

# J.K. JAIMAN & ASSOCIATES

CHARTERED ACCOUNTANTS

GANESHAM, A-278-279, VIDHYUT NAGAR, AJMER ROAD, JAIPUR - 302021

MOBILE NO. : 09829054360, (O) 0141-2354360

Email: jitendrajaiman@yahoo.co.in

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members, M/s Resource Institute for Human Rights Rajasthan

### Report on Financial Statements

1. We have audited the accompanying financial statements relating to **M/S Resource Institute for Human Rights Rajasthan, 932, Kisan Marg, Barkat Nagar, Tonk Road, Jaipur - 302015** which comprises the Balance Sheet as on 31<sup>st</sup> March, 2018, Statement of Income & Expenditure Account for the for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018 and a summary of significant accounting policies.

### 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, 2018
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31<sup>st</sup> March, 2018.
- in the case of Statement of receipt & payment account , of the receipt & payments during the year ended on 31<sup>st</sup> March, 2018.

### 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

*Jitendra*  
(CA. Jitendra Kumar Jaiman)  
Proprietor  
M. N. - 407738  
Place: Jaipur  
Date: 25/08/2018



BALANCE SHEET AS ON 31st MARCH, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Fixed Assets Fund</u>		<u>Fixed Assets</u>	
Opening Balance	55,074.00	( As per Annexure "A" )	55,074.00
<u>Outstanding Expenses</u>		Bank of India-661310110003431	216,809.79
Amit Mehta	7,000.00	Kavita Manganani	2,921.00
Antakshari Foundation	5,000.00		
Govind Beniwal	17,286.00	<u>Excess of Expenditure over Income</u>	
Kalpna Offset Printers	10,080.00	Opening Balance	146,260.51
Rampal	7,216.00	Less : Surplus during year	24.30
Taruna Nayal	6,000.00		146,236.21
Others	1,550.00		
Vijay Goyal	135,677.00		
<u>Unutilised Grant</u>			
Unicef, Jharkhand	154,858.00		
State Child Protection Society Jharkhand	21,300.00		
	421,041.00		421,041.00

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

Annexure to our Report of Even Date

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

*Jitendra*

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

Place : Jaipur  
Date : 25/08/2018



For Resource Institute for Human Rights Rajasthan

*Vijay Goyal*  
( Vijay Goyal )  
General Secretary

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Strengthening Child Protection System Jharkhand Project Expenses</b>		<b>By Grant in Aid</b>	
<u>TOT for the State and Mentors</u>		Unicef, Jharkhand	646,342.00
Hall and Lunch	56,050.00	<b>By Bank Interest</b>	6,132.00
Laptop Projector	7,200.00		
Resource Fees	24,000.00		
Resource Material	5,000.00		
Stay, Breakfast & Dinner	53,784.00		
Travel for Participants	7,376.00		
Travel of RP	20,043.00		
<u>Monitoring and Handholding Support to CWC DCPU</u>			
Mentors RP Fees	135,000.00		
Honorarium of the National Expert	66,000.00		
Stay & Food	23,728.00		
Support B State Mentor	5,236.00		
Travel	65,526.00		
<u>Training for Key Functionaries on Child Marriage</u>			
Bench Book for CWC for Effective Case Management	60,000.00		
Designing and Printed Copy of the Reports/ Manuals	10,080.00		
Development of Training for CMPO Police, PRIs	21,000.00		
Training Need Assessment Report & Gap	8,000.00		
Translation of the Documents Bench Book Judicial	28,348.00		
<u>Review, Sharing and Refresher Training Meeting</u>			
Hall & Food	10,178.00		
Honorarium to the National Expert	5,500.00		
Projector	2,360.00		
Stay, Breakfast and Dinner of the RP	12,731.00		
Travel of Mentors From District	4,270.00		
<u>Effective and Efficient Management Will Be Ensure</u>			
Communication	3,876.00		
Part Time Support to Accountant	6,250.00		
Stationary	4,806.00		
	646,342.00		
<b>To Administration Expenses</b>			
Bank Charges	607.70		
Audit Fees	5,500.00		
	6,107.70		
<b>To Excess of Income over Expenditure</b>	24.30		
	6,132.00		652,474.00

Annexure to Our Report Even Date

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

*Jitendra*

( CA. Jitendra Kumar Jaiman )  
Proprietor  
M. No. - 407738  
Place : Jaipur  
Date : 25/08/2018



For Resource Institute for Human Rights Rajasthan

*Vijay Goyal*  
( Vijay Goyal )  
General Secretary

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>To Opening Balance</b>		<b>By Strengthening Child Protection System Jharkhand Project Expenses</b>	
Bank of India-661310110003431	9,632.49	<u>TOT for the State and Mentors</u>	
<b>To Received from</b>		Hall and Lunch	56,050.00
Unicef, Jharkhand	801,200.00	Laptop Projector	7,200.00
State Child Protection Society Jharkhand	21,300.00	Resource Fees	24,000.00
<b>To Bank Interest</b>	6,132.00	Resource Material	5,000.00
<b>To Outstanding Expenses</b>		Stay, Breakfast & Dinner	53,784.00
Antakshari Foundation	5,000.00	Travel for Participants	7,376.00
Govind Beniwal	17,286.00	Travel of RP	20,043.00
Kalpna Offset Printers	10,080.00	<u>Monitoring and Handholding Support to CWC DCPU</u>	
Others	1,550.00	Mentors RP Fees	135,000.00
		Honorarium of the National Expert	66,000.00
		Stay & Food	23,728.00
		Support B State Mentor	5,236.00
		Travel	65,526.00
		<u>Training for Key Functionaries on Child Marriage</u>	
		Bench Book for CWC for Effective Case	60,000.00
		Designing and Printed Copy of the	10,080.00
		Development of Training for CMPO Police, PRIs	21,000.00
		Training Need Assessment Report & Gap	8,000.00
		Translation of the Documents Bench Book	28,348.00
		<u>Review, Sharing and Refresher Training Meeting</u>	
		Hall & Food	10,178.00
		Honorarium to the National Expert	5,500.00
		Projector	2,360.00
		Stay, Breakfast and Dinner of the RP	12,731.00
		Travel of Mentors From District	4,270.00
		<u>Effective and Efficient Management Will Be Ensure</u>	
		Communication	3,876.00
		Part Time Support to Accountant	6,250.00
		Stationary	4,806.00
			646,342.00
		<b>By Administration Expenses</b>	
		Bank Charges	607.70
		Audit Fees	5,500.00
			6,107.70
		<b>By Kavita Manganani</b>	2,921.00
		<b>By Closing Balance</b>	
		Bank of India-661310110003431	216,809.79
	872,180.49		872,180.49

Annexure to Our Report Even Date

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

*G. Jitendra*

( CA. Jitendra Kumar Jaiman )  
Proprietor  
M. No. - 407738  
Place : Jaipur  
Date : 25/08/2018



For Resource Institute for Human Rights Rajasthan

*( Vijay Goyal )*  
General Secretary

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

ANNEXURE - A

DETAILS OF FIXED ASSETS AS ON 31st MARCH, 2018

PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2017	ADDITIONS DURING THE YEAR	DEPRECIATION	BALANCE AS ON 31.03.2018
Computer & Printer	40%	792.00	-	317.00	475.00
Furniture	10%	45,032.00	-	4,503.00	40,529.00
Office Equipment	15%	593.00	-	89.00	504.00
Camera	15%	8,115.00	-	1,217.00	6,898.00
Fan & Cooler	15%	7,845.00	-	1,177.00	6,668.00
TOTAL		62,377.00	-	7,303.00	55,074.00

For Resource Institute for Human Rights Rajasthan



  
( Vijay Goyal )  
General Secretary

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

ANNEXURE "B"

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF  
BALANCE SHEET AS ON 31.03.2018

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. All receipts / income have been accounted on accrual basis. All payment/ expenses have also been accounted on accrual basis.
2. The accounts are being prepared on accrual basis.
3. 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.

For Resource Institute for Human Rights Rajasthan



(Vijay Goyal)  
(General Secretary)