



618, 6th Floor, Jaipur Electronic Market,  
10-B Scheme, Mohan Nagar, Near Riddhi-Siddhi Crossing, Gopalpura Bypass, Jaipur - 302018 (Rajasthan)  
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**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 31<sup>st</sup> March, 2023, Statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023 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, 2023 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 : 23407738BGXJAG5537  
Place: Jaipur  
Date : 13-09-2023



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

Consolidated

Balance Sheet as on 31/03/2023

| Liabilities                            |                   | Amount        | Assets                       |                  | Amount        |
|--|-------------------|---------------|------------------------------|------------------|---------------|
| Capital Fund                           |                   | 6,975,969.00  | <u>Fixed Assets</u>          |                  |               |
|  |                   |               | (As per Annexure "A")        |                  | 6,975,969.00  |
| <u>General Fund</u>                    |                   |               |                              |                  |               |
| Opening Balance                        | 371,120.00        |               | Silver Crown                 |                  | 8,220.00      |
| Add: Excess of income over expenditure | <u>155,147.17</u> | 526,267.17    | TDS Receivable               |                  | 10,383.00     |
| <u>Unspent Grant</u>                   |                   |               | Advance to SDPSJ             |                  | 103,728.00    |
| CA Project                             | 4,550,005.92      |               | <u>Cash and Bank Balance</u> |                  |               |
| Unspent Grant-SCMI                     | 24,406.30         |               | Cash in Hand                 | 84,711.00        |               |
| UNDP Project                           | <u>11,249.01</u>  | 4,585,661.23  | Axis Bank-8272               | 4,458,160.81     |               |
| Security Deposit                       |                   | 11,468.00     | SBI New Delhi                | 12,447.11        |               |
| Dalit Mahila Manch                     |                   | 18,692.00     | Union Bank of India          | 444,889.00       |               |
|  |                   |               | Union Bank of India (DAAA)   | <u>19,549.48</u> | 5,019,757.40  |
|  |                   | 12,118,057.40 |                              |                  | 12,118,057.40 |

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

As per Report of Even Date

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

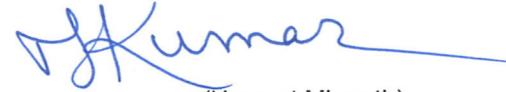


( CA. Jitendra Kumar Jaiman )  
Proprietor  
M.No. - 407738



Place : Jaipur  
Date : 13-09-2023

For : Dalit Manvadhikar Kendra Samiti



(Hemant 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

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Receipt & Payment Account for the year ending 31/03/2023

| Receipts                                      | Amount            | Payments                                    | Amount           |
|---|-------------------|---|------------------|
| <u>To Opening Balance</u>                     |                   | <u>By Foreign Project Expenses</u>          |                  |
| Cash in Hand                                  | 47,346.00         | Christian Aid                               | 4,804,734.50     |
| Axis Bank-8272                                | 1,041,397.31      |   |                  |
| Union Bank of India                           | 134,693.86        | <u>By Local Project Expenses</u>            |                  |
| Union Bank of India (DAAA)                    | <u>15,543.95</u>  | APPI  | 872,350.16       |
|   | 1,238,981.12      |   |                  |
| <u>To Forign Grant Received from</u>          |                   | <u>By Administrative Expenses</u>           |                  |
| Christian Aid                                 | 8,137,401.11      | Audit Fee                                   | -                |
|   |                   | Water & Electricity                         | 33,371.00        |
| <u>To Local Grant / Donation received</u>     |                   | Meeting Expenses                            | 17,695.00        |
| APPI  | 1,055,847.00      | Honorarium                                  | 32,000.00        |
| Other Donation                                | <u>181,000.00</u> | Insurance                                   | 22,295.00        |
|   | 1,236,847.00      | Misc Exp.                                   | 2,062.70         |
|   |                   | Salary                                      | 123,000.00       |
| <u>To Contribution Received</u>               |                   | Travel Cost (Local)                         | <u>22,954.00</u> |
| Contribution of Distt. Staff                  | 4,550.00          |   | 253,377.70       |
| Contribution (State)                          | <u>20,852.00</u>  |   |                  |
|   | 25,402.00         | <u>By Institutional Capital Expenditure</u> |                  |
| <u>To Other Income Received</u>               |                   | Office Equipment                            | 6,000.00         |
| Bank Interest                                 | 66,049.53         | Furniture                                   | 3,823.00         |
| Misc. Income                                  | <u>7,088.00</u>   | Honda shine                                 | <u>88,000.00</u> |
|   | 73,137.53         |   | 97,823.00        |
| To Administration Charges received            | 13,000.00         | By TDS deposit of last year                 | 3,685.00         |
| To Administrative receipt charge from project | 259,165.00        | By TDS (AY 2023-24)                         | 512.00           |
|   |                   | <u>By Closing Balance</u>                   |                  |
| To Recovered from SDPSJ                       | 10,326.00         | Cash in Hand                                | 84,711.00        |
| To Advance Recovered from Staff               | 57,980.00         | Axis Bank-8272                              | 4,458,160.81     |
|   |                   | SBI New Delhi                               | 12,447.11        |
|   |                   | Union Bank of India                         | 444,889.00       |
|   |                   | Union Bank of India (DAAA)                  | <u>19,549.48</u> |
|   |                   |   | 5,019,757.40     |
|   | 11,052,239.76     |   | 11,052,239.76    |

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 : 13-09-2023

For : Dalit Manvadhikar Kendra Samiti

*Hemant Mimroth*

(Hemant Mimroth)  
Chief Functionary

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

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Consolidated

Annexure - A

Fixed Assets as on 31/03/2023

| Name of Item                    | Rate of Depreciation | Balance as on 01/04/2022 | Addition (sold) during the year | Total        | Depreciation | Net balance as on 31/03/2023 |
|---------------------------------|----------------------|--------------------------|---------------------------------|--------------|--------------|------------------------------|
| <u>(A) Foreign Contribution</u> |                      |                          |                                 |              |              |                              |
| Computer/Printer/Laptop         | 40%                  | 85,652.00                | 79,044.00                       | 164,696.00   | 83,325.00    | 81,371.00                    |
| Furniture                       | 10%                  | 175,421.00               | 8,791.00                        | 184,212.00   | 17,842.00    | 166,370.00                   |
| Mobile/Data Card                | 15%                  | 23,503.00                | -                               | 23,503.00    | 3,525.00     | 19,978.00                    |
| Office Equipment                | 15%                  | 54,715.00                | 1,300.00                        | 56,015.00    | 8,903.00     | 47,112.00                    |
| Vehicle                         | 15%                  | 561.00                   | -                               | 561.00       | 84.00        | 477.00                       |
| Institutional Building          | 0%                   | 5,301,955.00             | -                               | 5,301,955.00 | -            | 5,301,955.00                 |
| Total (A)                       |                      | 5,641,807.00             | 89,135.00                       | 5,730,942.00 | 113,679.00   | 5,617,263.00                 |
| <u>(B) Local Contribution</u>   |                      |                          |                                 |              |              |                              |
| Computer/Printer/Laptop         | 40%                  | 12,052.00                | -                               | 12,052.00    | 4,821.00     | 7,231.00                     |
| Furniture                       | 10%                  | 56,505.00                | 3,823.00                        | 60,328.00    | 5,842.00     | 54,486.00                    |
| Library                         | 10%                  | 55,693.00                | -                               | 55,693.00    | 5,569.00     | 50,124.00                    |
| Mobile                          | 15%                  | 9,298.00                 | -                               | 9,298.00     | 1,395.00     | 7,903.00                     |
| Office Equipment                | 15%                  | 32,993.00                | 6,850.00                        | 39,843.00    | 5,976.00     | 33,867.00                    |
| Honda Shine Bike                | 15%                  | -                        | 88,000.00                       | 88,000.00    | 6,600.00     | 81,400.00                    |
| Institutional Building          | 0%                   | 1,123,695.00             | -                               | 1,123,695.00 | -            | 1,123,695.00                 |
| Total (B)                       |                      | 1,290,236.00             | 98,673.00                       | 1,388,909.00 | 30,203.00    | 1,358,706.00                 |
| Grand Total (A+B)               |                      | 6,932,043.00             | 187,808.00                      | 7,119,851.00 | 143,882.00   | 6,975,969.00                 |

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



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



For : Dalit Manvadhikar Kendra Samiti



(Hemant Mimroth)  
Chief Functionary  
**Chief Functionary**  
Dalit Manvadhikar Kendra Samiti  
73, Roop Nagar-II, Jaipur

Place : Jaipur  
Date : 13-09-2023

**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) The enclosed statements are not general purposes statements.

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



(CA. Jitendra Kumar jaiman)  
Proprietor  
M. No. : 407738  
Place : Jaipur  
Date : 13-09-2023



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