



Chartered Accountants

Ocean Kumar Manjhi, F.C.A

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INDEPENDENT AUDITOR'S REPORT

To
THE MEMBERS,
GRAMIN VIKAS SAMITI (FOREIGN ACCOUNT)
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA KHURD,
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 KHURD, DAMOH - 470661, (M.P.) as on 31.03.2023 and annexed Income & Expenditure Account and Receipts & Payments Account for the period 01.04.2022 to 31.03.2023. 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 2023.*
- 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:- 16.05.2023
Place:- Damoh

FOR OCEAN K MANJHI & CO
Chartered Accountants


OCEAN KUMAR MANJHI
(PROPRIETOR)

M.N. 430794
FRN. 021242C



M/S. GRAMIN VIKAS SAMITI

**NOTES ON ACCOUNT AND DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING
AS ON 31.03.2023**

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:- 16.05.2023



A handwritten signature in green ink that reads "Omanjhi".

(OCEAN KUMAR MANJHI)

**Proprietor
M.N. 43079**



Chartered Accountants

Ocean Kumar Manjhi, F.C.A

Land Line:- 07812 225828
Mobile No.:- 9893272227
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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 31st march 2023 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. 34093.22/-**
- (II). Foreign contribution of worth **Rs. 23,63,071/-** was received by the association during the financial year 2022-2023.
- (III). Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 0.00/-** was received by the association during the financial year 2022-23.
- (IV). The balance of unutilized foreign contribution with the association at the end of the financial year 2022-23 was **Rs 1,89,775.92/-**
- (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
May 16, 2023

FOR OCEAN K MANJHI & CO.
(Chartered Accountants)



Omanjhi

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

GRAMIN VIKAS SAMITI
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661
BALANCE SHEET AS ON 31.03.2023

Particulars	Note No.	As on 31st, March 2023
1 RESERVES AND SURPLUS		
(a) General Funds	1	892672.92
2 Current liabilities & Provisions		
(a) Short-Term Provisions	2	6000.00
Total		898672.92
B ASSETS		
1 Non - Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	3	708897.00
2 Current Assets		
(a) Cash and Cash Equivalents	4	189775.92
Total		898672.92

See accompanying notes forming part of the financial statements

FOR AND ON BEHALF OF MEMBER OF SOCIETY

UDIN:-23430794BGXBUL2056
In terms of our report attached.
For Ocean K Manjhi & Co.
Chartered Accountants


(PRESIDENT)


(SECRETARY)

Place:- Damoh
Date:- 16.05.2023




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 2023

Particulars	Note No.	For the year ended 31st March, 2023
A INCOME DURING THE YEAR		
1 Income (Direct)	5	2363071.00
2 Other Income	6	0.00
3 Total Income (1+2)	-	2363071.00
4 Expenses		
(a) Administration Expenses	7	299680.00
(b) Admin. Office Supply ,Misc (Asha)	8	83559.00
(c) Depreciation and amortisation expenses	3/9	125362.00
(d) Asha for Education(programe expenses)	10	596916.00
(e) Cry Program Expences	11	1219260.00
(f) Expences (Others)	12	5041.00
(G) Expences (Indirect)	13	2932.30
5 Total Expenses		2332750.30
6 Surplus / Deficit for the period(3-5)	-	30320.70

UDIN:-23430794BGXBUL2056
In terms of our report attached.
For Ocean K Manjhi & Co.
Chartered Accountants

FOR AND ON BEHALF OF MEMBER OF SOCIETY


(PRESIDENT)


(SECRETARY)


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

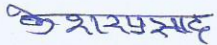
Place:- Damoh
Date:- 16.05.2023



GRAMIN VIKAS SAMITI
HN. 40, NAROTTAM NAGAR, VILLAGE CHOUPRA, DAMOH M.P. 470661
Receipts & Payment Account for the period of 01.04.2022 - 31.03.2023

Receipts	Amount	Payment	Amount
OPENING BALANCE		Direct Expenses	
Bank Balance Central Bank of India	26599.22	Administrative Expenses (CRY)	294680.00
State Bank of India (New Delhi)	7425.00	Admin. Office Supply, Misc (Asha)	83559.00
Cash-in-Hand	69.00	Asha for Education	596916.00
		CRY Programme Expenses	1181260.00
		Other Expenses (Legal Charges)	5041.00
			2161456.00
DIRECT INCOME		Current Liabilities	
Asha for Education	823000.00	Audit Fees Payble	5000.00
Bank Interest Receipts	21131.00		
CRY A/C	1518940.00		
LOANS & ADVANCES		LOANS & ADVANCES	
Bharti Thakur	15000.00	Bharti Thakur	15000.00
		Dharam Das	38000.00
			53000.00
Indirect Incomes		Indirect Expenses	
Income	0.00	Bank Expenses	2932.30
			2932.30
		Closing Balance	
		Bank Balance Central Bank of India	168374.92
		State Bank of India (New Delhi)	16051.00
		Cash In Hand	5350.00
			189775.92
Total	2412164.22	Total	2412164.22

FOR AND ON BEHALF OF MEMBER OF SOCIETY



(PRESIDENT)



(SECRETARY)

Place:- Damoh
Date:- 16.05.2023



UDIN:-23430794BGXBUL2056
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, 2023**

Note 1 RESERVES AND SURPLUS

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

Opening balance of General Fund	862352.22
Add: Donation related to Fixed Assets	0.00
Add: Surplus in Income & Expenditure for the year	30320.70
Total	<u>892672.92</u>

Note 2 CURRENT LIABILITIES

Short-Term Provisions	
Audit Fees (Ocean K Manjhi & Co.)	6000.00
Total	<u>6000.00</u>

Note 4 CASH & CASH EQUIVALENTS

Cash In Hand	5350.00
Bank Balances Central Bank of India	168374.92
Bank Balance State Bank of India (New Delhi)	16051.00
TOTAL	<u>189775.92</u>



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

Particulars

In Rs.
As at 31 March,
2023

Note 5 INCOME (DIRECT) DURING THE YEAR

Asha for Education	823000.00
Bank Interest Receipts	21,131.00
CRY A/c	1518940.00
TOTAL	<u>2363071.00</u>

Note 6 INCOME (INDIRECT) DURING THE YEAR

Income	0.00
TOTAL	<u>0.00</u>

Note 7 ADMINISTRATION EXPENSES (CRY)

Audit Fees (AY 2022-23)	5000.00
Computer Maintenance	3080.00
Office Electricity	6000.00
Office Internet	9600.00
Office Maintenance	12000.00
Office Rent	60000.00
Salary & Statutory of Accountant	144000.00
Salary & Statutory of PH	48000.00
Stationary, Photocopy, Postage	12000.00
TOTAL	<u>299680.00</u>

Note 8 Admin. Office Supply, Misc (Asha)

Rent Expenses	60000.00
Office Consumables	14195.00
Misc. Expenditure	9364.00
TOTAL	<u>83559.00</u>

Note 10 ASHA FOR EDUCATION (PROGRAM EXP.)

Medical Facility	17,939.00
Counsellor (Salary)	197,465.00
Driver (Salary)	137,800.00
Operational Cost	243,712.00
TOTAL	<u>596916.00</u>



Note 11 CRY PROGRAM EXPENSES

Capacity building of front line Workers	162,000.00
Capacity building session with Community Groups	161,910.00
Development & Publication of IEC material	10,000.00
Emergency Medicines/provisions	8,000.00
Facilitation of menstrual Hygiene sessions	64,800.00
Life skills trainings for children group	149,040.00
Positive Deviance Hearth Sessions with the Families	50,000.00
Publication of Impact stores based	20,000.00
Salary & statutory Benefits for Project Research Coordinator	243,600.00
Salary & Statutory Benefits Research Data Compiler	195,600.00
Training of project Staff on positive Deviance	4,310.00
Travel of Program Staff to do trainings	150,000.00
TOTAL	<u>1219260.00</u>

Note 12 EXPENSES (OTHERS)

Legal Charges	5,041.00
TOTAL	<u>5,041.00</u>

Note 13 EXPENSES (INDIRECT)

Bank Charges (SBI New Delhi)	1711.00
Bank Charges (CBI)	1221.30
TOTAL	<u>2932.30</u>



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 01.04.2022	Addition during the year More than 180 days	Less than 180 days	Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
1	Computer Software	40%	896.00	0.00	0.00	0.00	896.00	358.00	538.00
2	Motor Vehicle	15%	833363.00	0.00	0.00	0.00	833363.00	125004.00	708359.00
			834259.00	0.00	0.00	0.00	834259.00	125362.00	708897.00

