



Certificate to be given by Chartered Accountant

We have audited the accounts of SIKSHASANDHAN, ND-7, VIP AREA, IRC VILLAGE, BHUBANESWAR, ODISHA, Dist- Khurdha, and Pin-751015. Society registration No.KRD-6233-452 of 1994-95/ORISSA for the financial year ending 31st March, 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 434702.82**
- (ii) Foreign contribution of / worth **Rs. 12412026.00** was received by the Association during the financial year ended 31st March 2023.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth **Rs.61064.00** was received by the Association during the financial year 31st March 2023.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 31st March 2023 was **Rs. 2052383.12**
- (v) Certified 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.
- (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.

For and on behalf of
DACS & Associates
Chartered Accountants

FRN-0326882E



Dipayan Das
(CA DIPAYAN DAS)

Partner

M.No- 064532

UDIN- 23064532BGUSRP6099

Place: Bhubaneswar
Date: 25th September 2023

SIKSHASANDHAN, ND-7,VIP AREA,IRC VILLAGE,BHUBANESWAR-751015,ORISSA
CONSOLIDATED BALANCE SHEET OF FC PROJECT
AS ON 31ST MARCH 2023

SOURCES OF FUND	AMOUNT(Rs)	AMOUNT(Rs)	AMOUNT(Rs)
CAPITAL FUND:	4743125.30		
Less: Excess of Expenditure over Income	422968.56		4320156.74
Project fund :			
Opening Balance	393742.5		
Brought Forward from Capital Fund			
Add: Grant Received in FY 2022-23	12412026.00		
	12805768.50		
Less: Grant Utilized in FY 2022-23	10768641.70		2037126.80
Current Liabilities			
KKS Project			2954.00
TOTAL			6360237.54
APPLICATION OF FUND			
Fixed Assets	4655064.98		
Add-during the year(2022-23)	175842.00		
	4830906.98		
Less: Depreciation	575152.56		4255754.42
Tax Deduction at Sources			52100.00
Closing Balance:			
Cash in Hand	0.00	0.00	
Main FC - SBINDMB- 40138744231	919,717.74		
Cash at Bank-Utilization A/C- FC-80042010012203	265005.45		
Cash at Bank-Utilisation A/C- FC-3589877116	865526.52	2050249.71	
Advance- Indian oil Petrocard-(Akaansha Project)		2133.41	2052383.12
TOTAL			6360237.54

Notes to the accounts

Schedule-E

This is the Balance Sheet referred to in our report of even date.

For and on behalf of
 DACS & Associates
 Chartered Accountants
 FRN- 0326882E

Dipayan Das
 CA DIPAYAN DAS
 Partner
 Membership No- 064532
 UDIN No-23064532BGUSRP6099
 Bhubaneswar,25th September 2023



For and on behalf of
 Sikshasandhan



Anil Pradhan
 Anil Pradhan
 Member Secretary

SIKSHASANDHAN, ND-7,VIP AREA,IRC VILLAGE,BHUBANESWAR-751015,ORISSA
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF FC PROJECT
FOR THE YEAR ENDED 31ST MARCH 2023

<u>INCOME</u>	AMOUNT(Rs)	AMOUNT(Rs)	AMOUNT(Rs)
Grant Utilized- KKS		8145329.70	
Grant Utilized- CRY America		1356412.00	
Grant Utilized- American Friends-Edelgive		1266900.00	10768641.70
Bank Interest			61064.00
Excess of Expenditure over Income			422968.56
Total			11252674.26
<u>EXPENDITURE</u>			
Programme Expenses			
Nabadiganta-KKS Project			
Base line Survey	55000.00		
Capacity building of Volunteers on leaders	186527.00		
Promotion of Sports for social inclusion	347648.00		
Promotion of Arts and Culture for Social	137245.00		
Annual Sports Festival	151314.00		
Annual Cultural Festival	85763.00		
Capacity Building of SMC. PRI, CPC	100860.00		
Capacity Building of Beneficiaries on eEconomic Activity	92155.00		
Exposure Visit of Youth Volunteers	20500.00		
Formation & Facilitation of Producer	40444.00		
Community Volunteers	819000.00		
Capacity Building Of Teachers	65276.00		
Strengthening Odisha RTE Forum	165209.00		
Summer camp for Children	64075.00		
Children festival at School Level	251154.00		
Establishment of CoA	291821.00		
Library books for CoA	206356.00		
TLM for Schools	115998.00		
TLM for AWC	72281.00		
Hygiene kits for Schools	121070.00		
Promotion of Nutrition Garden in Schools	85998.00		
Seed Money for Entreprenuers	849270.00		
Resource materials for Aspiration centre	197226.00		
Development of Contextual TLMs, Booklets of Success Stories	100000.00		
Staff Development and Training	93276.00	4715466.00	
CRY Project			
Capacity building of Project team on ICDS Mission	20000.00		
Capacity building of SMC members on SDP,RTE	40956.00		
Developing Teaching Materials	23964.00		
Children Health Club Training	48188.00		
Junior Consultat Trainer	243000.00		
Junior Health Worker	74400.00		
Making of Assessment card of Remedial Clases	44482.00		
Promotion of Kitchen Gardenin the ICDS Centre	20000.00		
Senior Consultat Trainer	216000.00		
Senior Health Worker	135000.00		
Strengthening Children collective through Children	100832.00		
Survey on the Status of ECCE implementation in ICDS	15000.00		
Teaching Learning Materials kit for Children	53672.00		



EXPENDITURE	AMOUNT(Rs)	AMOUNT(Rs)	AMOUNT(Rs)
Training for Mothers in small Group /SHG on Pre School	27211.00		
Training for Teachers on Teaching Learning Process	40004.00		
Training of ICDS workers on Pre School Education	29894.00	1132603.00	
American Friends-Edelgive			
Covid-19 Relief		1264676.00	
Education Project			
Community Volunteers	40000.00		
Teaching and Learning Materials	653.00	40653.00	7153398.00
Programme Personnel Costs			
Project Manager (Field)		409200.00	
Project Director (45%) (Field Monitoring)		379200.00	
Project Executives (Field based)		1442400.00	
Project Assistant cum Driver (Field)		199200.00	2430000.00
Overhead and Admin Cost			
Nabadiganta-KKS Project			
Bank Charges	4499.93		
Accounts and Admin	382800.00		
Project Audit Cost	39140.00		
Rent and Running cost office	162176.00		
Travel Expenses	28581.00		
Running cost vehicles and generator	248813.77	866010.70	
Unversalization of Elementary Education for Tribal Children (CRY America)			
Bank Charges	422.00		
Salary of Statutory Benefits of Accountant	108000.00		
Stationery , Photocopy,Postage	8650.00		
Salary of Statutory Benefits to Project Holder	108000.00	225072.00	
American Friends-Edelgive			
Bank Charges		2224.00	
Education Project			
Bank Charges		817.00	1094123.70
Depreciation			575152.56
Total			11252674.26

Notes to the accounts

Schedule-E

This is the Income and Expenditure Statement referred to in our report of even date.

For and on behalf of
D A C S & Associates
Chartered Accountants
FRN- 0326882E

CA DIPAYAN DAS
Partner
Membership No- 064532
UDIN No-23064532BGUSRP6099
Bhubaneswar,25th September 2023



For and on behalf of
Sikshasandhan



Anil Pradhan
Member Secretary

SIKSHASANDHAN,ND-7,VIP AREA,IRC VILLAGE,BHUBANESWAR-751015,ORISSA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF FC PROJECT
FOR THE YEAR ENDED 31ST MARCH 2023

<u>RECEIPTS</u>	AMOUNT(Rs)	AMOUNT(Rs)	AMOUNT(Rs)
Opening Balance:			
Cash in hand		0.00	
CASH AT BANK:			
Designated FC - SBINDMB- 40138744231	9806.74		
Utilisation FC A/c- 3589877116	10005.45		
Utilisation FC A/c- (80042010012203)	414860.45	434672.64	
Advance- Indian oil Petrocard-(Aakaansha Project)		30.18	434702.82
Bank Interest			61064.00
Grant In Aid Received:			
Grant received from CRY, America		2145126.00	
Grant in Aid Received from American friends-Edelgive		1266900.00	
Grant received from KKS		9000000.00	12412026.00
Total			12907792.82
<u>PAYMENTS</u>			
Programme Expenses			
Aakaansha-KKS Project			
Base line Survey	55000.00		
Capacity building of Volunteers on leaders	186527.00		
Promotion of Sports for social inclusion	347648.00		
Promotion of Arts and Culture for Social	137245.00		
Annual Sports Festival	151314.00		
Annual Cultural Festival	85763.00		
Capacity Building of SMC, PRI, CPC	100860.00		
Capacity Building of Beneficiaries on eEconomic Activity	92155.00		
Exposure Visit of Youth Volunteers	20500.00		
Formation & Facilitation of Producer	40444.00		
Community Volunteers	819000.00		
Capacity Building Of Teachers	65276.00		
Strengthening Odisha RTE Forum	165209.00		
Summer camp for Children	64075.00		
Children festival at School Level	251154.00		
Establishment of CoA	291821.00		
Library books for CoA	206356.00		
TLM for Schools	115998.00		
TLM for AWC	72281.00		
Hygiene kits for Schools	121070.00		
Promotion of Nutrition Garden in Schools	85998.00		
Seed Money for Enterpreneurs	849270.00		
Resource materials for Aspiration centre	197226.00		
Development of Contextual TLMs, Booklets of Success Stories	100000.00		
Staff Development and Training	93276.00	4715466.00	



PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)	AMOUNT(Rs)
Unversalization of Elementary Education for Tribal Children (CRY America)			
Capacity building of Project team on iCDS Mission	20000.00		
Capacity building of SMC members on SDP,RTE	40956.00		
Developing Teaching Materials	23964.00		
Children Health Club Training	48188.00		
Junior Consultat Trainer	243000.00		
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Making of Assessment card of Remedial Clases	44482.00		
Promotion of Kitchen Gardenin the ICDS Centre	20000.00		
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Strengthening Children collective through Children	100832.00		
Survey on the Status of ECCE implementation in ICDS	15000.00		
Teaching Learning Materials kit for Children	53672.00		
Training for Mothers in small Group /SHG on Pre School	27211.00		
Training for Teachers on Teaching Learning Process	40004.00		
Training of ICDS workers on Pre School Education	29894.00	1132603.00	
American Friends-Edelgive			
Covid-19 Releif		1264676.00	
Education Project			
Community Volunteers	40000.00		
Teaching and Learning Materials	653.00	40653.00	7153398.00
Programme Personnel Costs			
Aakaansha-KKS Project			
Project Manager (Field)		409200.00	
Project Director (45%) (Field Monitoring)		379200.00	
Project Executives (Field based)		1442400.00	
Project Assistant cum Driver (Field)		199200.00	2430000.00
Capital Cost:			
Aakaansha-KKS Project			
Furniture for Office			175842
Overhead and Admin Cost			
Aakaansha-KKS Project			
Bank Charges	4499.93		
Accounts and Admin	382800.00		
Project Audit Cost	39140.00		
Rent and Running cost office	161876.00		
Travel Expenses	28581.00		
Running cost vehicles and generator	246159.77	863056.70	
Unversalization of Elementary Education for Tribal Children (CRY America)			
Bank Charges	422.00		
Salary of Statutory Benefits of Accountant	108000.00		
Stationery , Photocopy,Postage	8650.00		
Salary of Statutory Benefits to Project Holder	108000.00	225072.00	
American Friends-Edelgive			
Bank Charges		2224.00	
Education Project			
Bank Charges		817.00	1091169.70
Payment of Last year Payables- Audit Fees			5000.00



Closing Balance:			
Cash in Hand		0.00	
Main FC - SBINDMB- 40138744231	919,717.74		
Cash at Bank-Designated FC-80042010012203	265005.45		
Cash at Bank-Subsidiary FC-3589877116	865526.52	2050249.71	
Advance- Indian oil Petrocard-(Aakaansha Project)		2133.41	2052383.12
Total			12907792.82

Notes to the accounts

Schedule-E

This is the Receipts and Payments Account referred to in our report of even date.

For and on behalf of
D A C S & Associates
Chartered Accountants
FRN- 0326882E

For and on behalf of
Sikshasandhan

CA DIPAYAN DAS
Partner

Membership No- 064532
UDIN No-23064532BGUSRP6099
Bhubaneswar,25th September 2023



Anil Pradhan
Member Secretary

Schedule -E

**SIKSHASANDHAN, ND-7, VIP AREA, IRC VILLAGE, BHUBANESWAR-751015, ORISSA
SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023**

1. NOTES TO THE ACCOUNTS ON FOREIGN CONTRIBUTION FUND

A. SYSTEM OF ACCOUNTING

1. The accounts are prepared under the Historic cost Convention on Accrual Basis in general.
2. The accountings are prepared and presented on the principles applicable to a going concern.
3. Foreign Grants are accounted for on the basis of actual Indian Rupees amount credited by the Foreign Contribution (F.C) bank account.
4. As far as practicable the organization follows the mercantile system of accounting recognizing income and expenditure on accrual basis. Whenever grant utilized is not allowed by funding agency, the same is written off to income and expenditure accounts in the year of such disallowance.
5. Project funds restricted by outside agencies under the terms of contract are recorded as contract liabilities and to the extent they are utilized during the year are only recognized as income of the year.
6. Materials/ service received free of cost are accounted for on the basis of the information about rupees equivalent to the same provided by the Funder/Donor.
7. Contingent liability, if any is shown by way of note to the accounts.
8. Depreciation is being provided on the basis of W.D.V method to the assets.

For and on behalf of
DACS & Associates
Chartered Accountants

FRN-326882E



Dipayan Das

(CA DIPAYAN DAS)
PARTNER

Membership No. - 064532
UDIN-23064532BGUSRP6099

BHUBANESWAR
Date: 25th September 2023