SPP ASSOCIATES
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

The Members of

ANCHALIK JANA KALYAN ANUSTHAN (AJKA), Sukulpali, Machida, Panchgaon, Dist-Jharsuguda (Odisha),PIN-768226

We have audited the accompanying standalone financial statements of **"ANCHALIK JANA KALYAN ANUSTHAN (AJKA)" PAN: AAAAA6593K** (the Society), of which comprises the Balance Sheet as on March 31,2026, and the Statement of the Income and Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion the accompanying financial statement give a true and fair view of the financial position of the society as on March 31,2026, and of its financial performance for the year then ended in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion:

we conducted our audit in accordance with the Standard 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 Statement section of our report. We are independent of the society in accordance with the code of Ethics issued by ICIA 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 and those Charged with Governance for the Financial Statements:

Management of society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the society in accordance with the accounting principles generally accepted in India. This responsibility includes 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 statement, management is responsible for assessing the Society's ability to continue as 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 Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Statements: -

Our objectives are to obtain reasonable assurance about whether the 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 high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedure that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of society's internal control.
- Evaluate the appropriate ness of accounting policies used and the reasonableness of accounting estimate the related disclosure 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, we are required to draw attention in our auditor's report to the related disclosures in 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 society to cease to continue as going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, including any significant deficiencies in internal control that we identify during our audit.

UDIN: 26066785HGOVNP4893
Place: JHARSUGUDA
Dated: 21/09/2026

For SPP ASSOCIATES
Chartered Accountants

C.A BIBEKANANDA PANI
Partner
M . No. 066785
Firm Regd. No. 322862E

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NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTANTS FOR THE PERIOD ENDED 31st MARCH, 2026

1. Significant Accounting Policies

a) Accounting convention

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

b) Basis of Accounting

The society's income and expenses are accounted for on accrual basis.

c) Fixed Assets:

Assets are Stared at the cost less depreciation where applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

d) Depreciation:

Depreciation has been provided as per Income Tax Act, 1961

e) The Income of the society is mainly from Grant, Donations and interest from Bank abed are utilized for charitable objects. The grant received from foreign sources are received and utilized as per FCRA guidelines.



ANCHALIK JANA KALYAN ANUSTHAN (AJKA)

Sukulpali,Machida,Panchgaon

Dist-Jharsuguda (Odisha)

Consolidated Receipt and Payment Accounts for the year ended on 31/03/2026

	Receipt	Amount in Rs		Payment	Amount in Rs
To	**Opening Balance**		By	**SHREE ANNA ABHIYAN LAKHANPUR BLOCK**	
				1 Restoring & Improving HH Level Consumption	
	Cash	-		1.1 Training Within District for Women Campaign	8,000.00
	Bank	864,279.51			
		864,279.51		1.2 Campaingnsin Village Awareness	20,000.00
				3.2 Improved Agronomic Prctices	
To	Grant Receive From PD ATMA,Jharsuguda for SAA Project Implementation in Jharsuguda Block	1,587,500.00		3.2.1 Training Within District on SMI	32,000.00
To	Bank Interest of SAA Jharsuguda Block	8,865.00		3.2.4 Field Day for CCE Activity	40,000.00
				3.2.5 CCE Activity	37,500.00
To	Grant Receive From PD ATMA,Jharsuguda for SAA Project Implementation in Lakhanpur Block	1,587,500.00		**5. Block Level Community Resource Person(CRP)**	
To	Bank Interest of SAA Lakhanpur Block	8,391.00		5.1 Training of CRPs & Progressive Farmers	48,000.00
				6.Promotion of Millets in Urben and Small Towns	
				6.1 2 Day Campaigns, Work Shop & Food Festival	125,000.00
To	Grant Receive From PD ATMA Jharsuguda for CDP-MLIP Lakhanpur, Cluster-1 Project	2,172,000.00		**8. Program Facilitation Costs for the NGO**	
	Bank Interest CDP -MLIP Cluster -1 Lakhanpur	38,865.00		1.ChiefFunctionary Salary	58,564.00
				2. Block Program Coordinator Salary	366,025.00
To	Bank Interest of Corpus Fund	5,285.00		3.Asst. Block Program Coordinator Salary	329,422.50
To	NGO Management Cost of IVDP & Agro Forestry	1,196,794.76		4.Project accountant Salary	219,615.00
				5.Travel allowances(TA) for Project Teams	108,000.00
	Loan Amount From FPO Sankalpa for APC Project Jharsuguda Block, Project			6.Office Rent	30,000.00
To	Implementation	623,164.00			
	Grant Received from ADH Jharsuguda for APC Project Implementation,	1,045,400.00		7.Communication(Teliphone & Internet)	31,416.00
To	Lakhanpur Block				
	Bank Interest of APC Jharsuguda Block.	4,473.00		8.Office Maintenance,Stationary & Printing	26,200.00
To					
				9.Review Meeting (Including TA of CRPs)	24,000.00
To	Grant Received from ADH Jharsuguda for APC Project Implementation, Jharsuguda Block	1,182,700.00		**Other**	
To	Bank Interest of APC Lakhanpur	6,561.00		Bank Interest Refund to PD-ATMA,Jharsuguda	9,123.00
					1,512,865.50

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			By	**SHREE ANNA ABHIYAN LAKHANPUR BLOCK**	
				1 Restoring & Improving HH Level Consumption	
To	Grant Received from LTIMindtree Foundation for IVDP Project Implementation Balarampur (W.B)	22,000,000.00		1.1 Training Within District for Women Campaign	8,000.00
To	Bank Interest IVDP Balarampur (W.B)	122,597.00		1.2 Awreness Compaigns in Village to Increase	20,000.00
To	Loan from General Fund (Account Opening Balance)	1,000.00		**3.2 Improved Agronomic Prctices**	
To	Grant Received from LTIMindtree Foundation for IVDP Project Implementation Lakhanpur, Odisha	21,000,000.00		3.2.1 2Days Residential/Non-ResidentialTraining SMI	32,000.00
	Bank Interest IVDP Lakhanpur (Odisha)	186,526.00		3.2.4 Organising of Field Day	40,000.00
To				3.2.5 CCE Based on Sampling and Documentation	25,000.00
To	**GENERAL**			**5. Block Level Community Resource Person(CRP)**	
	Block Development Officers (Lakhanpur,	89,760.00			
To	Jharsuguda & Kirmira) For BSA Salary			5.1 2Day Residentail/Non-Residentail Training CRP	48,000.00
	CDAO, Jharsuguda for POP Program	661,500.00			
To	(Mechanised DSR)			**6.Promotion of Millets in Urben and Small Towns**	
	CDVO, Jharsuguda for Strengthening of Livestock & Animal Husbandary for	528,672.00			
To	Program Assistant Salary				
	HINDALCO, Lapanga, Sambalpur for	7,700.00		6.1 2 Day Campaigns, Workshops with Food Festival	125,000.00
To	Facilitate Exposure Visit Cost			**8. Program Facilitation Costs for the NGO**	
	LTIMindtree Foundation for School	1,200,000.00			
	Renovation at Champagachhi High School,				
To	Kolkata(W.B)				
To	Sankalpa FPO, for Supply of Vermicompost	73,000.00		1.ChiefFunctionary Salary	58,564.00
	Vedanta Aluminium LTD. for Project VIDYA	2,232,203.80		2. Block Program Coordinator Salary	366,025.00
To				3.Asst. Program Coordinator Salary	329,422.00
To	Bank Interest for General Account	8,210.00		4.Project accountant Salary	219,615.00
To	**Received for EPF Contribution**			5.Travel allowances(TA) for Project Teams	108,000.00
	1. APC Jharsuguda	112,661.00		6.Office Rent	30,000.00
	2. APC Lakhanpur	73,220.00		7.Communication(Teliphone & Internet)	11,988.00
	3. IVDP Balarampur	61,687.00		8.Office Maintenance, Stationary & Printing	20,000.00
	4. IVDP Lakhanpur	210,625.00		9.Review Meeting (Including TA of CRPs)	24,000.00
	5. PFA Watershed	17,455.00		10.Misc.Cost of FA @ 2 %	7,500.00
	6. SAA Jharsuguda	121,891.00		**Other**	
	7. SAA Lakhanpur	133,020.00		Bank Interest Refund to PD-ATMA,Jharsuguda	14,039.00
	Bank Interest (SBI A/C . 365)	2,216.00			
	TDS Received	168,784.00			**1,487,153.00**
	Bank Interest (OGB A/C 461)	48.00	By	**CROP DIVERCIFICATION PROJECT**	
				13.7.4 Events	
To	LTIMindtree Foundation for Maintenance Activity of Mangrove Plantation in Odisha & West Bengal	2,000,000.00		Road Show on CDP	75,000.00

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				13.8.2.1 EXPOSURE VISIT TO OTHER STATE	
				Exposure Visit to Other State	1,366,600.00
	LTIMindtree Foundation for Sapling Maintenance of Agroforestry in West Bengal	4,000,000.00		**13.8.3.1 Cost Norms Training & CP PoP**	
To					
	Bank Interest Sapling Maintenance of Agroforestry	19,898.00		Capacity Building Training Program PoP	348,000.00
				13.8.4.1Training &CB P P P &VA	
				Cost Norms Training & CB	252,000.00
					2,041,600.00
			By	**General (Corpus Fund)**	
To	Bank Interest (PFA Watershed Project) A/C - 4376 , NABARD	2,101.00		Bank Charges	75.52
To	Bank Interest (FC Account) A/C- 5601	37.00		Bank FD	900,000.00
				Establishment of Ginger Processing Unit	195,423.60
				Travel Expenses	66,000.00
					1,161,499.12
			By	**AGRICULTURE PRODUCTION CLUSTER(APC) JHARSUGUDA BLOCK**	
				(A) COST FOR PROJECT FACILITATION TEAM	
				1.Project Manager	330,050.00
				2.Expert.Agri/Hort/AH/NRM(SMS)	269,346.00
				3.Cluster Coordinator	335,783.00
				4.Community Resource Persons	384,792.00
				5.Director	128,260.00
				6.MIS Coordinator	163,284.00
				(B) PROJECT OPERATION COST	
				3 Audit fees	16,500.00
				2 House Rent	44,169.72
					1,672,184.72
			By	**AGRICULTURE PRODUCTION CLUSTER(APC) LAKHANPUR BLOCK**	
				(A) COST FOR PROJECT FACILITATION TEAM	
				1.Project Manager	199,650.00
				2.Expert.Agri/Hort/AH/NRM(SMS)	167,472.00
				3.Cluster Coordinator	191,400.00
				4.Community Resource Persons	239,784.00
				5.Director	79,200.00
				6.MIS Coordinator	95,700.00
				(B) PROJECT OPERATION COST	
				3 Audit fees	37,800.00
				2 House Rent	40,015.00
				4 Office Overhead (Stationary Postage & Pcopy)	24,100.00
				Travelling	66,600.00
				(C) PROJECT OFFICE SETUP COST	
				Training & Exposure	32,573.00
				Bank Charges	4.72
					1,174,298.72

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		By	**INTEGRATED VILLAGE DEVELOPMENT PROGRAM BALARAMPUR (W,B)**	
			(A) CAPITAL EXPENSES	
			Agri Equipment Bank in 1 GP	1,153,080.00
			Office Set up	101,920.00
			Solar electrification of Anganwadis - 2KW...	1,300,000.00
			Solar Irrigation Support (2HP) with deep boring facility 300ft with fencing	1,194,000.00
			(B) PROGRAM EXPENSES	
			B.1 Environment	
			Agro Forestry (Fruit Bearing Tree Plantation)	2,200,000.00
			Construction of new farm pond(25mtr x 20mtr x 3mtr)	5,000,000.00
			Creattion of Drinking Water Source for Community	650,000.00
			B2. Empowerment	
			Community Service Center (CSC)	500,000.00
			Financial literacy Training for SHG Group	125,000.00
			Operational Support to Livelihood Generation Center	900,000.00
			Soil Testing for Farmers -4000	200,000.00
			B3. Education	
			Financial Assistance to the students - 150 students	450,000.00
			Remedial Coaching Center - 300 Students	60,000.00
			School Infrastructure Development - High Schools Including	1,018,200.00
			B4. Health and Nutrition	
			Diabetes, Anaemia and Hypertension screening	1,200,000.00
			Improving PHC Infrastructure - 7800 Beneficiaries	534,800.00
			Ration Kit Distribution in Kolkata and Purulia	456,000.00
			C. HUMAN RESOURCE EXPENSES	
			Project Director	420,000.00
			Project Manager	485,000.00
			Assistant Project Manager	550,000.00
			Field Coordinators/ Community Mobilizer	519,200.00
			MIS Eecutive	240,000.00
			Acccountant	180,000.00
			D. ADMIN EXPENSES	
			Audit and Utilization	35,400.00
			Internet charges	14,400.00
			Monitoring Travel Expenses	540,000.00
			NGO project management Cost	660,000.00
			Office Expenses	60,000.00
			Office Rent	216,000.00
			Team Travel	432,000.00

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	E. OTHER EXPENSES		
	Annual Report Video / Photo Shoot Expenses		300,000.00
	Branding Expenses		155,000.00
	Project Inauguration Expenses		150,000.00
	Bank Charges		1,116.30
	Purchase of PHC Materials & TV For ICDS Center		122,395.80
			22,123,512.10
	INTEGRATED VILLAGE DEVELOPMENT		
By	**PROGRAM LAKHANPUR**		
	(A) CAPITAL EXPENSES		
	Establishment of Poly House Nursery for Sapling Production		1,050,000.00
	Infrastructural Support of Remedial Coaching Center		225,000.00
	Soil Testing Kit for Farmers		150,000.00
	Support of Solar Pump Set to the Farmers (3HP)		499,999.90
	(B) PROGRAM EXPENSES		
	B.1 Environment		
	Chili Cultivation & Value Addition		560,000.00
	Cleaning of Existing Village Pond		100,000.00
	Construction of Soak pit near the tubewell(4*4*4 ft)		300,000.00
	Establishment of Vermi Compost Unit & Training		210,000.00
	Farm Pond (30X30 Mtrs) Construction		2,750,000.00
	Ginger Cultivation and Value Addition		1,600,000.00
	Mustard Cultivation and Value Addition		400,050.00
	Promotion of Bee Keeping		300,000.00
	Promotion of Fish Farming		299,950.00
	Promotion of IEC		3,000.00
	Promotion of Mushroom Cultivation		198,000.00
	Reparing and Renovation of village drain		80,000.00
	Restoration of Checkdam and Earthwork excavation		2,400,000.00
	Support of Drip Irrigation to the farmers		200,000.00
	Support of Solar Pump Set to the Farmers (3HP) N		499,999.90
	Wall Coloring & Painting (Anganwadi,School...		600,000.00
	B.2 Empowerment		
	Awareness campaign drive on waste managment		105,000.00
	Community Resource Person		1,008,000.00
	Exposure Visit of Farmers		200,000.00
	Formation and strengthening of VDC		22,000.00
	Oragnizing Yearly Kisan Mela in Villages		50,000.00
	Training on FPO Business Plan Devel and Manage		30,000.00



				B.3 Education	
				1 Establishment of Remedial Coaching Center	675,000.00
				2 Scholarship Program Students	300,000.00
				Organizing annual days and Sports events in schools	108,000.00
				B.4 Health and Nutrition	
				1.Screening of Hypertension, Diabetes and Anaemia	599,999.72
				3 Promotion of Nutritional Kitchen Garden	200,000.00
				Anti-malaria fumigation drive	160,000.00
				Awareness on WASH practice among schools and ...	40,000.00
				Hands on trainings on Diversify food baskets	20,000.00
				(C) HUMAN RESOURCE EXPENSE	
				Project Director	600,000.00
				Project Manager	660,000.00
				Environment and Livelihood Manager	480,000.00
				Health and Education Manager	480,000.00
				Project Accountant	360,000.00
				MIS	264,000.00
				(D) ADMIN EXPENSE	
				1 Office Rent	120,000.00
				2 Travel Cost for Regular Monitoring	720,000.00
				3 Annual Audit Cost	50,000.00
				4 Meeting Expenses	36,000.00
				5 Office Stationary	60,000.00
				7 Telephone & Internet	36,000.00
				(E) OTHER EXPENSES	
				1 Annual Report Video/Photo Shoot Expenses	300,000.00
				4 NGO Management Cost	750,020.00
				Project Visibility (Board, Hording Banner etc....)	140,000.00
				Bank Charges	265.50
				Installation of Water Cooler	288,628.00
					21,288,913.02
			By	**GENERAL**	
				BLOCK SOCIAL AUDITOR	
				BSA Salary for Lakhanpur, Jharsuguda & Kirmira B	89,760.00
				GINGER PROCESSING UNIT	
				Establishment of Ginger Processing Unit	51,000.00
				PACKAGE OF PRACTICE	
				Implementation of Package of Practice (MECGANISED DSR)	660,250.00
				PROJECT VIDYA	
				NGO Management Cost	112,846.00
				Teachers and Staff Salary	2,038,000.00
				Teachers Training	16,200.00
				Topical Day Celebration	31,000.00
				Travel Expenses Project VIDYA	35,000.00

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			REPAIRING & RENOVATION OF CHAMPAGACHI HIGH SCHOOL	
			Repairing & Renovation of Champagachi High School	1,127,341.00
			TA for Renovation of Champagachi High School	72,659.00
			STRENGTHENING OF LIVESTOCK & ANIMAL HUSBANDARY PROGRAM	
			Program Assistant Salary	274,000.00
			Travel Expenses for Strengtheining of L&A.H Prog.	18,000.00
			Bank Charges	9.44
			Office Setup (Rural Resource Center)	73,278.00
			Travel Expenses	15,000.00
				4,614,343.44
		By	**GENERAL EPF**	
			Employees Provident Fund (Rourkela)	652,364.00
			Tax Deducted at Source(TDS)	167,444.00
			Loans Refund/ Settlement	81,000.00
				900,808.00
		By	**MAINTENANCE ACTIVITY OF MANGROVE PLANTATION**	
			1 RECURRING EXPENSE (MANGROVE)	
			Awareness Meeting with Villagers	440,000.00
			Field Coordinator	960,000.00
			2 ADMIN EXPENSE (MANGROVE)	
			8.Utilization Certificate Mangrove	25,000.00
			Admin Cost	240,000.00
			Monitoring Visit	105,000.00
			Printing and Stationaries	60,000.00
			Travel Cost	120,000.00
			3 OTHERS	
			Annual Report Video/Photo Shoot Expenses	50,000.00
				2,000,000.00
		By	**SAPLING MAINTENANCE OF AGROFORESTRY**	
			B. RECURRING EXPENSES	
			3. Field Coordinator	288,000.00
			4. Fertilization of the Saplings (Vermicompost)	1,560,000.00
			5. Pest Management of the Saplings	1,300,000.00
			6. Replacement of the Saplings	55,000.00
			7. Training to Farmers on Manufacturing of N.F	108,000.00
			8. Farmers Meeting	87,000.00
			C. ADMIN EXPENSES	
			11. Printing and Stationary Documentation Expenses	60,000.00
			12. Travel Cost	108,000.00
			13. Monitoring Visit	80,000.00
			14. Admin Cost	240,000.00
			8. Utilization Certificate	25,000.00



			D. OTHER EXPENSES	
			1 Annual Report Video/Photo Shoot Expenses	50,000.00
			2. Refreshment Cost for Employee Volunteering Acti	39,000.00
			Bio Fertilizer Purchase	19,920.00
			Bank Charges	265.50
				4,020,185.50
		By	**PFA Watershed Management**	
			Project Engineer	107,500.00
			Accountant	34,000.00
			Agronomist	16,000.00
			Project Monitoring Travell Cost	6,000.00
				163,500.00
			Total	**64,160,863.12**
		By	**Closing Balance**	
			Cash in Hand	-
			Cash at Bank (As per Schedule- B)	**1,205,726.95**
				1,205,726.95
	65,366,590.07			**65,366,590.07**

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

For SPP ASSOCIATES
Chartered Accountants

CA. Bibekananda Pani
Partner
M.No.066785, Firm Regd.No.322862E

ANCHALIK JANA KALYAN ANUSTHAN (AJKA)

Sukulpali,Machida,Panchgaon

Dist-Jharsuguda (Odisha)

Consolidated Income & Expenditure Accounts for the year ended on 31/03/2026

	Expenditure	Amount in Rs		Income	Amount in Rs
				Grant Receive From PD ATMA,Jharsuguda for SAA Project Implementation in	1,587,500.00
To	**SHREE ANNA ABHIYAN LAKHANPUR BLOCK**		By	Jharsuguda Block	
	1 Restoring & Improving HH Level Consumption		By	Bank Interest of SAA Jharsuguda Block	8,865.00
	1.1 Training Within District for Women Campaign	8,000.00			
	1.2 Campaingnsin Village Awareness	20,000.00	By	Grant Receive From PD ATMA,Jharsuguda for SAA Project Implementation in Lakhanpur Block	1,587,500.00
	3.2 Improved Agronomic Prctices		By	Bank Interest of SAA Lakhanpur Block	8,391.00
	3.2.1 Training Within District on SMI	32,000.00			
	3.2.4 Field Day for CCE Activity	40,000.00	By		
	3.2.5 CCE Activity	37,500.00		Grant Receive From PD ATMA Jharsuguda for CDP-MLIP Lakhanpur, Cluster-1 Project	2,172,000.00
	5. Block Level Community Resource Person(CRP)		By	Bank Interest CDP -MLIP Cluster -1 Lakhanpur	38,865.00
	5.1 Training of CRPs & Progressive Farmers	48,000.00			
	6.Promotion of Millets in Urben and Small Towns			Bank Interest of Corpus Fund	5,285.00
	6.1 2 Day Campaigns, Work Shop & Food Festival	125,000.00		NGO Management Cost	1,196,794.76
	8. Program Facilitation Costs for the NGO				
	1.ChiefFunctionary Salary	58,564.00	By		
	2. Project Coordinator Salary	366,025.00		Grant Received from ADH Jharsuguda for APC Project Implementation, Lakhanpur Block	1,045,400.00
	3.Addl Project Coordinator Salary	329,422.50		Bank Interest of APC Jharsuguda Block.	4,473.00
To	4.Project accountant Salary	219,615.00	By		
	5.Travel allowances(TA) for Project Teams	108,000.00		Grant Received from ADH Jharsuguda for APC Project Implementation, Jharsuguda Block	1,182,700.00
	6.Office Rent	30,000.00	By	Bank Interest of APC Lakhanpur	6,561.00
	7.Communication(Teliphone & Internet)	31,416.00		Grant Received from LTIMindtree Foundation for IVDP Project	22,000,000.00
			By	Implementation Balarampur (W.B)	
	8.Office Maintenance & Stationary Printing	26,200.00	By	Bank Interest IVDP Balarampur (W.B)	122,597.00
	9.Review Meeting (Including TA of CRPs)	24,000.00	By	Loan from General Fund (Account Opening Balance)	
	Other			Grant Received from LTIMindtree Foundation for IVDP Project Implementation Lakhanpur, Odisha	21,000,000.00
	Bank Interest Refund to PD-ATMA,Jharsuguda	9,123.00		Bank Interest IVDP Lakhanpur (Odisha)	186,526.00
			By		
			By	**GENERAL**	
	Total	1,512,865.50	By	Block Development Officer For BSA Salary	89,760.00

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

	SHREE ANNA ABHIYAN LAKHANPUR BLOCK			CDAO, Jharsuguda for POP Program	661,500.00
	1 Restoring & Improving HH Level Consumption		By	CDVO, Strengthening of Livestock & Animal Husbandary	528,672.00
	1.1 Training Within District for Women Campaign	8,000.00		HINDALCO for Exposure Visit Cost	7,700.00
	1.2 Awreness Compaigns in Village to Increase	20,000.00		LTIMindtree Foundation for School Renovation at Kolkata	1,200,000.00
	3.2 Improved Agronomic Prctices			Sankalpa FPO, for Supply of Vermicompost	73,000.00
	3.2.1 2Days Residential/Non-ResidentialTraining SMI	32,000.00		Vedanta Aluminium LTD. for Project VIDYA	2,232,203.80
	3.2.4 Organising of Field Day	40,000.00		Bank Interest for General Account	8,210.00
	3.2.5 CCE Based on Sampling and Documentation	25,000.00		**Received for EPF Contribution**	
	5. Block Level Community Resource Person(CRP)			APC Jharsuguda	112,661.00
	5.1 2Day Residentail/Non-Residentail Training CRP	48,000.00	By	APC Lakhanpur	73,220.00
	6.Promotion of Millets in Urben and Small Towns		By	IVDP Balarampur	61,687.00
	6.1 2 Day Campaigns, Workshops with Food Festival	125,000.00	By	IVDP Lakhanpur	210,625.00
	8. Program Facilitation Costs for the NGO		By	PFA Watershed	17,455.00
	1.Chief Functionary Salary	58,564.00	By	SAA Jharsuguda	121,891.00
	2. Block Program Coordinator Salary	366,025.00	By	SAA Lakhanpur	133,020.00
	3.Asst. Block Program Coordinator Salary	329,422.00	By	Bank Interest (SBI A/C . 365)	2,216.00
	4.Project accountant Salary	219,615.00			
	5.Travel allowances(TA) for Project Teams	108,000.00			
	6.Office Rent	30,000.00		Bank Interest (OGB A/C 461)	48.00
	7.Communication(Teliphone & Internet)	11,988.00			
	8.Office Maintenance,Stationary & Printing	20,000.00		LTIMindtree Foundation for Maintenance Activity of Mangrove Plantation	2,000,000.00
	9.Review Meeting (Including TA of CRPs)	24,000.00		Bank Interest	
	10.Misc.Cost of FA @ 2 %	7,500.00			
				LTIMindtree Foundation for Sapling Maintenance of Agroforestry in West Bengal	4,000,000.00
	Bank Interest Refund to PD-ATMA,Jharsuguda	14,039.00		Bank Interest Sapling Maintenance of Agroforestry	19,898.00
	Total	**1,487,153.00**		Bank Interest (PFA Watershed Project) A/C - 4376 , NABARD	2,101.00
To	**CROP DIVERCIFICATION PROJECT**			Bank Interest (FC Account) A/C- 5601	37.00
	13.7.4 Events				
	Road Show on CDP	75,000.00		**Receivable**	
	13.8.2.1 EXPOSURE VISIT TO OTHER STATE			Cost Structure of FA	
	Exposure Visit to Other State	1,366,600.00		1. Chief Functunary/ Representative	48,000.00
	13.8.3.1 Cost Norms Training & CP PoP			2. Programme Coordinator(Agri & Horti.)	420,000.00
	Capacity Building Training Program PoP	348,000.00		3.Part Time Accountant	60000.00
	13.8.4.1Training &CB P P P &VA			Office Administration Cost	
	Cost Norms Training & CB	252,000.00		1. Office Rent	30000.00
	Total	**2,041,600.00**		2. Communication(Telephone & Internet)	30000.00
To	**General (Corpus Fund)**			3. Office Maint.Stationary & Printing etc.)	30000.00
	Bank Charges	75.52		4. Review Meeting (including TA)	43000.00
			By	TDS Received	157264.00
	Establishment of Ginger Processing Unit	195,423.60	By	TDS Receivable for FY 2025-26	45557.00
	Travel Expenses	66,000.00			

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

	Total	261,499.12
	AGRICULTURE PRODUCTION CLUSTER(APC) JHARSUGUDA BLOCK	
	(A) COST FOR PROJECT FACILITATION TEAM	
	1.Project Manager	330,050.00
	2.Expert.Agri/Hort/AH/NRM(SMS)	269,346.00
	3.Cluster Coordinator	335,783.00
	4.Community Resource Persons	384,792.00
	5.Director	128,260.00
	6.MIS Coordinator	163,284.00
	(B) PROJECT OPERATION COST	
	3 Audit fees	16,500.00
	2 House Rent	44,169.72
	(C) PROJECT OFFICE SETUP COST	-
	Total	**1,672,184.72**
To	**AGRICULTURE PRODUCTION CLUSTER(APC) LAKHANPUR BLOCK**	
	(A) COST FOR PROJECT FACILITATION TEAM	
	1.Project Manager	199,650.00
	2.Expert.Agri/Hort/AH/NRM(SMS)	167,472.00
	3.Cluster Coordinator	191,400.00
	4.Community Resource Persons	239,784.00
	5.Director	79,200.00
	6.MIS Coordinator	95,700.00
	(B) PROJECT OPERATION COST	
	3 Audit fees	37,800.00
	2 House Rent	40,015.00
	4 Office Overhead (Stationary Postage & Pcopy)	24,100.00
	Travelling	66,600.00
	(C) PROJECT OFFICE SETUP COST	
	Training & Exposure	32,573.00
	Bank Charges	4.72
	Total	**1,174,298.72**
To	**INTEGRATED VILLAGE DEVELOPMENT PROGRAM BALARAMPUR (W,B)**	
	(A) CAPITAL EXPENSES	
	Office Set up	1,870.00
	(B) PROGRAM EXPENSES	
	B.1 Environment	
	Agro Forestry (Fruit Bearing Tree Plantation)	2,200,000.00
	Construction of new farm pond(25mtr x 20mtr x 3mtr	9,780.00
	Creattion of Drinking Water Source for Community	650,000.00
	B2. Empowerment	
	Community Resource Center (CSC)	160,450.00

SPP ASSOCIATES * Chartered Accountants * JHARSUGUDA

	nancial literacy Training for SHG Group	125,000.00			
	Operational Support to Livelihood Generation Center	900,000.00			
	Soil Testing for Farmers -4000	200,000.00			
	B3. Education				
	Financial Assistance to the students - 150 students	450,000.00			
	Remedial Coaching Center - 300 Students	60,000.00			
	School Infrastructure Development - High Schools Including	1,018,200.00			
	B4. Health and Nutrition				
	Diabetes, Anaemia and Hypertension screening	1,200,000.00			
	Improving PHC Infrastructure - 7800 Beneficiaries	403,900.00			
	Ration Kit Distribution in Kolkata and Purulia	456,000.00			
	C. HUMAN RESOURCE EXPENSES				
	Project Director	420,000.00			
	Project Manager	485,000.00			
	Assistant Project Manager	550,000.00			
	Field Coordinators/ Community Mobilizer	519,200.00			
	MIS Eecutive	240,000.00			
	Acccountant	180,000.00			
	D. ADMIN EXPENSES				
	Audit and Utilization	35,400.00			
	Internet charges	14,400.00			
	Monitoring Travel Expenses	540,000.00			
	NGO project management Cost	660,000.00			
	Office Expenses	60,000.00			
	Office Rent	216,000.00			
	Team Travel	432,000.00			
	E. OTHER EXPENSES				
	Annual Report Video / Photo Shoot Expenses	300,000.00			
	Branding Expenses	155,000.00			
	Project Inauguration Expenses	150,000.00			
	Bank Charges	1,116.30			
	Purchase of PHC Materials & TV For ICDS Center	122,395.80			
	Total	**12,915,712.10**			
To	**INTEGRATED VILLAGE DEVELOPMENT PROGRAM LAKHANPUR**				
	(A) CAPITAL EXPENSES				
	Infrastructural Support of Remedial Coaching Center	225,000.00			
	Soil Testing Kit for Farmers	282.00			
	(B) PROGRAM EXPENSES				
	B.1 Environment				
	Chili Cultivation & Value Addition	560,000.00			
	Cleaning of Existing Village Pond	100,000.00			
	Construction of Soak pit near the tubewell(4*4*4 ft)	300,000.00			
	Ginger Cultivation and Value Addition	1,600,000.00			
	Mustard Cultivation and Value Addition	400,050.00			

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

Promotion of Fish Farming	299,950.00
Promotion of IEC	3,000.00
Promotion of Mushroom Cultivation	198,000.00
Reparing and Renovation of village drain	80,000.00
Restoration of Checkdam and Earthwork excavation	2,400,000.00
Wall Coloring & Painting (Anganwadi,School...	600,000.00
B.2 Empowerment	
Awareness campaign drive on waste managment	105,000.00
Community Resource Person	1,008,000.00
Exposure Visit of Farmers	200,000.00
Formation and strengthening of VDC	22,000.00
Oragnizing Yearly Kisan Mela in Villages	50,000.00
Training on FPO Business Plan Devel and Manage	30,000.00
B.3 Education	
1 Establishment of Remedial Coaching Center	675,000.00
2 Scholarship Program Students	300,000.00
Organizing annual days and Sports events in schools	108,000.00
B.4 Health and Nutrition	
1.Screening of Hypertension, Diabetes and Anaemia	599,999.72
3 Promotion of Nutritional Kitchen Garden	200,000.00
Awareness on WASH practice among schools and ...	40,000.00
Hands on trainings on Diversify food baskets	20,000.00
(C) HUMAN RESOURCE EXPENSE	
Project Director	600,000.00
Project Manager	660,000.00
Environment and Livelihood Manager	480,000.00
Health and Education Manager	480,000.00
Project Accountant	360,000.00
MIS	264,000.00
(D) ADMIN EXPENSE	
1 Office Rent	120,000.00
2 Travel Cost for Regular Monitoring	720,000.00
3. Meeting Expenses	36,000.00
4.Office Stationary	60,000.00
5.Telephone & Internet	36,000.00
(E) OTHER EXPENSES	
1 Annual Report Video/Photo Shoot Expenses	300,000.00
4 NGO Management Cost	559,900.00
Project Visibility (Board, Hording Banner etc....)	140,000.00
Bank Charges	265.50
Installation of Water Cooler	288,628.00
Total	**15,229,075.22**

SPP ASSOCIATES
Chartered Accountants
JHARSUGUDA

	ENERAL		
	BLOCK SOCIAL AUDITOR		
	BSA Salary	89,760.00	
	GINGER PROCESSING UNIT		
	Establishment of Ginger Processing Unit	51,000.00	
	PACKAGE OF PRACTICE		
	Implementation of Package of Practice	660,250.00	
	PROJECT VIDYA		
	NGO Management Cost	112,846.00	
	Teachers and Staff Salary	2,038,000.00	
	Teachers Training	16,200.00	
	Topical Day Celebration	31,000.00	
	Travel Expenses Project VIDYA	35,000.00	
	REPAIRING & RENOVATION OF CHAMPAGACHI HIGH SCHOOL		
	Repairing & Renovation of Champagachi High School	1,127,341.00	
	TA for Renovation of Champagachi High School	72,659.00	
	STRENGTHENING OF LIVESTOCK & ANIMAL HUSBANDARY PROGRAM		
	Program Assistant Salary	274,000.00	
	Travel Expenses for Strengtheining of L&A.H Prog.	18,000.00	
	Bank Charges	9.44	
	Office Setup (Rural Resource Center)	73,278.00	
	Travel Expenses	15,000.00	
	Total	**4,614,343.44**	
To	GENERAL EPF		
	TDS Deposited	167,444.00	
	Employees Provident Fund (Rourkela)	652,364.00	
	Total	**819,808.00**	
To	**MAINTENANCE ACTIVITY OF MANGROVE PLANTATION**		
	1 RECURRING EXPENSE (MANGROVE)		
	Awareness Meeting with Villagers	440,000.00	
	Field Coordinator	960,000.00	
	2 ADMIN EXPENSE (MANGROVE)		
	8.Utilization Certificate Mangrove	25,000.00	
	Admin Cost	240,000.00	
	Monitoring Visit	105,000.00	
	Printing and Stationaries	60,000.00	
	Travel Cost	120,000.00	
	3 OTHERS		
	Annual Report Video/Photo Shoot Expenses	50,000.00	
	Total	**2,000,000.00**	

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

	APLING MAINTENANCE OF AGROFORESTRY				
	B. RECURRING EXPENSES				
	3. Field Coordinator	288,000.00			
	4. Fertilization of the Saplings (Vermicompost)	1,560,000.00			
	5. Pest Management of the Saplings	1,300,000.00			
	6. Replacement of the Saplings	55,000.00			
	7. Training to Farmers on Manufacturing of N.F	108,000.00			
	8. Farmers Meeting	87,000.00			
	C. ADMIN EXPENSES				
	11. Printing and Stationary Documentation Expenses	60,000.00			
	12. Travel Cost	108,000.00			
	13. Monitoring Visit	80,000.00			
	14. Admin Cost	240,000.00			
	8. Utilization Certificate	25,000.00			
	D. OTHER EXPENSES				
	1 Annual Report Video/Photo Shoot Expenses	50,000.00			
	2. Refreshment Cost for Employee Volunteering Acti	39,000.00			
	Bio Fertilizer Purchase from Bank Interest	19,920.00			
	Bank Charges	265.50			
	Total	**4,020,185.50**			
To	**PFA Watershed Management**				
	Project Engineer	107,500.00			
	Accountant	34,000.00			
	Agronomist	16,000.00			
	Project Monitoring Travell Cost	6,000.00			
	Total	**163,500.00**			
		47,912,225.32			
To	**Payable**				
	CDP MLIP Cluster Project				
	Cost Structure of FA				
	1. Chief Functunary/ Representative	48,000.00			
	2. Programme Coordinator(Agri & Horti.)	420,000.00			
	3.Part Time Accountant	60000.00			
	Office Administration Cost				
	1. Office Rent	30000.00			
	2. Communication(Telephone & Internet)	30000.00			
	3. Office Maint.Stationary & Printing etc.)	30000.00			
	4. Review Meeting (including TA)	43000.00			
		661,000.00			
To	Audit Fees Payable	59,000.00			
To	Depreciation	2,401,404.90			
To	Excess of Income Over Expenses	13,539,553.34			
		64,573,183.56			64,573,183.56

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

For SPP ASSOCIATES
Chartered Accountants

CA. Bibekananda Pani
Partner
M.No.066785, Firm Regd.No.322862E

ANCHALIK JANA KALYAN ANUSTHAN (AJKA)
Sukulpali,Machida,Panchgaon
Dist-Jharsuguda (Odisha)
Consolidated Balance Sheet As on 31/03/2026

Liabilities	Amount	Assets	Amount
Grnereal Fund	6,047,685.00	**Fixed Assets**	17,018,824.06
Add: Excess of Income Over Expenses	13,539,553.34	(As Per Schedule-A)	
	19,587,238.34	Rent Security	25,500.00
		House Rent Security	10,000.00
		IKON Security	12,000.00
Current Liabilities		TDS for FY 2025-26	45,557.00
Loan A/C	148,205.67		
Loan Amount From FPO for Project Implementation	623,164.00	Fixed Deposite	2,100,000.00
Expenses Payable			
1. Audit Fees Payable	59,000.00		
CDP MLIP Cluster Project Payable			
Cost Structure of FA		**Receivable**	
1. Chief Functunary/ Representative	48,000.00	CDP MLIP Cluster Project	661,000.00
2. Programme Coordinator(Agri & Horti.)	420,000.00		
3.Part Time Accountant	60000.00		
Office Administration Cost			
1. Office Rent	30000.00		
2. Communication(Telephone & Internet)	30000.00		
3. Office Maint.Stationary & Printing etc.)	30000.00		
4. Review Meeting (Including TA)	43000.00		
		Closing Balance	
		Cash in Hand	-
		Cash at Bank (As per Schedule-B)	1,205,726.95
			1,205,726.95
	21,078,608.01		**21,078,608.01**

SPP ASSOCIATES Chartered Accountants JHARSUGUDA

For SPP ASSOCIATES
Chartered Accountants
CA. Bibekananda Pani
Partner
M.No.066785, Firm Regd.No.322662E

ANCHALIK JANA KALYAN ANUSTHAN (AJKA)
Sukulpali,Machida,Panchgaon
Dist-Jharsuguda (Odisha)
Fixed Assets Statement as on 31/03/2026
Schedul-A

Sl No.	Name of the Assets	W.D.V As on 01/04/2025	Addition During the Year 2025-26	Total	Dep. Rate	Depreciation Value	WDV As on 31/03/2026
1	Building Construction	252,915.65		252,915.65	10%	25,291.57	227,624.09
2	Kent Water Filter	3,474.26		3,474.26	15%	521.14	2,953.12
3	Air Conditioner	9,088.36		9,088.36	15%	1,363.25	7,725.11
4	Furniture and Fixture	225,015.66		225,015.66	15%	33,752.35	191,263.31
5	Library Books	2,944.05		2,944.05	15%	441.61	2,502.44
6	Office Equipments	3,098.88		3,098.88	15%	464.83	2,634.05
7	Land	169,645.00		169,645.00	0	-	169,645.00
8	Music Instruments	604.53		604.53	15%	90.68	513.85
9	Computer,Laptop& Printers	132,261.68		132,261.68	40%	52,904.67	79,357.01
10	Hero Honda(Passion PRO)	6,837.82		6,837.82	15%	1,025.67	5,812.14
11	Hero Honda(Splender Plus	6,045.29		6,045.29	15%	906.79	5,138.49
12	Invertor	19,801.69		19,801.69	15%	2,970.25	16,831.43
13	Digital Camera(3nos.)	69,861.22		69,861.22	15%	10,479.18	59,382.04
14	Steel Almirah(4nos)	15,491.70		15,491.70	15%	2,323.76	13,167.95
15	Tally Software	4,104.80		4,104.80	40%	1,641.92	2,462.88
16	RRC Building	3,281,400.59		3,281,400.59	10%	328,140.06	2,953,260.53
	Total	4,202,591.16	-	4,202,591.16		462,317.73	3,740,273.43

IVDP Project							
1	Agriculture Equipments	0	1153080	1153080	15%	172962	980118
2	Deep Boring	0	1194000	1194000	15%	179100	1014900
3	Potato Peeler	0	30000	30000	15%	4500	25500
4	Cutter	0	16000	16000	15%	2400	13600
5	Mixture Grinder Machine	0	20000	20000	15%	3000	17000
6	Tablet 5feet	0	25000	25000	15%	3750	21250
7	RO	0	44840	44840	15%	6726	38114
8	Band Sealer Machine	0	20060	20060	15%	3009	17051
9	Paste Filler	0	12980	12980	15%	1947	11033
10	Foil Filler	0	7670	7670	15%	1150.5	6519.5
11	Printer	0	13570	13570	40%	5428	8142
12	Solar Panel	0	1300000	1300000	15%	195000	1105000
13	Farm Pond Construction	0	7740220	7740220	10%	774022	6966198
14	Laptop	0	72000	72000	40%	28800	43200
15	Web Camera	0	15000	15000	40%	6000	9000
16	Hard Disk and equipmer	0	13050	13050	40%	5220	7830
17	Computer	0	180000	180000	40%	72000	108000
18	Printer	0	83000	83000	40%	33200	49800
19	Zebronics	0	5400	5400	40%	2160	3240
20	Web Camera	0	11500	11500	40%	4600	6900
21	Scanner & Biomatrics	0	39450	39450	40%	15780	23670
22	Furniture and Fixture	0	20200	20200	10%	2020	18180
23	Oxygen Cylinder	0	41300	41300	15%	6195	35105
24	Trolly	0	14750	14750	15%	2212.5	12537.5
25	Furniture and Fixture	0	9600	9600	10%	960	8640
26	Nibulizer Machine	0	4650	4650	15%	697.5	3952.5

27	ICE Box	0	6000	6000	10%	600	5400
28	ECG Machine	0	54600	54600	15%	8190	46410
29	Polyhouse Materials	0	1050000	1050000	10%	105000	945000
30	Soil Testing Kits	0	149718	149718	15%	22457.7	127260.3
31	Solar Pumpset	0	999999.8	999999.8	15%	149999.97	849999.83
32	Bee Keeping	0	300000	300000	15%	45000	255000
33	Deep Irrigation	0	200000	200000	15%	30000	170000
34	Construction Shed	0	210000	210000	10%	21000	189000
25	Fumigation Machine	0	160000	160000	15%	24000	136000
		0	15217637.8	15217637.8		1939087.17	13278550.63
		4,202,591.16	**15,217,637.80**	**19,420,228.96**		**2,401,404.90**	**17,018,824.06**



ANCHALIK JANA KALYAN ANUSTHAN (AJKA)
Sukulpali,Machida,Panchgaon
Dist-Jharsuguda (Odisha)
Closing Balance Details As on 31/03/2026

Sl No.	Name of the Bank	Bank A/C No.	Name of the Project	Cash Book	Bank	Cash in hand
1	State Bank of India,Panchgaon	40569867762	APC Lakhanpur Block	33,036.42	35,051.42	0
2	State Bank of India,SAMADA	30325435601	FC	1,479.55	1,479.55	0
3	State Bank of India,Panchgaon	30562394376	PFA WS	20,324.50	20,324.50	0
4	State Bank of India,Panchgaon	10707911202	GEN	252,966.82	252,966.82	0
5	State Bank of India	30151776146	APC Jharsuguda Block	27,062.40	27,062.40	0
6	State Bank of India	41195151564	SAA Lakhanpur Block	249,812.48	265,812.48	0
7	State Bank of India	41209596782	SAA Jharsuguda Block	228,168.14	228,168.14	0
8	State Bank of India	41693602987	CDP project	171871.5	171,871.50	0
9	State Bank of India	41122733365	GEN	152,001.00	152,001.00	0
10	UGB Bhikampali	84061746361	Corpus Account	60629.36	60,629.36	0
11	UGB Bhikampali	12031039461	GEN	2153.61	2,153.61	0
12	State Bank of India,Panchgaon	43080015945	Linear Project-Maintenance of Tree Saplings (Gen)	5,221.00	5,221.00	0
13	State Bank of India,Panchgaon	43080016450	IVDP Lakhanpur (Gen)	915.27	915.27	0
14			IVDP Balrampur	84.9	84.90	
				1,205,726.95	1,223,741.95	0

SPP ASSOCIATES JHARSUGUDA Chartered Accountants