



MNS & ASSOCIATES
Chartered Accountants

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 31.03.2019 and the Consolidated Balance Sheet as at 31.03.2019 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 31.03.2019.

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 trust as on 31.03.2019.

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, 17th April 2019

JANAMUKTI ANUSTHAN
 BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA
 FC & NON-FC PROJECTS
CONSOLIDATED BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
CAPITAL FUND :			FIXED ASSETS		270,300.78
Opening Balance	333,967.26		(As Per Schedule - 1)		
Add: Excess of Income over Expenditure during the Year	80,668.91	414,636.17			
			CURRENT ASSETS & LOANS AND ADVANCES		
CURRENT LIABILITIES & PROVISIONS:			TDS Receivable (2018-19)		70,596.00
Audit Fee payable		2,000.00	CLOSING BALANCE :		
			Cash In Hand		
			Cash at Bank	75,739.39	75,739.39
		416,636.17			416,636.17

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR

DATE : 17.04.2019



Dhanajaram Sahu
 PRESIDENT/SECRETARY
Secretary
JANAMUKTI ANUSTHAN
 Balangir, Odisha

For **MNS & ASSOCIATES**
 CHARTERED ACCOUNTANTS

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 01.04.2018 TO 31.03.2019

EXPENSES	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
GENERAL PROJECT			GENERAL PROJECT		
To Programme Expenses	62,697.00		By Contributions	97,650.00	
To Administrative Expenses	93,953.00	156,650.00	By Membership Fees	39,000.00	
			By Support from BDO(Muribahal)	22,000.00	
PEOPLE ACTION IN DEVELOPMENT PROJECT			By Bank Interest	262.00	158,912.00
To Capacity Building Expenses	132,992.00				
To Administrative Expenses	51,860.00		By Grant in Aid: (FC & Non-FC)		
To Human Resource Support (Fellowship /Salaries to Programme Staff):	427,275.00		Lokadrusti	1,777,150.00	
To Support Cost	412,080.00		ICRG Project	705,966.00	
To Project Operation Cost	37,174.14	1,061,381.14			
APCs (BRLF) Project			APCs BRLF (New Delhi)	214,086.00	
To Project Operation Cost	77,473.42		Unspent Grant (TDS-2017-18)	18,366.00	2,715,568.00
To Cost of Project Facilitating Team	393,000.00	470,473.42	By Bank Interest		10,967.00
ICRG Project					
To Administrative Expenses	570,476.00				
To Project Expenses	62,309.00				
To Management Expenses	18,586.00	651,371.00			
FC Projects:					
Salary & Honorarium	307,500.00				
Overhead Expenses	44,718.00				
Programme Expenses	69,728.00	421,946.00			
To Depnciation		17,156.53			
To Audit Fee		25,800.00			
To Excess of Income over Expenditure transfer to Balance Sheet		80,668.91			
		2,885,447.00			2,885,447.00

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR
DATE : 17.04.2019

Bhajeeran Sahu
PRESIDENT/SECRETARY

Secretary
JANAMUKTI ANUSTHAN
Balangir, Odisha

For MNS & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
CA. HEMANTAKUMAR NAYAK
PROPRIETOR

STATUTORY AUDITOR



JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

FC & NON-FC PROJECTS

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT(Rs)	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)
OPENING BALANCE			GENERAL PROJECT		
Cash In Hand			Programme Expenses	62,697.00	
Cash at Bank	49,608.95	49,608.95	Administrative Expenses	93,953.00	156,650.00
			PEOPLE ACTION IN DEVELOPMENT PROJECT		
General Project :-			Capacity Building	132,992.00	
Contributions (Public)	97,650.00		Administrative Expenses	63,660.00	
Membership Fees	39,000.00		Human Resource Support (Fellowship /Salaries to Programme Staff):	427,275.00	
Bank Interest	262.00		Project Operation Cost	37,174.14	
Support from BDO (Muribahal)	22,000.00	158,912.00	Support Cost	412,080.00	1,073,181.14
			APCs (BRLF Project)		
PAID (BRLF Project)			Project Operation Cost	82,473.42	
Grant in Aid			Cost of Project Facilitating Team	393,000.00	475,473.42
Lokadrusti	1,344,650.00				
Bank Interest	6,537.00	1,351,187.00	ICRG Project:		
APCs (BRLF Project)			TDS (2018-19)	70,596.00	
BRLF (New Delhi)	214,086.00		Administrative Expenses	570,476.00	
Bank Interest	2,429.00	216,515.00	Project Expenses	62,309.00	
			Management Fees	18,586.00	721,967.00
ICRG Project					
Grant in Aid	705,966.00		Audit Fees Paid		10,000.00
Bank Interest	900.00		FC Projects:		
Unspent Grant (TDS-2017-18)	18,366.00	725,232.00	Salary & Honorarium	307,500.00	
			Overhead Expenses	44,718.00	
GRANT-IN-AID:			Programme Expenses	69,728.00	421,946.00
Lokadrusti-Khariar	432,401.00				
Bank Interest	1,101.00	433,502.00	CLOSING BALANCE :		
			Cash In Hand	-	
			Cash at Bank	75,739.39	75,739.39
		2,934,956.95			2,934,956.95

To be read with notes on account

As Per of our report on even date

For **MNS & ASSOCIATES**
CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK
PROPRIETOR

STATUTORY AUDITOR

PLACE : BHUBANESWAR

DATE : 17.04.2019

Hemantam Sahu
PRESIDENT/SECRETARY

Secretary
JANAMUKTI ANUSTHAN
Balangir, Odisha



JANAMUKTI ANUSTAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

GENERAL PROJECT

FIXED ASSET SCHEDULE

SL.NO	PARTICULARS	W.D.V AS ON 01.04.2018	ADDITION /(DELETION)	TOTAL	RATE OF DEP	DEPRICIATIO N	W.D.V. AS ON 31.03.2019
		1	2	3 = 1+2	4	5 = 3 X 4	6 = 3 - 5
1	LAND	22,500.00		22,500.00		-	22,500.00
2	BUILDING/BORE WEL	234,871.69		234,871.69	5%	11,743.58	223,128.11
3	FURNITURE & FIXTURES	6,743.40		6,743.40	10%	674.34	6,069.06
4	FAN/INVERTOR	17,325.32		17,325.32	15%	2,598.80	14,726.52
5	BICYCLE	247.32		247.32	15%	37.10	210.22
6	COMPUTER & PRINTER	0.47		0.47	40%	0.19	0.28
		281,688.19	-	281,688.20		15,054.01	266,634.18

PLACE : BHUBANESWAR

DATE : 17.04.2019

Bhujaram Sahu
PRESIDENT/SECRETARY

Secretary
JANAMUKTI ANUSTHAN
Balangir, Odisha

For MNS & ASSOCIATES
CHARTERED ACCOUNTANTS

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JANAMUKTI ANUSTAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

PEOPLE ACTION IN DEVELOPMENT PROJECT (BRLF/15-16/CFP-01/11)

FIXED ASSET SCHEDULE

SL.NO	PARTICULARS	W.D.V AS ON 01.04.2018	ADDITION /(DELETION)	ADDITION /(DELETION)	TOTAL	RATE OF DEP	DEPRICIATI ON	W.D.V. AS ON 31.03.2019
		1	2		3 = 1+2	4	5 = 3 X 4	6 = 3 - 5
				Before Septe	After September 18			
1	DIGITAL CAMERA	1,742.72	-	-	1,742.72	40%	635.13	1,107.59
2	LAPTOP (COMPUTER)	4,026.40	-	-	4,026.40	40%	1,467.39	2,559.01
		5,769.12	-	-	5,769.12		2,102.52	3,666.60

PLACE : BHUBANESWAR

DATE : 17.04.2019

Bhajarani Saha
PRESIDENT/SECRETARY

Secretary
JANAMUKTI ANUSTHAN
Balangir, Odisha

For MNS & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK
PROPRIETOR
STATUTORY AUDITOR



JANAMUKTI ANUSTHAN
BHOIPADA, MURIBAHAL, DIST: BALANGIR, ODISHA,
(2018-2019)

NOTES TO ACCOUNTS.

SIGNIFICANT ACCOUNTING POLICIES.

1. SYSTEM OF ACCOUNTING

The Society has followed Mercantile System for the accounting year 2018-19.

2. DEPRICIATION

Depreciation has been charged 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 been adjusted to reflect increase in cost due to inflation.

For MNS & ASSOCIATES
CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK
PROPRIETOR

STATUTORY AUDITORS

PLACE: BHUBANESWAR
DATE : 17.04.2019

