

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Kumarappa Gram Swaraj Sansthan

Report on Financial Statements**Opinion**

We have audited the accompanying financial statements relating to **Foreign Contribution & Grant to Kumarappa Gram Swaraj Sansthan, B-190, University Marg, Bapu Nagar, Jaipur, Rajasthan** which comprises the Balance Sheet as on 31st March, 2026, Statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the period from 01st April, 2025 to 31st March, 2026 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at 31st March, 2026 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 of 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 institution 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 institution'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 institution or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the institution's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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 standalone 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.



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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 institution'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 standalone 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 institution 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.

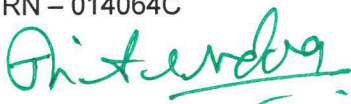
Report on Other Legal and Regulatory Requirements

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- b. The transactions of the institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- a. the Balance Sheet, Income and Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of account and other records, and
- b. in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J. K. Jaiman & Associates
Chartered Accountants
FRN - 014064C



(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. 407738
UDIN : 26407738LGUFUCU5740
Place: Jaipur
Date: 13-06-2026



Kumarappa Gram Swaraj Sansthan
Foreign Contributions
Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31 March 2026	31 March 2025
I	Sources of Funds			
1	NGO Funds	3		
(a)	Unrestricted Funds		3,99,614.28	2,96,303.54
(b)	Restricted Funds		1,88,560.08	5,88,748.00
			5,88,174.36	8,85,051.54
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions	4	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables	5	-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions	4	-	-
			-	-
	Total		5,88,174.36	8,85,051.54
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	6		
(i)	Property, Plant and Equipment		1,74,648.00	2,08,132.00
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances	7	-	-
(d)	Other non-current assets (specify nature)		-	-
			1,74,648.00	2,08,132.00
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	4,13,526.36	6,54,505.54
(e)	Short Term Loans and Advances	7	-	22,414.00
(f)	Other current assets		-	-
			4,13,526.36	6,76,919.54
	Total		5,88,174.36	8,85,051.54
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of our Audit Report even date attached.

For J.K.Jaiman & Associates

Chartered Accountants

FRN - 014064C

Jitendra Kumar Jaiman

(CA. Jitendra Kumar Jaiman)

Proprietor

M. No. 407738

Place : Jaipur

Date : 13-06-2026



For Kumarappa Gram Swaraj Sansthan

Dr. Awadh Prasad

(Dr. Awadh Prasad)

Secretary

SECRETARY

Kumarappa Gram Swaraj Sansthan
Jaipur

Kumarappa Gram Swaraj Sansthan
Foreign Contributions
Income and Expenditure for the year ended 31st March 2026

(Amount in Rs.)

Particulars	Note	31 March 2026			31 March 2025		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants	9	-	25,54,263.00	25,54,263.00	7,439.00	16,44,439.00	16,51,878.00
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other Income	10	1,60,592.74	-	1,60,592.74	16,44,439.00	-	16,44,439.00
III Total Income (I+II)		1,60,592.74	25,54,263.00	27,14,855.74	16,51,878.00	16,44,439.00	32,96,317.00
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense		-	-	-	-	-	-
(d) Depreciation and amortization expense		-	-	-	-	-	-
(e) Finance costs		-	-	-	-	-	-
(f) Other expenses		-	-	-	-	-	-
(g) Religion/charitable expenses	11	-	29,54,450.92	29,54,450.92	-	21,74,844.00	21,74,844.00
(h) Other Expenses (specify nature)	12	23,798.00	-	23,798.00	3,50,593.92	-	3,50,593.92
Total expenses		23,798.00	29,54,450.92	29,78,248.92	3,50,593.92	21,74,844.00	25,25,437.92
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,36,794.74	-4,00,187.92	-2,63,393.18	13,01,284.08	-5,30,405.00	7,70,879.08
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,36,794.74	-4,00,187.92	-2,63,393.18	13,01,284.08	-5,30,405.00	7,70,879.08
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		1,36,794.74	-4,00,187.92	-2,63,393.18	13,01,284.08	-5,30,405.00	7,70,879.08
Appropriations Transfer to funds, e.g., Restricted fund		-	52,418.82	52,418.82	-	17,621.00	17,621.00
Transfer from Restricted funds		-	-4,52,606.74	-4,52,606.74	-	-5,48,026.00	-5,48,026.00
Balance transferred from General Fund		1,36,794.74	-	1,36,794.74	13,01,284.08	-	13,01,284.08
		1,36,794.74	-4,00,187.92	-2,63,393.18	13,01,284.08	-5,30,405.00	7,70,879.08
Summary of significant accounting policies	2						
The accompanying notes are an integral part of the financial statements							

In terms of our Audit Report even date attached.

For J.K.Jaiman & Associates
Chartered Accountants
FRN - 014064C

G. Jitendra Kumar Jaiman
(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738
Place : Jaipur
Date : 13-06-2026



For Kumarappa Gram Swaraj Sansthan

Dr. Awadh Prasad
(Dr. Awadh Prasad)
Secretary

SECRETARY
Kumarappa Gram Swaraj Sansthan
Jaipur

Kumarappa Gram Swaraj Sansthan (KIGS), Jaipur

Note - 1

Kumarappa Gram Swaraj Sansthan established in 1967 on the birth anniversary of J.C. Kumarappa, is a grassroots non-profit organization working in Rajasthan, primarily in Jaipur and Tonk districts. Inspired by Gandhian principles of **Gram Swaraj**, **Economics of Peace**, and **Sarvodaya**, KIGS focuses on decentralized, sustainable, and inclusive development.

Vision & Mission

KIGS envisions a just, equitable society where marginalized communities participate in sustainable development. Its mission is to empower people through grassroots governance (Gram Sabha), capacity building, and self-reliant institutions with a focus on women, children, SC/STs, and small farmers.

Key Objectives

1. Empower village councils to strengthen democracy.
2. Promote gender equality and women's participation.
3. Conduct rural research and impact studies.
4. Advance sustainable agriculture and natural resource management.
5. Build community capacities and vocational skills.

Major Activities

KIGS undertakes both **research and field implementation**. More than 60 research projects and baseline studies have been completed on rural exploitation, socio-economic development, rural handicrafts, and alternative development models. On-ground development activities include:

- Construction of ponds, check dams, and well recharge structures.
- Promotion of organic farming, composting, and watershed management.
- Livelihood initiatives like dairy, goat rearing, tailoring, and gemstone cutting.
- Education support (schools for migrant children), solar lighting, and sanitation.
- Women empowerment via Mahila Mandals, SHGs, and vocational training.

Impact

Operating in over 40 villages, KIGS has directly benefited **over 47,000 people**. Projects have increased irrigated land, introduced eco-friendly technologies, and built over 600 earthen compost pits, among others.

Name of Organization	Kumarappa Gram Swaraj Sansthan
Nature of Organization	Societies Act No. 28, 1958. Rajasthan
Registration Certificate Number	11-1968-69
Date of incorporation/registration	24 th April 1968
Devsthan Department Registration (Govt. of Rajasthan)	Registration No. 37/Jaipur/2024 dated 13 February 2024
PAN Number	AAATK2529A
FCRA Registration No.	125560019 dated 1 st April 2022
12A/AA Number and date	AAATK2529AE20214 Date: 28-05-2021
80G -No & Date of letter	AAATK2529AF20214 Date: 28-05-2021
TAN No.	JPRK03031A
CSR Registration No.	CSR00004538 dated 03-05-2021



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Kumarappa Gram Swaraj Sansthan
Jaipur

KUMARAPPA GRAM SWARAJ SANSTHAN

Note - 2

Significant Accounting Policies

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 the generally accepted accounting principles.
2. **Property, Plant and Equipment and Intangible Assets Policy:**
 - a) Property, Plant and Equipment and Intangible Assets are recorded at historical cost.
 - b) Gross and net book values of Property, Plant and Equipment and Intangible Assets at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
 - c) Property, Plant and Equipment and Intangible Assets have been stated at cost value less depreciation.
 - d) Due to non-availability of gross value of Property, Plant and Equipment and Intangible Assets, the WDV value of 01-04-2024 has been shown as gross value.
3. **Unutilized Grant:**
 - a) Unutilized grants are treated as current liabilities.
 - b) The balances of unutilized grants are carried forward in the next year and are reduced proportionality according to the work done.
4. **Revenue Recognition:**
 - a) Organization follows cash basis of accounting. All receipts/ income has been accounted on cash basis. All payments / expenses have been accounted on cash basis.
 - b) No provisions are made for expenses, expenses and incomes have been recorded as when they occur.
 - c) Interest on FDR of earlier years also consider as per renewal.
5. **Depreciation:**
 - a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
 - b) Depreciation is charged consistently.
 - c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
 - d) Depreciation has been charged on Property, Plant and Equipment and Intangible assets by reducing the value from Property, Plant and Equipment and Intangible assets & correspondingly from the capital fund. It has no impact on either surplus or deficit of the Institution.
6. **Notes of Accounts:**
 - a) Gratuity fund: amount contributed towards gratuity funds based on calculations, as specified by relevant statute.
 - b) Contingent liability: there is no contingent liability at year end.
 - c) The enclosed statements are not general purposes statements.

For Kumarappa Gram Swaraj Sansthan



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SECRETARY
Kumarappa Gram Swaraj Sansthan
Jaipur

Kumarappa Gram Swaraj Sansthan

Foreign Contributions

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3 NGOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2026 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	88,171.54	1,60,592.74	23,798.00	2,24,966.28
3	Capital Fund	2,08,132.00	-	33,484.00	1,74,648.00
(B)	Restricted Funds	5,88,748.00	25,54,263.00	29,54,450.92	1,88,560.08
		8,85,051.54	27,14,855.74	30,11,732.92	5,88,174.36
	Previous Year (PY)	15,64,588.46	18,90,763.00	25,70,299.92	8,85,051.54

Note		31 March 2026	31 March 2025
4	Provisions		
(a)	Provision for gratuity	-	-
(b)	Provision for leave Encashment	-	-
(c)	Other provisions	-	-
	Total Provisions	-	-
5	Payables		
(a)	Income received in advance	-	-
(b)	TDS payable	-	-
(c)	Other payables (specify nature)	-	-
	Total Other current liabilities	-	-



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 Kumarappa Gram Swaraj Sansthan
 Jaipur

Kumarappa Gram Swaraj Sansthan

Foreign Contributions

Notes forming part of the Financial Statements for the year ended 31st March, 2026

6 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Computers & Printers	
Gross Block								
At 1 April 2024	-	1,34,788.00	-	44,607.00	4,775.00	-	87,952.00	2,72,122.00
Additions	-	-	-	36,700.00	-	-	-	36,700.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	1,34,788.00	-	81,307.00	4,775.00	-	87,952.00	3,08,822.00
At 1 April 2025	-	1,34,788.00	-	81,307.00	4,775.00	-	87,952.00	3,08,822.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	1,34,788.00	-	81,307.00	4,775.00	-	87,952.00	3,08,822.00
Depreciation/Adjustments								
At 1 April 2024	-	13,479.00	-	6,691.00	478.00	-	35,180.00	55,828.00
Additions	-	12,131.00	-	11,192.00	430.00	-	21,109.00	44,862.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	25,610.00	-	17,883.00	908.00	-	56,289.00	1,00,690.00
At 1 April 2025	-	25,610.00	-	17,883.00	908.00	-	56,289.00	1,00,690.00
Additions	-	10,918.00	-	9,513.00	387.00	-	12,666.00	33,484.00
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2026	-	36,528.00	-	27,396.00	1,295.00	-	68,955.00	1,34,174.00
Net Block								
At 31 March 2025	-	1,09,178.00	-	63,424.00	3,867.00	-	31,663.00	2,08,132.00
At 31 March 2026	-	98,260.00	-	53,911.00	3,480.00	-	18,997.00	1,74,648.00



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SECRETARY
 Kumarappa Gram Swaraj Sansthan
 Jaipur

Kumarappa Gram Swaraj Sansthan

Foreign Contributions

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

7	Loans and advances	31 March 2026	31 March 2025
(a)	Loans and advances	-	-
(b)	TDS Receivables	-	8,957
(c)	TDS Receivable from KIGS HO	-	13,457
(d)	Security Deposits	-	-
	Total (A + B)	-	22,414
8	Cash and Bank Balances		
(a)	SBI A/ C No. 51091382890	2,80,711.01	29,759.01
(b)	SBI A/c No. - NEW DELHI-40047165507	1,28,640.35	90,879.53
(c)	Fixed Deposits	-	5,29,692.00
(d)	Cash on hand	4,175.00	4,175.00
	Total Cash and bank balances	4,13,526.36	6,54,505.54



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SECRETARY
Kumarappa Gram Swaraj Sansthan
Jaipur

Kumarappa Gram Swaraj Sansthan

Foreign Contributions

Notes forming part of the Financial Statements for the year ended 31st March, 2026

(Amount in Rs.)

		31 March 2026	31 March 2025
9	Donations and Grants received		
(a)	Asha for Education	20,54,000.00	16,37,000.00
(b)	Organic Farming Promotional Activities Mercy Home	2,48,900.00	-
(c)	Seva India Project	2,51,363.00	-
(d)	Other	-	7,439.00
	Total Donations and Grants	25,54,263.00	16,44,439.00
10	Other income		
(a)	Interest income	29,572.00	90,272.00
(b)	Admin. Charges from Projects	1,31,020.74	1,19,352.00
	Total other income	1,60,592.74	2,09,624.00
11	Charitable Expenses		
(a)	Asha for Education	24,91,207.00	19,73,625.00
(b)	Organic Farming Promotional Activities Mercy Home	2,11,880.92	2,01,219.00
(c)	Seva India Project	2,51,363.00	-
(d)			
	Total Charitable expense	29,54,450.92	21,74,844.00
12	Other Expenses		
(a)	Auditor's remuneration	19,000.00	18,000.00
(b)	Bank Charges	1,298.00	4,638.92
(c)	Miscellaneous expenses	3,500.00	2,725.00
(d)	Salary / Honorarium	-	2,41,200.00
(e)	Travelling expenses	-	84,030.00
	Total	23,798.00	3,50,593.92



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 Kumarappa Gram Swaraj Sansthan
 Jaipur

Kumarappa Gram Swaraj Sansthan

Foreign Contribution

Receipt and Payment Account for the year ended 31st March 2026

(Amount in Rs.)

	Note	31 March 2026	31 March 2025
Opening Balance			
Cash & Bank Balances	8	6,54,505.54	13,35,557.46
	'a'	6,54,505.54	13,35,557.46
Receipts:			
Project Grants :			
Asha for Education		20,54,000.00	16,37,000.00
Organic Farming Promotional Activities Mercy Home		2,48,900.00	-
Seva India Project		2,51,363.00	-
Others		-	7,439.00
Other incomes :			
Bank Interest - FD		29,572.00	89,552.00
Interest on IT Refund		-	720.00
	'b'	25,83,835.00	17,34,711.00
Other Receipts:			
Admin. Charges from Projects		1,31,020.74	1,19,352.00
TDS Receivables (Income Tax Refund)		-	12,737.00
Received from KIGS HO TDS		22,414.00	-
	'c'	1,53,434.74	1,32,089.00
Payments:			
Project Expenses			
Asha for Education		24,91,207.00	19,73,625.00
Organic Farming Promotional Activities Mercy Home		2,11,880.92	2,01,219.00
Seva India Project		2,51,363.00	-
Administration Expenses (Less outstanding Expenditure)		23,798.00	3,50,593.92
	'd'	29,78,248.92	25,25,437.92
Others			
TDS Receivables		-	8,957.00
KIGS - Local		-	13,457.00
	'e'	-	22,414.00
Closing Balance			
Cash & Bank Balances	8	4,13,526.36	6,54,505.54
	'f'	4,13,526.36	6,54,505.54
	(a+b+c-d-e)		

In Terms of our Audit Report even date attached

For J. K. Jaiman & Associates

Chartered Accountants

FRN : 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor

M.No. : 407738

Place : Jaipur

Date : 13-06-2026



For Kumarappa Gram Swaraj Sansthan



(Dr. Awadh Prasad)

SECRETARY

Kumarappa Gram Swaraj Sansthan
Jaipur