



# MNS & ASSOCIATES

## Chartered Accountants

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### AUDITORS' REPORT

To  
The Members  
Janamukti Anusthan  
Bhoipada, Muribahal, Balangir, Odisha.

I have audited the attached Consolidated Receipt and Payment Statement, Consolidated Income and Expenditure Account for the year ended on 31.03.2018 and the Consolidated Balance Sheet as at 31.03.2018 of Janamukti Anusthan, Bhoipada, Muribahal, Dist- Bolangir, Odisha, of FC & NON-FC PROJECT together with notes on accounts annexed thereto and report that :

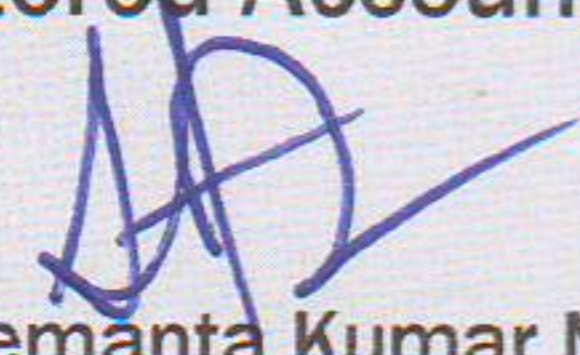
4. I have obtained all the Information and Explanation, which to the best of my knowledge and belief were necessary for the purpose of audit.
5. In my opinion, proper books of accounts as required by law have been kept by the society in so far as appears from my examination of such books.
6. In my opinion 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 31.03.2018.

- b) In case of Income and Expenditure Account, in so far as it relates to the Excess of Expenditure over Income for the year ended on that date.
- c) In case of the Balance Sheet, of the state of affairs of the trust as on 31.03.2018.

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, 5<sup>th</sup> April 2018

**JANAMUKTI ANUSTHAN**  
 BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA  
 FC & NON-FC PROJECTS  
**CONSOLIDATED BALANCE SHEET AS AT 31.03.2018**

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
<b>CAPITAL FUND :</b>			<b>FIXED ASSETS</b>		287,457.31
Opening Balance	372,368.79		(As Per Schedule - 1)		
Less: Excess of Expenditure over Income during the Year	38,401.53	333,967.26			
			<b>CURRENT ASSETS &amp; LOANS AND ADVANCES</b>		
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>					
Audit Fee payable		3,000.00			
Advance from(Lokadrusti Khariar)		99.00	<b>CLOSING BALANCE :</b>		
			Cash In Hand	-	
			Cash at Bank	49,608.95	49,608.95
		<b>337,066.26</b>			<b>337,066.26</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR  
 DATE : 05.04.2018

*Rajaram Sahu*  
 PRESIDENT/SECRETARY

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

For MNS & ASSOCIATES  
 CHARTERED ACCOUNTANTS

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



## JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

FC & NON-FC PROJECTS

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018

EXPENSES	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
<b>GENERAL PROJECT</b>			<b>GENERAL PROJECT</b>		
To Programme Expenses	41,072.00		By Contributions	119,905.00	
To Administrative Expenses	71,133.00	112,205.00	By Membership Fees	48,000.00	
			By Bank Interest	160.00	168,065.00
<b>PEOPLE ACTION IN DEVELOPMENT PROJECT</b>					
To Capacity Building Expenses	356,768.00				
To Administrative Expenses	74,088.00				
To Human Resource Support (Fellowship /Salaries to Programme Staff):	616,119.00				
To Project Operation Cost	48,707.63		<b>By Grant in Aid: (FC &amp; Non-FC)</b>		
To Support Cost	846,875.00	1,942,557.63	Lokadrusti	2,195,746.00	
			ICRG Project	307,856.00	
<b>Convergence of MGNREGS - NRLM - CFT Project</b>			Samaj Pragati Sahayog	355,450.00	2,859,052.00
Administrative Expenses	6,332.00	6,332.00	By Bank Interest		15,492.00
To Bank Charges		88.50			
<b>ICRG Project</b>					
To Administrative Expenses	263,613.00				
To Project Expenses	31,451.00				
To Management Expenses	11,812.00	306,876.00			
<b>FC Projects:</b>					
Salary & Honorarium	479,500.00				
Overhead Expenses	40,820.50				
Programme Expenses	101,049.00				
Mobility	35,000.00				
Grass Patching	12,800.00	669,169.50			
To Depreciation		22,426.90	By Excess of Expenditure over Income transfer to Balance Sheet		38,401.53
To Audit Fee		21,355.00			
		<b>3,081,010.53</b>			<b>3,081,010.53</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR

DATE : 05.04.2018

*Bhajarani Sahu*

PRESIDENT/SECRETARY

**Secretary**

**JANAMUKTI ANUSTHAN**

Balangir, Odisha

**For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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



## JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

FC & NON-FC PROJECTS

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018

RECEIPTS	AMOUNT(Rs)	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)
OPENING BALANCE			<b>GENERAL PROJECT</b>		
Cash In Hand	-		Programme Expenses	41,072.00	
Cash at Bank	118,634.58	118,634.58	Administrative Expenses	71,133.00	
			Capital Expenses	48,700.00	160,905.00
			<b>PEOPLE ACTION IN DEVELOPMENT PROJECT</b>		
<b>General Project :-</b>			Capacity Building	356,768.00	
Contributions (Public)	119,905.00		Administrative Expenses	85,888.00	
Membership Fees	48,000.00		Human Resource Support (Fellowship /Salaries to Programme Staff):	616,119.00	
Bank Interest	160.00	168,065.00	Project Operation Cost	48,707.63	
			Support Cost	846,875.00	1,954,357.63
			<b>Convergence of MGNREGS - NRLM - CFT Project</b>		
<b>PAID (BRLF Project)</b>			Administrative Expenses	8,332.00	8,332.00
<b>Grant in Aid</b>					
Lokadrusti	1,877,221.00		<b>ICRG Project:</b>		
Bank Interest	12,579.00	1,889,800.00	Administrative Expenses	263,613.00	
			Project Expenses	31,451.00	
<b>ICRG Project</b>			Management Fees	11,812.00	306,876.00
<b>Grant in Aid</b>	307,856.00				
Bank Interest	154.00	308,010.00	Bank Charges		88.50
			Audit Fees Paid		12,005.00
			<b>FC Projects:</b>		
<b>GRANT-IN-AID:</b>			Salary & Honorarium	479,500.00	
Lokadrusti-Kharia	318,525.00		Overhead Expenses	40,820.50	
Working Advance Received	80,000.00		Programme Expenses	101,049.00	
Samaj Pragati Sahayog	355,450.00		Mobility	35,000.00	
Bank Interest	2,759.00	756,734.00	Grass Patching	12,800.00	669,169.50
			<b>Expenditure Against Advance(Lokadrusti Kharia)</b>		79,901.00
			<b>CLOSING BALANCE :</b>		
			Cash In Hand	-	
			Cash at Bank	49,608.95	49,608.95
		<b>3,241,243.58</b>			<b>3,241,243.58</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR  
DATE : 05.04.2018

*Bhujaram Sabu*  
PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*CA. HEMANTA KUMAR NAYAK*  
PROPRIETOR  
STATUTORY AUDITOR

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

