PATRO & CO.
Chartered Accountants

3rd FLOOR, JANPATH TOWER
ASHOK NAGAR, BHUBANESWAR - 751 009
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# AUDITOR'S REPORT

We have audited the accompanying financial statements of "SAHAYOG, PLOT NO. 96, SURYA NAGAR, 1ST FLOOR, BHUBANESWAR - 751003", which comprises of the Balance Sheet as at March 31, 2024, Income & Expenditure Account, Receipt & Payment Account for the year ended.

In our opinion, and to the best of our information and explanation given to us, the aforesaid Financial Statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) subject to our observations at management letter.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (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 project implementing agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Members of the Society are responsible for the preparation and fair presentation of the financial statements in accordance with the Accounting Standards, and for such internal control as the Members of the Society determines is necessary to enable the preparation of financial statements that 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.

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 the Standards of Auditing 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.

for PATRO & CO.,
Chartered Accountants
FRN 310100E

PATRO & CO. CHARTERED ACCOUNTANTS FRN: 310100E BHUBANESWAR

Place : Bhubaneswar,
Date : 30/09/2024

(CA Subash Chandra Dwibedy)
Partner
M.No. 305218

**UDIN – 24305218BKECNG4664**

# SAHAYOG

**PLOT NO.96, SURYA NAGAR, 1ST FLOOR, BHUBANESWAR**

**BALANCE SHEET AS ON 31.03.2024**

| LIABILITIES | AMOUNT(Rs) | AMOUNT(Rs) | ASSETS | AMOUNT(Rs) | AMOUNT(Rs) |
|---|---|---|---|---|---|
| **CAPITAL FUND** | | | **FIXED ASSETS** | | |
| **Opening Balance** | **92,525.00** | | Furniture & Fixture ( Opn Bal) | 80,101.68 | |
| **Excess of Income over expendi** | 5,352.48 | 97,877.48 | Add-During the year(30.3.2024) | 13,999.00 | |
| | | | | **94,100.68** | |
| | | | Less - Depreciation | 8,710.12 | 85,390.56 |
| | | | **Computer** | | |
| **CURRENT LIABILITIES & PROVISIONS** | | | | | |
| | | | Opening Balance | 5,359.75 | |
| Audit Fees | | 5,900.00 | Less - Depreciation | 2,143.90 | 3,215.85 |
| | | | **Cash & Bank Balances** | | |
| | | | **Cash in hand** | | 1,872.00 |
| | | | SBI A/c No-32610137694 | | 13,299.08 |
| **TOTAL** | | **1,03,777.48** | **TOTAL** | | **1,03,777.48** |

0.00

As per our Audit Report of even date attached.
for PATRO & CO.,
Chartered Accountants
[FRN 310100E]

PATRO & CO. FRN-310100E BHUBANESWAR CHARTERED ACCOUNTANTS

(CA SUBASH CHANDRA DWIBEDY)
Partner
M.No. 305218
UDIN -24305218BKECNG4664

Place : Bhubaneswar
Date : 30/09/2024

Bijayalaxmi Rautaray
SECRETARY

# SAHAYOG

## PLOT NO.96, SURYA NAGAR, 1ST FLOOR, BHUBANESWAR

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2024**

| EXPENDITURE | AMOUNT(Rs) | INCOME | AMOUNT(Rs) |
|---|---|---|---|
| **To Administrative Expenses** | | | |
| Staff Salary & Honorarium | 1,13,500.00 | **By Donation** | |
| Office Rent | 70,000.00 | Public donation | 19,31,173.00 |
| Organization Meeting | 29,100.00 | Members donation | 3,47,587.00 |
| Printing & Stationaries | 25,670.00 | **BY Members fees** | 7,950.00 |
| Postage & Telephone | 10,623.00 | **By Bank Intersest** | 212.00 |
| Newspaper & Magazine | 4,600.00 | **By Grant in Aid** | |
| Office Contigencies | 16,803.50 | Sathire Social | 970.00 |
| Travelling & Conveyance | 35,527.00 | Viswa Yuvak Kendra-IWD | 30,000.00 |
| Website Maintainance | 4,306.00 | | |
| Computer Maintainance | 3,500.00 | | |
| National Day Observation | 7,220.00 | | |
| Audit fees | 5,900.00 | | |
| **To Program Expenses** | | | |
| Program Coordinator-salary | 1,20,000.00 | | |
| TB Patient Support Provider | 41,000.00 | | |
| Community Organizer | 49,500.00 | | |
| Volunteer Honorarium | 36,000.00 | | |
| **To Health & Wellbeing** | | | |
| **TB Program** | | | |
| TB Patient Support Initiative (TPSI) | 2,71,199.00 | | |
| Sensitization & Advocacy to Stop TB | 2,58,755.00 | | |
| **To Maternal & Child Health Program** | | | |
| MCH-Awareness Generation | 2,03,989.00 | | |
| MCH-Capacity Building | 2,08,800.00 | | |
| MCH-Research & Evidence Generatio | 43,000.00 | | |
| **To Adolescent Health Program** | | | |
| Sexual Reproductive Health | 1,02,775.00 | | |
| Adolescent Girl's Club | 72,410.00 | | |
| **To Access to Medicine** | 55,000.00 | | |
| **Education Development Program** | | | |
| Education & Child Development | 2,58,165.00 | | |
| Community Pathashala | 87,310.00 | | |
| Child Right Club | 47,885.00 | | |
| Inclusive Children's Parliament | 16,677.00 | | |
| **To Public Utility** | | | |
| PWDs Welfare | 10,700.00 | | |
| International Women's Day | 47,601.00 | | |
| Workshop & Seminar | 23,625.00 | | |
| Gender Mainstreaming | 20,545.00 | | |
| **Depreciation** | 10,854.02 | | |
| **Excess of Income over expenditure** | **5,352.48** | | |
| TOTAL | **23,17,892.00** | | **23,17,892.00** |

As per our Audit Report of even date attached.
for PATRO & CO.,
Chartered Accountants
[FRN 310100E]

PATRO & CO. FRN 310100E BHUBANESWAR CHARTERED ACCOUNTANTS

(CA SUBASH CHANDRA DWIBEDY)
Partner
M.No. 305218
UDIN -24305218BKECNG4664

Place : Bhubaneswar
Date : 30/09/2024

Bijayalaxmi Rautaray
SECRETARY

# SAHAYOG

## PLOT NO.96, SURYA NAGAR, 1ST FLOOR, BHUBANESWAR

**RECIEPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31.03.2024**

| RECIEPTS | AMOUNT(Rs) | PAYMENTS | AMOUNT(Rs) |
|---|---|---|---|
| **To Opening Balance** | | **By Administrative Expenses** | |
| Cash in Hand | 2,675.00 | Staff Salary & Honorarium | 1,13,500.00 |
| SBI A/C NO-32610137694 | 10,288.58 | Office Rent | 70,000.00 |
| | | Organization Meeting | 29,100.00 |
| **To Donation** | | Printing & Stationaries | 25,670.00 |
| Public donation | 19,31,173.00 | Postage & Telephone | 10,623.00 |
| Members donation | 3,47,587.00 | Newspaper & Magazine | 4,600.00 |
| **To Members fees** | 7,950.00 | Office Contigencies | 16,803.50 |
| **To Bank Intersest** | 212.00 | Travelling & Conveyance | 35,527.00 |
| **To Grant in Aid** | | Website Maintainance | 4,306.00 |
| Sathire Social | 970.00 | Computer Maintainance | 3,500.00 |
| Viswa Yuvak Kendra-IWD | 30,000.00 | National Day Observation | 7,220.00 |
| | | Audit fees | 5,900.00 |
| | | **By Program Expenses** | |
| | | Program Coordinator-salary | 1,20,000.00 |
| | | TB Patient Support Provider | 41,000.00 |
| | | Community Organizer | 49,500.00 |
| | | Volunteer Honorarium | 36,000.00 |
| | | **Health & Wellbeing** | |
| | | **TB Program** | |
| | | TB Patient Support Initiative (TPSI) | 2,71,199.00 |
| | | Sensitization & Advocacy to Stop TB | 2,58,755.00 |
| | | **Maternal & Child Health Program** | |
| | | MCH-Awareness Generation | 2,03,989.00 |
| | | MCH-Capacity Building | 2,08,800.00 |
| | | MCH-Research & Evidence Generation | 43,000.00 |
| | | **Adolescent Health Program** | |
| | | Sexual Reproductive Health | 1,02,775.00 |
| | | Adolescent Girl's Club | 72,410.00 |
| | | **Access to Medicine** | 55,000.00 |
| | | **Education Development Program** | |
| | | Education & Child Development | 2,58,165.00 |
| | | Community Pathashala | 87,310.00 |
| | | Child Right Club | 47,885.00 |
| | | Inclusive Children's Parliament | 16,677.00 |
| | | **Public Utility** | |
| | | PWDs Welfare | 10,700.00 |
| | | International Women's Day | 47,601.00 |
| | | Workshop & Seminar | 23,625.00 |
| | | Gender Mainstreaming | 20,545.00 |
| | | **Furniture & Fixture** | 13,999.00 |
| | | **By Closing Balance** | |
| | | Cash in hand | 1,872.00 |
| | | SBI A/c No-32610137694 | 13,299.08 |
| TOTAL | **23,30,855.58** | | **23,30,855.58** |

As per our Audit Report of even date attached.
for PATRO & CO.,
Chartered Accountants
[FRN 310100E]

PATRO & CO. FRN-310100E BHUBANESWAR CHARTERED ACCOUNTANTS

(CA SUBASH CHANDRA DWIBEDY)
Partner
M.No. 305218
UDIN -24305218BKECNG4664

Place : Bhubaneswar
Date : 30/09/2024

Bijayalaxmi Rautaray
SECRETARY

SAHAYOG
PLOT NO. 96, SURYA NAGAR, 1ST FLOOR, BHUBANESWAR

## SIGNIFICANT ACCOUNTING POLICIES

### A. ACOUNTING CONVENTION

The financial statents are prepared on accrual basis based on Historical cost conventions following Going Concern Concept. The Trust follows Accounting Standards that are Notes on Accounts generally Accepted Accounting Principles, except as otherwise stated, in the Accounting Policy.

### B. BALANCE SHEET

CAPITAL FUND:

Capital Fund of the Society is constituted of surplus and deficit aroused out of the operation.
ASSETS:

The assets are reflected on historical cost concept after depreciation where as movable assets are disclosed on book values.

### C. INCOME & EXPENDITURE ACCOUNT

Income arises out of Grants-in-Aid and donation amount received during the year and expenses are attrributable mainly towards the objective for which Grants received and other objectives of the society and other incidental expenses attributable to the day to day running of the Society which is recognised on accrual basis.

## NOTES ON ACCOUNTS

1 CAPITAL FUND:

Reserves & Surplus -
The surplus (excess of income over expenditure ) and deficit (excess of expenditure over income) aroused out of operation during the year and it has been shown under the head "Capital Fund".

2 FIXED ASSETS:

The assets reflected in the balance sheet comprise of furniture, Computer etc. work in progress acquired .

3 TAX EXPENSES:

No provision for Income Tax has been made in view that the Society carried out activities that are charitable in nature and not for any profit .

4 FOREIGN CURRENCY TRANSACTIONS:
There are no foreign currency transactions during the year under audit.

5 No contingent liability has been provided for by the Society

6 Figures in brackets represent deductions / negative figures.

for PATRO & CO.,
Chartered Accountants
[FRN 310100E]

Place : Bhubaneswar,
Date : 30.09.2024

Bijayalaxmi Rautaray
SECRETARY

PATRO & CO. FRN-310100E BHUBANESWAR ACCOUNTANTS

(CA SUBASH CHANDRA DWIBEDY)
Partner
M.No. 305218