

GRAMIN SAMASSYA MUKTI TRUST

19, Vishal Nagar, Moha Village, Dhamangaon Road, Yavatmal, Maharashtra -445001

AUDITED FINANCIAL STATEMENTS

01st APRIL 2024 TO 31st MARCH 2025

A.S.JOSHI & ASSPCOATES

CHARTERED ACCOUNTANTS

39, BAJAJ NAGAR, NAGPUR - 440010

GRAMIN SAMASSYA MUKTI TRUST, YAVATMAL

BALANCE SHEET AS AT 31ST MARCH, 2025

(in Rupees)

	PARTICULARS	NOTE	AMOUNT
I]	SOURCES OF FUNDS		
1	<u>FUNDS</u>		
(a)	Trust Fund	A	5,42,404.00
(b)	Capital Asset Fund	B	1,11,31,683.55
(c)	Income & Expenditure Account Balance	C	81,80,018.48
2	<u>CURRENT LIABILITIES</u>		
(a)	Project Earmarked Funds	D	36,41,353.78
(b)	Other Current Liabilities	E	14,31,988.00
	TOTAL		2,49,27,447.81
II]	APPLICATION OF FUNDS		
1	<u>NON-CURRENT ASSETS</u>		
(a)	Property, Plant & Equipment	F	1,45,69,182.32
2	<u>CURRENT ASSETS</u>		
(a)	Current Investments	G	41,53,787.00
(b)	Cash and Bank Balances	H	38,13,667.49
(c)	Other Current Assets	I	23,90,811.00
	TOTAL		2,49,27,447.81
Summary of Significant Accounting Policies and Other Notes			
The accompanying schedules and notes are an integral part of the financial statements			

For Gramin Samassya Mukti Trust

Dr. Kishor Moghe
Chairperson

CHAIRPERSON

Place: Yavatmal, GRAMIN SAMASSYA MUKTI TRUST
Date : 12/09/2025



As per our report of even date.
For A.S.Joshi & Associates

Chartered Accountants
FRN 130516W

Amit Joshi
Partner
M No. 133970



GRAMIN SAMASSYA MUKTI TRUST, YAVATMAL

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH, 2025

(in Rupees)

	PARTICULARS	SCHEDULE	AMOUNT	AMOUNT
I	Grants and Donations	J		6,88,06,164.99
II	Other Income	K		12,04,309.74
III	Total Income (I+II)			7,00,10,474.73
IV	<u>Expenses</u>			
(a)	Establishment Expenses	L		6,77,843.10
(b)	Expenses on Objects of the Trust:			
i	Educational Project Expenses	M1	2,10,40,108.83	
ii	Medical Relief Project Expenses	M2	1,17,20,113.40	
iii	Relief of Poor Project Expenses	M3	3,63,57,648.49	
	Expenses on Objects of the Trust (bi+bii+biii)			6,91,17,870.72
	Total Expenses (IVa + IVb)			6,97,95,713.82
V	Excess of Income over Expenses - Surplus for the year (III-IV)			2,14,760.91
	The accompanying schedules and notes are an integral part of the financial statements			

For Gramin Samassya Mukti Trust


Dr. Kishor Moghe
Chairperson



As per our report of even date.

For A.S.Joshi & Associates

Chartered Accountants

FRN 130516W


Amit Joshi

Partner

M No. 133970



GRAMIN SAMASSYA MUKTI TRUST

Place: Yavatmal

Date : 12/09/2025

GRAMIN SAMASSYA MUKTI TRUST , YAVATMAL

SCHEDULE 'A'

Trust Fund

Sr. No.	Particulars	Amount
1	Balance as per last Balance Sheet brought forward	5,42,404.00
TOTAL		5,42,404.00

SCHEDULE 'B'

Capital Assets Fund

Sr. No.	Particulars	Amount
1	Balance as per last Balance Sheet Less : As per Schedule F	1,22,06,516.55 10,74,833.00
TOTAL		1,11,31,683.55

SCHEDULE 'C'

Income & Expenditure Account

Sr. No.	Particulars	Amount
1	Balance as per last Balance Sheet Add : Surplus during the year	79,65,257.57 2,14,760.91
TOTAL		81,80,018.48



GRAMIN SAMASSYA MUKTI TRUST, YAVATMAL

SCHEDULE "D"

Project Earmarked Funds

Sr.No.	Particulars	Balance as on 01.04.2024	Receipts During The Year	Total	Utilised/Transferred to Income & Expenditure Account	Balance as on 31.03.2025
	Foreign Contribution Projects					
1	UMED - Training and Mentoring Rural Youth and Ladies	35,771.64	0.00	35,771.64	0.00	35,771.64
2	I-SAFE - Training and Mentoring Rural Youth and Ladies	23,722.60	0.00	23,722.60	0.00	23,722.60
3	Ecological and Livelihood Security (Both Ends)	0.00	7,23,347.00	7,23,347.00	7,23,347.00	0.00
4	Strengthening Management of Community Forests (PHF)	7,44,894.00	25,39,155.00	32,84,049.00	26,40,876.24	6,43,172.76
5	Access to Justice (KSCF)	0.00	76,71,406.00	76,71,406.00	76,71,406.00	0.00
	Local Projects					
6	Cluster Development (Aaum Trust)	0.00	11,67,763.00	11,67,763.00	11,67,763.00	0.00
7	MSACS	0.00	91,92,319.00	91,92,319.00	91,92,319.00	0.00
8	Vihaan Project	0.00	25,63,348.00	25,63,348.00	25,63,348.00	0.00
9	Integrated Watershed Development Initiative (Atlas)	0.00	47,80,960.00	47,80,960.00	46,63,670.11	1,17,289.89
10	AFARM - MRLEP	1,71,157.28	8,94,808.00	10,65,965.28	10,65,965.28	0.00
11	Zila Parishad, Yavatmal	0.00	2,40,000.00	2,40,000.00	2,40,000.00	0.00
12	Mission Ayush Arogyakar Program (Polaris Foundation)	0.00	43,031.00	43,031.00	43,031.00	0.00
13	Samyak Project	73,315.41	78,83,212.00	79,56,527.41	79,56,527.41	0.00
14	Introduction of Basic Technology (IBT)	0.00	2,09,000.00	2,09,000.00	2,09,000.00	0.00
15	Ensuring Livelihood Security of Adivasi Community Through Forest Rights Management	35,84,205.92	1,15,00,000.00	1,50,84,205.92	1,26,46,456.03	24,37,749.89
16	BRLF - High Impact Mega Watershed	1,42,705.00	34,20,138.00	35,62,843.00	31,79,196.00	3,83,647.00
17	Digital Sakhi - AFARM	31,274.92	5,05,395.00	5,36,669.92	5,36,669.92	0.00
18	Cotton Connect REEL	0.00	1,00,621.00	1,00,621.00	1,00,621.00	0.00
19	Empowering Communities For Ecological and Livelihood Security (India Welfare Trust)	0.00	18,51,000.00	18,51,000.00	18,51,000.00	0.00
20	Micro Enterprises Promotion Program (SIDBI)	0.00	2,96,400.00	2,96,400.00	2,96,400.00	0.00
21	Mainstreaming Vulnerable Girl Children (Smile Foundation)	0.00	10,00,000.00	10,00,000.00	10,00,000.00	0.00
22	Establishing Child Protection System in Govt. Ashram Schools (TDD)	0.00	21,00,000.00	21,00,000.00	21,00,000.00	0.00
	TOTAL	48,07,046.77	5,86,81,903.00	6,34,88,949.77	5,98,47,595.99	36,41,353.78



GRAMIN SAMASSYA MUKTI TRUST, YAVATMAL

SCHEDULE 'H' Cash and Bank Balances

Sr. No.	Particulars	Amount	Amount
	Axis Bank		
1	Account No. 914010019534733	53,977.00	
2	Account No. 913010045682881	4,313.79	
3	Account No. 917010084243492	5.00	58,295.79
	State Bank of India		
4	Account No. 40125110800 (FC New Delhi Main Branch)	16,661.77	
5	Account No. 11212049150 (FC)	6,03,933.03	
6	Account No. 43086873432 (FC)	3.48	
7	Account No. 30498349959	12,17,935.62	
8	Account No. 32329594878	7,35,580.58	
9	Account No. 11212050631	2,180.90	
10	Account No. 31337651698	9,286.00	
11	Account No. 31388510533	182.50	
12	Account No. 32158164064	50,991.92	
13	Account No. 32795627529	1,00,279.00	
14	Account No. 39193883031	1,74,400.89	
15	Account No. 33745367479	4,270.00	
16	Account No. 32147446075	7,957.00	
17	Account No. 41185826892	3,38,012.74	
18	Account No. 41185827273	0.18	
19	Account No. 41185827148	1,90,514.37	
20	Account No. 41541579234	9,393.50	34,61,583.48
	Bank of Maharashtra		
21	Account No. 60101709538		46,795.18
	Vidarbha Kshetriya Gramin Bank		
22	Account No. 703410201003838	24,069.81	
23	Account No. 703410210000043	1,13,927.45	1,37,997.26
	ICICI Bank		
24	Account No. 109701003839		1,549.00
	Yavatmal District Central Co-op Bank		
25	A/c No. 004211102016595	2,632.40	
26	A/c No. 004211102016323	40,888.90	
27	A/c No. 004211102016325	20,927.30	
28	A/c No. 004211102016329	41,034.48	
29	A/c No. 004211102100084	1,963.70	1,07,446.78
TOTAL			38,13,667.49

SCHEDULE 'I' Other Current Assets

Sr. No.	Particulars	Amount
1	<u>Tax Deducted at Source (TDS) on income</u>	
i	FY 2020-21 (AY 2021-22)	22,167.00
ii	FY 2021-22 (AY 2022-23)	16,151.00
iii	FY 2022-23 (AY 2023-24)	22,937.00
iv	FY 2024-25 (AY 2025-26)	76,303.00
2	Broadband BSNL WiFi Security Deposit	1,051.00
3	Wardha Office Rent Deposit - Arun Karale	9,000.00
4	Grant Receivable	21,45,000.00
5	Staff Advance	98,202.00
TOTAL		23,90,811.00



GRAMIN SAMASSYA MUKTI TRUST , YAVATMAL

SCHEDULE 'E'

Other Current Liabilities

Sr. No.	Particulars	Amount
1	Profession Tax Payable	16,400.00
2	Provident Fund Payable	1,96,494.00
3	Salaries and Expenses Payable	11,19,094.00
4	Short Term Advance	1,00,000.00
TOTAL		14,31,988.00

SCHEDULE "F"

Property, Plant & Equipment

Sr.No.	Particulars	Balance as on 01.04.2024	Addition/Sale During The Year	Total	Depreciation / Write offs	Balance as on 31.03.2025
IMMOVABLE PROPERTY						
1	Land	22,85,000.00	-	22,85,000.00	-	22,85,000.00
2	Building	63,16,116.16	-	63,16,116.16	3,15,806.00	60,00,310.16
3	Training Centre Building	33,02,277.00	-	33,02,277.00	1,65,114.00	31,37,163.00
4	Borewell	1,29,743.00	-	1,29,743.00	6,487.00	1,23,256.00
		1,20,33,136.16	-	1,20,33,136.16	4,87,407.00	1,15,45,729.16
MOVABLE PROPERTY						
5	Furniture and Fixtures	12,73,148.00	61,700.00	13,34,848.00	1,33,485.00	12,01,363.00
6	Library Books	1,549.00	-	1,549.00	155.00	1,394.00
7	Equipments	10,53,162.16	-	10,53,162.16	1,57,975.00	8,95,187.16
8	Playing Equipments	3,601.00	-	3,601.00	540.00	3,061.00
9	Utensils	13,932.00	-	13,932.00	2,090.00	11,842.00
10	Vehicles	4,53,035.00	-	4,53,035.00	67,955.00	3,85,080.00
11	Computers & Printers	6,23,752.00	1,27,000.00	7,50,752.00	2,25,226.00	5,25,526.00
		34,22,179.16	1,88,700.00	36,10,879.16	5,87,426.00	30,23,453.16
	TOTAL	1,54,55,315.32	1,88,700.00	1,56,44,015.32	10,74,833.00	1,45,69,182.32

SCHEDULE 'G'

Current Investments

Sr. No.	Particulars	Amount
1	Fixed Deposits with State Bank of India:	
i	A/c No.43274866852	10,28,344.00
ii	A/c No.43274866206	25,70,861.00
iii	A/c No.41510431895 (FC)	5,54,582.00
TOTAL		41,53,787.00



GRAMIN SAMASSYA MUKTI TRUST , YAVATMAL

SCHEDULE 'J'

Grants and Donations

Sr. No.	Particulars	Amount	Amount
1	Local Grants		
	Salary and Other Grants for School	88,01,019.00	
	Cluster Development	11,67,763.00	
	Maharashtra State Aids Control Society	91,92,319.00	
	Vihaan Project	25,63,348.00	
	Integrated Watershed Development Initiative (Atlas)	46,63,670.11	
	AFARM - MRLEP	10,65,965.28	
	Zila Parishad, Yavatmal	2,40,000.00	
	Mission Ayush Arogyakar Program (Polaris Foundation)	43,031.00	
	Samyak Project	79,56,527.41	
	Introduction of Basic Technology (IBT)	2,09,000.00	
	Ensuring Livelihood Security of Adivasi Community - APF	1,26,46,456.03	
	BRLF - High Impact Mega Watershed	31,79,196.00	
	Digital Sakhi - AFARM	5,36,669.92	
	Micro Enterprises Promotion Program (SIDBI)	2,96,400.00	
	Cotton Connect REEL	1,00,621.00	
	Empowering Communities For Ecological and Livelihood Security (IWT)	18,51,000.00	
	Mainstreaming Vulnerable Girl Children (Smile Foundation)	10,00,000.00	
	Establishing Child Protection System in Govt. Ashram Schools (TDD)	21,00,000.00	5,76,12,985.75
2	Foreign Contribution Grants		
	Strengthening Management of Community Forests (PHF)	26,40,876.24	
	Access to Justice (KSCF)	76,71,406.00	
	Ecological and Livelihood Security (Both Ends)	7,23,347.00	1,10,35,629.24
3	Donations		
	Educational Donations		1,57,550.00
TOTAL			6,88,06,164.99

SCHEDULE 'K'

Other Income

Sr. No.	Particulars	Amount	Amount
1	Interest Income		
i	On Savings Bank Accounts	1,42,603.90	
ii	On Fixed Deposits	3,19,552.00	
iii	On Income Tax Refund	11,696.00	4,73,851.90
2	Other Receipts		
i	Project Receipts	7,29,884.84	
ii	School Receipts	226.00	
iii	Membership Fees	347.00	7,30,457.84
TOTAL			12,04,309.74



GRAMIN SAMASSYA MUKTI TRUST, YAVATMAL

SCHEDULE 'L'

Establishment Expenses

Sr. No.	Particulars	Amount	Amount
1	Expenditure in respect of properties		
	Vehicle Maintenance	8,190.00	
	Repair & Maintenance	36,020.00	
	Vehicle Insurance	11,087.00	
	Property Tax	6,165.00	
2	Other Establishment Expenses		61,462.00
	Audit Fees	20,400.00	
	Administrative Expenses	1,22,583.52	
	Office Expenses	1,40,106.00	
	Printing & Stationery	16,143.00	
	Bank Charges & Commission	3,404.80	
	Electricity Charges	92,491.00	
	Interest Charges	208.00	
	Legal Expenses	7,000.00	
	Postage Charges	1,951.00	
	Professional & Consultancy Charges	47,000.00	
	Staff Insurance	15,576.00	
	Telephone & Internet Charges	12,750.00	
	Traveling Expenses	87,841.00	
	Membership Fees	46,600.00	
	<u>Foreign Contribution Account</u>		
	Bank Charges & Other Expenses	2,326.78	
	TOTAL		6,77,843.10

SCHEDULE 'M1'

Educational Projects Expenses

Sr. No.	Particulars	Amount
1	Anand Balsadan	5,49,487.00
2	Education Program Expenses	3,83,657.00
3	Introduction to Basic Technology	2,09,012.07
4	Quality Learning Initiatives (QLI) Project	1,48,798.00
5	Training & Workshops	9,450.00
6	Digital Sakhi Project Expenses	5,36,669.92
7	Grow Fund Project Expenses	4,02,989.00
8	Mainstreaming Vulnerable Girl Children (Smile Foundation)	6,48,880.00
9	Establishing Child Protection System in Govt. Ashram Schools (TDD)	13,08,415.00
10	Project Office Rent Paid	20,000.00
11	<u>Late Laxmibai Moghe Vidyalaya Expenses</u>	
	Salaries and Allowances	87,34,711.00
	School Other Expenses	75,402.86
	<u>Foreign Contribution Projects</u>	
12	Access to Justice (KSCF)	80,12,636.98
	TOTAL	2,10,40,108.83



GRAMIN SAMASSYA MUKTI TRUST , YAVATMAL

SCHEDULE 'M2'

Medical Relief Projects Expenses

Sr. No.	Particulars	Amount
1	Community Health Programme Expenses	48,000.00
2	Mission Ayush Arogyakar <i>HIV/AIDS Prevention Programme</i>	6,250.00
3	Vihaan Yavatmal Project	24,73,544.40
4	MSACS TI 1200 (PD 1740) Project	34,48,099.00
5	MSACS TI 1300 (PD 1550) Project	34,09,310.00
6	MSACS TI Migrant Project	23,34,910.00
TOTAL		1,17,20,113.40

SCHEDULE 'M3'

Relief of Poor Projects Expenses

Sr. No.	Particulars	Amount
1	Cluster Development Programme	11,14,628.00
2	Agriculture Expenses	1,48,978.00
3	Jal Jeevan Project	2,40,000.00
4	AFARM - MRLEP Programme	10,11,535.08
5	Samyak Project	82,96,459.58
6	Livelihood Program Expenses	5,85,061.00
7	Integrated Watershed Development Initiative (Atlas)	45,83,170.11
8	BRLF - High Impact Mega Watershed	31,79,196.63
9	Cotton Connect REEL Project	1,17,309.00
10	APF - Ensuring Livelihood Security Project Expenses	1,16,46,456.03
11	IIT Bombay Fund	1,00,000.00
12	Micro Enterprises Promotion Program (SIDBI)	4,28,700.00
13	Empowering Communities For Ecological and Livelihood Security (IWT) <i>Foreign Contribution Projects</i>	13,12,514.00
14	Strengthening Management of Community Forests (PHF)	26,40,876.24
15	Ecological and Livelihood Security (Both Ends)	9,52,764.82
TOTAL		3,63,57,648.49

