



**AUDITORS' REPORT :**

We have audited the attached Balance Sheet of "GRAM SWARAJYA SAMITI GHOSHI (GSSG) : AT.+P.O. - BANDHUGANJ : DISTT. JEHANABAD [BIHAR] as at 31<sup>st</sup> March,2021 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 financial year 2018-19 fixed assets purchased under FC account has been treated as revenue expenditure wrongly. Now WDV of Rs. 59,706.00 as on 1.4.2020 has been added to Fixed Assets Account and rectification entries has been passed in books of account accordingly.
2. Figure of the previous year have been regrouped/arranged whenever considered necessary.
3. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
4. In some of the cases, supporting document of local purchasing are available on local bill.
5. 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.
6. Some of the items of Income & Expenditure are on cash basis
7. 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 31<sup>st</sup> March, 2021 and;
  - b .In the case of the Income & Expenditure Account of the Excess of Income over Expenditure over Income for the year ended on that date.

PLACE: PATNA  
DATE : 19/01/2022

For RAJIV RANJAN & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
[ KUNAL KR. JHA ]  
PARTNER

Membership No. 516948  
UDIN -22516948AAAACO8330

**GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD (BIHAR)**  
(Consolidated) Balance Sheet as at 31st March, 2021

FUND & LIABILITIES :	RS.	P.	ASSETS & PROPERTIES :	RS.	P.
<u>Capital Fund</u> (As per last account)	533,127.52		<u>Fixed Assets &amp; Dead Stock :</u> (As per Annexure - A)		1,084,040.85
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	<u>306,416.84</u>		<u>Grant-in-Aid (Receivable)</u> (as per last account)	2,697,993.50	
	839,544.36		Add: During the year	<u>510,594.05</u>	
Add: Transferred form Fixed Assets Fund	<u>241,885.15</u>	1,081,429.51		3,208,587.55	
			Less: Received during the year	-	3,208,587.55
<u>Loan/Advances</u> (as per last account)		1,187,523.00	<u>Revolving Fund under Water Aid</u> (As per last account)		83,431.00
<u>Liabilities for Expenses</u> (As per last account)	845,651.00		<u>Security Deposit (for Cylinder)</u> (As per last account)		5,300.00
Add: During the year	<u>512,578.00</u>				
	1,358,229.00		<u>TDS</u> (During the year)		18,076.00
Less: Paid during the year	<u>279,655.00</u>	1,078,574.00			
Unutilised amount of grant transferred from Income & Expenditure Account (As per last account)	1,194,235.15		<u>Closing Balance</u> (As per book)		
Less: Transferred to Income & Expenditure Account	<u>1,194,235.15</u>		<u>Cash in hand</u>		
			<u>FC</u>		
Add: Transferred from Income & Expenditure Account	<u>25,370.52</u>	25,370.52	AKF Project	-	
			Global Health	-	
<u>Fixed Assets Fund Account</u> (As per last account)	1,371,750.00		Water Aid	<u>7,473.00</u>	7,473.00
Add: Transferred from Income & Expenditure Account	<u>59,706.00</u>		<u>Non-FC</u>		
	1,431,456.00		H.O.	2,030.44	
Less: Depreciation Transferred from Income & Expenditure Account	<u>105,530.00</u>		Short Stay Hom	444.00	
	1,325,926.00		GSF	4,810.00	
Less: Transferred to Capital Fund	<u>241,885.15</u>	1,084,040.85	UNICEF Projec	<u>2,718.00</u>	10,002.44
					17,475.44
			<u>Cash at Bank</u>		
			<u>FC</u>		
			<u>With MBGB, Bandhuganj, A/c No. 26208</u>		
			AKF SWM Project	1,983.95	
			Global Health Strategies	1,871.66	
			Head Office	1,528.20	
			AKF SHG training Program	6,023.00	
			Modern Architect for Rural India	<u>65.56</u>	11,472.37
					28,947.81
			<u>Non-FC</u>		
			PNB Modanganj A/c No. 05397	14,887.02	
			PNB Modanganj A/c No. 0849 (Rs.5056.00 for MARI Project)	6,667.65	
			CBI Chiryantand, Patna A/c No. 7523	7,000.00	
			CBI Chiryantand, Patna A/c No. 3414	-	28,554.67
<b>TOTAL RS.</b>		<b>4,456,937.88</b>	<b>TOTAL RS.</b>		<b>4,456,937.88</b>

*B. Sharma*



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

*Kunal Kr. Jha*

[ KUNAL KR. JHA ]  
PARTNER  
M. No. 516948  
UDIN -22516948AAAACO8330

PLACE: PATNA  
DATE : 19/01/2022

**GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ; Distt. JEHANABAD (BIHAR)**  
(Consolidated) Income & Expenditure Account for the year ended on 31st March,2021

EXPENDITURE :	RS.	P.	INCOME :	RS.	P.
To, <u>Expenses under (FC Project)</u>			By, <u>Grant-in-Aid</u>		
Expenses under Different project			FC		
<u>Aga Khan Foundation Prog.</u>			<u>Received from Aga Khan Foundation</u>		
Supporting Local Authorities for Accountable, Responsive & transparent system is solid waste management program in Bihar" supported by European union	3,233,146.00		(Solid Waste Management Program)		
			Dt. 28.04.2020	1,000,000.00	
			Dt. 7.8.2021	1,730,000.00	2,730,000.00
			<u>Received from Neglected Tropical Disease (NTD)</u>		
AKF SHG training Program	72,000.00		Dt. 5.1.2020		141,976.00
Modern Architects for Rural India	52,550.00	3,357,696.00	<u>Received from Modern Architects for Rural India</u>		
			Dt. 2.7.2020		52,625.00
" <u>Expenses under (Non-FC Project)</u>			<u>Received from Aga Khan Foundation</u>		
<u>Expenses under World vision</u>			(SHG training Program)		
CLTS Training Program	55,830.00			78,023.00	3,002,624.00
<u>UNICEF PROGRAM EXPENSES:</u>			<u>Non-FC</u>		
"ICT based Public Feedback System- Rapid Pro in Gaya and other districts for promotion of sustainable WASH services "	1,528,992.72		<u>Received from World Vision India</u>		
			06.04.2020	28,780.00	
<u>UNICEF PROGRAM EXPENSES:</u>			18.04.2020	27,050.00	55,830.00
"Rapid Testing of SatoTap- Lixil innovative product for handwashing and water conservation initiatives through grey water management in Modanganj block of Jehanabad district"	401,060.00		<u>Received from UNICEF</u>		
			"ICT based Public Feedback System- Rapid Pro in Gaya and other districts for promotion of sustainable WASH services "		
<u>Under Aga Khan Foundation Expenses</u>			14.10.2020	232,377.00	
Strengthen community support structures including women's organizations and federations, responding to GBV with resources and training in Patna, Bihar/RFP:AKF INDIA/2020/SERVICE/06	554,367.00		19.11.2020	256,647.00	489,024.00
<u>Expenses under Modern Architect for Rural India</u>	14,699.00	2,554,948.72	<u>Received from UNICEF</u>		
			"Rapid Testing of SatoTap- Lixil innovative product for handwashing and water conservation initiatives through grey water management in Modanganj block of Jehanabad district"		
" <u>Expenses of Head Office:</u>			08.12.2020		281,000.00
Honorarium	20,000.00		<u>Received from AKF</u>		
Office Rent	25,000.00		Strengthen community support structures including women's organizations and federations, responding to GBV with resources and training in Patna, Bihar/RFP:AKF INDIA/2020/SERVICE/06		
Office Expenses	27,059.00		12.7.2020	49,222.00	
Printing and Stationery	6,450.00		18-01-2021	481,184.00	
Travelling and Conveyance	5,100.00	83,609.00	TDS	18,076.00	548,482.00
					1,374,336.00
" <u>Bank Charges:</u>			<u>Grant-in-Aid (Receivable)</u>		510,594.05
Non-FC	1,598.86		" <u>NON-FC</u>		
FC	722.16	2,321.02	<u>Donation &amp; Subscription</u>		
			(As certified)		
" Unutilised amount of grant transferred to Balance Sheet			Members Contribution		79,139.00
FC	15,433.22			6,500.00	
Non-FC	9,937.30	25,370.52	<u>Contribution:</u>		
			Community Contribution		116,500.00
			Organizational Contribution	9,000.00	125,500.00
					211,139.00
	C/F	6,023,945.26		C/F	5,098,693.05



EXPENDITURE :		B/F	6,023,945.26	INCOME :		B/F	5,098,693.05
To, Depreciation	105,530.00			By, <u>Interest from Bank</u>			
Less: Transferred to Fixed Assts Fund Account	<u>105,530.00</u>			FC	17,958.00		
				Non-FC	<u>19,475.90</u>	37,433.90	
* <u>Fixed Assets Fund</u>				* <u>WDV of Fixed Assets (FC)</u>			
(WDV of Fixed Assets under FC Account transferred to Fixed Assts Fund Account)		59,706.00		(Which was wrongly treated as expenditure and transferred to Income & Expenditure Account in the F.Y. 2018-19, hence revised)			
(As per contra)				(As per contra)			59,706.00
* Excess of Income over Expenditure transferred to Balance Sheet		306,416.84		* Unutilised amount of grant transferred from Balance Sheet			1,194,235.15
TOTAL RS.			6,390,068.10	TOTAL RS.			6,390,068.10

PLACE: PATNA

DATE : 19/01/2022



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

  
[KUNAL KR. JHA]

PARTNER  
M. No. 516948  
UDIN -22516948AAAACO8330

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

(Consolidated) Receipts & Payments Account for the year ended on 31st March, 2021

RECEIPTS :		RS.	P.	PAYMENTS :		RS.	P.
To, <b>Opening Balance</b>				By, <b>Expenses under (FC Project)</b>			
(As per book)				<b>Expenses under Different project</b>			
<b>Cash in hand</b>				<b>Aga Khan Foundation Prog.</b>			
<b>FC</b>				Supporting Local Authorities for Accountable, Responsive & transparent system in solid waste management program in Bihar" supported by European union		3,233,146.00	
AKF Project	128.00			AKF SHG training Program		72,000.00	
Global Health	-			Modern Architects for Rural India		52,550.00	3,357,696.00
Water Aid	7,473.00	7,601.00		<b>Expenses under (Non-FC Project)</b>			
<b>Non-FC</b>				<b>Expenses under World vision</b>			
H.O.	1,258.44			CLTS Training Program			55,830.00
Short Stay Home	444.00			<b>UNICEF PROGRAM EXPENSES:</b>			
GSF	4,810.00			"ICT based Public Feedback System- Rapid Pro in Gaya and other districts for promotion of sustainable WASH services "			1,528,992.72
UNICEF Project	2,316.00	8,828.44	16,429.44	<b>UNICEF PROGRAM EXPENSES:</b>			
<b>Cash at Bank</b>				"Rapid Testing of SatoTap- Lixil innovative product for handwashing and water conservation initiatives through grey water management in Modanganj block of Jehanabad district"			401,060.00
<b>FC</b>				<b>Under Aga Khan Foundation Expenses</b>			
With MGB,Bandhugani,A/c No.26208				Strengthen community support structures including women's organizations and federations, responding to GBV with resources and training in Patna, Bihar/RFP:AKF INDIA/2020/SERVICE/06		554,367.00	
AKF Project	18,913.67			TDS		18,076.00	572,443.00
Global Health	1,871.66			<b>Expenses under Modern Architect for Rural India</b>			14,699.00
Head office	1,528.20	22,313.53		<b>Expenses of Head Office:</b>			
<b>Non-FC</b>				Honorarium		20,000.00	
With PNB,Modanganj A/c No.05397 (Rs.11,46,568.82 UNICEF Project)	1,148,538.54			Office Rent		25,000.00	
PNB,Modanganj, A/c No. 0849 (Rs. 19,755.00 Mari Project)	20,772.69			Office Expenses		27,059.00	
Central Bank of India Chiryantand,Patna A/c No. 3414	643.12			Printing and Stationery		6,450.00	
Central Bank of India Chiryantand,Patna A/c No.7523	7,000.00	1,176,954.35	1,215,697.32	Travelling and Conveyance		5,100.00	83,609.00
<b>Grant-in-Aid</b>				<b>Bank Charges:</b>			
<b>FC</b>				Non-FC		1,598.86	
<b>Received from Aga Khan Foundation</b>				FC		722.16	2,321.02
(Solid Waste Management Program)				<b>Repayment of Liabilities</b>			
Dt. 28.04.2020	1,000,000.00			<b>FC</b>			
Dt. 7.8.2021	1,730,000.00	2,730,000.00		World Neglected Tropical Disease (NTD Day) 2019-20		141,976.00	
<b>Received from Neglected Tropical Disease (NTD)</b>				AKF (SWM Prog- 2019-20)		11,602.00	153,578.00
Dt. 5.1.2020		141,976.00		<b>Non-FC</b>			
<b>Received from Modern Architects for Rural India</b>				Under UNICEF prog.		126,077.00	279,655.00
Dt. 2.7.2020		52,625.00					
<b>Received from Aga Khan Foundation</b>							
(SHG training Program)		78,023.00	3,002,624.00				
<b>Non-FC</b>							
<b>Received from World Vision India</b>							
06.04.2020	28,780.00						
18.04.2020	27,050.00	55,830.00					
<b>Received from UNICEF</b>							
"ICT based Public Feedback System- Rapid Pro in Gaya and other districts for promotion of sustainable WASH services."							
14.10.2020	232,377.00						
19.11.2020	256,647.00	489,024.00					
	C/F	544,854.00	4,218,321.32			C/F	6,296,305.74



RECEIPTS :		B/F	544,854.00	4,218,321.32	PAYMENTS :		B/F	6,296,305.74
<b>To, Received from UNICEF</b>					<b>By, Closing Balance</b>			
"Rapid Testing of SatoTap- Lixil innovative product for handwashing and water conservation initiatives through grey water management in Modanganj block of Jehanabad district" 08.12.2020					(As per book)			
			281,000.00		<u>Cash in hand</u>			
<b>Received from AKF</b>					<u>FC</u>			
Strengthen community support structures including women's organizations and federations, responding to GBV with resources and training in Patna, Bihar/RFP:AKF INDIA/2020/SERVICE/06					AKF			
12.7.2020		49,222.00			Water Aid			
18-01-2021		481,184.00			7,473.00			
TDS		18,076.00	548,482.00	1,374,336.00	Non-FC			
<b>Current Liabilities:(FC)</b>					Head Office			
Under AKF SWM Project					480,445.00			
<b>NON-FC</b>					Short Stay home			
<b>Donation &amp; Subscription</b>					GSF			
(As certified)					UNICEF			
Members Contribution		79,139.00	85,639.00		Cash AKF Project			
		6,500.00			10,002.44			
<b>Current Liabilities:</b>					17,475.44			
AKF Project		24,133.00	32,133.00		<u>Cash at Bank</u>			
UNICEF Project		8,000.00			<u>FC</u>			
<b>Contribution:</b>					<u>With MBGB, Bandhuganj, A/c No. 26208</u>			
Community Contribution		116,500.00	243,272.00		AKF SWM Project			
Organizational Contribution		9,000.00	125,500.00		Global Health Strategies			
<b>Interest from Bank</b>					Head Office			
FC		17,958.00	37,433.90		AKF SHG training Program			
Non-FC		19,475.90			Modern Architect for Rural India			
<b>TOTAL RS.</b>					<b>TOTAL RS.</b>			
6,353,808.22					6,353,808.22			

PLACE: PATNA

DATE : 19/01/2022



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

[KUNAL KR.JHA]  
PARTNER

M. No. 516948

UDIN -22516948AAAACO8330

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

**Annexure - (A)**

**Fixed Assets 2020-21**

**NON- FC**

Particulars	% of Depn.	Amount	Addition during the year	Total	Dep. During the year	Total
Land	-	506,329.00	-	506,329.00	-	506,329.00
Office Equipment	10%	6,087.00	-	6,087.00	609.00	5,478.00
Musical equipment	10%	11,154.00	-	11,154.00	1,115.00	10,039.00
Balwadi equipment	10%	2,916.00	-	2,916.00	292.00	2,624.00
Craft Equipment	10%	9,185.00	-	9,185.00	919.00	8,266.00
Machine & Tools	15%	4,563.00	-	4,563.00	684.00	3,879.00
Motorcycle	15%	31,878.00	-	31,878.00	4,782.00	27,096.00
Electric Installation	10%	669.00	-	669.00	67.00	602.00
Agricultural Installation	10%	637.00	-	637.00	64.00	573.00
Television	15%	11,171.00	-	11,171.00	1,676.00	9,495.00
Creche Equipment	10%	3,244.00	-	3,244.00	324.00	2,920.00
Training Equipment	10%	4,556.00	-	4,556.00	456.00	4,100.00
VCD	10%	2,114.00	-	2,114.00	211.00	1,903.00
Sewing Machine	10%	7,410.20	-	7,410.20	741.00	6,669.20
Furniture & Fixture	10%	12,856.65	-	12,856.65	1,286.00	11,570.65
Typewriter Machine	15%	18,387.00	-	18,387.00	2,758.00	15,629.00
Almirah	10%	3,951.00	-	3,951.00	395.00	3,556.00
Notice Board	10%	364.00	-	364.00	36.00	328.00
Electric Fan	10%	802.00	-	802.00	80.00	722.00
Educational Equipment	10%	1,330.00	-	1,330.00	133.00	1,197.00
Computer	40%	19,418.00	-	19,418.00	7,767.00	11,651.00
TVS Dot Matrix Printer	10%	5,832.00	-	5,832.00	583.00	5,249.00
Ambulance	15%	260,591.00	-	260,591.00	39,089.00	221,502.00
Furniture & Fixture	10%	51,542.00	-	51,542.00	5,154.00	46,388.00
Digital Camera	15%	6,962.00	-	6,962.00	1,044.00	5,918.00
Utensils	15%	2,908.00	-	2,908.00	436.00	2,472.00
Fan	10%	3,572.00	-	3,572.00	357.00	3,215.00
Bed Matress/Pillo/Bed Sheet	10%	18,389.00	-	18,389.00	1,839.00	16,550.00
Invertor & Battery	10%	14,135.00	-	14,135.00	1,414.00	12,721.00
Camera	15%	20,266.00	-	20,266.00	3,040.00	17,226.00
Motorbikes	10%	74,978.00	-	74,978.00	7,498.00	67,480.00
UPS	15%	11,668.00	-	11,668.00	1,750.00	9,918.00
<b>TOTAL (A)</b>		<b>1,129,864.85</b>	-	<b>1,129,864.85</b>	<b>86,599.00</b>	<b>1,043,265.85</b>

**FC**

Furniture	10%	16,506.00	-	16,506.00	1,651.00	14,855.00
Computer	40%	43,200.00	-	43,200.00	17,280.00	25,920.00
<b>TOTAL (B)</b>		<b>59,706.00</b>	-	<b>59,706.00</b>	<b>18,931.00</b>	<b>40,775.00</b>
<b>GRAND TOTAL (A+B)</b>		<b>1,189,570.85</b>	-	<b>1,189,570.85</b>	<b>105,530.00</b>	<b>1,084,040.85</b>



## GRAM SWARAJYA SAMITI GHOSHI

### Notes forming part of the Accounts for the year ended March, 2021

1. The financial statement is prepared on the cash basis.
2. The financial statement is prepared using the Accounting Standards Prescribed by the Institute of Chartered Accountants of India.
3. Accounting for Retirement Benefits:
  - a. The Society has not covered its employees through Group Gratuity Scheme of Life Insurance Corporation of India (LIC).
  - b. The Trust has not a Contributory Provident Fund Scheme for its employees under the Employee's Provident Funds and Miscellaneous provisions Act, 1952.
  - c. The Trust does not have a Policy on leave encashment to its employees.
4. 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.

For RAJIV RANJAN & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE: PATNA  
DATE : 19/01/2022



[ KUNAL KR.JHA ]  
PARTNER

Membership No. 516948  
UDIN -22516948AAAACO8330