

S. D. SARRAF & CO.
(Chartered Accountants)

Mobile: 9828393683
1st Floor, Shop No. 216-217
Kjshan Pole Bazaar,
Jaipur- 302003

Ref.

Date.....

INDEPENDENT AUDITOR'S REPORT

To,
The President/Secretary
Rajasthan Sanskrit Shikshak Prashikshan Vidhyalaya,
Shahpura Bagh, Amer Road-Jaipur,
Rajasthan

Report on the Financial Statements

We have audited the accompanying financial statement of "RAJASTHAN SANSKRIT SHIKSHAK PRASHIKSHAN VIDHYALAYA" RUN BY RAJASTHAN SHIKSHAN PRASHIKHAN SANSTHAN SAMITI, SHAHPURA BAGH, AMER ROAD-JAIPUR, Rajasthan-302002 which comprise the Balance Sheet as at 31st March 2023 and the Statement of Receipt and Payment account for the period from 01-04-2022 to 31-03-2023.

Management Responsibility for the Financial Statements

Management is Responsible for the preparation of these financial statements that with the Act. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatements, whether due to fraud and 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 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 from 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 judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to



fraud or error, in making those risk assessments, the auditor's consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 audited in sufficient and appropriate to provide a basis of our opinion.

Opinion

In our opinion and to best of our information and according to the explanations given to us, the financial statements given the information required by the Act in the manner so required and 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 Company as at March 31, 2023 and
- (b) In the case of Receipt and Payment Accounts, of the Surplus for the year ended on that Date

Report on Other Legal and Regulatory Requirements,

1. We report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. On our opinion proper books of accounts as required by law have been kept by the School so far as appears from our examination of those books;
 - c. The Balance Sheet and Statement of Receipt and Payment dealt with by the Report are in agreement with the books of account
 - d. In our opinion, the Statement of Receipt and Payment comply with the Accounting Standards and principles generally accepted in India.

Place: Jaipur- 302001

Date: 29/05/2023



For S.D. Sarraf & Co.
Chartered Accountants

Sarraf
29/5/2023

Membership No. 072764
FRN: 0007119c

UDIN:- 23072764BGWRQE2216

RAJASTHAN SANSKRIT SHIKSHAK PRASHIKSHAN VIDHYALAYA
SHAH PURA BAGH, AMER ROAD,
JAIPUR

BALANCE SHEET AS ON 31 ST MARCH, 2023

<u>SOURCES OF FUNDS</u>	SCHEDULE	AS ON 31.03.2023	AS ON 31.03.2022
<u>CAPITAL FUND</u>			
CAPITAL	A	4,886,511.65	4,522,149.74
RESERVE AND SURPLUS	B	958,233.00	958,233.00
<u>CURRENT LIABILITY AND PROVISIONS</u>			
SUNDRY CREDITORS	C	767,504.00	693,034.00
OTHER CURRENT LIABILITIES	D	3,933,751.00	3,847,202.00
PROVIDENT FUND	E	988,057.00	861,586.00
TOTAL		11,534,056.65	10,882,204.74
<u>APPLICATION OF FUNDS</u>			
FIXED ASSETS	F	656,156.00	741,060.00
INVESTMENTS	G	2,998,843.00	2,859,475.00
CURRENT ASSETS	H	1,486,499.13	1,201,487.74
SUNDRY DEBTORS	I	1,896,351.00	2,010,286.48
AMOUNT PAID TO OTHER INSTITUTIONS	J	4,496,207.52	4,069,895.52
		11,534,056.65	10,882,204.74


PRINCIPAL


SECRETARY


TREASURER


PRESIDENT

In terms of our attached report of even date

For Rajasthan Sanskrit Shikshak Prashikshan Vidhyalaya

For SD Sarraf and Co.

Place Jaipur
Date 5/29/2023



Chartered Accountants


SD Sarraf
(Proprietor)
M.NO. 072764
FRN 0007119c

RAJASTHAN SANSKRIT SHIKSHAK PRASHIKSHAN VIDHYALAYA
SHAH PURA BAGH, AMER ROAD,
JAIPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023

<u>INCOME</u>	SCHEDULE	FOR THE YEAR ENDED ON 31.03.2023	FOR THE YEAR ENDED ON 31.03.2022
Fees Received	K	3,688,750.00	3,802,500.00
Other Income	L	174,880.04	203,273.00
TOTAL (A)		3,863,630.04	4,005,773.00
<u>EXPENDITURE</u>			
Establishment and Other Expenses	M	971,905.13	703,072.80
Salary	N	2,442,459.00	2,370,135.00
Depriciation	O	84,904.00	91,893.00
TOTAL (B)		3,499,268.13	3,165,100.80
Excess of Income over Expenditure [TOTAL(A) - TOTAL(B)]		364,361.91	840,672.20

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PRESIDENT

In terms of our attached report of even date

For Rajasthan Sanskrit Shikshak Prashikshan Vidhyalaya

For SD Sarraf and Co.

Place Jaipur
Date 5/29/2023



Chartered Accountants

SD Sarraf
SD Sarraf
(Proprietor)
M.NO. 072764
FRN 0007119c

**RAJASTHAN SANSKRIT SHIKSHAK PRASHIKSHAN VIDHYALAYA
SHAHPURA BAGH, AMER ROAD,
JAIPUR**

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023

Receipt	Amt.	Payment	Amt.
Opening Balance		Current Liabilities	
Cash In Hand	1,193.68	Subham Sports Jaipur	15,927.00
Cash At Bank	230,795.06	NIOS (DELED . Programme) DIET, GONER	242,970.00
		Panjlyak Shiksha Vibhageya Exam. Bikaner	79,970.96
Current Liabilities		Raj. State Bharat Scout and Guide Jaipur Division	156,940.00
Jaipur	29,250.00	Salary Payable	2,171,940.00
Advance Fees Collection	1,755,000.00	S.D.Saraf & Co.	10,000.00
NIOS (DELED . Programme) DIET, GONER	242,970.00		<u>2,677,747.96</u>
Panjlyak Shiksha Vibhageya Exam. Bikaner	80,150.00	Current Assets	
Raj. State Bharat Scout and Guide Jaipur Division	156,940.00	Satish Kumar Tomar	25,000.00
Social Justice and Empowerment Department	4,501.00	Pinki Bairwa	8,333.00
		PD Account 7/357/75/3710	64,880.00
Current Assets		TDS Receivable	368.00
Satish Kumar Tomar	20,000.00		<u>98,581.00</u>
Co-Ordinator Pre D.El.Ed. Exam - 2021, Bikaner.	1,950,000.00	Indirect Expenses	
Krishan Kumar Sharma	2,385.48	Bank Charges	1,066.13
Rachna Prakashan	50.00	Building Repairs & Maintenance Exp.	282,385.00
Ramesh Chand Dhanka	2,750.00	Building Sefty Certificate Exp	6,000.00
		Computer Expenses	3,835.00
Indirect Income		Conveyance & Travelling Exp.	11,552.00
Interest on Saving Account	19,499.00	Examination Exp.	23,005.00
Date of Admission Certificate	350.00	Function/Festival/Pooja Exp.	2,380.00
		Green Loan Development Exp.	1,640.00
Indirect Expenses		Legal Exp.	4,000.00
Bank Charges	90.00	Light & Water Exp.	55,362.00
		Misc.Exp	13,200.00
Amount Paid to Other Institutions		Mobile/Internet Exp	2,200.00
Prachya Vidya Peeth	58,000.00	Navratri Annusthan Exp.	36,500.00
Rajasthan Shikshak Prashikshan Vidyapeeth	1,547,000.00	Postage & Telephone Exp.	125.00
		Printing and Stationery	6,070.00
		Repairs & Maintenance Exp.	6,040.00
		Teaching Praticce & Teaching Aid Exp.	148,394.00
		Vehicle Running & Maintenance Exp.	82,054.00
		Website Exp.	7,000.00
		Allowance for Work Charges Employee	193,258.00
			<u>886,066.13</u>
		Amount Paid to Other Institutions	
		Prachya Vidya Peeth	58,000.00
		Rajasthan Sanskrit Sahitya Sammelan	100,000.00
		Rajasthan Shikshak Prashikshan Vidyapeeth	1,270,000.00
		Rajeev Gandhi Industrial Training Institute	190,000.00
			<u>1,618,000.00</u>
		Amount Received From Samiti	
		Rajasthan Shikshan Prashikshan Sansthan Samiti	430,000.00
			<u>430,000.00</u>
		Closing Balance	
		Cash In Hand	6,693.16
		Cash At Bank	383,835.97
			<u>390,529.13</u>
			<u><u>6,100,924.22</u></u>
			<u><u>6,100,924.22</u></u>


PRINCIPAL


SECRETARY


TREASURER

PRESIDENT

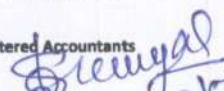
In terms of our attached report of even date

For Rajasthan Sanskrit Shikshak Prashikshan Vidhyalaya

For SD Sarraf and Co.

Place : Jaipur
Date : 29-05-2023



Chartered Accountants

SD Sarraf
(Proprietor)
M.NO. 072764
FRN 0007119c

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

AS ON 31.03.2023 AS ON 31.03.2022
Rs. Rs.

SCHEDULE: A : CAPITAL

As per last year		
Add: Excess of Income over Expenditure	4,522,149.74	3,988,215.54
Add: Net Amount Recd during the Year	364,361.91	840,672.20
	-	(306,738.00)
	<u>4,886,511.65</u>	<u>4,522,149.74</u>

SCHEDULE: B : RESERVES AND SURPLUSES

Block Teaching Reserve Fund	667,133.00	667,133.00
Library Fund	291,100.00	291,100.00
	<u>958,233.00</u>	<u>958,233.00</u>

SCHEDULE: C : SUNDRY CREDITORS

Arihant Shikshya Prakashan	242,635.00	242,635.00
Ashok Kumar Mukesh Kumar	107,250.00	107,250.00
Deepshikha Prakashan	68,045.00	68,045.00
Ghanshyam Sharma	4,000.00	4,000.00
Himansu Sports	5,000.00	5,000.00
Moti Lal Joshi	180,086.00	180,086.00
M.S. Steel Store	25,611.00	25,611.00
Radha Govind Bag Co.	25,600.00	25,600.00
Radha Govind Sanitary & Hardware Store	1,027.00	1,027.00
Rajasthan Prakashan	85,750.00	(4,647.00)
Reena Furniture House	12,500.00	12,500.00
S D Sarraf and Co.	10,000.00	10,000.00
Shubham Sports Jaipur	-	15,927.00
	<u>767,504.00</u>	<u>693,034.00</u>

SCHEDULE: D : OTHER CURRENT LIABILITY

Academic Sambalan Rashi DIET, Sansthan Goner, Jaipur	86,000.00	56,750.00
Advance Fees Collection	2,786,250.00	2,737,500.00
Social Justice and Empowerment Department	19,751.00	15,250.00
Salary Payable	14,500.00	10,452.00
Security Deposit	27,250.00	27,250.00
Provision for Karamchari Kalyan Kosh	1,000,000.00	1,000,000.00
	<u>3,933,751.00</u>	<u>3,847,202.00</u>

SCHEDULE: E : PROVIDENT FUND

PF Account	177,690.00	112,810.00
Interest on PD Account	810,367.00	748,776.00
	<u>988,057.00</u>	<u>861,586.00</u>

SCHEDULE: F : FIXED ASSETS

Particulars	WDV as on		Additions before	Additions after	Sale	Total	Depreciation	WDV as on
	1-Apr-22	30-Sep-22						
Air Conditioner	22,532.00	-	-	-	-	22,532.00	3,380.00	19,152.00
Almira	22,765.00	-	-	-	-	22,765.00	2,277.00	20,488.00
Books	112,034.00	-	-	-	-	112,034.00	16,805.00	95,229.00
Computer and Server	599.00	-	-	-	-	599.00	240.00	359.00
Electric Equipments	44,801.00	-	-	-	-	44,801.00	6,720.00	38,081.00
Fan	6,423.00	-	-	-	-	6,423.00	963.00	5,460.00
Furniture and Fixtures	489,099.00	-	-	-	-	489,099.00	48,910.00	440,189.00
Games and Equipments	34,923.00	-	-	-	-	34,923.00	5,238.00	29,685.00
Silver Glass	5,412.00	-	-	-	-	5,412.00	-	5,412.00
Water Cooler	2,472.00	-	-	-	-	2,472.00	371.00	2,101.00
	<u>741,060.00</u>	-	-	-	-	<u>741,060.00</u>	<u>84,904.00</u>	<u>656,156.00</u>

SCHEDULE: G : INVESTMENT

FDR	1,682,652.00	1,248,087.00
FDR (Karamchari Kalyan Koshi 2071)	1,238,343.00	1,186,436.00
Accrued Interest	77,848.00	424,952.00
	<u>2,998,843.00</u>	<u>2,859,475.00</u>



SCHEDULE: H : OTHER CURRENT ASSETS

Cash-in-hand	6,693.16	1,193.68
Cash At Bank	383,835.97	230,795.06
Rajasthan Sanskrit Sahitya Sammelan	113,063.00	113,063.00
P.D.Account 7/357/75/3710	982,907.00	856,436.00
	<u>1,486,499.13</u>	<u>1,201,487.74</u>

SCHEDULE: I : SUNDRY DEBTORS

Co-Ordinator Pre D.El.Ed.Exam /	1,852,500.00	1,966,250.00
Krishna Kumar Sharma	-	2,385.48
Deepak Sweeper	1,500.00	1,500.00
Kamlesh Meena	850.00	850.00
Sanjay Verma	2,000.00	2,000.00
Satish Kumar Tomar	32,001.00	27,001.00
Ramesh Chand Dhanka	-	2,750.00
Som Prakash Sharma	3,500.00	3,500.00
Surendra Singh Mistry	4,000.00	4,000.00
Rachna Prakashan	-	50.00
	<u>1,896,351.00</u>	<u>2,010,286.48</u>

SCHEDULE: J : AMOUNT PAID TO OTHER INSTITUTIONS

Rajasthan Shikshan Prashikshan Sansthan Samiti	445,852.00	-
Prachaya Vidhyapeeth	99,159.00	167,449.00
Rajasthan Shikshak Prashikshan Vidyapeeth	3,748,082.52	3,889,332.52
Rajeev Gandhi Industrial Training Institute	203,114.00	13,114.00
	<u>4,496,207.52</u>	<u>4,069,895.52</u>

SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE A/C FOR THE YEAR ENDED ON 31/03/2023**SCHEDULE: K: FEES RECEIVED**

Admission Fees	22,700.00	23,400.00
Caution Money	22,700.00	23,400.00
Computer Fees	181,600.00	187,200.00
Contingency Fees	397,250.00	409,500.00
Education Teach. Lab Fees	158,900.00	163,800.00
Examination Fees	113,500.00	117,000.00
Games & Sports Fees	113,500.00	117,000.00
Lab Fees	113,500.00	117,000.00
Library & Reading Room Fees	181,600.00	187,200.00
Light & Water Fees	340,500.00	351,000.00
Tuition Fees	2,043,000.00	2,106,000.00
	<u>3,688,750.00</u>	<u>3,802,500.00</u>

SCHEDULE : L : OTHER INCOME

Interest On FDR	90,565.00	102,073.00
Interest On FDR (Karamchari Kalyan Kosh)	64,287.00	60,305.00
Interest On Saving Account	19,499.00	30,095.00
Date of Admission Certificate	350.00	10,600.00
Duplicate Character Certificate	-	200.00
Misc. Income	179.04	-
	<u>174,880.04</u>	<u>203,273.00</u>



SCHEDULE: M : ESTABLISHMENT AND OTHER EXPENSES

Aid Paid to RSS Sammelan	100,000.00	-
Aid Paid to Prachaya Vidhyapeeth	68,290.00	-
Audit Fees	10,000.00	10,000.00
Bank Charges	976.13	2,016.80
Building Repairs & Maintenance Exp.	292,885.00	352,658.00
Building Sefty Certificate Exp.	6,000.00	-
Computer Exp.	3,835.00	-
Conveyance & Travelling Exp.	11,552.00	7,260.00
Electric Equipment Repairs & Maintenance Exp.	-	1,100.00
Examination Exp.	23,005.00	12,459.00
Function/Festival/Pooja Exp.	2,380.00	1,570.00
Green Tree Exp.	1,640.00	3,260.00
Internet Domation Work	-	399.00
Legal Exp.	4,000.00	-
Light & Water Exp.	55,362.00	61,446.00
Misc.Exp	13,200.00	200.00
Mobile/Internet Exp.	2,200.00	-
Navratri Anusthan Exp.	36,500.00	-
Postage and Telephone Exp.	125.00	-
Printing and Stationery	96,467.00	8,326.00
Repairs & Maintenance Exp.	6,040.00	649.00
Teaching Praticce & Teaching Aid Exp.	148,394.00	135,180.00
Vehicle Running & Maintenance Exp.	82,054.00	106,549.00
Website Exp.	7,000.00	-
	<u>971,905.13</u>	<u>703,072.80</u>

SCHEDULE: N : SALARY

Allowance for Work Charges Employee	193,258.00	188,713.00
Salary for Fire Assistance & Store Cipper	19,855.00	-
Salary for Sansthan Superintendant	83,417.00	77,000.00
Salary Non Teaching Staff	333,720.00	350,500.00
Salary of Director's	120,000.00	118,677.00
Salary Teaching Staff	1,692,209.00	1,635,245.00
	<u>2,442,459.00</u>	<u>2,370,135.00</u>

SCHEDULE: O : DEPRICIATION

Depriciation	84,904.00	91,893.00
	<u>84,904.00</u>	<u>91,893.00</u>

