

GRAM GAURAV SANSTHAN

BALANCE SHEET AS ON MARCH 31, 2022

LIABILITIES	As on March 31, 2022	As on March 31, 2021	ASSETS	As on March 31, 2022	As on March 31, 2021
Fixed Assets Fund (As per Annexure "1")	16,73,247	17,63,645	Fixed assets (As per Annexure "1")	16,73,247	17,63,645
Unutilised Grant (As per Annexure "2")	20,090	8,93,084	Cash and Bank Balances (As per Annexure "5")	4,81,012	12,71,830
Income and expenditure A/c (As per Annexure "3")	4,29,609	3,58,891	Current Assets (As per Annexure "6")	10,000	29,414
Expense Payable (As per Annexure "4")	16,750	13,875			
TDS Payable	24,563	35,394			
	21,64,259	30,64,889		21,64,259	30,64,889

As per our Report of even date attached.

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

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



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



For Gram Gaurav Sansthan

 
(Jagdish Gurjar) (Radha Kishan Gurjar)
Secretary Treasurer



Place : Jaipur

Date : 24-9-2022

GRAM GAURAV SANSTHAN

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

EXPENDITURE	For the year ended March 31, 2022	For the year ended March 31, 2021	INCOME	For the year ended March 31, 2022	For the year ended March 31, 2021
Program Expenses (As per Annexure "7")	73,46,974	86,21,249	Grants and Donations Grants	82,07,537	96,24,931
Administrative expenses (As per Annexure "8")	8,60,563	9,42,132	<u>Interest Income on</u> Saving Bank A/c	64,314	71,427
Capital Expenditure	-	61,550	Fixed Deposit	4,569	9,166
Institutional Expenses	5,665	-	IT Refund	-	25,090
Excess of Income over Expenditure	70,718	1,05,783	Membership Fees	100	100
			Other Income	7,400	-
	82,83,920	97,30,714		82,83,920	97,30,714

As per our Report of even date attached.

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

Jitendra

(CA. Jitendra Kumar Jaiman)

Proprietor

M.No. - 407738

Place : Jaipur

Date : 24-9-2022



For Gram Gaurav Sansthan

Jagdish (Jagdish Gurjar) Secretary
Radha (Radha Kishan Gurjar) Treasurer



GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2022

Annexure "1":

FIXED ASSETS

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at March 31, 2021	Additions during the year	As at March 31, 2022	As at March 31, 2021	Additions during the year	As at March 31, 2022	Balance as on March 31, 2022	Balance as on March 31, 2021
Land & Building									
Land	0%	5,73,815	-	5,73,815	-	-	-	5,73,815	5,73,815
Building	10%	21,08,017	-	21,08,017	10,81,582	1,02,644	11,84,226	9,23,791	10,26,435
Total		26,81,832	-	26,81,832	10,81,582	1,02,644	11,84,226	14,97,606	16,00,250
Furniture & Fixture									
Furniture & Fixtures	10%	43,044	25,108	68,152	11,253	4,434	15,687	52,465	31,791
Furniture & Fixtures	10%	33	-	33	-	-	-	33	33
Total		43,077	25,108	68,185	11,253	4,434	15,687	52,498	31,824
Electric Equipments									
Digital Camera	15%	25,639	-	25,639	19,701	891	20,592	5,047	5,938
Coolers	15%	25,500	-	25,500	17,326	1,226	18,552	6,948	8,174
Fan	15%	16,420	2,500	18,920	8,507	1,562	10,069	8,851	7,913
Fridge	15%	25,900	-	25,900	8,591	2,596	11,187	14,713	17,309
Invertor	15%	72,300	23,000	95,300	28,460	8,301	36,761	58,539	43,840
Electric Equipments	15%	8	-	8	-	-	-	8	8
Total		1,65,767	25,500	1,91,267	82,585	14,576	97,161	94,106	83,182
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	55,916	30	55,946	44	74
Printer	40%	20,750	-	20,750	18,885	746	19,631	1,119	1,865
Dell Computer with Tally Software	40%	58,050	-	58,050	11,610	18,576	30,186	27,864	46,440
Old Computers/Laptop/Others		6	-	6	-	-	-	6	6
Total		1,34,796	-	1,34,796	86,411	19,352	1,05,763	29,033	48,385
Grand Total		30,25,476	50,608	30,76,084	12,61,831	1,41,006	14,02,837	16,73,247	17,63,645

For J. K. Jaiman & Associates

Chartered Accountants

FRN - 014064C

(CA. Jitendra Kumar Jaiman)

Proprietor

M. No. 407738



For Gram Gaurav Sansthan

(Jagdish Gurjar)
Secretary

(Radha Kishan Gurjar)
Treasurer




GRAM GAURAV SANSTHAN

Annexure to Balance Sheet as on March 31, 2022

	As at March 31, 2022	As at March 31, 2021
Annexure "2":		
Unutilised Grant		
Opening Balance	8,93,084	42,98,360
Add: Received during the year	73,34,543	62,19,655
	82,27,627	1,05,18,015
Less: Utilised during the year	82,07,537	96,24,931
	20,090	8,93,084
Annexure "3":		
Income and expenditure account		
Opening Balance	3,58,891	2,53,108
Add: (Deficit)/surplus for the year	70,718	1,05,783
Less : Written off and transfer from Grant Receivable Account	-	-
	4,29,609	3,58,891
Annexure "4":		
Expenses Payable		
Audit Fees Payable	16,750	13,875
	16,750	13,875
Annexure "5":		
Cash and Bank Balances		
Cash in hand	16,461	8,200
<u>Cash at bank</u>		
-In saving bank accounts with ICICI Bank Ltd	4,64,551	11,31,424
-In FDR with Schedule Private Bank	-	1,32,206
	4,81,012	12,71,830
Annexure "6":		
Current Assets		
Advance to Programme Staff	10,000	29,414
	10,000	29,414

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



(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 24-9-2022



For Gram Gaurav Sansthan




(Jagdish Gurjar)
Secretary



(Radha Kishan Gurjar)
Treasurer

GRAM GAURAV SANSTHAN

Annexure to Income and Expenditure Account for the Year ended March 31, 2022

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
Annexure "7":		
Program Expenses		
Rain Water Harvesting : Construction of Pokhar/Anicut/Taal	57,91,182	83,12,874
Wonderoom Programme : Children's Library	1,17,700	94,795
Training : Pashu Sakhi/Pokhar Sainik/Goatry woman empowerment/DS		
Training	1,92,303	38,915
Livelihood Enhancements Activities	4,02,874	1,74,665
Water Use Efficiency Enhancement Activities	8,42,915	-
	73,46,974	86,21,249
Annexure "8":		
Administrative Expenses		
Salaries to administrative staff	2,62,500	2,52,000
Travelling and conveyance		
<i>Fuel and Maintenance Expense</i>	1,59,385	2,97,998
<i>Travelling & Conveyance</i>	25,530	48,720
Printing and stationery	34,217	28,294
Communications expenses	36,198	38,706
Consultancy fee/Legal and Professional Expense	20,800	14,250
Repair and Maintenance	1,08,503	81,218
Electricity expenses	11,840	28,213
Events, Meetings & Staff Welfare	1,66,497	1,21,259
Auditor's fees	25,000	25,000
Miscellanies Expenses	10,093	6,474
	8,60,563	9,42,132

For J. K. Jaiman & Associates
Chartered Accountants
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(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 24-9-2022



For Gram Gaurav Sansthan




(Jagdish Gurjar)
Secretary

(Radha Kishan Gurjar)
Treasurer

GRAM GAURAV SANSTHAN

Annexure "09"

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.
 - b) The enclosed statements are not general purposes statements.

For J.K.Jaiman & Associates

Chartered Accountants



(CA. Jitendra Kumar Jaiman)


Proprietor

Place : Jaipur

Date : 24-9-2022



For Gram Gaurav Sansthan

 
(Jagdish Gurjar) (Radha Kishan Gurjar)
Secretary 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, Village Birhati - Sukapura, Karoli, Rajasthan** which comprises the Balance Sheet as on 31st March, 2022, Statement of Income & Expenditure Account for the period from 01st April, 2021 to 31st March, 2022 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, 2022 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.

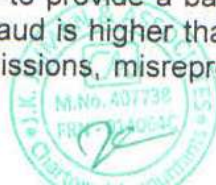
The Board of Members are responsible for overseeing the Institution's financial reporting process.

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.





...2...

- 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- 22407738AULACY8259
Place: Jaipur
Date: 24-09-2022

