



INDEPENDENT AUDITOR'S REPORT

To,

**The Members,
M/s Gram Vikas Navyuvak Mandal Laporiya,
Village – Laporiya (Dist. – Jaipur)**

Opinion

We have audited the financial statements of Gram Vikas Navyuvak Mandal Laporiya (the entity), which comprise the **Consolidated Balance Sheet at March 31st 2020, the consolidated Income & Expenditure Account, and consolidated Receipt & Payment Account** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020 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 for 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 entity 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.



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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 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.
- Obtain an understanding of internal control relevant to the audit 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 entity'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 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 entity 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.

For Goyal Ashok & Associates
Chartered Accountants
FRN – 001804C

Place: Jaipur

Date: 15 SEP 2020

UDIN : 20070981AAAABY6693



BG

(A. K. Goyal)
Proprietor
M. No. – 070981

GRAM VIKAS NAVYUVAK MANDAL LAPORTYA

CONSOLIDATED BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>General Fund</u> (As per Annexure "A")	14,987,168.45	Property , Plant & Equipment (As per Annexure "D")	11,782,166.83
<u>Capital Fund</u> (As per Annexure "B")	11,782,166.83	Livestock (Cow)	37,500.00
<u>Unutilised Grant to be utilised in next year (s)</u> (As per Annexure "C")	724,261.55	Office Building (WIP)	2,880,060.00
Salary Payable	420,882.00	<u>Advances given to</u> (As per Annexure "E")	518,230.00
PF Payable	41,244.00	<u>Project Proposal Security (BG) (FDR)</u> Department of Watershed Development & Soil Conservation (FDR-41660300000955)	1,000,000.00
<u>Amount Payable on Behalf of Watershed Committees</u>		<u>FDR with accrued interest</u>	
Security Deposit for Deficit Liability Period	1,023,483.00	FDR-41660300001673 with BRKGB	2,610,185.00
Security Deposits (IWMP-22/11-12- Desuri)	<u>504,080.00</u>	FDR-41660300001674 with BRKGB	2,610,184.00
		FDR-41660300000956 with BRKGB	1,672,455.00
		FDR-41490300001400 with BRKGB	760,021.00
<u>TDS Receivable</u>		<u>Retention Money</u>	
		Ramky Infrastructure Ltd., Nagour Lift Project	434,070.00
		Pratibha Industries Ltd., Bhilwara Project	135,851.00
		Megha Engineering & Infrastructures Ltd., Asind	289,875.00
		Megha Engineering & Infrastructures Ltd., Kotari	351,000.00
		Megha Engineering & Infrastructures Ltd., Sahapura	346,125.00



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LIABILITIES		AMOUNT	...2...	ASSETS	AMOUNT
		NCC Limited, Bassi GVPR Engineers Limited Bhoorathnom Construction Co. (P) Limited		502,250.00 66,000.00 22,000.00	2,147,171.00
<u>Cash in Hand</u> (As per Annexure "F")					259,335.00
<u>Bank Balances</u> (As per Annexure "G")					2,706,746.00
		29,483,285.83			29,483,285.83

Notes of accounts & significant accounting policies as per annexure "H".

As per report of even date annexed hereto

For Goyal Ashok & Associates
Chartered Accountants
FRN - 001804C

AK

(A.K. Goyal)
Proprietor
M.No. 070981



For Gram Vikas Navyuk Mandal Laporiya
AVL
(Laxman Singh)
Secretary



Place : Jaipur
Dated : 15 SEP 2020
UDIN : 20070981AAAABY6693

GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 to 31.03.2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Foreign Grant Projects Expenditure			
Water Harvest	2,625,145.90	By Unutilised Grant b/f	304,898.45
Enhancement of MGNREGS (Foundation for Ecological Security (FES))	142,435.00 281,125.00	By Foreign Grant Received	
Cranfield University	3,048,705.90	Water Harvest Projects	2,318,236.00
		Enhancement of MGNREGS (Foundation for Ecological Security)	840,000.00
		Cranfield University	294,125.00
			3,452,361.00
To Local Grant Projects Expenditures			
IWMP-22/11-12- Desuri	437,062.50	By Receipts against IEC Activities for drinking Water Supply Scheme	
CSR (Women's Leadership & water Conservation)	4,355.00	Megha Engineering & Infrastructures Ltd.	4,565,380.00
	441,417.50	Bhoorathnrom Construction Co.,(P) Limited	344,480.00
To IEC Activities for Water Supply Scheme		NCC Limited	2,603,542.00
Megha Engineering & Infrastructures Ltd.	1,850,802.00	Offshore Infrastructure Limited, Kuchaman	2,600,320.00
NCC Limited	1,446,013.00	GVPR Engineers Limited	218,592.00
Offshore Infrastructure Limited	798,891.00		
Bhoorathnrom Construction Co. (P) Limited	309,288.00	By Grant Received from Centre For Social Research	261,601.00
GVPR Engineers Limited	847,333.00	By Other Receipt from Cranfield University	22,500.00
To Sundry Old Balance Written off		By Receipt against Project Expenses	
To Initiative for Nature Conservation	35,188.00	IWMP-22/11-12- Desuri	797,000.00
To Devuthni Programme	107,859.00	By Contribution Received from Various Projects	
To Administrative Expenses	80,712.00	Vehicle Rent	107,432.00
Animal Food & Other Expenses	215,730.00	Generator, LCD Projector & T.V.	2,250.00
Audit & Taxation Fees	142,780.00	Stationery, Postage & Xerox Charges	12,505.00
Bank Charges	2,604.81	Office Rent & Electricity Charges	30,900.00
Communication & Postage	5,839.00	Food & Stay Arrangement	38,400.00
Consultancy Fees	86,400.00	Communication & Postage Charge	1,125.00
		Audit Fees	12,100.00
		Rent of Training Hall	900.00
		Salary	157,000.00
			362,612.00

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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Consumable Expenses	53,649.00	By Contribution Received from Others	
Donation Paid	29,620.00	Vehicle Rent	38,134.00
Engineer Salary	21,000.00	Food & Stay Arrangement	<u>114,730.00</u>
Documentary Film Making charges	9,500.00		152,864.00
Legal Expenses	146,361.00		
Mess Management	352,367.00	By Other Receipts	
Office Rent, Electricity & Water	97,001.00	Bank Interest	220,864.34
Office Expenses	43,135.00	Donation Received	202,000.00
P.F. Admin. Charges	21,690.00	Interest on TDS Refund	16,974.00
Printing & Stationery	96,442.00	Accrued interest on FDR	<u>1,304,088.00</u>
Casual Driver Wages	27,120.00	By Tender Fee	
Travel Cost	103,264.00		1,743,926.34
Vehicle Charges	50,057.00		
Vehicle Insurance	84,053.00		
Vehicle Running & Maintenance	<u>893,203.00</u>		
	2,481,815.81		
To Capital Expenditure			
Cooler	2,800.00		
Mobiles & Telephones	17,297.00		
Motor Pump	34,172.00		
Mixer	6,490.00		
Sprinkler Pipe Set	11,000.00		
Utensils (Bartan)	<u>11,014.00</u>		
	82,773.00		
To Contribution in Various Projects			
Enhancement of Livelihood & Drinking Water Facility	22,442.00		
Rainwater Harvesting Project (Laporiya-a-5)	<u>73,084.00</u>		
	95,526.00		



	EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Unutilised Grant to be utilised in next year (s)	7,24,261.55			
To Excess of Income over Expenditure	50,87,991.03			
	1,74,38,576.79			1,74,38,576.79

As per report of even date annexed hereto

For Goyal Ashok & Associates
Chartered Accountants
FRN - 001804C

Dg



(A.K. Goyal)
Proprietor
M.No. 070981

Place : Jaipur
Dated : 15 SEP 2020
UDIN : 2007098/AAAABY6693

For Gram Vikas Navyuvak Mandal Laporiya
L.S.
(Laxman Singh)
Secretary



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GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 to 31.03.2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To <u>Opening Balance</u>			
Cash in Hand (As per Annexure "E")	217,996.00	By Foreign Grant Projects Expenditure	2,625,145.90
Bank Balance (As per Annexure "F")	7,514,096.87	Water Harvest	142,435.00
To <u>Foreign Grant Received</u>			
Water Harvest Projects	2,318,236.00	Enhancement of MGNREGS (FES)	281,125.00
Enhancement of MGNREGS (Foundation for Ecological Security)	840,000.00	Cranfield University	51.92
Cranfield University	294,125.00	SED-Revolving Fund	
	<u>3,452,361.00</u>		<u>3,048,757.82</u>
To <u>Receipts against IEC Activities for drinking Water Supply Scheme</u>			
Megha Engineering & Infrastructures Ltd.	4,463,255.00	By IEC Activities for Drinking Water Supply Scheme	375,861.50
Bhoorathnom Construction Co. (P) Limited	322,480.00	Megha Engineering & Infrastructures Ltd.	4,355.00
NCC Limited	2,598,152.00	NCC Limited	
Offshore Infrastructure Limited	2,600,320.00	Offshore Infrastructure Limited	1,376,233.00
GVR Engineers Limited	152,592.00	Bhoorathnom Construction Co. (P) Limited	768,371.00
	<u>10,136,799.00</u>	GVR Engineers Limited	285,638.00
To Grant Received from Centre For Social Research	261,601.00		818,833.00
To Other Receipt from Cranfield University	22,500.00	Initiative for Nature Conservation	
To Receipt against Project Expenses IWMMP-22/11-12- Desuri	797,000.00	Devuthni Programme	
			4,979,077.00
To <u>Contribution Received from Various Projects</u>			
Vehicle Rent	107,432.00	By Administrative Expenses	107,859.00
Generator, LCD Projector & T.V.	2,250.00	Animal Food & Other Expenses	80,712.00
Stationery, Postage & Xerox Charges	12,505.00	Audit & Taxation Fees	
Office Rent & Electricity Charges	30,900.00	Bank Charges	215,730.00
Food & Stay Arrangement	38,400.00	Communication & Postage	142,780.00
Communication & Postage Charge	1,125.00	Consultancy Fees	2,552.89
Audit Fees	12,100.00	Consumable Expenses	5,839.00
		Donation Paid	86,400.00
		Engineer Salary	53,649.00
			29,620.00
			21,000.00



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RECEIPT	AMOUNT	PAYMENT	AMOUNT
Rent of Training Hall	900.00	Documentary Film Making charges	9,500.00
Salary	<u>157,000.00</u>	Legal Expenses	146,361.00
To Contribution Received from Others		Mess Management	352,367.00
Vehicle Rent	38,134.00	Office Rent, Electricity & Water	97,001.00
Food & Stay Arrangement	<u>114,730.00</u>	Office Expenses	43,135.00
To Other Receipts		P.F. Admin. Charges	21,690.00
Bank Interest	220,864.34	Printing & Stationery	96,442.00
Donation Received	202,000.00	Casual Driver Wages	27,120.00
Interest on TDS Refund	<u>16,974.00</u>	Travel Cost	103,264.00
To TDS (A.Y. 2018-19) Refund	439,838.34	Vehicle Charges	50,057.00
	199,746.00	Vehicle Insurance	84,053.00
		Vehicle Running & Maintenance	<u>893,203.00</u>
To Advance Recovered		By Capital Expenditure	
Bhanupratap Singh	5,943.00	Cooler	2,800.00
Dashrat Sharma	1,222.00	Mobiles & Telephones	17,297.00
Narendra Gurjar	3,582.00	Motor Pump	34,172.00
Jagveer Singh	30,000.00	Office Building (WIP)	2,880,060.00
Omprakash Sankhla	85,000.00	Mixer	6,490.00
Pravah Sansthan	20,000.00	Sprinkler Pipe Set	11,000.00
Hariom Jangir	65,000.00	Utensils (Bartan)	11,014.00
Karan Singh Charan	2,531.00		
Tej Singh	<u>30,000.00</u>		
To PF Payable (F.Y. 2019-20)	243,278.00	By Contribution in Various Projects	
	8,876.00	Enhancement of Livelihood & Drinking Water Facility	22,442.00
To TDS on accrued interest	51,243.00	Rainwater Harvesting Project (Laporiya-5)	<u>73,084.00</u>
To Amount Collected on Behalf of Watershed Committees			
Security Deposit for Deficit Liability Period	631,219.00		
Goods & Service Tax	135,159.00		
Tax Deducted at Source	135,159.00		



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RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Tender Fee	8,500.00	By Amount Paid on behalf of Watershed Committees	12,16,542.00
To Tender Security Received	5,04,080.00	Security Deposit for Deficit Liability Period	1,67,246.00
To Accrued Interest on FDR	13,04,088.00	Goods & Service Tax Tax Deducted at Source	1,67,247.00
		By New FDR	
		FDR (416603000001673)	25,00,000.00
		FDR (416603000001674)	25,00,000.00
			50,00,000.00
		By Accrued Interest on FDR Reinvestment	
		By Outstanding Salary Paid (F. Y. 2018-19)	13,04,088.00
		By PF Paid (F. Y. 2018-19)	2,70,238.00
		By TDS (A.Y. 2020-21)	44,376.00
			2,11,679.00
		By Closing Balance	
		Cash in Hand (As per Annexure "F")	2,59,335.00
		Bank Balance (As per Annexure "G")	27,06,746.00
			29,66,081.00
			2,65,79,016.21
			2,65,79,016.21

As per report of even date annexed hereto

For Goyal Ashok & Associates
Chartered Accountants
FRN - 001804C

ASHOK



(A.K. Goyal)
Proprietor
M.No. 070981

Place Jaipur
Dated 15 SEP 2020
UDIN 20070981A00ABY6693

LAXMAN SINGH
For Gram Vikas Navyuvak Mandal Laporiya



GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

General Fund (As on 31.03.2020)

Opening Balance	99,94,843.42
Add: Excess of Income over Expenditure	50,87,991.03
Less: Beneficiary Loan W/o (SED - REVOLVING FUND)	48,221.00
Less: Excess TDS (A.Y. 2015-16) W/o	47,445.00
	<u>1,49,87,168.45</u>

Capital Fund (As on 31.03.2020)

Opening Balance	1,24,27,753.83
Add :- Assets Purchases during the year	82,773.00
Less : W/o During the Year	6,047.00
Less : Depreciation	7,22,313.00
	<u>1,17,82,166.83</u>

Unutilised Grant (As on 31.03.2020)

WaterHarvest Project-1 (SA.GVN.Laporiya5.1722.WL)	13,696.55
Enhancement of MGNREGS (Foundation for Ecological Security (FES))	6,97,565.00
Cranfield University	13,000.00
	<u>7,24,261.55</u>

Annexure "C"

13,696.55
6,97,565.00
13,000.00
<u>7,24,261.55</u>

For Gram Vikas Navyuvak Mandal Laporiva



(Laxman Singh)
Secretary



PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2020

GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

ANNEXURE "D"

PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2019	ADDITIONS/MO/ SALES UP TO 04.10.2019	ADDITIONS/MO/ SALES AFTER 04.10.2019	DATE OF ADDITIONS / SALES	BALANCE AS ON 31.03.2020	DEPRECIATION	BALANCE AS ON 31.03.2020
A- HEAD OFFICE								
Air Conditioner	15%	36,343.00	-	-	-	36,343.00	5,451.00	30,892.00
Ambulance	15%	16,734.00	-	-	-	16,734.00	2,510.00	14,224.00
Bolero GLX	15%	36,816.00	-	-	-	36,816.00	5,522.00	31,294.00
Camera	15%	58,187.00	-	-	-	58,187.00	8,728.00	49,459.00
Carpet	15%	2,366.00	-	-	-	2,366.00	355.00	2,011.00
Computer/Laptop	40%	21,279.11	-	-	-	21,279.11	8,512.00	12,767.11
Cooler	15%	24,262.00	2,800.00	-	12.07.2019	27,062.00	4,059.00	23,003.00
Cycle	15%	1,835.00	-	(1,835.00)	-	-	-	-
EPBX Telephone Machine	15%	5,122.00	-	-	-	5,122.00	768.00	4,354.00
Fans	15%	12,649.00	859.00	-	01.04.2019	13,508.00	2,026.00	11,482.00
R/O FM/GC Machine	15%	-	504.00	(504.00)	01.04.2019/31.03.2020	-	-	-
USB Modem 3G	15%	-	705.00	(705.00)	01.04.2019/31.03.2020	-	-	-
Floor Mill	15%	478.00	-	(478.00)	31.03.2020	1,574.00	236.00	1,338.00
Forbes R/O - Aqua Care	15%	1,574.00	-	-	-	2,83,576.00	28,358.00	2,55,218.00
Furniture	10%	2,83,576.00	-	-	-	6,490.00	487.00	6,003.00
Mixer	15%	-	6,490.00	6,490.00	10.12.2019	6,490.00	307.00	1,741.00
Gas Stove & Cylinders	15%	2,048.00	-	-	-	8,083.00	1,212.00	6,871.00
Generator	15%	8,083.00	-	-	-	-	-	-
Hand Pump	15%	902.00	-	(902.00)	-	22,101.00	3,315.00	18,786.00
Inverter	15%	22,101.00	-	-	-	5,12,781.00	-	5,12,781.00
Land	0%	5,12,781.00	-	(8.00)	31.03.2020	-	-	-
LCD	40%	8.00	17,297.00	(8.00)	29.05.2019	39,806.00	5,971.00	33,835.00
Mobile & Telephone	15%	22,509.00	-	-	-	1,22,100.00	18,315.00	1,03,785.00
Motor Cycle	15%	1,22,100.00	-	-	-	83,946.00	12,592.00	71,354.00
Motor Pump	15%	78,844.00	5,102.00	5,102.00	17.05.2019	29,070.00	2,180.00	26,890.00
Office Building-Nagar	5%	25,95,769.00	-	-	21.10.2019	25,95,769.00	1,29,788.00	24,65,981.00
Land & Office Building-Jaipur	0%	52,37,080.00	-	-	-	52,37,080.00	-	52,37,080.00
Office Equipments	15%	2,137.00	-	-	-	2,137.00	321.00	1,816.00
Photo Copier	15%	72,222.00	-	-	-	72,222.00	10,833.00	61,389.00
Refrigerator (LG 495 Ltr)	15%	42,850.00	-	-	-	42,850.00	6,428.00	36,422.00

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PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2019	ADDITIONS /WO/ SALES UP TO 04.10.2019	ADDITIONS AFTER 04.10.2019	DATE OF ADDITIONS / SALES	BALANCE AS ON 31.03.2020	DEPRECIATION	BALANCE AS ON 31.03.2020
Sprinkler Pipe set	15%	15,660.00	-	11,000.00	25.12.2019	26,660.00	3,174.00	23,486.00
Vehicle - Mahindra Marazzo	15%	10,78,279.00	-	(246.00)	31.03.2020	10,78,279.00	1,61,742.00	9,16,537.00
Tape Recorder	15%	246.00	-	(246.00)	-	-	-	-
Tata Hexa XT	15%	12,28,765.00	-	-	12.28.765.00	1,84,315.00	10,44,450.00	1,03,884.00
Mahindra Scorpio	15%	1,22,217.00	-	-	1,22,217.00	18,333.00	12,019.00	68,107.00
Tata Spacio - 6245	15%	80,126.00	-	-	80,126.00	-	-	-
Tin Shade	5%	13,527.00	-	-	-	13,527.00	676.00	12,851.00
T.V.	15%	60,190.01	-	-	-	60,190.01	9,029.00	51,161.01
Utensils	15%	33,559.00	-	-	-	37,523.00	5,628.00	31,895.00
	15%	3,964.00	-	-	-	2,840.00	426.00	2,414.00
	15%	2,840.00	-	-	-	1,150.00	2,840.00	1,064.00
	15%	-	-	-	-	1,100.00	1,150.00	86.00
	15%	-	-	-	-	1,960.00	1,100.00	165.00
	15%	-	-	-	-	214.00	1,960.00	935.00
Heater	15%	214.00	-	-	-	31.03.2020	147.00	1,813.00
Voice Recorder	15%	1,155.00	-	-	-	-	-	-
Washing Machine	15%	28,423.71	-	-	-	(1,155.00)	28,423.71	4,264.00
Total - A		1,18,83,016.83	35,171.00	43,623.00	-	1,19,61,810.83	6,58,278.00	1,13,03,532.83
B. FCRA Projects								
Motor Cycle	15%	1,16,548.00	-	-	-	1,16,548.00	17,482.00	99,066.00
Godown	10%	2,96,624.00	-	-	-	2,96,624.00	29,662.00	2,66,962.00
Furniture	10%	50,827.00	-	-	-	50,827.00	5,083.00	45,744.00
Computer	40%	31.00	-	-	-	31.00	12.00	19.00
HRD Equipment	15%	2,762.00	-	-	-	2,762.00	414.00	2,348.00
Digital Camera	15%	8,032.00	-	-	-	8,032.00	1,205.00	6,827.00
Khadi Farsh	15%	616.00	-	-	-	616.00	92.00	524.00
Ambulance	15%	49,699.00	-	-	-	49,699.00	7,455.00	42,244.00
Equipments	15%	8,012.00	-	-	-	8,012.00	1,202.00	6,810.00
Medical Equipment	15%	9,518.00	-	-	-	9,518.00	1,428.00	8,090.00
Total - B		5,42,669.00	-	-	-	5,42,669.00	64,035.00	4,78,634.00
Grand Total (A+B)		1,24,25,685.83	35,171.00	43,623.00	-	1,25,04,479.83	7,22,313.00	1,17,82,166.83

For Gram Vikas Nayyuvak Mandal Laporaya

 (Laxman Singh)
 Secretary



GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

Annexure "E"

Outstanding Balance of Advances Given as on 31.03.2020

Bhanupratap Singh	35,587.00
Dashrath Sharma (Antoli)	20,042.00
Dashrat Sharma	38,498.00
Jai Bhawani Building Material Suppliers	2,53,500.00
Kamlesh Kumar Gupta	85,151.00
Mahesh Nath	10,135.00
Mohan Lal Meena	9,741.00
Narendra Gurjar	3,174.00
Niranjan Saini	9,957.00
Prahlad Singh	8,431.00
Raghuvir Prasad Sawami	5,845.00
Samukhi Vikas Sansthan (Niwai)	30,000.00
Suresh Chand Daroga	1,000.00
Ummmedmal Vimal Kumar Jain	7,169.00
Total	5,18,230.00

For Gram Vikas Navyuvak Mandal Laporuya


(Laxman Singh)
Secretary



GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

Annexure "F"

Name of Project	As on 31.03.2019	As on 31.03.2020
Local Project	97,352.00	2,56,695.00
Local Project	68,042.00	-
Local Project	48,821.00	-
Foreign Projects	733.00	733.00
Foreign Projects	3,048.00	1,131.00
Foreign Projects	-	776.00
	2,17,996.00	2,59,335.00

Annexure "G"

Name of Project	As on 31.03.2019	As on 31.03.2020
Head Office	57,247.64	1,87,138.20
PPOWER Project	27,56,881.05	1,59,081.25
IWMP-22/11-12- Desuri	500.00	500.00
SED Revolving Fund	1,065.00	1,065.00
Water Harvest-1	22,38,352.20	6,51,788.88
Enhancement of MGNREGS	1,545.00	1,554.00
	1,691.00	1,691.00
	10,86,935.40	1,92,202.27
	2,709.68	2,752.76
	32,274.40	33,358.48
	2,557.40	65,324.48
	8,45,054.25	4,88,217.75
	1,85,433.40	1,91,910.48
Foreign Contribution Projects	3,01,850.45	7,30,161.45
Foreign Contribution Projects	75,14,096.87	27,06,746.00



(Laxman Singh)
Secretary

GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

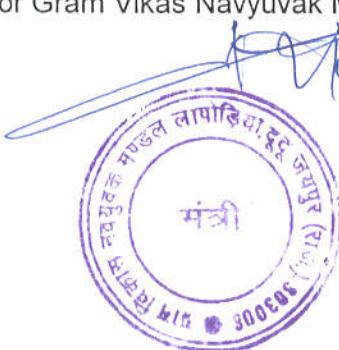
ANNEXURE - A

Advances Given During 01.04.2019 to 31.03.2020

Dashrath Sharma (Antoli)	9,127.00
Jai Bhawani Building Material Supplers	2,53,500.00
Kamlesh Kumar Gupta	78,166.00
Mahesh Nath	5,165.00
Mohan Lal Meena	3,406.00
Niranjan Saini	9,097.00
Prahlad Singh	6,119.00
Raghuveer Prasad Sawami	5,845.00
Suresh Chand Daroga	1,000.00
Ummedmal Vimal Kumar Jain	7,169.00
Total	<u>3,78,594.00</u>

For Gram Vikas Navyuvak Mandal Laporuya

(Laxman Singh)
Secretary



To Other Receipts

<u>Bank Interest</u>
IWMF DESURI
HO
SED-Revolving Fund
Water Harvest Project
Enhancement of MGNREGS (FES)

<u>Name of Project</u>	<u>Amount</u>
Local Project	26,302.00
Head Office	1,64,518.44
Foreign Contribution Projects	6,529.00
Foreign Contribution Projects	15,708.00
Foreign Contribution Projects	7,806.90
	<u>2,20,864.34</u>

For Gram Vikas Navayak Mandal Laporiya

 (Laxman Singh)
 Secretary



GRAM VIKAS NAVYUVAK MANDAL LAPORIYA

ANNEXURE "H" - NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF CONSOLIDATED BALANCE SHEET (FCRA PROJECTS, LOCAL PROJECTS & HEAD OFFICE) AS ON 31ST MARCH, 2020

1. The accounts are being prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are in consistent with generally accepted accounting principles.
2. The institution follows the cash system of accounting and recognizes Income & Expenditure on cash basis except the Salary for the month of March, 2020 which has been accounted on payable basis. Interest on FDR pledged against Bank Guarantee has been considered to the extent of TDS deducted on interest accrued on said FDR. In case of other FDR's, Interest has been accounted on accrual basis
3. In case of various sums received under CSR Schemes / others, some retention money has been deducted by the fund provider. Similarly, in many cases, TDS has also been deducted by them. In view of cash accounting system and prevailing practice, net receipt has been considered in receipt & payment account, whereas in Income & Expenditure account, gross receipt (without any deduction) has been considered to reflect true & fair view of these receipts.
4. Property, Plant & Equipment have been stated at cost value less depreciation. Depreciation has been calculated as per rates prescribed under Income Tax Act, 1961. No Depreciation has been charged on Office Building (Jaipur). Further, a sum of Rs.28,80,060- has been incurred on construction of office building at Village – Nagar which has been considered as capital work in progress. However, there is no impact of this depreciation on either surplus or deficit of the Institution since the same has been accounted through Capital Fund.
5. During the year, following amounts have been written off :
 - a. Revolving Fund (Seed Capital) related Beneficiary Loan : Rs. 48,221/-
 - b. Sundry Balances : Rs. 35,188/-
 - c. Sundry Assets : Rs. 6,047/-

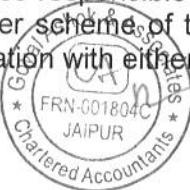
6. Bank Accounts

Bank statement for following accounts are not available :

<u>Bank & Branch</u>	<u>Account No.</u>	<u>Balance as on 31.03.2020</u>	<u>Balance as on 31.03.2019</u>
Punjab National Bank, Harsoli	2014	500.00	500.00
SBBJ, Osian	61104233842	1065.00	1065.00
SBBJ, Prabatsar	61163453972	1691.00	1691.00

7. The organization (GVNML) has been selected by Govt. of Rajasthan by a coherent system for implementing State and Central Govt. Funded project known as "IVMP" and as per their system of working, acting as Project Implementing Agency for Five committees formed for this purpose at Gram Panchayat level located in project area.

Since, these Committees are not having PAN No/ TAN No/ GST No, GVNML is responsible for compliance related to tax deduction at source in Income Tax as well as under GST Law. Similarly, GVNML is also responsible for keeping security money (deducted by Committees) with them and to release as per scheme of the project. However, these TDS / GST / Security deduction does not have any relation with either income or expenditure of the organization.



Continue on page 2

8. In the case of account No. 3909000100067928 with PNB, bank has transferred the balance amount of Rs.1554.00 in "depositors Awareness & Education Fund". However, no impact of the same has been given in accounts.
9. Interest accrued on FDR's which are being released from Bank Guarantee amounting to Rs.8,86,984/- has been considered as receipt of this year.
10. Accrued value of FDR-41660300000955 kept pledged against bank Guarantee as on 31.03.2020 is Rs. 1643880/- against its face value Rs.10 lacs.

Annexure A to H Signed

Signed in terms of our separate report of even date annexed hereto

For Goyal Ashok & Associates

Chartered Accountants

FRN- 001804C

(A.K. Goyal)

Proprietor

M. No. - 070981



For Gram Vikas Navyuvak Mandal Lapiroiya

(Laxman Singh)

Secretary



Dated : 15 SEP 2020
Jaipur

UDIN : 20070981AAAAABY6693