



**AUDITED STATEMENT OF ACCOUNTS (FCRA
ACCOUNT) FOR THE YEAR' 2022-2023**

ARASMIN

*(Association for Rural Area Social
Modification, Improvement and Nestling)*

*At/Post:-G.Udayagiri, Dist:- Kandhamal
Odisha-762100 (INDIA)*

E-mail:- arasmin@gmail.com

E- arasmin@rediffmail.com

Website: www.arasmin.org

MENT
R TH
S (FCRA
2023

R A S

73
73
73
73
73

Auditors Report

To
THE MEMBERS

ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)
AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)

We have Audited the attached Balance Sheet **ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING (ARASMIN)**, as at **31st March 2023** and also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, Annexed there to and report as follows:

1. We have obtained all the information and explanations which to the best of our knowledge were necessary for the purpose of our audit.
2. In our opinion, proper Books of Account as required by law have been kept by the Society / Trust so far as appears from our examination of the books.
3. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Account.
4. In our opinion and to the best of our information and according to the explanations given to us, the accounts give a True and Fair View:
 - a. In the case of the Balance Sheet, of the State of Affairs of the Society/ Trust as at 31st March, 2023.
 - b. In the case of the Income & Expenditure Accounts, Surplus of the Society/ Trust for the year ended on that date; and,
 - c. In the case of the Receipts & Payments Accounts, receipt and payment of the Society/ Trust for the year ended on that date.

Place:- Bhubaneswar
Date:- 12/05/2023

For MK & MK
Chartered Accountants
For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
B. Manoj Kumar Patro
Partner
Membership No.-205459
FRN-323616E
CA. B. Manoj Kumar Patro

Partner
Membership No:- 205459
FRN:- 323616E



FY:- 2022-23

ANNEXURE
STATEMENT OF PARTICULARS
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

SL NO.	STATEMENT OF PARTICULARS	AMOUNT
1	Amount of income for the previous year applied to charitable or religious purposes in India during that year	17,699.37
2	Whether the society/institution has exercised the option under clause (2) of the explanation to sec 11(1) if so the, details of the amount of the income deemed to be have been applied to charitable or religious purpose in india during the previous year.	Nil
3	Amount of income accumulated or set a apart/ finally set a apart for application to charitable or religious purpose, to the extent it does not exceed 25% of the income derived from property held under society wholly/ in part only for such purpose.	Nil
4	Amount of Income eligible for exemption under section 11(1)(c) (Give details)	Nil
5	Amount of Income, in addition to the amount referred to in term three above, accumulated or set a part for specified purposes under section 11(2)(b).	16,80,185.28
6	Whether the amount of income mention in item 5 above has been invested or deposited in manner laid down in section 11(2)(b)? if so details there of	Deposited in SBI ADB, G.Udayagiri Branch. A/c No: 11674452552 and SBI NDMB A/c No. 40124624454 (FCRA)
7	Whether any part of the income in respect of which an option was exercised under clause 2 of the explation to section 11(1) in any earlier year is deemed to the income of in the previous year under section 11(1b) ?if so details there of	No
8	Whether, During the previous year, any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year:- a. Has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or b. Has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account, referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii),or c. Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately. Following the expiry thereof? If so details there of.	No

II. Application or use of income or [property for the brenifit of persons referred to in section 13(3)

1	Whether any part of the income or property of the organisation was lent or continuous to be lent in the previous year to any person referred to in section 13(3) (herein after referred to in this annexure as such person)? If so give details of the amount, rate of interest charged and the nature of security if any	No
2	whether any land, building , or othre property of the organisation has made or continued to be made, available for the use of any such person duriung the previous year ? If so give details of the property and the amount of rent of compensation charged, if any	No
3	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so give details	No
4	whether the services of the organisation were made available to any such person during the previous year? If so give details of the togethar with remuneration or compensation received if any	See Foot note
5	Whether any share, security or other property was purchased by or on behalf of the organisation during the previous year to any such person? If so give details thereof together with the consideration paid	No
6	Whether any share, security or other property was purchased by or on behalf of the organisation during the previous year to any such person? If so give details thereof together with the consideration received.	No
7	Whether any income or property of the organisation diverted during the previous year in favour of any such person? If so give details thereof together with the amount of income or value of property so diverted	No
8	Whether any income or property of the organisation was used or applied during the privious year for the benefit of any such person in any such person in any other manner?	No

Place:- Bhubaneswar
Date:- 12/05/2023



For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
Partner
Membership No. - 205459
FRN-323616E
Firm Regn No. - 323616 E

AUDIT REPORT

Under Section 12A(b)

FORM NO- 10B

Audit report under section 12A (b) of Income Tax Act 1961, in the case of charitable or religious Society or Institutions

To

THE MEMBERS

ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVMENT AND NESTLING)

AT/PO. GRESSINGIA, VIA.G.UDAYAGIRI, DIST. KANDHAMALA, ODISHA, PIN. 762100 (INDIA)

We have audited the attached Balance Sheet of **ARASMIN (ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)** as at **31-03-2023** and Receipt and Payment, Income and Expenditure account for the year ended on that date annexed thereto.

These financial statements are the responsibility of the management of **ARASMIN (ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)**; our responsibility is to express the opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing 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 from material statement. An audit includes examining, on test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimations made by the management, as well as evaluating the overall financial statement presentation, we believe that our audit provides a reasonable basis for our opinion and report that:

- We have obtained all information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of accounts as required by law have been kept by **the ARASMIN (ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)** so far as appears for our explanation of such books.
- The balance sheet , income and expenditure accounts and the receipt and payment accounts dealt with by this report are prepared in accordance with accounting standards issued by the Institute of Chartered Accountants of India , to the extent applicable to not- for- Profit Organisation expect that organisation do not provide depreciation as per accounting policy [Ref: Para.(A)2.b of Significant Accounting Policy and Notes to the Accounts]

- In our opinion and best of our information and according to the explanation given to us , the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India :
- In case of the balance sheet of the state of affairs of the **ARASMIN(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)** as at **31.03.2023**
- In case of receipt and payment accounts , receipts and payments for the year ended on that date; and
- In the case of Income and Expenditure Accounts Excess of Income over expenditure / Excess of expenditure over income for the year/ Period ended **31.03.2023**

AS PER OUR REPORT OF THE EVEN DATE
For MK & MK
Chartered Accountants

Place: Bhubaneswar

Date: 12/05/2023

For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
B. Manoj Kumar Patro
Partner
Membership No - 205459
CA. B. MANOJ KUMAR PATRO
M No- 205459
FRN- 323616E



CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

We have audited the account of **ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING (ARASMIN)**, Regd. Office: - AT/PO. G. UDAYAGIRI, DIST: KANDHAMAL, ODISHA, PIN: 762100 (INDIA), bearing registration number 19358/77 OF 1992-93 Dt. 24.12.1992, under Society Registration Act, 1860 and Registration number 105010021 Date: 19th February 1996 under Foreign Contribution Registration Act for the year ending **31st March 2023** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **1637320.28**.
- (ii) No foreign contribution was received by the Association during the financial year **2022-23**.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 44610/-** was received by Association during the financial year **2022-23**.
- (iv) The balance of unutilized foreign contribution with the Association at the end of financial year **2022-23** was **Rs. 1681930.28 P**.
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me/us.
- (vii) The Association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Place: - Bhubaneswar
Date: - 12/05/2023

For MK & MK
Chartered Accountants
For MK & MK
Chartered Accountants

B. Manoj Kumar Patro
Partner
Membership No.-205459
FRN-323616E
CA. B. Manoj Kumar Patro
Partner
Membership No:- 205459
FRN:-323616E



ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)

AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)

NAME OF THE PROJECT:- CLIMATE RESILIENT AGRICULTURE FOR FOOD SECURITY

(Project No-LPE21/IN-000.136914)

BALANCE SHEET AS AT 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
ORGANISATION FUND:		FIXED ASSETS:	
Capital Fund as per last Balance Sheet	77,283.17	As per Schedule	59,583.81
Less:- Excess of Expenditure over Income	17,699.37		
	59,583.81	CURRENT ASSETS, LOANS & ADVANCES	
		(UNSECURED CONSIDERED GOOD):	
CURRENT LIABILITIES, PROVISIONS:		CURRENT ASSETS:	
CURRENT LIABILITIES:		Cash in Hand(FCRA)	1,745.00
Unutilised Grants	16,81,930.28	Cash at Bank:	
		SBI, NDMB A/c No. 40124624454 (FCRA)	9,422.00
		SBI, G.Udayagiri ADB A/c No. 11674452552 (UAC)	16,70,763.28
TOTAL	17,41,514.09	TOTAL	17,41,514.09

Place:- Bhubaneswar
Date:- 12/05/2023

B. Manoj Kumar Patro



For MK & MK
Chartered Accountants
For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
B. Manoj Kumar Patro
Partner
Membership No.-205459
Firm Regn No. - 323616 E
CA. B. Manoj Kumar Patro
Partner
Membership No. - 205459
Firm Regn No. - 323616 E

ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)

AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)

NAME OF THE PROJECT:- CLIMATE RESILIENT AGRICULTURE FOR FOOD SECURITY
(Project No-LPE21/IN-000.136914)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR FROM 01.04.2022 TO 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
FCRA ACCOUNT:		FCRA ACCOUNT:	
PROJECT NUMBER: LPE21/IN-000.136914		GRANTS IN AID:-	
ARASMIN (PROJECT-1)		FASTENOPFER, Switzerland	
Honorarium Payment -		Received during the year -	
Training/Meeting Expenses -		Add: Unutilized Grant of PY 16,37,320.28	
Repair & Maintenance of Jeep -		16,37,320.28	
Travelling Expenses -		Less:- Unutilized grant during the year (16,81,930.28)	(44,610.00)
Office Expenses -			
Bank Charges -		Bank Interest	
		Received during the year 44,610.00	
		Add: Unutilised Interest of PY -	44,610.00
PROJECT NUMBER: LPE21/IN-000.136914			
ARASMIN (PROJECT-2)			
Honorarium Payment -			
Training/Meeting Expenses -			
Travelling Expenses -			
Office Expenses -			
Depreciation 17,699.37		Excess Expenditure over Income	17,699.37
TOTAL	17,699.37	TOTAL	17,699.37

Place:- Bhubaneswar
Date:- 12/05/2023

Prasanna



For MK & MK
Chartered Accountants
Chartered Accountants
B. Manoj Kumar Patro
Partner
Membership No.-205459
FRN-323616E

CA. B. Manoj Kumar Patro
Partner
Membership No. - 205459
Firm Regn No. - 323616 E

ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)

AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)
NAME OF THE PROJECT:- CLIMATE RESILIENT AGRICULTURE FOR FOOD SECURITY
(Project No-LPE21/IN-000.136914)

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR FROM 01.04.2022 TO 31.03.2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		FCRA ACCOUNT:	
Cash In Hand (FCRA)	1,745.00	PROJECT NUMBER: LPE21/IN-000.136914	
Cash at Bank with SBI, G.Udayagiri ADB		ARASMIN (PROJECT-1)	
A/c No.11674452552 (FCRA) And A/C No. 4012462	16,35,575.28	Honorarium Payment	-
		Training/Meeting Expenses	-
		Repair & Maintenance of Jeep	-
		Travelling Expenses	-
		Office Expenses	-
		Bank Charges	-
FCRA ACCOUNT			
GRANTS IN AID:		PROJECT NUMBER: LPE21/IN-000.136914	
Received from FASTENOPFER, Switzerzland		ARASMIN (PROJECT-2)	
for the Climate Resilient Agriculture		Honorarium Payment	-
for Food Security		Training/Meeting Expenses	-
Bank Interest	44,610.00	Travelling Expenses	-
		Office Expenses	-
		CLOSING BALANCE:	
		Cash In Hand (FCRA)	1,745.00
		Cash at Bank	
		SBI, NDMB A/c No. 40124624454 (FCRA)	9,422.00
		SBI, G.Udayagiri ADB A/c No. 11674452552 (UAC)	16,70,763.28
TOTAL	16,81,930.28	TOTAL	16,81,930.28

Place:- Bhubaneswar
Date:- 12/05/2023

Handwritten signature



For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
Partner
Membership No. - 205459
FRN-323616E
Firm Regn No. - 323616 E

ARASMIN

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)

AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)
NAME OF THE PROJECT:-CLIMATE RESILIENT AGRICULTURE FOR FOOD SECURITY

FIXED ASSETS DEPRECIATION SCHEDULE

Amount (Rs.)

S.L No	R.O.D	Particulars	W.D.V As on 01.04.2022	Addition from 01.04.22 to 30.09.22	Addition from 01.10.22 to 31.03.23	Total	Depreciation on for the year	W.D.V As on 31.03.2023
1	25%	Vehicle (Bolero)	61,390.61	-	-	61,390.61	15,347.65	46,042.95
2	50%	Projector	-	-	-	-	-	-
3	0%	Lease hold Land	-	-	-	-	-	-
4	25%	Motor Bike	5,083.07	-	-	5,083.07	1,270.77	3,812.30
5	10%	Furniture & Fixture	10,809.51	-	-	10,809.51	1,080.95	9,728.56
6	50%	Almirah	-	-	-	-	-	-
		TOTAL	77,283.18	-	-	77,283.18	17,699.37	59,583.81

For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
Partner
Membership No.-205459
FRN-323616E
CA. B. Manoj Kumar Patro
Partner
Membership No. - 205459
Firm Regn No. - 323616 E



Place:- Bhubaneswar
DATE:- 12/05/2023

Manoj Kumar Patro

(ASSOCIATION FOR RURAL AREA SOCIAL MODIFICATION, IMPROVEMENT AND NESTLING)

AT/PO:- G. UDAYAGIRI, DIST:- KANDHAMAL, ODISHA, PIN:-762100 (INDIA)

NAME OF THE PROJECT:- CLIMATE RESILIENT AGRICULTURE FOR FOOD SECURITY

(Project No-LPE21/IN-000.136914)

The Organization has been registered under Society Registration Act,1860, FCR Act and U/S 12AA and 80(G) of Income Tax Act,1961

Legal Status

Registration Number under Society Registration Act,1860	19358/77 OF 1992-93 Dt. 24/12/1992											
Pan Number	A	A	A	A	A	A	A	4	9	1	8	J
Number and Date of Registration U/S 12A(A) of Income Tax Act 1961	71/2005-2006 Dt. 23/03/2006											
Number and Date of Registration U/S 80(G) of Income Tax Act 1961	ITO(Tech.)/80(G)-191/09-10/2010-11/2929-31 Dt. 30-06-2010											
Number and Date of Registration under FCR Act 2010	105010021 Dt. 15th February 1996											

Notes to Accounts:-

1. As the Land has been gifted the value of Land has not been taken into Account.
2. Voluntary Contribution in excess of Rs.20,000 (Twenty Thousand) is Nil.
3. The Organization has maintained the following books of Accounts:- Cash Book, Ledger, Resolution Book

Place:- Bhubaneswar

Date:- 12/05/2023



B. Manoj Kumar Patro

For MK & MK
For MK & MK Chartered Accountants
B. Manoj Kumar Patro
Partner
Membership No. - 205459
CA For Manoj Kumar Patro

Membership No. - 205459

Firm Regn No. - 323616 E

III. Investment held at any time during the previous year(s) in concern in which persons referred to in section 13(3) have a substantial interest

SL NO	Name & address of the concern	Whether the concern is a company. Number and class of shares held	Nomnal value of investment	Income from investment	Whether the amount in column 4 exceeded 5% of the concern during the previous year - say, Yes/No
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL	NIL

Note: - During the year under consideration the amounts mentioned below have been paid to the person referred to section 13(3) for the purpose mentioned against their names for managing various projects works as per the sanction of the donor and/or approved by the general body/managing committee. The amount paid in our opinion are responsible considering the services referred, qualification experience and responsibilities undertaken by them, therefore in our opinion the payments do not attract the provision of sec 13(1)(c) for the Income tax Act, 1961, has the same do not result in any undeserved benefit to the said persons & are only against adequate services rendered by the society.

Place:- Bhubaneswar
Date:- 12/05/2023

PO Patro



For MK & MK
Chartered Accountants
B. Manoj Kumar Patro
B. Manoj Kumar Patro
Partner
Membership No. - 205459
FRN-323616E
Firm Regn No. - 323616 E