

AUDITORS REPORT

1. We have audited the attached Balance Sheet as at 31.03.2024, Income and Expenditure Account of "JUBA JYOTI JUBAK SANGHA, Plot No.35, 37, Saradeipur, Dhauli Square, Bhubaneswar, Pin- 751002, Odisha for the year ending 31st March 2024, 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 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 Balance sheet, Income and Expenditure Account and Receipt & Payment Account give a true and fair view of the state of affairs of the organisation as on 31.03.2024 and of the Income and Expenditure Account for the year 2023-24 and of the closing Balance of the organisation as 31.03.2024.

Place: Bhubaneswar
Date: 05/07/2024



For R. K. Sahoo & Co.
Chartered Accountants

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

JUBA JYOTI JUBAK SANGHA

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

EXPENDITURE & INCOME ACCOUNT FOR THE PERIOD FROM 01.4.2023 TO 31.03.2024

EXPENDITURE	AMOUNT(Rs)	AMOUNT (Rs)	INCOME	AMOUNT (Rs)	AMOUNT (Rs)
Specialized Adoption Agency(SAA)		11,04,144.00	Membership fees		5,60,400.00
Jagruti-II Home		42,55,790.00	Donation		7,19,540.00
Jagruti-II Home (unspent)		7,38,210.00	Income from Agriculture		4,85,000.00
Awareness Campaign on Violence against women by Jagruti-II Home		5,000.00	Income from Pisciculture		4,75,280.00
State Support Centre, Rayagada		27,12,000.00	Income generation programme		3,65,280.00
Awareness Campaign on Violence against women by SSC, Rayagada		5,000.00	Income from horticulture		3,10,000.00
Physiotherapy Clinic		7,34,874.00	Bank interest		8,504.28
Educational Complex for ST Girls		1,45,000.00	<u>Grant-in-aid received</u>		
Integrated Rehabilitation Center For Addicts		1,54,000.00	For Jagruti-II Home		49,94,000.00
Skill Development Training		1,51,000.00	Awareness Campaign on Violence against women		5,000.00
Special School for Disabled		2,01,000.00	State Support Centre, Rayagada	13,31,000.00	
Senior Citizens home for 50 elderly women		5,24,000.00	Add : receivable	13,81,000.00	27,12,000.00
Income Generation Program Exp.		1,15,000.00	Awareness Campaign on Violence against women		5,000.00
Rehabilitation Centre for Beggars		1,24,000.00	Adoption fund		60,000.00
Consumer Awareness Programme		8,000.00	Specialized Adfoption Agency(SAA)	4,87,496.00	
Mobile Medicare Unit		1,26,000.00	Add : receivable	5,63,648.00	10,51,144.00
Ten beded hospital		1,75,000.00	GIA Receivable for Physiotherapy Clinic		6,61,387.00
Environment Awareness Programme		4,500.00	Fixed Deposit Interest		1,854.00
Observation of National days		5,000.00			
Cultural Programme		4,350.00			
AYUSH Intervention prog.		45,000.00			
Expense on Pisciculture		1,80,000.00			
Expense on Agriculture & Horticulture		1,50,000.00			
NABARD SHPI Prog.		15,400.00			
Rehabilitation of Transgenders		85,000.00			
<u>Administrative Expenses</u>					
Staff Honorarium		2,55,000.00			
House rent		50,000.00			
Postage & telephone		2,550.00			
T.A./DA		11,750.00			
Newspaper & magazine		3,600.00			
Printing & Stationery		8,450.00			
Bank charges		4,661.44			
Audit fee		50,000.00			
Electricity charges		47,659.00			
Contingency		15,991.00			
New Project Expenses		1,24,000.00			
Excess of Income over expenditure		73,459.84			
		<u>1,24,14,389.28</u>			<u>1,24,14,389.28</u>

UDIN: 24056370BKARQG3666

Place : Bhubaneswar

Date : 05.07.2024



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
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 1.04.2023 TO 31.03.2024

RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT (Rs)
Opening Balance					
Cash in Hand	12,033.00		<u>SAA</u>		8,07,824.00
Cash at Bank	6,78,240.46	6,90,273.46	Outstanding Expenses for		
Bank interest		8,504.28	SAA for 2022-23		8,35,488.00
Membership fees		5,60,400.00	<u>Jagruti-II Home</u>		
Income from Agriculture		4,85,000.00	Outstanding Expenses for the		42,55,790.00
Income from Pisciculture		4,75,280.00	year 2022-23		6,50,265.00
Donation		7,19,540.00	Awareness Prog. on violence		
Income generation programme		3,65,280.00	against women by Jagruti-II Home		5,000.00
Income from horticulture		3,10,000.00	State Support Centre, Rayagada		
<u>Grant-in-aid received for</u>			Outstanding Expenses of 2022-23		21,42,000.00
Jagruti-II for the year 2023-24		49,94,000.00	Awareness Programme on violence		16,54,800.00
Jagruti-II for the year 2021-22		8,40,976.00	against women by SSC, Rayagada		5,000.00
Awareness Campaign on Violence			Physiotherapy Clinic		4,99,768.00
against women		5,000.00			
<u>State Support Centre</u>					
As 1st instalment for the year 2023-24		13,31,000.00			
As 2nd instalment for the year 2022-23		16,54,800.00	Educational Complex for ST Girls		1,45,000.00
Awareness Campaign on Violence			Integrated Rehabilitation		
against women		5,000.00	Center For Addicts		1,54,000.00
<u>Specilaized Adoption Agency</u>			Skill Development Training		1,51,000.00
Ist Instalment for the year 2023-24		4,87,496.00	Special School for Disabled		2,01,000.00
2nd Instalment for the year 2022-23		9,51,460.00	Senior Citizens home for 50		
Adoption Fund for the year 2023-24		60,000.00	elderly women		5,24,000.00
Children's Home for the year 2021-22		3,79,768.00	Rehabilitation Centre for Beggars		1,24,000.00
FD Interest		1,854.00	Consumer Awarness Programme		8,000.00
Loan from Times Scholar Gurukul,			Mobile Medicare Unit		1,26,000.00
Bhubaneswar		31,00,000.00	Ten bedded hospital		1,75,000.00
			Environment Awareness Programme		4,500.00
			AYUSH intervention prog.		45,000.00
			NABARD SHPI Prog.		15,400.00
			Rehabilitation of Transgenders		85,000.00
			Expense on Pisciculture		1,80,000.00
			Expense on Agriculture & Horticulture		1,50,000.00
			Cultural Programme		4,350.00
			Observation of National days		5,000.00
			IGP Expenses		1,15,000.00

C/F

1,74,25,631.74

C/F

1,30,68,185.00



B/F

1,74,25,631.74

B/F

1,30,68,185.00

Administrative Expenses

Staff Honorarium	2,55,000.00
House rent	50,000.00
Postage & telephone	2,550.00
T.A./DA	11,750.00
Newspaper & magazine	3,600.00
Printing & Stationery	8,450.00
Bank charges	4,661.44
Electricity charges	47,659.00
Contingency	15,991.00
DD for New project	24,000.00
FD for New Project	1,00,000.00
<u>Closing Balance (As per Schedule-I)</u>	
Cash in Hand	16,172.00
Cash at Bank	38,17,613.30

1,74,25,631.74

1,74,25,631.74

UDIN: 24056370BKARQG3666

Place : Bhubaneswar

Date : 05.07.2024



For R. K. Sahoo & Co.
Chartered Accountants
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Partner
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JUBA JYOTI JUBAK SANGHA

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

Schedule of Cash & Bank Balance as on 31.03.2024

Schedule-I

Sl. No	Name of project	Cash Balance as on 31.03.24		Bank Balance as on 31.03.2024		A/C No	Name of Bank	OB as on 01.04.2023	CB as on 31.03.2024	Interest	OB as on 01.04.2023	CB as on 31.03.2024	Bank Charges
		OB as on 01.04.2023	CB as on 31.03.2024	OB as on 01.04.2023	CB as on 31.03.2024								
1	Jagruti-II	453.00	453.00	B OB, Sonepur		34280100000555	BOB, Sonepur	338.85	7,38,210.00		3,910.53		
2	SAA			BOB, BBSR		49460200000092	BOB, BBSR	3,910.53	3,910.53		1,592.00		
3	General			Bank of India, BBSR		555110110003115	Bank of India, BBSR	1,605.00	1,605.00	165.00	2,020.80		
4	General			BoB, Rourkella		00490100014423	BoB, Rourkella	2,020.80	2,020.80		1,983.00		
5	General			UBI, Sonepur		611502010003170	UBI, Sonepur	1,929.00	1,929.00	54.00	13,974.40		
6	General			BOB, Sonepur		34280100000555	BOB, Sonepur	13,974.40	29,75,504.25	401.00	2,029.65		
7	General			BOB, Sonepur		34280100002015	BOB, Sonepur	2,029.65	2,269.65	240.00	3,529.95		
8	General			BOB, Sonepur		34280200000067	BOB, Sonepur	3,529.95	3,234.95		4,002.00		295.00
9	General			SBI, Kesinga		31044579030	SBI, Kesinga	4,002.00	4,002.00		838.25		
10	General			UBI, Paralakhemundi		1663010017949	UBI, Paralakhemundi	838.25	47,581.78		2,890.00		
11	General		11,590.00	SBI, Lingipur, BBSR		36405557603	SBI, Lingipur, BBSR	47,581.78	-		2,890.00		2111.78
12	General			SBI, Sonepur		30310800401	SBI, Sonepur	2,890.00	2,890.00		-		
13	SAA			PNB, SONEPUR		75696	PNB, SONEPUR	-	2,890.00		-		
14	SAA Adoption Fund			IOB, Bhubaneswar		01590 10000 23446	IOB, Bhubaneswar	5,042.00	1,068.28		66,063.08		47.20
15	OSC Rayagada			Central Bank of India, Bhubaneswar		3802067532	Central Bank of India, Bhubaneswar	832.42			2,622.56		209.86
16	General			BOI, Bhubaneswar		555110110001220	BOI, Bhubaneswar	5,84,055.00	6,576.00		10,582.00		49.00
17	Physiotherapy			UBI, Bhubaneswar		70800101 0050164	UBI, Bhubaneswar	3,660.83	1,890.23		1,770.60		
	Total	12,033.00	16,172.00			Total		6,78,240.46	8,504.28		38,17,613.30		4,661.44

Place: Bhubaneswar

Date: 05.07.2024



JUBA JYOTI JUBAK SANGHA

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

Sl. No.	Name of the Assets	Opening Balance		Addition		Total	Depreciation Rate	Amount	SCHEDULE- II	
		as on 01.04.23		Date	Amount				As on 31.03.2024	Closing Balance
1	Building	18,25,579.17								18,25,579.17
2	Furniture & Fixture	2,27,411.36								2,27,411.36
3	Sports materials	728.81								728.81
4	Books	61.41								61.41
5	Sewing M/c	216.98								216.98
6	Steel Almirah	7,948.20								7,948.20
7	Educational equipment	159.23								159.23
8	Musical instruments	29.79								29.79
9	Printer	10,875.00								10,875.00
10	Vehicle	277.83								277.83
11	Type Writer	120.52								120.52
12	Embroidery M/c	323.33								323.33
13	CCTV	4,147.00								4,147.00
14	Computer & Printer	12,399.45								12,399.45
15	Inverter	40,000.00								40,000.00
16	Tools & Equipments	299.88								299.88
17	Motor Cycle	85,000.00								85,000.00
18	Car	70,308.00								70,308.00
19	Cooler	28,188.75								28,188.75
20	Swadhar Assets	42,980.00								42,980.00
21	SAA Assets	91,551.00								91,551.00
23	SAA Adoption Fee Asset	12,080.00								12,080.00
24	OSC, Rayagada Assets	56,313.00								56,313.00
24	Physiotherapy Clinic	3,51,738.00								3,51,738.00
	Total	28,68,737.00								28,68,737.00

Place: Bhubaneswar

Date: 05.07.2024

