



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

107-B, First Floor, Okay Plus Kailash Tower,  
Opp. Durgapura Bus Stand,  
Main Tonk Road, Jaipur-302018 (Raj.)  
M.: +91 8696180485  
E-mail: deepak392001@yahoo.co.in  
deepak392001@gmail.com

## **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, 2019, 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

107-B, First Floor, Okay Plus Kailash Tower,  
Opp. Durgapura Bus Stand,  
Main Tonk Road, Jaipur-302018 (Raj.)  
M.: +91 8696180485  
E-mail: deepak392001@yahoo.co.in  
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, 2019.
- (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  
12/08/2019



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

(DEEPAK K AGRAWAL)  
Proprietor  
M.No. 074252

(UDIN No. 19074252AAAAAN1433)

# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## **BALANCE SHEET**

As at 31<sup>st</sup> March 2019

Liabilities	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Surplus Fund</b>			
Opening balance		2,50,656.40	
Less: Deficit during the year		<u>96,777.50</u>	<b>1,53,878.90</b>
<b>Corpus Fund</b>			
Opening balance		4,32,000.00	
Add: Received during the year		<u>31,500.00</u>	<b>4,63,500.00</b>
<b>Unsecured Loan</b>			<b>78,000.00</b>
<b>Staff Security Deposit</b>			<b>44,706.00</b>
<b>Outstanding Honorarium</b>			<b>40,500.00</b>
<b>Unspent Balance of Grant</b>	2		<b>23,701.65</b>
<b>Provision for Audit Fee</b>			<b>26,000.00</b>
<b>Total</b>			<b>8,30,286.55</b>

Assets	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Fixed Assets</b>	3		
Opening Balance		1,26,884.00	
Add: Addition this year		<u>11,400.00</u>	
Total		1,38,284.00	
Less: Depreciation		<u>15,044.00</u>	<b>1,23,240.00</b>
<b>Grant Receivable</b>	2		<b>6,62,072.85</b>
<b>Cash and Bank Balance</b>			
Cash in Hand		4,768.00	
Cash at Bank	4	<u>40,205.70</u>	<b>44,973.70</b>
<b>Total</b>			<b>8,30,286.55</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)

(CA Deepak K Agrawal)  
Proprietor

Membership No. 074252

(UDIN No. 19074252AAAAAN1433)

For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)  
Secretary

Place : Jaipur

Date : 12/08/2019

# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## INCOME AND EXPENDITURE ACCOUNT

For the year ended 31<sup>st</sup> March, 2019

Income	Schedule No.	Amount (Rs.)
Grant in Aid	1	60,49,074.20
Donation		46,600.00
Bank Interest		10,171.70
TDS Interest		550.00
Membership fee		4,200.00
Deficit carried forward to Balance Sheet		96,777.50
<b>Total</b>		<b>62,07,373.40</b>

Expenditure	Schedule No.	Amount (Rs.)
Grant Utilized	1	60,66,541.20
Audit and Legal Fee		5,000.00
Bank Charges		6,091.20
Communication		296.00
Computer Maintenance		1,300.00
Depreciation		15,044.00
Girls Child Education		8,232.00
Guest and Visitors		9,708.00
Honorarium to Accountant		3,000.00
Income Tax Demand		14,628.00
Meeting		15,959.00
Networking Membership		1,500.00
Office expenses		3,840.00
Office Rent		24,000.00
Printing & Stationery		720.00
Travel		31,514.00
<b>Total</b>		<b>62,07,373.40</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)

(CA Deepak K Agrawal)  
Proprietor

Membership No. 074252  
(UDIN No. 19074252AAAAAN1433)

For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)  
Secretary

Place : Jaipur

Date : 12/08/2019

# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31<sup>st</sup> March, 2019

Receipts	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Cash and Bank Balance</b>			
Cash in Hand		27,629.00	
Cash at Bank		<u>2,20,853.10</u>	<b>2,48,482.10</b>
<b>Grant Received</b>	<b>1</b>		<b>59,18,147.00</b>
<b>Corpus Fund</b>			<b>31,500.00</b>
<b>Donation</b>			<b>46,600.00</b>
<b>Bank Interest</b>			<b>9,828.00</b>
<b>TDS Refund</b>			<b>13,400.00</b>
<b>Interest on TDS Refund</b>			<b>550.00</b>
<b>Membership fee</b>			<b>4,200.00</b>
<b>Staff Security Deposit</b>			<b>44,706.00</b>
<b>Total</b>			<b>63,17,413.10</b>

Payments	Schedule No.	Amount (Rs.)	Amount (Rs.)
<b>Grant Utilized</b>	<b>1</b>		<b>60,57,541.20</b>
<b>Audit and Legal Fee</b>			<b>9,000.00</b>
<b>Bank Charges</b>			<b>6,091.20</b>
<b>Communication</b>			<b>296.00</b>
<b>Computer Maintenance</b>			<b>1,300.00</b>
<b>Girls Child Education</b>			<b>8,232.00</b>
<b>Guest and Visitors</b>			<b>9,708.00</b>
<b>Honorarium to Accountant</b>			<b>3,000.00</b>
<b>Income Tax Demand</b>			<b>37,338.00</b>
<b>Meeting</b>			<b>15,959.00</b>
<b>Networking Membership</b>			<b>1,500.00</b>
<b>Office expenses</b>			<b>3,840.00</b>
<b>Office Rent</b>			<b>24,000.00</b>
<b>Printing &amp; Stationery</b>			<b>720.00</b>
<b>Travel</b>			<b>31,514.00</b>
<b>Unsecured Loan</b>			<b>51,000.00</b>
<b>Purchase of Fixed Assets</b>			<b>11,400.00</b>
<b>Cash and Bank Balance</b>			
Cash in Hand		4,768.00	
Cash at Bank	<b>2</b>	<u>40,205.70</u>	<b>44,973.70</b>
<b>Total</b>			<b>63,17,413.10</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)

(CA Deepak K Agrawal)  
Proprietor  
Membership No. 074252  
(UDIN No. 19074252AAAAAN1433)

For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)  
Secretary



Place : Jaipur

Date : 12/08/2019

# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## SCHEDULE FORMING PART OF ACCOUNTS

For the year ended 31<sup>st</sup> March, 2019

### Schedule No. 1

#### Grant in Aid

Name of Agency	Project	Amount (Rs.)			
		Receipts	Payments	Net Grant	Utilised
IIMPACT, Gurugram, FF	Girl Education Project, Bundi(FCRA)	21,24,365	21,91,713.50	21,91,713.50	21,91,713.50
IIMPACT, Gurugram, IF	Girl Education Project, Bundi	13,50,889	13,91,987.85	13,96,987.85	13,96,987.85
IIMPACT, Gurugram, IF	Girl Education Project, Karauli	19,77,433	19,61,708.85	19,61,208.85	19,61,208.85
IIMPACT, Gurugram, IF	Girl Education Project, KB	4,06,610	4,35,814.00	4,40,314.00	4,40,314.00
CHETANA, Ahmedabad	SUMA Project	5,000	22,467.00	5,000.00	22,467.00
CHETANA, Ahmedabad	Hamari AWAG Engender	53,850	53,850.00	53,850.00	53,850.00
<b>Total</b>		<b>59,18,147</b>	<b>60,57,541.20</b>	<b>60,49,074.20</b>	<b>60,66,541.20</b>

### Schedule No. 2

#### Unspent Balance and Receivable of Grant

Name of Agency	Project	Amount (Rs.)	
		Unspent Balance of Grant	Grant Receivable
IIMPACT, Gurugram, Foreign Fund	Girl Education Project, Bundi(FCRA)	17,512.50	
IIMPACT, Gurugram, Indian Fund	Girl Education Project, Bundi		14,388.85
IIMPACT, Gurugram, Indian Fund	Girl Education Project, Karauli	6,189.15	
IIMPACT, Gurugram, Indian Fund	Girl Education Project, KB		33,704.00
ICCW, Jaipur	Running of Creache Centre		613,980.00
<b>Total</b>		<b>23,701.65</b>	<b>662,072.85</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)

(CA Deepak K Agrawal)  
Proprietor  
Membership No. 074252  
(UDIN No. 19074252AAAAAN1433)

For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)  
Secretary

Place : Jaipur  
Date : 12/08/2019



# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## SCHEDULE FORMING PART OF ACCOUNTS

For the year ended 31<sup>st</sup> March, 2019

### Schedule No. 3

#### Fixed Assets

Name of Assets	Opening Balance as on 01.04.2018	Addition during the year		Rate	Deprecia tion	Closing Balance as on 31.03.2019
		1 <sup>st</sup> half	2 <sup>nd</sup> half			
<b>Furniture &amp; Fittings</b>						
Furniture	72296.00		5900.00	10%	7525.00	70671.00
Ceiling Fan	10234.00			10%	1023.00	9211.00
Wooden Desk	5811.00			10%	581.00	5230.00
Iron Box	8325.00			10%	833.00	7492.00
Cooler	--	5500.00		10%	548.00	4952.00
<b>Plant &amp; Machinery</b>						
Printer	13537.00			15%	2031.00	11506.00
DVD Player	788.00			15%	118.00	670.00
Digital Camera	1737.00			15%	261.00	1476.00
Utensil	1931.00			15%	290.00	1641.00
Cell Phone	1851.00			15%	278.00	1573.00
Water Purifier	6994.00			15%	1049.00	5945.00
External Hard Disk	3380.00			15%	507.00	2873.00
<b>Total</b>	<b>126884.00</b>	<b>5500.00</b>	<b>5900.00</b>		<b>15044.00</b>	<b>123240.00</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	91,704.70	28,868.20
2	Bank of Baroda, Nehru Palace, Jaipur	20720100000618	1,29,148.40	5,037.60
3	Bank of Baroda, Nehru Palace, Jaipur	21600100024970	--	6,299.90
	<b>Total</b>		<b>2,20,853.10</b>	<b>40,205.70</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)

(CA Deepak K Agrawal)

Proprietor

Membership No. 074252

(UDIN No. 19074252AAAAAN1433)

For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)

Secretary

Place : Jaipur

Date : 12/08/2019

# Gramrajya Vikas Evam Prashikshan Sansthan

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

Abridged

## **SCHEDULE FORMING PART OF ACCOUNTS**

For the year ended 31<sup>st</sup> March, 2019

### **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. Fixed Assets received in kind**

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 are not accounted for in the books of accounts, as its cost of acquisition were zero :

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

**4. Depreciation**

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

**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. 19074252AAAAAN1433)



For Gramrajya Vikas Evam Prashikshan Sansthan,

(Chhail Bihari Sharma)  
Secretary



Place : Jaipur  
Date : 12/08/2019