J.K. JAIMAN & ASSOCIATES
CHARTERED ACCOUNTANTS

618, 6th Floor, Jaipur Electronic Market,
10-B Scheme, Mohan Nagar, Near Riddhi-Siddhi Crossing, Gopalpura Bypass, Jaipur - 302018 (Rajasthan)
Mobile No. : 09829054360
Email: jitendrajaiman@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To,
The Members of GRAMRAJYA VIKAS EVAM PRASHIKSHAN SANSTHAN

Report on Financial Statements

Opinion

We have audited the accompanying financial statements relating to **Gramrajya Vikas Evam Prashikshan Sansthan, Nangal Sherpur, Distt. - Karauli (Raj.)** which comprises the Consolidated Balance Sheet as on 31st March, 2024, Consolidated Statement of Income & Expenditure Account and Consolidated Statement of Receipt & Payment Account for the period from 01st April, 2023 to 31st March, 2024 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, 2024 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.

Continued on page no. 2...

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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, Income and Expenditure account and Receipt & Payment 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 : 24407738BKCROF9580
Place: Jaipur
Date: 16-09-2024

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Balance Sheet as on 31st March, 2024

Liabilities	Amount	Assets		Amount
Movable Properties Fund		Fixed Assets		
(Schedule "A")	417,060.00	(Schedule "D")		417,060.00
Project Movable Properties Fund	69,878.00	Childline Project Fixed Assets		69,878.00
General Fund		Grant Receivables		
(Schedule "A")	(90,666.03)	Indian Counselling of Child Welfare Rajasthan		613,980.00
		Mission Vatsalya Scheme(CPSCWS)-CIF		1,820,982.50
Unsecured Loan				
(Schedule "B")	2,476,000.00	Cash in Hand		-
		Bank Balances		
Provisions and other Liabilities		BOB-21600100024970	1,765.15	
(Schedule "C")	100,022.00	BOB-07000100030117	1,546.19	
		BOB-20720100000618	37,857.93	
Unutilised Grant c/f		SBI Hindaun City-36237612872	543,429.38	
Paul Hamlyn Foundation, UK	45,668.58	SBI New Delhi-40092255294	13,844.30	598,442.95
Kailash Satyarthi Child Foundation, USA	6,420.26			
Jiv Daya Foundation, UK	495,960.64			
	3,520,343.45			3,520,343.45

Significant Accounting Policies & Notes to Accounts as per Schedule "F"

The schedules referred to above form an integral part of the Financial Statements.

In terms of our Audit Report even date attached.

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

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

Place : Jaipur
Date : 16-09-2024

J.K. JAIMAN & ASSOCIATES Chartered Accountants M.No. 407738 FRN - 014064C

For Gramrajya Vikas Evam Prashikshan Sansthan

(Chhail Bihari Sharma
Secretary

सचिव
ग्रामराज्य विकास एवं प्रशिक्षण संस्थान
नांगल शेरपुर त. टोडाभीम (करौली)

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Income & Expenditure Account for the period 01st April, 2023 to 31st March, 2024

Expenditure	Amount	Income	Amount
To Expenditure in Local Projects		By Unutilised Grant b/f	
Girls Education Programme (IIMPACT)	9,956,704.88	Paul Hamlyn Foundation, London	13,685.28
Mission Vatsalya Scheme(CPSCWS)-CIF	618,711.83		
		By Grant/Donation Received-Local	
		Girls Education Programme	9,956,705.00
To Expenditure from Foreign Grants		Other Donations	285,000.00
Paul Hamlyn Foundation, UK	2,741,390.10		
Kailash Satyarthi Child Foundation, USA	8,538,996.14		
Jiv Daya Foundation, UK	273,130.56	**By Foreign Grant Received**	
		Paul Hamlyn Foundation, UK	2,752,000.00
		Kailash Satyarthi Child Foundation, USA	8,532,447.00
To Institutional Programme Expenses		Jiv Daya Foundation, UK	762,325.00
Girls Education Programme (IIMPACT)-Karauli	52,125.00		
Child Marriage Free India Programme	8,100.00		
MGNREG Survey Expenses	39,700.00	By Membership Fees	3,300.00
Quality Education Programme	2,537.00	By Bank Interest	48,194.00
Safe Village Programme	13,160.00		
Dropout Children Survey	20,000.00	**By Grant Receivables**	
Access To Justice for Children Project (KSCF)	6,370.00	Mission Vatsalya Scheme(CPSCWS)-CIF	618,711.83
		By Excess of expenditure over income	4,046.83
To Institutional Admin. Expenses			
(Schedule "E")	152,639.95		
By Capital Expenditure			
Fan	4,800.00		
To Unutilised Grant c/f			
Paul Hamlyn Foundation, UK	45,668.58		
Kailash Satyarthi Child Foundation, USA	6,420.26		
Jiv Daya Foundation, UK	495,960.64		
	22,976,414.94		22,976,414.94

In terms of our Audit Report even date attached.

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

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

Place : Jaipur
Date : 16-09-2024

For Gramrajya Vikas Evam Prashikshan Sansthan

(Shiv Bihari Sharma)
सचिव
ग्रामराज्य विकास एवं प्रशिक्षण संस्थान
नांगल शरपुर त. टोडाभीम (करौली)

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Receipt & Payment Account for the period 01st April, 2023 to 31st March, 2024

Receipt		Amount	Payment		Amount
To Opening Balance			**By Expenditure from Local Grants**		
Cash in Hand		4,219.00	Girls Education Programme (HMPACT)		9,956,704.88
Bank Balances			Mission Vatsalya Scheme(CPSCWS) CIF		618,711.83
BOB-216xxxxxxx24970	10,515.88				
BOB-070xxxxxx30117	6,729.33		**By Expenditure from Foreign Grants**		
BOB-207xxxxxxx0618	51,803.72		Paul Hamlyn Foundation, UK		2,741,390.10
SBI Hindaun City-362376128**2	15,622.48		Kailash Satyarthi Child Foundation, USA		8,538,996.14
SBI New Delhi-400922552**4	7,287.00	91,958.41	Jiv Daya Foundation, UK		273,130.56
To Grant Donation Received-Local			**By Institutional Programme Expenses**		
Girls Education Programme (HMPACT)		9,956,705.00	Girls Education Programme (HMPACT)-Karauli		52,125.00
Other Donations		285,000.00	Child Marriage Free India Programme		8,100.00
			MGNREG Survey Expenses		39,700.00
To Foreign Grant Received			Quality Education Programme		2,537.00
Paul Hamlyn Foundation, UK		2,752,000.00	Safe Village Programme		13,160.00
Kailash Satyarthi Child Foundation, USA		8,532,447.00	Dropout Children Survey		20,000.00
Jiv Daya Foundation, UK		762,325.00	Access To Justice for Children Project (KSCF)		6,370.00
To Membership Fees		3,300.00	**By Institutional Expenses**		152,639.95
To Bank Interest		48,194.00	(Schedule "F")		
			By Capital Expenditure		4,800.00
To Loan from					
CB Sharma		828,000.00	Fan		16,000.00
			By Outstanding Audit Fees paid		18,340.00
			By Staff Security Refund		
			By Loan Refund to		
			Chhail Bihari Sharma	137,000.00	
			Manisha Meena	51,000.00	
			Sudha Sharma	15,000.00	203,000.00
			By Closing Balance		
			Cash in Hand		
			Bank Balances		
			BOB-21600100024970	1,765.15	
			BOB-07000100030117	1,546.19	
			BOB-20720100000618	37,857.93	
			SBI Hindaun City-36237612872	543,429.38	
			SBI New Delhi-40092255294	13,844.30	598,442.95
		23,264,148.41			23,264,148.41

In terms of our Audit Report even date attached.

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

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

Place : Jaipur
Date : 16-09-2024

For Gramrajya Vikas Evam Prashikshan Sansthan

(Chhail Bihari Sharma)
Secretary

सचिव
ग्रामराज्य विकास एवं प्रशिक्षण संस्थान
नांगल शेरपुर त. टोडाभीम (करौली)

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Schedules forming part of Balance Sheet as at 31st March 2024

Schedule 'A'	General Fund	Amount Moveable Properties Fund
Credit Balance as at 01/04/2023	(86,619.20)	142,414.00
Add:	-	-
Addition during the year	-	456,650.00
Transfer from Corpus Fund	-	-
Net Surplus as per I/E A/c	-	-
TOTAL (A)	**(86,619.20)**	**599,064.00**
Less:	-	182,004.00
Depreciation	-	-
Sold during the year	4,046.83	-
Net deficit as per I/E A/c	**4,046.83**	**182,004.00**
TOTAL (B)	**(90,666.03)**	**417,060.00**
Balance as on 31/03/2024 [A-B]		

Schedule "B"	Amount
Unsecured Loan	2,476,000.00
Chhail Bihari Sharma	-
	2,476,000.00

Schedule "C"	Amount
Provisions and other Liabilities	37,500.00
Outstanding Honorarium/Salary	62,522.00
Staff Security	**100,022.00**
Total	

In Terms of our Audit Report even date attached

For J.K.Jaiman & Associates
Chartered Accountants
FRN: 014064C
Jitendra
(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738

Place : Jaipur
Date : 16-09-2024

J.K. JAIMAN & ASSOCIATES Chartered Accountants M.No. 407738 FRN - 014064C

For Gramrajya Vikas Evam Prashikshan Sansthan

(Chhail Bihari Sharma)
सचिव Secretary
ग्रामराज्य विकास एवं प्रशिक्षण संस्थान
नांगल शेरपुर त. टोडाभीम (करौली)

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Schedules forming part of Balance Sheet as at 31st March 2024

Schedule 'D'

Fixed Assets

Amount

Particulars	Depreciation Rate	Opening Balance	Purchase / Sale / Addition	Total	Depreciation	Closing Balance
Non-FCRA Assets						
Furniture & Fittings						
Cooler	10%	5,873.00	-	5,873.00	587.00	5,286.00
Fans	10%	9,278.00	4,800.00	14,078.00	1,408.00	12,670.00
Furniture	10%	47,592.00	-	47,592.00	4,759.00	42,833.00
Iron Box	10%	4,916.00	-	4,916.00	492.00	4,424.00
Wooden Desk	10%	3,431.00	-	3,431.00	343.00	3,088.00
Plant & Machinery						
Printer	15%	6,006.00	-	6,006.00	901.00	5,105.00
DVD Player	15%	349.00	-	349.00	52.00	297.00
Digital Camera	15%	771.00	-	771.00	116.00	655.00
Utensils	15%	857.00	-	857.00	129.00	728.00
Cell Phone	15%	821.00	-	821.00	123.00	698.00
Water Purifier and Cooler	15%	23,984.00	-	23,984.00	3,598.00	20,386.00
External Hard Disk	15%	1,500.00	-	1,500.00	225.00	1,275.00
Computer & Accessories						
Computer & Accessories	40%	6,497.00	-	6,497.00	2,599.00	3,898.00
Total-A		**111,875.00**	**4,800.00**	**116,675.00**	**15,332.00**	**101,343.00**
FCRA Assets						
Furniture & Fittings						
Chair & Table	10%	12,611.00	45,000.00	57,611.00	5,761.00	51,850.00
Computer & Accessories						
Laptop & Software	40%	17,928.00	406,850.00	424,778.00	160,911.00	263,867.00
Total-B		**30,539.00**	**451,850.00**	**482,389.00**	**166,672.00**	**315,717.00**
Grand Total (A+B)		**142,414.00**	**456,650.00**	**599,064.00**	**182,004.00**	**417,060.00**

In Terms of our Audit Report even date attached

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

(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 16-09-2024

For Gramrajya Vikas Evam Prashikshan Sansthan

(Chhail Bihari Sharma)
सचिव Secretary
ग्रामराज्य विकास एव प्रशिक्षण संस्थान
नांगल शेरपुर त. टोडाभीम (करौली)

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Schedules forming part of Income & Expenditure as at 31st March 2024

Schedule "E"

	Amount
Administration Expenses	
Bank Charges	622.95
Consultancy Charges	56,500.00
Legal Expenses	15,800.00
Honorarium / Salary	22,000.00
Meeting Expenses	13,809.00
Network Membersheep Fees	7,500.00
Guest & Visitors	3,694.00
Office Expenses	4,485.00
Communication, Postage & Courier	4,160.00
Printing & Stationery	3,759.00
TDS Demand	16,310.00
Website Development	4,000.00
Total	**152,639.95**

In Terms of our Audit Report even date attached

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

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

J.K. JAIMAN & ASSOCIATES M.No. 407738 FRN - 014064C Chartered Accountants

For Gramrajya Vikas Evam Prashikshan Sansthan

(Chhail Bihari Sharma
सचिव Secretar
ग्रामराज्य विकास एवं प्रशिक्षण संस्थान
नांगल शेरपुर त. टोडाभीम (करौली)

Place : Jaipur
Date : 16-09-2024

Gramrajya Vikas Evam Prashikshan Sansthan
Nangal Sherpur, Tehsil - Todabhim, District - Karauli - 322238 (Raj.)

Schedule "F"

Significant Accounting Policies & Notes of Accounts

1. **Significant Accounting Policy:**
   a) 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.
4. **Revenue Recognition:**
   a) Organization follows cash basis of accounting.
   b) No provisions are made for expenses, expenses and incomes have been recorded as when they occur.
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 are not effect on surplus / deficit of organisation. It is directly effect Fixed Assets as well as Fixed Assets Fund, as shown in Balance Sheet.
   e) No Depreciation has been charged on Fixed Assets of Rs. 69,878/-, which has been purchased from the project grant received from Childline Indian Foundation, Mumbai and these fixed assets will be return back to funding agency after completion of project.
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
FRN - 014064C

(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 16-09-2024

For Gramrajya Vikas Evam Prashikshan Sansthan

Secretary
सचिव
ग्रामराज्य विकास एवं प्रशिक्षण संस्
नांगल शरपुर त. टोडाभीम (करौल