



**Chartered Accountants**

Ocean Kumar Manjhi, A.C.A

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

**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 31.03.2022 and annexed Income & Expenditure Account and Receipts & Payments Account for the period 01.04.2021 to 31.03.2022. 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.



# Ocean K Manjhi & Co.



Shop No. 18, Near S.B.I.,  
Behind Tandon Petrol Pump,  
Tandon Bagicha, Damoh (M.P.)

## Chartered Accountants

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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 2022.*
- 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:- 07.06.2022**

**Place:- Damoh**

**FOR OCEAN K MANJHI & CO  
Chartered Accountants**



*Omanjhi*  
**OCEAN KUMAR MANJHI  
(PROPRIETOR)**

**M.N. 430794  
FRN. 021242C**

**Chartered Accountants**

Ocean Kumar Manjhi, A.C.A

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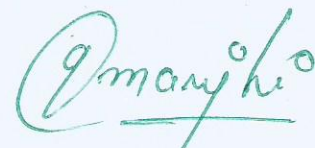
**CERTIFICATE**

We have Audited the accounts of **GRAMIN VIKAS SAMITI**, Society Reg. No. SD/304 Madhya Pradesh, for the year end 31<sup>st</sup> march 2022 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. 227045.60/-**
- (II). Foreign contribution of worth **Rs. 28,92,425/-** was received by the association during the financial year 2021-2022.
- (III). Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 13,817.00/-** was received by the association during the financial year 2021-22.
- (IV). The balance of unutilized foreign contribution with the association at the end of the financial year 2021-22 was **Rs 34,093.22/-**
- (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  
June 07, 2022

**FOR OCEAN K MANJHI & CO.**  
**(Chartered Accountants)**



**OCEAN KUMAR MANJHI**

**Proprietor**

**M.No.: 430794**

**Reg No. :021242C**

**M/S. GRAMIN VIKAS SAMITI**

**NOTES ON ACCOUNT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING  
AS ON 31.03.2022**

**I – SIGNIFICANT ACCOUNTING POLICIES:**

1. **Accounting Policies:** The accounts are prepared on mercantile system of accountancy under historical cost convention in accordance with the accounting standards issued by the Institute of Chartered Accountants of India and there is no change in accounting policy regularly employed by the society.
2. **Income Recognition** the financial statements have been prepared on an accrual basis except in case of significant uncertainties, i.e. Revenue / Income are generally accounted for when these are earned. However, where the ultimate collection of the same lacks reasonable certainty, revenue recognition is postponed to the extent of uncertainty. Similarly, Cost / Expenses are generally accounted for when these are incurred.
3. **Tangible Fixed Assets:** Tangible Fixed Assets are stated at cost, net of depreciation. The cost comprises cost of acquisition, installation charges and all cost incidental thereto. Depreciation is charged on written down value method prescribed u/s 32 of the Income Tax Act. Depreciation is charged when the assets are actually put to use. All other expenses on existing fixed assets, including repairs and maintenance expenditure are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.
4. **Provisions, Contingent Liabilities and Contingent Assets:** As per explanation given to us that there is no contingent liability/Asset exists as at balance sheet date.
5. **Debtors / Creditors** are subject to confirmation.
6. Whenever Expenses are not adequately supported, considering the practice prevailing in the trade, nature of such expenses as accepted by the authorized person, such expenses have been accepted as properly incurred.
7. Test checking method has been adopted in conducting the Audit.
8. Assesses has recorded some expenses / income on payment basis as their past practice, therefore it may be related to earlier years or prepaid, but it will not significant effect on income/expenses as explained by the society

**For OCEAN K MANJHI & CO.  
CHARTERED ACCOUNTANTS**

**FRN. 021242C**

Place: Damoh (M.P.)

Date:- 07.06.2022



*Omanjhi*

**(OCEAN KUMAR MANJHI)**

**Proprietor  
M.N. 43079**

**GRAMIN VIKAS SAMITI**  
**HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661**  
**BALANCE SHEET AS ON 31.03.2022**

<b>Particulars</b>	<b>Note No.</b>	<b>As on 31st, March 2022</b>
<b>1 RESERVES AND SURPLUS</b>		
(a) General Funds	1	862352.22
<b>2 Current liabilities &amp; Provisions</b>		
(a) Short-Term Provisions	2	6000.00
<b>Total</b>		<b>868352.22</b>
<b>B ASSETS</b>		
<b>1 Non - Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	3	834259.00
<b>2 Current Assets</b>		
(a) Cash and Cash Equivalents	4	34093.22
<b>Total</b>		<b>868352.22</b>

See accompanying notes forming part of the financial statements

FOR AND ON BEHALF OF MEMBER OF SOCIETY

UDIN:-22430794AKLIRX7279  
In terms of our report attached.  
For Ocean K Manjhi & Co.  
Chartered Accountants

  
(PRESIDENT)

  
(SECRETARY)

Place:- Damoh  
Date:- 07.06.2022



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

**GRAMIN VIKAS SAMITI**  
**HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<i>Particulars</i>	<i>Note No.</i>	<i>For the year ended 31st March, 2022</i>
<b>A INCOME DURING THE YEAR</b>		
1 Income (Direct)	5	2906242.00
2 Other Income	6	0.00
<b>3 Total Income (1+2)</b>	-	<b>2906242.00</b>
<b>4 Expenses</b>		
(a) Administration Expenses	7	297373.00
(b) Admin. Office Supply, Misc (Asha)	8	64872.00
(c) Depreciation and amortisation expenses	3/9	147662.00
(d) Asha for Education (programme expenses)	10	1146569.00
(e) Cry Program Expences	11	1563725.00
(f) Expences (Indirect)	12	655.38
<b>5 Total Expenses</b>		<b>3220856.38</b>
<b>6 Surplus / Deficit for the period(3-5)</b>		<b>-314614.38</b>

UDIN:-22430794AKLIRX7279

In terms of our report attached.

For Ocean K Manjhi & Co.

Chartered Accountants

FOR AND ON BEHALF OF MEMBER OF SOCIETY



*Omanjhi*

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

*केशवप्रसाद*

(PRESIDENT)

*[Signature]*  
 (SECRETARY)



Place:- Damoh  
 Date:- 07.06.2022

**GRAMIN VIKAS SAMITI**  
**HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661**  
**Receipts & Payment Account for the period of 01.04.2021 - 31.03.2022**

Receipts	Amount	Payment	Amount
<b>OPENING BALANCE</b>		<b>Direct Expenses</b>	
Bank Balance Central Bank of India	225124.60	Administrative Expenses (CRY)	292373.00
Cash-in-Hand	<u>1921.00</u>	Admin. Office Supply, Misc (Asha)	52272.00
		Asha for Education	1132594.00
<b>DIRECT INCOME</b>		CRY Programme Expenses	<u>1533725.00</u>
Asha for Education	1035000.00		3010964.00
Bank Interest Receipts	13817.00		
CRY A/C	<u>1857425.00</u>	<b>Current Liabilities</b>	
		Audit Fees Payable	4000.00
<b>LOANS &amp; ADVANCES</b>		Medical Facility Payables	13975.00
Yashwant Singh	<u>5000.00</u>	Office Consumable Payables	12600.00
		Staff Salary Payables	<u>45000.00</u>
<b>Indirect Incomes</b>			75575.00
Income	<u>0.00</u>		
		<b>LOANS &amp; ADVANCES</b>	
		Dharam Das	12000.00
		Yashwant Singh	<u>5000.00</u>
			17000.00
		<b>Indirect Expenses</b>	
		Bank Expenses	<u>655.38</u>
			655.38
		<b>Closing Balance</b>	
		Bank Balance Central Bank of India	34024.22
		Cash In Hand	<u>69.00</u>
			34093.22
<b>Total</b>	<b>3138287.60</b>	<b>Total</b>	<b>3138287.60</b>

FOR AND ON BEHALF OF MEMBER OF SOCIETY



(PRESIDENT)



(SECRETARY)



Place:- Damoh  
Date:- 07.06.2022



UDIN:-22430794AKLIRX7279  
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**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

<b>Particulars</b>	<b>In Rs.</b>
	<b>As at 31 March, 2022</b>
<b>Note 1 RESERVES AND SURPLUS</b>	
<b>(A) Surplus / (Deficit) in Statement of Profit and Loss</b>	
Opening balance of General Fund	1176966.60
Add: Donation related to Fixed Assets (Vehicle)	0.00
Add: Surplus in Income & Expenditure for the year	-314614.38
<b>Total</b>	<b><u>862352.22</u></b>
<b>Note 2 CURRENT LIABILITIES</b>	
Short-Term Provisions	
Audit Fees (Ocean K Manjhi & Co.)	6000.00
<b>Total</b>	<b><u>6000.00</u></b>
<b>Note 4 CASH &amp; CASH EQUVALENTS</b>	
Cash In Hand	69.00
Bank Balances Central Bank of India	34024.22
<b>TOTAL</b>	<b><u>34093.22</u></b>





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

**Particulars**

**In Rs.**  
**As at 31 March,**  
**2022**

**Note 5 INCOME (DIRECT) DURING THE YEAR**

Asha for Education	1035000.00
Bank Interest Receipts	13,817.00
CRY A/c	1857425.00
<b>TOTAL</b>	<b><u>2906242.00</u></b>

**Note 6 INCOME (INDIRECT) DURING THE YEAR**

Income	0.00
<b>TOTAL</b>	<b><u>0.00</u></b>

**Note 7 ADMINISTRATION EXPENSES (CRY)**

Audit Fees (CY 2021-22)	5000.00
Computer Maintenance	3150.00
Office Electricity	7678.00
Office Internet	12130.00
Office Maintenance	15065.00
Office Rent	60000.00
Salary & Statutory of Accountant	180000.00
Stationary, Photocopy, Postage	14350.00
<b>TOTAL</b>	<b><u>297373.00</u></b>

**Note 8 Admin. Office Supply ,Misc (Asha)**

Rent Expenses	40000.00
Office Consumables	12880.00
Misc. Expenditure	11992.00
<b>TOTAL</b>	<b><u>64872.00</u></b>

**Note 10 ASHA FOR EDUCATION (PROGRAM EXP.)**

Medical Facility	17,573.00
Operational Cost	254,124.00
Disaster Relief (Covid - 19)	554,372.00
Salary	320,500.00
<b>TOTAL</b>	<b><u>1146569.00</u></b>



**Note 11 CRY PROGRAM EXPENSES**

Capacity Building of Front Line Worker	202,500.00
Capacity Building Session with Comm.Groups	202,500.00
Development & Publication of IEC Material	3,000.00
Emergency Medicines/ Provisions	10,010.00
Facilitation of Tradaitional Sports	18,990.00
Facilitation of Menstrual Hygiene Sessions	135,000.00
Life Skills Trainings for Children Group	180,225.00
Positive Deviance Hearth Sessions With the Families	50,000.00
Publication of Impact Stores Based	20,000.00
Salary & Stat. Benefit Program Coordinator	304,500.00
Salary& Stat. Benefit Research Data Compiler	244,500.00
Training of Project Staff on Positive Deviance	5,000.00
Travel of Program Staff to Do Trainings	187,500.00

**TOTAL** 1563725.00

**Note 12 EXPENSES (INDIRECT)**

Bank Interest	655.38
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**TOTAL** 655.38



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 01.04.2021	Addition during the year More than 180 days	Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.20
1	Computer Software	40%	1494.00	0.00	0.00	0.00	1494.00	598.00	896
2	Motor Vehicle	15%	980427.00	0.00	0.00	0.00	980427.00	147064.00	833363
			<b>981921.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>981921.00</b>	<b>147662.00</b>	<b>834259.</b>

