

# AUDITOR'S REPORT

&

AUDITED STATEMENT OF ACCOUNT  
FOR THE YEAR ENDING 31<sup>ST</sup>. MARCH 2023

OF

GRAMOTHAN

AT:GHODAGHATPADA ,PO:SONEPUR  
DIST: SUBARNAPUR

AUDITED BY-

M/S. OMKEJRIWAL & Co.  
CHARTERED ACCOUNTANTS  
JAGANNATH PARA, BOLANGIR  
TEL: 06652-230464(O)  
06654-220051(R)  
CELL: 9437030464  
E-mail:omkbgr@gmail.com



Ref.No.....

Date.....

To  
The Members  
Gramothhan

**INDEPENDENT AUDITOR'S REPORT**

We have audited the accompanying consolidated financial statements of the **Gramothhan, At: Nuapada, Ghodaghat Pada PO: Sonapur, Dist: Subarnapur (Odisha)** which comprise the consolidated Balance Sheet as at **31.03.2023**, the consolidated Income & Expenditure Statement and the consolidated Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information

***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated Receipts and Payments of the Institution in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the Institution's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

**HEAD OFFICE: A-17/10, Surya Nagar, Bhubaneswar - 751003, Tel.No. 0674-2397227, 2397890,**

**2397025 E-mail: omkejriwal@yahoo.com, omkejriwal@gmail.com**

**BRANCH OFFICES: BERHAMPUR • ROURKELA • TITILAGARH • RAIPUR • DELHI • KOLKATA • GOWHATI • ALLAHABAD**





An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

1. The Consolidated financial statements dealt with by this report are in agreement with the books of account as produced before us.
2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
3. In our opinion, proper books of accounts have been maintained by the Institution so far as appears from our examination of the books.
4. In our opinion and to the best of our information and according to the explanations given to us, the said consolidated financial statements read with Significant accounting policies & other notes on account of the said schedule gives a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case the consolidated Balance Sheet, of the state of affairs of Institution as at **31.03.2023**;
- (b) in the case of the consolidated Income & Expenditure Account of the 'Surplus' (Excess of Income over Expenditure) for the year ended on that date; and
- (c) in case of the consolidated Receipts and Payments Account of all the 'Receipts' and 'Payments' of the Institution for the year ended on that date



Place: Balangir  
Date: 26.07.2023

For M/s. O.M. Kejriwal & Co.  
Chartered Accountants

S.K. Padhi, FCA  
Partner

Membership Number-056918  
Firm Registration Number-314144E

UDIN: 23056918BGXAAQ4211

**GRAMOTHHAN**

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR

BALANCE SHEET AS ON 31ST MARCH 2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>CAPITAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	59,581.00		As per Annexure-A		1,71,764.00
Add : Excess of income Over expenditure	12,278.00	71,859.00			
<b>Current Liabilities:</b>					
Audit fee Payable		23,600.00			
Liability for Expenses		77,250.00			
			<b>Closing Balance</b>		
			Cash in Hand		697.00
			<b>Cash at Bank</b>		
			PNB A/c No-4985000100053481		248.00
		<b>1,72,709.00</b>			<b>1,72,709.00</b>

AUDITOR'S REPORT

As per our reports of even date.



Place: Bolangir  
Date: 26/07/2023

For M/S O.M. Kejriwal & Co.  
Chartered Accountants

*(Signature)*

S.K. Padhi, FCA  
Partner

**GRAMOTHHAN**AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Bank Charges	950.00	By Crowd Fund	25,278.00
Celebration & Observation	1,694.00	.. WIPRO Foundation	12,00,000.00
Electricity Charges	6,209.00	.. Mantara Social Service	5,50,000.00
Office Rent	1,04,000.00	.. Donation	91,288.00
Legal Charges	27,856.00	.. Income from TLM	4,000.00
News Paper	2,626.00		
Office Expenses	17,260.00	.. Bank Interest	3,798.00
Printing Stationery	8,515.00		
Puja Expenses	1,500.00		
Repair & Maintenance	15,346.00		
Staff Salary	4,26,310.00		
Telephone Charges	18,149.00		
Electrical Expenses	1,050.00		
<b>Exp. On WIPRO Foundation</b>			
Staff Salary	9,70,000.00		
Capacity Building	1,20,000.00		
Printing Stationery/Documentation & Marketing	1,10,000.00		
Depreciation	30,621.00		
Excess of Income Over Expenditure	12,278.00		
	<b>18,74,364.00</b>		<b>18,74,364.00</b>

**AUDITOR'S REPORT**

(As per our report of even date)

e: Bolangir  
e: 26/07/2023For M/s. O.M. Kejriwal & Co.  
Chartered Accountants

S.K. Padhi, FCA  
Partner

**GRAMOTHHAN**

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <b>Opening Balance</b>		By Bank Charges	950.00
Cash in Hand	66.00	.. Celebration & Observation	1,694.00
<b>Cash at Bank</b>		.. Electricity Charges	6,209.00
PNB A/c No-4985000100053481	2,480.00	.. Office Rent	1,04,000.00
		.. Legal Charges	27,856.00
To Crowd Fund	25,278.00	.. News Paper	2,626.00
WIPRO Foundation	12,00,000.00	.. Office Expenses	17,260.00
Mantara Social Service	5,50,000.00	.. Printing Stationery	8,515.00
Donation	91,288.00	.. Puja Expenses	1,500.00
Income from TLM	4,000.00	.. Repair & Maintenance	15,346.00
Bank Interest	3,798.00	.. Staff Salary	4,26,310.00
		.. Telephone Charges	18,149.00
		.. Electrical Expenses	1,050.00
		.. Purchase a Projector	37,500.00
		.. Box	1,800.00
		.. Purchase a Cooler	5,200.00
		.. <b>Exp. On WIPRO Foundation</b>	
		Staff Salary	9,70,000.00
		Capacity Building	1,20,000.00
		Printing Stationery/Documentation & Marketing	1,10,000.00
		.. <b>Closing Balance</b>	
		Cash in Hand	697.00
		<b>Cash at Bank</b>	
		PNB A/c No-4985000100053481	248.00
	<b>18,76,910.00</b>		<b>18,76,910.00</b>

AUDITOR'S REPORT

(As per our report of even date)



Place: Bolangir  
Date: 26/07/2023

For M/s. O.M.Kejriwal & Co.  
Chartered Accountants

*S.K. Padhi*

S.K. Padhi, FCA  
Partner