

GRAM GAURAV SANSTHAN

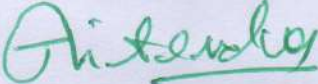
BALANCE SHEET AS ON MARCH 31, 2020

LIABILITIES	As on March 31, 2020	As on March 31, 2019	ASSETS	As on March 31, 2020	As on March 31, 2019
Fixed Assets Fund (As per Annexure "1")	1,847,257	1,996,708	Fixed assets (As per Annexure "1")	1,847,257	1,996,708
Unutilised Grant (As per Annexure "2")	4,298,360	885,871	Grant Receivable (As per Annexure "3")	-	39,041
Income and expenditure A/c (As per Annexure "4")	253,108	224,449	Cash and Bank Balances (As per Annexure "6")	4,482,408	760,269
Expense Payable (As per Annexure "5")	126,490	35,100	Current Assets (As per Annexure "7")	201,650	350,010
TDS Payable	6,100	3,900			
	6,531,315	3,146,028		6,531,315	3,146,028

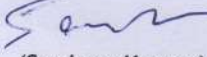
As per our Report of even date attached.

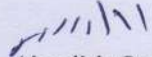
Notes of Accounts & Significant accounting policies as per annexure "10"

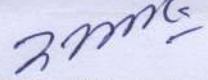
For J.K. Jaiman & Associates
Chartered Accountants
FRN - 014064C


(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. - 407738

For Gram Gaurav Sansthan


(Sanjeev Kumar)
Chairman


(Jagdish Gurjar)
Secretary


(Radha Kishan Gurjar)
Treasurer

Place : Jaipur

Date : 6 OCT 2020



GRAM GAURAV SANSTHAN

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

EXPENDITURE	For the year ended March 31, 2020	For the year ended March 31, 2019	INCOME	For the year ended March 31, 2020	For the year ended March 31, 2019
Program Expenses (As per Annexure "8")	1,490,275	2,554,762	Grants and Donations Grants	2,238,250	3,259,008
Administrative expenses (As per Annexure "9")	747,975	704,246	Interest Income on Saving Bank A/c	30,990	12,393
			Fixed Deposit	8,530	7,939
Excess of Income over Expenditure	42,700	21,232	IT Refund	3,080	-
			Membership Fees	100	900
	2,280,950	3,280,240		2,280,950	3,280,240

As per our Report of even date attached.

For J.K. Jaiman & Associates
Chartered Accountants
FRN - 014064C

(CA. Jitendra Kumar Jaiman)
Proprietor

M.No. - 407738

Place : Jaipur

Date : **6 OCT 2020**

For Gram Gaurav Sansthan

(Sanjeev Kumar)
Chairman

(Jagdish Gurjar)
Secretary

(Radha Kishan Gurjar)
Treasurer



GRAM GAURAV SANSTHAN
Annexure to Balance Sheet as on March 31, 2020
Annexure "1":
FIXED ASSETS

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at April 1, 2019	Additions during the year	As at March 31, 2020	As at April 1, 2019	Additions during the year	As at March 31, 2020	Balance as on March 31, 2020	Balance as on March 31, 2019
Land & Building									
Land	0%	573,815	-	573,815	-	-	-	573,815	573,815
Building	10%	2,108,017	-	2,108,017	840,814	126,720	967,534	1,140,483	1,267,203
Total		2,681,832	-	2,681,832	840,814	126,720	967,534	1,714,298	1,841,018
Furniture & Fixture									
Furniture & Fixtures	10%	43,044	-	43,044	3,796	3,925	7,721	35,323	39,248
Furniture & Fixtures	10%	33	-	33	-	-	-	33	33
Total		43,077	-	43,077	3,796	3,925	7,721	35,356	39,281
Electric Equipments									
Digital Camera	15%	25,639	-	25,639	17,420	1,233	18,653	6,986	8,220
Coolers	15%	25,500	-	25,500	14,186	1,697	15,883	9,617	11,314
Fan	15%	12,920	-	12,920	6,086	1,025	7,111	5,809	6,834
Fridge	15%	25,900	-	25,900	1,943	3,594	5,537	20,363	23,957
Invertor	15%	72,300	-	72,300	11,622	9,102	20,724	51,576	60,678
Electric Equipments	15%	8	-	8	-	-	-	8	8
Total		162,267	-	162,267	51,256	16,650	67,907	94,360	111,011
Motor Vehicle									
Bikes (Tf)	15%	3	-	3	-	-	-	3	3
Bolero - 3959	15%	1	-	1	-	-	-	1	1
Total		4	-	4	-	-	-	4	4
IT Infrastructure									
Laptop	40%	55,990	-	55,990	55,784	82	55,866	124	206
Printer	40%	20,750	-	20,750	15,568	2,073	17,641	3,109	5,182
Computers/Laptop/Others		6	-	6	-	-	-	6	6
Total		76,746	-	76,746	71,352	2,155	73,507	3,239	5,394
Grand Total		2,963,926	-	2,963,926	967,218	149,450	1,116,669	1,847,257	1,996,708

For J. K. Jainman & Associates

Chartered Accountants

FRN - 014064C

(CA. Jitendra Kumar Jainman)

Proprietor

M. No. 407738



(Sanjeev Kumar)
Chairman

(Jagdish Gurjar)
Secretary

(Radha Kishan Gurjar)
Treasurer

For Gram Gaurav Sansthan

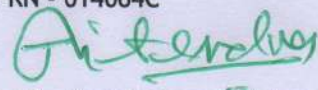
6 OCT 2020

GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2020

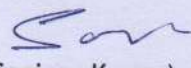
	As at March 31, 2020	As at March 31, 2019
Annexure "2":		
Unutilised Grant		
Opening Balance	885,871	144,879
Add: Received during the year	5,650,739	4,000,000
	<u>6,536,610</u>	<u>4,144,879</u>
Less: Utilised during the year	2,238,250	3,259,008
	<u><u>4,298,360</u></u>	<u><u>885,871</u></u>
Annexure "3":		
Grant Receivable		
Opening Balance	39,041	211,449
Less: Received during the year	25,000	172,408
Less : Written off and transfer to Income & Expenditure Account	14,041	-
	<u>-</u>	<u><u>39,041</u></u>
Annexure "4":		
Income and expenditure account		
Opening Balance	224,449	203,217
Add: (Deficit)/surplus for the year	42,700	21,232
Less : Written off and transfer from Grant Receivable Account	14,041	-
	<u>253,108</u>	<u><u>224,449</u></u>
Annexure "5":		
Expenses Payable		
Prakriti Foundation	-	35,100
Salary Payable	98,290	-
Honorarium Payable	5,700	-
Audit Fees Payable	22,500	-
	<u>126,490</u>	<u><u>35,100</u></u>
Annexure "6":		
Cash and Bank Balances		
Cash in hand	3,295	8,476
<u>Cash at bank</u>		
-In saving bank accounts with ICICI Bank Ltd	4,356,073	637,283
-In FDR with Schedule Private Bank	123,040	114,510
	<u>4,482,408</u>	<u><u>760,269</u></u>
Annexure "7":		
Current Assets		
Income Tax Deposit against Appeal	173,202	173,202
TDS Receivable (A. Y. 2018-19)	-	44,000
TDS Receivable (A. Y. 2019-20)	3,448	3,448
Advance to Programme Partner	-	129,360
Advance to Programme Staff	25,000	-
	<u>201,650</u>	<u><u>350,010</u></u>

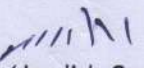
For J. K. Jaiman & Associates
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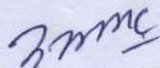

(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 6 OCT 2020



For Gram Gaurav Sansthan


(Sanjeev Kumar)
Chairman


(Jagdish Gurjar)
Secretary

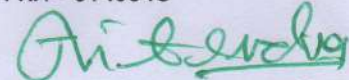

(Radha Kishan Gurjar)
Treasurer

GRAM GAURAV SANSTHAN

Annexure to Income and Expenditure Account for the Year ended March 31, 2020

Particulars	For the year ended March 31, 2020	For the year ended March 31, 2019
Annexure "8":		
Program Expenses		
Waste land Development :Construction of Pagara/Stone Bunding	599,040	985,950
Rain Water Harvesting : Construction of Pokhar/Anicut/Taal	571,040	686,700
Goatry Programme	236,670	57,840
Wonderoom Programme : Children's Library	83,525	824,272
	<u>1,490,275</u>	<u>2,554,762</u>
Annexure "9":		
Administrative Expenses		
Salaries to administrative staff	252,000	220,500
Travelling and conveyance		
<i>Fuel and Maintenance Expense</i>	101,653	118,246
<i>Travelling & Conveyance</i>	39,720	38,862
Printing and stationery	8,105	22,724
Communications expenses	40,034	67,415
Consultancy fee/Legal and Professional Expense	52,995	109,750
Repair and Maintenance	61,237	21,164
Electricity expenses	48,282	53,823
Events, Meetings & Staff Welfare	101,898	26,062
Auditor's fees	38,500	20,500
Field Office Rent	-	5,200
Miscellanies Expenses	3,551	-
	<u>747,975</u>	<u>704,246</u>

For J. K. Jaiman & Associates
Chartered Accountants
FRN - 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor

M. No. 407738

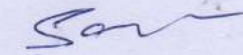
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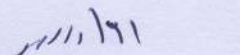
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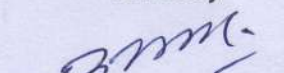
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For Gram Gaurav Sansthan


(Sanjeev Kumar)
Chairman

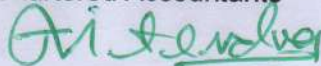

(Jagdish Gurjar)
Secretary


(Radha Kishan Gurjar)
Treasurer

Significant Accounting Policies & Notes of Accounts

1. The accounts are being prepared on historical cost basis and as a going concern. Accounting Policies not referred to otherwise are in consistent with the generally accepted accounting principles.
2. **Fixed Assets Policy:**
 - a) Fixed assets are recorded at historical cost.
 - b) Gross and net book values of fixed assets at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
3. **Unutilized Grant:**
 - a) Unutilized grants are treated as current liabilities.
 - b) The balances of unutilized grants are carried forward in the next year and are reduced proportionality according to the work done.
 - c) Grants and donations for specific purposes/ directions are recognized as income to the extent utilized during the year and unutilized amounts are carried forward as liability and disclosed as "Unutilised Grant" till actual expenditure is incurred.
4. **Revenue Recognition:**
 - a) The organization follows the mercantile system of accounting and recognizing Income & Expenditure on accrual basis.
5. **Depreciation:**
 - a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
 - b) Depreciation is charged consistently.
 - c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
 - d) Depreciation has been charged on fixed assets by reducing the value from fixed assets & correspondingly from the fixed assets fund. It has no impact on either surplus or deficit of the Trust.
6. **Notes of Accounts:**
 - a) The figures for the previous year have been rearranged wherever necessary to make them comparable with the current period's figures.
 - b) An amount of Rs. 14,041/- receivable from NABARD project from previous year has not been received, therefore written off and transfer to Income & Expenditure Account.
 - c) Contingent liability: there is no contingent liability at year end.

For J.K.Jaiman & Associates
Chartered Accountants


(CA. Jitendra Kumar Jaiman)

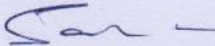
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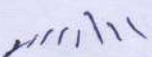
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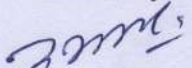
Date : 6 OCT 2020



For Gram Gaurav Sansthan


(Sanjeev Kumar)
Chairman


(Jagdish Gurjar)
Secretary


(Radha Kishan Gurjar)
Treasurer

J.K. JAIMAN & ASSOCIATES

CHARTERED ACCOUNTANTS



GANESHAM, A-278-279, VIDHYUT NAGAR, AJMER ROAD, JAIPUR - 302021

MOBILE NO. : 09829054360, (O) 0141-2354360

Email: jitendrajaiman@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To,
The Members, M/s Gram Gaurav Sansthan, Jaipur

Report on Financial Statements

1. We have audited the accompanying financial statements relating to M/S GRAM GAURAV SANSTHAN which comprises the Balance Sheet as on 31st March, 2020, Statement of Income & Expenditure Account for the period from 01st April, 2019 to 31st March, 2020 and a summary of significant accounting policies.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

3. Our responsibility is to express an opinion on these 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 Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the above financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of Balance Sheet, of the state of affairs of the Institution as at 31st March, 2020.
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2020.

Report on Other Legal and Regulatory Requirements

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- The transactions of the Institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account and other records, and
- in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J. K. JAIMAN & ASSOCIATES
Chartered Accountants
FRN - 014064C

Jitendra

(CA. JITENDRA KUMAR JAIMAN)

Proprietor

M.No. 407738

UDIN- 20407738AAAACA9092

Place : Jaipur

Date :

6 OCT 2020

