

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members of RAJMERU Sanstha

**Report on Financial Statements****Opinion**

We have audited the accompanying financial statements relating to **Foreign Contribution & Grant to RAJMERU Sanstha, Plot No. A-10, Flat No. S-1, Primrose Apartment, Budh Vihar II, Ramnagriya, Jagatpura, Jaipur – 302017, Rajasthan** which comprises the **Consolidated Balance Sheet** as on 31<sup>st</sup> March, 2022, Consolidated Statement of Income & Expenditure Account and Consolidated Statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2021 to 31<sup>st</sup> March, 2022 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at 31<sup>st</sup> March, 2022 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the institution in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with income Tax Act 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the institution or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the institution's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





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- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the institution's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the institution to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### Report on Other Legal and Regulatory Requirements

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- b. The transactions of the institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- a. the Balance Sheet, Income and Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of account and other records, and
- b. in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J. K. Jaiman & Associates  
Chartered Accountants  
FRN – 014064C

(CA. Jitendra Kumar Jaiman)  
Proprietor  
M.No. 407738  
UDIN-22407738AKNUZG7738  
Place: Jaipur  
Date: 08-06-2022



**RAJMERU SANSTHA**

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,  
JAGATPURA, JAIPUR - 302017

**FOREIGN CONTRIBUTION**

Balance Sheet as at 31<sup>st</sup> March 2022

	Schedule	Amount
<b>SOURCES OF FUNDS</b>		
General Fund	'A'	150909.78
Movable Properties Fund	'A'	19808.00
		<u>170717.78</u>
<b>APPLICATION OF FUNDS</b>		
Fixed Assets	'B'	19808.00
<b>Current Assets, Loans &amp; Advances :</b>		
Sundry Deposit		0.00
Cash & Bank Balances	'C'	150909.78
		<u>170717.78</u>

Significant Accounting Policies & Notes to Accounts are attached 'D'

The schedules referred to above form an integral part of the Financial Statements.

In Terms of our Audit Report even date attached

**For J. K. Jaiman & Associates**

Chartered Accountants

FRN - 014064C

( CA. Jitendra Kumar Jaiman )

Proprietor

M.No. - 407738

Place : Jaipur

Date : 08-06-2022



Sushila Chauhan

President

**For RAJMERU SANSTHA**

Ajay Meena

Secretary General

Babu Ram Bishnoi

Treasurer

**RAJMERU SANSTHA**

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,  
JAGATPURA, JAIPUR - 302017

**FOREIGN CONTRIBUTION**

Income & Expenditure for the year ended 31st March 2022

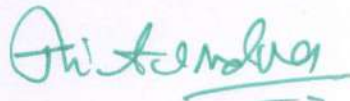
	Schedule	Amount
<b>Income:</b>		
<b>Project Grants :</b>		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		1018106.00
	'a'	<u>1018106.00</u>
<b>Other Incomes</b>		
Bank Interest		5713.00
	'b'	<u>5713.00</u>
<b>Payments:</b>		
<b>Project Exp.</b>		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		867745.00
<b>Administration Expenses</b>	1'	11000.00
<b>Capital Expenditure</b>		0.00
	'c'	<u>878745.00</u>
Excess of Income over Expenditure		145074.00
Balance carried to Balance Sheet	(a+b-c)	<u>145074.00</u>

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( CA. Jitendra Kumar Jaiman )  
Proprietor

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For RAJMERU SANSTHA



Sushila Chauhan  
President



Ajay Meena  
Secretary General



Babu Ram Bishnoi  
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**RAJMERU SANSTHA**

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JAGATPURA, JAIPUR - 302017

**FOREIGN CONTRIBUTION**

Receipt and Payment Account for the year ended 31st March 2022

	Schedule	Amount
<b>Opening Balance</b>		
Cash & Bank Balances	"C"	5835.78
	'a'	<u>5835.78</u>
<b>Receipts:</b>		
<b>Project Grants :</b>		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		1018106.00
<b>Other Receipts :</b>		
Bank Interest		5713.00
	'b'	<u>1023819.00</u>
<b>Payments:</b>		
<b>Project Expenses</b>		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		867745.00
<b>Administration Expenses (Less outstanding Expenditure)</b>	'1'	11000.00
<b>Capital Expenditure</b>		0.00
	'c'	<u>878745.00</u>
<b>Closing Balance</b>		
Cash & Bank Balances	'C'	150909.78
	'e'	<u>150909.78</u>
	(a+b+c)	<u>150909.78</u>

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**For J. K. Jaiman & Associates**

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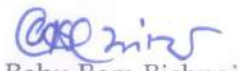
President

For RAJMERU SANSTHA



Ajay Meena

Secretary General



Babu Ram Bishnoi

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RAJMERU SANSTHA

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JAGATPURA, JAIPUR - 302017

FOREIGN CONTRIBUTION

Schedules forming part of Balance Sheet as at 31<sup>st</sup> March 2022

Schedule "A"	Amount	
	General Fund	Moveable Properties Fund
Credit Balance as on 01/04/2021	5835.78	22936.00
<b>Add:</b>		
Income from Investments	0.00	0.00
Contribution to Fund	0.00	0.00
Receipts/ Transfer	0.00	0.00
Addition during the year	0.00	0.00
Net Surplus as per I/E A/c	145074.00	0.00
<b>TOTAL (A)</b>	<b>150909.78</b>	<b>22936.00</b>
<b>Less:</b>		
Depreciation	0.00	3128.00
Transfer to Other Fund	0.00	0.00
Sold Asset during the year	0.00	0.00
Net Deficit as per I/E A/c	0.00	0.00
<b>TOTAL (B)</b>	<b>0.00</b>	<b>3128.00</b>
<b>Credit Balance as on 31/03/2022 [A-B]</b>	<b>150909.78</b>	<b>19808.00</b>

In Terms of our Audit Report even date attached

For J. K. Jaiman & Associates  
Chartered Accountants  
FRN - 014064C



( CA. Jitendra Kumar Jaiman )  
Proprietor  
M.No. - 407738  
Place : Jaipur  
Date : 08-06-2022





Sushila Chauhan  
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**RAJMERU SANSTHA**

PLOT No. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II, RAMNAGRIYA,  
JAGATPURA, JAIPUR - 302017

**FOREIGN CONTRIBUTION**

Schedules forming part of Balance Sheet and Income & Expenditure as at 31<sup>st</sup> March 2022

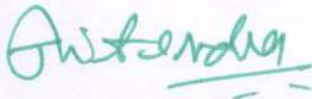
Schedule "B"						
Fixed Assets	Rate of Depreciation	Opening Balance	Purchase / Addition / (Sale)	Total	Depreciation	Closing Balance
<b>Movable Properties</b>						
Almirah	10%	9893.00	0.00	9893.00	989.00	8904.00
Computer	40%	730.00	0.00	730.00	292.00	438.00
Projector	15%	12313.00	0.00	12313.00	1847.00	10466.00
<b>Total</b>		<b>22936.00</b>	<b>0.00</b>	<b>22936.00</b>	<b>3128.00</b>	<b>19808.00</b>

Schedule "C"			Amount
<u>Cash &amp; Bank Balances</u>			<u>31/03/2021</u>
Cash-in-hand		8.00	563.00
State Bank of India - A/c No. 61032538130		5827.78	150182.78
State Bank of India - A/c No. 40088175787	ND	0.00	164.00
<b>Total</b>		<b>5835.78</b>	<b>150909.78</b>

Schedule "1"		Amount
<u>Administration Expenses</u>		
Administration		3500.00
Audit Fees		7500.00
<b>Total</b>		<b>11000.00</b>

In Terms of our Audit Report even date attached

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Chartered Accountants  
FRN - 014064C



( CA. Jitendra Kumar Jaiman )

Proprietor

M.No. - 407738

Place : Jaipur

Date : 08-06-2022



Sushila Chauhan

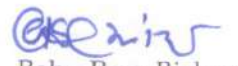
President

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Ajay Meena

Secretary General



Babu Ram Bishnoi

Treasurer

Rajmeru Notes

**RAJMERU SANSTHA**  
**PLOT NO. A-10, FLAT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II,**  
**RAMNAGRIYA, JAGATPURA, JAIPUR - 302017**

**Schedule "D"**

**Significant Accounting Policies & Notes of Accounts**

**1. Fixed Assets Policy:**

- a) Fixed assets are recorded at historical cost.
- b) Gross and net book values of fixed assets at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
- c) Fixed assets have been stated at cost value less depreciation.

**2. Unutilized Grant:**

- a) Unutilized grants are treated as current liabilities.
- b) The balances of unutilized grants are carried forward in the next year and are reduced proportionality according to the work done.

**3. Revenue Recognition:**

- a) Organization follows cash basis of accounting.
- b) No provisions are made for expenses. Expenses and incomes have been recorded as when they paid.

**4. Depreciation:**

- a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
- b) Depreciation is charged consistently.
- c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
- d) Depreciation has been charged on fixed assets by reducing the value from fixed assets & correspondingly from the fixed assets fund. It has no impact on either surplus or deficit of the Trust.

**5. Notes of Accounts:**

- a) Contingent liability: there is no contingent liability at year end.

For RAJMERU SANSTHA



*Ajay Amer Meena*

(Ajay Amer Meena)  
Secretary General