

## 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 31<sup>st</sup> March, 2020, Statement of Income & Expenditure Account for the period 01<sup>st</sup> April, 19 to 31<sup>st</sup> March, 2020, statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.

### 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:

- in the case of Balance Sheet, of the state of affairs of the Institution as at 31<sup>st</sup> March, 2020.
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31<sup>st</sup> March, 2020.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31<sup>st</sup> March, 2020.

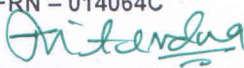
### Report on Other Legal and Regulatory Requirements

- 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.
- 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:

- 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
- 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. N. – 407738

UDIN- 20407738 AAAA BE4468

Place : Jaipur

Date : 02/07/2020



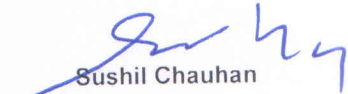
**RAJMERU**  
PLOT NO. A-10, PLOT No. S-1, PRIMROSE APARTMENT, BUDH VIHAR II,  
RAMNAGRIYA, JAGATPURA, JAIPUR - 302017


FOREIGN CONTRIBUTION

BALANCE SHEET AS ON 31/03/2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>FIXED ASSETS FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	31,284.00	Almirah	12,213.00
Add: Purchases	-	Less: Depreciation	<u>1,221.00</u>
	31,284.00		10,992.00
Less: Depreciation Res.	<u>4,589.00</u>	26,695.00 Computer	2,029.00
		Less: Depreciation	<u>812.00</u>
			1,217.00
<u>GENERAL FUND</u>		<u>PROJECTOR</u>	
Opening Balance	5,050.78	Projector	17,042.00
Add : Excess of income over expenditure	<u>392.00</u>	Less: Depreciation	<u>2,556.00</u>
	5,442.78		14,486.00
		<u>CURRENT ASSETS</u>	
<u>Grant in Aid Unutilised</u>	4,161.00	Cash in Hand	8.00
FNS2-Sustainable Agriculture in Raj.		SBI Bank-61032538130	<u>9,595.78</u>
			9,603.78
Total	36,298.78	Total	36,298.78

For R A J M E R U

  
Sushil Chauhan  
President

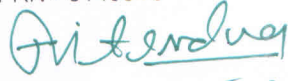
  
Ajay Meena  
Secretary General

  
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 : 02/07/2020


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


FOREIGN CONTRIBUTION

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
To Project Expenses		By Unutilised Grant in Aid	165,363.50
FNS2-Sustainable Agriculture in Raj.	3,068,323.50	By Grant in Aid from Madhyanchal	
To Unutilised Grant	4,161.00	Forum for	
To Excess of income over expenditure	392.00	FNS2-Sustainable Agriculture in Raj.	2,895,000.00
		By Bank Interest	12,513.00
Total	3,072,876.50	Total	3,072,876.50

For R A J M E R U

  
Sushil Chauhan  
President


  
Ajay Meena  
Secretary General

  
Babu Ram Bishnoi  
Treasurer

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

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

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



Place : Jaipur

Date : 02/07/2020

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

FOREIGN CONTRIBUTION

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Project Expenses</u>	
Cash in Hand	31,765.00	FNS2-Sustainable Agriculture in Raj.	3,068,323.50
SBI Bank-61032538130	<u>138,649.28</u>		
	170,414.28	<u>By Closing Balance</u>	
<u>To Grant in Aid from Madhyanchal</u>		Cash in hand	8.00
Forum for		SBI Bank-61032538130	<u>9,595.78</u>
FNS2-Sustainable Agriculture in Raj.	2,895,000.00		9,603.78
To Bank Interest	12,513.00		
Total	3,077,927.28	Total	3,077,927.28

For R A J M E R U

  
Sushil Chauhan  
President

  
Ajay Meena  
Secretary General

  
Babu Ram Bishnoi  
Treasurer

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

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Place : Jaipur

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

Annexure "A"

**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 occur.

**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



*(Handwritten signature)*  
(Ajay Meena)  
Secretary General