



**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  
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**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, 2022, 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, 2022 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, 2022.
3. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March 31, 2022.

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

**Place: Bhubaneswar**  
**Date: 02<sup>nd</sup> September 2022**



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

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

**BALANCE SHEET AS ON 31ST MARCH-2022**

SL NO.	PARTICULARS	SCH	2021-22 Amount(Rs.)	2020-21 Amount(Rs.)
<b><u>LIABILITIES</u></b>				
A	CAPITAL FUND	1	3,84,78,708.00	3,76,73,402.00
B	RESERVE & SURPLUS	2	3,05,47,654.89	3,05,47,654.89
C	LOAN FUND	3	18,35,79,132.00	18,37,90,368.00
D	CURRENT LIABILITIES & PROVISIONS	4	3,84,94,494.44	2,29,99,235.37
			<b>29,10,99,989.00</b>	<b>27,50,10,660.00</b>
<b><u>ASSETS</u></b>				
E	FIXED ASSETS	5	2,57,94,464.00	2,77,07,080.00
F	INVESTMENT	6	21,42,409.00	5,41,909.00
G	LOAN & ADVANCES	7	21,04,51,662.68	20,53,59,762.68
H	OTHER CURRENT ASSETS	8	2,70,72,454.00	2,81,36,090.00
I	OTHER ASSETS	9	92,11,201.00	85,33,706.00
J	CURRENT ASSETS	10	1,64,27,798.00	47,32,112.00
			<b>29,10,99,989.00</b>	<b>27,50,10,660.00</b>

Significant Accounting Policy &  
Notes on Accounts

As per our audit report of even date

**FOR ROMESH KUMAR & CO.**  
**CHARTERED ACCOUNTANTS**

**BHARATENDRA TRIPATHY**  
**(PARTNER)**

MRN: 057213

Bhubaneswar, 2nd September 2022

**FOR GRAM UTTHAN**

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

Secretary

**GRAM-UTTHAN**  
Rajkanika, Kendrapada

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

**CONSOLIDATED INCOME & EXPENDITURE STATEMENT FOR THE YEAR  
ENDED 31ST MARCH-2022**

SL #	PARTICULARS	SCH#	2021-22	2020-21
<b>INCOME</b>				
A	Interest Income	11	2,98,58,254.00	4,29,85,349.00
B	Commission Received	12	27,43,261.80	24,38,530.00
C	Other Incomes	13	26,24,476.00	22,76,267.38
D	Grant-In-Aid Received	14	8,67,40,215.96	7,04,47,908.00
	<b>Total</b>		<u>12,19,66,208.00</u>	<u>11,81,48,054.00</u>
<b>EXPENDITURE</b>				
E	Finance Cost	15	2,13,80,347.00	3,39,82,316.00
F	Employee benefit Expenses	16	62,08,745.00	74,90,522.00
G	Other Expenses	17	35,94,085.00	30,08,279.00
H	<b>PROJECT EXPENSES</b>	<b>18</b>		
	USHA SILAI PROJECT EXPENSES		20,99,942.00	5,21,455.00
	ASHA TRAINING		3,95,767.00	1,93,452.00
	Jaldeep Project			20,72,371.00
	TARGETED INTERVENTION		12,93,224.40	14,26,201.80
	NOMI Skill Training		29,40,098.00	36,24,512.00
	NSDC Programe		4,76,605.40	36,21,677.27
	AAHAAR Project		80,81,992.00	70,15,410.00
	HSBC Skill for life		10,28,835.40	8,09,770.80
	WATERSHED PROJECT		1,51,924.00	4,57,888.00
	NABARD E-Shakti Programe		1,23,17,283.00	1,56,88,726.00
	NABARD FPO Programe		1,17,330.14	13,28,000.00
	NABARD LEDP/SKILL Programe		8,03,323.00	3,23,795.00
	FANI Shelter Programe		7,40,100.00	1,27,75,180.00
	Livelihood Improvement Project		1,37,20,350.70	41,90,985.00
	IHHL Sanitation Programe		1,16,40,654.00	60,43,704.00
	Feasibility and Impact BTS			4,17,402.00
	Covid-19 Programe		30,87,650.00	56,84,082.00
	Adoption of AWC			14,22,446.00
	Sanitation Programe(Finish)			10,45,000.00
	Wash Awarness Programe		31,42,250.00	14,00,000.00
	Swabalambana Programe			12,500.00
	GRLTP,Bankers & Block level Meeting			2,57,375.00
	ONGC Skill Training		3,28,000.00	
	Shelter Box Program Expenses		29,080.40	1,86,539.34
	CBBO-FPO Programe		12,85,040.00	
	Road Beautification Programe		83,87,012.00	
	RSP Skill Development Programe		3,05,531.00	
	GIZ Programe Expenses		47,77,621.00	10,10,882.08
	ISA Project Expenses		1,08,13,252.00	
I	Depreciation		20,14,860.00	23,61,639.00
	<b>TOTAL</b>		<u>12,11,60,902.00</u>	<u>11,83,72,110.00</u>
	Excess of Income over Expenditure		8,05,306.00	(2,24,056.00)
	Provision for Tax		0	0
	Balance transferred to Capital/Corpus fund		<u>8,05,306.00</u>	<u>(2,24,056.00)</u>

Significant Accounting Policy &  
Notes on Accounts

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

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

Bhubaneswar, 2nd September 2022

FOR GRAM UTTHAN

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

**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**

**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIKA**  
**DIST-KENDRAPARA,ODISHA**  
**RECEIPT & PAYMENT ACCOUNT OF GRAM-UTTHAN FOR YEAR ENDED 31ST MARCH-2022**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By GST Payment	11,08,204.00
Cash in Hand	3,52,132.00	By TDS Paid	36,829.00
Cash at Bank	43,79,979.44	<b>Principal Refund to</b>	
<b>Loans Liability</b>		By HABITAT FOR HUMANITY	31,00,000.00
To SAMUNNATI	10,00,00,000.00	By SAMUNNATI	9,03,18,226.00
To BASANTILATA	9,86,00,000.00	By KASI BISWANATH	50,75,659.00
<b>Current Liabilities</b>		By SWARNA PRAGATI	2,26,60,000.00
To GST Collection	45,83,576.00	By BASANTILATA	9,86,00,000.00
<b>Principal Recovery</b>		By TOYOTA FINANCE	2,51,460.00
To GRAM-UTTHAN	1,90,13,000.00	By NSDC	14,65,891.00
To SWARNA PRAGATI	1,97,82,501.00	<b>EMPLOYEE BENEFIT EXPENSES</b>	
<b>Other Received</b>		By Salary	49,21,445.00
To Adimission Fees Collected	8,76,500.00	By EPF	9,14,986.00
To Sales of Token	16,15,410.00	By Professional Tax Payment	87,100.00
To HR Security	10,000.00	By Staff Incentive	2,37,222.00
<b>Indirect Incomes</b>		By Staff Welfare Expenses	18,276.00
To Interest Collected(GU)	52,73,089.00	<b>OTHER EXPENSES</b>	
To Interest Collected(SPH)	51,03,735.00	By Asset Insurance	26,257.00
To Bank Interest	2,55,477.44	By Bank Comn.& Charges	90,018.52
To Comm. From SAMUNNATI	15,25,488.80	By Communication Expenses	41,335.00
To Misc. Income	59,066.00	By Computer Stationary	24,590.00
To ASHA Accomodation Received	73,500.00	By Consultancy Fees	8,89,000.00
<b>Grant-In-Aid Received</b>		By Covid-19 Expenses	51,734.00
To MUNICIPALITY KENDRAPARA	57,04,340.00	By Filling Charges	3,150.00
To NABARD	1,42,21,071.00	By Electricity Charges	51,734.00
To HABITATE FOR HUMANITY	1,16,50,000.00	By Fuel Expenses	4,12,800.00
To NOMI Network	20,94,993.40	By G B Meeting Expenses	61,518.00
To USHA International Ltd	18,75,495.00	By Office Rent	3,23,800.00
To SUDA	6,32,700.00	By Legal Cell Expenses	2,25,100.00
To ONGC	3,28,000.00	By Misc. Expenses	1,80,004.00
To BANSAL NIFAR PVT LTD	15,40,000.00	By Registration Fee	3,540.00
To SBI LIFE	60,900.00	By Meeting Expenses	12,865.00
To OSACS	14,64,882.00	By Printing & Stationary	18,556.00
To ANDRONI SYSTEM	16,00,000.00	By Repair & Maintenance	2,84,278.00
To Concern India Foundation	1,35,74,869.00	By Observation Day Celebration	9,520.00
To AJIM PREMJI	24,75,900.00	By Travel Expenses	4,47,040.00
To SMS INDIA PVT.LTD	83,47,418.56	By Web Charges	6,726.00
To CDMO KENDRAPARA	3,56,555.00	<b>Finance Cost</b>	
To SHELTER BOX	28,820.00	By Interest Paid to Kasi Biswonath	24,341.00
To SAMAJ KALYANA FOUNDALTION	4,64,750.00	By Interest Paid to HFH	1,65,847.00
To TEREDESH HOMES	12,52,439.00	By Interest Paid to SAMUNNATI	1,50,22,385.00
To WETLANDS	3,96,498.00	By Interest Paid to TOYOTA FINANCE	1,09,659.00
To GIZ	67,19,668.00	Interest Paid to BASANTILATA	44,85,000.00
To RSP	5,25,165.00	Interest Paid to NSDC	1,72,062.00
To RWSS	2,10,00,487.00	<b>Fixed Asset</b>	
		By Laptop	82,700.00
		By Tablet	19,544.00
		<b>Security</b>	
		By HR Security	82,400.00
		<b>Investment</b>	
		By Kotak Mahindra Bank	16,00,500.00



**PROGRAMME EXPENSES**

By Livelihood Improvement Project	1,36,21,843.70
By Targeted Intervantion Project	12,93,224.40
By Watershed Programe Exp	1,51,924.00
By HSBC Skill for Life	10,28,835.40
By ONGC Skill Training	3,28,000.00
By FANI Shelter Project	7,40,100.00
By USHA Silai School	20,99,942.00
By IHHL Sanitation Programe	1,16,40,654.00
By NOMI Skill Training Project	29,40,098.00
By AAHAAR Programe Expenses	80,81,992.00
By NABARD Skill Training	8,03,323.00
By NSDC Skill Programe	4,76,605.40
By E Shakit Programe	1,23,17,283.00
By NABARD FPO Programe	1,17,330.14
By Covid-19 Programe	30,87,650.00
By RSP Skill Development Programe	3,05,531.00
By Road Beautification Programe	83,45,230.00
By Wash Awarness Programe	31,42,250.00
By Relief Transportatation & Distribution	29,080.40
By CBBO-FPO Programe Exp	12,85,040.00
By ASHA Training Expenses	3,95,767.00
By SAFAL Programe Expenses	47,77,621.00
By ISA Project Expenses	1,06,57,982.00
<b>By Closing Balance</b>	
Cash in hand	3,09,140.00
Cash at Bank	1,61,18,657.68

35,78,18,405.64

35,78,18,405.64

As per our audit report of even date

**FOR ROMESH KUMAR & CO.**

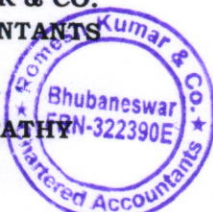
**CHARTERED ACCOUNTANTS**

*A.ally*  
**BHARATENDRA TRIPATHY**

**(PARTNER)**

**MRN: 057213**

Bhubaneswar, 2nd September 2022



**FOR GRAM UTTHAN**

*Govind Chandra Dash*  
**GOVIND CHANDRA DASH**

**(SECRETARY)**

**Secretary**

**GRAM-UTTHAN**

**Rajkanika, Kendrapada**

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

Scl No	<u>2021-22</u>	<u>2020-21</u>
	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>
<b>1 CAPITAL FUND</b>		
Opening Balance	3,76,73,402.00	3,78,97,458.00
Add-Excess of income over Expenditure	8,05,306.00	(2,24,056.00)
	<b>3,84,78,708.00</b>	<b>3,76,73,402.00</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	10,54,12,734.00	9,57,30,960.00
KASI BISWANATH	1,85,89,301.00	2,36,64,960.00
HABITAT FOR HUMANITY	43,41,393.00	74,41,393.00
MANVEEYA DEVELOPMENT	4,22,76,722.00	4,22,76,722.00
NSDC	1,20,38,630.00	1,35,04,521.00
TOYOTA FINANCE	9,20,352.00	11,71,812.00
	<b>18,35,79,132.00</b>	<b>18,37,90,368.00</b>
<b>4 CURRENT LIABILITIES</b>		
Liabilities for Expenses		
Sundry Payable	27,00,000.00	23,46,000.00
Advance for Land	34,17,000.00	34,17,000.00
Staff Welfare Fund	4,49,730.68	4,49,730.68
Interest Received in advance	-	2,06,990.00
TDS Payable	17,79,131.00	36,829.00
GST Payable	34,13,948.07	-
EPF Payable	57,840.00	34,124.00
Payable to SPHL	1,84,45,927.69	1,62,19,691.69
B.D AGENCIES	2,88,870.00	2,88,870.00
<b>Grant Unutilized</b>		-
ISA	60,00,000.00	
SAFAL	19,42,047.00	
	<b>3,84,94,494.44</b>	<b>2,29,99,235.37</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 MAHINDA BANK	16,00,500.00	-
	<b>21,42,409.00</b>	<b>5,41,909.00</b>
<b>7 LOAN &amp; ADVANCES</b>		
Gross Loan Portfolio	29,92,61,370.68	31,39,51,971.68
Manage portfolio SPHL	8,88,09,708.00	10,85,92,209.00
	<b>21,04,51,662.68</b>	<b>20,53,59,762.68</b>
<b>8 OTHER CURRENT ASSETS</b>		
Security Deposit for Office	14,40,350.00	13,67,950.00
Receivable from SPHL	2,42,05,139.52	2,30,71,952.52
Receivable from TDH	-	12,52,439.00



Receivable from SUDA	6,00,000.00	12,32,700.00
Receivable from WETLAND	-	3,96,498.00
Interest receivable	12,414.00	
Deferred Revenue (MILAAP)	8,14,550.00	8,14,550.00
	<b>2,70,72,454.00</b>	<b>2,81,36,090.00</b>
<b>9 OTHER ASSETS</b>		
For Assessment year 2011-12	2,00,000.00	2,00,000.00
Assessment year 2009-10	17,25,675.00	17,25,675.00
IT Refundable (2015-16)	32,47,914.56	32,47,914.56
TDS ( AY 2017-18)	10,50,768.13	10,50,768.13
TDS ( AY 2018-19)	11,74,722.40	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	
GST Receivable	-	61,423.93
	<b>92,11,201.00</b>	<b>85,33,706.00</b>
<b>10 CURRENT ASSETS</b>		
Cash-in-hand	3,09,140.00	3,52,132.00
Cash at Bank	1,61,18,657.68	43,79,979.62
	<b>1,64,27,798.00</b>	<b>47,32,112.00</b>
<b>11 INTEREST INCOME</b>		
Interest Collected	2,95,84,979.00	4,26,86,234.00
Bank Interest	2,55,477.44	2,44,450.60
FD Interest	17,798.00	54,664.00
	<b>2,98,58,254.00</b>	<b>4,29,85,349.00</b>
<b>12 COMMISSION RECEIVED</b>		
Swarna Pragati Micro Finance	11,92,829.00	19,96,944.00
SAMUNNATI	15,50,432.80	4,41,586.00
	<b>27,43,261.80</b>	<b>24,38,530.00</b>
<b>13 OTHER INCOME</b>		
Misc. Income	59,066.00	84,285.38
Fees Collection	8,76,500.00	3,90,500.00
Vehicle Income	-	4,05,192.00
Aahaar Token	16,15,410.00	13,36,485.00
Accommodation Cost	73,500.00	37,750.00
Sele of Condom		2,700.00
Interest on IT Refund		19,355.00
	<b>26,24,476.00</b>	<b>22,76,267.38</b>
<b>14 GRANT-IN-AID</b>		
AAHAAR	57,04,340.00	60,40,607.00
NHM Odisha(Asha Training)	3,56,555.00	1,39,142.00
TARGETED INTERVENTION	14,64,882.00	11,55,779.00
WETLANDS		8,94,112.00
NABARD	1,42,21,071.00	1,72,95,542.00
SUDA		32,99,273.00
SWADESH FOUNDATION		17,39,100.00
USHA International Ltd	21,46,555.00	5,98,499.00
ONGC	3,28,000.00	1,92,057.00
NOMI Network	20,94,993.40	42,03,760.20
WATER.ORG		20,21,136.00
GIZ	47,77,621.00	9,86,706.28



SBI LIFE	60,900.00	-
AROHAN		16,94,049.00
HABITATE FOR HUMANITY	1,16,50,000.00	51,00,000.00
MILAAP		2,27,203.00
TERRE DES HOMMES		1,22,62,853.92
CONCERN INDIA FOUNDATION	1,35,74,869.00	44,57,770.00
AJIM PREMJI	24,75,900.00	22,57,300.00
JIV DAYA FOUNDATION		4,60,999.84
FINISH SOCIETY		10,45,900.00
SMS INDIA PVT. LTD	83,47,418.56	14,22,446.00
UNITED BREWERIES LTD.		9,02,490.00
UNIVERSITY OF GLASSGOW		4,41,508.90
BANSAL INFRA PVT.LTD	15,40,000.00	11,00,000.00
SHELTER BOX TRUST	28,820.00	1,97,174.00
KOTAK LIFE INSURANCE		3,00,000.00
SWABALAMBAN		12,500.00
ANDRONI SYSTEM	16,00,000.00	
SAMAJ KALYANA FOUNDALTION	4,64,750.00	-
RSP	5,25,165.00	-
RWSS	1,53,78,376.00	-
	<b>8,67,40,215.96</b>	<b>7,04,47,908.14</b>
<b>15 FINANCE COST</b>		
Int. Paid to TOYOTA Finance	1,09,659.00	1,29,928.00
Interest Paid to NABARD	-	1,57,084.00
Interest Paid to Kasi Biswonath	24,341.00	5,77,487.00
Interest Paid to HFH	1,69,516.00	6,28,697.00
Interest Paid to SAMUNATI	1,64,19,769.00	3,24,89,120.00
Interest Paid to BASANTILATA	44,85,000.00	-
Interest Paid to NSDC	1,72,062.00	-
	<b>2,13,80,347.00</b>	<b>3,39,82,316.00</b>
<b>16 EMPLOYEE BENEFIT EXPENSES</b>		
Salary	49,27,445.00	56,74,702.00
Staff Insurance	-	61,925.00
Staff Incentive	2,37,222.00	9,50,688.00
EPF	9,38,702.00	7,21,302.00
Staff Welfare Expenses	18,276.00	44,480.00
Professional Tax	87,100.00	37,425.00
	<b>62,08,745.00</b>	<b>74,90,522.00</b>
<b>17 OTHER EXPENSES</b>		
Assets Insurance	26,257.00	62,616.00
Audit Fees	3,54,000.00	3,54,000.00
Bank Comn.& Charges	90,018.52	46,994.59
Communication Expenses	41,335.00	71,211.00
Computer Stationary	24,590.00	9,160.00
Electricity Charges	51,734.00	44,529.00
Fuel Expenses	4,12,800.00	5,23,688.00
C B Training		63,540.00
G B Meeting Expenses	61,518.00	37,010.00
Office Rent	3,50,200.00	3,21,400.00
Legal Cell Expenses	2,25,100.00	60,000.00
Misc. Expenses	1,80,004.00	1,27,896.00
Meeting Expenses	12,865.00	1,190.00
Printing & Stationary	18,556.00	26,094.00





Repair & Maintenance	2,84,278.00	2,27,962.00
Observation Day Celebration	9,520.00	2,515.00
Travel Expenses	4,47,040.00	2,19,417.00
Registration Fee	3,540.00	50,000.00
Web Charges	6,726.00	23,201.00
Consultancy Fees	9,39,119.00	7,20,000.00
Covid-19 Expenses	51,734.00	15,855.00
Filling Charges	3,150.00	-
	<b>35,94,085.00</b>	<b>30,08,279.00</b>

**18 PROJECT EXPENSES**

USHA SILAI PROJECT EXPENSES	20,99,942.00	5,21,455.00
ASHA TRAINING	3,95,767.00	1,93,452.00
Jaldeep Project		20,72,371.00
TARGETED INTERVENTION	12,93,224.40	14,26,201.80
NOMI Skill Training	29,40,098.00	36,24,512.00
NSDC Programe	4,76,605.40	36,21,677.27
AAHAAR Project	80,81,992.00	70,15,410.00
HSBC Skill for life	10,28,835.40	8,09,770.80
WATERSHED PROJECT	1,51,924.00	4,57,888.00
ONGC Skill Training	3,28,000.00	-
NABARD E-Shakti Programe	1,23,17,283.00	1,56,88,726.00
FANI Shelter Programe	7,40,100.00	1,27,75,180.00
NABARD LEDP/ SKILL Programe	8,03,323.00	3,23,795.00
NABARD FPO Programe	1,17,330.14	13,28,000.00
Livelihood Improvement Project	1,37,20,350.70	41,90,985.00
IHHL Sanitation Programe	1,16,40,654.00	60,43,704.00
Feasibility and Impact BTS		4,17,402.00
Covid-19 Programe	30,87,650.00	56,84,082.00
Adoption of AWC		14,22,446.00
Sanitation Programe(Finish)		10,45,000.00
Wash Awarness Programe	31,42,250.00	14,00,000.00
Swabalambana Programe		12,500.00
GRLTP,Bankers & Block level Meeting		2,57,375.00
Shelter Box Program Expenses	29,080.40	1,86,539.34
Road Beautification Programe	83,87,012.00	-
CBBO-FPO Programe	12,85,040.00	
SAFAL Programe Expenses	47,77,621.00	10,10,882.08
ISA Project Expenses	1,08,13,252.00	
RSP Skill Development Programe	3,05,531.00	
	<b>8,79,62,865.00</b>	<b>7,15,29,354.00</b>



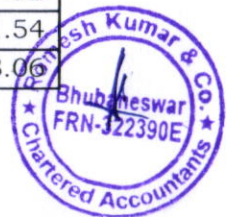
29	Camera	1,92,646.68			1,92,646.68	15	28,897.00	1,63,749.68
30	Instalation of Tubwell	88,296.73			88,296.73	15	13,244.51	75,052.22
31	Inst. Of Transformer	1,27,436.72			1,27,436.72	15	19,115.51	1,08,321.21
32	Accessories	41,173.83			41,173.83	15	6,176.07	34,997.76
33	Telephone	10,757.30	19,544.00		30,301.30	15	4,545.20	25,756.11
34	Carrates	7,705.46			7,705.46	15	1,155.82	6,549.64
35	Water Testing KIT	81,914.49			81,914.49	10	8,191.45	73,723.04
36	Auto Clave Machine	9,427.59			9,427.59	10	942.76	8,484.83
37	GPS	34,024.67			34,024.67	10	3,402.47	30,622.20
38	Establishment of TRC	14,889.28			14,889.28	15	2,233.39	12,655.89
39	Meteo. Equip. for TRC	7,946.06			7,946.06	15	1,191.91	6,754.15
40	Meteo. Equip. for Schools	1,07,219.72			1,07,219.72	15	16,082.96	91,136.76
41	Office Equipments	14,621.23			14,621.23	15	2,193.18	12,428.05
42	Agriculture Equipment	11,690.77			11,690.77	15	1,753.62	9,937.16
43	Lamination Machine	755.29			755.29	15	113.29	642.00
44	Water Filter	2,380.64			2,380.64	15	357.10	2,023.54
45	Electrical Equipment	3,29,222.07			3,29,222.07	10	32,922.21	2,96,299.86
<b>TOTAL</b>		<b>2,77,07,080</b>	<b>1,02,244</b>	<b>-</b>	<b>2,78,09,324</b>		<b>20,14,860</b>	<b>2,57,94,464</b>



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

**CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31ST MARCH-2022**

Sl #	Name of Assets	WDV as on 01.04.2021	Addition During the Year	Deletion During the Year	Total	Rate %	Depreciation	WDV as on 31.03.2022
1	Land	1,19,06,009.00			1,19,06,009.00		-	1,19,06,009.00
2	Building	85,61,402.73			85,61,402.73	10	8,56,140.27	77,05,262.46
3	Computer	3,58,631.13	82,700		4,41,331.13	40	1,76,532.45	2,64,798.68
4	Software	97,452.48			97,452.48	40	38,980.99	58,471.49
5	Printer	60,097.68			60,097.68	40	24,039.07	36,058.61
6	Vehicle(4)	29,97,143.56			29,97,143.56	15	4,49,571.53	25,47,572.03
7	Vehicle(2)	2,77,484.10			2,77,484.10	15	41,622.62	2,35,861.49
8	Bi-Cycle	40,859.54			40,859.54	15	6,128.93	34,730.61
9	Sound System	9,836.11			9,836.11	15	1,475.42	8,360.69
10	Bio Matric Device	20,094.89			20,094.89	15	3,014.23	17,080.66
11	LED TV	6,034.32			6,034.32	15	905.15	5,129.17
12	Stabilizer	13,062.08			13,062.08	15	1,959.31	11,102.77
13	Air Conditioner	93,967.63			93,967.63	15	14,095.14	79,872.48
14	Refrigerater	34,675.67			34,675.67	15	5,201.35	29,474.32
15	Inverter	1,19,752.08			1,19,752.08	15	17,962.81	1,01,789.27
16	Generator	87,366.87			87,366.87	15	13,105.03	74,261.84
17	Water Pump	12,288.28			12,288.28	15	1,843.24	10,445.04
18	Motor Winding Instrument	63,823.48			63,823.48	15	9,573.52	54,249.96
19	Solar paowr Aerotor	2,88,711.00			2,88,711.00	15	43,306.65	2,45,404.35
20	EPBX	3,495.46			3,495.46	15	524.32	2,971.14
21	Tailoring Machine	69,958.95			69,958.95	15	10,493.84	59,465.11
22	LCD Projecter	2,396.88			2,396.88	40	958.75	1,438.13
23	Pulvolizer	6,957.68			6,957.68	15	1,043.65	5,914.02
24	Furniture & Fixture	13,92,531.75			13,92,531.75	10	1,39,253.18	12,53,278.58
25	Fan	61,848.17			61,848.17	15	9,277.23	52,570.94
26	Iron Chest	10,619.91			10,619.91	10	1,061.99	9,557.92
27	Gas Stove	11,648.87			11,648.87	15	1,747.33	9,901.54
28	Aquaguard	16,821.25			16,821.25	15	2,523.19	14,298.06



**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.

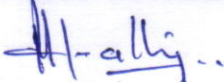
**B. NOTES ON ACCOUNTS**

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**

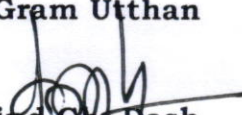


**Bharatendra Tripathy**  
**(Partner)**  
**M No: 057213**



**Place: Bhubaneswar**  
**Date: 02<sup>nd</sup> September 2022**

**for Gram Utthan**

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

**Secretary**  
**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**