



**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 31.03.2022 and the Consolidated Balance Sheet as at 31.03.2022 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 31.03.2022.

- 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 31.03.2022.

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, 26<sup>th</sup> September 2022

**JANAMUKTI ANUSTHAN**  
 BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA  
 FC & NON-FC PROJECTS  
**CONSOLIDATED BALANCE SHEET AS AT 31.03.2022**

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
CAPITAL FUND :			FIXED ASSETS		2,43,582.21
Opening Balance	3,62,179.91		(As Per Schedule - 1)		
Add: Excess of Income over Expenditure during the Year	18,67,972.62	22,30,152.53			
			CURRENT ASSETS & LOANS AND ADVANCES		
CURRENT LIABILITIES & PROVISIONS:					
Audit Fee payable		28,660.00			
Outstanding Liability		485.00	CLOSING BALANCE :		
			Cash In Hand	-	
			Cash at Bank	20,15,715.33	20,15,715.33
		<b>22,59,297.53</b>			<b>22,59,297.54</b>

To be read with notes on account

As Per of our report on even date


PLACE : BHUBANESWAR

DATE : 26.09.2022

UDIN:22058235AYNXFU8024

*Majaram Sahu*  
 PRESIDENT/SECRETARY

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

**MMS & 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 01.04.2021 TO 31.03.2022

EXPENSES	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
<b>GENERAL PROJECT</b>			<b>GENERAL PROJECT</b>		
To Programme Expenses	24,262.00		By Contributions	1,18,113.00	
To Administrative Expenses	46,324.00	70,586.00	By Membership Fees	3,795.00	1,21,908.00
House Repairing	43,320.00	-			
Professional Fees	7,000.00	50,320.00			
<b>APCs (BRLF) Project</b>			<b>By Grant in Aid: (FC &amp; Non-FC)</b>		
To Project Operation Cost	1,36,030.00		BRLF (New Delhi)	17,50,250.00	
To Cost of Project Facilitating Team	14,81,686.28		Panchayat Samiti (Muribahal)	8,05,090.00	
Admin. Expenses	51,493.38		Azim Premji Philanthropic Initiatives Pvt. Ltd.	6,47,500.00	
Travel Expenses	31,860.00	17,01,069.66	Azim Premji Philanthropic Initiatives Pvt. Ltd.	32,24,500.00	
<b>To Arrest Distres Migration Project</b>			Bengal Finance & Investment Pvt Ltd.	10,00,000.00	74,27,340.00
<b>SALARY &amp; HONORARIUM:</b>		8,05,090.00			
<b>COVID-19 Response Relief Response(APPI)</b>					
<b>INDIRECT EXPENSES:</b>		6,46,570.00	By Bank Interest		27,402.00
<b>COVID-19 (ICRG)</b>					
<b>EXPENSES:</b>					
<b>Livelihood Support for Migrant &amp; Vulnerable Households</b>					
HR Cost	1,20,000.00				
Programme Cost	2,15,000.00				
Admin. Cost	2,000.00	3,37,000.00			
<b>Covid-19 Vaccination Support Drive Prog.</b>					
<b>HR Cost</b>	10,12,215.75				
Admin Cost	8,525.00				
Travel Cost	1,56,986.25				
Programme Cost	8,75,950.00	20,53,677.00			
<b>FC Projects:</b>					
Bank Charges	-	-			
To Depreciation		14,364.72			
To Audit Fee		30,000.00			
To Excess of Income over Expenditure transfer to B/S		18,67,972.62			
		<b>75,76,650.00</b>			<b>75,76,650.00</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR

DATE : 26.09.2022

*Mujaram Sahu*

PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*HM*  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR

STATUTORY AUDITOR

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



## JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

FC & NON-FC PROJECTS

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT(Rs)	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)
OPENING BALANCE			<b>GENERAL PROJECT</b>		
Cash In Hand	-		Programme Expenses	24,262.00	
Cash at Bank	52,067.99	52,067.99	Administrative Expenses	45,839.00	70,101.00
			Hose Repairing	43,320.00	
			Professional Fees	7,000.00	50,320.00
<b>General Project :-</b>			<b>APCs (BRLF Project)</b>		
Contributions (Public)	1,18,113.00		Project Operation Cost	1,36,030.00	
Membership Fees	3,795.00		Cost of Project Facilitating Team	14,81,686.28	
Bank Interest	18,057.00	1,39,965.00	Admin. Expenses	51,493.38	
			Travel Expenses	31,860.00	17,01,069.66
<b>APCs (BRLF Project)</b>			<b>To Arrest distres Migration Project</b>		
BRLF (New Delhi)	17,50,250.00		<b>SALARY &amp; HONORARIUM:</b>		8,05,090.00
Bank Interest	4,515.00	17,54,765.00	<b>COVID-19 Response Relief</b>		
<b>To Arrest distres Migration Project</b>			<b>Response(APPI)</b>		6,46,570.00
<b>Grant-in-Aid:</b>			<b>INDIRECT EXPENSES:</b>		
Panchayat Samiti (Muribahal)		8,05,090.00	<b>(ICRG)</b>		
<b>COVID-19,Relief Response(APPI)</b>			<b>EXPENSES:</b>		
<b>Grant-in-Aid:</b>			<b>Livelihood Support for Migrant &amp;</b>		
Azim Premji Philanthropic Initiatives Pvt. Ltd.		6,47,500.00	<b>Vulnerable Households</b>		
<b>Covid-19 Vaccination Support Drive</b>			HR Cost	1,20,000.00	
<b>Programme:</b>			Programme Cost	2,15,000.00	
<b>Grant-in-Aid:</b>			Admin. Cost	2,000.00	3,37,000.00
Azim Premji Philanthropic Initiatives Pvt. Ltd.		32,24,500.00	<b>Covid-19 Vaccination Support Drive</b>		
<b>(ICRG)</b>			<b>Programme</b>		
<b>Grant in Aid:</b>			<b>HR Cost</b>	10,12,215.75	
TDS Refund	66,825.00		Admin Cost	8,525.00	
Interest on TDS Receivable	4,345.00	71,170.00	Travel Cost	1,56,986.25	
<b>Livelihood Support for Migrant &amp;</b>			Programme Cost	8,75,950.00	20,53,677.00
<b>Vulnerable Households</b>			Audit Fees Paid (2021-22)		16,000.00
<b>Grant-in Aid:</b>			<b>FC Projects:</b>		
Bengal Finance & Investment Pvt Ltd.		10,00,000.00	Bank Charges	-	-
<b>FC Projects:</b>			<b>CLOSING BALANCE :</b>		
<b>GRANT-IN-AID:</b>			Cash In Hand	-	
Bank Interest	485.00	485.00	Cash at Bank	20,15,715.33	20,15,715.33
		<b>76,95,542.99</b>			<b>76,95,542.99</b>

To be read with notes on account

As Per of our report on even date

PLACE : BHUBANESWAR

DATE : 26.09.2022

*Mojaram Lahu*  
PRESIDENT/SECRETARY

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. HEMANTA KUMAR NAYAK  
PROPRIETOR

STATUTORY AUDITOR



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

# JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

GENERAL PROJECT

## FIXED ASSET SCHEDULE

SL.NO	PARTICULARS	W.D.V AS ON 01.04.2021	ADDITION /(DELETION)	TOTAL	RATE OF DEP	DEPRICIATION	W.D.V. AS ON 31.03.2022
		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	2,01,373.12		2,01,373.12	5%	10,068.66	1,91,304.46
3	FURNITURE & FIXTURES	21,961.94		21,961.94	10%	2,196.19	19,765.74
4	FAN/INVERTOR	10,639.91		10,639.91	15%	1,595.99	9,043.93
5	BICYCLE	151.88		151.88	15%	22.78	129.10
6	COMPUTER & PRINTER	0.10		0.10	40%	0.04	0.06
		<b>2,56,626.94</b>	<b>-</b>	<b>2,56,626.95</b>		<b>13,883.66</b>	<b>2,42,743.28</b>

PLACE : BHUBANESWAR

DATE : 26.09.2022

*Bhujaram 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

APCs - BRLF

## FIXED ASSET SCHEDULE

SL.NO	PARTICULARS	W.D.V AS ON 01.04.2021	ADDITION /(DELETION)	ADDITION /(DELETION)	TOTAL	RATE OF DEP	DEPRICIATIO N	W.D.V. AS ON 30.11.2021
		1	2		3 = 1+2	4	5 = 3 X 4	6 = 3 - 5
			<i>Before</i>	<i>After</i>				
			<i>September 21</i>	<i>September 21</i>				
1	DIGITAL CAMERA	398.73	-	-	398.73	40%	106.33	292.40
2	LAPTOP (COMPUTER)	921.25	-	-	921.25	40%	245.67	675.58
		<b>1,319.98</b>	-	-	<b>1,319.98</b>		<b>351.99</b>	<b>967.99</b>

PLACE : BHUBANESWAR  
DATE : 20.12.2021

*Prayagam Sam*  
PRESIDENT/SECRETARY

**Secretary  
JANAMUKTI ANUSTHAN  
Balangir, Odisha**

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*HM*  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR  
STATUTORY AUDITOR



# JANAMUKTI ANUSTHAN

BHOI PADA, MURIBAHAL, BOLANGIR, ODISHA

APCs - BRLF

## FIXED ASSET SCHEDULE

SL.NO	PARTICULARS	W.D.V AS ON 01.12.2021	ADDITION /(DELETION)	ADDITION /(DELETION)	TOTAL	RATE OF DEP	DEPRICIATIO N	W.D.V. AS ON 31.03.2022
		1	2		3 = 1+2	4	5 = 3 X 4	6 = 3 - 5
			Before September 21	After September 21				
1	DIGITAL CAMERA	292.40	-	-	292.40	40%	38.99	253.42
2	LAPTOP (COMPUTER)	675.58	-	-	675.58	40%	90.08	585.51
		967.99	-	-	967.99		129.06	838.92

PLACE : BHUBANESWAR

DATE : 28.04.2022

*majaram Satu*

PRESIDENT/SECRETARY

Secretary  
JANAMUKTI ANUSTHAN  
Balangir, Odisha

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

*HA*  
CA. HEMANTA KUMAR NAYAK  
PROPRIETOR  
STATUTORY AUDITOR



**JANAMUKTI ANUSTHAN**  
**BHOIPADA, DIST: BALANGIR, ODISHA,**  
**(2021-2022)**

**NOTES TO ACCOUNTS.**

**SIGNIFICANT ACCOUNTING POLICIES.**

**1. SYSTEM OF ACCOUNTING**

The Society has followed Mercantile System for the accounting year 2021-22.

**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.

PLACE: BHUBANESWAR  
DATE : 26.09.2022

For MNS & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA. HEMANT KUMAR NAYAK  
PROPRIETOR

STATUTORY AUDITORS

