

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

Bhubaneswar
Dated:- 10/6/19


Director
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

SAMAJIK SEVA SADAN

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

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

LIABILITIES	Rs. ____P.	Rs. ____P.	ASSETS	Rs. ____P.	Rs. ____P.
GENERAL FUND :			FIXED ASSETS:		
As per last A/c	26,32,007.53		As per last A/c	69,95,127.47	
Add: Excess of Income over Expenditure during the year	<u>4,15,102.65</u>	30,47,110.18	Add: During the year	6,35,681.00	
			Less: Sale	3,946.00	
Other Loan:			Less: Depreciation	<u>2,18,280.00</u>	74,08,582.47
As per last A/c	74,77,284.00				
Add: During the year	<u>9,33,954.00</u>		CURRENT ASSETS:		
	84,11,238.00		Grant Receivable:		
Less: Refund	<u>5,06,000.00</u>	79,05,238.00	As per last A/c	62,97,028.00	
			Add: During the year	<u>5,31,288.00</u>	68,28,316.00
CURRENT LIABILITIES:					
Outstanding Expenses & Credit Purchase			Credit support to SHG		15,000.00
As per last A/c:	28,74,834.00		Security Deposit for Hostel		
Add: During the year	<u>5,31,288.00</u>		As per last A/c	20,000.00	
	34,06,122.00		Add: During the year	<u>28,500.00</u>	48,500.00
Less: Paid	<u>4,35,000.00</u>	29,71,122.00	Advance to Others		
			As per last A/c	19,305.00	
Advance for Project Manager		61,050.00	Less: Received	4,500.00	
Loan from SHG		4,00,000.00	Add: During the year	<u>58,113.00</u>	72,918.00
Loan from PREM		99,700.00			
Unspent Grant:			Closing Balance		
As per last A/c	6,200.00		Cash in Hand		42,435.98
Add: During the year	<u>6,99,610.00</u>	7,05,810.00	Cash at Bank		7,74,277.73
		<u>1,51,90,030.18</u>			<u>1,51,90,030.18</u>

As per our report attached.

Bhubaneswar
Dated:- 10/6/19

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



Gourav Lal
CA Gourav Lal
Partner
Membership No. 300831

Pranab Kumar
Director
10/6/19

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

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)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
By <u>GITI</u>		By <u>Grant in Aid Received from:</u>	
- Revenue Expenses	7,39,787.00	- Andheri Hilfe, Bonn. Germany	50,08,873.00
" <u>G.I.T.F. Project (ITDA):</u>		- OXFAM INDIA	1,50,000.00
- Revenue Expenses	40,000.00		
" <u>AIPP Project</u>		" Local Contribution	83,850.00
- Revenue Expenses	118.00	" Bank Interest	22,356.55
" <u>CPP PROJECT: (FC)</u>		" Fine Received	385.00
- Revenue Expenses	21,22,213.00	" Training Contribution	9,85,000.00
" <u>ISVD: (FC)</u>		" Examination Fees	46,400.00
- Revenue Expenses	16,76,700.25	" Contribution from Sandeep	8,500.00
" <u>Anubhuti Ashrya Sthali:</u>		" Admission Fees	83,000.00
- Revenue Expenses	2,72,329.00	" Certificate charge received	3,500.00
" <u>CPP PROJECT (NON-FC)</u>		" Misc. Income	2,053.35
- Revenue Expenses	72,650.00	" Community Contribution	50,239.00
" <u>ISVD (NON FC):</u>		" Practical Note	300.00
- Revenue Expenses	61,439.00	" Insurance Claimed	21,000.00
" <u>OXFAM INDIA</u>		" Grant Receivable	5,31,288.00
- Revenue Expenses	82,400.00	" Profit on sale of Land	54,218.00
" <u>GENERAL ACCOUNT:</u>			
- 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		
	70,50,962.90		70,50,962.90

As per our report attached.

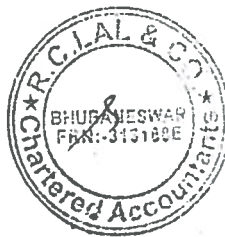
Bhubaneswar

Dated:-

18/6/19

Emmanuel
Director
18/6/19

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



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

glw
CA Gourav Lal
Partner

Membership No. 300831

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

F.C. & GENERAL ACCOUNT

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To <u>Opening Balance:</u>		By <u>GITI</u>	
- Cash in Hand	20,905.23	- Revenue Expenses	7,39,787.00
- Cash at Bank	1,73,709.83	- Capital Expenses	NIL
" <u>Grant in Aid Received from:</u>		- Outstanding expenses paid	4,05,000.00
- Andheri Hilfe, Bonn. Germany	50,08,873.00	- Loan to A Barla	2,000.00
- OXFAM INDIA	1,50,000.00	- Loan Refund to Other	2,39,000.00
" Local Contribution	83,850.00	" <u>G.I.T.I. Project (ITDA):</u>	
" Bank Interest	22,356.55	- Revenue Expenses	40,000.00
" Fine Received	385.00	- Capital Expenses	NIL
" Training Contribution	9,85,000.00	- Outstanding expenses paid	30,000.00
" Examination Fees	46,400.00	" <u>AIPP Project</u>	
" Contribution from Sandeep	8,500.00	- Revenue Expenses	118.00
" Admission Fees	83,000.00	- Capital Expenses	NIL
" Certificate charge received	3,500.00	" <u>CPP PROJECT: (FC)</u>	
" Hand Loan from others	9,33,954.00	- Revenue Expenses	21,22,213.00
" Misc. Income	2,053.35	- Capital Expenses	NIL
" Community Contribution	50,239.00	- Advance to Kerkatta	2,039.00
" Practical Note	300.00	" <u>ISVD: (FC)</u>	
" <u>Hand Loan Recovered:</u>		- Revenue Expenses	16,76,700.25
- Anil Baral	4,500.00	- Capital Expenses	6,35,681.00
- Arif Kujur	10,000.00	- Security Deposit	28,500.00
" Insurance Claimed	21,000.00	- Advance to Kerkatta	174.00
" Land Acquisition	58,164.00	" <u>Anubhuti Ashrya Sthali:</u>	
		- Revenue Expenses	2,72,329.00
		- Capital Expenses	NIL
		" <u>CPP PROJECT (NON-FC)</u>	
		- Revenue Expenses	72,650.00
		- Capital Expenses	NIL
		" <u>ISVD (NON FC):</u>	
		- Revenue Expenses	61,439.00
		- Capital Expenses	NIL
		" <u>OXFAM INDIA</u>	
		- Revenue Expenses	82,400.00
		- Capital Expenses	NIL
		" Advance to Kerkatta	28,900.00
		" Advance to Kuardar	25,000.00
		" <u>GENERAL ACCOUNT:</u>	
		- Revenue Expenses	1,19,046.00
		- Capital Expenses	NIL
		- Loan refund to other	2,67,000.00
		" <u>Closing Balance:</u>	
		- Cash in Hand	42,435.98
		- Cash at Bank	7,74,277.73
	76,66,689.96		76,66,689.96

As per our report attached.

Bhubaneswar

Dated:-

10/6/19

Emmanuel P. K.

Director

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



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

Gourav Lal
CA Gourav Lal
Partner

Membership No. 300831

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:- 10/6/19



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


CA Gourav Lal
Partner

Membership No. 300831


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