



INDEPENDENT AUDITOR'S REPORT

To,
The Members of RAJMERU Sanstha

Report on Financial Statements

Opinion

We have audited the accompanying financial statements relating 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 31st March, 2024, Statement of Consolidated Income & Expenditure Account and Statement of Consolidated Receipt & Payment Account for the period from 01st April, 2023 to 31st March, 2024 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 March 31, 2024 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 D Bohra & Associates
Chartered Accountants
FRN – 015231C

(CA. Dinesh Kumar Bohra)
Proprietor
M.No.-408218
UDIN- 24408218BKGTF7722
Place: Jaipur
Date: 04-09-2024



RAJMERU SANSTHA

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

CONSOLIDATED

Balance Sheet as at 31st March 2024

	Schedule	Amount
<u>SOURCES OF FUNDS</u>		
Corpus Fund		699000.00
General Fund	'A'	56041.78
Movable Properties Fund	'A'	532930.00
Unutilised Grant to be utilised in next year		149916.12
TDS Payable		49579.00
ESI Payable		453.00
		<u>1487919.90</u>
<u>APPLICATION OF FUNDS</u>		
Fixed Assets	'B'	532930.00
Current Assets, Loans & Advances :		
TDS Recoverable		4870.00
Advance to Murli Saini		2406.00
Cash & Bank Balances	'C'	947713.90
		<u>1487919.90</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 D Bohra & Associates

Chartered Accountants

FRN - 015231C

(CA. Dinesh Kumar Bohra)

Proprietor

M.No. - 408218

Place : Jaipur

Date : 04-09-2024



For RAJMERU SANSTHA

Babu Ram Bishnoi
Secretary General

Sushila Chauhan
Treasurer

RAJMERU SANSTHA

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

CONSOLIDATED

Income & Expenditure for the year ended 31st March 2024

	Schedule	Amount
Unutilised Grant b/f:	'a'	1676127.78
Income:		
Project Grants :		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		9912586.00
Tech India_Indian Army Project		70950.00
	'b'	9983536.00
Other Incomes		
Bank Interest_Saving		85090.00
Bank Interest_FD		39288.00
Membership Fees		10000.00
	'c'	134378.00
Payments:		
Project Exp.		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		9842926.00
Tech India_Indian Army Project		45079.00
Administration Expenses	1'	1761026.66
	'd'	11649031.66
Unutilised Grant to be utilised in next year		149916.12
Excess of income over expenditure		-4906.00
Balance carried to Balance Sheet	(a+bc-d)	-4906.00

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

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Chartered Accountants

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(CA. Dinesh Kumar Bohra)

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JAGATPURA, JAIPUR - 302017

CONSOLIDATED

Receipt and Payment Account for the year ended 31st March 2024

	Schedule	Amount
Opening Balance		
Cash & Bank Balances	"C"	2435362.56
	'a'	2435362.56
Receipts:		
Project Grants :		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		9912586.00
Tech India_Indian Army Project		70950.00
Other Receipts		
Bank Interest_Saving		85090.00
Bank Interest_FD		39288.00
Membership Fees		10000.00
TDS Deduction		49267.00
ESI Deduction		453.00
Advance Recovered		3000.00
	'b'	10170634.00
Payments:		
Project Expenses (net of outsanding expenses)		
BFTW_Germany Project_Strengthening Self Governed Institutional Mechanisms and Leadership process in Rajmeru and its associated networks in Rajasthan		9842926.00
Tech India_Indian Army Project		45079.00
Administration Expenses (Less outstanding Expenditure)	'1'	1761026.66
TDS Deposit		2287.00
TDS Recoverable		4558.00
Advance to Murli Saini		2406.00
	'c'	11658282.66
Closing Balance		
Cash & Bank Balances	'C'	947713.90
	(a+b-c)	947713.90

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For D Bohra & Associates

For RAJMERU SANSTHA

Chartered Accountants

Date :

Dinesh

(CA. Dinesh Kumar Bohra)

Proprietor

M.No. - 408218

Place : Jaipur

Date : 04-09-2024



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Secretary General

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

CONSOLIDATED

Schedules forming part of Balance Sheet as at 31st March 2024

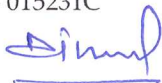
Schedule "A"	Amount	
	General Fund	Moveable Properties Fund
Credit Balance as on 01/04/2023	60947.78	508311.00
Add:		
Income from Investments	0.00	0.00
Contribution to Fund	0.00	0.00
Receipts/ Transfer	0.00	0.00
Addition during the year	0.00	169988.00
Net Surplus as per I/E A/c	0.00	0.00
TOTAL (A)	60947.78	678299.00
Less:		
Depreciation	0.00	145369.00
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	4906.00	0.00
TOTAL (B)	4906.00	145369.00
Credit Balance as on 31/03/2024	[A-B]	56041.78
		532930.00

In Terms of our Audit Report even date attached

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FRN - 015231C



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M.No. - 408218

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CONSOLIDATED

Schedules forming part of Balance Sheet and Income & Expenditure as at 31st March 2024

Date :						
Fixed Assets	Rate of Depreciation	Opening Balance	Purchase / Addition / (Sale)	Total	Depreciation	Closing Balance
Movable Properties						
Furniture	10%	61470.00	18400.00	79870.00	7067.00	72803.00
Almirah	10%	8014.00	0.00	8014.00	801.00	7213.00
Computer	40%	241233.00	0.00	241233.00	96493.00	144740.00
Equipments	15%	0.00	53068.00	53068.00	3980.00	49088.00
Invertor	15%	36125.00	0.00	36125.00	5419.00	30706.00
Motor Cycle	15%	77663.00	0.00	77663.00	11649.00	66014.00
Activa Scooter	15%	74910.00	0.00	74910.00	11237.00	63673.00
Split AC 1.0	15%	0.00	45750.00	45750.00	3431.00	42319.00
Split AC 1.5	15%	0.00	52770.00	52770.00	3958.00	48812.00
Projector	15%	8896.00	0.00	8896.00	1334.00	7562.00
Total		508311.00	169988.00	678299.00	145369.00	532930.00
Schedule "C"						Amount
Cash & Bank Balances				31/03/2023	31/03/2024	
Cash-in-hand				27.00	2057.00	
IOB- A/c No. 154901000006720				0.00	63958.56	
State Bank of India - A/c No. 61087942695				30889.00	28908.00	
State Bank of India - Fixed Deposit - Local				722989.00	718270.00	
State Bank of India - A/c No. 61032538130				1522145.56	118936.34	
State Bank of India - A/c No. 40088175787 ND				159312.00	15584.00	
Total				2435362.56	947713.90	
Schedule "1"						Amount
Administration Expenses						
Office Rent						237300.00
Audit Expenses						102233.00
Bank Charges						9609.66
Conveyance						400.00
Meeting Expenses						57253.00
Miscellaneous Expenses						5040.00
Stationery, Postage & Communication						101954.00
Office Maintenance						73111.00
Electricity Expenses						31395.00
Consultancy						248271.00
Salary to office staff						888460.00
Professional Expenses						6000.00
Total						1761026.66

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(CA. Dinesh Kumar Bohra)

Proprietor


M.No. - 408218

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Date : 04-09-2024



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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.

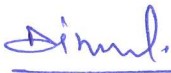
4. Depreciation:

- 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.
- b) The enclosed statements are not general purposes statements.


For D Bohra & Associates
Chartered Accountants
FRN - 015231C



(CA. Dinesh Kumar Bohra)
Proprietor
M.No. - 408218
Place : Jaipur
Date : 04-09-2024



For RAJMERU Sanstha


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