



INDIPENDENT AUDITOR'S REPORT

To the Members of The **GANESWAR CLUB**,

We have audited the accompanying financial statements of the Project- **Promoting Health/Nutrition and Primary Education status to all children (0-18yrs) through integrated Approach.**, Funded by- INDIAN LITERACY PROJECT(ILP), 2ND Floor, Narayani Apartments, 2nd Cross, RK Layout, Geddalahalli, Sanjay nagar, Bangalore-560094 & Implimented by- "GANESWAR CLUB", AT:-BANKATIA, PO:- RASOL, DIST.:- DHENKANAL, ODISHA which comprise the Balance sheet as at 31.03.2023, the income & expenditure statement and receipt & payment statement for the year then ended, and a summary of significant accounting policies and other explanatory statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Receipts and payments of the Institution in accordance with account in principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material miss statement, there due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on 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 standard that we comply with ethical requirements and planed and perform the audit to obtain reasonable assurance about whether the financial statements are free from material miss-statement. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material mis-statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institutions preparation and presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate to the circumstances but not for the purpose of express an opinion on the effectiveness of the entity's internal control. An audit also include evaluating the appropriateness of accounting polices used and reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our

Opinion.

- 1.The financial statement dealt with by this reports 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 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.Without qualifying our opinion, we draw attention to the following notes of schedule –A
- 5.In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with significant accounting policies and other notes on account of the said schedule give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a)In the case of the Balance sheet, of the state of affairs of institutions as at 31.03.2023,
 - b)In the case of income and expenditure account of income(Excess of Expenditure over Income) for the year ended on that date, and
 - c)In the case of receipts and payments accounts of all the receipts and payments of the institution for the year ended on that date.

PLACE:-

DATE-16.05.2023

UDIN:- 23063531BGQZKZ202

For GNS & ASSOCIATES
Chartered Accountants

S.K. Dehury
16/05/23

S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E



S.K. Dehury
16/05/23
Secretary
GANESWAR CLUB
Bankatia. Rasol



GANESWAR CLUB

AT :- BANKATIA , PO :- RASOL , DIST :- DHENKANAL, ODISHA

PROJECT: "PROMOTING HEALTH/NUTRITION & PRIMARY EDUCATION STATUS OF ALL CHILDREN 0-18 YEARS) THROUGH INTEGRATED APPROACH"
FUNDED BY :- INDIA LITERACY PROJECT USA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To PROGRAMME COST		By Grant-in-Aid	1,678,430.00
Recapitulation of Training to AWW	34,057.00	By Grant in aid	802,301.00
Salary to 6 Nos Community Organiser	738,000.00	By Bank Interest	23,810.00
Salary to 2 Nos Para teacher (GPS)	180,000.00		
Salary to 3 Nos Science Para Teacher	259,200.00		
Salary to Project Cordinator	285,600.00		
Stipend to 46 Nos Vidya Sathi	552,000.00	By Excess of Expenditure	18,090.87
Cost. Of TLM to VLC	25,154.00	Over Income	
Traning & Meeting to 46 Nos Vidya Sathi	27,650.00		
Foundational LLA to 46 Nos VLC	9,228.00		
Strengthening Sishu Sabha & Kishore Cluch	14,108.00		
Learing Lebel assesment to 20 Nos School	14,355.00		
Intraction to SMC & New Elected PRI	10,050.00		
One day Training Prog. To Science Teacher on Science Kit	9,980.00		
Carrier guidance sessions to 26HS (High School)	4,800.00		
Scholarship support to Student	23,100.00		
Travelling Expenses	95,190.00		
Capacity Building Training to Staff	13,861.00		
Monthly Staff reivew Meeting	25,714.00		
Partner Meet	14,375.00		
To ADMINISTRATIVE COST			
Salary to Accountant	103,200.00		
Stationary , Internate and Electricity & Bank Charges	52,544.00		
Audit Fees	22,080.00		
Bank Charges & Commission	8,018.87		
Depreciation	327.00		
	<u>2,522,631.87</u>		<u>2,522,631.87</u>

PLACE: ANGUL

DATE: 16.05.2023

UDIN:-23063531BGQZKZ202

GANESWAR CLUB
AT:Banktia,PO: Rasol,Dist:Dhenkanal

Rajendra Kumar Pal
Secretary

Secretary
GANESWAR CLUB
Bankatia, Rasol

For GNS & ASSOCIATES
Chartered Accountants

S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E



GANESWAR CLUB

AT :- BANKATIA , PO :- RASOL , DIST :- DHENKANAL, ODISHA

PROJECT: "PROMOTING HEALTH/NUTRITION & PRIMARY EDUCATION STATUS OF ALL CHILDREN 0-18 YEARS) THROUGH INTEGRATED APPROACH"
FUNDED BY :- INDIA LITERACY PROJECT USA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>		By <u>PROGRAMME COST</u>	
Cash-in-Hand	31.00	Recapitulation of Training to AWW	34,057.00
Cash-at-Bank	825,048.67	Salary to 6 Nos Community Organiser	738,000.00
To Grant-in-Aid	1,678,430.00	Salary to 2 Nos Para teacher (GPS)	180,000.00
To Bank Interest	23,810.00	Salary to 3 Nos Science Para Teacher	259,200.00
		Salary to Project Cordinator	285,600.00
		Stipend to 46 Nos Vidya Sathi	552,000.00
		Cost. Of TLM to VLC	25,154.00
		Traning & Meeting to 46 Nos Vidya Sathi	27,650.00
		Foundational LLA to 46 Nos VLC	9,228.00
		Strengthening Sishu Sabha & Kishore Cluch	14,108.00
		Learing Lebel assesment to 20 Nos School	14,395.00
		Intraction to SMC & New Elected PRI	10,050.00
		One day Training Prog. To Science Teacher on Science Kit	9,980.00
		Carrier guidance sessions to 26HS (High School)	4,800.00
		Scholarship support to Student	23,100.00
		Travelling Expenses	95,190.00
		Capacity Building Training to Staff	13,861.00
		Monthly Staff reivew Meeting	25,714.00
		Partner Meet	14,375.00
		<u>ADMINISTRATIVE COST</u>	
		Salary to Accountant	103,200.00
		Stationary , Internate and Electricity & Bank Charges	52,544.00
		Audit Fees	22,080.00
		Bank Charges & Commission	8,018.87
		By <u>Closing Balance</u>	
		Cash-in-Hand	24.00
		Cash -at-Bank	4,990.80
	<u>2,527,319.67</u>		<u>2,527,319.67</u>

PLACE: ANGUL

DATE: 16.05.2023

UDIN:-23063531BGQZKZ202

As per report of even date annexed

GANESWAR CLUB

AT:Banktia,PO: Rasol,Dist:Dhenkanal

Rajendra Kumar Pal

Secretary

Secretary
16/05/23
GANESWAR CLUB
Bankatia, Rasol

For GNS & ASSOCIATES
Chartered Accountants

16/05/23

S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E





G N S & Associates

CHARTERED ACCOUNTANTS

UTILIZATION CERTIFICATE

We have audited the financial statement of **GANESWAR CLUB**, At: Bankatia, Po: Rasol, Dist: Dhenkanal, State: Orissa, Pin Code: 759021, Project Entitled “Promoting Health/Nutrition and Primary Education status to all children (0-18yrs) through integrated Approach.” implemented by GANESWAR CLUB funded by INDIA LITERACY PROJECT, USA for the period from April-2022 to March-2023 and report that:

- a. Separate and proper books of accounts as is considered necessary for the purpose of audit have been maintained. During the year, the Partner NGO has utilized a sum of **Rs. 25, 22,304.87 (Rupees Twenty five lakhs twenty two thousand three hundred four and eighty seven paisa only)** towards education related programs out of grants from **INDIA LITERACY PROJECT**.
- b. The Statement of accounts is attached herewith and is in agreement with the books of accounts. The books of accounts are in line with the generally accepted Accounting Standards and principles applicable for Not-for-Profits in India.
- c. According to the information and explanation given to us / me the expenditures have been adequately authorized and are with minor variances (subject to the reasons explained by the organization) of the budget as approved by **INDIA LITERACY PROEJCT**.
- d. The agreement between **INDIA LITERACY PROJECT** and the **project partner** have been adhered to.
- e. The said accounts according to the information and explanation given to us / me reflect a true and fair view of the transaction for the period.

Place: ANGUL

Date: 25.05.2023

UDIN- 23063531BGQZLA7863

Signature :

Name of the Auditor : **GNS & ASSOCIATES**

Membership Number :

Seal



[Handwritten Signature]
25/05/23
Secretary
GANESWAR CLUB
Bankatia, Rasol

[Handwritten Signature]
25/05/23
S.K. DEHURY
PARTNER
M.No.063531
F.R.No.318171E



India Literacy Project Utilization Certificate

Name of the Organization: - Ganeswar Club, Bankatia, Rasol, Dhenkanal, Odisha
Period: -April-2022 to March- 2023

Sl. No	Budget Line Item	Annual Amount sanctioned (As per approved Budget) Rs	Total expenditure for the year Rs	Variance in Rs	Specify Reasons for Variance
01	Recapitulation of training program to 70nos AWW on NEW ARUNIMA and ABHYASA PUSTIKA.	35,000.00	34,057.00	943.00	
02	Salary to 6nos. Community Organizer	7,38,000.00	7,38,000.00	0	
03	Salary to 3nos Science Para teacher in 3nos HS	2,59,200.00	2,59,200.00	0	
04	Salary to 2nos Para teacher in UPS	1,80,000.00	1,80,000.00	0	
05	Salary to Project Coordinator	2,85,600.00	2,85,600.00	0	
06	Scholarship support to 8nos student for higher study	22,400.00	23,100.00	-700.00	
07	Stipend to 46nos VIDYA SAATHI	5,52,000.00	5,52,000.00	0	
08	Training and meeting to 46nos VS for 3 times	25,200.00	27,650.00	-2450.00	
09	Cost of teaching and learning materials to 46nos center	18,400.00	25,154.00	-6,754.00	
10	Foundational LLA to 46nos VLC	9,200.00	9,228.00	-8.00	
11	Strengthening 45nos SISHU SABHA and 25nos KISHORI CLUB in village level	14,000.00	14,108.00	-108.00	
12	Learning assessment to 73 schools	14,600.00	14,395.00	205.00	
13	Interaction to SMC and new elected PRI member in cluster level	10,000.00	10,050.00	-50.00	
14	Career guidance sessions to 26nos HS	4,800.00	4,800.00	0	
15	One day training program to 40nos teacher on science kit	10,000.00	9,980.00	20.00	
16	Capacity building to ILP staff	10,400.00	13,861.00	-3,461.00	
17	Monthly staff review meeting	25,200.00	25,714.00	-514.00	
18	Travel expenses by staff in field tour program	88,800.00	95,190.00	-6,390.00	
19	Partner Meet expenditure	0	14,375.00	-14,375.00	
20	Salary to Accountant	1,03,200.00	1,03,200.00	0	
21	Stationary, Internet and Electricity including Bank charges	56,400.00	52,544.00	3,856.00	
22	Bank charges	0	8,018.87	-8,018.87	
23	Audit fees and expenses	22,000.00	22,080.00	-80.00	
	Total	24,84,400.00	25,22,304.87		
PART:	Balance Summary				



	Total Amount received from ILP during the year	16,78,430.00			
	Add: Bank interest	23,810.00			
	Total Amount	25,27,319.67			
	Total expenditure for the project during the year	25,22,304.87			
	Closing Balance	5,014.80			
	Cash in hand	24.00			
	Cash at Bank	4,990.80			



Handwritten signature and date: 25/05/23

Secretary
GANESWAR CLUB
Bankatia. Rasol





INDIPENDENT AUDITOR'S REPORT

To the Members of The **GANESWAR CLUB**,

We have audited the accompanying financial statements of the Project- **EDUCATION AND NUTRATION OF CHILDRENS.**, Funded by- JIV DAYA FOUNDATION, & Implimented by- "GANESWAR CLUB", AT:-BANKATIA, PO:- RASOL, DIST.:- DHENKANAL, ODISHA which comprise the Balance sheet as at 31.03.2023, the income & expenditure statement and receipt & payment statement for the year then ended, and a summary of significant accounting policies and other explanatory statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Receipts and payments of the Institution in accordance with account in principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material miss statement, there due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on 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 standard that we comply with ethical requirements and planed and perform the audit to obtain reasonable assurance about whether the financial statements are free from material miss-statement. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material mis-statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the institutions preparation and presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate to the circumstances but not for the purpose of express an opinion on the effectiveness of the entity's internal control. An audit also include evaluating the appropriateness of accounting polices used and reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the 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 financial statement dealt with by this reports 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 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.Without qualifying our opinion, we draw attention to the following notes of schedule –A
- 5.In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with significant accounting policies and other notes on account of the said schedule give a true and fair view in conformity with the accounting principles generally accepted in India:
 - a)In the case of the Balance sheet, of the state of affairs of institutions as at 31.03.2023,
 - b)In the case of income and expenditure account of income(Excess of Expenditure over Income) for the year ended on that date, and
 - c)In the case of receipts and payments accounts of all the receipts and payments of the institution for the year ended on that date.

PLACE:-

DATE-16.05.2023

UDIN:- 23063531BGQZKY6078



S.K. Dehury
16/05/23
Secretary
GANESWAR CLUB
Bankatia, Rasol



For GNS & ASSOCIATES
Chartered Accountants

S.K. Dehury
16.05.23
S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E

GANESWAR CLUB

AT :- BANKATIA, PO :- RASOL, DIST :- DHENKANAL, ORISSA

PROJECT: "EDUCATION AND NUTRITION OF CHILDRENS "
FUNDED BY :-JIV DAYA FOUNDATION

BALANCE SHEET AS AT 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	65,858.37		
Add Excess of income over expenditure	-	<u>INVESTMENT</u>	-
	65,858.37	<u>CURRENT ASSETS & LOANS & ADVANCES</u>	
<u>CURRENT LIABILITIES & PROVISIONS</u>		Cash-in-Hand	164.00
Advance Grant in Aid	421,741.00	Cash -at-Bank	487,435.37
	<u>487,599.37</u>		<u>487,599.37</u>

PLACE: ANGUL

DATE: 16.05.2023

UDIN:-23063531BGQZKY6078

As per report of even date annexed

GANESWAR CLUB

AT:Banktia,PO: Rasol,Dist:Dhenkanal

Rajendra Kumar Pal
Secretary

Secretary
GANESWAR CLUB
Bankatia, Rasol



For GNS & ASSOCIATES
Chartered Accountant

S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E

16-05-23

GANESWAR CLUB

AT :- BANKATIA , PO :- RASOL , DIST :- DHENKANAL, ODISHA

PROJECT: "EDUCATION AND NUTRITION OF CHILDRENS "
FUNDED BY :-JIV DAYA FOUNDATION
2700 W Plano Parkway, Plano, Texas-75075 USA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Amul Spray & Biscuits	903,498.00	By Grant-in-Aid	1,368,759.00
To Gas Utensil Glass etc	54,940.00		
To Honorarium to 9 Nos Volanter	125,000.00	By Bank Intrest	2,268.00
To Clothing & Shoses	61,100.00		
To NRC Kit	102,800.00		
To Administrative Cost	119,984.00		
To NRC Adminitrative Expenses	2,600.00		
To Bank Charges & Commission	1,105.00		
	<u>1,371,027.00</u>		<u>1,371,027.00</u>

PLACE: ANGUL

DATE: 16.05.2023

UDIN:-23063531BGQZKY6078

GANESWAR CLUB

AT:Banktia,PO: Rasol,Dist:Dhenkanal

Rajendra Kumar Pal
Secretary

[Signature]
16/05/23
Secretary
GANESWAR CLUB
Bankatia, Rasol

For GNS & ASSOCIATES
Chartered Accountants

[Signature]
16.05.23



S.K.DEHURY
PARTNER
M.No.063531
F.R.No.318171E

GANESWAR CLUB

AT :- BANKATIA , PO :- RASOL , DIST :- DHENKANAL, ODISHA

PROJECT: "EDUCATION AND NUTRITION OF CHILDRENS "

FUNDED BY :-JIV DAYA FOUNDATION

2700 W Plano Parkway, Plano, Texas-75075 USA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 01.04.2022 TO 31.03.2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>		By Amul Spray & Biscuits	903,498.00
Cash-in-Hand	18.00	By Gas Utensil Glass etc	54,940.00
Cash-at-Bank	65,840.37	By Honorarium to 9 Nos Volanter	125,000.00
		By Clothing & Shoses	61,100.00
To Grant-in-Aid	1,790,500.00	By NRC Kit	102,800.00
		By Administrative Cost	119,984.00
To Bank Intrest	2,268.00	By NRC Adminitrative Expenses	2,600.00
		By Bank Charges & Commission	1,105.00
		By <u>Closing Balance</u>	
		Cash-in-Hand	164.00
		Cash -at-Bank	487,435.37
	<u>1,858,626.37</u>		<u>1,858,626.37</u>

PLACE: ANGUL

DATE: 16.05.2023

UDIN:-23063531BGQZKY6078

As per report of even date annexed

GANESWAR CLUB

AT:Banktia,PO: Rasol,Dist:Dhenkanal

Rajendra Kumar Pal
Secretary

Secretary
GANESWAR CLUB
Bankatia, Rasol



For GNS & ASSOCIATES
Chartered Accountants

S.K.DEHURY
PARTNER
M.No.083531
F.R.No.318171E