

S.R. LOONKER & COMPANY
Chartered Accountants

A - 56, Shastri Nagar, Opp. Lachoo College
Behind SBI Zonal Office, Jodhpur – 342003
Tel No.(O)- 2435414, 9636990011

INDEPENDENT AUDITOR REPORT

TO
GRAMIN VIKAS VIGYAN SAMITI
3/458, MILKMAN COLONY, PAL ROAD
JODHPUR (RAJASTHAN)

We have audited the accompanying financial statements of **GRAMIN VIKAS VIGYAN SAMITI**, which comprise the Balance Sheet as at March 31, 2024, the Income & Expenditure Account for the year ended on the same date, and a summary of significant Accounting Policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of GRAMIN VIKAS VIGYAN SAMITI for the year ended March 31, 2024 are prepared, in all material respects, in accordance with applicable financial reporting framework.



We further report that:-

- (1) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit.
- (2) The Balance Sheet and Income and Expenditure account dealt with the report are in agreement with the books of accounts.
- (3) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view :-
 - i) In the case Balance Sheet of the state of affairs as at 31st March, 2024.
 - ii) In the case of Income and Expenditure account of the Excess of Income over Expenditure for the year ended on that date.

PLACE : JODHPUR
DATED : 16.09.2024

FOR S.R. LOONKER & COMPANY
CHARTERED ACCOUNTANTS




(S.R.LOONKER)
PARTNER
M.NO. 070512
F.R. No.001296C
UDIN : 24070512BKDFAR3079

**ABRIDGED INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED ON 31st MARCH, 2024**

GRAMIN VIKAS VIGYAN SAMITI

3/437, 458, M.M. Colony, Pal Road, Jodhpur – 3420008, INDIA

	Expenditure		Amount (INR)	Income	Amount (INR)
To	Administrative expenditure other than those directly debited to earmarked projects		43,585,668.86	By Interest from Bank & Others	6,000,334.90
To	Recurring expenditure on activities other than earmarked projects		1,702,911.00	By General donation	325,696.00
To	Gravis own contribution to earmarked projects		9,606.00	By Misc. income	94,505.00
To	Grants Bio Sand Filter		1,527,539.00	By Agriculture & Nursery income	65,000.00
To	Investment written off		221,432.00	By Member fee	100.00
To	Property & Equipment fund created (Assets incurred out of Own Fund)		131,735.00		
To	Fund for Village Development & Health Programme		15,500,000.00		
To	Expenditure on earmarked projects to the extent grants utilized (See contra) Less: Including tractors, Motorbike & Jeep charge recovered from projects Less: Exp. Charged from various earmarked projects HO A/C GRAVIS	217,161,277.57 3,584,900.00 53,159,480.66	160,416,896.91	By Income applies on earmarked projects to the extent grants utilized (See contra)	217,161,277.57
To	Excess of Income Over Expenditure tr to General Fund		229,870.70		
To	Expenditure on running of GRAVIS school		321,254.00		
	Total		223,646,913.47	Total	223,646,913.47

ABRIDGED BALANCE SHEET
AS ON 31st MARCH, 2024
GRAMIN VIKAS VIGYAN SAMITI

3/437, 458, M.M. Colony, Pal Road, Jodhpur – 3420008, INDIA

LIABILITIES	Amount (INR)	ASSETS	Amount (INR)
PROPERTY AND EQUIPMENT FUND	71,998,702.85	FIXED ASSETS	71,998,702.85
GENERAL FUND	3,835,628.56	S.DEBTORS, ADVANCE & SECURITY DEPOSITS	7,464,583.13
CORPUS FUND	16,058,098.71	<u>INVESTMENTS</u>	59,771,599.64
		* ICICI MIS Growth 500,000.00	
		*HDFC MIS Growth 300,000.00	
		* FDR 58,971,599.64	
Fund for Village Development & Health Programme	25,000,000.00	GRANTS FOR SPECIFIC EARMARKED PROJECTS RECEIVED (Grants awaiting reimbursement)	2,484,524.63
WORKERS WELFARE FUND & SECURITY DEPOSIT	45,442,365.85		
AIDS & FUNDS FOR SPECIFIC EARMARKED PROJECTS	94,220,355.50	CASH IN HAND	
		* Cash in hand 28,261.63	28,261.63
SUNDRY CREDITORS & PROVISIONS	5,977,748.97	<u>CASH AT BANK</u>	
		* Cash at bank 120,785,228.56	120,785,228.56
Total	262,532,900.44	Total	262,532,900.44

**ABRIDGED RECEIPT AND PAYMENT STATEMENT FOR
THE YEAR ENDED ON 31st MARCH, 2024**

GRAMIN VIKAS VIGYAN SAMITI

3/437, 458, M.M. Colony, Pal Road, Jodhpur – 3420008, INDIA

	Receipts	Amount (INR)	Payment	Amount (INR)
To	Opening Balance	79,642,980.50	By Expenditure on Purchase of Fixed Assets	
	Cash in Hand 382,256.63		FCRA Fund 1,933,466.00	2,124,651.00
	Cash at Bank 79,260,723.87		Local Fund 59,450.00	
			Own Fund I & E A/C 131,735.00	
To	Receipts against Corpus Fund (Interest)	846,385.74	By Revenue Expenditure on Running the Earmarked Foreign Contribution Projects	146,284,209.58
To	Grant Received for Specific Earmarked Projects - Foreign Contribution (Including Rs.38,71,271.62 Interest from Bank)	178,960,196.54	By Revenue Expenditure on Running the Earmarked Local Fund Projects	68,884,151.99
			By Less: Expenses Charged in Head Office (56,744,380.66)	158,423,980.91
To	Grant received for Specific earmarked Local contribution (including interest)	64,457,727.90	By Contribution to Earmarked Projects	9,606.00
To	General Donation	325,696.00	By Investment write off	221,432.00
To	Interest from Bank and Loan to WWF (Other than Earmarked fund)	6,000,334.90	By Administrative & other Exp at Head	43,585,668.86
To	Misc Income	94,505.00	By Increase in Investment	4,535,068.50
To	Agriculture Income	65,000.00	By Exp on activity other than Earmarked Projects Aid to other institution and poor person	3,230,450.00
To	Membership fee	100.00	By Expenditure at other Branches of Gravis (School)	321,254.00
To	Increase in WWF & Graututi Fund (Net)	6,845,935.30	By Decrease in Sundry Creditors (Net)	1,455,899.06
			By Increase in Sundry Debtors / Advance (Net)	2,517,361.36
			By Closing Balance	
			Cash in Hand	28,261.63
			Cash at Bank	120,785,228.56
	Total	337,238,861.88	Total	337,238,861.88