

**AUDITOR'S REPORT**

We have audited the attached F.C. & NON - F.C. Consolidated Balance Sheet of UTKAL SEVAK SAMAJ, At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, PO: College Square, DIST: CUTTACK-753003, ORISSA at 31<sup>st</sup> March, 2025 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. 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 and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion .

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2025.

**AND**

b) In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar,  
Dated:- 19/08/2025



For R.C.LAL & CO.,  
Chartered Accountants.  
Firm Regn. No. 313188E

*Gourav Lal*  
CA Gourav Lal

Membership No. 300831  
UDIN: 25300831BMIFVP4332

## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odisha

### Consolidated Balance Sheet as at - 31st March, 2025 ( FC & NON-FC )

<u>Particulars</u>	<u>Note</u>	(Amount in Rs.) <u>31st March 2025</u>
<b>I Sources of Funds</b>		
<b>1 NPO Funds</b>		
(a) Unrestricted Funds	2	8,462,853.85
(b) Restricted Funds		
<b>Total</b>		<u>8,462,853.85</u>
<b>2 Non-current liabilities</b>		
(a) Long-term borrowings	3	136,536.50
(b) Other non-current liabilities	4	80,730.00
<b>Total</b>		<u>217,266.50</u>
<b>3 Current liabilities</b>		
(a) Payables	5	2,709,787.60
(b) Other current liabilities	6	286,153.00
<b>Total</b>		<u>2,995,940.60</u>
<b>Grand Total</b>		<u><b>11,676,060.95</b></u>
<b>II Application of Funds</b>		
<b>1 Non-current assets</b>		
(a) Fixed Assets	7	6,907,719.27
(b) Other non-current assets	8	172,783.00
<b>Total</b>		<u>7,080,502.27</u>
<b>2 Current assets</b>		
(a) Short Term Loans and Advances	9	103,171.00
(b) Receivables	10	2,375,691.60
(c) Cash and bank balances	11	2,109,844.08
(d) Other current assets	12	6,852.00
<b>Total</b>		<u>4,595,558.68</u>
<b>Grand Total</b>		<u><b>11,676,060.95</b></u>

Summary of significant accounting policies 17

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,

Dated:-19-08-2025



For R.C. LAL & CO  
Chartered Accountants  
Firm Regn No- 313188E

CA Gourav Lal

Membership No.300831  
UDIN- 25300831BMIFVP4332

## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odisha

### Consolidated Income & Expenditure Statement for the year ended on 31st March, 2025 ( FC & NON-FC )

<u>Particulars</u>	(Amount in Rs.)	
	<u>Note</u>	<u>31st March 2025</u>
<b>I Income</b>		
(a) Grants Received	13	23,839,763.00
(b) Contribution Received	13	35,500.00
<b>II Other Income</b>	14	2,697,819.67
<b>III Total Income (I+II)</b>		<u>26,573,082.67</u>
<b>IV Expenses:</b>		
(a) Revenue Expenditure	15	24,681,458.27
(b) Donations/contributions paid		-
(c) Depreciation and amortization expense	16	330,317.48
(d) Other expenses	17	2,208,329.55
<b>Total expenses</b>		<u>27,220,105.30</u>
<b>V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		-647,022.63
<b>VI Excess of Income over Expenditure for the year</b>		-647,022.63

Appropriations Transfer to funds,  
Transfer from funds  
Balance transferred to General Fund

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,  
Dated:-19-08-2025



For R.C. LAL & CO  
Chartered Accountants  
Firm Regn No- 313188E  
CA Gourav Lal  
Membership No.300831  
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## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odisha

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

### Note - 1 Significant Accounting Policies

### Note - 2 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	As at 31st March 2025 (Closing Balance)
<b><u>Unrestricted Funds</u></b>				
1	Capital Fund	6,145,877.48		
-	Excess of Expenditure over Income during the year		647,022.63	
	Less: TDS W.off		202,375.00	
	Less: GST W.off		33,626.00	
				5,262,853.85
				<hr/>
				5,262,853.85
2	<u>Revolution Reserve</u> (As Per Last A/c)			3,200,000.00
				<hr/>
				<b>8,462,853.85</b>



## Utkal Sevak Samaj(USS)

at: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odish

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<u>Liabilities</u>	<u>31st March 2025</u>
<b>3 Non Current Liabilities</b>	
<b>(a) Unsecured Loans &amp; Advances</b>	
(i) Loan from Outside	
As per last A/c	136,536.50
<b>4 Other Non Current Liabilities</b>	
<b>(a) Deposit</b>	
(i) Security Deposit	
As per last A/c	80,730.00
<b>Current Liabilities</b>	
<b>5 Current Liabilities and Payables</b>	
(a) Outstanding Expenses Payable (As per last A/c)	2,374,306.60
(b) Programme Cost Payable (As per last A/c)	27,804.00
(c) Bills Payable (As Per Last A/c)	173,450.00
(d) Staff Advance (As Per Last A/c)	42,025.00
(e) GST Payable	92,202.00
<b>Total payables</b>	<b>2,709,787.60</b>
<b>6 Other current liabilities</b>	
<b>(a) Liabilities of Expenses</b>	
As per last A/c	346,109.00
Add: During the year	110,022.00
Less: Paid	169,978.00
<b>Total Other current liabilities</b>	<b>286,153.00</b>



## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odisha

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

31st March 2025

### Particulars

#### ASSETS

#### Non-Current Assets

##### **7 Fixed Assets**

As per Schedule

**6,907,719.27**

##### **8 Other non-current assets**

###### **(i) Deposits**

(a) Acc. Int. on FD

27,783.00

(b) Bank Guarantee (As per Last A/c)

135,000.00

(c) Security deposit

10,000.00

**Total other non-current assets**

**172,783.00**

#### Current Assets

##### **9 Short-Term Loans & Advances**

(a) Telephone Security Deposit

2,100.00

(b) Loan to Drop in Center

15,000.00

(c) Saniclean Security Deposit

5,000.00

(d) Performance Security (As per Last A/c)

31,071.00

(e) Advance for Rent

50,000.00

**Total**

**103,171.00**

##### **10 Receivables**

(a) Grant Receivable (As per Last A/c)

**2,285,147.60**

(b) TDS Receivable

As per last A/c

1,515,862.00

Less: Received

1,305,286.00

Less: W.off

202,375.00

Add: During the year

74,447.00

**82,648.00**

(c) GST Receivable

**7,896.00**

**Total Receivable**

**2,375,691.60**

##### **11 Cash and Bank Balances**

(a) Cash in hand

20.00

(b) Cash at Bank

2,087,877.24

(c) Cash at Bank(PMBJK)

21,945.84

**Total**

**2,109,844.08**

##### **12 Other current assets**

(a) Closing Stock of PMBJK

**6,852.00**



## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-753003 ,Odisha

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

	(Amount in Rs.)	
	<b>31 March 2025</b>	
<b>13 Revenue from operations</b>		
<b>A Grants</b>		-
(i) Grant in Aid Received From NUHM		3,300,000.00
(ii) <u>Grant in Aid Received from CDVO</u>		
Received	4,862,565.00	
Less: GST	84,674.00	4,777,891.00
(iii) KSCF , US (2024-2025)		3,528,034.00
(iv) OSACS, Bhubaneswar (2024-2025)		7,299,954.00
(v) <u>Apollo Tyres Foundation (2024-2025)</u>		
Received	3,268,790.00	
Less: TDS	65,378.00	3,203,412.00
(vi) <u>Centre for Environment &amp; Develop., BBSR</u>		
Received	414,000.00	
Less: TDS	8,280.00	405,720.00
(vii) Grant Received from Community Radio		47,726.00
(viii) Grant Received from Dhoni Foundation		36,000.00
(ix) Grant Received from VDMP		29,400.00
(x) Grant Received from DRDA, Cuttack		619,170.00
(xi) Grant Received from MDA		592,456.00
<b>Total</b>		<b>23,839,763.00</b>
<b>B Contribution received</b>		
(i) Members Contribution		35,500.00
<b>Revenue from operations</b>		<b>23,875,263.00</b>
<b>14 Other income</b>		
(a) Bank Interest		90,227.00
(b) Int. on IT Refund		8,199.00
(c) Sale of Scrap		56,500.00
(d) Patient Rregistration Fees		70,660.00
(e) Sale of Old News paper		13,800.00
(f) Sale of Medicine of PMBJK		1,963,357.67
(g) Administrative & Monitoring Expenses Received		162,000.00
(h) Received for Kayakalpa		9,000.00
(i) Recording Fees Collection		56,880.00
(j) Resource Mobilization from Local sources		50,000.00
(k) Membership fees		10,000.00
Boardcasting & Narrowcasting Charges		
(l) Received		38,500.00
(m) GST Received		76,778.00
(n) Acc. Interest on FD		9,575.00
(o) TDS Receivable		74,447.00
(p) GST Receivable		7,896.00
<b>Total other income</b>		<b>2,697,819.67</b>



## Utkal Sevak Samaj(USS)

At: Omm Sri Jagannath Nilayam, Nuasahi, Gandarpur, Po- College Square, Dist-Cuttack-

### EXPENDITURES

#### **15 Revenue Expenditure**

(a) KSCF Project	3,415,805.67
(b) Care & Support Centre	1,715,902.00
(c) T.I. Project Migrant Labour, Angul	2,284,952.00
(d) Link Worker Scheme Project(Balangir)	3,275,900.00
(e) KFA, UPHC	3,185,142.50
(f) Animal & Husbandry Project	4,750,081.36
(g) Jal Jeevan Mission Project	92,000.00
(h) Community Radio Station	237,434.52
(i) Trucker Health Care Centre Proj.	2,810,248.36
(j) MTA Project	167,157.00
(k) General project	2,746,834.86
<b>Total</b>	<b>24,681,458.27</b>

#### **16 Depreciation and amortization expense**

(a) Depreciation	330,317.48
<b>Total Depreciation</b>	<b>330,317.48</b>

#### **17 Other Expenses**

(a) Outstanding Expenses Payable	110,022.00
(b) GST Payable	92,202.00
(c) Expenses of PMBJK	2,006,105.55
<b>Total</b>	<b>2,208,329.55</b>



## A) ACCOUNTING POLICIES & NOTES ON ACCOUNTS

### 1) Accounting Convention:

The financial statements are prepared on Mercantile basis under the historical cost convention and going concern concept in accordance with applicable mandatory accounting standards as laid down by the Institute of Chartered Accountants of India

### 2) Fixed Assets:

Fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation .

### 3) Income Recognition

The income of the organization is mainly from Grants, Donations and Interest from Bank and are utilized for charitable objects . The grants from foreign sources are received and utilized as per FCRA guidelines .

### 4) Unspent Balance:

The Unspent Grant of the Project has been shown as Liabilities.


### 5) The assets of the project which is already completed has been transferred to General A/c

### 6) Contingent Liabilities:

There is no Contingent Liabilities in the Organisation.

Bhubaneswar,  
Dated:- 19/08/2025

For R.C.LAL & CO.,  
Chartered Accountants.  
Firm Regn. No. 313188E

  
CA Gourav Lal  
Membership No.300831