



INDEPENDENT AUDITOR'S REPORT

To,

The Members of M/S RAJMERU, Jaipur

Report on Financial Statements

1. We have audited the accompanying financial statements relating to Foreign Grant of M/S RAJMERU, Plot No. A-10, Flat No. S-1, Primrose Apartment, Budh Vihar II, Ramnagriya, Jagatpura, Jaipur - 302017, Rajasthan which comprises the Balance Sheet as on 31st March, 2019, Statement of Income & Expenditure Account for the period 01st April, 18 to 31st March, 2019, statement of Receipt & Payment Account for the period from 01st April, 2018 to 31st March, 2019.

Management's Responsibility for the Financial Statements

2. Management of the Institution is responsible for the preparation of these financial statements that give true and fair view of the financial performance of the Institution in accordance with the accounting standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

3. 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.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgment, 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 entity'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 above financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give 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:

- d. in the case of Balance Sheet, of the state of affairs of the Institution as at 31st March, 2019.
- e. in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2019.
- f. in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31st March, 2019.

Report on Other Legal and Regulatory Requirements

- c. 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.
- d. 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:

- c. the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account and other records, and
- d. 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

Jitendra

(CA. Jitendra Kumar Jaiman)

Proprietor

M. N. - 407738

Place : Jaipur

Date : 02/05/2019



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

FOREIGN CONTRIBUTION

BALANCE SHEET AS ON 31/03/2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>FIXED ASSETS FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	37,001.00	Almirah	13,570.00
Add: Purchases	-	Less: Depreciation	1,357.00
	37,001.00		12,213.00
Less: Depreciation Res.	5,717.00	Computer	3,382.00
	31,284.00	Less: Depreciation	1,353.00
			2,029.00
<u>GENERAL FUND</u>			
Opening Balance	8,749.78	Projector	20,049.00
Less : Excess of expenditure over income	3,699.00	Less: Depreciation	3,007.00
	5,050.78		17,042.00
Grant in Aid Unutilised	165,363.50	<u>CURRENT ASSETS</u>	
		Cash in Hand	31,765.00
		SBI Bank-61032538130	138,649.28
			170,414.28
Total	201,698.28	Total	201,698.28

For R A J M E R U


Sushila Chauhan
 President



Ajay Meena
 Secretary General


Babu Ram Bishnoi
 Treasurer

Notes of Accounts & Significant Accounting Policies as per Annexure "A"

Annexure to Our Report of Even Date

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



(CA. Jitendra Kumar Jaiman)
 Proprietor
 M. No. - 407738



Place : Jaipur
 Date : 02/05/2019

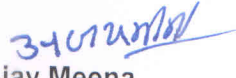
FOREIGN CONTRIBUTION

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>To Project Expenses</u>		<u>By Grant in Aid from Madhyanchal</u>	
<u>FNS -Sustainable Agriculture in Raj.</u>	705,545.00	<u>Forum for</u>	
<u>FNS2-Sustainable Agriculture in Raj.</u>	136,689.50	<u>FNS -Sustainable Agriculture in Raj.</u>	700,900.00
		<u>FNS2-Sustainable Agriculture in Raj.</u>	300,000.00
<u>To Administration Expenses</u>			
<u>Hostilities Expenses</u>	115.00	<u>By Bank Interest</u>	5,114.00
<u>Travelling Expenses</u>	2,000.00		
		<u>By Excess of expenditure over income</u>	3,699.00
<u>To Unutilised Grant</u>	165,363.50		
<u>Total</u>	<u>1,009,713.00</u>	<u>Total</u>	<u>1,009,713.00</u>

For R A J M E R U


Sushila Chauhan
President


Ajay Meena
Secretary General


Babu Ram Bishnoi
Treasurer

Notes of Accounts & Significant Accounting Policies as per Annexure "A"

Annexure to Our Report of Even Date

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



(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. - 407738



Place : Jaipur
Date : 02/05/2019


FOREIGN CONTRIBUTION

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Project Expenses</u>	
Cash in Hand	2,015.00	FNS -Sustainable Agriculture in Raj.	705,545.00
SBI Bank-61032538130	<u>6,734.78</u>	FNS2-Sustainable Agriculture in Raj.	136,689.50
<u>To Grant in Aid from Madhyanchal</u>		<u>By Administration Expenses</u>	
<u>Forum for</u>		<u>Hostilities Expenses</u>	
FNS -Sustainable Agriculture in Raj.	700,900.00	Travelling Expenses	115.00
FNS2-Sustainable Agriculture in Raj.	300,000.00		2,000.00
<u>To Bank Interest</u>		<u>By Closing Balance</u>	
	5,114.00	Cash in Hand	31,765.00
		SBI Bank-61032538130	<u>138,649.28</u>
			170,414.28
Total	1,014,763.78	Total	1,014,763.78

For R A J M E R U


Sushila Chauhan
President


Ajay Meena
Secretary General


Babu Ram Bishnoi
Treasurer

Notes of Accounts & Significant Accounting Policies as per Annexure "A"

Annexure to Our Report of Even Date

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



(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. - 407738

Place : Jaipur
Date : 02/05/2019



RAJMERU

A-10, Plot No. S1, Primrose Apartment, Jagatpura, Jaipur

Annexure "A"

Significant Accounting Policies & Notes of Accounts

1. The accounts are being prepared on historical cost basis and as a going concern. Accounting Policies not referred to otherwise are in consistent with the generally accepted accounting principles.
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 mercantile basis of accounting. All receipts/ income have been accounted on accrual basis. All payments / expenses have been accounted on accrual basis.
4. **Notes of Accounts:**
 - a) Contingent liability: there is no contingent liability at year end.

For J.K.Jaiman & Associates
Chartered Accountants

FRN – 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor

M. No. 407738

For RAJMERU



(Ajay Meena)

Secretary General

Place : Jaipur

Date : 02/05/2019