

**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members, M/s Resource Institute for Human Rights Rajasthan

**Report on Financial Statements**

1. We have audited the accompanying financial statements relating to **M/S Resource Institute for Human Rights Rajasthan, 61, Janakpuri Ist, Imliwala Phatak, Jaipur - 302005** which comprises the Balance Sheet as on 31<sup>st</sup> March, 2016, Statement of Income & Expenditure Account for the for the period from 01<sup>st</sup> April, 2015 to 31<sup>st</sup> March, 2016, statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2015 to 31<sup>st</sup> March, 2016 and a summary of significant accounting policies.

**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:

- a. in the case of Balance Sheet , of the state of affairs of the Institution as at 31<sup>st</sup> March, 2016
- b. in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31<sup>st</sup> March, 2016.
- c. in the case of Statement of receipt & payment account , of the receipt & payments during the year ended on 31<sup>st</sup> March, 2016.

**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 and Income and Expenditure 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.

Place: Jaipur  
Date: 27/09/2016



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

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

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

BALANCE SHEET AS ON 31st MARCH, 2016

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>Fixed Assets Fund</u>			<u>Fixed Assets</u>		
Opening Balance	77,159.00		( As per Annexure "A" )		71,491.00
Add: Purchases	6,300.00				
	83,459.00		Bank of Baroda		12,630.88
Less : Depreciation	11,968.00	71,491.00			
<u>Outstanding Expenses</u>			<u>Excess of Expenditure over Income</u>		
Amit Mehta	10,000.00		Opening Balance	54,486.00	
Bhupendra Singh	14,848.00		Add : During the year	189,879.12	244,365.12
Khan News Paper Agencies	333.00				
Mangla	8,000.00				
Maya Devi	1,000.00				
Narbada	8,000.00				
Pooja Kumari	39,400.00				
Taruna Nayal	6,000.00				
Vijay Goyal	169,415.00	256,996.00			
		328,487.00			328,487.00

Notes of Accounts & Significant

Accounting Policies as per Annexure "B"

Annexure to Our Report Even Date

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



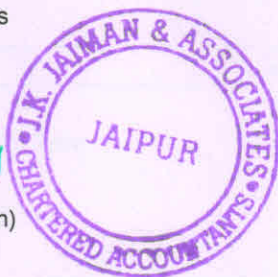
( CA. Jitendra Kumar Jaiman)

Proprietor

M. No. - 407738

Place : Jaipur

Date : 27/09/2016



For Resource Institute for  
Human Right Rajasthan



( Vijay Goyal )

General Secretary

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Administration Expenses</u>		<u>By Grant Received from</u>	
Audit & Legal Fees	5,100.00	Unicef, Jaipur	634,000.00
Bank & Revenue Stamp Charges	119.08		
Books & Periodicals	1,735.00	By Bank Interest	4,956.00
Office Maintenance	1,000.00		
Office Rent	60,000.00	By Interest on IT Refund	2,470.00
Printing & Stationery	4,985.00		
Salary	15,000.00	By Donation	10,000.00
Telephone Expenses	5,526.00		
Travel Cost	3,050.00	By Excess of Expenditure over Income	189,879.12
<u>To Unicef Project</u>			
<u>1. Development Tools &amp; Reference</u>			
<u>Material to Child Protection</u>			
Review the Extension Case Management System	100,000.00		
<u>2. Building Capacity of Various Stockholders</u>			
Capacity Building of Relevant Police/Childline	21,050.00		
<u>3. Setup and Demonstration Centre for</u>			
<u>Case Management in Pat</u>			
<u>Human Resource for the OSCMCC</u>	496,000.00		
Centre Coordinator	220,000.00		
Counselor	48,000.00		
Outreach Worker	228,000.00		
Capacity Building of OSCMCC Staff	8,313.00		
Functional OSCMCC at Kota & Jaipur	92,417.04		
Rescue & Rehabilitation	27,010.00		
	841,305.12		841,305.12

Annexure to Our Report Even Date

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

*Jitendra*  
( CA. Jitendra Kumar Jaiman )

Proprietor  
M. No. - 407738

Place : Jaipur  
Date : 27/09/2016



For Resource Institute for  
Human Right Rajasthan

*Vijay Goyal*  
( Vijay Goyal )

General Secretary

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Administration Expenses</u>	
Cash in Hand 1,097.00		Audit & Legal Fees	5,100.00
Bank of Baroda 9,003.00	10,100.00	Bank & Revenue Stamp Charges	119.08
		Books & Periodicals	1,735.00
<u>To Grant Received from</u>		Office Maintenance	1,000.00
Unicef, Jaipur	634,000.00	Office Rent	60,000.00
		Printing & Stationery	4,985.00
<u>To Bank Interest</u>	4,956.00	Salary	15,000.00
		Telephone Expenses	5,526.00
<u>To Donation</u>	10,000.00	Travel Cost	3,050.00
<u>To Outstanding Expenses Payable</u>		<u>By Unicef Project</u>	
Amit Mehta 10,000.00		<u>1. Development Tools &amp; Reference</u>	
Bhupendra Singh 14,848.00		<u>Material to Child Protection</u>	
Khan News Paper Agencies 333.00		Review the Extension Case Management System	100,000.00
Mangla 8,000.00		<u>2. Building Capacity of Various Stockholders</u>	
Maya Devi 1,000.00		Capacity Building of Relevant Police/Childline	21,050.00
Narbada 8,000.00		<u>3. Setup and Demonstration Centre for</u>	
Pooja Kumari 39,400.00		<u>Case Management in Pat</u>	
Taruna Nayal 6,000.00		<u>Human Resource for the OSCMCC</u>	496,000.00
Vijay Goyal 169,415.00	256,996.00	Centre Coordinator 220,000.00	
		Counselor 48,000.00	
<u>To Income Tax Refund ( AY 2015-16)</u>	25,970.00	Outreach Worker 228,000.00	
		Capacity Building of OSCMCC Staff	8,313.00
		Functional OSCMCC at Kota & Jaipur	92,417.04
		Rescue & Rehabilitation	27,010.00
		<u>By Vijay Goyal</u>	62,845.00
		<u>By Kalpna Offset Printers</u>	10,689.00
		<u>By Karni Kripa Travels</u>	14,552.00
		<u>By Closing Balance</u>	
		Bank of Baroda	12,630.88
	942,022.00		942,022.00

Annexure to Our Report Even Date

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

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

Place : Jaipur  
Date : 27/09/2016



For Resource Institute for  
Human Right Rajasthan

( Vijay Goyal )  
General Secretary

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

ANNEXURE - A

DETAILS OF FIXED ASSETS AS ON 31st MARCH, 2016

PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01.04.2015	ADDITIONS DURING THE YEAR	DEPRECIATION	BALANCE AS ON 31.03.2016
Computer & Printer	60%	4,952.00	-	2,971.00	1,981.00
Furniture	10%	49,296.00	6,300.00	5,560.00	50,036.00
Office Equipment	15%	821.00	-	123.00	698.00
Camera	15%	11,232.00	-	1,685.00	9,547.00
Fan & Cooler	15%	10,858.00	-	1,629.00	9,229.00
<b>TOTAL</b>		<b>77,159.00</b>	<b>6,300.00</b>	<b>11,968.00</b>	<b>71,491.00</b>



For Resource Institute for  
Human Right Rajasthan

  
( Vijay Goyal )  
General Secretary

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

ANNEXURE "B"

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF  
BALANCE SHEET AS ON 31.03.2016

1. 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. All receipts / income have been accounted on accrual basis. All payment/ expenses have also been accounted on accrual basis.
2. The accounts are being prepared on accrual basis.
3. 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 Trust.



For Resource Institute for Human Rights  
Rajasthan

  
( Vijay Goyal )  
( General Secretary )

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan