

**AUDITOR'S REPORT**

We have audited the attached Consolidated F.C. & General Balance Sheet of SAMAJIK SEVA SADAN, AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL at 31<sup>st</sup> March 2016 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. 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.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
  - a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2016.

**AND**

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar

Dated: - 27/10/16

*Commune*  
28/10/16



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regd. No. 313188E

*Gourav Lal*  
CA Gourav Lal  
Partner

Membership No. 300831



**SAMAJIK SEVA SADAN**

**AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2016**  
**(F.C. & GENERAL )**

LIABILITIES	Rs. ____ P.	Rs. ____ P.	ASSETS	Rs. ____ P.	Rs. ____ P.
<b>GENERAL FUND :</b>			<b>FIXED ASSETS:</b>		
As per last A/c	(3,63,705.97)		As per last A/c	70,93,847.47	
Add: Excess of Income over Expenditure during the year	<u>11,52,201.69</u>	7,88,495.72	Add: During the year	4,34,160.00	
			Less: Dep.	<u>2,46,762.00</u>	72,81,245.47
<b>Other Loan:</b>			<b>CURRENT ASSETS:</b>		
As per last A/c	78,05,084.00		<b>Grant Receivable:</b>		
Add: During the year	<u>3,89,500.00</u>	81,94,584.00	As per last A/c	46,25,509.00	
			Add: During the year	12,46,996.00	
<b>CURRENT LIABILITIES:</b>			Less: Received	9,37,896.00	
<b>Outstanding Expenses &amp; Credit Purchase</b>			Less: Written off	<u>1,63,800.00</u>	47,70,809.00
As per last A/c:	38,93,878.00				
Add: During the year	2,75,656.00		Credit support to SHG		15,000.00
Less: Paid	12,92,396.00		Security Deposit for Hostel		20,000.00
Less: Write off	<u>1,63,800.00</u>	27,13,338.00	Advance to Arif Kujur		29,600.00
			Advance to Others		19,305.00
Advance for Project Manager		61,050.00	TDS Receivable		2,074.00
Loan from SHG		4,00,000.00	<b>Closing Balance</b>		
Loan from PREM		99,700.00	Cash in Hand		8,927.08
			Cash at Bank		12,12,577.17
<b>Unspent Grant:</b>					
As per last A/c	NIL				
Add: During the year	<u>11,02,370.00</u>	11,02,370.00			
		<u>1,33,59,537.72</u>			<u>1,33,59,537.72</u>
		=====			=====

As per our report attached.

Bhubaneswar  
Dated:- 27/6/16



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regd. No. 313188E  
CA Gourav Lal  
Partner  
Membership No. 300831

*Manmohan Lal*  
28/6/16



**SAMAJIK SEVA SADAN**

**AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016**  
**( F.C. & GENERAL )**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To I.S.V.D. Project:		By Grant in Aid Received from:	
- Revenue Expenses	45,83,546.00	- Andheri Hilfe, Bonn. Germany	
" G.I.T.C. Project (Sundargarh):		- 2015-2016	58,21,262.00
- Revenue Expenses	2,84,974.00	- EDII (WSHG)	29,700.00
" GITC ITDA		- AIPP Thailand	68,467.00
- Revenue Expenses	4,63,312.00	" Fund from BDO, Tangarpali Block	2,04,000.00
" CPP PROJECT:		" LWE Grant	2,16,535.00
- Revenue Expenses	5,50,848.00	" Cheque issued earlier not encash now reverse	18,100.00
" SWACHHA BHARAT ABHIJANA:		" Wages for Diving Water	10,000.00
- Revenue Expenses	1,90,400.00	" Govt. Contribution (Mobilized by T.G)	11,00,000.00
" AIPP		" Local Contribution	1,54,472.00
- Revenue Expenses	68,874.00	" Bank Interest	29,490.82
" GENERAL ACCOUNT:		" Fine Received	775.00
- Revenue Expenses	2,36,848.50	" Training Contribution	96,700.00
" Depreciation	2,46,762.00	" Examination Fees	72,400.00
" Unspent Grant	11,02,370.00	" PNTC Charges	7,500.00
" Outstanding Expenses	2,75,656.00	" LIC	9,687.00
" Excess of Income over Expenditure during the year	11,52,201.69	" Misc. Receipt	943.00
		" Gas Subsidy	1,824.37
		" Sale of proceeding	63,000.00
		" TDS Refund	3,940.00
		" Grant Receivable	12,46,996.00
	91,55,792.19		91,55,792.19
	=====		=====

As per our report attached.

Bhubaneswar  
Dated:- 27/6/16



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regd. No. 313188E

*ghe*  
CA Gourav Lal  
Partner

Membership No. 300831

*Emmanuel*  
28/6/16



**SAMAJIK SEVA SADAN**

AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL, ODISHA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016

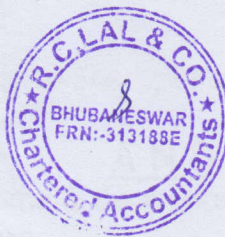
**F.C. & GENERAL ACCOUNT**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By I.S.V.D. Project:	
- Cash in Hand	6,216.08	- Revenue Expenses	45,83,546.00
- Cash at Bank	84,454.48	- Capital Expenses	NIL
		- Outstanding expenses paid	3,97,896.00
" Grant in Aid Received from:		" G.I.T.C. Project (Sundargarh):	
- Andheri Hilfe, Bonn. Germany		- Revenue Expenses	2,84,974.00
- 2014-2015	3,97,896.00	- Capital Expenses	2,50,360.00
- 2015-2016	58,21,262.00	- Credit payment	3,00,000.00
- EDII (WSHG)	29,700.00	- Outstanding salary paid	72,000.00
- AIPP Thiland	68,467.00	" GITC ITDA	
" Fund from BDO, Tangarpali Block	2,04,000.00	- Revenue Expenses	4,63,312.00
" Fund from ITDA (14-15)	5,40,000.00	- Capital Expenses	NIL
" LWE Grant	2,16,535.00	- Credit payment	
" Cheque issued earlier not encash now reverse	18,100.00	- M.K. Behera	19,793.00
" Wages for Diving Water	10,000.00	- Sundar General Store	4,49,161.00
" Govt. Contribution (Mobilized by T.G)	11,00,000.00	- Sneha boiler	21,546.00
" Local Contribution	1,54,472.00	- Outstanding salary paid	32,000.00
" Bank Interest	29,490.82	" CPP PROJECT:	
" Fine Received	775.00	- Revenue Expenses	5,50,848.00
" Training Contribution	96,700.00	- Capital Expenses	NIL
" Examination Fees	72,400.00	" SWACHHA BHARAT ABHIJANA:	
" PNTC Charges	7,500.00	- Revenue Expenses	1,90,400.00
" LIC	9,687.00	- Capital Expenses	NIL
" Misc. Receipt	943.00	" AIPP	
" Gas Subsidy	1,824.37	- Revenue Expenses	68,874.00
" Sale of proceeding	63,000.00	- Capital Expenses	NIL
" TDS Refund	3,940.00	" GENERAL ACCOUNT:	
" Hand Loan from:		- Revenue Expenses	2,36,848.50
- V. Dungdung	1,50,500.00	- Capital Expenses	1,83,800.00
- D. Samanta	1,28,000.00	" Closing Balance:	
- E. Pathil	96,000.00	- Cash in Hand	8,927.08
- P. Pradhan	15,000.00	- Cash at Bank	12,12,577.17
	93,26,862.75		93,26,862.75

As per our report attached.

Bhubaneswar

Dated:- 27/6/16



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regd. No. 313188E

CA Gourav Lal  
Partner

Membership No. 300831

*Emmanuel*  
28/6/16



# CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANTS

I/We have audited the accounts of, SAMAJIK SEVA SADAN  
AT: BANJHIKUSUM,, PO: MAHISAPAT, DIST: DHENKANAL, PIN: 759013, ODISHA  
REGD. NO- 1098/162 OF 1985-86, DT- 12/12/1985, Odisha  
F.C. Regd. No. 104890007, dt. 07/03/1986

(name of association and its full address including State, District and Pin Code ,if registered society , its registration Number and State of registration),  
for the year ending 31<sup>st</sup> March 2016 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) the brought forward foreign contribution at the beginning of the financial year 01.04.2015 was Rs. 5,119.96
- (ii) foreign contribution of / worth Rs. 62,87,625.00 was received by the Association during the financial year 2015-2016.
- (iii) Interest accrued on foreign contribution and other income derived form foreign contribution or interest there on of /worth Rs. 25,203.00 was received by the Association during the financial year 2015-16.
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 31/03/2016 was Rs. 11,28,238.96
- (v) Certify that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation)Act. 2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me /us.
- (vii) The association has utilized the foreign contribution received for the purpose (S), it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Bhubaneswar,


Dated - 27/6/16

  
Director 28/6/16

SAMAJIK SEVA SADAN  
Vill-Banjhikum,PO-Mahisapat,  
Dist-Dhenkanal-759001,Odisha



For R.C.LAL & CO.  
Chartered Accountants  
Firm Regd. No. 313188E

  
CA Gourav Lal

Partner

Membership No. 300831  
41, Ashok Nagar (East),  
Bhubaneswar-751009(Orissa)



## ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1) Accounting Convention :

The financial statements are prepared on cash basis under the historical cost convention and going concern concept in accordance with applicable mandatory accounting standards as laid down by the Institute of Chartered Accountants of India

2) Principle Accounting Policies.

Accounting policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting policies.

3) Fixed Assets:

Fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation .

4) Depreciation:

Depreciation on fixed assets is calculated on the basis of rates as notified under the I. Tax rules and the method is consistently followed by the organization .

5) Income Recognition

The income of the organization is mainly from Donations & Grants and Interest from Bank and are utilized for charitable objects . The grants from foreign sources are received and utilized as per FCRA guidelines .

Bhubaneswar,

Dated:- 27/6/16



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn. No. 313188E

CA Gourav Lal  
Partner

Membership No. 300831



**FORM NO. 10B**

**(See rule 17 B.)**

**Audit Report under Section 12A(b) of the Income Tax Act, 1961 in the case of  
Charitable of Religious Trusts or institution.**

We have examined the Balance Sheet of SAMAJIK SEVA SADAN  
AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL  
as at 31-03-2016 and the profit and loss account for the year ended on  
that date which are in agreement with the books of account maintained by the said trust  
or institution .

We have obtained all the information and explanation which to the best of our  
knowledge and belief were necessary for the purposes of the audit. In our opinion, proper  
books of account have been kept by the head office and the branches of the above named  
trust/institution visited by us so far as appears from our examination of the books , and  
proper returns adequate for the purposes of audit have been received from branches not  
visited by us , subject to the comments given below:-

In our opinion and the best of our information and according to the information  
given to us, the said accounts give a true and fair views:-

(i) in the case of the Balance Sheet ,of the state of affairs of the above named  
trust/institution as at 31-03-2016 and

(ii) in the case of the profit and loss account , of the profit or loss of its accounting  
year ending on 31-03-2016 .

The prescribed particulars are annexed hereto.

**For R. C. LAL & Co.**  
**Chartered Accountants**

*Glad*

**CA Gourav Lal**  
**Partner**  
**Membership No-300831**

Place: Bhubaneswar

Dated: 27/6/16



Signed  
Accountant



ANNEXURE  
STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year Income 9155792.19  
85% comes to 7782423=00  
Actual Applied 84,37,750=00
2. Whether the trust/institution has exercised the option under clause(2) of the *Explanation* to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year NIL
3. Amount of income accumulated or set apart for application finally set apart to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly for such purposes. Rs 7,18,042=19  
in part only
4. Amount of income, eligible for exemption under section 11(1)(c) (Give details) NIL
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2). NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the *Explanation* to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof NIL
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year---
- (a) has been applied for the purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
- (b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(iii), or NIL
- (c) has not been utilised for the purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? NIL  
If so, the details thereof





**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of the security, if any.

NIL

2. Whether any land, building or other property of the trust/ institution was made or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

3. Whether any payment was made to any such person during the previous year by the way of salary allowance or otherwise? If so, give details

NIL  
Salary paid to  
- Veronica Durgdung - 144000/-  
- Emmanuel Pathil - 198000/-

4. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

NIL

5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.

NIL

6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received

NIL

7. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NIL

8. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details

NIL

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl No.	Name and address of the concern	Whether the concern is a company, no. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amt. in col 4 exceeded 5% of the capital of the concern during the previous year--say, Yes/No
1	2	3	4	5	6
TOTAL					

NIL

For R. C. LAL & Co.  
Chartered Accountants

CA Gourav Lal  
Partner

Membership No-300831

Signed  
Accountant

Place: Bhubaneswar

Date: 27/6/16

