

# **K P E J & CO LLP**

(Erstwhile Known as Dinesh Kherodia & Associates)

**CHARTERED ACCOUNTANTS**

M. No.: +91-9782859975

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



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## **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.

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

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## 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.

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### 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

(In Rs.)

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	16,476,293		Land	192,759	
Add-Surplus/ (Deficit) during the year 2022-23	1,256,188	<b>17,732,481</b>	Borewell	61,791	
			Building	10,850,682	
			Computers	601,603	
<b>Membership Fee</b>			Office Equipments	33,940	
Opening Balance	9,975		Furniture & Fixtures	463,025	
Add: Addition during the year		<b>9,975</b>	Battery & Inverter	21,800	
			Mobile Phones	62,300	<b>12,287,900</b>
<b>Unutilised Grant</b>		<b>3,435,607</b>	<b>Closing Stock</b>		
			Teri Stove		<b>16,200</b>
<b>Loans and Advances to Others</b>			<b>Other Current Assets</b>		
Mahila Manch	125,000		Accrued Interest for FY 2023-24	11,555	
Astha Sansthan	275,000	<b>400,000</b>	TDS Receivable	50,976	
			Others	12,338	
<b>Current Liabilities</b>			Staff Advance	277,817	
Security deposit	105,556		Advance to related parties	2,000	<b>354,686</b>
TDS Payable	2,508				
Other Payables	524,245	<b>632,309</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 &amp; CO LLP

Chartered Accountants

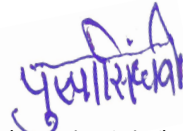
FRN - 030540C



CA DINESH KHERODIA

Partner

Membership Number - 195416

(Smt. Pushpa Singhavi)

President



(Smt. Shakuntala Pamecha)

Secretary

Date: 05.09.2024

Place: Kankroli, Rajsamand

UDIN: 24195416BJZMU4339

# 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	Miscellaneous Income received	892,278
Newspaper and periodicals	4,530		<b>7,502,208</b>
Repairs & Maintenance	27,695	<b>Interest and other Incomes</b>	
Telephone & Mobile	59,718	Interest on Saving Bank	178,801
Travelling & Conveyance Expenses	6,393	Interest on FDR	235,676
House Keeping Expenses	17,806		<b>414,477</b>
Water & Electricity expenses	89,638		
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		
Sangthan Sathiyi 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

*(Signature of CA Dinesh Kherodia)*

CA DINESH KHERODIA

Partner

Membership Number - 195416



*(Signature of Smt. Pushpa Singhavi)*

(Smt. Pushpa Singhavi)

President

*(Signature of Smt. Shaktantala Pamecha)*

(Smt. Shaktantala 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

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

(In Rs.)

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Administrative Expenses</b>		
<b>Cash &amp; Cash Equivalents :</b>			Audit & Accounting Fee	68,989	
Cash	64,943		Rent expenses	80,500	
Bank balance			Office expense	145,491	
Saving Bank	747,064		Photocopy & Stationary	6,419	
Fixed Deposit	3,999,707	4,811,714	Newspaper and periodicals	4,530	
<b>Grant/Donation Received (2022-23)</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>Interest income</b>			House Keeping Expenses	17,806	
Interest on Saving account	178,801		Water & Electricity expenses	89,638	
Interest on Fixed deposit	223,012	401,813	Gardening & Cleaning Exp	26,120	
<b>Refund received against expense</b>			Bank charges	19,503	552,802
Finnovation		180,000	<b>Programme Expenses</b>		
<b>Other Income</b>			Fixed & Other Miscellaneous expenses	130,016	
Library Fees Receipt		149,719	Event expenses	89,940	
Miscellaneous Income		47,000	Honourarium expenses	508,367	
Cheque returned		1,705	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>Purchase of Fixed assets:</b>		
			Computer & Equipment	209,710	
			Furniture & Fixtures	108,040	
			Mobile Phones	62,300	
			Plant & Machine	21,800	
			Building	35,545	437,395
			<b>Repayment of liabilities</b>		18,250
			<b>Advance expenses paid</b>		275,000
			<b>Cash &amp; Cash Equivalents</b>		
			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>		<b>Cash &amp; Cash Equivalents</b>		
Less: Purchase of fixed assets	241,580		Cash in hand	1390	
Less: Transfer to Income and expenditure A/c	5,469,467	5,502,097	Bank Balance	5,009,139	
			FDR on HDFC Bank	216,568	5,227,097
<b>Fixed Asset Fund</b>			<b>Loans &amp; Advances for Professional services</b>		
Opening Balance	148,150		Sejal Anand Dand	200,000	
Add: Addition during the year	241,580		Deepa	75,000	275,000
Closing Balance	389,730	389,730			
<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 &amp; 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				
Repairs & Maintenance	8,100		<b>Interest and other incomes</b>		
Telephone & Mobile	39,752		Interest on Saving account	121,742	
Water & Electricity expenses	49,098		Interest on Fixed deposit	56,725	178,467
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				
Sangthan 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>

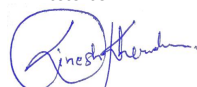
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For K P E J & CO LLP

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

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

(In Rs.)

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Administrative Expenses</b>		
<b>Cash &amp; Cash Equivalents :</b>			Audit & Accounting Fee	60,300	
HDFC	105,344		Rent expenses	55,000	
FCRA ICICI Bank	12,205		Office expense	116,561	
FCRA State bank of India	3,339		Newspaper and periodicals	3,725	
FDR on HDFC Bank	2,254,463	2,375,351	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>Grant/Donation Received (2023-24)</b>					
Grant in Aid - FCRA A/c.		8,692,669			
<b>Interest income</b>			<b>Programme Expenses</b>		
Interest on Saving account	121,742		Event expenses	85,748	
Interest on Fixed deposit	56,725	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>Purchase of Fixed assets:</b>		
			Computers & equipments	147,580	
			Furniture & Fixtures	33,800	
			Mobile Phones	60,200	241,580
			<b>Loans &amp; Advances for Professional services</b>		
			Sejal Anand Dand	200,000	
			Deepa	75,000	275,000
			<b>Closing Balance</b>		
			<b>Cash &amp; Cash Equivalents</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

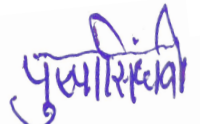
Chartered Accountants

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: 24195416BJZMU4339