

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
M/S Dalit Manavadhikar Kendra Samiti

Report on Financial Statements

1. We have audited the accompanying financial statements relating to M/S Dalit Manavadhikar Kendra Samiti, Jaipur which comprises the Balance Sheet as on 31st March, 2018; Statement of Income & Expenditure Account for the year period from 01st April, 2017 to 31st March, 2018, statement of Receipt & Payment Account for the period from 01st April, 2017 to 31st March, 2018.

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 31st March, 2018
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2018.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31st 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: 10/09/2018


Dalit Manavadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur
Consolidated
Balance Sheet as on 31.03.2018

Liabilities	Amount	Assets	Amount
Capital Fund	7,041,860.00	Fixed Assets	
		Computer/Laptop/Printer	40,943.00
General Fund		Furniture & Fixtures	329,664.00
Op Balance	162,873.97	Institution Building	6,425,650.00
Add. Surplus	<u>170,443.40</u>	Mobile/Data Card	50,549.00
	333,317.37	Library	84,886.00
Unspent Grant -FC	3,988,186.47	Office Equipment	109,093.00
Unspent Grant -UNDP	11,249.01	Vehicle	<u>1,075.00</u>
			7,041,860.00
		Silver Crown	8,220.00
Security Deposit	11,599.51	TDS Receivable	82,266.00
Dalit Mahila Manch	16,440.00		
Legal Aid Contribution	15,000.00	FDR	2,000,000.00
TDS Receivable	6,839.00		
		Grant Receivable	645,707.00
		Accrued Interest on FDR	5,472.00
		Security Deposit JVVNL	4,655.00
		Excess TDS Deposit	730.00
		Advance & Loans	
		Staff	77,503.90
		Christian Aid Team	100,057.00
		SDPSJ	<u>103,728.00</u>
			281,288.90
		Closing Balance	
		Axis Bank	972,365.47
		Axis Bank-6384	16,263.00
		Cash in hand	61,985.37
		Union Bank of India	288,134.67
		Union Bank of India-UNDP	<u>15,543.95</u>
	<u>11,424,491.36</u>		<u>11,424,491.36</u>

Notes of Accounts and Significant Accounting Policies as per Annexure

As per Report of Even Date


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


(CA. Jitendra Kumar Jaiman)
Proprietor


M.No. - 407738
Place : Jaipur
Date : 10/09/2018



For : Dalit Manvadhikar Kendra Samiti


(Satish Kumar)
Secretary




(P.L. Mimroth)
Chief Functionary

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

Consolidated

Income & Expenditure Account for the year ending 31.03.2018

Expenditure	Amount	Income	Amount
<u>To Foreign Project Expenses</u>		<u>By Grant in Aid</u>	
Christian Aid	2,397,524.00	Christian Aid	3,153,289.78
EU Capacitating Project	1,990,091.00	EU Capacitation Project	965,012.00
Ensuring Access to Justice	1,058,638.00	Ensuring Access to Justice	983,882.00
			<u>5,102,183.78</u>
<u>To Local Project Expenses</u>		<u>Add: Unspent Grant</u>	
DMKS Own Exp.	34,048.00	(01.04.2017)	<u>3,575,726.69</u>
Capacity Building of Activist	76,710.00		8,677,910.47
Communication	7,397.00	<u>Less: Unspent Grant</u>	
Late fees for TDS Deposit	3,038.00	(31.03.2018)	<u>3,988,186.47</u>
Misc. Expenses	19,266.60		4,689,724.00
Repair & Maintenance	7,800.00	<u>Add: Grant Receivable</u>	<u>645,707.00</u>
Salary	45,036.00		5,335,431.00
Survey & Research	3,146.00	<u>By Other Income</u>	
Legal Intervention	2,000.00	FDR and Bank Interest	121,883.00
		Donation	25,500.00
<u>To Fixed Assets Purchases</u>		Books Sale fund	10,859.00
Office Equipments	1,870.00	contribution of Distt. Staff	12,052.00
Computer/Laptop	3,000.00	Contribution of Staff office	3,750.00
Furniture & Fixture	7,209.00	Contribution (State)	156,500.00
Mobile	3,600.00	Grant from SCMI	140,000.00
		Rent & Hire	12,000.00
To Excess of Income over		Membership Fee	4,242.00
Expenditure	170,443.40		
		<u>To Fixed Assets Sold</u>	
		Computer	8,500.00
		Equipments	100.00
	<u>5,830,817.00</u>		<u>5,830,817.00</u>

As per Report of Even Date

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

(Signature)

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

Place : Jaipur
Date : 10/09/2018



For : Dalit Manvadhikar Kendra Samiti

(Signature)
(Satish Kumar)
Secretary



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

Dalit Manavadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur
Consolidated
Receipt & Payment Account for the year ending 31.03.2018

Receipt	Amount	Payment	Amount
To Opening Balance	1,265,824.18	<u>By Foreign Project Expenses</u>	
		Christian Aid	2,397,524.00
<u>To Foreign Grant Received</u>		EU Capacitation Project	1,990,091.00
EU Capacitation Project	965,012.00	Ensuring Access to Justice	1,058,638.00
Ensuring Access to Justice	983,882.00		
Christian Aid	3,153,289.78	<u>By Local Project Expenses</u>	
		DMKS Own Exp.	34,048.00
<u>To Other Income</u>		Capacity Building of Activist	76,710.00
FDR and Bank Interest	121,883.00	Communication	7,397.00
Donation	25,500.00	Late fees for TDS Deposit	3,038.00
Books Sale fund	10,859.00	Misc. Expenses	19,266.60
contribution of Distt. Staff	12,052.00	Repair & Maintenance	7,800.00
Contribution of Staff office	3,750.00	Salary	45,036.00
Contribution (State)	156,500.00	Survey & Research	3,146.00
Grant from SCMI	140,000.00	Legal Intervention	2,000.00
Rent & Hire	12,000.00		
Membership Fee	4,242.00	<u>By Fixed Assets Purchases</u>	
		Office Equipments	1,870.00
<u>To Fixed Assets Sold</u>		Computer/Laptop	3,000.00
Computer	8,500.00	Furniture & Fixture	7,209.00
Equipments	100.00	Mobile	3,600.00
<u>To Advance Recovered from</u>		<u>By Outstanding Audit Fee Paid</u>	39,000.00
Staff FC Project	14,264.00	<u>By TDS on FDR Interest(FC)</u>	7,106.00
Staff Non FC Project	47,749.00	<u>By Accrued Interest on FDR (FC)</u>	5,472.00
		<u>By Advance to Staff</u>	42,867.90
To Dalit Mahila Manch	130.00	<u>By Staff welfare (FC)</u>	39.00
		<u>By TDS Payment Last Year</u>	10,300.00
To Accrued Intt on FDR (L.Y.)	204,644.00	<u>By Legal Aid Advance</u>	10,000.00
		<u>By Excess TDS Deposit</u>	730.00
		<u>By Closing Balance</u>	
		Axis Bank	972,365.47
		Axis Bank-6384	16,263.00
		Union Bank of India	288,134.67
		Union Bank of India-UNDP	15,543.95
		Cash in hand	61,985.37
	<u>7,130,180.96</u>		<u>7,130,180.96</u>

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 : 10/09/2018



For : Dalit Manvadhikar Kendra Samiti

Satish Kumar
(Satish Kumar)
Secretary



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

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. Revenue Recognition:

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

3. 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.

4. Notes of Accounts:

- a) Contingent liability: there is no contingent liability at year end.
- b) Bank Statement of Union Bank of India – UNDP is not available so closing balance is shown same as opening balance.

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

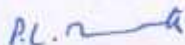


(CA. Jitendra Kumar Jaiman)
Proprietor
M. No. 407738

Place : Jaipur
Date : 10/09/2018



For : Dalit Manavadhikar Kendra Samiti


(P.L. Mimroth)
Chief Functionary
