

Certificate

We have audited the account of **Adivasi Navjeevan Gathan Navjyoti Agua, Kahupani, Rourkela-770018, Dist: Sundergarh, Orissa Registration No. SGD-2118-38/1998-99**, for the financial year ending the **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs 3,40,083.04**;
- (ii) foreign contribution of / worth **Rs. 52,25,541** was received by the Association during the financial year **2024-25**;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 24,272** was received by the Association during the financial year **2024-25**;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **Rs 10,87,730.50.**;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) the person/association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (*Adivasi Navjeevan Gathan Navjyoti Agua, Kahupani*) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

For K.D Lath & Co
Chartered Accountants
(FRNo. 306011E)



Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 06-08-2025
UDIN: 25059396BMJHWA9580

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

BALANCE SHEET AS AT 31.03.2025 (FCRA)

	NOTE	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	10,87,730.50	3,40,083.04
b. Capital Reserve for Fixed Assets	2	10,87,648.00	10,87,648.00
TOTAL		21,75,378.50	14,27,731.04
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	10,87,648.00	10,87,648.00
II. CURRENT ASSETS, LOANS & ADVANCES			
a. Cash & Bank Balances	4	10,87,730.50	3,40,083.04
TOTAL		21,75,378.50	14,27,731.04

Significant accounting policies and notes to account 7

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co

Chartered Accountants

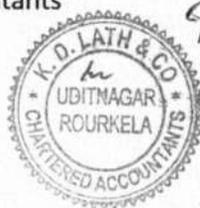
(FRN: 306011E)



Sudhir Lath

Partner

Membership No.: 059396



Pras Tiaga
Treasurer
ANGNA Kahupani

M. Eble
Secretary
ANGNA Kahupani

Rourkela

Dated :

06 AUG 2025

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

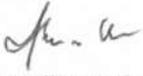
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

PARTICULARS	NOTE	For the year	For the year ended
		ended	ended
		31st March'	31st March' 2024
		2025	
I. INCOME			
Recurring Receipts	5	52,49,813.00	27,15,034.00
	TOTAL	52,49,813.00	27,15,034.00
II. EXPENDITURE			
Recurring Expenses	6	45,02,165.54	43,89,967.67
	TOTAL	45,02,165.54	43,89,967.67
Excess of Income over Expenditure	[I-II]	7,47,647.46	-16,74,933.67
Less: Fixed Assets purchases transferred to Capital Reserve		-	-
Net Surplus (Deficit) transferred to General Fund		7,47,647.46	-16,74,933.67

Significant accounting policies and notes to account 7
The accompanying notes form an integral part of the financial statement.

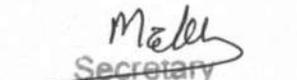
Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)


Sudhir Lath
Partner
Membership No.: 059396




Pious Tiappa
Treasurer
ANGNA Kahupani


Secretary
ANGNA Kahupani

Rourkela
Dated : 06 AUG 2025

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

PARTICULARS	NOTE	For the year	For the year ended
		ended	31st March' 2024
		31st March' 2025	
I. RECEIPTS			
OPENING BALANCE			
Cash in Hand		24,733.84	8,509.53
Advances		23,860.00	23,860.00
Axis Bank (A/c no.1119)		9,166.26	9,166.26
SBI (A/c no.7320)		1,527.76	3,437.24
SBI (A/c no.5621)		2,80,795.18	19,70,043.68
Recurring Receipts	5	52,49,813.00	27,15,034.00
TOTAL		55,89,896.04	47,30,050.71
II. PAYMENTS			
Recurring Expenses	6	45,02,165.54	43,89,967.67
CLOSING BALANCE			
Cash in Hand		1,574.74	24,733.84
Advances		23,860.00	23,860.00
Axis Bank (A/c no.1119)		9,166.26	9,166.26
Axis Bank (A/c no.7214)		25,000.00	-
SBI (A/c no.7320)		2,925.82	1,527.76
SBI (A/c no.5621)		10,25,203.68	2,80,795.18
TOTAL		55,89,896.04	47,30,050.71

Significant accounting policies and notes to account 7

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner

Membership No.: 059396



Pines T. Jha
Treasurer
ANGNA Kahupan!

M. S. K. K.
Secretary
ANGNA Kahupan!

Rourkela
Dated :

06 AUG 2025

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

UNRESTRICTED FUNDS

Note-1

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Opening Balances	3,40,083.04	20,15,016.71
Add: Excess of income over expenditure	7,47,647.46	-16,74,933.67
TOTAL	10,87,730.50	3,40,083.04

Capital Reserve for Fixed Assets

Note-2

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Opening Balances	10,87,648.00	10,87,648.00
Add: Assets acquired during the year	-	-
Less: Asset Written off during the year	-	-
TOTAL	10,87,648.00	10,87,648.00



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Treasurer
ANGNA Kahupan!

M. Eble
Secretary
ANGNA Kahupan!

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

Property, Plant and Equipment

Note-3

Particulars	Gross Block as on 01.04.2024	Additions	Written Off/Transfer	Net Block as on 31.03.2025
Land	2,56,400.00	-	-	2,56,400.00
Furniture	45,000.00	-	-	45,000.00
Laptop	97,600.00	-	-	97,600.00
Office Equipment's	2,44,244.00	-	-	2,44,244.00
Jeep	4,38,404.00	-	-	4,38,404.00
Cycles	6,000.00	-	-	6,000.00
Total	10,87,648.00	-	-	10,87,648.00
PY (2023-24)	10,87,648.00	-	-	10,87,648.00



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Treasurer
ANGNA Kahupani

M. E. B.
Secretary
ANGNA Kahupani

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

CASH & BANK BALANCES

Note-4

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Cash in Hand	1,574.74	24,733.84
Advances	23,860.00	23,860.00
Axis Bank (A/c no.1119)	9,166.26	9,166.26
Axis Bank (A/c no.7214)	25,000.00	-
SBI (A/c no.7320)	2,925.82	1,527.76
SBI (A/c no.5621)	10,25,203.68	2,80,795.18
	10,87,730.50	3,40,083.04

RECURRING RECEIPTS

Note-5

PARTICULARS	For the year ended	For the year
	31st March' 2025	ended 31st March' 2024
Donation Received	52,25,541.00	26,95,065.00
Bank Interest	24,272.00	19,969.00
	52,49,813.00	27,15,034.00



Pices Z. Jha
Treasurer
ANGNA Kahupani

M. Chak
Secretary
ANGNA Kahupani

**ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING EXPENSES

Note-6

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Swedish Society for Nature Conservation Project (SSNC) :		
Salary		
Salary & Benefits	11,49,273.00	12,37,934.00
Sub Total	11,49,273.00	12,37,934.00
Training, Meeting & Programme		
Conveyance & Communication Expenses of field staff	36,510.00	89,183.50
Documentation and publication	-	41,849.00
District & State level Consultative Dialogue on FRA & PESA	92,000.00	1,85,285.00
Exposure & Learning Exchange Visit	67,036.00	73,800.00
Field work and monitoring india staff	1,45,710.00	1,25,501.00
Institutional and Network Building Trainings	-	1,100.00
IP Day Celebration	1,29,985.00	-
Joint Action and Community Mobilization	25,500.00	18,914.00
Livelihood Training	30,000.00	37,959.56
Leadership & Advocay	23,715.00	-
Meetings of the network of indegenious people	40,500.00	50,500.00
Monitoring Documentation & Human Rights	29,302.00	32,000.00
Office Rent and Maintenance	42,757.10	79,821.00
Safety & Security of Indigeneous People	39,000.00	40,000.00
Support SHG	39,069.00	42,850.00
Submission of Following Up of Collective Forest Land	37,750.00	12,093.86
Strengthening and Mobilization	23,600.00	25,447.00
Training on Community Mapping and Baseline	67,200.00	96,246.08
Training on FRA, PESA and Indigenous People's Right	30,344.00	30,500.00
Training on Human Rights Documentation and Advocacy	19,500.00	26,950.00
Office Supplies	59,324.00	41,443.69
Audit & Other Fees	21,240.00	28,320.00
Legal Fees	38,432.00	23,446.00
Accounting Fees	9,440.00	14,750.00
Bank Charges	15,508.44	8,259.98
Sub Total	10,63,422.54	11,26,219.67
Total	22,12,695.54	23,64,153.67



Piyush T. Jha
Treasurer
ANGNA Kahupani

M. E. B. K.
Secretary
ANGNA Kahupani

**ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI**

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING EXPENSES

Note-6

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Salary		
Salary to Coordinator	20,328.00	1,60,000.00
Salary to Director	43,680.00	1,97,880.00
Salary to Field Staff	20,328.00	1,60,000.00
Salary to Secretary	30,460.00	81,032.00
Sub Total	1,14,796.00	5,98,912.00
Training, Meeting & Programme		
Administrative expense	-	65,960.00
District & State Level Workshop for woman	2,24,435.00	4,12,250.00
Exposure and learning exchange visit	1,08,400.00	1,23,500.00
Field Work and Monitoring	7,247.00	56,150.00
Indigenous Culture sharing competition	1,13,280.00	1,48,410.00
Office Supplies	13,084.00	21,146.00
Support to SHG for Income Generation	2,52,000.00	3,54,500.00
Village Level workshop for women SHG	65,200.00	-
Sub Total	7,83,646.00	11,81,916.00
Total	8,98,442.00	17,80,828.00

RECURRING EXPENSES

Note-6

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
IPAS Project		
Administrative expense	41,480.00	-
Country strengthening committee Meeting	83,850.00	-
Human Resource cost	1,25,010.00	-
Leadership and advocacy training	68,765.00	-
Promotion and protection of traditional	24,850.00	-
Strengthening and mobilisation	44,800.00	-
Training on human right documentation	63,950.00	-
Training and workshop on local self Govrn	44,500.00	-
Total	4,97,205.00	-



Picus T. Jha
Treasurer
ANGNA Kahupani

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Secretary
ANGNA Kahupani

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING EXPENSES

Note-6

PARTICULARS	For the year ended	For the year
	31st March' 2025	ended 31st March' 2024
GGF Project		
Block & District level training	1,45,920.00	-
Communication cost	50,400.00	-
Field work & Monitoring	20,400.00	-
Human Resource cost	3,28,244.00	-
Human Right Documentation	31,235.00	-
Leadership and advocacy training	33,000.00	-
Leadership training for indigenous women	1,34,630.00	-
Learning Exchange Visit	1,07,500.00	-
Office Supply	42,494.00	-
Total	8,93,823.00	-
Silver jubilee expenses	-	2,44,986.00
Total	-	2,44,986.00
Total	45,02,165.54	43,89,967.67



Pices Ziffa
Treasurer
ANGNA Kahupani

M. C. B.
Secretary
ANGNA Kahupani

Background

ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA "the Society" registered under the Societies Registration Act, 1860 vide registration no. **1860/XXI/2118-38/1998-99** dated **08TH July, 1998**. The Society was founded with the objective of promoting education, public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
- iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

D. Investments

Current Investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Corpus Fund

Donations received specifically towards corpus are credited to the Corpus Fund. These amounts are maintained separately and invested as required by law.



Pices Ziffa
treasurer
ANGNA Kahupan!

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Secretary
ANGNA Kahupan!

**ADIVASI NAVJEEVAN GATHAN NAVJYOTI AGUA,
KAHUPANI
ACCOUNTING POLICIES AND NOTES TO ACCOUNTS(FCRA)**

(Forming part of the Financial Statements for the year ending **31st March, 2025**)

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAATA5216CE20027, dated 24-09-2021 issued by Principal Commissioner of Income Tax/Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Society has renewed its registration under section 80G of the Income Tax Act, 1961, vide, registration number - AAATA5216CF20116, dated 01.10-2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- c) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 105070048 dated 16.09.2002 (renewed for five years vide letter dated 16.12.2021 with effect from 01.01.2022).
- d) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.



M. E. B. K.
Secretary
ANGNA Kahupani

P. Kes. T. J. G.
Treasurer
ANGNA Kahupani