



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, 2019, Statement of Income & Expenditure Account for the year period from 01st April, 2018 to 31st March, 2019, statement of Receipt & Payment Account for the period from 01st April, 2018 to 31st March, 2019.

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, 2019
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2019.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31st March, 2019.

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.

Place: Jaipur
Date:



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

(CA. Jitendra Kumar Jaiman)
Proprietor
M. N. - 407738

UDIN-19407738AAABH8465

Dalit Manavadhikar Kendra Samiti
73, Roop Nagar II, Near Mahesh Nagar, Jaipur
Consolidated
Balance Sheet as on 31/03/2019

Liabilities	Amount	Assets	Amount
Capital Fund	6,988,911.00	Fixed Assets	
General Fund		Computer/Laptop/Printer	62,527.00
Op Balance	333,317.37	Less : Depreciation	22,771.00
Less: Deficit	<u>104,015.00</u>	Furniture & Fixtures	343,216.00
	229,302.37	Less : Depreciation	<u>33,763.00</u>
Unspent Grant -FC	4,046,968.93	Mobile/Data Card	51,679.00
Unspent Grant -UNDP	11,249.01	Less : Depreciation	<u>7,667.00</u>
Security Deposit	11,468.00	Office Equipment	109,093.00
Dalit Mahila Manch	17,652.00	Less : Depreciation	<u>16,364.00</u>
Jesuit research Development	13,555.00	Vehicle	1,075.00
TDS Payable	1,800.00	Less : Depreciation	<u>161.00</u>
Outstanding Expenses	3,857.00	Library	84,886.00
		Less : Depreciation	<u>8,489.00</u>
		Institution Building	6,425,650.00
		Silver Crown	8,220.00
		TDS Receivable for ITD	27,985.00
		Accrued Interest on FDR	3,341.00
		Security Deposit JVVNL	4,655.00
		Advance & Loans	
		Staff	7,818.00
		SDPSJ	<u>103,728.00</u>
		Closing Balance	
		Cash in hand	48,369.76
		Axis Bank-6384	172.00
		Axis Bank-8272	341,825.93
		FDR in Axis Bank	3,500,000.00
		Union Bank of India	274,193.67
		Union Bank of India-DAAA	<u>15,543.95</u>
			4,180,105.31
	<u>11,324,763.31</u>		<u>11,324,763.31</u>

Notes of Accounts and Significant Accounting Policies as per Annexure

As per Report of Even Date

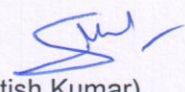
For J. K. Jaiman & Associates
Chartered Accountants
FRN - 014064C



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


Place : Jaipur
Date :




(Satish Kumar)
Secretary

Secretary
Dalit Manvadhikar Kendra Samiti
Jaipur

For : Dalit Manvadhikar Kendra Samiti


(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

Consolidated

Income & Expenditure Account for the year ending 31/03/2019

Expenditure	Amount	Income	Amount
<u>To Foreign Project Expenses</u>		<u>By Grant in Aid</u>	
EU Capacitation Project	1,324,694.00	Christian Aid	3,439,841.76
Christian Aid	3,308,823.30	EU Capacitation Project	1,965,338.00
Ensuring Access to Justice	<u>211,450.00</u>	Ensuring Access to Justice	<u>-</u>
	4,844,967.30		5,405,179.76
<u>To Local Project Expenses</u>		<u>Add: Unspent Grant</u>	
DMKS Own Exp.	98,481.00	(01/04/2018)	<u>3,342,479.47</u>
Capacity Building of Activist	28,000.00		8,747,659.23
Communication	5,636.00	<u>Less: Unspent Grant</u>	
Consultancy	58,000.00	(31/03/2019)	<u>4,046,968.93</u>
Honorarium	54,266.00		4,700,690.30
Legal Intervention	2,000.00	<u>By Other Income</u>	
Misc. Expenses	28,183.00	Bank Interest	45,681.00
Repair & Maintenance	6,130.00	FDR Intt.	104,603.00
TDS Late fees	1,220.00	IT Refund	3,121.00
Mobile Purchase	1,130.00	Books Sale fund	4,000.00
Excess TDS Deposit	<u>760.00</u>	Contribution of Distt. Staff	11,800.00
	283,806.00	Contribution of Staff office	-
		Contribution (State)	114,370.00
		Grant from SCMI	20,000.00
		Rent & Hire Charges	7,000.00
		Other Income	<u>9,493.00</u>
			320,068.00
		By Administrative Charges from Projects	4,000.00
		To Excess of Expenditure over Income	104,015.00
	<u>5,128,773.30</u>		<u>5,128,773.30</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 :



(Signature)
(Satish Kumar)
Secretary
Dalit Manvadhikar Kendra Samiti
Jaipur

For : Dalit Manvadhikar Kendra Samiti

(Signature)
(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
Consolidated
Receipt & Payment Account for the year ending 31/03/2019

Receipt	Amount	Payment	Amount
<u>To Opening Balance</u>		<u>By Foreign Project Expenses</u>	
Axis Bank-8272	972,365.47	EU Capacitation Project	1,324,694.00
Axis Bank-6384	16,263.00	Christian Aid	3,308,823.30
Union Bank of India	288,134.67	Ensuring Access to Justice	<u>211,450.00</u>
Union Bank of India-UNDP	15,543.95		4,844,967.30
Cash in Hand	<u>61,985.37</u>		
	1,354,292.46	<u>By Local Project Expenses</u>	
<u>To Foreign Grant Received</u>		DMKS Own Exp.	98,481.00
EU Capacitation Project	1,965,338.00	Capacity Building of Activist	28,000.00
Christian Aid	3,439,841.76	Communication	5,636.00
Ensuring Access to Justice	<u>-</u>	Consultancy	58,000.00
	5,405,179.76	Honorarium	54,266.00
<u>To Other Income</u>		Legal Intervention	2,000.00
Bank Interest	45,681.00	Misc. Expenses	28,183.00
FDR Intt.	110,075.00	Repair & Maintenance	6,130.00
Books Sale fund	4,000.00	TDS Late fees	1,220.00
Contribution of Distt. Staff	11,800.00	Excess TDS Deposit	<u>30.00</u>
Contribution of Staff office	-		281,946.00
Contribution (State)	114,370.00	<u>By Mobile Purchase</u>	1,130.00
Grant from SCMI	20,000.00	By Mobile Security Refund	131.51
Rent & Hire Charges	7,000.00	By Legal Aid Advance	15,000.00
Other Income	<u>2,654.00</u>	By TDS (AY 2019-20)	11,008.00
	315,580.00		
<u>To IT Refund</u>	68,410.00	<u>By Closing Balance</u>	
<u>To Administrative Charges from Projects</u>	4,000.00	Cash in hand	48,369.76
<u>To Advance Recovered from</u>		Axis Bank-6384	172.00
Staff FC Project	19,086.00	Axis Bank-8272	341,825.93
Staff Non FC Project	50,599.90	FDR in Axis Bank	3,500,000.00
Christian Aid Team	<u>100,057.00</u>	Union Bank of India	274,193.67
	169,742.90	Union Bank of India-DAAA	<u>15,543.95</u>
<u>To Dalit Mahila Manch</u>	1,212.00	Accrued Interest on FDR	3,341.00
<u>To FDR Matured</u>	2,000,000.00		
<u>To TDS Deducted</u>	1,800.00		
<u>To Jesuit research Development</u>	13,555.00		
<u>To Outstanding Expenses</u>	3,857.00		
	<u>9,337,629.12</u>		<u>9,337,629.12</u>

As per 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 :



For : Dalit Manvadhikar Kendra Samiti

Satish Kumar
(Satish Kumar)
Secretary
Dalit Manvadhikar Kendra Samiti
Jaipur

P.L. Mimroth
(P.L. Mimroth)
Chief Functionary
Chief Functionary
Dalit Manvadhikar Kendra Samiti
73, Roop Nagar-II, Jaipur

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Annexure

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.

For Dalit Manavadhikar Kendra Samiti



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

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