

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 2019 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 2019 and
 - b. In case of the Income & Expenditure Account, of the surplus/deficit of the concern for the year ended on that date.

UDIN:- 19426385AAAADP4675

Place: Patna
Date: 27.11.2019

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

CA. S. Shandilya
M.N. - 426385



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

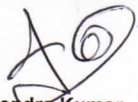
AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To <u>OPENING BALANCE (GENERAL A/C)</u>			By <u>Head Office Establishment Expense</u>		
Cash in Hand	66.00		Office Rent	72,000.00	
<u>Cash at Bank</u>			Stationary , Printing Exp	9,588.00	
ICICI SB A/C NO.- 334201000052	<u>1,406.59</u>	1,472.59	Communication Exp (Telephone)	10,588.00	
			Local Travel Exp	12,356.00	
To <u>OPENING BALANCE (FCRA A/C)</u>			Outstation Travel Exp	5,639.00	
Cash in Hand	-		Miscellaneous Expenses	7,700.00	
<u>Cash at Bank</u>	<u>5,845.77</u>	5,845.77	Audit Fee	<u>17,000.00</u>	134,863.00
			By <u>Program Exp (General Fund)</u>		
To <u>Donation & Subscription (General A/c)</u>			Child & Womens Development Prog	19,250.00	
Local contribution	82,000.00		Claimate Change Awarness Prog	12,650.00	
Latchange Foundation ,New Delhi	10,475.00		Health & Nutrition Prog	<u>9,675.00</u>	41,575.00
Member Fee	45,850.00		By <u>Program Expense (Fcra A/c)</u>		
<u>Donation Subcription</u>	<u>40,650.00</u>	178,975.00	UNDER OXFAM PROJECT	992,192.00	
			CSD TDH PROJECT	307,200.00	
To <u>Grant Received (Fcra A/c)</u>			CASA project	944,143.80	
OXFAM	995,000.00		IGSSS project	<u>680,619.00</u>	2,924,154.80
CSD TDH, New Delhi	305,200.00		By <u>OTHER EXPENDITURE</u>		
CASA Project	960,000.00		Bank charges (Fcra A/c)	593.26	
<u>IGSSS Project</u>	<u>701,600.00</u>	2,961,800.00	By <u>OPENING BALANCE (GENERAL A/C)</u>		
			Cash in hand	1,628.00	
To <u>Income From Other Soueces</u>			<u>Cash at Bank</u>	<u>2,479.59</u>	4,107.59
Income From Interest (Fcra A/c)	20,790.03		By <u>OPENING BALANCE (FCRA A/C)</u>		
<u>Income From Interest (General A/c)</u>	<u>98.00</u>	20,888.03	Cash in hand	3,348.20	
			<u>Cash at Bank</u>	<u>60,339.54</u>	63,687.74
Total Rs. <u>3,168,981.39</u>			Total Rs. <u>3,168,981.39</u>		

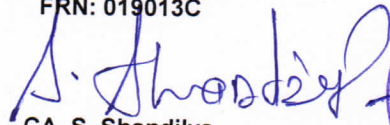
In terms of our separate report attached
as on even date

For Dalit Vikash Abhiyan Samiti


Dharmendra Kumar
Executive Director

Place: Patna
Date: 27.11.2019

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

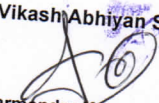

CA. S. Shandilya
Partner
M.N.- 426385



DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)
AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2019

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Program Expense (Fcra A/c) UNDER OXFAM PROJECT CSD TDH PROJECT CASA project IGSSS project	999,692.00 276,300.00 944,143.80 <u>698,069.00</u>	2,918,204.80	By Donation & Subscription (General A/c) Local contribution Latchange Foundation ,New Delhi Member Fee Donation Subscription	82,000.00 10,475.00 45,850.00 <u>40,650.00</u> 178,975.00
To	Program Exp (General Fund) Child & Womens Development Prog Climate Change Awarness Prog Health & Nutrition Prog	19,250.00 12,650.00 <u>9,675.00</u>	41,575.00	By Grant Received (Fcra A/c) OXFAM CSD TDH, New Delhi CASA Project IGSSS Project	995,000.00 276,300.00 960,000.00 <u>701,600.00</u> 2,932,900.00
To	Head Office Establishment Expense Office Rent Stationary , Printng Exp Communication Exp (Telephone) Local Travel Exp Outstation Travel Exp Miscellaneous Expenses Audit Fee	72,000.00 9,580.00 10,588.00 12,356.00 5,639.00 7,700.00 <u>21,240.00</u>	139,103.00	By Income From Other Soueces Income From Interest (Fcra A/c) Income From Interest (General A/c)	20,790.03 <u>98.00</u> 20,888.03
To	OTHER EXPENDITURE Bank charges (Fcra A/c)	593.26		By Excess of Expenditure over Income	1,605.00
To	Depreciation (General A/c) Less : Metout of FA Fund B/F From BS	16,818.00 <u>16,818.00</u>	-		
To	Depreciation (General A/c) Less : Metout of FA Fund B/F From BS	7,460.00 <u>7,460.00</u>	-		
To	Unutilised Fund Transfer To Respective fund in BS		34,891.97		
		Total Rs. <u>3,134,368.03</u>		Total Rs. <u>3,134,368.03</u>	

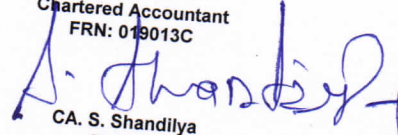
For Dalit Vikash Abhiyan Samiti


Dharmendra Kumar
Executive Director

Place: Patna
Date: 27.11.2019

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



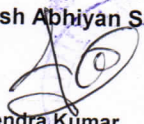
DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)
AMBEDKAR HOUSE ,BHARAT NIVAS, AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)

BALANCE SHEET AS ON 31ST MARCH 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>SURPLUS/DEFICIT</u>		<u>FIXED ASSETS</u>	
Opening Balance General A/c	(15,527.41)	(as per schedule- 18)	80,488.00
Add : Deficit for the Year	<u>(1,605.00)</u>		
	(17,132.41)	<u>CURRENT ASSETS</u>	
<u>FIXED ASSET FUND</u>		<u>Closing Balance (General a/c)</u>	
<u>Fixed Asset Fund (General A/c)</u>		<u>Cash in Hand</u>	
Opening Balance	57,899.00	Cash At Bank	1,628.00
Less: transferred to Income & Expenditure	<u>16,818.00</u>		<u>2,479.59</u>
	41,081.00	<u>Closing Balance (Fcra a/c)</u>	
<u>Fixed Asset Fund (Fcra A/c)</u>		<u>Cash in Hand</u>	
Opening Balance	46,867.00	Cash At Bank	3,348.20
Less: transferred to Income & Expenditure	<u>7,460.00</u>		<u>60,339.54</u>
	39,407.00		63,687.74
<u>Unutilised Fund Under (Fcra)</u>			
Under Dvas General Fund	10,323.34		
Under Casa Project	20,425.40		
Under Oxfam Project	2,800.00		
Under IGSSS Project	<u>5,189.00</u>		
	38,737.74		
<u>CURRENT LIABILITIES</u>			
Audit Fee Payable (General A/c)	21,240.00		
<u>Liability Under Fcra</u>			
Liability for Expenditure under OXFAM Project	7,500.00		
Liability for Expenditure under IGSSS Project	<u>17,450.00</u>		
	46,190.00		
TOTAL RS.	<u>148,283.33</u>	TOTAL RS.	<u>148,283.33</u>

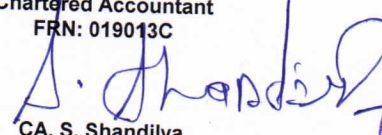
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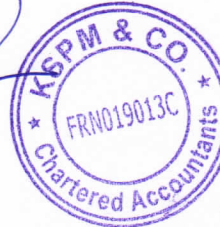
For Dalit Vikash Abhiyan Samiti


Dharmendra Kumar
Executive Director

Place: Patna
Date: 27.11.2019

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


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



DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

FIXED ASSETS

Schedule 18

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2018	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2019
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Block-I Furniture & Fixtures								
1	Furniture	10%	35,579.00	-	-	35,579.00	3,558.00	32,021.00
2	Almirah	10%	9,998.00	-	-	9,998.00	1,000.00	8,998.00
3	Carpet	10%	219.00	-	-	219.00	219.00	-
4	Box	10%	162.00	-	-	162.00	162.00	-
5	Utensils	10%	274.00	-	-	274.00	274.00	-
6	Play Equipment	10%	182.00	-	-	182.00	182.00	-
7	Fan	10%	640.00	-	-	640.00	640.00	-

Block-II Plant & machinery								
1	Sewing Machine	15%	1,268.00	-	-	1,268.00	1,268.00	-
2	Medical Equipment	15%	137.00	-	-	137.00	137.00	-
3	Papad Machine	15%	226.00	-	-	226.00	226.00	-
4	Leaf Plat Machine	15%	258.00	-	-	258.00	258.00	-
5	Books	15%	1,449.00	-	-	1,449.00	1,449.00	-

Block-III Vehicle								
1	Motor Cycle	15%	7,404.00	-	-	7,404.00	7,404.00	0.00

Block-IV Computer & Accessories								
1	Computer	40%	95.00	-	-	95.00	38.00	57.00
2	Printer	40%	8.00	-	-	8.00	3.00	5.00
Total Rs.			57,899.00	-	-	57,899.00	16,818.00	41,081.00

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2018	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2019
Fixed Assets Under Smile Foundation								
Furniture & Fixtures								
1	Almirah	10%	4,920.00	-	-	4,920.00	492.00	4,428.00
Fixed Asset Purchased Under CASA, Project								
Furniture & Fixtures								
1	Furniture & Fixtures	10%	13,738.00	-	-	13,738.00	1,374.00	12,364.00
2	Motor Cycle	15%	22,759.00	-	-	22,759.00	3,414.00	19,345.00
3	Laptop/ Printer	40%	5,450.00	-	-	5,450.00	2,180.00	3,270.00

46,867.00	-	-	46,867.00	-	-	46,867.00	7,460.00	39,407.00
104,766.00	-	-	104,766.00	-	-	104,766.00	24,278.00	80,488.00

