



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF "GRAMRAJYA VIKAS EVAM PRASHIKSHAN SANSTHAN"**

### **Report on the Financial Statement**

We have audited accompanying financial statements of "Gramrajya Vikas Evam Prashikshan Sansthan", Nangal Sherpur, Tehsil-Todabhim, District-Karauli-322238, Rajasthan ("The Society") which comprise the Balance Sheet as at 31<sup>st</sup> March, 2020, the Statement of Income & Expenditure and the Receipts & Payments Account for the year then ended and a summary of significant accounting policies and notes forming part of accounts on that date.

### **Management's Responsibility for the Financial Statements**

The Society's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Society in accordance with the Accounting Standards, as applicable to the Society and in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities ; selection and application of appropriate accounting policies ; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and fair presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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 and whether adequate internal financial controls over financial reporting was established and maintained and if such control operated effectively in all material respects.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Management, as well as evaluating the overall presentation of the financial statements.

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





**DEEPAK K AGRAWAL & CO.**  
CHARTERED ACCOUNTANTS

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Opp. Durgapura Bus Stand,  
Main Tonk Road, Jaipur-302018 (Raj.)  
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deepak392001@gmail.com

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2020.
- (b) In case of the Statement of Income and Expenditure, of the excess of expenditure over income for the year ended on that date.
- (c) In the case of the Receipts and Payments Account of the receipts and payments of the Society for the year ended on that date.

### Report on other Legal and Regulatory Requirement

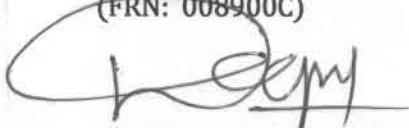
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- (c) The Balance Sheet, the Statement of income and expenditure and the Receipts & Payments Account dealt with by this Report are in agreement with the books of accounts maintained by the Society.

Place:  
Dated:

JAIPUR  
26/08/2020



For Deepak K Agrawal & Co.,  
Chartered Accountants,  
(FRN: 008900C)

  
(DEEPAK K AGRAWAL)  
Proprietor  
M.No. 074252

(UDIN No. 20074252AAAABF5584)

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District - Karauli-322238 (Raj.)

## BALANCE SHEET

As at 31<sup>st</sup> March 2020

Liabilities	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Project Fixed Assets Fund</b>			
Opening balance		-	
Add: Addition this year		69,878.00	69,878.00
<b>Corpus Fund</b>			
Opening balance		4,63,500.00	
Add: Addition this year		2,40,000.00	7,03,500.00
<b>Surplus Fund</b>			
Opening balance		1,53,878.90	
Less: Deficit during the year		1,55,027.50	(-)1,148.60
<b>Unsecured Loan</b>			1,89,620.00
<b>Staff Security Deposit</b>			1,04,156.00
<b>Outstanding Honorarium</b>			37,500.00
<b>Unspent Balance of Grant</b>	2		2,28,372.75
<b>Provision for Audit Fee</b>			28,670.00
<b>Total</b>			<b>13,60,548.15</b>

Assets	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Fixed Assets</b>	3		1,83,431.00
<b>Project Fixed Assets</b>			69,878.00
<b>Grant Receivable</b>	2		6,52,720.50
<b>Cash and Bank Balance</b>			
Cash in Hand		-	
Cash at Bank	4	4,54,518.65	4,54,518.65
<b>Total</b>			<b>13,60,548.15</b>

Notes on accounts: 5

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For Deepak K Agrawal & Co.,  
Chartered Accountants,  
(FRN - 008900C)

For Gramrajya Vikas Evam Prashikshan Sansthan,



(CA Deepak K Agrawal)  
Proprietor  
Membership No. 074252  
(UDIN NO. 20074252AAAABF5584)



(Chhail Bihari Sharma)  
Secretary



Place : Jaipur

Date : 26/08/2020

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District - Karauli-322238 (Raj.)

## INCOME AND EXPENDITURE ACCOUNT

For the year ended 31<sup>st</sup> March, 2020

Income	Schedule No.	Amount (Rs.)
Grant in Aid	1	83,55,658.55
Donation		55,200.00
Bank Interest		9,657.00
Misc. Income		6,750.00
Membership fee		4,200.00
Deficit carried to surplus fund in Balance sheet		1,55,027.50
<b>Total</b>		<b>85,86,493.05</b>

Expenditure	Schedule No.	Amount (Rs.)
Grant Utilized	1	83,55,658.55
Audit and Legal Fee		5,000.00
Bank Charges		3,119.50
Communication		240.00
Childline project Expenses		24,286.00
Consultancy Fee		18,000.00
Depreciation		28,109.00
Girls Child Education Project Expenses		13,691.00
Guest and Visitors		4,892.00
MGNREG Survey Expenses		35,929.00
Meeting Expenses		11,100.00
Networking Membership		1,500.00
Office expenses		9,268.00
Office Rent		30,000.00
Skill Development Mobilization Exp.		16,050.00
Travel		25,650.00
Website Development		4,000.00
<b>Total</b>		<b>85,86,493.05</b>

Notes on accounts:

5

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For Deepak K Agrawal & Co.,  
Chartered Accountants,  
(FRN - 008900C)

For Gramrajya Vikas Evam Prashikshan Sansthan,

  
(CA Deepak K Agrawal)  
Proprietor  
Membership No. 074252  
(UDIN NO. 20074252AAAABF5584)



  
(Chhail Bihari Sharma)  
Secretary



Place : Jaipur

Date : 26/08/2020

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District - Karauli-322238 (Raj.)

## RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31<sup>st</sup> March, 2020

Receipts	Schedule No.	Amount (Rs.)	Amount (Rs.)
Cash and Bank Balance			
Cash in Hand		4,768.00	
Cash at Bank		<u>40,205.70</u>	<b>44,973.70</b>
Grant Received	1		<b>85,68,509.00</b>
Corpus Fund			<b>2,40,000.00</b>
Unsecured Loan			<b>1,11,620.00</b>
Staff Security Deposit			<b>59,450.00</b>
Donation			<b>55,200.00</b>
Bank Interest			<b>10,830.00</b>
Misc. Income			<b>6,750.00</b>
Membership fee			<b>4,200.00</b>
<b>Total</b>			<b>91,01,532.70</b>

Payments	Schedule No.	Amount (Rs.)	Amount (Rs.)
Grant Utilized	1		<b>83,52,988.55</b>
Audit and Legal Fee			<b>5,000.00</b>
Bank Charges			<b>3,119.50</b>
Communication			<b>240.00</b>
Childline project Expenses			<b>24,286.00</b>
Consultancy Fee			<b>18,000.00</b>
Girls Child Education			<b>13,691.00</b>
Guest and Visitors			<b>4,892.00</b>
MGNREG Survey Expenses			<b>35,929.00</b>
Meeting			<b>11,100.00</b>
Networking Membership			<b>1,500.00</b>
Office expenses			<b>9,268.00</b>
Office Rent			<b>30,000.00</b>
Outstanding Honorarium			<b>3,000.00</b>
Skill Development			<b>16,050.00</b>
Travel			<b>25,650.00</b>
Website Development Mobilization			<b>4,000.00</b>
Purchase of Fixed Assets			<b>88,300.00</b>
Cash and Bank Balance			
Cash in Hand		--	
Cash at Bank	2	<b>4,54,518.65</b>	<b>4,54,518.65</b>
<b>Total</b>			<b>91,01,532.70</b>

Notes on accounts: 5

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For Deepak K Agrawal & Co., Agrawal & Co., For Gramrajya Vikas Evam Prashikshan Sansthan,

Chartered Accountants,

(FRN - 068900C)

  
(CA Deepak K Agrawal)

Proprietor

Membership No. 074252

(UDIN NO. 20074252AAAABF5584)



  
(Chhail Bihari Sharma)

Secretary



Place : Jaipur

Date : 26/08/2020

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District – Karauli-322238 (Raj.)

## SCHEDULE FORMING PART OF ACCOUNTS

For the year ended 31<sup>st</sup> March, 2020

### Schedule No. 1

#### Grant in Aid

Name of Agency	Project	Amount (Rs.)			
		Receipts	Payments	Net Grant	Utilized
IIMPACT, Gurugram, FF	Girl Education Project, Bundi(FCRA)	23,76,026.00	24,30,779.00	24,32,279.00	24,32,279.00
IIMPACT, Gurugram, IF	Girl Education Project, Bundi & Karauli	49,25,816.00	48,28,756.00	48,25,756.00	48,25,756.00
Childline India Foundation, Mumbai	Integrated Child Protection Scheme, Bundi	12,66,667.00	10,93,453.55	10,97,623.55	10,97,623.55
<b>Total</b>		<b>8568509.00</b>	<b>8352988.55</b>	<b>8355658.55</b>	<b>8355658.55</b>

### Schedule No. 2

#### Unspent Balance and Receivable of Grant

Name of Agency	Name of Project	Amount (Rs.)	
		Unspent Balance of Grant	Grant Receivable
IIMPACT, Gurugram, Foreign Fund	Girl Education Project	0.00	38,740.50
IIMPACT, Gurugram, Indian Fund	Girl Education Project	58,156.30	0.00
Childline India Foundation, Mumbai	Integrated Child Protection Scheme	1,70,216.45	0.00
ICCW, Jaipur	Running of Creache Centre	0.00	6,13,980.00
<b>Total</b>		<b>2,28,372.75</b>	<b>6,52,720.50</b>

The Schedule referred to above form part of the Accounts.

Signed in terms of our report of even date

For Deepak K Agrawal & Co., For Gramrajya Vikas Evam Prashikshan Sansthan,  
Chartered Accountants,

(FRN – 008900C)

(CA Deepak K Agrawal)

Proprietor

Membership No. 074252

(UDIN NO. 20074252AAAABF5584)

(Chhail Bihari Sharma)

Secretary

Place : Jaipur

Date : 26/08/2020

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District - Karauli-322238 (Raj.)

## SCHEDULE FORMING PART OF ACCOUNTS

For the year ended 31<sup>st</sup> March, 2020

### Schedule No. 3

#### Fixed Assets

Name of Assets	Opening Balance as on 01.04.2019	Addition during the year		Rate	Depreciation	Closing Balance as on 31.03.2020
		1 <sup>st</sup> half	2 <sup>nd</sup> half			
<b>Furniture &amp; Fittings</b>						
Furniture	70671.00	0.00	1,770.00	10%	7156.00	65,285.00
Fan	9211.00	4,930.00	0.00	10%	1,414.00	12,727.00
Wooden Desk	5230.00	0.00	0.00	10%	523.00	4,707.00
Iron Box	7492.00	0.00	0.00	10%	749.00	6,743.00
Cooler	4952.00	4,000.00	0.00	10%	895.00	8,057.00
<b>Plant &amp; Machinery</b>						
Printer	11506.00	0.00	0.00	15%	1,726.00	9,780.00
DVD Player	670.00	0.00	0.00	15%	100.00	570.00
Digital Camera	1476.00	0.00	0.00	15%	221.00	1,255.00
Utensil	1641.00	0.00	0.00	15%	246.00	1,395.00
Cell Phone	1573.00	0.00	0.00	15%	236.00	1,337.00
Water Purifier & Cooler	5945.00	40,000.00	0.00	15%	6,892.00	39,053.00
External Hard Disk	2873.00	0.00	0.00	15%	431.00	2,442.00
<b>Computer &amp; Accessories</b>						
Computer	0.00	0.00	37600.00	40%	7,520.00	30,080.00
<b>Total</b>	<b>123240.00</b>	<b>48,930.00</b>	<b>39,370.00</b>		<b>28,109.00</b>	<b>1,83,431.00</b>

### Schedule No. 4

#### Cash at Bank

#	Name of Bank and Branch	Account No.	Opening Balance	Closing Balance
1	State Bank of India, Hindaun City, Karauli(FCRA Bank A/c)	36237612872	28,868.20	67,705.70
2	Bank of Baroda, Nehru Palace, Jaipur	21600100024970	6,299.90	73,707.80
3	Bank of Baroda, Nehru Palace, Jaipur	07000100030117	--	1,74,386.45
4	Bank of Baroda, Nehru Palace, Jaipur	20720100000618	5,037.60	1,38,718.70
	<b>Total</b>		<b>40,205.70</b>	<b>4,54,518.65</b>

The Schedule referred to above form part of the Accounts.

Signed in terms of our report of even date

For Deepak K Agrawal & Co.,  
Chartered Accountants,  
(FRN - 008900C)

For Gramrajya Vikas Evam Prashikshan Sansthan

(CA Deepak K Agrawal)  
Proprietor

Membership No. 074252  
(UDIN NO. 20074252AAAABF5584)

(Chhail Bihari Sharma)  
Secretary

Place : Jaipur

Date : 26/08/2020

# Gramrajya Vikas Evam Prashikshan Sansthan

Nangal Sherpur, Tehsil - Todabhim, District – Karauli-322238 (Raj.)

## SCHEDULE FORMING PART OF ACCOUNTS

For the year ended 31<sup>st</sup> March, 2020

### Schedule No. 5

#### Accounting Policies and Notes on Accounts

**1. Basis of Accounting**

Accounts are maintained on Accrual basis.

**2. Fixed Assets from own fund**

Fixed Assets acquired are shown at cost of acquisition.

**3. Donation/Fixed Assets received in kind**

i) The following fixed assets (in kind) were received during the Financial Year 2017-18 from IIMPACT, Gurugram for Girls Education Project, Karauli and Bundi Block, which were not accounted in books of accounts and valued at cost of zero:

#	Name of Fixed assets	Quantity (Nos)
1	Laptop computer (Complete Set)	06
2	File Racks (Steel)	62

ii) 1 no. Water Cooler cost of Rs. 40,000/- was donated by Sh. C. B. Sharma during the year, which has been accounted in books of accounts, as debited in fixed assets and credited in Corpus Donation A/c. The Depreciation is also provided on this water cooler.

**4. Depreciation**

i) Depreciation is provided on Fixed Assets from own fund at WDV method at the rate of 10% on Furniture & Fittings, 15% on Plant & Machineries and 40% on computer and accessories.

ii) No Depreciation has been charged on total Fixed Assets of Rs. 69,878/-, which has been purchased during the year from the project grant received from Childline India Foundation, Mumbai, as these fixed assets will be returned back to funding agency, after a completion of the project.


**5. Contingent Liabilities**

There is no any contingent liability.

**The Schedule referred to above form part of the Accounts.**

Signed in terms of our report of even date

**For Deepak K Agrawal & Co.,**  
**Chartered Accountants,**  
(FRN – 008900C)

  
(CA Deepak K Agrawal)  
Proprietor

Membership No. 074252  
(UDIN NO. 20074252AAAABF5584)

**For Gramrajya Vikas Evam Prashikshan Sansthan,**

  
(Chhail Bihari Sharma)  
Secretary

Place : Jaipur

Date : 26/08/2020

