
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.
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Dinesh Kherodia & Associates

CHARTERED ACCOUNTANTS

M. No.: +91-9782859975

E-mail: dineshkherodia12@gmail.com



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 & Associates
Chartered Accountants
FRN - 030540C

A handwritten signature in blue ink, appearing to read 'Dinesh Kherodia'.

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

(In Rs.)

RECEIPTS	AMOUNT	PAYMENTS	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	389841	Review meeting Expenses	12428
	402910	Newspaper and periodicals	2520
		Repairs & Maintenance	200
		Telephone & Mobile	250
Grant/Donation Received (2022-23)		Travelling Expenses	1773
Grant in Aid - FCRA A/c.	4458120	House Keeping Expenses	8127
		Gardening & Cleaning Exp	8400
Interest income		Bank charges	2276
Interest on Saving account	24186		110959
Interest on Fixed deposit	40251	Programme Expenses	
	64437	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




(Smt. Pushpa Singhavi)
President

अध्यक्ष
राजसमन्द जन विकास संस्थान


(Smt. Shakuntala Pamecha)
Secretary

सचिव
राजसमन्द जन विकास संस्थान

Dated : 05.09.2023
Place : Kankroli
UDIN: 23195416BGUUFY6611

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		INCOME	(In Rs.)	
	Amount	Amount		Amount	Amount
Administrative Expenses			Grant & Donations Received (2022-23)		
Audit & Accounting Fee	15000		Grant in Aid		2401965
Office expense	42023				
Photocopy & Stationary	17962				
Review meeting Expenses	12428				
Newspaper and periodicals	2520		Interest and other Incomes		
Repairs & Maintenance	200		SBI & ICICI Bank Interest	24186	
Telephone & Mobile	250		HDFC BANK Interest and FD Interest	40251	64437
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

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

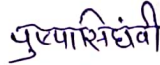
Proprietor

Membership No. 195416

Place : Kankroli

Dated : 05.09.2023



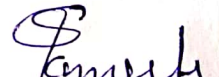


(Smt. Pushpa Singhavi)

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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

				(In Rs.)	
LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
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	148150
Total Funds available	4925466				
Less: Purchase of fixed assets	148150				
Less: Transfer to Income and expenditure A/c	2401965	2375351	Cash & Cash Equivalents		
Fixed Asset Fund			Bank Balance	120888	
Opening Balance	0		FDR on HDFC Bank	2254463	2375351
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)



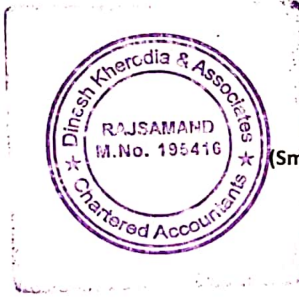
CA Dinesh kherodia

Proprietor

Membership No. 195416

Place : Kankroli

Dated : 05.09.2023

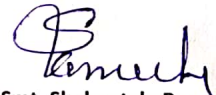


पुष्पासिंहवी

(Smt. Pushpa Singhavi)
President

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राजसमन्द जन विकास संस्थान


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राजसमन्द जन विकास संस्थान

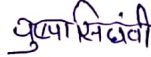
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Balance Sheet as on 31st March, 2023

LIABILITIES	AMOUNT	ASSETS	(In Rs.) AMOUNT
GENERAL FUND		FIXED ASSETS	
Opening Balance	13512608	Land	192759
Add-Surplus/ (Deficit) during the year 2022-23	2963685	Borewell	61791
	16476293	Building	10815137
Membership Fee		Computers	325093
Opening Balance	4075	Office Equipments	33940
Add: Addition during the year	5900	Furniture & Fixtures	331485
			11760205
Loans and Advances to Others		Closing Stock	
Mahila Manch	125000	Teri Stove	16200
Astha Sansthan	275000		
	400000	Other Current Assets	
Current Liabilities		TDS Receivable	31005
Audit fees payable	15000	Others	20712
Deduction from Staff salary as Security deposit	41656	Staff Advance	4338
Other Payables	3250	Advance to related parties	2000
			58055
		Investments In Fixed deposits & Mutual funds	
		AU Small Finance Bank	1689239
		HDFC Bank	2267303
		Indusind bank	43165
		UTI Debt funds	300000
			4299707
		Cash & Cash Equivalents	
		Cash in hand	64943
		Balance with Banks	747064
			812007
TOTAL	16946174	TOTAL	16946174

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




(Smt. Pushpa Singhavi)
President


(Smt. Shakuntala Pamecha)
Secretary

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

अध्यक्ष
राजसमन्द जन विकास संस्थान

सचिव
राजसमन्द जन विकास संस्थान

RAJSAMAND JAN VIKAS SANSTHAN

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

CONSOLIDATED

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Administrative Expenses	
Cash in Hand	13306	Provision for Audit fees	9000
Cash at Banks :		Bank Charges	4764
Indusind Bank	449053	Gardening & Housekeeping Expense	16527
HDFC Bank - 50100142714516	333158	Legal & Professional Expenses	48775
Punjab National Bank	145729	Office Expenses	150069
Axis Bank	102504	Photocopy & Stationary	24132
AU Small finance Bank	1494341	Repairs to Building/Others	165821
	2538091	Telephone Expense	18810
		Travelling Expenses	24785
		Miscellaneous expenses	36029
Grant Received (2022-23)		Unutilized Grant return to Funding agency back	194878
Grant in Aid	4458120	Electricity Expenses	59776
Donation & Others	743113		753366
Govt of Rajasthan (for women empowerment)	330547	Programme Expenses	
Interest on Bank balance/FDR (Net of TDS)	258374	Awareness Meeting	27839
	5790154	Capacity Building Training	69000
		Kiyawas Sthapna Diwas Exp	3000
Other Receipts		Training & workshops	95712
Cheque issued but not presented for payment	251595	Women Empowerment Activity	72009
Recovery of Loan	12000	Cheque issued but not presented for payment	23652
		Leadership training Expenses	43200
		Field work training expense	388053
		Printing and stationery	6766
		Event expenses	1300
		Salary expenses	1678792
		Unutilized Local Grant return back	25000
		Payment to Bhumi Construction co	51248
		Reimbursement of expenses (Arvind Ji)	138167
			2623738
		Procurement of Fixed Assets	
		Purchase of Computers	148150
		Purchase of Furniture & Fixtures	126788
		Construction of Building	128085
			403023
		Closing Balances	
		Cash in hand	64943
		Cash at Banks:	
		Balance with Banks	747064
		Balance with Fixed deposits	3999707
TOTAL	8591840	TOTAL	8591840

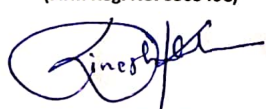
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Signed in terms of our report of even date

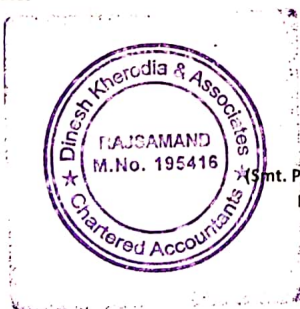
For Dinesh kherodia & Associates

Chartered Accountants

(Firm Reg. No. 030540C)



CA Dinesh kherodia
Proprietor
Membership No. 195416





Smt. Pushpa Singhavi
President



(Smt. Shakuntala Pamecha)
Secretary

Place : Kankroli

Dated : 05.09.2023

UDIN: 23195416BGUUFY6611

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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			
Telephone Expense	40419			
Travelling Expenses	10754	Interest and other Incomes		
Miscellaneous expenses	5529	Interest on Saving Bank	46501	
Electricity Expenses	59791	Interest on FDR	227640	274141
Unutilized Grant return to Funding agency back	194878	Adjustment relating to prior yeas		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			
Surplus Carried over to Balance Sheet				
TOTAL		TOTAL		6510954

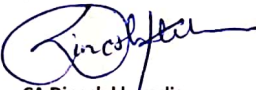
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For Dinesh kherodia & Associates

Chartered Accountants

(Firm Reg. No. 030540C)



CA Dinesh kherodia

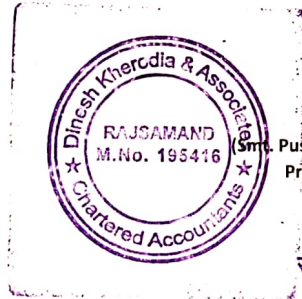
Proprietor

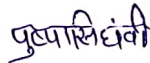
Membership No. 195416

Place : Kankroli

Dated : 05.09.2023

UDIN: 23195416BGUUFY6611





(Smt. Pushpa Singhavi)
President

अध्यक्ष

राजसमन्द जन विकास संस्थान



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