



Audit Report

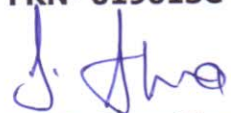
We have audited the attached balance sheet of **DALIT VIKAS ABHIYAN SAMITI, AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, FATUHA, PATNA (BIHAR)** as at 31st March 2017 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility 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 a 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 2017 and
 - b. In case of the Income & Expenditure Account, of the surplus/deficit of the concern for the year ended on that date.

Place: Patna
Date: 28th July 2017

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


CA. S. Shandilya
M.N. - 426385



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

AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2017

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	Opening Balance (General a/c)		By	Head Office Establishment Expense	230,403.00
	Cash in Hand	3,656.00		(As per schedule-3)	
	Cash at Bank	<u>2,305.00</u>	5,961.00		
	(as per schedule-1)				
	Opening Balance (Fcra a/c)		By	Programme & Activities Exp. (General a/c)	
	Cash in Hand	1,874.00		Smile Foundation	118,700.00
	Cash at Bank	<u>92,311.89</u>	94,185.89	Advocacy & Study Expense	23,034.21
	(as per schedule-2)			Ambedkar jayanti Programme	7,500.00
				Woman Development Programme	<u>3,250.00</u>
					152,484.21
To	GRANT- IN-AID (GENERAL A/C)		By	Programme & Activities Exp. (Fcra a/c)	
	Smile Foundation, New Delhi			Programme Expense Under CASA, Project	473,108.00
	Received on 13.10.2016	90,350.00		Programme Expense Under Smile Foundation	110,641.51
	Received on 02.03.2017	<u>90,350.00</u>	180,700.00	Programme Expense Under TDH Project	<u>275,891.73</u>
				(as per FCRA Receipt Payment)	859,641.24
To	Donation & Subscription			Liability Repayment (General a/c)	
	Danamojo Online Solution Pvt Ltd.	2,454.49		Expense Payable	22,000.00
	Center For Social Equity (CSE)	5,000.00		Audit Fee	<u>10,000.00</u>
	Member Contribution	150,000.00			32,000.00
	General Donation	<u>53,838.00</u>	211,292.49		
			By	Closing Balance (General a/c)	
				Cash in Hand	518.00
To	GRANT- IN-AID (FCRA A/C)			Cash at Bank	<u>14,044.84</u>
	CASA, New Delhi	475,094.00		(as per schedule-4)	14,562.84
	Smile Foundation, New Delhi	90,350.00			
	(CSD- TDH Project) , New Delhi	<u>206,025.00</u>	771,469.00		
	(as per FCRA Receipt Payment)		By	Closing Balance (Fcra a/c)	
				Cash in Hand	5.00
				Cash at Bank	<u>9,036.65</u>
				(as per schedule-5)	9,041.65
To	Income From Other Sources				
	Bank Interest (General Bank)	236.00			
	Bank Interest (BOI FC A/C)	<u>3,028.00</u>	3,264.00		
To	TDS Refund by income tax deptt. F/Y 15-16		19,760.56		
To	TDS Refund by income tax deptt. F/Y 14-15		11,500.00		
	Total Rs.		<u>1,298,132.94</u>	Total Rs.	<u>1,298,132.94</u>

In terms of our separate report attached
as on even date

For K S P M & Co.
Chartered Accountant

FRN: 019013C

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



Place: Samastipur
Date: 28.07.2017



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

AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)

BALANCE SHEET AS ON 31ST MARCH 2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
UN UTILISED FUND (GENERAL A/C)		FIXED ASSETS	121,683.00
Opening Balance	5,961.00	(as per schedule- 1)	
Less Transferred To Income & Expenditure	5,961.00		
Add: Un Utilised Fund Tfd From I & E A/c	-	CURRENT ASSETS	
	-	<u>Closing Balance (General a/c)</u>	
Excess Of Expenditure Over Income	(5,197.72)	Cash in Hand	518.00
		Cash At Bank	14,044.84
		(as per schedule- 1)	
		<u>Closing Balance (Fcra a/c)</u>	
UN UTILISED FUND (FCRA A/C)		Cash in Hand	5.00
Under CSD- TDH Project , New Delhi	1,269.27	Cash At Bank	9,036.65
		(as per schedule- 2)	
FIXED ASSET FUND		Grant Receivable (Fcra a/c)	115,252.12
<u>Fixed Asset Fund (General A/c)</u>		Grant From CASA,Delhi (Receivable)	
Opening Balance	73,390.00		
Loss: transferred to Income & Expenditure	8,297.00		
	65,093.00		
<u>Fixed Asset Fund (Fcra A/c)</u>			
Opening Balance	86,115.00		
Less: transferred to Income & Expenditure	29,525.00		
	56,590.00		
CURRENT LIABILITIES			
Liability For Expense (General a/c)	9,760.56		
Audit Fee Payable	10,000.00		
Liability For Expense (Fcra a/c)	123,024.50		
	142,785.06		
Liability For Expenditure Under Casa Project			
TOTAL RS.	260,539.61	TOTAL RS.	260,539.61

In terms of our separate report attached
as on even date

For K S P M & Co.
Chartered Accountant

FRN: 019013C

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



Samastipur
Date: 28.07.2017



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

SCHEDULES FORMING PART OF RECEIPT & PAYMENT A/C FOR THE YEAR ENDED ON
31ST MARCH 2017

PARTICULARS	AMOUNT
Schedule 1	
OPENING BALANCE (GENERAL A/C)	
Cash in Hand	3,656.00
Cash at Bank	
SBI SB A/C NO.- 11596606180	1,745.00
ICICI SB A/C NO.- 334201000052	247.00
ICICI SB A/C NO.- 1601000197	313.00
	2,305.00
Schedule 2	
OPENING BALANCE (FCRA A/C)	
Cash in Hand	
Cash Under CASA Project	99.00
Under Smile Foundation Project	1,775.00
	1,874.00
Cash at Bank	
BOI SB A/C NO.- 440310100018437	
Cash Under CASA Project	5,120.38
Under Smile Foundation Project	18,516.51
Under CSD- TDH Project , New Delhi	68,675.00
	92,311.89
Total Rs.	100,146.89

Schedule 3	
HEAD OFFICE ESTABLISHMENT EXPENSE	
Staff Honorarium	48,000.00
Office Rent	78,000.00
Travelling & Conveyance	25,362.00
Printing & Stationary	16,446.00
Postage & Stamp	765.00
Bank Charge	-
Mobile & Telephone	3,268.00
News & Periodicals	2,148.00
Entertainment Expense	5,262.00
Accounting	7,000.00
Other Administrative Expense	54,652.00
Total Rs.	240,903.00

Actual Payment transfer to receipt & Payment A/c 230,403.00

Schedule 4	
CLOSING BALANCE (GENERAL A/C)	
Cash in Hand	518.00
Cash at Bank	
SBI SB A/C NO.- 11596606180	1,815.79
ICICI SB A/C NO.- 334201000052	12,229.05
	14,044.84

Schedule 5	
CLOSING BALANCE (FCRA A/C)	
Cash in Hand	
Cash Under CASA Project	5.00
Cash at Bank	
BOI SB A/C NO.- 440310100018437	
Cash Under CASA Project	7,767.38
Under CSD- TDH Project , New Delhi	1,269.27
Total Rs.	9,036.65



DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2017

Schedule 6

FIXED ASSETS

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2016	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2017
Block-I								
Furniture & Fixtures								
1	Furniture	10%	43,924.00	-	-	43,924.00	4,392.00	39,532.00
2	Almirah	10%	12,343.00	-	-	12,343.00	1,234.00	11,109.00
3	Carpet	10%	270.00	-	-	270.00	27.00	243.00
4	Box	10%	200.00	-	-	200.00	20.00	180.00
5	Utensils	10%	338.00	-	-	338.00	34.00	304.00
6	Play Equipment	10%	224.00	-	-	224.00	22.00	202.00
7	Fan	10%	790.00	-	-	790.00	79.00	711.00
Block-II								
Plant & machinery								
1	Sewing Machine	15%	1,755.00	-	-	1,755.00	263.00	1,492.00
2	Medical Equipment	15%	190.00	-	-	190.00	29.00	161.00
3	Papad Machine	15%	313.00	-	-	313.00	47.00	266.00
4	Leaf Plat Machine	15%	358.00	-	-	358.00	54.00	304.00
5	Books	15%	2,006.00	-	-	2,006.00	301.00	1,705.00
Block-III								
Vehicle								
1	Motor Cycle	15%	10,248.00	-	-	10,248.00	1,537.00	8,711.00
Block-IV								
Computer & Accessories								
1	Computer	60%	397.00	-	-	397.00	238.00	159.00
2	Printer	60%	34.00	-	-	34.00	20.00	14.00
Total Rs.			73,390.00	0.00	-	73,390.00	8,297.00	65,093.00

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2016	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2017
Fixed Assets Under Smile Foundation								
Furniture & Fixtures								
1	Almirah	10%	6,075.00	-	-	6,075.00	608.00	5,467.00
Fixed Asset Purchased Under CASA, Project								
1	Furniture & Fixtures	20%	19,080.00	-	-	19,080.00	3,816.00	15,264.00
2	Motor Cycle	30%	38,250.00	-	-	38,250.00	11,475.00	26,775.00
3	Laptop/ Printer	60%	22,710.00	-	-	22,710.00	13,626.00	9,084.00
			86,115.00	-	-	86,115.00	29,525.00	56,590.00
			159,505.00	-	-	159,505.00	37,822.00	121,683.00



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