

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

UDIN: 25230951BMHMUM5677



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
<u>To Administrative Expenses:-</u>		<u>By Grant-in-Aid from:-</u>	
As per Schedule - 5	1,40,874.22	As per Schedule - E	88,10,972.00
<u>To Programme Expenses:-</u>			
As per Schedule - F	85,10,803.14	By Membership Subscription	66,000.00
		By Bank Interest	22,369.00
		By Sale of Old News Papers	1,300.00
To Depreciation	1,04,106.00	By Misc. Income	9,212.00
To Depreciation anzure 1,2,3	35,927.00	By Donation from Public	1,95,000.00
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

UDIN: 25230951BMHMUM5677



Jayesh Rathod

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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
(Jayesh Rathod)
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>3,13,446.97</u>
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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>41,784.75</u>
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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>5,57,078.91</u>
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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	88,10,972.00

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 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
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	85,10,803.14

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

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 Projecter	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
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

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>		<u>By Administrative Cost</u>	
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
		<u>By Programme Cost</u>	
		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
		<u>Mechanized D S R Programme</u>	
		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

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

AUDITOR'S REPORT

We have verified the books of accounts for the Project **AROGYA PLUS** 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. No 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



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)
AROGYA PLUS PROJECT (M H U), SALIMI, MATHILI, MALKANGIRI
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Manpower Cost</u>	
Cash In Hand	64.00	Medical Officer (Ayush)	3,79,892.00
Cash at Bank A/c No - 368901000094	85,028.28	Pharmacist	2,32,260.00
		Health Worker (F)	2,18,437.00
		Attendant	1,61,550.00
<u>To Grant in Aid :</u>		<u>By D A to Staffs</u>	
N H M, Malkangiri	23,34,842.00	Medical Officer (Ayush)	30,000.00
		Pharmacist	28,160.00
		Health Worker (F)	27,280.00
		Attendant	24,700.00
		By Hiring of Vehicle	3,00,000.00
		By POL / DOL	1,79,999.00
		By Medicine Cost	4,56,000.00
		By Report Return & Records	3,000.00
		By Social Mobilisation Cost	60,000.00
		By Administrative Cost to NGOs	1,98,496.00
		By Bank Charges	51.92
		<u>By Closing Balance</u>	
		Cash in Hand	64.00
		Cash at Bank A/c No - 368901000094	1,21,915.36
Total	<u>24,21,805.28</u>	Total	<u>24,21,805.28</u>

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



For Jayesh Rathod & CO.,
Chartered Accountants

(Jayesh Rathod)
Proprietor
M.No - 230951

P U S P A C

AT / PO :- GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)
AROGYA PLUS PROJECT (M H U), SALIMI, MATHILI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Manpower Cost</u>		<u>By Grant in Aid :</u>	
Medical Officer (Ayush)	3,79,892.00	N H M, Malkangiri	23,34,842.00
Pharmacist	2,32,260.00		
Health Worker (F)	2,18,437.00	By Bank Interest	1,871.00
Attendant	1,61,550.00		
<u>To D A to Staffs</u>			
Medical Officer (Ayush)	30,000.00		
Pharmacist	28,160.00		
Health Worker (F)	27,280.00		
Attendant	24,700.00		
To Hiring of Vehicle	3,00,000.00		
To POL / DOL	1,79,999.00		
To Medicine Cost	4,56,000.00		
To Report Return & Records	3,000.00		
To Social Mobilisation Cost	60,000.00		
To Administrative Cost to NGOs	1,98,496.00		
To Bank Charges	51.92		
To Excess of Income over expenditure (Surplus)	36,887.08		
Total	23,36,713.00	Total	23,36,713.00

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)
AROGYA PLUS PROJECT (M H U), SALIMI, MATHILI, MALKANGIRI
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:-			CLOSING BALANCE:-		
AS PER LAST ACCOUNT	85,092.28		CASH IN HAND	64.00	
ADD - SURPLUS	<u>36,887.08</u>	1,21,979.36	CASH AT BANK	<u>1,21,915.36</u>	1,21,979.36
TOTAL		<u><u>1,21,979.36</u></u>	TOTAL		<u><u>1,21,979.36</u></u>

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



For Jayesh Rathod & CO.,
Chartered Accountants

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

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

UTILIZATION CERTIFICATE

Certifies that **Rs.23,34,842/-** (Rupees Twenty Three Lakhs Thirty four Thousand Eight Hundred Forty Two only) Grant in Aid sanctioned by “**NHM, Malkangiri** through CDMO, Malkangiri for the financial year **2024-25** in favor of **PUSPAC, At/Po-Govindapalli, Via:Mathili** Dist-Malkangiri, Odisha. The organization has received a sum of **Rs. 23,34,842/- & Rs.1,871/-** earned as bank interest for this project.

The balance amount **Rs1,21,979.36/-** out of Grant in Aid including bank interest at the end of March -2025. The total amount of **Rs. 22,99,825.92/-** (Rupees Twenty Two Lakhs Ninety Nine Eight Hundred Twenty Five and Ninety Two paise) only has been utilized by the organization for the purpose of implementing the “**AROGYA PLUS,MATHILI**” Project during the period from **April - 2024 to March-2025** Cash in hand is **64.00**(Rupees Sixty four)only and cash at bank is **Rs1,21,915,36/-** (Rupees one Lakhs Twenty One Thousand Nine Hundred Fifteen and thirty Six paise) Only at the end of **March-2025**.

I have satisfied myself that conditions on which the grant-in-aid was sanctioned have been fulfilled and that I have exercised the following checks to see the money has actually utilized for the purpose for which sanctioned kind of checks.

Exercised: - Cash Book, Ledger, Voucher & other records

PLACE: JEYPORE
DATE:24/09/2025



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No-230951

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

AUDITOR'S REPORT

We have verified the books of accounts for the Project MAA GRUHA MATHILI 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

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)
MATERNITY WAITING HOME (MAA GRUHA), MATHILI, MALKANGIRI
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Personnel Cost</u>	
Cash In Hand	89.00	By A N M Cum Coordinator	1,97,988.00
Cash at Bank A/c No - 368901000095	3,852.34	By Lady Health Assistant	4,17,616.00
		By Cook Cum Attendant	1,44,864.00
<u>To Grant-in-Aid:-</u>		<u>By Establishment Cost</u>	
N H M, Malkangiri	18,94,747.00	By House Rent	8,000.00
To Bank Interest	3,381.00	By House Keeping	24,000.00
		By Fooding Cost	8,56,429.00
		By Programme Cost	60,000.00
		By Institutional Overhead Cost	1,70,900.00
		By Maintenance Cost	20,211.00
		By Bank Charges	4.72
		<u>By Closing Balance:-</u>	
		Cash In Hand	19.00
		Cash at Bank A/c No - 368901000095	2,037.62
Total	19,02,069.34	Total	19,02,069.34

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)
MATERNITY WAITING HOME (MAA GRUHA), MATHILI, MALKANGIRI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Personnel Cost</u>		<u>By Grant-in-Aid:-</u>	
To A N M Cum Coordinator	1,97,988.00	N H M, Malkangiri	19,83,198.00
To Lady Health Assistant	4,17,616.00		
To Cook Cum Attendant	1,44,864.00	By Bank Interest	3,381.00
<u>To Establishment Cost</u>		By Excess of Income over expenditure	
House Rent	8,000.00	Deficit	17,372.72
House Keeping	24,000.00		
Fooding Cost	9,44,880.00		
Programme Cost	60,000.00		
Institutional Overhead Cost	1,70,900.00		
Maintenance Cost	20,211.00		
To Bank Charges	4.72		
To Depreciation	15,488.00		
Total	20,03,951.72	Total	20,03,951.72

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)
MATERNITY WAITING HOME (MAA GRUHA), MATHILI,MALKANGIRI
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
AS PER LAST ACCOUNT	1,09,822.34		FIXED ASSETS:-		
Less deficit	<u>17,372.72</u>	92,449.62	As per annexure - 1		90,393.00
			RECEIVABLE:-		
			NHM,MKG		14,70,594.00
Sundry Payable		14,70,594.00	CLOSING BALANCE:-		
			Cash In Hand	19.00	
			Cash at Bank A/c No -		
			368901000095	<u>2,037.62</u>	2,056.62
TOTAL		<u>15,63,043.62</u>	TOTAL		<u>15,63,043.62</u>

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



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

UTILIZATION CERTIFICATE

Certifies that **Rs.18,94,747/-** (Rupees Eighteen Lakhs Ninety Four Thousand Seven Hundred Forty Seven only) Grant in Aid sanctioned by “**NHM, Malkangiri** through CDMO, Malkangiri for the financial year **2024-25** in favour of **PUSPAC, At/Po-Govindapalli, Via: Mathili Dist-Malkangiri, Odisha**. The organization has received a sum of **Rs. 18,94,747/- & Rs.3,381/-** earned as bank interest for this project.

The balance amount **Rs2,056.62/-** out of Grant in Aid including bank interest at the end of March -2025. The total amount of **Rs. 19,00,012.72/-** (Rupees Nineteen Lakhs Twelve and Seventy Two paise only) has been utilized by the organization for the purpose of implementing the “**MWH, Mathili**” Project during the period from **April - 2024 to March-2025** Cash in hand is **Rs.19/-**(Rupees Nineteen)only and cash at bank is **Rs.2,037.62** (Rupees Two Thousand Thirty Seven and Sixty Two Paise) Only at the end of **March-2025**.

I have satisfied myself that conditions on which the grant-in-aid was sanctioned have been fulfilled and that I have exercised the following checks to see the money has actually utilized for the purpose for which sanctioned kind of checks.

Exercised: - Cash Book, Ledger, Voucher & other records

For Jayesh Rathod & CO.,
Chartered Accountants

PLACE: JEYPORE
DATE:24/09/2025



(Jayesh Rathod)
Proprietor
M.No-230951

PUSPAC

MATERNITY WAITING HOME (MAA GRUHA), MATHILI, MALKANGIRI SCHEDULE OF FIXED ASSETS

Annexure - 1

SI No	Particulars	As on 01-04-2024	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2025
1	Utensils Gas Chula with 2 Nos	3,474.00	-	15%	521.00	2,953.00
2	Cylinder	1,809.00	-	15%	271.00	1,538.00
3	Bed	11,623.00	-	10%	1,162.00	10,461.00
4	Gadi (Matress)	2,314.00	-	20%	463.00	1,851.00
5	Furniture (Almirah, Table, Chair, Stool)	5,811.00	-	10%	581.00	5,230.00
6	Inverter with Battery	807.00	-	30%	242.00	565.00
7	T V (LED - samsung 32")	3,221.00	-	20%	644.00	2,577.00
8	C D Player	536.00	-	20%	107.00	429.00
9	T V Stand	580.00	-	10%	58.00	522.00
10	D T H (Tata Sky)	335.00	-	20%	67.00	268.00
11	Fan , Light, Bulb	1,342.00	-	20%	268.00	1,074.00
12	Mosquito Net stand	3,132.00	-	15%	470.00	2,662.00
13	Wall Fan	7,308.00	-	15%	1,096.00	6,212.00
14	Refregerator/ Grinder	12,589.00	-	15%	1,888.00	10,701.00
15	Computer Set	51,000.00	-	15%	7,650.00	43,350.00
TOTAL		1,05,881.00	-		15,488.00	90,393.00

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



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

AUDITOR'S REPORT

We have verified the books of accounts for the Project **MAA GRUHA CHITRAKONDA** 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



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)
MATERNITY WAITING HOME (MAA GRUHA), CHITRAKONDA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		<u>By Personnel Cost</u>	
Cash in Hand	133.00	By A N M Cum Coordinator	2,00,601.00
Cash at Bank A/c No - 36718812333	2,380.32	By Lady Health Assistant	4,26,697.00
		By Cook Cum Attendant	1,30,010.00
<u>To Grant in Aid</u>		<u>By Establishment Cost</u>	
N H M, Malkangiri	17,43,119.00	By House Rent	8,000.00
To Bank Interest	2,392.00	By House Keeping	24,000.00
		By Fooding Cost	6,94,800.00
		By Programme Cost	65,600.00
		By Institutional Overhead Cost	1,54,250.00
		By Maintenance Cost	36,414.00
		By Bank Charges	265.50
		<u>By Closing Balance</u>	
		Cash in Hand	719.00
		Cash at Bank A/c No - 36718812333	6,667.82
Total	<u>17,48,024.32</u>	Total	<u>17,48,024.32</u>

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)
MATERNITY WAITING HOME (MAA GRUHA), CHITRAKONDA, MALKANGIRI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Personnel Cost</u>		<u>By Grant in Aid</u>	
To A N M Cum Coordinator	2,00,601.00	N H M, Malkangiri	17,43,119.00
To Lady Health Assistant	4,26,697.00		
To Cook Cum Attendant	1,30,010.00	By Bank Interest	2,392.00
<u>To Establishment Cost</u>			
House Rent	8,000.00		
House Keeping	24,000.00		
Fooding Cost	6,66,000.00		
Programme Cost	65,600.00		
Institutational Overhead Cost	1,54,250.00		
Maintenance Cost	36,414.00		
To Bank Charges	265.50		
To Depreciation	15,943.00		
To Excess Income over expenditure(Surplus)	17,730.50		
Total	17,45,511.00	Total	17,45,511.00

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)
MATERNITY WAITING HOME (MAA GRUHA), CHITRAKONDA, MALKANGIRI
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
AS PER LAST ACCOUNT	1,59,310.32		FIXED ASSETS:-		
Add Surplus	<u>1,134.50</u>	1,60,444.82	AS PER ANNEXURE - 2		86,934.00
LOAN & LIABILITY:-			RECEIVABLE:-		
GENERAL A/C		1,000.00	NHM, MKG		9,36,378.00
Sundry Payables		8,69,254.00	CLOSING BALANCE:-		
			Cash In Hand	719.00	
			Cash at Bank A/c No -		
			36718812333	<u>6,667.82</u>	7,386.82
TOTAL		<u>10,30,698.82</u>	TOTAL		<u>10,30,698.82</u>

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



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

UTILIZATION CERTIFICATE

Certifies that **Rs.17,43,119/-** (Rupees Seventeen Lakhs Forty Three Thousand One Hundred Nineteen) only Grant in Aid sanctioned by “**NHM, Malkangiri** through CDMO, Malkangiri for the financial year 2024-25 in favor of **PUSPAC, At/Po-Govindapalli, Via: Mathili Dist-Malkangiri, Odisha**. The organization has received a sum of **Rs. 17,43,119/-** - & **Rs.2,392/-** earned as bank interest for this project.

The balance amount **Rs.7,386.82/-** out of Grant in Aid including bank interest at the end of March -2025. The total amount of **Rs. 17,40,637.50/-** (Rupees Seventeen Lakhs Forty Thousand Six hundred Thirty Seven and Fifty paise only) has been utilized by the organization for the purpose of implementing the “**MWH, Chitrakonda**” Project during the period from **April - 2024 to March-2025** Cash in hand is **719.00** (Rupees Seven Hundred Nineteen) only and cash at bank is **Rs.6667.82** (Rupees Six Thousand Six Hundred Sixty Six and Eighty two paise) Only at the end of **March-2025**.

I have satisfied myself that conditions on which the grant-in-aid was sanctioned have been fulfilled and that I have exercised the following checks to see the money has actually utilized for the purpose for which sanctioned kind of checks.

Exercised; - Cash Book, Ledger, Voucher & other records

For Jayesh Rathod & CO.,
Chartered Accountants



Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No-230951

PLACE: JEYPORE
DATE: 24/09/2025

P U S P A C

MATERNITY WAITING HOME (MAA GRUHA), CHITRAKONDA, MALKANGIRI.

SCHEDULE OF FIXED ASSETS

Annexure - 2

Sl No	Particulars	As on 01-04-2024	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2025
1	Utensil (Cooking)	6,537.00		15%	981.00	5,556.00
2	Grider & mixtur	961.00		15%	144.00	817.00
	Gas Chula with 02 nos					
3	Cylinder	2,463.00		15%	369.00	2,094.00
4	Iron Bed	17,606.00		15%	2,641.00	14,965.00
5	Iron Chair	1,435.00		10%	144.00	1,291.00
6	P V C Stool	314.00		20%	63.00	251.00
7	Invertor , Battery	9,626.00		20%	1,925.00	7,701.00
	Statoscope , B P Machine ,					
8	Weight Machine and Blood Sugar Machine	3,012.00		15%	452.00	2,560.00
9	Name Board (Lighting)	3,846.00		15%	577.00	3,269.00
10	M S Rack, Puja Stand	1,507.00		15%	226.00	1,281.00
13	Mosquito stand	1,305.00		15%	196.00	1,109.00
14	Shoe stand	787.00		10%	79.00	708.00
15	Ceeling Fan	594.00		20%	119.00	475.00
17	Mattress	1,884.00		20%	377.00	1,507.00
15	Computer Set	51,000.00		15%	7,650.00	43,350.00
TOTAL		1,02,877.00	-		15,943.00	86,934.00

PLACE : - JEYPORE

DATE : - 24/09/2025

For Jayesh Rathod & CO.,
Chartered Accountants



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

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

AUDITOR'S REPORT

We have verified the books of accounts for the Project **PHC(N), JANBAI** 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



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)

P H C (NEW) JANBAI, CHITRAKONDA ,MALKANGIRI

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Manpower Cost</u>	
Cash In Hand	-	Medical Officer (Ayush)	3,93,022.00
Cash at Bank A/c No - 40308400297	1,52,085.00	Staff Nurse	2,19,960.00
		Pharmacist	1,85,928.00
		Lab. Technician	1,85,928.00
<u>To Grant in Aid :</u>		A N M	1,79,724.00
N H M, Malkangiri	23,12,313.00	Attendant cum Sweeper	1,38,600.00
To Bank Interest	5,225.00	By Programme Cost	75,100.00
		By Institutional Overhead Cost	2,75,318.00
		By Swasthya Sampark	3,57,800.00
		<u>By Closing Balance</u>	
		Cash In Hand	-
		Cash at Bank A/c No - 40308400297	4,58,243.00
Total	24,69,623.00	Total	24,69,623.00

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)
PHC (NEW) JANBAI, CHITRAKONDA, MALKANGIRI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Manpower Cost</u>		<u>By Grant in Aid :</u>	
Medical Officer (Ayush)	3,93,022.00	N H M, Malkangiri	23,12,313.00
Staff Nurse	2,19,960.00		
Pharmacist	1,85,928.00	By Bank Interest	5,225.00
Lab. Technician	1,85,928.00		
A N M	1,79,724.00		
Attendant cum Sweeper	1,38,600.00		
To Programme Cost	75,100.00		
To Institutional Overhead Cost	2,75,318.00		
To Swasthya Sampark	3,57,800.00		
To Depreciation	4,496.00		
By Excess of Income over Expenditure (Surplus)	3,01,662.00		
Total	<u>23,17,538.00</u>	Total	<u>23,17,538.00</u>

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)

P H C (NEW) JANBAI, CHITRAKONDA ,MALKANGIRI

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	1,76,340.00		AS PER ANNEXURE - 3		19,759.00
ADD - SURPLUS	<u>3,01,662.00</u>	4,78,002.00			
			<u>CLOSING BALANCE:-</u>		
			CASH IN HAND	-	
			Cash at Bank A/c No -		
			40308400297	<u>4,58,243.00</u>	4,58,243.00
TOTAL		<u>4,78,002.00</u>	TOTAL		<u>4,78,002.00</u>

PLACE : - JEYPORE

DATE : - 24/09/2025



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

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

Mobile - +91-828-011-1013
E-Mail: jayeshrathod.13@rediffmail.com

UTILIZATION CERTIFICATE

Certifies that **Rs.23,12,313/-** (Rupees Twenty Three Lakhs Twelve Thousand Three Hundred Thirteen only) Grant in Aid sanctioned by “**NHM, Malkangiri** through CDMO, Malkangiri for the financial year **2024-25** in favour of **PUSPAC, At/Po-Govindapalli, Via: Mathili Dist-Malkangiri, Odisha**. The organization has received a sum of **Rs. 23,12,313/- & Rs.5,225/-** earned as bank interest for this project.

The balance amount **Rs.4,58,243/-** out of Grant in Aid including bank interest at the end of March -2025. The total amount of **Rs.20,11,380/-** (Rupees Twenty Lakhs Eleven Thousand Three Hundred Eighty only) has been utilized by the organization for the purpose of implementing the “**PHC(N)**”, Janbai Project during the period from **April - 2024 to March-2025** Cash in hand is Nil () only and cash at bank is **4,58,243/-** (Rupees Four Lakhs Fifty Eight Thousand Two Hundred Forty Three) Only at the end of **March-2025**.

I have satisfied myself that conditions on which the grant-in-aid was sanctioned have been fulfilled and that I have exercised the following checks to see the money has actually utilized for the purpose for which sanctioned kind of checks.

Exercised: - Cash Book, Ledger, Voucher & other records

For Jayesh Rathod & CO.,
Chartered Accountants



PLACE: JEYPORE
DATE: 24/09/2025

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No-230951

P U S P A C

P.H.C (N), JANBAI, CHITRAKONDA, MALKANGIRI

SCHEDULE OF FIXED ASSETS

Annexure - 3

SI No	Particulars	As on 01-04-2024	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2025
1	LED TV	12,348.00	-	30%	3,704.00	8,644.00
2	DIGITAL BABY WEIGHING MACHINE	1,965.00	-	15%	295.00	1,670.00
3	KMC CHAIR	9,942.00	-	5%	497.00	9,445.00
TOTAL		24,255.00	-		4,496.00	19,759.00

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>			
Cash In Hand	212.00		
Cash at Bank - S B I, Pangam Branch. A/c No - 11840818257	34,942.84		
Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	222.00		
		<u>By Closing Balance</u>	
		Cash In Hand	212.00
		Cash at Bank - S B I, Pangam Branch. A/c No - 11840818257	35,893.84
		Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	230.00
To Bank Interest	959.00		
Total	<u>36,335.84</u>	Total	<u>36,335.84</u>

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)
FOREIGN CONTRIBUTION ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Depreciation	1,688.00	By Bank Interest	959.00
		By Excess of Expenditure Over Income (Deficit)	729.00
Total	<u>1,688.00</u>	Total	<u>1,688.00</u>

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)
FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CAPITAL FUND:-</u>			<u>BI-CYCLE</u>		
AS PER LAST ACCOUNT	48,513.48		AS PER LAST ACCOUNT	6,243.00	
Less Deficit	<u>729.00</u>	47,784.48	LESS DEPRECIATION @10%	<u>624.00</u>	5,619.00
			<u>SOFTWARE PACKAGE:-</u>		
			AS PER LAST ACCOUNT	287.00	
			LESS DEPRECIATION @20%	<u>57.00</u>	230.00
			<u>MOTOR BIKE:-</u>		
			AS PER LAST ACCOUNT	5,574.00	
			LESS DEPRECIATION @15%	<u>836.00</u>	4,738.00
<u>LOAN & ADVANCE:-</u>			<u>FURNITURE & FIXTURE:-</u>		
GENERAL A/C		486.36	AS PER LAST ACCOUNT	1,426.00	
			LESS DEPRECIATION @10%	<u>143.00</u>	1,283.00
			<u>LAPTOP & PRINTER:-</u>		
			AS PER LAST ACCOUNT	93.00	
			LESS DEPRECIATION @30%	<u>28.00</u>	65.00
			<u>CLOSING BALANCE:-</u>		
			Cash In Hand		212.00
			Cash at Bank - S B I, Pangam Branch		35,893.84
			Cash at Bank - S B I, New Delhi Main		230.00
TOTAL		<u>48,270.84</u>	TOTAL		<u>48,270.84</u>

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

For Jayesh Rathod & CO.,
Chartered Accountants



(Jayesh Rathod)
Proprietor
M.No - 230951