



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 FCR PROJECT, AT/PO: PIMPURI, VIA: RAJKANIKA, DIST: KENDRAPARA, ODISHA** as at March, 31, 2023, 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, 31,2023 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, 2023.
- iii. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March, 31, 2023.

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



B. Tripathy
**B. Tripathy
(Partner)**

Place: Bhubaneswar
Date: December 20th, 2023
UDIN- 23057213BGPYJA4749

GRAM-UTTHAN

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

Consolidated Receipt and Payment Account for the year ended 31st March-2023

RECEIPTS	AMOUNT in Rs	PAYMENTS	AMOUNT in Rs
TO Opening Balance			
Cash in Hand	58,482.00	WATERSHED PROJECT	
Cash at Bank	28,51,229.92	Establish with Local Govt.	55,660.00
		By Dissemination Meeting on WSP	41,257.00
		By GP Level Workshop to integrate	78,420.00
To Bank interest	83,006.00	WASH planning	
		By Regular Meeting Local Govt.	68,800.00
To Grant In Aid Received		NOMI PROJECT	
NOMI INTERNATIONAL	47,13,669.60	By Activity Kit	1,925.00
GIZ-SAFAL-I	6,78,204.00	By Cleaning Material	6,123.00
GIZ- SAFAL-II	49,29,102.00	By Communication Expenses	25,560.00
GLASSGOW UNIVERSITY	2,66,261.00	By Electricity Charges	3,965.00
		By Home Visit	1,605.00
		By Internal Staff Training & Meeting	18,800.00
		By IP Monitoring Cost	1,20,000.00
		By Parents Meeting	2,500.00
		By Program Orientation and	4,950.00
		Counselling	
		By Project Associate	24,800.00
		By Project Manager	3,08,050.00
		By Project Office Rent	2,62,793.00
		By Purchase of Reck & Showcase	4,012.00
		By Purchase of Sewing Machine	25,400.00
		By Review Meeting with IP Head	4,200.00
		By Safety, Health & Hygiene Kits	4,400.00
		By Sign board expenses	2,478.00
		By Stationary	9,633.00
		By Stipend to Trainees	4,500.00
		By Sticking Material	6,458.00
		By Travel for Project Staff	44,599.00
		By Travel cost for Qtr Review	17,547.00
		By Repair & Maintenance	5,548.00
		By AGEP	35,06,083.00
		Fixed Assets	
		By Laptop	60,900.00
		GIZ-SAFAL-I	
		By CBT of Project staff, CEO's & BOD's	1,03,600.00
		By Block Level Workshop	3,26,300.00
		By Exposure Programe	2,77,500.00
		By Setup Farmers Resource Centre	3,93,000.00
		By Printing of booklet, leaflet &	1,93,562.00
		brochers	
		By Technical Training to Farmers	14,830.00
		By Training on Fish Feeding & Health	30,000.00
		Management(R-3)	
		By TA to CRP	1,14,340.00
		By TOT program for CRP	30,350.00
		By Training cum exposure visit	4,29,550.00
		By Travel Cost	37,000.00
		By Administrative Cost	1,74,052.00
		Staff Salary	



By	Admin and Finance	43,548.00
By	Project Associates	48,086.00
By	Project Manager	56,544.00
By	Block Coordinator	2,37,482.00

GIZ-SAFAL-II

By	Entrepreneur Development Associate	6,85,104.00
By	Finance Manager	1,27,284.00
By	Program Officer	1,47,328.00
By	Project Manager	1,39,248.00
By	Consultancy for awareness video development training	8,94,600.00
By	Entrepreneur Development & Training Consultancy	11,00,893.00
By	Travel cost for field staff	1,44,460.00
By	Travel cost for Program Manager	12,404.00
By	Travel for Trainee	21,000.00
By	CIC furniture and waterpurifier	2,63,400.00
By	IT Peripheral Unit for CIC	4,83,000.00
By	Mobile Phone for Satellite CIC	1,53,000.00
By	Videography Unit	2,85,940.00
By	Entrepreneurship Model Promotional Unit	34,600.00
By	Food & Accomodation	95,000.00
By	Office material, other costs	19,920.00
By	Promotional Model Pond Unit	1,29,264.00
By	Training materials printout	36,316.00
By	Training Venue	1,31,212.00
By	Administration Costs	4,24,026.00
By	Salary	4,70,952.00
By	Bank Charges	3,885.60
By	Closing Balance	
	Cash in Hand	
	Cash at Bank	58,482.00
		<u>4,87,925.92</u>
		<u><u>1,35,79,954.52</u></u>

1,35,79,954.52

1,35,79,954.52

As per our audit report of even date

FOR ROMESH KUMAR & CO.

CHARTERED ACCOUNTANTS

Bharatendra Tripathy

BHARATENDRA TRIPATHY

(PARTNER)

MRN: 057213

Bhubaneswar, December 20th 2023



FOR GRAM UTTHAN

Govind Chandra Basha

GOVIND CHANDRA BASHA

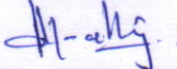
(SECRETARY)

**Secretary
GRAM UTTHAN
Rajkanika, Kendrapara**

GRAM-UTTHAN
INCOME & EXPENDITURE ACCOUNT OF FCR PROJECT FOR THE YEAR ENDED 31ST MARCH-2023

Expenditure	Amount	Income	Amount
To Bank Commission & Charges	3,885.60	By Bank Interest	83,006.00
To Depreciation	1,83,290.22		
		By Excess of expenditure over income	1,04,169.82
	1,87,175.82		1,87,175.82


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


BHARATENDRA TRIPATHY
(PARTNER)
MRN: 057213

Bhubaneswar, December 20th 2023



FOR GRAM UTTHAN


GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM UTTHAN
Rajkanika, Kendrapara

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

UNUTILIZED GRANT FOR THE YEAR ENDED 31ST MARCH-2023

Expenditure	Amount	Income	Amount
PROGRAMME COST			
WATERSHED PROJECT			
To Establish with Local Govt.	55,660.00	By Grant-In-Aid	
To Dissemination Meeting on WSP	41,257.00	NOMI INTERNATIONAL	47,13,669.60
To GP Level Workshop to integrate WASH planning	78,420.00	GIZ-SAFAL-I	6,78,204.00
To Regular Meeting Local Govt.	68,800.00	GIZ- SAFAL-II	49,29,102.00
		GLASSGOW UNIVERSITY	2,66,261.00
NOMI PROJECT			
To Activity Kit	1,925.00		
To Cleaning Material	6,123.00	By Unutilized Grant(FY 2021-22)	20,20,368.70
To Communication Expenses	25,560.00	By MF Project	2,15,298.00
To Electricity Charges	3,965.00	By GU General Fund	1,45,857.70
To Home Visit	1,605.00		
To Internal Staff Training & Meeting	18,800.00		
To IP Monitoring Cost	1,20,000.00		
To Parents Meeting	2,500.00		
To Program Orientation and Counselling	4,950.00		
To Project Associate	24,800.00		
To Project Manager	3,08,050.00		
To Project Office Rent	2,62,793.00		
To Purchase of Reck & Showcase	4,012.00		
To Purchase of Sewing Machine	25,400.00		
To Review Meeting with IP Head	4,200.00		
To Safety, Health & Hygiene Kits	4,400.00		
To Sign board expenses	2,478.00		
To Stationary	9,633.00		
To Stipend to Trainees	4,500.00		
To Sticking Material	6,458.00		
To Travel for Project Staff	44,599.00		
To Travel cost for Qtr Review	17,547.00		
To Repair & Maintenance	5,548.00		
To AGEP	35,06,083.00		
GIZ-SAFAL-I			
To CBT of Project staff, CEO's & BOD's	1,03,600.00		
To Block Level Workshop	3,26,300.00		
To Exposure Programe	2,77,500.00		
To Setup Farmers Resource Centre	3,93,000.00		
To Printing of booklet, leaflet & brochrs	1,93,562.00		
To Technical Training to Farmers	14,830.00		
To Training on Fish Feeding & Health Management(R-3)	30,000.00		
To TA to CRP	1,14,340.00		
To TOT program for CRP	30,350.00		
To Training cum exposure visit	4,29,550.00		
To Travel Cost	37,000.00		
To Administrative Cost	1,74,052.00		
Staff Salary			
To Admin and Finance	43,548.00		
To Project Associates	48,086.00		
To Project Manager	56,544.00		
To Block Coordinator	2,37,482.00		
GIZ-SAFAL-II			
To Entrepreneur Development Associate	6,85,104.00		
To Finance Manager	1,27,284.00		
To Program Officer	1,47,328.00		
To Project Manager	1,39,248.00		
To Consultancy for awareness video development training	8,94,600.00		
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To Travel cost for field staff	1,44,460.00
To Travel cost for Program Manager	12,404.00
To Travel for Trainee	21,000.00
To CIC furniture and waterpurifier	2,63,400.00
To IT Peripheral Unit for CIC	4,83,000.00
To Mobile Phone for Satellite CIC	1,53,000.00
To Videography Unit	2,85,940.00
To Entreprenuership Model Promotional Unit	34,600.00
To Food & Accomodation	95,000.00
To Office material, other costs	19,920.00
To Promotional Model Pond Unit	1,29,264.00
To Training materials printout	36,316.00
To Training Venue	1,31,212.00
To Administration Costs	4,24,026.00
To Salary	4,70,952.00

1,29,68,761.00

1,29,68,761.00

As per our audit report of even date

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

Bharatendra Tripathy

**BHARATENDRA TRIPATHY
(PARTNER)**

MRN: 057213

Bhubaneswar, December 20th 2023



FOR GRAM UTTHAN

Govind Chandra Dash

**GOVIND CHANDRA DASH
(SECRETARY)**

**Secretary
GRAM UTTHAN
Rajkanika, Kendrapara**

GRAM-UTTHAN
AT/PO-PIMPUDI,VIA:RAJKANIKA
DIST:KENDRAPARA, ORISSA

FCRA FIXED ASSETS SCHEDULED AS ON 31ST MARCH-2023

SL NO	NAME OF THE ASSET	WDV as on 01.04.2022	Addition during the Year	Total	Rate	Depreciation Amount	WDV. As on 31.03.2023
1	Furniture & Fixture	1,85,991.71	-	1,85,991.71	10	18,599.17	1,67,392.54
2	Vehicle	11,806.78	-	11,806.78	15	1,771.02	10,035.76
3	Bicycle	1,824.53	-	1,824.53	15	273.68	1,550.85
4	Sound System	1,104.01	-	1,104.01	15	165.60	938.41
5	Computer	1,55,592.35	60,900.00	2,16,492.35	40	86,596.94	1,29,895.41
6	Generator	14,631.50	-	14,631.50	15	2,194.73	12,436.78
7	Weight Mechine	9,583.64	-	9,583.64	15	1,437.55	8,146.09
8	Sealling Mechine	4,663.92	-	4,663.92	15	699.59	3,964.33
9	Carrets	6,549.73	-	6,549.73	15	982.46	5,567.27
10	Fans	7,374.32	-	7,374.32	15	1,106.15	6,268.17
11	Lights	660.06	-	660.06	15	99.01	561.05
12	Accessories	1,757.87	-	1,757.87	15	263.68	1,494.19
13	Pick-Up Van	79,265.73	-	79,265.73	15	11,889.86	67,375.87
14	Stabiliser	980.12	-	980.12	15	147.02	833.10
15	Camera	92,243.58	-	92,243.58	20	18,448.72	73,794.86
16	GPS	29,011.60	-	29,011.60	10	2,901.16	26,110.44
17	Water Testing Kit	44,060.00	-	44,060.00	10	4,406.00	39,654.00
18	Stiching Mechine	3,273.38	-	3,273.38	15	491.01	2,782.37
19	Trolley	1,077.04	-	1,077.04	15	161.56	915.48
20	Aquaguard	1,541.80	-	1,541.80	15	231.27	1,310.53
21	Cutter	1,676.33	-	1,676.33	15	251.45	1,424.88
22	Training Equipment	1,88,478.77	-	1,88,478.77	15	28,271.82	1,60,206.95
23	Printer	4,752.00	-	4,752.00	40	1,900.80	2,851.20
TOTAL		8,47,900.75	60,900.00	9,08,800.75		1,83,290.22	7,25,510.55



GRAM-UTTHAN
BALANCE SHEET OF FCRA ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
A CAPITAL FUND		A Fixed Assets	
Opening Balance	-2,47,305.07	(As Per Schedule)	9,08,800.75
Less: Deficit	<u>(1,04,169.82)</u>	Less : Depreciation	<u>1,83,290.22</u>
	(3,51,474.89)		7,25,510.53
B Capital Reserve	14,75,695.00	B Current Assets	
		Cash-in-hand	58,482.00
		Cash at Bank	<u>4,87,925.92</u>
			5,46,407.92
C CURRENT LIABILITIES			
Loan from GU Gen. Fund	<u>1,47,698.30</u>		
	1,47,698.30		
	<u><u>12,71,918.45</u></u>		<u><u>12,71,918.45</u></u>

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

Bh. ally.
BHARATENDRA TRIPATHY
(PARTNER)
MRN: 057213

Bhubaneswar, December 20th 2023



FOR GRAM UTTHAN

Govind Chandra Dash
GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM UTTHAN
Rajkanika, Kendrapara

BANK RECONCILIATION

Month (mm.yyyy): **Mar-23**

Bank & account nr. : **918010085846613**

Currency : **INR**

MONTHLY CLOSING BALANCE AS PER BANK STATEMENT AS OF (dd.mm.yy) :

DATE	AMOUNT
31-03-2023	4,11,771.00

To add cheque(s) received not yet cashed

Date (dd.mm.yy)	Cheque nr.	Description	Amount
Total cheques received not yet cashed			0.00

To deduct cheque(s) issued not yet paid

Date (dd.mm.yy)	Cheque nr.	Description	Amount
31-03-2023	037685	Issued but not debited by bank	44,940.00
31-03-2023	037687	Issued but not debited by bank	50,500.00
31-03-2023	037688	Issued but not debited by bank	25,702.00
Total cheques issued not yet paid			1,21,142.00

To add other receipts not yet cashed

Date (dd.mm.yy)	Reference	Description	Amount
Total other receipts not yet cashed			0.00

To deduct other charge(s) not yet paid

Date (dd.mm.yy)	Reference	Description	Amount
Total other charges not yet paid			0.00

CLOSING BALANCE AS PER BANK BOOK (OR BOOKKEEPING) : **2,90,629.00**

A.ally
(Accountant)

