



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, 2019 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 been charged on Fixed Assets & Dead Stock.
2. In some of the cases, supporting document of local purchasing are available on local bill.
3. 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.
4. Some of the items of Income & Expenditure are on cash basis
5. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view.
 - a. In the case of Balance Sheet of the state of affairs as at 31st March, 2019 and;
 - b. In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

PLACE: PATNA
DATE : 15/10/2019



For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[KUNAL KR. JHA]
PARTNER

Membership No. 516948
UDIN: 19516948AAAAEY2938

GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD [BIHAR]

(Consolidated) Balance Sheet as at 31st March,2019

<u>FUND & LIABILITIES :</u>	<u>RS. P.</u>	<u>ASSETS & PROPERTIES :</u>	<u>RS. P.</u>
<u>Capital Fund</u> (As per last account)	735,248.31	<u>Fixed Assets & Dead Stock :</u> (As per Annexure - A)	1,234,012.85
Less: Excess of expenditure over income transferred from Income & Expenditure Account	<u>213,627.27</u>	<u>Grant-in-Aid (Receivable)</u> (as per last account)	2,623,006.50
	521,621.04	Add: During the year	<u>84,599.00</u>
			2,707,605.50
<u>Loan/Advances</u> (as per last account)	1,492,083.00	<u>Revolving Fund under Water Aid</u> (As per last account)	83,431.00
		<u>Security Deposit (for Cylinder)</u> (As per last account)	5,300.00
<u>Liabilities for Expenses</u> (As per last account)	817,005.00	<u>TDS</u> (As per last account)	294,422.00
Add: During the year	<u>172,685.00</u>	Add: During the year	<u>19,489.00</u>
	989,690.00	Less: Received during the year	<u>169,600.00</u>
Less: Paid during the year	<u>184,020.00</u>		144,311.00
	805,670.00	<u>Closing Balance</u> (As per book)	
Unutilised amount of grant transferred from Income & Expenditure Account	190,004.90	<u>Cash in hand</u>	
		<u>Non-FC</u>	
		H.O.	5,837.44
		Short Stay Home	444.00
		GSF	<u>4,810.00</u>
			11,091.44
<u>Fixed Assets Fund Account</u> (As per last account)	865,421.00	<u>FC</u>	
		AKF Project	4,980.00
<u>Land Fund</u> (As per last account)	506,329.00	Global Health	3,250.00
		Water Aid	<u>7,473.00</u>
			15,703.00
			26,794.44
C/F	4,381,128.94	C/F	4,174,660.35



FUND & LIABILITIES :	B/F	4,381,128.94	ASSETS & PROPERTIES :	B/F	4,174,660.35
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Cash at Bank					
Non-FC					
With PNB, Modanganj A/c No. 05397		603.72			
PNB, Modanganj, A/c No. 0849		1,435.41			
Central Bank of India Chiryantand, Patna A/c No. 3414		58.92		2,098.05	
FC					
With MGB, Bandhuganj, A/c No. 26208		93,107.40			
AKF Project		75,940.50			
Global Health		1,528.20			
Head office					
Central Bank of India Chiryantand, Patna A/c No. 3658627523		7,000.00		177,576.10	206,468.59

TOTAL RS.		4,381,128.94	TOTAL RS.		4,381,128.94
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PLACE: PATNA
DATE :15/10/2019

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[KUNAL KR. JHA]
PARTNER

M. No. 516948
UDIN: 19516948AAAAEY2938




EXPENDITURE :	B/F	-	2,890,974.27	INCOME :	B/F	2,633,211.90	
To, Depreciation			127,163.00	By, <u>Donation & Subscription (Non-FC)</u> (As certified)		264,000.00	
" Unutilised amount of grant transferred to Balance Sheet			190,004.90	" Members Contribution ((Non-FC)		97,303.00	
				" Excess of Expenditure over Income transferred to Balance Sheet		213,627.27	
TOTAL RS.			3,208,142.17	TOTAL RS.			3,208,142.17

PLACE: PATNA

DATE :15/10/2019

As per our report of even date
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GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD [BIHAR]

(Consolidated) Receipts & Payments Account for the year ended on 31st March,2019

<u>RECEIPTS :</u>		<u>RS.</u>	<u>P.</u>	<u>PAYMENTS :</u>	<u>RS.</u>	<u>P.</u>
To, Opening Balance				By, Expenses of Head Office		
(As per book)				Honorarium	175,000.00	
<u>Cash in hand</u>				Office Rent	54,000.00	
H.O.	4,840.19			Postage and Stamps	1,093.00	
Short Stay Home	444.00			Printing and Stationery	540.00	
Water Aid	7,473.00			Repair & Maintenance	11,887.00	
GSF	<u>4,810.00</u>	17,567.19		Travelling and Conveyance	5,832.00	
				Insurance	1,062.00	
With PNB,Modanganj A/c No.05397	757.72			Audit Fee	5,000.00	
With MGB,Bandhuganj,A/c No.26208	1,528.20			Computer & Printer	3,000.00	
With CBI,Chirayatand A/c No. 3414				Consultancy Fees	5,000.00	
PNB,Modanganj, A/c No. 0849	21,897.85			Fee & Forms	2,000.00	
Central Bank of India Chiryantand,Patna				Office Expenses	18,033.00	
A/c No. 3658627523	<u>7,000.00</u>	<u>31,183.77</u>	48,750.96	TB Awareness Programme	<u>13,500.00</u>	295,947.00
Grant-in-Aid				Expenses under Different Project (Non-FC)		
FC				<u>Under Center for Catalyzing Change C3</u>		
Received from Aga Khan Foundation,New Delhi through NEFT				District Level Meeting	34,618.00	
Dt. 17.7.2018	692,000.00			TDS	<u>3,847.00</u>	38,465.00
Dt. 24.9.2018	660,000.00					
Dt. 19.12.2018	<u>576,000.00</u>	1,928,000.00		<u>Under World Vision</u>		
				CLTS Training Programme	266,118.00	
Received from Global Health Strategies Emerging				TDS	<u>10,752.00</u>	276,870.00
Economics Pvt.Ltd. through NEFT dt. 1.2.2019	<u>244,502.00</u>	2,172,502.00				
				<u>Under Vishwa Yuvak Kendra</u>		
Non-FC				State Level Workshop	203,164.00	
Received from Centre for Catalyzing Change				Bank Charges	<u>1,796.27</u>	520,295.27
C-3 through NEFT						
dt. 22.11.2018	23,625.00			Expenses under different (FC Project)		
dt. 28.3.2019	<u>10,993.00</u>	34,618.00		<u>Expenses under AKF Project</u>		
				Supporting Local Authorities for Accountable Responsive and		
Received from World Vision through NEFT				Transparent System for Solid Waste Management in Bihar	1,891,815.00	
dt. 7.1.2019	146,020.00					
dt. 25.2.2019	61,436.00			Expenses under Global Health Strategies		
dt. 1.3.2019	<u>58,662.00</u>	266,118.00		Emerging Economics Pvt.Ltd.Project	197,516.00	
Received from Vishwa Yuvak Kendra, through NEFT				TDS	<u>4,890.00</u>	2,094,221.00
dt. 11.3.2019	<u>50,000.00</u>	350,736.00				
	C/F		2,571,988.96		C/F	2,910,463.27



RECEIPTS :		B/F	2,571,988.96	PAYMENTS :		B/F	2,910,463.27
To, <u>TDS Refund: (Non-FC)</u>				By, <u>Repayment of Liabilities</u>			184,020.00
TDS	169,600.00						
Interest on TDS	14,420.00	184,020.00					
" <u>Laibilities for Expenses</u>				" <u>Closing Balance</u>			
<u>FC</u>				(As per book)			
Under AKF Project	52,516.00			<u>Cash in hand</u>			
Under Global Health Strategies	35,570.00	88,086.00		<u>Non-FC</u>			
				H.O.	5,837.44		
<u>Non-FC</u>				Short Stay Home	444.00		
Under VYK Project	70,000.00			GSF	4,810.00	11,091.44	
Under C3 Project	3,847.00			<u>FC</u>			
Under World Vision Project	10,752.00	84,599.00	172,685.00	AKF Project	4,980.00		
				Global Health	3,250.00		
				Water Aid	7,473.00	15,703.00	26,794.44
" <u>Interest from Bank</u>				<u>Cash at Bank</u>			
FC	10,910.90			<u>Non-FC</u>			
Non-FC	44.00	10,954.90		With PNB, Modanganj A/c No.05397	603.72		
" <u>Donation & Subscription (Non-FC)</u>			264,000.00	PNB, Modanganj, A/c No. 0849	1,435.41		
(As certified)				Central Bank of India Chiryantand, Patna			
				A/c No. 3414	58.92	2,098.05	
" <u>Members Contribution ((Non-FC)</u>			97,303.00	<u>FC</u>			
				<u>With MGB, Bandhuganj, A/c No.26208</u>			
				AKF Project	93,107.40		
				Global Health	75,940.50		
				Head office	1,528.20		
				Central Bank of India Chiryantand, Patna			
				A/c No. 3658627523	7,000.00	177,576.10	206,468.59
TOTAL RS.			3,300,951.86	TOTAL RS.			3,300,951.86

PLACE: PATNA

DATE :15/10/2019



UDIN: 19516948AAAAEY2938

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

 [KUNAL KR. JHA]
 PARTNER
 M. No. 516948

GRAM SWARAJYA SAMITI GHOSHI

Notes forming part of the Accounts for the year ended March, 2019

5. The financial statement is prepared on the cash basis.
6. The financial statement is prepared using the Accounting Standards Prescribed by the Institute of Chartered Accountants of India.
7. Accounting for Retirement Benefits:
 - (i) The Society has not covered its employees through Group Gratuity Scheme of Life Insurance Corporation of India (LIC).
 - (ii) The Trust has not a Contributory Provident Fund Scheme for its employees under the Employee's Provident Funds and Miscellaneous provisions Act, 1952.
 - (iii) The Trust does not have a Policy on leave encashment to its employees.
8. The society does not carry on any activities in the nature of trade, commerce or business or any activity of rendering service in relation to any trade commerce or business. In the absence of taxable income, no provision for taxed has been made in the accounts.

PLACE: PATNA
DATE : 15/10/2019

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