



**ROMESH KUMAR & CO.**  
CHARTERED ACCOUNTANTS

30/A, Unit - III, Bhubaneswar-751 001  
Tel. : (0674) 2393915  
E-mail : romeshkumar\_bbsr@yahoo.com

**OFFICE AT :**  
2, G.S. Market Complex, Jeypore  
Tel. : (06854) 233153

**AUDIT REPORT**

We have audited the attached Balance Sheet of **GRAM-UTTHAN, AT/PO: PIMPURI, VIA: RAJKANIKA, DIST.: KENDRAPARA, ODISHA** as at 31<sup>st</sup> March, 2024, the Income & Expenditure Account and the Receipt and Payment 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 19, 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:

1. In the case of the Balance Sheet, of the state of affairs of the above named Society as at March 31, 2024 and
2. In the case of the Income & Expenditure Account, of the excess of expenditure over income for its accounting year ended on March 31, 2024.
3. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March 31, 2024.

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

**Place: Bhubaneswar**  
**Date: 07<sup>th</sup> October 2024**  
**UDIN - 4057213BKEQPL8977**



*At ally..*  
**Bharatendra Tripathy**  
(Partner)

**NOTES ON ACCOUNTS**

**ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**A. ACCOUNTING POLICIES:**

1. The accounts are maintained on mercantile basis.
2. 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 has been revalued during the year.
3. The Corpus fund constitutes the initial seed money transferred from the General Account. Surplus or deficit is added to or deducted there from every year. Contributions received in kind are valued on estimated basis and accounted for accordingly by corresponding debit to the assets.
4. 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.
5. Expenditure of revenue nature on specific projects out of grants received is charged to appropriate revenue heads and credit is taken to the extent of such expenditure to the Income and Expenditure Account. In case of expenditure of Capital nature made out of grants, the respective fixed assets are debited and the credit to the same extent is taken to the Capital Reserve Account. The amount of grants pending utilization against such projects is treated as liability.

**B. NOTES ON ACCOUNTS**

1. Financial returns from various Branch Offices are received and compiled at Head Office.
2. The Society is setting aside 1% of the amount advanced every year in pursuance of its Development finance objects in reserve for any resultant bad debts.
3. The Society has taken loans from SAMUNNATI FINANCIAL INTERMIDITION AND SERVICES, MILLAP (KASI BISWANATH), HABITAT FOR HUMANITY, for onward lending to SHGs towards development finance of the vulnerable section of society. Accordingly, the Borrowings are reflected under loan with disclosure as to its security or otherwise. The advances made to SHGs are classified under "Loans to Member".
4. The Society is acting in a contractual capacity as a Business Correspondent (BC) for Swarna Pragati Housing Loan (SPHL) at the request of the Organisation/Company on a principal to principal basis. This inter alia entails identification of its customer beneficiary base for providing microfinance to them on behalf of the Organisation/Company, collect interest, charges and principal from them and remits the same to SPHL. This is in furtherance of Gram Utthan's objective of facilitating credit to the poorest of poor at their doorstep.



5. As decided by the Governing body, keeping in view the nature and economic condition of borrowers availing credit facilities, in case where the borrower is unable to repay the entire loan during its term, the same is rescheduled for an extended term. This being the Society's policy, details of loans rescheduled are not separately mentioned but are treated as fresh and regular loans.
6. The Cash on Hand of all Branches, Projects and Head Office are as certified by the management and balance confirmation of loans to member is also as per certificate by the management.
7. No provision for Income Tax is made in the account of the Society pursuant to the Hon'ble ITAT decision on appeal. The matter being sub-judice at present with High Court, Odisha the Society is going by the decision of the ITAT.
8. Loan to member under Village Health Volunteers are shown under Loan Disbursement.
9. Previous year's figures have been rearranged and/or regrouped wherever necessary. So as to conform to the current year figure.

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

*H. aliy.*

**Bharatendra Tripathy  
(Partner)  
M No: 057213**



**Place: Bhubaneswar  
Date: 07<sup>th</sup> October 2024**

**for Gram Utthan**

*Govind Ch. Dash*  
**Govind Ch. Dash  
(Secretary)**

**Secretary  
GRAM UTTHAN  
Rajkanika, Kendrapara**

GRAM-UTTHAN  
Plot No:-606/2112, Bharat Villa, At-Rudrapur, Po-Naharkanta  
Via-Balianta, Bhubaneswar-752101, Khordha,Odisha

**Receipts and Payments Accounts for the year ended 31st March-2024**

RECEIPTS	AMOUNT in Rs	PAYMENTS	AMOUNT in Rs
<b>TO Opening Balance</b>			
Cash in Hand	2,16,982.00	By GST Payment	21,61,418.00
Cash at Bank	40,89,052.68	By TDS Payment	1,70,162.00
		By Handloan Refund(Bharat Das)	35,00,000.00
		<b>Principal Refund to</b>	
To GST Received Project	17,61,659.50	By NSDC	39,75,093.00
To Income Tax Refund	37,35,895.00	By KASI BISWANATH	5,46,700.00
To Indirect Incomes		By Habitat for Humanity	5,00,000.00
		By SAMUNNATI	9,22,06,130.00
To Misc. Income	9,03,688.28	By SWARNA PRAGATI	6,79,015.00
To Sale of Land	64,42,000.00	By TOYOTA FINANCE	3,03,752.00
To Commission from Future C	12,07,450.00	<b>Office Expenses</b>	
To Handloan from Bharat Cha	35,00,000.00	By Staff Salary	48,46,362.00
		By EPF	14,12,651.00
		By Professional Tax Payment	1,01,175.00
		By Staff Welfare Expenses	15,421.00
		By Assets Insurance	73,048.00
To Principal Collection(Samu	9,22,06,200.00	By Bank Comn.& Charges	3,74,190.00
To Interest Collection(Samur	98,94,127.00	By Communication	24,139.00
To Principal Collection(GU)	30,05,424.00	By Computer Stationary	21,470.00
To Interest Collection(GU)	28,27,499.00	By Consultancy Fees	9,54,000.00
		By Electricity Charges	47,492.00
		By Fuel Expenses	3,35,951.00
<b>Grant Received</b>		By GB Meeting Expenses	28,564.00
To NCDC	41,75,000.00	By House Rent	2,85,000.00
To SFAC	52,43,000.00	By Legal Cell Expenses	2,90,000.00
To RWSS	20,61,127.00	By Misc.Expenses	2,19,012.00
To OSACS	21,21,904.00	By Networking Expenses	24,989.00
To Concern -Bee Keeping	10,06,292.00	By Observation Expenses	76,896.00
To Concern -IVD	69,42,344.00	By Printing & Stationery	19,272.00
To Concern Aquaculture	54,65,230.00	By Repair & Maintenance	2,99,779.00
To GIZ- SAFAL-II	22,64,717.00	By Training & Meeting	53,337.00
To GIZ- SAFAL-III	53,91,992.00	By Travel Expenses	4,26,419.00
To MCL	5,72,511.52	By Web Charges	68,616.00
To USHA	12,98,315.08	<b>Finance Cost</b>	
To RSP	7,22,506.00	By Interest Paid to KVVS	2,53,300.00
To SMS Road Buitification	15,00,557.00	By Interest Paid to Samunnati	86,87,333.00
To SMS- AWW	21,93,455.00	By Interest Paid to Toyota Finance	51,964.00
To Vetnary- Kendrapara	16,47,668.00	By Interest Paid to NSDC	1,52,294.00
To Vetnary- Jajpur	15,38,786.00	<b>Fixed Assets</b>	
To EDP-Palladium	10,49,147.67	By Software	10,620.00
To Nomi Network	90,44,577.00	By Air Conditioner	45,000.00
To NABARD	30,13,900.00	By Projector	22,832.00
To Brilliant Infraproject	7,83,604.00	By Furniture & Fixture	1,15,332.00
To Nabard	29,000.00	By Laptop	1,10,000.00
<b>Indirect Income</b>		<b>SECURITY</b>	
To Fee Collection	10,61,330.00	By HR Security	

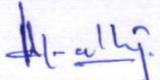


To Bank Interest	2,02,736.86	<b>Project Expenses</b>	
To GU Contribution	2,61,730.00	By Harghar Tiranga Program	5,68,000.00
TO GU General Account	92,230.00	By LEDP Program	29,000.00
To GU General Fund	2,97,894.84	By Contribution to Aquaculture Project	2,61,730.00
		By Loan to E-shakti Project	92,230.00
		By Loan to MCL Project	2,97,894.00
		By Handloan to G.C.Dash	38,00,000.00
		By Bee KeepingProject	10,06,293.48
		By IVD-Angul Project	69,42,344.00
		By AquacultureProject- Kendrapara	57,27,201.00
		By Targeted Intervention Project	20,80,904.00
		By SSK Project	41,000.00
		By SAFAL -1	5.02
		By SAFAL -II	18,40,337.00
		By SAFAL-III	54,30,913.66
		By MCL Skill Development Project	7,60,864.00
		By USHA Skill Development Project	12,43,456.87
		By RSP Skill Development Project	4,39,146.00
		By ROAD BEAUTIFICATION	12,10,709.00
		By Renovation of Anganwadi Center	11,56,862.00
		By ISA Project	21,20,074.00
		By Nomi Skill and AGEF Project	66,31,787.40
		By Animal Husbandry-Kendrapara	16,76,458.00
		By Animal Husbandry-Jajpur	15,38,786.00
		By EPD Training	10,49,147.67
		By Main FCRA	837.54
		By E-Shakti	2,08,000.00
		By FPO Management Expenses-NCDC	25,97,736.00
		By FPO Management Expenses- SFAC	47,73,145.00
		By NSDC Skill Development Project	2,70,840.00
		BY FPO Management Expenses-NABARC	612.00
		By HSBC Skill for Life	118.00
		<b>By Closing Balance</b>	
		Cash in Hand	1,30,021.00
		Cash at Bank	1,23,48,351.79

**18,97,71,532.43**

**18,97,71,532.43**

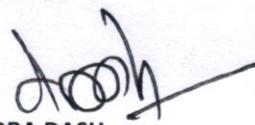
As per our audit report of even date  
**FOR ROMESH KUMAR & CO.**  
**CHARTERED ACCOUNTANTS**

  
**BHARATENDRA TRIPATHY**  
**(PARTNER)**  
**MRN: 057213**

Bhubaneswar, 07th October 2024



**FOR GRAM UTTAN**

  
**GOVIND CHANDRA DASH**  
**(SECRETARY)**

**Secretary**  
**GRAM UTTAN**  
**Rajkanika, Kendrapara**

**GRAM-UTTHAN**  
AT/PO-PIMPURI,VIA-RAJKANIK  
DIST-KENDRAPARA,ODISHA-754220

**CONSOLIDATED INCOME & EXPENDITURE STATEMENT FOR THE YEAR  
ENDED 31ST MARCH-2024**

SL #	PARTICULARS	SCH#	2023-24	2022-23
<b>INCOME</b>				
A	Interest Income	11	1,30,44,755.00	1,45,54,372.00
B	Commission Received	12	12,37,686.00	12,17,395.00
C	Other Incomes	13	51,40,192.88	1,66,75,975.00
D	Grant-In-Aid Received	14	5,62,21,033.27	8,52,17,217.41
	<b>Total</b>		<u>7,56,43,667.00</u>	<u>11,76,64,959.00</u>
<b>EXPENDITURE</b>				
E	Finance Cost	15	96,61,760.00	1,92,02,954.00
F	Employee benefit Expenses	16	64,82,225.00	75,39,471.00
G	Other Expenses	17	40,75,910.00	33,24,798.00
H	<b>PROJECT EXPENSES</b>	18		
	Harghar Tiranga Program		5,68,000.00	-
	USHA SILAI PROJECT EXPENSES		12,43,456.87	14,10,207.84
	ASHA TRAINING		-	1,00,910.00
	TARGETED INTERVENTION		19,76,904.00	14,42,781.79
	NOMI Skill Training		66,31,787.40	44,27,163.00
	NSDC Programe		2,70,840.00	11,44,693.00
	MILAAP		-	8,14,550.00
	AAHAAR Project		-	20,70,384.00
	HSBC Skill for life		118.00	-
	Concern India		1,36,75,838.48	1,06,90,146.00
	WATERSHED PROJECT		-	2,44,137.00
	SSK project		41,000.00	-
	NABARD E-Shakti Programe		2,08,000.00	24,27,019.00
	MCL project		7,86,002.00	-
	NABARD LEDP/SKILL Programe		29,000.00	1,07,550.00
	NABARD FPO Programe		-	6,24,900.00
	NABARD CBBO		-	8,00,550.00
	Renovation of AWC		11,56,862.00	-
	IHHL Sanitation Programe		-	36,39,346.00
	Animal Husbandry		32,15,244.00	-
	Wash Awarness Programe		-	4,00,250.00
	EPD Training		10,49,147.67	-
	Road Beautification Programe		12,10,709.00	46,21,278.15
	Humanitarian Response Flood		-	1,06,53,000.00
	CBBO-FPO Programe		73,71,493.00	11,44,874.00
	GIZ Programe Expenses		72,71,255.68	79,50,351.00
	ISA Project Expenses		21,22,072.00	2,62,55,061.00
	RSP Skill Development Programe		4,39,146.00	13,96,394.00
I	Depreciation		15,67,424.00	17,55,576.00
	<b>TOTAL</b>		<u>7,10,54,195.00</u>	<u>11,41,88,345.00</u>
	Excess of Income over Expenditure		45,89,472.00	34,76,614.00
	Provision for Tax		0	0
	Balance transferred to Capital/Corpus fund		<u>45,89,472.00</u>	<u>34,76,614.00</u>

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

BHARATENDRA TRIPATHY  
(PARTNER)

MRN: 057213

Bhubaneswar, 07th October 2024



FOR GRAM UTTHAN

GOVIND CHANDRA DASH  
(SECRETARY)

Secretary  
GRAM UTTHAN  
Rajkanika, Kendrapara

**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIKA**  
**DIST-KENDRAPARA,ORISSA**

Scl No	<u>2023-24</u>	<u>2022-23</u>
	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>
<b>1 CAPITAL FUND</b>		
Opening Balance	4,19,55,322.00	3,84,78,708.00
Add-Excess of income over Expenditure	45,89,472.00	34,76,614.00
	<b>4,65,44,794.00</b>	<b>4,19,55,322.00</b>
<b>2 RESERVE &amp; SURPLUS</b>		
Solidarity Fund Reserve	60,19,349.00	60,19,349.00
Reserve for Bad Debt (Net)	2,45,28,305.89	2,45,28,305.89
	<b>3,05,47,654.89</b>	<b>3,05,47,654.89</b>
<b>3 LOAN FUND</b>		
SAMUNNATI	-	9,22,06,130.00
KASI BISWANATH	1,44,42,601.00	1,49,89,301.00
HABITAT FOR HUMANITY	26,04,764.00	31,04,764.00
MANVEEYA DEVELOPMENT	4,22,76,722.00	4,22,76,722.00
NSDC	83,59,944.48	1,18,18,168.00
TOYOTA FINANCE	3,39,403.00	6,43,155.00
TARGETED INTERVENTION	-	1,04,000.00
	<b>6,80,23,434.48</b>	<b>16,51,42,240.00</b>
<b>4 CURRENT LIABILITIES</b>		
Liabilities for Expenses		
Sundry Payable	32,58,000.00	29,04,000.00
Advance for Land	34,17,000.00	34,17,000.00
Staff Welfare Fund	4,38,346.68	4,38,346.68
Interest Received in advance	-	-
TDS Payable	3,40,965.00	3,85,093.00
GST Payable	4,59,179.57	8,58,938.07
Salary payable	45,918.00	-
EPF Payable	2,83,844.00	2,41,746.00
Professional tax payable	18,600.00	-
Payable to SPHL	2,60,58,132.69	2,67,37,147.69
B.D AGENCIES	2,88,870.00	2,88,870.00
	<b>3,46,08,855.94</b>	<b>3,52,71,141.44</b>
<b>6 INVESTMENT</b>		
AXIS BANK	4,47,259.00	4,47,259.00
BG (AXIS BANK)	94,650.00	94,650.00
KOTAK MAHINDRA BANK	16,00,500.00	16,00,500.00
	<b>21,42,409.00</b>	<b>21,42,409.00</b>
<b>7 LOAN &amp; ADVANCES</b>		
Gross Loan Portfolio	17,88,40,175.68	27,02,51,799.68
Manage portfolio SPHL	7,09,52,485.00	7,09,52,485.00
	<b>10,78,87,690.68</b>	<b>19,92,99,314.68</b>
<b>8 OTHER CURRENT ASSETS</b>		
Security Deposit for Office	14,96,950.00	14,88,950.00
Receivable from SPHL	2,53,61,665.52	2,53,61,665.52
Grant receivable (RWSS)	58,92,183.00	79,96,177.00
Receivable from SUDA	6,00,000.00	6,00,000.00



Grant receivable (SAIL)	-	1,70,384.00
Interest receivable	1,76,704.00	68,030.00
	<b>3,35,27,503.00</b>	<b>3,56,85,207.00</b>
<b>9 OTHER ASSETS</b>		
TDS Receivables	42,71,484.69	62,24,357.69
TDS ( AY 2018-19)	-	11,74,722.40
TDS ( AY 2020-21)	6,45,581.00	6,45,581.00
TDS ( AY 2021-22)	4,27,621.00	4,27,621.00
TDS ( AY 2022-23)	7,38,919.00	7,38,919.00
TDS ( AY 2023-24)	4,78,203.00	4,78,203.00
TDS ( AY 2024-25)	5,29,732.00	-
	<b>70,91,541.00</b>	<b>96,89,404.00</b>
<b>10 CURRENT ASSETS</b>		
Cash-in-hand	1,30,021.00	2,16,982.00
Cash at Bank	1,23,48,351.79	40,89,052.68
	<b>1,24,78,373.00</b>	<b>43,06,035.00</b>
<b>11 INTEREST INCOME</b>		
Interest Collected	1,27,21,626.00	1,42,66,778.00
Bank Interest	2,02,736.86	2,22,805.00
FD Interest	1,20,392.00	64,789.00
	<b>1,30,44,755.00</b>	<b>1,45,54,372.00</b>
<b>12 COMMISSION RECEIVED</b>		
Swarna Pragati Micro Finance	-	12,17,395.00
Future Generali India Insurance Co. Ltd.	12,37,686.00	-
	<b>12,37,686.00</b>	<b>12,17,395.00</b>
<b>13 OTHER INCOME</b>		
Misc. Income	9,03,688.28	5,74,275.00
Fees Collection	10,61,330.00	36,80,500.00
Aahaar Token		1,48,100.00
Disposal of assets	25,66,875.00	1,22,73,100.00
Interest on IT Refund	6,08,299.60	-
	<b>51,40,192.88</b>	<b>1,66,75,975.00</b>
<b>14 GRANT-IN-AID</b>		
AAHAAR	-	18,83,851.00
NHM Odisha(Asha Training)	-	1,00,910.00
TARGETED INTERVENTION	-	12,18,489.00
NABARD	30,42,900.00	23,73,641.00
SFAC	53,50,000.00	-
USHA International Ltd	14,42,573.08	16,51,360.22
OSACS	21,21,904.00	-
NOMI Network	90,44,577.00	47,13,669.60
GIZ	76,56,709.00	75,49,353.00
MCL	5,72,511.52	-
EDP- Palladium	11,84,800.67	-
NCDC	41,75,000.00	12,49,800.00
CONCERN INDIA FOUNDATION	1,34,13,866.00	1,06,96,987.00
AJIM PREMJI	-	95,88,000.00



IHHL	-	36,30,000.00
UBL- Humanitarian Response Flood	-	10,65,000.00
SMS INDIA PVT. LTD	36,94,012.00	46,19,089.59
NABARD- HO	-	12,14,420.00
UNIVERSITY OF GLASSGOW	-	2,66,261.00
Vetnary- Kendrapara & Jajpur	31,86,454.00	-
Brilliant Infraproject	7,83,604.00	-
KOTAK LIFE INSURANCE		4,00,000.00
CDVO KENDRAPARA		14,26,754.00
SAMAJ KALYANA FOUNDALTION		81,497.00
RSP	5,52,122.00	11,76,760.00
RWSS	-	3,01,40,991.00
SAIL		1,70,384.00
	<b>5,62,21,033.27</b>	<b>8,52,17,217.41</b>
<b>15 FINANCE COST</b>		
Int. Paid to TOYOTA Finance	51,964.00	84,109.00
Interest Paid to Kasi Biswonath	2,53,300.00	-
Interest Paid to HFH		-
Interest Paid to SAMUNATI	86,87,333.00	1,68,33,204.00
Interest Paid to BASANTILATA		-
Interest Paid to NSDC	6,69,163.48	22,85,641.00
	<b>96,61,760.00</b>	<b>1,92,02,954.00</b>
<b>16 EMPLOYEE BENEFIT EXPENSES</b>		
Salary	48,92,280.00	65,71,447.00
Staff Insurance	-	-
Staff Incentive	-	-
EPF	14,54,749.00	9,05,572.00
Staff Welfare Expenses	15,421.00	17,877.00
Professional Tax	1,19,775.00	44,575.00
	<b>64,82,225.00</b>	<b>75,39,471.00</b>
<b>17 OTHER EXPENSES</b>		
Assets Insurance	73,048.00	88,642.00
Audit Fees	3,54,000.00	3,54,000.00
Bank Comn.& Charges	3,74,190.00	37,055.37
GST expenses		
Communication Expenses	24,139.00	33,641.00
Computer Stationary	21,470.00	6,850.00
Electricity Charges	47,492.00	58,320.00
Fuel Expenses	3,35,951.00	5,23,620.00
G B Meeting Expenses	28,564.00	21,204.00
Office Rent	2,85,000.00	3,41,500.00
Legal Cell Expenses	2,90,000.00	6,09,082.00
Misc. Expenses	2,19,849.54	80,682.00
Meeting Expenses	53,337.00	19,878.00
Printing & Stationary	19,272.00	30,929.00
Repair & Maintenance	2,99,779.00	4,25,486.00
Observation Day Celebration	76,896.00	44,664.00
Travel Expenses	4,26,419.00	4,77,934.26



Networking expenses	24,989.00	-
Web Charges	68,616.00	43,660.00
Consultancy Fees	10,52,898.00	1,24,500.00
Filing Charges	-	3,150.00
	<b>40,75,910.00</b>	<b>33,24,798.00</b>

#### 18 PROJECT EXPENSES

Harghar Tiranga Program	5,68,000.00	-
USHA SILAI PROJECT EXPENSES	12,43,456.87	14,10,207.84
ASHA TRAINING		1,00,910.00
Humanitarian Response Flood (azim premji)		95,88,000.00
Humanitarian Response Flood (UBL)		10,65,000.00
TARGETED INTERVENTION	19,76,904.00	14,42,781.79
NOMI Skill Training	66,31,787.40	44,27,163.00
NSDC Programe	2,70,840.00	11,44,693.00
MILAAP		8,14,550.00
AAHAAR Project		20,70,384.00
HSBC Skill for life	118.00	-
WATERSHED PROJECT		2,44,137.00
SSK project	41,000.00	-
NABARD E-Shakti Programe	2,08,000.00	24,27,019.00
MCL project	7,86,002.00	-
NABARD LEDP/ SKILL Programe	29,000.00	1,07,550.00
NABARD FPO Programe		6,24,900.00
NABARD CBBO		8,00,550.00
Renovation of AWC	11,56,862.00	-
IHHL Sanitation Programe		36,39,346.00
Animal Husbandry	32,15,244.00	
Wash Awarness Programe		4,00,250.00
Concern India	1,36,75,838.48	1,06,90,146.00
EPD Training	10,49,147.67	-
Road Beautification Programe	12,10,709.00	46,21,278.15
CBBO-FPO Programe	73,71,493.00	11,44,874.00
SAFAL Programe Expenses	72,71,255.68	79,50,351.00
ISA Project Expenses	21,22,072.00	2,62,55,061.00
RSP Skill Development Programe	4,39,146.00	13,96,394.00
	<b>4,92,66,876.00</b>	<b>8,23,65,546.00</b>

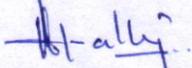


**GRAM-UTTHAN**  
AT/PO-PIMPURI,VIA-RAJKANIKA  
DIST-KENDRAPARA,ODISHA-754220

**BALANCE SHEET AS ON 31ST MARCH-2024**

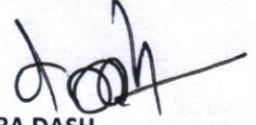
SL NO.	PARTICULARS	SCH	2023-24 Amount(Rs.)	2022-23 Amount(Rs.)
<b><u>LIABILITIES</u></b>				
A	CAPITAL FUND	1	4,65,44,794.00	4,19,55,322.00
B	RESERVE & SURPLUS	2	3,05,47,654.89	3,05,47,654.89
C	LOAN FUND	3	6,80,23,434.48	16,51,42,240.00
D	CURRENT LIABILITIES & PROVISIONS	4	3,46,08,855.94	3,52,71,141.44
			<b>17,97,24,740.00</b>	<b>27,29,16,358.00</b>
<b><u>ASSETS</u></b>				
E	FIXED ASSETS	5	1,65,97,223.00	2,17,93,988.38
F	INVESTMENT	6	21,42,409.00	21,42,409.00
G	LOAN & ADVANCES	7	10,78,87,690.68	19,92,99,314.68
H	OTHER CURRENT ASSETS	8	3,35,27,503.00	3,56,85,207.00
I	OTHER ASSETS	9	70,91,541.00	96,89,404.00
J	CURRENT ASSETS	10	1,24,78,373.00	43,06,035.00
			<b>17,97,24,740.00</b>	<b>27,29,16,358.00</b>

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

  
BHARATENDRA TRIPATHY  
(PARTNER)  
MRN: 057213  
Bhubaneswar, 07th October 2024



FOR GRAM UTTHAN

  
GOVIND CHANDRA DASH  
(SECRETARY) Secretary  
GRAM UTTHAN  
Rajkanika, Kendrapara

**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIKA**  
**DIST-KENDRAPARA,ORISSA**

**CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31ST MARCH-2024**

Sl #	Name of Assets	WDV as on 01.04.2023	Addition During the Year	Deletion During the Year	Total	Rate %	Depreciation	WDV as on 31.03.2024
1	Land	95,06,609.00		39,33,125.00	55,73,484.00		-	55,73,484.00
2	Building	69,34,736.21			69,34,736.21	10	6,93,473.62	62,41,262.59
3	Computer	1,95,419.21	1,10,000		3,05,419.21	40	1,22,167.68	1,83,251.53
4	Software	44,922.89	10,620		55,542.89	40	22,217.16	33,325.73
5	Printer	43,325.17			43,325.17	40	17,330.07	25,995.10
6	Vehicle(4)	21,65,436.23			21,65,436.23	15	3,24,815.43	18,40,620.80
7	Vehicle(2)	2,00,482.27			2,00,482.27	15	30,072.34	1,70,409.93
8	Bi-Cycle	29,521.02			29,521.02	15	4,428.15	25,092.87
9	Sound System	7,106.59			7,106.59	15	1,065.99	6,040.60
10	Bio Matric Device	14,518.56			14,518.56	15	2,177.78	12,340.78
11	LED TV	4,359.79			4,359.79	15	653.97	3,705.82
12	Stabilizer	9,437.35			9,437.35	15	1,415.60	8,021.75
13	Air Conditioner	67,891.61	45,000		1,12,891.61	15	16,933.74	95,957.87
14	Refrigerater	25,053.17			25,053.17	15	3,757.98	21,295.19
15	Inverter	86,520.88			86,520.88	15	12,978.13	73,542.75
16	Generator	63,122.56			63,122.56	15	9,468.38	53,654.18
17	Water Pump	8,878.28			8,878.28	15	1,331.74	7,546.54
18	Motor Winding Instrument	46,112.47			46,112.47	15	6,916.87	39,195.60
19	Solar power Aerotor	2,08,593.70			2,08,593.70	15	31,289.06	1,77,304.65
20	EPBX	2,525.47			2,525.47	15	378.82	2,146.65
21	Tailoring Machine	50,545.34			50,545.34	15	7,581.80	42,963.54
22	LCD Projecter	862.88	22,832.00		23,694.88	40	9,477.95	14,216.93
23	Pulvolizer	5,026.92			5,026.92	15	754.04	4,272.88
24	Furniture & Fixture	11,27,950.72	1,15,332		12,43,282.72	10	1,24,328.27	11,18,954.45
25	Fan	48,807.80	-		48,807.80	15	7,321.17	41,486.63
26	Iron Chest	8,602.13			8,602.13	10	860.21	7,741.92
27	Gas Stove	8,416.31			8,416.31	15	1,262.45	7,153.86
28	Aquaguard	33,403.35	-		33,403.35	15	5,010.50	28,392.85
29	Camera	1,39,187.23			1,39,187.23	15	20,878.08	1,18,309.15
30	Instalation of Tubwell	63,794.39			63,794.39	15	9,569.16	54,225.23
31	Inst. Of Transformer	92,073.03			92,073.03	15	13,810.95	78,262.08
32	Accessories	29,748.10			29,748.10	15	4,462.22	25,285.89
33	Telephone	21,892.69	-		21,892.69	15	3,283.90	18,608.79
34	Carrates	5,567.19			5,567.19	15	835.08	4,732.11
35	Water Testing KIT	66,350.74			66,350.74	10	6,635.07	59,715.67
36	Auto Clave Machine	7,636.35			7,636.35	10	763.64	6,872.72
37	GPS	27,559.98			27,559.98	10	2,756.00	24,803.98
38	Establishment of TRC	10,757.51			10,757.51	15	1,613.63	9,143.88
39	Meteo. Equip. for TRC	5,741.03			5,741.03	15	861.15	4,879.88
40	Meteo. Equip.for Schools	77,466.25			77,466.25	15	11,619.94	65,846.31
41	Office Equipments	10,563.84			10,563.84	15	1,584.58	8,979.26
42	Agriculture Equipment	8,446.59			8,446.59	15	1,266.99	7,179.60
43	Lamination Machine	545.70			545.70	15	81.86	463.85
44	Water Filter	1,720.01			1,720.01	15	258.00	1,462.01
45	Electrical Equipment	2,66,669.87			2,66,669.87	10	26,666.99	2,40,002.88
46	Cushion Cot	10,080.00			10,080.00	10	1,008.00	9,072.00
	<b>TOTAL</b>	<b>2,17,93,988</b>	<b>3,03,784</b>	<b>39,33,125</b>	<b>1,81,64,647</b>		<b>15,67,424</b>	<b>1,65,97,223</b>

