

**SEBA JAGAT  
JURAKHAMAN**

**STATUTORY AUDIT REPORT  
(CONSOLIDATED)  
F.Y.-2023-24**

**AMAN AGRAWAL & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

BHAWANIPATNA-766001

DIST:-KALAHANDI

MOBILE NO:-9438611115

EMAIL:-CA.AMAN105@GMAIL.COM

**AMAN AGRAWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT**

**To the Members of SEBA JAGAT**

**Opinion**

We have audited the Consolidated financial statements of of Seba Jagat, Jurakhaman , a society registered under the Society Registration Act,1860 bearing Registration No. 19391/5(ORISSA) , which comprise the balance sheet as at 31.3.2024, 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 31.3.2024, 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.



Cont....2

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**

- (i)The Balance Sheet, Income & Expenditure Account and the Receipts and Payments account have been drawn in the format as required.
- (ii)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:
- (a)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.
- (b)The transaction of the Society which have come to our notice, have been within the powers of the Society.

For Aman Agrawal & Associates  
Chartered Accountants  
(FRN:330196E)

Place: Bhawanipatna

Date: 05.09.2024



(A.Agrawal)

Proprietor  
M.No.312239  
UDIN-24312239BKEFYO7969



**SEBA JAGAT**  
**AT: JIRAKHAMAN P.O. URAJANDI (DIST: KALAHANDI, ODISHA)**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2024**  
**P.A.R.T.I.C.U.L.A.R.S.**

	AMOUNT(Rs.)	AMOUNT(Rs.)	AMOUNT(Rs.)
<b>To Project Payments/Out of Grant/Owned Grant:</b>			
F.C. (As per total A of Col 9 of Schedule-1) NP/ A/C	174102.22	756297.00	
Less: Assets Purchased and Capitalized	(50000.00)	23131209.00	
N.F.C. (As per total B of Col 9 of Schedule-1) NP/ A/C	21057406.14	75987.00	
Less: Assets Purchased and Capitalized	(55000.00)		
	<u>20962406.14</u>		
			<u>23966508.00</u>
<b>To Programmes Expenses:</b>			
AHP Karmah Programme	28000.00		
MCR/C Programme	114000.00		
Dakshin Mukt Mission Programme	12375.00		
Dafam Training programme	26538.00		
Staff Training programme	56000.00		
Switch On Foundation Programme	21000.00		
	<u>250000.00</u>		
		17500.31	
		<u>9523.00</u>	
			<u>105087.31</u>
<b>To Honorarium &amp; other Fellowship Expenses</b>			
Honorarium to Block Coordinator	25000.00		
Honorarium of Office Asst.	2600.00		
Consultancy Fee	161640.00		
Fellowship Expenses	20000.00		
	<u>200000.00</u>		
		1709467.64	
			<u>180960.00</u>
<b>To Administrative Expenses:</b>			
House Rent	5000.00		
Misc. expenses	20419.00		
Office Maintenance	23000.00		
Printing & Stationery	3845.00		
Repair & Maintenance	43311.00		
Travelling Expenses	10489.00		
Web site design	4866.00		
EPF Administrative exp	49740.00		
Bank charges	31362.42		
	<u>134352.42</u>		
		11400.00	
		<u>71290.00</u>	
			<u>182090.00</u>
<b>By Institution's Contribution to Projects:</b>			
By Institution's Contribution to Orphan Projects	50000.00		
		7174.00	
		<u>61578.00</u>	
<b>To Depreciation:</b>			
on F.C Assets	57103.07		
on NFC Assets	242202.61		
			<u>299305.68</u>
			<u>1821470.00</u>
<b>By Excess of Income Over Expenditure (Surplus):</b>			
F.C.	90000.00		
Fund Asset Purchased and Capitalized	(4419.60)		
W/O/F of Assets Sold	28477.25		
Depreciation on Fixed Asset	(57103.07)		
NFC	(254597.37)		
			<u>1123474.63</u>
			<u>24781462.08</u>

24781462.08

Notes on Accounts-Schedule-E



*Sudhanu Rayan Pattnayak*  
**SECRETARY**  
**SEBA JAGAT**  
 Jirakhaman Kalahandi

Place Bhawanipatna  
 Date 05/05/2024



**SEBA JAGAT,**  
**AT: SURAKHAMAN P.O., UPLAHLAHLI DIST. KALAHANDI, ODISHA**  
**RECEIPTS AND PAYMENTS ACCOUNT (Includ of General Cash Book) FOR THE YEAR ENDED 31.3.2024**  
**P A Y M E N T S**

**RECEIPTS**

To Opening Balance  
 Cash in hand  
 Bank Balance  
 With SB (Lakhani) S. B. AC No. 118421803421  
 With SB (EVEN) Bargarh Patna S. B. AC No. 3006574825-9)  
 With SB (M. Rampur) S. B. AC No. 32922124641  
 With SB (Lakhani) S. B. AC No. 32195270823  
 With SB (Lakhani) S. B. AC No. 32196209680  
 With SB (EVEN) Bargarh Patna S. B. AC No. 30065749132  
 With SB (EVEN) Bargarh Patna S. B. AC No. 364427930001  
 With SB (M. Rampur) S. B. AC No. 4277286097  
 With SB (M. Rampur) S. B. AC No. 42696806212  
 With SB (M. Rampur) S. B. AC No. 35796646139  
 With SB (M. Rampur) S. B. AC No. 3276532501  
 With SB (M. Rampur) S. B. AC No. 3348572659  
 With SB (M. Rampur) S. B. AC No. 4224196934  
 With SB (M. Rampur) S. B. AC No. 4214288451

To Donation  
 Corpus Donor  
 Other Than Corpus (including UN BGC Rs. Nil)

To Program Receipt  
 Program reimbursement  
 Receipt from Odisha India  
 MCJC Receipt

To Other Receipt  
 Selling of Motor Cycle  
 Training Hall Rent  
 Sale of Scrap  
 Other Misc.  
 Travel reimbursement  
 Programme income

To Interest :  
 SB Interest  
 FD Interest  
 On Income Tax Refund

To EMD Money Received Back

Rs. P. Rs. P.

By Program Exp  
 Audit Annual Programme  
 MCJC Programme  
 Odisha Millat Mission Programme  
 Odisha Training Programme  
 Staff Training Programme  
 Switch On Foundation Programme

By Honorarium & other Fellowship Expenses  
 Honorarium to Block Coordinator  
 Honorarium of Office Asst.  
 Consultancy Fee  
 Fellowship Expenses

By Administrative Expenses:  
 House Rent  
 Misc. expenses  
 Office Maintenance  
 Printing & Stationery  
 Repair & Maintenance  
 Travelling Expenses  
 Web site design  
 EPF Administrative exp  
 Bank charges

By Purchase of Assets  
 Material purchased for Construction of Bursar Building (NIP)  
 Water Purifier  
 Laptop  
 Grinder  
 Refrigerator

By Institution's Contribution to Projects  
 Institution's Contribution to Dharmas Projects

By EMD Money Deposited

By Loan & Advances  
 Advances  
 Temporary Loan (Year Project)

By TDS

6496.90  
 76552.21  
 12558.59  
 13344.50  
 275.00  
 683.00  
 996.34  
 902.80  
 10000.00  
 100000.00  
 100000.00  
 100000.00  
 100000.00  
 100000.00

1521475.00  
 21260.00  
 27100.00  
 60000.00

13000.00  
 4200.00  
 10040.00  
 52015.00  
 36136.00  
 11400.00

5445.00  
 81376.00

Rs. P. Rs. P.

28000.00  
 114000.00  
 12775.00  
 28328.00  
 26000.00  
 21800.00

25000.00  
 2800.00  
 191640.00  
 28000.00

6000.00  
 29475.00  
 25000.00  
 3640.00  
 42111.00  
 15469.00  
 4886.36  
 42062.00  
 28678.42

180000.00  
 13000.00  
 48000.00  
 4000.00  
 16000.00

250000.00  
 270000.00

478000.00



*Satyamayan Pattnayak*  
**SECRETARY**  
**SEBA JAGAT**  
 Surakhaman, Kalahandi



To Loans & Advances  
 Advances  
 Temporary Loan/Over Project

203566.00  
 340000.00

803566.00

524

By Closing Balance

Cash in hand

1696.80

Bank Balance

With SBI Lhasa (S.B. A/C No. 1034143042)  
 With SBI Evn. Bazar (S.B. A/C No. 3006514225-4)  
 With SBI M. Rampur (S.B. A/C No. 3007012444)  
 With SBI Lhasa (S.B. A/C No. 322961279023)  
 With SBI Lhasa (S.B. A/C No. 22296126660)  
 With SBI Evn. Bazar (S.B. A/C No. 1194153228)  
 With SBI Evn. Bazar (S.B. A/C No. 30065149123)  
 With SBI M. Rampur (S.B. A/C No. 4277298357)  
 With SBI M. Rampur (S.B. A/C No. 4266626212)  
 With SBI M. Rampur (S.B. A/C No. 3079699139)  
 With SBI Evn. Bazar (S.B. A/C No. 3006514225-4)  
 With SBI M. Rampur (S.B. A/C No. 3070323201)  
 With SBI M. Rampur (S.B. A/C No. 3440373204)  
 With SBI M. Rampur (S.B. A/C No. 40146166634)  
 With SBI M. Rampur (S.B. A/C No. 4014630648)

117225.00  
 118234.00  
 118777.00  
 112658.00

3291211.85

3291211.85

CHARTERED ACCOUNTANTS CERTIFICATE

We have examined the above Receipts and Payments Account(s) in respect of General Cash Book(s) of Seba Jagat Jurakhama for the year ended 31.3.2024 and certify that the said account is in agreement with the books of account as produced before us by the said Institution.

Place: Bhanuipatna  
 Date: 05/05/2024

*Satyamoyan Patnayak*  
 SECRETARY  
 SEBA JAGAT  
 Jurakhama, Kalahandi

For Aman Agrawal & Associates  
 Chartered Accountants  
 FRN: 330196E



SEBA, JAGAT, ZUBUCHHIMATI  
Schedule-1 of details of Grants/Contributions/Assistance/Grants Received during the year ended 31.3.2023

Sl.No.	Donor/Agency	Purpose/Project Name	Desired Grants				Total	Grant/Disburse-ment during the year
			Grant/ Financial Assistance Received. (Rs.)	Bank Interest (Rs.)	Direct Contribution to Projects (Rs.)	Other Direct Income of the Projects (Rs.)		
1	2	3	4	5	6	7	8	
A	E.C.							
1	JDF	JCF Nutrition and Education	765297.00	14001.00	-	-	779298.00	
2		Stichars- sale of Fixed Assets	-	152.67	-	9520.00	10002.67	
3		Global Greenways Fund	-	7960.36	-	-	7960.36	
4	CASA-Old Blue-Rajput		-	81.51	-	-	81.51	
5	CCF-CF-Old Scooty-Plasures		-	245.00	-	-	245.00	
6	Customs Worldwide		-	153.96	-	22000.00	20000.00	
Sub-Total(A)			765297.00	22716.90	-	31620.00	811633.90	
B	MBC							
1	NCLP-Kalhand	NCLP-Chief Labour School, Kumbhakar	-	363.00	-	-	363.00	
2	NCLP-Kalhand	NCLP-Chief Labour School, Kumbhakar	-	40.00	-	-	40.00	
3	ZSS, Kalhand	ZSS Kalhand-Management of Barwadiya (MCM)	3102068.00	9007.00	-	-	3111075.00	
4	ZSS, Kalhand	ZSS Kalhand-Management of Barwadiya (MCM)	320627.00	7462.00	-	-	328089.00	
5	ZSS, Kalhand	ZSS Kalhand-Management of Luniyapada (MCM)	2600934.00	7965.00	-	-	2608899.00	
6	DRGA, Kalhand	DRGA-Social audit	45000.00	-	-	-	45000.00	
7	CDAG	Crop Diversification Programme	1065000.00	2704.00	-	-	1067704.00	
8	CDMG, Bhangr	Adjuvant Gyna Health Programme	2707715.00	3204.00	-	-	2710919.00	
9	ATMA-OMM	ATMA-Special Prog. for Promotion of Millet in Tribal Area	1431687.00	8820.00	-	-	1440507.00	
10	SPNF	Special Programme for Promotion of Integrated Farming (SPIFF) in Tribal Area	947330.00	1190.00	-	-	948520.00	
11	FES-CRIG Supported by UNCP	WPM under rural development programme (MCHRECA)	797000.00	-	-	-	797000.00	
12	CDMG, Kanyet	Adjuvant Gyna Health Programme, Kanyet	1707742.00	1555.00	-	-	1709297.00	
13	DHH	Deward Foundation, Jhimbans Chhatis programme	190000.00	71.00	-	-	190071.00	
14	DOP, Kanyet	Livelihood Enhancement of Small & Marginal Farmers of Kanyet District through Co-ord. Planation	2154326.00	5792.00	-	-	2160118.00	
15	FES, CFR	Effective Implementation of Forest Right Act (FES_CFR)	2213700.00	5159.00	-	-	2218859.00	
Sub-Total(B)			23131299.00	62972.00	-	-	23194271.00	
Total(A+B)			33684296.00	75687.90	-	31620.00	34006413.90	
							13311508.36	

Satyamsoyom Peltumarik  
SECRETARY  
SEBA JAGAT  
Jirakhaman, K. alahandi



SEBA JAGAT  
AIRRAHMAN

Schedule "A" of fixed assets annexed to and forming part of the Consolidated Balance Sheet as at 31.3.2024

Sl No.	Description	Rate	ORIGINAL COST		Deductions Adj for Dep (Rs.)	Cost as on 31.3.2024 (Rs.)	Up to Previous Year (Rs.)	DEPRECIATION		Up to 31.3.2024 (Rs.)	As on 31.3.2024 (Rs.)	As on 31.3.2023 (Rs.)
			Cost as on 1.4.2023 (Rs.)	Accritions during the year(%)				For the year (Rs.)	For the year (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13
4	ITC							8.00				
1	53225	10%	20467.50	-	-	20467.50	19237.24	75.03	-	19783.27	504.23	793.25
1	Furniture & Equipments	10%	1990.00	-	-	1990.00	1840.00	5.00	-	1945.00	45.00	43.96
2	Utricals	15%	6961.00	-	-	6961.00	6115.00	5.70	-	6522.00	38.31	41.08
3	Bicycles	15%	44747.00	-	-	44747.00	44481.00	5.76	-	44480.58	798.42	265.18
4	Machines	15%	51290.00	-	-	51290.00	37513.90	57.30	-	37071.21	324.79	362.10
5	Diesel Pump with Sprinkler	10%	42000.00	-	-	42000.00	38373.60	342.43	-	38017.84	3562.56	3424.20
6	Training Centre	15%	1700.00	-	-	1700.00	1578.36	3.25	-	1661.81	19.26	21.54
7	Sewing Machine	15%	2250.00	-	-	2250.00	2020.08	4.40	-	2024.07	25.43	29.82
8	Printer	15%	5275.00	-	-	5275.00	4258.15	32.53	-	4258.08	194.32	219.65
9	Table Machine	15%	2100.00	-	-	2100.00	2038.93	9.17	-	2044.08	51.94	61.11
10	Gas Light	15%	3934.00	-	-	3934.00	3644.97	13.36	-	3658.32	75.68	89.23
11	Generator/Part Payment	40%	5630.00	-	-	5630.00	5053.81	10.03	-	5613.16	35.24	42.27
12	Laptop (Part Payment)	40%	202658.50	-	-	202658.50	197268.78	973.82	-	197642.31	4813.19	5287.71
	TOTAL(1)											
2	AIR AIR											
1	Computer System	40%	126353.00	-	-	126353.00	-	-	-	-	-	-
	TOTAL(2)											
3	CASE/OTHER											
1	Bicycle	15%	3800.00	-	-	3800.00	3541.20	6.08	-	3547.27	34.43	40.50
2	Modem for E-Mail	40%	5000.00	-	-	5000.00	5000.00	-	-	5000.00	-	-
	TOTAL(3)											
4	AVAILD											
1	Bicycle	15%	1330.00	-	-	1330.00	1311.30	2.81	-	1314.10	18.90	18.70
	TOTAL(4)											
5	SOIL, SHOUSE											
1	Air Cooler	10%	8200.00	-	-	8200.00	7444.15	75.58	-	7178.74	680.26	735.65
2	Refrigerator	10%	9850.00	-	-	9850.00	8942.06	90.79	-	9032.85	817.15	827.94
3	Water Filter(Spligard)	10%	6500.00	-	-	6500.00	5950.96	58.91	-	5960.77	538.23	569.14
4	Furniture & Equipments	10%	42950.00	-	-	42950.00	35881.36	446.86	-	36473.22	4471.78	4668.84
5	Laptop	40%	54787.72	-	-	54787.72	54221.41	222.32	-	54453.84	333.79	558.31
6	Inventory/Part Payment	10%	8792.00	-	-	8792.00	8287.34	189.47	-	8078.81	1708.19	1964.00
7	Computer	40%	45700.00	-	-	45700.00	45148.91	21.00	-	45167.81	32.36	53.99
8	Laptop	40%	39000.00	-	-	39000.00	7900.00	-	-	9782.00	3060.00	3060.00
9	Motor Cycle/Part Payment	15%	211768.72	10000.00	-	201768.72	179833.15	23818.74	-	185448.93	84318.79	48138.53
	TOTAL(5)											



Satyanshwan Pitambarik  
 SECRETARY  
 SEBA JAGAT  
 Airrahman K alahandi

1	2	3	4	5	6	7	8	9-20	21	22	23
6	BREAD FOR THE WOOD										
1	Motor Cycles	45%	34072.00			34072.00	34032.00	126.00	34198.00	713.87	578.97
2	Furniture (Office)	50%	10000.00			10000.00	9954.45	45.55	9954.54	45.46	45.51
3	Library (Books)	40%	16000.00			16000.00	0.00		16000.00	0.00	16000.00
4	Health Equipments (E Light & Weighing Mach.)										
5	S/P Machine (Etc.)	15%	20000.00			20000.00	3799.18	16.82	36200.82	16.82	16.82
6	Cassette	15%	15000.00			15000.00	1519.45	4.59	13480.55	25.45	30.95
7	Calculator	15%	6000.00			6000.00	656.08	3.59	5343.92	26.37	33.92
8	Re-cycled (Etc.)	15%	18000.00			18000.00	18069.73	131.54	18191.27	668.73	810.27
9	Computer System (Software) (Lamp & Chair)	40%	10150.00			10150.00	33129.99	0.00	21229.99	1131.00	1469.14
10	Motor Cycles (Payment through General)	15%	15000.00			15000.00	11156.86	277.31	14823.17	1131.00	1469.14
11	Laptop (Cash Payment)	40%	14722.00			14722.00	14372.10	41.96	14863.96	95.34	156.36
	TOTAL(6)		189543.99			185543.00	153853.10	933.22	164857.12	2734.79	4778.10
7	CASA										
1	Re-upholster	15%	5700.00			5700.00	5512.80	37.08	5549.88	212.12	217.20
2	Furniture & Office Equipments	50%	30700.00			30700.00	17065.25	284.17	15414.46	2557.54	2847.11
3	Computer	40%	33000.00			33000.00	32967.84	0.42	33048.26	2.50	1.54
	TOTAL(7)		68700.00			66700.00	31226.34	321.67	57947.31	2734.79	3089.34
8	GAUTAM NAMA										
1	Sewing Machines for Leaflets	15%	13712.00			13712.00	12645.53	124.81	12770.40	725.95	965.41
2	Pressing Machines for Leaflets	15%	9100.00			9100.00	8525.67	86.15	9011.82	408.18	518.01
3	Utensils for Food Processing	15%	7400.00			7400.00	6894.06	52.95	6947.01	470.27	553.02
	TOTAL(8)		29912.00			29912.00	28365.25	264.91	28580.15	1983.85	1982.77
9	REPAIRABLE EQUIPMENT										
1	Furniture for Museum	15%	31000.00			31000.00	41025.12	1003.99	42028.11	4028.96	3209.88
2	Motor Cycle	15%	24300.00			24300.00	24325.00	254.00	24579.00	24325.00	24325.00
3	Motor Cycle	15%	10040.00			10040.00	117233.15	4851.83	122185.98	29088.76	33018.82
4	Computer with Printer	40%	17000.00			17000.00	16996.41	1.43	16997.84	2.18	3.26
5	Furniture & Equipments for Office	10%	28000.00			28000.00	27853.00	733.78	22518.00	8604.00	7337.78
6	DPS Machine (and Inflow Project)	15%	38912.00			38912.00	34623.75	598.31	35422.07	3300.43	3968.74
7	Digital Camera & Zoom Camera	15%	48000.00			48000.00	33508.02	18003.82	18171.82	8429.19	11591.98
8	Re-cycled (Etc.)	15%	6000.00			6000.00	5274.56	158.02	5433.28	816.02	725.44
9	Inventory with Billing	15%	37000.00			37000.00	29078.00	723.00	29801.35	4098.70	4822.00
10	Computer House	10%	16000.00			16000.00	14548.70	2147.03	13033.71	13033.71	13033.71
11	LED Projector	15%	29100.00			29100.00	24696.55	751.21	25447.76	4143.50	4874.71
12	Acoustic Machine	15%	49000.00			49000.00	35647.97	2002.80	37650.77	11749.22	13352.03
	TOTAL(9)		68814.00			68814.00	47374.15	14404.36	48830.15	12088.85	13008.98
10	SCIENCE										
1	Computer with Printer & Laptop	40%	21048.00			21048.00	21516.18	417.33	21933.51	529.25	1043.82
2	Digital Camera	15%	24500.00			24500.00	16811.82	716.43	26213.25	4025.71	4796.15
3	Furniture	10%	41000.00			41000.00	32282.47	889.50	33172.42	8009.58	8899.57
4	Scanner	10%	6000.00			6000.00	4764.66	133.33	4898.39	1111.81	1225.34
5	Barfly Printer	10%	20740.00			20740.00	23618.00	842.32	24429.12	5512.84	4123.20
6	Re-cycled	15%	11000.00			11000.00	10513.21	181.81	10711.88	529.12	1210.71
7	Re-cycled	40%	35000.00			35000.00	24899.24	0.21	24899.45	3.86	3.75
8	Re-cycled	15%	9000.00			9000.00	7201.09	509.72	7711.81	2088.42	3098.11
	TOTAL(10)		385000.00			385000.00	338349.31	3445.40	341793.71	25291.29	28108.81



Satyamrajyam Pethanayak  
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	1	2	3	4	5	6	7	8	9	10	11	12	13
11	CONSTRUCTION WORKS (INRIDE)												
1	Bit-Gravel(22/200)	15%	58129.00				64129.00			5.00	51973.03		6022.11
2	Pavement & Equipments	15%	29955.00				29955.00			7.75	34452.75		4198.21
3	Motor Cycle(2/100)	15%	52545.00				52545.00			6.14	61452.14		7439.90
4	Motor Cycle(2/100)	15%	52545.00				52545.00			6.14	61452.14		7439.90
5	Video Camera	40%	30000.00				30000.00			393.08	37774.47		4552.52
6	1stly Software	40%	32000.00				32000.00			2.08	31999.99		3.11
7	GPS Machine	15%	43460.00				43460.00			412.67	42544.87		2617.92
8	Motor Cycle(Part Payment)	15%	20000.00				20000.00			3000.00	17000.00		2017.92
9	Lease	40%	42817.00				42817.00			1472.31	62469.38		3320.00
	TOTAL(11)		264242.00			150595.00	288242.00			6,609.83	292079.87		34857.08
12	NIMMO PEACE FOUNDATION												
1	Motor Cycle	15%	52037.00				52037.00			952.48	47529.52		5549.98
2	Computer with Printer	40%	35350.00				35350.00			5.71	35349.91		1.79
	TOTAL(12)		91487.00				91487.00			863.21	90866.37		1035.75
13	PVTDS												
1	Equipments for Two Wheeler Mech. Training	15%	15160.00				15160.00			235.46	14722.47		1617.59
2	Desk & Other Equipments for Making Table	15%	10000.00				10000.00			213.36	9786.64		1421.42
3	Secondhand TV Rigps & Tools	15%	12000.00				12000.00			246.79	11753.21		1728.36
4	Welding Machine & Other Equipments & Tools	15%	14000.00				14000.00			264.71	13735.29		1664.71
5	Basic Auxiliary Boxes & Other Accessories	15%	14000.00				14000.00			264.71	13735.29		1664.71
6	Secondhand Car Phones & Equipments	15%	15000.00				15000.00			256.23	14743.77		1756.23
7	Tools & Equipments for Carpenter's Training	15%	9000.00				9000.00			142.53	8857.47		1042.53
8	Sewing Machine(2nos)	15%	5000.00				5000.00			73.18	4926.82		573.18
9	Tools & Equipments for Plumbing	15%	15000.00				15000.00			469.59	14530.41		1769.59
10	Tools & Equipments for Nursery Training	15%	9150.00				9150.00			237.52	8912.48		1077.52
	TOTAL(13)		121190.00				120190.00			3,648.73	117529.18		14364.90
14	VSD International												
1	Computer Printer Mouse set & Software	40%	646575.00				646575.00			328.91	646111.54		772.25
2	Furniture	10%	21875.00				21875.00			152.73	21954.95		262.22
	TOTAL(14)		668450.00				668450.00			1,971.64	667122.34		8298.95
15	Associations												
1	Furniture(Chair, 3 nos)	10%	23,000.00				23000.00			997.27	16692.42		3972.57
2	Furniture(Chair, 3 nos)	10%	13,000.00				13000.00			503.65	12496.35		2029.47
3	Furniture-Chairs & Tables	40%	23,000.00				23000.00			27.48	22972.52		274.98
4	Laptop	10%	8,400.00				8400.00			341.72	7818.28		1581.72
	TOTAL(15)		67400.00				67400.00			1,767.82	65632.68		8174.74
	TOTAL (A)		3022641.72			189995.00	3113641.72			97,182.07	321483.88		28118.72



Satyamaram Pottanayak  
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 Hirakhaman, Kalyandri





**SEBA JAGAT,  
AJODHUMNAN**  
Schedule-C of details of Unutilized Grant/Balance Fund/Grant to self-financing institutions/Grants to be spent as on 31.3.2024

Sl. No.	Project/Donor	Opening Balance (incl. Bank bal as on 1.4.2023)(Rs.)	Add Grant / Deemed Grant Received During the Year(s)	Total (Rs.)	Less: Utilized During the Year(s)	Balance to be spent/Not Spent as per/for/for/for on 31.3.2024(Rs.)
A	B.C.	1	2	3	4	5-6
1	JDF Nutrition & Education	482912.10	172508.69	1272655.75	150825.86	264484.84
2	Subsidiary sale of old maize (cycle/season)	70153.81	13002.87	80196.48	79005.30	19196.48
3	Dakal Livestock Farm	666209.87	7960.38	677319.33	677298.36	243.87
4	CASA-Old Bina-Raidol	2680.00	87.51	2111.91	-	2111.91
5	CCF-CFL-Old Socio Pressure	1000.00	345.00	7241.58	-	7241.58
6	Concern Workshop	0.00	22153.86	22153.86	20900.96	2152.90
<b>Sub-total(A):</b>		<b>1241848.88</b>	<b>818832.08</b>	<b>2061677.88</b>	<b>1774982.32</b>	<b>287175.56</b>
7	MCC	11739.82	363.00	12102.82	-	12102.82
8	MCLP-Child Labour School-Kurjipole	8528.40	43.00	9596.40	290.80	7999.30
9	MAMRD-REEP in Spices Processing	4900.00	-	4900.00	-	4900.00
10	MAMRD-REEP on Oil Extraction	24000.00	-	24000.00	-	24000.00
11	ZSS-Kalshamba-Management of Serbancha (M-CN)	181718.83	3110765.06	3297883.89	2828834.88	479049.01
12	ZSS-Kalshamba-Management of Serbancha (M-CN)	8130.88	3208109.08	3296929.86	2942088.10	354841.76
13	ZSS-Kalshamba-Management of Larkupala (M-CN)	222951.78	2898578.00	3071180.78	2842837.42	228343.36
14	MAMRD-REEP on Serbancha Craft	14400.00	-	14400.00	-	14400.00
15	MAMRD-REEP on Serbancha Craft	17300.00	-	17300.00	-	17300.00
16	MCCS-AV	8.55	-	8.55	-	8.55
17	DRDA-Kalshamba-MCPRCCS-MSL-CCT	8500.00	-	8500.00	-	8500.00
18	South Odisha School & Community Science	13.58	-	13.58	-	13.58
19	sbp-mhp	8601.08	1887794.00	1881176.82	1454890.84	426285.98
20	CTSD-PhLS	20110.00	-	27810.00	-	27810.00
21	PE Global-ICRG	213946.00	-	213946.00	-	213946.00
22	DRDA-Kalshamba-Social staff	-	45000.00	45000.00	45000.00	-
23	UNICEF Shubhram-Sampurna Beta (Seed)	11187.89	-	11187.89	-	11187.89
24	UNICEF Shubhram-Sampurna Beta (Seed)	3142.00	-	3142.00	-	3142.00
25	Green Training & Curricular University-ATUL Project	120176.00	-	120176.00	-	120176.00
26	Associate Health Programme- Budgee	50387.34	-	2788208.34	-	187812.12
27	ATUL-Special Prog. for Promotion of Milk in Tribal Area	324146.00	2710949.00	1714882.50	2731113.22	13096.28
28	Special Programme for Promotion of Integrated Farming(SPPF) in Tribal Area	2894.58	144000.00	911584.50	824286.58	2714.82
29	MHR under rural development programme(MCPRCCS)	(102683.30)	787390.00	684706.84	682713.30	332.54
30	Agri Forestry Project in Odisha in Kalshamba	284.00	-	284.00	-	284.00
31	Agri Forestry Project in Odisha in Kalshamba	823.00	-	823.00	-	823.00
32	Adolescent Health Programme- Koraput	-	1708207.00	1708207.00	1647942.48	60264.52
33	Diwan Foundation, NearBans Chhota programme	-	108071.50	108071.50	88462.30	19609.20
34	Leetwood Enhancement of Small & Marginal Farmers of Koraput District through Odisha Foundation, DPH-Koraput	-	2118228.30	2118228.30	1442288.34	665939.96
35	Effective Implementation of Forest Right Act' 2016, CPFR	-	2518653.30	2518653.30	2188843.32	329809.98
<b>Sub-total(B) Balance:</b>		<b>121848.18</b>	<b>23184181.90</b>	<b>24202630.08</b>	<b>21607486.14</b>	<b>2594843.94</b>
<b>Sub-total(C) Net:</b>		<b>1349938.82</b>	<b>23164181.00</b>	<b>24523217.82</b>	<b>21607486.14</b>	<b>2915731.68</b>
<b>Grand Total(A+B+C) Balance:</b>		<b>2460882.04</b>	<b>24066613.96</b>	<b>24769489.70</b>	<b>22821968.26</b>	<b>3922764.84</b>
<b>Grand Total(A+B+C) Net/Available:</b>		<b>118000.30</b>	<b>24066613.96</b>	<b>24284614.26</b>	<b>22821968.26</b>	<b>1462646.00</b>
<b>Grand Total(A+B+C) Net:</b>		<b>1298082.34</b>	<b>24066613.96</b>	<b>24510675.60</b>	<b>22821968.26</b>	<b>2428461.34</b>



*Satyamaraman Pattnayak*  
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**SEBA JAGAT**  
Irrakhaman Kalahandi



**SEBA JAGAT**  
Schedule E of Advances (CONSOLIDATED) as at 31.3.2024

Sl No	Name of the Project	Opening Balance (Rs.)	Given during the year (Rs.)	Recovered during the year (Rs.)	Balance as on 31.3.2024 (Rs.)
<b>A</b>	<b>EG</b>				
	Global Green Grants		120,880.00	120,880.00	-
	JDF				
	<b>Total(A):</b>	<b>-</b>	<b>120,880.00</b>	<b>120,880.00</b>	<b>-</b>
<b>B</b>	<b>NFC</b>				
1	General Cash book	902.00	253,050.00	263,566.00	(9614.00)
2	Odisha Millet Mission	-	532,685.00	532,685.00	-
3	CDP-MLIP	-	1211900.00	787900.00	424,000.00
4	SPPIF	-	94161.00	94100.00	61.00
8	FES	-	565304.00	564696.56	607.44
13	Ochard, Keonjhar	-	102000.00	102000.00	-
	<b>Total(B):</b>	<b>902.00</b>	<b>2,759,100.00</b>	<b>2,344,937.56</b>	<b>415,064.44</b>
	<b>Grand Total(A+B):</b>	<b>902.00</b>	<b>2,879,980.00</b>	<b>2,465,817.56</b>	<b>415,064.44</b>

Place: Bhanwanipatna  
Date: 05/09/2024

*Satyamoyan Pattnaik*  
SECRETARY  
SEBA JAGAT  
Iurakhaman, Kalahandi



Aman Agrawal & Associates  
Chartered Accountants  
FRN 330196E  
(A. Agrawal)  
Proprietor  
M No 312239

**SEBA JAGAT**  
Schedule G of Temporary Loan Given/Recovered by General Fund (Inter Project) as at 31.3.2024

Sl No	Name of the Project	Opening Balance (Rs.)	Given during the year (Rs.)	Recovered during the year (Rs.)	Balance as on 31.3.2024 (Rs.)
	<b>NFC</b>				
1	Lankagarh PHC	-1000.00	5000.00	5000.00	(1000.00)
2	ICRG	105000.00	-	105000.00	-
3	CDP	10000.00	-	10000.00	-
4	AHP Bolangir	-	22000.00	22000.00	-
5	AHP Koraput	-	84000.00	84000.00	-
6	Ochard, Keonjhar	-	102000.00	102000.00	-
7	SPPIF	-	12000.00	12000.00	-
	<b>Total:</b>	<b>114,000.00</b>	<b>225,000.00</b>	<b>340,000.00</b>	<b>(1000.00)</b>

Place: Bhanwanipatna  
Date: 05/09/2024

*Satyamoyan Pattnaik*  
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SEBA JAGAT  
Iurakhaman, Kalahandi



Aman Agrawal & Associates  
Chartered Accountants  
FRN 330196E  
(A. Agrawal)  
Proprietor  
M No 312239

**SEBA JAGAT,  
JURAKHAMAN  
BARABANDHA**  
BANK RECONCILIATION STATEMENT (IN RESPECT OF S. B. ACCOUNT No.30065748640)  
WITH RESPECT TO JDF NUTRITION & EDUCATION  
WITH S.B.I, Bhawanipatna (Bazar Branch) AS AT 31.3.2024

Sl.No.	Particulars	Amount (Rs.)			
1	Balance as per Pass Book	268011.92			
2	Less: Cheques issued but not presented for payment till 31.3.2024				
	Particulars	Cheque No.	Date of Issue	Amount (Rs.)	
	Amul Spray Milk Powder	577243	30.03.2024	19802.00	
	Biscuit	577244	30.03.2024	3743.00	
					(23545.00)
3	Balance as per our books	<b>264466.92</b>			

For Aman Agrawal & Associates  
Chartered Accountants  
FRN330196E

Place: Bhawanipatna  
Date: 05.09.2024

*Satyansayan Pitank*

SECRETARY  
SEBA JAGAT  
Jurakhaman, Kalahandi



(Aman Agrawal)  
Proprietor  
M.No.312239

**SEBA JAGAT,  
JURAKHAMAN  
BARABANDH**  
BANK RECONCILIATION STATEMENT (IN RESPECT OF S.B. ACCOUNT No.30434430142)  
WITH S.B.I. M.Rampur(ADB) AS AT 31.3.2024

Sl.No.	Particulars	Amount(Rs.)			
1	Balance as per Pass Book	482383.97			
2	Less: Cheques Issued but not presented for payment till 31.3.2024				
	Particulars	Cheque No.	Date of Issue	Amount(Rs.)	
	Employee Contribution to EPF	965885	29-Dec-23	2525.00	2525.00
3	Balance as per our books(PHC(N),Barabandh)	<u>479858.97</u>			

For Aman Agrawal & Associates  
Chartered Accountants  
FRN330196E

Place: Bhawanipatna  
Date: 05.09.2024

*Satyamrayan Pillanayak*  
**SECRETARY  
SEBA JAGAT  
Jurakhman, Kalahandi**



*A*  
(A. Agrawal)  
Proprietor  
M.No.312239

**SEBA JAGAT,  
JURAKHAMAN  
LANKAGADA**  
BANK RECONCILIATION STATEMENT (IN RESPECT OF S.B. ACCOUNT No.39786696139)  
WITH S.B.I. M.Rampur(ADB) AS AT 31.3.2024

Sl.No.	Particulars	Amount(Rs.)			
1	Balance as per Pass Book	595198.36			
2	Less: Cheques Issued but not presented for payment till 31.3.2024				
	Particulars	Cheque No.	Date of Issue	Amount(Rs.)	
	Employee Contribution to EPF	985503	28.03.2024	6855.00	6855.00
3	Balance as per our books(PHC(N),Lankagada)	<u>588343.36</u>			

For Aman Agrawal & Associates  
Chartered Accountants  
FRN330196E

Place: Bhawanipatna  
Date: 05.09.2024

*Satyamrayan Pillanayak*  
**SECRETARY  
SEBA JAGAT  
Jurakhman, Kalahandi**



*A*  
(A. Agrawal)  
Proprietor  
M.No.312239

## SEBA JAGAT

JURAKHAMAN

**Significant Accounting Policies and Notes on Account forming an integral part of the accounts  
for the year ended 31.3.2024**

**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. During the year, a Laptop has been received as Asset in kind from the Dhvani Foundation. The same is Shown in the Fixed Assets schedule at NIL value being assets received in kind.

*Satyanshoyan Pattnayak*

SECRETARY  
SEBA JAGAT  
Jurakhman, Kalahandi



3. 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.
4. MP LAD funded completed Building worth Rs. 10,00,000/- was handed over to the organization on 31<sup>st</sup> March, 2021. An agreement was entered into by Seba Jagat and the Governor of Odisha on 16<sup>th</sup> 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 31<sup>st</sup> March, 2021 by the Block Development officer of M.Rampur. The assets thus have been capitalized by the Institution.
5. During the FY 2023-24, Temporary Transfer of Rs.1,05,000/- and Rs. 10,000/- has been refunded to General Account from Project FES-ICRG and Project CDP respectively.
6. During the Financial year Fixed Asset held under FC Project "Concern Worldwide" of WDV Rs.4419.69 has been transferred for Rs.22000.00/- and any gain arising is shown as income in Income & Expenditure Account. During the year Motor Cycle Worth Rs.90000.00/- has been purchased from the sale proceeds of the fixed assets remaining the Project Fund of Skill share Rs.70000.00/- and Concern Worldwide Rs.20000.00/- respectively.
7. Motor Cycle held under General Fund having WDV Rs.7344.47/- has been sold for Rs.13000.00/- Profit arising from the sale is shown as surplus in Income & Expenditure Account.

Place: Bhawanipatna  
Date : 05.09.2024

*Satyansojan Pattnayak*

SECRETARY  
SEBA JAGAT  
Iurakhaman, Kalahandi

For Aman Agrawal & Associates  
Chartered Accountants  
FRN:330196E

