



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, 2020, Statement of Income & Expenditure Account for the year period from 01st April, 2019 to 31st March, 2020, statement of Receipt & Payment Account for the period from 01st April, 2019 to 31st March, 2020.

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, 2020
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2020.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31st March, 2020.

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

Jitendra Kumar Jaiman

(CA. Jitendra Kumar Jaiman)

Proprietor

M. N. - 407738

UDIN - 21407738AAAAAC4921

Place: Jaipur

Date: 31/12/2020

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

Consolidated

Balance Sheet as on 31/03/2020

Liabilities	Amount	Assets	Amount
Capital Fund	6,921,885.00	Fixed Assets	
General Fund		Computer/Laptop/Printer	49,786.00
Opening Balance	229,302.37	Less : Depreciation	17,908.00
Less: Exp.over Income	20,219.16	Furniture & Fixtures	309,453.00
	209,083.21	Less : Depreciation	30,945.00
Unspent Grant		Mobile/Data Card	44,012.00
CA Project	5,077,180.19	Less : Depreciation	6,517.00
UNDP Project	11,249.01	Office Equipment	92,729.00
APPI & SCMI Project	830,539.60	Less : Depreciation	13,909.00
	5,918,968.80	Vehicle	914.00
Security Deposit	11,468.00	Less : Depreciation	137.00
Dalit Mahila Manch	18,692.00	Library	76,397.00
Ridhi Sidhi Tour & Travels	12,440.00	Less : Depreciation	7,640.00
		Institution Building	6,425,650.00
		Silver Crown	8,220.00
		TDS Receivable	31,063.00
		Security Deposit JVVNL	4,655.00
		Advance to SDPSJ	103,728.00
		Advance to Staff	67,101.00
		J.K. Jaiman & Associates	7,000.00
		Cash and Bank Balance	
		Cash in Hand	52,819.73
		Axis Bank-6384	-
		Axis Bank-8272	4,911,247.19
		Union Bank of India	469,274.14
		Union Bank of India-FDR	500,000.00
		Union Bank of India-UNDP	15,543.95
			5,948,885.01
	13,092,537.01		13,092,537.01

Notes of Accounts and Significant Accounting Polices 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



For : Dalit Manvadhikar Kendra Samiti


(P.L. Mimroth)
Chief Functionary

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

Place : Jaipur
Date : 31/12/2020

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

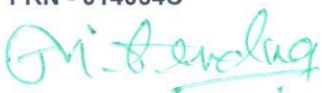
Consolidated

Income & Expenditure Account for the year ending 31/03/2020

Expenditure	Amount	Income	Amount
<u>To Project Expenses</u>		<u>By Grant in Aid</u>	
Christian Aid	3,672,902.80	Christian Aid	4,584,441.06
EU Capacitation Project	263.00		
DMKS Own Exp.	11,143.16	Add: Unspent Grant (01/04/2019)	4,046,968.93
Capacity Building of Activist	10,767.00		8,631,409.99
Communication	7,255.00		
Consultancy Fee	104,000.00	Less: Unspent Grant (31/03/2020)	5,077,180.19
Fact Finding	37,685.00		3,554,229.80
Honorarium	123,500.00	Less: Capital Grant	10,030.00
Human Rights Defenders Training	520.00		3,544,199.80
Legal Intervention	39,671.00	Grant from SCMI	52,000.00
Misc. Expenses	31,614.00	Grant from APPI	1,080,000.00
Monitoring	1,652.00		1,132,000.00
Office Hospitality	2,794.00	Add: Unspent Grant (31.03.2019)	-
Repair & Maintenance	1,750.00		1,132,000.00
Salary	18,000.00	Less: Unspent Grant (31.03.2020)	830,539.60
Stationary, Postage & Telephone	4,280.00		301,460.40
Travel cost	33,376.40	By Bank Interest	9,034.00
Water & Electricity	32,205.00	By Books Sale fund	100.00
TDS Late Fee	200.00	By Contribution of Distt. Staff	7,400.00
Donation	2,000.00	By Contribution (State)	122,700.00
		By Bank and FDR Interest	128,966.00
		By Interest on IT Refund	644.00
		By Administration Charges Received from Projects	855.00
		By Excess of Expenditure over Income	20,219.16
	4,135,578.36		4,135,578.36

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 : 31-12-2020



For : Dalit Manvadhikar Kendra Samiti



(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 31/03/2020

Receipts	Amount	Payments	Amount
<u>To Opening Balance</u>		<u>By Project Expenses</u>	
Cash in Hand	48,369.76	Christian Aid	3,682,932.80
Axis Bank-6384	172.00	EU Capacitation Project	263.00
Axis Bank-8272	341,825.93	DMKS Own Exp.	11,143.16
FDR in Axis Bank	3,500,000.00	Capacity Building of Activist	10,767.00
Union Bank of India	274,193.67	Communication	7,255.00
Union Bank of India-UNDP	15,543.95	Consultancy Fee	104,000.00
	4,180,105.31	Fact Finding	37,685.00
<u>To Income Received</u>		Honorarium a/c	123,500.00
Grant Recd Christian Aid	4,584,441.06	Human Rights Defenders Training	520.00
Bank Interest	141,341.00	Legal Intervention	39,671.00
Books Sale fund	100.00	Misc. Expenses	31,614.00
Contribution of Distt. Staff	7,400.00	Monitoring	1,652.00
Contribution (State)	122,700.00	Office Hospitality	2,794.00
Grant from SCMI	52,000.00	Repair & Maintenance	1,750.00
Grant from APPI	1,080,000.00	Salary	18,000.00
Interest on IT Refund	644.00	Stationary, Postage & Telephone	4,280.00
	5,988,626.06	Travel cost	33,376.40
To IT Refund (AY 2018-19)	7,106.00	Water & Electricity	32,205.00
To Ridhi Sidhi Tour & Travels	12,440.00	TDS Late Fee	200.00
To Advance Recovered From Staff	7,818.00	Donation	2,000.00
To Dalit Mahila Manch	1,040.00		4,145,608.36
To Administration Charges from Projects	855.00	By Jesuit Research Development	13,555.00
		By TDS Receivables (AY 2020-21)	10,184.00
		By TDS Deposit	1,800.00
		By Advance to Staff	67,101.00
		By J.K. Jaiman & Associates	7,000.00
		By Outstanding Expenses Paid	3,857.00
		<u>Closing Balance</u>	
		Cash in Hand	52,819.73
		Axis Bank-6384	-
		Axis Bank-8272	4,911,247.19
		Union Bank of India	469,274.14
		Union Bank of India-FDR	500,000.00
		Union Bank of India-UNDP	15,543.95
			5,948,885.01
	10,197,990.37		10,197,990.37

As per Report of Even Date

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

Antarolga

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

Place : Jaipur
Date : 31-12-2020



For : Dalit Manvadhikar Kendra Samiti

P.L.
(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

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.
- c) Bank Statement of Axis Bank-6384 is not available.

For Dalit Manvadhikar Kendra Samiti



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

Chief Functionary

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