



AUDITOR'S REPORT

We have examined the Balance sheet as at 31<sup>st</sup> March 2024 and the Receipts & Payments account for the year ended on that date, attached herewith of INDIAN SOCIETY FOR RURAL DEVELOPMENT (ISR D), SWARNAMAYEE NAGAR, BRAHMAPUR, DIST-GANJAM, ODISHA-760001.

We certify that the Balance sheet and the Receipts & Payments account are in agreement with the books of account maintained at the office INDIAN SOCIETY FOR RURAL DEVELOPMENT (ISR D), SWARNAMAYEE NAGAR, BRAHMAPUR, DIST-GANJAM, ODISHA-760001.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.

In our Opinion, proper books of account have been kept by the head office of the assessee as far as appears from our examination of the books.

In our Opinion and the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view.

- a. In the case of the Balance sheet, of the state of affairs of the assessee as at 31<sup>st</sup> March 2024.
- b. In the case of the Income & Expenditure account, of the profit of the assessee for the year ended on that date.

PLACE:-BRAHMAPUR

DATE: 30/03/24

FOR M/S NALAM ASSOCIATES, FRN- 0322596E  
CHARTERED ACCOUNTANTS,



*(Signature)*  
UDAYA KUMAR, FCA)  
PARTNER

Membership No- 056305

UDIN NO- 24056305 BKANT 81163

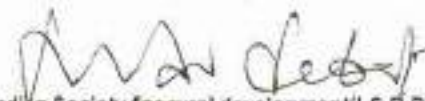
*(Signature)*  
Director  
Indian Society for Rural  
Development  
Brahmapur (Ganjam)

M/s Nalam Associates  
Chartered Accountants  
Chinna Bazar, Berhampur  
Ganjam, Odisha

Consolidate Balance Sheet of INDIAN SOCIETY FOR RURAL  
DEVELOPMENT (ISR.D), Berhampur-760001, Ganjam, Odisha

as on 31st March 2024

LIABILITIES		AMOUNTS Rs.	ASSETS		AMOUNTS Rs.
<b>CAPITAL FUND</b>			<b>FIXED ASSETS :</b>		
Opening Balance as on 01.04.23	9,67,054.73		As per Schedule (Sch- A)		18,03,540.50
Add : Excess of Income over Expenditure	<u>43,10,234.57</u>		<b>CURRENT ASSETS :</b>		
	52,77,289.30		Grant Receivable for FY 2023-24 (Sch-6)		1,68,33,632.18
Less : Prior Period items Written off	<u>4,05,512.79</u>	48,71,776.51	Fixed Deposits with State Bank of India Brahma Nagar, Berhampur No. 57/J/073923		44,513.00
<b>Current Liabilities, Loans &amp; Advances :</b>			Security Deposit for PRI Training		10,050.00
Unutilised Grants- FC (Sch- 7)	15,710.44		Term Deposit (ASHA ,CDMO)		33,699.00
Loans & Advances : (Sch-9)	42,86,223.57		Security Deposit (Telephone)		6,221.00
<b>Outstanding Expenses: (Sch-13)</b>			Program advance to staff		1,95,000.00
Audit Fee Provision 2023-24 (Sch- 12)		1,35,51,537.00	<b>CLOSING BALANCE :</b>		
			Cash -in-Hand (Sch- 5)	10,596.25	
			Cash- at- Bank (Sch- 5)	<u>38,26,759.79</u>	38,37,356.04
		<u>2,27,64,247.52</u>			<u>2,27,64,247.52</u>

  
For Indian Society for rural development (I.S.R.D)  
Swarnamayee Nagar, Near Ganjam Kala Parisad,  
Berhampur-760001, Ganjam, Odisha  
Director  
Indian Society for Rural  
Development  
Berhampur (Ganjam)

Examined and found correct  
For M/s Nalam Associates, FRN0322596E  
Chartered Accountants  
  
(N. Udaya Kumar, FCA)  
Partner  
Membership No- 056305

UDIN - 24056305 BKANTX 1163

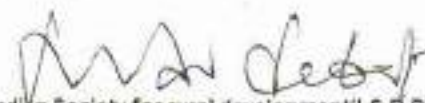
  
Director  
Indian Society for Rural  
Development  
Berhampur (Ganjam)

M/s Nalam Associates  
 Chartered Accountants  
 Chhinna Bazar, Berhampur  
 Ganjam, Odisha

Consolidate Balance Sheet of INDIAN SOCIETY FOR RURAL  
 DEVELOPMENT (ISRD), Berhampur-760001, Ganjam, Odisha

as on 31st March 2024

LIABILITIES		AMOUNTS Rs.	ASSETS		AMOUNTS Rs.
<b>CAPITAL FUND</b>			<b>FIXED ASSETS :</b>		
Opening Balance as on 01.04.23	9,67,054.73		As per Schedule (Sch- A)		18,03,540.50
Add : Excess of Income over Expenditure	<u>43,10,234.57</u>		<b>CURRENT ASSETS :</b>		
	52,77,289.30		Grant Receivable for FY 2023-24 (Sch-8)		1,68,33,632.18
Less : Prior Period items Written off	<u>4,05,512.79</u>	48,71,776.51	Fixed Deposits with State Bank of India Brahma Nagar, Berhampur No. 57/J/073923		44,513.00
<b>Current Liabilities, Loans &amp; Advances :</b>			Security Deposit for PRI Training		10,050.00
Unutilised Grants- FC (Sch- 7)	15,710.44		Term Deposit (ASHA ,COMO)		33,699.00
Loans & Advances : (Sch-9)	42,86,213.57		Security Deposit (Telephone)		6,221.00
<b>Outstanding Expenses: (Sch-13)</b>			Program advance to staff		1,95,000.00
Audit Fee Provision 2023-24 (Sch- 12)		38,000.00	<b>CLOSING BALANCE :</b>		
			Cash -in-Hand (Sch- 5)	10,596.25	
			Cash- at- Bank (Sch- 5)	<u>38,26,759.79</u>	38,37,356.04
		<u>2,27,64,247.52</u>			<u>2,27,64,247.52</u>


  
 For Indian Society for rural development (I.S.R.D)  
 Swarnamayee Nagar, Near Ganjam Kala Parisad,  
 Berhampur-760001, Ganjam, Odisha  
 Director  
 Indian Society for Rural  
 Development  
 Berhampur (Ganjam)

Examined and found correct  
 For M/s Nalam Associates, FRN0322596E  
 Chartered Accountants  
  
 (N. Udaya Kumar, FCA)  
 Partner  
 Membership No- 056305

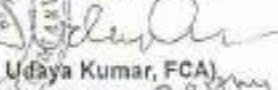
UDIN - 24056305 BKANTX 1163

  
 Director  
 Indian Society for Rural  
 Development  
 Berhampur (Ganjam)

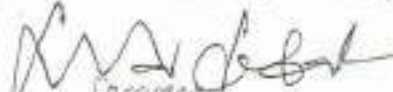
EXPENDITURE	AMOUNTS Rs.	INCOME	AMOUNTS Rs.
To Recurring expenses:		By Grant In Aid Utilized (Sch-6 )	2,30,55,219.20
Programme Expenses:		By General Fund Income (Sch-2)	3,68,461.37
Childline (Colab), Berhampur	2,02,672.00	By Bank Interest FY 2023-24 (Sch-10)	36,414.00
Childline (Colab), Gajapati	1,40,933.00		
Railway Child Help Desk, Berhampur	3,27,236.00		
One Stop Centre, Berhampur	13,90,465.00		
One Stop Centre, Gajapati	15,12,526.00		
State Support Center, Nabarangpur	14,78,327.00		
Physiotherapy Clinic, Gajapati	16,000.00		
Physiotherapy Clinic, Koraput	1,02,000.00		
Mobile Medicare Unit, Gajapati	20,000.00		
Jagruti Home-II, Nabarangpur	36,80,194.00		
Jagruti Home-I, Brahmapur	25,33,789.00		
General Fund (Sch-1)	<u>6,41,165.00</u>		
	1,20,45,307.14		
To Bank Charge (Sch-11 )	4,102.86		
To Outstanding Expenses Payable (Sch-13)	68,37,034.00		
To Depreciation	2,25,446.00		
To Audit fee provision 2023-24	38,000.00		
To Excess of Income over Expenditure	43,10,234.37		
Total...	<u>2,34,61,094.57</u>	Total...	<u>2,34,61,094.57</u>

  
For Indian Society for rural development (I.S.R.D)  
Swarnamayee Nagar, Near Ganjam Kala Parasad,  
Berhampur-760001, Ganjam, Odisha

Director  
Indian Society for Rural  
Development  
Berhampur (Ganjam)


Examined and found correct  
For M/s Nalam Associates, FRN0322590E  
Chartered Accountants  
  
(N. Udaya Kumar, FCA)  
Partner  
Membership No- 056305

UDIN - 24056305 BKANTX 1163

  
Director  
Indian Society for Rural  
Development  
Berhampur (Ganjam)

RECEIPTS		AMOUNTS Rs.	PAYMENTS		AMOUNTS Rs.
To, Opening balance			By, Recurring expenses:		
Cash-in-Hand (Sch- 4)	4,632.71		PROGRAMME EXPENDITURE:		
Cash-at-Bank (Sch- 4)	<u>1,94,041.13</u>	1,98,673.00	Childline (Colab), Berhampur	2,01,672.00	
			Childline (Colab), Gajapati	1,40,933.00	
To Grant In Aid Received (2023-24)			Railway Child Help Desk, Berhampur	3,27,236.00	
Childline (Colab), Berhampur	5,00,410.00		One Stop Centre, Berhampur	13,90,465.00	
Childline (Colab), Gajapati	4,71,821.00		One Stop Centre, Gajapati	15,12,526.00	
Railway Child Help Desk, Berhampur	5,26,292.00		State Support Center, Nabarangpur	14,78,327.00	
One Stop Centre, Berhampur	30,30,867.00		Physiotherapy Clinic, Gajapati	16,000.00	
One Stop Centre, Gajapati	29,37,080.00		Physiotherapy Clinic, Koraput	1,02,000.00	
One Stop Centre, Nabarangpur	16,00,000.00		Mobile Medicare Unit, Gajapati	20,000.00	
State Support Center, Nabarangpur	13,31,000.00		Jagruti Home-II, Nabarangpur	36,80,194.00	
Swadhar Greh, Dabugan, NGR	8,11,719.00		Jagruti Home-I, Brahmapur	27,19,789.00	
Jagruti Home-II, Nabarangpur	49,94,000.00		General Fund (Sch-1)	<u>6,50,165.00</u>	1,22,40,307.14
Jagruti Home-I, Brahmapur	50,94,000.00				
GPDP-PRI Members Training	7,89,531.00		By Bank Charge (Sch-11)		4,102.86
	<u>2,20,86,720.00</u>	2,20,86,720.00	By Audit Fee payable paid		
To Grant received from State Govt., Odisha			Childline (Colab), Berhampur	3,000.00	
One Stop Centre, Berhampur	27,300.00		One Stop Centre, Berhampur	3,000.00	
To Advance Recovered	44,692.80		One Stop Centre, Gajapati	<u>3,000.00</u>	9,000.00
To Bank Interest Received (Sch- 10)	36,037.00		By Outstanding Expenses (Salary & Others)		
F.C.Bank Interest (Sch-10)	377.00		Childline, Berhampur (CIF Mumbai)	3,38,622.00	
To General Fund Income (Sch-2)	3,69,441.37		Childline, Gajapati (CIF Mumbai)	3,55,412.00	
To Loan/ Advance Received (Project)			RCHD, Berhampur (CIF Mumbai)	3,93,952.00	
Childline (Colab), Gajapati	30,000.00		Swadhar Greh, (DSWG, NGR)	8,19,719.00	
Mobile Medicare Unit, Gajapati	20,000.00		One Stop Center, Berhampur	15,83,768.00	
Childline (Colab), Berhampur	40,000.00		One Stop Centre, Gajapati	14,20,980.00	
Railway Child Help Desk, Berhampur	1,93,000.00		GPDP-PRI Members Training	4,78,051.00	
One Stop Center, Nabarangpur (SSC)	1,75,000.00		One Stop Centre, Nabarangpur	<u>13,00,046.00</u>	66,90,560.00
Physiotherapy Clinic, Koraput	97,633.20		By Repayment of Loan & Advance		
General Fund	46,750.00		Childline, Gajapati (CIF Mumbai)	22,320.00	
To Advance received from Parties (Gen. Fund)	2,05,551.00		GPDP-PRI Members Training	3,07,280.00	
			One Stop Center, Nabarangpur	3,47,900.00	
			One Stop Centre, Nabarangpur	<u></u>	6,76,900.00
			By Fixed Assets- Monitor		7,000.00
			By Program advance		
			Jagruti Home-I, Brahmapur	1,86,000.00	
			General Fund	<u>9,000.00</u>	1,95,000.00
			By Closing Balance		
			Cash-in-Hand (Sch- 5)	10,596.00	
			Cash-at-Bank (Sch- 5)	<u>38,26,759.37</u>	38,37,355.37
Total...		<u>2,36,60,226.37</u>	Total...		<u>2,36,60,226.37</u>


Examined and found correct

  
For Indian Society for rural development (I.S.R.D.)  
Swamamoyee Nagar, Near Ganjam Kala Parasid,  
Berhampur-750001, Ganjam, Odisha.

Indian Society for Rural  
Development  
Berhampur (Ganjam)

  
M/s Nalam Associates, FRN0322696E  
Chartered Accountants  
  
(N. Udaya Kumar, FCA)  
Partner  
Membership No- 058305

UDIN - 24056305 BKANTX.1163

  
Director  
Indian Society for Rural  
Development  
Berhampur (Ganjam)