



**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, 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.
2. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
3. In some of the cases, supporting document of local purchasing are available on local bill.
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. Some of the items of Income & Expenditure are on cash basis
6. 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, 2023 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



*Kishlay Anand*

[ KISHLAY ANAND ]  
PARTNER

Membership No. 464282

UDIN:-23464282BGZDUX5059

PLACE: PATNA  
DATE : 11/09/2023

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

(Consolidated) Balance Sheet as at 31st March 2023

<b>FUND &amp; LIABILITIES :</b>	<b>RS.</b>	<b>P.</b>	<b>ASSETS &amp; PROPERTIES :</b>	<b>RS.</b>	<b>P.</b>
<u>Capital Fund</u>			<u>Property, Plant &amp; Equipment</u>		
(As per last account)	1,211,909.99		(As per Annexure - A)		994,622.85
Less: Excess of Expenditure over Income transferred from Income & Expenditure Account	<u>24,864.62</u>	1,187,045.37	<u>Grant-in-Aid (Receivable)</u>		2,730,126.50
			(As per last account)		
<u>Loan/Advances</u>			<u>Revolving Fund under Water Aid</u>		83,431.00
(as per last account)		1,187,523.00	(As per last account)		
<u>Liabilities for Expenses</u>			<u>Security Deposit (for Cylinder)</u>		5,300.00
(As per last account)	613,858.00		(As per last account)		
Add: During the year	<u>-</u>		<u>TDS</u>		18,076.00
	613,858.00		(As per last account)		55,675.00
Less: Paid during the year	<u>23,729.00</u>	590,129.00	Add: During the year		73,751.00
Unutilised amount of grant transferred from Income & Expenditure Account			<u>Closing Balance</u>		
(As per last account)	1,178,890.81		(As per book)		
Less: Transferred to Income & Expenditure Account	<u>1,178,890.81</u>		<u>Cash in hand</u>		
	-		<u>FC</u>		
Add: Transferred from Income & Expenditure Account	<u>732,192.07</u>	732,192.07	AKF (SHG) Training Programme	6,000.00	
			AKF (SWM Project)	4,175.00	
<u>Fixed Assets Fund Account</u>			Water Aid Project	<u>7,473.00</u>	17,648.00
(As per last account)	1,039,074.85		<u>Non-FC</u>		
Add: Transferred from Income & Expenditure Account	<u>33,800.00</u>		Head Office	2,339.44	
	1,072,874.85		Short Stay home	444.00	
Less: Depreciation Transferred from Income & Expenditure Account	<u>78,252.00</u>	994,622.85	GSF	4,810.00	
			Azim Premji	640.00	
			Population Council	<u>484.00</u>	8,717.44
					26,365.44
			<u>Cash at Bank</u>		
			<u>FC</u>		
			<u>With DBGB, Bandhuganj, A/c No. 26208</u>		
			AKF Project	559,586.91	
			Melania Project	17,631.28	
			Global Health Strategies	1,871.66	
			Head Office	1,528.20	
			AKF SHG training Program	23.00	
			Modern Architect for Rural India	<u>65.56</u>	580,706.61
			<u>With SBI, Main Branch, New Delhi</u>		
			A/c No. 40098512428		62,790.00
			<u>Non-FC</u>		
			<u>PNB Modanganj A/c No. 05397</u>		
			Population Council	60,870.01	
			UNICEF	459.10	
			H.O.	<u>700.93</u>	62,030.04
			<u>PNB Modanganj A/c No. 0849</u>		65,388.85
			CBI Chiryantand, Patna A/c No. 7523	<u>7,000.00</u>	777,915.50
<b>TOTAL RS.</b>		<b>4,691,512.29</b>	<b>TOTAL RS.</b>		<b>4,691,512.29</b>

*B. Sharma*

**Secretary**  
Gram Swarajya Samiti Ghoshi  
Bandhuganj (Jehanabad) Bihar



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

[ KISHLAY ANAND ]

PARTNER

M.No. 464282

UDIN : 23464282BGZDUX5059

PLACE: PATNA  
DATE : 11/09/2023



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

(Consolidated) Income & Expenditure Account for the year ended on 31st March,2023

EXPENDITURE :		RS.	P.	INCOME :	RS.	P.
To, <u>Expenses under (FC Project)</u>				By, <u>Grant-in-Aid</u>		
<u>Expenses under different project :</u>				<u>FC</u>		
(Expenses under Aga khan Foundation Programme				<u>Received from Aga Khan Foundation</u>		
Project-Supporting Local Authorities for Accountable,				(Solid Waste Management Project)		
Responsive and Transparent Systems for				through NEFT dt.		
<b>Solid Waste Management in Bihar)</b>				15.07.2022	633,946.00	
Human Resource	2,512,694.00			26.09.2022	1,272,070.00	
Administrative /Support Cost	267,058.00			20.12.2022	2,057,335.00	3,963,351.00
Equipment & Supply	15,106.00					
Local Office	309,945.00					
Other Cost & Services	205,792.00					
Others	625,309.00	3,935,904.00				
				<u>NON-FC</u>		
<u>Expenses under Melania project</u>				Received from Population Council Consulting Pvt.Ltd.		
(Project -Enhancing Livelihood of Slum Dwellers				(Game of Choice not chance)		
Women and Adolscent Girls through skill				through NEFT		
enhancement in Urban Patna)				Dt. 04.11.2022	92,790.00	
Other Cost	1,995.00			Dt. 05.12.2022	139,185.00	
Training Cost	127,505.00			Dt. 25.01.2023	139,185.00	
Transportation Cost	1,400.00	130,900.00		Dt. 31.03.2023	185,580.00	556,740.00
				Received from India Donates through		
<u>Bank Charges</u>				NEFT dt. 06.03.2023	4,808.00	
MBGB,Bandhubanj, Jehanabad	2,552.34			Received from Modern Architect for		
SBI,New Delhi	6,420.00	8,972.34	4,075,776.34	Rural India (MAR),Patna	39,375.00	600,923.00
				Members Contribution		62,700.00
<u>NON-FC</u>				<u>Donation &amp; Subscription</u>		
<u>Expenses under Head Office</u>				(As certified)		129,180.00
Honorarium	101,000.00			<u>Interest From Bank</u>		
Office Rent	84,000.00			FC	20,486.00	
Office Expenses	12,011.00			NON-FC	3,626.00	24,112.00
Postage & Stamp	1,230.00			Unutilised amount of grant transferred		
Travelling & Conveyance	14,442.00			from Balance Sheet		1,178,890.81
Bank charges	128.62			Excess of Expenditure over Income		
Audit fee	30,000.00			transferred to Balance Sheet		24,864.62
Consultancy Fee	4,000.00					
Printing & Stationery	1,135.00	247,946.62				
<u>Expenses under different Project</u>						
<u>A Game of Choice not Chance</u>						
Activity Expenses	420,124.00					
Bank charges	380.99	420,504.99				
<u>To Support Vaccination efforts in CHC, Modanganj</u>						
Activities Expenses	304,318.00					
Bank Charges	17.41					
Balance amount refund to						
Azim Premji	100,451.00	404,786.41				
<u>Awareness Campaign among Vulnerable</u>						
<u>Community on Tuberculosis</u>		12,290.00				
<u>Trainng of CSO in Bihar on Wash Right</u>						
<u>of the PWDs</u>		39,375.00	1,124,903.02			
<u>Expenses under Melania Project</u>						
(Project -Enhancing Livelihood of Slum Dwellers						
Women and Adolscent Girls through skill						
enhancement in Urban Patna)			17,350.00			
	C/F	5,218,029.36		C/F	5,984,021.43	

*Rajiv Ranjan*

**Secretary**

**Gram Swarajya Samiti Ghoshi  
Bandhuganj (Jehanabad) Bihar**



EXPENDITURE :	B/F	5,218,029.36	INCOME :	B/F	5,984,021.43
To, <u>Unutilised amount of grant transferred to Balance Sheet</u>					
FC		659,616.41			
Non-FC		<u>72,575.66</u>	732,192.07		
▪ Creation of Fixed Assets transferred to Balance Sheet			33,800.00		
▪ Depreciation		78,252.00			
Less: Transferred to Fixed Assts Fund Account		<u>78,252.00</u>			
<b>TOTAL RS.</b>		<b>5,984,021.43</b>	<b>TOTAL RS.</b>		<b>5,984,021.43</b>

PLACE: PATNA  
DATE : 11/09/2023

*R Sharma*  
**Secretary**  
**Gram Swarajya Samiti Shoshi**  
**Bandhuganj (Jehanabad) Bihar**

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



*Kishlay Anand*  
[ KISHLAY ANAND ]  
PARTNER  
M.No. 464282  
UDIN : 23464282BGZDUX5059



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

(Consolidated) Receipts & Payments Account for the year ended on 31st March, 2023

RECEIPTS :		RS. P.	PAYMENTS :		RS. P.
To, <b>Opening Balance</b> (As per book)			By, <b>Expenses under (FC Project)</b>		
<b>Cash in hand</b>			<b>Expenses under different project :</b>		
<b>FC</b>			(Expenses under Aga Khan Foundation Programme Project-Supporting Local Authorities for Accountable, Responsive and Transparent Systems for Solid Waste Management in Bihar)		
AKF (SHG) Training Programme	6,000.00		Human Resource	2,512,694.00	
AKF (SWM Project)	8,970.00		Administrative /Support Cost	267,058.00	
Melania Project	6,400.00		Equipment & Supply	15,106.00	
Water Aid Project	7,473.00	28,843.00	Local Office	309,945.00	
<b>Non-FC</b>			Other Cost & Services	205,792.00	
Head Office	49.44		Others	625,309.00	3,935,904.00
Short Stay home	444.00				
GSF	4,810.00				
Azim Premji	10,806.00	16,109.44			
			<b>Expenses under Melania project</b>		
<b>Cash at Bank</b>			<b>Project -Enhancing Livelihood of Slum Dwellers</b>		
<b>FC</b>			<b>Women and Adolscent Girls through skill</b>		
<b>With MBGB, Bandhuganj, A/c No. 26208</b>			enhancement in Urban Patna		
AKF SWM Project	591,459.25		Other Cost	1,995.00	
Melania Project	172,417.28		<b>Purchase of material :</b>		
Global Health Strategies	1,871.66		Carpet (Big)	6,500.00	
Head Office	1,528.20		Chair	5,000.00	
AKF SHG training Program	23.00		Cutting Table	16,050.00	
Modern Architect for Rural India	65.56	767,364.95	Knife/ Cutter	2,500.00	
			Tape	2,000.00	32,050.00
With SBI, Main Branch, New Delhi		9,210.00	Training Cost	127,505.00	
			Transportation Cost	1,400.00	162,950.00
<b>Non-FC</b>					
<b>PNB Modanganj A/c No. 05397</b>			<b>Bank Charges</b>		
Azim Premji Foundation	394,825.96		MBGB, Bandhubanj, Jehanabad	2,552.34	
UNICEF	459.10		SBI, New Delhi	6,420.00	8,972.34
H.O.	663.00	395,948.06			
			<b>Repayment of Liabilities under</b>		
PNB Modanganj A/c No. 0849		130,772.85	Under Aga Khan Foundatin Programme	20,284.00	4,128,110.34
CBI Chiryantand, Patna A/c No. 7523		7,000.00			
		1,355,248.30			
" <b>Grant-in-Aid</b>			" <b>NON-FC</b>		
<b>FC</b>			<b>Expenses under Head Office</b>		
<b>Received from Aga Khan Foundation</b>			Honorarium	101,000.00	
(Solid Waste Management Project)			Office Rent	84,000.00	
through NEFT dt.			Office Expenses	12,011.00	
15.07.2022	633,946.00		Postage & Stamp	1,230.00	
26.09.2022	1,272,070.00		Travelling & Conveyance	14,442.00	
20.12.2022	2,057,335.00	3,963,351.00	Bank charges	128.62	
			Audit fee	30,000.00	
<b>NON-FC</b>			Consultancy Fee	4,000.00	
Received from Population Council Consulting Pvt.Ltd.			Printing & Stationery	1,135.00	247,946.62
(Game of Choice not chance)					
through NEFT			" Purchase of Fan	1,750.00	
Dt. 04.11.2022	92,790.00		" <b>Expenses under different Project</b>		
Dt. 05.12.2022	139,185.00		<b>A Game of Choice not Chance</b>		
Dt. 25.01.2023	139,185.00		Activity Expenses	420,124.00	
Dt. 31.03.2023	185,580.00	556,740.00	TDS	55,675.00	
			Bank charges	380.99	476,179.99
Received from India Donates through					
NEFT dt. 06.03.2023	4,808.00		<b>To Support Vaccination efforts in CHC, Modanganj</b>		
			Activities Expenses	304,318.00	
Received from Modern Architect for			Repayment of Liabilities	3,445.00	
Rural India (MARI), Patna	39,375.00	600,923.00	Bank Charges	17.41	
		4,564,274.00	Balance amount refund to		
			Azim Premji	100,451.00	408,231.41
C/F		5,919,522.30	C/F		1,134,108.02
					4,128,110.34

*Bisharma*  
**Secretary**  
Gram Swarajya Samiti Ghoshi  
Bandhuganj (Jehanabad) Bihar



RECEIPTS :		B/F	5,919,522.30	PAYMENTS :		B/F	1,134,108.02	4,128,110.34
To, Members Contribution			62,700.00	By, <u>Awareness Campaign among Vulnerable Community on Tuberculosis</u>			12,290.00	
" <u>Donation &amp; Subscription</u> (As certified)			129,180.00	" <u>Training of CSO in Bihar on Wash Right of the PWDs</u>			39,375.00	1,185,773.02
" <u>Interest From Bank</u>				" <u>Expenses under Melania Project</u> (Project -Enhancing Livelihood of Slum Dwellers Women and Adolscent Girls through skill enhancement in Urban Patna)				17,350.00
FC	20,486.00			" <u>Closing Balance</u> (As per book)				
NON-FC	3,626.00		24,112.00	<u>Cash in hand</u>				
				<u>FC</u>				
				AKF (SHG) Training Programme	6,000.00			
				AKF (SWM Project)	4,175.00			
				Water Aid Project	7,473.00		17,648.00	
				<u>Non-FC</u>				
				Head Office	2,339.44			
				Short Stay home	444.00			
				GSF	4,810.00			
				Azim Premji	640.00			
				Population Council	484.00		8,717.44	26,365.44
				<u>Cash at Bank</u>				
				<u>FC</u>				
				<u>With DBGB, Bandhuganj, A/c No. 26208</u>				
				AKF Project	559,586.91			
				Melania Project	17,631.28			
				Global Health Strategies	1,871.66			
				Head Office	1,528.20			
				AKF SHG training Program	23.00			
				Modern Architect for Rural India	65.56		580,706.61	
				With SBI, Main Branch, New Delhi A/c No. 40098512428			62,790.00	
				<u>Non-FC</u>				
				<u>PNB Modanganj A/c No. 05397</u>				
				Population Council	60,870.01			
				UNICEF	459.10			
				H.O.	700.93		62,030.04	
				PNB Modanganj A/c No. 0849			65,388.85	
				CBI Chiryantand, Patna A/c No. 7523			7,000.00	777,915.50
TOTAL RS.			6,135,514.30	TOTAL RS.			6,135,514.30	

*B. K. S. M. S.*

**Secretary**  
Gram Swarajya Samiti Shoshi  
Bandhuganj (Jehanabad) Bihar

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



*Kishlay Anand*  
[ KISHLAY ANAND ]  
PARTNER  
M.No. 464282  
UDIN : 23464282BGZDUX5059

PLACE: PATNA  
DATE : 11/09/2023



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

**Annexure - (A)**

**Property, Plant & Equipment :**

**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%	4,930.00	-	4,930.00	493.00	4,437.00
Musical equipment	10%	9,035.00	-	9,035.00	904.00	8,131.00
Balwadi equipment	10%	2,362.00	-	2,362.00	236.00	2,126.00
Craft Equipment	10%	7,439.00	-	7,439.00	744.00	6,695.00
Machine & Tools	15%	3,297.00	-	3,297.00	495.00	2,802.00
Motorcycle	15%	23,032.00	-	23,032.00	3,455.00	19,577.00
Electric Installation	10%	542.00	-	542.00	54.00	488.00
Agricultural Installation	10%	516.00	-	516.00	52.00	464.00
Television	15%	8,071.00	-	8,071.00	1,211.00	6,860.00
Creche Equipment	10%	2,628.00	-	2,628.00	263.00	2,365.00
Training Equipment	10%	3,690.00	-	3,690.00	369.00	3,321.00
VCD	10%	1,713.00	-	1,713.00	171.00	1,542.00
Sewing Machine	10%	6,002.20	-	6,002.20	600.00	5,402.20
Furniture & Fixture	10%	10,413.65	-	10,413.65	1,041.00	9,372.65
Typewriter Machine	15%	13,285.00	-	13,285.00	1,993.00	11,292.00
Almirah	10%	3,200.00	-	3,200.00	320.00	2,880.00
Notice Board	10%	295.00	-	295.00	30.00	265.00
Electric Fan	10%	650.00	-	650.00	65.00	585.00
Educational Equipment	10%	1,077.00	-	1,077.00	108.00	969.00
Computer	40%	6,991.00	-	6,991.00	2,796.00	4,195.00
TVS Dot Matrix Printer	10%	4,724.00	-	4,724.00	472.00	4,252.00
Ambulance	15%	188,277.00	-	188,277.00	28,242.00	160,035.00
Furniture & Fixture	10%	41,749.00	-	41,749.00	4,175.00	37,574.00
Digital Camera	15%	5,030.00	-	5,030.00	755.00	4,275.00
Utensils	15%	2,101.00	-	2,101.00	315.00	1,786.00
Fan	10%	4,063.00	1,750.00	5,813.00	581.00	5,232.00
Bed Matress/Pillo/Bed Sheet	10%	14,895.00	-	14,895.00	1,490.00	13,405.00
Invertor & Battery	10%	19,549.00	-	19,549.00	1,955.00	17,594.00
Camera	15%	14,642.00	-	14,642.00	2,196.00	12,446.00
Motorbikes	10%	60,732.00	-	60,732.00	6,073.00	54,659.00
UPS	15%	8,430.00	-	8,430.00	1,265.00	7,165.00
<b>TOTAL (A)</b>		<b>979,689.85</b>	<b>1,750.00</b>	<b>981,439.85</b>	<b>62,919.00</b>	<b>918,520.85</b>

**FC**

Furniture	10%	13,369.00	5,000.00	18,369.00	1,837.00	16,532.00
Computer	40%	15,552.00	-	15,552.00	6,221.00	9,331.00
Sewing Machine	15%	30,464.00	-	30,464.00	4,570.00	25,894.00
Carpet	10%	-	6,500.00	6,500.00	650.00	5,850.00
Cutting Table	10%	-	16,050.00	16,050.00	1,605.00	14,445.00
Knife/ Cutter	10%	-	2,500.00	2,500.00	250.00	2,250.00
Tape	10%	-	2,000.00	2,000.00	200.00	1,800.00
<b>TOTAL (B)</b>		<b>59,385.00</b>	<b>32,050.00</b>	<b>91,435.00</b>	<b>15,333.00</b>	<b>76,102.00</b>
<b>GRAND TOTAL (A+B)</b>		<b>1,039,074.85</b>	<b>33,800.00</b>	<b>1,072,874.85</b>	<b>78,252.00</b>	<b>994,622.85</b>

*Rajiv Ranjan*

**Secretary**  
Gram Swarajya Samiti Ghoshi  
Bandhuganj (Jehanabad) Bihar



## GRAM SWARAJYA SAMITI GHOSHI

### Notes forming part of the Accounts for the year ended March, 2023

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



*Kishlay Anand*  
[ KISHLAY ANAND ]  
PARTNER

Membership No. 464282

UDIN:-23464282BGZDUX5059

PLACE: PATNA  
DATE : 11/09/2023

*Rohit Ghosh*

**Secretary**

**Gram Swarajya Samiti Ghoshi  
Bandhuganj (Jehanabad) Bihar**