

B.S. PAMNANI & CO.,  
CHARTERED ACCOUNTANTS

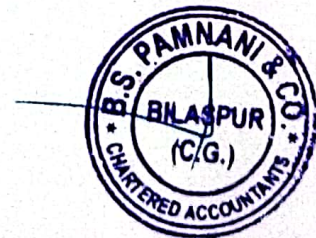
PHONE NO. (O)403528,223975(R)416034  
FAX NO. (07752) 416034  
TELIPARA, BILASPUR (C.G)

## CERTIFICATE

We have audited the accounts of "GRAM MITRA SAMAJ SEWI SANSTHAN ,Champa,Distt. Janjgir-Champa (C.G.) REGISTRATION NO. 327570009,WITH MINISTRY OF HOME AFFAIRS/GRIH MANTRALAYAN, NEW DELHI AND SOCIETY REGISTRATION NO. B.S.2620 UNDER SOCIETY REGISTRATION ACT for the year ending 31<sup>st</sup> March, 2023 and examined all relevant books and vouchers and certify that according to the audited account :-

- i) The brought forward Foreign Contribution at the beginning of the year was Rs.1,28,097.60
- ii) Foreign Contribution worth Rs 28,39,990.00 were received by the Association during the year ended 31.03.2023.
- iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 13,049.00 was received by the Association during the financial year 2022-2023.
- vi) The Balance of unutilised foreign contribution with the association at the end of the financial year 31.03.2023 was Rs. 6,81,405.10
- v) Certified that the Association has maintained the accounts of Foreign Contribution and records relating there to in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010(42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance sheet and statement of Receipt and Payment is correct as checked by us Subject to report of even date.
- vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



viii) The certificate is issued in the view of Foreign Contribution (Regulation) Amendment Rule 2015.

PLACE : BILASPUR (C.G)

FOR : M/S B.S. PAMNANI & CO.,  
CHARTERED ACCOUNTANTS

DATE : 30<sup>TH</sup> DECEMBER, 2023

  
PRESIDENT  
Grammitra Samaj Sevi Sanstha  
Champa - 495671

  
SANTOSH PAMNANI  
PARTNER  
MEMBERSHIP NO. 406066  
UDIN:23406066BGSMKW2609

## GRAM MITRA SAMAJ SEWI SANSTHA, CHAMPA, DIST.JANJGIR-CHAMPA C.G)

## "FOREIGN CONTRIBUTION ACCOUNT"

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

EXPENDITURE :PROJECT EXPENSES :

As per Annexure "B"

2299731.50

SURPLUS

Being excess of Income over Expenditure

Carried to Balance Sheet

553307.50

TOTAL Rs. 2853039.00

INCOME :GRANT IN AID :

2839990.00

BANK INTEREST :

13049.00

TOTAL Rs. 2853039.00

## CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2023

FUNDS & LIABILITIESGENERAL FUND :

As per last Balance sheet

199047.60

Add:Surplus for the year as per Income &  
Expenditure Account

553307.50

752355.10

TOTAL Rs. 752355.10

PROPERTIES & ASSETSCAPITAL EXPENDITURE:

Cooler

7000.00

COMPUTER-TABLET

As per last Balance sheet

61430.00

TDS :

2520.00

CASH & BANK BALANCE :

As per Annexure "D"

6,81,405.10

TOTAL Rs. 752355.10

The accompanying notes are an integral part of Financial Statement.

CERTIFICATE :

That the above is correct and a complete Consolidated statement of Funds &amp; Liabilities and Properties &amp; Assets of "GRAM MITRA SAMAJ SEWI SANSTHA, CHAMPA, DIST.JANJGIR-CHAMPA (C.G) "FOREIGN CONTRIBUTION ACCOUNT" as on 31st March, 2023.

STATION :

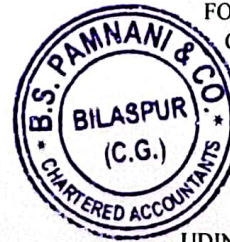
BILASPUR, DATED THE

CORRESPONDENT

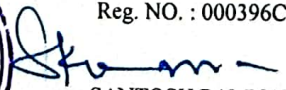
DATE :

30TH DECEMBER, 2023

  
**PRESIDENT**  
 Grammitra Samaj Sevi Sanstha  
 Champa - 495671



Subject to report of even date.  
 FOR : M/S B.S. PAMNANI & CO.,  
 CHARTERED ACCOUNTANTS  
 Reg. NO. : 000396C



SANTOSH PAMNANI  
 PARTNER

MEMBERSHIP NO: 406066

UDIN NO. 23406066BGSMKW2609

GRAM MITRA SAMAJ SEWI SANSTHA, CHAMPA, DIST.JANJGIR-CHAMPA C.G)

"FOREIGN CONTRIBUTION ACCOUNT"

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

**RECEIPTS**

**PAYMENTS**

**OPENING BALANCE :**

As per Annexure "A" 1,28,097.60

**PROJECT EXPENSES :**

As per Annexure "B" 2299731.50

**GRANT IN AID :**

**RECEIVED FROM :**

Cry America.Inc 1799840.00

Paul hamlyn foundation Londaon 1040150.00

**TDS**

40800.00

**CLOSING BALANCE :**

As per Annexure "C" 6,81,405.10

**BANK INTEREST :** 13049.00

**TDS** 40800.00

**TOTAL Rs.** 3021936.60

**3021936.60**

The accompanying notes are an integral part of Financial Statement.

**CERTIFICATE :**

That the above statement of Consolidated Receipts & Payments A/c of GRAM MITRA SAMAJ SEWI SANSTHA, CHAMPA, DIST.JANJGIR-CHAMPA (C.G) - "FOREIGN CONTRIBUTION ACCOUNT" for the year ending 31st March,2023 are in agreement with books of account.

STATION :

BILASPUR, DATED THE

CORRESPONDENT



**PRESIDENT**

Grammitra Samaj Sevi Sanstha  
Champa - 495671

DATE :

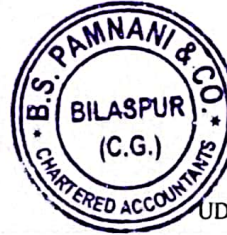
30TH DECEMBER , 2023

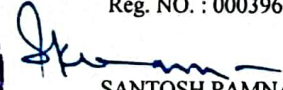
Subject to report of even date.

FOR : M/S B.S. PAMNANI & CO.,

CHARTERED ACCOUNTANTS

Reg. NO. : 000396C





SANTOSH PAMNANI  
PARTNER

MEMBERSHIP NO: 406066

UDIN NO. 23406066BGSMMKW2609

ANNEXURE-"A"

GRAM MITRA SAMAJ SEVI SANSTHAN, CHAMPA, DIST : JANJGIR - CHAMPA (C.G.)

ACCOUNTING YEAR ENDING 31.03.2023

OPENING BALANCE

1.	<u>FORIEGN CONTRIBUTION ACCOUNT :</u>		
	Cash in hand	7606.00	
	In Savings Account with Central Bank Of India, Champa	1,12,747.59	
	In Current Account with State Bank of India, New Delhi	6,998.01	1,27,351.60
2.	<u>CRY - CHILD RIGHT AND YOU America.Inc</u> <u>Project Period (01.07.2021 to 31.12.2021)</u>		
	Cash in hand		NIL
3.	<u>CRY - CHILD RIGHT AND YOU America.Inc</u> <u>Project Period (01.10.2021 to 31.12.2021)</u>		
	Cash in hand		648.00
4.	<u>CRY - CHILD RIGHT AND YOU :</u> <u>COVID-19 RESPONSE IMPLEMENTATION :</u>		
	Cash in hand		3.00
5.	<u>RESUDCING INEQUALITY IN THE FIELD</u> <u>EDUCATION IN CHHATTISGARH :</u>		
	Cash in hand		95.00
<b>GRAND TOTAL Rs.</b>			<b>1,28,097.60</b>

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



ANNEXURE "B"

GRAM MITRA SAMAJ SEVI SANSTHA, CHAMPA, DIST: JANJGIR-CHAMPA (C.G)

DETAILS OF PROJECT EXPENSES FOR THE YEAR ENDING 31ST MARCH, 2023

**TOTAL UTILISATION FOR PROJECT AS  
PER AIMS AND OBJECTIVE OF THE ASSOCIATION :**

B-1 <b><u>CHILD RIGHT AND YOU PROGRAMME :</u></b> <b><u>PROJECT PERIOD (01.04.2022 TO 31.12.2022)</u></b>	954740.00	
B-2 <b><u>CHILD RIGHT AND YOU PROGRAMME :</u></b> <b><u>PROJECT PERIOD (01.01.2023 TO 31.03.2023)</u></b>	<u>297060.00</u>	1251800.00
B-3 <b><u>PH FOUNDATION PROJECT :</u></b> <b><u>PROJECT PERIOD (01.11.2022 TO 31.03.2023)</u></b>		804347.00
B-4 <b><u>ADMINSTRATIVE EXPENSES :</u></b>		243584.50
<b>GRAND TOTAL RS.</b>		<b>2299731.50</b>



**PRESIDENT**

Grammitra Samaj Sevi Sanstha  
Champa - 495671



GRAM MITRA SAMAJ SEVI SANSTHA, CHAMPA, DIST: JANJGIR-CHAMPA (C.G)

ANNEXURE "B-1"

**CHILD RIGHT AND YOU PROGRAMME (01.04.2022 TO 31.12.2022)**

**PROGRAMME COST :**

**ADMIN COST :**

Salary & Statutory Benefits to Project Holder

99000.00

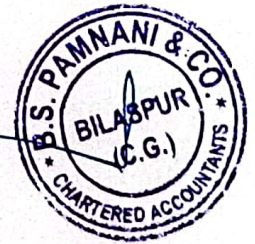
**ACTIVITY COST :**

Monthly awareness program for community on importance of education and malnutrition	13535.00	
Strengthening of children voices and their skill enhancement	16000.00	
Capacity building of teachers, SMC members,AW staffs and community leaders on quality education	29977.00	
Capacity building of adolescent girls, pregnant women, mothers, AW staffs, and community leaders on malnutrition	30018.00	
Quarterly tests for AWC children to asses their age specific learning	9085.00	
Quarterly tests for school children to asses their class wise learning level	11730.00	
Capacity building of staffs and community stockholders on data collection and analysis	10675.00	
Capacity building of staffs on the issue of gender sensitization/ POSH	6006.00	
Capacity building and sensitization of government stockholders on the issue of education and malnutrition	60753.00	
Organizing quarterly parent teachers meetings in AWC and schools	39089.00	
Wall writing in AWC and schools on importance of education	18000.00	
Monthly capacity building sessions for children collectives on child rights issues (Education, hygiene and child participation concept)	59142.00	
Providing education support to vulnerable children for higher studies and their skill building	70230.00	
Consultancy fee & travel for Senior Field worker	103500.00	
Consultancy fee & travel for Junior Field worker	94500.00	
Consultancy fee & travel for Junior Field worker	94500.00	
Consultancy fee & travel for Junior Field worker	94500.00	
Consultancy fee & travel for Junior Field worker	94500.00	
		855740.00

TOTAL RS.

954740.00

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



GRAM MITRA SAMAJ SEVI SANSTHA, CHAMPA, DIST: JANJGIR-CHAMPA (C.G)

ANNEXURE "B-2"

**CHILD RIGHT AND YOU PROGRAMME (01.01.2023 TO 31.03.2023)**

**PROGRAMME COST :**

**PROJECT EXPENSES :**

**ADMIN COST :**

Salary & Statutory Benefits to Project Holder (Part) 40500.00

**ACTIVITY (NON- ADMIN) BUCKET**

Monthly Awareness program for Community on importance of Education and Malnutrition	5459.00	
Quarterly Capacity Building Of Adolescent Girl on Anaemia And Period Shame Campaign	5020.00	
Quarterly tests for AWC children to asses their Age Specific Learning	3000.00	
Quality test for school child .to asses thair Class Wise Learning Level	3000.00	
Organizing quarterly Parent teachers meetings in AWC and Schools	14460.00	
Monthly capacity building sessions for children collectives on Child Right Issues	10121.00	
Consultancy fees & travel for Senior Field Worker	40500.00	
Consultancy fees & travel for Junior Field worker	37500.00	
Consultancy fees & travel for Junior Field worker	37500.00	
Consultancy fees & travel for Junior Field worker	37500.00	
Consultancy fees & travel for Junior Field worker	37500.00	
Invertor For Field Office	25000.00	256560.00

TOTAL RS. 297060.00

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671





GRAM MITRA SAMAJ SEVI SANSTHA, CHAMPA, DIST: JANJGIR-CHAMPA (C.G)

ANNEXURE "B-3"

**PH FOUNDATION PROJECT :**

**(01.11.2022 TO 31.03.2023)**

**PROGRAMME COST :**

**PROJECT EXPENSES :**

Bassline MIS & EndineDocumentation	70399.00	
Information regarding Govt. programs schemes entit	17408.00	
Preparation of 21 villages/resources plans	62989.00	
Training of Tribal Leaders & Exposure of gramsabha	137619.00	
Visit to Gadchiroli, Maharastra to Understand IMPL	54415.00	
Tds expenses	705.00	
Field Facilitators	236250.00	
Laptop & printer	55000.00	
Travelling For 5 Persons	61562.00	696347.00

**ADMINISTRATION EXPENSES:**

Salary to Project Holder (Part)		108000.00
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TOTAL RS.

804347.00

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



GRAM MITRA SAMAJ SEVI SANSTHA, CHAMPA, DIST: JANJGIR-CHAMPA (C.G)

ANNEXURE "B-4"

**ADMINISTRATIVE EXPENSES :**

**CHILD RIGHT AND YOU PROGRAMME (01.04.2022 TO 31.12.2022)**

**PROGRAMME COST :**

**ADMIN COST :**

Salary and Statutory benefits to Accountants	81000.00	
Stationary, Photocopy ,Postage	3575.01	
Computer Maintenance/Internet Charges	5700.00	
Staff Insurance	2786.00	
Audit Fee	7000.00	100061.01

**CHILD RIGHT AND YOU PROGRAMME (01.01.2023 TO 31.03.2023)**

**PROGRAMME COST :**

**ADMIN COST :**

Salary & Statutory Benefits of Accountant (Part)	33000.00	
Stationary, Photocopy, Postage	919.99	
Computer maintenance / Internet charges	2500.00	36419.99

**PH FOUNDATION PROJECT :**

**(01.11.2022 TO 31.03.2023)**

**ADMINISTRATION EXPENSES**

Bank Charges	651.05	
Accountant Fee Expenses	48000.00	
Audit fee	20000.00	
Office & Stationary Electricity	13311.00	
Rent & maintenance	18000.00	99962.05

**FOREIGN CONTRIBUTION ACCOUNT :**

Bank Charges	2661.45	
Accommodation cost	4480.00	7141.45

TOTAL RS. 243584.50

*M. S. Pamnani*

**PRESIDENT**

Grammitra Samaj Sevi Sanstha,  
Champa - 495671



ANNEXURE-"C"

GRAM MITRA SAMAJ SEVI SANSTHAN, CHAMPA, DIST : JANJGIR - CHAMPA (C.G.)

ACCOUNTING YEAR ENDING 31.03.2023

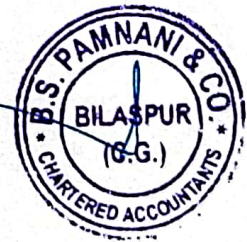
CLOSING BALANCE

1.	<u>FORIEGN CONTRIBUTION ACCOUNT :</u>		
	Cash in hand	7606.00	
	In Savings Account with Central Bank Of India, Champa	5,19,748.14	
	In Current Account with State Bank of India, New Delhi	4,544.01	5,31,898.15
2.	<u>CRY - CHILD RIGHT AND YOU America.Inc</u>		
	Cash in hand		6,461.00
3.	<u>P.H. FOUNDATION PROJECT</u>		
	Cash in hand	4,033.00	
	<u>In Savings Bank Account With</u> Bank of india, Champa	1,38,914.95	1,42,947.95
4.	<u>CRY - CHILD RIGHT AND YOU :</u> <u>COVID-19 RESPONSE IMPLEMENTATION :</u>		
	Cash in hand		3.00
5.	<u>RESUDUCING INEQUALITY IN THE FIELD</u> <u>EDUCATION IN CHHATTISGARH :</u>		
	Cash in hand		95.00

GRAND TOTAL Rs.

6,81,405.10

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



**ANNEXURE-"D"**

**GRAM MITRA SAMAJ SEVI SANSTHAN, CHAMPA, DIST : JANJGIR -CHAMPA (C.G.)**

**ACCOUNTING YEAR ENDING 31.03.2023**

**CASH & BALANCE**

1.	<u>FORIEGN CONTRIBUTION ACCOUNT :</u>		
	Cash in hand	7606.00	
	In Savings Account with Central Bank Of India, Champa	5,19,748.14	
	In Current Account with State Bank of India, New Delhi	4,544.01	5,31,898.15
2.	<u>CRY - CHILD RIGHT AND YOU America.Inc</u>		
	Cash in hand		6,461.00
3.	<u>P.H. FOUNDATION PROJECT</u>		
	Cash in hand	4,033.00	
	<u>In Savings Bank Account With</u> Bank of india, Champa	1,38,914.95	1,42,947.95
4.	<u>CRY - CHILD RIGHT AND YOU :</u> <u>COVID-19 RESPONSE IMPLEMENTATION :</u>		
	Cash in hand		3.00
5.	<u>RESDUCING INEQUALITY IN THE FIELD</u> <u>EDUCATION IN CHHATTISGARH :</u>		
	Cash in hand		95.00
<b>GRAND TOTAL Rs.</b>			<b>6,81,405.10</b>

  
**PRESIDENT**  
Grammitra Samaj Sevi Sanstha  
Champa - 495671



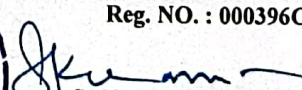
**GRAM MITRA SAMAJ SEWI SANSTHA CHAMPA**  
**DIST. JANJGIR-CHAMPA (C.G.)**  
**“CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT”**  
**DIST. JANJGIR-CHAMPA (C.G.)**  
**FOR THE YEAR ENDING 31ST MARCH 2023**  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

- (1) The Gram Mitra Samaj Sewi Sanstha Champa, Dist: Janjgir-Champa (C.G) is registered under Madhya Pradesh Society Registratikaran adhinyam 1973 Vide Registration No B.S.2620 dated 31/08/1999. Society runs the activity in the name of “ **CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT** ”
- (2) The method of accounting is cash and books of accounts are maintained Computer System.
- (3) The Financial Statement Comprises of Consolidation of the following Accounts.
  - a. Foreign Contribution Account.
  - b. Child Right and You America.Inc(01.04.2022 to 31.12.2022).
  - c. Child Right and You America.Inc(01.01.2023 to 31.03.2023)
  - d. Child Right and You –Covid-19 Response Implemenation
  - e. Reducing Inequality In The Field Education (C.G.)
  - f. P.H.foundation Project
- (4) The preparation of Financial statement of the Society is on conformity with Indian Generally Accepted Accounting Principles(GAAP) require management to make estimates that affect the reported amounts revenue and expenses, during the reporting period, although these estimates are based on management’s best knowledge of current events and actions, actual results may ultimately differ from these estimates, which are recognized in the period in which the results are known/materialized.
- (5) No Significant Contingencies/events have taken place after closure of the accounting year and till the date of audit so as to have a financial effect/impact on balance and enclosures thereto.
- (6) Society has accounted Income on receipt basis. Society has recognized the revenue on the basis of reasonable certainty & ultimate collection.
- (7) The provision for Income Tax has not been made in the Books of Accounts.
- (8) Fixed Asset has been taken on Historical Cost .Depreciation has not been provided on Fixed assets.
- (9) Grants Received from the funding agencies are accounted on receipt basis.
- (10) The institution has not paid/ recovered the interest on loan taken from/ Given to Different persons/Institution.

STATION : BILASPUR (C.G)

DATE : 30<sup>TH</sup> DECEMBER,2023

FOR : M/S B.S.PAMNANI & CO.  
CHARTERED ACCOUNTANTS  
Reg. NO. : 000396C

  
SANTOSH PAMNANI  
PARTNER  
MEMBERSHIP NO. 406066  
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**PRESIDENT**  
Grammitra Samaj Sewi Sanstha  
Champa - 495671