

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 maintained by "P U S P A C", At / P O: **GOVINDAPALLI, Via : MATHILI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.
And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024

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 2024

RECEIPTS	AMOUNTS	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		<u>By Administrative expenses</u>	
As Per Annexure - A	2,40,655.45	As per Schedule - 4	94,053.00
<u>To Grant-in-Aid Received:-</u>		<u>By Programme Expenses:-</u>	
As per Schedule - B	84,85,001.00	As per Schedule - D	83,84,216.94
To Donation from Public	2,56,901.00	<u>By Fixed Assets:-</u>	
To Membership Subscription	82,500.00	Table	4,000.00
To Bank Interest	10,941.00	Almirah	8,000.00
To Sale of Old News Papers	1,350.00	Seed Drilling Machine	45,000.00
To Misc. Income	15,000.00		
		<u>By Closing Balance:-</u>	
		As per Schedule - C	5,57,078.91
Total	<u>90,92,348.45</u>	Total	<u>90,92,348.85</u>

For Jayesh Rathod & Co.
Chartered Accountants



Jayesh Rathod

Jayesh Rathod
Proprietor

M.No - 230951

UDIN NO - 24230951BKAKKC3637

PLACE : - JEYPORE

DATE : - 05.07.2024.

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 2024

EXPENDITURE	AMOUNTS	INCOME	AMOUNT
To Administrative Expenses:-		By Grant-in-Aid from:-	
As per Schedule - 4	94,053.00	As per Schedule - E	92,80,921.00
To Programme Expenses:-		To Donation from Public	2,56,901.00
As per Schedule - F	91,80,136.94	To Membership Subscription	82,500.00
To Depreciation	1,21,125.60	To Bank Interest	10,941.00
To Depreciation Annexure 1,2,3	43,369.00	To Sale of Old News Papers	1,350.00
To Excess of Expenditure over Income Surplus	2,14,276.46	To Misc. Income	15,000.00
		By Interest from TDR	5,348.00
Total	96,52,961.00	Total	96,52,961.00

For Jayesh Rathod & Co.
Chartered Accountants

PLACE : - JEYPORE

DATE : - 05.07.2024.



Jayesh Rathod

Jayesh Rathod
Proprietor

M.No - 230951

UDIN NO. 24230951BKAKK3637

P U S P A C

AT / PO : - GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND :-			FIXED ASSETS :-		
AS PER LAST ACCOUNT	33,44,124.20		As per Schedule - E	18,52,975.75	
Add :- SURPLUS	2,14,276.46		As per Annexure - 1	1,05,881.00	
	35,58,400.66		As per Annexure - 2	1,02,877.00	
Appropriate value of Land	4,39,400.00	39,97,800.66	As per Annexure - 3	24,255.00	20,85,988.75
SUNDRY PAYABLES			TERM DEPOSITS :- S B I		
As per Last Account	11,65,392.00		T D R		23,940.00
Add during the year	7,95,920.00	19,61,312.00	Fixed deposit		70,548.00
			TDR AT U B I, MALKANGIRI		
			AS PER LAST ACCOUNT		46,398.00
			Bank Deposit B G		3,37,108.00
			RECEIVABLES:-		
			PD,NCLP		
			AS PER LAST ACCOUNT		5,11,922.00
			CDMO,Through Parivarttan, Mkg (V4 Sub Centre)		64,033.00
			Panchayat Officer,Kadamguda		2,000.00
			Madhyam Foundation,BBSR		2,54,200.00
			NHM,MKG.		
			M W H, Chitrakonda	7,79,382.00	
			M W H, Mathili	12,26,514.00	20,05,896.00
			CLOSING BALANCE		
			As per Schedule - C		5,57,078.91
Total		59,59,112.66	Total		59,59,112.66

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

UDIN NO. 24230951BKAKKC3637

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 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:-		By Administrative Cost	
As per Schedule - 2	1,64,986.57	Bank Charges	118.00
		Computer Maintenance	2,600.00
		Contingency	12,975.00
		Office Electricity Charges	14,629.00
To Donation from Public	2,56,901.00	Meeting and Function charges	7,800.00
To Membership Subscription	82,500.00	News Paper & Periodicals	2,360.00
To Bank Interest	4,036.40	Postage & Telegram	299.00
To Sale of Old News Papers	1,350.00	Printing & Stationery	14,900.00
To Misc. Income	15,000.00	Puja Donation	1,805.00
		Tally Package Renewal	4,248.00
		Telephone & Mobile Charges	3,595.00
Mechanized D S R Programme	3,25,000.00	Travelling Expenses	13,164.00
		Vehicle Fuel & maintenance	10,398.00
		Website Renewal	4,950.00
		By Programme Cost	
		Capacity Building of Staff on Gender Development & Goal	8,835.00
		Dist. Level Workshop on Climate Change and Envoirment	14,950.00
		Staff Orientation on Child Right, Care and Protection	9,605.00
		Training on Co-operative Management	10,205.00
		Training on Good Governance to PRI & Village Leaders	8,555.00
			9,530.00
		Training on Veg. Cultivation on Organic Manure	
		Mechanized D S R Programme	
		Field level Training Cost	50,000.00
		Service Cost to Agency	2,25,000.00
		Documentation, Publicity, Banner, Poster	30,000.00
		Contingency	20,000.00
		Fixed Assets (Furniture & Fixture)	
		Table	4,000.00
		Almirah	8,000.00
		Seed Drilling Machine	45,000.00
		By Closing Balance	
		As per Schedule - 3	3,12,252.97
Total	8,49,773.97	Total	8,49,773.97

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants
Jayesh Rathod
(Jayesh Rathod)
Proprietor
M.No - 230951

P U S P A C
OPENING BALANCE (01/04/2023)
SCHEDULE - 2

Cash In Hand	1,920.88
Cash at SBI A/C No - 11840818268	1,17,154.00
U B I A/c No - 463702010005263	8,618.25
U G B A/c No - 12311015257	3,322.60
Cash at Bank - S B I A/c no - 11840818257	33,970.84
TOTAL	<u>1,64,986.57</u>

CLOSING BALANCE (31/03/2024)
SCHEDULE - 3

Cash In Hand	2,197.88
Cash at SBI A/C No - 11840818268	2,69,105.00
U B I A/c No - 463702010005263	8,979.25
Cash at Bank - S B I A/c no - 11840818257	33,970.84
TOTAL	<u>3,12,252.97</u>

Annexure - A
OPENING BALANCE (01/04/2023)

Cash In Hand	5,368.88
Cash at SBI A/C No - 11840818268	1,17,154.00
U B I A/c No - 463702010005263	8,618.25
U G B A/c No - 12311015257	3,322.60
Cash at Bank - S B I A/c No - 11840818257	33,970.84
Cash at Bank A/c No - 368901000094	9,769.28
Cash at Bank A/c No - 40308400297	49,642.50
Cash at Bank A/c No - 368901000095	2,917.78
Cash at Bank A/c No - 36718812333	932.82
Cash at Bank - S B I, Pangam Branch A/c No - 11840818257	3,087.50
Cash at Bank - S B I, New Delhi A/c No - 40202241858	5,871.00
TOTAL	<u>2,40,655.45</u>



P U S P A C
CLOSING BALANCE (31/03/2024)
SCHEDULE - C

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>

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

N H M, Malkangiri, (Arogya Plus)	23,74,263.00
N H M, Malkangiri, PHC (N), Janbai	23,46,086.00
N H M, Malkangiri, MWH, Mathili	18,16,186.00
N H M, Malkangiri, MWH, Chittrakonda	16,23,466.00
C D A O, Malkangiri (Mechanized D S R)	3,25,000.00
TOTAL	<u>84,85,001.00</u>



P U S P A C
ADMINISTRATIVE EXPENSES
SCHEDULE - 4

Bank Charges	118.00
Computer Maintenance	2,600.00
Contingency	13,187.00
Meeting and Function charges	7,800.00
News Paper & Periodicals	2,360.00
Office Electricity Charges	14,629.00
Postage & Telegram	299.00
Printing & Stationery	14,900.00
Puja Donation	1,805.00
Tally Package Renewal	4,248.00
Telephone & Mobile Charges	3,595.00
Travelling Expenses	13,164.00
Vehicle Fuel & maintenance	10,398.00
Website Renewal	4,950.00
TOTAL	<u>94,053.00</u>

PROGRAMME EXPENSES
SCHEDULE - D

Capacity Building of Staff on Gender Development & Goal	8,835.00
Dist. Level Workshop on Climate Change and Environment	14,950.00
Staff Orientation on Child Right, Care and Protection	9,605.00
Training on Co-operative Management	10,205.00
Training on Good Governance to PRI & Village Leaders	8,555.00
Training on Veg. Cultivation on Organic Manure	9,530.00
Arogya Plus, Salimi.	22,99,404.00
P H C (N), Janbai	22,47,473.50
M W H, Mathili	18,18,278.44
M W H, Chitrakonda	16,23,422.50
Mechanized D S R	3,25,000.00
Covid Support Project	8,958.50
TOTAL	<u>83,84,216.94</u>



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

N H M, Malkangiri (Arogya Plus)	23,74,263.00
N H M, Malkangiri P H C (N), Janbai	23,46,086.00
N H M, Malkangiri, M W H, Mathili	22,98,578.00
N H M, Malkangiri, M W H, Chitrakonda	19,36,994.00
C D A O, Malkangiri (Mechanized D S R)	3,25,000.00
TOTAL	<u>92,80,921.00</u>

P U S P A C
PROGRAMME EXPENSES
SCHEDULE - F

Capacity Building of Staff on Gender Development & Goal	8,835.00
Dist. Level Workshop on Climate Change and Enviorment	14,950.00
Staff Orientation on Child Right, Care and Protection	9,605.00
Training on Co-operative Management	10,205.00
Training on Good Governance to PRI & Village Leaders	8,555.00
Training on Veg. Cultivation on Organic Manure	9,530.00
Arogya Plus, Salimi.	22,99,404.00
P H C (N), Janbai	22,47,473.50
M W H, Mathili	23,00,670.44
M W H, Chitrakonda	19,36,950.50
Mechanized D S R	3,25,000.00
Covid Support Project	8,958.50
TOTAL	<u>91,80,136.94</u>



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E-Mail: jayeshrathod.13@rediffmail.com

UTILIZATION CERTIFICATE

Certifies that **Rs. 23,74,263/-** (Rupees Twenty Three Lakhs Seventy Four Thousand Two Hundred Sixty Three only) Grant in Aid sanctioned by “**N H M, Malkangiri**” through CDMO, Malkangiri for the financial year 2023 - 24 in favour of **PUSPAC**, At / P O - **Govindapalli, Via : Mathili** Dist - Malkangiri, Odisha. The organization has received a sum of **Rs. 23,74,263/- & Rs.400/-** earned as Bank Interest for this project.

The balance amount **Rs.85,092.28/-** out of Grant in Aid including Bank Interest at the end of March - 2024. The total amount of **Rs. 22,99,404/-** (Rupees Twenty Two Lakhs Ninety Nine Thousand Four Hundred Four) only has been utilized by the organization for the purpose of implementing the “**AROGYA PLUS PROJECT, MATHILI**” Project during the period from April - 2023 to March - 2024 Cash in Hand is **Rs. 64.00** (Rupees Sixty Four) only and Cash at Bank is **Rs. 85,028.28/-** (Rupees Eighty Five Thousand Twenty Eight and Twenty Eight Paise) Only at the end of March – 2024.

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: 05-07-2024

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 PROJECT** maintained by "**P U S P A C**", At / P O : **GOVINDAPALLI, Via : MATHILI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.
 - And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024



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
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Manpower Cost</u>	
Cash In Hand	64.00	Medical Officer (Ayush)	4,00,090.00
Cash at Bank A/c No - 368901000094	9,769.28	Pharmacist	2,22,429.00
		Health Worker (F)	2,15,226.00
		Attendant	1,55,052.00
<u>To Grant in Aid :</u>		<u>By D A to Staff</u>	
N H M, Malkangiri	23,74,263.00	Medical Officer (Ayush)	33,000.00
		Pharmacist	28,380.00
To Bank Interest	400.00	Health Worker (F)	28,270.00
		Attendant	25,080.00
		By Hiring of Vehicle	2,40,000.00
		By POL / DOL	1,80,044.00
		By Medicine Cost	5,04,000.00
		By Report Return & Records	3,000.00
		By Social Mobilisation Cost	60,000.00
		By Administrative Cost to NGO	2,04,833.00
		<u>By Closing Balance</u>	
		Cash in Hand	64.00
		Cash at Bank A/c No - 368901000094	85,028.28
Total	<u>23,84,496.28</u>	Total	<u>23,84,496.28</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



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
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Manpower Cost		By Grant-in-Aid:-	
Medical Officer (Ayush)	4,00,090.00	N H M, Malkangiri	23,74,263.00
Pharmacist	2,22,429.00		
Health Worker (F)	2,15,226.00	By Bank Interest	400.00
Attendant	1,55,052.00		
To D A to Staff			
Medical Officer (Ayush)	33,000.00		
Pharmacist	28,380.00		
Health Worker (F)	28,270.00		
Attendant	25,080.00		
To Hiring of Vehicle	2,40,000.00		
To POL / DOL	1,80,044.00		
To Medicine Cost	5,04,000.00		
To Report Return & Records	3,000.00		
To Social Mobilisation Cost	60,000.00		
To Administrative Cost to NGO	2,04,833.00		
To Excess of Income over expenditure (Surplus)	75,259.00		
Total	23,74,663.00	Total	23,74,663.00

PLACE : - JEYPORE
DATE : - 05.07.2024.



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
BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:-			CLOSING BALANCE:-		
AS PER LAST ACCOUNT	9,833.28		CASH IN HAND	64.00	
ADD : - SURPLUS	<u>75,259.00</u>	85,092.28	CASH AT BANK	<u>85,028.28</u>	85,092.28
TOTAL		<u><u>85,092.28</u></u>	TOTAL		<u><u>85,092.28</u></u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)

Proprietor

M.No - 230951

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

UTILIZATION CERTIFICATE

Certifies that **Rs.23,46,086/-** (Rupees Twenty Three Lakhs Forty Six Thousand Eighty Six only) Grant in Aid sanctioned by “**N H M, Malkangiri**” through CDMO, Malkangiri for the Financial Year 2023 - 24 in favour of **PUSPAC**, At / P O - **Govindapalli, Via : Mathili Dist - Malkangiri, Odisha**. The organization has received a sum of **Rs. 23,46,086/-** & **Rs. 3,830/-** earned as Bank Interest for this project.

The balance amount **Rs.1,52,085/-** out of Grant in Aid including Bank Interest at the end of March - 2024. The total amount of **Rs.22,47,473.50/-** (Rupees Twenty Two Lakhs Forty Seven Thousand Four Hundred Seventy Three and Fifty Paise only) has been utilized by the organization for the purpose of implementing the “**P H C (N)**”, **Janbai, CHITRAKONDA** Project during the period from April - 2023 to March - 2024 Cash in Hand is Nil () only and Cash at Bank is **Rs 1,52,085** (Rupees One Lakhs Fifty Two Thousand Eighty Five only) at the end of March - 2024.

I have satisfied my self 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:05-07-2024

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Chartered Accountants
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AUDITOR'S REPORT

We have verified the books of accounts for the Project **P H C (N), JANBAI** maintained by "**P U S P A C**", At / P O : **GOVINDAPALLI, Via : MATHILI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.
 - And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024



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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Manpower Cost</u>	
Cash In Hand	Nil	Medical Officer (Ayush)	5,29,002.00
Cash at Bank A/c No - 40308400297	49,642.50	Staff Nurse	3,01,750.00
		Pharmacist	2,55,065.00
		Lab. Technician	2,55,065.00
<u>To Grant in Aid :</u>		A N M	2,46,562.00
N H M, Malkangiri	23,46,086.00	Attendant cum Sweeper	1,31,760.00
To Bank Interest	3,830.00	By Programme Cost	75,500.00
		By Bank Charges	265.50
		By Institutional Overhead Cost	2,87,506.00
		By Swasthya Sampark	1,64,998.00
		<u>By Closing Balance</u>	
		Cash In Hand	-
		Cash at Bank A/c No - 40308400297	1,52,085.00
Total	<u>23,99,558.50</u>	Total	<u>23,99,558.50</u>

PLACE : - JEYPORE

DATE : - 05.07.2024.



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Manpower Cost		By Grant-in-Aid:-	
Medical Officer (Ayush)	5,29,002.00	N H M, Malkangiri	23,46,086.00
Staff Nurse	3,01,750.00		
Pharmacist	2,55,065.00	By Bank Interest	3,830.00
Lab. Technician	2,55,065.00		
A N M	2,46,562.00		
Attendant cum Sweeper	1,31,760.00		
To Programme Cost	75,500.00		
To Bank Charges	265.50		
To Institutional Overhead Cost	2,87,506.00		
To Swasthya Sampark	1,64,998.00		
To Depreciation	6,162.00		
By Excess of Income over Expenditure (Surplus)	96,280.50		
Total	<u>23,49,916.00</u>	Total	<u>23,49,916.00</u>

PLACE : - JEYPORE

DATE : - 05.07.2024.



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
BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:-			FIXED ASSETS:-		
AS PER LAST ACCOUNT	80,059.50		AS PER ANNEXURE - 3		24,255.00
ADD : - SURPLUS	<u>96,280.50</u>	1,76,340.00			
			CLOSING BALANCE:-		
			CASH IN HAND		
			Cash at Bank A/c No -		
			40308400297	<u>1,52,085.00</u>	1,52,085.00
TOTAL		<u><u>1,76,340.00</u></u>	TOTAL		<u><u>1,76,340.00</u></u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951

P U S P A C
P H C (N), JANBAI, CHITRAKONDA
SCHEDULE OF FIXED ASSETS

Annexure - 3

Sl No	Particulars	As on 01-04-2023	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2024
1	LED TV	17,640.00	-	30%	5,292.00	12,348.00
2	DIGITAL BABY WEIGHING MACHINE	2,312.00	-	15%	347.00	1,965.00
3	K M C CHAIR	10,465.00	-	5%	523.00	9,942.00
TOTAL		30,417.00	-		6,162.00	24,255.00

PLACE : - JEYPORE
DATE : - 05.07.2024.



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. 18,16,186/-** (Rupees Eighteen Lakhs Sixteen Thousand One Hundred Eighty Six only) Grant in Aid sanctioned by “**N H M, Malkangiri**” through CDMO, Malkangiri for the Financial Year 2023 - 24 in favour of **PUSPAC, At / P O- Govindapalli, Via : Mathili Dist - Malkangiri, Odisha.** The organization has received a sum of **Rs. 18,16,186/- & Rs. 833/-** earned as Bank Interest for this project.

The balance amount **Rs.3,941.34/-** out of Grant in Aid including Bank Interest at the end of March - 2024. The total amount of **Rs. 18,18,278.44/-** (Rupees Eighteen Lakh Eighteen Thousand Two Hundred Seventy Eight and Forty Four Paise only) has been utilized by the organization for the purpose of implementing the “**MATERNITY WAITING HOME (MAA GRUHA), MATHILI**” Project during the period from April - 2023 to March-2024 Cash in Hand is **Rs. 89/-** (Rupees Eighty Nine only) and Cash at Bank is **Rs. 3,852.34** (Rupees Three Thousand Eight Hundred Fifty Two and Thirty Four Paise only) at the end of March - 2024.

I have satisfied my self 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:05-07-2024

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 **MATERNITY WAITING HOME (MAA GRUHA) MATHILI** maintained by "**P U S P A C**", At / P O: **GOVINDAPALLI, Via : MATHILI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.
 - And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024



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
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Personnel Cost</u>	
Cash In Hand	2,283.00	By A N M Cum Coordinator	1,88,556.00
Cash at Bank A/c No - 368901000095	2,917.78	By Lady Health Assistant	3,89,597.00
		By Cook Cum Attendant	1,37,964.00
<u>To Grant-in-Aid:-</u>		<u>By Establishment Cost</u>	
N H M, Malkangiri	18,16,186.00	By House Rent	16,000.00
To Bank Interest	833.00	By House Keeping	24,000.00
		By Fooding Cost	8,09,005.00
		By Programme Cost	60,000.00
		By Institutional Overhead Cost	1,68,253.00
		By Maintenance Cost	24,894.00
		By Bank Charges	9.44
		<u>By Closing Balance:-</u>	
		Cash In Hand	89.00
		Cash at Bank A/c No - 368901000095	3,852.34
Total	<u>18,22,219.78</u>	Total	<u>18,22,219.78</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.

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
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Personnel Cost</u>		<u>By Grant-in-Aid:-</u>	
To A N M Cum Coordinator	1,88,556.00	N H M, Malkangiri	22,98,578.00
To Lady Health Assistant	3,89,597.00		
To Cook Cum Attendant	1,37,964.00	By Bank Interest	833.00
<u>To Establishment Cost</u>		By Excess of Income over expenditure	
To House Rent	16,000.00	Deficit	19,542.44
To House Keeping	24,000.00		
To Fooding Cost	12,91,397.00		
To Programme Cost	60,000.00		
To Institutional Overhead Cost	1,68,253.00		
To Maintenance Cost	24,894.00		
To Bank Charges	9.44		
To Depreciation	18,283.00		
Total	<u>23,18,953.44</u>	Total	<u>23,18,953.44</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



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
BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
AS PER LAST ACCOUNT	1,29,364.78		<u>FIXED ASSETS:-</u>		
Less : - DEFICIT	<u>19,542.44</u>	1,09,822.34	As per annexure - 1		1,05,881.00
			<u>RECEIVABLE:-</u>		
			N H M, Malkangiri		12,26,514.00
Sundry Payable		12,26,514.00	<u>CLOSING BALANCE:-</u>		
			Cash In Hand	89.00	
			Cash at Bank A/c No - 368901000095	<u>3,852.34</u>	3,941.34
TOTAL		<u>13,36,336.34</u>	TOTAL		<u>13,36,336.34</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod
(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 01-04-2023	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2024
1	Utensils	4,087.00	-	15%	613.00	3,474.00
2	Gas Chula with 2 Nos Cylinder	2,128.00	-	15%	319.00	1,809.00
3	Bed	12,914.00	-	10%	1,291.00	11,623.00
4	Gadi (Matress)	2,893.00	-	20%	579.00	2,314.00
5	Furniture (Almirah, Table, Chair, Stool)	6,457.00	-	10%	646.00	5,811.00
6	Inverter with Battery	1,153.00	-	30%	346.00	807.00
7	T V (LED - Samsung 32")	4,026.00	-	20%	805.00	3,221.00
8	C D Player	670.00	-	20%	134.00	536.00
9	T V Stand	645.00	-	10%	65.00	580.00
10	D T H (Tata Sky)	419.00	-	20%	84.00	335.00
11	Fan, Light, Bulb	1,678.00	-	20%	336.00	1,342.00
12	Mosquito Net Stand	3,685.00	-	15%	553.00	3,132.00
13	Wall Fan	8,598.00	-	15%	1,290.00	7,308.00
14	Refregerator / Grinder	14,811.00	-	15%	2,222.00	12,589.00
15	Computer Set	60,000.00	-	15%	9,000.00	51,000.00
TOTAL		1,24,164.00	-		18,283.00	1,05,881.00

PLACE : - JEYPORE
DATE : - 05.07.2024.



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. 16,23,466/-** (Rupees Sixteen Lakhs Twenty Three Thousand Four Hundred Sixty six) only Grant in Aid sanctioned by “**N H M, Malkangiri**” through CDMO, Malkangiri for the Financial Year 2023 - 24 in favour of **PUSPAC**, At / P O - **Govindapalli, Via : Mathili** Dist -Malkangiri, Odisha. The organization has received a sum of **Rs. 16,23,466/- & Rs.648/-** earned as Bank Interest for this project.

The balance amount **Rs.2,513.32/-** out of Grant in Aid including Bank Interest at the end of March - 2024. The Total Amount of **Rs. 16,23,422.50/-** (Rupees Sixteen Lakhs Thirty Three Thousand Four Hundred Twenty Two and Fifty Paise only) has been utilized by the organization for the purpose of implementing the “**MATERNITY WAITING HOME (MAA GRUHA), CHITRAKONDA**” Project during the period from April - 2023 to March - 2024 Cash in Hand is **133.00** (Rupees One Hundred Thirty Three) only and Cash at Bank is **Rs.2,380.32** (Rupees Two Thousand Three Hundred Eighty and Thirty Two Paise) Only at the end of March - 2024.

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: 05-07-2024

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 **MATERNITY WAITING HOME (MAA GRUHA) CHITRAKONDA** maintained by "PUSPAC", At / PO : **GOVINDAPALLI**, Via : **MATHILI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.

And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024



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 31.03.2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Personnel Cost	
Cash in Hand	889.00	By A N M Cum Coordinator	1,88,556.00
Cash at Bank A/c No - 36718812333	932.82	By Lady Health Assistant	4,09,914.00
		By Cook Cum Attendant	1,37,964.00
To Grant in Aid		By Establishment Cost	
N H M, Malkangiri	16,23,466.00	By House Rent	16,000.00
		By House Keeping	24,000.00
To Bank Interest	648.00	By Fooding Cost	6,10,955.00
		By Programme Cost	60,000.00
		By Institutional Overhead Cost	1,51,239.00
		By Maintenance Cost	24,706.00
		By Bank Charges	88.50
		By Closing Balance	
		Cash in Hand	133.00
		Cash at Bank A/c No - 36718812333	2,380.32
Total	<u>16,25,935.82</u>	Total	<u>16,25,935.82</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



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
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Personnel Cost</u>			
To A N M Cum Coordinator	1,88,556.00	<u>By Grant in Aid</u>	
To Lady Health Assistant	4,09,914.00	N H M, Malkangiri	19,36,994.00
To Cook Cum Attendant	1,37,964.00		
		By Bank Interest	648.00
<u>To Establishment Cost</u>			
To House Rent	16,000.00	By Excess of Income over expenditure	
To House Keeping	24,000.00	Deficit	18,232.50
To Fooding Cost	9,24,483.00		
To Programme Cost	60,000.00		
To Institutional Overhead Cost	1,51,239.00		
To Maintenance Cost	24,706.00		
To Bank Charges	88.50		
To Depreciation	18,924.00		
Total	<u>19,55,874.50</u>	Total	<u>19,55,874.50</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.

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
BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
AS PER LAST ACCOUNT	1,77,542.82		FIXED ASSETS:-		
Less : - DEFICIT	<u>18,232.50</u>	1,59,310.32	AS PER ANNEXURE - 2		1,02,877.00
LOAN & LIABILITY:-			RECEIVABLE:-		
GENERAL A/C		1,000.00	N H M, Malkangiri		7,79,382.00
Sundry Payables		7,24,462.00	CLOSING BALANCE:-		
			Cash In Hand	133.00	
			Cash at Bank	<u>2,380.32</u>	2,513.32
TOTAL		<u>8,84,772.32</u>	TOTAL		<u>8,84,772.32</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

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

P U S P A C

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

SCHEDULE OF FIXED ASSETS

Annexure - 2

Sl No	Particulars	As on 01-04-2023	Addition during the Year	% of Deprecn.	Depreciation	CB as on 31-03-2024
1	Utensil (Cooking)	7,691.00		15%	1,154.00	6,537.00
2	Grider & mixtur	1,131.00		15%	170.00	961.00
3	Gas Chula with 02 nos Cylinder	2,898.00		15%	435.00	2,463.00
4	Iron Bed	20,713.00		15%	3,107.00	17,606.00
5	Iron Chair	1,594.00		10%	159.00	1,435.00
6	P V C Stool	393.00		20%	79.00	314.00
7	Invertor , Battery	12,033.00		20%	2,407.00	9,626.00
8	Statoscope , B P Machine , Weight Machine and Blood Sugar Machine	3,543.00		15%	531.00	3,012.00
9	Name Board (Lighting)	4,525.00		15%	679.00	3,846.00
10	M S Rack, Puja Stand	1,773.00		15%	266.00	1,507.00
11	Mosquito Stand	1,535.00		15%	230.00	1,305.00
12	Shoe Stand	875.00		10%	88.00	787.00
13	Ceiling Fan	742.00		20%	148.00	594.00
14	Mattress	2,355.00		20%	471.00	1,884.00
15	Computer Set	60,000.00		15%	9,000.00	51,000.00
TOTAL		1,21,801.00	-		18,924.00	1,02,877.00

PLACE : - JEYPORE

DATE : - 05.07.2024.



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. 3,25,000/-** (Rupees Three Lakhs Twenty Five Thousand only) Grant in Aid sanctioned by “**CDAO, Malkangiri**” for the Financial Year 2023 - 24 in favour of **PUSPAC**, At / P O - **Govindapalli, Via : Mathili Dist - Malkangiri, Odisha**. The organization has received a sum of **Rs. 3,25,000/-** /- & **Rs.Nil/-** earned as Bank Interest for this project.

The balance amount **Rs.Nil** out of Grant in Aid including Bank Interest at the end of March - 2024. The total amount of **Rs. 3,25,000/-** (Rupees Three Lakhs Twenty Five Thousand only) has been utilized by the organization for the purpose of implementing the “**Mechanized DSR**”, Project during the period from July - 2023 to March - 2024 Cash in Hand is Nil () only and Cash at Bank is Nil Only at the end of March - 2024.

I have satisfied my self 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 : 05-07-2024

P U S P A C

AT / PO :- GOVINDAPALLI, VIA : - MATHILI, DIST :- MALKANGIRI (ODISHA)
MECHANIZED D S R PROJECT

RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		By Training Cost	
Cash in hand	Nil	Flex and Banner Cost	1,500.00
Cash at Bank A/c No - 11840818268	Nil	Honorarium to Resourse Persons	7,500.00
		Local Covenayance to Field Staff	1,000.00
		Local Covenayance - Vehicle Hiring	9,750.00
<u>To Grant In Aid from</u>		Photocopy & Xerox Cost	250.00
C D A O, Malkangiri	3,25,000.00	Training Materials	6,000.00
		Working Lunch	24,000.00
		By Service cost to Agency	
		Staff Remuneration	1,80,000.00
		Mobility Cost	45,000.00
		By Documentation	
		Flex / Banner	10,000.00
		Prining of Poster	5,000.00
		Video	12,000.00
		Photograph	3,000.00
		By Contigency	
		Display Board of Farmers in field	15,000.00
		Stationery	2,562.00
		Telephone Expenses	1,438.00
		Farmers Document Xerox Charges	1,000.00
		<u>By Closing Balance</u>	
		Cash In Hand	Nil
		Cash at Bank - S B I A/c No - 11840818268	Nil
Total	<u>3,25,000.00</u>	Total	<u>3,25,000.00</u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



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)
MECHANIZED D S R PROJECT

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Training Cost		By Grant In Aid from	
Flax and Banner Cost	1,500.00	C D A O, Malkangiri	3,25,000.00
Honorarium to Resourse Persons	7,500.00		
Local Covenayance to Field Staff	1,000.00		
Local Covenayance - Vehicle Hiring	9,750.00		
Photocopy & Xerox Cost	250.00		
Training Materials	6,000.00		
Working Lunch	24,000.00		
To Service cost to Agency			
Staff Remuneration	1,80,000.00		
Mobility Cost	45,000.00		
to Documentation			
Flex / Banner	10,000.00		
Prining of Poster	5,000.00		
Video	12,000.00		
Photograph	3,000.00		
To Contingency			
Display Board of Farmers in Field	15,000.00		
Stationery	2,562.00		
Telephone Expenses	1,438.00		
Farmers Document Xerox Charges	1,000.00		
Total	3,25,000.00	Total	3,25,000.00

PLACE:- JEYPORE
DATE : - 05.07.2024.

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)

MECHANIZED D S R PROJECT

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:-					
AS PER LAST ACCOUNT	NIL				
ADD : - SURPLUS	<u>NIL</u>	NIL	CLOSING BALANCE:-		
			CASH IN HAND	NIL	
			CASH AT BANK	<u>NIL</u>	NIL
TOTAL		<u><u>NIL</u></u>	TOTAL		<u><u>NIL</u></u>

PLACE :- JEYPORE
DATE : - 05.07.2024.



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 **COVID - 19 SUPPORT** maintained by "**P U S P A C**", At / P O : **GOVINDAPALLI, Via : MATHILLI** in the District of Malkangiri, Odisha for the period from **01-04-2023** to **31-03-2024** 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 31-03-2024.
And
 - (b) In the case of Balance sheet the state of affairs as on 31-03-2024.

PLACE: JEYPORE
DATE: 05.07.2024



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)
COVID SUPPORT PROJECT
RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		<u>By Programme Cost</u>	
Cash in hand	Nil	Awareness, Informatrion & Councelling	8,958.50
Cash at Bank A/c No - 11840818257	3,087.50		
Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	5,871.00		
<u>To Grant In Aid from</u>			
DASRA	Nil		
To Bank Interest	1,194.00		
		<u>By Closing Balance</u>	
		Cash In Hand	Nil
		Cash at Bank - S B I, Pangam Branch A/c No - 11840818257	972.00
		Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	222.00
Total	10,152.50	Total	10,152.50

PLACE :- JEYPORE
DATE :- 05.07.2024.



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)
COVID SUPPORT PROJECT

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Cost		<u>By Grant In Aid from</u>	
Awareness, Informatrion & Councelling	8,958.50	DASRA	Nil
		By Bank Interest	1,194.00
		By Excess on expenditure over Income (Deficit)	7,764.50
Total	<u>8,958.50</u>	Total	<u>8,958.50</u>

PLACE:- JEYPORE
DATE : - 05.07.2024.



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)

COVID SUPPORT PROJECT

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
AS PER LAST ACCOUNT	8,958.50				
Less : - DEFICIT	<u>7,764.50</u>	1,194.00			
			By Closing Balance		
			Cash In Hand		Nil
			Cash at Bank - S B I, Pangam Branch A/c		
			No - 11840818257		972.00
			Cash at Bank - S B I, New Delhi Main		
			Branch, A/c No - 40202241858		222.00
TOTAL		<u><u>1,194.00</u></u>	TOTAL		<u><u>1,194.00</u></u>

PLACE : - JEYPORE
DATE : - 05.07.2024.



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 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance:-</u>		<u>By Programme Cost</u>	
Cash In Hand	212.00	Awareness, Informatrion & Councelling	8,958.50
Cash at Bank - S B I, Pangam Branch A/c No - 11840818257	37,058.34		
Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	5,871.00		
<u>To Grant In Aid from</u>		<u>By Closing Balance</u>	
DASRA	Nil	Cash In Hand	212.00
		Cash at Bank - S B I, Pangam Branch. A/c No - 11840818257	34,942.84
To Bank Interest	1,194.00	Cash at Bank - S B I, New Delhi Main Branch, A/c No - 40202241858	222.00
Total	<u>44,335.34</u>	Total	<u>44,335.34</u>

PLACE :- JEYPORE
DATE : - 05.07.2024.



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 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Programme Cost			
Awareness, Informatrion & Councelling	8,958.50	By Bank Interest	1,194.00
		By Excess of Expenditure Over Income (Deficit)	9,712.50
To Depreciation	1,948.00		
Total	<u>10,906.50</u>	Total	<u>10,906.50</u>

PLACE :- JEYPORE
DATE : - 05.07.2024.



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 2024

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CAPITAL FUND:-			BI-CYCLE		
AS PER LAST ACCOUNT	58,225.98		AS PER LAST ACCOUNT	6,937.00	
Less : - DEFICIT	<u>9,712.50</u>	48,513.48	LESS DEPRECIATION @10%	<u>694.00</u>	6,243.00
			SOFTWARE PACKAGE:-		
			AS PER LAST ACCOUNT	359.00	
			LESS DEPRECIATION @20%	<u>72.00</u>	287.00
			MOTOR BIKE:-		
			AS PER LAST ACCOUNT	6,558.00	
			LESS DEPRECIATION @15%	<u>984.00</u>	5,574.00
			FURNITURE & FIXTURE:-		
LOAN & ADVANCE:-			AS PER LAST ACCOUNT	1,584.00	
GENERAL A/C		486.36	LESS DEPRECIATION @10%	<u>158.00</u>	1,426.00
			LAPTOP & PRINTER:-		
			AS PER LAST ACCOUNT	133.00	
			LESS DEPRECIATION @30%	<u>40.00</u>	93.00
			CLOSING BALANCE:-		
			Cash In Hand		212.00
			Cash at Bank - S B I, Pangam Branch A/c		34,942.84
			Cash at Bank - S B I, New Delhi Main Branch,		222.00
TOTAL		<u><u>48,999.84</u></u>	TOTAL		<u><u>48,999.84</u></u>

PLACE :- JEYPORE
DATE :- 05.07.2024.



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

SI No	Particulars	As on 01-04-2023	% of Dep	Addition during the year	Total	Depreciation	Balance as on as on 31-03-2024
1	LAND	2,76,000.00			2,76,000.00		2,76,000.00
2	LAND AT MALKANGIRI	3,50,600.00			7,90,000.00		7,90,000.00
3	Furniture & Fixture	1,08,712.00	10%		1,08,712.00	10,871.00	97,841.00
4	Bi-Cycle	437.00	10%		437.00	44.00	393.00
5	Camera & Dori	1,170.00	15%		1,170.00	176.00	994.00
6	Almirah	10,598.00	10%	8,000.00	18,598.00	1,860.00	16,738.00
7	Type Writer	91.00	15%		91.00	14.00	77.00
8	Library Books	10,970.75	10%		10,970.75	1,097.00	9,873.75
9	Electronic Equipement	491.00	15%		491.00	74.00	417.00
10	Water Pumpset	2,577.00	15%		2,577.00	387.00	2,190.00
11	Digital Camera	1,968.00	15%		1,968.00	295.00	1,673.00
12	Invertor	1,077.00	15%		1,077.00	162.00	915.00
13	Laptop & Printer	1,424.00	30%		1,424.00	427.00	997.00
14	Motor Bike	6,356.00	15%		6,356.00	953.00	5,403.00
15	LCD Projecter	6,024.00	15%		6,024.00	904.00	5,120.00
16	LED Colour TV	3,012.00	15%		3,012.00	452.00	2,560.00
17	Sound system	1,760.00	15%		1,760.00	264.00	1,496.00
18	Bed, Bed Sheets, Pillo & Clothes	2,694.00	15%		2,694.00	404.00	2,290.00
19	Water Purifier	4,441.00	15%		4,441.00	666.00	3,775.00
20	Xerox Machine	6,878.00	20%		6,878.00	1,376.00	5,502.00
21	Stabilizer	3,488.00	15%		3,488.00	523.00	2,965.00
22	Wall Fan	1,894.00	10%		1,894.00	189.00	1,705.00
23	Battery (Invertor)	5,185.00	15%		5,185.00	778.00	4,407.00
24	Induction Cooker	898.00	15%		898.00	135.00	763.00
25	Stand Fan	624.00	15%		624.00	94.00	530.00
26	Building Construction	1,31,220.00	10%		1,31,220.00	13,122.00	1,18,098.00
27	CC Camera	13,177.00	25%		13,177.00	3,294.00	9,883.00
28	Fire Machine (2 Nos)	5,780.00	15%		5,780.00	867.00	4,913.00
29	MARUTI EECO AMBULANCE	4,91,719.00	15%		4,91,719.00	73,758.00	4,17,961.00
30	Oxygen Cylinder	10,201.00	15%	-	10,201.00	1,530.00	8,671.00
31	INVERTER	16,235.00	15%	-	16,235.00	2,435.00	13,800.00
32	Table	-	15%	4,000	4,000.00	600.00	3,400.00
33	Seed Machine	-	8%	45,000	45,000.00	3,375.00	41,625.00
TOTAL		14,77,701.75		57,000.00	19,74,101.75	1,21,126.00	18,52,975.75

PLACE:- JEYPORE
DATE : - 05.07.2024.



For Jayesh Rathod & CO.,
Chartered Accountants

Jayesh Rathod

(Jayesh Rathod)
Proprietor
M.No - 230951