



**MNS & ASSOCIATES**  
*Chartered Accountants*

**AUDITORS' REPORT**

To  
The Members  
Janamukti Anusthan  
Bhoi Pada, Muribahal, Bolangir, Odisha.

I have audited the attached Consolidated Receipt and Payment Statement, Consolidated Income and Expenditure Account for the year ended on 31.03.2016 and the Consolidated Balance Sheet as at 31.03.2016 of Janamukti Anusthan, Bhoi Pada, Muribahal, Dist- Bolangir, Odisha, of **GENERAL, PEOPLE ACTION IN DEVELOPMENT & CONVERGANCE OF MGNREGA, NRLM & CFT STRATEGY PROJECT** together with notes on accounts annexed thereto and report that :

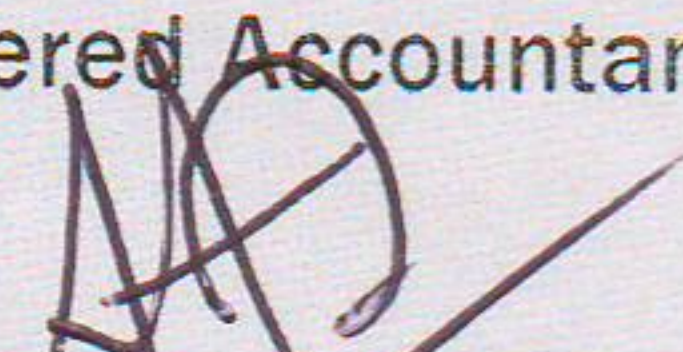
4. I have obtained all the Information and Explanation, which to the best of my knowledge and belief were necessary for the purpose of audit.
5. In my opinion, proper books of accounts as required by law have been kept by the society in so far as appears from my examination of such books.
6. In my opinion and to the best of my knowledge and belief and according to the Information and Explanation given to me, the said account gives true and fair view.

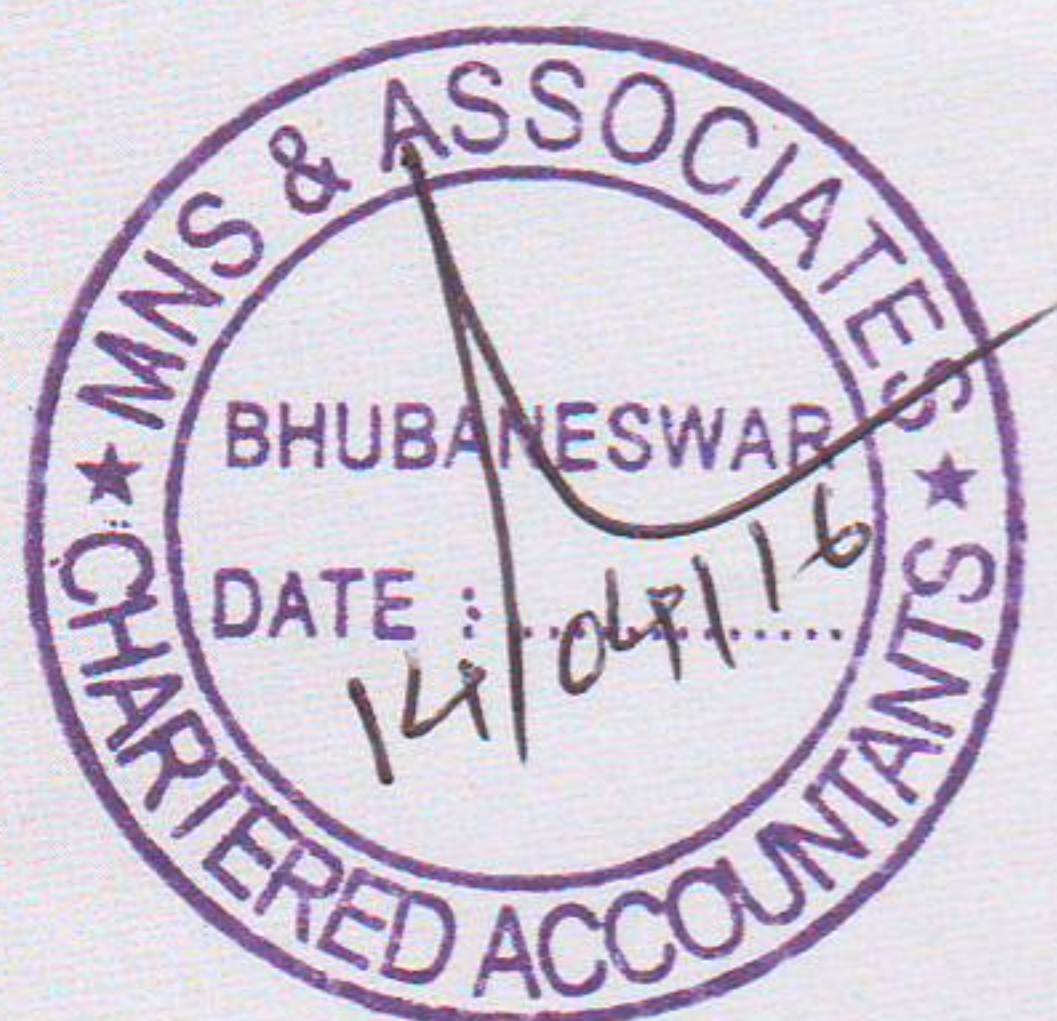
- a) In case of Receipt and Payment Statement, in so far as it relates to the Receipts and Payments during the year ended on 31.03.2016.

- b) In case of Income and Expenditure Account, in so far as it relates to the Excess of Income over Expenditure for the year ended on that date.
- c) In case of the Balance Sheet, of the state of affairs of the Society as on 31.03.2016.

4. In my opinion, the organisation has followed the Accounting Standards of ICAI in preparation and presentation of financial statements.

For MNS & Associates  
Chartered Accountants

  
CA. Hemanta Kumar Nayak  
Proprietor  
Membership No. 058235



Bhubaneswar, 14<sup>th</sup> April 2016

**JANAMUKTI ANUSTHAN**  
BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

**CONSOLIDATED BALANCE SHEET AS AT 31.03.2016**

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
CAPITAL FUND :			FIXED ASSETS		295,101.76
Opening Balance	284,442.91		(As Per Schedule - 1)		
Add: Excess of Income over Expenditure during the Year	58,756.18	343,199.09			
			CURRENT ASSETS & LOANS AND ADVANCES		
CURRENT LIABILITIES & PROVISIONS:					
Audit Fee payable		9,000.00			
			CLOSING BALANCE :		
			Cash In Hand	3,219.00	
			Cash at Bank	53,878.33	57,097.33
		352,199.09			352,199.09

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR  
DATE : 14.04.2016

*Bhajaram Sahu*  
PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR  
STATUTORY AUDITOR

**Secretary**  
**JANAMUKTI ANUSTHAN**  
**Balangir, Odisha**



**JANAMUKTI ANUSTHAN**  
BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016

EXPENSES	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
<b>GENERAL PROJECT</b>			<b>GENERAL PROJECT</b>		
To Programme Expenses	63,640.00		By Contributions	48,000.00	
To Administrative Expenses	71,860.00	135,500.00	By Membership Fees	64,392.00	
			By Social Audit Cost ( BDO - Muribahal)	18,000.00	130,392.00
<b>PEOPLE ACTION IN DEVELOPMENT PROJECT</b>					
To Capacity Building Expenses	79,335.00				
To Administrative Expenses	22,400.00	101,735.00			
To Human Resource Support (Fellowship /Salaries to Programme Staff):		204,450.00			
To Project Operation Cost		19,959.67	<b>By Grant in Aid</b>		
			Lokadrusti	423,050.00	
			MORD/ PR Dept. Govt. of Odisha	466,666.00	889,716.00
<b>Convergence of MGNREGS - NRLM - CFT Project</b>					
Administrative Expenses	462,566.00	462,566.00	By Bank Interest		300.00
To Depriciation		28,441.15			
To Audit Fee		9,000.00			
To Excess of Income over Expenditure transfer to Balance Sheet		58,756.18			
		<b>1,020,408.00</b>			<b>1,020,408.00</b>

To be read with notes on account

As Per of our report on even date

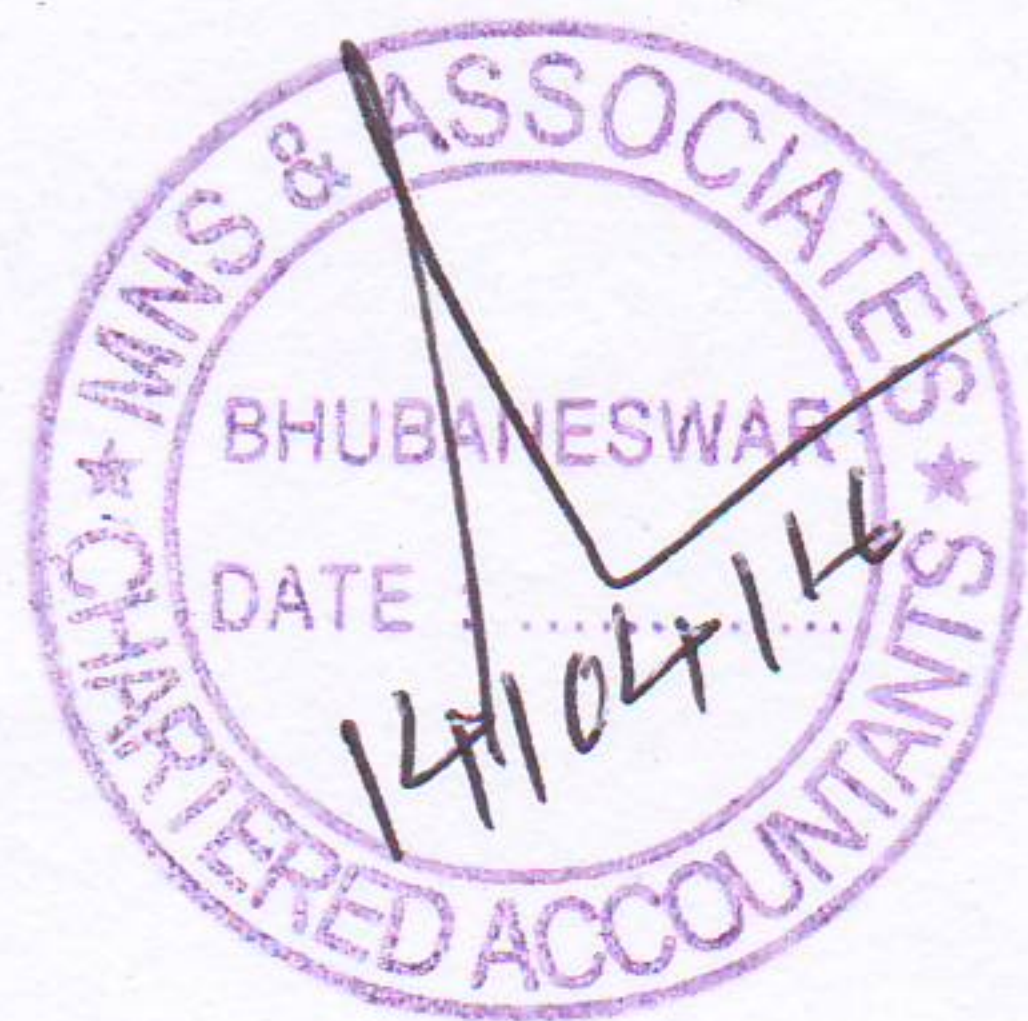
PLACE : BHUBANESWAR  
DATE : 14.04.2016

*Bhajarana Saha*  
PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*CA. HEMANTA KUMAR NAYAK*  
PROPRIETOR  
STATUTORY AUDITOR

**Secretary**  
**JANAMUKTI ANUSTHAN**  
**Balangir, Odisha**



**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016**

RECEIPTS	AMOUNT(Rs)	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)
OPENING BALANCE			<b>GENERAL PROJECT</b>		
Cash In Hand	6,827.00		Programme Expenses	63,640.00	
Cash at Bank	9,583.00	16,410.00	Administrative Expenses	71,860.00	135,500.00
<b>General Project :-</b>			<b>PEOPLE ACTION IN DEVELOPMENT PROJECT</b>		
Contributions	48,000.00		Capacity Building Expenses	79,335.00	
Membership Fees	64,392.00		Administrative Expenses	22,400.00	101,735.00
Social Audit Cost ( BDO - Muribahal)	18,000.00	130,392.00	Human Resource Support (Fellowship /Salaries to Programme Staff):		204,450.00
			Project Operation Cost		19,959.67
			Capital Cost		51,510.00
<b>Grant in Aid</b>			<b>Convergence of MGNREGS - NRLM - CFT Project</b>		
Lokadrusti	423,050.00		Administrative Expenses	462,566.00	462,566.00
MORD/ PR Dept. Govt. of Odisha	466,666.00	889,716.00	Audit Fees Paid		4,000.00
Bank Interest		300.00	CLOSING BALANCE :		
			Cash In Hand	3,219.00	
			Cash at Bank	53,878.33	57,097.33
		<b>1,036,818.00</b>			<b>1,036,818.00</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR  
DATE : 14.04.2016

*Bhajanam Saha*  
PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*HM*  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR  
STATUTORY AUDITOR

**Secretary**  
**JANAMUKTI ANUSTHAN**  
Balangir, Odisha



**JANAMUKTI ANUSTHAN**  
BHOIPADA, MURIBAHAL, BOLANGIR, ODISHA

(2015 - 16)

**NOTES ON ACCOUNTS.**

**SIGNIFICANT ACCOUNTING POLICIES.**

**1. SYSTEM OF ACCOUNTING:**

The Society has followed mercantile system for the accounting year 2015 - 16.

**2. DEPRICIATION:**

Depreciation has been charged on W.D.V Method.

**3. FIXED ASSETS:**

Fixed Assets have been accounted at cost. No revaluation has been made during the year.

**4. INFLATION:**

Cost has not been adjusted to reflect increase in cost due to inflation.

Place: Bhubaneswar.  
Date: 14.04.2016

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR  
STATUTORY AUDITOR

