BAHUGUNA AND ASSOCIATES
Chartered Accountants

GANGA TOWER,TEHRI PULIA NEAR
SBI,GANGA GODAVARI ENCLAVE,HALDWANI
NAINITAL UTTARAKHAND 263126
Ph. 9837160999,5946-222770
e-mail : rkbahugunaca@gmail.com

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

We have examined the balance sheet of **GRAMIN SAMAJ KALYAN SAMITI** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given 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 **Institution** as on **31-MAR-2024** and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto

For BAHUGUNA AND ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0016796C)

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

(RAKESH KUMAR BAHUGUNA)
PARTNER
Membership No: 074151

Place :HALDWANI
Date : 10-Sep-2024
UDIN : 24074151BKAEPJ5487

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHAN,ALMORA

CONSOLIDATED BALANCE SHEET AS AT MARCH, 2024

LIABILITIES		AMOUNT(Rs.)	ASSETS		AMOUNT(Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	44,27,382.48		(As per Fixed Assets Schedule)		14,12,079.00
Add: Excess of Income					
over Expenditure	(1,39,841.59)	42,87,540.89	INVESTMENT		
			NYK		1,131.00
			CURRENT ASSETS , LOANS & ADVANCES		
RESERVE & SURPLUS			Cash in hand		2,378.00
Grant Utilised for Fixed Assets			*Cash At Bank*		
Opening Balance	2,42,362.00		State Bank Of India -FCRA	1,069.09	
Add: Addition	1,31,000.00	3,73,362.00	Uttrakhand Gramin Bank(Umang)	1,463.00	
			HDFC Bank Ltd. (CIF)	2,113.00	
Prize from Nehru Yuva Kendra		1,25,000.00	Almora Zila Sahakari Bank-0045 (NABARD)	1,889.00	
			S.B.I A/C -30867832746 (NABARD)	2,31,866.00	
SECURED LOANS		-	Almora Zila Sahkari Bank Ltd.(NGO)	99,674.93	
			Bank of Baroda-589 (TI)	1,289.87	
UNSECURED LOANS			Uttarakhand Gramin Bank-6805(SBM)	466.00	
From Members		23,078.00	FDR (Incl.accrued intt. on FDR)	31,46,453.00	34,86,183.89
			TDS		1,12,085.00
CURRENT LIABILITIES					
			Grant Receivable		
Unutilised Grant		32,786.00			
Expenses Payable		4,98,715.00	Childline India Foundation		3,26,625.00
TOTAL		53,40,481.89	TOTAL		53,40,481.89

As per our report of even date

For Bahuguna & Associates
Firm Regn. No. 016798C
Chartered Accountants

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Place: Kathgodam
Dated: 10/09/2024
UDIN- 24074151BKAEPJ5487

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE		AMOUNT(Rs.)	INCOME		AMOUNT(Rs.)
To,			By,		
PROJECT EXPS.					
Childline India Foundation			**Childline India Foundation**		
Administrative Expense			Received for the year		
Rent	7,800.00		Grant Receivable	3,26,625.00	3,26,625.00
Telephone	2,186.00				
Computer	650.00		Society Own Contribution		319.00
Stationary	1,300.00				
Honorarium to Accountant	7,800.00				
Audit Fees	3,500.00				
Awareness Material/Outreach	3,930.00				
Postage	398.00				
Travel Coordinator	4,550.00				
Staff Welfare	1,630.00				
Training Orientation	5,295.00	42,291.00			
Client Related Expenses					
Sponsorship	15,330.00				
Nutrition	23,959.00	39,289.00			
District Level Facilation Cost					
Need Assessment	3,264.00				
Meeting	6,150.00				
Travel Member (4)	18,200.00				
Travel District Level	6,500.00				
PD TA	6,500.00	40,614.00			
Staff Salary					
Salary-Sub Centre Head	48,750.00				
Salary-Sub Centre Team Member	1,56,000.00	2,04,750.00			
NABARD			**NABARD**		
Grant Expenses			***Grant Received-***		
Dosad Watershed			For Dosad Watershed	25,000.00	
Exposure Meeting Exps.		25,000.00	For LEDP	5,75,000.00	
LEDP-			For MEDP	1,00,000.00	7,00,000.00
Boarding Charges	1,35,000.00				
Demonstration Exps.	60,000.00		Interest from bank		1,113.00
Exposure Visit	60,000.00				
Refresher Training	60,000.00				
Skill Mapping Identification (Honorarium)	20,000.00				
Skill Upgradation Training	1,50,000.00				
Skill Testing	15,000.00				
Stipend	75,000.00	5,75,000.00			
MEDP-					
Boarding Charges	45,000.00				
Misc. Exps.	3,000.00				
Professional Fee	22,500.00				
Stipend	22,500.00				
Training Material	7,000.00	1,00,000.00			

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

(Contd....2)

Target Intervention (State AIDS Control Society)

Human Resource Cost	19,41,267.00	
Infrastructure and Administration	3,99,500.00	
Travel Cost	2,20,800.00	
Bank Charges	1.89	
Clinical Services	38,990.00	
Aids Day Exps.	5,000.00	
Programme Delivery	2,10,900.00	
Grant Refund	2,50,143.00	
DIC Equipments	6,000.00	
Clinic Startup Equipment	25,000.00	
Furniture	1,00,000.00	31,97,601.89
Grant Expense F/y 2018-19		
Consultation Fee	2,184.00	
Meeting Exps.	4,026.00	
Office Exps.	14,000.00	
Rent	24,000.00	
Staff Salary/Honorarium	2,16,417.00	
Staff TA/DA	14,175.00	2,74,802.00

Target Intervention (State AIDS Control Society)

Grant From USACS	31,97,600.00	
Grant F/y 2018-19	2,74,802.00	34,72,402.00
Intt. From Bank		637.00

Panchayati Raj

Honorarium to Master Trainer	2,31,000.00	
Honorarium to participants	1,38,000.00	
Conveyance to Master Trainer	28,340.00	
Conveyance agst. Submit Report	15,136.00	
Conveyance agst. Training Meeting	1,06,500.00	
Lunch Pack to Participants	2,04,360.00	
Pen, Slip Pad, Bag etc.	1,22,500.00	
Photocopy	4,500.00	
Presentation Panchayati Raj	14,636.00	
Projector Rent	6,300.00	
Sound Box Rent	4,200.00	
Staff Lunch	21,000.00	
Stationery & Cartage	6,000.00	
Tea & Breakfast to Staff	10,500.00	
Tea to Participants	56,592.00	
Training Report	2,400.00	
Bank Charges	59.00	
Banner	1,277.00	9,73,300.00

Panchayati Raj

Grant Received	9,72,300.00
Intt. From Bank	556.00

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

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NGO			NGO		
Staff Salary	1,13,440.00		Intt. on S/B A/c	3,752.00	
Administrative Exps.	59,317.00		Intt. On FDR	1,93,240.00	
Misc. Exps.	535.40		Intt. On I.Tax Refund	1,320.00	
Bank Intt. & Charges	1,061.30		Intt. From bank -CIF (Net)	197.00	
Audit Fee	14,160.00	1,88,513.70	Misc. Income	17,000.00	
Bank Charges other Project		590.00	Donation	16,500.00	2,32,009.00
Depreciation		1,84,382.00			
			Intt InFCRA A/c		123.00
Excess of Income over Income		(1,38,841.59)	Intt. on other project S/B A/c		208.00
		57,06,292.00		-	57,06,292.00

As per our report of even date

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

R.K. Bahuguna
Partner
Membership No. 074151

Place: Kathgodam
Dated: 10/09/2024
UDIN: 24074151BKAEPJ5487

GRAMIN SAMAJ KALYAN SAMITI,TALLA CHINAKHA,ALMORA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST. MARCH,2024

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
By,			To,		
Opening Balance					
Cash in hand		8,218.00			
Cash At Bank					
State Bank Of India -FCRA	16,190.00				
Uttrakhand Gramin Bank(Umang)	1,255.00				
Almora Zila Sahkari Bank Ltd. (CIF)	561.09				
HDFC Bank Ltd. (CIF)	6,658.00				
Almora Zila Sahakari Bank-0045 (NABARD	1,690.00				
S.B.I A/C -30867832746 (NABARD)	22,581.00				
Almora Zila Sahkari Bank Ltd.(NGO)	1,16,717.63				
Bank of Baroda-589 (TI)	654.76				
Uttarakhand Gramin Bank-6805(SBM)	1,056.00				
FDR (Incl.accrued int. on FDR)	28,91,046.00	30,58,409.48			
Childline India Foundation			**Administrative Expense**		
Society Own Contribution	319.00		Rent	7,800.00	
Grant Receivable (Pr.Yr.)	3,01,500.00		Telephone	2,186.00	
Earlier year short garant received	2,660.00	3,04,479.00	Computer	650.00	
			Stationary	1,300.00	
			Honorarium to Accountant	7,800.00	
			Audit Fees	3,500.00	
			Awareness Material/Outreach	3,930.00	
			Postage	398.00	
			Travel Coordinator	4,550.00	
			Staff Welfare	1,630.00	
			Miscellaneous	3,252.00	
			Training Orientation	5,295.00	42,291.00
			Client Related Expenses		
			Sponsorship	15,330.00	
			Nutrition	23,959.00	39,289.00
			District Level Faciliation Cost		
			Need Assessment	3,264.00	
			Meeting	6,150.00	
			Travel Member (4)	18,200.00	
			Travel District Level	6,500.00	
			PD TA	6,500.00	40,614.00
			Staff Salary		
			Salary-Sub Centre Head	48,750.00	
			Salary-Sub Centre Team Member	1,56,000.00	2,04,750.00

(Cotd.....2)

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

NABARD

Interest from bank		1,113.00
Grant Received-		
For Dosad Watershed	25,000.00	
For LEDP	5,75,000.00	
For MEDP	1,00,000.00	7,00,000.00
Expenses Payable		2,30,000.00

NABARD

Grant Expenses		
Dosad Watershed		
Exposure Meeting Exps.		25,000.00
LEDP-		
Boarding Chares	1,35,000.00	
Demonstration Exps.	60,000.00	
Exposure Visit	60,000.00	
Refresher Training	60,000.00	
Skill Mapping Identification (Honorarium)	20,000.00	
Skill Upgradation Training	1,50,000.00	
Soil Testing	15,000.00	
Stipend	75,000.00	5,75,000.00
MEDP-		
Boarding Charges	45,000.00	
Misc. Exps.	3,000.00	
Professional Fee	22,500.00	
Stipend	22,500.00	
Training Material	7,000.00	1,00,000.00

Target Intervention (State AIDS Control Society)

Grant From USACS	31,97,600.00	
Grant F/y 2018-19	2,74,802.00	
Grant Received(Pr.Yr.)	26,717.00	
Intt. From Bank	637.00	34,99,756.00

Target Intervention (State AIDS Control Society)

Human Resource Cost	19,41,267.00	
Infrastructure and Administration	3,99,500.00	
Travel Cost	2,20,800.00	
Bank Charges	1.89	
Clinical Services	38,990.00	
Aids Day Exps.	5,000.00	
Programme Delivery	2,10,900.00	
Grant Refund	2,50,143.00	
DIC Equipments	6,000.00	
Clinic Startup Equipment	25,000.00	
Furniture	1,00,000.00	31,97,601.89
Grant Expense F/y 2018-19		
Consultation Fee	2,184.00	
Meeting Exps.	4,026.00	
Office Exps.	14,000.00	
Rent	24,000.00	
Staff Salary/Honorarium	2,16,417.00	
Staff TA/DA	14,175.00	2,74,802.00
Expenses Payable(Pr.Yr.)		26,717.00

BAHUGUNA & ASSOCIATES
KATHGODAM
Chartered Accountants

(Contd.....3)

Panchayati Raj			**Panchayati Raj**		
Grant Received		9,72,300.00	Honorarium to Master Trainer	2,31,000.00	
			Honorarium to participants	1,38,000.00	
Intt. From Bank		556.00	Conveyance to Master Trainer	28,340.00	
			Conveyance agst. Submit Report	15,136.00	
			Conveyance agst. Training Meeting	1,06,500.00	
			Lunch Pack to Participants	2,04,360.00	
			Pen, Slip Pad, Bag etc.	1,22,500.00	
			Photocopy	4,500.00	
			Presntation Panchayati Raj	14,636.00	
			Projector Rent	6,300.00	
			Sound Box Rent	4,200.00	
			Staff Lunch	21,000.00	
			Stationery & Cartage	5,000.00	
			Tea & Breakfast to Staff	10,500.00	
			Tea to Participants	56,592.00	
			Training Report	2,400.00	
			Bank Charges	59.00	
			Banner	1,277.00	9,73,300.00
NGO			**NGO**		
Intt. on S/B A/c	3,752.00		Staff Salary	1,13,440.00	
Intt. On FDR	1,93,240.00		Administrative Exps.	59,317.00	
Intt. On I.Tax Refund	1,320.00		Misc. Exps	535.40	
Misc. Income	17,000.00		Bank Intt. & Charges	1,061.30	
Donation	16,500.00		Audit Fee	14,160.00	
Intt. From bank -CIF (Net)	197.00		TDS Curent Year	40,191.00	2,28,704.70
TDS Refund	2,10,050.00	4,42,059.00			
			Bank Charges other Project		590.00
Intt. inFCRA A/c		123.00	**Closing Balance**		
Intt. on other project S/B A/c		208.00	Cash in hand		2,378.00
			Cash At Bank		
			State Bank Of India -FCRA	1,069.09	
			Uttrakhand Gramin Bank(Umang)	1,463.00	
			HDFC Bank Ltd. (CIF)	2,113.00	
			Almora Zila Sahakari Bank-0045 (NABARD)	1,889.00	
			S.B.I A/C -30867[illegible]32746 (NABARD)	2,31,866.00	
			Almora Zila Sahkari Bank Ltd.(NGO)	99,574.93	
			Bank of Baroda-689 (TI)	1,289.87	
			Uttarakhand Gramin Bank-6805(SBM)	466.00	
			FDR (Incl.accrued intt. on FDR)	31,46,453.00	34,86,183.89
		92,17,221.48			**92,17,221.48**

As per our report of even date.

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

BAHUGUNA & ASSOCIATES KATHGODAM Chartered Accountants

R.K. Bahuguna
Partner
Membership No. 074151

Place: Kathgodam
Dated: 10/09/2024
UDIN- 24074151BKAEPJ5487