



ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS

30/A, Unit - III, Bhubaneswar-751 001
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OFFICE AT :
2, G.S. Market Complex, Jeypore
Tel. : (06854) 233153

AUDIT REPORT

We have audited the attached Balance Sheet of **GRAM-UTTHAN FCR PROJECTS, AT/PO: PIMPURI, VIA: RAJKANIK, DIST: KENDRAPARA, ODISHA** as at March, 31, 2021, the Receipt and Payment account and the Income & Expenditure Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those 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 basis, evidence supporting the amounts and disclosures in the financial statements as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

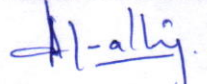
We further report that, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the Society so far as it appears from our examination of the said books and the financial statements are in agreement with the books of accounts maintained by the said Society. Proper returns adequate for the purpose of audit have been received from the Branch offices and those have been incorporated at the Head Office.



Subject to Notes on Account in Schedule 1, in our opinion and to the best of our information and according to the explanations give to us, the said accounts give a true and fair view:

- i. In the case of the Balance Sheet, of the state of affairs of the above named Society as at March, 31,2021 and
- ii. In the case of the Income & Expenditure Account, of the excess of expenditure over income for its accounting year ended on March, 31, 2021.
- iii. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March, 31, 2021.

**For Romesh Kumar & Co.
Chartered Accountants**


**B.Tripathy
(Partner)**



Place: Bhubaneswar
Date: December 27th, 2021
UDIN- 21057213AAAAEB6864

GRAM-UTTHAN
AT/PO-PIMPUDI, VIA- RAJKANIKHA
DIST- KENDRAPADA, ODISHA

FOREIGN RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2021

Receipts	Amount	Payments	Amount
To Opening Balance		PROGRAMME COST	
Cash-in-hand	179,779.00	NOMI SKILL TRAINING	
Cash-at-Bank	3,288,017.12	By Communication(Phone,Internet)	32,703.00
		By COVID Relief Expenses	75,000.00
To Bank Interest	80,816.11	By Meals & Refreshments	128,865.00
To Grant-In-Aid Received		By Medical Equipment	29,880.00
NOMI NETWORK	4,203,760.20	By Misc.(Training & Exposure Vsist)	99,167.00
HSBC	1,739,100.00	By Office Maintenance	62,929.00
GIZ	986,706.28	By Office Rent	246,000.00
WETLANDS	497,614.00	By Professional Service	139,115.00
TERRE DES HOMMES	11,010,414.92	By Program Support & Services Charges	839,746.00
FINISH SOCIETY	1,045,900.00	By Stationary & Printing	45,995.00
MILAAP	37,202.79	By Stipend to Trainees	435,766.00
WATER.ORG	823,900.00	By Staff to Project staffs	765,000.00
SHELTER BOX	197,174.00	By Training Materials	130,956.00
JIV DAYA FOUNDATION	460,999.87	By Travel(Local & Outstation)	89,300.00
UNIVERSITY OF GLASSGOW	441,508.94	By Utilities	33,140.00
		By Trainees Uniforms	80,000.00
		HSBC SKILL FOR LIFE	
		By Office Management	6,020.80
		By Travelling Allowances to Project Staffs	27,500.00
		By Center Rent	106,000.00
		By Communication	6,000.00
		By Contact with Placement Againes	5,000.00
		By Computer & Softskill Training	201,250.00
		By Follow Up Meeting	3,475.00
		By Motor Winding Training	162,025.00
		By Staff Salary	265,500.00
		IFF-GIZ PROGRAME	
		By Capacity Building Training	266,450.00
		By Programe Management Cost	497,075.00
		By Bank Charges	71.08
		WATERSHED PROGRAME	
		By Office Rent	38,500.00
		By Salary	361,850.00
		By Telephone Charges & Electricity	2,838.00
		By Travel & Conveyance	700.00
		By Annual Publication of Booklet	54,000.00
		FANI SHELTER PROGRAME	
		By Support to 50 Community Health Workers	83,750.00
		By INR 300/Per Day for Plinth Raising and	1,008,500.00
		By Support to 1235 Families	98,633.00
		By Hygiene Kit for 500 Households	1,813,045.00
		By Construction of 150 Transitional Shel	5,952,644.00
		By Rahabilitation of 150 Indivisual Househo	1,366,465.00
		By Additional Cost of 15 Disabled Friendly	73,600.00
		By IEC-Material Development,Printing,Wall	55,500.00
		By Materials for Psycy Social Care	565,865.00
		By Visibility & Comlaints and Feedback Mecha	20,300.00
		By Lessons Learnt Workshop	67,738.00
		By Monthly Review Meeting for Project Staff	4,000.00
		By Honorarium to Community Mobilizers for Th	332,500.00
		By Honorarium to Community Mobilizers for Th	79,800.00
		By Honorarium to Community Mobilizers for Ch	79,800.00
		By Project Officer	203,814.00
		By Shelter Technical Officer(Enginner)	18,000.00



By	Technical Officer Shelter	100,500.00
By	Logistics Officer	60,000.00
By	Monitoring Officer	60,000.00
	Monitoring Cost-NGO	
By	Project Officer	9,768.00
By	Logistics Officer	5,982.00
By	Monitoring Officer	2,142.00
By	Shelter Technical Officer(Enginner)	3,361.00
By	Travel Cost of Staff for Community	71,620.00
By	Stationery(Paper,Cartridge and Others)	11,237.00
By	Telephone and Internet	4,847.00
By	Postage and Couriers	1,420.00
By	Xerox	3,955.00
By	Office Assistance	30,000.00
By	Office Rent for Field Office	60,000.00
By	Electricity and Water Charges	6,000.00
By	Programme Advance	405,084.00
	FINISH SOCIETY	
By	Staff Salary	1,045,000.00
By	COVID Relief Expenses	17,523.00
By	Bank Charges	1,938.29
	JALDEEP PROJECT	
By	Miscellaneous	11497.00
By	Project Office Rent	200000.00
By	Telephone & Postage	34000.00
By	Travel & Fuel expenses	211750.00
By	Awareness&Demand Gen.Programme	189425.00
By	Celebration of World Toilet Day	47190.00
By	Community Mobilisation for Water Quality Impr-3.4	63875.00
By	School Awareness Activities	46515.00
By	Wash Magazine	68096.00
By	Monthly Review & Reporting	25600.00
By	Quarterly Review& Reporting	15750.00
By	Assistant Prog Manager	165744.00
By	MIS Co-Ordinator	55250.00
By	Project Associates	442000.00
By	Project Manager	138133.00
By	TOT for Circle Managers on Wash Promotion	100860.00
	MILAAP COVID-19 PROGRAME	
By	Dry Ration Item Relief Distribution	37195
	SHELTER BOX COVID-19 PROGRAME	
By	Staff Incentive	162,000.00
By	Transportation	23,905.00
By	Bank Charges	634.34
	JDG COVID-19 PROGRAME	
By	Dry Item Relief Distribution	294342
By	Distribution of Tricycle	161000
	Feasibility and Impacts of Bioenergy Trigeneration System Project	
By	Travel Cost of Field Staff	109,145.00
By	Accommodation and subsistence costs	52,704.00
By	Hardware	27,900.00
By	Consumables	32,053.00
By	Salary	195,600.00
	ADMINISTRATIVE COST	
By	Institutional Overhead under NOMI Programme	330,950.00
By	Salary to Accountant NOMI Programme	60,000.00
By	Salary to Accountant HSBC Programme	27,000.00
By	Administrative Cost under GIZ Programme	247,286.00
By	Secretary Honorarium under Shelter Project	31,710.00
By	Finance Officer under Shelter Project	72,000.00
By	Secretary Travel under Shelter Project	11,600.00



By	Financial Audit under Jaldeep Programe	10000.00
By	Accounts Officer under Jaldeep Programe	96686.00
By	Monitoring Cost paid to Secy under Jaldeep prograr	150000.00

By Closing Balance

Cash in Hand	93,876.00
Cash at Bank	1,987,473.72

24,992,893.23

24,992,893.23



GRAM-UTTAN
AT/PO-PIMPUDI, VIA- RAJKANIKHA
DIST- KENDRAPADA, ODISHA

UNUTILIZED GRANT FOR THE YEAR ENDED 31ST MARCH-2021

PROGRAMME COST	Expenditure	Amount	Income	Amount
NOMI SKILL TRAINING			By Grant-In-Aid	
By Communication(Phone,Internet)		32,703.00	NOMI NETWORK	4,203,760.20
By COVID Relief Expenses		75,000.00	HSBC	1,739,100.00
By Meals & Refreshments		128,865.00	GIZ	986,706.28
By Medical Equipment		29,880.00	WETLANDS	497,614.00
By Misc.(Training & Exposure Vist)		99,167.00	TERRE DES HOMMES	11,010,414.92
By Office Maintenance		62,929.00	FINISH SOCIETY	1,045,900.00
By Office Rent		246,000.00	MILAAP	37,202.79
By Professional Service		139,115.00	WATER.ORG	823,900.00
By Program Support & Services Charges		839,746.00	SHELTER BOX	197,174.00
By Stationary & Printing		45,995.00	JIV DAYA FOUNDATION	460,999.87
By Stipend to Trainees		435,766.00	UNIVERSITY OF GLASSGOW	441,508.94
By Staff to Project staffs		765,000.00		
By Training Materials		130,956.00	By Unutilized Grant(FY 2019-20)	2,657,897.50
By Travel(Local & Outstation)		89,300.00		
By Utilities		33,140.00		
By Trainees Uniforms		80,000.00		
HSBC SKILL FOR LIFE				
By Office Management		6,020.80		
By Travelling Allowances to Project Staffs		27,500.00		
By Center Rent		106,000.00		
By Communication		6,000.00		
By Contact with Placement Againes		5,000.00		
By Computer & Softskill Training		201,250.00		
By Follow Up Meeting		3,475.00		
By Motor Winding Training		162,025.00		
By Staff Salary		265,500.00		
IFF-GIZ PROGRAME				
By Capacity Building Training		266,450.00		



By Programme Management Cost	497,075.00
WATERSHED PROGRAMME	
By Office Rent	38,500.00
By Salary	361,850.00
By Telephone Charges & Electricity	2,838.00
By Travel & Conveyance	700.00
By Annual Publication of Booklet	54,000.00
FANI SHELTER PROGRAMME	
By Support to 50 Community Health Workers	83,750.00
By INR 300/Per Day for Plinth Raising and	1,008,500.00
By Support to 1235 Families	98,633.00
By Hygiene Kit for 500 Households	1,813,045.00
By Construction of 150 Transitional Shel	5,952,644.00
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By Additional Cost of 15 Disabled Friendly	73,600.00
By IEC-Material Development,Printing,Wall	55,500.00
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By Lessons Learnt Workshop	67,738.00
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Monitoring Cost-NGO	
By Project Officer	9,768.00
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By Travel Cost of Staff for Community	71,620.00
By Stationery(Paper,Cartridge and Others)	11,237.00
By Telephone and Internet	4,847.00
By Postage and Couriers	1,420.00
By Xerox	3,955.00



By Office Assistance	30,000.00
By Office Rent for Field Office	60,000.00
By Electricity and Water Charges	6,000.00
By Programme Advance	405,084.00
FINISH SOCIETY	
By Staff Salary	1,045,000.00
By COVID Relief Expenses	17,523.00
JALDEEP PROJECT	
By Miscellaneous	11497.00
By Project Office Rent	200000.00
By Telephone & Postage	34000.00
By Travel & Fuel expenses	211750.00
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By Salary	195,600.00
ADMINISTRATIVE COST	
By Institutional Overhead under NOMI Programe	330,950.00
By Salary to Accountant NOMI Programe	60,000.00
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By Administrative Cost under GIZ Programe	247,286.00
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By Secretary Travel under Shelter Project	11,600.00
By Financial Audit under Jaldeep Programe	10000.00
By Accounts Officer under Jaldeep Programe	96686.00
By Monitoring Cost paid to Secy under Jaldeep programe	150000.00
To Unutilized Grant	1,193,278.70

24,102,178.50

24,102,178.50

As per our audit report of even date

FOR ROMESH KUMAR & CO.

CHARTERED ACCOUNTANTS

Hally
BHARATENDRA TRIPATHY
(PARTNER)

MRN: 057213

Bhubaneswar, December 27th 2021



FOR GRAM UTTHAN

Govind Chandra Dash
GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM UTTHAN
Rajkanika, Kendrapara

GRAM-UTTAN

INCOME & EXPENDITURE ACCOUNT OF FCR PROJECT FOR THE YEAR ENDED 31ST MARCH-2021

Expenditure	Amount	Income	Amount
To Bank Commission & Charges	2,643.71	By Bank Interest	80,816.11
To Depreciation	240,616.55		
		By Excess of expenditure over income	162,444.15
	<u>243,260.26</u>		<u>243,260.26</u>

As per our audit report of even date
FOR ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS

[Signature]
BHARATENDRA TRIPATHY
(PARTNER)

MRN: 057213

Bhubaneswar, December 27th 2021



FOR GRAM UTTAN

[Signature]
GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM UTTAN
Rajkanika, Kendrapara

BALANCE SHEET OF FCRA ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2021

3,045,086.54

**As per our audit report of even date
FOR ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS**

BHARATENDRA TRIPATHY
(PARTNER)

MRN: 057213

Bhubaneswar, December 27th 2021



FOR GRAM UTTIHAN

GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM UTTAM
Rajkanika, Kendrapada

GRAM-UTTAN
AT/PO-PIMPUDI,VIA:RAJKANIKHA
DIST:KENDRAPARA, ORISSA

FCRA FIXED ASSETS SCHEDULED AS ON 31ST MARCH-2021

SL NO	NAME OF THE ASSET	WDV as on 01.04.2020	Addition during the Year	Total	Rate	Depreciation Amount	WDV. As on 31.03.2021
1	Furniture & Fixture	229,619.39	-	229,619.39	10	22,961.94	206,657.45
2	Vehicle	16,341.57	-	16,341.57	15	2,451.24	13,890.33
3	Bicycle	2,525.31	-	2,525.31	15	378.80	2,146.51
4	Sound System	1,528.03	-	1,528.03	15	229.20	1,298.83
5	Computer	261,794.30	-	261,794.30	40	104,717.72	157,076.58
6	Generator	20,251.21	-	20,251.21	15	3,037.68	17,213.53
7	Weight Machine	13,264.55	-	13,264.55	15	1,989.68	11,274.87
8	Sealling Machine	6,455.25	-	6,455.25	15	968.29	5,486.96
9	Carrets	9,065.38	-	9,065.38	15	1,359.81	7,705.57
10	Fans	10,206.67	-	10,206.67	15	1,531.00	8,675.67
11	Lights	913.58	-	913.58	15	137.04	776.54
12	Accessories	2,433.03	-	2,433.03	15	364.95	2,068.08
13	Pick-Up Van	109,710.35	-	109,710.35	15	16,456.55	93,253.80
14	Stabiliser	1,356.56	-	1,356.56	15	203.48	1,153.08
15	Camera	144,130.60	-	144,130.60	20	28,826.12	115,304.48
16	GPS	35,816.79	-	35,816.79	10	3,581.68	32,235.11
17	Water Testing Kit	54,395.07	-	54,395.07	10	5,439.51	48,955.56
18	Stitching Machine	4,530.62	-	4,530.62	15	679.59	3,851.03
19	Trolley	1,490.70	-	1,490.70	15	223.61	1,267.10
20	Aquaguard	2,133.98	-	2,133.98	15	320.10	1,813.88
21	Cutter	2,320.18	-	2,320.18	15	348.03	1,972.15
22	Training Equipment	260,870.27	-	260,870.27	15	39,130.54	221,739.73
23	Printer	13,200.00	-	13,200.00	40	5,280.00	7,920.00
	TOTAL	1,204,353.37	-	1,204,353.37		240,616.55	963,736.84



SCHEDULE – 1 –NOTES ON ACCOUNTS

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

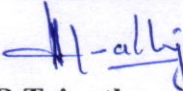
A. ACCOUNTING POLICIES:

- a) The accounts are maintained on mercantile basis.
- b) The Fixed Assets have been accounted for at historical cost i.e. cost of acquisition and direct expenses made for its creation and none of the fixed assets have been revalued during the year.
- c) Depreciation on Fixed Assets is provided for on WDV basis at the rates specified by the Income Tax Act, 1961. Cash proceeds/realization up to the end of the year against the sale of assets is credited to the respective block of assets and no profit/loss is worked out thereon Full year's depreciation is charged in case of assets purchased during the year.

B. NOTES ON ACCOUNTS

- a) Financial returns of FCR project undertaken by various Branch Offices are received and compiled at Head Office.
- b) The Cash in Hand of FCR Projects undertaken are as certified by the management.
- c) Previous year's figures have been rearranged and/or regrouped wherever necessary, so as to conform to the current year figures.


**For Romesh Kumar & Co.
Chartered Accountants**


**B. Tripathy
(Partner)**



**Place: Bhubaneswar
Date: December 27th, 2021
UDIN- 21057213AAAAEB6864**

For Gram Utthan


**Govind Ch. Dash
(Secretary)**

**Secretary
GRAM UTTHAN
Rajkanika, Kendrapara**