



FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **RAJASTHAN MAHILA KALYAN MANDAL AJMER** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2024** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For **SETHI JAIN & ASSOCIATES**
Chartered Accountants
(Firm Regn No.: 0008295C)



(**RAKESH SETHI**)
PARTNER
Membership No: 073386

Place :AJMER
Date : 30-Aug-2024
UDIN : 24073386BKEZQA4605

	Particulars	Note	31 March 2024	31 March 2023
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		5,70,84,648	4,37,34,752
(b)	Restricted Funds		75,50,366	37,20,899
			6,46,35,014	4,74,55,651
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	15,76,461	16,27,719
(c)	Long-term provisions	6	-	-
			15,76,461	16,27,719
3	Current liabilities			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	34,12,757	37,31,905
(c)	Other current liabilities	8	5,80,907	4,66,764
(d)	Short-term provisions	6	-	-
			39,93,664	41,98,669
	Total		7,02,05,139	5,32,82,039
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment		3,33,56,977	3,09,90,635
(ii)	Intangible assets		10,593	12,463
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			3,33,67,570	3,10,03,098
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		-	-
(c)	Receivables	13	25,77,880	21,54,094
(d)	Cash and bank balances	14	3,22,20,461	1,82,54,635
(e)	Short Term Loans and Advances	11	14,53,914	17,19,446
(f)	Other current assets	15	5,85,314	1,50,766
			3,68,37,569	2,22,78,941
	Total		7,02,05,139	5,32,82,039
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For Sethi Jain & Associates

Chartered Accountants

Firm Regn No. 008295C

Rakesh Sethi

(Partner)

Membership No. 073386

UDIN : 24073386BKEZQA4605

Place : Ajmer

DATED : 30-AUG-2024



For and on behalf of

Rajasthan Mahila Kalyan Mandal Ajmer

Kshama R Kaushik

Kshama R Kaushik

(Secretary & Chief Functionary)

Secretary & Chief Functionary

Rajasthan Mahila Kalyan Mandal

AJMER



RAJASTHAN MAHILA KALYAN MANDAL AJMER
Income and Expenditure for the year ended 31st March, 2024

	Particulars	Note	Amount (Rs.)	
			31 March 2024	31 March 2023
I	Income			
	Unrestricted fund			
(a)	Donations and Grants		1,04,23,631	88,06,008
(b)	Fees from Rendering of Services		1,29,48,196	70,32,083
(c)	Sale of Goods		-	-
	Restricted fund			
(a)	Donations and Grants		5,44,31,245	3,87,78,389
II	Other Income	16	79,74,032	27,06,674
III	Total Income (I+II)		8,57,77,105	5,73,23,154
IV	Expenses:			
(a)	Material consumed/distributed	17	-	-
(b)	Donations/contributions paid			
(c)	Employee benefits expense	18	46,94,048	54,33,817
(d)	Depreciation and amortization expense	19	38,39,090	31,58,100
(e)	Finance costs	20	-	1,621
(f)	Other expenses	21	39,94,751	22,48,238
(g)	Religion/charitable expenses		5,75,44,376	3,93,35,175
(h)	Other Expenses (specify nature)			
	Total expenses		7,00,72,264	5,01,76,951
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		1,57,04,840	71,46,203
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		1,57,04,840	71,46,203
VIII	Extraordinary Items (specify nature & provide note/delete if none)			-
IX	Excess of Income over Expenditure for the year (VII-VIII)		1,57,04,840	71,46,203
	Appropriations Transfer to funds		21,00,000	-
	Transfer from funds		-	-
	Balance transferred to General Fund		1,36,04,840	71,46,203
			1,36,04,840	71,46,203
	The accompanying notes are an integral part of the financial statements			

For Sethi Jain & Associates

Chartered Accountants
Firm Regn No. 008295C

Rakesh Sethi
(Partner)
Membership No. 073386
UDIN : 24073386BKEZQA4605
Place : Ajmer
DATED : 30-AUG-2024



For and on behalf of
Rajasthan Mahila Kalyan Mandal Ajmer

Kshama R Kaushik
Kshama R Kaushik
(Secretary & Chief Functionary)
Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER



RAJASTHAN MAHILA KALYAN MANDAL AJMER

Receipts and Payments A/c for the year ended 31st March 2024

Receipts	(Amount in INR)				
	For the year ended 31st March 2024	For the year ended 31st March 2023	Payments	For the year ended 31st March 2024	For the year ended 31st March 2023
Opening Balance					
Bank Accounts	95,75,410	82,35,026	Charitable Expenses	5,75,44,376	3,32,72,783
Cash Accounts	2,43,643	2,82,348	Other Expenditure (Net of write offs)	82,91,967	1,37,19,913
Fixed Deposits	84,35,582	68,77,519	Grant Return	-	46,222
Grant Received	5,58,51,782	3,86,00,172	Addition to Fixed Assets	69,70,193	88,88,786
Donation Received	1,04,23,631	-	Decrease in Long Term Liabilities	51,258	-
Bank Interest	15,24,750	3,73,407	Decrease in Current Liabilities	2,05,005	-
Other Income	1,93,97,478	1,85,44,765	Increase in Loans & Advances	-	-
Increase in Current Liabilities	-	9,07,652	Increase in Other Current Assets	4,34,548	14,863
Decrease in Loans & Advances	2,65,532	3,76,313	Closing Balance		
Decrease in Other Current Assets	-	-	Bank Accounts	1,60,11,255	95,75,410
			Cash Accounts	2,15,393	2,43,643
			Fixed Deposits	1,59,93,813	84,35,582
Total	10,57,17,809	7,41,97,201	Total	10,57,17,809	7,41,97,201

AS PER OUR AUDIT REPORT OF EVEN DATE

For Sethi Jain & Associates

Chartered Accountants

Firm Regn No. 008295C

Rakesh Sethi
(Partner)

Membership No. 073386

M. No. 073386

UDIN : 24073386BKEZQA4605

PLACE : AJMER

DATED : 30-AUG-2024



For and on behalf of

Rajasthan Mahila Kalyan Mandal Ajmer

Kshama R Kaushik
(Secretary & Chief Functionary)

Note - 2 Significant Accounting Policies

1. System of Accounting : Books are drawn up on the basis on Mercantile system of accounting.

2. Revenue Recognition : Grant-in-aid received from donor agencies is reported as revenue to the extent of utilisation. The receivable / unutilised grant is reported in balance sheet.

Grant-in-aid received in kind is reported at its fair market value.

Voluntary contributions received towards corpus of the society or for any other specified purposes are not treated as income and reported in balance sheet by credit to reserve & surplus.

3. Fixed Assets : Fixed Assets are stated at cost less depreciation, if any.

Purchase of assets was shown as current year expenditure and the corresponding amount was reported in balance sheet at cost by way of credit to Capital Fund A/c upto F.Y. 2014-15.

Sale of assets was recorded as revenue, whereas the corresponding amount was reported in balance sheet at at cost by way of debit to Capital Fund A/c upto F.Y. 2014-15.

From F.Y. 2015-16, purchase of fixed assets is being directly debited to Balance Sheet. Addition of fixed assets during the year having value upto Rs. 2000/- has not been capitalised from F.Y. 2019-20.

Fixed assets having opening W.D.V. upto Rs. 2000/- has been written off from F.Y. 2019-20

4. Depreciation : Depreciation has been provided for on Fixed Assets as per rates prescribed under the Income Tax Rules, 1962.

Depreciation provided for on Fixed Assets acquired upto 31.03.2015 is not debited to Income & Expenditure Account and is being directly debited to Capital Fund A/c

From F.Y. 2015-16, depreciation on fixed assets (acquired on or after 01.04.2015) is being debited to Income & Expenditure Account.

5. Investments : Investments are carried at cost.




Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal



6. Provisions and Contingent Liabilities :

Provisions are recognised in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Contingent liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain events not wholly within the control of the Society.

7. Provisions for taxation :

The organisation is registered under u/s 12 A of the Income Tax Act, 1961. No tax liability arises in compliance of the applicable provisions. Hence no provision has been made for taxation.

8. Distribution of Profits :

The society, being a not for profit organisation, the profits of the society, if any, have not been distributed amongst members.

9. Prior Period & Extra-ordinary Items / Change in Accounting Policies :

The effects, if any, of prior period & Extra-Ordinary items / Change in Accounting Policies, are disclosed separately.

10. Previous year's figures :

Previous year's figures have been regrouped / rearranged wherever necessary.

11. Events occurring after the Balance Sheet date :


The effect of events occurring after the balance sheet, which have a substantial impact on the financial statements, are disclosed separately, with or without quantifying the effect thereof.

AS PER OUR AUDIT REPORT OF EVEN DATE.

FOR SETHI JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R. No. 008295C

(RAKESH SETHI)
PARTNER
M. No. 073386
UDIN : 24073386BKEZQA4605

FOR RAJASTHAN MAHILA KALYAN MANDAL AJMER


(KSHAMA R. KAUSHIK)
SECRETARY & CHIEF FUNCTIONERY
Secretary & Chief Functionary
Rajasthan Mahila Kalyan Mandal
AJMER



Place : Ajmer
DATED : 30-AUG-2024





SETHI JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : sanjeevkjainca@yahoo.co.in
rakeshsethica@gmail.com

AMC No. 483/10, First Floor,
Behind Dr. Kshetrapal Eye Hospital,
Kutchery Road, AJMER-305001 (Raj.)
☎ 0145 - 2421824, 2421691

INDEPENDENT AUDITOR'S REPORT

To the Members of Rajasthan Mahila Kalyan Mandal Ajmer

We have audited the accompanying financial statements of **Rajasthan Mahila Kalyan Mandal Ajmer** which comprise the Balance Sheet at at 31-03-2024 and the Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that 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 Standard on Auditing issued by the Institute of Chartered Accountants of India. 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 of material misstatement.

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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the 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:

- in the case of the Balance Sheet, of the state of affairs of the above named institution as at 31.03.2024
- in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

PLACE : AJMER
DATED : 30/08/2024

FOR SETHI JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R. No. 008295C

(RAKESH SETHI)
PARTNER
M. No. 073386
UDIN - 24073386BKEZQC8565

