

S.R. LOONKER & COMPANY
Chartered Accountants

A - 56, Shastri Nagar, Opp. Lachoo College
Behind SBI Zonal Office, Jodhpur – 342003
Mobile : 9636990011

INDEPENDENT AUDITOR REPORT

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

We have audited the accompanying consolidated financial statements of **GRAMIN VIKAS VIGYAN SAMITI**, (Gramin Vikas Vigyan Samiti Head office account, FCRA account and Gravis school account) which comprise the Balance Sheet as at March 31, 2025, 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, 2025** 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, 2025.
 - 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 :01.11.2025



FOR S.R. LOONKER & COMPANY
CHARTERED ACCOUNTANTS

A handwritten signature in blue ink, appearing to read "S.R. Loonker".

(S.R.LOONKER)

PARTNER

M.NO. 070512

F.R. No.001296C

UDIN : 25070512BMOTPB1576

ABRIDGED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2025

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 (including asset repairs & maintenance provision and arrear pay provision Rs. 9,890,212.00 salary & incentive)	65,030,565.62	1,458,773.88	By Income From Bank & others Interest from Bank & FFD (FCRA)	6,396,491.65
	Less: Exp. Charged from various earmarked projects HO A/C GRAVIS	63,571,791.74		By Interest from Bank & FFD (FCRA)	4,933,209.99
To	Recurring expenditure on activities other than earmarked projects		4,658,238.56	By General donation	114,000.00
To	Gravis own contribution to earmarked projects		10,121.00	By Misc. income	1,513,845.48
To	Grants Bio Sand Filter		893,234.00	By Agriculture & Nursery income	40,000.00
To	Property & Equipment fund created (Assets incurred out of Own Fund & FCRA Interest A/c)		267,257.00	By Member fee	90.00
To	Expenditure on earmarked projects to the extent grants utilized (See contra)		242,647,465.99	By Income applies on earmarked projects to the extent grants utilized (see contra)	242,647,465.99
To	Expenditure on running of GRAVIS school		7,200.00	By Surplus on Mutual MIS Growth Fund HDFC	2,410,826.42
To	Interest transfer to Corpus fund (FCRA)		193,367.00	By Surplus on Mutual MIS Growth Fund (ICICI)	1,281,598.05
To	Interest transfer to Water harvest (FCRA)		1,572.00	By Realisation from sale of Assets (FCRA)	84,000.00
To	Expenditure on FCRA Earmarked Project out of Interest A/C		4,732,457.40		
To	Transfer to Corpus fund Marusthal Vikas Nidhi, Shiksha & Swasthya fund		3,692,424.47		
To	Excess of Income Over Expenditure transfer to General Fund		859,416.28		
	Total		259,421,527.58	Total	259,421,527.58

ABRIDGED BALANCE SHEET
AS ON 31st MARCH, 2025
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	75,602,630.85	FIXED ASSETS	75,602,630.85
GENERAL FUND	14,319,571.39	S.DEBTORS, ADVANCE & SECURITY DEPOSITS	8,566,651.16
CORPUS FUND	20,946,390.18	INVESTMENTS & FIXED DEPOSITS WITH BANK	85,941,348.30
FUND FOR VILLAGE DEVELOPMENT & HEALTH PROGRAMME	50,264,075.93	GRANTS FOR SPECIFIC EARMARKED PROJECTS RECEIVED (Grants awaiting reimbursement)	4,416,026.31
WORKERS WELFARE FUND & SECURITY DEPOSIT & PROVISIONS	62,640,075.42	CASH IN HAND	
		* <i>Cash in hand</i>	148,423.63
AIDS & FUNDS FOR SPECIFIC EARMARKED PROJECTS	104,057,813.03		148,423.63
SUNDRY CREDITORS & PROVISIONS	13,578,317.80	CASH AT BANK	
		* <i>Cash at bank</i>	166,733,794.35
			166,733,794.35
Total	341,408,874.60	Total	341,408,874.60

