

SHANTA MEMORIAL REHABILITATION CENTRE
Bhubaneswar

BALANCE SHEET
2022 – 2023

M/s. PAMS & ASSOCIATES
Chartered Accountants
Bhubaneswar

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing Anytime Anywhere
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

269564490180923

Date of e-Filing

18-Sep-2023

Name	: SHANTA MEMORIAL REHABILITATION CENTER
PAN/TAN	: AACTS3374F
Address	: 108D, MASTER CANTEEN BUILDING,UNIT-3.MASTER CANTEEN,STATION SQUARE,Bhubaneswar,Bhubaneswar G.P.O.,KHORDA,Odisha,INDIA,751001
Form No.	: Form 10B (A.Y. 2023-24 onwards)
Form Description	: Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 057293

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl No	Attachment Name	Size(bytes)	Hash value of Attachment
1	SMRC IE 2223.pdf	696282	20b240407da7ba2eb0f13b945435a50402bd6d62c5643ed87a576516837e0921
2	SMRC BS 2223.pdf	316784	6efb02daba5ad0062ebe0ed1d250ec1d3e7fdea98dc0895f5db65d1b5a7f24fe

UDIN:- 23057293 BGVX EB8387



Acknowledgement Number: 269564490180923

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of Shanta Memorial Rehabilitation Center [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

BHUBANESHWAR-751022

18-Sep-2023



FOR PAMS & ASSOCIATES
Chartered Accountants
F. R. No : 316079E
CA. Satyajit Mishra, FCA,
Partner
M. No: 057293
SATYAJIT MISHRA
ARCA057293
316079E

PLOT-506,BEHIND BAYA BABA MATHA,UNIT-9
49.37.115.235

UDIN:- 23057293 BGVXEB 8387



PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022

Telephone No: 0674- 2543528

EMAIL: jectmishra36@gmail.com, itpams@gmail.com



INDEPENDENT AUDITOR'S REPORT

TO

THE EXECUTIVE BOARD MEMBERS

SHANTA MEMORIAL REHABILITATION CENTER (SMRC)

REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying Financial Statements of **SHANTA MEMORIAL REHABILITATION CENTER (SMRC)**, 108D, Master Canteen Building, Station Square, Unit-III, Bhubaneswar, Dist. Khurda -751001 which comprises the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year ended 31st March 2023. The financial statements have been prepared in all material respects, in accordance with the financial reporting provisions. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the scheme for the management and administration of the organisation and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Organisation as at 31st March 2023, its **Surplus** for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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EMPHASIS OF MATTER – BASIS OF ACCOUNTING AND RESTRICTION ON USE

The financial statements are prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

This report is neither an assurance as to the future viability of the organisation nor the efficiency or effectiveness with which the management has conducted the affairs of the Organisation.

This report is addressed to and provided to the members of the Organisation solely for the purpose of enabling it to comply with its obligations and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Project Contract, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if





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individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

➤ REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS





PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No: - 506, Unit - IX, Bhoi Nagar, Behind Baya Baba Math, Bhubaneswar - 751 022

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EMAIL: jeetmishra36@gmail.com, itpams@gmail.com



As required under other regulatory requirements, we report as under for the year ended 31st March 2023:

We report that:

- a) The organization has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the organization on a regular basis. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of those books.
- c) The Organisation doesn't have any pending litigations which would impact its financial position in its financial statement.
- d) In our opinion and according to the information provided to us, no property or funds of the organization were applied for any object or purpose other than the object or purpose of the organization.
- e) In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

Date : 03.08.2023

Place: Bhubaneswar



FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS


CA, SATYAJIT MISHRA, FCA
PARTNER

M. No.-057293

UDIN: 23057293 BGVXEB8387



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SHANTA MEMORIAL REHABILITATION CENTER, BHUBANESWAR

INCOME AND EXPENDITURE ACCOUNT CONSOLIDATED FOR THE YEAR ENDING 31.3.2023

EXPENDITURE	Amount (INR.)	Amount (INR.)	INCOME	Amount (INR.)	Amount (INR.)
Project Exp.					
To USAID PROJECT			By Grant-in-Aid		
- Programme Activities	4,155,516.00		- JSI Research & Training Institute	20,372,205.00	
- Salary of Program Personnel	1,219,700.00		- Common Wealth Fund	600,324.00	
- Administration Cost	1,383,907.47	6,759,123.47	- Carleton University	559,477.80	
To JSI PROJECT			- Women Enable International	19,163.00	
- Programme Activities	5,635,724.00		- Rehabilitation International	587,434.00	
- Salary of Program Personnel	9,478,846.00		- USAID	5,742,266.00	27,880,869.80
- Administration Cost	3,581,410.42	18,695,980.42			
To Carleton University			- Grant-in-Aid (General)	123,150.00	
- Conference Works Seminar	92,481.68		- Physiotherapy Chrges	1,207,145.18	
- Other Expenditure	6,000.00		- Hall Hiring Charges	18,100.00	1,348,395.18
- Salary to Research Asst.	216,000.00	314,481.68			
To Common Wealth Foundation			By Bank Interest		65,659.00
- Program Activities	1,444,557.00				
- Administration Cost	10,095.36	1,454,652.36			
To DRF PROJECT					
- Programme Activities	190,752.00				
- Administration Cost	1,000.00	191,752.00			
To Women Enable International					
- Administration Cost		1,225.00			
To RI PROJECT					
- Programme Activities	12,875.00				
- Administration Cost	1,799.00	14,674.00			
To FC General					
- Printing & Stationery	3,931.00				
- Travelling Expenses	76,573.00				
- Bank Charges	2,360.00	82,864.00			





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To General Expenses				
- Computer Accessories	13,378.00			
- Fuel & Lubricants	500.00			
- Insurance	18,727.00			
- Ortho/Prostho Unit Exp.	31,600.00			
- Postal & Courier	222.00			
- Printing & Stationery	949.12			
- Professional Fees	206,500.00			
- Repair & Maintenance	6,890.00			
- Staff Welfare	5,200.00			
- TA & DA	2,710.00			
- Telephone & Internet Charges	1,647.00			
- Training Unit Exp.	326,533.00			
- Vehicle Maint.	27,079.00			
- Honararium	665,757.00			
- Ashok Memorial	32,000.00	1,339,692.12		
To Bank Charges		649.00		
To Depreciation		319,977.43		
To Excess of Income Expenditure		119,852.50		
		29,294,923.98		29,294,923.98

Examined and Found Correct

FOR PAMS & ASSOCIATES
CHARTERED ACCOUNTANTS

Asha Hans

Prof. ASHA HANS
EXECUTIVE VICE-PRESIDENT

CA. SATYAJIT MISHRA, FCA
PARTNER
M. No. - 057293

Date: 03.08.2023
Place: Bhubaneswar





PAMS & ASSOCIATES

CHARTERED ACCOUNTANTS

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SHANTA MEMORIAL REHABILITATION CENTER, BHUBANESWAR

RECEIPT AND PAYMENT ACCOUNT CONSOLIDATED FOR THE YEAR ENDING 31.03.2023

Receipts	Amount (INR.)	Amount (INR.)	Payments	Amount (INR.)	Amount (INR.)
To <u>Opening Balance</u>			<u>Project Exp.</u>		
- Cash in Hand	16,555.09		By <u>USAID PROJECT</u>		
- Cash at Bank	6,625,403.20	6,641,958.29	- Programme Activities	4,675,581.00	
To Grant-in-Aid (FCRA)		27,880,869.80	- Salary of Program Personnel	1,219,700.00	
To Grant-in-Aid (General)		123,150.00	- Administration Cost	1,445,391.47	7,340,672.47
To Physiotherapy Chrages		1,207,145.18	By <u>JSI PROJECT</u>		
To Hall Hiring Charges		18,100.00	- Programme Activities	5,201,690.00	
To Bank Interest		65,659.00	- Salary of Program Personnel	9,414,846.00	
			- Administration Cost	3,182,396.42	17,798,932.42
			By <u>Carleton University</u>		
			- Conference Works Seminar	92,481.68	
			- Other Expenditure	6,000.00	
			- Salary to Research Asst.	216,000.00	314,481.68
			By <u>Common Wealth Foundation</u>		
			- Program Activities	1,444,557.00	
			- Administration Cost	10,095.36	1,454,652.36
			By <u>DRF PROJECT</u>		
			- Programme Activities	190,752.00	
			- Administration Cost	1,000.00	191,752.00
			By <u>Women Enable International</u>		
			- Administration Cost		1,225.00
			By <u>RI PROJECT</u>		
			- Programme Activities	12,875.00	
			- Administration Cost	1,799.00	14,674.00
			By <u>FC General</u>		
			- Printing & Stationery	3,931.00	
			- Travelling Expenses	76,573.00	
			- Bank Charges	2,360.00	82,864.00





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			By General Expenses		
			- Computer Accessories	13,378.00	
			- Fuel & Lubricants	500.00	
			- Insurance	18,727.00	
			- Ortho/Prosth Unit Exp.	31,600.00	
			- Postal & Courier	222.00	
			- Printing & Stationery	949.12	
			- Professional Fees	203,000.00	
			- Repair & Maintainance	6,890.00	
			- Staff Welfare	5,200.00	
			- TA & DA	2,710.00	
			- Telephone & Internet Charges	1,647.00	
			- Training Unit Exp.	326,533.00	
			- Vehicle Maint.	27,079.00	
			- Honararium	665,757.00	
			- Ashok Memorial	32,000.00	1,336,192.12
			By Bank Charges		649.00
			By Repayment Uncesured Loan		205,943.00
			By TDS Receivable		7,151.00
			By Closing Balance		
			- Cash in Hand	12,091.09	
			- Cash at Bank	7,175,602.13	7,187,693.22
		35,936,882.27			35,936,882.27

Examined and Found Correct

FOR PAMS & ASSOCIATES
 CHARTERED ACCOUNTANTS

Asha Hans

Prof. ASHA HANS
 EXECUTIVE VICE-PRESIDENT

CA

CA, SATYAJIT MISHRA, FCA
 PARTNER
 M. No. - 057293

Date: 03.08.2023
 Place: Bhubaneswar



SHANTA MEMORIAL REHABILITATION CENTER, BHUBANESWAR

SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2023

Sl.No	Particulars	WDV as on 01.04.22	addition during the year	Sale/Deletion during the year	Total Amount	Rate of Dep. %	Dep. of during the year	WDV as on 31.03.23
1	Land & Building	5,322,484.92	-	-	5,322,484.92	5	266,124.25	5,056,360.67
2	Furniture & Fixtures	108,244.80	-	-	108,244.80	10	10,824.48	97,420.32
3	Electronic Equipments	45,534.50	-	-	45,534.50	10	4,553.45	40,981.05
4	Vehicle	111,202.70	-	-	111,202.70	15	16,680.41	94,522.29
5	Air Conditioner	34,716.40	-	-	34,716.40	15	5,207.46	29,508.94
6	Projectors	15,727.82	-	-	15,727.82	15	2,359.17	13,368.65
7	SCI Equipments	74,201.48	-	-	74,201.48	15	11,130.22	63,071.26
8	Vocational Training Equipments	1,679.19	-	-	1,679.19	15	251.88	1,427.31
9	Printer	13,821.00	-	-	13,821.00	15	2,073.15	11,747.85
10	Computers	1,932.41	-	-	1,932.41	40	772.96	1,159.45
	TOTAL	5,729,545.22	-	-	5,729,545.22		319,977.43	5,409,567.79



SHANTA MEMORIAL REHABILITATION CENTER (SMRC)

108D, Master Canteen Building, Station Square, Unit-III, Bhubaneswar, Dist. Khurda -751001

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2023

(A) SIGNIFICANT NOTES ON ACTIVITIES

Shanta Memorial Rehabilitation Center (SMRC) is a leading voluntary organization working in the field of disability.

It was in 1985 when Mr. Ashok Hans thought of an organization that could rehabilitate disadvantaged spinal injury victims and give voice to persons with disabilities for their rights and equality.

SMRC's core area of intervention is to apply modern rehabilitation techniques creatively and comprehensively. It has adopted the essential principle that is returning or integrating a person into his home, community and work to establish a happy and productive life.

Fighting for Our Rights

While traveling from Madras to Bhubaneswar at the Madras Central the railway superintendent asked that my wheelchair be weighed along with my luggage. When I told him I needed it to be able to board the train and when getting down he finally allowed it after a prolonged argument and sit-down strike.

While travelling in the train a senior railway official again asked me why my wheelchair was in the compartment and not in the luggage van and at the next station it should be removed.

Community-Based Rehabilitation

The concept of community-based rehabilitation (CBR) has been a part of the Indian value-based tradition from time immemorial whether they be issues relating to health,



education, livelihood etc. It is a process built around social mobilization, community participation and organization to serve their own people.

CBR today, is based on the principles of human rights, gender equity and mobilization of social forces that, ensure respect for human dignity and constitutional rights to citizens of the country.

(B) SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting:

The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The organisation is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except otherwise stated. The accounting policies are consistently applied by the organisation except otherwise stated.

2. Property, Plant & Equipment

Property, Plant & Equipment are stated at cost of acquisition including inward freight, duties and taxes, incidental expenses including interest relating to acquisition and cost of improvements thereon are capitalized until Property, Plant & Equipment are ready for use. Capital Work in Progress comprises cost of Property, Plant & Equipment not ready for their intended use at the reporting date of the financial statements.

Property, Plant & Equipment purchased out of grant fund charged to Income & Expenditure Account under the head 'Non-Recurring Expenditure'. Simultaneously Property, Plant & Equipment Fund is created against the value of the Property, Plant & Equipment charged to Income & Expenditure Account.

Property, Plant & Equipment purchased out of own fund are shown under the head Property, Plant & Equipment.

Property, Plant & Equipment are shown Cost less Accumulated Depreciation in the Balance Sheet.

No revaluations of Property, Plant & Equipment were made during the year.

3. Depreciation and Amortizations



Depreciation on Property, Plant & Equipment is provided on Written Down Value Method (WDV) as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962. The same has been shown as depreciation fund in the liabilities side of the Balance Sheet.

4. Investment

All the investments are in form of Fixed Deposits with Scheduled Bank which are in compliance with Section 11(5) of the Income Tax Act, 1961.

5. Revenue Recognition

Restricted project grants were recognised as income on the grant received during the project period on the prorata basis of respective projects, whereas unrestricted project grants and Donations were recognised on the basis of receipts in accordance to the guidelines on 'Not for Profit Organisation' issued by The Institute of Chartered Accountants of India.

6. Project Fund

The Project Fund was recognised on the basis of unspent balance of Grant Recognised as income over the grant utilized during the period/ year. Grant income of the period/ year, to the extent unutilized has transferred to Project Funds.

7. Grant Receivable

Expenses incurred in excess of the grant received during the period/ year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognised as Grant Receivable and these balances were disclosed under the head Current Assets.

8. Interest

Interest earned on saving bank as well as on the amount held under Fixed Deposit is reflected under the head 'Bank Interest', inclusive of accrued interest till 31st March 2023.

9. Foreign Contribution

Foreign Contributions are accounted for on the basis of the credit advice received from the Bank.

(C) NOTES ON ACCOUNTS

1. Income and Expenses incurred out of Foreign Grants are generally disclosed as per the requirement of Rule 5 of the Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under section 2(15) of the Income Tax Act, 1961.



3. It was informed to us by the management that there are no legal cases pending or initiated during the year by any individual or organisation against SMRC.
4. Registered as a "not for profit" entity under the Societies Registration Act, 1860 in the state of Odisha vide Registration No. 863 - 80 of 1985 – 86.
5. Under FCRA vide registration number 105020038 with the Ministry of Home Affairs to receive foreign funds. The organisation has received the renewal letter on 15th March 2022. The FC certificate is valid for 5 years from 01.04.2022. The organisation has submitted the Annual FC Return for the financial year 2022-23 within the prescribed time limit.
6. The PAN is AACTS3374F. The organisation has submitted the Annual Income Return for the financial year 2021-22 within the due date.
7. The TAN is BBNS02415A. The organisation has filed quarterly TDS return for the financial year 2022-23 within the due date.
8. The organisation is registered Under Section 12A of the Income Tax Act, 1961. The Unique Registration Number is AACTS3374FE20214. and it is valid up to Assessment Year 2027-28 (i.e., Financial Year 2026-27).
9. The organisation is registered Under Section 80G of the Income Tax Act, 1961. The Unique Registration Number is AACTS3374FF20214 and it is valid up to Assessment Year 2027-28 (i.e., Financial Year 2026-27).

10. PAYMENT TO RELATED PARTIES

During the previous year 2022-23, payments made to the board members of SMRC, and various Projects towards her service to the Organisation as staff are as under::

Sl. No.	Name	Name of the Project	Amount (INR.)
1	Ms. Reena Mohanty	USAID	Rs.4,49,250.00
2	-- do --	Commonwealth Foundation	Rs.96,850.00
3	-- do --	JSI Research & Training Institute	Rs.5,10,000.00
		TOTAL	Rs.10,56,100.00

11. The previous year's figures are regrouped or reclassified for better presentation, wherever necessary.

