

Chartered Accountants

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UDIN: - 24414325BKGEOK9405

DATE: - 10-08-2024.

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, 2024; 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.

Office 2

In 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, 2024;
- (b) In the case of the Statement of Income & Expenditure Account, of the **Deficit / Loss** of the Society for the year ended on that date; and

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- 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, 2024; taken on record, none of the members is receiving or getting any payments or disbursements from the committee.

OTHER MATTERS

1. Reasons for "NO SET-APART FUND u/s 11(2) of the ITA, 1961" in the current financial year: - 2023-2024:

It may be noted that the organization has almost finished all its FCRA Projects except GGF- Waste Management Project and UUHIP Project.

The completion of projects as mentioned supra has resulted into application of income more than the gross receipts thereby exhausting the opening balances also and hence there is no set-apart fund in the current FY 2023-24.

2. Introduction of an Explanation to section 11(7) of the ITA, 1961 w.e.f. 1st April, 2023: -

An Explanation to section 11(7) of the Income Tax Act, 1961 had been introduced in the act w.e.f. 1st April, 2023 that provides for application of income on **ACTUAL PAYMENT BASIS**. The relevant extract of Explanation to section 11(7) is reproduced here under: -

"For the purposes of this section, any sum payable by any trust or institution shall be considered as application of income in the previous year in which such sum is actually said by it (irrespective of the



previous year in which the liability to pay such sum was incurred by the trust or institution according to the method of accounting regularly employed by it):

Provided that where during any previous year, any sum has been claimed to have been applied by the trust or institution, such sum shall not be allowed as application in any subsequent previous year"

In the current financial year 2023-24, we can see a list of liabilities as on 31st March, 2024, viz, liability for salaries, PF, ESIC, etc. Now, these all liabilities, although pertaining to current financial year; 2023-24, shall not be considered as an application of income by virtue of a new Explanation to section 11(7) as mentioned supra.

It is important here to note that INR 29,95,446/- has been disallowed as application of income in current FY 2023-24 and the association has marginally escaped from a situation of creating set-apart fund u/s 11(2) of the ITA, 1961.

3. Bank Reconciliation Statements and Closing Cash Balances: -

- a. The Bank Reconciliation Statements of all the Non-FCRA Bank Accounts have been checked and verified by me.
- b. Since the society runs multiple FC projects and all the banking transactions are recorded in Tally 9 Accounting Software by way of creating a separate company for each project. However, bank accounts of all the projects are same and single, i.e. FCRA Utilization Bank Account at SBI- ADB-DALTONGANJ Branch vide SB Account No. -30774140433.

Looking into the volume of transactions done from the aforesaid FCRA UC bank account, I have solely relied upon the bank balance as provided by the entity's management.

- c. I have not conducted any physical verification of closing cash balances and the balances have taken as certified by the entity's management.
- 4. Filing of particulars of donations received by an approved donee institution (registered u/s 80G of section 35 of the Income Tax Act, 1962):
 2021, w.e.f. 01-04-2021) (Inserted by the Income-tax (Sixth Amendment) Rules,
- With effect from 1st April 2021, entities which have taken registration / approval under Section(s) 35(1) (i)/ii(a)/iii) or Section 80G are required to furnish to the prescribed Income Tax Authority a statement of contributions / donations received by them from different persons during the year in prescribed Form 10BD.
- Mistakes, if any, can be corrected by sending a correction statement.
- Moreover, the above entities are required to give a certificate of donation to the donors (i.e., the taxpayers who want to claim deduction under Section 35(1) (ii/ii(a)/iii) / Section 80G in prescribed form [Form 10BE] within time limits.
- Further, the deductions in respect to the aforesaid sums paid to the above entities shall not be allowed to donors unless such institution, university, etc. inter alia, prepares and uploads a statement of donations in Form no. 10BD and furnishes to the donor a certificate specifying the amount of donation in Form no. 10BE.
- Both the Forms have been notified and, for the financial year 2023-2024, the same have to be uploaded before 31st of May, 2024.



- The requirements for filing online Form 10BD are as follows: -
- a. Name of the Donor
- b. Address of the Donor
- c. ID of the Donor (PAN / Aadhar / Voter-id Card / Passport / Driving License no. / Ration Card no.)
- d. Mode of Donation (Cash / Kind / Electronic Mode / Others)
- e. Amount of Donation in INR
- f. Donation Type (Corpus / Specific Purpose / General)
- Consequences of non-filing of specified form 10BD within the prescribed time-limit: -
- a. The department shall levy a late filing fee of Rs. 200/- per day of default up to a maximum of Rs. 1,00,000/-
- b. The donations may be subjected to tax u/s 10BBC of the act at the rate of 30% (plus Health and Education Cess @ 4% on income tax) thereby treating the donations as 'Anonymous Donations'
- c. The donor shall not be eligible to claim deduction u/s 80G of the act.

Observations and Opinion:

After the conclusion of audit for the current FY 2023-24, I hereby satisfactorily record that the association has already filed Form 10BD well before the prescribed due date.

5. Contribution or Financial Assistance to other Registered Organizations

A new clause (iii) which was inserted in Explanation (4) to section 11(1) vide the latest Finance Act, 2023 and applicable from 01-04-2024; is reproduced here under -

"Explanation 4—For the purposes of determining the amount of application under clause (a) or clause (b)—

(iii) any amount credited or paid, other than the amount referred to in Explanation 2, to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, as the case may be, or other trust or institution registered under section 12AB, as the case may be, shall be treated as application for charitable or religious purposes only to the extent of eighty-five per cent of such amount credited or paid".

Henceforth, only 85% of the total amount donated or paid to other organizations registered u/s 12AB or 10(23C) of the ITA, 1961 shall be considered as application of income by virtue of amendment mentioned supra.

Observations and Opinion:

Since I have not found any case where any amount had been paid or credited to any registered association in the relevant FY 2023-2024, hence I hereby do not suggest any disallowance by virtue of clause (iii) to Explanation (4) to section 11 of the ITA, 1961.

6. <u>Intimation of all the branches where books of accounts of a trust are maintained to the</u> Jurisdictional AO

The CBDT has brought Rule 17AA of the Income Tax Rules, 1962 though a notification (Notification No. 94/2022/F No. 370142/34/2022-TPL) dated 10-08-2022 with regard to maintenance of books of accounts and other documents by a registered trust. It states that either the books of accounts of the trust are maintained at its registered office or at such other places in Income Tax Rules, 1962 though a notification (Notification No. 94/2022/F No. 370142/34/2022-TPL) dated 10-08-2022 with regard to maintenance of books of accounts and other documents by a registered trust. It states that either the books of accounts of the trust are maintained at its registered office or at such other places in Income Tax Rules, 1962 though a notification (Notification No. 94/2022/F No. 370142/34/2022-TPL) dated 10-08-2022 with regard to maintenance of books of accounts and other documents by a registered trust. It states that either the books of accounts of the trust are



of a resolution and shall intimate the same within 7 days thereof to the jurisdictional AO in writing giving the full postal address of that place / places and such intimation shall by duly verified by the person who is authorized to verify the ITR u/s 140 of the act.

Observations and Opinion:

Since the association normally undertakes multiple projects at multiple locations, it is most likely than not that it operates through different project offices located at places other than the registered address of the association. Should it be the case, it must intimate the jurisdictional AO regarding its different project locations or addresses.

7. Conversion of existing 12A Registration into the new regime of registration u/s 12AB of the act (to be valid for 5 years): -

As we all know that in the Finance Act, 2020 a new section 12AB has been inserted with effect from 1st April, 2021 thereby doing away with earlier existing section 12AA or section 12A.

All the existing NGOs registered under section 12AA or under section 12A or under section 80G or under section 10(23C) of the Income Tax Act, 1961 are made to apply for re-registration within three (03) months from 1st April, 2021 i.e., on or before 30th June, 2021. However, the due date has been further extended till 31st August, 2021 vide Notification No. 74/2021 & 75/2021 dated 25th June, 2021 Circular No. 12/2021 dated 25th June, 2021.

Actually, this new section was proposed to be introduced by the Finance Act, 2020 effective from 01-06-2020 but due to the unprecedented economic crisis due to the outbreak of novel corona virus (COVID- 19) and consequent lockdowns; the introduction of the new section was deferred by the Ministry of Finance till 1st October, 2020 and further till 31st March, 2021.

Now the Central Board of Direct Taxes (CBDT) vide Notification No. CG-DL-E-26032021-226170 dated 26-03-2021 has made the newly inserted section 12AB effective from 1st April, 2021

I am very pleased to comment that the association has already got its registration under section 12AB renewed vide 12AB Renewed Registration No. AACTM9265DE20214 dated 28-05-2021.

As the new section 12AB itself prescribed that the registration certificate granted under the new section 12AB of the act shall be a 'Final Registration Certificate' which shall be valid for a period of 5 years and shall be required to be renewed by filing an application with the Commissioner of Income Tax- Exemptions at least 6 months prior to the expiry of 5 years.

8. Conversion of Provisional 80G registration into Final 80G registration (to be valid for 5 years): -

Sub-section 5 of section 80G has been amended simultaneously w.e.f. 1st April, 2021 which provides that the registration granted under sub-clause (iv) of first proviso to sub-section 5 of section 80G is a PROVISIONAL REGISTRATION and it is valid for a period of three years from the assessment year from which the registration is sought or 6 months from the date of commencement of business, whichever is earlier.

Given the fact that the trust was already operational as on date of provisional registration u/s 80G (28-05-2021); it must file an application for FINAL REGISTRATION under sub-clause (iii) of first proviso to sub-section 5 of section 80G within 6 months from the date of registration (28-05-2021) in prescribed Form 10AB. It must be noted here that the application submitted in Form 10AB by any trust shall be subjected to verification by the Chief Commissioner of Income Tax- Exemptions before granting the final registration or rejection of the application case may be.



However, the launch of Form 10AB was delayed by the Ministry of Finance until 1st April, 2022, the MOF has extended the date of filing of application in Form 10AB several times. Some of the extensions have been mentioned here under: -

- i. up to 30th September, 2022 vide Notification No. 197/59/2022-ITA-I and Circular No. 8/2022 dated 31-03-2022.
- ii. up to 30th September, 2023 vide Circular No. 6/2023 dated 24-05-2023
- iii. up to 30th June, 2024 vide Circular No. 7/2024 dated 25-05-2024

Observations and Opinion:

I am very pleased to comment that the trust has already received a Permanent 80G Registration vide Registration No. AACTM9265D22PT01 dated 20-10-2022 from the Ld. Commissioner of Income Tax- Exemptions, Patna.

It is worthwhile to note here that it had filed an application in prescribed Form 10AB for conversion of Provisional 80G registration into Final 80G registration dated 05-04-2022.

9. Form CSR-1 as directed by the Ministry of Corporate Affairs [MCA] for undertaking CSR Activities: -

According to the Government of India as per the notification issued by the Ministry of Corporate Affairs [MCA] with effect from April 1, 2021 a new registration in Form CSR-1 has been made mandatory for trusts / NGOs which are undertaking or desirous of undertaking CSR activities on behalf of the companies

Observations and Opinion:

I really appreciate the fact that the trust has already filled Form CSR-1 successfully dated 07-06-2021 vide Registration number is CSR00007946. Now the trust is fully eligible to undertake CSR activities on behalf of the companies given the fact that it is finally registered u/s 12AB & 80G of the Income Tax Act, 1961.

10. A checklist in terms of SA {Standards on Auditing} as issued by the ICAI is annexed herewith in brief:

Place: Jamshedpur, Jharkhand.

Date: 10.08.2024.

Office *

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
FRN - 016502C
Jamshedpur-831001



SA 200 - Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing

S. No.	Particulars	Y/N/ NA	Remarks
1	Whether the audit was planned and performed with professional skepticism, recognizing that financial statements may be materially misstated.	Yes	
2	Explain how the materiality is decided in the financial statements of the entity.		Transactions less than Rs. 2000.00 are considered insignificant unless they relate to statutory compliances. Also, since the no. of transactions are not voluminous, 100% coverage of all financial items have been ensured except the transactions in FCRA UC Bank Account which have been verified in sampling basis.
3	Whether sufficient and appropriate audit evidence was obtained to reduce audit risk to an acceptably low level, so as to obtain reasonable assurance. Attach the list of audit evidence present in the working paper file.	Yes	1. Management Representation Letters 2. Budget and Project Sanction Letter from Donor Agencies 3. Monthly Statements from Fee-Collection Software 4. Bank Statements 5. Copies of Invoices / Bills
4	Whether all the relevant SAs were compiled in the audit?	Yes	
5	If an objective in a relevant SA cannot be achieved, is it evaluated as to whether this prevents the achieving of the overall objectives of the auditor in accordance with the SAs, to modify the auditor's opinion or withdraw from the engagement?	NA	





Documentation and Working Paper Requirements-		
Scope of audit and period of audit engagement		Tally 9 Accounting Software
		01-Apr-2023 to 31-March-2024
In case of failure to achieve an objective of any SA representing a significant matter, it requires documentation in accordance with SA 230	NA	
	Scope of audit and period of audit engagement In case of failure to achieve an objective of any SA representing a significant matter, it requires documentation in accordance with SA	Scope of audit and period of audit engagement In case of failure to achieve an objective of any SA representing a significant matter, it requires documentation in accordance with SA NA

SA 210 - Agreeing the Terms of Audit Engagements

S. No.	Particulars	Y/N/NA	Remarks
1	Whether the financial reporting framework to be applied in the preparation of the financial statements is acceptable?	Yes	
2	Mention the detail of financial reporting framework adopted by the entity.	GAAP	
3	 Whether the auditor has access to: All the information that is relevant to the preparation of the financial statements such as records, documents and other matters; Additional information that is requested from management for the purpose of the audit; and Persons within the entity from whom necessary audit evidence can be obtained? 	Yes	
4	Whether the terms of the audit engagement and format of Audit Report are agreed and discussed with management or those charged with governance as appropriate?	Yes	
5	Whether the terms of the audit engagement are changed during the course of audit? If yes, whether it is justified to accept such a change?	NA	7
	Documentation and Working Paper Requirements-		
1	Attach the List of files, registers, data to be audited as per the scope of audit.		Sales/Purchase Voucher Journal/Payment Voucher Bank statements
			Fixed Asset





	Register
The agreed terms of the audit engagement recorded in an audit engagement letter that includes the following at the minimum: a) The objective and scope of the audit of the financial statements; b) The responsibilities of the auditor; c) The responsibilities of management;	Manual Audit Engagement Letter
d) The applicable financial reporting framework used for the preparation of the financial statements.	

SA 220 - Quality Control for an Audit of Financial Statements

S. No.	Particulars	Y/N/NA	Remarks
1	Mention the experience and details of engagement partner. Whether the engagement partner has appropriate competence and capabilities to perform the audit engagement and issue auditor's report?	Yes	
2	What is the mode of communication between the partner concerned and the engagement team?	Through mail and over phone	
111	Documentation and Working Paper Requirements-		
1	Attach the list of members of the engagement team in working paper file.	Attached	CA. Amit Agarwal Vivek Kumar

SA 230 - Audit Documentation

S. No.	Particulars	Y/N/NA	Remarks
1	Whether the audit documentation is prepared on a timely basis?	Yes	
2	Has the auditor prepared/updated the permanent audit file for recurring audits?	Yes	* * * * * * * * * * * * * * * * * * *
3	Is it ensured that after the assembly of the final audit file has been completed, no deletion or discard of audit documentation of any nature	Yes	





4	has tak	en place before the end of its retention period?		
	Docum	entation and Working Paper Requirements-		
1	Wheth	er Audit File (Working Papers File) include the following:	Yes	
	a)	Correspondence relating to acceptance of annual		
		appointment;		
	(a	Copy of Draft Financial Statements and Signed Financial		
	-1	Statements;		
	c)	Copies of all draft and final reports issued to client; Comments received from client;		
		Observation on accounts and points carried forward to next		
	e)	year;		
	f)	Important final journal entries;		
	g)	Audit completion report;		
	h)	Important matters in minutes of Board Meetings, Audit		
	•	Committee and General Meetings;		
	i)	Audit planning;		
	j)	Points from previous year;		
	k)	Balance Sheet and Income and Expenditure Account		
	I)	Analysis of transactions and balances (Notes on important points and decisions taken during scrutiny of accounts);		
	m)	Significant matters on which the auditor has made judgments and drawn conclusions;		

SA 240 - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

S. No.	Particulars	Y/N/NA Rei	Remarks
1	Whether the design of internal checks and control mechanisms placed by the management are evaluated and the weaknesses in them recorded?	NA	
2	Are there loopholes in the control environment where senior level of management can or does override control procedures?	No	
3	When a fraud identified or circumstances indicate the existence of fraud whether timely communication was sent to the appropriate level of management?	NA	
4	Have you reviewed accounting estimates for biases? Evaluate the circumstances producing the bias?	NA	¢.





5	Whether there has been a proper disclosure of such fraud or error in the financial statements/auditor's report as appropriate?	NA	
6	Has the following items taken into consideration to mitigate the risk of fraud in the financial statements:	NA	
	 a) Have you identified the transactions that are improperly or incompletely recorded? b) Is there any unsupported or unauthorized transaction? c) Are there any last-minute adjustments that significantly affect the financial results? d) Are there some cases where the evidences are missing and which are of significant importance? e) Is management relying on one person for major accounting & financing activity? f) Are there inconsistent, vague, or implausible responses from management or employees arising from inquiries or analytical procedures? g) Are there any unusual delays by the entity in providing requested information? 		
	Documentation and Working Paper Requirements-		
	botumentation and working Paper Requirements-		
1	If conditions identified during the audit indicate that a document may not be authentic and further investigations on such a document.	NA	
2	Document the identified risks of material misstatement due to fraud and the evidences found.	NA	
3	The copy of communication made to the management about fraud or suspected fraud.	NA	
4	The copy of overall responses of the management, to the assessed risks of fraud.	NA	

SA 250 - Consideration of Laws and Regulations in an Audit of Financial Statements

S. No.	Particulars	Y/N/NA	Remarks
1	Attach a list of laws and Acts checked during the audit period.	Yes	The Income Tax Act 1961
			The FCRA Act,





J. J			2010 (As Amended) The CGST Act, 2017 The Societies Registration Act, XXI of 1860
2	Whether sufficient appropriate audit evidence was obtained regarding compliance with the provisions of those laws and regulations generally recognized to have a direct effect on the determination of material amounts and disclosures in the financial statements?	Yes	
3	Where an instance of non-compliance or suspected non-compliance with laws and regulations is suspected whether the following were obtained? a) An understanding of the nature of the act and the circumstances in which it has occurred; and b) Further information to evaluate the possible effect on the financial statements.	No such instance except a non-compliance in TDS deduction	
4	Where non-compliance is suspected, whether it is discussed with the management and, where appropriate, those charged with governance?	No such instance	
5	Attach a file mentioning all the non-compliances with various laws in the working paper file.	No such instance	
6	Where the non-compliance is believed to be intentional and material, whether it is communicated to those charged with governance as soon as practicable?	No such instance	

SA 260(Revised) - Communication with Those Charged with Governance

S. No.	Particulars	Y/N/NA	Remarks
1	Mention the details of persons in those charged with governance of the entity.	Yes	Honorary Governing Board Members, Multi Art Associaton {MAA}





2		er the appropriate person(s) within the entity's governance re with whom to communicate, identified?	Yes
3	Wheth	er the following matters were communicated?	No
	a)	The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.	
	b)	The planned scope and timing of the audit.	
	с)	Auditor's views about the significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures, including acceptable accounting practice under the applicable financial reporting framework.	
	d)	Significant difficulties, if any, encountered during the audit.	
	e)	Written representations the auditor is requesting.	
	f)	Circumstances, if any, affecting form and content of the auditor's report.	
	g)	Other matters, if any, arising from the audit that is relevant to the oversight of the financial reporting process.	

SA 265 - Communicating Deficiencies in Internal Control to Those Charged with Governance and Management

S. No.	Particulars	Y/N/NA	Remarks
1	Where it is identified, on the basis of the audit work performed, that there are one or more deficiencies in internal control, which are determined to be significant, whether communicated to those charged with governance on a timely basis.	NA	
2	Whether the communication includes the following: a) A description of the deficiencies and an explanation of their potential effects;	NA	- 93, 43
	b) Sufficient information to enable those charged with governance and management to understand the context of the communication.		





	Documentation and Working Paper Requirements-	T	
, 1	A copy of the communication to be maintained in audit documentation file.	NA	No deficiency

SA 300 - Planning an Audit of Financial Statements

S.No.	Particulars	Y/N/NA	Remarks
611	hether results of previous audits for reviewing the operating fectiveness of internal controls been taken as part of the current planning audit?	Yes	
2 Wh	hether a preliminary exercise is done of identifying areas where there by be a higher risk of material misstatements?	Yes	
3 Wh	nether the analytical procedures to be applied as risk assessment occdures identified?	Yes	
4 Who	nether Standard Audit pro-		
circ	nether Standard Audit programs and /or checklist, tailored to the cumstances of the engagement, have been drawn up?	Yes	
6 Whe	ether the overall audit strategy that sets the scope, timing and ection of the audit is based on following:	Yes	-
f) g h, i) k)	be performed? Co-ordinating the work to be performed? Nature and extent of audit evidence envisaged to be obtained? Points from previous years? Internal management's reports? Pronouncements of the ICAI affecting the audit? Current business developments?		





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	Documentation and Working Paper Requirements-		
1	Audit plan to be adequately documented and updated on continuous basis.	Yes	
2	Written audit programme stating the procedures that are needed to implement the audit plan.	Yes	

SA 320 - Materiality in Planning and Performing an Audit

S. No.	Particulars	Y/N/NA	Remarks
1	Whether the materiality has been determined for the financial statements as a whole, while establishing overall audit strategy?	Yes	****
2	Whether performance materiality has been determined for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures?	Yes	
3	Whether there are any specific circumstances that require the determination of materiality level(s) to be applied to particular classes of transactions, account balances or disclosures?	No special circumstances.	
4	Whether the information during audit requires revision of level of materiality? If so, whether the auditor has revised materiality?	No	
	Documentation and Working Paper Requirements-		
1	a) Materiality for the financial statements as a whole. b) Materiality level for particular classes of transactions, account balances or disclosures. c) Performance materiality. d) Any revision of the above as the audit progressed.	NA	

SA 505 External Confirmations (NA)

S. No. Audit Procedure Applicability Remarks
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1	Documentation and Working Paper requirements: Consistent discrepancies in balances have to be documented.		
9	Whether in special cases the confirmation has been prohibited by Management and actions has been taken accordingly	NA	
8	Whether the discrepancies have been reconciled by the management	NA	
7	Whether confirmation request have been confirmed.	YES	******
6	Whether the confirmations have been authorized by the Management?	NA	446.00
5	Whether design of confirmation state the objective and nature of information	NA	
4	What all additional procedures have been performed when balances obtained are of date other than Balance Sheet Date.	NA	
3	Whether the balance confirmations obtained are of Balance Sheet Date.	NO	
	Loans from lenders	YES	
	Investments purchased but delivery not Taken	NA	
	Property title deeds held by third parties	NA	72
	Stocks held by third parties	NA	
	Accounts payable balances	NO	
	Accounts receivable balances	Not Possible	
v	Bank balances and other information from bankers	NO	~~
. 2	Whether external confirmation for the following areas obtained: (illustrative)		
1	Whether control by Auditor was maintained on determining the information, selecting the party, designing the request & sending the request.	YES	





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

UDIN:- 24414325BKGEOK9405

TAN: RCHM03420E

DATE:- 10-08-2024.

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

ACCOUNTING YEAR 2023-2024

ASSESSMENT YEAR 2024-2025

COMPUTATION OF INCOME:	AMOUNT (INR)	AMOUNT (INR)
Sources of Fund :		
Interest Income	210,202.00	
Voluntary Contribution	15,923,835.00	
	*	16,134,037.00
Less: Application of Income:		
Expenses as per Income and Expenditure Account	_ 17,732,176.04	
Less: Depreciation	46,130.52	
	17,686,045.52	
Less: Disallowance as per Explanation to section 11(7) of t	the ITA, 1961	
GGF- Training Program	-3,065.00	
GGF- Waste Management	8,000.00	
UUHIP	730,771.00	
Childline	536,199.00	
CFP Project- Manika Block	998,520.00	
CFP Project- Sneha Block	677,726.00	
APPI Project	47,295.00	
	14,690,599.52	
Add: Capital Expenditure		
	21 2 7 3 9	14,690,599.52
	SURPLUS	1,443,437.48

Since, Surplus is less than 15% of Gross Receipts, no set-apart fund u/s 11(2) of the ITA, 1961 is created.

{15% of INR 1,61,34,037 = INR 24,20,106}

COM	PU.	TAT	ION	OF	TAX

TAX

LESS: TDS DEDUCTED

NIL

REFUNDABLE:

For MULTI ART ASSOCIATION (MAA)

Mikniler kymarlige

Secretary)

(Hony. Treasurer)
Treasurer

Multi Art Appaciationonganj, Palamu, Jharkhandulti Art Association

DATE: 10.08.2024.



MULTI ART ASSOCIATION (MAA)

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

UDIN:- 24414325BKGEOK9405 DATE:- 10-08-2024,

Balance Sheet for the year ended 31st March 2024.

LIABILITIES

Current Laibilitis & Provisions

(Schedule "C")

General Fund
Opening Balance:Less:- Loss (Deficit)

	AMOUNT (INR)	AMOUNT (INR)	ASSETS	AMOUNT (INR)	
			Fixed Assest		
	4,414,300.43		(Schedule "A")	853,239.28	
	1,598,139.04	The second secon			
		2,816,161.39	Current Assets, Loans & Advances:-		
			Loans & Advances		
			(Schedule "B")	2,828,994.00	
		4,272,867.06			
			Security Deposits	5,000.00	
			SPWD for Lac	7,000.00	
			ITDS Latehar	29,250.00	
			Security of June 6 422)		
			CLOSING BALANCES (NON ECDA).		
			CLOSING BALAINCES (NOIN-PURA):-		
			" Cash in Hand	1,000.06	
			CED TOTAL NOW		
			"SPI APP PALTONICANI 2240410C4FD	000	
نر				195,008.50	
		SWO CONS	litat. Spiivouda1441		
741		TY Modulity XX	NON-FC-Phia Foundation		
		* Tues NA		-16.924.70	
		Stue L	600,000		
		September Account			
			" IDBI- 125810200007344	6,063.00	
			lirac: IBALUUU1238J		
				Contd2.	



NON-FC-AZIM PREMJI PHILANTHROPIC INITIATIVES

"IDBI-1258104000184656

[IFSC: IBKL0001258]

2,400,375.00

CLOSING BALANCES (FCRA):-

" Cash in Hand

FCRA Primary Designated Bank Account

SBI- NDMB- CA- 40108860218 [IFSC: SBIN0000691] FCRA-MAA (GGF- WASTE MANAGEMENT)

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

10,990.87

339,572.50

429,459.94

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

FCRA-MAA (UUHIP)

TOTAL:

7,089,028.45

TOTAL:

7,089,028.45

Notes to Accounts (forming part of and attached to the Balance Sheet as at 31st March, 2024)

("C" alubays)

In terms of our report of even date annexed herewith

For Multi Art Association [MAA];

(Hony Treasurer) Mitmiter Kumer Water

(Hony, Secretary)

Multi Art Association Multi Art Association Place: Daltonganj, Palamu, Jharkhand. Secretary

Date: 10-08-2024.



or Amit Vijay & Company; Chartered Accountants.

Anit Herned

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

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

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 Income & Expenditure Account for the Period April 2023 to March 2024.

INCOME	AMOUNT (INR)	EXPENDITURE	AMOUNT (INR)
(NON-FCRA) CFP PROJECT		(NON-FCRA) CFP PROJECT	
Grant from CFP- Manika Block	1,495,161.00	MANIKA BLOCK	
Grant from CFP- Sneha Block	1,731,082.00	Account Charges	6,000.00
Savings Bank Interest- CFP Project	8,016.00	Block GIS Co-ordinator	389,827.00
		Block Livelihood Expert	1,070,161.00
Grant Receivable:- CFP- Manika Block	1,379,792.00	Block NRM Expert	1,080,000.00
Grant Receivable:- CFP- Sneha Block	465,000.00	Contingency Charges	22,516.00
		SNEHA BLOCK Account Charges	000009
		Block GIS Co-ordinator	325,500.00
		Block Livelihood Expert	689,582.00
		Block NRM Expert	716,000.00
		Contingency charges	
(NON-FCRA) GENERAL ACCOUNT		(NON-FCRA) GENERAL ACCOUNT	
Savings Bank Interest- General Account	2,265.00	Legal & Professional Charges	4,000.00
		Gram Sabha Program	20,000.00
Receipt for Resource Person	20,000.00	Application Fees {JH State Open University}	5,500.00
(NON-FCRA) ECM PROJECT- 2nd PHASE		(NON-FCRA) ECM PROJECT- 2nd PHASE	,
Grant from UNICEF- ECM Project- 2nd Phase	75,300.00	1.1 Activity	
		1 1 1 Case Management by 5 Case Workers	28,500.00
	1000		

1,500.00 6,300.00

1.2.1. Communication Support for District Level Facilitator

1.2 Activity

1.2.2. One Field Travel of District Level Facilitator

Min U-82210

Contd...2.

(NON-FCRA) ECM PROJECT- 2nd PHASE

Printing & Stationery

9,000,00

NON-FCRA) CHILDLINE

Grant Receivable- Child Line India Foundation (Recurring Grant of Apr-2023 to Mar-2024)

NON-FCRA) CHILDLINE 526,876.00

Administrative Expenses Accountant Salary

Computer Maintenance

House Rent

ocal Conveyance

4,160.00

2,800.00

1,334.00 12,500.00

12,500.00

5,945.00 00.009 6,139.00

11,379.00

11,783.00

6,121.00

420.00

Office Expenses Miscellaneous

Open House

Postage & Courier Expenses

Printing & Stationery

Telephone / Mobile Expenses Training & Orientation

Client Related Expenses

Restoration

Recurring Expenditure

3. Staff Salary

3.1. One Coordinator

3.3. One Counseller- Part-Time

40,000.00

30,000.00 240,000.00 52,455.00

70,000.00

3.4. Volunteer

Team Member

Travel

(NON-FCRA) APPI PROJECT

(NON-FCRA) APPI PROJECT

Grant from APPI

1. Salary, Honorarium and Staff Benefits

1. Panchayat Coordinator (08 nos.) 2. Block Coordinator

1,356,659.00

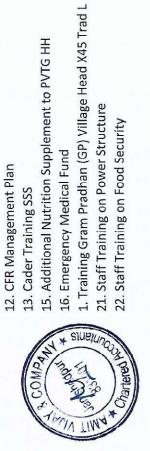
455,000.00

Contd...3.



5,695,000.00

(NON-FCRA) APPI PROJECT	
3. Project Director (Part-time)	390,000.00
4. Accountant	312,000.00
5, MIS Officer	81,397.00
6. CRP (Community Resource Person) {16 nos.}	1,185,300.00
2. Organization Administration Cost	
1. Office Rent	62,500.00
2.2. Stationery, Printing, Computer Exps, Telephone, Electricity	72,974.00
2,4. Office Maintenance	66,365.00
2,6. Staff Monthly Meeting	17,900.00
5. Audit Fee	10,000.00
9. Field Resource Centre	30,000.00
3. Travel & Related Expenses	
1. Travel- Project Director	18,720.00
2. Travel- Project Coordinator	22,256.00
3.4. Accountant Travel	4,533.00
3. Travel- Panchayat Coordinator	79,758.00
5. Travel- CRP	33,380.00
Travel Expenses	41,958.00
4, Program Activities Expenses	





Contd...4.

4,200.00 664,030.00

5,215.00 176,292.00 30,162.00

11. Exposure Visit to understand Forest Development

10. Claim Follow of SLDC, DLC

5,000.00

4,860.00

(NON-FCRA) APPI PROJECT

2. Trad. Knowledge, Sharing, Meeting 3. Training PRI Memb.

4.5. Support for Followship in PVTG

4. Providing Material to GS

50,400.00 25,000.00

90,591.00

25,480.00 41,742.00

13,811.00

29,016.00

39,589.00

9. Support for Preparation of CFR Claim

(NON-FCRA) APPI PROJECT

Training Expenses

Travel Expenses

109,904.00

(NON-FCRA) APPI PROJECT

Savings Bank Interest- APPI

6. Staff Training to Train FRC Member

7. Formation of FRC Community

8. Support for IFR Claim

23,036.00

15,716.00

46,668.00

(FCRA) GGF PROJECT- Training Program

1st Phase Training- 3 Days for 35 Participants

1. Participants Travel

2. Food Expenses

40,550.00 38,863.00 12,000.00 31,500.00

64,800.00

55,410.00 35,270.00 12,000.00 36,000.00 2,500.00

6. Projector and other Appliances (2nd Phase)

PMAU-82210

5. Resource Person (2nd Phase)

4. Hall Charges (2nd Phase)

3. Lodging- (2nd Phase)

Contd...5.

46,278.00

2nd Phase Training- 3 Days for 35 Participants

1. Participants Travel (2nd Phase)

2. Food Expense- (2nd Phase)

7. Projector and other Appliances

6. Resource Person

5. Hall Charges 4. Stationery 3. Lodging

2,500.00

(FCRA) GGF PROJECT- Training Program

3rd Phase Training- 3 Days for 35 Participants

1. Participants Travel (3rd Phase)

2. Food Expense- (3rd Phase)

3. Lodging- (3rd Phase)

4. Hall Charges (3rd Phase)

5. Resource Person (3rd Phase)

6. Projector and other Appliances (3rd Phase) 7. Vehicle Hiring Charges (3rd Phase)

29,989.00

10,550.00

36,000.00 2,500.00

12,000.00

31,350.00

47,719.00 45,575.00

Food & Other Expenses on the field- (3rd Phase)

4th Phase Training- 3 Days for 35 Participants

Participants Travel (4th Phase)

2. Food Expense- (4th Phase)

84,460.00

118,450.00

48,750.00

18,000.00 36,000.00 2,500.00

3. Lodging- (4th Phase)

4. Hall Charges (4th Phase)

5. Resource Person (4th Phase)

6. Projector and other Appliances (4th Phase)

ADMIN COSTS

Documentation and Reporting

Audit Cost

Part-time Account Support

Misc. & Other Expenses

Bank Charges (SBI-NDMB)

649.00

204,960.00

5,000.00 16,691.00

24,000.00

(FCRA) MAA (GGF- WASTE MANAGMENT)

ADMIN COST 815,500.00

(FCRA) MAA (GGF- WASTE MANAGMENT)

(dated 17-05-2023 in SBI-NDMB)

Grant Received from GGF



Part-time Accounting Support

18,000.00

Contd...6.

			(FCRA) MAA (GGF- WASTE MANAGMENT)	
			PROGRAM COST	
			13. Field Volunteer Support	90,000,06
			14. Waste Management Expert / Consultancy Support	153,000.00
			1. Identification of HHs for Installation of 30-Lite	1,325.00
			4. Installation of Two 30 Ltrs Composting Bin	139,800.00
			5. Training & Orientation of Targets 100 HHs	49,608.00
			8. Purchase of Tri-Cycle for Compost	16,836.00
			9. Compost Rements & Its Packing by Water-Pickers	3,000.00
			Bank Charges (SBI-NDMB)	2,004.04
(FCRA) MAA (UUHIP)			(FCRA) MAA (UUHIP)	
Grant Received from UUHIP	3,7(3,704,824.00	ADMIN COST	
(dated 26-05-2023 in SBI-NDMB)			Audit Fees (FY 2022-2023)	2,500.00
			Accountant (01-01-2024 to 31-03-2024)	36,000.00
			Cartridze Refilling and Printer Repairs Exps.	4,545.00
SB Interest	0,	90,017.00	Electricity Bill	8,245.00
			Local Conveyance (Nov' 2021 to Oct ⁴ , 2022)	ì
			Office & Misc. Exps. (Jan' 2023 to Dec' 2023)	28,710.00
Liabilities no longer required w/o			Other Expenses	295.00
PHIA FOUNDATION			Postage & Courier	1,220.00
Prem Prakash		300.00	Stationery & Printing (Jan'2023 to Dec'2023)	490.00
Yogendra Kumar Chaurasiya	3.57	15,000.00	e-TDS filing fees	8,510.00
			Telephone Bill	4,706.00



MIN

91.4mg11-822.10

A. 10 Filed Visit, Training, Fact Findng, Emergency Call Local Conveyance (01-01-2023 to 31-12-2023) 22. Accountant (01-01-2023 to 31-12-2023) ADMIN COST (01-01-2023 to 31-12-2023) PROGRAM COST (UUHIP)

8,130.00

00.000,66 2,940.00

Contd...7.

(FCRA) MAA (UUHIP)

NCK	5
TOO	- 000
GRAM	
C	- 1

B. 5 State Level NSK Network Travel Expenses

ADMIN COST (Nov' 2021 to Oct' 2022)

Mobile Recharge

217.00

5,455.00

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

10. Community Level Leaders Awareness Workshop

11. Federation Training

12. Village Council Secretariat

13,824.00 9,444.00 6,530.00 277,200.00 132,000.00 228,000.00

25,000.00 1,100.00

13. Workshops with Women Group

14. Youth Motivation Program

15. Field Mobilizers (Travel & Communication)

16. Senior Field Trainers

17. Junior Field Trainer

18. Resource Persons

600,000,000

33,706.00 2,580,000.00 264,000.00 110,000.00

19. Field Visit and Contigency

20. Program Coordinator 1. Volunteers' Stipends

21. Consultant

2. Program Travel

3. IEC Materials (01-01-2023 to 31-12-2023)

4. Central Level Training (01-01-2023 to 31-12-2023)

6. Exposure Visit

7. State Level Network

51,697.00

32,206.00

37,034.00

244,095.00 13,708.00 58,460.00 199,616.00

8. Program Stationery (NSK Centre)

Gram Sabha Training (01-01-2023 to 31-12-2023)

PROGRAM COST

17. Travel for Program Staff

Payments of Expenses Payable (Old Balance)



2000 - STONE





212,902.15

2,285.00

Legal & Floressional Chalges	Bank Charges (SBI- UC)	Bank Charges (SBI-NDMB)	Fixed Assets- W/O Rocking Sprayer Stabilizer FCRA Sundry Assets Invertor & Battery Stabilizer 181,011.00 29,160.00	1,598,139.04 Depreciation 46,130.52	17,732,176.04
Legal & Pr	Bank Char	Bank Char	Fixed Asse Rocking S Stabilizer FCRA Sun Invertor 8		17,732,176.04
				Excess of Expenditure over Income (Deficit)	TOTAL

In terms of our report of even date annexed herewith

For Amit Vijay & Company; Chartered Accountants. And Bond

(Hony, Treasurer)

(Michaelen Kymon Nile)

> Secretary Secretary)

For Multi Art Association [MAA];

Aulti Art Asseciationgani, Palamu, Ihalkialta A. Treasuret.im.

(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



Contd...2.

1,120,050.91

FCRA Primary Designated Bank Account

SBI- NDMB- CA- 40108860218

[IFSC: SBIN0000691]

OPENING BALANCES (FCRA):-

" Cash in Hand

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:- 24414325BKGEOK9405

DATE:- 10-08-2024

FCRA Consolidated Receipts & Payments Account for the Period April 2023 to March 2024.

RECEIPTS	AMOUNT (INR)	PAYMENTS	AMOUNT (INR)
To Opening Balances OPENING BALANCES (NON-FCRA):- "Cash in Hand	1,000.06		
NON-FC-Project- CFT "SBI- ADB- DALTONGANJ-32401106459 [IFSC: SBIN0003144]	11,992.50		
NON-FC-Phia Foundation "IDBI- 1258104000016940 [IFSC: IBKL0001258]	-9,689.70		
NON-FC-CHILDLINE "IDBI- 1258102000007344 [IFSC: IBKL0001258]	126,960.00		
NON-FC-AZIM PREMJI PHILANTHROPIC INITIATIVES " IDBI- 1258104000184656 [IFSC: IBKL0001258]	2,058,279.00	THE PSSON IN THE P	

4,822.92

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

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FCRA Utilization Bank Account

					SCIPRAT NSSO,	Office A A MANUAR	
					WISC & COMPANY	Some Source A Charterous Courses	
6,196.00	6,571.77	108,754.00	9,410.00	1,018,785.94	9,323.25	2,671.00	
ECRA-GGF/60-763 " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144]	FCRA-DAF PROJECT (GGF) " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144]	FCRA-GGF- TRAINING PROGRAM " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144] " SBI- ADB- DALTONGANJ-30774140433- Interest	ECRA-Robert F. Kennedy Human Rights " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144]	FCRA-MAA (UUHIP) " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144] " SBI- ADB- DALTONGANJ-30774140433- Interest	ECRA-Project- FAT " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144]	FCRA-Grant for COVID- 19 Relief Work " SBI- ADB- DALTONGANJ-30774140433 [IFSC: SBIN0003144]	FCRA-UUA

(NON-FCRA) CFP PROJECT Grant from CFP- Manika Block Grant from CFP- Sneha Block Savings Bank Interest- CFP Project	2,638,711.00 2,265,600.00 8,016.00	MANIKA BLOCK Account Charges Block GIS Co-ordinator Block Livelihood Expert Block NRM Expert Contingency Charges SNEHA BLOCK Account Charges Block GIS Co-ordinator	462,257.00 1,070,161.00 1,124,421.00
		Block Livelihood Expert Block NRM Expert Contingency Charges TDS Payable {FY 2022-23}	
(NON-FCRA) GENERAL ACCOUNT Savings Bank Interest- General Account	2,265.00	(NON-FCRA) GENERAL ACCOUNT Legal & Professional Charges	
Receipt for Resource Person	20,000.00	Gram Sabha Program Application Fees {JH State Open University}	
(NON-FCRA) ECM PROJECT- 2nd PHASE Grant from UNICEF- ECM Project- 2nd Phase	75,300.00	(NON-FCRA) ECM PROJECT- 2nd PHASE 1.1 Activity 1.1.1. Case Management by 5 Case Workers	
MULTIPED AND PARTIES AND PARTI	STURIUM ON THE STURIU	1.2.1. Communication Support for District Level Facilitator 1.2.2. One Field Travel of District Level Facilitator	
A Partie of the A	A Charleng Ro	Printing & Stationery	

Contd...4.

(NON-FCRA) CHILDLINE		(NON-FCRA) CHILDLINE	
Grant Received- Child Line India Foundation	379,100.00	Administrative Expenses	
(Recurring Grant of Oct-2022 to Mar-2023)		Accountant Salary	12,500.00
		Computer Maintenance	1,334.00
Liabilities for Expenses	8,139.00	House Rent	12,500.00
		Local Conveyance	4,160.00
		Miscellaneous	2,800.00
		Office Expenses	420.00
		Open House	5,945.00
		Postage & Courier Expenses	00.009
		Printing & Stationery	6,139.00
		Telephone / Mobile Expenses	6,121.00
		Training & Orientation	11,379.00
		Client Related Expenses	
		Restoration	11,783.00
		Recurring Expenditure	
		3. Staff Salary	
		3.1. One Coordinator	70,000.00
		3.3. One Counseller- Part-Time ,	40,000.00
		3.4. Volunteer	30,000.00
		Team Member	240,000.00
		Travel	52,455.00
MONI ECBAT ABBI BBOILECT		/NON-ECDAY ABBI BBO IECT	
Grant from APPI	5,695,000.00	Senefits	
(dated 20-07-2023 in IDBI Bank)		1. Panchayat Coordinator (08 nos.)	1,344,003.00
		2. Block Coordinator	455,783.00
ART ASSON		3. Project Director (Part-time) ▼ (vart-time)	390,000.00
THE STATE OF THE S		4. Accountant	312,000.00
101月 ///		5. MIS Officer	70,148.00
A Office Z		6. CRP (Community Resource Person) {16 nos.}	1,180,016.00

Contd...5.

1,180,016.00

6. CRP (Community Resource Person) {16 nos.}

SALAMAU-822 NOT

(NON-FCRA) APPI PROJECT

		200	
	COLUMN TO THE TOTAL OF THE TOTA		-
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2.2. Stationery, Printing, Computer Exps, Telephone, Electricity

2.4. Office Maintenance

2.6. Staff Monthly Meeting

5. Audit Fee

10,000.00

30,000,00

17,900.00

72,974.00 67,715.00

62,500.00

9. Field Resource Centre

3, Travel & Related Expenses

1, Travel- Project Director

2. Travel- Project Coordinator

22,256.00

18,720.00

78,708.00

33,380.00

44,222.00

4,533.00

3.4. Accountant Travel

3, Travel-Panchayat Coordinator

5. Travel- CRP

Travel Expenses

4, Program Activities Expenses

10. Claim Follow of SLDC, DLC

11. Exposure Visit to understand Forest Development

176,357.00 30,162.00 4,200.00 664,030.00 5,000.00

5,215.00

12. CFR Management Plan

13. Cader Training SSS

15. Additional Nutrition Supplement to PVTG HH

16. Emergency Medical Fund

1. Training Gram Pradhan (GP) Village Head X45 Trad L

21. Staff Training on Power Structure

2. Trad. Knowledge, Sharing, Meeting 22. Staff Training on Food Security

1,900.00

90,591.00 50,400.00 25,000.00 41,742.00 25,480.00

Contd...6.

7,680.00

4,860.00

4.5. Support for Followship in PVTG 3, Training PRI Memb.

4. Providing Material to GS

6. Staff Training to Train FRC Member





(NON-FCRA) APPI PROJECT 7. Formation of FRC Community

(NON-FCRA) APPI PROJECT

Savings Bank Interest- APPI

(NON-FCRA) APPI PROJECT

9. Support for Preparation of CFR Claim

8. Support for IFR Claim

Fraining Expenses

15,196.00 23,036.00

29,016.00 34,274.00

13,811.00

64,800.00 46,668.00

40,550.00 38,863.00

12,000.00

31,500.00

2,500.00

46,278.00

55,410.00

35,270.00

12,000.00

36,000.00

2,500.00

47,719.00

45,575.00 31,350.00

Contd...7.

Travel Expenses 109,904.00

(FCRA) GGF PROJECT- Training Program

1st Phase Training- 3 Days for 35 Participants

1. Participants Travel

2. Food Expenses

3. Lodging

4. Stationery

5. Hall Charges

6. Resource Person

7. Projector and other Appliances

2nd Phase Training- 3 Days for 35 Participants

2. Food Expense- (2nd Phase)

1. Participants Travel (2nd Phase)

3. Lodging- (2nd Phase)

5. Resource Person (2nd Phase)

6. Projector and other Appliances (2nd Phase)

3rd Phase Training- 3 Days for 35 Participants

1. Participants Travel (3rd Phase)

2. Food Expense- (3rd Phase)

3. Lodging- (3rd Phase)





(FCRA) GGF PROJECT- Training Program

4. Hall Charges (3rd Phase)

5. Resource Person (3rd Phase)

36,000.00

12,000.00

29,989.00

10,550.00

2,500.00

6. Projector and other Appliances (3rd Phase)

7. Vehicle Hiring Charges (3rd Phase)

Food & Other Expenses on the field- (3rd Phase)

4th Phase Training- 3 Days for 35 Participants

1. Participants Travel (4th Phase)

2. Food Expense- (4th Phase)

3. Lodging- (4th Phase)

4. Hall Charges (4th Phase)

18,000.00

36,000.00 2,500.00

84,459.00 48,750.00

132,715.00

5. Resource Person (4th Phase)

6. Projector and other Appliances (4th Phase)

ADMIN COSTS

Documentation and Reporting

24,000.00

15,492.00

204,960.00

Audit Cost

Part-time Account Support

Misc. & Other Expenses

Bank Charges (SBI-NDMB)

649.00

(FCRA) MAA (GGF- WASTE MANAGMENT)

ADMIN COST

815,500.00

Part-time Accounting Support

PROGRAM COST

13. Field Volunteer Support

14. Waste Management Expert / Consultancy Support

10,000.00

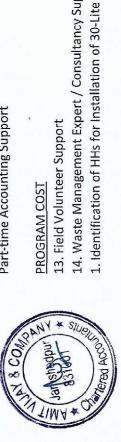
99,000.00 153,000.00 1,325.00

Contd...8.

(FCRA) MAA (GGF- WASTE MANAGMENT) Grant Received from GGF

(dated 17-05-2023 in SBI-NDMB)





	(FCRA) MAA (GGF- WASTE MANAGMENT)	
	4. Installation of Two 30 Ltrs Composting Bin	139,800.00
	5. Training & Orientation of Targets 100 HHs	49,608.00
	8. Purchase of Tri-Cycle for Compost	16,836.00
	9. Compost Rements & Its Packing by Water-Pickers	3,000.00
	Bank Charges (SBI-NDMB)	2,004.04
	(FCRA) MAA (UUHIP)	
3,704,824.00	ADMIN COST	
	Audit Fees (FY 2022-2023)	2,500.00
	Accountant (01-01-2024 to 31-03-2024)	36,000.00
	Cartridze Refilling and Printer Repairs Exps.	4,545.00
90,017.00	Electricity Bill	8,245.00
	Local Conveyance (Nov' 2021 to Oct' 2022)	t
	Office & Misc. Exps. (Jan' 2023 to Dec' 2023)	33,310.00
	Other Expenses	295.00
	Postage & Courier	1,220.00
	Stationery & Printing (Jan'2023 to Dec'2023)	490.00
	e-TDS filing fees	8,510.00
	Telephone Bill	4,706.00
9		
	ADMIN COST (01-01-2023 to 31-12-2023)	
	22. Accountant (01-01-2023 to 31-12-2023)	75,000.00
	Local Conveyance (01-01-2023 to 31-12-2023)	2,940.00

(dated 26-05-2023 in SBI-NDMB) **Grant Received from UUHIP** (FCRA) MAA (UUHIP)

SB Interest



B. 5 State Level NSK Network Travel Expenses PROGRAM COST (NSK)

8,130.00

A. 10 Filed Visit, Training, Fact Findng, Emergency Call

PROGRAM COST (UUHIP)

3,134.00

Contd...9.

(FCRA) MAA (UUHIP)

ADMIN COST (Nov' 2021 to Oct' 2022)

Mobile Recharge

217.00

25,000.00 1,100.00 13,824.00 9,444.00

וכנטנ נ	(507)
117	77-7
0	
4000	1/1 COST 101-01-7023 to 31-17-7
Ċ	
300	
200	241
70000	500
à	ź١

10. Community Level Leaders Awareness Workshop

11. Federation Training

12. Village Council Secretariat

13. Workshops with Women Group

14. Youth Motivation Program

6,530.00

108,000.00 190,000.00 525,000.00 33,706.00 2,117,360.00 220,000.00 100,000.00 206,251.00 13,708.00 58,460.00 199,616.00

246,400.00

15. Field Mobilizers (Travel & Communication)

16. Senior Field Trainers

17. Junior Field Trainer

18. Resource Persons

19. Field Visit and Contigency

1. Volunteers' Stipends

20. Program Coordinator

21. Consultant

2. Program Travel

3. IEC Materials (01-01-2023 to 31-12-2023)

Central Level Training (01-01-2023 to 31-12-2023)

6. Exposure Visit

7. State Level Network

51,697.00

31,519.00

32,206.00

2,285.00

8. Program Stationery (NSK Centre)

9. Gram Sabha Training (01-01-2023 to 31-12-2023)

PROGRAM COST

17. Travel for Program Staff

Payments of Expenses Payable (Old Balance)

Legal & Professional Charges







18,470.00

116,443.94

Bank Charges (SBI- UC)

17,007,952.48

3,365,545.17

1,000.06

195,008.50

1,858.50

2,657.00

Bank Charges (SBI-NDMB)	TOTAL PAYMENTS:-	Closing Balances:-	CLOSING BALANCES (NON-FCRA):- " Cash in Hand	NON-FC-Project- CFP " SBI- ADB- DALTONGANJ-32401106459	[IFSC: SBIN0003144]	NON-FC-Phia Foundation "IDBI- 1258104000016940	[IFSC: IBKL0001258]	NON-FC-CHILDLINE " IDBI- 125810200007344	[IFSC: IBKL0001258]	NON-FC-AZIM PREMJI PHILANTHROPIC INITIATIVES " IDBI- 1258104000184656
									20 8 %	Jam thedour XX

-16,924.70

6,063.00

Contd...11.

2,400,375.00

[IFSC: IBKL0001258]

: Page- 11 :

CLOSING BALANCES (FCRA):-

" Cash in Hand

FCRA Primary Designated Bank Account

SBI- NDMB- CA- 40108860218

10,990.87

[IFSC: SBIN0000691]

FCRA Utilization Bank Account

FCRA-MAA (GGF- WASTE MANAGEMENT)

" SBI- ADB- DALTONGANJ-30774140433

339,572.50

[IFSC: SBIN0003144]

FCRA-MAA (UUHIP)

" SBI- ADB- DALTONGANJ-30774140433

[IFSC: SBIN0003144]

TOTAL:-

20,373,497.65

TOTAL:-

20,373,497.65

429,459.94

In terms of our report of even date annexed herewith

Chartered Accountants. Arit Aferral

- Innes Heren

Mitmiller 12 Kurman Will

For Multi Art Association [MAA];

(Hony. Treasurer)

(Hony, Secretary)

Aulti Arthessocieting Bai, Palamu, Jharkhand. Multi Art Association

Date: 10-08-2024.

or Amit Vijay & Company;

(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



PALABANIEDIO

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	Rates	Addi	Additions	Deletions	Total	Depreciation	Closing
		as at 01-04-2023		Before Sept'23	After Sept'23		WDV as at 31-03-2024		as at 31-03-2024
GENER.	GENERAL ACCOUNT							п	
1	Furniture & Fixtures	74,698.44	10%		ľ	1	74,698,44	7,469.84	67,228.60
7	Camera	40,529.79	15%	12 E	•	<u>)</u>	40,529.79	6,079.47	34,450.32
က	Rocking Sprayer	3,743.71	15%	1	a e	,	3,743.71	i	
4	Laptops & Tablets	40,870.02	15%			1	40,870.02	-6,130.50	34,739.52
2	Printers & Accessories	21,291.10	15%	į		ľ	21,291.10	3,193.66	18,097.43
9	Battery	37,122.87	10%		ı	t	37,122.87	3,712.29	33,410.58
7	Stabilizer	6,878.12	10%	· ·	1	ı	6,878.12	3	
œ	Projector	13,048.93	15%	•	1	i	13,048.93	1,957.34	11,091.59
6	Computers & Accessories	13,685.33	40%	1	•	ı	13,685.33	5,474.13	8,211.20
10	Furniture (CFT)	24,720.39	10%			t	24,720.39	2,472.04	22,248.35
11	Land	593,690.44	%0	·	i)	20	593,690.44	1	593,690.44
FCRA A	FCRA ACCOUNT								
12	FCRA ASSETS	181,011.00	%0	•	•	1	181,011.00	ĩ	c
13	Invertor & Battery	29,160.00	10%	1	ì	t.	29,160.00	T.	1
	CHILDE INDIA EQUINO ATION								
14	Computers & Accessories	18,900.00	40%	1	i		18,900.00	7,560.00	11,340.00
15	Furniture & Equipments	20,812.50	10%	1	i		20,812.50	2,081.25	18,731.25
	TOTAL:	1.120.162.63			1	3	1.120.162.63	46,130,52	853,239.28
		100	TOUS A		1	10272			

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, 2024:-

Schedule "B"		
Loans & Advances (Assets)	Amount (INR)	
GGF- WASTE MANAGEMENT		
Field Volunteer Support {Sahiba Perween}	9,000.00	
CHILDLINE		
Grant Receivable Childline India Foundation	686,836.00	
(Recurring Grant of Apr-2023 to Mar-2024)		
Grant Receivable {Old Balance}	277,366.00	
GENERAL ACCOUNT		
Loan paid to Childline- Latehar	11,000.00	
(For New Bank Account Opening)		
CFP PROJECT- LATEHAR- MANIKA BLOCK	1,379,792.00	
CFP PROJECT- LOHARDAGA- SNEHA BLOCK	465,000.00	
TOTAL:-	2,828,994.00	
Schedule "C"		
Current Laibilities & Provisions	Amount (INR)	
DAF Project (GGF)		
Honorarium Payable (Project Coordinator)	400.00	
Workshop for the Women	-60.00	
Visit & Meetings with Community People	-400.00	
COVID-19 (GGF)		
Audit Fees	5,000.00	
Support to 6 Women Headed Family	5.00	
{Radheshyam Jaiswal}		
GGF/60-763		
Support for Program Field Enimator (Part-time)	5,000.00	
GGF- Training Program		
Audit Cost	5,000.00	JAY & COMO
Robert F. Kennedy Human Rights		E Jamshadpur Z
Audit Cost	5,000.00	* 83 Hou *
GGF- WASTE MANAGEMENT	0.000.00	Tered Account

Part-time Accounting Support



8,000.00

<u>UUHIP</u> : Page-2:

	: Page- 2 :
Abid Hussain	19,320.00
Afsana Khatoon / Anupa Toppo	16,500.00
Aminta Kumari	12,880.00
Anita Kumari	12,880.00
Ankita Ekka	44.00
Argen Kerketta	12,880.00
Arpana Bara	12,880.00
Balbir Munda	12,880.00
Balram	9,900.00
Binay Bhushan Minj	12,880.00
Bishram Bakhla	12,880.00
Budhi Devi	12,880.00
Deepshikha Ekka	18,161.00
Devanti Devi	12,880.00
Dugeshwar Oraon	12,880.00
Firoj Lakra	12,880.00
Frolika Tirkey	9,900.00
Hanuk Lakra	15,246.00
Jahangir Ansari	19,320.00
Kapildev Singh	12,880.00
Kavita Kumari	13,860.00
Khurshid Ansari	19,320.00
Kumari Suryamani Devi	12,880.00
Lajrush Tirkey	6,440.00
Mahadeo Oraon	15,000.00
Maheshwari Devi	12,680.00
Manikchand Korwa	16,500.00
Manju Devi	32,200.00
Manoj Kumar	12,880.00
Manrakhan Singh	12,880.00
Munni Devi	6,440.00
Narendra Nageshiya	15,246.00
Neha Kumari	32,200.00
Nitu Devi	6,440.00
Philip Kujur	28,015.00
Prasanta Kindo	12,880.00
Rajen Gganjhu	12,880.00
Ramjee Bhuyan	16,300.00
Ram Prasad Singh	12,880.00
Ranjana Barla	9,660.00
Sabil Nath Paikra	6,440.00
Saddam Ansari	19,320.00
Saniyaro Devi	19,320.00
Sarita Ekka	12,880.00
Sugiya Devi	12,880.00
Sunil Minz	45,000.00
Surendra Oraon	15,246.00
Theophil Lakra	17,820.00
Vikash Kumar Bhuihar	19,320.00
Yogendra Kumar Chaurasiya	8,000.00
EPFO Payable	10,500.00
TDS Payable	-26,487.00
	75





	: Pa	ge-3:	
	Expenses Payable (Old Balance)		1,262,476.06
GGF-	TRAINING PROGRAM		
	Ajay Munda		240.00
	Ameli Marandi		20.00
	Audit Fees Payable		5,000.00
5	Areela Hembrom		40.00
	Arjun Kumar Singh		20.00
	Badlao Institute of Training & Management		1.00
	Binod Singh		320.00
	Firoj Lakra		100.00
	Inda Jamuda		20.00
	Indrawati Devi		320.00
	Munesh Hansda		120.00
	Parash Singh		60.00
	Raju Pahariya		25.00
	Shrawan Singh		-300.00
	TDS Payable	a dell'ile di a	1,199.00
	Vimal Singh		100.00
	Yogendra Kumar Chaurasiya		-15,350.00
CHILE	DLINE		
	Abhimanyu Kumar Das		51,915.00
	Aditya Xalow		33,580.00
	Amit Singh		62,795.00
	Anu Kumari		270.00
	Ashutosh Kumar		90,264.00
	M/S Corporate Solutions		-3,700.00
	Gourav Kumar		1,160.00
	Harendra Kumar		52,710.00
	Kiran Devi		56,025.00
	Neelam Kumari		49,810.00
	Raja Lohara		4,000.00
	Sachidanand Lakra		53,830.00
	Savitri Kumari		2,120.00
	Shashi Kala Kujur		57,283.00
	Shivam Prasad Gupta		1,294.00
	M/S Sunil Printers		893.00
	Wilson Tigga		6,700.00
	Yogendra Kumar Chourasiya		15,250.00
CFP P	PROJECT- LATEHAR- MANIKA BLOCK		125 000 00
	Jitendra Kumar		135,000.00

Neelam Prajapati

Pradeep Dodray

Nakhshab Moiz

TDS (Manika)

Piyush Pritam Baxla

Ratnesh Kumar Yadav

Suman Kumar Tiwari

Yogendra Kumar Chaurasiya



135,000.00

94,500.00

135,000.00

135,000.00

135,000.00

132,482.00

88,693.00

7,845.00



CFP PROJECT- LOHARDAGA- SNEHA BLOCK	CFP PROJECT-	LOHARDAGA-	SNEHA	BLOCK
-------------------------------------	--------------	------------	--------------	-------

Pramendra Kumar	54,000.00
Pratibha Kindo	54,000.00
Rahul Ranjan	54,000.00
Renuka Topno	157,500.00
Sapan Kumar Maurya	135,000.00
Shivan Smita Sadananad	54,000.00
TDS (Sneha)	48,500.00
Vishwanath Kumhar	63,000.00
Yogendra Kumar Chaurasiya	57,726.00

AZIM PREMJI PHILANTHROPIC INITIATIVES

Deepshikha Ekka	-65.00
CRP- Jitan Singh	6,534.00
Project Director	336.00
Mithilesh Kumar	-2,264.00
Abhay Krishna	11,250.00
PC- Surendra Singh	12,656.00
MIS- Usha Singh Munda	13,092.00
BC- Sanjay Kumar	-783.00
M/S Sunil Printers	5,315.00
BC- Travel- Sanjay Kumar	-10.00
Travel- Mithilesh Kumar	184.00
PC- Travel	1,050.00

TOTAL:-





SCHEDULE No. "D" - NOTES TO ACCOUNTS (forming part of and attached to the balance sheet as at 31st March; 2024): -

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.
- b) 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.

a) TDS deducted but not deposited-

Date	Particulars	Amount (INR)
31-03-2024	TDS u/s 194C of the I.T. Act, 1961	As per Balance Sheet

4. Fixed Assets, Depreciation & Amortisation:

- a) Fixed Assets, excluding land & Building, are stated at historical cost less depreciation.
- b) 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%

- c) Depreciation on additions of fixed assets is provided on pro-rata basis from the date it is put to use.
- d) Intangibles Assets (Software) is to be amortized equally over a period of three years.
- e) 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 31st March, 2024 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.





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

Anit Ajanual

Sd/-

CA. AMIT AGARWAL, FCA

Membership No.:414325

Place: Jamshedpur, Jharkhand.

Date: 10-08-2024.

Jamshedpur 831001 *

Midwiden Kumar Will
For and on Behalf of the

MULTI ART ASSOCIATION (MAA)

Secretary

Multi Art Association

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





Annual Information Statement (AIS)

Financial Year 2023-24 Assessment Year 2024-25

Part A - General Information

Permanent Account Number (PAN)

Aadhaar Number

Name of Assessee

E-mail Address

AACTM9265D

20/04/2007

Date of Incorporation/Formation

NA

MULTI ART ASSOCIATION

Mobile Number 9431193202

MAA.PALAMU@GMAIL.COM

MAA BHAWAN, PANKI ROAD, REDMA, DALTONGANJ, JHARKHAN, MAILING ADDRESS- HOUSE NO. 153/A, STREET-BHUNDIHA, 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

SR NO INFORMATION CODE INFORMATION DESCRIPTION INFORMATION SOURCE COUNT AMOUNT			No Transactions Present		
	SR NO. INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	COUNT	TANDOMA

Note - If there is variation between the TDS/TCS information as displayed in Form26AS 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

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE	CC	UNT	AMOUNT
1	SFT-016(SB)	Interest income (SFT-016) - Savings		IDBI BANK LIMITED (AABCI8842G AB932)		2	1,08,383
SR NO.	REPORTED ON	ACCOUNT NUMBER	ACCO	UNT TYPE	INTEREST AMOUNT	STATUS	
1	27/05/2024	1258104000184656	Saving		1,06,118	Active	
2	27/05/2024	1258104000016940	Saving		2,265	Active	
	Tudaya waxaya a	INFORMATION DESCRIPTION		INFORMATION SOURCE	CC	UNT	AMOUNT
SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		CTATE DANK OF INDIA (A A ACCOSTIV AD 702)		2	96.878

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE	CC	UNT AMO
2	SFT-016(SB) Interest income (SFT-016) Savings		STATE BANK OF INDIA (AAACS8577K AB703)			2 90
SR NO.	REPORTED ON	ACCOUNT NUMBER	ACCO	UNT TYPE	INTEREST AMOUNT	STATUS
1	23/05/2024	00000032401106459	Saving	V. 7:10 V. V.	7,287	Active
2	22/05/2024	00000030774140433	Saving	A Y	89,541	Active

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

GST turnover

SR NO.	INFORMATION CODE	INFORMATION DESCRIPTION	INFORMATION SOURCE	co	UNT AMOU
1	EXC-GSTR3B	Sales reported under GSTR-38	MULTI ART ASSOCIATION (AACTM9265D)		12
SR NO.	GSTIN	RETURN PERIOD	TOTAL TURNOVER	TAXABLE TURNOVER	STATUS
1	20AACTM9265D1ZS	MAR-2024	0	0	Active
2	20AACTM9265D1ZS	FEB-2024	a	0	Active
3	20AACTM9265D1ZS	JAN-2024	0	0	Active
4	28AACTM9265D1ZS	DEC-2023	0	0	Active
5	20AACTM9265D1ZS	NOV-2023	0	0	Active
6	20AACTM9Z65D1ZS	OCT-2023	0	0	Active
7	20AACTM9265D1ZS	SEP-2023	0	0	Active
8	20AACTM9265D1ZS	AUG-2023	a l	0	Active
9	20AACTM9265D1ZS	JUL-2023	0	0	Active
10	ZOAACTM9265D1ZS	JUN-2023	0	0	Active
11	20AACTM9265D1ZS	MAY-2023	0 .	0	Active
12	20AACTM9265D1ZS	APR-2023	0	0	Active
13	20AACTM9265D1ZS	DEC-2023	O O	0	Inactive

GST purchases

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE		COUNT	AMOUNT
2	EXC-GSTR1(P)	Purchases reported under GSTR-1 of seller		SUNIL KUMAR (BAEPP8420U)		12	2,83,055
SR. NO.	GSTIN	SUPPLIER NAME (GSTIN)	RETU	RN PERIOD	PURCHASE FROM SUPPLIE	R STATUS	
1	20AACTM9265D1ZS	SUNJL KUMAR (20BAEPP842UQ1ZG)	MAR-	2024	5,4:	4 Active	
2	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	FEB-2	024	7,50	1 Active	
3	20AACTM9265DTZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	JAN-2	2024	15,68	1 Active	
4	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPPB420Q1ZG)	DEC-2	2023	5,22	1 Active	
5	20AACTM9265D1ZS	SUNIL KHIMAR (20BAEPP842001ZG)	NOV-	2023	1,73	7 Active	
6	20AACTM9265D1ZS	SUNIL KUMAR (20BAFPP8420Q1ZG)	OCT-2	023	1,62,10	1 Active	
7	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	SEP-2	023	5,6	9 Active	1, 4, 2, 1, 1, 1
8	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	AUG-	2023	3,4	4 Active	
q	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	JUL-2	023	2,31	9 Active	
10	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	JUN-	2023	7,4	52 Active	
11	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	MAY-	2023	28,4	5 Active	
12	20AACTM9265D1ZS	SUNIL KUMAR (20BAEPP8420Q1ZG)	APR-	2023	37,8	11 Active	

SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE	C	TAUC	AMOUNT
3	EXC-GSTR1(P)	Purchases reported under GSTR-1 of seller		VISHNU CHOUDHARY (AGZPC8485C)		1	35,072
SR. NO.	GSTIN	SUPPLIER NAME (GSTIN)	RETUR	RN PERIOD	PURCHASE FROM SUPPLIER	STATUS	
1	20AACTM9265D1ZS	VISHNU CHOUDHARY (20AGZPC8485C1Z9)	SEP-20	023	35,072	Active	

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SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE		00	UNT	TAUDOMA
4	EXC-GSTR1(P)	Purchases reported under GSTR-1 of seller		DEEPTI KOTHARI (AFPPK5550F)			1	26,700
SR. NO.	GSTIN	SUPPLIER NAME (GSTIN)	RETUR	IN PERIOD	PURCHASI	FROM SUPPLIER	STATUS	CONTRACTOR OF THE PARTY OF THE
1	20AACTM9265D1ZS	DEEPTI KOTHARI (20AFPPK5550F1ZN)	DEC-2	023		26,700	Active	
SR. NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE		CO	UNT	AMOUNT
5	EXC-GSTR1(P)	Purchases reported under GSTR-1 of seller		RAMAKANT PANDIT (CGQPP1167D)		The state of the s	10	24,725
SR NO.	GSTIN	SUPPLIER NAME (GSTIN)	RETUR	IN PERIOD	PURCHASI	FROM SUPPLIER	STATUS	
1	20AACTM9265D1ZS	RAMAKANT PANDIT (200GQPP1167D12K)	MAR-2	024		969	Active	
2	20AACTM9265D17S	RAMAKANT PANDIT (20CGQPP1167D17K)	FFB-20	124		3,610	Active	
3	20AACTM9265D1ZS	RAMAKANT PANDIT (20CGQPP1167D1ZK)	JAN-2	024		2,480	Active	
4	20AAGTM9265D1ZS	RAMAKANT PANDIT (20CGQPP1167D1ZK)	NOV-2	023		1,220	Active	
5	20AACTM9265D1ZS	RAMAKANT PANDIT (200GQPP1167D1ZK)	SEP-20	023		2,021	Active	
6	20AACTM9265D1ZS	RAMAKANT PANDIT (20CGQPP1167D1ZK)	AUG-2	023		3,358	Active	
7	20AACTM9265D1ZS	RAMAKANT PANDIT (200GQPP1167D1ZK)	JUL-20	023		1,400	Active	
8	20AACTM9265D1ZS	RAMAKANT PANDIT (200GQPP1167D1ZK)	JUN-2	023		1,660	Active	
9	20AACTM9265D1ZS	RAMAKANT PANDIT (200GQPP1167D1ZK)	MAY-2	023		847	Active	
10	20AACTM9265D1ZS	RAMAKANT PANDIT (20CGQPP1167D1ZK)	APR-2	023		7,160	Active	
SR NO.	INFORMATION CODE	INFORMATION DESCRIPTION		INFORMATION SOURCE		CO	UNT	AMOUNT
6	EXC-GSTR1(P)	Purchases reported under GSTR-1 of seller	No. 5 to 10 to	RITU KOCHAR (AWTPK0766A)			1	18,000
SR. NO.	GSTIN	SUPPLIER NAME (GSTIN)	RETUR	RN PERIOD	PURCHASI	FROM SUPPLIER	STATUS	
1	20AACTM9265D1ZS	RITU KOCHAR (10AWTPK0766A1ZV)	NOV-2	023		18,000	Active	

Part B3-Information relating to payment of taxes

SR. NO.	ASSESSMENT YEAR	MAJOR HEAD	MINOR HEAD	TAX (A)	SURCHARGE (B)	EDUCATION CESS (C)	OTHERS (D)	TOTAL (A+B+C +D)	BSR CODE	DATE OF DEPOSIT	CHALLAN SERIAL NUMBER	CHALLAN IDENTIFICATION NUMBER
-			-		110		No Transactions Pres	ent _				

Note - If there is variation between the details of tax paid as displayed in Form26AS 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

SR. NO.	ASSESSMENT YEAR	MODE	NATURE OF REFUND	REFUND AMOUNT	DATE OF PAYMENT
1	2021-22	ECS	EGS (direct credit to bank account)	810	29/11/2023





TRACES





Annual Tax Statement

Permanent Account Number (PAN) AACTM9265D Current Status of PAN Active Financial Year 2023-24 Assessment Year 2024-25

Name of Assessee MULTI ART ASSOCIATION

Address of Assessee MAA BHAWAN PANKI, ROAD REDMA, DALTONGANJ, PALAMAU, JHARKHAND, 822101

 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 / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

PART-I - Details of Tax Deducted at Source

(All amount values are in INR)

Sr. No.		Name o	f Deductor		TAN of Deductor	Total Amount Paid/ Credited	Total Tax Deducted *	Total TDS Deposited	
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Remarks**	Amount Paid / Credited	Tax Deducted ##	TDS Deposited	

No Transactions Present

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

Sr. No.		Name of Deductor		TAN of Deductor	Total Amount Paid / Credited	Total Tax Deducted#	Total TDS Deposited
Sr. No.	Section 1	Transaction Date	Date of Booking	Remarks**	Amount Paid/Credited	Tax Deducted ##	TDS Deposited

No Transactions Present

PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/Proviso to sub-section(1) of section 194S/Sub-section (2) of section 194BA

Sr. No.	Name of Deductor	TAN of Deductor	Total Amount Paid / Credited

No Transactions Present

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

Sr. No.	Acknowledgement Number	Name of Deductor		PAN of Deductor	Transaction Date	Total Transaction Amount	Total TDS Deposited***
Sr. No.	TDS Certificate Number	Section 1	Date of Deposit	Status of Booking*	Date of Booking	Demand Payment	TDS Deposited***
	a encolerate second months and described	Gross	Total Across Deductor(s)				

No Transactions Present

PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)

Sr. No. A	Acknowledgement Number	Name	of Buyer	PAN of Buyer	Transaction Date	Total Transaction Amount
Sr. No		Challan Details	mentioned in the Statement			Status of Booking*
	BSR Code	Date of Deposit	Challan Serial Number	Total Ta	x Amount	

No Transactions Present

PART-VI-Details of Tax Collected at Source

Sr. No.		Name o	of Collector		TAN of Collector	Total Amount Paid/ Debited	Total Tax Collected *	Total TCS Deposited
Sr. No.	Section 1	Transaction Date	Status of Booking*	Date of Booking	Kemarks**	Amount Paid/ Debited	Tax Collected **	TCS Deposited

No Transactions Present

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

	-							
Sr.	Assessment Year	Mode	Refund Issued	Nature of Refund	Amount of Refund	Interest	Date of Payment	Remarks
No.								

No Transactions Present

PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital Asset)

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



Sr. TDS Certificate No. 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 Deductee(s)

No Transactions Present

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

Sr. No.	Acknowledgement Number			PAN of Seller Transaction Date		Total Transaction Amount	Total Amount Deposited ### other than TDS	
Sr. No		Chal	lan Details		Status of Booking*	Demand Payment	Total Amount Deposited **** other than TDS	
	BSR Code	Date of Deposit	Challan Serial Number	Total Tax Amount				
		Gro	oss Total Across Seller(s)					

No Transactions Present

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

(All amount valu	1	EXITE !

Sr. 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 234F	Interest u/s 220(2)	Total Default
Sr. 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

No Transactions Present

*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
ın	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

egend	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 effected 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)
statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when de-		Payment details of TDS / TCS deposited in bank by deductor 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 deductor reduces 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. Statu 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	e.
'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	
de.	Lower/ No deduction certificate u/s 197	

4		
7	'G'	Reprocessing of Statement
2	$^{r}\Gamma$	Transporter
	'W'	For Part III, Details shown are as per details submitted by Deductor,

#Total Tax Deducted includes TDS, Surcharge and Education Cess
Tax Deducted includes TDS, Surcharge and Education Cess
Tax Deducted includes TCS, Surcharge and Education Cess
#+ Total Tax Collected includes TCS, Surcharge and Education Cess
++ 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 Proviso 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

) of

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 other than cases covered by first proviso o
94	Dividends	10101	third proviso
94A	Interest other than 'Interest on securities'	194N First	Payment of certain amounts in cash to non-filers except in case of co-operative societies
94B	Winning from lottery or crossword puzzle, etc	Proviso	
94BA	Winnings from online games	194N	Payment of certain amounts in cash to co-operative societies not covered by
94BB	Winning from horse race	Third Proviso	first proviso
94C	Payments to contractors and sub-contractors	194N	Payment of certain amount in cash to non-filers being co-operative societies
941)	Insurance commission	First	
94DA	Payment in respect of life insurance policy	Proviso read	
94E	Payments to non-resident sportsmen or sports associations	with	
94EE	Payments in respect of deposits under National Savings Scheme	Third Proviso	
194F	Payments on account of repurchase of units by Mutual Fund or Unit Trust of India	1940	Payment of certain sums by e-commerce operator to e-commerce participant
94G	Commission, price, etc. on sale of lottery tickets	194P	Deduction of tax in case of specified senior citizen
194H	Commission or brokerage	194Q .	Deduction of tax at source on payment of certain sum for purchase of goods
94I(a)	Rent on hiring of plant and machinery	195	Other sums payable to a non-resident
94I(b)	Rent on other than plant and machinery	196A	Income in respect of units of non-residents
94IA	TDS on Sale of immovable property	196B	Payments in respect of units to an offshore fund
94IB	Payment of rent by certain individuals or Hindu undivided family	196C	Income from foreign currency bonds or shares of Indian
94IC	Payment under specified agreement	196D	Income of foreign institutional investors from securities
94J(a)	Fees for technical services	196DA	Income of specified fund from securities
- NO NO NO	Fees for professional services or royalty etc	206CA	Collection at source from alcoholic liquor for human
194J(b)	Income payable to a resident assessee in respect of units of a specified mutual	206CB	Collection at source from timber obtained under forest lease
194K	fund or of the units of the Unit Trust of India	206CC	Collection at source from timber obtained by any mode other than a forest lease
194LA	Payment of compensation on acquisition of certain immovable	206CD	Collection at source from any other forest produce (not being tendu leaves)
94LB	Income by way of Interest from Infrastructure Debt fund	206CE	Collection at source from any scrap
194LC(2 (i) and (ia)	Income under clause (i) and (ia) of sub-section (2) of section 194LC	206CF	Collection at source from contractors or licensee or lease relating to parking lots
194LC(2	Income under clause (ib) of sub-section (2) of section 194LC	206CG	Collection at source from contractors or licensee or lease relating to toll plaza
(ib) 194LC(2		206CH	Collection at source from contractors or licensee or lease relating to mine or quarry
(ic)	, ,	206CI	Collection at source from tendu Leaves
94LBA	Certain income from units of a business trust	206CJ	Collection at source from on sale of certain Minerals
94LBB	Income in respect of units of investment fund	206CK	Collection at source on cash case of Bullion and Jewellery
194LBC	Income in respect of investment in securitization trust	206CL	Collection at source on sale of Motor vehicle
194R	Benefits or perquisites of business or profession	206CM	Collection at source on sale in cash of any goods(other than bullion/jewelry)
194S	Payment of consideration for transfer of virtual digital asset by persons other	206CN	Collection at source on providing of any services(other than Chapter-XVII-B
Proviso	than specified persons Winnings from lotteries and crossword puzzles, etc where consideration is	206CO	Collection at source on remittance under LRS for purchase of overseas tour program package
ection 194B	made in kind or eash is not sufficient to meet the tax liability and tax has been paid before such winnings are released	206CP	Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section $80\mathrm{E}$
First Proviso to sub-	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	206CQ	Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financia institution
section(1		206CR	Collection at source on sale of goods
) of section 194R		206CT	Collection at source on remittance under LRS is for the purposes of education or medical treatment and not covered under Code P
Proviso to sub- section(1	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	A A	SSOCIAE



section 194S	
Sub- section - (2) of section 194BA	Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released

2.Minor Head

3.Major Head

Code	Description	Code	Description
200	TDS/TCS	0020	Corporation Tax
400	Tax on regular assessment	0021	Income Tax (other than companies)
800	TDS on sale of immovable property		

Glossary

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

