



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, 2017, Statement of Income & Expenditure Account for the year period from 01st April, 2016 to 31st March, 2017, statement of Receipt & Payment Account for the period from 01st April, 2016 to 31st March, 2017.

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, 2017
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31st March, 2017.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31st March, 2017.

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

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

Consolidated

Balance Sheet as on 31.03.2017

Liabilities	Amount	Assets	Amount
Capital Fund	7,174,281.00	Fixed Assets	
General Fund		Computer/Printer/Laptop	73,740.00
Trf. from CF	63,696.17	Furniture	359,085.00
Add : Surplus	99,177.80	Library	141,476.00
	162,873.97	Mobile	53,794.00
Unspent Grant - FCRA	3,575,726.69	Office Equipment	119,341.00
Unspent Grant - UNDP	11,249.01	Vehicle	1,195.00
TDS Payable	10,300.00	Office Land & Building	748,631.00
PPF Payable	39.00	FDR	2,000,000.00
Ramesh Chand	3,968.00	Accrued Interest of FDR	204,644.00
Security Deposit	7,631.51	Investment	8,220.00
Audit Fee Payable	39,000.00	TDS Receivable	68,321.00
DMM Payable	16,310.00	Staff Welfare (Over Exp)	66.00
Legal Aid Contribution Payable	25,000.00	Advance to Staff	96,583.00
		Receivable from CA Team visit	100,057.00
		Receivable from SDPSJ	103,728.00
		Security Deposit to JVVNL	4,655.00
		Closing Balance	
		Axis Bank-FCRA-916010014906384	352,884.00
		Axis Bank-FCRA-010010100258272	675,517.69
		Cash in Hand	74,472.37
		Union Bank of India	147,406.17
		Union Bank of India - UNDP	15,543.95
	11,026,379.18		11,026,379.18

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

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



For : Dalit Manavadhikar Kendra Samiti



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

Place : Jaipur
Date : 10/11/2017

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

Consolidated

Income & Expenditure Account for the year ending 31.03.2017

Expenditure	Amount	Income	Amount
<u>To Project Expenses-FCRA</u>		<u>By Grant Received</u>	
Christian Aid Project	2,506,909.88	<u>FCRA</u>	
BFW Project	2,410.00	Eu Capacitation Project	1,851,386.00
Study for ST/SC	9,965.12	Ensuring Access to Justice	311,000.00
EU Capacitation Project	1,559,839.00		<u>2,162,386.00</u>
Ensuring access to Justice	569,254.00		
		Add: Unspent Grant (01.04.2016)	5,879,113.69
<u>To Non FCRA Expenses</u>			8,041,499.69
DMKS Own Expenses	26,729.40	Less: Unspent Grant (31.03.2017)	<u>3,575,726.69</u>
Capacity Building of Activist	11,443.00		4,465,773.00
Communication	9,418.00	<u>By Non FCRA Income</u>	
Honorarium	3,000.00	Books Sold	54,000.00
Misc Expenses	16,343.80	Contribution of Distt.Staff	1,200.00
Office Rent	25,000.00	Contribution of State Office	15,000.00
Salary	138,020.00	Contribution (State)	264,615.00
Insurance	8,461.00	Institution Building Fund	5,000.00
Legal Intervention	3,000.00	Rent & Hire Charges	6,000.00
		Interest on IT Refund	1,260.00
<u>To Fixed Assets Purchases</u>		Consultancy Fee	<u>2,000.00</u>
Laptop and Furniture - FCRA	116,175.00		349,075.00
Office Equipment - Local	14,726.00	Bank and FDR Interest	305,024.00
To Excess of Income over Exp	99,177.80		
	5,119,872.00		5,119,872.00

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 : 10/11/2017



For : Dalit Manavadhikar Kendra Samiti



P.L. Mimroth
(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 31.03.2017

Receipts	Amount	Payment	Amount
To Opening Balance	1,690,561.88	By Fixed Assets Purchases	
		Laptop and Furniture - FCRA	116,175.00
To Grant Received		Office Equipment - Local	14,726.00
FCRA		By Project Expenses-FCRA	
EU Capactitation Project 1,851,386.00		Christian Aid Project	2,506,909.88
Ensuring Access to Justice 311,000.00	2,162,386.00	BFW Project	2,410.00
Non FCRA Income		Study for ST/SC	9,965.12
Books Sold 54,000.00		EU Capactitation Project	1,559,839.00
Contribution of Distt. Staff 1,200.00		Ensuring access to Justice	569,254.00
Contribution of State Office 15,000.00		By Non FCRA Expenses	
Contribution (State) 264,615.00		DMKS Own Expenses	26,729.40
Institution Building Fund 5,000.00		Capacity Building of Activist	11,443.00
Rent & Hire Charges 6,000.00		Communication	9,418.00
Interest on IT Refund 1,260.00		Honorarium	3,000.00
Consultancy Fee 2,000.00	349,075.00	Misc Expenses	16,343.80
To Bank and FDR Interest	305,024.00	Office Rent	25,000.00
To Assets Sold	8,000.00	Salary	138,020.00
To Advance Recovered form Staff	15,453.70	Insurance	8,461.00
To FDR Withdrawal	2,000,000.00	Legal Intervention	3,000.00
To TDS Refund	10,490.00	By Staff Welfare Fund	66.00
To Recovered from SDPSJ	40,000.00	By Accrued Interest on FDR	47,174.00
To TDS Deduction	10,300.00	By Expenses incurred for CA Team Visit	100,057.00
To Legal Aid Contribution Payable	25,000.00	By TDS Deposit	15,129.00
To PPF Payable	39.00	By Paid to Mahaveer Security	5,000.00
To Payable to Ramesh Chand Bansal	3,968.00	By Paid to Banwari Lal Mimroth	5,000.00
		By Loan Repayment	57,000.00
		By Advance given to Staff	77,623.20
		By TDS on FDR Interest	26,730.00
		By Closing Balance	
		Axis Bank - FCRA	352,884.00
		Axis Bank - 6384 - FCRA	675,517.69
		Cash in Hand	74,472.37
		Union Bank of India	147,406.17
		Union Bank of India - UNDP	15,543.95
	6,620,297.58		6,620,297.58

As per Report of Even Date

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

(Signature)
(ÇA. Jitendra Kumar Jaiman)
Proprietor
M.No. - 407738

Place : Jaipur
Date : 10/11/2017



For : Dalit Manavadhikar Kendra Samiti



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

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:

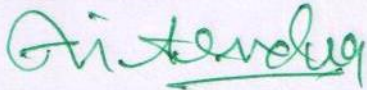
- a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
- b) Depreciation is charged consistently.
- c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
- d) Depreciation 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



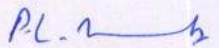
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