

AUDIT REPORT

GENERAL ACCOUNT

MUKTI MALAYA

NEHRU NAGAR, AT/PO-JEYPORE

DIST-KORAPUT, ODISHA, 764001

FY 2022-2023



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 31ST March 2023 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 31ST March 2023
- 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 31ST March 2023.

The prescribed particulars are annexed hereto.

Place: Berhampur

Date: 03/08/2023

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

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.

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

BALANCE SHEET AS AT 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
ORGANIZATION FUND: (GENERAL ACCOUNT)		FIXED ASSETS (FCR ACCOUNT):	
Opening balance	195143.93	Computer	11500.00
Add excess of income over exp	11678.20		
	206822.13	FIXED ASSETS (GENERAL ACCOUNT):	
ORGANIZATION FUND: (FCRA ACCOUNT)		Computer	25000.00
Opening balance	11500.00	furniture and fixture	8000.00
	11500.00	Electric and electronic equipment	3000.00
CURRENT LIABILITIES, PROVISIONS:		Television	5000.00
CURRENT LIABILITIES		project assets	10000.00
Un utilised grant	576153.38	CURRENT ASSETS, LOANS AND ADVANCES:	
Remuneration to volunteers payable	60000.00	CURRENT ASSETS:	
		CLOSING BALANCE:	
		SBI, NDMB, New Delhi, A/c No.40139052589	510033.17
		IOB, A/c No.028701000014535	56164.00
		Axis bank, A/c No.92101100312288997	9956.21
		IOB A/c No. 028701000014537	144113.23
		Axis bank A/c No.921010030384779	71708.90
TOTAL	854457.51	TOTAL	854457.51

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: 03/08/2023

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



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 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
FCRA ACCOUNT:		FCRA ACCOUNT	
PROGRAM EXP:		GRANTS IN AID:	
Computer literacy program	13150.00	Received from	
Sports exp	5100.00	INTERNATIONAL MISSION BOARD, USA	
Youth meeting exp	5000.00	Received during the year	491700.00
		Add unspent grant of PY	153410.10
			645110.10
ADMINISTRATIVE EXP:		Less grants pending for utilisaiton	576153.38
Computer learning Versatile Web App charges	18000.00		68956.72
SMS Charges	53.10		
Bank charges	2361.62	BANK INTEREST AND OTHER RECEIPTS:	
Audit fees and accounting service charges	20000.00	Bank interest and other receipts	3478.00
Web maintenance	3770.00		
FCRA Renewal fees	5000.00	GENERAL INCOMES/ RECEIPTS:	
		GENERAL INCOMES/ RECEIPTS:	
GENERAL ACCOUNT:		Membership fees	12000.00
ADMINISTRATIVE EXP:	640076.80	Members contribution	12000.00
PROGRAM EXP:	4377906.00	General Donations	4877766.00
		Bank interest	6195.00
Excess of income over exp	11678.20	GRANTS/ SUPPORT:	
		Receipt from WORLD HOME BIBLE LEAGUE	99200.00
		SPECIAL INCOMES/ RECEIPTS:	
		Donation received U/S 80(G) of I.T Act 1961	22500.00
TOTAL	5102095.72	TOTAL	5102095.72

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 03/08/2023

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 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		FCRA ACCOUNT:	
CASH AT BANK WITH		PROGRAM EXP:	
SBI, NDMB, New Delhi, A/c No.40139052589	20694.79	Computer literacy program	13150.00
IOB, A/C No.028701000014535	27412.31	Sports exp	5100.00
Axis bank, A/c No.92101100312288997	105303.00	Youth meeting exp	5000.00
IOB A/c No. 028701000014537	139960.93		
Axis bank A/c No.921010030384779	64183.00	ADMINISTRATIVE EXP:	
		Computer learning Versatile Web App charges	18000.00
FCRA ACCOUNT:		SMS Charges	53.10
GRANTS IN AID:		Bank charges	2361.62
Received from INTERNATIONAL MISSION BOARD, USA	491700.00	Audit fees and accounting service charges	20000.00
		Web maintenance	3770.00
BANK INTEREST AND OTHER RECEIPTS:		FCRA Renewal fees	5000.00
Bank interest and other receipts	3478.00		
		GENERAL ACCOUNT:	
GENERAL ACCOUNT:		ADMINISTRATIVE EXP:	640076.80
GENERAL INCOMES/ RECEIPTS:		PROGRAM EXP:	4377906.00
Membership fees	12000.00		
Members contribution	12000.00	CLOSING BALANCE:	
General Donations	4877766.00	CASH AT BANK WITH	
Bank interest	6195.00	SBI, NDMB, New Delhi, A/c No.40139052589	510033.17
		IOB, A/C No.028701000014535	56164.00
GRANTS/ SUPPORT:		Axis bank, A/c No.92101100312288997	9956.21
Receipt from WORLD HOME BIBLE LEAGUE	99200.00	IOB A/c No. 028701000014537	144113.23
		Axis bank A/c No.921010030384779	71708.90
SPECIAL INCOMES/ RECEIPTS:			
Donation received U/S 80(G) of Income tax Act 1961	22500.00		
TOTAL	5882393.03	TOTAL	5882393.03

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES

Place: Berhampur

Date: 03/08/2023

CHARTERED ACCOUNTANTS

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



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NEHRU NAGAR, AT/P.O-JEYPORE

DIST-KORAPUT, ORISSA, PIN-764001

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023 (GENERAL)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		ADMINISTRATIVE EXP:	
Cash at Bank with		Honorarium	300000.00
IOB A/c No. 028701000014537	139960.93	Travel exp	205600.00
Axis bank A/c No.921010030384779	64183.00	Administrative exp	88200.00
		Computer assessors and repairs	31000.00
GENERAL INCOMES/ RECEIPTS:		Consultancy fees	15000.00
Membership fees	12000.00	Bank charges	<u>276.80</u>
Members contribution	12000.00		
General Donations	4877766.00	PROGRAM EXP:	
Bank interest	6195.00	Adult literacy	271100.00
		Sports program, Volleyball	250000.00
GRANTS/ SUPPORT:		Medicinal distribution and awareness	130000.00
Receipt from WORLD HOME BIBLE LEAGUE	99200.00	Distribution of sewing machine	25600.00
		Agriculture organic awareness	199000.00
SPECIAL INCOMES/ RECEIPTS:		Volunteer stipend	328000.00
Donation received U/S 80(G) of Income tax Act 1961	22500.00	Bore well	618000.00
		Computer literacy program	260000.00
		Women empowerment	402500.00
		Health camps	305600.00
		Youth awareness and leadership	288100.00
		Beti bachao adolescent care	160400.00
		Cleanliness care (Swachha Bharat)	160600.00
		Leadership training	122800.00
		Child and mother care	160500.00
		IGP training	55200.00
		Skill development training	230800.00
		Solar Green Energy awareness	85600.00
		Food and safety for stray animals	48556.00
		Road safety awareness program	35200.00
		Consumer awareness program	125600.00
		Human Rights, Legal and RTI prog	20100.00
		Food safety and awareness	18550.00
		Cultural and community program	<u>76100.00</u>
		CLOSING BALANCE:	
		Cash at Bank with	
		IOB A/c No. 028701000014537	144113.23
		Axis bank A/c No.921010030384779	71708.90
TOTAL	5233804.93	TOTAL	5233804.93

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 03/08/2023

for DM ASSOCIATES

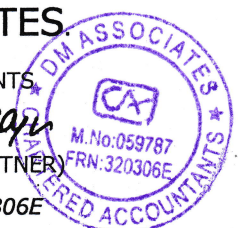
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RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		PROGRAM EXP:	
Cash in hand	-	Computer literacy program	13150.00
SBI, NDMB, New Delhi, A/c No.40139052589	20694.79	Sports exp	5100.00
IOB, A/C No.028701000014535	27412.31	Youth meeting exp	5000.00
Axis bank, A/c No.92101100312288997	105303.00		
		ADMINISTRATIVE EXP:	
GRANTS IN AID:		Computer learning Versatile Web App charges	18000.00
Received from INTERNATIONAL MISSION BOARD, USA	491700.00	SMS Charges	53.10
		Bank charges	2361.62
BANK INTEREST AND OTHER RECEIPTS:		Audit fees and accounting service charges	20000.00
Bank interest and other receipts	3478.00	Web maintenance	3770.00
		FCRA Renewal fees	5000.00
		CLOSING BALANCE:	
		CASH AT BANK WITH	
		SBI, NDMB, New Delhi, A/c No.40139052589	510033.17
		IOB, A/C No.028701000014535	56164.00
		Axis bank, A/c No.92101100312288997	9956.21
TOTAL	648588.10	TOTAL	648588.10

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 03/08/2023

for DM ASSOCIATES

CHARTERED ACCOUNTANTS

V. AJIT KUMAR RAJU
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