

AUDITOR'S REPORT

&

**AUDITED STATEMENT OF ACCOUNT
FOR THE YEAR ENDING 31ST. MARCH 2024**

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**



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 **31.03.2024**, 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 reparation 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.





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 **31.03.2024**;
- (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: 11.07.2024

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

S.K. Padhi, FCA
Partner

Membership Number-056918
Firm Registration Number-314144E

GRAMOTHHAN

AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR
BALANCE SHEET AS ON 31ST MARCH 2024

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|-------------------|------------------------------|-------------------|
| CAPITAL FUND | | FIXED ASSETS | |
| Opening Balance | 71,859.00 | As per Annexure-A | 190,933.00 |
| Add : Excess of Income over Expenditure | 161,455.37 | | |
| | 233,314.37 | Loan & Advances | |
| | | As per Annexure-C | 94,118.00 |
| Current Liabilities: | 53,163.00 | Closing Balance | |
| As per Annexure-B | | Cash in Hand | 1,369.00 |
| | | Cash at Bank | |
| | | PNB A/c. No-4985000100053481 | 57.37 |
| | 286,477.37 | | 286,477.37 |

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



Place: Bolangir
Date:11/07/2024

GRAMOTHHAN
AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|---------------------|---------------------------|---------------------|
| To Audit Fees | 22,420.00 | By Crowd Fund | 23,392.73 |
| .. Bank Charges | 936.90 | .. WIPRO Foundation | 1,200,000.00 |
| .. Books & Periodicals | 2,567.00 | .. Mantara Social Service | 600,000.00 |
| .. Celebration & Observation | 8,685.00 | .. Donation | 108,000.00 |
| .. Electricity Expenses | 7,271.00 | .. Miscelleneour Receipts | 7,062.54 |
| .. Fees & Taxes | 5,380.00 | .. CLS Admission Fees | 19,800.00 |
| .. Office Expenses | 6,265.00 | .. Other Grants | 213,981.00 |
| .. Office Rent | 133,000.00 | | |
| .. Staff Salary | 573,467.00 | .. Bank Interest | 5,215.00 |
| .. Telephone Charges | 18,143.00 | | |
| .. Exp. On WIPRO Foundation | | | |
| Staff Salary | 970,000.00 | | |
| Capacity Building | 120,000.00 | | |
| Printing Stationary/Documentation & Marketing | 110,000.00 | | |
| .. Depreciation | 37,861.00 | | |
| To Excess of Income Over Expenditure | 161,455.37 | | |
| | 2,177,451.27 | | 2,177,451.27 |



Place: Bolangir
Date:11/07/2024

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 2024

| RECEIPT | AMOUNT | PAYMENT | AMOUNT |
|------------------------------|---------------------|--|---------------------|
| To <u>Opening Balance</u> | | By Audit Fees | 22,420.00 |
| Cash in Hand | 697.00 | ,, Bank Charges | 936.90 |
| <u>Cash at Bank</u> | | ,, Books & Periodicals | 2,567.00 |
| PNB A/c. No-4985000100053481 | 248.00 | ,, Celebration & Observation | 8,685.00 |
| ,, Crowd Fund | 23,392.73 | ,, Electricity Expenses | 7,271.00 |
| ,, WIPRO Foundation | 1,200,000.00 | ,, Fees & Taxes | 5,380.00 |
| ,, Mantara Social Service | 600,000.00 | ,, Office Expenses | 6,265.00 |
| ,, Donation | 108,000.00 | ,, Office Rent | 124,000.00 |
| ,, Miscelleneour Receipts | 7,062.54 | ,, Staff Salary | 529,304.00 |
| ,, CLS Admission Fees | 19,800.00 | ,, Telephone Charges | 18,143.00 |
| ,, Other Grants | 213,981.00 | ,, Electrical Fans (Annexure-A) | 2,200.00 |
| ,, Bank Interest | 5,215.00 | ,, Tally Software (Annexure-A) | 18,500.00 |
| | | ,, Air Conditioner (Annexure-A) | 36,330.00 |
| | | ,, Advance paid (Annexure-C) | 94,118.00 |
| | | ,, <u>Payment against Last year Payable</u> | |
| | | Audit Fees | 23,600.00 |
| | | <u>Expenses Payable</u> | |
| | | Swarnarupa Mishra | 50,000.00 |
| | | Pratap Kumar Pradhan | 27,250.00 |
| | | ,, <u>Exp. On WIPRO Foundation</u> | |
| | | Staff Salary | 970,000.00 |
| | | Capacity Building | 120,000.00 |
| | | Printing Stationary/Documentation & Marketing | 110,000.00 |
| | | ,, <u>Closing Balance</u> | |
| | | Cash in Hand | 1,369.00 |
| | | <u>Cash at Bank</u> | |
| | | PNB A/c. No-4985000100053481 | 57.37 |
| | 2,178,396.27 | | 2,178,396.27 |



Place: Bolangir
Date: 11/03/2024

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

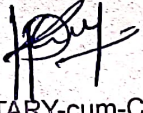
GRAMOTHHAN
AT: NUAPADA, GHODAGHATPADA, PO: SONEPUR, DIST: SUBARNAPUR
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024
EDUCATION SCHEME - WIPRO Foundation

| RECEIPT | AMOUNT | PAYMENT | AMOUNT |
|---------------------------|---------------------|---|---------------------|
| To <u>Opening Balance</u> | - | By <u>Capacity Building</u> | |
| | | .. Capacity Building | 88,936.00 |
| | | .. Community Learning Centre | 10,954.00 |
| .. WIPRO Foundation | 1,200,000.00 | .. Library Program | 1,930.00 |
| | | .. School Transformation Program | 18,180.00 |
| | | .. <u>Printing Stationery/Documentation & Marketing</u> | 110,000.00 |
| | | .. <u>Staff Salary</u> | |
| | | Program Manager | 370,000.00 |
| | | Project Coordinator | 240,000.00 |
| | | Education Leaders | 360,000.00 |
| | | .. <u>Closing Balance</u> | - |
| | 1,200,000.00 | | 1,200,000.00 |

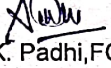


Place: Bolangir
Date: 11/07/2024

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


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Chartered Accountants


S.K. Padhi, FCA
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F.R.No.314144E