

GRAM GAURAV SANSTHAN

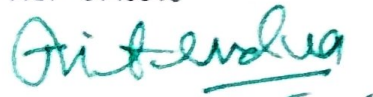
BALANCE SHEET AS ON MARCH 31, 2021

LIABILITIES	As on March 31, 2021	As on March 31, 2020	ASSETS	As on March 31, 2021	As on March 31, 2020
Fixed Assets Fund (As per Annexure "1")	1,763,645	1,847,256	Fixed assets (As per Annexure "1")	1,763,645	1,847,256
Unutilised Grant (As per Annexure "2")	893,084	4,298,360	Grant Receivable (As per Annexure "3")	-	-
Income and expenditure A/c (As per Annexure "4")	358,891	253,108	Cash and Bank Balances (As per Annexure "6")	1,271,830	4,482,408
Expense Payable (As per Annexure "5")	13,875	126,490	Current Assets (As per Annexure "7")	29,414	201,650
TDS Payable	35,394	6,100			
	3,064,889	6,531,314		3,064,889	6,531,314

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

Place : Jaipur
Date :



For Gram Gaurav Sansthan


(Dr. Shashidharan Enarth) Chairman


(Jagdish Gurjar) Secretary


(Radha Kishan Gurjar) Treasurer



21 SEP 2021

GRAM GAURAV SANSTHAN

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

EXPENDITURE	For the year ended March 31, 2021	For the year ended March 31, 2020	INCOME	For the year ended March 31, 2021	For the year ended March 31, 2020
Program Expenses (As per Annexure "8")	8,621,249	1,490,275	Grants and Donations Grants	9,624,931	2,238,250
Administrative expenses (As per Annexure "9")	942,132	747,975	<u>Interest Income on</u> Saving Bank A/c	71,427	30,990
Capital Expenditure	61,550	-	Fixed Deposit	9,166	8,530
Excess of Income over Expenditure	105,783	42,700	IT Refund	25,090	3,080
			Membership Fees	100	100
	9,730,714	2,280,950		9,730,714	2,280,950

As per our Report of even date attached.

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

For Gram Gaurav Sansthan

Jitendra Kumar Jaiman

Dr. Shashidharan Enarth

Jagdish Gurjar

Radha Kishan Gurjar

(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. - 407738
Place : Jaipur
Date :

(Dr. Shashidharan Enarth)
Chairman

(Jagdish Gurjar)
Secretary

(Radha Kishan Gurjar)
Treasurer



24 SEP 2021

GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2021

Annexure "1":

FIXED ASSETS

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at April 1, 2020	Additions during the year	As at March 31, 2021	As at April 1, 2020	Additions during the year	As at March 31, 2021	Balance as on March 31, 2021	Balance as on March 31, 2020
Land & Building									
Land	0%	573,815	-	573,815	-	-	-	573,815	573,815
Building	10%	2,108,017	-	2,108,017	967,534	114,048	1,081,582	1,026,435	1,140,483
Total		2,681,832	-	2,681,832	967,534	114,048	1,081,582	1,600,250	1,714,298
Furniture & Fixture									
Furniture & Fixtures	10%	43,044	-	43,044	7,721	3,532	11,253	31,791	35,323
Furniture & Fixtures	10%	33	-	33	-	-	-	33	33
Total		43,077	-	43,077	7,721	3,532	11,253	31,824	35,356
Electric Equipments									
Digital Camera	15%	25,639	-	25,639	18,653	1,048	19,701	5,938	6,986
Coolers	15%	25,500	-	25,500	15,883	1,443	17,326	8,174	9,617
Fan	15%	12,920	3,500	16,420	7,111	1,396	8,507	7,913	5,809
Fridge	15%	25,900	-	25,900	5,537	3,054	8,591	17,309	20,363
Invertor	15%	72,300	-	72,300	20,724	7,736	28,460	43,840	51,576
Electric Equipments	15%	8	-	8	-	-	-	8	8
Total		162,267	3,500	165,767	67,908	14,677	82,585	83,182	94,359
Motor Vehicle									
Bikes (Trf)	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	55,866	50	55,916	74	124
Printer	40%	20,750	-	20,750	17,641	1,244	18,885	1,865	3,109
Dell Computer with Tally Software	40%	-	58,050	58,050	-	11,610	11,610	46,440	-
Old Computers/Laptop/Others		6	-	6	-	-	-	6	6
Total		76,746	58,050	134,796	73,507	12,904	86,411	48,385	3,239
Grand Total		2,963,926	61,550	3,025,476	1,116,670	145,161	1,261,831	1,763,645	1,847,256

For J. K. Jaiman & Associates

Chartered Accountants

FRN - 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor

M. No. 407738



(Dr. Shashidharan Enarth)

Chairman

(Jagdish Gurjar)

Secretary

(Radha Kishan Gurjar)

Treasurer

For Gram Gaurav Sansthan

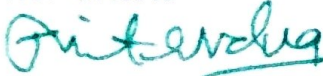
24 SEP 2021

GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2021

	As at March 31, 2021	As at March 31, 2020
Annexure "2":		
Unutilised Grant		
Opening Balance	4,298,360	885,871
Add: Received during the year	6,219,655	5,650,739
	10,518,015	6,536,610
Less: Utilised during the year	9,624,931	2,238,250
	893,084	4,298,360
Annexure "3":		
Grant Receivable		
Opening Balance	-	39,041
Less: Received during the year	-	25,000
Less : Written off and transfer to Income & Expenditure Account	-	14,041
	-	-
Annexure "4":		
Income and expenditure account		
Opening Balance	253,108	224,449
Add: (Deficit)/surplus for the year	105,783	42,700
Less : Written off and transfer from Grant Receivable Account	-	14,041
	358,891	253,108
Annexure "5":		
Expenses Payable		
Salary Payable	-	98,290
Honorarium Payable	-	5,700
Audit Fees Payable	13,875	22,500
	13,875	126,490
Annexure "6":		
Cash and Bank Balances		
Cash in hand	8,200	3,295
Cash at bank		
-In saving bank accounts with ICICI Bank Ltd	1,131,424	4,356,073
-In FDR with Schedule Private Bank	132,206	123,040
	1,271,830	4,482,408
Annexure "7":		
Current Assets		
Income Tax Deposit against Appeal	-	173,202
TDS Receivable (A. Y. 2019-20)	-	3,448
Advance to Programme Staff	29,414	25,000
	29,414	201,650


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


(CA. Jitendra Kumaf Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 24 SEP 2021



For Gram Gaurav Sansthan


(Dr. Shashidharan Enarth)(Jagdish Gurjar)
Chairman


(Radha Kishan Gurjar)
Secretary
Treasurer



GRAM GAURAV SANSTHAN

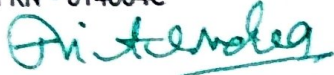
Annexure to Income and Expenditure Account for the Year ended March 31, 2021

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
Annexure "8":		
Program Expenses		
Rain Water Harvesting : Construction of Pokhar/Anicut/Taal	8,312,874	571,040
Waste land Development :Construction of Pagara/Stone Bunding	-	599,040
Goatry Programme	-	236,670
Wonderoom Programme : Children's Library	94,795	83,525
Training : Pashu Sakhi/Pokhar Sainik/DS Training	38,915	-
Livelihood Enhancements Activities for Landless etc.	174,665	-
	8,621,249	1,490,275
Annexure "9":		
Administrative Expenses		
Salaries to administrative staff	252,000	252,000
Travelling and conveyance		
<i>Fuel and Maintenance Expense</i>	297,998	101,653
<i>Travelling & Conveyance</i>	48,720	39,720
Printing and stationery	28,294	8,105
Communications expenses	38,706	40,034
Consultancy fee/Legal and Professional Expense	14,250	52,995
Repair and Maintenance	81,218	61,237
Electricity expenses	28,213	48,282
Events, Meetings & Staff Welfare	121,259	101,898
Auditor's fees	25,000	38,500
Miscellanies Expenses	6,474	3,551
	942,132	747,975

For J. K. Jaiman & Associates

Chartered Accountants

FRN - 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor



M. No. 407738

Place : Jaipur

Date : 24 SEP 2021



For Gram Gaurav Sansthan


(Dr. Shashidharan Enarth)(Jagdish Gurjar)
Chairman
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) Contingent liability: there is no contingent liability at year end.

For J.K.Jaiman & Associates
Chartered Accountants



(CA. Jitendra Kumar Jaiman)

Proprietor

Place : Jaipur

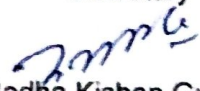
Date : 24 SEP 2021



For Gram Gaurav Sansthan


(Dr. Shashidharan Enarth) (Jagdish Gurjar)
Chairman Secretary




(Radha Kishan Gurjar)
Treasurer

INDEPENDENT AUDITOR'S REPORT

To,
The Members of GRAM GAURAV SANSTHAN

Report on Financial Statements**Opinion**

We have audited the accompanying financial statements relating to **GRAM GAURAV SANSTHAN** which comprises the Balance Sheet as on 31st March, 2021, Statement of Income & Expenditure Account for the period from 01st April, 2020 to 31st March, 2021 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at March 31, 2021 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the institution in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with income Tax Act 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the institution or to cease operations, or has no realistic alternative but to do so.

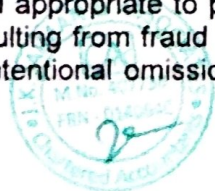
The Board of Members are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institution's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the institution to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

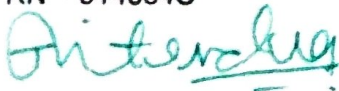
Report on Other Legal and Regulatory Requirements

- a. 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.
- b. 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:

- a. 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
- b. 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



(CA. JITENDRA KUMAR JAIMAN)
Proprietor
M.No. 407738
UDIN-21407738AAAABU9848
Place: Jaipur
Date: 24/09/2021

