



DM ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To

The Secretary,
Society for Promoting Rural Education and Development (SPREAD)
New Janiguda, Kumbha Road, Koraput

i. Report on the Financial Statements:

We have audited the accompanying financial statements of "CONSOLIDATED FOREIGN GRANT" Project of Society for Promoting Rural Education and Development (SPREAD), which comprise the Balance Sheet as at March 31, 2024, the Statement of Receipt & Payment and the Income and Expenditure Account (hereinafter referred to as Financial Statements) for the year then ended, and a summary of significant accounting policies and other explanatory information.

ii. Management's Responsibility for the Financial Statements:

The Board of Trustees/Executive Committees of SPREAD are responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

iii. Auditor's Responsibility :

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing as applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial



statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Trustees/Executive Committee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

IV. Opinion :

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;
and
- b) In the case of the Statement of Income and Expenditure Account, of the Over Spent of Income Over Expenditure of the Project fund of the Society for the year ended on that date.

V. Report on other Legal and Regulatory Requirements:

1. Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our Knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

Date: 28th September, 2024
Place: Bhubaneswar
UDIN: 24301308BKFAYT3583



For DM Associates
Chartered Accountants
ICAI Firm Registration No : 320306E

CA. Tapan Kumar Mohapatra
Partner

Membership Number : 301308

SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR -751014
FIELD OFFICE : JANIGUDA, KORAPUT

CONSOLIDATED BALANCE SHEET AS ON 31.03.2024

L I A B I L I T I E S		SCH.NO	Amount in ₹	Amount in ₹	SCH.NO	Amount in ₹	Amount in ₹
Asset Fund :							
General Fund							
Opening Balance		9	17,69,311.59		11		1,48,375.00
Less : Grant in Aid over spent for the Year		10	10,71,280.92		8		
Current Liabilities & Provision							
(As per Schedule - 7)		7		1,54,300.00		7,03,955.67	7,03,955.67
				<u>8,52,330.67</u>			<u>8,52,330.67</u>

Date : 28/09/2024

Place : Bhubaneswar

UDIN : 24301308BKFAYT3583



For D M Associates,
Chartered Accountants
ICAI Firm Registration Number : 320306E

CA. Tapan Kumar Mohapatra,
Partner
Memership No : 301308

SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR -751014
FIELD OFFICE : JANIGUDA, KORAPUT

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2024

EXPENDITURE	Amount in ₹	Amount in ₹	BY	INCOME	Amount in ₹	Amount in ₹
				GRANT - IN - AID :		
To Programme Expenses	24,03,610.36			Revenue		16,85,580.00
To Administration Expenses	1,18,653.56		By	Bank Interest		25,594.00
To Salary, honourarium & Staff Benefits	2,46,000.00	27,68,263.92	By	Misc. Income		19,128.00
To Provision for Audit fees		11,800.00				
				Overspent of Grant during the Period		
To Depreciation		21,519.00	By	transferred to Balance sheet		10,71,280.92
						28,01,582.92

Date : 28/09/2024
Place : Bhubaneswar
UDIN : 24301308BKFAYT3583



For D M Associates,
Chartered Accountants
ICAI Firm Registration Number : 320306E

CA. Tapan Kumar Mohapatra,
Partner
Membership No : 301308

FIELD OFFICE : JANIGUDA, KORAPUT

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UDIN : 24301308BK FAYT3583

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CA. Tapan Kumar Mohapatra,

Partner

Membership No : 301308



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR - 751014

FIELD OFFICE : JANIGUDA, KORAPUT

DETAILS OF OPENING BALANCE AS ON 01.04.2023

SL.NO	PROJECT NAME	SBI, Koraput , FCRA , A/C NO -11190086034	SBI, Newdelhi - FCRA- A/C.NO : 40161223209	SBI , Bhubaneswar , FCRA, A/C.NO-10977511997	TOTAL
1	Carerers Wrld Wide - 3 Blocks	3,82,757.48	2,847.44	-	3,85,604.92
2	DASARA	7,203.28	-	-	7,203.28
3	Global Green Grant Fund	7,39,957.64	1,893.00	-	7,41,850.64
4	Child Right & You (CRY)	37,482.58	7,32,081.00	-	7,69,563.58
5	Head Office - FCR	2,27,272.46	-	31,163.71	2,58,436.17
	TOTAL	13,94,673.44	7,36,821.44	31,163.71	21,62,658.59



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR - 751014
FIELD OFFICE : JANIGUDA, KORAPUT

GRANT - IN - AID - FINANCIAL YEAR - 2023 - 2024

SCHEDULE - 2

Amount in ₹				
SL.NO		REVENUE IN NATURE	CAPITAL IN NATURE	TOTAL
	NAME OF THE PROJECT	FCR PROJECTS	FCR PROJECTS	
1	Child Right & You (CRY)	16,85,580.00	-	16,85,580.00
	TOTAL	16,85,580.00	-	16,85,580.00



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR - 751014

FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 3

BANK INTEREST FOR THE FINANCIAL YEAR 2023-2024

SL.NO	NAME OF THE PROJECT :	Amount in ₹
1	CRY	3,098.00
2	HO - FCR	22,496.00
TOTAL BANK INTEREST FOR THE FINANCIAL YEAR - 2023 - 2024		25,594.00

SCHEDULE - 3A

MISC. INCOME FOR THE FINANCIAL YEAR 2023-2024

SL.NO	NAME OF THE PROJECT :	Amount in ₹
	Child Right & You (CRY) :	
1	Exchange Gain	19,128.00
TOTAL MISC. INCOME FOR THE FINANCIAL YEAR - 2023 - 2024		19,128.00



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR - 751014

FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 4

STATEMENT OF PROGRAMMEE EXPENSES FOR THE FINANCIAL YEAR 2023 - 2024

Sl.No	CWW - 3 Blocks	Amount in ₹
	PROGRAMME COST	
1	Honourarium to 2 nos. of Mental Health Mobiliser of Lamtaput Block	52,800.00
2	Honourarium to 3 nos. of Mental Health Mobiliser of Nandapur Block	79,200.00
3	Honourarium to 3 nos. of Mental Health Mobiliser of Boipariguda Block	52,800.00
4	Fuel and Travel cost for 2 Mobilisers of Lamtaput Block	9,000.00
5	Fuel and Travel cost for 3 Mobilisers of Nandapur Block	13,500.00
6	Fuel and Travel cost for 3 nos. of Mobiliser of Boipariguda Block	9,000.00
7	Fuel and Travel cost for MHC	9,000.00
8	Mental Health Counsellor	69,000.00
9	Travel costs for PWMIE and their family members	20,500.00
10	Quarterly Block Level Carers Federation Meetings_ Lamtaput	3,660.00
11	Quarterly Block Level Carers Federation Meetings_ Nandapur	4,900.00
12	Organization Cost	12,509.00
	Sub - Total - A	3,35,869.00
	GLOBAL GREEN GRANT FUND	
1	Training of Gram Sabha members on CFR Management Plan	52,024.00
2	CFR Management Plan	69,920.00
3	NRM Activities	3,56,900.00
4	Orientation of Team on post management Plan	18,766.00
5	Community resource person	65,000.00
6	Documentation of process	20,000.00
7	Model manual for CFR management	35,000.00
8	Monitoring administrative cost	1,18,295.36
	Sub - Total - B	7,35,905.36



CHILD RIGHT AND YOU (C R Y)		
	ACTIVITY COST - 2023-2024	Amount in ₹
1	Regular meeting with VHSNC	42,000.00
2	Celebration of Breastfeeding week	22,750.00
3	Celebration of Nutrition week	24,000.00
4	Capacity building of Senior and Junior health worker - Monthly Meeting	20,675.00
5	Capacity building of Senior and Junior health worker - Qtrly. Review Meeting	18,080.00
6	Consultant -Senior health worker 4	4,67,400.00
7	Consultant -Junior Health worker	1,24,800.00
8	Junior Health worker	63,000.00
9	Kitchen Garden promotion at Village Level as nutrition garden	26,300.00
10	Capacity building/sensitization workshop of stakeholders & Service providers	3,330.00
11	Cultural Events for Children and Children Activities for raising their voice	26,455.00
12	Senior Consultant Trainer	2,21,400.00
13	Base Line data collection	6,060.00
14	Life skill Training for adolescence	18,163.00
15	Community Health Camp	21,000.00
16	Data Anaylist	1,00,000.00
17	Demonstration programme with ICDS on cooking of THR	29,671.00
18	Emergency Support to severely malnourished women and children	24,598.00
19	GP Level adolescent girls meeting	13,710.00
20	Research / assessment / fact finding visit / Study Report preparation and Printing / Publication	31,019.00
21	Sensitization workshop with community leader, ASHA, JC & MC on Access to primary health care	27,425.00
	Sub - Total - C	13,31,836.00
	GRAND TOTAL	24,03,610.36



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR - 751014

FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 5

**STATEMENT OF SALARY/HONOURARIUM & STAFF BENEFITS COST FOR THE FINANCIAL YEAR
2023 - 2024**

CHILD RIGHT AND YOU (C R Y)		
	Salary, Honorarium, Staff benefits	
1	Salary & Statutory Benefits to Project Holder	1,23,000.00
2	Salary & Statutory Benefits of Accountant	1,23,000.00
	Total - A	2,46,000.00



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR - 751014
FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 6

STATEMENT OF PROJECT WISE ADMN./OVERHEAD/RECURRING EXPENDITURE

FINANCIAL YEAR - 2023 + 2024

Sl.No	CHILD RIGHT AND YOU (C R Y)	Amount in ₹
	ADMIN COST - 2023-24	
1	Office rent	39,000.00
2	Printing, Stationeries, Telephone and other miscellaneous cost	9,638.64
3	Audit fees	7,080.00
4	Forex Txn Commission & service	4,074.14
	Sub - Total - A	59,792.78
	CWW - 3 BLOCKS	
	ADMINISTRATION / OVERHEAD / INDIRECT COST	
1	Rent for Project office, Telephone, Internet & office stationery	5,167.16
2	Part time Finance (Accountant)	19,800.00
3	Audit Fee	3,540.00
	Sub - Total - B	28,507.16
	DASARA	
1	Office Stationaries / Telephone	1,303.28
	Sub - Total - C	1,303.28
	HO - FCR	
1	A.I for NGO	11,803.54
2	Audit Fee	3,200.00
3	Gratuity for Staff & P.F Admn. Charges	5,042.08
4	Consultancy Charges	9,000.00
5	Bank Charges	4.72
	Sub - Total - D	29,050.34
	GRAND TOTAL	1,18,653.56



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR - 751014
FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 7

DETAILS OF LIABILITY OF 2022-2023 PAID DURING THE YEAR 2023-2024

Amount in ₹							
SL.NO	PROJECT NAME	DETAILS OF LIABILITY	EXPENSES HEAD	Balance as on 01.04.2023	Current Year Liability	Liability paid during the year	Balance as on 31.03.2024
1	CWV - 3 Blocks	Audit Fees Payable	Administration	11,800.00	3,540.00	11,800.00	3,540.00
		Part time Finance (Accountant)	Administration	-	6,600.00	-	6,600.00
		SWF payable	Programme	981.00	-	981.00	-
		Honourarium to 2 nos.of Mental Health Mobiliser of Lamtaput Block	Programme	52,320.00	17,600.00	52,320.00	17,600.00
		Honourarium to 3 nos. of Mental Health Mobiliser of Nandapur Block	Programme	79,620.00	20,400.00	79,620.00	20,400.00
		Honourarium to 3 nos.of Mental Health Mobiliser of Boipariguda Block	Programme	52,320.00	17,600.00	52,320.00	17,600.00
		Fuel and Travel cost for 2 Mobilisers of Lamtaput Block	Programme	6,000.00	3,000.00	6,000.00	3,000.00
		Fuel and Travel cost for 3 Mobilisers Nandapur Block	Programme	9,000.00	4,500.00	9,000.00	4,500.00
		Fuel and Travel cost for 2 Mobilisers of Boipariguda Block	Programme	7,500.00	3,000.00	7,500.00	3,000.00
		Fuel and Travel cost for MHC	Programme	9,000.00	46,000.00	9,000.00	46,000.00
		Mental Health Counsellor	Programme	-	3,000.00	-	3,000.00
2	Global Green Grant Fund	Audit fees Payable	Administration	-	5,900.00	-	5,900.00
3	CRY - FC	Junior Health worker	Programme	21,000.00	1,760.00	21,000.00	1,760.00
		Senior Consultant Trainer	Programme	54,000.00	1,980.00	54,000.00	1,980.00
		Consultant -Senior health worker 4	Programme	1,14,000.00	4,180.00	1,14,000.00	4,180.00
		Consultant -Junior Health worker	Programme	24,000.00	-	24,000.00	-
		Data Analyst	Programme	-	1,000.00	-	1,000.00
		Capacity building of health worker - Monthly Meeting	Programme	-	240.00	-	240.00
		Salary & Statutory Benefits to Project Holder	Salary	31,500.00	3,900.00	31,500.00	3,900.00
		Salary & Statutory Benefits of Accountant	Salary	30,000.00	3,900.00	30,000.00	3,900.00
4	DASRA - UK	D.M.Associates - Audit fees	Administration	-	6,200.00	-	6,200.00
		Office rent	Administration	9,000.00	-	9,000.00	-
		Audit fees	Administration	5,900.00	-	5,900.00	-
		GRAND TOTAL		5,17,941.00	1,54,300.00	5,17,941.00	1,54,300.00



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR - 751014

FIELD OFFICE : JANIGUDA, KORAPUT

DETAILS OF CLOSING BALANCE AS ON 31.03.2024

SL.NO	PROJECT NAME	SBI,Koraput , FCRA , A/C NO -11190086034	SBI, Newdelhi - FCRA- A/C.NO : 40161223209	SBI, Bhubaneswa, FCRA, A/C.NO-- 10977511997	TOTAL
1	Global Green Grant Fund	4,052.28	1,893.00		5,945.28
2	Child Right & You (CRY)	5,24,987.50	3,213.30		5,28,200.80
3	Head Office - FCR	1,37,792.88		32,016.71	1,69,809.59
	TOTAL	6,66,832.66	5,106.30	32,016.71	7,03,955.67



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR -751014
FIELD OFFICE : JANIGUDA, KORAPUT

Statement of Opening Balances of Capital Fund

FINANCIAL YEAR - 2023 - 2024

SCHEDULE - 9

SL.NO	Name of the Project	Opening Balance as on 01.04.2023		
		FC PROJECTS	NON FC PROJECTS	TOTAL
1	CWW - 3 Blocks	1,57,063.92		1,57,063.92
2	DASARA	1,303.28		1,303.28
3	Global Green Grant Fund	7,41,850.64		7,41,850.64
4	CRY - FC	4,86,063.58		4,86,063.58
5	HEAD OFFICE - FCR	3,83,030.17		3,83,030.17
	TOTAL	17,69,311.59	-	17,69,311.59



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)
L/3, KALPANA SQUARE, BHUBANESWAR -751014
FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 10

Consolidated Surplus/Deficit of Fund for the financial Year - 2023- 2024

SL.NO	Name of the Project	Un Spent	Over Spent	Total
1	CWW - 3 Blocks		3,64,376.16	(3,64,376.16)
2	CRY - FC	55,217.22		55,217.22
3	DASRA - UK		1,303.28	(1,303.28)
4	Global Green Grant Fund		7,41,805.36	(7,41,805.36)
5	Head Office - FCR		19,013.34	(19,013.34)
		55,217.22	11,26,498.14	(10,71,280.92)



SOCIETY FOR PROMOTING RURAL EDUCATION AND DEVELOPMENT (SPREAD)

L/3, KALPANA SQUARE, BHUBANESWAR -751014

FIELD OFFICE : JANIGUDA, KORAPUT

SCHEDULE - 11

SCHEDULE OF PROPERTY, PLANT, AND EQUIPMENTS AS AT 31.03.2024

CRY	Particulars	O.B as on 01.04.2023	Addition during the Year	Sale during the year	Gross Assets as on 31.03.2023	Rate of Dep.	Depreciation for the year	W.D.V. as on 31.03.2024
	Lap Top	-	45,300.00	-	45,300.00	40%	9,060.00	36,240.00
	TOTAL	-	45,300.00		45,300.00		9,060.00	36,240.00
HO - FCR	Name of the Assets	W.D.V. as on 01.04.2023	Addition during the year	Sale during the year	Gross Assets as on 31.03.2023	Rate of Depreciation	Depreciation (In Rs.)	W.D.V as on 31.03.2024
	Office Chair	36,612.00	-	-	36,612.00	10%	3,661.00	32,951.00
	Office Table	34,700.00			34,700.00	10%	3,470.00	31,230.00
	Almirah	27,760.00			27,760.00	10%	2,776.00	24,984.00
	Office Equipments	25,522.00			25,522.00	10%	2,552.00	22,970.00
	TOTAL	1,24,594.00	-		36,612.00		3,661.00	32,951.00
	GRAND TOTAL	1,24,594.00	45,300.00	-	81,912.00	-	12,721.00	69,191.00

