

K S P M & CO

CHARTERED ACCOUNTANT

HO: 2ND FLOOR, C/O-CITY CENTRAL SCHOOL, ADARSH
NAGAR, (NR HDFC BANK) SAMASTIPUR (BIHAR)
BO: 101, ROYAL PALAZA, EXHIBITION ROAD, PATNA
Email- casantosh9@gmail.com, Mob- 9334655999, 9334755999



Auditor's Report

We have audited the attached balance sheet of **DALIT VIKAS ABHIYAN SAMITI, AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, FATUHA, PATNA (BIHAR)** as at 31st March 2022 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the executive committee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation.

Further to our comments in the annexure referred to above, we report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion proper books of accounts as required by law, have been kept by the concern in so far as it appears from our examination of those books and proper returns adequate for the purpose of our audit;
- (iii) The Balance Sheet, Receipt & Payment and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:
 - a. In case of the Balance Sheet of the state of affairs of the concern as at 31st March 2022 and
 - b. In case of the Income & Expenditure Account, of the surplus/deficit of the concern for the year ended on that date.

UDIN:- UDIN- 22426385ATEAKD9767

Place: Patna
Date: 06.09.2022

For K S P M & CO.
Chartered Accountants
FRN- 019013C

S. Shandilya

CA. S. Shandilya
M.N. - 426385



DALIT VIKAS ABHIYAN SAMITI
AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
(CONSOLIDATED STATEMENT)


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|--|---------------------|---|---------------------|
| To <u>Programme Expense(projectwise)</u> | 80,772.00 | By <u>Donation & Subscription (General A/c)</u> | |
| To <u>Head Office Establishment Expense</u> | | Grant | 86,772.00 |
| Rent | 26,000.00 | Member Fee | 2,520.00 |
| Local Travel Exp | 228.00 | Member Contribution | 17,600.00 |
| Audit Fee | 5,000.00 | Donation Subscription | 3,810.00 |
| | <u>31,228.00</u> | | <u>110,702.00</u> |
| To <u>Program Expense (Fcra A/c)</u> | | By <u>Grant Received (Fcra A/c)</u> | |
| BFDW, Jermoney | 430,258.00 | BFDW, Jermoney | 429,258.00 |
| Give Foundation,USA | 868,474.82 | JIV Daya Foundation,USA | 884,750.00 |
| JIV Daya Foundation,USA | 31,907.00 | Give Foundation,USA | 31,907.00 |
| | <u>1,330,639.82</u> | | <u>1,345,915.00</u> |
| To <u>OTHER EXPENDITURE</u> | | By <u>Income From Other Sources</u> | |
| Bank charges (Fcra A/c) | - | Income From Interest (Fcra A/c) | 5,048.00 |
| Admin Expense (Fcra A/c) | - | Income From Interest (General A/c) | 439.00 |
| | <u>-</u> | | <u>5,487.00</u> |
| To Depreciation (FCRA A/c) | 12,728.00 | | |
| Less : Metout of FA Fund B/F From BS | 12,728.00 | | |
| | <u>-</u> | | |
| To Depreciation (General A/c) | 4,891.00 | | |
| Less : Metout of FA Fund B/F From BS | 4,891.00 | | |
| | <u>-</u> | | |
| To Unutilised Fund Transfer To Respective fund in BS | 20,323.18 | | |
| To Excess of Income over exp transferred to BS | (859.00) | | |
| | <u>1,462,104.00</u> | | <u>1,462,104.00</u> |

For Dalit Vikas Abhiyan Samiti

Dharmendra Kumar
Executive Director

Place: Patna
Date: 06/09/2022


Executive Director
Dalit Vikas Abhiyan Samiti
Patna (Bihar)

In terms of our separate report attached
as on even date

For K S P M & Co.
Chartered Accountants
FRN: 019013C



CA. S. Shandilya
Partner
M.N.- 426385
UDIN- 22426385ATEAKD9767



DALIT VIKAS ABHIYAN SAMITI
AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
(CONSOLIDATED STATEMENT)

BALANCE SHEET AS ON 31ST MARCH 2022

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|--------------------------|---|--------------------------|
| <u>SURPLUS/DEFICIT</u> | | <u>FIXED ASSETS</u> | 103,062.00 |
| Opening Balance General A/c | (17,504.78) | (as per schedule- 17) | |
| Add : Surplus for the Year | <u>(859.00)</u> | | |
| | (18,363.78) | <u>CURRENT ASSETS</u> | |
| <u>FIXED ASSET FUND</u> | | <u>Closing Balance (General a/c)</u> | |
| <u>Fixed Asset Fund (General A/c)</u> | | TDS Balance | 6,000.00 |
| Opening Balance | 35,952.00 | Cash in Hand | 2,322.00 |
| Add: Purchased during year | 12,955.00 | Cash At Bank | <u>4,314.22</u> |
| Less: transferred to Income & Expenditure | <u>4,891.00</u> | | 12,636.22 |
| | 44,016.00 | <u>Closing Balance (Fcra a/c)</u> | |
| <u>Fixed Asset Fund (Fcra A/c)</u> | | Cash in Hand | - |
| Opening Balance | 71,774.00 | Cash At Bank | <u>24,036.52</u> |
| Add: Purchased during year | - | | 24,036.52 |
| Less: transferred to Income & Expenditure | <u>12,728.00</u> | | |
| | 59,046.00 | | |
| <u>Unutilised Fund Under (Fcra)</u> | | | |
| JIV Daya Foundation, USA | 20,323.18 | | |
| Under DVAS General Fund | <u>3,713.34</u> | | |
| | 24,036.52 | | |
| <u>CURRENT LIABILITIES</u> | | | |
| <u>Liability Under General A/c</u> | | | |
| Audit Fee Payable | 5,000.00 | | |
| Rent Pyable | <u>26,000.00</u> | | |
| | 31,000.00 | | |
| TOTAL RS. | <u>139,734.74</u> | TOTAL RS. | <u>139,734.74</u> |

In terms of our separate report attached
as on even date

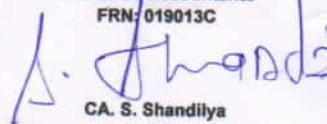
For Dalit Vikas Abhiyan Samiti

Dharmendra Kumar
Executive Director


Executive Director
Dalit Vikas Abhiyan Samiti
Patna (Bihar)

Place: Patna
Date: 06/09/2022

For K S P M & Co.
Chartered Accountants
FRN: 019013C


CA. S. Shandilya
Partner

M.N.- 426385
UDIN- 22426385ATEAKD9767



**DALIT VIKAS ABHIYAN SAMITI
(FCRA ACCOUNT)**

SCHEDULES FORMING PART OF RECEIPT & PAYMENT YEAR ENDED MARCH 2022

| PARTICULARS | AMOUNT | AMOUNT |
|--|------------------|-----------------|
| <u>Schedule 1</u> | | |
| <u>OPENING BALANCE (FCRA A/C)</u> | | |
| <u>Cash in hand</u> | | - |
| <u>Schedule 2</u> | | |
| <u>Cash at Bank</u> | | |
| Under DVAS General Fund | 3,713.34 | 3,713.34 |
| | Total Rs. | 3,713.34 |
| <u>Schedule 3</u> | | |
| BFDW, Jermoney | | |
| 16.08.2021 | 429,258.00 | 429,258.00 |
| <u>Schedule 4</u> | | |
| <u>JIV Daya Foundation,USA</u> | | |
| 07.08.2021 | 236,250.00 | |
| 31.08.2021 | 67,000.00 | |
| 07.01.2022 | 281,500.00 | |
| 03.03.2022 | 300,000.00 | 884,750.00 |
| <u>Schedule 5</u> | | |
| <u>Give Foundation,USA</u> | | |
| 28.10.2021 | 10,789.00 | |
| 05.11.2021 | 6,510.00 | |
| 15.12.2021 | 14,608.00 | 31,907.00 |
| <u>Schedule 6</u> | | |
| <u>Income From Interest</u> | | |
| BFDW, Jermoney | 1,000.00 | |
| JIV Daya Foundation,USA | 4,048.00 | |
| Give Foundation,USA | - | |
| UNDER GENERAL FUND | - | 5,048.00 |
| | Total Rs. | 5,048.00 |


Executive Director
Dalit Vikas Abhiyan Samiti
Patna (Bihar)



**DALIT VIKAS ABHIYAN SAMITI
(FCRA ACCOUNT)
SCHEDULES FORMING PART OF RECEIPT & PAYMENT YEAR ENDED MARCH 2022**

PROGRAMME & ACTIVITIES EXP.

Schedule 7

BFDW, Jermoney

| | | |
|---|-----------|-------------------|
| 1.1 Community organisation leadership | 7,540.00 | |
| 1.1.2 District level federation | 24,275.00 | |
| 1.1.3 Capacity building | 6,945.00 | |
| 1.1.4 Honorarium to Animator | 2,500.00 | |
| 1.2.1 Training programme | 65,400.00 | |
| 1.2.2 Salary of Coordinator | 77,552.00 | 184,212.00 |
| 1.2.3 Honorarium of Animator-2 | | |
| 2.1 Facilitating Networking at block | | 33,350.00 |
| 1.3 Advocacy and campaign livelihood | | |
| 1.3.1 Livelihood promotion meeting | 4,492.00 | |
| 1.3.2 Meeting disaster | 21,325.00 | |
| 1.3.3 Study on Flood displacement people | 34,921.00 | 60,738.00 |
| 1.6 Planning and Monitoring & Evaluation | | |
| 1.6.1 Joint staff meeting | | 2,876.00 |
| <u>2. Personal</u> | | |
| 2.1 Salary of Accountant | 58,702.00 | 58,702.00 |
| <u>3. Administration/office exp</u> | | |
| 3.1 Chief functionary hon/Travel | 5,500.00 | |
| 3.2 Travel of staff | 6,575.00 | |
| 3.3 Office Rent | 30,000.00 | |
| 3.4 Stationery office Electricity & other | 7,889.00 | |
| 3.5 Communication | 3,965.00 | |
| 3.6 Accounting Consaltancy | 24,000.00 | |
| 3.6 Audit fee | 12,000.00 | |
| Bank Charge | 451.00 | 90,380.00 |
| Total Expenditure under BFDW, Jermoney | | 430,258.00 |


Executive Director
Dalit Vikas Abhiyan Samiti
Patna (Bihar)



Schedule 8**UNDER JIV DAYA FOUNDATION, USA****Milk support Project**

| | | |
|--------------------------------|------------|------------|
| Admin exp | 8,961.62 | |
| Bank Charge | 1,703.20 | |
| Clothing & shoes | 123,175.00 | |
| Cost of Amul spray Milk Powder | 104,925.00 | |
| Gas utensil steel glass | 26,210.00 | |
| Honorarium to village worker | 9,000.00 | 273,974.82 |

Other

| | | |
|----------------------------|------------|------------|
| Dry Rahan | 236,250.00 | |
| Parle G biscuits | 28,000.00 | |
| Rahat Kits | 263,250.00 | |
| Try cycle and wheel chairs | 67,000.00 | 594,500.00 |

Total Expenditure under UNDER JIV DAYA FOUNDATION, USA**868,474.82****Schedule 9****UNDER GIVE FOUNDATION**

| | | |
|----------------------------------|-----------|-----------|
| Back to school | 5,832.00 | |
| Bank Charges | 3,575.00 | |
| Livelihood and nutrition support | 22,500.00 | 31,907.00 |

Bank charges (General)

Bank charges(Bank of India)

Total Rs. 900,381.82**Schedule 10**


Cash In Hand

Cash At Bank

Bank Of India

State Bank Of India

| | |
|------------------|------------------|
| 21,957.72 | |
| 2,078.80 | 24,036.52 |
| Total Rs. | 24,036.52 |


Executive Director
Oalit Vikas Abhiyan Samiti
Patna (Bihar)



**DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)**

**SCHEDULES FORMING PART OF RECEIPT & PAYMENT A/C FOR THE YEAR
ENDED ON 31ST MARCH 2022**

| PARTICULARS | AMOUNT |
|---|-----------|
| <u>Schedule 11</u> | |
| <u>OPENING BALANCE (GENERAL A/C)</u> | |
| Cash in Hand | 2,392.00 |
| <u>Cash at Bank</u> | |
| ICICI SB A/C NO.- 334201000052 | 7,103.22 |
| | 9,495.22 |
| <u>Schedule 12</u> | |
| <u>OPENING BALANCE (FCRA A/C)</u> | |
| Cash in Hand | - |
| <u>Cash at Bank</u> | |
| | 3,713.34 |
| | 3,713.34 |
| <u>Schedule 13</u> | |
| <u>Grant In Aid</u> | |
| Give india | 26,772.00 |
| Praxis | 60,000.00 |
| <u>Schedule 14</u> | |
| <u>Programe Expense(projectwise)</u> | |
| <u>Give india foundation</u> | |
| Awareness program | 9,000.00 |
| Office exp | 3,261.00 |
| Travelling | 14,511.00 |
| Total Rs. | 26,772.00 |
| <u>PRAXIS project</u> | |
| Community mobiliser | 27,350.00 |
| Office exp | 800.00 |
| Travelling | 25,850.00 |
| Total Rs. | 54,000.00 |
| <u>Schedule 15</u> | |
| <u>CLOSING BALANCE (GENERAL A/C)</u> | |
| Cash in Hand | 2,322.00 |
| <u>Cash at Bank</u> | |
| ICICI SB A/C NO.- 334201000052 | 4,314.22 |
| | 6,636.22 |
| <u>Schedule 16</u> | |
| <u>CLOSING BALANCE (FCRA A/C)</u> | |
| Cash in Hand | - |
| <u>Cash at Bank</u> | |
| | 24,036.52 |
| Total Rs. | 24,036.52 |



DALIT VIKAS ABHIYAN SAMITI
 AMBEDKAR HOUSE, BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
 SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2022

Schedule 17

FIXED ASSETS

| S.NO. | DESCRIPTION OF ASSETS | RATE OF DEPRECIATION | W.D.V. AS ON 01.04.2021 | ADDITION DURING THE YEAR | DEDUCTIONS DURING THE YEAR | TOTAL | DEPRECIATION ALLOWABLE FOR THE YEAR | W.D.V. AS ON 31.03.2022 |
|-----------------------------------|-----------------------|----------------------|-------------------------|--------------------------|----------------------------|------------------|-------------------------------------|-------------------------|
| Block-I | | | | | | | | |
| Furniture & Fixtures | | | | | | | | |
| 1 | Furniture | 10% | 25,937.00 | 12,955.00 | - | 38,892.00 | 3,889.00 | 35,003.00 |
| 2 | Almirah | 10% | 7,288.00 | - | - | 7,288.00 | 729.00 | 6,559.00 |
| 3 | Carpet | 10% | - | - | - | - | - | - |
| 4 | Box | 10% | - | - | - | - | - | - |
| 5 | Utensils | 10% | 1,512.00 | - | - | 1,512.00 | 151.00 | 1,361.00 |
| 6 | Play Equipment | 10% | - | - | - | - | - | - |
| 7 | Fan | 10% | 1,215.00 | - | - | 1,215.00 | 122.00 | 1,093.00 |
| Block-II | | | | | | | | |
| Computer & Accessories | | | | | | | | |
| 1 | Computer | 40% | - | - | - | 0.00 | 0.00 | 0.00 |
| 2 | Printer | 40% | - | - | - | 0.00 | 0.00 | 0.00 |
| | | | 35,952.00 | 12,955.00 | - | 48,907.00 | 4,891.00 | 44,016.00 |

| S.NO. | DESCRIPTION OF ASSETS | RATE OF DEPRECIATION | W.D.V. AS ON 01.04.2021 | ADDITION DURING THE YEAR | DEDUCTIONS DURING THE YEAR | TOTAL | DEPRECIATION ALLOWABLE FOR THE YEAR | W.D.V. AS ON 31.03.2022 |
|--|-----------------------|----------------------|-------------------------|--------------------------|----------------------------|-------------------|-------------------------------------|-------------------------|
| Fixed Assets Under Smile Foundation | | | | | | | | |
| Furniture & Fixtures | | | | | | | | |
| 1 | Almirah | 10% | 3,586.00 | - | - | 3,586.00 | 359.00 | 3,227.00 |
| Fixed Asset Purchased Under CASA, Project | | | | | | | | |
| 1 | Furniture & Fixtures | 10% | 10,015.00 | - | - | 10,015.00 | 1,002.00 | 9,013.00 |
| 2 | Motor Cycle | 15% | 13,977.00 | - | - | 13,977.00 | 2,097.00 | 11,880.00 |
| 3 | Laptop/ Printer | 40% | 1,177.00 | - | - | 1,177.00 | 471.00 | 706.00 |
| Fixed Asset Purchased Under NEG FIRE, Project | | | | | | | | |
| 1 | Laptop | 40% | 12,600.00 | - | - | 12,600.00 | 5,040.00 | 7,560.00 |
| 2 | Inverter | 15% | 14,341.00 | - | - | 14,341.00 | 2,151.00 | 12,190.00 |
| 3 | Furniture | 10% | 16,078.00 | - | - | 16,078.00 | 1,608.00 | 14,470.00 |
| | | | 71,774.00 | - | - | 71,774.00 | 12,728.00 | 59,046.00 |
| | | | 107,726.00 | 12,955.00 | - | 120,681.00 | 17,619.00 | 103,062.00 |



Executive Director
 Dalit Vikas Abhiyan Samiti
 Patna (Bihar)