

D C Garg & Co.
Chartered Accountants

702, 7th Floor, Estate Plaza
Kanta Toli Chowk , H.B Road
Ranchi – 834001 (Jharkhand)
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INDEPENDENT AUDITOR'S REPORT



To,
The Asian Minority Action Network (AMAN),
E- Singhbhum, Jharkhand.

1. Report on Financial Statements

We have audited the accompanying financial statements of **ASIAN MINORITY ACTION NETWORK(AMAN), EAST SINGHBHUM** which comprise the balance sheet as at March 31st, 2023 for the year then ended, and a summary of significant Accounting Policies and Other Explanatory Information.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial Statements that give a true and fair view of the financial position and financial performance of the Branch in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of 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.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 procedure selected depends on the Auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

4. Opinion

In our opinion and to the best of our information and according to the explanation given to us, the said statement of accounts read together with the accounting policies and Notes thereon give a true and fair view in conformity with the accounting principles generally accepted in India:-

We have obtained expenses bill and disallowed amount Rs.4000/- of travel expenses due to not attached supporting bill and TDS not deducted on payment professional fee payment.

(i) In the case of the Balance Sheet, the state of affairs of the **ASIAN MINORITY ACTION NETWORK(AMAN), EAST SINGHBHUM** of Unit as at 31st March, 2023.

5. Report on Other Legal and Regulatory Requirements

We report that:

- (i) We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) In our opinion proper books of account have been kept by the branch as far as appears from the examination of our books.
- (iii) The Balance Sheet dealt with by this report is in agreement with the books of accounts maintained.
- (iv) In our opinion the Balance Sheet comply with the relevant Accounting Standards

Place: Ranchi
Date: 12/03/2024

For D C GARG & Co.
Chartered Accountants



Sanjeet

(Sanjeet Kr Srivastava)
Partner
M. No. - 408338

24408338BKCPKN4467

ASIAN MINORITY ACTION NETWORK (AMAN) E- SINGHBHUM

Project : FSW-TRUCKER-TI

BALANCE SHEET as at 31st March 2023

Capital & Liabilities		Amount (Rs)	Assets & Properties		Amount (Rs)
General Fund			Current Assets		
as per last A/c	2,845.00		Receiveable from JSACS	5,78,158.00	
Surplus/(Deficit)	15,892.00	18,737.00	Less: Received from JSACS (2020-21)	1,14,378.00	
			Add: Receiveable from JSACS(2022-23)	4,51,939.00	9,15,719.00
Current Liabilities			Cash & Bank		
(as per last a/c)	7,65,314.00		Cash in hand	-	
Less: Expenses Paid	1,84,000.00		Bank	-	
Add; Expenses Unpaid	3,15,668.00	8,96,982.00			
		9,15,719.00			9,15,719.00

This is the Statement of Assets & Liabilities referred in our report of even date annexed.

For D.C. GARG & Co
Chartered Accountants

Place: RANCHI
Date : 12/03/2024



Sanjeet

(Sanjeet Kr Srivastava)
Partner
M.no: - 408338

ASIAN MINORITY ACTION NETWORK (AMAN) E- SINGHBHUM

Project : FSW-TRUCKER-TI

Income & Expenditure A/c for the period from 1/4/2022 to 31/03/2023

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
To: FSW			
Rent for office-cum-DIC	96,000.00	By Grant Received (2022-23)	
AMC	6,000.00	from JSACS - for TI	17,43,120.00
Office Expenses	60,000.99	Less : Fund Return to JSACS	16,158.01
Doctor Visting Physician	1,80,000.00		17,26,961.99
Insurance to staff	3,000.00	By Grant Receivable (2022-23)	
Recruitment Cost	5,000.00		4,51,939.00
Documentation Cost	4,000.00	Bank Interest	
Travel cost for admin purposes	8,400.00		15,892.00
Honorarium to Project Director	40,000.00		
Salary - Project Manager	1,80,000.00		
Salary - M & E Cum Accountant	1,44,000.00		
Salary -ANM/Counsellor	1,44,000.00		
Salary -ORW	2,70,000.00		
Honorarium to PEs	5,40,000.00		
Travel for PM	12,600.00		
Travel for ANM/Counsellor	10,800.00		
Travel for M & E	5,400.00		
Travel for ORWs	40,500.00		
Travel for PEs	81,000.00		
DIC level Meeting	7,200.00		
Travel Cost for Navigator	2,400.00		
Demand Generation Activity	18,000.00		
Review Meeting	6,000.00		
Advocacy Activity	10,000.00		
Community Events	20,000.00		
Crisis response	12,000.00		
Health Camps	5,000.00		
Consumables for Community Based	6,000.00		
Strengthening Outreach Activity	36,000.00		
Recurring Cost	7,200.00		
Syphilis Test	32,400.00		
To: Truckers			
ORW	90,000.00		
VPL	54,000.00		
Travel for ORWs	9,000.00		
Mid Media Camp	18,000.00		
Congregation Event	6,000.00		
Demand Generation Activity	6,000.00		
Satelite Clinic Maintenance Cost	3,000.00		
Surplus	15,892.00		
	21,94,792.99		21,94,792.99

As per our report of even date annexed herewith

For D.C. GARG & Co
Chartered Accountants



Sanjeet

(Sanjeet Kr Srivastava)

Partner

M.no: - 408338

Place: RANCHI

Date : 12/03/2024

ASIAN MINORITY ACTION NETWORK (AMAN) E- SINGHBHUM

Project : FSW-TRUCKER-TI

Receipt & Payment A/c for the period from 1/4/2022 to 31/03/2023

RECEIPT	Amount (Rs)	PAYMENT	Amount (Rs)
To:		By:	
<u>Opening balance</u>		Advocacy Activity	10,000.00
Cash in hand	-	Community Events	20,000.00
Cash at bank	1,90,001.00	Consumables for Community Based	6,000.00
		Crisis response	12,000.00
<u>Grant received(2022-23)</u>		Demand Generation Activity	18,000.00
from JSACS - for TI	17,43,120.00	DIC level Meeting	7,200.00
		Doctor Visting Physician	1,80,000.00
<u>Grant received(2020-21)</u>		Health Camps	5,000.00
from JSACS - for TI	1,14,378.00	Honorarium to PEs	3,93,000.00
		Honorarium to Project Director	40,000.00
Bank Interest	15,892.00	Office Expenses	57,882.99
		Rent for office-cum-DIC	88,000.00
		Review Meeting	6,000.00
		Salary - M & E Cum Accountant	96,000.00
		Salary - Project Manager	1,80,000.00
		Salary -ANM/ Counsellor	1,44,000.00
		Salary -ORW	2,55,000.00
		Strengthening Outreach Activity	36,000.00
		Syphilis Test	32,400.00
		Travel cost for admin purposes	8,400.00
		Travel for ANM/ Counsellor	9,900.00
		Travel for M & E	3,150.00
		Travel for ORWs	38,250.00
		Travel for PEs	58,950.00
		Travel for PM	12,600.00
		Truckers	
		Truckers Congregation Event	6,000.00
		Truckers ORW	82,500.00
		Truckers Satellite Clinic	3,000.00
		Truckers travel for ORW	6,000.00
		Truckers VPL	24,000.00
		Truckers Demand Generation Activity	6,000.00
		Truckers Mid Media	18,000.00
		O/s Expenses Paid	
		Fund Return to JSACS	1,84,000.00
		By Closing Balance	
		Cash in hand	-
		Cash at bank	-
	20,63,391.00		18,63,232.99
			1,84,000.00
			16,158.01
			-
			-
			20,63,391.00

As per our report of even date annexed herewith

For D.C. GARG & Co
Chartered Accountants



Sanjeet
(Sanjeet Kr Srivastava)
Partner
M.no: - 408338

Place: RANCHI
Date : 12/03/2024

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Annexure-A

ASIAN MINORITY ACTION NETWORK (AMAN), E- SINGHBHUM
Project: FSW-TI
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. The financial statements are prepared on Cash basis except otherwise stated, in accordance with the normally accepted accounting principles.
2. Fixed Assets has been created from Grant given by NACO.
3. The society received fund from National AIDS Control Organization and recognized the same on Cash Basis and to the extent the same has been utilized during the year.
4. The society is maintaining Savings Bank Account with different Banks.
5. The details of the disallowed expenditures and expenditure beyond budgetary limit are being enlisted in the **Auditors report** attached herewith.
6. Inclusion of financial training is a must for proper accounting & compliances.

Place: Ranchi
Date: 12/03/2024

For DC GARG & Co.
Chartered Accountants




Sanjeet Kr Srivastava
(Partner)
M. No. - 408338