

**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 2021, 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, 2021 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.

Place: Jaipur

Date: 13 DEC 2021

UDIN : 21070981AAAACK1764

For Goyal Ashok & Associates  
Chartered Accountants  
FRN – 001804C



A handwritten signature in black ink, appearing to be "A. K. Goyal".

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

## CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>General Fund</u>		<u>Property , Plant &amp; Equipment</u>	
( As per Annexure "A" )	1,54,39,995.34	( As per Annexure "D" )	1,11,98,808.83
<u>Capital Fund</u>		Livestock ( Cow )	37,500.00
( As per Annexure "B" )	1,11,98,808.83	Office Building ( WIP)	38,87,972.00
<u>Unutilised Grant to be utilised in next year (s)</u>		<u>Advances given to</u>	
( As per Annexure "C" )	14,193.03	( As per Annexure "E" )	1,53,441.00
Salary Payable	5,00,565.00	<u>Security Deposit (Water and Sanitation support organization)</u>	28,56,000.00
PF Payable	43,232.00	<u>FDR with accrued interest</u>	
<u>Amount Payable on Behalf of Watershed Committees</u>		FDR-41660300001674 with BRKGB	27,52,003.00
Security Deposit for Deficit Liability Period 11,30,739.00		FDR-41660300000956 with BRKGB	17,67,649.00
Tender Security 12,000.00		FDR-41490300001400 with BRKGB	8,03,593.00
GST Payable 4.00	11,42,743.00		53,23,245.00
		<u>TDS Receivable</u>	
		TDS (A.Y. 2020-21)	2,43,015.00
		TDS (A.Y. 2021-22)	2,89,278.00
		<u>Retention Money</u>	
		( As per Annexure "F" )	24,42,631.00



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LIABILITIES	AMOUNT	ASSETS	AMOUNT
		Cash in Hand ( As per Annexure "G" )	2,89,451.00
		Bank Balances ( As per Annexure "H" )	16,18,195.37
	2,83,39,537.20		2,83,39,537.20

Notes of accounts & significant  
accounting policies as per annexure "I"

As per report of even date annexed hereto

For Goyal Ashok & Associates  
Chartered Accountants  
FRN - 001804C

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



Place : Jaipur  
Dated : 13 DEC 2021  
UDIN : 21070981AAAACK1764

For Gram Vikas Navyuvak Mandal, Laporiya

(Tej Singh)  
Treasurer

(Laxman Singh)  
Secretary



## GRAM VIKAS NAVYUVAK MANDAL, LAPORIYA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 to 31.03.2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Foreign Grant Projects Expenditure</u>		By Unutilised Grant b/f	7,24,261.55
Water Harvest 19,00,007.85			
Enhancement of MGNREGS		<u>By Foreign Grant Received</u>	
( Foundation for Ecological Security (FES)) 12,20,384.57		Water Harvest Projects 18,90,981.00	
Cranfield University 2,88,000.00	34,08,392.42	Enhancement of MGNREGS ( Foundation for Ecological Security) 5,00,000.00	
		Cranfield University 2,75,000.00	26,65,981.00
<u>To Local Grant Projects Expenditures</u>			
IWMP-22/11-12- Desuri 1,03,221.00		<u>By Receipts against IEC Activities for drinking Water Supply Scheme</u>	
Jal Jeevan Mission (JJM) Tonk 17,942.00		Megha Engineering & Infrastructures Ltd. 2,75,126.00	
CSR (Women's Leadership & water Conservation) 6,81,502.00	8,02,665.00	Bhoorathnom Construction Co. (P) Limited 1,06,960.00	
		NCC Limited 25,91,856.00	
<u>To IEC Activities for Water Supply Scheme</u>		Offshore Infrastructure Limited, Kuchaman 7,77,046.00	
Megha Engineering & Infrastructures Ltd. 14,13,436.00		GVPR Engineers Limited 12,79,168.00	50,30,156.00
NCC Limited 14,44,276.00			
Offshore Infrastructure Limited 8,87,794.00		By Grant Received from Centre For Social Research	3,10,652.00
Bhoorathnom Construction Co. (P) Limited 5,96,818.00			
GVPR Engineers Limited 6,90,782.00	50,33,106.00	By Grant Received from Dudu Bisalpur Project ( PHED)	3,09,188.00
<u>To Initiative for Nature Conservation</u>	1,39,102.00	<u>By Contribution Received from Various Projects</u>	
		Vehicle Rent 74,402.00	
<u>To Devuthni Programme</u>	19,143.00	Generator, LCD Projector & T.V. 2,250.00	
		Stationery, Postage & Xerox Charges 33,219.00	
<u>To Administrative Expenses</u>		Office Rent & Electricity Charges 26,400.00	
Animal Food & Other Expenses 89,270.00		Food & Stay Arrangement 31,700.00	
Audit & Taxation Fees 1,23,900.00		Site Supervision -CSR 38,000.00	
Bank Charges 24,404.21		Salary Supported by Cranfield University 1,32,000.00	3,37,971.00
Bank Overdraft Interest 10,376.00			

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EXPENDITURE		AMOUNT	INCOME		AMOUNT
Communication & Postage	13,888.00	16,01,621.21	<u>By Contribution Received from Others</u>		52,661.00
Consultancy Fees	8,400.00		Food & Stay Arrangement	28,800.00	
Donation Paid	5,900.00		Vehicle Rent	21,861.00	
Engineer Salary	18,000.00		Generator, LCD, Projector & TV	2,000.00	
Mess Management	2,84,938.00		<u>By Other Receipts</u>		19,76,606.00
Office Rent, Electricity & Water	1,09,957.00		2nd National Water Awards (CGWB Faridabad)	2,00,000.00	
Office Expenses	77,073.00		Bank Interest	77,436.00	
P.F. Admin. Charges	21,648.00		Donation Received	6,50,800.00	
Printing & Stationery	35,813.00		Interest on TDS Refund	23,217.00	
Project Tender Fee	6,000.00		Accrued interest on FDR	3,03,335.00	
Casual Driver Wages	3,000.00		Interest on FDR	7,21,818.00	
Travel Cost	36,216.00		<u>By E-Court Fee Refund (Earlier Year Expenses Refund)</u>		1,37,213.00
Vehicle Charges	2,600.00				
Vehicle Insurance	78,923.00				
Vehicle Running & Maintenance	6,32,259.00				
Website Development	19,056.00				
<u>To Capital Expenditure</u>		54,043.00			
Cooler	6,800.00				
Fans	10,450.00				
Furniture	5,444.00				
Mixer	3,500.00				
Mobile & Telephone	19,649.00				
Motor Pump	4,350.00				
Utensils ( Bartan )	3,850.00				
<u>To Contribution in Various Projects</u>		19,597.00			
Enhancement of MGNREGS Project (FES)	4,607.00				
Rainwater Harvesting Project (Laporiya-5)	14,990.00				



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EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Unutilised Grant to be utilised in next year (s)	14,193.03		
To Excess of Income over Expenditure	4,52,826.89		
	1,15,44,689.55		1,15,44,689.55

As per report of even date annexed hereto

For Goyal Ashok & Associates  
Chartered Accountants  
FRN - 001804C

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




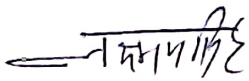
Place : Jaipur

Dated : 13 DEC 2021

UDIN : 21070981AAAACK1764

For Gram Vikas Navyuvak Mandal, Laporiya

  
(Tej Singh)  
Treasurer

  
(Laxman Singh)  
Secretary





## GRAM VIKAS NAVYUVAK MANDAL, LAPORIYA

## CONSOLIDATED RECEIPT &amp; PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 to 31.03.2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Foreign Grant Projects Expenditure</u>	
Cash in Hand ( As per Annexure "G")	259,335.00	Water Harvest	1,900,007.85
Bank Balance ( As per Annexure "H")	2,706,746.00	Enhancement of MGNREGS (FES)	1,220,384.57
		Cranfield University	288,000.00
<u>To Foreign Grant Received</u>		SED-Revolving Fund	70.80
Water Harvest Projects	1,890,981.00		3,408,463.22
Enhancement of MGNREGS (Foundation for Ecological Security	500,000.00	<u>By Local Grant Projects Expenditures</u>	
Cranfield University	275,000.00	IWMP-22/11-12- Desuri	103,221.00
	2,665,981.00	Jal Jeevan Mission (JJM) Tonk	17,942.00
<u>To Receipts against IEC Activities for drinking Water Supply Scheme</u>		CSR (Women's Leadership & water Conservation)	681,502.00
Megha Engineering & Infrastructures Ltd.	104,626.00		802,665.00
Bhoorathnom Construction Co. (P) Limited	98,160.00	<u>By IEC Activities for Drinking Water Supply Scheme</u>	
NCC Limited	2,591,856.00	Megha Engineering & Infrastructures Ltd.	1,292,636.00
Offshore Infrastructure Limited	745,710.00	NCC Limited	1,302,002.00
GVPR Engineers Limited	1,141,008.00	Offshore Infrastructure Limited	836,891.00
	4,681,360.00	Bhoorathnom Construction Co. (P) Limited	573,168.00
<u>To Grants Received</u>		GVPR Engineers Limited	668,132.00
From Centre For Social Research	310,652.00		4,672,829.00
From Dudu Bisalpur Project ( PHED)	309,188.00	Initiative for Nature Conservation	139,102.00
	619,840.00	Devuthni Programme	19,143.00
<u>To Contribution Received from Various Projects</u>		<u>By Administrative Expenses</u>	
Vehicle Rent	74,402.00	Animal Food & Other Expenses	89,270.00
Generator, LCD Projector & T.V.	2,250.00	Audit & Taxation Fees	123,900.00
Stationery, Postage & Xerox Charges	33,219.00	Bank Charges	24,333.41
Office Rent & Electricity Charges	26,400.00	Bank Overdraft Interest	10,376.00
Food & Stay Arrangement	31,700.00	Communication & Postage	13,888.00
Site Supervision -CSR	38,000.00	Consultancy Fees	8,400.00
Salary Supported by Cranfield University	132,000.00	Donation Paid	5,900.00
	337,971.00	Engineer Salary	18,000.00



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RECEIPT		AMOUNT	PAYMENT		AMOUNT
<u>To Contribution Received from Others</u>			Mess Management	2,84,938.00	
Food & Stay Arrangement	28,800.00		Office Rent, Electricity & Water	1,09,957.00	
Vehicle Rent	21,861.00		Office Expenses	77,073.00	
Generator, LCD, Projector & TV	2,000.00	52,661.00	P.F. Admin. Charges	21,648.00	
			Printing & Stationery	35,813.00	
<u>To Other Receipts</u>			Project Tender Fee	6,000.00	
2nd National Water Awards (CGWB Faridabad)	2,00,000.00		Casual Driver Wages	3,000.00	
Bank Interest	77,436.00		Travel Cost	36,216.00	
Interest on FDR	7,21,818.00		Vehicle Charges	2,600.00	
Donation Received	6,50,800.00		Vehicle Insurance	78,923.00	
Interest on TDS Refund	23,217.00	16,73,271.00	Vehicle Running & Maintenance	6,32,259.00	
			Website Development	19,056.00	16,01,550.41
To E-Court Fee Refund (Earlier Year Expenses Refund)		1,37,213.00			
To TDS (A.Y. 2019-20) Refund		2,87,553.00	<u>By Capital Expenditure</u>		
			Cooler	6,800.00	
<u>To Advance Recovered</u>			Fans	10,450.00	
As per Annexure - A		3,97,972.00	Furniture	5,444.00	
			Mixer	3,500.00	
To TDS on accrued interest		22,750.00	Mobile & Telephone	19,649.00	
			Motor Pump	4,350.00	
<u>To Amount Collected on Behalf of Watershed Committees</u>			Utensils ( Bartan )	3,850.00	54,043.00
Security Deposit for Deficit Liability Period	5,33,760.00				
Goods & Service Tax	1,06,758.00		Office Bulding ( WIP)		10,07,912.00
Labour Cess	53,383.00				
Royalty	32,122.00		<u>By Contribution in Various Projects</u>		
Tax Deducted at Source	1,06,758.00	8,32,781.00	Enhancement of MGNREGS Project (FES)	4,607.00	
			Rainwater Harvesting Project (Laporiya-5)	14,990.00	19,597.00
To Accrued Interest on FDR		3,03,335.00	<u>By Advances paid</u>		
			As per Annexure - B		33,183.00
<u>To FDR Maturity</u>					
FDR (41660300000955)	10,00,000.00		By Outstanding Salary Paid (F. Y. 2018-19)		2,37,362.00
FDR (41660300001673)	26,10,185.00	36,10,185.00			



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RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Retention Money ( BRC)	22,000.00	By PF Paid (F. Y. 2019-20)	41,244.00
		By Accrued Interest on FDR Reinvestment	3,03,335.00
		By Security Deposit (Water and Sanitation support organization)	28,56,000.00
		By TDS (A.Y.2021-22)	2,89,278.00
		By Tender Security Paid	4,92,080.00
		<u>By Amount Paid on behalf of Watershed Committees</u>	
		Security Deposit for Deficit Liability Period	4,26,504.00
		Goods & Service Tax	1,06,754.00
		Labour Cess	53,383.00
		Royalty	32,122.00
		Tax Deducted at Source	1,06,758.00
			7,25,521.00
		<u>By Closing Balance</u>	
		Cash in Hand ( As per Annexure "F")	2,89,451.00
		Bank Balance ( As per Annexure "G")	16,18,195.37
			19,07,646.37
	1,86,10,954.00		1,86,10,954.00

As per report of even date annexed hereto

For Goyal Ashok & Associates

Chartered Accountants

FRN - 001804C

By



( A.K. Goyal )

Proprietor

M.No. 070981

Place : Jaipur

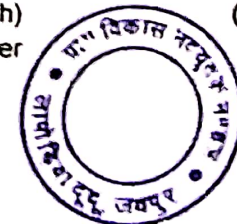
Dated : 13 DEC 2021

UDIN : 21070981 AAAACK1764

For Gram Vikas Navyuvak Mandal, Laporiya

(Tej Singh)  
Treasurer

(Laxman Singh)  
Secretary



General Fund ( As on 31.03.2021 )

Annexure "A"

Opening Balance	1,49,87,168.45
<u>Add: Excess of Income over Expenditure</u>	4,52,826.89
	<u>1,54,39,995.34</u>

Capital Fund ( As on 31.03.2021)

Annexure "B"

Opening Balance	1,17,82,166.83
<u>Add :- Assets Purchases during the year</u>	54,043.00
Less : Depreciation	<u>6,37,401.00</u>
	<u>1,11,98,808.83</u>

Unutilised Grant ( As on 31.03.2021)

Annexure "C"

WaterHarvest Project-1 (SA.GVN.Laporiya5.1722.WL)	<u>14,193.03</u>
	<u>14,193.03</u>



For Gram Vikas Navyuvak Mandal, Laporiya

(Tej Singh)  
Treasurer



(Laxman Singh)  
Secretary





## GRAM VIKAS NAVYUVAK MANDAL, LAPORIYA

PROPERTY, PLANT &amp; EQUIPMENT AS ON 31.03.2021

ANNEXURE "D"


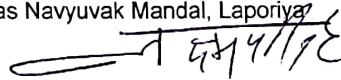
PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2020	ADDITIONS /WO/ SALES UP TO 04.10.2020	ADDITIONS /WO/ SALES AFTER 04.10.2020	DATE OF ADDITIONS / SALES	BALANCE AS ON 31.03.2021	DEPRECIATION	BALANCE AS ON 31.03.2021
Air Conditioner	15%	30,892.00	-	-	-	30,892.00	4,634.00	26,258.00
Ambulance	15%	14,224.00	-	-		14,224.00	2,134.00	12,090.00
Bolero GLX	15%	31,294.00	-	-		31,294.00	4,694.00	26,600.00
Camera	15%	49,459.00	-	-		49,459.00	7,419.00	42,040.00
Carpet	15%	2,011.00	-	-		2,011.00	302.00	1,709.00
Computer/Laptop	40%	12,767.11	-	-		12,767.11	5,107.00	7,660.11
Cooler	15%	23,003.00	6,800.00	-	25.05.2020	29,803.00	4,470.00	25,333.00
EPBX Telephone Machine	15%	4,354.00	-	-		4,354.00	653.00	3,701.00
Fans	15%	11,482.00	2,600.00	7,850.00	31.07.2020/23.03.2021	21,932.00	2,701.00	19,231.00
Forbes R/O - Aqua Care	15%	1,338.00	-	-		1,338.00	201.00	1,137.00
Furniture	10%	2,55,218.00	-	5,444.00	11.03.2021	2,60,662.00	25,794.00	2,34,868.00
Mixer	15%	6,003.00	3,500.00	-	09.08.2020	9,503.00	1,425.00	8,078.00
Gas Stove & Cylinders	15%	1,741.00	-	-		1,741.00	261.00	1,480.00
Generator	15%	6,871.00	-	-		6,871.00	1,031.00	5,840.00
Inverter	15%	18,786.00	-	-		18,786.00	2,818.00	15,968.00
Land	0%	5,12,781.00	-	-		5,12,781.00	-	5,12,781.00
Mobile & Telephone	15%	33,835.00	9,999.00	9,650.00	01.10.2020 / 24.12.2020 / 29.01.2021	53,484.00	7,299.00	46,185.00
Motor Cycle	15%	1,03,785.00	-	-		1,03,785.00	15,568.00	88,217.00
Motor Pump	15%	98,244.00	-	4,350.00	10.10.2020	1,02,594.00	15,063.00	87,531.00
Office Building-Nagar	5%	24,65,981.00	-	-		24,65,981.00	1,23,299.00	23,42,682.00
Land & Office Building-Jaipur	0%	52,37,080.00	-	-		52,37,080.00	-	52,37,080.00
Office Equipments	15%	1,816.00	-	-		1,816.00	272.00	1,544.00
Photo Copier	15%	61,389.00	-	-		61,389.00	9,208.00	52,181.00
Refrigerator (LG 495 Ltr)	15%	36,422.00	-	-		36,422.00	5,463.00	30,959.00
Sprinkler Pipe set	15%	23,486.00	-	-		23,486.00	3,523.00	19,963.00
Vehicle - Mahindra Marazzo	15%	9,16,537.00	-	-		9,16,537.00	1,37,481.00	7,79,056.00
Tata Hexa XT	15%	10,44,450.00	-	-		10,44,450.00	1,56,668.00	8,87,782.00
Mahindra Scorpio	15%	1,03,884.00	-	-		1,03,884.00	15,583.00	88,301.00
Tata Spacio - 6245	15%	68,107.00	-	-		68,107.00	10,216.00	57,891.00

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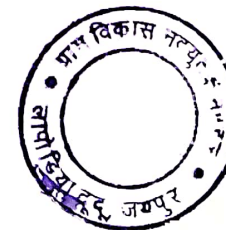
PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2020	ADDITIONS /WO/ SALES UP TO 04.10.2020	ADDITIONS /WO/ SALES AFTER 04.10.2020	DATE OF ADDITIONS / SALES	BALANCE AS ON 31.03.2021	DEPRECIATION	BALANCE AS ON 31.03.2021
Tin Shade	5%	12,851.00	-	-		12,851.00	643.00	12,208.00
T.V.	15%	51,161.01	-	-		51,161.01	7,674.00	43,487.01
Utensils	15%	38,121.00	-	700.00	07.12.2020	38,821.00	5,771.00	33,050.00
	15%		-	3,150.00	02.02.2021	3,150.00	236.00	2,914.00
Washing Machine	15%	24,159.71	-	-		24,159.71	3,624.00	20,535.71
<b>Total - A</b>		<b>1,13,03,532.83</b>	<b>22,899.00</b>	<b>31,144.00</b>		<b>1,13,57,575.83</b>	<b>5,81,235.00</b>	<b>1,07,76,340.83</b>
<b><u>B. FCRA Projects</u></b>								
Motor Cycle	15%	99,066.00	-	-		99,066.00	14,860.00	84,206.00
Godown	10%	2,66,962.00	-	-		2,66,962.00	26,696.00	2,40,266.00
Furniture	10%	45,744.00	-	-		45,744.00	4,574.00	41,170.00
Computer	40%	19.00	-	-		19.00	8.00	11.00
HRD Equipment	15%	2,348.00	-	-		2,348.00	352.00	1,996.00
Digital Camera	15%	6,827.00	-	-		6,827.00	1,024.00	5,803.00
Khadi Farsh	15%	524.00	-	-		524.00	79.00	445.00
Ambulance	15%	42,244.00	-	-		42,244.00	6,337.00	35,907.00
Equipments	15%	6,810.00	-	-		6,810.00	1,022.00	5,788.00
Medical Equipment	15%	8,090.00	-	-		8,090.00	1,214.00	6,876.00
<b>Total - B</b>		<b>4,78,634.00</b>	<b>-</b>	<b>-</b>		<b>4,78,634.00</b>	<b>56,166.00</b>	<b>4,22,468.00</b>
<b>Grand Total (A+B)</b>		<b>1,17,82,166.83</b>	<b>22,899.00</b>	<b>31,144.00</b>	<b>-</b>	<b>1,18,36,209.83</b>	<b>6,37,401.00</b>	<b>1,11,98,808.83</b>



For Gram Vikas Navyuvak Mandal, Laporiya  



(Tej Singh)  
Treasurer

(Laxman Singh)  
Secretary



Annexure "E"Outstanding Balance of Advances Given as on 31.03.2021

Dashrath Sharma (Antoli)	47,182.00
Dashrat Sharma	23,068.00
Kamlesh Kumar Gupta	35,012.00
Mahesh Nath	1,037.00
Mohan Lal Meena	2,637.00
Narendra Gurjar	3,174.00
Niranjan Saini	3,400.00
Omprakash Sankhla	2,490.00
Prahlad Singh	1,892.00
Samukih Vikas Sansthan (Niwai)	30,000.00
Sonu Kumar Sharma	3,549.00
<b>Total</b>	<b>1,53,441.00</b>

Annexure "F"Retention Money as on 31.03.2021

Ramky Infrastructure Ltd., Nagour Lift Project	4,34,070.00
Pratibha Industries Ltd., Bhilwara Project	1,35,851.00
Megha Engineering & Infrastructures Ltd. - Project Asind	4,71,000.00
Megha Engineering & Infrastructures Ltd. - Project Kotari	3,48,000.00
Megha Engineering & Infrastructures Ltd. - Project Sahapura	3,38,500.00
NCC Limited - Project Bassi	5,02,250.00
GVPR Engineers Limited	2,04,160.00
Bhoorathnom Construction Co. (P) Limited	8,800.00
	<b>24,42,631.00</b>



For Gram Vikas Navyuvak Mandal, Laporiya

(Tej Singh) Treasurer

(Laxman Singh) Secretary





Annexure "G"

<u>Cash in Hand</u>	<u>Name of Project</u>	<u>As on 31.03.2020</u>	<u>As on 31.03.2021</u>
Head Office	Local Project	2,56,695.00	2,88,718.00
IWMP-22/11-12- Desuri	Local Project	-	-
SED Revolving Fund	Foreign Projects	733.00	733.00
Water Harvest-1	Foreign Projects	1,131.00	-
Enhancement of MGNREGS	Foreign Projects	776.00	-
		<u>2,59,335.00</u>	<u>2,89,451.00</u>

Annexure "H"

<u>Bank Balance</u>	<u>Name of Project</u>	<u>As on 31.03.2020</u>	<u>As on 31.03.2021</u>
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100000814	Head Office	1,87,138.20	8,694.85
Punjab National Bank, Jaipur - 4064000100087411	Head Office	1,59,081.25	8,01,726.45
Punjab National Bank, Harsoli - 2014	Head Office	500.00	500.00
State Bank of India, Osian - 61104233842	Head Office	1,065.00	1,065.00
Punjab National Bank, Jaipur - 4064000100090044	Head Office	6,51,788.88	3,13,001.08
Punjab National Bank, Dausa - 3909000100067928	Head Office	1,554.00	1,554.00
State Bank of India, Parbatsar - 61163453972	Head Office	1,691.00	1,691.00
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100002711	Head Office	1,92,202.27	2,17,325.21
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100002978	Head Office	2,752.76	2,766.96
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100000806	Head Office	33,358.48	26,128.68
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100002890	MPOWER Project	65,324.48	24,767.68
State Bank of India, Desuri - 61163191754	IWMP-22/11-12- Desuri	4,88,217.75	6,943.75
Baroda Rajasthan Kshetriya Gramin Bank, Nagar - 41660100000220	Foreign Contribution Projects	1,91,910.48	1,97,837.68
(SED Revolving Fund)	Foreign Contribution Projects	7,30,161.45	14,193.03
Punjab National Bank , Harsoli - 3548000100004308		<u>27,06,746.00</u>	<u>16,18,195.37</u>



For Gram Vikas Navyuvak Mandal, Laporiya  
 (Tej Singh) Treasurer  
 (Laxman Singh) Secretary

To Other ReceiptsBank Interest

IWMP DESURI

HO

SED-Revolving Fund

Water Harvest Project

Enhancement of MGNREGS (FES)

Name of Project

Local Project

Head Office

Foreign Contribution Projects

Foreign Contribution Projects

Foreign Contribution Projects

Amount

6,771.00

40,131.00

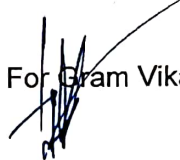
5,998.00

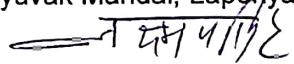
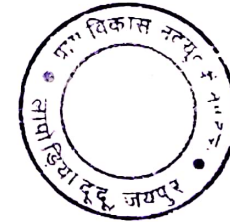
9,523.33

15,012.67

77,436.00

For Gram Vikas Navyuvak Mandal, Laporiya

  
 (Tej Singh)  
 Treasurer

  
 (Laxman Singh)  
 Secretary


GRAM VIKAS NAVYUVAK MANDAL, LAPORIYA

ANNEXURE - A

Advances Return Back During 01.04.2020 to 31.03.2021

Bhanupratap Singh	35,587.00
Dashrat Sharma	15,430.00
Jai Bhawani Building Material Suppliers	2,53,500.00
Kamlesh Kumar Gupat	50,143.00
Mahesh Nath	9,098.00
Mohan Lal Meena	7,104.00
Niranjan Saini	6,557.00
Prahlad Singh	6,539.00
Raghuveer Prasad Swami	5,845.00
Suresh Chand Daroga	1,000.00
Ummedmal Vimal Kumar Jain	7,169.00
<b>Total</b>	<b>3,97,972.00</b>

ANNEXURE - B

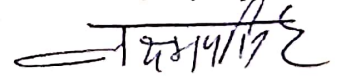
Advances Given During 01.04.2020 to 31.03.2021

Dashrath Sharma (Antoli)	27,140.00
Omprakash Sankhla	2,490.00
Sonu Kumar Sharma	3,549.00
Kamlesh Kumar Gupta	4.00
<b>Total</b>	<b>33,183.00</b>

For Gram Vikas Navyuvak Mandal, Laporiya



(Tej Singh)  
Treasurer



(Laxman Singh)  
Secretary





GRAM VIKAS NAVYUVAK MANDAL, LAPORIYA

**ANNEXURE "I" - NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF CONSOLIDATED BALANCE SHEET (FCRA PROJECTS, LOCAL PROJECTS & HEAD OFFICE) AS ON 31<sup>ST</sup> MARCH, 2021**

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, 2021 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). 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, a sum of Rs.10,07,912/- has been incurred on construction of office building at Village-Nagar (Total Rs. 38,87,972/- till 31.03.2021) which has been considered as capital work in progress. No Depreciation has been charged on the same.

6. Bank Accounts

Bank statement for following accounts are not available :

<u>Bank &amp; Branch</u>	<u>Account No.</u>	<u>Balance as on 31.03.2021</u>	<u>Balance as on 31.03.2020</u>
Punjab National Bank, Harsoli	2014	500.00	500.00
SBBJ, Osian	61104233842	1065.00	1065.00
SBBJ, Prabatsar	61163453972	1691.00	1691.00
Punjab National Bank, Dausa (**)	3909000100067928	1554.00	1554.00

\*\* 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.

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 "IWMP" 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 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. Retention Money total amounting to Rs. 24,42,631/- is being held by various companies who have granted funds under IEC activities for water supply scheme. However, these balances are unconfirmed but considered good.
9. In case of PIA-IWMP-22/11-12 (DESURI) project, a sum of Rs.1,80,000/- is due to be received against salary payable which is pending since F Y 2018-19. Further, a sum of Rs.11,42,739/- is being payable on account of Security Deposit for Deficit Liability Period and Tender Security in want of release of funds by "IWMP" project funded by State and Central Govt.
10. Details of Payment made to the persons specified in section 13(3) of the Income Tax Act, 1961 is as under:

Sl No.	Name	Designation	Amount	Nature of payment
1	Laxman Singh	Secretary	3,00,000	Salary
2	Jagveer Singh	CEO	4,68,000	Salary
3	Tej Singh	Treasurer	1,80,000	Salary
4	Amar Singh	Data Collection Staff (CU)	1,56,000	Salary

#### Annexure A to I 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

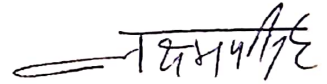


For Gram Vikas Navyuvak Mandal, Laporiya



(Tej Singh)

Treasurer



(Laxman Singh)

Secretary



Dated : 13 DEC 2021

Jaipur

UDIN : 21070981AAAAK1764