



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, 2022 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. 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 31st March, 2022 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 : 13/09/2022

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS




[KUNAL KR. JHA]
PARTNER

Membership No. 516948
UDIN -22516948ARZMMO3818

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

(Consolidated) Balance Sheet as at 31st March,2022

FUND & LIABILITIES :	RS.	P.	ASSETS & PROPERTIES :	RS.	P.
<u>Capital Fund</u> (As per last account)	1,081,429.51		<u>Fixed Assets & Dead Stock :</u> (As per Annexure - A)		1,039,074.85
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	130,480.48	1,211,909.99	<u>Grant-in-Aid (Receivable)</u> (As per last account)	3,208,587.55	
			Less: Received during the year	478,461.05	2,730,126.50
<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)	1,078,574.00		<u>Security Deposit (for Cylinder)</u> (As per last account)		5,300.00
Add: During the year	23,729.00		<u>TDS</u> (As per last account)		18,076.00
Less: Paid during the year	488,445.00	613,858.00	<u>Closing Balance</u> (As per book)		
Unutilised amount of grant transferred from Income & Expenditure Account (As per last account)	25,370.52		<u>Cash in hand</u> <u>FC</u>		
Less: Transferred to Income & Expenditure Account	25,370.52		AKF (SHG) Training Programme	6,000.00	
Add: Transferred from Income & Expenditure Account	1,178,890.81	1,178,890.81	AKF (SWM Project)	8,970.00	
<u>Fixed Assets Fund Account</u> (As per last account)	1,084,040.85		Melania Project	6,400.00	
Add: Transferred from Income & Expenditure Account	46,140.00		Water Aid Project	7,473.00	28,843.00
Less: Depreciation Transferred from Income & Expenditure Account	1,130,180.85		<u>Non-FC</u>		
	91,106.00	1,039,074.85	Head Office	49.44	
			Short Stay home	444.00	
			GSF	4,810.00	
			Azim Premji	10,806.00	16,109.44
			<u>Cash at Bank</u> <u>FC</u>		
			<u>With MBGB, Bandhuganj, A/c No. 26208</u>		
			AKF SWM Project	591,459.25	
			Melania Project	172,417.28	
			Global Health Strategies	1,871.66	
			Head Office	1,528.20	
			AKF SHG training Program	23.00	
			Modern Architect for Rural India	65.56	767,364.95
			With SBI, Main Branch, New Delhi		9,210.00
			<u>Non-FC</u>		
			<u>PNB Modanganj A/c No. 05397</u>		
			Azim Premji Foundation	394,825.96	
			UNICEF	459.10	
			H.O.	663.00	395,948.06
			PNB Modanganj A/c No. 0849	130,772.85	
			CBI Chiryantand, Patna A/c No. 7523	7,000.00	1,355,248.30
TOTAL RS.		5,231,256.65	TOTAL RS.		5,231,256.65

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

PLACE: PATNA

DATE : 13/09/2022



[KUNAL KR. JHA]
PARTNER
M. No. 516948
UDIN - 22516948ARZIMMO3818

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

(Consolidated) Income & Expenditure Account for the year ended on 31st March,2022

EXPENDITURE :		RS. P.	INCOME :	RS. P.
To, <u>Expenses under (FC Project)</u>			By, <u>Grant-in-Aid</u>	
<u>Expenses under Aqa Khan Foundation Prog.</u>			<u>FC</u>	
Project-Supporting local Authorities for Accountable, Responsive and Transparent Systems for Solid Waste Management in Bihar			<u>Received from Aqa Khan Foundation</u>	
Human Resource	2,641,254.00		(Solid Waste Management Program)	
Equipment & Supply	24,180.00		17.06.2021	1,914,046.00
Local Office	294,896.00		14.10.2021	1,791,637.00
Other Cost & Services	337,823.00		19.01.2022	1,125,359.00
Others	476,762.00	3,774,915.00		4,831,042.00
			Less: Relating to P.Y.	478,461.05
				4,352,580.95
<u>Expenses under Melania project</u>			<u>Received from MELANIA, Nederland</u>	
Project -Enhancing Livelihood of Slum Dwellers Women and Adolscnt irls through skill enhancement in Urban Patna			Dt. 22.10.2021	221,250.00
Other Cost	3,000.00			4,573,830.95
Training Cost	4,000.00			
Transportation Cost	600.00	7,600.00		
		3,782,515.00		
<u>Expenses under (Non-FC Project)</u>			<u>NON- FC</u>	
<u>Expenses under Head Office</u>			Received from Azim Premji Foundation through NEFT dt. 29.10.2001	1,817,000.00
Honorarium	27,000.00			
Office Rent	65,000.00		Received from UNICEF, Patna through NEFT dt. 30.6.2021	134,000.00
Office Expenses	27,839.00			1,951,000.00
Postage & Stamp	150.00			
Travelling & Conveyance	13,042.00	133,031.00		
<u>Bank Charges</u>			<u>Bank from Interest:</u>	
FC	9,157.42		FC	21,854.00
Non-FC	686.76	9,844.18	NON-FC	15,017.00
<u>Unutilised amount of grant transferred to Balance Sheet</u>			<u>Donation & Subscription</u>	
FC	783,605.75		(As certified)	225,530.00
Non-FC	395,285.06	1,178,890.81	<u>Members Contribution</u>	39,012.00
<u>Creation of Fixed Assets transferred to Balance Sheet</u>			<u>Unutilised amount of grant transferred from Balance Sheet</u>	25,370.52
Depreciation	91,106.00			
Less: Transferred to Fixed Assts Fund Account	91,106.00			
<u>Excess of Income over Expenditure transferred to Balance Sheet</u>		130,480.48		
TOTAL RS.		6,851,614.47	TOTAL RS.	6,851,614.47

PLACE: PATNA

DATE : 13/09/2022



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

[KUNAL KR.JHA]
PARTNER

M. No. 516948

UDIN - 22516948ARZMMO3818

RECEIPTS :	B/F	7,362,207.48	PAYMENTS :	B/F	44,952.44	6,030,688.18
------------	-----	--------------	------------	-----	-----------	--------------

To, Liability for ExpensesFC

Under AKF SWM Project 20,284.00

Non-FC

For Premji Foundation 3,445.00 23,729.00

By, Cash at BankFCWith MBGB, Bandhuganj, A/c No. 26208

AKF SWM Project	591,459.25	
Melania Project	172,417.28	
Global Health Strategies	1,871.66	
Head Office	1,528.20	
AKF SHG training Program	23.00	
Modern Architect for Rural India	65.56	767,364.95

With SBI, Main Branch, New Delhi 9,210.00

Non-FCPNB Modanganj A/c No. 05397

Azim Premji Foundation	394,825.96	
UNICEF	459.10	
H.O.	663.00	395,948.06

PNB Modanganj A/c No. 0849 130,772.85

CBI Chiryantand, Patna A/c No. 7523 7,000.00 1,355,248.30

TOTAL RS. 7,385,936.48

TOTAL RS. 7,385,936.48

PLACE: PATNA

DATE : 13/09/2022



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

[KUNAL KR. JHA]
PARTNER

M. No. 516948

UDIN - 22516948ARZMMO3818

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

Annexure - (A)

Fixed Assets 2021-22

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%	5,478.00	-	5,478.00	548.00	4,930.00
Musical equipment	10%	10,039.00	-	10,039.00	1,004.00	9,035.00
Balwadi equipment	10%	2,624.00	-	2,624.00	262.00	2,362.00
Craft Equipment	10%	8,266.00	-	8,266.00	827.00	7,439.00
Machine & Tools	15%	3,879.00	-	3,879.00	582.00	3,297.00
Motorcycle	15%	27,096.00	-	27,096.00	4,064.00	23,032.00
Electric Installation	10%	602.00	-	602.00	60.00	542.00
Agricultural Installation	10%	573.00	-	573.00	57.00	516.00
Television	15%	9,495.00	-	9,495.00	1,424.00	8,071.00
Creche Equipment	10%	2,920.00	-	2,920.00	292.00	2,628.00
Training Equipment	10%	4,100.00	-	4,100.00	410.00	3,690.00
VCD	10%	1,903.00	-	1,903.00	190.00	1,713.00
Sewing Machine	10%	6,669.20	-	6,669.20	667.00	6,002.20
Furniture & Fixture	10%	11,570.65	-	11,570.65	1,157.00	10,413.65
Typewriter Machine	15%	15,629.00	-	15,629.00	2,344.00	13,285.00
Almirah	10%	3,556.00	-	3,556.00	356.00	3,200.00
Notice Board	10%	328.00	-	328.00	33.00	295.00
Electric Fan	10%	722.00	-	722.00	72.00	650.00
Educational Equipment	10%	1,197.00	-	1,197.00	120.00	1,077.00
Computer	40%	11,651.00	-	11,651.00	4,660.00	6,991.00
TVS Dot Matrix Printer	10%	5,249.00	-	5,249.00	525.00	4,724.00
Ambulance	15%	221,502.00	-	221,502.00	33,225.00	188,277.00
Furniture & Fixture	10%	46,388.00	-	46,388.00	4,639.00	41,749.00
Digital Camera	15%	5,918.00	-	5,918.00	888.00	5,030.00
Utensils	15%	2,472.00	-	2,472.00	371.00	2,101.00
Fan	10%	3,215.00	1,300.00	4,515.00	452.00	4,063.00
Bed Matress/Pillo/Bed Sheet	10%	16,550.00	-	16,550.00	1,655.00	14,895.00
Invertor & Battery	10%	12,721.00	9,000.00	21,721.00	2,172.00	19,549.00
Camera	15%	17,226.00	-	17,226.00	2,584.00	14,642.00
Motorbikes	10%	67,480.00	-	67,480.00	6,748.00	60,732.00
UPS	15%	9,918.00	-	9,918.00	1,488.00	8,430.00
TOTAL (A)		1,043,265.85	10,300.00	1,053,565.85	73,876.00	979,689.85

FC

Furniture	10%	14,855.00	-	14,855.00	1,486.00	13,369.00
Computer	40%	25,920.00	-	25,920.00	10,368.00	15,552.00
Sewing Machine	15%	-	35,840.00	35,840.00	5,376.00	30,464.00
TOTAL (B)		40,775.00	35,840.00	76,615.00	17,230.00	59,385.00
GRAND TOTAL (A+B)		1,084,040.85	46,140.00	1,130,180.85	91,106.00	1,039,074.85



GRAM SWARAJYA SAMITI GHOSHI

Notes forming part of the Accounts for the year ended March, 2022

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 : 13/09/2022



A handwritten signature in blue ink, appearing to be "Kunal Kr. Jha".

[KUNAL KR.JHA]
PARTNER

Membership No. 516948
UDIN -22516948ARZMMO3818

