Bahuguna & Associates
Chartered Accountants

Audit, Tax & Advisory

INDEPENDENT AUDITOR'S REPORT

Gramin Samaj Kalyan Samiti
Talla Chinakhan, Almora

Report on the Financial Statements

We have audited the attached Balance Sheet of **Gramin Samaj Kalyan Samiti, Talla Chinakhan, Almora** as at 31st March, 2022 the Statement of Income & Expenditure & Receipts & Payments Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position & financial performance in accordance with accounting standards gene rally accepted in India. This responsibility includes the design, implementation& maintenance of internal control relevant to the preparation & presentation of the financial statements that give a true & fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

We conducted our audit in accordance with 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Opinion

We also report that:

a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) In our opinion, proper books of account, as required by the law, have been kept, so far as appears from our examination of those books.

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

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c) The Balance Sheet and the statement of Income & Expenditure and Receipts & Payments Account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required & in the manner so required ,and present a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In so far as it is relates to Balance Sheet, of the state of affairs of the Society as at 31st March, 2022;

(ii) In so far as it relates to the statement of Income & Expenditure Account, the Deficit of the Society for the year ended on that date.

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated : 14/09/2022
Place : Haldwani
UDIN- 22074151ASFZNK9275

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

CONSOLIDATED BALANCE SHEET AS AT MARCH, 2022

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
CAPITAL FUND			**FIXED ASSETS**		
Opening Balance	5,064,864.02		(As per Fixed Assets Schedule)		1,656,112.00
Add: Excess of Income					
over Expenditure	(330,066.57)	4,734,797.45	**INVESTMENT**		
			NYK		1,131.00
RESERVE & SURPLUS			**CURRENT ASSETS , LOANS & ADVANCES**		
Grant Utilised for Fixed Assets			Cash in hand		8,218.00
Opening Balance	212,362.00		Cash At Bank		
Less: tfd to Deptt.	-	212,362.00	Cash in hand		
			Cash At Bank		
Prize from Nehru Yuva Kendra		125,000.00	Uttrakhand Gramin Bank(Umang)	1,255.00	
			Almora Zila Sahkari Bank Ltd. (CIF)	561.00	
			HDFC Bank Ltd. (CIF)	6,658.00	
SECURED LOANS		-	Almora Zila Sahakari Bank-2376 (NABARD)	1,640.00	
			S.B.I A/C -30867832746 (NABARD)	21,981.00	
UNSECURED LOANS			State Bank Of India -FCRA	1,076.09	
From Members		23,078.00	Almora Zila Sahkari Bank Ltd.(NGO)	109,936.53	
			Bank of Baroda-589 (TI)	1,578.23	
			Uttarakhand Gramin Bank-6805(SBM)	1,056.00	
CURRENT LIABILITIES			FDR (Incl.accrued intt. on FDR)	2,753,873.00	
					2,899,614.85
Sundry Creditors		3,250.00			
Unutilised Grant		32,786.00	FCRA A/C		3,710.00
Expenses Payable		198,718.40	TDS Earlier Year		286,609.00
			T.D.S- Fy-2021-22		22,347.00
			Grant Receivable		
			Childline India Foundation		452,250.00
TOTAL		5,329,991.85	**TOTAL**	-	5,329,991.85

As per our report of even date

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 14/09/2022
Place: Haldwani
UDIN- 22074151ASFZNK9275

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH 2022

EXPENDITURE		AMOUNT(Rs.)	INCOME		AMOUNT(Rs.)
To,			By,		
PROJECT EXPS.					
Childline India Foundation			**Childline India Foundation**		
Administrative Expense					
Rent Office Maintenace	14,400.00		Received for the year	150,750.00	
Telephone and Communication Exp.	4,897.00		Grant Receivable	452,250.00	603,000.00
Stationery	3,623.00				
Computer Maintenace	1,200.00		Bank Interest		389.00
Honorarium Accountant	14,400.00				
Staff Insurance	2,660.00				
Postage	637.00				
Protective Gear (Masks,Gloves etc.)	2,470.00				
Miscellaceous	4,863.00				
Training and orientation programme	2,558.00				
Travel conveyance	8,400.00				
Staff Welfare Expenses	4,266.00				
Sanitization Iterm for CIF Staff	2,280.00				
Staff Refreshment	1,066.00				
Food Packets	2,400.00				
Awareness Outreach	1,400.00				
Client Related Expenses					
Restoration	40,961.00				
Nutrition	35,032.00				
District Level Faciliation Cost					
Need Assessment	1,223.00				
EIC awereness	3,900.00				
Meetings	1,500.00				
Traveling Field Staff/Admin	55,600.00				
Documetation & Reporting	12,474.00				
Staff Salary					
Salary-Sub Centre Head	90,000.00				
Salary-Sub Centre Team Member	288,000.00	603,710.00			
NABARD			**NABARD**		
			Interest from bank		1,867.00
Target Intervention (State AIDS Control Society)			**Target Intervention (State AIDS Control Society)**		
Administrative Cost	197,000.00		Grant From State AIDS Control Society	1,358,700.00	
Human Resource Cost	740,452.00		Intt. From Bank	3,181.00	1,361,881.00
P-MPSE	154,400.00				
Travel Cost	72,300.00				
Bank Charges	2,494.27				
Clinic Service	30,698.00				
Programme Delivery	101,800.00				
Grant Refund (incl. Interest)	62,814.00	1,361,958.27			
Integrated Livelihood Support Project, Hawalbagh			**Integrated Livelihood Support Project, Hawalbagh**		
Distribution agst. Covid19	10,800.00		Donation for Covid19		25,827.00
Sanitizer & Mask Purchase	15,000.00				
Misc. Exps.	27.00	25,827.00			

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

Integrated Livelihood Support Project(Betalghat Block)			**Integrated Livelihood Support Project(Betalghat Block)**		
Office Rent	7,000.00				
Refreshment Exps.	26,990.00		Grant Received from UGVS		423,281.00
Stationery Exps.	10,560.00				
Travelling/Field Visit	56,500.00				
NGO Overhead Exps.	34,331.00				
Salary (incl. EPF)	287,900.00				
		423,281.00			
NGO			**NGO**		
Staff Salary	50,300.00		Intt. on S/B A/c	7,968.00	
Staff Welfare	21,600.00		Misc. Receipts (Overhead etc. from othe	69,831.00	
Travelling & Conveyance	40,000.00		Intt. On FDR	109,886.00	187,685.00
Telephone Exps.	2,381.00				
Bank Intt. & Charges	218.30				
Audit Fee	26,420.00				
Vehicle Insurance	24,600.00				
Office Exps.	16,485.00				
Repair & Maintenance	2,000.00				
Renewal Fee	1,000.00				
EPF Contibution	18,030.00	253,213.30			
Depreciation		266,047.00			
Excess of Income over Income		(330,066.57)			
		2,603,970.00		-	**2,603,970.00**

As per our report of even date.

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 14/09/2022
Place: Haldwani
UDIN-22074151ASFZNK9275

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST. MARCH,2022

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
By,			To,		
Opening Balance					
Cash in hand		8,310.00			
Cash At Bank					
Uttrakhand Gramin Bank(Umang)	1,255.00				
Almora Zila Sahkari Bank Ltd. (CIF)	619.00				
HDFC Bank Ltd. (CIF)	6,041.00				
Almora Zila Sahakari Bank-2376 (NABARD	40,061.00				
S.B.I A/C -30867832746 (NABARD)	202,543.00				
State Bank Of India -FCRA	2,035.09				
Almora Zila Sahkari Bank Ltd.(NGO)	175,795.83				
Bank of Baroda-589 (TI)	1,655.50				
IDBI Bank C/a-0415102000001809(ILSP-H	1,000.00				
IDBI Bank C/a-0415102000001793(ILSP-S	1,000.00				
IDBI Bank C/a-0415102000003889(ILSP-B	1,001.00				
Uttarakhand Gramin Bank-6806(SBM)	1,056.00				
FDR (Incl.accrued Intt. on FDR)	2,658,850.00	3,092,912.42			
Childline India Foundation			**Administrative Expense**		
Grant Received (Pr.year)	247,564.00		Rent Office Maintenace	14,400.00	
Grant Received (current period)	150,750.00		Telephone and Communication Exp.	4,897.00	
Bank Interest(Net)	389.00		Stationery	3,623.00	
Society Own Contribution	710.00	399,413.00	Computer Maintenace	1,200.00	
			Honorarium Accountant	14,400.00	
			Staff Insurance	2,[illegible].00	
			Postage	637.00	
			Protective Gear (Masks,Gloves etc.)	2,470.00	
			Miscellaceous	4,863.00	
			Training and orientation programme	2,558.00	
			Travel conveyance	8,400.00	
			Audit Fees	3,500.00	
			Staff Welfare Expenses	4,266.00	
			Sanitizetion Iterm for CIF Staff	2,280.00	
			Staff Refreshment	1,066.00	
			Food Packets	2,400.00	
			Awareness Outreach	1,400.00	75,020.00
			Client Related Expenses		
			Restoration	40,961.00	
			Nutrition	35,032.00	75,993.00
			District Level Faciliation Cost		
			Need Assessment	1,223.00	
			EIC awereness	3,900.00	
			Meetings	1,500.00	
			Traveling Field Staff/Admin	55,800.00	
			Documetation & Reporting	12,474.00	74,897.00

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

			Staff Salary		
			Salary-Sub Centre Head	90,000.00	
			Salary-Sub Centre Team Member	288,000.00	378,000.00
			TDS		3,934.00
NABARD			**NABARD**		
Interest from bank		1,867.00			
Target Intervention (State AIDS Control Society)			**Target Intervention (State AIDS Control Society)**		
Grant From State AIDS Control Society	1,358,700.00		Administrative Cost	197,000.00	
Intt. From Bank	3,181.00	1,361,881.00	Human Resource Cost	740,452.00	
			P-MPSE	154,400.00	
			Travel Cost	72,300.00	
			Bank Charges	2,494.27	
			Clinic Service	30,698.00	
			Programme Delivery	101,800.00	
			Grant Refund (incl. Interest)	62,814.00	1,361,958.27
Integrated Livelihood Support Project, Hawalbagh			**Integrated Livelihood Support Project, Hawalbagh**		
Donation for Covid19		25,827.00	Distribution agst. Covid19	10,800.00	
			Sanitizer & Mask Purchase	15,000.00	
			Misc. Exps.	27.00	25,827.00
Integrated Livelihood Support Project(Betalghat Block)			**Integrated Livelihood Support Project(Betalghat Block)**		
			Office Rent	7,000.00	
Grant Received from UGVS		423,281.00	Refreshment Exps.	26,990.00	
			Stationery Exps.	10,560.00	
			Travelling/Field Visit	56,500.00	
			NGO Overhead Exps.	34,331.00	
			Salary (incl. EPF)	287,900.00	
			TDS	3,550.00	
			Expenses Payable (Pr.Yr.)	1,001.00	427,832.00
NGO			**NGO**		
Intt. on S/B A/c	7,968.00		Staff Salary	50,300.00	
Misc. Receipts (Overhead etc. from other F	69,831.00		Staff Welfare	21,600.00	
Intt. On FDR	109,886.00		Travelling & Conveyance	40,000.00	
Unsecured Loans	594.00		Telephone Exps.	2,381.00	
TDS Refund	145,160.00	333,439.00	Bank Intt. & Charges	218.30	
			Audit Fee	26,420.00	
Intt on FCRA Project		40.00	Rent	50,179.00	
			Vehicle Insurance	24,600.00	
			Office Exps.	16,485.00	

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

Repair & Maintenance	2,000.00	
Renewal Fee	1,000.00	
EPF Contibution	18,030.00	
Computer	40,000.00	
Office Equipment	7,800.00	
TDS Curent Year	14,863.00	315,876.30
Closing Balance		
Cash in hand		8,218.00
Cash At Bank		
Uttrakhand Gramin Bank(Umang)	1,255.00	
Almora Zila Sahkari Bank Ltd. (CIF)	561.00	
HDFC. Bank Ltd. (CIF)	6,658.00	
Almora Zila Sahakari Bank-2376 (NABARD)	1,640.00	
S.B.I A/C -30867832746 (NABARD)	21,981.00	
State Bank Of India -FCRA	1,076.09	
Almora Zila Sahkari Bank Ltd.(NGO)	109,936.53	
Bank of Baroda-589 (TI)	1,578.23	
Uttarakhand Gramin Bank-6805(SBM)	1,056.00	
FDR (Incl accrued Intt. on FDR)	2,753,873.00	2,899,614.85

5,646,970.42	**5,646,970.42**

As per our report of even date.

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

BAHUGUNA & ASSOCIATES HALDWANI Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 14/09/2022
Place: Haldwani
UDIN-22074151ASFZNK9275

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

Childline India Foundation

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST. MARCH,2022

RECEIPTS	AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
By,		To,		
Opening Balance		**Administrative Expense**		
Cash in hand	3,068.00	Rent Office Maintenace	14,400.00	
Almora Zila Sahkari Bank Ltd.	619.00	Telephone and Communication Exp.	4,897.00	
HDFC Bank Ltd.	6,041.00	Stationery	3,623.00	
		Computer Maintenace	1,200.00	
Grant Received (Pr.year)	247,564.00	Honorarium Accountant	14,400.00	
Grant Received (current period)	150,750.00	Staff Insurance	2,660.00	
Bank Interest(Net)	389.00	Postage	637.00	
		Protective Gear (Masks,Gloves etc.)	2,470.00	
Grass Almora/Expenses Payable	205,722.00	Miscellaceous	4,863.00	
Society Own Contribution	710.00	Training and orientation programme	2,558.00	
		Travel conveyance	8,400.00	
		Audit Fees	3,500.00	
		Staff Welfare Expenses	4,266.00	
		Sanitizetion Iterm for CIF Staff	2,280.00	
		Staff Refreshment	1,066.00	
		Food Packets	2,400.00	
		Awareness Outreach	1,400.00	75,020.00
		Client Related Expenses		
		Restoration	40,961.00	
		Nutrition	35,032.00	75,993.00
		District Level Faciliation Cost		
		Need Assessment	1,223.00	
		EIC awereness	3,900.00	
		Meetings	1,500.00	
		Traveling Field Staff/Admin	55,600.00	
		Documetation & Reporting	12,474.00	74,697.00
		Staff Salary		
		Salary-Sub Centre Head	90,000.00	
		Salary-Sub Centre Team Member	288,000.00	378,000.00
		Closing Balance		
		Cash in hand		-
		Almora Zila Sahkari Bank Ltd.		561.00
		HDFC Bank Ltd.		6,658.00
		TDS		3,934.00
	614,863.00		-	614,863.00

As per our report of even date.

For Bahuguna & Associates
Firm Regn. No. 016796C
Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Dated: 14/9/2022
Place: Haldwani