1243172.79		16410341.79		15220149.73		1190192.06

*Indicates balance in shape of TDS

1.Indicates the amount of TDS received(based on TDS allocation) and refunded to General cash Book

2.Indicate the amount of TDS received and utilised

Place Bhawanipatna
Date : 19/10/2021

Satyamranyan Pethamaly
SECRETARY
SEBA JAGAT
Jurakhman,Kalahandi



For Aman Agrawal & Associates
Chartered Accountants
Firm No: 330198E
(A Agrawal)
Proprietor.
M.No 312239

**SEBA JAGAT
JURAKHAMAN**

Schedule-D of Unsecured Loan as on 31.3.2021

SI.No	Project's name	Opening Balance (Rs.)	Add:Taken during the year (Rs.)	Less:Refunded during the year (Rs.)	Balance as on 31.3.2021 (Rs.)
1	2	3	4	5	6
A FC					
	TOTAL(A)	-	-	-	-
B NFC					
1	NCLP-Child Labour School,Kurupadar	1531.00	-	-	1531.00
2	NCLP-Child Labour School,Khaliapali	2124.00	-	-	2124.00
3	NABARD-REDP on Spices Processing	4900.00	-	-	4900.00
4	NABARD-SDP on Oil Extraction	24000.00	-	-	24000.00
5	NABARD-REDP on Palm Leaf Stitching	4400.00	-	-	4400.00
6	NABARD-SDP on Bamboo Craft	17000.00	-	-	17000.00
7	Knowledge Link-CLTS	11518.00	-	-	11518.00
8	DRDA-MGNREGS-NRLM-CFT	8502.50	-	-	8502.50
	TOTAL(B)	73975.50	-	-	73975.50
	Grand Total(A+B)	73975.50	-	-	73975.50

Place:Bhawanipatna
Date:19/10/2021



For Aman Agrawal & Associates
Chartered Accountants
FRN:330196E

(A.Agrawal)
Proprietor
M.No.312239

Setyanerayans Patanayak

**SECRETARY
SEBA JAGAT
Jurakhman, Kalahandi**

SEBA JAGAT
JURAKHAMAN

**Significant Accounting Policies and Notes on Account forming an integral part of the accounts
for the year ended 31.3.2021**

A. Significant accounting policies

1. Grants(both FC & NFC)/deemed grant with specific purposes are recognized as 'Income' to the extent of their utilization during the year and balance as 'Liability' (Unutilized Grant/Specific Funds to be spent).
2. Interest from Banks to the extent these are relatable to Specific Project Funds & Local Contribution (from out- side) to/Income from Specific Project(if any) are treated as 'deemed grants' and accounted for like other grants.
3. All income (Except grants which to the extent of their utilization are treated on accrual basis) and expenses are treated on cash basis.
4. Excess expenditure incurred and paid within sanctioned limit over the grants received for sanctioned projects are shown as 'Grants Receivable' in the Balance Sheet.
5. Grants/Donations are accounted for gross of bank charges/TDS to the extent the information is available with the Institution.
6. Fixed assets are stated in the Balance Sheet at Cost less Depreciation. Costs comprise the purchase price and any attributable cost of bringing the asset to working condition for its intended use.
7. Depreciation is provided on W.D.V. normally at the rates provided in the Income Tax Rule, 1962. However, in some cases rates have been determined keeping in view the useful life of the asset.

B. Notes on account

1. Since, as per MOU for management of PHC, the assets created out of grant/ own fund/fund collected from community shall remain the property of the Govt., the assets created/purchased in earlier years for PHC have not been capitalized by the Institution.
2. Local Contribution in kind as valued (at market rate or at the rates reported by the donor)and certified by the Secretary of the organization have been incorporated in the accounts.
3. Institution's own contribution in kind to FVTRS (Vocational Training) Project as valued and certified by the Secretary at Rs.91300/- have not been included in the Consolidated Accounts.
4. As informed, any shortfall in the receipt of grant and /or disallowance/excess expenditure shall be adjusted in the accounts after the completion of the project/ settlement of accounts with the funding agencies.
5. Total TDS deducted against receipt of grant from various project for the year 2018-19 was Rs.175609. However, a refund of Rs.20296 is received during the year against the total sum. This amount of Rs.20296, by its nature does not contain any bifurcation. Since the amount is to be allocated to various projects, a reasonable approach is followed to bifurcate the same.(Jamsetji Tata Trust-Elementary Education for South Odisha Rs.1506, Livolink Foundation-Transforming Education in South Odisha Rs. 16400 and CYSD-PHLS Rs.2390).
6. Land of Rs.79252 in Medinipur Mauza of Bhawanipatna Sadar, Rs.32564 in M.Rampur and Building which was in progress in M.Rampur of Rs.63650 was sold at a total amount of Rs.850000 during the year. Part of the proceeds i.e Rs.773078/- were utilized for the construction of Burat Building Upstairs.

Satyansayan Pittamanch

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi



8. MP LAD funded completed Building worth Rs. 10,00,000/- was handed over to the organization on 31st March, 2021. An agreement was entered into by Seba Jagat and the Governor of Odisha on 16th March, 2013 for the Local area development, based on which funds were provided through MP LAD Scheme. The building construction was started on 01/10/2013 for SC/ST youth resource center inside Seba Jagat at Burat and completed on 07/03/2015. The handover of building was done on 31st March, 2021 by the Block Development officer of M.Rampur. The assets thus have been capitalized by the Institution.

Place: Bhawanipatna
Date : 19/10/2021



For Aman Agrawal & Associates
Chartered Accountants
FRN:330196E

(A. Agrawal)
Proprietor
M.No.312239

Satyansayan Pattanayak

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi

**SEBA JAGAT,
JURAKHAMAN
BARABANDHA**

**BANK RECONCILIATION STATEMENT (IN RESPECT OF S.B. ACCOUNT No.30434430142
WITH S.B.I. M.Rampur(ADB) AS AT 31.3.2021**

<u>Sl.No.</u>	<u>Particulars</u>				<u>Amount(Rs.)</u>
1	Balance as per Pass Book				368603.05
2	Less: Cheques Issued but not presented for payment till 31.3.2021				
	<u>Particulars</u>	<u>Cheque No.</u>	<u>Date of Issue</u>	<u>Amount(Rs.)</u>	
	Mobile Allowance to Staff	991317	31/3/2021	2700.00	
	Staff PI	991320	31/3/2021	274976.00	
	For TDS Depoist	991321	31/3/2021	8270.00	(285946.00)
3	Balance as per our books(PHC(N),Barbandha)				<u>82657.05</u>

Place: Bhawanipatna
Date : 19/10/2021

Satyanshayan Pattanayak

**SECRETARY
SEBA JAGAT
Jurakhman, Kalahandi**



For Aman Agrawal & Associates
Chartered Accountants
FRN330196E

(A. Agrawal)
Proprietor
M.No.312239

SEBA JAGAT,

AT: JURAKHAMAN, P.O.: URLADANI, DIST: KALAHANDI, (ORISSA)

RECEIPTS AND PAYMENTS ACCOUNT (In respect of General Cash Book) FOR THE YEAR ENDED 31.3.2021

RECEIPTS		PAYMENTS		
	Rs.	P.	Rs.	P.
To Opening Balance				
Cash in hand	420.60		5000.00	
With Banks	527066.74	527487.34	15750.00	
To Donation			21500.00	
Corpus Donation			123465.72	165715.72
Other Than Corpus (including u/s 80G Rs. NIL)	643050.00	643050.00		
To Membership Fee		195.00		
To Interest :				
From Bank (Incl. Interest on Corpus Fund Rs. 54247/-)	66290.00	68314.00		
On Income Tax Refund	2024.00			
To Miscellaneous Receipts:				
Service Charges (Training Hall/Accommodation)	57990.00		53856.00	
Varmi Compost & Handi Khata (Sale of Compost)	52500.00		59904.00	
Sale of Old Newspaper	1500.00		76640.00	
Sale of Mahua Flowers	22500.00		1770.44	
Vegetable & Horticulture (Sale of Produce)	38750.00		4280.00	
Income from Vehicle Hiring	10000.00		10000.00	
Misc. Income	16600.00		15915.00	
			12334.36	
			48133.00	
			20000.00	
			41770.00	
			15621.00	360223.80
To Income from Sale of Assets:				
Building Work-in-Progress (M. Ramapur) & Land	850000.00		773078.00	
Bohero Vehicle	165000.00	199840.00	18400.00	
			6400.00	797878.00
To Employees' Share of Contribution to PF Received				
Less: Deposited with P. F. Authorities	27216.00			
	(27216.00)			
To TDS (Deducted)	750.00		224687.00	
Less: Deposited during the year	(750.00)		39717.00	
To Temporary Transfer Received from Tata_ESSO Project		1506.00	13000.00	277404.00
				870.00

Satyajananayam Pattnayak

SECRETARY
SEBA JAGAT
Jurakhaman, Kalahandi



To EMD Money Received Back
CDMO, Kala handi

//2//

By Closing Balance:	
Cash in hand	788.60
With SBI(Bazar)Bh. Patna(STDR A/c No.37799140558)	454247.00
With SBI, Uriadani(S.B. A/C No.11842163342)	196930.08
With SBI(Even./Bazar)Bh. Patna(S.B.A/c No. 3006574820-9)	28935.50
With SBI, M. Rampur(S.B.A/c No. 30932124945)	8522.50
With SBI, Uriadani(S.B.A/c No. 32395270923)	359.00
With SBI, Uriadani(S.B.A/c No. 32395269690)	647.00
With SBI(Even./Bazar)Bh. Patna(S.B.A/c No. 30065749133)	986.34
With SBI(Even./Bazar)Bh. Patna(S.B.A/c No. 36440795000)	884.80
With SBI, M. Rampur(S.B.A/c No. 39786696139)	1000.00
With SBI(M. Rampur-39765632501)	100000.00
With SBI(M. Rampur-39485732658)	100000.00
	<u>893300.82</u>

2495392.34

CHARTERED ACCOUNTANTS CERTIFICATE

We have examined the above Receipts and Payments Account(In respect of General Cash Book) of Seba Jagat, Jurakhman for the year ended 31.3.2021 and certify that the said account is in agreement with the books of account as produced before us by the said Institution.

Place: Bhawanipatna
Date : 19/10/2021

Satyamanayan Pattnayak

SECRETARY
SEBA JAGAT
Jurakhman, Kala handi



For Aman Agrawal & Associates
Chartered Accountants
FRN:330196E

(A) Agrawal
Proprietor
M.No.312239

2495392.34