

# 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:

- I have obtained all the Information and Explanation, which to the best of my knowledge and belief were necessary for the purpose of audit.
- 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.
- 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.
- In case of the Balance Sheet, of the state of affairs of the trust as on 31.03.2019.
- In my opinion, the organisation has followed the Accounting Standards of ICAI in preparation and presentation of financial statements.

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For MNS & Associates Chartered Accountants

CA. Hemanta Kumar Nayak Proprietor Membership No. 058235

BHUBANESWAR OF DATE:

Bhubaneswar, 17th April 2019

201, Swarnalata Apartment Bomikhal, Bhubaneswar-751010 Odisha (India) Mobile: 09437297900 Land: 91 + 0674 2549800 Email: mns\_bbsr@hotmail.com

#### 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	80,668.91	414,636.17			
Expenditure during the Year					
			CURRENT ASSETS &		
			LOANS AND ADVANCES		
CURRENT LIABILITIES &			MAX * PAPER MANUSCRIPT AND STREET		
PROVISIONS			TDS Receivable (2018-19)		70,596.00
Audit Fee payable		2,000.00			
			CLOSING BALANCE		
		택. 분 s 경당()	Cash In Hand		== === ==
	1814 3614		Cash at Bank	75,739.39	75,739.39
	Was States	416,636.17			416,636.17

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR

BHUBANESWA

DATE: 17.04.2019

Donajaram PRESIDENT/SECRETARY

ANAMUKTI ANUSTHAN

Balangir, Odisha

FOR MANS & ASSOCIATES

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

GENERAL PROJECT   To Programme Expenses   62,697.00   93,953.00   156,650.00   By Contributions   97,650.00   39,000.00   By Membership Fees   39,000.00   22,000.00   22,000.00   By Membership Fees   39,000.00   22,000.00   22,000.00   By Membership Fees   39,000.00   22,000.00	EXPENSES	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
To Programme Expenses To Administrative Expenses To Project Operation Cost To Project Operation Cost To Project Operation Cost To Project Facilitating Team  ICRG Project To Administrative Expenses To Administrative Expenses To Administrative Expenses To Management Expenses To Management Expenses To Management Expenses To Depnciation To Depn	EN ENGL.	, , ,		GENERAL PROJECT		
To Administrative Expenses   93,953.00   156,650.00   By Membership Fees   39,000.00   22,000.00   2		62 697.00		By Contributions		
By Support from BDO(Muribahal)   22,000.00		Carried Constant	156,650.00	By Membership Fees		
DEVELOPMENT PROJECT   To Capacity Building Expenses   132,992.00   To Administrative Expenses   132,992.00   To Support Cost   412,080.00   To Project Operation Cost   77,473.42   To Cost of Project Facilitating Team   393,000.00   To Administrative Expenses   62,309.00   To Management Expenses   62,309.00   To Management Expenses   62,309.00   To Project Sizery & Honorarium   307,500.00   A71,180.00	Inistrative Expenses	30,000.00		By Support from BDO(Muribahal)	22,000.00	
To Administrative Expenses To Human Resource Support (Fellowship /Salaries to Programme Staff):  To Support Cost To Project Operation Cost  APCs (BRLF) Project To Project Pacilitating Team  ICRG Project To Administrative Expenses To Human Resource Support (Fellowship /Salaries to Programme Staff):  1,777,150.00 To Support Cost To Project Operation Cost  APCs (BRLF) Project To Project Expenses To Cost of Project Facilitating Team  ICRG Project To Administrative Expenses To Management Expenses To Management Expenses Programme Expenses FC Projects: Salary & Honorarium Overhead Expenses Programme Expenses To Depniciation  To Depniciation  51,860.00  By Grant in Aid: (FC & Non-FC) Lokadrusti 1,777,150.00 TO Lokadrusti 1,061,381.14 To Lokadrusti 1,061,381.14 To Lokadrusti 1,777,150.00 To Lokadrusti				By Bank Interest	262 00	158,912.00
To Human Resource Support (Fellowship /Salaries to Programme Staff):  To Support Cost To Project Operation Cost  APCs (BRLF) Project To Project Operation Cost  To Project Operation Cost  To Cost of Project Facilitating Team  ICRG Project To Administrative Expenses To Management Expenses To Management Expenses Programme Expenses Programme Expenses FC Projects: Salary & Honorarium Overhead Expenses Programme Expenses To Depniciation  To Depniciation  To Depniciation  To Support Cost 427,275.00 412,080.00 1,777,150.00 1,777,170.00 1,77	acity Building Expenses	I.S. S. Market Co.				
Selection		51,860.00				
Staff):						
To Support Cost To Support Cost To Project Operation Cost  APCs (BRLF) Project To Project Operation Cost  To Cost of Project Facilitating Team  ICRG Project To Administrative Expenses To Management Expenses Salary & Honorarium Overhead Expenses Programme Expenses To Depriciation  To Depriciation  To Support Cost 412,080.00 37,174.14 1,061,381.14 Lokadrusti ICRG Project APCs BRLF (New Delhi)  214,086.00 To Lost of Project Facilitating Team  1,777,150.00 To Lost of Project APCs BRLF (New Delhi)  214,086.00 Unspent Grant (TDS-2017-18) By Bank Interest  From Project Expenses From Project Expenses From Management Expen	ship /Salaries to Programme			By Grant in Aid: (EC & Non-EC)		
To Support Cost To Project Operation Cost  APCs (BRLF) Project To Project Operation Cost  To Cost of Project Facilitating Team  ICRG Project To Administrative Expenses To Project Expenses To Management Expenses Salary & Honorarium Overhead Expenses Programme Expenses To Depriciation  APCs BRLF (New Delhi)  214,086.00  APCs BRLF (New Delhi)  214,086.00  Unspent Grant (TDS-2017-18) By Bank Interest  To Application  To Support Cost  APCs BRLF (New Delhi)  214,086.00  APCs BRLF (New Delhi)  214,086.00  470,473.42  Unspent Grant (TDS-2017-18) By Bank Interest  To Support Cost  To Aproject Support		AND THE CONTRACTOR			1,777,150.00	
To Project Operation Cost  APCs (BRLF) Project To Project Operation Cost  To Cost of Project Facilitating Team  ICRG Project To Administrative Expenses To Project Expenses To Management Expenses To Management Expenses FC Projects: Salary & Honorarium Overhead Expenses Programme Expenses To Depriciation  To Depriciation  To Project Operation Cost To Advision Cost To Project Expenses To Management Expenses To Project Expenses To Depriciation  To Depriciation  To Depriciation  To Depriciation  To Depriciation  To Cost of Project To Advision Cost T				) Detection/2004C1	Annual Contract and and	100
To Project Operation Cost 77,473.42  To Cost of Project Facilitating Team 393,000.00 470,473.42  ICRG Project To Administrative 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 Depniciation 17,156.53	ect Operation Cost	37,174.14	1,061,381.14	ICRG Project	7.00,000.00	
To Project Operation Cost 77,473.42 APCs BRLF (New Delhi) 214,086.00  To Cost of Project Facilitating Team 393,000.00 470,473.42 Unspent Grant (TDS-2017-18) By Bank Interest  ICRG Project To Administrative Expenses 62,309.00 To Project 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 Depriciation 17,156.53						
To Project Operation Cost  To Cost of Project Facilitating Team  ICRG Project  To Administrative Expenses  To Project Expenses  To Management Expenses  Salary & Honorarium  Overhead Expenses  Programme Expenses  Programme Expenses  To Depniciation  To Depniciation  To Project Operation  To Administrative Expenses  570,476.00  651,371.00  651,371.00  470,473.42  Unspent Grant (TDS-2017-18)  By Bank Interest  18,366.00  651,371.00  421,946.00  17,156.53	A CALL DE LA CALLA PER CAL			ADD DDI 5 (New Dolbi)	214 086 00	
To Cost of Project Facilitating Team   393,000.00   470,473.42   By Bank Interest	ect Operation Cost	77,473.42		APCS BRLF (New Dellii)	214,000.00	
To Cost of Project Facilitating Team   393,000.00   470,473.42   By Bank Interest	a contract the second second		470 472 40	Hosport Grapt (TDS-2017-18)	18.366.00	2,715,568.00
ICRG Project         570,476.00           To Administrative Expenses         570,476.00           To Project Expenses         62,309.00           To Management Expenses         18,586.00           FC Projects:         307,500.00           Salary & Honorarium         307,500.00           Overhead Expenses         44,718.00           Programme Expenses         69,728.00           To Depniciation         17,156.53	t of Project Facilitating Team	393,000.00	470,473.42	Children and the Control of the Cont		10,967.00
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 Depriciation 17,156.53	101 No. 2011			by bank interest		
To Project Expenses 62,309.00 To Management Expenses 62,309.00 FC Projects: Salary & Honorarium 307,500.00 Overhead Expenses 44,718.00 Programme Expenses 69,728.00 421,946.00  To Depriciation 17,156.53						
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 Depriciation 17,156.53	ninistrative Expenses	CALL SAME SALES OF STREET				
FC Projects: Salary & Honorarium Overhead Expenses Programme Expenses  To Depriciation  307,500.00 44,718.00 69,728.00 421,946.00 17,156.53			054 074 00			
Salary & Honorarium         307,500.00           Overhead Expenses         44,718.00           Programme Expenses         69,728.00           To Depniciation         17,156.53	nagement Expenses	18,586.00	651,3/1.00			
Salary & Honorarium         307,500.00           Overhead Expenses         44,718.00           Programme Expenses         69,728.00           To Depndiation         17,156.53						
Overhead Expenses	ojects:					
Programme Expenses 69,728.00 421,946.00  To Depniciation 17,156.53	& Honorarium	The second secon				
To Depriciation 17,156.53	ead Expenses	The same of the same of the same of				
To Deprication	mme Expenses	69,728.00	421,946.00			
To Deprication						
25 800 00	priciation		17,156.53	3		
25 800 00 1	1					
To Audit Fee 25,800.00	dit Fee		25,800.00	2		
				. 1		
To Excess of Income over 80,668.91			80,668.9	1		
Expenditure transfer to Balance	penditure transfer to Balance		9			
Sheet 2,885,447.00	eet					2,885,447.0

To be read with notes on account

As Per of our report on even date

FOR MNS & ASSOCIATES CHARTER DAGCOUNTANTS

CA. HEMANTAKUMAR NAYAK

STATUTORY AUDITOR

PLACE : BHUBANESWAR DATE : 17.04.2019

PRESIDENT/SECRETARY

Secretary ANAMUKTI ANUSTHAN Balangır, Odisha

#### 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)
			GENERAL PROJECT		
OPENING BALANCE			Programme Expenses	62,697.00	
Cash In Hand			Administrative Expenses	93,953.00	156,650.00
Cash at Bank	49,608.95	49,608.95			
			PEOPLE ACTION IN DEVELOPMENT PROJECT		8
			Capacity Building	132,992.00	
General Project :-	140		Administrative Expenses	63,660.00	
(1997) 1997 1997 (1997) 1997			Human Resource Support (Fellowship	to Change Will Connect	
Contributions (Public)	97,650.00		/Salaries to Programme Staff):	427,275.00	
Membership Fees	39,000.00		Project Operation Cost	37,174.14	
Bank Interest	262.00		Support Cost	412,080.00	1,073,181.14
Support from BDO (Muribahal)	22,000.00	158,912.00			
			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	
Dank Interest	2,420.00	210,010,00	Management Fees	18,586.00	721,967.00
ICRG Project					
Grant in Aid	705,966.00				4 ===
Bank Interest	900.00		Audit Fees Paid		10,000.00
Unspent Grant (TDS-2017-18)	18,366.00	725,232.00			
			FC Projects:		
			Salary & Honorarium	307,500.00	
GRANT-IN-AID:			Overhead Expenses	44,718.00	
Lokadrusti-Khariar	432,401.00		Programme Expenses	69,728.00	421,946.00
Bank Interest	1,101.00	433,502.00	, A		
			CLOSING BALANCE		
			Cash In Hand	75,739.39	75.739.39
			Cash at Bank	15,139.39	15,139.38
Market State of the State of th		2,934,956.95	Market Committee of the	- Laborator T	2,934,956.95

To be read with notes on account

As Per of our report on even date

FOR MNS & ASSOCIATES

A KUMAR NAYAR PROPRIETOR

PLACE : BHUBANESWAR

DATE: 17.04.2019

PRESIDENT/SECRETARY

Secretary JANAMUKTI ANUSTHAN Balangir, Odisha

STATUTORY AUDITOR

## 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	
211015: 4 22113:	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	
90.50		281,688.19		281,688.20	4.7	15,054.01	266,634.18	

FOR MNS & ASSOCIATES

STATUTORY AUDITOR

11111

PLACE : BHUBANESWAR

DATE : 17.04.2019

PRESIDENT/SECRETARY

Secretary JANAMUKTI ANUSTHAN

Balangir, Odisha

BHUBANESWAR OF DATE:

## 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
Sile .		12211	2		3 = 1+2	4	5=3 X 4	6=3-5
		7.	Before Septe	After Septemb	per 18			
1	DIGITAL CAMERA	1,742.72	: <del></del> -	E 8	1,742.72	40%	635.13	1,107,59
2	LAPTOP (COMPUTER)	4,026.40	N=	-	4,026.40	40%	1,467.39	2,559.01
		5,769,12			5.769.12		2,102.52	3,666.60

PLACE : BHUBANESWAR

aportada, eduqueros, edizada a al serv

DATE : 17.04.2019

PRESIDENT/SECRETARY Secretary JANAMUKTI ANUSTHAN Balangir, Odisha

FOR MNS & ASSOCIATES CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK PROPRIETOR STATUTORY AUDITOR

# 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
		18 18 18	2	100	3 = 1+2	4	5 = 3 X 4	6=3-5
			Before Septe	After Septemb	er 18			
1	DIGITAL CAMERA	1,742.72	7.5%	S	1,742.72	40%	635.13	1,107.59
2	LAPTOP (COMPUTER)	4,026.40	-	2	4,026.40	40%	1,467.39	2,559.01
		5 769 12			5.769.12	Star-put-	2,102.52	3,666.60

PRESIDENT/SECRETARY Secretary

JANAMUKTI ANUSTHAN Balangir, Odisha

FOI MNS & ASSOCIATES CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK STATUTORY AUDITOR

PLACE : BHUBANESWAR

DATE : 17.04.2019

...o. PADA, 410, 252.414, \$2221.514, \$714.15

# 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

CA. HEMANTA KUMAR NAYAK

STATUTORY AUDITORS

PLACE: BHUBANESWAR

DATE: 17.04.2019

