



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 31ST, 2020 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 31ST, 2020; 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: 24.08.2020



For **NAYAK RATH & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN-021051N

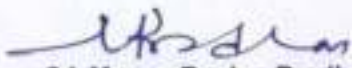

(CA. Manas Ranjan Pradhan)
PARTNER
M. No. - 307292

GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
CONSOLIDATED BALANCE SHEET AS AT 31.03.2020
F.C AND NON - FC ACCOUNT

(Amount in Rs.)

LIABILITES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND:</u>		<u>FIXED ASSETS:</u>	
As per Last A/c	3,164,133.08	As per Schedule-A	1,100,502.00
Add :Excess of Income over Expenditure		<u>CURRENT ASSETS</u>	
During the Year	349,635.43	Security Deposit at UBI	34,300.00
	3,513,768.49	House Rent Advance	4,500.00
<u>Unsecured Loans</u>		Loan to Innovative Financial Advisory	137,382.00
Opening Balances	497,801.00	Bank Gurantee(FD)	273,637.00
Less:Paid during the Year	4,000.00	EMD for 4 Projects	160,000.00
	493,801.00	<u>Grant Receivable :</u>	
<u>CURRENT LIABILITIES</u>		Opening Balances	105238
Expenses Payble		Less: Received	105238
Opening Balance	266,556.00		0.00
Less:Paid during the Year	266,556.00	<u>Closing Balance :</u>	
	0.00	- Cash in Hand	1,726.00
		- Cash at Bank	2,295,542.49
	4,007,569.49		4,007,569.49

For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N


CA. Manas Ranjan Pradhan
Partner
M. No.307292

UDIN - 20307292AAAABM5298

Place: Bhubaneswar
Date: 24.08.2020



GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
F.C AND NON - FC ACCOUNT

(Amount in Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To MOBILE HEALTH UNIT : 1		By Grant Received From :	
- Revenue Expenditure	799,236.77	- CHS BBSR(MHU-1)	880,000.00
* MOBILE HEALTH UNIT : 3		- CHS BBSR(MHU-3)	880,000.00
- Revenue Expenditure	788,705.18	- CHS ROURKELA(MHU)	840,000.00
* MOBILE HEALTH UNIT : Rourkela		- CHS BBSR(Pokhariput)	2,800,000.00
- Revenue Expenditure	939,191.90	- CHS BBSR(Ghatikia)	2,800,000.00
* UPHC JHARSUGUDA		- CHS Berhampur	1,177,934.00
- Revenue Expenditure	1,739,923.83	- DHS Koraput (Gnadhinagar)	2,554,121.00
* UPHC POKHARIPUT		- NIEPMD	600,000.00
- Revenue Expenditure	2,628,035.36	- Population Service International(PSI)	2,445,229.00
* UPHC GHATIKIA		- ZSS Koraput	23,740.00
- Revenue Expenditure	2,451,749.81	- DWSM Khorda	117,000.00
* UPHC GOODSHED ROAD		- CPMU Bhubaneswar	266,989.00
- Revenue Expenditure	2,427,094.00	- CHC Jharsuguda	
* UPHC KORAPUT		- For 2019-20	2,532,522.00
- Revenue Expenditure	2,154,236.88	- NUHM Berhampur	93,992.00
* WAJOOD YUVA		* Annual Subscription & Donation by	
- Revenue Expenditure	2,977,974.00	Member	21,000.00
* General Account :		* Donation	624,000.00
- Revenue Expenditure	1,355,245.53	* Bank Interest	103,052.67
* Depreciation	148,551.00		
* Excess of Income over			
Expenditure	349,635.43		
	18,759,579.67		18,759,579.67

For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N



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

Place: Bhubaneswar
Date: 24.08.2020

UDIN - 20307292AAAABM5298

GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
F.C AND NON - FC ACCOUNT

(Amount in Rs.)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		" MOBILE HEALTH UNIT : 1	
- Cash in Hand	876.00	- Revenue Expenditure	799,236.77
- Cash at Bank	2,240,434.06	- Capital Expenditure	0.00
" Grant Received From :		" MOBILE HEALTH UNIT : 3	
- CHS BBSR(MHU-1)	880,000.00	- Revenue Expenditure	788,705.18
- CHS BBSR(MHU-3)	880,000.00	- Capital Expenditure	0.00
- CHS ROURKELA(MHU)	840,000.00	" MOBILE HEALTH UNIT :RKL	
- CHS BBSR(Pokhariput)	2,800,000.00	- Revenue Expenditure	939,191.90
- CHS BBSR(Ghatikia)	2,800,000.00	- Capital Expenditure	0.00
- CHS Berhampur	1,177,934.00	" UPHC POKHARIPUT	
- DHS Koraput (Gnadinagar)	2,554,121.00	- Revenue Expenditure	2,628,035.36
- NIEPMD	600,000.00	- Capital Expenditure	0.00
- Population Service International(PSI)	2,445,229.00	" UPHC GHATIKIA	
- ZSS Koraput	23,740.00	- Revenue Expenditure	2,451,749.81
- DWSSM Khorda	117,000.00	- Capital Expenditure	0.00
- CPMU Bhubaneswar	266,989.00	" UPHC GOODSHED ROAD(Berhampur)	
- CHC Jharsuguda		- Revenue Expenditure	2,427,094.00
- For 2018-19	105,238.00	- Capital Expenditure	0.00
- For 2019-20	2,532,522.00	" WAJOOD YUVA	
- NUHM Berhampur	93,992.00	- Revenue Expenditure	2,977,974.00
" Annual Subscription & Donation by Member	21,000.00	- Capital Expenditure	0.00
" Donation	624,000.00	" GENERAL ACCOUNT :	
" Bank Interest	103,052.67	- Revenue Expenditure	1,355,245.53
" Programme Advance Recovered	3,090.00	- Capital Expenditure	120,000.00
		" UPHC KORAPUT	
		- Revenue Expenditure	2,154,236.86
		- Capital Expenditure	0.00
		" UPHC JHARSUGUDA	
		- Revenue Expenditure	1,739,923.83
		- Capital Expenditure	0.00
		" Payble Expenses	266,556.00
		" EMD	160,000.00
		" Unsecured Loan Refunded	4,000.00
		" Closing Balance :	
		- Cash in Hand	1,726.00
		- Cash at Bank	
		(As per Annexer 1)	2,295,542.49
	21,109,217.73		21,109,217.73

Place: Bhubaneswar
Date: 24.08.2020



For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N

(Signature)
CA. Manas Ranjan Pradhan
Partner

M. No.307292

UDIN - 20307292AAAABM5298

GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
CONSOLIDATED SCHEDULE OF FIXED ASSETS AS AT 31.03.2020

General A/c						Schedule-A		
S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2019	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2020
1	Land	19,312.00			19,312.00	-	-	19,312.00
2	Building	800,925.00		90,000.00	890,925.00	10%	84,593.00	806,332.00
3	Machinery & Equipments	19,509.00			19,509.00	15%	2,926.00	16,583.00
4	Furnitures & Fixtures	85,875.00		25,000.00	110,875.00	10%	9,838.00	101,037.00
5	Library Books	9,594.00		5,000.00	14,594.00	40%	4,838.00	9,756.00
6	Sports Equipments	507.00			507.00	15%	76.00	431.00
7	Computer	19,496.00			19,496.00	40%	7,798.00	11,698.00
TOTAL A		955,218.00	0.00	120,000.00	1,075,218.00		110,069.00	965,149.00

URBAN SLUM HEALTH PROGRAM

S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2019	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2020
1	Furnitures & Fixtures	2,110.00	0.00		2,110.00	10%	211.00	1,899.00
2	Equipments	1,389.00	0.00		1,389.00	15%	208.00	1,181.00
TOTAL B		3,499.00	0.00		3,499.00		419.00	3,080.00

HEALTH OF THE URBAN POOR (F.C)

S.L.No.	PARTICULARS	W.D.V AS ON 31.03.2019	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2020
1	Furnitures & Fixtures	5,238.00	0.00		5,238.00	10%	524.00	4,714.00
2	Computer	98.00	0.00		98.00	40%	39.00	59.00
TOTAL C		5336.00	0.00		5,336.00		563.00	4,773.00

WAJOOD YUVA(F.C ACCOUNTS)

S.L.No.	PARTICULARS	W.D.V as on 01.04.2019	ADD DURING THE YEAR		TOTAL	Rate of Dep.	DEPRECIATION DURING THE YEAR	W.D.V AS ON 31.03.2020
			1ST HALF	2ND HALF				
01	Furnitures & Fixtures	95000.00	-		95,000.00	10%	9,500.00	85,500.00
02	Laptop(2Nos)& Accessorie	58450.00	-		58,450.00	40%	23,380.00	35,070.00
03	Printer	11550.00	-		11,550.00	40%	4,620.00	6,930.00
	TOTAL D	165000.00	0.00	0.00	165000.00		37500.00	127500.00
	GRAND TOTAL (A+B+C+D)	1129053.00	0.00	120000.00	1249053.00		148551.00	1100502.00



Annexure - I

GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
DETAILS OF CLOSING BALANCE AS ON 31.03.2020
F.C AND NON F.C

	Name of Project	Cash in Hand	Cash at Bank
1	MHU -1		93,418.31
2	MHU -3		111,739.18
3	MHU Rourkela		107,927.62
4	UPHC Gandhinagar Koraput		250,647.31
5	UPHC Pokariput		343,350.13
6	UPHC Ghatika	905.00	468,454.00
7	UPHC Goodshed Road(Berhampur)		80,854.80
8	General A/c.	469.00	31,039.37
9	FC A/c	352.00	2,794.60
10	UPHC Jharsuguda		805,317.17
	Total	1,726.00	2,295,542.49



**SCHEDULE OF INVESTMENT, BANK GUARANTEE, EMD &
SECURITY AS AT 31.03.2020**

SCH-II

SL NO	PARTICULARS			AMOUNT
1	UPHC Gandhinagar Koraput	53,800.00		
2	UPHC Jharsuguda	53,500.00		
3	UPHC Goodshed Road Berhampur	42,000.00		
4	UPHC Pokhariput BBSR	45,011.00		
5	UPHC Ghatikia BBSR	44,841.00		
6	MHU-3	17,685.00		
7	MHU Rourkela	16,800.00	(A)	273,637.00
8	Security Deposit at UBI		(B)	34,300.00
	EMD			
9	Zilla Swasthya Samiti, Sundargarh	80,000.00		
10	Adolesent Health, Bolangiri	40,000.00		
11	Adolesent Health, Dhenkanal	40,000.00	(C)	160,000.00
	GRAND TOTAL			467,937.00



NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2020.

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.

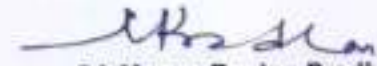


GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
BALANCE SHEET AS AT 31.03.2020
GENERAL ACCOUNT

(Amount in Rs.)

LIABILITES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND:</u>		<u>FIXED ASSETS:</u>	
As per Last A/c	955,034.90	As per Schedule-I	955,149.00
Add: Excess of Income Over Expenditure	188,269.47	<u>CURRENT ASSETS, LOANS AND ADVANCES</u>	
	1,143,304.37	Bank Guarantee (F.D) As per Sch.II	273,637.00
		Security Deposit at UBI	34,300.00
		EMD for 4 Projects	180,000.00
		House Rent Advance	4,500.00
		Loan to Innovative Financial Advisory	137,362.00
<u>CURRENT LIABILITIES</u>		<u>CLOSING BALANCES :</u>	
Unsecured Loan as per Last A/c.	463,152.00	- Cash in Hand	469.00
		- Cash at Bank	
		SBI(A/c No- 30604090452)	18,353.25
		Union Bank(A/c -38080210003607)	0.61
		Union Bank(A/c -751402010002031)	1,088.00
		Union Bank(A/c -751402010001017)	2,004.00
		Union Bank(A/C -751401010050085)	8,714.27
		Union Bank(A/c -751402010002051)	879.24
	1,606,456.37		1,606,456.37

For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N


CA. Manas Ranjan Pradhan
Partner
M. No.307292

Place: Bhubaneswar
Date : 09.07.2020



GOPINATH JUBA SANGHA
AT- ALISISASAN, PO-DARADA, DIST-KHURDA, 752102
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
GENERAL ACCOUNT

(Amount in Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To NIEPMD Programme Expenses</u>		By Annual Subscription & Donation by Member	21,000.00
- Sports/ Culture/ Creative Arts for Person with Disabilities	100,000.00	" Donation	624,000.00
- Exhibition & Awareness Programme for PWD in ST Population	100,000.00	" Bank Interest	855.00
- Training Programme for PCDF	200,000.00	" <u>Grant in Aid Received from</u>	
- Training Programme for Person with Disabilities	200,000.00	- NIEPMD	600,000.00
<u>" DWSM Programme Expenses</u>		- CPMU Bhubaneswar	266,989.00
- Documentation of DWSM	54,000.00	- DwsM Khordha	117,000.00
- Remuneration to BC	25,000.00	- Zilla Swasthya samiti Koraput	23,740.00
- Remuneration to CC	40,500.00		
<u>" Direct Programme Expenses</u>			
- Awareness programme for Strengthening of MAS	3,000.00		
- MAS Training Programme	286,474.00		
- Old age day care	5,000.00		
- Swaccha Bharat Awareness camp for SC, ST men & women	4,000.00		
- T.B Awareness Programme	5,000.00		
<u>" Adminstration Expenses</u>			
- Staff Salary	324,000.00		
- Printing & Stationary	2,600.00		
- Postage , Telephone & Internet	2,655.00		
- Newspapers & Periodicals	1,800.00		
- Bank Charges & Commission	1,216.53		
" Depreciation of Fixed Assets	110,069.00		
" Excess of Income over Expenditure during the Period	188,269.47		
	1,653,584.00		1,653,584.00

For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N



(Signature)

CA. Manas Ranjan Pradhan
Chartered Accountants
M. No.307292

Place: Bhubaneswar
Date : 09.07.2020

GOPINATH JUBA SANGHA
AT- ALISISASAN,PO-DARADA,DIST-KHURDA,752102
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
GENERAL A/C

(Amount in Rs.)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		By NIEPMD Programme Expenses	
- Cash in Hand	524.00	- Sports/ Culture/ Creative Arts for Person with Disabilities	100,000.00
- Cash at Bank		- Exhibition & Awareness Programme for PWD in ST Population	100,000.00
SBI(A/c No- 30604090452)	1,949.25	- Training Programme for PCDF	200,000.00
Union Bank(A/c -38080210003607)	0.61	- Training Programme for Person with Disabilities	200,000.00
Union Bank(A/c -751402010002031)	1,088.00	* DWSM Programme Expenses	
Union Bank(A/c -751402010001017)	1,937.00	- Documentation of DWSM	54,000.00
Union Bank(A/C -751401010050085)	4,702.44	- Remuneration to BC	25,000.00
Bank of India (A/C-520312110000112)	2,080.60	- Remuneration to CC	40,500.00
Union Bank(A/c -751402010002051)	888.00	* Direct Programme Expenses	
* Annual Subscription & Donation by Member	21,000.00	- Awareness programme for Strengthening of MAS	3,000.00
* Donation	624,000.00	- MAS Training Programme	286,474.00
* Bank Interest	855.00	- Old age day care	5,000.00
* Grant in Aid Received from		- Swaccha Bharat Awareness camp for SC,ST men & women	4,000.00
- NIEPMD	600,000.00	- T.B Awareness Programme	5,000.00
- CPMU Bhubaneswar	266,989.00	* Adminstration Expenses	
- Dwsn Khordha	117,000.00	- Staff Salary	324,000.00
- Zilla Swasthya samiti Koraput	23,740.00	- Printing & Stationary	2,600.00
		- Postage , Telephone & Internet	2,655.00
		- Newspapers & Periodicals	1,800.00
		- Bank Charges & Commission	1,216.53
		* Construction of Building	90,000.00
		* Furniture & Fixtures	25,000.00
		* Library Books	5,000.00
		* EMD for 4 Projects	160,000.00
		* Closing Balance :	
		- Cash in Hand	469.00
		- Cash at Bank	
		SBI(A/c No- 30604090452)	18,353.25
		Union Bank(A/c -38080210003607)	0.61
		Union Bank(A/c -751402010002031)	1,088.00
		Union Bank(A/c -751402010001017)	2,004.00
		Union Bank(A/C -751401010050085)	8,714.27
		Union Bank(A/c -751402010002051)	879.24
	1,666,753.90		1,666,753.90

For NAYAK RATH & ASSOCIATES
Chartered Accountants
FRN - 021051N



(Signature)
CA. Manas Ranjan Pradhan
Chartered Accountants
M. No.307292

Place: Bhubaneswar
Date : 09.07.2020

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Schedule-I

S.L.No.	PARTICULARS	W.D.V as on 01.04.2019	DURING FIRST HALF	DURING SECOND HALF	TOTAL	Rate of Dep.	DEPRECIATIO N DURING THE YEAR	W.D.V AS ON 31.03.2020
1	Land	19,312.00			19,312.00	-		19,312.00
2	Building	800,925.00		90,000.00	890,925.00	10%	84,593.00	806,332.00
3	Machinery & Equipments	19,509.00			19,509.00	15%	2,926.00	16,583.00
4	Furnitures & Fixtures	85,875.00		25,000.00	110,875.00	10%	9,838.00	101,037.00
5	Library Books	9,594.00		5,000.00	14,594.00	40%	4,838.00	9,756.00
6	Sports Equipments	507.00			507.00	15%	76.00	431.00
7	Computer	19,496.00			19,496.00	40%	7,798.00	11,698.00
TOTAL		955218.00	0.00	120,000.00	1,075,218.00		110,069.00	965,149.00

