

AUDITOR'S REPORT

Date.....

1. We have audited the attached Consolidated Balance Sheet of "DALIT VIKAS ABHIYAN SAMITI" at AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, P.O- PARSA, PS- FATUHA, PATNA- 803201 (BIHAR) as at 31st MARCH, 2025 along with the Consolidated Income & Expenditure Account and Consolidated Receipt & Payment Account for the year ended on that date attached herewith,
2. 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.
3. We conducted our audit in accordance with auditing standard generally accepted in India. Those standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from 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 estimate made by the management as well as evaluating the overall financial statement presentation.
4. Subject to the comments as per annexure referred to above, we report that:
 - 4.1 We have obtained all the information and explanations given to us, which is to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - 4.2 In our opinion proper books of account as required by law, have been kept by the head office and, so far as appears from our examination of those books and proper return adequate for the purpose of audit.
 - 4.3 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:
 - (i) In the case of the **Consolidated Balance Sheet** of the state of the affairs of the concern as at **31st March, 2025**; and
 - (ii) In the case of the **Consolidated Income & Expenditure Account**, of the excess of income over expenditure of the concern for the year ended **31st March, 2025**; and
 - (iii) In the case of the **Consolidated Receipts and Payments Account**, of the receipts and payments for the year ended on that date.



For, **M R K ASSOCIATES**
CHARTERED ACCOUNTANTS

FRN - 007726C

Priy Ranjan Kumar

(Priy Ranjan Kumar)
Partner

M. No. 467763

UDIN: 25467763BMUIXC3014

Place: Patna

Date: 10th July, 2025

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Particulars	Notes	Figures for the current reporting period	Figures for the previous reporting period
			(FY 2024-25)	(FY 2023-24)
			Rs.	Rs.
I	INCOME			
	Grant-in-Add Receipts	2	35,36,765.00	11,58,617.00
			-	-
			35,36,765.00	11,58,617.00
II	Other Income	3	21,319.00	5,837.00
III	Transfer From Previous Year		14,063.00	3,28,258.00
IV	Total Income (I+II+III)		35,72,147.00	14,92,712.00
V	EXPENDITURE			
	FCRA			
	Nutritions Support Programme	4	9,36,592.00	14,45,279.00
	Tranning Prog. For Capacity Building	5	13,97,414.00	-
	Women Empowerment Capacity Building	6	4,45,379.00	-
	Other Administrative Cost		1,500.00	-
	Depriciation & Amortization Exps		-	-
	Un-utilized fund FY 2024-25	10	4,68,744.00	-
	General:			
	Programme Activities Expenses		-	17,100.00
	<u>Aditya Birla Education Trust, Mumbai</u>			
	Mental Health Awareness Programme		1,18,560.00	-
	Printing & Stationery		7,875.00	-
	Programe Travelling		63,203.00	-
	<u>General Expenses</u>			
	Bank Charges		1,581.00	-
	Gender Justice & Climate Change Prog.		7,500.00	-
	Livelihood Support Programme		20,000.00	-
	<u>Head office Establishment Expenses</u>			
	Stationery & Printing		-	2,650.00
	Audit Fee		11,800.00	5,000.00
	Total Expenses		34,80,148.00	14,70,029.00
	Excess of Income over Expenditure Transfer to Balance sheet/ General Fund		91,999.00	22,683.00

For, Dalit Vikas Abhivan Samiti


 Executive Director



In terms of our report on even date

For, MRK ASSOCIATES
 (Chartered Accountants)

FRN- 007726C



(Priy Ranjan Kumar)

Partner

M. No - 467763

UDIN : 25467763BMUIXC3014

Place: Patna
 Date: 10/07/2025

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	Particulars	Notes	Figures for the current reporting period (FY 2024-25)	Figures for the previous reporting period (FY 2023-24)
			Rs.	Rs.
I	RECEIPTS			
	Opening Cash & Cash Equivalents	1	18,989.00	3,50,564.00
	Grant-in-Aid Receipts	2	35,36,765.00	11,58,617.00
			-	-
			35,55,754.00	15,09,181.00
II	Other Income	3	21,319.00	5,837.00
III	Total Receipts (I+II)		35,77,073.00	15,15,018.00
IV	PAYMENTS			
	FCRA:			
	Nutrition Support Programme	4	9,36,592.00	14,45,279.00
	Integrated Empowerment Program on Skill, Education, and Livelihood for Women, Youth & Dalit Communities	5	13,97,414.00	-
	Legal Literacy and Gender Equality Workshop for Women	6	4,45,379.00	-
	Other Expenses (FC General)		1,500.00	-
	General:			
	Programme Activities Expenses		-	17,100.00
	Aditya Birla Education Trust, Mumbai			
	Mental Health Awareness Programme		1,18,560.00	
	Printing & Stationery		7,875.00	-
	Programme Travelling		63,203.00	
	<u>General Expenses</u>			
	Bank Charges		1,581.00	
	Gender Justice & Climate Change Prog.		7,500.00	
	Livelihood Support Programme		20,000.00	
	<u>Head office Establishment Expenses</u>			
	Stationery & Printing		-	2,650.00
	<u>Liability Payment</u>			
	Audit Fee		5,000.00	5,000.00
	Rent		-	26,000.00
	TDS		3,000.00	
V	Closing Cash & Cash Equivalents	1	5,69,469.00	18,989.00
	Total Payments (IV+V)		35,77,073.00	15,15,018.00

For, Dalit Vikas Abhiyan Samiti


 Executive Director

In terms of our report on even date

For, M R K ASSOCIATES

(Chartered Accountants)

FRN- 007726C

Priy Ranjan Kumar

(Priy Ranjan Kumar)

Partner

M. No - 467763

UDIN : 25467763BMUIXC3014

Place: Patna

Date: 10/07/2025



DALIT VIKAS ABHIYAN SAMITI

AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, PO-PARSA, PS-FATUHA-803201

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2025

	Particulars	Notes	Figures as at the end of current reporting period FY 2024-25	Figures as at the end of previous reporting Period FY 2023-24
			Rs.	Rs.
A	SOURCES OF FUNDS			
1	Capital Fund			
	Under General Fund	9(A)	91,925.00	(74.00)
	Under Fixed Assets Fund	9(B)	68,126.00	77,656.00
2	Non-Current Liabilities			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other Long Term Liabilities		-	-
	(d) Long term provision		-	-
3	Current Liabilities			
	(a) Short Term Borrowings		-	-
	(b) Payables		-	-
	(c) Other current liabilities	10	4,68,744.00	14,063.00
	(d) Short-term provisions	11	11,800.00	5,000.00
	TOTAL		6,40,595.00	96,645.00
B	APPLICATION OF FUNDS			
1	Non-current assets			
	(a (i) Property, Plant and Equipment	8	68,126.00	77,656.00
	(ii) Intangible assets		-	-
	(iii) Capital Work in progress		-	-
	(iv) Intangible Assets under Development		-	-
	(b) Long Term investments		-	-
	(c) Deferred Tax Assets		-	-
	(d) Long term loans and Advances		-	-
	(e) Other Non Current Assets		-	-
2	Current assets			
	(a) Current Investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents	1	5,69,469.00	18,989.00
	(e) Short-term loans and advances		-	-
	(f) Other Current Assets		3,000.00	-
	TOTAL		6,40,595.00	96,645.00

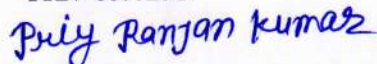
For, Dalit Vikas Abhiyan Samiti


Executive DirectorPlace: Patna
Date: 10/07/2025

In terms of our report on even date

For, MRK ASSOCIATES
(Chartered Accountants)

FRN- 007726C



(Priy Ranjan Kumar)

Partner

M. No- 467763

UDIN : 25467763BMUIXC3014



DALIT VIKAS ABHIYAN SAMITI

AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, PO-PARSA, PS-FATUHA-803201

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF INCOME & EXPENDITURE ACCOUNT
& RECEIPTS AND PAYMENTS ACCOUNTS AS ON 31ST MARCH 2025
(CONSOLIDATED)

NOTE-1: CASH AND CASH EQUIVALENTS

Particulars	FY 2024-25	FY 2023-24
	Figures for the current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
Opening Balance: (General)		
A) Cash In Hand	572.00	2,322.00
B) Cash at Bank		
ICICI	1,354.00	2,921.00
C) TDS	3,000.00	3,000.00
Total	4,926.00	8,243.00
Opening Balance: (FCRA)		
A) Cash In Hand	-	-
B) Cash at Bank		
SBI, New delhi	2,577.00	2,267.80
BOI	11,486.00	3,40,052.51
Total	14,063.00	3,42,320.31
Total (Consolidated)	18,989.00	3,50,564.00
Closing Balance: (General)		
A) Cash In Hand	572.00	572.00
B) Cash at Bank		
ICICI	94,154.00	1,354.00
C) TDS	6,000.00	3,000.00
Total	1,00,726.00	4,926.00
Closing Balance: (FCRA)		
A) Cash In Hand	-	-
B) Cash at Bank		
SBI, New delhi	10,416.00	2,577.00
BOI	4,58,327.00	11,486.00
Total	4,68,743.00	14,063.00
Total (Consolidated)	5,69,469.00	18,989.00



NOTE-2: GRANT-IN -ADD RECEIPTS

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
FCRA		
JIV Daya Foundation, USA	9,23,205.00	11,11,304.00
CCFD Terre Solidare, Peries	14,21,971.00	-
MAMA Cash, USA	8,69,200.00	-
Total	32,14,376.00	11,11,304.00
General		
Saathire Social Impact Solution	-	11,313.00
Ketto Online Venture Pvt Ltd	-	5,000.00
Aditya Birla Education Trust, Mumbai	3,00,000.00	-
Member's Fee & Contribution	5,000.00	31,000.00
Donation & Subscription	17,389.00	
Total	3,22,389.00	47,313.00
Total (Consolidated)	35,36,765.00	11,58,617.00

NOTE-3: OTHER INCOME

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Bank Interest (FCRA)		
JIV Daya Foundation, USA	2,242.47	5,717.00
CCFD Terre Solidare, Paris	15,158.77	-
MAMA Cash, USA	3,769.00	-
DVAS General	18.76	-
Total	21,189.00	5,717.00
Bank Interest (General)		
ICICI Bank	130.00	120.00
Total	130.00	120.00
Total (Consolidated)	21,319.00	5,837.00



NOTE-4: NUTRITIONS SUPPORT PROGRAMME:	FY 2024-25	FY 2023-24
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Programme Activities Cost:		
Admin Expenses	-	60,300.00
Amul Spray, Milk Supply	-	11,78,595.00
Bank Charges (JIV Daya)	-	4,884.00
Pre-School Nutrition and Education Initiatives	8,31,940.00	-
Gas, Glass and Utensils	-	14,600.00
Parle G Biscuits	-	47,500.00
Transport for Materials	-	-
Travel Support Volunteer	1,04,652.00	1,39,400.00
Total	9,36,592.00	14,45,279.00

NOTE-5: Integrated Empowerment Program on Skill, Education, and Livelihood for Women, Youth & Dalit Communities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Programme Activities Cost:		
CSO and Women Empowerment Prog	1,47,642.00	-
State Level Workshop on dalit Empowerment	68,291.00	-
Entrepreneurship & Livelihood Support Workshop	80,006.00	-
POA in Capacity Building prog	33,885.00	-
Feasibility Study & Workshop: Youth Education & Livelihood prog	73,465.00	-
CSO-Youth Skill and Awareness prog	1,47,575.00	-
Confidence Building & Spoken English for Youth Empowerment	4,50,811.00	-
Yuva SaMvad prog	80,739.00	-
Support for youth Facilitator	1,65,000.00	-
Administrative Cost:		
Office Rent	60,000.00	-
Accountant (Part- Time)	90,000.00	-
Total	13,97,414.00	-

NOTE-6: Legal Literacy and Gender Equality Workshop for Women

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Programme Activities Cost:		
Social & Health security through Institutional Insurance Initiatives	21,500.00	-
Women's Empowerment through Skill Development Training	1,62,879.00	-
Administrative Cost:		
Associated Programme Coordinator (Honorarium)	2,00,000.00	-
Accountant -Part- Time (Honorarium)	25,000.00	-
Printing & Stationery Exps	36,000.00	-
Total	4,45,379.00	-



DALIT VIKAS ABHIYAN SAMITI
STATEMENT OF PROPERTY PLANT & EQUIPMENTS, AS ON 31 ST MARCH 2025
 (CONSOLIDATED)

PARTICULARS	RATE OF DEPRECIATION ON	G R O S S ----- B L O C K					DEPRECIATION		N E T -- B L O		
		AS ON 01/04/2024	ADDITIONS BEFORE 30.09.2024	ADDITIONS AFTER 30.09.2024	SALE DURING THE YEAR	AS ON 31/03/2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03
FCRA											
<u>Fixed Assets under Smile Foundation</u>											
<u>Furniture & Fixture</u>	10.00%	2,904.00	-	-	-	2,904.00	290.00	261.40	551.40	2,352.60	2
Almirah											
<u>Fixed Assets Purchased under CASA.</u>											
<u>Project</u>											
Furniture & Fixture	10.00%	8,112.00	-	-	-	8,112.00	811.00	730.10	1,541.10	6,570.90	7
Motor Cycle	15.00%	10,098.00	-	-	-	10,098.00	1,515.00	1,287.45	2,802.45	7,295.55	8
Laptop/Printer	40.00%	424.00	-	-	-	424.00	170.00	101.60	271.60	152.40	8
<u>Fixed Assets Purchased under NEG</u>											
<u>FIRE, Project</u>											
Furniture	10.00%	13,023.00	-	-	-	13,023.00	1,302.00	1,172.10	2,474.10	10,548.90	11
Laptop	40.00%	4,536.00	-	-	-	4,536.00	1,814.00	1,088.80	2,902.80	1,633.20	2
Inverter	15.00%	10,361.00	-	-	-	10,361.00	1,554.00	1,321.05	2,875.05	7,485.95	8
Total		49,458.00	-	-	-	49,458.00	7,456.00	5,962.50	13,418.50	36,039.50	42
GENERAL											
<u>Furniture & Fixture</u>											
Furniture	10.00%	31,503.00	-	-	-	31,503.00	3,150.00	2,836.00	5,986.00	25,517.00	28
Almirah	10.00%	5,903.00	-	-	-	5,903.00	590.00	532.00	1,122.00	4,781.00	5
Uencils	10.00%	1,225.00	-	-	-	1,225.00	123.00	111.00	234.00	991.00	1
Fan	10.00%	984.00	-	-	-	984.00	98.00	89.00	187.00	797.00	3
Total		39,615.00	-	-	-	39,615.00	3,961.00	3,568.00	7,529.00	32,086.00	38
TOTAL		89,073.00	-	-	-	89,073.00	11,417.00	9,530.50	20,947.50	68,126.00	77
PREVIOUS YEAR		89,073.00	-	-	-	89,073.00	7,456.00	9,530.50	-	-	-



DALIT VIKAS ABHIYAN SAMITI

AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, PO-PARSA, PS-FATUHA-803201

NOTES FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT & LOSS
ACCOUNT AS ON 31ST MARCH 2025

(Consolidated)

Note 9 CAPITAL FUND

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Under General Fund		
Opening balance	(74.00)	(22,757.00)
Add: Excess of Income over Expenditure	91,999.00	22,683.00
Closing balance	91,925.00	(74.00)
(B) Under Fixed Assets Fund		
<u>FCRA</u>		
Opening Balance	42,002.00	49,458.00
Less: T/F to Income & Expenditure	5,962.00	7,456.00
	36,040.00	42,002.00
<u>General</u>		
Opening Balance	35,654.00	39,615.00
Less: T/F to Income & Expenditure	3,568.00	3,961.00
	32,086.00	35,654.00
Total	68,126.00	77,656.00

Note 10 OTHER CURRENT LIABILITIES

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Un-Utilized Fund		
CCFD Terre Solidare, Paris	39,849.00	10,350.00
MAMA Cash, USA	4,27,458.00	
DVAS General	1,437.00	-
Total	4,68,744.00	10,350.00

Note 11 SHORT TERM PROVISIONS

Particulars	FY 2024-25	FY 2023-24
	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(c) Provision - Others		
Rent Payble	-	-
Filing Fee Payble	-	-
Audit Fees Payable	11,800.00	5,000.00
Other Liabilites exp Paybles	-	
Total	11,800.00	5,000.00

