

R.K. Sahoo & Co.

CHARTERED ACCOUNTANTS

आर.के. शाहु आण्ड को.

चाटार्ड आकाउण्टांट्स



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त्रिपुर-५३९, सैलश्री विहार, चन्द्रसेखरपुर
भुवनेश्वर- ७५१०२१, (फोन) ०६७४-२७२१४९०
मो: ९२३८८०७५९०, ९९३७०८२५००
ई-मेल: rajeshsahoo@yahoocom

AUDITORS REPORT

1. We have audited the attached Consolidated Balance Sheet as at 31.03.2022 and consolidated Income & expenditure account and consolidated receipt and payment account of " JUBA JYOTI JUBAK SANGHA", HO-PLOT NO.35,37, Saradeipur, Dhauli Square, Bhubaneswar-751002; Odisha for the year ending 31st March, 2022 together with the Schedule annexed there to, which are in agreement with the books of account maintained by the said institution. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our Audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining on a test basis evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall financial statements, presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that:
 - i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion, proper books of account have been kept by the above named institution visited by us so far as it appears from our examination of the books
 - iii. No personal expenses of management have been charged in the account
 - iv. All Consolidated receipts and payments and all assets and properties and all known liabilities have been fully and properly accounted for in the books of accounts.
 - v. The location of assets is specified in the assets register
 - vi. The fixed assets register is maintained at the organisation and all movable assets including equipments are record therein.
 - vii. In our opinion and to the best of our information and according to the information & explanations given to us the said Consolidated Balance sheet, Consolidated Income and Expenditure and Consolidated receipts & Payments accounts give a true and fair view of the state of affairs of the organisation as on 31.03.2022 and of the Income and Expenses and of the receipt and payments for the year 2021-22 and of the closing Balance of the organisation as 31.03.2022

Place: Bhubaneswar

Date: 27/05/2022



For R. K. Sahoo & Co.
Chartered Accountants

Rajesh Kumar Sahoo
(CA. Rajesh Kumar Sahoo)
Partner
M. No-856370

UDIN-22056370ANLFRF4202

JUBA JYOTI JUBAK SANGHA
Plot No.35,37 Saradeipur, Dhauli Square ,Bhubaneswar, Odisha,
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

| LIABILITIES | Amount (Rs) | Amount(Rs) | ASSETS | Amount(Rs) | Amount(Rs) |
|--|---------------------|----------------------|--|---------------------|----------------------|
| General Fund | | | FIXED ASSETS | | |
| As per last A/C | 15,066,962.97 | | As per Schedule II | | 2,718,451.71 |
| Add: Excess of income over expenditure | <u>107,046.40</u> | 15,174,009.37 | Grant-in-Aid Receivable | | |
| | | | Swadhar Greh | | |
| | | | As per last A/c | 1,874,794.00 | |
| | | | Less-Received during the year | <u>1,549,986.00</u> | |
| | | | | 324,808.00 | |
| | | | Add: During the year | <u>1,528,000.00</u> | 1,852,808.00 |
| Unsecured Loan | | | Children Home | | |
| As per last A/C | 3,610,000.00 | | Balance b/d | 3,375,841.00 | |
| Add :Received during the year | <u>2,350,000.00</u> | | Less-Received during the year | <u>1,042,805.00</u> | |
| | 5,960,000.00 | | | 2,333,036.00 | |
| Less-paid during the year | <u>1,700,000.00</u> | 4,260,000.00 | Add: During the year | <u>1,097,251.00</u> | 3,430,287.00 |
| | | | Specialized Adoption Agency | | |
| Outstanding Liabilities | | | Balance b/d | | 3,181,350.00 |
| TATA CAPITAL FINANCE | | | One Stop Centre (Raygada Dist) | | 4,920,300.00 |
| as per last A/c | 66,374.00 | | One Stop Centre (Subarnapur Dist) | | 3,502,095.00 |
| Less-paid during the year | <u>66,374.00</u> | | | | |
| | | | | | |
| PHC (N), Loba | | 294,800.00 | District Disaster Mitigation Plan | | 12,000.00 |
| PHC (N), Baijhal | | 573,800.00 | PHC (N), Loba & Phe Baijhal | | 1,726,600.00 |
| PHC (N), Jharbeda | | 631,400.00 | PHC (N), Jharbeda | | 1,608,366.00 |
| Outstanding(project) | | 249,125.00 | IHHL Programme | | 180,000.00 |
| Childrens Home | 1,749,972.00 | | V4 Sub Center | | 223,028.00 |
| Less-Paid during the year | <u>350,880.00</u> | | Call Center | | 69,116.00 |
| | 1,399,092.00 | | ATMA, Sonepur | | 98,150.00 |
| Add-During the Year | <u>415,357.00</u> | 1,814,449.00 | DDA, Subarnapur | | 2,633,015.00 |
| Swadhar Greh | 748,647.00 | | Maa Gruha | | 487,600.00 |
| Less-Paid during the year | <u>480,000.00</u> | | RSBY | | 275,063.00 |
| | 288,647.00 | | Ujjawala Programme | | 236,473.00 |
| Add-for current year | <u>192,000.00</u> | 480,647.00 | DDA Kalahandi | | 63,725.00 |
| Food for resident etc. | | 225,000.00 | Jan Shikshan Sansthan | | 27,500.00 |
| Medicine &personal hygiene | | 60,000.00 | Security deposit | | 50,000.00 |
| Contingency | | 21,000.00 | Security deposit | | 102,000.00 |
| | | | NABARD SHG Promotion Program, Puri dist. | | 807,000.00 |
| | | | NABARD SHG Promotion Program, Subarnapur dist. | | 115,000.00 |
| | | | NABARD SHPI Programme | | 800,000.00 |
| Balance c/d page-2 | | 23,784,230.37 | Balance c/dpage-2 | | 29,119,927.71 |



| | | | | |
|-----------------------------------|---------------------|----------------------|--------------------------------------|----------------------|
| | | | Balance b/dpage-1 | 29,119,927.71 |
| Balance b/d page-2 | | 23,784,230.37 | | |
| Maa Gruha | | 79,400.00 | <u>Closing Balance (Schedule I)</u> | |
| Specialized Adoption Agency | 2,965,500.00 | | Cash in hand | 7,120.00 |
| Less- paid during the year | <u>954,000.00</u> | 2,011,500.00 | Cash at Bank | <u>1,059,082.33</u> |
| NABARD SHPI Programme | | 650,000.00 | | 1,066,202.33 |
| <u>Staff salary</u> | | | | |
| One Stop Centre (Raygada Dist) | 2,000,000.00 | | | |
| Less- paid during the year | <u>600,000.00</u> | | | |
| | | 1,400,000.00 | | |
| Add-for current year | <u>1,200,000.00</u> | 2,600,000.00 | | |
| One Stop Centre (Subarnapur Dist) | 1,354,000.00 | | | |
| less-paid during the year | <u>354,000.00</u> | 1,000,000.00 | | |
| Audit fees | | 61,000.00 | | |
| | | <u>30,186,130.00</u> | | <u>30,186,130.00</u> |

Place-Bhubaneswar

Date;27/05/2022



For R. K. Sahoo & Co.
Chartered Accountants
(Signature)
(CA. Rajesh Kumar Sahoo)
Partner
M. No-056370

JUBA JYOTI JUBAK SANGHA

Plot No.35, 37, Saradeipur, Dhauli Square, Bhubaneswar, Odisha

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| EXPENDITURE | Amount(Rs) | Amount(Rs) | INCOME | Amount(Rs) | Amount(Rs) |
|---|------------|----------------------|-------------------------------------|------------|----------------------|
| Specialized Adoption Agency | | 1,306,740.00 | Membership fees | | 325,400.00 |
| SAA Adoption Fund | | 40,000.00 | Income from Agriculture | | 555,603.00 |
| Children Home | | 2,184,443.00 | Income from Pisciculture | | 543,374.00 |
| Swadhar Greh | | 1,528,000.00 | Donation | | 778,528.00 |
| One Stop Centre (Raygada Dist) | | 3,000,900.00 | Income generation programme | | 479,420.00 |
| Prevention of violence against women(ose-Raygada) | | 5,000.00 | Bank intrest | | 16,128.00 |
| One Stop Centre (Subarnapur Dist) | | 583,645.00 | | | |
| Educational Complex for ST Girls | | 75,000.00 | <u>Grant-in-aid received</u> | | |
| Integrated Rehabilitation Center For Addicts | | 105,000.00 | Children Home (2021-22) | | 964,351.00 |
| Skill Development Training | | 55,000.00 | One stop centre Raygada for 2021-22 | | 750,225.00 |
| Special School for Disabled | | 130,000.00 | Adoption Fee | | 40,000.00 |
| Residential School for SC | | 35,000.00 | SAA (2021-22) | | 1,206,144.00 |
| Senior Citizens home for 50 elderly women | | 280,000.00 | Swachhata Hi Seva(21-22) | | 43,477.00 |
| Income Generation Programme | | 45,000.00 | From W&C.D Mission Shakti | | 5,000.00 |
| Prevention programme for Beggars | | 102,500.00 | TDS received | | 27,200.00 |
| Consumer awareness programme | | 8,000.00 | <u>Grant-in-aid receivable</u> | | |
| Mobile Medicare Unit | | 110,000.00 | Swadhar Greh | | 1,528,000.00 |
| Physiotherapy Clinic | | 101,500.00 | Children Home | | 1,097,251.00 |
| Contingency | | 34,500.00 | One Stop Centre (Raygada Dist) | | 2,250,675.00 |
| Environment Awareness Programme | | 4,500.00 | One Stop Centre (Subarnapur Dist) | | 583,645.00 |
| Observation of National days | | 3,000.00 | NABARD SHPI Programme | | 800,000.00 |
| Cultural Programme | | 4,500.00 | | | |
| Swachhata Hi Seva | | 43,477.00 | | | |
| Staff Honorarium | | 360,000.00 | | | |
| House rent | | 60,000.00 | | | |
| Postage & telephone | | 1,000.00 | | | |
| T.A.&conveyance | | 10,000.00 | | | |
| Newspaper & magazine | | 3,000.00 | | | |
| welfare of OBC & Minorities | | 17,000.00 | | | |
| CBR for Disabled | | 28,000.00 | | | |
| Printing & Stationery | | 20,250.00 | | | |
| Expense on Pisciculture | | 125,000.00 | | | |
| Expense on Agriculture | | 139,640.00 | | | |
| Welfare of Women & Child labourer | | 15,000.00 | | | |
| AYUSH intervention Programme | | 9,000.00 | | | |
| Bank charges | | 6665.28 | | | |
| Awareness on COVID-19 | | 8,000.00 | | | |
| NABARD SHPI Programme | | 800,000.00 | | | |
| Balance C/d Page-2 | | 11,408,260.28 | | | |
| | | | | | 11,994,421.00 |



| | | | |
|-----------------------------------|----------------------|-------------|----------------------|
| balance b/d | 11,408,260.28 | balance b/d | 11,994,421.00 |
| Electricity Charges | 25,000.00 | | |
| Computer & Services | 15,000.00 | | |
| Audit fees | 75,000.00 | | |
| Depreciation | 364,114.32 | | |
| Excess of Income over expenditure | 107,046.40 | | |
| | <u>11,994,421.00</u> | | <u>11,994,421.00</u> |

Place: Bhubaneswar

Date: 27/05/2022



For R. K. Sahoo & Co.
Chartered Accountants

(Signature)
(CA. Rajesh Kumar Sahoo)
Partner
M. No-056370

JUBA JYOTI JUBAK SANGHA

Plot No.35, 37, Saradeipur, Dhauli Square, Bhubaneswar, Pin- 751002, Odisha,

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) |
|---|---------------------|----------------------|---|-------------|---------------------|
| <u>Opening Balance</u> | | | Swadhar Greh | | 1,030,000.00 |
| Cash in Hand | 8,530.00 | | Specialized Adoption Agency | | 1,306,740.00 |
| Cash at Bank | <u>2,430,628.61</u> | 2,439,158.61 | Children's Home | | 1,769,086.00 |
| Bank intrest | | 16,128.00 | One Stop Centre (Raygada Dist) | | 1,800,900.00 |
| Membership fees | | 325,400.00 | Prevention of violence against women(ose-Raygada) | | 5,000.00 |
| Income from Agriculture | | 555,603.00 | One Stop Centre (Subarnapur Dist) | | 583,645.00 |
| Income from Pisciculture | | 543,374.00 | SAA (Adoption Fund) | | 40,000.00 |
| Donation | | 778,528.00 | Educational Complex for ST Girls | | 75,000.00 |
| Income generation programme | | 479,420.00 | Integrated Rehabilitation Center For Addicts | | 105,000.00 |
| | | | Skill Development Training | | 55,000.00 |
| <u>Grant-in-aid received for</u> | | | Special School for Disabled | | 130,000.00 |
| Children Home (2020-21) | | 1,042,805.00 | Residential School for SC | | 55,000.00 |
| Children Home (2021-22) | | 964,351.00 | Senior Citizens home for 50 elderly women | | 280,000.00 |
| One Stop Centre, Sonepur for 2020-21 | | 504,225.00 | Income generation programme | | 45,000.00 |
| One stop centre Raygada for 2020-21 | | 750,225.00 | Prevention programme for Beggars | | 102,500.00 |
| One stop centre Raygada for 2021-22 | | 750,225.00 | Consumer awarness progrmme | | 8,000.00 |
| From W& C.D ,Mission Shakti(Osc.Raygada) | | 5,000.00 | Mobile Medicare Unit | | 110,000.00 |
| Swadhar Greh (2020-21) 1st instalment | 727,000.00 | | Physiotherapy Clinic | | 101,500.00 |
| Swadhar Greh (2020-21)2nd instalment | <u>822,986.00</u> | 1,549,986.00 | Contingency | | 34,500.00 |
| Adoption Fee | | 40,000.00 | Environment Awareness Programme | | 4,500.00 |
| SAA (2021'-22) | | 1,206,144.00 | Observation of National days | | 3,000.00 |
| Swachhata Hi Seva(2020-21) | | 79,110.00 | Cultural Programme | | 4,500.00 |
| Swachhata Hi Seva(2021-22) | | 43,477.00 | Staff Honorarium | | 360,000.00 |
| District Disaster Mitigation Plan (Sonepur) for the year2020-21 | | 72,000.00 | House rent | | 60,000.00 |
| TDS Received | | 27,200.00 | Postage & telephone | | 1,000.00 |
| Loan | | 2,350,000.00 | T.A.& conveyance | | 10,000.00 |
| | | | Newspaper & magazine | | 3,000.00 |
| | | | welfare of OBC & Minorities | | 17,000.00 |
| | | | CBR for Disabled | | 28,000.00 |
| | | | Printing & Stationery | | 20,250.00 |
| | | | Expense on Pisciculture | | 125,000.00 |
| | | | Expense on Agriculture | | 139,640.00 |
| | | | Welfare of Women & Child labourer | | 15,000.00 |
| | | | AYUSH inter prevention programme | | 9,000.00 |
| | | | Bank charges | | 6,665.28 |
| | | | Awarness on COVID-19 | | 8,000.00 |
| | | | Swachhata Hi Seva | | 43,477.00 |
| | | | Audit fees | | 14,000.00 |
| Balance Old - | | 14,522,359.61 | Balance C/d Page-2 | | 8,508,903.28 |



Balance b/d. 14,522,359.61

| | | |
|---|--------------|----------------------|
| Balance b/d | | 8,508,903.28 |
| Electricity Charges | | 25,000.00 |
| Computer & Services | | 15,000.00 |
| NABARD SHPI Programme | | 150,000.00 |
| Loan refund to tain capital finance | | 66,374.00 |
| Loan Refund | | 1,700,000.00 |
| <u>Outstanding Expenses Paid</u> | | |
| Children Home | | 350,880.00 |
| Swadhin Greh(staff salary) | | 480,000.00 |
| Swadhin Greh (House rent) | | 216,000.00 |
| SAA(Staff salary) | | 954,000.00 |
| OSC,Rayagada (Staff Salary) | | 600,000.00 |
| OSC, Sonepur (Staff Salary) | | 354,000.00 |
| Audit fees(2020-21) | | 36,000.00 |
| <u>Closing Balance (As per Schedule-I)</u> | | |
| Cash in Hand | 7,120.00 | |
| Cash at Bank | 1,059,082.33 | 1,066,202.33 |
| | | 14,522,359.61 |

Bhubaneswar

14,522,359.61**14,522,359.61**

Date:27/05/2022



For R. K. Sahoo & Co.
Chartered Accountants

(CA. Rajesh Kumar Sahoo)
Partner
M. No-056370

JUBA JYOTI JUBAK SANGHA

Plot No.35,37, Saradelipur, Dhauti Square, Bhubaneswar, Odisha

Schedule of Cash & Bank Balance as on 31.03.2022

Schedule-1

| SI No | Name of project | Cash Balance as on 31.03.22 | | Bank Balance as on 31.03.2022 | | OB as on | Interest | CB as on 31.03.22 |
|-------|-------------------|-----------------------------|----------------------|---------------------------------------|-------------------|---------------------|------------------|---------------------|
| | | OB as on 01.04.2021 | CB as on 31.03.22 | Name of Bank | A/C No | 01.04.2021 | | |
| 1 | Swadhar Greh | 467.00 | 453.00 | B. OB, Sonepur | 34280100000555 | 338.85 | | 338.85 |
| 2 | Children Home | 311.00 | 0 | Bank of India | 555110110001220 | 6,480.28 | 3,295.00 | 11,600.76 |
| 3 | SAA | 30.00 | 30.00 | BOB, BBSR | 49460200000092 | 986,312.73 | | 2,539.03 |
| 5 | General | 6,208.00 | 5,912.00 | Bank of India, BBSR | 555110110003115 | 1,605.00 | | 1,605.00 |
| 6 | General | | | Bob, Rourkella | 00490100014423 | 1,907.80 | | 2,020.80 |
| 7 | General | | | UBL, Sonepur | 611502010003170 | 1,822.00 | 55.00 | 1,877.00 |
| 8 | General | | | BOB, Sonepur | 34280100000555 | 3,825.30 | 12,470.00 | 5,488.50 |
| 9 | General | | | BOB, Sonepur | 34280100002015 | 2,089.65 | 59.00 | 2,029.65 |
| 10 | General | | | BOB, Sonepur | 34280200000067 | 3,063.95 | | 4,208.45 |
| 11 | General | | | SBI, Kasinga | 31044579030 | 4,002.00 | | 4,002.00 |
| 12 | General | | | UBL, Paralakemundi | 1663010017949 | 838.25 | | 838.25 |
| 13 | General | | | SBI, Lingipur, BBSR | 36405557603 | 1,402,059.46 | | 970,346.18 |
| 14 | General | | | SBI, Sonepur | 30310800401 | 2,720.00 | 94.00 | 2,814.00 |
| 15 | SAA | | | PNB, SONEPUR | 75696 | | | 30,078.00 |
| 16 | SAA Adoption Fund | | | IOB, Bhubaneswar | 01590 10000 23446 | 5,000.00 | 42.00 | 5,042.00 |
| 17 | OSC Rayagada | 954.00 | 725.00 | Central Bank of India, Bhubaneswar | 3802067532 | 6,418.23 | | 9,196.50 |
| 18 | OSC Sonepur | 560.00 | | UBL, Bhubaneswar | 7480 010100 50164 | 2,145.11 | | 5,057.36 |
| | Total | 8,530.00 | 7,120.00 | | | 2,430,628.61 | 16,128.00 | 1,059,082.33 |

Place: Bhubaneswar

Date: 27/05/2022



JUBA JYOTI JUBAK SANGHA

Plot No-35, 37, Saradeipur, Dhauli Square, Bhubaneswar, Odisha

SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

SCHEDULE-II

| Sl No. | Name of the Assets | Opening Balance as on 01.04.2021 | Addition | | Total | Depreciation | | Closing Bal As on 31.03.2022 |
|--------|-------------------------|----------------------------------|----------|--------|-------|--------------|------------|------------------------------|
| | | | Date | Amount | | Rate | Amount | |
| 1 | Building | 2,022,802.28 | | | | | | 31.03.2022 |
| 2 | Furniture & Fixture | 314,755.71 | | | | 5% | 101,140.11 | 1,921,662.17 |
| 3 | Sports materials | 1,008.01 | | | | 15% | 47,213.36 | 267,542.36 |
| 4 | Books | 378.54 | | | | 15% | 151.20 | 856.81 |
| 5 | Sewing M/c | 601.65 | | | | 60% | 227.12 | 151.41 |
| 6 | Steel Almirah | 11,000.23 | | | | 40% | 240.65 | 360.98 |
| 7 | Educational equipment | 247.79 | | | | 15% | 1,650.03 | 9,350.20 |
| 8 | Musical instruments | 81.32 | | | | 20% | 49.56 | 198.23 |
| 9 | Printer | 2,430.00 | | | | 40% | 32.53 | 48.79 |
| 10 | Vehicle | 769.72 | | | | 40% | 972.00 | 1,458.00 |
| 11 | Type Writer | 214.02 | | | | 40% | 307.89 | 461.83 |
| 12 | Embroidery M/c | 897.23 | | | | 25% | 53.51 | 160.52 |
| 13 | CCTV | 11,520.00 | | | | 40% | 358.89 | 538.34 |
| 14 | Computer & Printer | 34,442.41 | | | | 40% | 4,608.00 | 6,912.00 |
| 15 | Tools & Equipments | 833.14 | | | | 40% | 13,776.96 | 20,665.45 |
| 16 | Car | 195,300.00 | | | | 40% | 333.25 | 499.88 |
| 17 | Cooler | 39,015.00 | | | | 40% | 78,120.00 | 117,180.00 |
| 18 | Swadhar Assets | 58,770.00 | | | | 15% | 5,852.25 | 33,162.75 |
| 19 | SAA Assets | 139,548.00 | | | | | 8,597.00 | 50,173.00 |
| 20 | Children Home | 38,505.00 | | | | | 27,845.00 | 111,703.00 |
| 21 | SAA Adoption Fee Assets | 33,552.00 | | | | | 13,867.00 | 24,638.00 |
| 22 | OSCRayagunda Assets | 96,224.00 | | | | | 13,420.00 | 20,132.00 |
| 23 | OSC SONEPUR ASSETS | 79,670.00 | | | | | 23,970.00 | 72,254.00 |
| | Total : | 3,082,566.03 | | | | | 364,114.32 | 2,718,451.71 |

Place: Bhubaneswar

Date: 27/05/2022





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