



AUDITORS' REPORT :

We have audited the attached Balance Sheet of "GRAM SWARAJYA SAMITI GHOSHI (GSSG) : AT.+P.O. – BANDHUGANJ : DISTT. JEHANABAD [BIHAR] as at 31st March,2018 and (Consolidated) Income & Expenditure Account as well as (Consolidated) Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These 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 checking 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 evaluating the overall financial statements presentation we believe that audit provides a reasonable basis for our opinion.

We report that :-

1. During the year Depreciation has not been charged on Fixed Assets & Dead Stock.
2. Some of the items of Income & Expenditure are on cash basis.
3. In some of the cases, supporting document of local purchasing are available on plain paper.
4. Fixed Assets have been valued at Cost and no revaluation has been done during the year and physically verification of Fixed Assets has been conducted by the Institution.
5. Donation and Member Contribution have been transacted in cash. In our opinion it should be routed through Bank.
6. During the year society has made provision of grant in aid receivable of Rs. 2,28,224.00, in the regard management has explained to us that such provision has been created against TDS deducted grant (consultancy) by the funder. The matter should be looked into.
7. In our opinion and to the best of our information and according to the explanations given to us the said accounts gives a true and fair view.
 - a. In the case of Balance Sheet of the state of affairs as at 31st March,2018 and;
 - b. In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[KUNAL KR.JHA]
PARTNER

Membership No. 516948

PLACE: PATNA
DATE : 26/10/2018