AMIT VIJAY & COMPANY
Chartered Accountants
3rd Floor, Gayatri Enclave, K- Road, Bistupur, Jamshedpur-831001 Jharkhand.
Phone: +91-9431519050, 0657-2951860, E-Mail: caamitagrawal.17@gmail.com.

UDIN: 25414325BMLBQR6850

DATE: - 30-09-2025.

I have audited the accounts of **MULTI ART ASSOCIATION (MAA); MAA BHAWAN PANKI ROAD NEAR BAZAR SAMITI, SUDAN, SAMAY NEWS PAPER BUILDING, DISTRICT: DALTONGANJ, STATE: JHARKHAND- 822102; FCRA Registration No. 337790038**, for the year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

i. The brought forward foreign contribution at the beginning of the year 2024 was **INR 11,18,408.87**

ii. Foreign contribution of/worth **INR 69,51,351.00** was received by the Association during the year 2024-2025.

iii. The balance of unutilized foreign contribution with the Association at the end of the year 2024-2025 was **INR 6,45,060.09**

iv. It is further certified that the Association has maintained the accounts of foreign contribution and records relating there to in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 2010 read with sub-rule (1) of rule of the Foreign Contribution (Regulation) Rules, 2010.

v. The information furnished in this certificate and in the enclosed Statement of Receipt and Payment is correct as checked by me.

AMIT VIJAY & COMPANY Jamshedpur 831 Chartered Accountants

vi. I have examined all relevant books and records, and I hereby certify the following activities/project-wise and location-wise details of receipt and utilization of foreign contribution:

SL. No.	Name of the Project / Activity	Address/Location	Previous Balance		Receipt during the year		Utilized		Balance	
			IN CASH	IN KIND	IN CASH	IN KIND	IN CASH	IN KIND	IN CASH	IN KIND
1	**UUHIP** EMPOWERING GRAM SABHA AND NAREGA SAHAYATA KENDRA AND FOREST RIGHTS AWARENESS AND CLAIM GENERATION AND RECOGNITION OF COMMUNITY FORESTS RESOURCES RIGHTS IN THE STATE OF JHARKHAND.	LATEHAR AND GARHWA LATEHAR JHARKHAND- 835302.	4,29,459.94	NIL	58,30,754.00	NIL	61,22,523.00	NIL	1,37,690.94	NIL
2	**GGF PROJECT-TRAINING** FOREST RIGHTS AWARENESS AND CLAIM GENERATION PROGRAMME.	ALL THE DISTRICTS OF THE STATE OF JHARKHAND AND PALAMU JHARKHAND-822102.	NIL	NIL	11,20,597.00	NIL	9,60,096.78	NIL	1,60,500.22	NIL

AMIT VIJAY & COMPANY ★ Jamshedpur ★ Chartered Accountants

3	**GGF WASTE MANAGEMENT** FOREST RIGHTS AWARENESS AND CLAIM GENERATION PROGRAMME.	DHURWA RANCHI JHARKHAND-834004.	3,39,572.50	NIL	NIL	NIL	3,39,572.50	NIL	NIL	NIL
4	**FCRA- GENERAL ACCOUNT**	ALL THE DISTRICTS OF THE STATE OF JHARKHAND AND PALAMU JHARKHAND-822102.	3,49,376.43	NIL	NIL	NIL	2,507.50	NIL	3,46,868.93	NIL

vii. I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief; M/S Multi Art Association has-

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

For Multi Art Association (MAA);

(Hony. Secretary & Chief-Functionary)

Place: Jamshedpur; Jharkhand- 831001.

Date: 30.09.2025.

For Amit Vijay & Company;
Chartered Accountants

(CA. Amit Agarwal, FCA)
(Membership No. 414325)
(Firm Reg. No. 016502C)

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

AMIT VIJAY & COMPANY Jamshedpur 831001 Chartered Accountants

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place:
Date:

AMIT VIJAY & COMPANY ★ Jamshedpur 831001 ★ Chartered Accountants

MITHILESH KUMAR

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)

Mithilesh Kumar 162

Secretary
Multi Art Association

MULTI ART ASSOCIATION ★ Office ★ PALAMAU-822101

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:- 25414325BMLBQR6850

DATE:- 30-09-2025

FCRA REGD. No: 337790038

FCRA Receipts & Payments Account for the Period April 2024 to March 2025.

RECEIPTS	AMOUNT (INR)	PAYMENTS	AMOUNT (INR)
OPENING BALANCES:-			
" 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	429,459.94		
[IFSC: SBIN0003144]			
(FCRA) GGF PROJECT- Training Program		**(FCRA) GGF PROJECT- Training Program**	
Grant Received from GGF (dated 06-05-2024 in SBI-NDMB)	1,120,597.00	1st Phase Training- {3 Days}	
		1.1 Participants Travel Expense	35,881.00
		2. Food Expenses	66,910.00
		3. Lodging	46,950.00
		4. Stationery	22,485.00
		5. Hall Charges	24,000.00
		6. Resource Person	40,600.00
		7. Projector and other Appliances	2,500.00

AMIT VIJAY & COMPANY ★ Jamshedpur 831001 ★ Chartered Accountants

Contd...2.

(FCRA) GGF PROJECT- Training Program

2nd Phase Training- {3 Days}	
2.1. Participants Travel Expense	30,920.00
2.2 Food Expense	58,900.00
2.3. Lodging	39,250.00
2.4. Hall Charges	24,000.00
2.5. Resource Person	44,000.00
2.6. Projector and other Appliances	2,500.00
3rd Phase Training- {3 Days}	
3.1. Participants Travel Expense	46,161.00
3.2. Food Expense	53,360.00
3.3. Lodging	37,250.00
3.4. Hall Charges	24,000.00
3.5. Resource Person	47,000.00
3.6. Projector and other Appliances	3,883.00
4th Phase Training- {3 Days}	
4.1. Participants Travel Expense	46,381.00
4.2. Food Expense	65,500.00
4.3. Lodging	43,900.00
4.4. Hall Charges	24,000.00
4.5. Resource Person	48,000.00
4.6. Projector and other Appliances	6,076.00
ADMIN COSTS	
Incidentals & Contingencies	948.00
Part-time Account Support	20,000.00
Documentation & Reporting Expense	24,000.00
Program against other expense	23,500.00
Travel Cost for Program Arrangement	5,050.00
Bank Charges (SBI-NDMB)	2,191.78

AMIT VIJAY & COMPANY ★ Chartered Accountants ★ Jamshedpur

Contd...3.

(FCRA) MAA (GGF- WASTE MANAGMENT)

Grant Received from GGF	-

(FCRA) MAA (GGF- WASTE MANAGMENT)

ADMIN COST	
Audit Cost	5,000.00
B. 1 Printing, Telephone, Internet, etc.	4,498.00
Part-time Accounting Support	14,000.00
PROGRAM COST	
12. Consultation Workshop with RMC	26,768.00
13. Field Volunteer Support	21,000.00
14. Waste Management Expert / Consultancy Support	51,000.00
5. Training & Orientation of Targets 100 HHs	55,637.00
6. Training & Orientation of Waste-Pickers	18,427.00
Capacity Building Workship and Policies	84,059.00
Staff Capacity Building & Training	2,603.00
Water Resource Workshop	58,439.00

(FCRA) MAA (UUHIP)

Grant Received from UUHIP (dated 09-04-2024 in SBI-NDMB)	3,254,431.00
Grant Received from UUHIP (dated 12-06-2024 in SBI-NDMB)	2,491,441.00
SB Interest	84,882.00



(FCRA) MAA (UUHIP)

ADMIN COST	
Audit Fees (FY 2023-2024)	5,000.00
Accountant	130,536.00
Antivirus for Computers	-
Cartridze Refilling and Printer Repairs	6,577.00
Laptop Repairs	15,974.00
Water Bill	8,589.00
Local Conveyance	620.00
Office & Misc. Exps.	16,066.00
e-TDS Filing Fee	19,567.00
Telephone Bill	4,429.00
ADMIN COST	
22. Accountant	32,904.00

Contd...4.

(FCRA) MAA (UUHIP)

PROGRAM COST (UUHIP)	
A. 10 Field Visit, Training, Fact Findng, Emergency Call	24,487.00
A. 2 Training on GS New Reform Gram Sabha	-
A. 3 Workshop & Seminar for the Community GS	4,913.00
A. 4.1 Support for Gram Sabha Material	2,100.00
A. 6 Seminar for Women	15,284.00
Re-orientation of Volunteers and Team Members	53,240.00
Women Motivation Training	9,305.00
PROGRAM COST (NSK)	
B. 2 Travel Exps. for Volunteer, Coordinators and Consultants	238,235.00
B. 3 Awareness & IEC Material for NREGA, PDS, etc.	13,123.00
B. 4 Training Exps. Quarterly in Centre	10,459.00
B. 5 State Level NSK Network Travel Exps.	26,331.00
B. 6 Training Exps. for Gram Pradhan/Village Heads, etc.	-
B. 8 Stationery Support for NSK Centre	36,461.00
ADMIN COST	
C. 2 Account Support	17,365.00
Mobile Recharge	13,708.00
Staff Administrative {PF}	2,090.00
PROGRAM COST	
15. Field Mobilizers (Travel & Communication)	256,197.00
16. Senior Field Trainers	108,000.00
17. Junior Field Trainer	261,618.00
18. Resource Persons	673,616.08
19. Field Visit and Contigency	104,619.92
1. Volunteers' Stipends	3,237,946.00
20. Program Coordinator	128,840.00
21. Consultant	128,700.00
2. Program Travel	-
8. Program Stationery (NSK Centre)	-

AMIT VIJAY & COMPANY ★ Jamshedpur 831001 ★ Chartered Accountants

Contd...5.

(FCRA) MAA (UUHIP)

PROGRAM COST

15. Program Coordinator	181,325.00
16. Senior Field Trainers	123,770.00
17. Travel for Program Staff	1,920.00
2. Travel for Volunteers	-
5. Community Level Trainings	13,411.00
6.2 Days Residential Central Training	-
8. Community Awareness Workshop	-
9. Gram Sabha Training	14,024.00
Area Expension Meeting Visit and Reformation GS	8,771.00
Jharkhand Professional Tax	1,000.00
Bank Charges (SBI- UC)	363.00
Bank Charges (SBI-NDMB)	5,014.00
All-in-One Desktop- 02 pcs.	97,000.00
Invertors with Battery- 02 nos.	59,000.00
Trolley- 02 nos.	2,200.00
Touchless Attendance Machine	7,825.00

(FCRA) MAA (FCRA- GENERAL)

Remission of time-barred liabilities {W/O Stale Cheques} 338,385.56

(FCRA) MAA (FCRA- GENERAL)

Bank Charges (SBI-NDMB- Account Keeping Charges)	649.00
TOTAL PAYMENTS:-	**7,424,699.78**
Closing Balances:-	**645,060.09**

AMIT VIJAY & COMPANY ★ Jamshedpur ★ Chartered Accountants

Contd...6.

CLOSING BALANCES:-

" Cash in Hand	-
FCRA Primary Designated Bank Account	
SBI- NDMB- CA- 40108860218	10,342.09
[IFSC: SBIN0000691]	
FCRA Utilization Bank Account	
FCRA-MAA (GGF- WASTE MANAGEMENT)	
" SBI- ADB- DALTONGANJ-30774140433	-
[IFSC: SBIN0003144]	
FCRA-MAA (GGF- TRAINING PROGRAM- 3rd PHASE)	
" SBI- ADB- DALTONGANJ-30774140433	158,641.50
[IFSC: SBIN0003144]	
FCRA-MAA (UUHIP)	
" SBI- ADB- DALTONGANJ-30774140433	137,690.94
[IFSC: SBIN0003144]	
FCRA-MAA (FCRA-GENERAL)	
" SBI- ADB- DALTONGANJ-30774140433	338,385.56
[IFSC: SBIN0003144]	
TOTAL:-	**8,069,759.87**

TOTAL:- **8,069,759.87**

For Multi Art Association [MAA];

(Hony. Secretary) (Hony. Treasurer)

Place : Daltonganj, Palamu, Jharkhand.

Date : 30-09-2025.

Secretary
Multi Art Association

Treasurer
Multi Art Association

In terms of our report of even date annexed herewith
For Amit Vijay & Company;
Chartered Accountants.

AMIT VIJAY & COMPANY * Jamshedpur 831001 * Chartered Accountants

(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

SCHEDULE No. "E" - NOTES TO ACCOUNTS (forming part of and attached to the balance sheet as at 31st March; 2025): -

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:**
   a) 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)
31-03-2025	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, 2025 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.

AMIT VIJAY & COMPANY
Jamshedpur
831001
Chartered Accountants

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
Sd/-
CA. AMIT AGARWAL, FCA
Membership No. :414325

AMIT VIJAY & COMPANY Jamshedpur 831001 Chartered Accountants

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

Place: Jamshedpur, Jharkhand.
Date: 30-09-2025.

For and on Behalf of the
MULTI ART ASSOCIATION (MAA)
Secretary
Multi Art Association

MULTI ART ASSOCIATION Office PALAMAU-822101