

AUDITOR'S REPORT

We have audited the attached FC & NON FC Consolidated Balance Sheet of SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT, PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA at 31st March 2025 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 31st March 2025.

AND

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

Bhubaneswar.
Dated:-26/05/2025



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

CA Gourav Lal
Membership No. 300831
UDIN: 25300831BMIFPJ2256

SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
BALANCE SHEET AS ON 31/03/2025
FC & NON FC CONSOLIDATED

LIABILITIES	Amount	Amount	ASSETS	Amount
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>	
As per last A/c	8,415,999.92		As per Schedule	3,948,154.00
Add: Excess of Income over Expenditure during the year	2,660,799.56		<u>INVESTMENT</u>	
		11,076,799.48	<u>SBI Fixed Deposit</u>	
<u>CURRENT LIABILITIES</u>			As per last A/c	7,500,000.00
<u>Loan from Other Sources:</u>			Add: Accrued Interest	982,167.00
As per last A/c	7,777,100.00		<u>CURRENT ASSETS</u>	
Add: During the year	1,550,000.00	9,327,100.00	Grant Receivable :	
<u>Outstanding Expenses Account</u>			As per last A/c	14,146,587.00
As per last A/c	5,443,623.00		Add: During the year	8,694,313.00
Add: During the year	5,479,937.00	10,013,414.00	Less: Received	6,104,957.00
Less: Paid	910,146.00		<u>TDS</u>	
<u>Credit Purchase</u>			As per last A/c	40,055.00
As per last A/c		542,750.00	Add: During the year	18,876.00
			Less: Refund	22,384.00
			<u>Closing Balance:</u>	
			Cash in Hand	8,704.00
			Cash at Bank	1,748,548.48
		30,960,063.48		30,960,063.48

As per our report attached

Bhubaneswar
Dated: 26/05/2025



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


CA Gourav Lal

Membership No.300831
UDIN: 25300831BMIFPJ2256

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

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025
FC & NON FC CONSOLIDATED

	EXPENDITURES	Amount		INCOMES	Amount
To	<u>MAP FRANCE</u>		By	<u>Grant-in-Aid Received from</u>	
	Revenue Expenses	1,663.84		MAP, France	437,502.00
				DCI, USA	678,619.00
To	<u>DCI, USA</u>			Unit for Sight	160,726.00
	Revenue Expenses	1,880.74	By	Bank Interest	56,945.00
			"	Income from Pisciculture	386,500.00
To	<u>UNIT FOR SIGHT</u>		"	Income from Vegetable	297,070.00
	Revenue Expenses	1,414.72	"	Income from Nursery	453,235.00
			"	Member Contribution	120,000.00
To	<u>Educational Complex:</u>		"	Donation	880,700.00
	Revenue Expenses	3,214,376.00	"	Interest on IT Refund	1,216.00
			"	Acc. Interest on FD	169,862.00
To	<u>General Account:</u>		"	TDS Receivable	18,876.00
	Revenue Expenses	559,272.14	"	Grant Receivable	8,694,313.00
"	Depreciation	436,220.00			
"	Outstanding Expenses Payable	5,479,937.00			
"	Excess of Income over Expenditure	2,660,799.56			
		12,355,564.00			12,355,564.00

As per our report attached

Bhubaneswar
Dated: 26/05/2025



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


CA Gourav Lal
Membership No. 300831
UDIN: 25300831BMIFPJ2256

SOCIAL EDUCATION FOR ENVIRONMENT AND DEVELOPMENT
PLOT NO. N-2/152, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025
FC & NON FC CONSOLIDATED

R E C E I P T S :		Amount	P A Y M E N T S		Amount
To	<u>Opening Balance:</u>		By	<u>MAP FRANCE</u>	
	Cash in Hand	7,894.00		Revenue Expenses	1,663.84
	<u>Cash at Bank</u>			Capital Expenses	365,415.00
	SBI A/C NO. (3293)	5,806.00			
	UBI A/C NO. (3805)	4,223.40	By	<u>DCI, USA</u>	
	SBI A/C NO. (1859)(FC)	0.18		Revenue Expenses	1,880.74
	DISABLE PROJECT	527.00		Capital Expenses	
	A/c No. 9076 (FC)	10,412.76			
	A/c No. 1859(NON FC)	2,193,738.58	By	<u>UNIT FOR SIGHT</u>	
				Revenue Expenses	1,414.72
				Capital Expenses	
To	<u>Grant-in-Aid Received from</u>				
	MAP, France	437,502.00			
	DCI, USA	678,619.00	By	<u>Educational Complex:</u>	
	Unit for Sight	160,726.00		Revenue Expenses	3,214,376.00
				Capital Expenses	
To	<u>Ministry of Tribal affairs, Govt. of India</u>				
	2022-2023	2,799,144.00		Outstanding Paid	910,146.00
	2023-2024	3,305,813.00	By	<u>General Account:</u>	
To	Bank Interest	56,945.00		Revenue Expenses	559,272.14
To	Income from Pisciculture	386,500.00		Capital Expenses	61,035.00
To	Income from Vegetable	297,070.00		FD	6,500,000.00
To	Income from Nursery	453,235.00	By	<u>Closing Balance:</u>	
To	Member Contribution	120,000.00		Cash in Hand	8,704.00
To	Donation	880,700.00		<u>Cash at Bank</u>	
To	Interest on IT Refund	1,216.00		SBI A/C NO. (3293)	917,864.00
To	TDS Refund	22,384.00		UBI A/C NO. (6621)	11,149.04
To	Loan from Outside	1,550,000.00		SBI A/C NO. (1859)(FC)	84,146.80
				DISABLE PROJECT	527.00
				A/c No. 9076 (FC)	11,508.46
				A/c No. 1859(NON FC)	0.18
				UBA A/C NO. 6809	723,353.00
		13,372,455.92			13,372,455.92

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

As per our report attached

Bhubaneswar
Dated:- 26/05/2025




CA Gourav Lal
Membership No.-300831
UDIN: 25300831BMIFPJ2256

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2025
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31/03/2025

SL NO	PARTICULARS	W.D.V.AS ON 01.04.2024	ADDITION/Sale DURING THE YEAR	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	W.D.V AS ON 31.03.2025
1	Furniture & Fixture	336,388.00	-	336,388.00	10%	33,639.00	302,749.00
2	Library Book	244.00	-	244.00	40%	98.00	146.00
3	Building	39,452.00	-	39,452.00	10%	3,945.00	35,507.00
4	Almirah	1,373.00	-	1,373.00	10%	137.00	1,236.00
5	Type Writer	782.00	-	782.00	15%	117.00	665.00
6	Gas Light	145.00	-	145.00	15%	22.00	123.00
7	Smokeless Chulla	103.00	-	103.00	15%	15.00	88.00
8	Solar Plate & Lamp	719.00	-	719.00	15%	108.00	611.00
9	Audio Sound Box	258.00	-	258.00	15%	39.00	219.00
10	Colour T.V.	21,244.00	-	21,244.00	15%	3,187.00	18,057.00
11	DVD Player	590.00	-	590.00	15%	88.00	502.00
12	Sport Materials	3,720.00	-	3,720.00	15%	558.00	3,162.00
13	Bedding	120,641.00	-	120,641.00	10%	12,064.00	108,577.00
14	Samarsable Pump	2,386.00	-	2,386.00	15%	358.00	2,028.00
15	Godrej Almira	3,212.00	-	3,212.00	10%	321.00	2,891.00
16	Stabilizer	1,087.00	-	1,087.00	15%	163.00	924.00
17	Bi-Cycle	820.00	-	820.00	15%	123.00	697.00
18	Malkangiri Building	49,567.00	-	49,567.00	10%	4,957.00	44,610.00
19	School Hostel Building	3,206,336.00	365,415.00	3,571,751.00	10%	357,175.00	3,214,576.00
20	Land Lease	72,000.00	-	72,000.00	0%	-	72,000.00
21	utensil	43,458.00	-	43,458.00	15%	6,519.00	36,939.00
22	Playing Equipment	39,765.00	-	39,765.00	15%	5,965.00	33,800.00
23	Acquguard	13,634.00	-	13,634.00	15%	2,045.00	11,589.00
24	CCTV	-	20,578.00	20,578.00	15%	1,543.00	19,035.00
25	Cooking Gas	-	25,549.00	25,549.00	15%	1,916.00	23,633.00
26	Firexutingusher	-	14,908.00	14,908.00	15%	1,118.00	13,790.00
		3,957,924.00	426,450.00	4,384,374.00		436,220.00	3,948,154.00

