

**AUDITOR'S REPORT**

We have audited the attached Balance sheet of **JEEVAN REKHAPARISAD (JRP) (GENERAL CONSOLIDATED), PLOT-NO.387, DAMANA SQUARE, BEHIND METRO HOMES, CHANDRASEKHARAPUR, BHUBANESWAR, ODISHA-751016** for the period ending **31<sup>st</sup> March 2023** along with Receipt and Payment Account, Income & Expenditure Account on that date. Preparation of these Financial statements are the responsibility of the management and our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the accounting standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation, which are in accordance with books of accounts. We believe that our audit provides us a reasonable basis for our opinion.

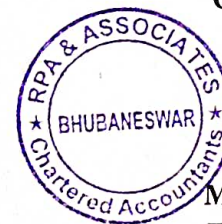
We further report that:

1. We have obtained all the information and explanations, which are to the best of our knowledge and belief, were necessary for the purpose of our audit.
2. The Balance Sheet, Income & Expenditure A/c & Receipts & Payments A/c are enclosed herewith as a part of our Audit Report and are in agreement with the Books of Accounts.
3. In our opinion, and to the best of our knowledge and belief, the statement annexed here to reflects a true and fair view;
  - a) In the case of Balance Sheet of the state of affairs as at 31<sup>st</sup> March 2023.
  - b) In case of Income & Expenditure account there is Unspent Grant for the period ended on 31<sup>st</sup> March 2023.

Date: 23/08/2023

Place: Bhubaneswar

For RPA & ASSOCIATES  
Chartered Accountants



CA. Deepak Agarwal  
Partner

Membership No-065658

Firm Reg. No-120732W

UDIN - 23065658BAXKGE5035

**JEEVAN REKHA PARISAD  
PLOT NO.387, DAMANASQUARE, BEHIND METRO HOMES  
CHANDRASEKHARAPUR, BHUBANESWAR, ODISHA**

**BALANCE SHEET OF (GENERAL CONSOLIDATED) AS ON 31ST MARCH 2023**

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>General Fund</b>		<b>Fixed Assets (General)</b>	
Opening Balance (FC)	1,36,155.44	Annexure-1	22,16,967.00
Opening Balance (Gen)	5,53,413.00	Land Cost	72,000.00
Add: Unspent Grant	8,27,143.70	Land at Daspalla	1,50,000.00
	15,16,712.14		
<b>General Reserves</b>		<b>Current Assets</b>	
Reserves for Assets (Camera)	15,400.00	Security Deposit	3,000.00
Reserve for Asset (FC) Green House Equipment	7,37,500.00		
Reserve for Asset (General) Cold Storage	12,30,000.00	<b>Closing Balance (FC) Account</b>	
		SBI FCR-7757	98,988.10
<b>Current liabilities</b>		SBI FCR-2517	1,42,777.79
Audit Fees Payable	59,000.00	ICICI BANK-0751	38,140.25
		<b>Closing Balance (General fund)</b>	
		Canara Bank A/c. 1776	8,34,345.00
		Cash in Hand	2,394.00
<b>TOTAL</b>	<b>35,58,612.14</b>	<b>TOTAL</b>	<b>35,58,612.14</b>

UDIN - 23065658BAXKQE5035

**RPA & ASSOCIATES**  
Chartered Accountants  
FRN No.-120732W

CA Deepak Agarwal (FCA)  
M.No-065658



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JEEVAN REKHAPARISAD  
PLOT NO.387, DAMANASQUARE, BEHIND METRO HOMES  
CHANDRASEKHARAPUR, BHUBANESWAR, ODISHA

**RECEIPT & PAYMENT ACCOUNT ( CONSOLIDATED GENERAL) FOR THE YEAR ENDED ON 31-03-2023**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>Opening Balance (FC) Account</b>			
State Bank of India-7757	5,650.49	<b>Foreign Grant</b>	
State Bank of India-2517	91,962.63	<b>Covid 19 (Advocacy Project)</b>	
ICICI Bank-0751	37,570.25	COVID -19 Awareness	5,000.00
Cash In Hand	972.07	Project Coordinator Salary	40,505.00
		Over head & management Exp	20,500.00
		PPE Purchase Exp	5,000.00
<b>Opening Balance(General fund)</b>			
Canara Bank A/c. 1776	2,11,822.00	<b>Malaria Project Exp (Advocacy Project)</b>	
Cash in Hand	4,880.00	Project Coordinator Salary	30,000.00
		Multi Media Campaign Exp	10,000.00
		Malaria Campaign	55,000.00
<b>Grant in Aid Received from(F C)</b>			
ASSOCIACI SPAIN	4,16,176.64	<b>Fusion Project Exp (Erasmus Plus) CESIE</b>	
		Consultancy Fee	10,000.00
CATE GENEVA	78,064.17	Material for creation development of gamified activities.	8,075.00
CESIE, ITALY	5,08,688.00	OTS Travel Cost for visit to Italy	3,60,373.00
DWOI,USA	1,65,272.00	Salary CESIE	1,25,000.00
Haella, Netherland	2,36,700.00	ICT Cost Exp.	1,65,000.00
JEEVIKA TRUST. U.K	21,96,635.00	<b>Green House Project Expnses (Jeeviak Trust)</b>	
KIERA CANADA	1,80,000.00	Over head Expenditure	74,205.00
SAC, Netharland	6,50,000.00	<b>Haella Act for Green Project</b>	
The Advocacy Project	1,57,836.00	Bee Boxes purchase	71,760.00
Otterman Institute, UK	45,704.06	Campaign of Art of Shairing	78,900.00
		Tree Plantation	46,000.00
		Project Coordinator Salary	40,000.00
		<b>Happy Kids Slum School (KIERA Exp.)</b>	
		Annual sports meet and games	5,700.00
<b>Grant Aid in General</b>			
SIRD (PD DRDA Nayagarh) Govt. of Odisha	3,77,740.00	ID-UL-Fitr	30,000.00
Care Today TV Fund, Noida	24,30,000.00	Heath Check up /Medicine	4,500.00
Community Contribution for Green House	20,000.00	Rent & Electricity	12,000.00
IEDO/MSME GOVT. OF ODISHA (IA)	1,51,051.00	Teacher & helper salary	60,000.00
IEDO/MSME GOVT. OF ODISHA (SI)	6,85,020.00	Teaching Learning materials	20,000.00
IEDO/MSME GOVT. OF ODISHA (Electricity Transformer)	6,07,318.00	Vocational Skill Education	5,000.00
Lall Minerals Private Limited	1,25,000.00	<b>School Digital Literacy Project (Otterman)</b>	
		School Digital Literacy Exp	30,300.00
Rabi Narayan Senapati	10,000.00	Project Coordinator Salary	15,000.00
Kalinga Wax Honey Income	2,04,150.00	<b>ROTI GHAR (FC)</b>	
		Food for dalit community in Chilika ( ROTIGHAR)	2,40,608.00
Bank Interest FC	25,812.00	Project Coordinator Salary	1,28,000.00
Bank Interest General	8,970.00	<b>Running Slum School Project Exp Kete</b>	
		Study Material Purchase Exp Kete	78,000.00
		<b>SAC Vocational Training Project</b>	
		Bee Keeping & Honey Processing	50,417.07
		Project Coordinator Salary	60,000.00
		Training on Communication and Personality Dev.	18,000.00
		Training on Vegetable and Fruit Preservation	1,33,990.00
		Vocational Training of Youth & Children on Computer s	1,75,760.00
		Vocational training on Candle Making	50,000.00
		Vocational Training on Plumbing	56,000.00
		<b>Smart Farming</b>	
		Administrative Expenditure	47,657.08
		Farming Apps Development (E KUTIRA)	30,000.00
		Electricity Exp	25,000.00
		Field Coordinator Salary	60,000.00
		Ground Work Exp	1,58,000.00
		Marketing Linkage	36,400.00
		Meeting with Line Department	10,000.00
		Project Coordinator Salary	1,00,000.00
		Purchase Tray & Weighing Machine Exp	50,250.00
		<b>WELL PROJECT EXP (Jeevika Trust)</b>	
		Field Coordinator Salary	60,000.00
		Awareness Communities Exp.	30,000.00
		Borewell Exp.	1,00,000.00
		Civil Construction Exp	1,54,000.00
		Irrigation Exp.	48,071.00
		Overhead Tank	39,700.00
		Pipe Water Connection Exp	68,500.00

Madhusmita Patra



Pisciculture Exp.	30,000.00
Project Coordinator	36,000.00
Spring Development Exp.	2,36,500.00
Spring Water Distribution Exp	20,000.00
<b>General Grant</b>	
<b>Care Today Tv</b>	
Civil Work	1,13,200.00
Green House	1,65,000.00
Cold Storage Exp Care Today	29,530.00
Farmers Training	15,920.00
Ladder Exp	5,000.00
Administrative over head including technical consultant cost,Coordinator salary,Monitoring,Travel etc.	1,20,000.00
<b>IEDO/MSME GOVT OF ODISHA (IA Fee)</b>	
Salary/Honorarium CDE	1,80,000.00
Programme Consultant Fee	1,20,000.00
Printing & Stationary and office Exp	20,688.00
TA/DA /Electricity Cost	15,000.00
Contingency Exp	10,000.00
<b>IEDO/MSME GOVT OF ODISHA (SI Fee)</b>	
Consultancy Fees	42,500.00
EDP training of Beekeepers SI	90,000.00
Exposure Visit of Beekeepers Exp	35,000.00
Honey Bakery Training	97,600.00
Master Trainer Training	76,946.00
Honey Hunter Training	52,874.00
SI Wax Candel Making Training	1,30,500.00
Training of SPV Members	17,000.00
Wax processing and Honey Processing training	83,600.00
<b>IEDO/MSME GOVT OF ODISHA (Electricity Transformer)</b>	
Electricity Transformer installation	5,36,719.00
Electricity service charges	45,181.00
CCTV	25,770.00
<b>SIRD (PD DRDA Navagarh)</b>	
Field Visit	16,650.00
Food Exp.	1,09,800.00
Honourarium	36,000.00
Printing & Stationery	8,000.00
Sitting Fee	1,16,000.00
Training Kits	64,795.00
<b>Indirect Expenses</b>	
Bank Charges	30,586.02
Electricity Charges	35,644.00
Internet & Telephone Exp	6,000.00
Office Exp	9,500.00
Staff Salary	2,41,000.00
Printing & Stationery	12,000.00
Repair & Maintenance	22,972.00
Audit Fees	59,000.00
<b>Fixed Asset</b>	
Camera	16,000.00
Laptop	39,499.00
Solar Inverter	38,704.00
Green House (Equipments) FC	7,37,500.00
Cold Storage (General)	12,30,000.00
<b>Closing Balance(FC)</b>	
SBI FCR-7757	98,988.10
SBI FCR-2517	1,42,777.79
ICICI BANK-0751	38,140.25
<b>Closing Balance(General fund)</b>	
Canara Bank A/c. 1776	8,34,345.00
Cash in Hand	2,394.00

96,32,994.31

Total

96,32,994.31 Total

**RPA & ASSOCIATES**  
Chartered Accountants  
FRN No.-120732W

CA Deepak Kumar (FCA)  
M.No-065658



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**JEEVAN REKHAPARISAD**  
**PLOT NO.387, DAMANASQUARE, BEHIND METRO HOMES**  
**CHANDRASEKHARAPUR, BHUBANESWAR, ODISHA**

INCOME & EXPENDITURE ACCOUNT (CONSOLIDATED GENERAL) FOR THE YEAR ENDED ON 31-03-2023

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
<b>Foreign Grant</b>		<b>Grant in Aid Received from(F C)</b>	
<b>Covid 19 (Advocacy Project)</b>		ASSOCIACI SPAIN	4,16,176.64
COVID -19 Awareness	5,000.00	CATE GENEVA	78,064.17
Ground Expenditure	16,005.00	CESIE, ITALY	5,08,688.00
Health Camp Exp.	15,500.00	DWOI,USA	1,65,272.00
Over head & management Exp	20,500.00	Haella, Netherland	2,36,700.00
PPE Purchase Exp	5,000.00	JEEVIKA TRUST. U.K	21,96,635.00
Transport Charges (COVID-19)	9,000.00	KIERA CANADA	1,80,000.00
		SAC,Netharland	6,50,000.00
		The Advocacy Project	1,57,836.00
<b>Malaria Project Exp (Advocacy Project)</b>		Otterman Institute, UK	45,704.06
Project Coordinator Malaria Exp	15,000.00		
Multi Media Campaign Exp	10,000.00		
Malaria Campaign	70,000.00	<b>Grant Aid in General</b>	
		SIRD (PD DRDA Nayagarh) Govt. of Odisha	3,77,740.00
<b>Fusion Project Exp (Erasmus Plus) CESIE</b>		Care Today TV Fund, Noida	24,30,000.00
Consultancy Fee	10,000.00	Community Contribution for Green House	20,000.00
ICT Cost Exp.	1,04,475.00	IEDO/MSME GOVT. OF ODISHA (IA)	1,51,051.00
Material for creation exp.cesie	3,600.00	IEDO/MSME GOVT.OF ODISHA (SI)	6,85,020.00
OTS Travel Cost for visit to Italy	3,60,373.00	KALINGA BEE WAX AND HONY PRODUCERS	6,07,318.00
Salary CESIE	25,000.00	Lall Minerals Private Limited	1,25,000.00
<b>Green House Project Expnses (Jeeviak Trust)</b>			
Administrative Cost (GH)	74,205.00	Rabi Narayan Senapati	10,000.00
		Kalinga Wax Honey Income	2,04,150.00
<b>Haella Act for Green Project</b>			
Bee Boxes purchase	71,760.00	Bank Interest FC	25,812.00
Campaign of Art of Shairing	78,900.00	Bank Interest General	8,970.00
Tree Plantation	46,000.00		
Training of Youth on Rooftop Exp.	40,000.00		
<b>Happy Kids Slum School (KIERA Exp.)</b>			
Annual sports meet and games	5,700.00		
Educational and Cultural Programe	20,000.00		
ID-UL-Fitr	30,000.00		
Heath Check up /Medicine	8,000.00		
Rent & Eletricity	12,000.00		
School Uniforms EXP.	20,000.00		
Teacher & helper salary	16,500.00		
Teaching Learning materials	20,000.00		
Vocational Skill Education	5,000.00		
<b>School Digital Literacy Project (Otterman)</b>			
School Digital Literacy EXP	45,300.00		
<b>Study on Occupational Health (DWOI)</b>			
Health Camp Exp.	90,000.00		
Data Collection, Consultant Salary etc	75,000.00		
<b>ROTI GHAR (FC)</b>			
Food for dalit community in Chilika ( ROTIGHAR)	3,68,608.00		
<b>Running Slum School Project Exp Kete</b>			
Study Material Purchase Exp Kate	78,000.00		
<b>SAC Vocational Training Project</b>			
Food Exp	11,146.00		
Hall Rent	20,000.00		
Printing & Stationary Exp	19,271.07		
Training of Candel making	1,20,760.00		
Training on Communication and Personality Dev.	18,000.00		
Training on Vegetable and Fruit Preservation	2,33,990.00		
Vocational Training of Youth	15,000.00		
Vocational training on Candle Making	50,000.00		
Vocational Training on Plumbing	56,000.00		
<b>Smart Farming</b>			
Administrative Expenditure	62,154.72		
Farming Apps Development (E KUTIRA)	30,000.00		
Electricity Exp	25,000.00		
Field Coordinator	45,502.36		
Ground Work Exp	1,58,000.00		
Marketing Linkage	36,400.00		
Meeting with Line Department	10,000.00		
Project Coordinator	1,01,250.00		
Purchase Tray & Weighing Machine Exp	49,000.00		
<b>WELL PROJECT EXP</b>			
Administrative Exp	30,000.00		
Awareness Communities Exp.	30,000.00		
Borewell Exp.	1,00,000.00		
Civil Construction Exp	1,54,000.00		



Irrigation Exp.	48,071.00
Overhead Tank	39,700.00
Pipe Water Connection Exp	68,500.00
Pisciculture Exp.	30,000.00
Project Coordinator	36,000.00
Spring Development Exp.	2,66,500.00
Spring Water Distribution Exp	20,000.00

**General Grant**

**Care Today Tv**

Civil Work	1,13,200.00
Green House	1,65,000.00
Cold Storage Exp Care Today	29,530.00
Farmers Training	15,920.00
Ladder Exp	5,000.00
Administrative over head including technical consultant cost,Coordinator salary,Monitoring,Travel etc.	1,20,000.00

**IEDO/MSME GOVT OF ODISHA(IA Fee)**

Salary/Honorarium CDE	1,80,000.00
Programme Consultant Fee	1,20,000.00
Printing & Stationary and office Exp	20,688.00
TA/DA /Electricity Cost	15,000.00
Contingency Exp	10,000.00

**IEDO/MSME GOVT OF ODISHA (SI Fee)**

Consultancy Fees	42,500.00
EDP training of Beekeepers SI	90,000.00
Exposure Visit of Beekeepers Exp	35,000.00
Honey Bakery Training	97,600.00
Master Trainer Training	76,946.00
Honey Hunter Training	52,874.00
SI Wax Candel Making Training	1,30,500.00
Training of SPV Members	17,000.00
Wax processing and Honey Processing training	83,600.00

**IEDO/MSME GOVT OF ODISHA (Electricity Transformer)**

Electricity Transformer installation	5,36,719.00
Electricity service charges	45,181.00
CCTV	25,770.00

**SIRD (PD DRDA Nayagarh)**

Field Visit	16,650.00
Food Exp.	55,352.00
Honourarium	36,000.00
Printing & Stationery	8,000.00
Sitting Fee	1,16,000.00
Training Kits	64,795.00

**Indirect Expenses**

Bank Charges	30,586.02
Electricity Charges	35,644.00
Internet & Telephone Exp	6,000.00
Office Exp	9,500.00
Staff Salary	2,41,000.00
Printing & Stationery	12,000.00
Repair & Maintenance	22,972.00
Audit Fees	59,000.00
Training Kits	85,295.00

Reserve for Asset (FC) Green House Equipment	7,37,500.00
Reserve for Asset (General) Cold Storage	12,30,000.00

Unspent Grant	8,27,143.70
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<b>Total</b>	<b>92,80,136.87</b>	<b>Total</b>	<b>92,80,136.87</b>
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**RPA & ASSOCIATES**

Chartered Accountants

FRN No.-120732W



CA Deepak Agarwal (FCA)  
M.No-065658

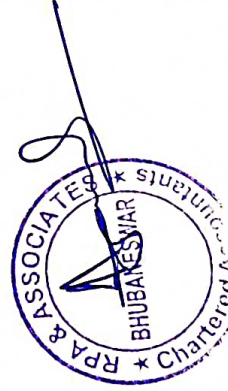
*Madhusmita Mishra*



**JEEVAN REKHA PARISAD**  
**PLOT NO.387, DAMANASQUARE, BEHIND METRO HOMES**  
**CHANDRASEKHARAPUR, BHUBANESWAR, ODISHA**

**DEPRECIATION SCHEDULE AS ON 31-03-2023**

Sl.No	ASSTES	OPENING BALANCE AS ON 01-04-2022	ADDITION DURING THE YEAR	DELITION DURING THE YEAR	TOTAL	DEP %	DEPRECIATION FOR THE YEAR	CLOSING BALANCE AS ON 31-03-2023
1	FURNITURE & FIXTURE	1,40,390.00	-		1,40,390.00	10%	14,039.00	1,26,351.00
2	BOOKS	29,833.00			29,833.00	10%	2,983.00	26,850.00
3	BOOKS SHELVES	229.00			229.00	15%	34.00	195.00
4	CAMERA	2,335.00	16,000.00		18,335.00	15%	1,550.00	16,785.00
5	SEWING MECHINE	536.00			536.00	15%	80.00	456.00
6	EMPRODERY MECHINE	577.00			577.00	15%	87.00	490.00
7	INDUSTRIAL SEWING MECHINE	197.00			197.00	15%	30.00	167.00
8	UTENIL	779.00			779.00	15%	117.00	662.00
9	MOTOR CYCLE	11,235.00			11,235.00	10%	1,124.00	10,111.00
10	LAPTOP		39,499.00		39,499.00	40%	7,900.00	31,599.00
11	SOLAR INVERTER		38,704.00		38,704.00	15%	2,903.00	35,801.00
12	COLD STORAGE		12,30,000.00		12,30,000.00		-	12,30,000.00
13	GREEN HOUSE (EQUIPMENTS)		7,37,500.00		7,37,500.00		-	7,37,500.00
	<b>TOTAL</b>	<b>1,86,111.00</b>	<b>20,61,703.00</b>	<b>-</b>	<b>22,47,814.00</b>		<b>30,847.00</b>	<b>22,16,967.00</b>



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