

**AUDIT REPORT**

**MUKTI MALAYA**

NEHRU NAGAR, AT/P.O-JEYPORE, DIST-KORAPUT, ORISSA, PIN-764001

**F.Y: 2023-2024**



# DM Associates

## CHARTERED ACCOUNTANTS

Email : cavajit@rediffmail.com

Cell : 08895047055

FORM NO. 10B

[See rule 17B]

Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of  
charitable or religious trusts or institutions

To

The Members

MUKTI MALAYA

NEHRU NAGAR, AT/P.O-JEYPORE

DIST-KORAPUT, ORISSA, PIN-764001

I have examined the balance sheet of MUKTI MALAYA, as at 31<sup>ST</sup> March 2024 and the Income and expenditure account for the year ended on that date which are in agreement with the books of account maintained by the above said Organization.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the of the above named Organization, so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view -

- in the case of the balance sheet, of the state of affairs of above named Organization as at 31<sup>st</sup> March 2024;
- in the case of the Income and expenditure account, of the Excess of income over expenditure / Excess of expenditure over income of its accounting year ending on 31<sup>st</sup> March 2024.

Place: Berhampur

Date: 15/09/2024

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. Ajit Kumar Raju  
CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



Branch Office : Prem Nagar 6th Lane, **BERHAMPUR** - 760 002, Odisha

H.O.: 307, Block-A, 3rd Floor, Nirmala Plaza, Forest Park, **BHUBANESWAR** - 751 009, Odisha

# DM ASSOCIATES.

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 CA, V AJIT KUMAR RAJU (PARTNER)  
 e-mail: [cavajit@rediffmail.com](mailto:cavajit@rediffmail.com)/ Cell: 08895047055

# MUKTI MALAYA

NEHRU NAGAR, AT/P.O-JEYPORE  
 DIST-KORAPUT, ORISSA, PIN-764001

## BALANCE SHEET AS AT 31.03.2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>ORGANIZATION FUND: (GENERAL ACCOUNT)</b>		<b>FIXED ASSETS (FCR ACCOUNT):</b>	
Opening balance	206822.13	Computer	11500.00
Less excess of exp over income	63052.23		
	143769.90	<b>FIXED ASSETS (GENERAL ACCOUNT):</b>	
<b>ORGANIZATION FUND: (FCRA ACCOUNT)</b>		Computer	25000.00
Opening balance	11500.00	furniture and fixture	8000.00
	11500.00	Electric and electronic equipment	3000.00
<b>CURRENT LIABILITIES, PROVISIONS:</b>		Television	5000.00
<b>CURRENT LIABILITIES</b>		project assets	10000.00
Un utilised grant	521643.22	<b>CURRENT ASSETS, LOANS AND ADVANCES:</b>	
Remuneration to volunteers payable	60000.00	<b>CURRENT ASSETS:</b>	
		<b>CLOSING BALANCE:</b>	
		SBI, NDMB, New Delhi, A/c No.40139052589	118977.01
		IOB, A/C No.028701000014535	200106.21
		Axis bank, A/c No.92101100312288997	202560.00
		IOB A/c No. 028701000014537	148157.23
		Axis bank A/c No.921010030384779	4612.67
<b>TOTAL</b>	<b>736913.12</b>	<b>TOTAL</b>	<b>736913.12</b>

### NOTES FORMING PART OF ACCOUNTS:/ LEGAL STATUS OF THE ORGANIZATION

- The Organization has been registered under Society Registration Act 1860 and FCR Act 2010.

Registration Number	Registered under Society Registration Act 1860, bearing registration number <u>KPT 1570-797 OF 1993-1994</u> Dt.12/05/1993									
Date of formation	12/05/1993									
Permanent Account Number (PAN)	A	A	B	T	M	9	2	3	4	H
Number and Date of Registration under FCR Act 2010	104960104 Dt.26-08-2013									
Registration number U/S 12A of Income tax Act 1961	AABTM9234HE20188 Dt.27/10/2021									
Registration number U/S 80G of Income tax Act 1961	AABTM9234HF20210 Dt.27/10/2021									

### SIGNIFICANT ACCOUNTING PRINCIPLES AND NOTES ON ACCOUNTS/ ACCOUNTING PRINCIPLES:

- Basis of preparation of financial statement: The accounts of the Society are prepared under cash system of accounting and recognize Income and Expenditure on cash basis except statutory dues of employees.
- These financial statements are approved in the Executive body of the Organisation; certain comparative figures appearing in these financial statements have been regrouped and/or reclassified to better reflect the nature of those items.
- Depreciation: No depreciation has been charged on fixed assets.

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 15/09/2024

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. Ajit K. Raju  
 CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



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# DM ASSOCIATES.

CHARTERED ACCOUNTANTS  
 CA, V AJIT KUMAR RAJU (PARTNER)  
 e-mail: cavajit@rediffmail.com/ Cell: 08895047055

# MUKTI MALAYA

NEHRU NAGAR, AT/P.O.-JEYPORE  
 DIST-KORAPUT, ORISSA, PIN-764001

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>FCRA ACCOUNT:</u>		<u>GRANTS IN AID:</u>	
<u>PROGRAM EXP:</u>		Received from	
Agriculture awareness	8000.00	INTERNATIONAL MISSION BOARD, USA	
Tube well	291098.00	Received during the year:	
Computer training	3600.00	World Hope, USA	246840.00
Agricultural help	90000.00	First Baptist Church of Quitman, USA	155655.00
			402495.00
<u>ADMINISTRATIVE EXP:</u>		Add utilisation pending grants of PY	576153.38
Internet charges	3004.00		978648.38
Bank charges	3551.16	Less grants pending for utilisation	521643.22
Audit fees and accounting service charges	15000.00		457005.16
Travel exp	51332.00	<u>BANK INTERST AND OTHER RECEIPTS:</u>	
		Bank interest and other receipts	8580.00
<u>GENERAL ACCOUNT:</u>		<u>GENERAL ACCOUNT:</u>	
<u>ADMINISTRATIVE EXP:</u>	545722.59	<u>GENERAL INCOMES/ RECEIPTS:</u>	
<u>PROGRAM EXP:</u>	4536500.00	Membership fees	12000.00
		Members contribution	12000.00
		General Donations and program support	4863494.00
		Bank interest	6542.00
		Other receipts	134.36
		<u>GRANTS/ SUPPORT:</u>	
		Receipt from Sanford Bhomick	100000.00
		<u>SPECIAL INCOMES/ RECEIPTS:</u>	
		Donation received U/S 80(G) of Income tax Act 1961	
		Ashis Behera	25000.00
		Excess of exp over income	63052.23
<b>TOTAL</b>	<b>5547807.75</b>	<b>TOTAL</b>	<b>5547807.75</b>

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 15/09/2024

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. AJIT K. RAJU  
 CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



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# MUKTI MALAYA

NEHRU NAGAR, AT/P.O-JEYPORE  
 DIST-KORAPUT, ORISSA, PIN-764001

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>OPENING BALANCE:</b>		<b>FCRA ACCOUNT:</b>	
<b>CASH AT BANK WITH</b>		<b>PROGRAM EXP:</b>	
SBI, NDMB, New Delhi, A/c No.40139052589	510033.17	Agriculture awareness	8000.00
IOB, A/C No.028701000014535	56164.00	Tube well	291098.00
Axis bank, A/c No.92101100312288997	9956.21	Computer training	3600.00
IOB A/c No. 028701000014537	144113.23	Agricultural help	90000.00
Axis bank A/c No.921010030384779	71708.90		
		<b>ADMINISTRATIVE EXP:</b>	
<b>FCRA ACCOUNT:</b>		Internet charges	3004.00
<b>GRANTS IN AID:</b>		Bank charges	3551.16
Received from		Audit fees and accounting service charges	15000.00
World Hope, USA	246840.00	Travel exp	51332.00
First Baptist Church of Quitman, USA	155655.00		
		<b>GENERAL ACCOUNT:</b>	
<b>BANK INTERST AND OTHER RECEIPTS:</b>		<b>ADMINISTRATIVE EXP:</b>	545722.59
Bank interest and other receipts	8580.00	<b>PROGRAM EXP:</b>	4536500.00
		<b>CLOSING BALANCE:</b>	
<b>GENERAL ACCOUNT:</b>		<b>CASH AT BANK WITH</b>	
<b>GENERAL INCOMES/ RECEIPTS:</b>		SBI, NDMB, New Delhi, A/c No.40139052589	118977.01
Membership fees	12000.00	IOB, A/C No.028701000014535	200106.21
Members contribution	12000.00	Axis bank, A/c No.92101100312288997	202560.00
General Donations and program support	4863494.00	IOB A/c No. 028701000014537	148157.23
Bank interest	6542.00	Axis bank A/c No.921010030384779	4612.67
Other receipts	134.36		
<b>GRANTS/ SUPPORT:</b>			
Receipt from Sanford Bhomick	100000.00		
<b>SPECIAL INCOMES/ RECEIPTS:</b>			
Donation received U/S 80(G) of Income tax Act 1961			
Ashis Behera	25000.00		
<b>TOTAL</b>	<b>6222220.87</b>	<b>TOTAL</b>	<b>6222220.87</b>

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 15/09/2024

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



**DM ASSOCIATES.**

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 e-mail: [cavajit@rediffmail.com](mailto:cavajit@rediffmail.com)/ Cell: 08895047055

**MUKTI MALAYA**

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**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024 (GENERAL)**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>OPENING BALANCE:</b>		<b>ADMINISTRATIVE EXP:</b>	
Cash at Bank with		Honorarium	296000.00
IOB A/c No. 028701000014537	144113.23	Travel exp	125406.00
Axis bank A/c No.921010030384779	71708.90	Administrative exp	82698.00
		Computer assessors and repairs	26500.00
		Consultancy fees	15000.00
<b>GENERAL INCOMES/ RECEIPTS:</b>		Bank charges	118.59
Membership fees	12000.00		545722.59
Members contribution	12000.00	<b>PROGRAM EXP:</b>	
General Donations and program support	4863494.00	Child medical help	15000.00
Bank interest	6542.00	Computer learning centre program	37540.00
Other receipts	134.36	Tube well	52110.00
		Agriculture help program	90000.00
<b>GRANTS/ SUPPORT:</b>		Women empowerment program	456000.00
Receipt from Sanford Bhomick	100000.00	Skill program	456200.00
		Agriculture program	654100.00
<b>SPECIAL INCOMES/ RECEIPTS:</b>		Student scholarship	320000.00
Donation received U/S 80(G) of Income tax Act 1961		Cultural celebration	325200.00
Ashis Behera	25000.00	Blood donation camp	25600.00
		Plantation and awareness	275700.00
		Livelihood support	514000.00
		Leadership program	262000.00
		Health camp and programs	421150.00
		Sports program	124600.00
		Solar Green Energy awareness	164000.00
		Food and safety for stray animals	60200.00
		Road safety awareness program	62500.00
		Education and vocational training prog	160000.00
		Consumer awareness program	24600.00
		Human Rights, Legal and RTI prog	36000.00
			4536500.00
		<b>CLOSING BALANCE:</b>	
		Cash at Bank with	
		IOB A/c No. 028701000014537	148157.23
		Axis bank A/c No.921010030384779	4612.67
<b>TOTAL</b>	<b>5234992.49</b>	<b>TOTAL</b>	<b>5234992.49</b>

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 15/09/2024

**for DM ASSOCIATES.**

CHARTERED ACCOUNTANTS  
*V. Ajit Kumar Raju*  
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## RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>OPENING BALANCE:</b>		<b>PROGRAM EXP:</b>	
Cash in hand	-	Agriculture awareness	8000.00
SBI, NDMB, New Delhi, A/c No.40139052589	510033.17	Tube well	291098.00
IOB, A/C No.028701000014535	56164.00	Computer training	3600.00
Axis bank, A/c No.92101100312288997	9956.21	Agricultural help	90000.00
<b>GRANTS IN AID:</b>		<b>ADMINISTRATIVE EXP:</b>	
Received from		Internet charges	3004.00
World Hope, USA	246840.00	Bank charges	3551.16
First Baptist Church of Quitman, USA	155655.00	Audit fees and accounting service charges	15000.00
		Travel exp	51332.00
<b>BANK INTERST AND OTHER RECEIPTS:</b>		<b>CLOSING BALANCE:</b>	
Bank interest and other receipts	8580.00	<b>CASH AT BANK WITH</b>	
		SBI, NDMB, New Delhi, A/c No.40139052589	118977.01
		IOB, A/C No.028701000014535	200106.21
		Axis bank, A/c No.92101100312288997	202560.00
<b>TOTAL</b>	<b>987228.38</b>	<b>TOTAL</b>	<b>987228.38</b>

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

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M No. 059787 FRN: 320306E



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Date: 15/09/2024