



### AUDITOR'S REPORT

We have audited the **CONSOLIDATED** Balance Sheet along with Income & Expenditure Account and Receipt & Payment Account of **UNIFIED ACTION COUNCIL, Plot No.8/229, 2nd Floor, lane-12, Jagannath Vihar, Baramunda, Bhubaneswar-751003, Odisha with FCRA Registered office at HIG 1/5, Maruti Village (near Naka Gate), Po: Ghatikia, Via: Khandagiri, Bhubaneswar-751003** for the year ending 31<sup>st</sup> March 2025. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

#### We further report that;

- A. We have obtained all the information's and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. The Organization has been maintained proper books of account and others records as per Rule 17AA of Income Tax Rule 1962.
- C. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
- D. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet, of the state of affair of the organization as at 31<sup>st</sup> March 2025 and

In the case of Income & Expenditure Account, Excess of Income Over Expenditure of the year ending on that date.

For A.C. BEHERA & CO.  
(Chartered Accountants)  
Firm RGN-327945E

ALEKHA CHANDRA  
BEHERA

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CA. Alekha C. Behera  
M.No-300151, Partner  
Place: Bhubaneswar

Date: 19/06/2025

UDIN: 25300151BMIMLF3948



Nimain N Satapathy  
03/6/2025  
Secretary  
Unified Action Council

**UNIFIED ACTION COUNCIL**  
 Plot No.8/229, 2nd Floor, Lane-12, Jagannath Vihar, Baramunda, Bhubaneswar-751003  
 Consolidated Balance Sheet of UAC as on 31st March, 2025

LIABILITIES	Amount(INR)	Amount(INR)	ASSETS	Amount(INR)	Amount(INR)
<u>Consolidated Fund Account</u>			<u>Fixed Assets</u>		
Opening Balance	1,369,580.10		<u>Furniture &amp; Equipments</u>		
Add: Excess of Income over Expenditure	344,780.62	1,714,360.72	(As per Last year A/c)	258,789.00	
			Add: During the year Fan	2,100.00	
			Add; During the year Gas Stove	13,060.00	273,949.00
<u>Current Liability &amp; Provisions</u>			<u>Office Equipment</u>		
Previous Loan -1	150,000.00		As per Last year A/c		128,985.00
Previous Loan - 2	200,000.00	350,000.00	<u>Computer &amp; Accessories</u>		
			As per Last year A/c		229,108.00
			<u>Motorbike</u>		
			As per Last year A/c		126,245.00
			<u>Land</u>		
			As per last account		284,782.00
			<u>Infrastructure and Accessories</u>		
			As per last account		480,279.00
			<u>Current Assets Loan &amp; Advance</u>		
			Programme Advance		7,500.00
			<u>Cash In Hand</u>		
			Cash in Hand-General Fund	50.00	
			Cash in Hand (ILP Programme)	321.00	
			Cash in Hand (JDF Programme)	37.00	
			Cash in Hand (DST Programme)	44.00	452.00
			<u>Cash at Bank</u>		
			SBI Gen A/c.No.57014437668	4,566.02	
			SBI-FC A/c.No.40032038337	21,752.50	
			SBI-Utlzn A/c.No.57014437341	26,982.16	
			BOI-Utzn A/c No.540710100014174	479,100.08	
			BOI-DST A/c No.540710110018302	659.96	533,060.72
<b>Total</b>		<b>2,064,360.72</b>	<b>Total</b>		<b>2,064,360.72</b>

As Per Our Report Of Even Date  
 for A.C. BEHERA & CO.  
 CHARTERED ACCOUNTANTS  
 FIRM REGD NO-327945E  
 ALEKHA CHANDRA BEHERA  
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 CA. ALEKHA C. BEHERA  
 M.N-300151,PARTNER



Place : BHUBANESWAR  
 Date : 19/06/2025  
 UDIN : 25300151BMIMLF3948

Nirmala N Gatabelmy  
 23/6/2025  
 Secretary  
 Unified Action Council

**UNIFIED ACTION COUNCIL**  
 Plot No.8/229, 2nd Floor, Lane-12, Jagannath Vihar, Baramunda, Bhubaneswar-751003  
 Consolidated Income & Expenditure Account of UAC for the period from 01.04.2024 to 31.03.2025

EXPENDITURE		Amount(INR)	Amount(INR)	INCOME		Amount(INR)
To	<b>General</b>					
To	<b>Programme Coordination &amp;</b>					
	House Rent	57,000.00		By	People's Contribution	87,530.00
	House Keeping	19,500.00		By	Donation Receipts	63,800.00
	Postage & Stationery	15,746.36		By	Grant in Aid from Dhvani Foundation	36,000.00
	Audit Fees	3,000.00	95,246.36	By	Grant in Aid from ILP, USA	3,718,226.00
To	Local Travel		1,550.00	By	Grant in Aid from JDF	1,516,996.00
To	Partner's Contribution to Dhvani Foundation		54,000.00	By	Bank Interest (FC-ILP)	18,587.00
To	<b>DF programme on OD</b>			By	Bank Interest (FC-JDF)	6,412.00
	Top up Salary of CFM	30,000.00		By	General Bank Interest	139.00
	Travel of CFM	3,580.00	33,580.00			
To	<b>ILP Project(TPMCEE)</b>					
To	<b>Anganwadis:AWW AWH Training.</b>					
	Orientation and Refresher Training of AWWs on Phase III and recap of Phase-II on pre-school development.		78,229.00			
To	<b>Anganwadis: Teaching Learning or Play Materials</b>					
	Material support for pre-school Activity & Demo		77,262.00			
To	<b>Anganwadis:Other</b>					
	Remuneration of Pre-School Facilitators and Coordinator		612,000.00			
To	<b>Primary / Upper Primary Schools: Teaching Learning or Play Materials</b>					
	Learning Build back:Teaching Aids for FLN/ TaRL for tribal majority children at village		96,644.00			
To	<b>Primary / Upper Primary Schools: Learning Level</b>					
	Learning Assessment on FLN in schools with tribal children Assessment		23,265.00			
To	<b>Primary / Upper Primary Schools: Teacher Training</b>					
	Orientation of FLN/TaRL Supplementary Teachers		35,532.00			
To	<b>Primary / Upper Primary Schools: Salary Para teacher</b>					
	Remuneration to VS/TaRL Teachers		720,000.00			
To	<b>High / Higher Secondary Schools: ILP Science Kits for Schools</b>					
	Science Kits replacement in existing 4 High Schools		29,600.00			
To	<b>High / Higher Secondary Schools: Other</b>					
	Provision of chemicals for Science Experiments		20,930.00			
To	<b>High / Higher Secondary Schools: Career Guidance Sessions</b>					
	Career Counselling in Schools/ Holland code and Self Discovery		45,740.00			
To	<b>High / Higher Secondary Schools: Career Guidance Materials</b>					
	Provision of career planner flex		54,701.00			
To	<b>High / Higher Secondary Schools: Teacher Training</b>					
	Orientation of Science Facilitators on Science Kit use and demonstration		9,648.00			
To	<b>High / Higher Secondary Schools: Other</b>					
	Training of Science Facilitators on Science Kit use and demonstration		11,013.00			
To	<b>High / Higher Secondary Schools: Teacher Training</b>					
	Orientation of Teachers on Career counselling		8,984.00			
To	<b>High / Higher Secondary Schools: Other</b>					

Nimain N Satapathy  
 Secretary  
 23/6/2025  
 Unified Action Council



	Orientation of Science Facilitators on Career Counselling using self-discovery	8,260.00		
To	High / Higher Secondary Schools: Other #Remuneration of 6 Science cum CG Facilitators # Remuneration of 1 Career Guidance Coordinator	898,000.00		
To	Program Execution: Capacity Building Staff Meetings Staff orientation and monthly review	16,302.00		
To	Program Execution: Capacity Building Staff Meetings Staff orientation on Pre- School Development	20,381.00		
To	Program Execution: Other Bi-monthly review with FLN Para teachers	18,266.00		
To	Program Execution: Other External programme participation and Exposure	5,281.00		
To	Program Execution: Salary Community Organizer  Salary of FLN / TaRL Facilitator	156,000.00		
To	Program Execution: Travel Community Organizer Travel with bike maintenance - 5 personsField	146,862.00		
To	Program Execution: Salary Project Coordinator Remuneration programe coordinator	312,000.00		
To	Program Execution: Travel Project Coordinator Travel of Programme Coordinator	65,737.00		
To	Participation in ILP Partner's meet	12,592.00		
To	Administrative: Office Supplies and Services Postage, Stationery, Telephone, Internet, etc. & Computer Maint	57,833.54		
To	Administrative: Salary Accountant Remuneration of Administrator cum Accountant	132,000.00		
To	Administrative: Office Rent Rent for Project office with Electricity	76,835.00		
To	Administrative: Audit Fees Annual Audit fee	7,001.00		
To	<b>JDF Project</b>			
To	Amul Spray Milk Powder	511,750.00		
To	Parle G Biscuits	64,296.00		
To	Honararium for Village Worker	94,600.00		
To	Gas , Glass and Utensils	21,376.00		
To	Gas Refilling	6,020.00		
To	Rahat Support	223,600.00		
To	Clothing	62,307.00		
To	Shoes	23,501.00		
To	Solar Lamps	86,724.00		
To	Chatal, Stationery	6,760.00		
To	Other Purchases	6,155.00		
To	Mobility Aid Support	41,943.00		
To	Administrative Expenses	7,390.00		
To	Bank Charges	5,212.48		
To	Excess of Income over Expenditure	344,780.62		
	<b>Total</b>	<b>5,447,690.00</b>	<b>Total</b>	<b>5,447,690.00</b>

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGD NO-327945E

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BEHERA

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CA. ALEKHA C. BEHERA  
M.N-300151,PARTNER

Place : BHUBANESWAR

Date: 19/06/2025



Nimcin N Baraballm  
29/6/2025  
Secretary  
Unified Action Council

**UNIFIED ACTION COUNCIL**  
 Plot No.8/229, 2nd Floor, lane-12, Jagannath Vihar, Baramunda, Bhubaneswar-751003  
 Consolidated Receipts and Payments Account of UAC for the period from 01.04.2024 to 31.03.2025

	Receipts	Amount(INR)	Amount(INR)	Payments	Amount(INR)	Amount(INR)
To	<b>Opening Balance</b>			By <b>General Expenses</b>		
	Cash in Hand-General Fund	59.00		By <b>Programme Co-ordination &amp; Administration</b>		
	Cash in Hand(ILP Project)	480.00		House Rent	57,000.00	
	Cash in Hand (DST)	44.00		House Keeping	19,500.00	
	Cash in Hand (JDF)	290.00	873.00	Postage & Stationery	15,746.36	
	<b>Cash at Bank</b>			Audit Fees	3,000.00	95,246.36
	SBI Gen A/c.No.57014437668	1,464.38		Local Travel		1,550.00
	SBI-FC-A/c.No.40032038337	26,078.24		By Partner's Contribution to Dhvani Foundation		54,000.00
	SBI-Utlzn-A/c.No.57014437341	5,150.92		By <b>DF programme on OD</b>		
	BOI-Utlzn A/c. No.			Top up Salary of CFM	30,000.00	
	540710100014174	174,665.60		Travel of CFM	3,580.00	33,580.00
	BOI- DST A/c No.			By <b>ILP Project(TPMCEE)</b>		
	540710110018302	659.96	208,019.10	By <b>Anganwadis:AWW AWH Training,</b>		
				Orientation and Refresher Training of AWWs on		
	Donation Receipts		63,800.00	Phase III and recap of Phase-II on pre-school		78,229.00
	People's Contribution		87,530.00	development .		
	Grant in Aid from Dhvani			By <b>Materials</b>		
	Foundation		36,000.00	Material support for pre-school Activity & Demo		77,262.00
To	Grant in Aid from ILP, USA		3,718,226.00	By <b>Anganwadis:Other</b>		
To	Grant in Aid from JDF		1,516,996.00	Coordinator		612,000.00
To	Bank Interest (FC-ILP)		18,587.00	By <b>Primary / Upper Primary Schools: Teaching</b>		
To	Bank Interest (FC-JDF)		6,412.00	<b>Learning or Play Materials</b>		
To	Bank Interest (General)		139.00	Learning Build back:Teaching Aids for FLN/ TaRL for		
To	Programme Advance		2,500.00	tribal majority children at village		96,644.00
				By <b>Primary / Upper Primary Schools: Learning Level</b>		
				<b>Assessment</b>		
				Learning Assessment on FLN in schools with tribal		
				children Assessment		23,265.00
				By <b>Primary / Upper Primary Schools: Teacher Training</b>		
				Orientation of FLN/TaRL Supplementary Teachers		
				for dealing with child education		35,532.00
				By <b>Primary / Upper Primary Schools: Salary Para</b>		
				<b>teacher</b>		
				Remuneration to VS /TaRL Teachers		720,000.00
				By <b>High / Higher Secondary Schools: ILP Science Kits</b>		
				<b>for Schools</b>		
				Science Kits replacement in existing 4 High Schools		29,600.00
				By <b>High / Higher Secondary Schools: Other</b>		
				Provision of chemicals for Science Experiments		20,930.00
				By <b>High / Higher Secondary Schools: Career Guidance</b>		
				<b>Sessions</b>		
				Career Counselling in Schools/ Holland code and		
				Self Discovery		45,740.00
				By <b>High / Higher Secondary Schools: Career Guidance</b>		
				<b>Materials</b>		
				Provision of career planner flex		54,701.00
				By <b>High / Higher Secondary Schools: Teacher Training</b>		
				Orientation of Science Facilitators on Science Kit		
				use and demonstration		9,648.00
				By <b>High / Higher Secondary Schools: Other</b>		
				Training of Science Facilitators on Science Kit use		
				and demonstration		11,013.00
				By <b>High / Higher Secondary Schools: Teacher Training</b>		
				Orientation of Teachers on Career counselling		8,984.00
				By <b>High / Higher Secondary Schools: Other</b>		
				Orientation of Science Facilitators on Career		
				Counselling using self-discovery		8,260.00
				By <b>High / Higher Secondary Schools: Other</b>		
				#Remuneration of 6 Science cum CG Facilitators		
				# Remuneration of 1 Career Guidance Coordinator		898,000.00
				By <b>Program Execution: Capacity Building Staff</b>		
				<b>Meetings</b>		
				Staff orientation and monthly review		16,302.00

Nimra N. Satapathy  
 Secretary  
 23/6/2025  
 Unified Action Council



				By	Program Execution: Capacity Building Staff Meetings			
					Staff orientation on Pre- School Development			20,381.00
				By	Program Execution: Other			
					Bi-monthly review with FLN Para teachers			18,266.00
				By	Program Execution: Other			
					External programme participation and Exposure			5,281.00
				By	Program Execution: Salary Community Organizer			
					Salary of FLN / TaRL Facilitator			156,000.00
				By	Program Execution: Travel Community Organizer			
					Travel with bike maintenance - 5 personsField Coordinators/ Pre-school Coordinator/ Science Coordinator/ CG Coordinator , TaRL Coordinator			146,862.00
				By	Program Execution: Salary Project Coordinator			
					Remuneration programme coordinator			312,000.00
				By	Program Execution: Travel Project Coordinator			
					Travel of Programme Coordinator			65,737.00
				By	Participation in ILP Partner's meet			12,592.00
				By	Administrative: Office Supplies and Services			
					Postage, Stationery, Telephone, Internet, etc, & Computer Maint			59,933.54
				By	Administrative: Salary Accountant			
					Remuneration of Administrator cum Accountant			132,000.00
				By	Administrative: Office Rent			
					Rent for Project office with Electricity			76,835.00
				By	Administrative: Audit Fees			
					Annual Audit fee			7,001.00
				By	JDF Project			
				By	Amul Spray Milk Powder			511,750.00
				By	Parle G Biscuits			64,296.00
				By	Honararium for Village Worker			94,600.00
				By	Gas , Glass and Utensils			34,436.00
				By	Gas Refilling			6,020.00
				By	Rahat Support			223,600.00
				By	Clothing			62,307.00
				By	Shoes			23,501.00
				By	Solar Lamps			86,724.00
				By	Chatai, Stationery			6,760.00
				By	Other Purchases			6,155.00
				By	Mobility Aid Support			41,943.00
				By	Administrative Expenses			7,390.00
				By	Bank Charges			5,212.48
				By	Programme Advance			7,500.00
				By	Closing Balance			
					Cash in Hand			
					Cash in Hand-General Fund	50.00		
					Cash in Hand(ILP Project)	321.00		
					Cash in Hand(JDF Project)	37.00		
					Cash in Hand(DST Programme)	44.00	452.00	
					Cash at Bank			
					SBI-Gen A/c.No.57014437668	4,566.02		
					SBI-FC A/c.No.40032038337	21,752.50		
					SBI-Utlzn A/c.No.57014437341	26,982.16		
					BOI-Utlzn A/c No.540710100014174	479,100.08		
					BOI-DST A/c No.540710110018302	659.96	533,060.72	
					<b>Total</b>			<b>5,659,082.10</b>
					<b>Total</b>			<b>5,659,082.10</b>

As Per Our Report Of Even Date  
for A.C. BEHERA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGD NO-327945E  
ALEKHA  
CHANDRA  
BEHERA  
CA. ALEKHA C. BEHERA  
M.N-300151,PARTNER

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Place : BHUBANESWAR

Date: 19/06/2025



Nimain N Satapathy  
Secretary  
22/6/2025  
Unified Action Council