

Jayesh Rathod & CO.,
Chartered Accountants
Jamal Street, Main Road
Jeypore – 764001 (Odisha)

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AUDITOR'S REPORT

We have verified the books of accounts maintained by "P U S P A C", At/Po: **GOVINDAPALLI, Via: MATHILLI** in the district of Malkangiri, Odisha, for the period from **01-04-2024** to **31-03-2025** and our report is as under:-

1. We have obtained all the information and explanations, which are to the best of our knowledge and belief, were necessary for the purpose of Audit.
2. The Receipts and payments Account is enclosed herewith as a part of our Audit report are Agreement with the books of Account.
3. Depreciation has been charged to fixed Assets.
4. In our opinion and to the best of our knowledge and belief, the statement is enclosed in this report reflects a true and fair view:-
 - (a) In the case of Income & Expenditure Account **surplus/Deficit** for the period ended on 31-03-2025
And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2025

PLACE: JEYPORE
DATE: 24/09/2025
UDIN: 25230951BMHMUM5677



For **Jayesh Rathod & CO.,**

Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)

Proprietor
M.No-230951

P U S P A C

AT / PO :- GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

RECEIPTS	AMOUNTS	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		<u>By Administrative expenses</u>	
As Per Annexure - A	5,57,078.91	As per Schedule - 4	2,20,874.22
<u>To Grant-in-Aid Received:-</u>		<u>By Programme Expenses:-</u>	
As per Schedule - B	87,22,521.00	As per Schedule - D	84,34,556.14
To Membership Subscription	66,000.00		
To Bank Interest	22,369.00		
To Sale of Old News Papers	1,300.00	<u>By Fixed Assets:-</u>	
To Misc. Income	9,212.00	Building Construction	2,86,600.00
To Donation from Public	1,95,000.00		
		<u>By Closing Balance:-</u>	
		As per Schedule - C	631450.55
Total	95,73,480.91	Total	95,73,480.91

For Jayesh Rathod & Co.
Chartered Accountants

PLACE : - JEYPORE

DATE : - 24/09/2025

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Jayesh Rathod
Jayesh Rathod
Proprietor
M.No - 230951

P U S P A C

AT / PO :- GOVINDAPALLI, VIA :- MATHILI, DIST :- MALKANGIRI (ODISHA)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

EXPENDITURE	AMOUNTS	INCOME	AMOUNT
To Administrative Expenses:-		By Grant-in-Aid from:-	
As per Schedule - 5	1,40,874.22	As per Schedule - E	88,10,972.00
To Programme Expenses:-		By Membership Subscription	66,000.00
As per Schedule - F	85,10,803.14	By Bank Interest	22,369.00
		By Sale of Old News Papers	1,300.00
		By Misc. Income	9,212.00
To Depreciation	1,04,106.00	By Donation from Public	1,95,000.00
To Depreciation anzure 1,2,3	35,927.00		
To Excess of Expenditure over Income Surplus	3,13,142.64		
Total	91,04,853.00	Total	91,04,853.00

For Jayesh Rathod & Co.
Chartered Accountants

PLACE :- JEYPORE

DATE :- 24/09/2025

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Proprietor
M.No - 230951

P U S P A C

AT / PO : - GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CAPITAL FUND :-</u>			<u>FIXED ASSETS :-</u>		
AS PER LAST ACCOUNT	39,97,800.66		As per Schedule - E	20,35,469.75	
Add surplus	<u>3,13,142.64</u>	43,10,943.30	As per Annexure - 1	90,393.00	
			As per Annexure - 2	86,934.00	
			As per Annexure - 3	<u>19,759.00</u>	22,32,555.75
<u>SUNDRY PAYABLES</u>			<u>TERM DEPOSITS : - SBI</u>		
As per Last Account	19,61,312.00		T D R		23,940.00
Add during the year	<u>3,88,872.00</u>	23,50,184.00	Fixed deposit		70,548.00
			<u>TDR AT UBI, MALKANGIRI</u>		
			AS PER LAST ACCOUNT		46,398.00
			EMD deposit		80,000.00
			Bank Deposit BG		3,37,108.00
			<u>RECEIVABLES:-</u>		
			<u>PD, NCLP</u>		
			AS PER LAST ACCOUNT		5,11,922.00
			CDMO, Through		
			Parivarttan, Mkg (V4		64,033.00
			Sub Centre)		
			Panchayat Officer, Kadamguda		2,000.00
			Madhyam Foundation, BBSR		2,54,200.00
			<u>NHM, MKG.</u>		
			MWH, Chitrakonda	9,36,378.00	
			MWH, Mathili	<u>14,70,594.00</u>	24,06,972.00
			<u>CLOSING BALANCE</u>		
			As per Schedule - C		6,31,450.55
Total		<u>66,61,127.30</u>	Total		<u>66,61,127.30</u>

PLACE : - JEYPORE
 DATE : - 24/09/2025
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For Jayesh Rathod & CO.,
 Chartered Accountants

Jayesh Rathod
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 Proprietor
 M.No - 230951

P U S P A C
OPENING BALANCE (01/04/2024)
SCHEDULE - 2

Cash In Hand	2,197.88
Cash at SBI A/C No - 11840818268	2,69,105.00
U B I A/C No - 463702010005263	6,979.25
Cash at Bank - S B I A/c no - 11840818257	34,942.84
S B I, New Delhi Main Branch, A/C No - 40202241858	222.00
TOTAL	<u><u>3,13,446.97</u></u>

CLOSING BALANCE (31/03/2025)
SCHEDULE - 3

Cash In Hand	2,276.16
Cash at SBI A/C No - 11840818268	1,271.50
U B I A/c No - 463702010005263	2,113.25
S B I, New Delhi Main Branch, A/c No - 40202241858	230.00
Cash at Bank - S B I A/c no - 11840818257	35,893.84
TOTAL	<u><u>41,784.75</u></u>

Annexure - A
OPENING BALANCE (01/04/2024)

Cash In Hand	2,483.88
Cash at SBI A/C No - 11840818268	2,69,105.00
U B I A/c No - 463702010005263	6,979.25
Cash at Bank - S B I A/c No - 11840818257	34,942.84
Cash at Bank A/c No - 368901000094	85,028.28
Cash at Bank A/c No - 40308400297	1,52,085.00
Cash at Bank A/c No - 368901000095	3,852.34
Cash at Bank A/c No - 36718812333	2,380.32
Cash at Bank - S B I, New Delhi A/C No - 40202241858	222.00
TOTAL	<u><u>5,57,078.91</u></u>



P U S P A C
GRANT-IN-AID RECEIVED
SCHEDULE - B

N H M, Malkangiri, (Arogya Plus)	23,34,842.00
N H M, Malkangiri, PHC (N), Janbai	23,12,313.00
N H M, Malkangiri, MWH, Mathili	18,94,747.00
N H M, Malkangiri, MWH, Chitrakonda	17,43,119.00
C D A O, Malkangiri (Mechanized D S R)	4,37,500.00
TOTAL	87,22,521.00

P U S P A C
ADMINISTRATIVE EXPENSES
SCHEDULE - 4

Bank Charges	488.50
Computer/Xerox Maintenance	8,750.00
Contingency	13,278.72
Postal Charges	500.00
Office Electricity Charges	12,816.00
Meeting and Function charges	10,165.00
News Paper & Perodicals	2,600.00
Printing & Stationery	19,890.00
Donation	1,805.00
EMD Cost	80,000.00
Mobile Re Charge	3,595.00
Website Renewal	4,986.00
General Audit Fees	2,000.00
Office Rent	60,000.00
TOTAL	2,20,874.22

P U S P A C
PROGRAMME EXPENSES
SCHEDULE - D

Capacity Building of Staff on Gender Development & Goal	7,200.00
Dist. Level Workshop on Climate Change and Enviorment	8,000.00
Staff Orientation on Child Right, Care and Protection	10,000.00
Training on Co-operative Management	8,500.00
Training on Good Governance to PRI & Village Leaders	5,500.00
Training on Veg. Cultivation on Organic Manure	6,000.00
Arogya Plus	22,99,825.92
PHC(N),Janbai	20,11,380.00
Maa Ghruha Mathili	19,00,012.72
Maa Ghruha Chitrakonda	17,40,637.50
Mechanized D S R Programme	4,37,500.00
TOTAL	84,34,556.14



P U S P A C
CLOSING BALANCE (31/03/2025)
SCHEDULE - C

Cash In Hand	3,078.16
Cash at SBI A/C No - 11840818268	1,271.50
U B I A/c No - 463702010005263	2,113.25
S B I, New Delhi Main Branch, A/c No - 40202241858	230.00
Cash at Bank - S B I A/c no - 11840818257	35,893.84
Cash at Bank A/c No - 368901000094	1,21,915.36
Cash at Bank A/c No - 40308400297	4,58,243.00
Cash at Bank A/c No - 368901000095	2,037.62
Cash at Bank A/c No - 36718812333	6,667.82
TOTAL	6,31,450.55

P U S P A C
ADMINISTRATIVE EXPENSES
SCHEDULE - 5

Bank Charges	488.50
Computer/Xerox Maintenance	8,750.00
Contingency	13,278.72
Postal Charges	500.00
Office Electricity Charges	12,816.00
Meeting and Function charges	10,165.00
News Paper & Perodicals	2,600.00
Printing & Stationery	19,890.00
Donation	1,805.00
Mobile Re Charge	3,595.00
Website Renewal	4,986.00
General Audit Fees	2,000.00
Office Rent	60,000.00
TOTAL	1,40,874.22

PLACE : - JEYPORE
DATE : - 24/09/2025



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod
(Jayesh Rathod)
Proprietor
M.No - 230951

P U S P A C
GRANT-IN-AID FROM
SCHEDULE - E

N H M, Malkangiri (Arogya Plus)	23,34,842.00
N H M, Malkangiri P H C (N), Janbai	23,12,313.00
N H M, Malkangiri, M W H, Mathili	19,83,198.00
N H M, Malkangiri, M W H, Chitrakonda	17,43,119.00
C D A O, Malkangiri (Mechanized D S R)	4,37,500.00
TOTAL	<u>88,10,972.00</u>

P U S P A C
PROGRAMME EXPENSES
SCHEDULE - F

Capacity Building of Staff on Gender Development & Goal	7,200.00
Dist. Level Workshop on Climate Change and Envoirement	8,000.00
Staff Orientation on Child Right, Care and Protection	10,000.00
Training on Co-operative Management	8,500.00
Training on Good Governance to PRI & Village Leaders	5,500.00
Training on Veg. Cultivation on Organic Manure	6,000.00
Arogya Plus	22,99,825.92
PHC(N),Janbai	20,11,380.00
Maa Ghruha Mathili	19,88,463.72
Maa Ghruha Chitrakonda	17,28,433.50
Mechanized D S R Programme	4,37,500.00
TOTAL	<u>85,10,803.14</u>

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P U S P A C

SCHEDULE - E

SCHEDULE OF FIXED ASSETS AND DEPRECIATION THERE TO

Sl No	Particulars	As on 01-04-2024	% of Dep	Addition during the year	Total	Depreciation	Balance as on as on 31-03-2025
1	LAND	2,76,000.00			2,76,000.00		2,76,000.00
2	LAND AT MALKANGIRI	7,90,000.00			7,90,000.00		7,90,000.00
3	Furniture & Fixture	97,841.00	10%		97,841.00	9,784.00	88,057.00
4	Bi-Cycle	393.00	10%		393.00	39.00	354.00
5	Camera & Dori	994.00	15%		994.00	149.00	845.00
6	Almirah	16,738.00	10%		16,738.00	1,674.00	15,064.00
7	Type Writer	77.00	15%		77.00	12.00	65.00
8	Library Books	9,873.75	10%		9,873.75	987.00	8,886.75
9	Electronic Equipement	417.00	15%		417.00	63.00	354.00
10	Water Pumpset	2,190.00	15%		2,190.00	329.00	1,861.00
11	Digital Camera	1,673.00	15%		1,673.00	251.00	1,422.00
12	Invertor	915.00	15%		915.00	137.00	778.00
13	Laptop & Printer	997.00	30%		997.00	299.00	698.00
14	Motor Bike	5,403.00	15%		5,403.00	810.00	4,593.00
15	LCD Projector	5,120.00	15%		5,120.00	768.00	4,352.00
16	LED Colour TV	2,560.00	15%		2,560.00	384.00	2,176.00
17	Sound system	1,496.00	15%		1,496.00	224.00	1,272.00
18	Bed, Bed Sheets, Pillo & Clothes	2,290.00	15%		2,290.00	344.00	1,946.00
19	Water Purifier	3,775.00	15%		3,775.00	566.00	3,209.00
20	Xerox Machine	5,502.00	20%		5,502.00	1,100.00	4,402.00
21	Stabilizer	2,965.00	15%		2,965.00	445.00	2,520.00
22	Wall Fan	1,705.00	10%		1,705.00	171.00	1,534.00
23	Battery (Invertor)	4,407.00	15%		4,407.00	661.00	3,746.00
24	Induction Cooker	763.00	15%		763.00	114.00	649.00
25	Stand Fan	530.00	15%		530.00	80.00	450.00
26	Building Construction	1,18,098.00	10%		1,18,098.00	11,810.00	1,06,288.00
27	CC Camera	9,883.00	25%		9,883.00	2,471.00	7,412.00
28	Fire Machine (2 Nos)	4,913.00	15%		4,913.00	737.00	4,176.00
29	MARUTI EECO AMBULANCE	4,17,961.00	15%		4,17,961.00	62,694.00	3,55,267.00
30	Oxygen Cylinder	8,671.00	15%		8,671.00	1,301.00	7,370.00
31	INVERTER	13,800.00	15%	-	13,800.00	2,070.00	11,730.00
32	Table	3,400.00	15%		3,400.00	510.00	2,890.00
33	Seed Machine	41,625.00	8%		41,625.00	3,122.00	38,503.00
34	Construction of Building			2,86,600	2,86,600.00	-	2,86,600.00
				2,86,600			
TOTAL		18,52,975.75		2,86,600.00	21,39,575.75	1,04,106.00	20,35,469.75

PLACE : - JEYPORE
DATE : - 24/09/2025



For Jayesh Rathod & Co. Chartered Accountants

Jayesh Rathod
Jayesh Rathod
 Proprietor M.No - 230951

P U S P A C

AT / PO :- GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)

GENERAL ACCOUNT

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		By Administrative Cost	
As per Schedule - 2	3,13,446.97	Bank Charges	488.50
		Computer/Xerox Maintenance	8,750.00
To Donation from Public	1,95,000.00	Contingency	13,278.72
To Membership Subscription	66,000.00	Postal Charges	500.00
To Bank Interest	9,500.00	Office Electricity Charges	12,816.00
To Sale of Old News Papers	1,300.00	Meeting and Function charges	10,165.00
To Misc. Income	9,212.00	News Paper & Periodicals	2,600.00
		Printing & Stationery	19,890.00
<u>To Grant-in-aid from:-</u>		Donation	1,805.00
CDAO,Mkg	4,37,500.00	EMD Cost	80,000.00
		Mobile Re Charge	3,595.00
		Website Renewal	4,986.00
		General Audit Fees	2,000.00
		Office Rent	60,000.00
		By Programme Cost	
		Capacity Building of Staff on Gender Development & Goal	7,200.00
		Dist. Level Workshop on Climate Change and Enviroiment	8,000.00
		Staff Orientation on Child Right, Care and Protection	10,000.00
		Training on Co-operative Management	8,500.00
		Training on Good Governance to PRI & Village Leaders	5,500.00
		Training on Veg. Cultivation on Organic Manure	6,000.00
		Mechanized D S R Programme	
		Field level Training Cost	25,000.00
		Service Cost to Agency	3,37,500.00
		Documentation,Publicity,Banner,Poster	75,000.00
		<u>By Closing Balance</u>	
		As per Schedule -3	3,28,384.75
Total	<u>10,31,958.97</u>	Total	<u>10,31,958.97</u>

PLACE :- JEYPORE

DATE :- 24/09/2025



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod
(Jayesh Rathod)

Proprietor

M.No - 230951