

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **GRAMEEN EVAM SAMAJIK VIKAS SANSTHA**, **AAATG6514B** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place

Jaipur

Date

19/11/2020

Name

SWAMI SHARAN VERMA

Membership Number

076981

FRN (Firm Registration Number)

0022814C

Address

**C-3 NEAR LAXMI MANDIR S
AHKAR MARG Jaipur RAJAS
THAN 302015 INDIA**



ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	31297068
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	817250
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

S S Verma & Co

Chartered Accountants

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https://www.youtube.com/channel/UCnkc9PAsIU_C96b0RwNp7TA?app=desktop

Certificate to be given by Chartered Accountant

We have audited the account of GRAMIN AND SAMAJIK VIKAS SANSTHAN (FC Reg. No. 125410046), 588/38, Near R.C. Church, Parbatpura, Nasirabad Road, Ajmer, Rajasthan-305001, Society Registration No. 115 / Ajmer, 2001-02 for the financial year ending the 31st March, 2020 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was ₹ 21,45,576/-;
- (ii) foreign contribution of / worth ₹ was received by the Association during the financial year 1,13,06,723/-;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth ₹ 1,01,767/- was received by the Association during the financial year ;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year was ₹ 37,81,034/-;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011. (v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vi) The association has utilised the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For S S Verma & Co.
Chartered Accountants

(S S Verma)
Prop.

FRN : 022814C ; M. No. 076981
C-3 , 1st Floor, Nr. Laxmi Mandir Cinema,
Sahkar Marg, Jaipur-302015



Jaipur, 21/11/2020

UDIN-20076981AAAAABV4007

S S VERMA & CO
Chartered Accountants

To,
The Board of Trustees,
Grameen Evam Samajik Vikas Sanstha

Dear Sir,

Subject: Management Representation Letter for the year ended 31st March 2020

We have recently completed our audit of Grameen Evam Samajik Vikas Sanstha which we conducted in accordance with standards on Auditing and Guidance Note issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance that the annual financial statements are free of material misstatements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit is conducted to enable us to form and express an opinion on the financial statements that have been prepared by management with the oversight of the Executive Board. The audit of the financial statements does not relieve management or the Executive Board of their responsibilities. However, in accordance with our normal practice, we write to draw your attention to certain matters which we identified during our audit of the financial statements of Grameen Evam Samajik Vikas Sanstha for the year ended 31st March 2020. Those issues are set out in the attached report.

Yours Faithfully,

For and on behalf of,

S S VERMA & CO

Chartered Accountants

S S Verma
Prop.

Place: Jaipur

Date : 18 July 2020



Schedule Forming Part of Balance Sheet as on 31.03.2020

SIGNIFICANTY ACCOUNTING POLICIES AND NOTES ON ACCIOUNTS

(i) Basis of Accounting

The financial statements have been drawn up under the historical cost convention ,on an Accrual and Cash i.e. Mixed basis , that is not in accordance with applicable accounting standards issued by the institute of chartered Accountants of India (IACI) to the extent applicable .

(ii) Accounting policies not specifically referred to otherwise are consistent with generally accepted \ accounting Principles.

(iii) Fixed Assets

All fixed assets are stated at cost less accumulated depreciation/~~amortization and impairment Losses, if any,~~ cost of acquisition includes taxes, duties, freight and other incidental expenses relating to acquisition and installation.

Intangible assets are recorded at the consideration paid for acquisition including taxes, duties and installation.

(iv) Depreciation

Depreciation is charged on the written down method on a pro rata basis over the estimated useful Live of the assets at the following rates :

Computers (including software)	40.00%
Office Equipments	15.00%
Furniture and Fixtures	10.00%

(v) Investment

Long-term investment are stated at cost as that is Fixed Return Deposits.

(vi) Grants

Project grants are recognized as income in the year disbursed to various projects.

Grant pending utilization at the balance sheet date are carried forward as liabilities.

(vii) Previous year's figures have been regrouped/rearranged wherever necessary.

(viii)) Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting Principles requites the management to make estimates and assumption to arrive at the reported amounts of assets and liabilities (including contingent liabilities) and the reported income And expenses during the year . the management believes that the estimates used in preparation of the financial statement are prudent and reasonable. Future results could differ from Estimates and the differences between the actual and the estimates are recognized in the periods In which the actual amounts are known/materialize.

(IX) Foreign Exchange Transactions

Foreign currency transaction are recorded at rates existing at the date on which the Transactions take place.

(X) Other Income

Surplus/deficit from alternate channels for revenue generation is recognized on accrual basis.

(XI) Expenditure

Grants made to projects carried out through the partner agencies are accounted for upon the Payments falling due in accordance with the respective agreements.

(xii) Provision and contingencies

A provision is recognized when the society has a present obligation as a result of a past event, when it is Probable that an outflow of resources embodying economic benefits will be required to settle the obligation

And a reliable estimate can be made of the amount of the obligation. A contingent liability is disclosed where

There is a possible obligation or a present obligation that may, but probably will not, require an outflow of Resources. Contingent assets are neither recognized nor disclosed in the financial statements.

(xiii) Cash and Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-Term investments with an original maturity period of three months or less.

For S S Verma & Co.
Chartered Accountants

S S Verma
Prop.

19/11/2020
Jaipur

For Gramin Evam Samajik Vikas Sanstha

Secretary



GRAMIN AVAM SAMAJIK VIKAS SANSTHA

GSVS-INDIAN & FCRA

Consolidated Balance Sheet as on 31st MARCH 2020

Liabilities	Amount (₹)	Assets	Amount (₹)
Moveable Properties Fund:- Childline	8,550		
Opening Balance	9500	Fixed Assets-Childline	8,550
Less: Depreciation	-950		
Moveable Property-Khushi	660,518	Fixed Assets MRC	434,836
Add: Opening Balance	690395		
Add: Addition	128100	Fixed Assets-Khushi	660,518
Less: Depreciation	-157977		
Moveable Property Fund MRC	434,836	Fixed Assets-TATA	231,440
Add: Opening Balance	548997		
Less: Depreciation	-114161	Fixed Assets: MAIN	
Moveable Property Fund TATA	231,440	Avika Building	1,176,977
Add: Opening Balance	308819	Other Assets	764,540
Less: Depreciation	-77379		
Moveable Property-MAIN	1,941,517	Fixed Assets- Brooke India Dholpur	837,038
Opening Balance	2414573		
Add: Addition	53097	Fixed Assets- Brooke India Churu	19,465
Less: Depreciation & Deletion	-526153		
Moveable Property Fund :- Brooke Churu	19,465	Fixed Assets- H.C.F.	91,783
Opening Balance	19890		
Add:- Purchased	2950	Fixed Assets- P.H.F.	19,699
Less: Depreciation	-3375		
Moveable Property Fund :- Brooke Dholpur	837,038	Current Assets, Loans & Advances	
Opening Balance	1012566	Aravali	111,600
Add : Addition	7450	TDS Receivable	307,353
Less: Depreciation	-182978	TDS Receivable 2019-20	45,963
Moveable Property Fund :- H.C.F.	91,783	MM Industries	80,000
Add: Opening Balance	109736		
Less: Depreciation	-17953	Transfer to Khushi	2,384
Moveable Property Fund :- P.H.F.	19,699	Childline Contribution Receivable	7,951
Opening Balance	32832	Grant Receivable From Nutrition	125,939
Less: Depreciation	-13133	Grant Receivable From Khushi	1,813,976
General Fund and Other Fund-Main	86211	Grant Receivable from GSVS	10,989
Opening Balance	-15297		
Add: Income over Expenditure	101508	Closing Balances :-	
Unspent Program Balance		Cash at Bank :Childline	90,912
Childline	99,035	Cash at Bank : LIC	18,606
MRC	5,908	Cash at Bank : MRC	5,908
Tata Skill	279,888	Cash at Bank : Khushi	37,769
RSAT	(443,457)	Cash at Bank : TATA	279,764
Brooke India (Dholpur)	25,236	Cash in Hand : Khushi	630
Brooke India (Churu)	46,603	Cash in Hand : TATA	124
H.C.F.	2,708,315	Cash in Hand : Childline	172
P.H.F.	1,018,676	Cash in Hand : LIC	100
		Cash at Bank : RSAT	14,123
LIC General Fund	55,978	Cash in Hand : RSAT	128
Khushi General Fund	2,404	Cash at bank PNB (Main 2021)	21,411
		Cash at Bank SBI (PF /ESI 629)	170,784

Secured Loan	95,425	Cash at Canara	16,851
Unsecured Loan	265,677	Cash at Bank SBI (General 536)	1,866
Sundry Creditor	287,180	Cash in hand :- Main	19
Loan for Avika	95,000	Cash at Bank : Brooke India (Dholpur)	14,247
ESIC	8,075	Cash at Bank : Brooke India (Churu)	41,856
PF	200,915	Petro Card Advance	4,747
TDS	8,140	Cash at Bank : H.C.F.	2,707,039
Expenses Payable RSAT	187,708	Cash in Hand : H.C.F.	1,276
Expenses Payable 2019-20 Khushi	1,849,971	Cash at Bank : P.H.F.	1,018,495
Payable Exp.	70,275	Cash in Hand : P.H.F.	181
TOTAL	11,198,009	TOTAL	11,198,009

In terms of our Audit Report even date attached.

For S S VERMA & CO

Chartered Accountants

S. S. VERMA

(Proprietor)

FRN : 022814C

19th November 2020, Jaipur

For GRAMIN AVAM SAMAJIK VIKAS SANSTHA

Secretary

GRAMIN AVAM SAMAJIK VIKAS SANSTHA
GSVS-INDIAN & FCRA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2020

Expenditure	Amount (₹)	Income	Amount (₹)
Project Expenses :		By Opening Program Balance	
To Childline Expenses	499,710	MRC	801,493
To HCF Expenses	2,417,861	RSAT	541,624
To PHF Expenses	2,503,605	Brooke India	46,185
To Brooke India Expenses Dholpur Unit	2,040,840	PHF	252,724
To Brooke India Expenses Churu Unit	2,741,337	HCF	1,853,474
To Khushi Expenses	9,736,104	By Grant Received	
To LIC Expenses	33,798	Grant From Brook India (Dholpur Unit)	2,067,578
To RSAT Expenses	2,203,799	Grant From Brook India (Churu Unit)	2,745,424
To MRC Expenses	2,726,051	Grant From H.C.F.	3,231,151
To TATA Expenses	4,969,977	Grant From P.H.F.	3,262,570
To Other Project Exp.	1,317,747	Grant Received From Childline	528,708
To NULM Exp.	52,536	Grant received from LIC	37,388
To Khushi Baatiye Donation Exp.	165,519	Grant received from RSAT	1,215,797
To Legal Exp.	18,000	Grant received from Khushi	8,072,463
To Bank Charges	3,815	Grant received from MRC	1,929,000
To Audit Fees	91,500	Grant received from TATA	5,204,108
To Program Balance Tata Skill	279,888	By Grant Receivable	
To Program Balance Childline	32,608	Grant Receivable From Khushi	1,813,976
To Program Balance LIC	4,302	By Organisation Cost Receipt	467,338
To Program Balance MRC	5,908	By MAMTA Health Institute Receipt	112,700
To Program Balance Brooke (Dholpur)	25,236	By Uttar Kahetriya Samaj Vikas Kendra	116,666
To Program Balance Brooke (Churu)	46,603	By Khushi Baatiye Donation	80,019
To Programme Balance PHF	1,018,676	By ICICI PAY Out Receipts	600,423
To Program Balance HCF	2,708,315	By Interest on IT Refund	4,430
To Income Over Expenditure-Main	101,508	By Disha RCDSSS	28,300
Moveable Property Fund Khushi	128,100	By Resource Income	209,557
To Mobeable property Fund Brooke(Dholpur)	7,450	By Other Receipt	16,093
To Mobeable property Fund Brooke(Churu)	2,950	By Bank Interest Received	201,097
		By Expenditure over Income RSAT	443,457
TOTAL	35,883,743	TOTAL	35883743

In terms of our Audit Report even date attached.

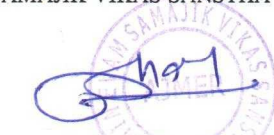
For S S VERMA & CO

Chartered Accountants


S. S. VERMA
(Proprietor)
FRN : 022814C

19th November 2020, Jaipur

For GRAMIN AVAM SAMAJIK VIKAS SANSTHA


Secretary

GRAMIN AVAM SAMAJIK VIKAS SANSTHA

GSVS-INDIAN & FCRA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH 2020

Receipts	Amount (₹)	Payments	Amount (₹)
Project Receipts :		Project Expenses :	
<u>Opening Balance :</u>		Childline Expenses	
Cash at Bank :	3,716,506	Project Expenses	499,710
Cash in Hand :	5,690	Loan Paid	246,000
Petro Card Advance	10	LIC Expenses	
		Project Expenses	33,798
<u>Grant Received :</u>		Khushi Expenses	
Brooke Hospital for Animal India (Dholpur Unit)- Equine Welfare Programme	2,067,578	Project Exp.	7,903,186
Brooke Hospital for Animal India (Churu Unit)- Equine Welfare Programme	2,745,424	Fixed Assets	128,100
Grant from Human Capability Foundation (H.C.F.) - Support Female Labourers in Stone Crusher Industrv in Beawar & Core Support	3,231,151	Payable Exp. 18-19	429,275
Grant from Paul Hamlyn Foundation (P.H.F.)- Dignity and Entitlements for Unorganized Migrating Labour in Central Raiasthan	3,262,570		
Grant From Hindustan Zinc Limited (Khushi Bal Vikas Kendra)- Khushi	8,404,626	MRC Expenses	
Grant from Hindustan Zinc Limited Nandghar Project	110,310	Project Expenses	2,726,051
Grant From Childline India Foundation	830,208	TATA Expenses	
Grant From LIC	35,519	Project Expenses	4,969,977
Grant From Sir Dorab Ji Tata Trust (Self- Reliant MRCs (Service delivery centers) under migration initiative 2016- MRC	1,929,000	Expenses Payable	833,703
Grant From Tata Education and Development Trust (Skills Initiative for Informal Sectors Workers)- Tata Skill	5,204,108	RSAT Expenses	
Grant from MRC-RSAT (Other Contribution)	1,215,797	Project Expenses	2,016,091
RSAT Other Contribution	392,703	HCF Expenses	
Previous Grant Received From Tata	814,892	Project Expenses	2,417,861
		PHF Expenses	
ICICI PAY Out Receipts	572,152	Project Expenses	2,503,605
MAMTA Health Institute Receipt	110,446	Brooke India Expenses	
Uttar Kshetriya Samaj Vikas Kendra	105,000	Project Expenses Dholpur Unit	2,040,840
Disha RCDSSS	28,300	Project Expenses Churu Unit	2,741,337
Khushi Baantiye Donation	156,019	Receivable From GSVS	10,989
Organistion Cost Receipt	467,338	Audit Fees	91,500
Resource Income	209,557	Legal Exp.	18,000
Other Receipt	16,093	Bank Charges	3,815
Bank Interest	201,097	Other Project Exp.	1,294,098
Interest on IT Refund	4,430	Khushi Baatiye Donation Exp.	241,519
IT Refund Received 18-19	46,680	NULM Exp.	20,048
		Nutrition training Exp.	40,462
Receivalbe from Khushi	162,007	Solar Sakhi Exp.	34,490
Tata Skill (18-19)	76,714		
		Fixes Assets Purchased	63,497
<u>Receipt from Different projects</u>		Project Advance : E Riksha	80,000
ESI	390,270	ICICI Bank car Loan	253,994
PF	1,348,341	Donation Trasfer Khushi	4,019
TDS	216,445	TDS on Rent	6,660
Loans and Advances		<u>Payment for Different projects</u>	

Loan repaid by Childline Ajay Singh	135,000 2,150	ESI PF TDS	447,174 1,412,331 254,993
		Closing Balance	
		Cash at Bank :	4,439,631
		Cash in Hand :	2,630
		Petro Card Advance	4,747
TOTAL	38,214,131	TOTAL	38214131

In terms of our Audit Report even date attached.

For S S VERMA & CO
Chartered Accountants


S. S. VERMA
(Proprietor)
FRN : 022814C

19th November 2020, Jaipur

For GRAMIN AVAM SAMAJIK VIKAS SANSTHA


Secretary