



## AUDITOR'S REPORT

We have examined the attached Balance Sheet of "JANASADHANA", PLOT NO-69, SOUBHAGYA NAGAR, PHASE-2, BHUBANESWAR-751003 as at 31<sup>st</sup> March 2023, the Income and Expenditure Account and the Receipts & Payments Account for the year ended on those dates which are in agreement with the books of accounts maintained by the organization.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used & significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) In the case of Balance Sheet, the state of affairs of the above named organization as at 31<sup>st</sup> March 2023.

AND

(ii) In case of Income Expenditure account Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2023.

Place: Bhubaneswar  
Date: 07/08/2023

*Jayanti & Laxmi Mohanty*  
**SECRETARY**  
**JANASADHANA**

for SUBRAT & Co  
Chartered Accountants

*Subrat Kumar Pati*  
(CA. Subrat Kumar Pati)

Proprietor

**SUBRAT & Co**  
**CHARTERED ACCOUNTANTS**

(Subrat Kumar Pati)  
Proprietor  
Membership No:- 067018



**JANASADHANA**

PLOT NO-69, SOUBHAGYA NAGAR, PHASE-2

BHUBANESWAR-751003

Receipts &amp; Payments Account for the Year ending 31.03.2023

RECEIPTS	AMOUNT IN RS.	PAYMENTS	AMOUNT IN RS
<b>Opening Balance</b>		<b>Programme Expenses</b>	
Cash in Hand		Handicraft Activities	10,85,000.00
Escrow Account-SBI	32,04,675.00	Handloom Activities	6,92,000.00
FC Account	4,491.33	Skill Development Programme (SI)	4,70,000.00
Cash at Bank	9,73,951.78	HIV/AIDs Awareness	6,70,000.00
Income from Handloom Products	10,11,000.00	Women Empowerment Programme	2,12,900.00
Income from Handicraft Products	15,00,000.00	Health & Sanitation Programme	4,14,500.00
Public Donation	2,50,000.00	Adult Education Programme	2,21,000.00
Users Fees	6,75,845.00	Internal Wearing CFC	2,80,610.00
Sale of Agriculture & Fishery Products	5,24,408.00	Livelihood Programme	2,98,400.00
		Women Education Programme	1,52,000.00
		SIA Studies under NCDS	1,91,950.00
<b>Grant in Aid</b>		Development Activities for SC/ST	2,17,000.00
<b>SFurti Project(MSME, Govt of India),</b>		Programme for Disabled	1,48,625.00
Implementing Agency Fees	3,21,930.00	Environment & Waste Management	5,27,220.00
Soft Intervention Fees	4,70,400.00		
Nabakrushna Choudhry, Centre for		<b>Administrative Expenses</b>	
Development Studies	1,91,950.00	Travelling & Conveyance	22,345.00
		Bank Charges	1,798.00
		House Rent	1,96,000.00
		Remuneration to Staff	3,80,000.00
		Postage & Courier	675.00
		Newspaper & Periodicals	3,211.00
		Telephone Expenses	7,234.00
		Miscellaneous Expenses	6,576.00
		<b>Closing Balance</b>	
		Cash in Hand	6,000.00
		Escrow Account-SBI	29,23,416.00
		FC Account	4,491.33
		SBI Current Account	699.78
			29,28,607.11
	91,33,651.11		91,33,651.11

As per report of even date attached

*Sensita Mahapatra*  
**SECRETARY**  
**JANASADHANA**

Place-Bhubaneswar  
Date-07/08/2023

for SUBRAT & CO  
Chartered Accountants

*SPN*  
(CA Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018







**JANASADHANA**

PLOT NO-69, SOUBHAGYA NAGAR, PHASE-2  
BHUBANESWAR-751003

Fixed Assets Schedule as on 31.03.2023

SI No	Particulars	Rate of Depn	Opening Balance as on 01.04.2022	Addition	Total	Depreciation during the year	Closing Balance as on 31.03.2023
1	Furniture & Fixture	10%	4,26,174.30	-	4,26,174.30	42,617.43	3,83,556.87
2	Books	15%	1,00,456.40		1,00,456.40	15,068.46	85,387.94
3	Sports Equipments	10%	94,767.30		94,767.30	9,476.73	85,290.57
4	Computer	40%	30,466.80		30,466.80	12,186.72	18,280.08
5	Printer	40%	34,895.40		34,895.40	13,958.16	20,937.24
6	Tailoring Machine	15%	983.45		983.45	147.52	835.93
7	Looms	15%	37,150.10		37,150.10	5,572.52	31,577.59
8	Electronocs Items	10%	94,193.10		94,193.10	9,419.31	84,773.79
9	WIP CFC	0%	50,78,452.00		50,78,452.00	-	50,78,452.00
10	Machinery WIP	0%	91,02,270.00		91,02,270.00	-	91,02,270.00
	<b>TOTAL</b>		<b>1,49,99,808.85</b>	<b>-</b>	<b>1,49,99,808.85</b>	<b>1,08,446.84</b>	<b>1,48,91,362.01</b>



*Sarangi Sathya Vohary*

**SECRETARY  
JANASADHANA**



## AUDITOR'S REPORT

We have examined the attached Balance Sheet of "JANASADHANA", Flat NO-106, Ipsita Plaza, GOTHAPATANA, BHUBANESWAR-751003, DIST-KHURDHA, ODISHA as at 31<sup>st</sup> March 2024, the Income and Expenditure Account and the Receipts & Payments Account for the year ended on those dates which are in agreement with the books of accounts maintained by the organization.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used & significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) In the case of Balance Sheet, the state of affairs of the above named organization as at 31<sup>st</sup> March 2024.

AND

(ii) In case of Income Expenditure account Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2024.

Place: Bhubaneswar

Date: 31/10/2024

*Sarmintha Mohanty*  
Secretary  
Janasadhana

for SUBRAT & Co

Chartered Accountants

*Subrat Kumar Pati*  
(CA. Subrat Kumar Pati)

Proprietor

M.NO-067018

UDIN- 24067018BKBLHJ8999



**JANASADHANA**  
Flat No-106, Ipsita Plaza, GOTHAPATANA  
BHUBANESWAR-751003, DIST-KHURDHA, ODISHA  
**BALANCE SHEET AS ON 31-03-2024**

LIABILITIES	Amount in Rs	ASSETS	Amount in Rs
<b>General Fund</b>		<b>Fixed Assets</b>	
Opening Balance	1,72,63,445.12	As per Fixed Assets Schedule	1,48,02,642.74
Less-Excess of Expenditure over Income	<u>2,66,842.60</u>		
	1,69,96,602.52		
<b>Current Liabilities &amp; Provision</b>		<b>Current Assets Loans &amp; Advances</b>	
Audit Fees & Filing Fees Payable	33,000.00	TDS Receivable	8,26,630.00
EMD Payable	1,11,320.00	Grant Receivable	29,32,149.00
Loans & Advances	25,07,967.00	Cash in hand	4,200.00
Expenses Payable	16,22,094.00	Cash at bnk	27,05,361.78
<b>Total</b>	<b>2,12,70,983.52</b>	<b>Total</b>	<b>2,12,70,983.52</b>

As per report of even date attached

SUBRAT & CO  
Chartered Accountants

(Subrat Kumar Pati, FCA)  
Proprietor

M.No-067018

UDIN- 24067018BKBLHJ8999



Place-Bhubaneswar  
Date : 31-10-2024

*Sarmistha Mohanty*

**Secretary  
Janasadhana**

**JANASADHANA**  
**Flat No-106, Ipsita Plaza, GOTHAPATANA**  
**BHUBANESWAR-751003, DIST-KHURDHA, ODISHA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024**

EXPENDITURE	Amount in Rs	INCOME	Amount in Rs
<b>Administrative Expenses</b>		Donation	3,00,000.00
House Rent	1,96,000.00	Income from sale of Handicraft Product	15,04,282.00
Remuneration to Staff	4,80,000.00	Income from sale of Handloom Product	12,10,000.00
Miscellaneous Expenses	6,576.00	Sale of Agriculture & Fishery Products	15,26,408.00
News paper & Periodicals	4,111.00	Organic Cultivation	10,24,580.00
Telephone & Internet	7,234.00		
Postage & Courier	675.00	<b>Grant in Aid</b>	
Travelling Expenses	22,345.00		
Bank Charges	5,730.33		
		Nabakrushna Choudhury Center for Development Studies	7,93,238
<b>Programme Expenses</b>			
Handicraft Activities	1085000.00		
Handloom Activities	7,45,000.00		
Skill Development Programme	4,90,000.00		
HIV/AIDS Awareness	6,70,000.00		
Campaign from			
Women Empowerment Programme	2,12,900.00		
health & Sanitation Programme	4,14,500.00		
Agriculture & Allied			
Activities	4,21,000.00		
Livelihood Programme	2,98,400.00		
Women Education Programme	3,42,000.00		
For SIA Studies	7,35,598.00	Excess of Expenditure over Income	2,66,842.60
Development Activities for SC ST	2,17,000.00		
Organic Cultivation	1,67,562.00		
Audit Fee	15,000.00		
Depreciation	88,719.27		
<b>Total</b>	<b>66,25,350.60</b>	<b>Total</b>	<b>66,25,350.60</b>

Place-Bhubaneswar  
Date : 31-10-2024

*Sarmistha Mohanty*  
**Secretary**  
**Janasadhana**

As per report of even date attached

SUBRAT & CO  
Chartered Accountants

(Subrat Kumar Pati, FCA)  
Proprietor

M.No-067018

UDIN- 24067018BKBLHJ8999



**JANASADHANA**  
**Flat No-106, Ipsita Plaza, GOTHAPATANA**  
**BHUBANESWAR-751003, DIST-KHURDHA, ODISHA**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2024**

RECEIPTS	Amount in Rs	PAYMENTS	Amount in Rs
<b>Opening Balance</b>		<b>Administrative Expenses</b>	
Cash In Hand	6,000.00	House Rent	1,96,000.00
Cash at Bank	<u>29,28,607.11</u>	Remuneration to Staff	4,80,000.00
	29,34,607.11	Miscellaneous Expenses	6,576.00
Donation	3,00,000.00	News paper & Periodicals	4,111.00
Income from sale of Handicraft Product	15,00,000.00	Telephone & Internet	7,234.00
Income from sale of Handloom Product	12,10,000.00	Postage & Courier	675.00
Sale of Agriculture & Fishery Products	15,26,408.00	Travelling Expenses	22,345.00
Organic Cultivation	10,24,580.00	Bank Charges	5,730.33
		<b>Programme Expenses</b>	
<b>Grant in Aid</b>		Handicraft Activities	1085000.00
Nabakrushna Choudhury		Handloom Activities	7,45,000.00
Center for Development	7,35,598	Skill Development Programme	4,90,000.00
		HIV/AIDS Awareness Campaign from Transgenders	6,70,000.00
		Women Empowerment Programme	2,12,900.00
		health & Sanitation Programme	4,14,500.00
		Agriculture & Allied Activities	4,21,000.00
		Livelihood Programme	2,98,400.00
		Women Education Programme	3,42,000.00
		For SIA Studies	7,35,598.00
		Development Activities for SC ST	2,17,000.00
		Organic Cultivation	1,67,562.00
		<b>Closing Balance</b>	
		Cash in Hand	4,200.00
		Cash at Bank (SBI-current)	19,497.78
		ESCROW ACCOUNT-SBI	26,85,864.00
<b>Total</b>	<b>92,31,193.11</b>	<b>Total</b>	<b>92,31,193.11</b>

As per report of even date attached

SUBRAT & CO  
Chartered Accountants

(Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

UDIN- 24067018BKBLHJ8999



*Sanmita Mohanty*  
**Secretary**  
**Janasadhana**

Place-Bhubaneswar  
Date : 31-10-2024

**JANASADHANA**  
Flat No-106, Ipsita Plaza, GOTHAPATANA  
BHUBANESWAR-751003, DIST-KHURDHA, ODISHA

**Fixed Assets Schedule as on 31.03.2024**

Sl No	Particulars	Rate of Depn	Opening Balance as on 01.04.2023	Addition	Total	Depreciation during the year	Closing Balance as on 31.03.2024
1	Furniture & Fixture	10%	3,83,556.87	-	3,83,556.87	38,355.69	3,45,201.18
2	Books	15%	85,387.94	-	85,387.94	12,808.19	72,579.75
3	Sports Equipments	10%	85,290.57	-	85,290.57	8,529.06	76,761.51
4	Computer	40%	18,280.08	-	18,280.08	7,312.03	10,968.05
5	Printer	40%	20,937.24	-	20,937.24	8,374.90	12,562.34
6	Tailoring Machine	15%	835.93	-	835.93	125.39	710.54
7	Looms	15%	31,577.59	-	31,577.59	4,736.64	26,840.95
8	Electronics Items	10%	84,773.79	-	84,773.79	8,477.38	76,296.41
9	WIP CFC	0%	50,78,452.00	-	50,78,452.00	-	50,78,452.00
10	Machinery WIP	0%	91,02,270.00	-	91,02,270.00	-	91,02,270.00
	<b>TOTAL</b>		<b>1,48,91,362.01</b>	<b>-</b>	<b>1,48,91,362.01</b>	<b>88,719.27</b>	<b>1,48,02,642.74</b>

As per report of even date attached

Place-Bhubaneswar  
Date : 31-10-2024

*Sarmita Mohanty*

**Secretary**  
Janasadhana

SUBBRAT & CO  
Chartered Accountants



*SKP*  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018  
UDIN- 24067018BKBHLHJ8999



## AUDITOR'S REPORT

We have examined the attached Balance Sheet of "JANASADHANA", Flat NO-106, Ipsita Plaza, GOTHAPATANA, BHUBANESWAR-751003, DIST-KHURDHA, ODISHA as at 31<sup>st</sup> March 2025, the Income and Expenditure Account and the Receipts & Payments Account for the year ended on those dates which are in agreement with the books of accounts maintained by the organization.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that, we plan & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used & significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) In the case of Balance Sheet, the state of affairs of the above named organization as at 31<sup>st</sup> March 2025.

AND

(ii) In case of Income Expenditure account Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March 2025.

Place: Bhubaneswar

Date: 04/10/2025

  
Secretary  
Janasadhana

for SUBRAT & Co

Chartered Accountants

  
(CA. Subrat Kumar Pati)

Proprietor

M.NO-067018



UDIN- 25067018BMJMMV1604

**JANASADHANA**  
**Flat No-106, Ipsita Plaza, GOTHAPATANA**  
**BHUBANESWAR-751003, DIST-KHURDHA, ODISHA**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025**

EXPENDITURE	Amount in Rs	INCOME	Amount in Rs
<b>Administrative Expenses</b>		Donation	1,00,000.00
House Rent	1,96,000.00	Income from sale of Handicraft Product	13,22,100.00
Remuneration to Staff	5,00,000.00	Income from sale of Handloom Product	10,66,566.00
Miscellaneous Expenses	3,423.00	Sale of Agriculture & Fishery Products	13,22,845.00
News paper & Periodicals	3,756.00	Organic Cultivation	1,77,676.00
Telephone & Internet	8,563.00		
Postage & Courier	553.00		
Travelling Expenses	21,323.00		
Bank Charges	3,995.65		
		<b>Grant in Aid</b>	
		Nabakrushna Choudhury Center for Development Studies	54,986.00
<b>Programme Expenses</b>			
Handicraft Activities	9,56,400.00		
Handloom Activities	4,55,300.00		
Skill Development Programme	3,91,270.00		
HIV/AIDS Awareness	1,09,500.00		
Campaign from			
Women Empowerment Programme	1,88,956.00		
Health & Sanitation Programme	4,88,956.00		
Agriculture & Allied			
Activities	4,50,800.00		
Livelihood Programme	3,12,200.00		
Women Education Programme	1,88,564.00		
For SIA Studies	1,12,300.00		
Development Activities for SC ST	2,11,979.00		
Organic Cultivation	2,89,896.00		
		Excess of Expenditure over Income	9,38,819.40
Audit Fee	15,000.00		
Depreciation	74,257.75		
<b>Total</b>	<b>49,82,992.40</b>	<b>Total</b>	<b>49,82,992.40</b>

As per report of even date attached

SUBRAT & CO  
Chartered Accountants  
FRN-0326697E

(Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

UDIN- 25067018BMJMMV1604



Place-Bhubaneswar  
Date : 04-10-2025

*Sarmita Mohanty*  
**Secretary**  
**JANASADHANA**

**JANASADHANA**  
**Flat No-106, Ipsita Plaza, GOTHAPATANA**  
**BHUBANESWAR-751003, DIST-KHURDHA, ODISHA**  
**BALANCE SHEET AS ON 31-03-2025**

LIABILITIES	Amount in Rs	ASSETS	Amount in Rs
<b>General Fund</b>		<b>Fixed Assets</b>	
Opening Balance	1,69,96,602.52	As per Fixed Assets Schedule	1,47,28,384.99
Less-Excess of Expenditure over Income	<u>9,38,819.40</u>		
	1,60,57,783.12		
<b>Current Liabilities &amp; Provision</b>		<b>Current Assets Loans &amp; Advances</b>	
Audit Fees & Filing Fees Payable	48,000.00	TDS Receivable	8,26,630.00
EMD Payable	1,11,320.00	Grant Receivable	29,32,149.00
Loans & Advances	25,07,967.00	Cash in hand	5,000.00
Expenses Payable	16,22,094.00	Cash at bnk	18,55,000.13
<b>Total</b>	<b>2,03,47,164.12</b>	<b>Total</b>	<b>2,03,47,164.12</b>

As per report of even date attached

SUBRAT & CO  
Chartered Accountants  
FRN-0326697E

*(Signature)*  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018  
UDIN- 25067018BMJMMV1604



Place-Bhubaneswar  
Date : 04-10-2025

*(Signature)*  
**Secretary**  
**Janasadhana**

**JANASADHANA**  
**Flat No-106, Ipsita Plaza, GOTHAPATANA**  
**BHUBANESWAR-751003, DIST-KHURDHA, ODISHA**

**Fixed Assets Schedule as on 31.03.2025**

Sl No	Particulars	Rate of Depn	Opening Balance as on 01.04.2024	Addition	Total	Depreciation during the year	Closing Balance as on 31.03.2025
1	Furniture & Fixture	10%	3,45,201.18	-	3,45,201.18	34,520.12	3,10,681.06
2	Books	15%	72,579.74	-	72,579.74	10,886.96	61,692.78
3	Sports Equipments	10%	76,761.51	-	76,761.51	7,676.15	69,085.36
4	Computer	40%	10,968.05	-	10,968.05	4,387.22	6,580.83
5	Printer	40%	12,562.34	-	12,562.34	5,024.94	7,537.40
6	Tailoring Machine	15%	710.54	-	710.54	106.58	603.96
7	Looms	15%	26,840.96	-	26,840.96	4,026.14	22,814.82
8	Electronocs Items	10%	76,296.42	-	76,296.42	7,629.64	68,666.78
9	WIP CFC	0%	50,78,452.00	-	50,78,452.00	-	50,78,452.00
10	Machinery WIP	0%	91,02,270.00	-	91,02,270.00	-	91,02,270.00
	<b>TOTAL</b>		<b>1,48,02,642.74</b>	<b>-</b>	<b>1,48,02,642.74</b>	<b>74,257.75</b>	<b>1,47,28,384.99</b>

As per report of even date attached

Place-Bhubaneswar  
 Date : 04-10-2025

*Savitri Mohanty*  
**Secretary**  
**Janasadhana**

SUBRAT & CO  
 Chartered Accountants



*Subrat Kumar Pati*  
**(Subrat Kumar Pati, FCA)**  
 Proprietor  
 M.No-067018  
 UDIN - 25067018BJMMV1604



# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



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*Jasmita Khatun*  
**Secretary**  
**Janasadhana**



*JKP*



# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



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*Jasmita Khatun*  
**Secretary**  
**Janasadhana**

