

**AUDITOR'S REPORT**

We have audited the attached Consolidated Balance Sheet of **SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT, PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA** at 31<sup>st</sup> March 2024 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. 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.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2024.

**AND**

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.  
Dated:-23/07/2024



For R.C. LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITE5759

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**

**CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS		Rs.....P.
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	82,99,323.04		As per Schedule		39,57,924.00
Add: Excess of Income over Expenditure during the year	<u>16,676.88</u>	84,15,999.92	<b>INVESTMENT:</b>		
			<b>SBI Fixed Deposit:</b>		
<b>CURRENT LIABILITIES:</b>			As per last A/c	16,94,772.00	
<b>Loan from Other sources:</b>			Add: Accrued Interest	<u>1,17,533.00</u>	18,12,305.00
As per last A/c	76,61,100.00		<b>CURRENT ASSETS:</b>		
Add: During the year	<u>1,16,000.00</u>	77,77,100.00	<b>Grant Receivable:</b>		
<b>Outstanding Expenses A/c</b>			As per last A/c	79,00,699.00	
As per last A/c	22,69,602.00		Add: During the year	<u>62,45,888.00</u>	1,41,46,587.00
Add: During the year	<u>31,74,021.00</u>	54,43,623.00	<b>TDS:</b>		
<b>Credit purchase</b>			As per last A/c	35,710.00	
As per last A/c		5,42,750.00	Add: During the year	13,060.00	
			Less: Refund	<u>8,715.00</u>	40,055.00
			<b>Closing Balance:</b>		
			- Cash in Hand		7,894.00
			- Cash at Bank		22,14,707.92
		<u>2,21,79,472.92</u>			<u>2,21,79,472.92</u>
		=====			=====

**As per our Report Attached.**

Bhubaneswar.  
Dated: -23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITE5759

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

[illegible]

Bhubaneswar.  
Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITE5759

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**

**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
<u>To Opening Balance:</u>		<u>By Educational Complex:</u>	
- Cash in Hand	6,624.00	- Revenue Expenses	30,71,867.00
- Cash at Bank		- Capital Expenses	NIL
- SBI - (3293)	74,971.00		
- UCO - (2597)	33,313.10	<u>" MAP:</u>	
- UBI - (3805)	4,223.40	- Revenue Expenses	NIL
- SBI - (1859) (FC)	0.18	- Capital Expenses	8,73,631.00
- Disable Project	527.00		
- SBI (1859) NON-FC	47,14,267.60	<u>" General Account:</u>	
- SBI -9076(FC)	8,83,060.76	- Revenue Expenses	9,22,901.12
		- Capital Expenses	NIL
" Bank interest	71,745.00		
" Loan from Outside	1,16,000.00	<u>" Closing Balance:</u>	
" Income from Pisciculture	3,40,200.00	- Cash in Hand	7,894.00
" Income from Vegetable	1,86,829.00	- Cash at Bank	
" Income from Nursery	2,85,000.00	- SBI - (3293)	5,806.00
" Member Contribution	1,20,000.00	- UBI - (3805)	4,223.40
" Donation	2,45,000.00	- SBI - (1859) (FC)	0.18
" TDS Refund	8,715.00	- Disable Project	527.00
" Interest on IT Refund	525.00	- SBI (1859) NON-FC	21,93,738.58
		- SBI 9076(FC)	10,412.76
	70,91,001.04		70,91,001.04
	=====		=====

**As per our Report Attached.**

Bhubaneswar.  
Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E  
  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITE5759

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**

**CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31.03.2024**

S.N.	PARTICULARS	WDV AS ON 01.04.2023	ADD/ SALE DURING THE YEAR	T O T A L	RATE OF DEP.	DEP. DURING THE YEAR	WDV AS ON 31/03/2024
01.	Furniture & Fixture	3,73,764.00	--	3,73,764.00	10%	37,736.00	3,36,388.00
02.	Library Books	406.00	--	406.00	40%	162.00	244.00
03.	Building	43,835.00	--	43,835.00	10%	4,383.00	39,452.00
04.	Almirah	1,526.00	--	1,526.00	10%	153.00	1,373.00
05.	Type Writer	920.00	--	920.00	15%	138.00	782.00
06.	Gas Light	170.00	--	170.00	15%	25.00	145.00
07.	Smokeless chulla	121.00	--	121.00	15%	18.00	103.00
08.	Solar Plate & Lamp	846.00	--	846.00	15%	127.00	719.00
09.	Audio Sound Box	303.00	--	303.00	15%	45.00	258.00
10.	Colour T.V.	24,993.00	--	24,993.00	15%	3,749.00	21,244.00
11.	DVD Player	694.00	--	694.00	15%	104.00	590.00
12.	Sport materials	4,376.00	--	4,376.00	15%	656.00	3,720.00
13.	Bedding	1,34,046.00	--	1,34,046.00	10%	13,405.00	1,20,641.00
14.	Samarsable pump	2,807.00	--	2,807.00	15%	421.00	2,386.00
15.	Godrej Almira	3,569.00	--	3,569.00	10%	357.00	3,212.00
16.	Stabilizer	1,279.00	--	1,279.00	15%	192.00	1,087.00
17.	Bi-Cycle	965.00	--	965.00	15%	145.00	820.00
18.	Malkangiri Building	55,074.00	--	55,074.00	10%	5,507.00	49,567.00
19.	School Hostel Building	26,88,964.00	8,73,631.00	35,62,595.00	10%	3,56,259.00	32,06,336.00
20.	Land Lease	72,000.00	--	72,000.00	--	--	72,000.00
21.	Utensil	51,127.00	--	51,127.00	15%	7,669.00	43,458.00
22.	Playing Equipment	46,782.00	--	46,782.00	15%	7,017.00	39,765.00
23.	Acquguard	16,040.00	--	16,040.00	15%	2,406.00	13,634.00
		35,24,607.00 =====	8,73,631.00 =====	43,98,238.00 =====		4,40,314.00 =====	39,57,924.00 =====



**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**  
**PROJECT WISE BALANCE SHEET AS ON 31.03.2024**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<b>SANITATION &amp; HYDROPONIC GARDEN PROJECT FUND(F.C)</b>			<b>FIXED ASSETS:</b>		
As per last A/c	28,564.00		<b>Furniture &amp; Fixture:</b>		
Less: Depreciation adjusted as per contra	<u>3,109.00</u>	25,455.00	As per last A/c	282.00	
			Less: Dep.	<u>28.00</u>	254.00
			<b>Samarsable Pump:</b>		
			As per last A/c	2,807.00	
			Less: Dep.	<u>421.00</u>	2,386.00
			<b>Godrej Almirah</b>		
			As per last A/c	3,007.00	
			Less: Dep.	<u>301.00</u>	2,706.00
			<b>Stabilizer</b>		
			As per last A/c	1,279.00	
			Less: Dep.	<u>192.00</u>	1,087.00
			<b>Bedding:</b>		
			As per last A/c	20,224.00	
			Less: Dep.	<u>2,022.00</u>	18,202.00
			<b>Bi-Cycle</b>		
			As per last A/c	965.00	
			Less: Dep.	<u>145.00</u>	820.00
			<b>CURRENT ASSETS:</b>		
			Closing Balance		NIL
(A)		<u>25,455.00</u>		(A)	<u>25,455.00</u>
		=====			=====
<b>C.W.S.N. (HEARING &amp; SPEECH IMPIRED MALKANAGIRI DISDABLED PROJECT FUND:</b>			<b>FIXED ASSETS</b>		
As per last A/c		26.00			NIL
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS:</b>		
Loan from General A/c		19,670.00	<b>Grant Receivable from DPEP:</b>		
Audit fee payable		399.00	As per last A/c		19,568.00
			<b>Closing Balance:</b>		
			- Cash in Hand		NIL
			- Cash at Bank		527.00
(B)		<u>20,095.00</u>		(B)	<u>20,095.00</u>
		=====			=====

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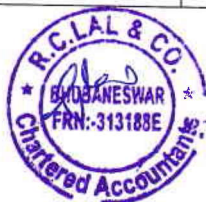


**R.C. LAL & CO**  
CHARTERED ACCOUNTANTS

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41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 2531695  
E-mail: rclal\_co@ediffmail.com

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<b>EDUCATIONAL COMPLEX:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	3,02,160.00		<b>Furniture &amp; Fixture:</b>		
Less: Excess of Expenditure over Income during the year	<u>67,715.00</u>	2,34,445.00	As per last A/c	3,58,415.00	
			Less: Dep	<u>35,841.00</u>	3,22,574.00
<b>CURRENT LIABILITIES:</b>			<b>Colour TV</b>		
<b>Loan from General A/c</b>			As per last A/c	24,994.00	
As per last A/c	52,80,891.00		Less: Dep.	<u>3,749.00</u>	21,245.00
Add: During the year	<u>30,71,867.00</u>	83,52,758.00	<b>DVD Player</b>		
<b>Loan from Other sources:</b>			As per last A/c	695.00	
As per last A/c		1,16,849.00	Less: Dep.	<u>104.00</u>	591.00
<b>Outstanding Salary Expenses A/c</b>			<b>Sport Materials</b>		
As per last A/c	11,26,489.00		As per last A/c	4,376.00	
Add: During the year	<u>4,96,000.00</u>	16,22,489.00	Less: Dep.	<u>656.00</u>	3,720.00
<b>Credit Purchase</b>			<b>Bedding</b>		
As per last A/c	5,42,750.00		As per last A/c	1,28,292.00	
Add: During the year	<u>19,94,021.00</u>	25,36,771.00	Less: Dep.	<u>12,829.00</u>	1,15,463.00
<b>Other Payable:</b>			<b>Acqaguard</b>		
<b>Incentive to Girls Student</b>			As per last A/c	16,040.00	
As per last A/c	2,24,100.00		Less: Dep.	<u>2,406.00</u>	13,634.00
Add: During the year	<u>3,42,000.00</u>	5,66,100.00	<b>Utensils</b>		
<b>Stipend</b>			As per last A/c	51,127.00	
As per last A/c	2,39,220.00		Less: Dep.	<u>5,113.00</u>	46,014.00
Add: During the year	<u>3,42,000.00</u>	5,81,220.00	<b>Playing Equipment</b>		
<b>Sundry Payable</b>			As per last A/c	46,783.00	
		6,79,394.00	Less: Dep.	<u>7,017.00</u>	39,766.00
			<b>CURRENT ASSETS:</b>		
			<b>Grant Receivable:</b>		
			As per last A/c	78,81,131.00	
			Add: During the year	<u>62,45,888.00</u>	1,41,27,019.00
			<b>Closing Balance:</b>		
			- Cash in Hand		NIL
			- Cash at Bank		NIL
	( C )	1,46,90,026.00		( C )	1,46,90,026.00
		=====			=====



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# R.C. LAL & CO

## CHARTERED ACCOUNTANTS

//3//

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 2531695  
E-mail:-rc\_lal\_co@ediffmail.com

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs...P.	Rs.....P
<b>CONSTRUCTION OF SCHOOL HOSTEL BUILDING WORK (FC PROJECT) FUND:</b> As per last A/c Add: Excess of Income over Expenditure during the year	27,00,449.18 <u>5,16,199.76</u>	32,16,648.94	<b>FIXED ASSETS:</b> <u>School/ Hostel Building</u> As per last A/c Add: During the year Less: Dep. <u>Closing Balance:</u> - Cash in Hand - Cash at Bank	26,88,964.00 8,73,631.00 <u>3,56,359.00</u>	32,06,236.00     NIL 10,412.94
<b>Unspent Grant</b> As per last A/c Less: Spent	8,71,575.76 <u>8,71,575.76</u>	NIL			
(D)		<u>32,16,648.94</u> =====	(D)		<u>32,16,648.94</u> =====
<b>OSCPs PROJECT FUND:</b> As per last A/c		5,064.00	<b>FIXED ASSETS:</b>  <u>Closing Balance:</u> - Cash in Hand - Cash at Bank		NIL   5,064.00 NIL
(E)		<u>5,064.00</u> =====	(E)		<u>5,064.00</u> =====
<b>GENERAL ACCOUNT FUND:</b> As per last A/c Add: Excess of Income over Expenditure during the year	44,50,590.10 <u>4,49,550.88</u>	49,00,140.98	<b>FIXED ASSETS:</b> As per Schedule <b>INVESTMENT:</b> <u>SBI Fixed Deposit</u> As per last A/c Add: Accrued Interest <b>CURRENT ASSETS:</b> <u>Loan to Different Project:</u> - <u>Educational Complex</u> As per last A/c Add: During the year - <u>Disabled Project</u> As per last A/c	16,94,772.00 <u>1,17,533.00</u>	18,12,305.00
<b>CURRENT LIABILITIES</b> <u>Loan from Other sources:</u> As per last A/c Add: During the year	75,44,251.00 <u>1,16,000.00</u>	76,60,251.00	<u>TDS Receivable</u> As per last A/c Less: Received Add: During the year <u>Closing Balance:</u> - Cash in Hand - Cash at Bank: - SBI - 32138943293 - UBI - MKG-A/c No. 3805 - SB A/c No. 859	52,80,891.00 <u>30,71,867.00</u>   35,980.00 8,715.00 <u>13,060.00</u>	83,52,758.00       2,830.00 5,806.00 4,223.40 21,93,738.58
(F)		<u>1,25,60,391.98</u> =====	(F)		<u>1,25,60,391.98</u> =====
Grand Total (A+B+C...F)		<u>3,05,17,680.92</u> =====	Grand Total (A+B+C...F)		<u>3,05,17,680.92</u> =====

As per our report attached.

Bhubaneswar  
Dated:- 23/07/2024



**BALANCE SHEET AS ON 31.03.2024**  
**GENERAL ACCOUNT**

[illegible]

We have audited the foregoing Balance Sheet along with the cash book and vouchers Produced before us for verification and certify that they are in accordance therewith.



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**  
**GENERAL ACCOUNT**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To Audit Fees	10,000.00	By Bank Interest	70,762.00
" Travelling Expenses	72,350.00	" Income from Vegetable Sale	1,86,829.00
" Renovation of Pond	1,56,500.00	" Income from Pisciculture	3,40,200.00
" Capacity Building Training to Staff	38,220.00	" Income from Nursery	2,85,000.00
" Women Empowerment Programme	36,540.00	" Member Contribution	1,20,000.00
" Pisciculture Expenses	1,82,600.00	" Donation	2,45,000.00
" Vegetable Expenses	85,450.00	" Interest on IT Refund	525.00
" Nursery Expenses	1,83,200.00	" Acc. Interest	1,17,533.00
" Environment Awareness programme	42,510.00	" TDS Receivable	13,060.00
" Observation of National days	39,825.00		
" Office Contingency	75,706.12		
" Depreciation	6,457.00		
" Excess of Income over Expenditure during the year	4,49,550.88		
	<u>13,78,909.00</u>		<u>13,78,909.00</u>
	=====		=====

**AUDITOR'S REPORT**

We have audited the foregoing Income and Expenditure Account along with the cash book and vouchers produced before us for verification and certify that they are in accordance therewith.

Bhubaneswar.  
Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA *Gourav Lal*  
Membership No. 300831

**R.C. LAL & CO**  
CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 2531695  
E-mail:-rc\_lal\_co@ediffmail.com

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

**GENERAL ACCOUNT**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By Audit Fees	10,000.00
- Cash in Hand	1,560.00	" Travelling Expenses	72,350.00
- Cash at Bank:		" Renovation of Pond	1,56,500.00
- SBI 1859	47,14,267.60	" Capacity Building Training to Staff	38,220.00
- SBI-32138943293293	74,971.00	" Women Empowerment Programme	36,540.00
- UCO-176901010025972597	33,313.10	" Pisciculture Expenses	1,82,600.00
- UBI - 4637020200038053805	4,223.40	" Vegetable Expenses	85,450.00
" Bank Interest	70,762.00	" Nursery Expenses	1,83,200.00
" Income from Vegetable Sale	1,86,829.00	" Environment Awareness programme	42,510.00
" Income from Pisciculture	3,40,200.00	" Observation of National days	39,825.00
" Income from Nursery	2,85,000.00	" Office Contingency	75,706.12
" Loan from Outside	1,16,000.00	" Loan paid to Educational complex	30,71,867.00
" Member Contribution	1,20,000.00	" Closing Balance:	
" Donation	2,45,000.00	- Cash in Hand	2,830.00
" TDS Refund (22-23)	8,715.00	- Cash at Bank:	
" Interest on IT Refund	525.00	- SBI 1859	21,93,738.58
		- SBI-32138943293	5,806.00
		- UBI - 4637020200038053805	4,223.40
	62,01,366.10		62,01,366.10
	=====		=====

**AUDITOR'S REPORT**

We have audited the foregoing Receipt and Payment Account along with the cash book and vouchers Produced before us for verification and certify that they are in accordance therewith.

Bhubaneswar.

Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2024**  
**(GENERAL A/C)**

S.N.	PARTICULARS	WDV AS ON 01/04/2023	ADDITION DURING THE YEAR	T O T A L	RATE OF DEP.	DEP. DURING THE YEAR	WDV AS ON 31/03/2024
01.	Furniture & Fixture	15,066.00	--	15,066.00	10%	1,507.00	13,559.00
02.	Library Books	406.00	--	406.00	40%	61.00	345.00
03.	Building	43,835.00	--	43,835.00	10%	4,383.00	39,452.00
04.	Almirah	1,526.00	--	1,526.00	10%	153.00	1,373.00
05.	Type Writer	920.00	--	920.00	15%	138.00	782.00
06.	Gas Light	170.00	--	170.00	15%	25.00	145.00
07.	Smokeless Chulla	121.00	--	121.00	15%	18.00	103.00
08.	Solar Plate & Lamp	846.00	--	846.00	15%	127.00	719.00
09.	Audio Sound Box	303.00	--	303.00	15%	45.00	258.00
10.	Land Lease	72,000.00	--	72,000.00	--	--	72,000.00
		<u>1,35,193.00</u> =====	<u>NIL</u> =====	<u>1,35,193.00</u> =====		<u>6,457.00</u> =====	<u>1,28,736.00</u> =====



**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT, PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA** of the **Project Educational Complex** at 31<sup>st</sup> March 2024 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**We report that:**

1. 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.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2024.

**AND**

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.  
Dated:- 30/04/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDIMT5847

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**  
**BALANCE SHEET AS ON 31.03.2024**  
**EDUCATIONAL COMPLEX**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	3,02,160.00		<b>Furniture &amp; Fixture:</b>		
Less: Excess of Expenditure over Income during the year	67,715.00	2,34,445.00	As per last A/c	3,58,415.00	
			Less: Dep	35,841.00	3,22,574.00
<b>CURRENT LIABILITIES:</b>			<b>Colour TV</b>		
<b>Loan from General A/c</b>			As per last A/c	24,994.00	
As per last A/c	52,80,891.00		Less: Dep.	3,749.00	21,245.00
Add: During the year	30,71,867.00	83,52,758.00	<b>DVD Player</b>		
<b>Loan from Other sources:</b>			As per last A/c	695.00	
As per last A/c		1,16,849.00	Less: Dep.	104.00	591.00
<b>Outstanding Salary Expenses A/c</b>			<b>Sport Materials</b>		
As per last A/c	11,26,489.00		As per last A/c	4,376.00	
Add: During the year	4,96,000.00	16,22,489.00	Less: Dep.	656.00	3,720.00
<b>Credit Purchase</b>			<b>Bedding</b>		
As per last A/c	5,42,750.00		As per last A/c	1,28,292.00	
Add: During the year	19,94,021.00	25,36,771.00	Less: Dep.	12,829.00	1,15,463.00
<b>Other Payable:</b>			<b>Acqaguard</b>		
<b>Incentive to Girls Student</b>			As per last A/c	16,040.00	
As per last A/c	2,24,100.00		Less: Dep.	2,406.00	13,634.00
Add: During the year	3,42,000.00	5,66,100.00	<b>Utensils</b>		
<b>Stipend</b>			As per last A/c	51,127.00	
As per last A/c	2,39,220.00		Less: Dep.	5,113.00	46,014.00
Add: During the year	3,42,000.00	5,81,220.00	<b>Playing Equipment</b>		
<b>Sundry Payable</b>			As per last A/c	46,783.00	
		6,79,394.00	Less: Dep.	7,017.00	39,766.00
			<b>CURRENT ASSETS:</b>		
			<b>Grant Receivable:</b>		
			As per last A/c	78,81,131.00	
			Add: During the year	62,45,888.00	1,41,27,019.00
			<b>Closing Balance:</b>		
			- Cash in Hand		NIL
			- Cash at Bank		NIL
		1,46,90,026.00			
		=====			1,46,90,026.00
					=====

**For R.C. LAL & Co.**  
**Chartered Accountants**  
**Firm Registration No.-313188E**

**CA Gourav Lal**  
**Membership No.-300831**



UDIN: 24300831BKDIMT5847

Bhubaneswar.  
Dated:-30/04/2024

As per our report attached.

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**  
**EDUCATIONAL COMPLEX**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To <u>Staff Salary</u>		By Grant Receivable	62,45,888.00
- Salary to Head Master	1,44,000.00		
- Salary to 5 Full Time Teacher	5,40,000.00		
- Salary to Technical Assistant	80,000.00	" Excess of Expenditure over	
- Salary to Warden-1	1,08,000.00	Income during the year	67,715.00
- Salary to Peon-1	60,000.00		
- Salary to Watchman cum Generator Operator	60,000.00		
" Diet Charges	10,47,885.00		
" Clothing	2,85,000.00		
" Medical Expenses	1,91,899.00		
" Books & Stationeries	2,34,389.00		
" Electricity and Water Charges	1,14,370.00		
" Miscellaneous including Toiletries	1,15,145.00		
" Internet Charges	13,474.00		
" Vocational Skill Development Training	77,705.00		
" Depreciation	67,715.00		
" <u>Payable:</u>			
- Helper 1 and Cook 2	84,000.00		
- M/S Shanti Hari General Store	12,61,730.00		
- Project Coordinator	4,30,501.00		
- SK Ray Fruits and Vegetables	2,17,790.00		
- Incentives to Girls	3,42,000.00		
- Salary Outstanding	4,96,000.00		
- Stipend Payable	3,42,000.00		
	63,13,603.00		63,13,603.00
	=====		=====

As per our report attached.

Bhubaneswar.  
Dated:-30/04/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

*Gourav Lal*  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDIMG5847

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**  
**EDUCATIONAL COMPLEX**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
<u>To Opening Balance:</u>		<u>By Staff Salary</u>	
- Cash in Hand	NIL	- Salary to Head Master	1,44,000.00
- Cash at Bank (A/c No. 859)	NIL	- Salary to 5 Full Time Teacher	5,40,000.00
		- Salary to Technical Assistant	80,000.00
		- Salary to Warden-1	1,08,000.00
		- Salary to Peon-1	60,000.00
		- Salary to Watchman cum Generator Operator	60,000.00
" Loan from General Account	30,71,867.00		
		" Diet Charges	10,47,885.00
		" Clothing	2,85,000.00
		" Medical Expenses	1,91,899.00
		" Books & Stationeries	2,34,389.00
		" Electricity and Water Charges	1,14,370.00
		" Miscellaneous including Toiletries	1,15,145.00
		" Internet Charges	13,474.00
		" Vocational Skill Development Training	77,705.00
		" <u>Closing Balance:</u>	
		- Cash in Hand	NIL
		- Cash at Bank	NIL
	30,71,867.00		30,71,867.00
	=====		=====

As per our report attached.

Bhubaneswar.  
Dated:-30/04/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

*Gourav Lal*  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDIMT5847

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**  
**(SUPPORTED BY: MAP, FRANCE)**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To Depreciation	3,56,359.00	By Bank Interest	983.00
" Excess of Income over Expenditure during the year	5,16,199.76	" Unspent Grant	8,71,575.76
	<u>8,72,558.76</u> =====		<u>8,72,558.76</u> =====

**BALANCE SHEET AS ON 31.03.2024**  
**(SUPPORTED BY: MAP, FRANCE)**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS		Rs.....P.
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	27,00,449.18		<u>School/Hostel Building</u>		
Add: Excess of Income over Expenditure during the year	<u>5,16,199.76</u>	32,16,648.94	As per last A/c	26,89,964.00	
			Add: During the year	8,73,631.00	
			Less: Depreciation	<u>3,56,359.00</u>	32,06,236.00
<u>Unspent Grant</u>			<b>Closing Balance:</b>		
As per last A/c	8,71,575.76		Cash in Hand		NIL
Less: Spent	<u>8,71,575.76</u>	NIL	Cash at Bank		
			SBI-40133859076		10,412.76
			SBI-859		0.18
		<u>32,16,648.94</u> =====			<u>32,16,648.94</u> =====

**AUDITOR'S REPORT**

We have audited the foregoing Income and Expenditure Account & Balance Sheet along with the cash book and vouchers Produced before us for verification and certify that they are in accordance therewith.

Bhubaneswar.

Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITF2521

**SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR , ODISHA**

**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**  
**(SUPPORTED BY: MAP, FRANCE (FC))**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By Construction of School Building at SEED, Kanyshram, Malkangiri	
- Cash in Hand	NIL		8,73,631.00
- Cash at Bank			
- SBI-40133859076	8,83,060.76		
- SBI - 11384461859	0.18		
“ Bank Interest	983.00	“ Closing Balance:	
		- Cash in Hand	NIL
		- Cash at Bank	
		- SBI-40133859076	10,412.76
		- SBI - 11384461859	0.18
	8,84,043.94		8,84,043.94
	=====		=====

**AUDITO R'S REPORT**

We have audited the foregoing Receipt and Payment Account along with the cash book and vouchers Produced before us for verification and certify that they are in accordance therewith.

Bhubaneswar,  
Dated:-23/07/2024



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E

CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDITF2521

## CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANTS

I/We have audited the accounts of, **SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT**  
**PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA**  
**FC REGD. NO- 105090006, ODISHA**


(name of association and its full address including State, District and Pin Code ,if registered society , its registration Number and State of registration),  
for the year ending 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) the brought forward foreign contribution at the beginning of the financial year **01.04.2023** was Rs. **8,83,060.94**.
- (ii) foreign contribution of / worth Rs. **NIL** was received by the Association during the financial year **2023-2024**.
- (iii) Interest accrued on foreign contribution and other income derived form foreign contribution or interest there on of /worth Rs. **983.00** was received by the Association during the financial year 2023-24.
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year **31/03/2024** was Rs. **10,412.94**
- (v) Certify that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act. 2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me /us.
- (vii) The association has utilized the foreign contribution received for the purpose (S), it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Bhubaneswar  
Dated: 23/07/2024



For R.C. LAL & CO.  
Chartered Accountants  
Firm Regn No. 313188E

  
CA Gourav Lal  
Membership No. 300831  
41, Ashok Nagar (East)  
Bhubaneswar-751009 (Odisha)  
UDIN: 24300831BKDITF2521