

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
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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 2021 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 2021 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- 21426385AAAAFW5863

Place: Patna
Date: 30.09.2021

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)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021

RECEIPTS	SCH	AMOUNT	PAYMENTS	Sch	AMOUNT
To <u>OPENING BALANCE (GENERAL A/C)</u>			By <u>Head Office Establishment Expense</u>		
Cash in Hand	20	9,109.00	Office Rent	21	21,000.00
Cash at Bank		<u>1,493.09</u>	Stationary, Printing Exp		1,030.00
		10,602.09	Communication Exp (Telephone)		3,589.00
			Honorarium		30,000.00
			Postage and courier		1,258.00
To <u>OPENING BALANCE (FCRA A/C)</u>			By <u>Program Expense (General fund)</u>		
Cash in Hand	21	15,301.00	Rpairing and maintenance		1,840.00
Cash at Bank		<u>721,981.40</u>	Local Travel Exp		48,869.00
		737,282.40	Audit Fee		<u>29,500.00</u>
					137,086.00
To <u>Donation & Subscription (General A/c)</u>			By <u>Program Expense (Fcra A/c)</u>		
Local contribution		53,943.31	Under OXFAM INDIA, New Delhi	22	86,094.00
Member Fee		57,250.00	Under VS (BMZ TDH PROJECT)		458,211.00
Donation Subscription		<u>108,995.82</u>	Under JIV Daya Foundation, US		300,000.00
		220,189.13	Under NEG FIRE, New Delhi		1,036,120.00
<u>Grant Received (Fcra A/c)</u>			By <u>Asset Purchased</u>		
To OXFAM INDIA, New Delhi		715,476.00	Utensils		1,680.00
VS (BMZ TDH PROJECT)		309,036.00			
JIV Daya Foundation, US		300,000.00			
NEG FIRE, New Delhi		760,547.00			
IGSSS, New Delhi		2,313,925.50			
CASA, New Delhi		75,467.00			
Give India Foundation		<u>9,910.96</u>			
		4,484,362.46			
<u>Income From Other Soueces</u>			By <u>OTHER EXPENDITURE</u>		
To Income From Interest (Fcra A/c)		31,246.02	Bank charges (Fcra A/c)		3,477.08
Income From Interest (General A/c)		<u>384.00</u>	Admin Expense (Fcra A/c)		<u>18,149.50</u>
		31,630.02			21,626.58
To Advance Received VS (BMZ TDH PROJECT)		10,500.00	By Liability paid (NEG Fire) (19-20)		35,872.00
To Receipt of Asset Fund		3,180.00	By Liability paid (19-20) IGSSS		137,539.00
			By TDS paid (19-20) (Oxfam)		<u>1,000.00</u>
					174,411.00
			By <u>CLOSING BALANCE (GENERAL A/C)</u>		
			Cash in hand	23	2,392.00
			Cash at Bank		<u>7,103.22</u>
					9,495.22
			By <u>CLOSING BALANCE (FCRA A/C)</u>		
			Cash in hand	24	-
			Cash at Bank		<u>3,713.34</u>
					3,713.34
Total Rs. <u>5,497,746.10</u>			Total Rs. <u>5,497,746.10</u>		

In terms of our separate report attached
as on even date

For Dalit Vikash Abhiyan Samiti

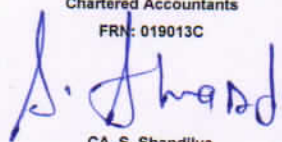

Dharmendra Kumar
Executive Director



For K S P M & Co.

Chartered Accountants

FRN: 019013C



CA. S. Shandilya

Partner

M.N.- 426385

UDIN- 21426385AAAAFW5863



Place: Patna

Date: 30/09/2021

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 2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>SURPLUS/DEFICIT</u>		<u>FIXED ASSETS</u>	
Opening Balance General A/c	(17,397.91)	(as per schedule- 25)	107,726.00
Add : Surplus for the Year	<u>(106.87)</u>		
	(17,504.78)		
<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	38,301.00	Cash in Hand	2,392.00
Add: Purchased during year	1,680.00	Cash At Bank	<u>7,103.22</u>
Less: transferred to Income & Expenditure	<u>4,029.00</u>		9,495.22
	35,952.00		
<u>Fixed Asset Fund (Fcra A/c)</u>		<u>Closing Balance (Fcra a/c)</u>	
Opening Balance	89,255.00	Cash in Hand	
Add: Purchased during year	-	Cash At Bank	<u>3,713.34</u>
Less: transferred to Income & Expenditure	<u>17,481.00</u>		3,713.34
	71,774.00		
<u>Unutilised Fund Under (Fcra)</u>			
Under Dvas General Fund	<u>3,713.34</u>		
	3,713.34		
<u>CURRENT LIABILITIES</u>			
<u>Liability Under General A/c</u>			
Audit Fee Payable	15,000.00		
Rent Payable	<u>12,000.00</u>		
	27,000.00		
TOTAL RS.	<u><u>120,934.56</u></u>	TOTAL RS.	<u><u>120,934.56</u></u>

In terms of our separate report attached
as on even date

For Dalit Vikash Abhiyan Samiti

Dharmendra Kumar
Executive Director



Place: Patna
Date: 30/09/2021

For K S P M & Co.
Chartered Accountants

FRN: 019013C

CA. S. Shandilya
Partner
M.N.- 426385

UDIN- 21426385AAAAFW5863



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

**SCHEDULES FORMING PART OF RECEIPT & PAYMENT A/C FOR THE YEAR
ENDED ON 31ST MARCH 2021**

PARTICULARS	AMOUNT
<u>Schedule 20</u>	
<u>OPENING BALANCE (GENERAL A/C)</u>	
Cash in Hand	9,109.00
<u>Cash at Bank</u>	
ICICI SB A/C NO.- 334201000052	1,493.09
	10,602.09
<u>Schedule 21</u>	
<u>OPENING BALANCE (FCRA A/C)</u>	
Cash in Hand	15,301.00
Cash at Bank	721,981.40
	737,282.40
<u>Schedule 22</u>	
<u>Programe Expense(General fund)</u>	
Training & orientation of project Staff	2,400.00
Covid-19 awareness programme	6,200.00
Gender sensitization awareness programme	6,000.00
Livelihood skill development Training programme	5,000.00
State level voter awareness programme	5,500.00
State level enhancing opportunity programme	5,000.00
Agriculture awareness programme	5,000.00
Disaster awareness programme	11,000.00
Dry Food & Safety Kit distribution in Covid-19	39,994.00
Total Rs.	86,094.00
Expense Transferred to I&E A/c	86,094.00
<u>Schedule 23</u>	
<u>CLOSING 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 24</u>	
<u>CLOSING BALANCE (FCRA A/C)</u>	
Cash in Hand	-
Cash at Bank	3,713.34
Total Rs.	3,713.34



FIXED ASSETS

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2020	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2021
Block-I								
Furniture & Fixtures								
1	Furniture	10%	28,819.00	-	-	28,819.00	2,882.00	25,937.00
2	Almirah	10%	8,098.00	-	-	8,098.00	810.00	7,288.00
3	Carpet	10%	-	-	-	-	-	-
4	Box	10%	-	-	-	-	-	-
5	Utensils	10%	-	1,680.00	-	1,680.00	168.00	1,512.00
6	Play Equipment	10%	-	-	-	-	-	-
7	Fan	10%	1,350.00	-	-	1,350.00	135.00	1,215.00
Block-II								
Computer & Accessories								
1	Computer	40%	34.00	-	-	34.00	34.00	0.00
2	Printer	40%	-	-	-	0.00	0.00	0.00
Total Rs.			38,301.00	1,680.00	-	39,981.00	4,029.00	35,952.00

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2020	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2021
Fixed Assets Under Smile Foundation								
Furniture & Fixtures								
1	Almirah	10%	3,985.00	-	-	3,985.00	399.00	3,586.00
Fixed Asset Purchased Under CASA, Project								
Furniture & Fixtures								
1	Furniture & Fixtures	10%	11,128.00	-	-	11,128.00	1,113.00	10,015.00
2	Motor Cycle	15%	16,443.00	-	-	16,443.00	2,466.00	13,977.00
3	Laptop/ Printer	40%	1,962.00	-	-	1,962.00	785.00	1,177.00
Fixed Asset Purchased Under NEG FIRE, Project								
Laptop								
1	Laptop	40%	21,000.00	-	-	21,000.00	8,400.00	12,600.00
Inverter								
2	Inverter	15%	16,872.00	-	-	16,872.00	2,531.00	14,341.00
Furniture								
3	Furniture	10%	17,865.00	-	-	17,865.00	1,787.00	16,078.00
Total			89,255.00	-	-	89,255.00	17,481.00	71,774.00
Total			127,556.00	1,680.00	-	129,236.00	21,510.00	107,726.00

