



Chartered Accountants

Ocean Kumar Manjhi, A.C.A

Land Line:- 07812 225828
Mobile No.:- 9893272227
oceanmanjhica@gmail.com

CERTIFICATE

We have Audited the accounts of **GRAMIN VIKAS SAMITI**, Society Reg. No. SD/304 Madhya Pradesh, for the year end 31st march 2021 and examined all relevant book and vouchers and certify that according to the Audited account:

- (I). The brought forward foreign contribution at the beginning of the financial year was **Rs. 1,00,248.60/-**
- (II). Foreign contribution of worth **Rs. 35,46,457.00/-** was received by the association during the financial year 2020-2021.
- (III). Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 11015.00/-** was received by the association during the financial year 2020-21.
- (IV). The balance of unutilized foreign contribution with the association at the end of the financial year 2020-21 was **Rs 2,27,045.60/-**
- (V). Certified that the association has maintained the accounts of foreign contribution and record relating thereto in the manner specified in section 19 of the foreign contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the foreign contribution (Regulation) Rules, 2011.
- (VI). The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and payment is correct as checked by us.
- (VII). The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under foreign contribution (Regulation) Act 2010.

Damoh July 13, 2021

FOR OCEAN K MANJHI & CO.
(Chartered Accountants)



OCEAN KUMAR MANJHI
Proprietor
M.No.: 430794
Reg No. :021242C



Chartered Accountants

Ocean Kumar Manjhi, A.C.A

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INDEPENDENT AUDITOR'S REPORT

To
THE MEMBERS,
GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA,
DAMOH M.P. 470661,

We have audited the attached Balance Sheet of **GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)** (REG. SD/304) of HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH - 470661, (M.P.) as on 31.03.2021 and annexed Income & Expenditure Account and Receipts & Payments Account for the period 01.04.2020 to 31.03.2021. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statements. The Audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating overall financial statement presentation. We believe our audit provides reasonable basis for our opinion.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary to discharge our duty as auditor.

In our opinion, proper books of accounts have been kept and maintained by the Society so far as apparent from our examination of those books.

The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Account.





Chartered Accountants

Ocean Kumar Manjhi, A.C.A

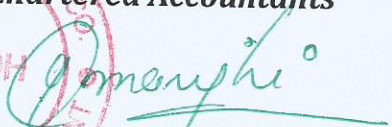
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In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedule and notes thereon give a true and fair view:

- In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2021.*
- In case of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.*
- In case of Receipts & payments Accounts, of the Cash Flows for the period ended on that date.*

Date:- 13.07.2021

Place:- Damoh

FOR OCEAN K MANJHI & CO
Chartered Accountants

OCEAN KUMAR MANJHI
(PROPRIETOR)

M.N. 430794

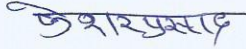
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GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661
BALANCE SHEET AS ON 31.03.2021

| Particulars | Note No. | As on 31st, March 2021 |
|---|-----------------|-------------------------------|
| 1 RESERVES AND SURPLUS | | |
| (a) General Funds | 1 | 1176966.60 |
| 2 Current liabilities & Provisions | | |
| (a) Short-Term Provisions | 2 | 32000.00 |
| Total | | 1208966.60 |
| | | |
| B ASSETS | | |
| 1 Non - Current Assets | | |
| (a) Fixed Assets | | |
| (i) Tangible Assets | 3 | 981921.00 |
| 2 Current Assets | | |
| (a) Cash and Cash Equivalents | 4 | 227045.60 |
| Total | | 1208966.60 |

See accompanying notes forming part of the financial statements

FOR AND ON BEHALF OF MEMBER OF SOCIETY



(PRESIDENT)



(SECRETARY)

Place:- Damoh

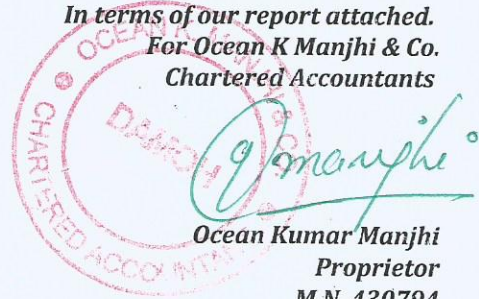
Date:- 13.07.2021





UDIN:- 21430794AAAACK6336

In terms of our report attached.
For Ocean K Manjhi & Co.
Chartered Accountants





Ocean Kumar Manjhi
Proprietor
M.N. 430794
FRN 021242C

GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

| Particulars | Note No. | For the year ended 31st March, 2021 |
|--|---------------------|--|
| A INCOME DURING THE YEAR | | |
| 1 Income (Direct) | 5 | 2497551.00 |
| 2 Other Income | 6 | 5954.00 |
| 3 Total Income (1+2) | - | 2503505.00 |
| 4 Expenses | | |
| (a) Administration Expenses | 7 | 403903.00 |
| (b) Admin. Office Supply, Misc (Asha) | 8 | 18000.00 |
| (c) Depreciation and amortisation expenses | 3/9 | 80490.00 |
| (d) Asha for Education (programme expenses) | 10 | 188433.00 |
| (e) Cry Program Expenses | 11 | 736749.00 |
| (f) Jiv Daya Foundation Expenses | 12 | 1055035.00 |
| (g) Disaster Relief (Covid-19) GVS | 13 | 3000.00 |
| (h) Expenses (Indirect) | 14 | 588.00 |
| 5 Total Expenses | | 2486198.00 |
| 6 Surplus / Deficit for the period(3-5) | - | 17307.00 |

FOR AND ON BEHALF OF MEMBER OF SOCIETY


(PRESIDENT)

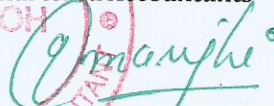

(SECRETARY)

Place:- Damoh
Date:- 13.07.2021





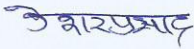
UDIN:- 21430794AAAACK6336
In terms of our report attached.
For Ocean K Manjhi & Co.
Chartered Accountants


Ocean Kumar Manjhi
Proprietor
M.N. 430794
FRN 021242C

GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661
Receipts & Payment Account for the period of 01.04.2020 - 31.03.2021

| Receipts | Amount | Payment | Amount |
|------------------------------------|-------------------|------------------------------------|-------------------|
| OPENING BALANCE | | Direct Expenses | |
| Bank Balance Central Bank of India | 95038.60 | Disaster Relief (COVID - 19) GVS | 3000.00 |
| Cash-in-Hand | 5210.00 | Administrative Expenses (CRY) | 391334.00 |
| | | Admin. Office Supply, Misc (Asha) | 18000.00 |
| | | Asha for Education | 188433.00 |
| | | CRY Programme Expenses | 709749.00 |
| | | Jiv Daya Foundation Expenses | 1055035.00 |
| | | | 2365551.00 |
| DIRECT INCOME | | Current Liabilities | |
| Asha for Education | 1445000.00 | Audit Fees Payble | 4000.00 |
| Bank Interest Receipts | 11015.00 | Bits Computer Payble | 1500.00 |
| CRY A/C | 1046422.00 | Deepika Payble | 250.00 |
| JIV DAYA Foundation | 1055035.00 | Laxmi Bai Payble | 600.00 |
| | | Office Electricity Payble | 3459.00 |
| | | Sangam General Payble | 550.00 |
| | | Shanker News Payble | 460.00 |
| | | Suneha Payble | 2242.00 |
| | | Yashwant Payble | 250.00 |
| | | | 13311.00 |
| LOANS & ADVANCES | | LOANS & ADVANCES | |
| Shyam Lal | 1000.00 | Shyam Lal | 1000.00 |
| Usha Thakur | 27000.00 | Usha Thakur | 27000.00 |
| | | | 28000.00 |
| Current Liabilities | | Fixed Assets | |
| Deepika Payble | 250.00 | Vehicle | 1059921.00 |
| Suneha Payble | 2242.00 | | 1059921.00 |
| Yashwant Payble | 250.00 | | |
| | | Indirect Expenses | |
| | | Bank Expenses | 588.00 |
| | | | 588.00 |
| Indirect Incomes | | Closing Balance | |
| CRY (Excess Amount Received) | 5954.00 | Bank Balance Central Bank of India | 225124.60 |
| | | Cash In Hand | 1921.00 |
| | | | 227045.60 |
| Total | 3694416.60 | Total | 3694416.60 |

FOR AND ON BEHALF OF MEMBER OF SOCIETY

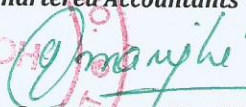

(PRESIDENT)


(SECRETARY)

Place:- Damoh
Date:- 13.07.2021





UDIN:- 21430794AAAACK6336
 In terms of our report attached.
 For Ocean K Manjhi & Co.
 Chartered Accountants

 Ocean Kumar Manjhi
 Proprioter
 M.N. 430794
 FRN 021242C

GRAMIN VIKAS SAMITI
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Particulars

In Rs.

**As at 31
March, 2021**

Note 1 RESERVES AND SURPLUS

(A) Surplus / (Deficit) in Statement of Profit and Loss

| | |
|---|------------|
| Opening balance of General Fund | 99738.60 |
| Add: Donation related to Fixed Assets (Vehicle) | 1059921.00 |
| Add: Surplus in Income & Expenditure for the year | 17307.00 |

Total 1176966.60

Note 2 CURRENT LIABILITIES

| | |
|--|----------|
| Short-Term Provisions | |
| Facilitation of Menstrual Hygein Session | 27000.00 |
| Audit Fees (Ocean K Manjhi & Co.) | 5000.00 |

Total 32000.00

Note 4 CASH & CASH EQUIVALENTS

| | |
|-------------------------------------|-----------|
| Cash In Hand | 1921.00 |
| Bank Balances Central Bank of India | 225124.60 |

TOTAL 227045.60



GRAMIN VIKAS SAMITI
NOTES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT

| Particulars | In Rs. As at 31 March, 2021 |
|--------------------|--|
|--------------------|--|

Note 5 INCOME (DIRECT) DURING THE YEAR

| | |
|------------------------|-------------------|
| Asha for Education | 385079.00 |
| Bank Interest Receipts | 11,015.00 |
| CRY A/c | 1046422.00 |
| JIV DAYA Foundation | 1055035.00 |
| TOTAL | 2497551.00 |

Note 6 INCOME (INDIRECT) DURING THE YEAR

| | |
|-------------------------------|----------------|
| CRY (Excess Amount Received) | 5954.00 |
| TOTAL | 5954.00 |

Note 7 ADMINISTRATION EXPENSES (CRY)

| | |
|---|------------------|
| Audit Fees (CY 2020-21) | 6000.00 |
| Computer Maintenance | 1500.00 |
| Local Conveyance (Fuel and Maintainence) | 5625.00 |
| Medical Expenses | 18490.00 |
| Mobile Cost to Project Holder | 1800.00 |
| Newspaper and Periodicals | 970.00 |
| Office Electricity | 6014.00 |
| Office Internet | 9508.00 |
| Office Maintenance | 12681.00 |
| Office Rent | 78000.00 |
| Salary & Statutory of Accountant | 108000.00 |
| Salary & Statutory to Project Holder | 132000.00 |
| Stationary, Photocopy, Postage | 5695.00 |
| Travel for Project Holder (Outstation Travel) | 17620.00 |
| TOTAL | 403903.00 |

Note 8 Admin. Office Supply, Misc (Asha)

| | |
|---------------|-----------------|
| Rent Expenses | 18000.00 |
| TOTAL | 18000.00 |

Note 10 ASHA FOR EDUCATION (PROGRAM EXP.)

| | |
|------------------|------------------|
| Medical Facility | 3,607.00 |
| Operational Cost | 84,826.00 |
| Salary | 100,000.00 |
| TOTAL | 188433.00 |



Note 11 CRY PROGRAM EXPENSES

| | |
|--|------------------|
| Capacity Building Session with Comm.Group | 40500.00 |
| Development & Publication of IEC Material | 7000.00 |
| Emergency Medicines/ Provisions | 2000.00 |
| Facilitation of Menstrual Hygein Session | 27000.00 |
| Life Skills Tranings for Children Group | 36045.00 |
| Mobile Cost to Community Worker | 9000.00 |
| Mobile Cost to Project Co-Ordinator | 1584.00 |
| Publication of Impac Stores Based | 5000.00 |
| Salaey & Statu. Bene. Research Data Compiler | 48900.00 |
| Salary & Statutory to Project Co-Ordinator | 144900.00 |
| Salary & Statutory to Community Worker | 279000.00 |
| Travel For Programme Co-ordinator | 12820.00 |
| Travel of Program Staff to Do trainings | 37500.00 |
| Travel To Community Worker | 45000.00 |
| Worker and Comm.Based Stateholders | 40500.00 |
| TOTAL | 736749.00 |

Note 12 JIV DAYA FOUNDATION EXPENSES

| | |
|----------------------------|-------------------|
| Disaster Relief (Covid-19) | 880035.00 |
| Mobility Expenses | 175000.00 |
| TOTAL | 1055035.00 |

Note 13 Disaster Relief (Covid-19)GVS

| | |
|--------------|----------------|
| Expenses | 3000.00 |
| TOTAL | 3000.00 |

Note 14 EXPENSES (INDIRECT)

| | |
|---------------|---------------|
| Bank Interest | 588.00 |
| TOTAL | 588.00 |



Note 3/9

GRAMIN VIKAS SAMITI

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

| S. NO. | PARTICULARS | RATE OF DEP. | WDV as on 01.04.2020 | Addition during the year More than 180 days | Less than 180 days | Deductions during the year | TOTAL AMOUNT | Depreciation allowable | WDV as on 31.03.2021 |
|--------|-------------------|--------------|----------------------|---|--------------------|----------------------------|--------------|------------------------|----------------------|
| 1 | Computer Software | 40.00% | 2490.00 | 0.00 | 0.00 | 0.00 | 2490.00 | 996.00 | 1494.00 |
| 2 | Motor Vehicle | 15% | 0.00 | 0.00 | 1059921.00 | 0.00 | 1059921.00 | 79494.00 | 980427.00 |
| | | | 2490.00 | 0.00 | 1059921.00 | 0.00 | 1062411.00 | 80490.00 | 981921.00 |

