



NAYAK RATH & ASSOCIATES

Chartered Accountants

AUDITORS' REPORT


To the member of,
JAGRUTI

- 1) We have audited the attached Balance Sheet of **M/S JAGRUTI, AT/PO: DARINGBADI, DIST: KANDHAMAL** as at March 31, 2015, and also the Income & Expenditure Account and Receipt & Payment Account of the Society for the period ended on that date, annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2) 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 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.
- 3) we report that:
 - (a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - (b) 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 these books;
 - (c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account;
 - (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant accounting policies and other notes thereon give the information required by the Act, in the manner so required, and present a true and fair view, in conformity with the accounting principles generally accepted in India:
 - i) in the case of the Balance Sheet of the state of affairs of the Society as at March 31, 2015; and
 - ii) in the case of Income & Expenditure Account, of the Excess of Income over Expenditure of the Society for the year ending on that date.

Place: Daringbadi
Dated: 23.06.2015

For NAYAK RATH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-021051N




(CA. Aurabinda Rath)
PARTNER
M. No. - 062603

Head Office : Plot No. 367, Jagamara, Khandagiri, Bhubaneswar - 751030.
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BARGARH : C/O - Sourya Ranjan Ray, Ward No.-3, Hatpada. Bargarh-768028
Tel.: 9437800098, E-mail : nkpothal@yahoo.in

JAGRUTI
AT/PO: DARINGBADI, DIST : KANDHAMAL, ODISHA

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2015


<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<u>CAPITAL FUND:</u>		
Opening Balance	2,668,258.32	
Add : Excess of Income over Expenses	159,631.23	2,827,889.55
<u>LOAN FUND:</u>		
Loan from Other Sources		269,300.00
Loan from Jagruti SHG		130,000.00
Loan from Staff Development Fund		120,000.00
Loan from K.C. Behura		57,577.00
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Unspent Grant		4,282,980.80
Interest on SB A/c refundable to NABARD		86,560.00
Payable to Mahima Udyan Vikas Samiti		15,498.00
Payable to Rama Krishna Medicine Store		190,784.00
Payable to Mangaraj Majhi towards Supply of Grocerry		99,703.00
Payable to Sidheswar Printer towards Contingency Expenses		24,376.00
Salary Payable		1,386,455.00
TA Payable		550,626.00
Management Cost Payable		238,450.00
Adminstrative Cost Payable		44,000.00
Expenses Payable (V4 Sub Centre Project)		392,280.00
Audit Fees Payable		8,000.00
EPF Payable		27,896.00
		<u><u>10,752,375.35</u></u>
<u>ASSETS</u>		
<u>FIXED ASSETS:</u>		
(At Cost less depreciation as per Schedule - I)		1,648,813.00
<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Grant-in-Aid Receivable		3,704,355.00
Loan to Beneficiaries		117,502.00
Loan to Nirmal		43,356.00
Loan to Production Centre		60,000.00
Fixed Deposit with Bank		2,420,000.00
Bank Gureentee (SBI)		36,350.00
Staff Advance		67,000.00
Training Advance to Jubaraj Adhikari		4,546.00
Tax Deducted at Source		510,083.00
<u>CASH & BANK BALANCES:</u>		
Cash in Hand (As Certified by Management)	20,143.50	
Cash at Bank.	2,120,226.85	2,140,370.35
		<u><u>10,752,375.35</u></u>

Place : Daringbadi
Date : 23.06.2015


Secretary



for NAYAK RATH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-021051N


CA Aurabinda Rath
PARTNER
M. No. - 062603



JAGRUTI
AT/PO: DARINGBADI, DIST : KANDHAMAL, ODISHA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2015

	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
INCOME:		
Grant-in Aid Received:		
PRI's Good Governance & Social Justice Programme(CWS)	750,283.00	
Peace and Reconciliation (Action Aid Association)	465,500.00	
Promoting Gender Equality (NIRNAY)	737,202.00	
OTELP, Phase-I Extension, Kotagarh	1,184,075.00	
WADI Development Project(NABARD)	205,000.00	
AROGYA Project(NRHM)	219,516.00	
Maa Gruha,ZSS,Koraput	-	
V 4 Sub Centre Management,My Heart, Koraput	816,250.00	
V 4 Sub Centre Management,ZSS, Kandhamal	2,393,672.00	
Antaranga (Local Fund),Action Aid Association,New Delhi	1,912,333.00	
Traditional Agriculture, World Bank Group	408,000.00	
Shakti Varta,IPE Global, New Delhi	2,491,907.00	
South Odisha Initiative (Education),Kotagarh, TATA Trust	3,659,000.00	
	15,242,738.00	
Add: Unspent Grant of Previous Year	2,384,880.14	
	17,627,618.14	
Less: Unspent Grant of Current Year	4,268,047.80	
	13,359,570.34	
Add: Grant-in-Aid Receivable	4,163,575.00	17,523,145.34
CDMO,Kandhamal (Asha Training)	522,225.00	
CDMO,Kandhamal (Staff Salary)	638,864.00	
Grants-in-Aid from DRDA	200,000.00	
Fund Received from SDMO, Baliguda	173,160.00	
GSK Collection	175,500.00	
Income from Agriculture	373,900.00	
Infrastruture	206,501.00	
Room Rent Collection	272,800.00	
Socio Economy	219,150.00	
Vehicle Hiring Carges (Aragya)	30,000.00	
Vehicle Hiring Carges (WADI)	60,000.00	
Other Collections	254,430.00	
Received from BDO,Daringbadi	53,000.00	
CIDDA Recovery Fund	131,350.00	
Interest on FD	36,277.00	
Interest on SB A/c	50,424.00	
	20,920,726.34	



EXPENDITURE:**Programme Expenses (Revenue) :**

	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
PRI's Good Governance & Social Justice Programme(CWS)		813,762.92
Peace and Reconciliation (Action Aid Association)		334,438.50
Promoting Gender Equality (NIRNAY)		588,542.50
FC General Account Expenses		6,330.00
O TELP, Phase-I Extension, Kotagarh		1,361,782.00
WADI Project Expenses		2,097,076.28
Arogya Project Expenses		882,743.50
Maa Gruha,ZSS,Koraput Expenses		661,519.50
V 4 Sub Centre Management,My Heart, Koraput Expenses		918,629.50
V 4 Sub Centre Management,ZSS, Kandhamal Expenses		2,496,918.50
Antaranga (Local Fund),Action Aid Association,New Delhi Expenses		1,980,521.50
Shakti Varta Expenses		5,012,821.00
Traditional Agriculture Expenses		356,618.00
South Odisha Initiative (Education),Kotagarh, TATA Trust Expenses		20,000.00
Administrative Cost		142,118.00
Asha Training,NHM		637,703.00
Audit Fees		15,358.00
Basic Computer Education		200,000.00
Bharat Nirman Volunteers Training		53,000.00
Building Maintainance		349,906.00
Computer Consumable		13,400.00
Computer Maintainance		15,000.00
Consultency Fees		5,000.00
Employers Share of Cont.		96,494.00
Medicine Cost		9,262.00
Membership Fees		5,000.00
Printing & Stationary		14,220.00
Repair & Maintenance		20,070.00
Salary		419,195.00
Salary to Help Desk,NRC,AH		766,992.00
Staff Gratuity		31,950.00
Travelling & Conveyance		63,813.66
Vechicle Repair & Maintenance		54,671.00
Vehicle Insurance		27,452.00
Bank Charges		3,203.75
Depreciation (As per Schedule - I)		285,583.00
		<u>20,761,095.11</u>
Excess of Income over Expenditure transferred to Balance Sheet		159,631.23

Place : Daringbadi
Date : 23.06.2015

Secretary

for NAYAK RATH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-021051N

CA Aurabinda Rath
PARTNER
M. No. - 062603



JAGRUTI
AT/PO: DARINGBADI, DIST : KANDHAMAL, ODISHA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2015

	Amount (Rs.)	Amount (Rs.)
OPENING BALANCES:		
Cash in Hand	28,234.50	
Cash at Bank	3,104,090.96	3,132,325.46
RECEIPTS:		
Grant-in Aid Received:		
PRI's Good Governance & Social Justice Programme(CWS)	750,283.00	
Peace and Reconciliation (Action Aid Association)	465,500.00	
Promoting Gender Equality (NIRNAY)	737,202.00	
O TELP, Phase-I Extension, Kotagarh	1,184,075.00	
WADI Development Project(NABARD)	205,000.00	
AROGYA Project(NRHM)	219,516.00	
Maa Gruha,ZSS,Koraput	-	
V 4 Sub Centre Management,My Heart, Koraput	816,250.00	
V 4 Sub Centre Management,ZSS, Kandhamal	2,393,672.00	
Antaranga (Local Fund),Action Aid Association,New Delhi	1,912,333.00	
Traditional Agriculture, World Bank Group	408,000.00	
Shakti Varta,IPE Global, New Delhi	2,491,907.00	
South Odisha Initiative (Education),Kotagarh, TATA Trust	3,659,000.00	
CDMO,Kandhamal (Asha Training)	522,225.00	
CDMO,Kandhamal (Staff Salary)	638,864.00	
Grants-in-Aid from DRDA	200,000.00	
Fund Received from SDMO, Baliguda	173,160.00	
GSK Collection	175,500.00	
Income from Agriculture	373,900.00	
Infrastruture	206,501.00	
Room Rent Collection	272,800.00	
Socio Economy	219,150.00	
Vehicle Hiring Carges (Aragya)	30,000.00	
Vehicle Hiring Carges (WADI)	60,000.00	
Other Collections	254,430.00	
Received from BDO,Daringbadi	53,000.00	
CIDDA Recovery Fund	131,350.00	
Interest on FD	36,277.00	
Staff Advance Recovered	10,000.00	
Fixed Deposit Matured	550,000.00	
Programme Advance Recovered of Saroj Kumar kanhar	3,000.00	
Programme Advance Recovered of Subash Baliarsingh	3,000.00	
Training Advance Recovered of Debananda Das	7,936.00	
Training Advance to S.K.Swain	12,557.00	
Loan from K.C. Behura	62,047.00	
Loan From		
Staff Development Fund	120,000.00	
Jagruti, SHG	130,000.00	
Interest on SB A/c	90,730.00	
		19,579,165.00
		22,711,490.46



PAYMENTS:**Programme Expenses (Revenue) :**

	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
PRI's Good Governance & Social Justice Programme(CWS)	802,380.92	
Peace and Reconciliation (Action Aid Association)	334,438.50	
Promoting Gender Equality (NIRNAY)	588,309.50	
FC General Account Expenses	6,330.00	
OTELP, Phase-I Extension, Kotagarh	1,361,082.00	
WADI Project Expenses	2,080,238.28	
Arogya Project Expenses	362,789.50	
Maa Gruha,ZSS,Koraput Expenses	342,416.50	
V 4 Sub Centre Management,My Heart, Koraput Expenses	526,349.50	
V 4 Sub Centre Management,ZSS, Kandhamal Expenses	2,496,218.50	
Antaranga (Local Fund),Action Aid Association,New Delhi Expenses	1,980,521.50	
Shakti Varta Expenses	3,313,986.00	
Traditional Agriculture Expenses	356,618.00	
South Odisha Initiative (Education),Kotagarh, TATA Trust Expenses	20,000.00	

Programme Expenses (Capital) :

South Odisha Initiative (Education),Kotagarh, TATA Trust Expenses	30,000.00	
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General Expenses (Revenue) :

Administrative Cost	142,118.00	
Asha Training,NHM	637,703.00	
Audit Fees	15,358.00	
Basic Computer Education	200,000.00	
Bharat Nirman Volunteers Training	53,000.00	
Building Maintainance	349,906.00	
Computer Consumable	13,400.00	
Computer Maintainance	15,000.00	
Consultancy Fees	5,000.00	
Employers Share of Cont.	78,451.00	
Medicine Cost	9,262.00	
Membership Fees	5,000.00	
Printing & Stationary	14,220.00	
Repair & Maintenance	20,070.00	
Salary	419,195.00	
Salary to Help Desk,NRC,AH	766,992.00	
Staff Gratuity	31,950.00	
Travelling & Conveyance	63,813.66	
Vehicle Repair & Maintenance	54,671.00	
Vehicle Insurance	27,452.00	
Bank Charges	3,203.75	

General Expenses (Capital) :

Computer	53,000.00	
Laptop	24,500.00	
Fixed Deposit with Bank	350,000.00	
Audit Fees Payable	5,800.00	
Training Advance to Jubaraj Adhikari	4,546.00	
Fixed Deposit	2,400,000.00	
Audit Fees Payable	4,535.00	
Advance to Staffs	45,000.00	
Paid to Sundry Creditor	58,600.00	
Salary Payable	62,000.00	
Incentive Payable	15,695.00	
Loan from SK Swain	20,000.00	

20,571,120.11

CLOSING BALANCES:

Cash in Hand	20,143.50	
Cash at Bank	2,120,226.85	2,140,370.35
		<u>22,711,490.46</u>

Place : Daringbadi
Date : 23.06.2015

Secretary

for NAYAK RATH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-021051N

CA Aurabinda Rath
PARTNER
M. No. - 062603



Schedule - I

FIXED ASSETS SCHEDULE AS ON 31.03.2015

Particulars	WDV as on 01.04.2014	Additions during the year		TOTAL	Rate Of Dep	Depreciatio during the year	WDV as on 31.03.2015
		1st half	2nd half				
F.C GENERAL							
Furniture & Fixture	37,057.00			37,057.00	10%	3,706.00	33,351.00
Utensils	235.00			235.00	15%	35.00	200.00
Bicycles	6,198.00			6,198.00	15%	930.00	5,268.00
Ceiling Fan	317.00			317.00	15%	48.00	269.00
Marshal Jeep	170,826.00			170,826.00	15%	25,624.00	145,202.00
Motor Cycle	57,802.00			57,802.00	15%	8,670.00	49,132.00
Building	5,429.00			5,429.00	10%	543.00	4,886.00
Equipment	833.00			833.00	15%	125.00	708.00
Pump Set	79.00			79.00	15%	12.00	67.00
Ceiling Fan	42.00			42.00	15%	6.00	36.00
Steel Almirah	286.00			286.00	15%	43.00	243.00
Stand Fan	126.00			126.00	15%	19.00	107.00
Utensils	157.00			157.00	15%	24.00	133.00
Camera	137.00			137.00	15%	21.00	116.00
Vedio Camera	8,378.00			8,378.00	15%	1,257.00	7,121.00
Building	138,157.00			138,157.00	10%	13,816.00	124,341.00
Type Writer	644.00			644.00	15%	97.00	547.00
Utensils & Vends	1,971.00			1,971.00	15%	296.00	1,675.00
Ceiling Fan	501.00			501.00	15%	75.00	426.00
Fax Machine & Xerox	1,847.00			1,847.00	15%	277.00	1,570.00
Stand Fan	116.00			116.00	15%	17.00	99.00
Laboratory Instruments	615.00			615.00	15%	92.00	523.00
Microscope	1,527.00			1,527.00	15%	229.00	1,298.00
LPG Gas Cyclinder (2 nos)	469.00			469.00	15%	70.00	399.00
Almirah (2nos)	1,779.00			1,779.00	10%	178.00	1,601.00
Micro Tape Recoder (1nos.)	167.00			167.00	15%	25.00	142.00
Car Stereo	195.00			195.00	15%	29.00	166.00
Foot Pump	28.00			28.00	15%	4.00	24.00
PA System	1,292.00			1,292.00	15%	194.00	1,098.00
Television	2,257.00			2,257.00	15%	339.00	1,918.00
VCD	687.00			687.00	15%	103.00	584.00
3 HP Kirlosskar Pump Set	1,370.00			1,370.00	15%	206.00	1,164.00
Chairs (Plastic-Nilkamal)	3,080.00			3,080.00	10%	308.00	2,772.00
Generator Set	3,678.00			3,678.00	15%	552.00	3,126.00
	448,282.00	-	-	448,282.00		57,970.00	390,312.00
GOOD GOVERNANCE PROJECT							
Motor Cycle	26,386.00			26,386.00	15%	3,958.00	22,428.00
Computer	1,172.00			1,172.00	60%	703.00	469.00
Printer	3,607.00			3,607.00	15%	541.00	3,066.00
Camera	3,408.00			3,408.00	15%	511.00	2,897.00
Cycle	3,931.00			3,931.00	15%	590.00	3,341.00
	38,504.00	-	-	38,504.00		6,303.00	32,201.00
O TELP KOTAGARH PROJ FUND							
Furniture & Fixture	11,153.00			11,153.00	10%	1,115.00	10,038.00
	11,153.00	-	-	11,153.00		1,115.00	10,038.00
O TELP PHASE-I EXTENSION KOTAGARH							
Furniture & Fixture	2,160.00			2,160.00	10%	216.00	1,944.00
Steel Almirah	5,950.00			5,950.00	15%	893.00	5,057.00
	8,110.00	-	-	8,110.00		1,109.00	7,001.00
R.C.H PROJECT							
Laptop	31.00			31.00	60%	19.00	12.00
Digital Camera	4,055.00			4,055.00	15%	608.00	3,447.00
UPS	1,931.00			1,931.00	15%	290.00	1,641.00
Mobile Handset	2,414.00			2,414.00	15%	362.00	2,052.00
HP Laser Jet Printer	966.00			966.00	15%	145.00	821.00
Furniture & Fixture	1,929.00			1,929.00	10%	193.00	1,736.00
	11,326.00	-	-	11,326.00		1,617.00	9,709.00
WADI DEVELOPMENT PROJECT							
Furniture & Fixture	15,943.00			15,943.00	10%	1,594.00	14,349.00
Computer	157.00			157.00	60%	94.00	63.00
Vehicle(Motor Cycle)	30,703.00			30,703.00	15%	4,605.00	26,098.00
Vehicle Scooty	15,060.00			15,060.00	15%	2,259.00	12,801.00
Weighing Machine	3,878.00			3,878.00	15%	582.00	3,296.00
Tally Package	12,250.00			12,250.00	60%	7,350.00	4,900.00
	77,991.00	-	-	77,991.00		16,484.00	61,507.00

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GENERAL ACCOUNT							
Land	147,691.00			147,691.00	0%	-	147,691.00
Building	241,636.00			241,636.00	10%	24,164.00	217,472.00
Rajdoot (3 Nos.)	773.00			773.00	15%	116.00	657.00
Manual Slide Projector	42.00			42.00	15%	6.00	36.00
Automatic Slide Projector	81.00			81.00	15%	12.00	69.00
VCR National	321.00			321.00	15%	48.00	273.00
Public Address System	108.00			108.00	15%	16.00	92.00
Suzuki Generator	109.00			109.00	15%	16.00	93.00
Sriram Generator	178.00			178.00	15%	27.00	151.00
Type Writer (2 Nos.)	194.00			194.00	15%	29.00	165.00
Duplicator Set	65.00			65.00	15%	10.00	55.00
Steel Table (15 Nos.)	2,626.00			2,626.00	10%	263.00	2,363.00
Steel Chair (55 Nos.)	2,904.00			2,904.00	10%	290.00	2,614.00
Steel Almirah (13 Nos.)	4,218.00			4,218.00	10%	422.00	3,796.00
Utensils & Vends	512.00			512.00	15%	77.00	435.00
5 HP Diesel Pump	440.00			440.00	15%	66.00	374.00
3 HP Diesel Pump	137.00			137.00	15%	21.00	116.00
Petromax & Solar Lantren	126.00			126.00	15%	19.00	107.00
Gas Stove	185.00			185.00	15%	28.00	157.00
Scooter	273.00			273.00	15%	41.00	232.00
Fan	534.00			534.00	15%	80.00	454.00
Electronic Typewriter	460.00			460.00	15%	69.00	391.00
Furniture & Fixture	12,581.00			12,581.00	10%	1,258.00	11,323.00
Refrigerator	460.00			460.00	15%	69.00	391.00
Modi Xerox (FAX)	1,237.00			1,237.00	15%	186.00	1,051.00
Water Filter	129.00			129.00	15%	19.00	110.00
Camera & LCD	24,010.00			24,010.00	15%	3,602.00	20,408.00
LPG Regulator	9.00			9.00	15%	1.00	8.00
Bollero Jeep(2Nos)	527,530.00			527,530.00	15%	79,130.00	448,400.00
Stabilizer	3,766.00			3,766.00	15%	565.00	3,201.00
Laptop	918.00	24,500.00		25,418.00	60%	15,251.00	10,167.00
Pump Set	3,944.00			3,944.00	15%	592.00	3,352.00
Computer	28,914.00		53,000.00	81,914.00	60%	33,248.00	48,666.00
Website	1,360.00			1,360.00	60%	816.00	544.00
Camera	2,550.00			2,550.00	15%	383.00	2,167.00
	1,011,021.00	24,500.00	53,000.00	1,088,521.00		160,940.00	927,581.00
MAA GRUHA							
Kitchen Items	3,430.00			3,430.00	10%	343.00	3,087.00
Bed, Bedding and Mosquito Net	30,132.00			30,132.00	10%	3,013.00	27,119.00
TV, DVD & Camera	14,739.00			14,739.00	15%	2,211.00	12,528.00
Chair	4,835.00			4,835.00	10%	484.00	4,351.00
Fan	3,143.00			3,143.00	10%	314.00	2,829.00
Inverter	10,404.00			10,404.00	15%	1,561.00	8,843.00
	66,683.00	-	-	66,683.00		7,926.00	58,757.00
V 4 SUB-CENTRE MANAGEMENT							
Examination Bed (VHND)	42,750.00			42,750.00	10%	4,275.00	38,475.00
Digital Camera	12,580.00			12,580.00	15%	1,887.00	10,693.00
	55,330.00	-	-	55,330.00		6,162.00	49,168.00
ANTARANGA							
Camera	23,576.00	-	-	23,576.00	15%	3,536.00	20,040.00
Tally Package	4,851.00	-	-	4,851.00	60%	2,911.00	1,940.00
Moter Cycle	58,969.00	-	-	58,969.00	15%	8,845.00	50,124.00
Steel Almirah	11,100.00	-	-	11,100.00	15%	1,665.00	9,435.00
	98,496.00	-	-	98,496.00		16,957.00	81,539.00
TATA							
Laptop	-	-	30,000.00	30,000.00	60%	9,000.00	21,000.00
	-	-	30,000.00	30,000.00		9,000.00	21,000.00
GRAND TOTAL	1,826,896.00	24,500.00	83,000.00	1,934,396.00		285,583.00	1,648,813.00

