



# NAYAK RATH & ASSOCIATES

## Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To the member of,  
**GOPINATH JUBA SANGHA**

#### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of **M/S GOPINATH JUBA SANGHA, AT-ALISISASAN, POST-DARADA, DIST-KHURDA, 752102** ("The Society") which comprise the Balance Sheet as at March 31<sup>ST</sup>, 2019 and the statement of Income & Expenditure Account and Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**


In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act 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 March 31<sup>ST</sup>, 2019; and
- (b) in the case of Income & Expenditure Account, the Excess of Income over Expenditure of the Society for the year ending on that date.

Place: Bhubaneswar  
Dated: 13.07.2019



For NAYAK RATH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-021051N

  
(CA. Manas Ranjan Pradhan)  
PARTNER  
M. No. - 307292



**NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2019.**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**a) Accounting Convention**

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

**b) Basis of Accounting**

The Society's incomes and expenses are accounted for on accrual basis.

**c) Fixed Assets**

Assets were stated at cost less depreciation wherever applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

**d) Depreciation**

Depreciation has been provided as per Income tax Act, 1961.

**e) Income Recognition:**

The income of the society is mainly from Grants, Membership Fees, Donations and Interest from Bank and is utilized for charitable objects.



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**  
**CONSOLIDATED BALANCE SHEET AS AT 31.03.2019**  
**F.C AND NON - FC ACCOUNT**

LIABILITES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per Last A/c	2,686,172.88		As per Schedule-A		1,129,053.00
Add :Excess of Income over Expenditure			<b>CURRENT ASSETS</b>		
During the Year	477,960.18	3,164,133.06	<b>Security Deposit at UBI</b>		34,300.00
			House Rent Advance		4,500.00
<b>Unsecured Loans</b>			Loan to Innovative Financial Advisory		137,362.00
Opening Balances	431,301.00		Bank Gurantee(FD)		273,637.00
Add:During the Year	114,500.00		<b>Grant Receivable :</b>		
	545,801.00		Opening Balances	83835	
Less:Refunded	48,000.00	497,801.00	Less: Received	83835	
				0	
<b>CURRENT LIABILITIES</b>			Add: During the Year	105238	105,238.00
<b>Expenses Payble</b>			Programme Advance (FC)		3,090.00
Opening Balance	37,750.00		<b>Closing Balance :</b>		
Less:Paid during the Year	37,750.00		- Cash in Hand		876.00
			- Cash at Bank		2,240,434.06
Add: During the Year	266,556.00	266,556.00			
		<b>3,928,490.06</b>			<b>3,928,490.06</b>

For NAYAK RATH & ASSOCIATES  
Chartered Accountants  
FRN - 021051N



*Manas Ranjan Pradhan*  
CA.Manas Ranjan Pradhan  
Partner  
M. No.307292

Place: Bhubaneswar  
Date : 13.07.2019



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**F.C AND NON - FC ACCOUNT**

(Amount in Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To NIRMAL BHARAT ABHIYAN</b>		<b>By Grant Received From :</b>	
- Revenue Expenditure	1,108,665.00	- City Health Society,CPMU Bhubaneswar	468,325.00
" <b>CITY HEALTH SOCIETY,CPMU</b>		- CHS BBSR(MHU-1)	947,000.00
- Revenue Expenditure	468,979.00	- CHS BBSR(MHU-3)	891,000.00
" <b>MOBILE HEALTH UNIT : 1</b>		- CHS ROURKELA(MHU)	1,006,166.00
- Revenue Expenditure	970,012.35	- CHS BBSR(Pokhariput)	2,300,000.00
" <b>MOBILE HEALTH UNIT : 3</b>		- CHS BBSR(Ghatikia)	2,400,000.00
- Revenue Expenditure	978,720.76	- CHS Berhampur	2,553,756.00
" <b>MOBILE HEALTH UNIT : Rourkela</b>		- DHS Koraput (Gnadinagar)	222,667.00
- Revenue Expenditure	839,557.48	- NIEPMD	500,000.00
" <b>UPHC JHARSUGUDA</b>		- Population Service International(PSI)	2,348,188.00
- Revenue Expenditure	105,238.00	- CHS ROURKELA	32,670.00
" <b>UPHC POKHARIPUT</b>		- DWSM	
- Revenue Expenditure	2,452,573.96	- For 2018-19	1,108,665.00
" <b>UPHC GHATIKIA</b>		" Grant Receivable	105,238.00
- Revenue Expenditure	2,565,122.76	" Membership Fees	21,000.00
" <b>UPHC GOODSHED ROAD</b>		" Donation	350,500.00
- Revenue Expenditure	2,333,612.94	" Bank Interest	53,371.32
" <b>UPHC KORAPUT</b>			
- Revenue Expenditure	386,357.83		
" <b>WAJOOD YUVA</b>			
- Revenue Expenditure	1,620,921.00		
" <b>Sensitization meeting for disabilities/Dibyanga people for awareness of RPD ACT</b>			
- Revenue Expenditure	500,000.00		
" <b>General Account :</b>			
- Revenue Expenditure	355,827.06		
" Depreciation	144,998.00		
" Excess of Income over Expenditure	477,960.18		
	<b>15,308,546.32</b>		<b>15,308,546.32</b>

For NAYAK RATH & ASSOCIATES  
Chartered Accountants  
FRN - 021051N



*Manas Ranjan Pradhan*  
CA.Manas Ranjan Pradhan  
Partner  
M. No.307292

Place: Bhubaneswar  
Date : 13.07.2019



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**F.C AND NON - FC ACCOUNT**

RECEIPTS		PAYMENTS	
	AMOUNT		AMOUNT
<b>To Opening Balance :</b>		<b>By NIRMAL BHARAT ABHIYAN</b>	
- Cash in Hand	3,575.00	- Revenue Expenditure	1,108,665.00
- Cash at Bank	1,706,113.88	- Capital Expenditure	0.00
<b>" Grant Received From :</b>		<b>" CITY HEALTH SOCIETY,CPMU</b>	
- City Health Society,CPMU Bhubaneswar	468,325.00	- Revenue Expenditure	468,979.00
- CHS BBSR(MHU-1)	947,000.00	- Capital Expenditure	
- CHS BBSR(MHU-3)	891,000.00	<b>" MOBILE HEALTH UNIT : 1</b>	
- CHS ROURKELA(MHU)	1,006,166.00	- Revenue Expenditure	970,012.35
- CHS BBSR(Pokhariput)	2,300,000.00	- Capital Expenditure	
- CHS BBSR(Ghatikia)	2,400,000.00	<b>" MOBILE HEALTH UNIT : 3</b>	
- CHS Berhampur	2,553,756.00	- Revenue Expenditure	978,720.76
- DHS Koraput (Gnadhinagar)	222,667.00	- Capital Expenditure	
- NIEPMD	500,000.00	<b>" MOBILE HEALTH UNIT :RKL</b>	
- Population Service International(PSI)	2,348,188.00	- Revenue Expenditure	839,557.48
- CHS ROURKELA	32,670.00	- Capital Expenditure	
- DWSM		<b>" UPHC POKHARIPUT</b>	
- For 2016-17	83,835.00	- Revenue Expenditure	2,452,573.96
- For 2018-19	1,108,665.00	- Capital Expenditure	
<b>" Membership Fees</b>	21,000.00	<b>" UPHC GHATIKIA</b>	
<b>" Donation</b>	350,500.00	- Revenue Expenditure	2,565,122.76
<b>" Bank Interest</b>	53,371.32	- Capital Expenditure	
<b>" Loan</b>	114,500.00	<b>" UPHC GOODSHEED ROAD</b>	
		- Revenue Expenditure	2,333,612.94
		- Capital Expenditure	
		<b>" WAJOOD YUVA</b>	
		- Revenue Expenditure	1,620,921.00
		- Capital Expenditure	200,000.00
		<b>" GENERAL ACCOUNT :</b>	
		- Revenue Expenditure	355,827.06
		- Capital Expenditure	54,850.00
		<b>" UPHC KORAPUT</b>	
		- Revenue Expenditure	221,039.83
		- Capital Expenditure	
		<b>" UPHC JHARSUGUDA</b>	
		- Revenue Expenditure	4,000.00
		- Capital Expenditure	
		<b>Sensitization meeting for disabilities/Dibyanga people for awareness of RPD ACT</b>	
		- Revenue Expenditure	500,000.00
		- Capital Expenditure	
		<b>" Payble Expenses</b>	37,750.00
		<b>" Bank Guarentted (FD)</b>	107,300.00
		<b>" Unsecured Loan Refunded</b>	48,000.00
		<b>" Programme Advance</b>	3,090.00
		<b>" Closing Balance :</b>	
		- Cash in Hand	876.00
		- Cash at Bank	
		(As per Annexer 1)	2,240,434.06
	<b>17,111,332.20</b>		<b>17,111,332.20</b>

For NAYAK RATH & ASSOCIATES  
Chartered Accountants  
FRN - 021051N



CA. Manas Ranjan Pradhan  
Partner  
M. No.307292

Place: Bhubaneswar  
Date : 13.07.2019



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN, PO-DARADA, DIST-KHURDA, 752102**  
**CONSOLIDATED SCHEDULE OF FIXED ASSETS AS AT 31.03.2019**

General A/c								Schedule-A
S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2018	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2019
1	Land	19,312.00			19,312.00	-	-	19,312.00
2	Building	889,917.00			889,917.00	10%	88,992.00	800,925.00
3	Machinery & Equipments	22,952.00			22,952.00	15%	3,443.00	19,509.00
4	Furnitures & Fixtures	73,778.00		20500	94,278.00	10%	8,403.00	85,875.00
5	Library Books	2,656.00		10000	12,656.00	40%	3,062.00	9,594.00
6	Sports Equipments	597.00			597.00	15%	90.00	507.00
7	Computer	26.00		24350	24,376.00	40%	4,880.00	19,496.00
TOTAL A		1009238.00	0.00	54,850.00	1,064,088.00		108,870.00	955,218.00

**URBAN SLUM HEALTH PROGRAM**

S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2018	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2019
1	Furnitures & Fixtures	2,345.00	0.00		2,345.00	10%	235.00	2,110.00
2	Equipments	1,634.00	0.00		1,634.00	15%	245.00	1,389.00
<b>TOTAL B</b>		<b>3,979.00</b>	<b>0.00</b>		<b>3,979.00</b>		<b>480.00</b>	<b>3,499.00</b>

**HEALTH OF THE URBAN POOR (F.C)**

S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2018	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2019
1	Furnitures & Fixtures	5,820.00	0.00		5,820.00	10%	582.00	5,238.00
2	Computer	164.00	0.00		164.00	40%	66.00	98.00
<b>TOTAL C</b>		<b>5984.00</b>	<b>0.00</b>		<b>5,984.00</b>		<b>648.00</b>	<b>5,336.00</b>

**WAJOOD YUVA(F.C ACCOUNTS)**

S.L.No.	PARTICULARS	W.D.V as on 01.04.2018	ADD DURING THE YEAR		TOTAL	Rate of Dep.	DEPRECIATION DURING THE YEAR	W.D.V AS ON 31.03.2019
			1ST HALF	2ND HALF				
01	Furnitures & Fixtures		-	100,000.00	100,000.00	10%	5,000.00	95,000.00
02	Laptop(2Nos)& Accessories		-	83,500.00	83,500.00	60%	25,050.00	58,450.00
03	Printer		-	16,500.00	16,500.00	60%	4,950.00	11,550.00
<b>TOTAL D</b>		<b>0.00</b>	<b>0.00</b>	<b>200000.00</b>	<b>200000.00</b>		<b>35000.00</b>	<b>165000.00</b>
<b>GRAND TOTAL (A+B+C+D)</b>		<b>1019201.00</b>	<b>0.00</b>	<b>254850.00</b>	<b>1274051.00</b>		<b>144998.00</b>	<b>1129053.00</b>





**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN, PO-DARADA, DIST-KHURDA, 752102**  
**DETAILS OF CLOSING BALANCE AS ON 31.03.2019**

**F.C AND NON F.C**

	Name of Project	Cash in Hand	Cash at Bank
1	MHU -1		8,038.08
2	MHU -3		15,713.36
3	MHU Rourkela		202,283.52
4	UPHC Ganganagar Koraput		1,627.17
5	UPHC Pokariput		158,404.49
6	UPHC Ghatika		109,495.81
7	UPHC Goodshed Road		1,203,990.13
8	General A/c.	524.00	12,645.90
9	FC A/c	352.00	528,235.60
	<b>Total</b>	<b>876.00</b>	<b>2,240,434.06</b>

**DETAILS OF GRANT RECEIVABLE AS ON 31.03.2019**

	Name of Project	AMOUNT
1	UPHC Jharsuguda	105238.00
	<b>Total</b>	<b>105238.00</b>

**DETAILS OF EXPENSES PAYABLE AS ON 31.03.2019**

	Name of Project	AMOUNT
1	UPHC Ganganagar Koraput	165318.00
2	UPHC Jharsuguda	101238.00
	<b>Total</b>	<b>266556.00</b>



**GOPINATH JUBA SANGHA**  
**SISASAN,PO-DARADA,DIST-KHURDA,752102**  
**BALANCE SHEET AS AT 31.03.2019**  
**GENERAL ACCOUNT**

(Amount in Rs.)

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b><u>CAPITAL FUND:</u></b>			<b><u>FIXED ASSETS:</u></b>		
As per Last A/c	1,013,430.96		As per Schedule-I		955,218.00
Add: Transferred from community Process	52.00		<b><u>CURRENT ASSETS, LOANS AND ADVANCES</u></b>		
Less: Excess of Expenditure Over Income During the Year	58,448.06	955,034.90	<b>Bank Guarantee (F.D)</b>		
			- For UPHC Gandhi Nagar Koraput		53,800.00
			- For UPHC Jharsugada		53,500.00
			- For UPHC Goodshed Road Berhampur		42,000.00
			- For UPHC Ghatikia		44,841.00
		463,152.00	- For UPHC Pokhariput		45,011.00
			- For MHU- 3		17,685.00
			- For MHU Rourkela		16,800.00
			Security Deposit at UBI		34,300.00
			House Rent Advance		4,500.00
			Loan to Innovative Financial Advisory		137,362.00
<b><u>CURRENT LIABILITIES</u></b>			<b><u>CLOSING BALANCES :</u></b>		
Unsecured Loan as per Last A/c.	352,652.00		- Cash in Hand		524.00
Add: During the Year	110,500.00		- Cash at Bank		
			SBI(A/c No- 30604090452)		1,949.25
			Union Bank(A/c -38080210003607)		0.61
			Union Bank(A/c -751402010002031)		1,088.00
			Union Bank(A/c -751402010001017)		1,937.00
			Union Bank( A/C -751401010050085)		4,702.44
			Bank of India (A/C-520312110000112)		2,080.60
			Union Bank(A/c -751402010002051)		888.00
		1,418,186.90			1,418,186.90

For NAYAK RATH & ASSOCIATES  
Chartered Accountants  
FRN - 021051N

Place: Bhubaneswar  
Date : 13.07.2019



**CA. Manas Ranjan Pradhan**  
Partner  
M. No.307292



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**GENERAL ACCOUNT**

(Amount in Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Transfer to NIEPWD	500,000.00	By Membership Fees	21,000.00
" Children Library	4,000.00	" Donation	350,500.00
" TB Awareness Programme	5,000.00	" Bank Interest	2,079.00
" Awareness camp for strengthing of Ma	7,000.00	" GIA From NIEPMD	500,000.00
" Printing & stationary	7,900.00	" GIA From CPMU Roulkela	32,670.00
" Webside Maintainance	3,717.00	" Excess of Expenditure over	
" Swatcha Bharat Awareness Camp for		Income during the Year	58,448.06
SC,ST men & Women	4,000.00		
" Observation of world parents Day at S	22,000.00		
"Orientation of School Children	18,325.00		
" Seminar on old age Day care Prog.	20,000.00		
" Staff Salaries	240,000.00		
" Slum Sensitization programme	14,345.00		
" Newsspaper & Periodical	2,930.00		
" Celebration of Grand Parents day	5,000.00		
" Bank Charges	1,610.06		
" Depreciation of Fixed Assets	108,870.00		
	<b>964,697.06</b>		<b>964,697.06</b>

**For NAYAK RATH & ASSOCIATES**  
**Chartered Accountants**  
**FRN - 021051N**

Place: Bhubaneswar  
Date : 13.07.2019



*CA. Manas Ranjan Pradhan*  
**CA. Manas Ranjan Pradhan**  
**Partner**  
**M. No.307292**



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**  
**GENERAL A/C**

RECEIPTS		AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance :</b>			By Transfer to NIEPWD	500,000.00
- Cash in Hand	2,911.00		" Children Library	4,000.00
- Cash at Bank			" TB Awareness Programme	5,000.00
SBI(A/c No- 30604090452)	1,819.75		" Awareness camp for strengthing of MAS	7,000.00
Union Bank(A/c -38080210003607)	0.61		" Printing & stationary	7,900.00
Union Bank(A/c -751402010001016)	715.00		" Webside Maintainance	3,717.00
Union Bank(A/c -751402010001017)	1,819.00		" Swatcha Bharat Awareness Camp for SC,ST men & Women	4,000.00
Union Bank( A/C -751401010050085)	5,000.00		" Observation of world parents Day at Sch	22,000.00
Bank of India (A/C-520312110000112)	2,080.60		"Orientation of School Children	18,325.00
" Membership Fees	21,000.00		" Seminar on old age Day care Prog.	20,000.00
" Donation	350,500.00		" Staff Salaries	240,000.00
" Bank Interest	2,079.00		" Slum Sensitization programme	14,345.00
" GIA From NIEPMD	500,000.00		" Newsspaper & Periodical	2,930.00
" GIA From CPMU Roulkela	32,670.00		" Celebration of Grand Parents day	5,000.00
Unscured Loan	110,500.00		" Bank Charges	1,610.06
Transferred from Community Process	52.00		" Computer	24,350.00
			"Furniture	20,500.00
			"Library Book	10,000.00
			<b>" Bank Guarantee (F.D)</b>	
			- For UPHC Gandhi Nagar Koraput	53,800.00
			- For UPHC Jharsugada	53,500.00
			<b>" Closing Balance :</b>	
			- Cash in Hand	524.00
			- Cash at Bank	
			SBI(A/c No- 30604090452)	1,949.25
			Union Bank(A/c -38080210003607)	0.61
			Union Bank(A/c -751402010002031)	1,088.00
			Union Bank(A/c -751402010001017)	1,937.00
			Union Bank( A/C -751401010050085)	4,702.44
			Bank of India (A/C-520312110000112)	2,080.60
			Union Bank(A/c -751402010002051)	888.00
		<b>1,031,146.96</b>		<b>1,031,146.96</b>

**For NAYAK RATH & ASSOCIATES**  
**Chartered Accountants**  
**FRN - 021051N**



*(Signature)*

**CA. Manas Ranjan Pradhan**

**Partner**

**M. No.307292**

Place: Bhubaneswar  
Date : 13.07.2019



**GOPINATH JUBA SANGHA**  
**AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102**

**SCHEDULE OF FIXED ASSETS AS ON 31.03.2019**

Schedule-I

S.L.No.	PARTICULARS	W.D.V as on 01.04.2018	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2019
1	Land	19,312.00			19,312.00	-	-	19,312.00
2	Building	889,917.00			889,917.00	10%	88,992.00	800,925.00
3	Machinery & Equipments	22,952.00			22,952.00	15%	3,443.00	19,509.00
4	Furnitures & Fixtures	73,778.00		20500	94,278.00	10%	8,403.00	85,875.00
5	Library Books	2,656.00		10000	12,656.00	40%	3,062.00	9,594.00
6	Sports Equipments	597.00			597.00	15%	90.00	507.00
7	Computer	26.00		24350	24,376.00	40%	4,880.00	19,496.00
<b>TOTAL</b>		<b>1009238.00</b>	<b>0.00</b>	<b>54,850.00</b>	<b>1,064,088.00</b>		<b>108,870.00</b>	<b>955,218.00</b>

