R.C. LAL & CO CHARTERED ACCOUNTANTS

41,ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Phone: 2531695
E-mail:-rclal_co@ rediffmail.com

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 31st March 2019 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 31st March 2019.

AND

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

Bhubaneswar Dated: - 186 19

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

CA Gourav Lal

Membership No. 300831

SAMAJIK SEVA SADAN
VIII-Banjhikusum, PO-Mahisapat
Dist-Dhenkanal-759013, Odisha

R.C. LAL & CO CHARTERED ACCOUNTANTS

41,ASHOK NAGAR (EAST) BHUBANESWAR - 751009 ODISHA, Phone: 2531695

E-mail:-rclal_co@ rediffmail.com

SAMAJIK SEVA SADAN

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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2019 (F.C. & GENERAL)

				D D	Rs P
LIABILITIES	RsP.	RsP.	ASSETS	RsP.	RsP
GENERAL FUND:			FIXED ASSETS:		
As per last A/c	26,32,007.53		As per last A/c	69,95,127.47	ì
Add: Excess of Income over			Add: During the year	6,35,681.00	1
Expenditure during the year	4,15,102.65	30,47,110.18	Less: Sale	3,946.00	1
		2	Less: Depreciation	2,18,280.00	74,08,582.47
Other Loan:					
As per last A/c	74,77,284.00				l
Add: During the year	9,33,954.00		CURRENT ASSETS:		
	84,11,238.00		Grant Receivable:		
Less: Refund	5,06,000.00	79,05,238.00	As per last A/c	62,97,028.00	
		•	Add: During the year	5,31,288.00	68,28,316.00
CURRENT LIABILITIES:	1				
Outstanding Expenses & Credit		ļ	Credit support to SHG		15,000.00
Purchase		l .			
As per last A/c:	28,74,834.00	l e	Security Deposit for Hostel		
Add: During the year	5,31,288.00		As per last A/c	20,000.00	1
ridar barring the year	34,06,122.00		Add: During the year	28,500.00	48,500.00
Less: Paid	4,35,000.00	29,71,122.00	,		
2000			Advance to Others		
Advance for Project Manager		61,050.00		19,305.00	
Loan from SHG		4,00,000.00		4,500.00	
Loan from PREM	1	99,700.00		58,113.00	
Loan Hom Fred		77,700.00	Add builing the year	-	, , , , , , , , , , , , , , , , , , , ,
Unspent Grant:	1				
	6,200.00				
As per last A/c					1
Add: During the year	6,99,610.00	7,03,610.00	Closing Balance		
	1		Cash in Hand		42,435.98
			Cash in Hand Cash at Bank		7,74,277.73
			Cash at Dank		1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		1,51,90,030.18			1,51,90,030,18
		1,51,90,030.10	1		1,31,70,030.10
			<u> </u>		

As per our report attached.

Bhubaneswar

Dated: 181619

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

CA Gourav Lal Partner

Membership No. 300831

Director
SAMAJIK SEVA SADAN
Vill-Banjhikusum, PO-Mahisapat
Dist-Dhenkanal-759013, Odisha

41, ASHOK NAGAR (EAST)

BHUBANESWAR - 751009

ODISHA, Phone: 2531695 E-mail:-rclal_co@ rediffmail.com

SAMAJIK SEVA SADAN

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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019 (F.C. & GENERAL)

- Revenue Expenses 7,39,787.00 - Andheri Hilfe, Bonn. Germany 1,50,000 - OXFAM INDIA 1,50,0	EXPENDITURES	RsP.	INCOMES	RsP.
- Revenue Expenses - GLIT.I. Project (ITDA):	By <u>GITI</u>		By Grant in Aid Received from:	
General Expenses 40,000.00 18,000.00		7,39,787.00		50,08,873.00
Revenue Expenses				1,50,000.00
Revenue Expenses		40,000.00		
- Revenue Expenses "CPP PROJECT: (FC) - Revenue Expenses "Anubhuti Ashrya Sthali: - Revenue Expenses "CPP PROJECT (NON-FC) - Revenue Expenses "SYD (NON FC): - Revenue Expenses "Arubhuti Ashrya Sthali: - Revenue Expenses "CPP PROJECT (NON-FC) - Revenue Expenses "SYD (NON FC): - Revenue Expenses "Unspent Grant "Outstanding Expenses Payable Depreciation "Excess of Income over Expenditure during the year "Bank Interest "Fine Received "Training Contribution Pexamination Fees Contribution from Sandeep Admission Fees "Certificate charge received Misc. Income Community Contribution Practical Note Insurance Claimed Grant Receivable Tornition from Sandeep Admission Fees Contribution Practical Note Insurance Claimed Grant Receivable Profit on sale of Land "Also, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	" AIPP Project	,	" Local Contribution	83,850.00
"CPP PROJECT: (FC) - Revenue Expenses 21,22,213.00 "Examination Fees 46,400 Examination Fees 83,000 Examination Fees Contribution from Sandeep 8,500 Examination Fees 83,000 Examination Fees Contribution from Sandeep 8,500 Examination Fees Contribution from Sandeep 8,500 Examination Fees Contribution from Sandeep Admission Fees Contribut		118.00	" Bank Interest	22,356.55
- Revenue Expenses ISYD: (FC) - Revenue Expenses 16,76,700.25			" Fine Received	385.00
" ISVD: (FC) - Revenue Expenses "Anubhuti Ashrya Sthali: - Revenue Expenses "Contribution from Sandeep Admission Fees Admission Fees Admission Fees Admission Fees Contribution from Sandeep Admission Fees Contribution from Sandeep Admission Fees Contribution from Sandeep Admission Fees Admission Fees Admission Fees Contribution Fers Admission Fees		21,22,213.00	" Training Contribution	9,85,000.00
- Revenue Expenses # Anubhuti Ashrya Sthali: - Revenue Expenses # Certificate charge received # Admission Fees # Contribution from Sandeep # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Outstanding Expenses Payable # Depreciation # Unspent Grant # Outstanding Expenses Payable # Depreciation # Excess of Income over Expenditure during the year # Anubhuti Ashrya Sthali: # 2,72,329.00 # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Outstanding Expenses Payable # Depreciation # Excess of Income over Expenditure during # A,15,102.65	" ISVD: (FC)			46,400.00
# Anubhuti Ashrya Sthali: - Revenue Expenses # CPP PROJECT (NON-FC) - Revenue Expenses # ISVD (NON FC): - Revenue Expenses # OXFAM INDIA - Revenue Expenses # Unspent Grant # Outstanding Expenses Payable # Depreciation # Excess of Income over Expenditure during the year # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Outstanding Expenses Payable # Depreciation # Excess of Income over Expenditure during # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Outstanding Expenses Payable # Depreciation # Outstanding Expenses Payable # Depreciation # Excess of Income over Expenditure during # Admission Fees # Certificate charge received # Misc. Income # Community Contribution # Practical Note # Insurance Claimed # Grant Receivable # Profit on sale of Land # Outstanding Expenses Payable # Depreciation # Outstanding Expenses Payable # Depreciation # Outstanding Expenses Payable # Depreciation # Outstanding Expenses Payable # Outstanding Payable # Outstanding Expenses Payable # Outstanding Payab	- Revenue Expenses	16,76,700.25	" Contribution from Sandeep	8,500.00
# Anubhuti Ashrya Sthali: - Revenue Expenses # CPP PROJECT (NON-FC) - Revenue Expenses # ISVD (NON FC): - Revenue Expenses # QXFAM INDIA - Revenue Expenses # Unspent Grant Outstanding Expenses Payable Depreciation # Unspent Grant Outstanding Expenses Payable Depreciation # Excess of Income over Expenditure during the year # Anubhuti Ashrya Sthali: 2,72,329.00 # Misc. Income Community Contribution Practical Note Insurance Claimed Grant Receivable Frofit on sale of Land # Certificate charge received # Misc. Income Community Contribution Practical Note Insurance Claimed Frofit on sale of Land # Outstanding Expenses 1,19,046.00 # 4,15,102.65				83,000.00
- Revenue Expenses "CPP PROJECT (NON-FC) - Revenue Expenses "ISVD (NON FC): - Revenue Expenses "OXFAM INDIA - Revenue Expenses "GENERAL ACCOUNT: - Revenue Expenses "Unspent Grant "Outstanding Expenses Payable Depreciation "Excess of Income Cammunity Contribution "72,650.00 "Practical Note Insurance Claimed Grant Receivable "Grant Receivable "Profit on sale of Land "The profit on sale	" <u>Anubhuti Ashrya Sthali:</u>		" Certificate charge received	3,500.00
"CPP PROJECT (NON-FC) - Revenue Expenses "ISVD (NON FC): - Revenue Expenses - Revenue Expenses "OXFAM INDIA - Revenue Expenses "OXFAM LACCOUNT: - Revenue Expenses "Unspent Grant Outstanding Expenses Payable Depreciation Excess of Income over Expenditure during the year "Community Contribution Fractical Note Insurance Claimed Grant Receivable Forfit on sale of Land "Outstanding Contribution Fractical Note Insurance Claimed Forant Grant Receivable Forfit on sale of Land "Outstanding Expenses Payable Forfit on sale of Land	- Revenue Expenses	2,72,329.00		2,053.3
" CPP PROJECT (NON-FC) - Revenue Expenses " ISVD (NON FC): - Revenue Expenses " OXFAM INDIA - Revenue Expenses " GENERAL ACCOUNT: - Revenue Expenses " Unspent Grant Outstanding Expenses Payable Depreciation Excess of Income over Expenditure during the year " Practical Note Insurance Claimed Grant Receivable Profit on sale of Land " Practical Note Insurance Claimed Grant Receivable Frofit on sale of Land " Oxfam INDIA - Revenue Expenses 1,19,046.00 " Unspent Grant Outstanding Expenses Payable 5,31,288.00 2,18,280.00 4,15,102.65				50,239.0
- Revenue Expenses "ISVD (NON FC): - Revenue Expenses "OXFAM INDIA - Revenue Expenses "GENERAL ACCOUNT: - Revenue Expenses "Unspent Grant "Outstanding Expenses Payable "Depreciation "Excess of Income over Expenditure during the year "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Profit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Insurance Claimed "Grant Receivable "Forit on sale of Land "Fo	CFF PROJECT (NON-FC)			300.0
" ISVD (NON FC): - Revenue Expenses 61,439.00 "OXFAM INDIA - Revenue Expenses 82,400.00 "OUSPERAL ACCOUNT: - Revenue Expenses 1,19,046.00 "Unspent Grant Outstanding Expenses Payable Depreciation Excess of Income over Expenditure during the year "Grant Receivable Profit on sale of Land 6,99,610.00 5,31,288.00 2,18,280.00 4,15,102.65	- Revenue Expenses	72,650.00	" Insurance Claimed	21,000.0
- Revenue Expenses 61,439.00 " Profit on sale of Land 54,21 " OXFAM INDIA - Revenue Expenses 82,400.00 " Unspent Grant " Outstanding Expenses Payable " Depreciation " Excess of Income over Expenditure during the year 61,439.00 82,400.00 82,400.00 82,400.00 4,19,046.00 6,99,610.00 5,31,288.00 2,18,280.00 4,15,102.65	" ISVD (NON FC):			5,31,288.0
- Revenue Expenses 82,400.00 " GENERAL ACCOUNT: - Revenue Expenses 1,19,046.00 " Unspent Grant 6,99,610.00 " Outstanding Expenses Payable 5,31,288.00 Depreciation 2,18,280.00 " Excess of Income over Expenditure during the year 4,15,102.65	- Revenue Expenses	61,439.00		54,218.0
- Revenue Expenses 82,400.00 " GENERAL ACCOUNT: - Revenue Expenses 1,19,046.00 " Unspent Grant 6,99,610.00 " Outstanding Expenses Payable 5,31,288.00 " Depreciation 2,18,280.00 " Excess of Income over Expenditure during the year 4,15,102.65	" AXFAM INDIA			
" GENERAL ACCOUNT: - Revenue Expenses 1,19,046.00 " Unspent Grant " Outstanding Expenses Payable " Depreciation " Excess of Income over Expenditure during the year 1,19,046.00 6,99,610.00 5,31,288.00 2,18,280.00 4,15,102.65		82 400 00		
Unspent Grant Outstanding Expenses Payable Depreciation Excess of Income over Expenditure during the year 1,19,046.00 6,99,610.00 5,31,288.00 2,18,280.00 4,15,102.65	•	02,100.00		
" Unspent Grant " Outstanding Expenses Payable " Depreciation " Excess of Income over Expenditure during the year 6,99,610.00 5,31,288.00 2,18,280.00 4,15,102.65	" GENERAL ACCOUNT:			
" Outstanding Expenses Payable 5,31,288.00 2,18,280.00 Excess of Income over Expenditure during the year 4,15,102.65	- Revenue Expenses	1,19,046.00		
" Outstanding Expenses Payable " Depreciation " Excess of Income over Expenditure during the year " Outstanding Expenses Payable 5,31,288.00 2,18,280.00 4,15,102.65	" Unspent Grant	6.99.610.00		
" Depreciation " Excess of Income over Expenditure during the year 2,18,280.00 4,15,102.65				
" Excess of Income over Expenditure during the year 4,15,102.65				
4,15,102.65		2,10,230.00		
		4,15,102,65	V ,	
70,50,962.90	- -	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1121	
/0,50,96		70 50 962 00		70.50.002
333333333			1	/0,50,962.9

As per our report attached.

Bhubaneswar Dated:-

18/6/19

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

> CA Gourav Lal Partner

Membership No. 300831

Director
SAMAJIK SEVA SADAN
Vill-Banjhikusum, PO-Mahisapat
Dist-Dhenkanal-759013, Odisha

R.C. LAL & CO CHARTERED ACCOUNTANTS

41,ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Phone: 2531695
E-mail:-rclal_co@ rediffmail.com

SAMAJIK SEVA SADAN

AT: BANJHIKUSUM, PO: MAHISAPAT, DIST: DHENKANAL, ODISHA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019								
F.C. & GENERAL ACCOUNT								
RECEIPTS	RsP.	PAYMENTS	RsP.					
To Opening Balance:		By GITI						
- Cash in Hand	20,905.23	- Revenue Expenses	7,39,787.00					
- Cash at Bank	1,73,709.83	- Capital Expenses	NIL					
		- Outstanding expenses paid	4,05,000.00					
" Grant in Aid Received from:		- Loan to A Barla	2,000.00					
- Andheri Hilfe, Bonn. Germany	50,08,873.00	- Loan Refund to Other	2,39,000.00					
- OXFAM INDIA	1,50,000.00	" G.I.T.I. Project (ITDA):						
	'	- Revenue Expenses	40,000.00					
" Local Contribution	83,850.00	- Capital Expenses	NIL					
" Bank Interest	22,356.55	- Outstanding expenses paid	30,000.00					
" Fine Received	385.00	" AIPP Project						
" Training Contribution	9,85,000.00	- Revenue Expenses	118.00					
" Examination Fees	46,400.00	- Capital Expenses	NIL					
" Contribution from Sandeep	8,500.00	" CPP PROJECT: (FC)						
" Admission Fees	83,000.00	- Revenue Expenses	21,22,213.00					
" Certificate charge received	3,500.00	- Capital Expenses	NIL					
" Hand Loan from others	9,33,954.00	- Advance to Kerkatta	2,039.00					
" Misc. Income	2,053.35	" ISVD: (FC)	,					
" Community Contribution	50,239.00	- Revenue Expenses	16,76,700.25					
" Practical Note	300.00	- Capital Expenses	6,35,681.00					
" Hand Loan Recovered:		- Security Deposit	28,500.00					
- Anil Baral	4,500.00	- Advance to Kerkatta	174.00					
- Arif Kujur	10,000.00							
" Insurance Claimed	21,000.00	" Anubhuti Ashrya Sthali:						
" Land Acquisition	58,164.00	- Revenue Expenses	2,72,329.00					
1	1	- Capital Expenses	NIL					
		" CPP PROJECT (NON-FC)						
		- Revenue Expenses	72,650.00					
		Capital Expenses	NIL					
		" ISVD (NON FC):						
		- Revenue Expenses	61,439.00					
1		Capital Expenses	NIL					
	1	" OXFAM INDIA						
		- Revenue Expenses	82,400.00					
		Capital Expenses	NIL					
4		" Advance to Kerkatta	28,900.00					
		" Advance to Kuardar	25,000.00					
		" GENERAL ACCOUNT:						
		- Revenue Expenses	1,19,046.00					
		- Capital Expenses	NIL					
		- Loan refund to other	2,67,000.00					
		" Closing Balance:						
		- Cash in Hand	42,435.98					
		- Cash at Bank	7,74,277.73					
4								
	76,66,689.96		76,66,689.96					
·								

As per our report attached.

=========

Bhubaneswar

Dated:-

Plalas

Emmauelfh Director 10/6/19.

SAMAJIK SEVA SADAN Vill-Banjhikusum, PO-Mahisapat Dist-Dhenkanal-759013, 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, Phone: 2531695 E-mail:-rclal_co@ rediffmail.com

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) <u>Depreciation:</u>

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) <u>Income Recognition</u>

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:- 106619

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

CA Gourav Lal Partner

Membership No. 300831

Director
SAMAJIK SEVA SADAN
Vill-Banjhikusum, PO-Mahisapat
Dist-Dhenkanal-759013, Odisha