



**AMIT VIJAY & COMPANY**

**Chartered Accountants**

3<sup>rd</sup> Floor, Gayatri Enclave, K- Road, Bistupur, Jamshedpur-831001 Jharkhand.

Phone: +91-9431519050, 0657-2951860, E-Mail: [caamitagrawal.17@gmail.com](mailto:caamitagrawal.17@gmail.com).

**UDIN: - 23414325BGR5ZE1969**

**DATE: - 15-08-2023.**

## **Independent Auditors' Report**

**TO THE GOVERNING BOARD MEMBERS OF MULTI ART ASSOCIATION (MAA), Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102; Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj, Palamu, Jharkhand- 822102.**

### **REPORT ON THE FINANCIAL STATEMENTS**

I have audited the accompanying financial statements of **MULTI ART ASSOCIATION (MAA); PAN-AACTM9265D** (the Society), which comprise the Balance Sheet as at March 31, 2023; the Statement of Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards notified under the Institute of Chartered Accountants of India (ICAI) and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

### **AUDITORS' RESPONSIBILITY**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Secretary**

**Multi Art Association**



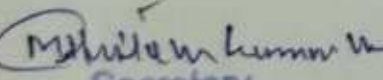
my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023;

(b) In the case of the Statement of Income & Expenditure Account, of the **Profit / Surplus** of the Society for the year ended on that date; and

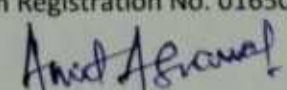
#### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Accounting Standards issued by the Institute of Chartered Accountants of India and the Income Tax Act, 1961 which requires compliances and which has not been adhered to so far in few random cases and further I report that:
  - a. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;
  - b. In my opinion, proper books of account as required by law have been kept by the Society so far as appears from my examination of those books.
  - c. The Balance Sheet and the Statement of Income & Expenditure Account, dealt with by this Report are in agreement with the books of account.
  - d. In my opinion, the Balance Sheet and the Statement of Income & Expenditure Account, comply with Accounting Standards notified under the ICAI.
  - e. On the basis of the written representations received from the Governing Body Members as on March 31, 2023; taken on record, none of the members is receiving or getting any payments or disbursements from the committee.
  - f. "Cash & Bank Balances as at 31<sup>st</sup> March, 2023 have been taken, as taken and certified by the management.

  
 Secretary  
 Multi Art Association  
 Place: Jamshedpur, Jharkhand  
 Date: 15.08.2023.



For Amit Vijay & Company  
 Chartered Accountants  
 (Firm Registration No. 016502C)

  
 CA. AMIT AGARWAL, FCA  
 Partner  
 Membership No.: 414325



AMIT AGARWAL  
 AMIT VIJAY & COMPANY  
 CHARTERED ACCOUNTANTS  
 Membership No. - 414325  
 F R N - 016502C  
 Jamshedpur-831001



**MULTI ART ASSOCIATION (MAA)**

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102  
Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

PAN: AACTM9265D

TAN: RCHM03420E

FCRA REGD. No: 337790038 dated 31.08.2017

12A REGD. No: AACTM9265DE20214 dated 28.05.2021

80G REGD. No: AACTM9265D22PT01 dated 22.10.2022

CSR REGD. No: CSR00007946 dated 07.06.2021

DATE OF INCORPORATION : 20.04.2007

UDIN:- 23414325BGRSZE1969

DATE:- 15-08-2023.ACCOUNTING YEAR 2022-2023COMPUTATION OF INCOME :Sources of Fund :

Interest Income

Voluntary Contribution

Less:- Ad-hoc deduction u/s 11 of the Income Tax Act, 1961  
{15% of Gross Receipts of Rs. 1,38,23,679/-}

Less: Application :

Expenses as per Income and Expenditure Account

Less: Depreciation

Less: Utilization of Set-Apart Fund of FY 2020-2021

Add: Capital Expenditure

ASSESSMENT YEAR 2023-2024AMOUNT (INR)AMOUNT (INR)

1,84,351.00

1,36,39,328.00

1,38,23,679.00

20,73,551.85

1,17,50,127.15

1,37,99,351.00

64,296.92

1,37,35,054.08

13,86,515.00

1,23,48,539.08

DEFICIT

1,23,48,539.08

5,98,411.93

UTILIZATION OF SET-APART FUNDS CREATED IN EARLIER PREVIOUS YEARS:-  
FY 2020-2021

Opening Balance (Form 10 submitted on 02-12-2021)

22,19,455.00

Less:- Utilization in FY 2021-2022

8,32,940.00

Less:- Utilization in FY 2022-2023

13,86,515.00

Balance of Set-Apart Fund of FY 2020-2021

COMPUTATION OF TAX :

TAX

LESS: TDS DEDUCTED

NIL

REFUNDABLE:

For MULTI ART ASSOCIATION (MAA)

*James Hareng*  
(Hony. Secretary) (Hony. Treasurer)

Multi Art Association  
PLACE: Daltonganj, Palamu, Jharkhand.

DATE: 15.08.2023.



# MULTI ART ASSOCIATION (MAA)

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102

Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj, Palamu, Jharkhand- 822102.

UDIN:- 23414325BGRSZE1969

DATE:- 15-08-2023

## Balance Sheet for the year ended 31st March 2023.

LIABILITIES	AMOUNT (INR)	AMOUNT (INR)	ASSETS	AMOUNT (INR)
<b>General Fund</b>			<b>Fixed Assest</b>	
Opening Balance:-	30,04,207.43		(Schedule "A")	11,20,162.63
Add:- Profit (Surplus)	24,328.00			
Add:- Set-Apart Fund [FY 20-21]	13,86,515.00		<b>Current Assets, Loans &amp; Advances:-</b>	
Less:- TDS W/O	750.00		<b>Loans &amp; Advances</b>	
		44,14,300.43	(Schedule "B")	25,05,494.00
Set-Apart Fund [FY 2020-2021]		-	Security Deposits	5,000.00
			SPWD for Lac	7,000.00
<b>Current Laibilitis &amp; Provisions</b>			ITDS Latehar	29,250.00
(Schedule "C")		38,13,727.85	TDS Refundable	-
			<b>Cash &amp; Bank Balances</b>	
			<b>CLOSING BALANCES (NON-FC):-</b>	
			Cash in Hand	1,000.06
			<b>NON-FC-Project- CFT</b>	
			" SBI- ADB- DALTONGANJ-32401106459	11,992.50
			[IFSC: SBIN003144]	
			<b>NON-FC-Phia Foundation</b>	
			" IDBI- 1258104000016940	-9,689.70
			[IFSC: IBKL0001258]	
			<b>NON-FC-CHILDLINE</b>	
			" IDBI- 1258102000007344	1,26,960.00
			[IFSC: IBKL0001258]	
				Contd...2.

*Amir Ahamed*



*Mahesh Kumar*  
Secretary  
Multi Art Association



: Page- 2 :

NON-FC-AZIM PREMJI PHILANTHROPIC INITIATIVES

" IDBI- 1258104000184656 20,58,279.00  
[IFSC: IDBI0001258]

CLOSING BALANCES (FCRA):-

" Cash in Hand -

FCRA Primary Designated Bank Account

SBI- NDMB- CA- 40108860218 11,20,050.91  
[IFSC: SBIN0000691]

FCRA Utilization Bank Account

FCRA-GGF/60-763  
" SBI- ADB- DALTONGANJ-30774140433 6,196.00  
[IFSC: SBIN0003144]

FCRA-DAF PROJECT (GGF)

" SBI- ADB- DALTONGANJ-30774140433 6,571.77  
[IFSC: SBIN0003144]

FCRA-COVID- 19 (GGF)

" SBI- ADB- DALTONGANJ-30774140433 -  
[IFSC: SBIN0003144]

FCRA-TRAINING PROGRAM

" SBI- ADB- DALTONGANJ-30774140433 1,44,303.00  
[IFSC: SBIN0003144]

FCRA-Robert F. Kennedy Human Rights

" SBI- ADB- DALTONGANJ-30774140433 9,410.00  
[IFSC: SBIN0003144]

FCRA-MAA (UUHIP)

" SBI- ADB- DALTONGANJ-30774140433 10,69,230.94  
[IFSC: SBIN0003144]

Contd...3.



*Mihulem Lemmar W.*  
Secretary  
Multi Art Association

: Page- 3 :

FCRA-Project- FAT

" SBI- ADB- DALTONGANJ-30774140433 9,323.25  
[IFSC: SBIN0003144]

FCRA-Grant for COVID- 19 Relief Work

" SBI- ADB- DALTONGANJ-30774140433 2,671.00  
[IFSC: SBIN0003144]

FCRA-UUA

" SBI- ADB- DALTONGANJ-30774140433 4,822.92  
[IFSC: SBIN0003144]

TOTAL :

82,28,028.28

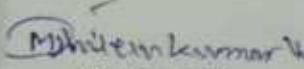
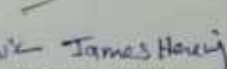
TOTAL :

82,28,028.28

Notes to Accounts (forming part of and attached to the Balance Sheet as at 31st March, 2023)  
(Schedule "D")

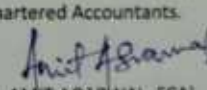
In terms of our report of even date annexed herewith

For Multi Art Association [MAA]:

   
(Hony. Secretary) (Hony. Treasurer)  
**Secretary** **Treasurer**  
Multi Art Association Multi Art Association  
Place : Daltonganj, Palamu, Jharkhand.  
Date : 15-08-2023.



For Amit Vijay & Company;  
Chartered Accountants.

  
(CA. AMIT AGARWAL, FCA)  
Membership No. 414325  
FRN: 016502C



**AMIT AGARWAL**  
AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTS  
Membership No. - 414325  
F R N - 016502C  
Jamshedpur-831001

**MULTI ART ASSOCIATION (MAA)**

Reg. Office- MAA Bhawan, Panki Road, Hedma, Daltonganj, Jharkhand- 822102  
Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

**Consolidated Income & Expenditure Account for the Period April 2022 to March 2023.**

INCOME	AMOUNT (INR)	EXPENDITURE	AMOUNT (INR)
<b><u>(NON-FC) GENERAL ACCOUNT</u></b>		<b><u>(NON-FC) GENERAL ACCOUNT</u></b>	
Interest on SB Account-IDBI Bank	2,957.00	Bank Charges	22.70
Interest on SB Account-SBI	399.00	Software Management Expenses	12,200.00
Phia Foundation	32,641.00	Travelling & Conveyance Charges	30,000.00
		Audit Fees	5,000.00
		e-TDS Return Filing Fees	4,860.00
		Office Rent	9,000.00
<b><u>(NON-FC) AZIM PREMJI PHILANTHROPIC INITIATIVES</u></b>		<b><u>(NON-FC) AZIM PREMJI PHILANTHROPIC INITIATIVES</u></b>	
Grant Received- APPI Pvt. Ltd.	55,91,000.00	<u>1. Salary, Honorarium, Staff Benefits</u>	
Interest on SB Account	95,001.00	1. Panchayat Coordinator (8)	11,25,000.00
		2. Block Coordinators	3,50,000.00
		3. Project Director (Part-time)	3,00,000.00
		4. Accountant	2,34,400.00
		5. MIS Officer	2,32,547.00
		6. CRP (Community Resource Person- 16)	8,19,000.00
		<u>2. Organization Administration Cost</u>	
		1. Office Rent	50,000.00
		2.1 Field Resource Centre Office Furniture	5,500.00
		2.2 Stationery, Printing, Computer Exps, Telephone, Electricity	37,884.00
		2.4 Office Maintenance	35,220.00
		2.6 Staff Monthly Meeting	20,835.00
		2.8 Pico Projector	59,600.00
		7. Laptop	70,000.00
		9. Field Resource Centre	22,500.00



*Mihir Kumar*  
**Secretary**  
Multi Art Association



Contd...2



3. Travel & Related Expenses

1. Travel Project Director	50,602.00
2. Travel Block Coordinator	19,170.00
3.4 Accountant Travel	2,236.00
3. Travel Panchayat Coordinator	73,572.00
5. Travel CRP	24,900.00

4. Program Activities Expenses

12. CFR Management Plan	4,550.00
13. Cader Training SSS	5,150.00
18. Staff Training on Gram Sabha Self Governance	5,879.00
19. Staff Training Participatory Rural (PRA)	13,259.00
1. Training Gram Pradhan (GP) Village Head X45 Trad. L	4,200.00
20. Staff Training (PC & CRP) on MGNREGA	3,900.00
22. Staff Training on Food Security	1,250.00
4.5 Support for Followship in Pvtg	70,000.00
6. Staff Training on Train FRC Member	2,250.00

**(NON-FC) CHILDLINE INDIA FOUNDATION**

Grant Received- Child Line India Foundation 3,81,164.00  
(Recurring Grant of Apr-2022 to Sept-2022)

Grant Receivable- Child Line India Foundation 5,39,060.00  
(Recurring Grant of Oct-2022 to Mar-2023)

**(NON-FC) CHILDLINE INDIA FOUNDATION**

**RECURRING EXPENDITURE**

**Staff Salary (FY 2022-2023)**

Coordinator (Rs. 14,000 pm)	1,68,000.00
Team Members (Rs. 8,000 pm)	5,31,484.00
Part time Counsellor (Rs. 8,000 pm)	80,000.00
Volunteers (Rs. 6,000 pm)	49,935.00

**Client Related Expenses (FY 2022-2023)**

Restoration	12,145.00
Travel	88,330.00

**Administrative Expenses (FY 2022-2023)**

Computer Maintenance	3,460.00
House Rent	30,000.00



*Mihir Kumar*  
**Secretary**  
Multi Art Association



Contd...3.



**Administrative Expenses (FY 2022-2023)**

Local Conveyance	5,690.00
Telephone / Mobile	12,572.00
Stationery	6,685.00
Open House	5,720.00
Accountant Honorarium	30,000.00
Audit Fees [FY 22-23]	5,000.00
Postage & Courier	1,843.00
Awareness Material	14,417.00
Training & Orientation	15,819.00
Staff Welfare	12,000.00
Miscellaneous	6,000.00

**(NON-FC) CHILDLINE ECM**

**(01-Oct-2022 to 31-Jan-2023)**

Grant Received dated 26-12-2022

60,150.00

**(NON-FC) CHILDLINE ECM**

**(01-Oct-2022 to 31-Jan-2023)**

**Activity 1**

1.1 Travel Budget for 5 visit/month Case Worker	11,710.00
1.2 One Field Travel of District Level Facilitator	6,390.00

**Activity 2**

2.1 Supportive Supervision	9,000.00
2.2 Support Caseworkers	30,000.00
2.3 District Level Meeting (DSWO, DCPO, CWCs)	1,550.00
2.4 Telephone & Internet	1,500.00

**(NON-FC) CFP PROJECT**

Grant Receivable

CFP PROJECT- LATEHAR- MANIKA BLOCK

11,43,550.00

CFP PROJECT- LOHARDAGA- SNEHA BLOCK

5,34,518.00

**(NON-FC) CFP PROJECT**

**LATEHAR (MANIKA BLOCK)**

Account Charges	18,000.00
Block GIS Coordinator	1,94,194.00
Block Livelihood Expert	4,50,000.00
Block NRM Expert	4,99,356.00
Contingency Charges	39,177.00



*Mahesh Kumar*  
Secretary  
Multi Art Association



Contd...4.

Page-4:

**LOHARDAGA (SNEHA BLOCK)**

Account Charges	1,94,134.00
Block GIS Coordinator	3,47,420.00
Block Livelihood Expert	3,02,904.00
Block NRM Expert	24,226.00
Contingency Charges	

**(FCRA) DAF PROJECT (GGF)**

<u>A. Programme Cost</u>	23,230.00
3. Workshop	7,800.00
5. Visit & Meeting with Community People	7,000.00
7. Honorarium for the Project Coordinator	

**(FCRA-GGF) Grant for COVID- 19**

<u>Admin. Cost</u>	
Part-time Accountant Support	15,000.00
Audit Fees	5,000.00
Printing & Stationery	21,690.00

Program Cost

1. Project Orientation Program	2,000.00
2. Support to 6 Women Headed Family	1,71,173.00
3. Support to 7 Migrant Labours Family	66,000.00
4. Support to 14 School-going Children	38,000.00
5. Program Coordinator Salary	1,50,000.00

Bank Charges (SBI-UC)	19.08
-----------------------	-------

**(FCRA) Robert F. Kennedy Human Rights**

Grant Received from Robert F. Kennedy HR  
(dated 02-09-2022 in SBI-NDMB)

87,174.00

**(FCRA) Robert F. Kennedy Human Rights**

<u>Admin Expenses</u>	
Audit Fee	5,000.00
Printing & Stationery	3,740.00

Program

Consultant Fee	40,000.00
Hiring Expenses	31,900.00
Local Travel	1,950.00

*Mihir Kumar*  
**Secretary**  
Multi Art Association



Contd...5.

**(FCRA) GGF PROJECT- Training Program**

Grant Received from GGF- 1st Year  
(dated 05-05-2022 in SBI-NDMB) 10,19,519.00

Grant Received from GGF- 2nd Year  
(dated 22-03-2023 in SBI-NDMB) 11,07,908.00

**(FCRA) GGF PROJECT- Training Program**

<u>1st Phase Training- 3 Days</u>	70,037.00
A. Participants Travel (1st Phase)	50,484.00
B. Food Expense- 3 Days (1st Phase)	23,200.00
C. Lodging- 3 Days (1st Phase)	10,683.00
D. Stationery (1st Phase)	12,000.00
E. Hall Charges (1st Phase)	32,000.00
F. Resource Person (1st Phase)	2,500.00
G. Projector and other Appliances (1st Phase)	

<u>2nd Phase Training- 3 Days</u>	76,159.00
A. Participants Travel (2nd Phase)	52,232.00
B. Food Expense- 3 Days (2nd Phase)	27,700.00
C. Lodging- 3 Days (2nd Phase)	12,000.00
D. Hall Charges (2nd Phase)	32,000.00
E. Resource Person (2nd Phase)	3,368.00
F. Projector and other Appliances (2nd Phase)	

<u>3rd Phase Training- 3 Days</u>	72,366.00
A. Participants Travel (3rd Phase)	45,855.00
B. Food Expense- 3 Days (3rd Phase)	22,650.00
C. Lodging- 3 Days (3rd Phase)	9,000.00
D. Hall Charges (3rd Phase)	32,000.00
E. Resource Person (3rd Phase)	7,460.00
F. Projector and other Appliances (3rd Phase)	51,313.00
G. Vehicle Hiring Charges (3rd Phase)	20,330.00
H. Food and other expenses on the field (3rd Phase)	

<u>4th Phase Training- 3 Days</u>	58,109.00
A. Participants Travel (4th Phase)	45,730.00
B. Food Expense- 3 Days (4th Phase)	23,850.00
C. Lodging- 3 Days (4th Phase)	9,000.00
D. Hall Charges (4th Phase)	32,000.00
E. Resource Person (4th Phase)	37,220.00
F. Projector and other Appliances (4th Phase)	

Contd...&



*Mahesh Kumar*  
Secretary  
Multi Art Association



: Page- 6 :

ADMIN COSTS

5. Documentation and Reporting	20,000.00
Audit Cost	5,000.00
Part-time Account Support	15,000.00
Bank Charges (SBI-NDMB)	5,012.44

(FCRA) GGF/60-763

Program Cost (01-10-2021 to 30-09-2022)

1. Awareness Program (Poster, Parcha, File Show, etc)	15,950.00
2. Block Level Training of Van Palan Samiti	29,412.00
3. Training of Gram Sabha for Village	43,466.00
4. Coordination and Interface at District Block-end	26,529.00
5. Training for Women Rights and Ensure	30,297.00
6. Training of the Standing Committee of Gram Sabha	40,026.00
7. Capacity Building Training on Gram Sabha	15,848.00
8. Support for Program Field Enimator (Part-time)	57,000.00

Admin. Cost

10. Printing & Stationery	44,870.00
13. Electricity and Telephone	1,531.00
14. Accountant	12,000.00
15. Repairs & Maintenance	721.00
9. Audit Fee	5,000.00
Local Fare	693.00
Misc. Expenses	570.00
Office Maintenance & Cleaning	2,680.00
Printer Maintenance	5,220.00

(FCRA) MAA (UUHIP)

Grant Received from UUHIP  
(dated 12-10-2022 in SBI-NDMB) 13,06,796.00

Grant Received from UUHIP  
(dated 03-02-2023 in SBI-NDMB) 18,35,848.00

SB Interest 85,994.00



(FCRA) MAA (UUHIP)

ADMIN COST

Audit Fees (FY 2021-2022)	3,000.00
Cartridge Refilling and Printer Repairs Exps.	900.00
Electricity Bill (Nov' 2021 to Oct' 2022)	2,683.00
Local Conveyance (Nov' 2021 to Oct' 2022)	2,621.00
Office & Misc. Exps. (Nov' 2021 to Oct' 2022)	6,855.00
Other Expenses	2,160.00



*Mahesh Kumar*  
Secretary  
Multi Art Association

Contd...7.



: Page- 7 :

ADMIN COST

e-TDS filing fees	3,960.00
Telephone Bill (Nov' 2021 to Oct' 2022)	2,121.00

ADMIN COST (01-01-2023 to 31-12-2023)

22. Accountant (01-01-2023 to 31-12-2023)	29,661.00
---	-----------

PROGRAM COST (UUHIP)

A. 10 Filed Visit, Training, Fact Finding, Emergency Call	1,29,074.00
A.1 Regular Filed Mobilizer Visit & Communication	1,75,000.00
A.2 Training on GS New Reform Gram Sabha	53,748.00
A.3 Workshop & Seminar for the Community GS	20,000.00
A.4.1 Material Support for Gram Sabha	57,001.00
A.4 Training on Gram Sabha Resource Mapping	15,454.00
A. 5 Youth Motivation, Training & Workshop on GS	29,413.00
A. 6 Seminar for the Women	56,568.00
A. 7 Reformation of Satgainya Sabha and Training	20,139.00
A. 8 Resource Person	4,14,000.00
A. 9 Field Staff	4,01,000.00

PROGRAM COST (NSK)

B. 10 Consultant 1	99,000.00
B. 1 Stipend for 36 Volunteers (3 Volunteer Per Centre)	17,25,500.00
B. 2 Travel Exps. for Volunteer, Coordinators & Consultants)	1,57,500.00
B. 3 Awareness & IEC Material for NREGA, PDS, etc.	12,858.00
B. 4 Training Exps. Quaterly in Centre	20,925.00
B. 6 Training Exps. for Gram Pradhan / Village Heads, etc.	22,909.00
B. 7 Community Level Training	17,802.00
B. 8 Stationery Support for NSK Centre	40,194.00
B. 9 Programme Coordinator (02 nos.)	1,68,000.00

ADMIN COST (Nov' 2021 to Oct' 2022)

C. 2 Account Support	86,934.00
Office Expenses (Jan'23 to Dec'23)	900.00
Postage & Courier	497.00
Stationery (01-11-2021 to 30-11-2022)	513.00



*M. P. Kumar*  
Secretary  
Multi Art Association

Contd...8.

Page- 8 :

<b>PROGRAM COST (01-01-2023 to 31-12-2023)</b>	
11. Federation Training	7,198.00
12. Village Council Secretariat	9,244.00
15. Field Mobilizers (Travel & Communication)	69,800.00
17. Junior Field Trainer	57,000.00
18. Resource Persons	1,50,000.00
19. Field Visit and Contingency	11,950.00
1. Volunteers' Stipends	6,50,000.00
20. Program Coordinator	66,000.00
21. Consultant	30,000.00
2. Program Travel	45,000.00
3. IEC Materials (01-01-2023 to 31-12-2023)	9,520.00
9. Gram Sabha Training (01-01-2023 to 31-12-2023)	4,170.00

**PROGRAM COST**

Travel & Contingency for Resource Persons	707.00
Bank Charges (SBI- UC)	1,015.36
Bank Charges (SBI-NDMB)	4,545.00

**FCRA-Grant for COVID- 19 Relief Work**

Expenses for COVID- 19 Relief Work	71,733.50
Depreciation	64,296.92
<b>Excess of Income over Expenditure (Surplus)</b>	<b>24,328.00</b>

TOTAL:-

**1,38,23,679.00**

TOTAL:-

**1,38,23,679.00**

In terms of our report of even date annexed herewith.

For Multi Art Association (MAA);

For Amit Vijay & Company;  
Chartered Accountants.

*Mukul Kumar Singh* (Hony. Secretary)  
*James Henry* (Hony. Treasurer)  
Multi Art Association  
Place : Daltonganj, Palamu, Jharkhand.  
Date : 15-08-2023.



**AMIT AGARWAL**  
**AMIT VIJAY & COMPANY**  
CHARTERED ACCOUNTANTS  
Membership No. - 414325  
F. R. N. - 016502C  
Jamshedpur - 831001

*Amit Agarwal*  
(CA, AMIT AGARWAL, FCA)  
Membership No. 414325  
FRN: 016502C



**MULTI ART ASSOCIATION (MAA)**

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102  
Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

**Consolidated Receipts & Payments Account for the Period April 2022 to March 2023.**

RECEIPTS	AMOUNT (INR)	PAYMENTS	AMOUNT (INR)
<u>To Opening Balances</u>			
<u>CLOSING BALANCES (NON-FCRA):-</u>			
* Cash in Hand	1,000.06		
<u>NON-FC-Project- CET</u>			
* SBI- ADB- DALTONGANJ-32401106459 [IFSC: SBIN003144]	20,593.50		
<u>NON-FC-Phila Foundation</u>			
* IDBI- 1258104000016940 [IFSC: IBKL0001258]	6,795.00		
<u>NON-FC-CHILDLINE</u>			
* IDBI- 1258102000007344 [IFSC: IBKL0001258]	59,424.00		
<u>CLOSING BALANCES (FCRA):-</u>			
* Cash in Hand	-		
<u>FCRA Primary Designated Bank Account</u>			
SBI- NDMB- CA- 40108860218 [IFSC: SBIN0000691]	12,462.35		
<u>FCRA Utilization Bank Account</u>			
FCRA-GGF/60-763 * SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN003144]	3,41,009.00		

*Mahesh Kumar*  
Secretary  
Multi Art Association



Contd...2.

: Page- 2 :

FCRA-DAF PROJECT (GGF)

" SBI- ADB- DALTONGANJ-30774140433 2,27,687.77  
[IFSC: SBIN0003144]

FCRA-COVID- 19 (GGF)

" SBI- ADB- DALTONGANJ-30774140433 4,66,000.00  
[IFSC: SBIN0003144]

FCRA-MAA (UJHIP)

" SBI- ADB- DALTONGANJ-30774140433 30,74,003.45

FCRA-Project- FAT

" SBI- ADB- DALTONGANJ-30774140433 9,323.25  
[IFSC: SBIN0003144]

FCRA-Grant for COVID- 19 Relief Work

" SBI- ADB- DALTONGANJ-30774140433 74,404.50  
[IFSC: SBIN0003144]

FCRA-UJJA

" SBI- ADB- DALTONGANJ-30774140433 2,850.00  
[IFSC: SBIN0003144]

FCRA-UJJA

" SBI- ADB- DALTONGANJ-30774140433 2,850.00  
[IFSC: SBIN0003144]

FCRA-Grant for COVID- 19 Relief Work

Expenses for COVID- 19 Relief Work

71,733.50

(NON-FC) GENERAL ACCOUNT

Interest on SB Account-IDBI Bank 2,957.00  
Interest on SB Account-SBI 399.00  
Phila Foundation 32,641.00

(NON-FC) GENERAL ACCOUNT

Bank Charges 22.70  
Software Management Expenses 12,200.00  
Travelling & Conveyance Charges 30,000.00  
Audit Fees 5,000.00  
e-TDS Return Filing Fees 4,860.00  
Office Rent 9,000.00



*Mahesh Kumar*  
Secretary

Contd...3.



**(NON-FC) AZIM PREMJI PHILANTHROPIC INITIATIVES**

Grant Received- APPI Pvt. Ltd.	55,91,000.00
Interest on SB Account	95,001.00

**(NON-FC) AZIM PREMJI PHILANTHROPIC INITIATIVES**

<u>1. Salary, Honorarium, Staff Benefits</u>	
1. Panchayat Coordinator (8)	11,25,000.00
2. Block Coordinators	3,50,000.00
3. Project Director (Part-time)	3,00,000.00
4. Accountant	2,34,400.00
5. MIS Officer	2,19,455.00
6. CRP (Community Resource Person- 16)	8,17,750.00

2. Organization Administration Cost

1. Office Rent	50,000.00
2.1 Field Resource Centre Office Furniture	5,500.00
2.2 Stationery, Printing, Computer Exps, Telephone, Electricity	37,884.00
2.4 Office Maintenance	33,870.00
2.6 Staff Monthly Meeting	20,835.00
2.8 Pico Projector	59,600.00
7. Laptop	70,000.00
9. Field Resource Centre	22,500.00

3. Travel & Related Expenses

1. Travel Project Director	50,602.00
2. Travel Block Coordinator	19,180.00
3.4 Accountant Travel	2,236.00
3. Travel Panchayat Coordinator	73,572.00
5. Travel CRP	24,900.00

4. Program Activities Expenses

12. CFR Management Plan	4,550.00
13. Cader Training SSS	5,150.00
18. Staff Training on Gram Sabha Self Governance	5,879.00
19. Staff Training Participatory Rural (PRA)	13,259.00
1. Training Gram Pradhan (GP) Village Head X45 Trad. L	4,200.00
20. Staff Training (PC & CRP) on MGNREGA	3,900.00
22. Staff Training on Food Security	1,250.00
4.5 Support for Followship in Pvtg	70,000.00
6. Staff Training on Train FRC Member	2,250.00

Contd...4.



Secretary  
Multi Art Association



Secretary

**(NON-FC) CHILDLINE INDIA FOUNDATION**

Grant Received- Child Line India Foundation 7,18,000.00  
(Recurring Grant of Nov-2021 to Mar-2022)

Grant Received- Child Line India Foundation 3,81,164.00  
(Recurring Grant of Apr-2022 to Sept-2022)

**(NON-FC) CHILDLINE INDIA FOUNDATION**

**RECURRING EXPENDITURE**

**Staff Salary (FY 2022-2023)**

Coordinator (Rs. 14,000 pm)	84,000.00
Team Members (Rs. 8,000 pm)	2,76,457.00
Part time Counsellor (Rs. 8,000 pm)	32,000.00
Volunteers (Rs. 6,000 pm)	36,000.00

**Client Related Expenses (FY 2022-2023)**

Restoration	165.00
Travel	56,609.00

**Administrative Expenses (FY 2022-2023)**

Computer Maintenance	2,207.00
House Rent	30,000.00
Telephone / Mobile	3,978.00
Stationery	5,575.00
Open House	4,595.00
Accountant Honorarium	15,000.00
Postage & Courier	2,876.00
Awareness Material	14,408.00
Training & Orientation	2,440.00
Staff Welfare	12,000.00

**Staff Salary paid in FY 2021-2022**

Coordinator (Rs. 14,000 pm)	76,000.00
Team Members (Rs. 8,000 pm)	2,57,913.00
Part time Counsellor (Rs. 8,000 pm)	49,671.00
Volunteers (Rs. 6,000 pm)	6,000.00

**Expenses paid for FY 2021-2022**

Travel	33,753.00
House Rent	3,000.00
Accountant Honorarium	15,000.00
Telephone / Mobile	6,981.00
Audit Fees (FY 2021-2022)	5,000.00

Contd...5.



*Mahesh Kumar V. 2*  
**Secretary**  
Multi Art Association



Page- 5 :

**(NON-FC) CHILDLINE ECM**

**(01-Oct-2022 to 31-Jan-2023)**

Grant Received dated 26-12-2022

60,150.00

**(NON-FC) CHILDLINE ECM**

**(01-Oct-2022 to 31-Jan-2023)**

Activity 1

- 1.1 Travel Budget for 5 visit/month Case Worker
- 1.2 One Field Travel of District Level Facilitator

11,710.00  
6,390.00

Activity 2

- 2.1 Supportive Supervision
- 2.2 Support Caseworkers
- 2.3 District Level Meeting (DSWO, DCPO, CWCs)
- 2.4 Telephone & Internet

9,000.00  
30,000.00  
1,550.00  
1,500.00

**(NON-FC) CFP PROJECT**

Grant Received

**(NON-FC) CFP PROJECT**

LATEHAR (MANIKA BLOCK)

- Account Charges
- Block GIS Coordinator
- Block Livelihood Expert
- Block NRM Expert
- Contingency Charges

LOHARDAGA (SNEHA BLOCK)

- Account Charges
- Block GIS Coordinator
- Block Livelihood Expert
- Block NRM Expert
- Contingency Charges

**(FCRA) DAF PROJECT (GGF)**

A. Programme Cost

- 3. Workshop
- 5. Visit & Meeting with Community People
- 7. Honorarium for the Project Coordinator

23,230.00  
7,800.00  
7,000.00

- Workshop for the Women
- Visit & Meetings with Community People

60.00  
400.00

Contd...6.



*Michelle Kumar*  
**Secretary**  
Multi Art Association



Expenses of FY 2021-2022

Honorarium Payable (Project Coordinator)	5,800.00
Block Level Volunteers	91,202.00
Part-time Accountant	6,000.00
Re-Formation Process of Gram Sabha & Set-up	42,607.00
Visit & Meetings with Community People	15,017.00
Workshop for the Women	17,000.00
Audit	5,000.00

(FCRA-GGF) Grant for COVID- 19

Admin. Cost

Part-time Accountant Support	18,000.00
Audit Fees	-
Printing & Stationery	21,690.00

Program Cost

1. Project Orientation Program	2,000.00
2. Support to 6 Women Headed Family	1,71,168.00
3. Support to 7 Migrant Labours Family	66,000.00
4. Support to 14 School-going Children	38,000.00
5. Program Coordinator Salary	1,50,000.00

Bank Charges (SBI-UC)	19.08
-----------------------	-------

(FCRA) Robert F. Kennedy Human Rights

Grant Received from Robert F. Kennedy HR  
(dated 02-09-2022 in SBI-NDMB)

87,174.00

(FCRA) Robert F. Kennedy Human Rights

Admin Expenses

Audit Fee	-
Printing & Stationery	3,740.00

Program

Consultant Fee	40,000.00
Hiring Expenses	31,900.00
Local Travel	1,950.00



*Mihir Kumar*  
Secretary  
Multi Art Association

Contd...7.



**(FCRA) GGF PROJECT- Training Program**

Grant Received from GGF- 1st Year (dated 05-05-2022 in SBI-NOMB)	10,19,519.00
Grant Received from GGF- 2nd Year (dated 22-03-2023 in SBI-NOMB)	11,07,908.00

**(FCRA) GGF PROJECT- Training Program**

<u>1st Phase Training- 3 Days</u>	
A. Participants Travel (1st Phase)	70,037.00
B. Food Expense- 3 Days (1st Phase)	50,484.00
C. Lodging- 3 Days (1st Phase)	23,200.00
D. Stationery (1st Phase)	10,683.00
E. Hall Charges (1st Phase)	12,000.00
F. Resource Person (1st Phase)	32,000.00
G. Projector and other Appliances (1st Phase)	2,500.00
<u>2nd Phase Training- 3 Days</u>	
A. Participants Travel (2nd Phase)	76,159.00
B. Food Expense- 3 Days (2nd Phase)	52,232.00
C. Lodging- 3 Days (2nd Phase)	27,700.00
D. Hall Charges (2nd Phase)	12,000.00
E. Resource Person (2nd Phase)	32,000.00
F. Projector and other Appliances (2nd Phase)	3,368.00
<u>3rd Phase Training- 3 Days</u>	
A. Participants Travel (3rd Phase)	72,366.00
B. Food Expense- 3 Days (3rd Phase)	45,855.00
C. Lodging- 3 Days (3rd Phase)	22,650.00
D. Hall Charges (3rd Phase)	9,000.00
E. Resource Person (3rd Phase)	32,000.00
F. Projector and other Appliances (3rd Phase)	7,460.00
G. Vehicle Hiring Charges (3rd Phase)	51,313.00
H. Food and other expenses on the field (3rd Phase)	20,330.00
<u>4th Phase Training- 3 Days</u>	
A. Participants Travel (4th Phase)	58,109.00
B. Food Expense- 3 Days (4th Phase)	45,730.00
C. Lodging- 3 Days (4th Phase)	23,850.00
D. Hall Charges (4th Phase)	9,000.00
E. Resource Person (4th Phase)	32,000.00
F. Projector and other Appliances (4th Phase)	37,220.00
	Contd...8.



*Mithilesh Kumar*  
Secretary  
Multi Art Association



: Page- 8 :

ADMIN COSTS

5. Documentation and Reporting	20,000.00
Audit Cost	
Part-time Account Support	15,000.00
Bank Charges (SBI-NDMB)	5,012.44

(FCRA) GGF/60-763

Program Cost (01-10-2021 to 30-09-2022)

1. Awareness Program (Poster, Parcha, File Show, etc)	15,950.00
2. Block Level Training of Van Palan Samiti	29,412.00
3. Training of Gram Sabha for Village	43,466.00
4. Coordination and Interface at District Block-end	26,529.00
5. Training for Women Rights and Ensure	30,297.00
6. Training of the Standing Committee of Gram Sabha	40,026.00
7. Capacity Building Training on Gram Sabha	15,848.00
8. Support for Program Field Enimator (Part-time)	52,000.00

Admin. Cost

10. Printing & Stationery	44,870.00
13. Electricity and Telephone	1,531.00
14. Accountant	12,000.00
15. Repairs & Maintenance	721.00
9. Audit Fee	5,000.00
Local Fare	693.00
Misc. Expenses	570.00
Office Maintenance & Cleaning	2,680.00
Printer Maintenance	5,220.00

Expenses of FY 2021-2022

Accountant Salary Payable	8,000.00
---------------------------	----------



*Mithulain Kumar V2*  
Secretary  
Multi Art Association



Contd...9.

**(FCRA) MAA (UUHIP)**

Grant Received from UUHIP  
(dated 12-10-2022 in SBI-NDMB)

Grant Received from UUHIP  
(dated 03-02-2023 in SBI-NDMB)

SB Interest

13,06,796.00

18,35,848.00

85,994.00

**(FCRA) MAA (UUHIP)**

ADMIN COST

Audit Fees (FY 2021-2022)	3,000.00
Cartridge Refilling and Printer Repairs Exps.	900.00
Electricity Bill (Nov' 2021 to Oct' 2022)	2,683.00
Local Conveyance (Nov' 2021 to Oct' 2022)	2,621.00
Office & Misc. Exps. (Nov' 2021 to Oct' 2022)	6,855.00
Other Expenses	2,160.00
e-TDS filing fees	3,960.00
Telephone Bill (Nov' 2021 to Oct' 2022)	2,121.00

ADMIN COST (01-01-2023 to 31-12-2023)

22. Accountant (01-01-2023 to 31-12-2023)	29,661.00
---	-----------

PROGRAM COST (UUHIP)

A. 10 Filed Visit, Training, Fact Findng, Emergency Call	1,29,074.00
A.1 Regular Filed Mobilizer Visit & Communication	1,75,000.00
A.2 Training on GS New Reform Gram Sabha	53,748.00
A.3 Workshop & Seminar for the Community GS	20,000.00
A.4.1 Material Support for Gram Sabha	57,001.00
A.4 Training on Gram Sabha Resource Mapping	15,454.00
A. 5 Youth Motivation, Training & Workshop on GS	29,413.00
A. 6 Seminar for the Women	56,568.00
A. 7 Reformation of Satginya Sabha and Training	20,139.00
A. 8 Resource Person	4,14,000.00
A. 9 Field Staff	4,01,000.00

PROGRAM COST (NSK)

B. 10 Consultant 1	99,000.00
B. 1 Stipend for 36 Volunteers (3 Volunteer Per Centre)	17,25,500.00
B. 2 Travel Exps. for Volunteer, Coordinators & Consultants)	1,57,500.00
B. 3 Awareness & IEC Material for NREGA, PDS, etc.	12,858.00
B. 4 Training Exps. Quaterly in Centre	20,925.00
B. 6 Training Exps. for Gram Pradhan / Village Heads, etc.	22,909.00
B. 7 Community Level Training	17,802.00
B. 8 Stationery Support for NSK Centre	40,194.00
B. 9 Programme Coordinator (02 nos.)	1,68,000.00

Contd...10.



*Mihir Kumar*  
Secretary  
Multi Art Association



: Page- 10 :

ADMIN COST (Nov' 2021 to Oct' 2022)

C. 2 Account Support	86,934.00
Office Expenses (Jan'23 to Dec'23)	900.00
Postage & Courier	497.00
Stationery (01-11-2021 to 30-11-2022)	513.00

PROGRAM COST (01-01-2023 to 31-12-2023)

11. Federation Training	7,198.00
12. Village Council Secretariat	9,244.00
15. Field Mobilizers (Travel & Communication)	69,300.00
17. Junior Field Trainer	57,000.00
18. Resource Persons	1,50,000.00
19. Field Visit and Contingency	11,950.00
1. Volunteers' Stipends	6,50,000.00
20. Program Coordinator	66,000.00
21. Consultant	30,000.00
2. Program Travel	45,000.00
3. IEC Materials (01-01-2023 to 31-12-2023)	9,520.00
9. Gram Sabha Training (01-01-2023 to 31-12-2023)	4,170.00

PROGRAM COST

Travel & Contingency for Resource Persons	707.00
---	--------

Payments of Expenses Payable (Old Balance)	2,24,703.15
--	-------------

Expenses of FY 2021-2022

Sweta Kumari	30,000.00
Poonam Vishwakarma	30,000.00
Philip Kujur	18,619.00
Bank Charges (SBI- UC)	1,015.36
Bank Charges (SBI-NDB)	4,545.00



*Sweta Kumari*  
Secretary  
Multi Art Association



**TOTAL PAYMENTS:-**

**1,20,61,832.23**

Contd...11.



Closing Balances:-

45,61,121.65

CLOSING BALANCES (NON-FCRA):-

\* Cash in Hand

1,000.06

NON-FC-Project- CFT

\* SBI- ADB- DALTONGANJ-32401106459

11,992.50

[IFSC: SBIN0003144]

NON-FC-Phia Foundation

\* IDBI- 1258104000016940

-9,689.70

[IFSC: IBKL0001258]

NON-FC-CHILDLINE

\* IDBI- 1258102000007344

1,26,960.00

[IFSC: IBKL0001258]

NON-FC-AZIM PREMJI PHILANTHROPIC INITIATIVES

\* IDBI- 1258104000184656

20,58,279.00

[IFSC: IBKL0001258]

CLOSING BALANCES (FCRA):-

\* Cash in Hand

  
Secretary  
Multi Art Association



Contd...12.

: Page- 12 :

FCRA Primary Designated Bank Account

SBI- NOMB- CA- 40108860218

[IFSC: SBIN000693]

11,20,050.91

FCRA Utilization Bank Account

FCRA-GGF/60-763

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

6,196.00

FCRA-DAF PROJECT (GGF)

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

6,571.77

FCRA-COVID- 19 (GGF)

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

FCRA-GGF- TRAINING PROGRAM

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

1,08,754.00

" SBI- ADB- DALTONGANJ-30774140433- Interest

35,549.00

FCRA-Robert F. Kennedy Human Rights

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

9,410.00

Contd...13.



*M. N. Kumar*  
Secretary  
Multi Art Association



FCRA-MAA (UHIP)

" SBI- ADB- DALTONGANI-30774140433

10,18,785.94

[IFSC: SBIN0003144]

" SBI- ADB- DALTONGANI-30774140433- Interest

50,445.00

FCRA-Project- FAT

" SBI- ADB- DALTONGANI-30774140433

9,323.25

[IFSC: SBIN0003144]

FCRA-Grant for COVID- 19 Relief Work

" SBI- ADB- DALTONGANI-30774140433

2,671.00

[IFSC: SBIN0003144]

FCRA-UUA

" SBI- ADB- DALTONGANI-30774140433

4,822.92

[IFSC: SBIN0003144]

TOTAL:-

1,66,22,953.88

TOTAL:-

1,66,22,953.88

In terms of our report of even date annexed herewith

For Multi Art Association [MAA]:

*Amulya Kumar* (Hony. Secretary)  
*James Henry* (Hony. Treasurer)

Multi Art Association

Multi Art Association

Place : Daltonganj, Palamu, Jharkhand.

Date : 15-08-2023.

For Amit Vijay & Company;

Chartered Accountants.

(CA. AMIT AGARWAL, FCA)

Membership No. 414325

FRN: 016502C



AMIT AGARWAL  
AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTS  
Membership No.- 414325  
F R N - 016502C  
Jharkhand - 831001



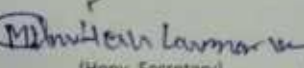
: Page- 13 :

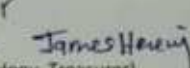
<u>FCRA-MAA (UUHIP)</u>		
* SBI- ADB- DALTONGANJ-30774140433		10,18,785.94
(IFSC: SBIN0003144)		
" SBI- ADB- DALTONGANJ-30774140433- Interest		50,445.00
<u>FCRA-Project- FAT</u>		
* SBI- ADB- DALTONGANJ-30774140433		9,323.25
(IFSC: SBIN0003144)		
<u>FCRA-Grant for COVID- 19 Relief Work</u>		
* SBI- ADB- DALTONGANJ-30774140433		2,671.00
(IFSC: SBIN0003144)		
<u>FCRA-UUA</u>		
* SBI- ADB- DALTONGANJ-30774140433		4,822.92
(IFSC: SBIN0003144)		
TOTAL:-	<u>1,66,22,953.88</u>	TOTAL:- <u>1,66,22,953.88</u>

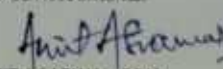
In terms of our report of even date annexed herewith

For Multi Art Association [MAA];

For Amit Vijay & Company;  
Chartered Accountants.

 Minu Hira  
(Hony. Secretary)  
Secretary  
Multi Art Association  
Place : Daltonganj, Palamu, Jharkhand.  
Date : 15-08-2023.

 James Henry  
(Hony. Treasurer)  
Treasurer  
Multi Art Association

 Amit Agarwal  
(CA, AMIT AGARWAL, FCA)  
Membership No. 414325  
FRN: 016502C



AMIT AGARWAL  
AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTS  
Membership No. - 414325  
F R N - 016502C  
Jamshedpur-831001



**MULTI ART ASSOCIATION (MAA)**

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102  
Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

**SCHEDULE No. "A" F FIXED ASSETS & DEPRECIATION THEREON:-**

S. No.	ASSETS	Opening as at 01-04-2022	Rates	Additions		Deletions	Total WDV as at 31-03-2023	Depreciation	Closing as at 31-03-2023
				Before Sept'22	After Sept'22				
<b>GENERAL ACCOUNT</b>									
1	Furniture & Fixtures	82,998.27	10%	-	-	-	82,998.27	8,299.83	74,698.44
2	Camera	47,682.11	15%	-	-	-	47,682.11	7,152.32	40,529.79
3	Rocking Sprayer	4,404.36	15%	-	-	-	4,404.36	660.65	3,743.71
4	Laptops & Tablets	48,082.38	15%	-	-	-	48,082.38	7,212.36	40,870.02
5	Printers & Accessories	25,048.35	15%	-	-	-	25,048.35	3,757.25	21,291.10
6	Battery	41,247.63	10%	-	-	-	41,247.63	4,124.76	37,122.87
7	Stabilizer	7,642.35	10%	-	-	-	7,642.35	764.24	6,878.12
8	Projector	15,351.68	15%	-	-	-	15,351.68	2,302.75	13,048.93
9	Computers & Accessories	22,808.88	40%	-	-	-	22,808.88	9,123.55	13,685.33
10	Furniture (CFT)	27,467.10	10%	-	-	-	27,467.10	2,746.71	24,720.39
11	Land	5,93,690.44	0%	-	-	-	5,93,690.44	-	5,93,690.44
<b>FCRA ACCOUNT</b>									
12	FCRA ASSETS	1,81,011.00	0%	-	-	-	1,81,011.00	-	1,81,011.00
13	Invertor & Battery	32,400.00	10%	-	-	-	32,400.00	3,240.00	29,160.00
<b>CHILDLINE INDIA FOUNDATION</b>									
14	Computers & Accessories	31,500.00	40%	-	-	-	31,500.00	12,600.00	18,900.00
15	Furniture & Equipments	23,125.00	10%	-	-	-	23,125.00	2,312.50	20,812.50
<b>TOTAL:-</b>		<b>11,84,459.55</b>		-	-	-	<b>11,84,459.55</b>	<b>64,296.92</b>	<b>11,20,162.63</b>



*Mihir Kumar*  
**Secretary**  
Multi Art Association





**MULTI ART ASSOCIATION (MAA)**

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102  
Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

**SCHEDULES FORMING PART OF AND ATTACHED TO THE BALANCE SHEET AS AT 31ST MARCH, 2023:-****Schedule "B"****Loans & Advances (Assets)****Amount (INR)****CHILDLINE**

Grant Receivable Childline India Foundation  
(Recurring Grant of Oct-2022 to Mar-2023)

5,39,060.00

Grant Receivable {Old Balance}

2,77,366.00

**GENERAL ACCOUNT**

Loan paid to Childline- Latehar  
(For New Bank Account Opening)

11,000.00

**CFP PROJECT- LATEHAR- MANIKA BLOCK**

11,43,550.00

**CFP PROJECT- LOHARDAGA- SNEHA BLOCK**

5,34,518.00

**TOTAL:-****25,05,494.00****Schedule "C"****Current Laibilities & Provisions****Amount (INR)****DAF Project (GGF)**

Honorarium Payable (Project Coordinator)  
Workshop for the Women  
Visit & Meetings with Community People

400.00

-60.00

-400.00

**COVID-19 (GGF)**

Audit Fees  
Support to 6 Women Headed Family  
{Radheshyam Jaiswal}

5,000.00

5.00

**GGF/60-763**

Support for Program Field Enimator (Part-time)

5,000.00

**GGF- Training Program**

Audit Cost

5,000.00

**Robert F. Kennedy Human Rights**

Audit Cost

5,000.00

**UUHIP**

Expenses Payable (Old Balance)

11,35,597.85

**PHIA FOUNDATION**

Prem Prakash  
Yogendra Kumar Chaurasiya

300.00

15,000.00



*Mihir Kumar*  
**Secretary**  
Multi Art Association

Contd...2.

CHILDLINE

Loan From MAA General Fund	7,300.00
Restoration Payable (FY 2022-2023)	1,035.00
Salary- Volunteers Payable (FY 2022-2023)	12,000.00
Salary- Team Members Payable (FY 2022-2023)	2,79,027.00
Salary- Part time Counsellor Payable (FY 2022-2023)	48,000.00
Salary- Coordinator Payable (FY 2022-2023)	90,700.00
Accountant Honorarium Payable (FY 2022-2023)	15,000.00
Travel Payable (FY 2022-2023)	62,810.00
Printing & Stationery Payable (FY 2022-2023)	9.00
Telephone / Mobile Payable (FY 2022-2023)	5,424.00
Training & Orientation Payable (FY 2022-2023)	3,455.00
House Rent Payable (FY 2022-2023)	6,000.00
Open House Payable (FY 2022-2023)	700.00
Computer Maintenance Payable (FY 2022-2023)	2,600.00
Audit Fees Payable (FY 2022-2023)	5,000.00

CFP PROJECT- LATEHAR- MANIKA BLOCK

12,00,727.00

CFP PROJECT- LOHARDAGA- SNEHA BLOCK

8,86,744.00

AZIM PREMJI PHILANTHROPIC INITIATIVES

CRP (Community Resource Person- 16)	1,250.00
Travel Project Director	336.00
Salary- MIS Officer	13,092.00
Travel Block Coordinator	-10.00
Travel Expenses- Others	336.00
Office Maintenance	1,350.00

**TOTAL:-**

**38,13,727.85**

  
**Secretary**  
Multi Art Association



# MULTI ART ASSOCIATION (MAA)

Reg. Office- MAA Bhawan, Panki Road, Redma, Daltonganj, Jharkhand- 822102

Mailing Address- House No. 153/A, Street- Bhundiha, Near Bazar Samiti, Sudna, Daltonganj,  
Palamu, Jharkhand- 822102.

## BANK RECONCILIATION STATEMENT AS ON 31ST MARCH, 2023:-

### IDBI- 1258104000016940

Balance as per Cash Book

-9,689.70

#### Add:- Cheques issued but not presented for payments:-

31.03.2022 270005 Yourself

64,945.00

31.03.2022 270006 Anand Kumar Soni

18,000.00

82,945.00

73,255.30

Balance as per Pass-Book

### NON-FCRA-SBI- ADB- DALTONGANJ-32401106459

Balance as per Cash Book

11,992.50

#### Add:- Cheques issued but not presented for payments:-

11,992.50

Balance as per Pass-Book

### NON-FCRA-IDBI- AZIM PREMJI PHILANTHROPIC INITIATIVES- 1258104000184656

Balance as per Cash Book

20,58,279.00

#### Add:- Cheques issued but not presented for payments:-

31-01-2023 339142 House Rent

5,000.00

31-03-2023 339150 Salary / Honorarium

2,50,218.00

31-03-2023 339151 Travel

30,456.00

31-03-2023 339149 TDS

38,376.00

31-03-2023 339155 Fooding Bill

6,050.00

31-03-2023 339154 Travel Block Coordinator

10,100.00

31-03-2023 339156 Afjal Taj

3,000.00

31-03-2023 339153 Office Expenses

2,862.00

31-03-2023 339157 Block Coordinator

1,000.00

31-03-2023 339158 Fooding Bill

1,950.00

31-03-2023 339159 Panchayat Coordinator

12,156.00

31-03-2023 339160 Yogendra Kumar Chaurasiya

43,200.00

31-03-2023 339161 TDS

4,800.00

4,09,168.00

Balance as per Pass-Book

24,67,447.00

### IDBI- 1258102000007344- CHILDLINE

Balance as per Cash Book

1,26,960.00

#### Add:- Cheques issued but not presented for payments:-

Balance as per Pass-Book

1,26,960.00

*Mihir Kumar*  
Secretary  
Multi Art Association



Contd...2.



FCRA-SBI- NDMB- CA- 40108860218

Balance as per Cash Book

11,20,050.91

Add:- Cheques issued but not presented for payments:-11,20,050.91

Balance as per Pass-Book

FCRA-SBI- ADB- DALTONGANJ-30774140433

Balance as per Cash Book

12,52,528.88

Add:- Cheques issued but not presented for payments:-

30-06-2021	015115	Milyanus Kerketta	16,200.00	
05-03-2022	97210	Bikram Singh	5,450.00	
31-03-2022	288634	Bikram Singh	5,450.00	
31-03-2022	288642	Dharmu Minz	5,400.00	
				32,500.00
07-04-2022	518802	Arpana Bara	5,945.00	
08-01-2023	518820	Tripti Vidya Toppo	6,930.00	
13-08-2022	518838	Soni Kumari	5,945.00	
09-01-2022	518856	Tripti Vidya Toppo	6,930.00	
09-01-2022	518857	Janny Sukushi Toppo	6,930.00	
09-01-2022	518872	Misha Kumar	5,945.00	
29-09-2022	518893	Anand Kumar Minz	9,555.00	
29-09-2022	781923	Tripti Vidya Toppo	6,930.00	
29-09-2022	781924	Janny Sukushi Toppo	6,930.00	
29-09-2022	781934	MD-Abureham Ansasi	5,945.00	
30-11-2022	004762	Virendra Prasad	1,250.00	
17-02-2023	004836	Rajen Ganjhu	6,440.00	
17-02-2023	004840	Balbir Munda	6,440.00	
03-06-2023	004856	Balbir Munda	6,440.00	
03-06-2023	004859	Shrwan Singh	3,250.00	
23-03-2023	236428	Your self	2,42,736.00	
23-03-2023	236433	Mahadeo Oraon	7,500.00	
23-03-2023	236434	Narendra Nagesia	7,623.00	
23-03-2023	236435	Bishram Bakhla	6,440.00	
23-03-2023	236436	Firoj Lakra	6,440.00	
23-03-2023	236437	Argen Kerketa	6,440.00	
23-03-2023	236439	Sugiya Devi	6,440.00	
23-03-2023	236440	Balbir Munda	6,440.00	
23-03-2023	236441	Arpana Bara	6,440.00	
23-03-2023	236442	Soni Devi	6,440.00	
23-03-2023	236443	Shrwan Singh	6,440.00	
23-03-2023	236444	Anita Kumari	6,440.00	
23-03-2023	236445	Sunil Prints	10,908.00	
23-03-2023	236447	Amit Agarwal	8,550.00	
31-03-2023	236449	Yogendra Kumar Ch.	4,890.00	
31-03-2023	236450	Adhunik Tent House	1,180.00	

4,33,152.00

Balance as per Pass-Book

17,18,180.88

*Milind Kumar*  
Secretary  
Multi Art Association



**SCHEDULE No. "D" - NOTES TO ACCOUNTS (forming part of and attached to the balance sheet as at 31<sup>st</sup> March; 2023): -**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Accounting Convention:**

The Accounts of the Society are prepared on historical cost basis in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India on Accrual basis, unless otherwise stated.

**2. Revenue Recognition:**

- Income from Grants is recognized on the date of receipt of such income.
- Income from interest from Savings Bank Accounts are recognized on time proportion basis taking into account the amount deposits in a particular project.

**3. Statutory Liability:**

Statutory dues with respect to Deduction of Tax at Source (TDS) is the liability of the Society's management and Goods and Service Tax liability (GST) is not applicable to the society.

- TDS deducted but not deposited-

Date	Particulars	Amount (INR)
31-03-2023	TDS u/s 194C of the I.T. Act, 1961	As per Balance Sheet

**4. Fixed Assets, Depreciation & Amortisation:**

- Fixed Assets, excluding land & Building, are stated at historical cost less depreciation.
- Depreciation is provided under written down value method at the following rates, as approved by the council, based on the useful life of the respective assets

1. Building	5%
2. Air Conditioners & office Equipments	15%
3. Electrical Installations	10%
4. Furniture & Fixtures	10%
5. Vehicles	15%
6. Computers & Accessories	40%

- Depreciation on additions of fixed assets is provided on pro-rata basis from the date it is put to use.
- Intangibles Assets (Software) is to be amortized equally over a period of three years.
- The Category/block of Assets as per Balance Sheet does not corresponds with the categories/block as maintained in Tally but the rate of depreciation and WDV of the fixed assets as on 31<sup>st</sup> March, 2023 is matching with the values as provided in the balance sheet.

**5. Investments:**

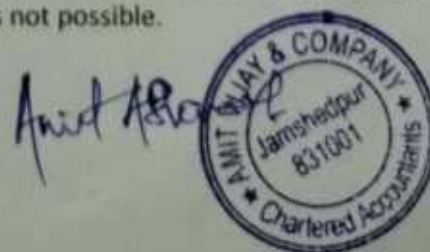
Not Applicable.

**6. Inventories:**

The Inventories of consumables such as stationeries, etc. as per tally cannot be verified as Stock Register is not maintained and quantification of the same is not possible.



*Mahilesh Kumar*  
**Secretary**  
Multi Art Association





**7. Impairment of Assets**

- a) The carrying amounts of assets are reviewed at each balance sheet date, if there is any indication of impairment based on internal/ external factors. An impairment loss is recognized wherever the carrying amount of assets exceeds its recoverable amount. The recoverable amount is higher of assets net selling price and value in use. In assessing the value in use, the estimated future cash flows are discounted to their present value at the weighted cost of capital.
- b) After Impairment, depreciation is provided on the revised carrying amounts of the assets over its remaining useful life.

**8. Provisions**

Provision is recognized when an enterprise has a present obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realizable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimates required to settle the obligations at the Balance Sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

- a) Balances with Other units / projects are subjected to reconciliation and confirmation.
- b) Previous year's figures have been regrouped/rearranged wherever necessary.

**9. Revenue Grant**

No any Corpus Donations have been received during the relevant previous year.

For **Amit Vijay & Company**

Chartered Accountants

Firm Regn. No.: 016502C

Sd/-

CA. AMIT AGARWAL, FCA



Membership No. :414325

Place: Jamshedpur, Jharkhand.

Date: 15-08-2023.

**AMIT AGARWAL**  
**AMIT VIJAY & COMPANY**  
**CHARTERED ACCOUNTANTS**  
Membership No. - 414325  
F R N - 016502C  
Jamshedpur-831001

For and on Behalf of the

**MULTI ART ASSOCIATION (MAA)**

*Mahesh Kumar*  
**Secretary**  
**Multi Art Association**

*James Henry*  
**Treasurer**  
**Multi Art Association**



Annual Information Statement (AIS)

Financial Year: 2022-23  
Assessment Year: 2023-24

Part A - General Information

Permanent Account Number (PAN)  
AACTM926SD

Residence Number  
NA

Name of Assessee  
MULTI ART ASSOCIATION

Date of Incorporation/Formation  
20/04/2007

Mobile Number  
9431193202

E-mail Address  
MAA.PALAMU@GMAIL.COM

Address  
MAA BHAWAN, PANKI ROAD, REDMA, DALTONGANJ, JHARKHAN, MAILING ADDRESS- HOUSE NO. 153/A, STREET- BHUNDRIA, NEAR BAZAR SAMITI, SUDNA, DALTONGANJ, PALAMU, 822102, JHARKHAND

Annual Information Statement (Part B)

(All amount values are in INR)

Part B1-Information relating to tax deducted or collected at source

SER. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
No Transactions Present					

Note - If there is variation between the TDS/TCS information as displayed in Form 26AS on TRACES portal, and the TDS/TCS information as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.

Part B2-Information relating to specified financial transaction (SFT)

Interest from savings bank

Interest from savings bank				COUNT	AMOUNT
SER. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	2	38,270
1	SFT-016(SB)	Interest income (SFT-016) - Savings	ICICI BANK LIMITED (AAICB842G AB922)	INTEREST AMOUNT	STATUS
SER. NO.	REPORTED ON	ACCOUNT NUMBER	ACCOUNT TYPE	38,217	Active
1	27/05/2023	1258104000184656	Saving	2,963	Active
2	27/05/2023	1258104000016940	Saving		
SER. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	2	64,372
1	SFT-016(SB)	Interest income (SFT-016) - Savings	STATE BANK OF INDIA (AAACSR577K AB703)	INTEREST AMOUNT	STATUS
SER. NO.	REPORTED ON	ACCOUNT NUMBER	ACCOUNT TYPE	395	Active
1	25/05/2023	00000032401106439	Saving	64,576	Active
2	25/05/2023	00000032774145433	Saving		

Part B7-Any other information in relation to sub-rule (2) of rule 114-I

GST turnover

SER. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
1	ERC-GSTR3B	Sales reported under GSTR-3B	MULTI ART ASSOCIATION (AACTM926SD)	1	0
SER. NO.	GSTR	RETURN PERIOD	TOTAL TURNOVER	TAXABLE TURNOVER	STATUS
1	25AACTM926SD125	MAR-2023	0	0	Active

GST purchases

SER. NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	AMOUNT
1	ERC-GSTR1(P)	Purchases reported under GSTR-1 of seller	RAMAKANT PANDIT (CGQPP1167D)	1	1,629
SER. NO.	GSTR	SUPPLIER NAME (GSTR1)	RETURN PERIOD	PURCHASE FROM SUPPLIER	STATUS
1	25AACTM926SD125	RAMAKANT PANDIT (20CGQPP1167D12K)	MAR-2023	2,639	Active

Part B3-Information relating to payment of taxes

SER. NO.	ASSESSMENT YEAR	MAJOR HEAD	MINOR HEAD	TAX (A)	SURCHARGE (B)	EDUCATION CESS (C)	OTHERS (D)	TOTAL (A+B+C+D)	BBR CODE	DATE OF DEPOSIT	CHALLAN SERIAL NUMBER	CHALLAN IDENTIFICATION NUMBER
No Transactions Present												

Note - If there is variation between the details of tax paid as displayed in Form 26AS on TRACES portal and the information relating to tax payment as displayed in AIS on Compliance Portal, the taxpayer may rely on the information displayed on TRACES portal for the purpose of filing of tax return and for other tax compliance purposes.

Part B4-Information relating to demand and refund

Refund

SER. NO.	ASSESSMENT YEAR	MODE	NATURE OF REFUND	REFUND AMOUNT	DATE OF PAYMENT
No Transactions Present					





### Centralized Processing Cell

## TRACES

### TDS Reconciliation Analysis and Correction Enabling System

Data updated till 17-Aug-2023



## Annual Tax Statement

\* Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections. Refer [www.tin-nsdl.com](http://www.tin-nsdl.com) / [www.uitild.com](http://www.uitild.com) for more details. In case of discrepancy in status of PAN please contact your Assessing Officer.

(*All monetary values are in INR*)

## PART-1 - Details of Tax Deducted at Source

No Transactions Present

## PART-III-Details of Tax Deducted at Source for 15G / 15H

No Transactions Present

PART-III - Details of Transactions under Provision to section 194B/First Provision to sub-section (1) of section 194B/ Provision to sub-section(1) of section 194B

No Transactions Present

PART-IV -Details of Tax Deducted at Source in/s 194IA/194IB/194M/194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)

No Transactions Present

<sup>10</sup>PART-V - Details of Transactions under Provision to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

In Transactions Present

## AEE-VI-Details of Tax Collected at Source

Transactions Process

RT-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)

### Transactions Process

IT-VIII-Details of Tax Deducted at Source u/s 194A/194B/194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital  
 (e))

Sl. No.	Acknowledgement Number	Name Of Deductee	PAN of Deductee	Transaction Date	Total Transaction Amount	Total TDS Deposited ***	Total Amount Deposited other than TDS
---------	------------------------	------------------	-----------------	------------------	--------------------------	-------------------------	---------------------------------------

TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***	Total Amount Deposited other than TDS
Gross Total Across Deductees)							

Transactions Present

PART-IV - Details of Transactions/Demand Payments under Provision in sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

Sl. No.	Acknowledgement Number	Name of Seller	PAN of Seller	Transaction Date	Total Transaction Amount	Total Amount Deposited other than TDS
Sl. No.	Challan Details			Status of Booking*	Demand Payment	Total Amount Deposited other than TDS
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount		
Gross Total Across Sellers)						

No Transactions Present

PART X-TDS/TCS Defaults\* (Processing of Statements)

(All amounts values are in INR)

Sl. No.	Financial Year	Short Payment	Short Deduction/Collection	Interest on TDS-TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
1	2022-23	0.00	0.00	3975.00	0.00	0.00	0.00	3975.00
Sl. No.	TANs	Short Payment	Short Deduction/Collection	Interest on TDS-TCS Payments Default	Interest on TDS/TCS Deduction/Collection Default	Late Filing Fee u/s 234E	Interest u/s 220(2)	Total Default
1	RCCHM03420E	0.00	0.00	3975.00	0.00	0.00	0.00	3975.00

\*Notes:

1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.

2.For more details please log on to TRACES as taxpayer.

Contact Information

Part of Annual Tax Statement	Contact in case of any clarification
I	Deductor
II	Deductor
III	Deductor
IV	Deductor
V	Buyer
VI	Collector
VII	Assessing Officer / Bank
VIII	NSDL / E-Filing/ Concerned Bank Branch
IX	E-Filing/ Concerned Bank Branch/ Seller
X	Deductor

Legends used in Annual Tax Statement

\*Status Of Booking

Legend	Description	Definition
U	Unmatched	Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement
M	Matched	Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS
P	Provisional	Provisional tax credit is reflected only for TDS / TCS Statements filed by Government deductors. **P status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO)
F	Final	In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO)
O	Overbooked	Payment details of TDS / TCS deposited in bank by deductors have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductors reduce the claimed amount in the statement or makes additional payment for excess amount claimed in the statement
Z	Mismatch	Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor.

\*\*Remarks

Legend	Description
A	Rectification of error in challan uploaded by bank
B	Rectification of error in statement uploaded by deductor
D	Rectification of error in Form 24G filed by Accounts Officer
E	Rectification of error in Challan by Assessing Officer



T	Lower/ No deduction certificate u/s 197
G	Reprocessing of Statement
T	Transporter
W	For Part III, Details shown are as per details submitted by Deductor

Total Tax Deducted includes TDS, Surcharge and Education Cess

Total Tax Deducted includes TDS, Surcharge and Education Cess

Total Tax Collected includes TCS, Surcharge and Education Cess

Total Tax Collected includes TCS, Surcharge and Education Cess

Total TDS Deposited will not include the amount deposited as Fees and Interest

Total Amount Deposited other than TDS\* includes Fees, Interest and Other etc. It also includes any default amount paid by deductor in case of Transactions covered under Previous to sub-section (1) of section 194S

### Notes for Annual Tax Statement

a. Figures in brackets represent reversal (negative) entries

b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed

c. Date is displayed in dd-MMM-yyyy format

d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

### 1. Sections

Section	Description	Section	Description
192	Salary	194LD	TDS on interest on bonds / government securities
192A	TDS on PF withdrawal	194M	Payment of certain sums by certain individuals or Hindu Undivided Family
193	Interest on Securities	194N	Payment of certain amounts in cash
194	Dividends	194O	Payment of certain sums by e-commerce operator to e-commerce participant
194A	Interest other than 'Interest on securities'	194P	Deduction of tax in case of specified senior citizen
194B	Winning from lottery or crossword puzzle	194Q	Deduction of tax at source on payment of certain sum for purchase of goods
194BB	Winning from horse race	195	Other sums payable to a non-resident
194C	Payments to contractors and sub-contractors	196A	Income in respect of units of non-residents
194D	Insurance commission	196B	Payments in respect of units to an offshore fund
194DA	Payment in respect of life insurance policy	196C	Income from foreign currency bonds or shares of Indian
194E	Payments to non-resident sportsmen or sports associations	196D	Income of foreign institutional investors from securities
194EE	Payments in respect of deposits under National Savings Scheme	196DA	Income of specified fund from securities
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	206CA	Collection at source from alcoholic liquor for human
194G	Commission, price, etc. on sale of lottery tickets	206CB	Collection at source from timber obtained under forest lease
194H	Commission or brokerage	206CC	Collection at source from timber obtained by any mode other than a forest lease
194H(a)	Rent on hiring of plant and machinery	206CD	Collection at source from any other forest produce (not being tendu leaves)
194H(b)	Rent on other than plant and machinery	206CE	Collection at source from any scrap
194IA	TDS on Sale of immovable property	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194IB	Payment of rent by certain individuals or Hindu undivided family	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
194IC	Payment under specified agreement	206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
194I(a)	Fees for technical services	206CI	Collection at source from tendu Leaves
194I(b)	Fees for professional services or royalty etc	206CJ	Collection at source from on sale of certain Minerals
194K	Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India	206CK	Collection at source on cash case of Bullion and Jewellery
194LA	Payment of compensation on acquisition of certain immovable	206CL	Collection at source on sale of Motor vehicle
194LB	Income by way of Interest from Infrastructure Debt fund	206CM	Collection at source on sale in cash of any goods (other than bullion/jewelry)
194LC	Income by way of interest from specified company payable to a non-resident	206CN	Collection at source on providing of any services (other than Chapter-XVII-B)
194LBA	Certain income from units of a business trust	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
194LBB	Income in respect of units of investment fund	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E
194LBC	Income in respect of investment in securitization trust	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution
194R	Benefits or perquisites of business or profession	206CR	Collection at source on sale of goods
194S	Payment of consideration for transfer of virtual digital asset by persons other than specified persons		
Proviso to section 194B	Winning from lottery and crossword puzzles where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released		
First Proviso to sub-section (1) of section 194R	Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released		
Proviso to sub-section (1) of section 194S	Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released		

### 2. Minor Head

### 3. Major Head



Assessee PAN: AACTM9265D

Assessee Name: MULTIART ASSOCIATION

Assessment Year: 2023-24

	TDS/TCS	0020	Corporation Tax
00	Tax on regular assessment	0021	Income Tax (other than companies)
00	TDS on sale of immovable property		

Glossary

Abbreviation		Description	Abbreviation		Description
AY	Assessment Year		TDS	Tax Deducted at Source	
			TCS	Tax Collected at Source	





The Institute of Chartered Accountants of  
India

(Set up by an Act of Parliament)



## Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA AMIT AGARWAL (414325)

Last login: 04/09/2023 | 11:01:31

### UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **23414325BGRSZE1969**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

### DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2023 All rights reserved to the ICAI