

**INDEPENDENT AUDITOR'S REPORT**

To,
The Members of DALIT MANAVADHIKAR KENDRA SAMITI

Report on Financial Statements**Opinion**

We have audited the accompanying financial statements relating to **DALIT MANAVADHIKAR KENDRA SAMITI** which comprises the Balance Sheet as on 31st March, 2021, Statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the period from 01st April, 2020 to 31st March, 2021 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, 2021 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 Institute'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- 21407738AAAACI9790

Place: Jaipur

Date: 02/12/2021



Dalit Manvadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur

Consolidated

Balance Sheet as on 31/03/2021

Liabilities	Amount	Assets	Amount
Capital Fund	69,00,208.00	Fixed Assets	
		(As per Annexure "A")	69,00,208.00
<u>General Fund</u>			
Opening Balance	2,09,083.21	Silver Crown	8,220.00
Add: Excess of income over expenditure	<u>1,73,613.90</u>	TDS Receivable	20,055.00
	3,82,697.11	Security Deposit JVVNL	4,655.00
<u>Unspent Grant</u>			
CA Project	54,92,648.21	Advance to SDPSJ	1,03,728.00
UNDP Project	11,249.01	Advance to Staff	17,100.00
APPI & SCMI Project	<u>9,61,184.60</u>		
	64,65,081.82		
		Cash and Bank Balance	
Security Deposit	11,468.00	Cash in Hand	42,961.73
Dalit Mahila Manch	18,692.00	Axis Bank-6384	-
TDS Payable	6,655.00	Axis Bank-8272	53,62,579.21
		Union Bank of India	13,09,751.04
		Union Bank of India (DAAA)	<u>15,543.95</u>
			67,30,835.93
	1,37,84,801.93		1,37,84,801.93

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

As per Report of Even Date


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



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



For : Dalit Manvadhikar Kendra Samiti


(P.L. Mimroth)
Chief Functionary

Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur

Place : Jaipur
Date : 02/12/2021

Dalit Manvadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur

Consolidated

Income & Expenditure Account for the year ending 31/03/2021

Expenditure	Amount	Income	Amount
<u>To Foreign Project Expenses</u>		<u>By Foreign Grant in Aid</u>	
Christian Aid	37,87,715.80	Christian Aid	40,96,813.82
		Add: Unspent Grant (31/03/2020)	50,77,180.19
			91,73,994.01
<u>To Local Project Expenses</u>		Less: Unspent Grant (31/03/2021)	54,92,648.21
CBM	6,97,726.00		36,81,345.80
APPI	9,60,255.00	Less: Capital Grant	-
Christian Movement (SCMI)	8,000.00		36,81,345.80
	16,65,981.00		
<u>To Administrative Expenses</u>		<u>By Local Grant in Aid</u>	
Bank Charges	112.10	Grant from CBM	6,97,726.00
Board Meeting Expenses	3,680.00	Grant from APPI	10,98,900.00
Honorarium	22,000.00		17,96,626.00
Incentive	6,100.00	Add: Unspent Grant (31/03/2020)	8,30,539.60
Communication Exp.	790.00		26,27,165.60
Misc. Expenses	1,900.00	Less: Unspent Grant (31/03/2021)	9,61,184.60
Water & Electricity	37,733.00		16,65,981.00
Membership Fees	2,000.00	<u>To Contribution Received</u>	
Repair & Maintenance	51,025.00	Contribution of Distt. Staff	69,300.00
Local Conveyance	200.00	Contribution (State)	1,54,400.00
Salary	1,80,833.00		2,23,700.00
	3,06,373.10	<u>By Other Income Received</u>	
<u>To Capital Expenditure</u>		Bank and FDR Interest	1,40,993.00
Furniture	2,100.00	Books Sale fund	2,100.00
Cooler	11,328.00	Interest on IT Refund	772.00
Mobile	1,200.00	Membership Fees	4,242.00
	14,628.00	Misc. Income	2,744.00
To Excess of income over expenditure	1,73,613.90		1,50,851.00
		By Furniture Sold	1,434.00
		By Salary Charged from Project	2,25,000.00
	59,48,311.80		59,48,311.80

As per Report of Even Date

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

Jitendra Kumar Jaiman

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

Place : Jaipur
Date : 02/12/2021



For : Dalit Manvadhikar Kendra Samiti

P.L. Mimroth
(P.L. Mimroth)
Chief Functionary

Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur

Dalit Manvadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur

Consolidated

Receipt & Payment Account for the year ending 31/03/2021

Receipts	Amount	Payments	Amount
<u>To Opening Balance</u>		<u>By Foreign Project Expenses</u>	
Cash in Hand	52,819.73	Christian Aid	37,87,715.80
Axis Bank-6384	-	<u>By Local Project Expenses</u>	
Axis Bank-8272	49,11,247.19	CBM	6,97,726.00
Union Bank of India	4,69,274.14	APPI	9,60,255.00
Union Bank of India-FDR	5,00,000.00	Christian Movement (SCMI)	8,000.00
Union Bank of India (DAAA)	15,543.95		16,65,981.00
	59,48,885.01		
<u>To Foreign Grant Received</u>		<u>By Administrative Expenses</u>	
from Christian Aid	40,96,813.82	Bank Charges	112.10
<u>To Local Grant Received</u>		Board Meeting Expenses	3,680.00
from CBM	6,97,726.00	Honorarium	22,000.00
from APPI	10,98,900.00	Incentive	6,100.00
	17,96,626.00	Communication Exp.	790.00
<u>To Contribution Received</u>		Misc. Expenses	1,900.00
Contribution of Distt. Staff	69,300.00	Water & Electricity	37,733.00
Contribution (State)	1,54,400.00	Membership Fees	2,000.00
	2,23,700.00	Repair & Maintenance	51,025.00
<u>To Other Income Received</u>		Local Conveyance	200.00
Bank Interest	1,40,993.00	Salary	1,80,833.00
Books Sale fund	2,100.00		3,06,373.10
Interest on IT Refund	-	<u>By Capital Expenditure</u>	
Membership Fees	4,242.00	Furniture	2,100.00
Misc. Income	2,744.00	Cooler	11,328.00
	1,50,079.00	Mobile	1,200.00
			14,628.00
To Furniture Sold	1,434.00	By Paid to Rishi Siddhi Tour & Travels	12,440.00
To Advance Recovered from Staff	62,601.00	By Advance to Staff	12,600.00
To Advance Rec. from J.K. Jaiman & Asso.	7,000.00	<u>By Closing Balance</u>	
To TDS Deduct	6,655.00	Cash in Hand	42,961.73
To Salary Charged from APPI Project	2,25,000.00	Axis Bank-6384	-
To Income Tax Refund	11,780.00	Axis Bank-8272	53,62,579.21
		Union Bank of India	13,09,751.04
		Union Bank of India (DAAA)	15,543.95
			67,30,835.93
	1,25,30,573.83		1,25,30,573.83

As per Report of Even Date

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

(Signature)

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



For : Dalit Manvadhikar Kendra Samiti

(Signature)
(P.L. Mimroth)
Chief Functionary

Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur

Place : Jaipur
Date : 02/12/2021

Dalit Manvadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur

Consolidated

Annexure - A

Fixed Assets as on 31/03/2021

Name of Item	Rate of Depreciation	Balance as on 01/04/2020	Addition (sold) during the year	Total	Depreciation	Net balance as on 31/03/2021
<u>(A) Foreign Contribution</u>						
Computer/Printer/Laptop	40%	27,100.00	-	27,100.00	10,840.00	16,260.00
Furniture	10%	2,09,532.00	-	2,09,532.00	20,953.00	1,88,579.00
Mobile/Data Card	15%	32,531.00	-	32,531.00	4,880.00	27,651.00
Office Equipment	15%	69,342.00	-	69,342.00	10,401.00	58,941.00
Vehicle	15%	777.00	-	777.00	117.00	660.00
Institutional Building	0%	53,01,955.00	-	53,01,955.00	-	53,01,955.00
Total (A)		56,41,237.00	-	56,41,237.00	47,191.00	55,94,046.00
<u>(B) Local Contribution</u>						
Computer/Printer/Laptop	40%	4,778.00	48,700.00	53,478.00	21,391.00	32,087.00
Furniture	10%	68,976.00	(1,434.00)	67,542.00	6,754.00	60,788.00
Furniture	10%	-	2,100.00	2,100.00	105.00	1,995.00
Mobile	15%	4,964.00	1,200.00	6,164.00	925.00	5,239.00
Office Equipment	15%	9,478.00	13,428.00	22,906.00	2,429.00	20,477.00
Library	10%	68,757.00	-	68,757.00	6,876.00	61,881.00
Institutional Building	0%	11,23,695.00	-	11,23,695.00	-	11,23,695.00
Total (B)		12,80,648.00	63,994.00	13,44,642.00	38,480.00	13,06,162.00
Grand Total (A+B)		69,21,885.00	63,994.00	69,85,879.00	85,671.00	69,00,208.00

For : Dalit Manvadhikar Kendra Samiti



P.L. Mimroth
(P.L. Mimroth)

Chief Functionary

Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur

Dalit Manavadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur

Annexure "B"

Significant Accounting Policies & Notes of Accounts

1. Significant Accounting Policy:

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. 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.

3. 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.

4. Revenue Recognition:

Organization follows the mercantile system of accounting and recognizing Income & Expenditure on accrual basis.

5. Depreciation:


- a) Depreciation is charged consistently.
- b) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
- c) 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 organization.

6. Notes of Accounts:

- a) Contingent liability: there is no contingent liability at year end.
- b) Bank Statement of Union Bank of India-DAAA is not available so closing balance is shown same as opening balance.
- c) Bank Statement of Axis Bank-6384 is not available.
- d) The enclosed statements are not general purposes statements.



For Dalit Manvadhikar Kendra Samiti


(P.L. Mimroth)

Chief Functionary

Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur