



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 2023 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 2023 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- 23426385BGXAPM3876

Place: Patna
Date: 15.07.2023

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 2023

	AMOUNT	INCOME	AMOUNT
EXPENDITURE			
To Programme Expense(projectwise)	79,970.00	By Donation & Subscription (General A/c)	77,970.00
		Grant	-
To Head Office Establishment Expense	590.00	Member Fee	8,000.00
Bank Charges	7,700.00	Member Contribution	8,000.00
Computer maintenance	5,980.00	Donation Subscription	<u>8,000.00</u>
Printing & Stationery	5,000.00		
Audit Fee	<u>5,000.00</u>		
	19,270.00	By Grant Received (Fcra A/c)	
To Program Expense (Fcra A/c)	8,913.00	JIV Daya Foundation,USA	17,39,275.00
Give Foundation,USA	8,913.00	Give Foundation,USA	<u>12,017.00</u>
JIV Daya Foundation,USA	<u>14,24,935.00</u>		
	14,33,848.00		17,51,292.00
		By Income From Other Soueces	
To OTHER EXPENDITURE	4,519.21	Income From Interest (Fcra A/c)	5,359.00
Bank charges (Fcra A/c)	-	Income From Interest (General A/c)	<u>877.00</u>
Admin Expense (Fcra A/c)	<u>4,519.21</u>		
	4,519.21		6,236.00
To Depreciation (FCRA A/c)	9,588.00		
Less : Metout of FA Fund B/F From BS	<u>9,588.00</u>		
	-		
To Depreciation (General A/c)	4,401.00		
Less : Metout of FA Fund B/F From BS	<u>4,401.00</u>		
	-		
To Unutilised Fund Transfer To Respective fund in BS	3,18,283.79		
	3,18,283.79		
To Excess of Income over exp transferred to BS	(4,393.00)		
	(4,393.00)		
Total Rs.	<u>18,51,498.00</u>		Total Rs. <u>18,51,498.00</u>

For Dalit Vikas Abhiyan Samiti

Dharmendra Kumar
Executive Director



Place: Patna
Date: 15/07/2023

In terms of our separate report attached
as on even date

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

(Signature)

CA. S. Shandilya
Partner
M.N.- 426385
UDIN- 23426385BGXAPM3876



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 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>SURPLUS/DEFICIT</u>		<u>FIXED ASSETS</u>	
Opening Balance General A/c	(18,363.78)	(as per schedule- 17)	89,073.00
Add : Surplus for the Year	<u>(4,393.00)</u>		
	(22,756.78)		
<u>FIXED ASSET FUND</u>		<u>CURRENT ASSETS</u>	
<u>Fixed Asset Fund (General A/c)</u>		<u>Closing Balance (General a/c)</u>	
Opening Balance	44,016.00	TDS Balance	3,000.00
Add: Purchased during year	-	Cash in Hand	2,322.00
Less: transferred to Income & Expenditure	<u>4,401.00</u>	Cash At Bank	<u>2,921.22</u>
	39,615.00		8,243.22
<u>Fixed Asset Fund (Fcra A/c)</u>		<u>Closing Balance (Fcra a/c)</u>	
Opening Balance	59,046.00	Cash in Hand	-
Add: Purchased during year	-	Cash At Bank	<u>3,42,320.31</u>
Less: transferred to Income & Expenditure	<u>9,588.00</u>		3,42,320.31
	49,458.00		
<u>Unutilised Fund Under (Fcra)</u>			
JIV Daya Foundation,USA	3,38,606.97		
Under DVAS General Fund	<u>3,713.34</u>		3,42,320.31
	3,42,320.31		
<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
	31,000.00		
TOTAL RS.	<u><u>4,39,636.53</u></u>	TOTAL RS.	<u><u>4,39,636.53</u></u>

For Dalit Vikas Abhiyan Samiti

Dharmendra Kumar
Executive Director



Place: Patna
Date: 15/07/2023

In terms of our separate report attached
as on even date

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

S. Shandilya

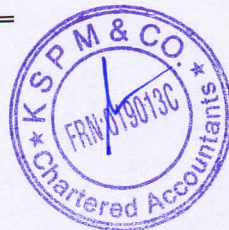
CA. S. Shandilya
Partner
M.N.- 426385
UDIN- 23426385BGXAPM3876



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

SCHEDULES FORMING PART OF RECEIPT & PAYMENT A/C FOR THE YEAR ENDED
ON 31ST MARCH 2023

PARTICULARS	AMOUNT
Schedule- 8	
OPENING BALANCE (GENERAL A/C)	
Cash in Hand	2,322.00
Cash at Bank	
ICICI SB A/C NO.- 334201000052	4,314.22
	6,636.22
Schedule- 9	
OPENING BALANCE (FCRA A/C)	
Cash in Hand	-
Cash at Bank	24,036.52
	24,036.52
Schedule -10	
Grant In Aid	
Received from Delhi University Art & Commerce (DCAC)	50,000.00
Give india	970.00
Praxis TDS Refund received of F.Y 2021-22	6,000.00
Praxis	27,000.00
	83,970.00
Schedule 11	
Programe Expense(projectwise)	
Give india foundation	
Awareness program	970.00
Office exp	-
Travelling	-
Total Rs.	970.00
PRAXIS project	
Livelihood Pramoting Programme	7,000.00
Children Protection programme	15,000.00
Child Marriage Protection Programme	5,000.00
Total Rs.	27,000.00
Awareness(Delhi university)	
Gender Equity program	15,000.00
SMC training program	16,000.00
Educational awareness program	16,000.00
Travel support for program	5,000.00
	52,000.00
Schedule-12	
CLOSING BALANCE (GENERAL A/C)	
Cash in Hand	2,322.00
Cash at Bank	
ICICI SB A/C NO.- 334201000052	2,921.22
	5,243.22
Schedule- 13	
CLOSING BALANCE (FCRA A/C)	
Cash in Hand	-



DALIT VIKAS ABHIYAN SAMITI
 AMBEDKAR HOUSE, BHARAT NIVAS
 SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2023

FIXED ASSETS

Schedule 14

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2023
Block-I								
Furniture & Fixtures								
1	Furniture	10%	35,003.00	-	-	35,003.00	3,500.00	31,503.00
2	Almirah	10%	6,559.00	-	-	6,559.00	656.00	5,903.00
3	Carpet	10%	-	-	-	-	-	-
4	Box	10%	-	-	-	-	-	-
5	Utensils	10%	1,361.00	-	-	1,361.00	136.00	1,225.00
6	Play Equipment	10%	-	-	-	-	-	-
7	Fan	10%	1,093.00	-	-	1,093.00	109.00	984.00
Block-II								
Computer & Accessories								
1	Computer	40%	-	-	-	0.00	0.00	0.00
2	Printer	40%	-	-	-	0.00	0.00	0.00
Total Rs.			44,016.00	-	-	44,016.00	4,401.00	39,615.00

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2023
Fixed Assets Under Smile Foundation								
Furniture & Fixtures								
1	Almirah	10%	3,227.00	-	-	3,227.00	323.00	2,904.00
Fixed Asset Purchased Under CASA, Project								
Furniture & Fixtures								
1	Furniture & Fixtures	10%	9,013.00	-	-	9,013.00	901.00	8,112.00
2	Motor Cycle	15%	11,880.00	-	-	11,880.00	1,782.00	10,098.00
3	Laptop/ Printer	40%	706.00	-	-	706.00	282.00	424.00
Fixed Asset Purchased Under NEG FIRE, Project								
Laptop								
1	Laptop	40%	7,560.00	-	-	7,560.00	3,024.00	4,536.00
Inverter								
2	Inverter	15%	12,190.00	-	-	12,190.00	1,829.00	10,361.00
Furniture								
3	Furniture	10%	14,470.00	-	-	14,470.00	1,447.00	13,023.00
			59,046.00	-	-	59,046.00	9,588.00	49,458.00
			1,03,062.00	-	-	1,03,062.00	13,989.00	89,073.00

