

## GRAM GAURAV SANSTHAN

## BALANCE SHEET AS ON MARCH 31, 2023

LIABILITIES	As on March 31, 2023	As on March 31, 2022	ASSETS	As on March 31, 2023	As on March 31, 2022
Fixed Assets Fund ( As per Annexure "1")	2,004,029	1,673,247	Fixed assets ( As per Annexure "1")	2,004,029	1,673,247
Unutilised Grant ( As per Annexure "2")	-	20,090	Cash and Bank Balances ( As per Annexure "5")	552,058	481,012
Income and expenditure A/c ( As per Annexure "3")	499,475	429,609	Current Assets ( As per Annexure "6")	10,000	10,000
Expense Payable ( As per Annexure "4")	48,196	16,750			
TDS Payable	14,387	24,563			
	<b>2,566,087</b>	<b>2,164,259</b>		<b>2,566,087</b>	<b>2,164,259</b>

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

For Gram Gaurav Sansthan



  
(Dr. Kanchan Mathur)  
Chairperson

  
(Jagdish Gurjar)  
Secretary

  
(Radha Kishan Gurjar)  
Treasurer

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

Place : Jaipur  
Date : 30-06-2023



## GRAM GAURAV SANSTHAN

## INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

EXPENDITURE	For the year ended March 31, 2023	For the year ended March 31, 2022	INCOME	For the year ended March 31, 2023	For the year ended March 31, 2022
Program Expenses ( As per Annexure "7")	8,054,925	7,346,974	Grants and Donations Grants	9,577,547	8,207,537
Administrative expenses ( As per Annexure "8")	1,037,400	860,563	<u>Interest Income on</u> Saving Bank A/c	40,680	64,314
Capital Expenditure ( As per Annexure "9")	485,222	-	Fixed Deposit	-	4,569
Institutional Expenses	-	5,665	Membership Fees	100	100
Excess of Income over Expenditure	69,866	70,718	Other Income	29,086	7,400
	<b>9,647,413</b>	<b>8,283,920</b>		<b>9,647,413</b>	<b>8,283,920</b>

As per our Report of even date attached.

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

For Gram Gaurav Sansthan



( CA. Jitendra Kumar Jaiman )  
Proprietor  
M.No. - 407738  
Place : Jaipur  
Date : 30-06-2023




(Dr. Kanchan Mathur)  
Chairperson



(Jagdish Gurjar)  
Secretary



(Radha Kishan Gurjar)  
Treasurer

GRAM GAURAV SANSTHAN  
Annexure to Balance Sheet as on March 31, 2023  
Annexure "1":  
FIXED ASSETS

PARTICULARS	RATE OF DEP.	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		As at March 31, 2022	Additions during the year	As at March 31, 2023	As at March 31, 2022	Additions during the year	As at March 31, 2023	Balance as on March 31, 2023	Balance as on March 31, 2022
<b>Land &amp; Building</b>									
Land	0%	573,815	-	573,815	-	-	-	573,815	573,815
Building	10%	2,108,017	178,176	2,286,193	1,184,226	101,288	1,285,514	1,000,679	923,791
<b>Total</b>		<b>2,681,832</b>	<b>178,176</b>	<b>2,860,008</b>	<b>1,184,226</b>	<b>101,288</b>	<b>1,285,514</b>	<b>1,574,494</b>	<b>1,497,606</b>
<b>Furniture &amp; Fixture</b>									
Furniture & Fixtures	10%	68,152	34,000	102,152	15,687	6,947	22,634	79,518	52,465
Furniture & Fixtures	10%	33	-	33	-	-	-	33	33
<b>Total</b>		<b>68,185</b>	<b>34,000</b>	<b>102,185</b>	<b>15,687</b>	<b>6,947</b>	<b>22,634</b>	<b>79,551</b>	<b>52,498</b>
<b>Electric Equipments</b>									
Digital Camera	15%	25,639	-	25,639	20,592	757	21,349	4,290	5,047
Coolers	15%	25,500	53,046	78,546	18,552	5,020	23,572	54,974	6,948
Fan	15%	18,920	-	18,920	10,069	1,328	11,397	7,523	8,851
Fridge	15%	25,900	-	25,900	11,187	2,207	13,394	12,506	14,713
Invertor	15%	95,300	-	95,300	36,761	8,781	45,542	49,758	58,539
Electric Equipments	15%	8	-	8	-	-	-	8	8
LED Large Screen	7.5%	-	90,000	90,000	-	6,750	6,750	83,250	-
Solar Lighting System	7.5%	-	130,000	130,000	-	9,750	9,750	120,250	-
<b>Total</b>		<b>191,267</b>	<b>273,046</b>	<b>464,313</b>	<b>97,161</b>	<b>34,593</b>	<b>131,754</b>	<b>332,559</b>	<b>94,106</b>
<b>Motor Vehicle</b>									
Bikes (Trf)	15%	3	-	3	-	-	-	3	3
Bolero - 3959	15%	1	-	1	-	-	-	1	1
<b>Total</b>		<b>4</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>
<b>IT Infrastructure</b>									
Laptop	40%	55,990	-	55,990	55,946	18	55,964	26	44
Printer	40%	20,750	-	20,750	19,631	448	20,079	671	1,119
Dell Computer with Tally Software	40%	58,050	-	58,050	30,186	11,146	41,332	16,718	27,864
Old Computers/Laptop/Others		6	-	6	-	-	-	6	6
<b>Total</b>		<b>134,796</b>	<b>-</b>	<b>134,796</b>	<b>105,763</b>	<b>11,612</b>	<b>117,375</b>	<b>17,421</b>	<b>29,033</b>
<b>Grand Total</b>		<b>3,076,084</b>	<b>485,222</b>	<b>3,561,306</b>	<b>1,402,837</b>	<b>154,440</b>	<b>1,557,277</b>	<b>2,004,029</b>	<b>1,673,247</b>

For J. K. Jaiman & Associates  
Chartered Accountants  
FRN - 014064C  
*Jitendra Kumar Jaiman*  
(CA. Jitendra Kumar Jaiman)  
Proprietor  
M. No. 407738  
Date : 30-06-2023



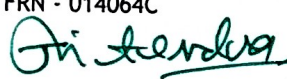
*Kanchan Mathur*  
(Dr. Kanchan Mathur)  
Chairperson

For Gram Gaurav Sansthan  
*Jagdish Gurjar*  
(Jagdish Gurjar)  
Secretary

*Radha Kishan Gurjar*  
(Radha Kishan Gurjar)  
Treasurer

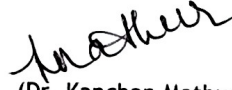
**GRAM GAURAV SANSTHAN**  
Annexure to Balance Sheet as on March 31, 2023

	As at March 31, 2023	As at March 31, 2022
<b>Annexure "2":</b>		
<b>Unutilised Grant</b>		
Opening Balance	20,090	893,084
Add: Received during the year	9,557,543	7,334,543
	<u>9,577,633</u>	<u>8,227,627</u>
Less: Utilised during the year	9,577,547	8,207,537
Less: Transfert o other income	86	-
<b>Unutilised Grant</b>	<u><u>-</u></u>	<u><u>20,090</u></u>
<b>Annexure "3":</b>		
<b>Income and expenditure account</b>		
Opening Balance	429,609	358,891
Add: (Deficit)/surplus for the year	69,866	70,718
Less : Written off and transfer from Grant Receivable Account	-	-
	<u>499,475</u>	<u>429,609</u>
<b>Annexure "4":</b>		
<b>Expenses Payable</b>		
Audit Fees Payable	21,025	16,750
Sundry Creditors	27,171	-
	<u>48,196</u>	<u>16,750</u>
<b>Annexure "5":</b>		
<b>Cash and Bank Balances</b>		
Cash in hand	7,120	16,461
<u>Cash at bank</u>	<u>544,938</u>	<u>464,551</u>
-In saving bank accounts with ICICI Bank Ltd	-	-
-In FDR with Schedule Private Bank	-	-
	<u>552,058</u>	<u>481,012</u>
<b>Annexure "6":</b>		
<b>Current Assets</b>		
Advance to Programme Staff	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

For J. K. Jaiman & Associates  
Chartered Accountants  
FRN - 014064C  
  
( CA. Jitendra Kumār Jaiman )  
Proprietor  
M. No. 407738  
Place : Jaipur  
Date : 30-06-2023



For Gram Gaurav Sansthan

  
(Dr. Kanchan Mathur) (Jagdish Gurjar)  
Chairperson Secretary

  
(Radha Kishan Gurjar)  
Treasurer

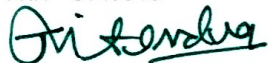
## GRAM GURAV SANSTHAN

Annexure to Income and Expenditure Account for the Year ended March 31, 2023

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
<b>Annexure "7":</b>		
<b>Program Expenses</b>		
Rain Water Harvesting : Construction of Pokhar/Anicut/Taal/Pagara	4,577,822	5,791,182
Wonderoom Programme : Children's Library	92,902	117,700
Training : Training to Gram Vikas Samiti/ livelihood enhancement and Woman empowerment	158,148	192,303
Livelihood Enhancements Activities	603,357	402,874
Water Use Efficiency Enhancement Activities	2,622,696	842,915
	<b>8,054,925</b>	<b>7,346,974</b>
<b>Annexure "8":</b>		
<b>Administrative Expenses</b>		
Salaries to administrative staff	312,000	262,500
Travelling and conveyance		
<i>Fuel and Maintenance Expense</i>	194,990	159,385
<i>Travelling &amp; Conveyance</i>	45,782	25,530
Printing and stationery	41,800	34,217
Communications expenses	34,844	36,198
Consultancy fee/Legal and Professional Expense	13,330	20,800
Repair and Maintenance	125,504	108,503
Electricity expenses	81,931	11,840
Events, Meetings & Staff Welfare	139,353	166,497
Auditor's fees	30,100	25,000
Miscellanies Expenses	17,766	10,093
	<b>1,037,400</b>	<b>860,563</b>
<b>Annexure "9":</b>		
<b>Capital Expenditure</b>		
Building Expenses	178,176	-
Cooler	53,046	-
Furniture	34,000	-
LED 65 Inch Large Screen	90,000	-
Solar Lighting System	130,000	-
	<b>485,222</b>	<b>-</b>

Chartered Accountants

FRN - 014064C



( CA. Jitendra Kumar Jaiman)

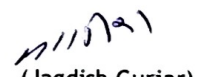
Proprietor

M. No. 407738

Place : Jaipur

Date : 30-06-2023


  
 (Dr. Kanchan Mathur)  
 Chairperson

  
 (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) Contingent liability: there is no contingent liability at year end.
  - b) The enclosed statements are not general purposes statements.

For J.K.Jaiman &amp; Associates

Chartered Accountants



(CA. Jitendra Kumar Jaiman)

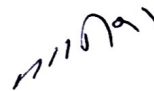
Proprietor

Place : Jaipur

Date : 30-06-2023



For Gram Gaurav Sansthan

(Dr. Kanchan Mathur)  
Chairperson(Jagdish Gurjar)  
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, Village Birhati - Sukapura, Karoli, Rajasthan** which comprises the Balance Sheet as on 31<sup>st</sup> March, 2023, Statement of Income & Expenditure Account for the period from 01<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023 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, 2023 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.



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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 : 23407738BGXIZJ8445  
Place: Jaipur  
Date: 30-06-2023

