

# **AUDITOR'S REPORT**

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**AUDITED STATEMENT OF ACCOUNT  
FOR THE YEAR ENDING 31<sup>ST</sup>. MARCH 2025**

**OF**

**GRAMOTHHAN**

**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**



M/s. O.M. KEJRIWAL & Co.  
CHARTERED ACCOUNTANTS

**B O L A N G I R**

At: Jagannath Para  
P.O/Dist: Bolangir- 767001  
Tel.No.(06652) 230464 (O)  
(06654) 220051 (R)  
E-mail- omkbgr@gmail.com  
Mobile: -9437030464

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 **31.03.2025**, 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 judgment, 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 **31.03.2025**;
- (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: 16.07.2025

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

S.K. Padhi, FCA  
Partner

Membership Number-056918  
Firm Registration Number-0314144E

## GRAMOTHHAN

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b><u>CAPITAL FUND</u></b>		<b><u>FIXED ASSETS</u></b>	
Opening Balance	2,33,314.37	As per Annexure-A	4,61,387.00
Add : Excess of Income over Expenditure	93,985.08		
	3,27,299.45		
<b><u>Current Liabilities:</u></b>	1,34,746.00	<b><u>Loan &amp; Advances</u></b>	
As per Annexure-B			
		<b><u>Closing Balance</u></b>	
		Cash in Hand	426.00
		<b><u>Cash at Bank</u></b>	
		PNB A/c. No-4985000100053481	232.45
	<b>4,62,045.45</b>		<b>4,62,045.45</b>

AUDITOR'S REPORT  
(As per our report of even date)



Place: Bolangir  
Date: 16/07/2025

SECRETARY-cum-CEO  
GRAMOTHHAN

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

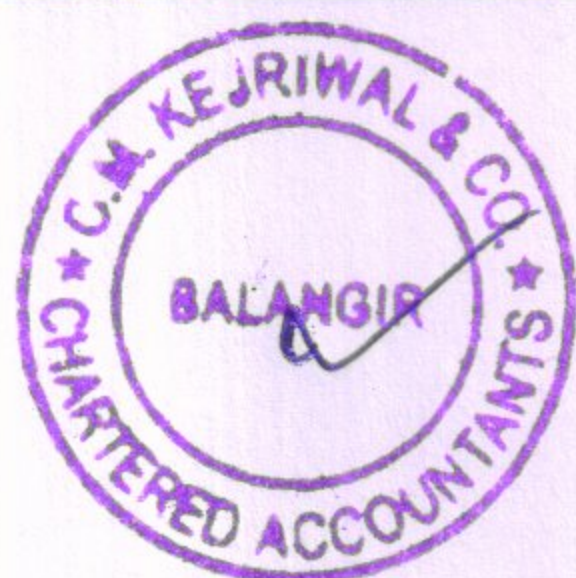
S.K. Padhi, FCA  
Partner

M.No.056918  
F.R.No.314144E

**GRAMOTHHAN**

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<b>Program Cost</b>		By	Miscellaneous Receipts	12,610.71
"	Quest Alliance	49,380.00	"	WIPRO Foundation	12,00,000.00
"	Annual Day	21,451.00	"	Mantara Social Service	6,00,000.00
"	Youth Development Programme	1,14,015.00	"	Quest Alliance Education	3,02,280.00
"	<b>Organizational Cost</b>		"	Century Industrial Products P.Ltd	2,50,000.00
"	Audit Fees	22,870.00	"	Donation	1,98,685.00
"	Bank Charges	1,012.63	"	Bank Interest	6,979.00
"	Books & Periodicals	3,524.00			
"	Celebration & Observation	3,367.00			
"	Computer Maintenance	2,611.00			
"	Electricity Expenses	10,835.00			
"	Internship Expenses	1,615.00			
"	Office Expenses	15,236.00			
"	Office Rent	1,08,000.00			
"	Postage & Communication	314.00			
"	Repair & Maintenance	9,750.00			
"	Staff Salary	7,86,000.00			
"	Telephone Charges	18,112.00			
"	Travel & Conveyance	7,405.00			
"	Vehicle Maintenance	626.00			
"	<b>Exp. On WIPRO Foundation</b>				
"	Staff Salary	9,41,500.00			
"	Capacity Building	1,17,872.00			
"	Printing Stationary/ Documentation & Marketing	1,40,628.00			
"	Depreciation	1,00,446.00			
To	Excess of Income Over Expenditure	93,985.08			
		<b>25,70,554.71</b>			<b>25,70,554.71</b>



Place: Bolangir  
Date: 16/07/2025

AUDITOR'S REPORT  
(As per our report of even date)

**SECRETARY-cum-CEO  
GRAMOTHHAN**

For M/s. O.M. Kejriwal & Co.  
Chartered Accountants  
S.K. Padhi, FCA  
Partner  
M.No.056918  
F.R.No.314144E

**GRAMOTHHAN**

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To	<b>Opening Balance</b>		By	<b>Program Cost</b>	
	Cash in Hand	1,369.00		Quest Alliance	49,380.00
	<b>Cash at Bank</b>			Annual Day	21,451.00
	PNB A/c. No-498500010005348	57.37		Youth Development Programme	1,09,089.00
			..	<b>Organizational Cost</b>	
..	Miscellaneous Receipts	12,610.71		Audit Fees	22,870.00
..	WIPRO Foundation	12,00,000.00		Bank Charges	1,012.63
..	Mantara Social Service	6,00,000.00		Books & Periodicals	3,104.00
..	Quest Alliance Education	3,02,280.00		Celebration & Observation	3,367.00
..	Century Industrial Products P.Ltd	2,50,000.00		Computer Maintenance	2,611.00
				Electricity Expenses	10,835.00
..	Donation	1,98,685.00		Internship Expenses	1,615.00
..	Bank Interest	6,979.00		Office Expenses	13,066.00
				Office Rent	90,000.00
				Postage & Communication	142.00
				Repair & Maintenance	5,610.00
				Staff Salary	6,81,082.00
				Telephone Charges	18,112.00
				Travel & Conveyance	7,405.00
				Vehicle Maintenance	626.00
..	Advance recovered - P.K. Pradha	94,118.00	..	Assets (Annexure-A)	3,70,900.00
			..	<b>Payment against Last year Payable</b>	
				<b>Expenses Payable</b>	
				Swarnarupa Mishra	30,000.00
				Pratap Kumar Pradhan	14,163.00
				Manoj Kumar Padhi	9,000.00
			..	<b>Exp. On WIPRO Foundation</b>	
				Staff Salary	9,41,500.00
				Capacity Building	1,17,872.00
				Printing Stationary/ Documentation & Marketing	1,40,628.00
			..	<b>Closing Balance</b>	
				Cash in Hand	426.00
				<b>Cash at Bank</b>	
				PNB A/c. No-4985000100053481	232.45
		<b>26,66,099.08</b>			<b>26,66,099.08</b>



Place: Bolangir  
Date: 16/07/2025

AUDITOR'S REPORT  
(As per our report of even date)

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SECRETARY-cum-CEO  
GRAMOTHHAN

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

*[Handwritten Signature]*

S.K. Padhi, FCA  
Partner

**GRAMOTHAN**  
 AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
 RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025  
 EDUCATION SCHEME - WIPRO Foundation

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>	-	By <u>Capacity Building</u>	
		Capacity Building	73,268.00
		Community Learning Centre	12,645.00
WIPRO Foundation	12,00,000.00	Library Program	14,929.00
		School Transformation Program	17,030.00
		<u>Printing Stationary/ Documentation &amp; Marketing</u>	1,40,628.00
		<u>Staff Salary</u>	
		Program Manager	3,70,000.00
		Project Coordinator	2,40,000.00
		Education Leaders	3,31,500.00
		<u>Closing Balance</u>	-
	<b>12,00,000.00</b>		<b>12,00,000.00</b>

AUDITOR'S REPORT  
 (As per our report of even date)



Place: Balangir  
 Date: 16/07/2025

*[Handwritten Signature]*

SECRETARY-cum-CEO  
 GRAMOTHAN

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

*[Handwritten Signature]*  
 S.K. Padhi, FCA  
 Partner  
 M.No.056918  
 F.R.No.314144E

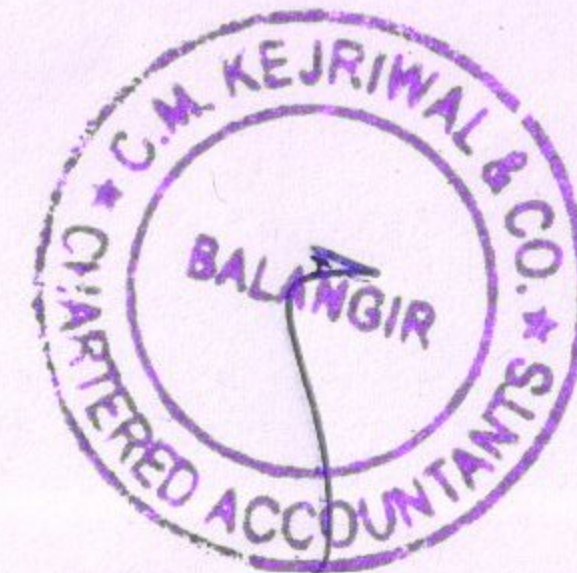
**GRAMOTHHAN**

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

**DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2025**

**(Annexure-A)**

SL. NO.	Name of the Assets	Balance as on 01/04/2024	Addition during the year		Total	Rate of Depreciation	Depreciation	Deletion during the period	Balance as on 31/03/2025
			1st Half	2nd Half					
1	Furniture & Fixture	68,715.00	-	-	68,715.00	10%	6,872.00	-	61,843.00
2	Inverter	14,493.00	-	-	14,493.00	15%	2,174.00	-	12,319.00
3	Freeze	19,506.00	-	-	19,506.00	15%	2,926.00	-	16,580.00
4	Mobile Phone	10,792.00	-	-	10,792.00	15%	1,619.00	-	9,173.00
5	Computer & Printer	3,980.00	-	-	3,980.00	40%	1,592.00	-	2,388.00
6	Projector	18,000.00	-	-	18,000.00	40%	7,200.00	-	10,800.00
7	Cooler	3,757.00	-	-	3,757.00	15%	564.00	-	3,193.00
8	Box	1,415.00	-	-	1,415.00	15%	212.00	-	1,203.00
9	Electric Fans	1,870.00	-	-	1,870.00	15%	281.00	-	1,589.00
10	Tally Software	14,800.00	-	-	14,800.00	40%	5,920.00	-	8,880.00
11	Air Conditioner	33,605.00	-	-	33,605.00	15%	5,041.00	-	28,564.00
12	Honda Activa		1,01,500.00		1,01,500.00	15%	15,225.00	-	86,275.00
13	Steel Almirah			8,300.00	8,300.00	10%	415.00	-	7,885.00
14	Book Self			8,200.00	8,200.00	10%	410.00	-	7,790.00
15	Mouse QA			3,600.00	3,600.00	40%	720.00	-	2,880.00
16	Laptops QA			2,36,400.00	2,36,400.00	40%	47,280.00	-	1,89,120.00
17	JIO Router QA			9,000.00	9,000.00	40%	1,800.00	-	7,200.00
18	Plastic Chair QA			3,900.00	3,900.00	10%	195.00	-	3,705.00
<b>TOTAL</b>		<b>1,90,933.00</b>	<b>1,01,500.00</b>	<b>2,69,400.00</b>	<b>5,61,833.00</b>		<b>1,00,446.00</b>	<b>-</b>	<b>4,61,387.00</b>



*[Handwritten Signature]*

SECRETARY-cum-CEO  
GRAMOTHHAN

## GRAMOTHHAN

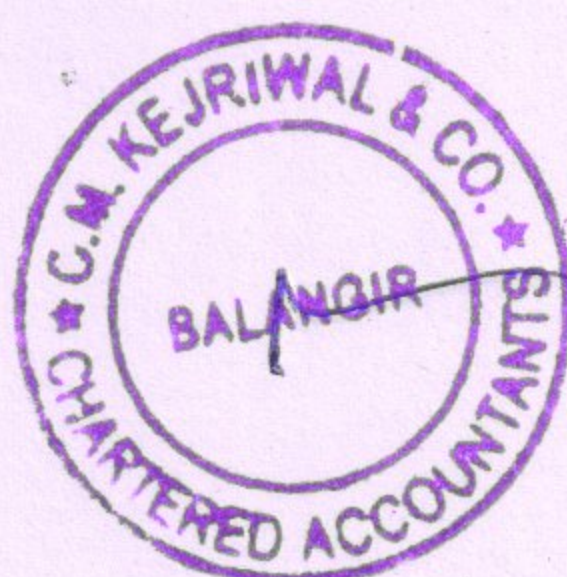
AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR  
CURRENT LIABILITIES AS ON 31ST MARCH 2025

### Current Liabilities

(Annexure-B)

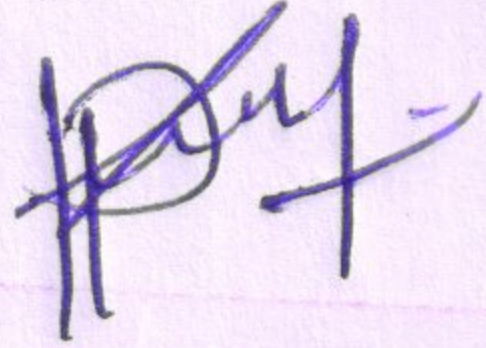
Manoj Kumar Padhi	18,000.00
Bhagabati Enterprises	4,140.00
Anita Kheti	1,000.00
Iswar Surya	500.00
Kshirendra Rana	8,900.00
Pratap Kumar Pradhan	13,418.00
Rabina Sethi	2,000.00
Rasmita Padhan	6,690.00
Subrat Maharana	10,000.00
Swarnarupa Mishra	70,098.00
<b>Total:</b>	<b>1,34,746.00</b>

SECRETARY-cum-CEO  
GRAMOTHHAN

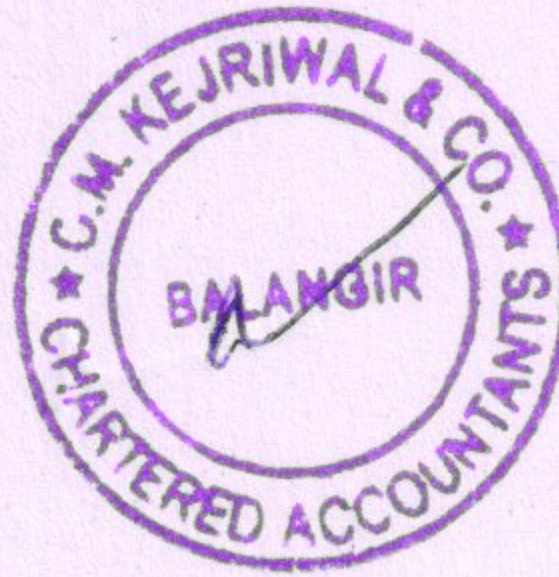


**GRAMOTHHAN - SONEPUR**  
**Account No. 4958000100053481**  
**Reconciliation Statement as on 31st March 2025**

Particulars	Chq No. & Date	Amount
<b>Balance As per Our Bank Book</b>		<b>232.45</b>
Add: Cheque Issued not yet Presented for Payment at Bank	484776/ 31.03.25	2,950.00
Add: Credited as per Bank Pass Book not yet entered in Our Bank Book		-
<b>Total:</b>		<b>3,182.45</b>
Less: Debited as per Bank Pass Book not yet entered in Our Bank Book		-
Less: Deposited in Bank as per our Bank Book not yet entered in Bank Pass Book		-
<b>Balance As per Bank Pass Book /Statement</b>		<b>3,182.45</b>



SECRETARY-cum-CEO  
GRAMOTHHAN



Organisation Name and address

Statement Date : 15th April 2025

Gramothhan, Nuapada, Ghodaghatpada, Sonapur, Dist- Subarnapur, Odisha-767017, India

Project Name - **Strengthening Primary Education through innovation and contextual solutions**

Project duration as per agreement 01-04-2024 To 31-03-2025

**Audited Expenditure Statement for the Financial Year 2024-25**

Date	Description	Dr	Cr	Total	Remarks
01-Apr	Opening Balance		A		
	Unspent Refund	B			
	Total Opening Balance			A-B	0
	<b>Fund Received during the FY</b>				
From 1Apr	Wipro Grant		C		1200000
	Redrawal from previous year's unspent refunded		D		0
	Interest Earned		E		0
	Total Fund received from Wipro			C+D+E	1200000
	<b>Funds Expected to be Utilized by 31Mar</b>				
	Capacity Building	X	117872		
	Staff Salaries	Y	941500		
	Printing/Documentation & Marketing	Z	140628		
	Total Fund expected to be utilized			X+Y+Z	1200000
31-Mar	<b>Closing Balance / Likely Unspent</b>			(A-B)+(C+D+E)- (X+Y+Z)	0

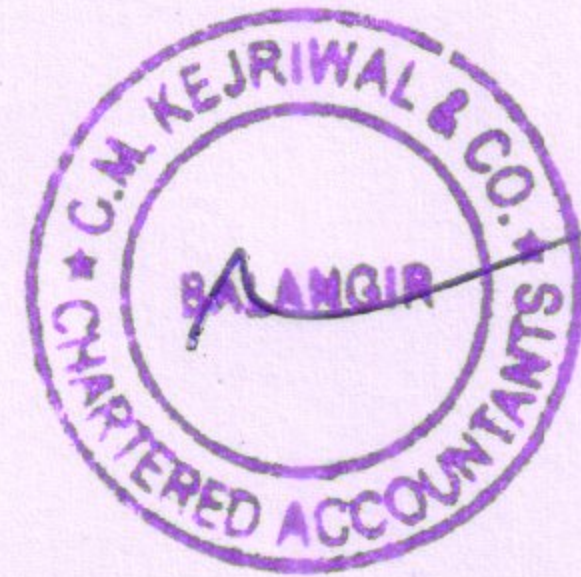
We here by certify that the expenses mentioned above are incurred by 31Mar2025 for the said project only for the FY 2024-25. Also we shall comply to CSR regulatory requirements by transferring the unspent CSR funds received to the designated Unspent CSR bank account of the donor - Wipro Foundation before 15Apr2025

For..... M/s. O.M. KEJRIWAL & CO. Chartered Accountants

*S.K. Padhi*  
16/4/25

S.K, PADHI, FCA, Partner

Seal & Signature



*[Handwritten Signature]*

SECRETARY-cum-CEO  
GRAMOTHHAN

Name of the Organization : GRAMOTHHAN, SONEPUR

Name of the Project : Computational Thinking Through Technovation Curriculum

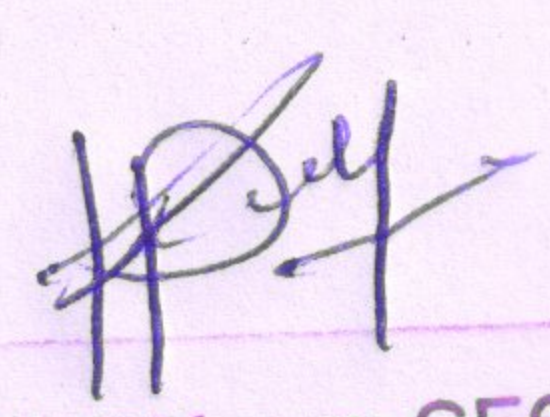
Detail of Expenditures for the Financial Year 2024-25

Particulars	Budget	Utilised	Variance
Laptop	2,34,000	2,31,000	3,000
Dongel	9,000	9,000	-
Internet Connection	28,800	28,800	-
Anti Virus (QH Total Security)	3,000	5,400	(2,400)
<b>Admin Cost</b>	<b>27,480</b>	<b>28,080</b>	<b>(600)</b>
HP Carrybags		5,400	
Mouse		3,600	
Pad		300	
White Board		1,500	
Vehicle Hiring Cost		2,500	
Table & Chair		3,900	
Petrol Cost		1,000	
Program/Publicity Cost		7,380	
Audit Fees/UC Charges		2,500	
<b>Total:</b>	<b>3,02,280</b>	<b>3,02,280</b>	<b>-</b>

**Grant received from Quest Alliance Quality Education**

Received Grant on 04.03.2025 vide NEFT AXISP00626964826/0017	2,72,052.00
Received Grant on 26.03.2025 vide NEFT UTIBN62025032687190797	30,228.00
<b>Total:</b>	<b>3,02,280.00</b>



  
SECRETARY-cum-CEO  
GRAMOTHHAN