

# K P E J & CO LLP

(Erstwhile Known as Dinesh Kherodia & Assocaites)

CHARTERED ACCOUNTANTS

M. No.: +91-9782859975

E-mail: [dineshkherodia12@gmail.com](mailto:dineshkherodia12@gmail.com)



## 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, 2024, 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.

# K P E J & CO LLP

(Erstwhile Known as Dinesh Kherodia & Assocaites)

CHARTERED ACCOUNTANTS

M. No.: +91-9782859975

E-mail: [dineshkherodia12@gmail.com](mailto:dineshkherodia12@gmail.com)



## 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, 2024;
- 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.

# K P E J & CO LLP

(Erstwhile Known as Dinesh Kherodia & Assocaites)

CHARTERED ACCOUNTANTS

M. No.: +91-9782859975

E-mail: [dineshkherodia12@gmail.com](mailto:dineshkherodia12@gmail.com)



### 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 K P E J & CO LLP

Chartered Accountants

FRN - 030540C



CA Dinesh Kherodia

Partner

M. No. 195416

Date: 05.09.2024

Place: RAJSAMAND

UDIN: 24195416BJZZMU4339

Office Address: 3rd FLOOR, NEAR SHREENATH PLAZA, OPP SAJJAN NAGAR, RAILWAY STATION ROAD, Kankroli, Rajsamand, Rajasthan, India, 313324 |

**RAJSAMAND JAN VIKAS SANSTHAN**

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

**CONSOLIDATED**  
Balance Sheet as on 31st March, 2024

LIABILITIES	AMOUNT	ASSETS	(In Rs.)
			AMOUNT
<b>GENERAL FUND</b>			
Opening Balance	16,476,293	Land	192,759
Add-Surplus/ (Deficit) during the year 2022-23	1,256,188	Borewell	61,791
	<b>17,732,481</b>	Building	10,850,682
<b>Membership Fee</b>		Computers	601,603
Opening Balance	9,975	Office Equipments	33,940
Add: Addition during the year	<b>9,975</b>	Furniture & Fixtures	463,025
<b>Unutilised Grant</b>		Battery & Inverter	21,800
<b>Loans and Advances to Others</b>		Mobile Phones	62,300
Mahila Manch	125,000		<b>12,287,900</b>
Astha Sansthan	275,000	<b>Closing Stock</b>	
	<b>400,000</b>	Teri Stove	<b>16,200</b>
<b>Current Liabilities</b>			
Security deposit	105,556	<b>Other Current Assets</b>	
TDS Payable	2,508	Accrued Interest for FY 2023-24	11,555
Other Payables	524,245	TDS Receivable	50,976
	<b>632,309</b>	Others	12,338
		Staff Advance	277,817
		Advance to related parties	2,000
			<b>354,686</b>
		<b>Investments In Fixed deposits &amp; Mutual funds</b>	
		AU Small Finance Bank	2,739,239
		HDFC Bank	216,568
		Indusind bank	20,565
		UTI Debt funds	300,000
			<b>3,276,372</b>
		<b>Cash &amp; Cash Equivalents</b>	
		Cash in hand	41,467
		Balance with Banks	6,233,746
			<b>6,275,213</b>
<b>TOTAL</b>	<b>22,210,372</b>	<b>TOTAL</b>	<b>22,210,372</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

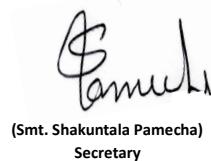
Chartered Accountants

FRN - 030540C

  
CA DINESH KHERODIA  
Partner  
Membership Number - 195416



  
(Smt. Pushpa Singhavi)  
President

  
(Smt. Shakuntala Pamecha)  
Secretary

Date: 05.09.2024  
Place: Kankroli, Rajsamand  
UDIN: 24195416BJZZMU4339

**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, 2024

(In Rs.)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Administrative Expenses</b>		<b>Grant &amp; Donations Received (2023-24)</b>	
Audit & Accounting Fee	76,489	Grant in Aid	6,449,037
Rent expenses	93,000	Fees received from Library	149,719
Office expense	163,441	Donation Received	11,175
Photocopy & Stationary	6,419	Mislleneous Income received	892,278
Newspaper and periodicals	4,530		<b>7,502,208</b>
Repairs & Maintenance	27,695		
Telephone & Mobile	59,718	<b>Interest and other Incomes</b>	
Travelling & Conveyance Expenses	6,393	Interest on Saving Bank	178,801
House Keeping Expenses	17,806	Interest on FDR	235,676
Water & Electricity expenses	89,638		<b>414,477</b>
Gardening & Cleaning Exp	26,120		
Bank charges	19,503		
	<b>590,752</b>		
<b>Programme Expenses</b>			
Event expenses	127,828		
Honourarium expenses	598,067		
Travelling & Conveyance expenses	325,235		
Training & workshops	269,429		
Salary, Compensation & staff welfare expenses	2,156,864		
Awareness & Rally Expenses	138,176		
Review & meeting expenses	77,939		
Field work & visit expenses	427,909		
Printing and stationery expenses	93,736		
SHG Expenses	45,323		
Nari Adalat Meeting Expenses	30,430		
Sangathan Sathiyo Ki Sanjhi Yatra Expenses	1,056,524		
Yuva Mahotsav Expenses	31,256		
Advocacy & legal expenses	19,201		
Fixed & Other Miscellaneous expenses	671,829		
	<b>6,069,746</b>		
<b>Surplus Carried over to Balance Sheet</b>	<b>1,256,188</b>		
<b>TOTAL</b>	<b>7,916,686</b>	<b>TOTAL</b>	<b>7,916,686</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

Chartered Accountants

FRN - 030540C

  
CA DINESH KHERODIA  
Partner

Membership Number - 195416



Date: 05.09.2024  
Place: Kankroli, Rajsamand  
UDIN: 241954168JZMU4339

  
(Smt. Pushpa Singhavi)  
President

  
(Smt. Shakuntala Pamecha)  
Secretary

**RAJSAMAND JAN VIKAS SANSTHAN**

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

**CONSOLIDATED**  
Receipt & Payment Account for the year ending 31st March, 2024

RECEIPTS	AMOUNT	PAYMENTS	(In Rs.)	AMOUNT
<b><u>Opening Balance</u></b>		<b><u>Administrative Expenses</u></b>		
<b><u>Cash &amp; Cash Equivalents :</u></b>		Audit & Accounting Fee	68,989	
Cash	64,943	Rent expenses	80,500	
Bank balance	747,064	Office expense	145,491	
Saving Bank	3,999,707	Photocopy & Stationary	6,419	
Fixed Deposit	4,811,714	Newspaper and periodicals	4,530	
<b><u>Grant/Donation Received (2022-23)</u></b>		Repairs & Maintenance	27,695	
Grant in Aid - FCRA A/c.	9,884,644	Telephone & Mobile	59,718	
Donation	11,175	Travelling & Conveyance Expenses	6,393	
<b><u>Interest income</u></b>		House Keeping Expenses	17,806	
Interest on Saving account	178,801	Water & Electricity expenses	89,638	
Interest on Fixed deposit	223,012	Gardening & Cleaning Exp	26,120	
	401,813	Bank charges	19,503	552,802
<b><u>Refund received against expense</u></b>		<b><u>Programme Expenses</u></b>		
Finnovation	180,000	Fixed & Other Miscellaneous expenses	130,016	
		Event expenses	89,940	
		Honourarium expenses	508,367	
		Travelling & Conveyance expenses	272,865	
		Training & workshops	237,294	
		Salary, Compensation & staff welfare expenses	1,861,868	
		Awareness & Rally Expenses	147,914	
		Review & meeting expenses	54,042	
		Field work & visit expenses	378,865	
		Printing and stationery expenses	93,736	
		SHG Expenses	45,419	
		Nari Adalat Meeting Expenses	30,430	
		Sangthan Sathiyo Ki Sanjhi Yatra Expenses	1,056,524	
		Yuva Mahotsav Expenses	26,256	
		Advocacy & legal expenses	19,201	4,952,737
		<b><u>Purchase of Fixed assets:</u></b>		
		Computer & Equipment	209,710	
		Furniture & Fixtures	108,040	
		Mobile Phones	62,300	
		Plant & Machine	21,800	
		Building	35,545	437,395
		<b><u>Repayment of liabilities</u></b>		
		Advance expenses paid		18,250
		<b><u>Cash &amp; Cash Equivalents</u></b>		275,000
		Cash	41,468	
		Bank balance		
		Saving Bank	6,233,746	
		Fixed Deposit	2,976,372	9,251,587
<b>TOTAL</b>	<b>15,487,771</b>	<b>TOTAL</b>		<b>15,487,771</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

Chartered Accountants

FRN - 030540C

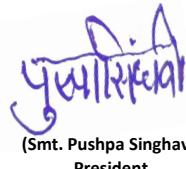


CA DINESH KHERODIA

Partner

Membership Number - 195416



  
(Smt. Pushpa Singhavi)  
President

  
(Smt. Shakuntala Pamecha)  
Secretary

Date: 05.09.2024

Place: Kankroli, Rajsamand

UDIN: 24195416BJZZMU4339

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

**FCRA FUND**

Balance Sheet as on 31st March, 2024

(In Rs.)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Unutilized Grant</b>			<b>Fixed Assets &amp; FD</b>		
Opening Balance	2,375,352		Computers & Equipments	295,730	
Add: Grant received during the year	8,692,669		Furniture & Fixtures	33,800	
Add: Surplus transferred from Income & Exp.	145,123		Mobile Phones	60,200	389,730
Total Funds available	<b>11,213,144</b>				
Less: Purchase of fixed assets	241,580		<b>Cash &amp; Cash Equivalents</b>		
Less: Transfer to Income and expenditure A/c	5,469,467	5,502,097	Cash in hand	1390	
			Bank Balance	5,009,139	
			FDR on HDFC Bank	216,568	5,227,097
<b>Fixed Asset Fund</b>					
Opening Balance	148,150		<b>Loans &amp; Advances for Professional services</b>		
Add: Addition during the year	241,580		Sejal Anand Dand	200,000	
Closing Balance	<b>389,730</b>	<b>389,730</b>	Deepa	75,000	275,000
<b>TOTAL</b>		<b>5,891,827</b>	<b>TOTAL</b>		<b>5,891,827</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

Chartered Accountants

FRN - 030540C



CA DINESH KHERODIA

Proprietor

Membership No. 195416

Place : Kankroli

Date: 05.09.2024



  
 (Smt. Pushpa Singhavi)  
 President

  
 (Smt. Shakuntala Pamecha)  
 Secretary

**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, 2024

(In Rs.)

EXPENDITURE	Amount	Amount	INCOME	Amount	Amount
<b>Administrative Expenses</b>			<b>Grant &amp; Donations Received (2023-24)</b>		
Audit & Accounting Fee	60,300		Grant in Aid		5,469,467
Rent expenses	55,000				
Office expense	116,561				
Newspaper and periodicals	3,725		<b>Interest and other Incomes</b>		
Repairs & Maintenance	8,100		Interest on Saving account	121,742	
Telephone & Mobile	39,752		Interest on Fixed deposit	56,725	178,467
Water & Electricity expenses	49,098				
Gardening & Cleaning Exp	33,256				
Bank charges	15,044	380,836			
<b>Programme Expenses</b>					
Event expenses	85,748				
Honourarium expenses	432,800				
Travelling & Conveyance expenses	222,866				
Training & workshops	174,155				
Salary, Compensation & staff welfare expenses	1,736,856				
Awareness & Rally Expenses	128,097				
Review & meeting expenses	53,202				
Field work & visit expenses	392,969				
Printing and stationery expenses	75,879				
SHG Expenses	40,419				
Sangathan Sathiyo Ki Sanjhi Yatra Expenses	1,052,509				
Yuva Mahotsav Expenses	31,256				
Advocacy & legal expenses	14,097				
Fixed & Other Miscellaneous expenses	681,122	5,121,975			
<b>Surplus Carried over to Balance Sheet</b>		145,123			
<b>TOTAL</b>		<b>5,647,933</b>	<b>TOTAL</b>		<b>5,647,933</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

Chartered Accountants

FRN - 030540C

  
**CA DINESH KHERODIA**  
 Partner  
 Membership Number - 195416

Date: 05.09.2024  
 Place: Kankroli, Rajsamand  
 UDIN: 24195416BJZZMU4339



(Smt. Pushpa Singhvi)  
 President



(Smt. Shakuntala Pamecha)  
 Secretary

## 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, 2024

(In Rs.)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b><u>Opening Balance</u></b>			
<b><u>Cash &amp; Cash Equivalents :</u></b>			
HDFC	105,344	<b><u>Administrative Expenses</u></b>	
FCRA ICICI Bank	12,205	Audit & Accounting Fee	60,300
FCRA State bank of India	3,339	Rent expenses	55,000
FDR on HDFC Bank	2,254,463	Office expense	116,561
	2,375,351	Newspaper and periodicals	3,725
		Repairs & Maintenance	8,100
		Telephone & Mobile	39,752
		Water & Electricity expenses	49,098
		Gardening & Cleaning Exp	33,256
		Bank charges	15,044
			380,836
<b><u>Grant/Donation Received (2023-24)</u></b>			
Grant in Aid - FCRA A/c.			
<b><u>Interest income</u></b>			
Interest on Saving account	121,742	<b><u>Programme Expenses</u></b>	
Interest on Fixed deposit	56,725	Event expenses	85,748
	178,467	Honourarium expenses	432,800
		Travelling & Conveyance expenses	222,866
		Training & workshops	174,155
		Salary, Compensation & staff welfare expenses	1,736,856
		Awareness & Rally Expenses	128,097
		Review & meeting expenses	53,202
		Field work & visit expenses	392,969
		Printing and stationery expenses	75,879
		SHG Expenses	40,419
		Sangthan Sathiyo Ki Sanjhi Yatra Expenses	1,052,509
		Yuva Mahotsav Expenses	31,256
		Advocacy, legal & consultancy expenses	14,097
		Fixed & Other Miscellaneous expenses	681,122
			5,121,975
		<b><u>Purchase of Fixed assets:</u></b>	
		Computers & equipments	147,580
		Furniture & Fixtures	33,800
		Mobile Phones	60,200
			241,580
		<b><u>Loans &amp; Advances for Professional services</u></b>	
		Sejal Anand Dand	200,000
		Deepa	75,000
			275,000
		<b><u>Closing Balance</u></b>	
		<b><u>Cash &amp; Cash Equivalents</u></b>	
		Cash in hand	1,390
		FDR on HDFC Bank	216,568
		HDFC	357
		YES Bank	5,003,416
		FCRA State bank of India	5,366
			5,227,097
<b>TOTAL</b>	<b>11,246,487</b>	<b>TOTAL</b>	<b>11,246,487</b>

The Schedule referred to above form part of the Accounts

Signed in terms of our report of even date

For K P E J & CO LLP

Chartered Accountants

FRN - 030540C

  
CA DINESH KHERODIA

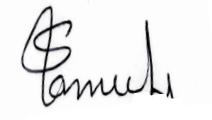
Partner

Membership No. 195416



  
(Smt. Pushpa Singhavi)

President

  
(Smt. Shakuntala Pamecha)  
Secretary

Date: 05.09.2024

Place: Kankroli, Rajsamand

UDIN: 24195416BJZZMU4339