

INDEPENDENT AUDITOR'S REPORT

To,

The Members of RAJSAMAND JAN VIKAS SANSTHAN

Report on the Financial Statements

We have audited the Consolidated & FCRA financial statements of RAJSAMAND JAN VIKAS SANSTHAN, 1 WOMEN PROGRESS CENTER, SOMNATH CIRCLE, NATHDWARA ROAD, KANKROLI H.O, RAJSAMAND, 313324, RAJASTHAN, which comprise the Balance Sheet as at March 31, 2023, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Organization's management is responsible for the preparation of these financial statements in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and the provisions of the Foreign Contribution (Regulation) Act, 2010 (FCRA) in respect of foreign contributions received. This responsibility includes the design, implementation, and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements to ensure they are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by ICAI. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Organization as at March 31, 2023;
- b) In the case of the Income and Expenditure Account, of the surplus/deficit for the year ended on that date; and
- c) In the case of the Receipts and Payments Account, of the receipts and payments during the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. The Organization has maintained proper books of accounts as required under the Foreign Contribution (Regulation) Act, 2010 and the applicable Indian laws.
2. Foreign Contributions received during the year have been accounted for properly and utilized for the purpose for which they were received.
3. The NGO has complied with the provisions of the Income Tax Act, 1961, and the relevant provisions applicable under the Societies Act, if any.

Significant Accounting Policies and Notes to Accounts

1. **Basis of Accounting:** The financial statements are prepared on an accrual basis under the historical cost convention and comply with applicable Accounting Standards.
2. **Revenue Recognition:**
 - (a) Donations and grants (local and FCRA) are accounted for on receipt basis unless otherwise specified by the donor.
 - (b) Interest income is recognized on an accrual basis.
3. **Utilization of Funds:**
 - (a) Local funds and FCRA funds are maintained and utilized separately using the FCRA guidelines.
 - (b) Grants received for specific projects are utilized strictly as per donor agreements.

4. **Fixed Assets:** Fixed assets are recorded at cost, with the full value recognized as capital expenditure in Tax Audit. Consequently, no depreciation is accounted for in the Income and Expenditure Statement.
5. **Foreign Contribution Regulation Act (FCRA) Compliance:** The Organization has complied with all provisions of the FCRA, 2010, including the maintenance of separate bank accounts for foreign contributions and proper reporting of fund utilization.
6. **Taxation:** The Organization is registered under Section 12A/12AA of the Income Tax Act, 1961, and enjoys tax exemptions accordingly. No provision for income tax has been made as the Organization is exempt under the relevant sections of the Act.
7. **General:**
 - (a) There are no pending legal cases or claims against the NGO that could impact its financial position.
 - (b) Previous year's figures have been regrouped/reclassified wherever necessary.

For Dinesh Kherodia & Assocaites
Chartered Accountants
FRN - 030540C



CA Dinesh Kherodia
Proprietor
M. No. 195416



Date: 05.09.2023
Place: RAJSAMAND
UDIN: 23195416BGUUFY6611

RAJSAMAND JAN VIKAS SANSTHAN

Women progress centre, Somnath Circle, Nathdwara Road, Kankroli, Rajsamand-313324

FCRA FUND

Receipt & Payment Account for the year ending 31st March, 2023

RECEIPTS	AMOUNT	PAYMENTS	(In Rs.)
			AMOUNT
Opening Balance		Administrative Expenses	
Cash & Cash Equivalents :		Audit & Accounting Fee	15000
FCRA State bank of India	1224	Office expense	42023
ICICI Bank	11845	Photocopy & Stationary	17962
HDFC BANK	<u>389841</u>	Review meeting Expenses	12428
		Newspaper and periodicals	2520
		Repairs & Maintenance	200
		Telephone & Mobile	250
		Travelling Expenses	1773
		House Keeping Expenses	8127
		Gardening & Cleaning Exp	8400
		Bank charges	2276
			110959
Grant/Donation Received (2022-23)			
Grant in Aid - FCRA A/c.			
Interest income			
Interest on Saving account	24186		
Interest on Fixed deposit	<u>40251</u>		
		Programme Expenses	
		leader training expenses	81722
		Field work training expenses	242223
		Fixed and other miscellaneous Expense	496098
		Professional services	25000
		Salary expenses	1319853
		Survey and Vaccination expenses	6750
		Outrich event expenses	26300
		Women Empowerment Activity	93060
			2291006
		Purchase of Fixed assets:	
		Purchase of Fixed assets - Computers & equipments	148150
		Cash & Cash Equivalents	
		FDR on HDFC Bank	2254463
		HDFC	105344
		FCRA ICICI Bank	12205
		FCRA State bank of India	3339
			2375351
TOTAL	4925466	TOTAL	4925466

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For Dinesh Kherodia & Associates

Chartered Accountants

(Firm Reg. No. 030540C)

CA Dinesh kherodia
Proprietor
Membership No. 195416

Dated : 05.09.2023

Place : Kankroli

UDIN: 23195416BGUUFY6611



(Smt. Pushpa Singhavi)

President

अध्यक्ष

राजसमन्द जन विकास संस्थान

(Smt. Shakuntala Pamecha)
Secretary
राजसमन्द जन विकास संस्थान

RAJSAMAND JAN VIKAS SANSTHAN
 Women progress centre, Somnath Circle, Nathdwara Road, Kankroli, Rajsamand-313324

FCRA FUND
 Income & Expenditure Account for the year ended on 31st March, 2023

EXPENDITURE	Amount	Amount	INCOME	(In Rs.)	
				Amount	Amount
Administrative Expenses			Grant & Donations Received (2022-23) Grant in Aid		
Audit & Accounting Fee	15000				
Office expense	42023				2401965
Photocopy & Stationary	17962				
Review meeting Expenses	12428				
Newspaper and periodicals	2520				
Repairs & Maintenance	200				
Telephone & Mobile	250				
Travelling Expenses	1773				
House Keeping Expenses	8127				
Gardening & Cleaning Exp	8400				
Bank charges	2276				
		110959			
Programme Expenses					
leader training expenses	81722				
Field work training expenses	242223				
Fixed and other miscellaneous Expense	496098				
Professional services	25000				
Salary expenses	1319853				
Survey and Vaccination expenses	6750				
Outrich event expenses	26300				
Women Empowerment Activity	93060				
		2291006			
Surplus Carried over to Balance Sheet		64437			
TOTAL		2466402	TOTAL		2466402

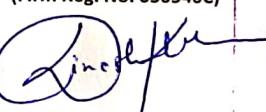
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For Dinesh kherodia & Associates

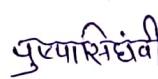
Chartered Accountants

(Firm Reg. No. 030540C)



CA Dinesh kherodia
Proprietor
Membership No. 195416
Place : Kankroli
Dated : 05.09.2023




 पुष्पासिंघवी
 (Smt. Pushpa Singhavi)
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 (Smt. Shakuntala Pamecha)
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RAJSAMAND JAN VIKAS SANSTHAN
 Women progress centre, Somnath Circle, Nathdwara Road, Kankroli, Rajsamand-313324

FCRA FUND
 Balance Sheet as on 31st March, 2023

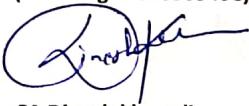
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT	(In Rs.)
Unutilized Grant			Fixed Assets & FD			
Opening Balance	402910		Computers	85000		
Add: Grant received during the year	4458120		Epson Printer	15650		
Add: Surplus transferred from Income & Exp.	64437		Projector	47500		
Total Funds available	4925466					148150
Less: Purchase of fixed assets	148150		Cash & Cash Equivalents			
Less: Transfer to Income and expenditure A/c	2401965	2375351	Bank Balance	120888		
			FDR on HDFC Bank	2254463		
Fixed Asset Fund						
Opening Balance	0					
Add: Addition during the year	148150					
Closing Balance		148150				
TOTAL		2523501	TOTAL			2523501

The Schedule referred to above form part of the Accounts

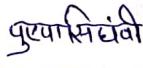
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For Dinesh Kherodia & Associates

Chartered Accountants
 (Firm Reg. No. 030540C)


 CA Dinesh kherodia
 Proprietor
 Membership No. 195416
 Place : Kankroli
 Dated : 05.09.2023




 (Smt. Pushpa Singhavi)

President

अध्यक्ष
 राजसमन्द जन विकास संस्थान


 (Smt. Shakuntala Pamecha)
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RAJSAMAND JAN VIKAS SANSTHAN
Women progress centre, Somnath Circle, Nathdwara Road, Kankroli, Rajsamand-313324

CONSOLIDATED
Balance Sheet as on 31st March, 2023

LIABILITIES	AMOUNT	ASSETS	(In Rs.)
			AMOUNT
GENERAL FUND			
Opening Balance	13512608		
Add-Surplus/ (Deficit) during the year 2022-23	2963685		
	16476293		
Membership Fee			
Opening Balance	4075		
Add: Addition during the year	5900		
	9975		
Loans and Advances to Others			
Mahila Manch	125000		
Astha Sansthan	275000		
	400000		
Current Liabilities			
Audit fees payable	15000		
Deduction from Staff salary as Security deposit	41656		
Other Payables	3250		
	59906		
TOTAL	16946174	TOTAL	16946174

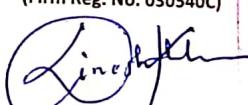
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For Dinesh kherodia & Associates

Chartered Accountants

(Firm Reg. No. 030540C)



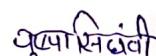
CA Dinesh kherodia

Proprietor

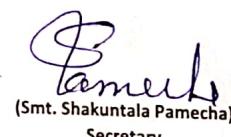
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(Smt. Pushpa Singhavi)
President



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राजसमन्द जन विकास संस्थान


(Smt. Shakuntala Pamecha)
Secretary

सचिव

राजसमन्द जन विकास संस्थान

Place : Kankroli (Rajsamand)
Dated : 05.09.2023
UDIN: 23195416BGUUFY6611

RAJSAMAND JAN VIKAS SANSTHAN
 Women progress centre, Somnath Circle, Nathdwara Road, Kankroli, Rajsamand-313324

CONSOLIDATED
 Income & Expenditure Account for the year ended on 31st March, 2023

EXPENDITURES		AMOUNT	INCOME	AMOUNT	AMOUNT
Administrative Expenses			Grant & Donations Received (2022-23)		
Audit fees	15000		Grant in Aid	4458120	
Accounting Fee	30000		Govt of Rajasthan (For women empowerment)	330547	
Bank Charges	4764		Fees received from Library	329011	
Gardening & Housekeeping Expense	16527		Donation Received	335202	
Legal & Professional Expenses	38775		Miscellaneous Income received	733933	6186813
Office Expenses	141396				
Photocopy & Stationary	26332				
Repairs to Building/Others	16825		Interest and other Incomes		
Telephone Expense	40419		Interest on Saving Bank	46501	
Travelling Expenses	10754		Interest on FDR	227640	274141
Miscellaneous expenses	5529				
Electricity Expenses	59791				
Unutilized Grant return to Funding agency back	194878	600990	Adjustment relating to prior years		50000
Programme Expenses					
Fixed Overhead and other miscellaneous Expense	670933				
Nari Adalat Awareness Meeting	27839				
Kiyawas Sthapna Diwas Exp	19490				
Mahila Diwas Expenses	19054				
Field work Honarorium expense	309236				
Travelling & Conveyance expenses	14031				
Training expenses	191427				
Salary, Compensation & staff welfare	1539640				
Training & workshops	95712				
Outrich Event & Rally Expenses	19915				
Women Empowerment Activity	39003	2946280			
Surplus Carried over to Balance Sheet		2963685			
TOTAL		6510954	TOTAL		6510954

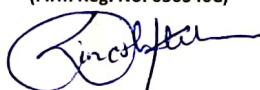
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For Dinesh kherodia & Associates

Chartered Accountants

(Firm Reg. No. 030540C)



CA Dinesh kherodia

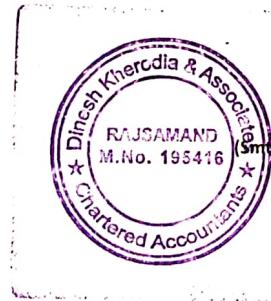
Proprietor

Membership No. 195416

Place : Kankroli

Dated : 05.09.2023

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पुष्पा सिंधवी

(Smt. Pushpa Singhavi)
President

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