AUDIT REPORT

OF

DARBAR SAHITYA SANSADA (DSS)

REGD. OFFICE : ARAPADA, DALAKASOTI, BALIPATNA, KHURDA, ODISHA.
ADMN. OFFICE : SODHUA, DALAKASOTI, BALIPATNA, KHURDA, ODISHA, INDIA.

FOR THE YEAR ENDED ON

31ST MARCH, 2025

: AUDITORS :

SANJEEB KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS,
475, ESEN DEN, ASIANA PLAZA ENTRY,
KHANDAGIRI, AIGINIA, BHUBANESWAR-19
ODISHA, INDIA,

Independent Auditor's Report to the Management of Darbar Sahitya Sansada (DSS)

Report on the Financial Statements

We have audited the accompanying financial statements of **DARBAR SAHITYA SANSADA** (An Organization registered under the Society registration Act, 1860), Functioning at : Sodhua,Po-Dalakasoti,Via-Balipatna,Dist-Khurda Odisha, India, which comprise the Balance Sheet as at **31st** March **2025,** the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2024** to **31.03.2025** and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the , Receipt & Payment of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Continued

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

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ESEN Den, 475, Aiginia, Asiana Plaza Entry,
Dumuduma, Bhubaneswar - 751 019, Odisha, India
Phone : 0674-2472770/771, Cell : 9437144333
E-mail : sanjeeb@esenden.in / esenden@live.in

Sanjeeb Kumar & Associates

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, **subject to the issues as expressed in para 1 to 4 in the notes on accounts**

(a) In the case of the Balance Sheet, the state of affairs of the Society as at 31st March, **2025** .

(b) In the case of the Statement of Income and Expenditure, the excess of expenditure over income for the year ended on that date.

and

(c) In the case of Statement of Receipt and Payment account, the movement of cash during the period for the year ended on that date.

We Report that

a. 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.

b. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.

c. The Balance Sheet and Statement of Income and Expenditure deal with by this Report are in agreement with the books of account.

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

CA. Sanjeeb K.Mohanty,
Partner.
Membership No- 054142
Firm Registration No. 0319055E
UDIN : 25054142BMKYDH9954
Bhubaneswar, Written on 30th August, 2025

DARBAR SAHITYA SANSADA (DSS)

REGD. OFFICE : ARAPADA, DALAKASOTI, BALIPATNA, KHURDA, ODISHA
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BALANCE SHEET AS ON 31ST MARCH, 2025

SOURCES OF FUNDS	SCH	2024-25 AMOUNT (Rs.)		2023-24 AMOUNT (Rs.)	
CAPITAL FUND					
As per last Balance Sheet		1,496,148.28		1,544,439.40	
Add : Surplus/(Deficit) during the year		(80,332.40)	1,415,815.88	(48,291.12)	1,496,148.28
TEMPORARY RESTRICTED FUND					
(Unspent Grant)	I		6,382,942.87		244,546.62
DEPRECIATION FUND					
As per last Balnce Sheet		3,272,499.00		2,979,015.00	
Provision during the year		233,243.00	3,505,742.00	293,484.00	3,272,499.00
LOAN LOSS RESERVE					
(Provision for Doubtful Debt)			104,584.00		104,584.00
INTEREST FREE HAND LOAN					
As per last Balancesheet		1,356,425.00			
Less Repayment dr. the year		750,000.00	606,425.00		1,356,425.00
TOTAL			**12,015,509.75**		**6,474,202.90**
APPLICATION OF FUNDS					
FIXED ASSETS	II		4,640,536.45		4,528,505.45
CURRENT ASSETS, LOANS AND ADVANCES					
Grant-in-aid Receivable		-		2,821,138.00	
SHGs Loan	III	546,799.00		1,296,799.00	
Others	IV	41,617.00		23,714.00	
Advance		90,000.00		32,000.00	
Closing Cash & Bank Balance	V	6,967,774.30		758,977.45	
Less		7,646,190.30		4,932,628.45	
CURRENT LIABILITIES AND PROVISIONS	VI	271,217.00		2,986,931.00	
		271,217.00		2,986,931.00	
NET CURRENT ASSETS			7,374,973.30		1,945,697.45
TOTAL			**12,015,509.75**		**6,474,202.90**

The above Balance Sheet, to the best of my/our belief contains a true account of the funds and liabilities and assets and properties of the organisation for the year ended on 31.03.2025.

As per our separate report of even date.

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda

CA Sanjeeb K.Mohanty,
Partner.

Sanjeeb Kumar & Associates
Bhubaneswar
Chartered Accountants

DARBAR SAHITYA SANSADA (DSS)

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INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2024 to 31.03.2025

EXPENDITURE	AMOUNT (Rs.) 2024-25	AMOUNT (Rs.) 2023-24	INCOME	AMOUNT (Rs.) 2024-25	AMOUNT (Rs.) 2023-24
To **INDIGENEOUS FUND EXPENSES**			By **Grant in aid**		
- Integrated Tribal Development/NABARD	1,843,639.00	1,713,591.00	(As per Schedule - I)	8,347,960.75	36,592,856.92
- General Fund					
Programme	155,206.00	113,723.00	By Bank Interest	122,607.00	292,628.00
Administrative	243,386.48	434,291.72	By Membership Fees	-	5,700.00
To **FOREIGN FUND EXPENSES**			By Donation	50,747.00	-
			By Beneficiary Contribution	237,400.00	289,200.00
- Maitri Network : Effectively Combatting Violence against Women India/KARUNA D.	678,697.03	387,370.30	By Reimbursement of craft sample supply		6,924.00
- Organisation Development/DASRA	1,024,181.32	973,836.62	By Credit Balance Written Back	-	281,500.00
- Poultry Development Services/SHIVIA	1,736,368.00	1,539,347.00	By Excess of Expenditure over Income	80,332.40	48,291.12
- Agriculture Management Services/SHIVIA	745,992.00	1,169,514.00			
- Developing Self Sustaining and Resource Efficient Sustainable Aquaculture Scalable Model/GIZ	159,015.32	-			
- Developing Self Sustaining and Resource Efficient Sustainable Aquaculture Scalable Model/GIZ	1,822,478.00	30,389,835.40			
- Increasing the House Hold Income by 50% Through Vegetable Cultivation	-	284,348.00			
- Covid -19 Response / DASRA	-	46,305.00			
- Bank Charges	2,686.00	354.00			
To Interest Refund to NABARD	11,255.00				
To Depreciation	233,243.00	293,484.00			
To Audit Fees	182,900.00	171,100.00			
	8,839,047.15	**37,517,100.04**		**8,839,047.15**	**37,517,100.04**

The above Income and Expenditure Account, to the best of my/our belief contains a true account of all the Income and Expenditure of the Organisation for the period from 01.04.2024 to 31.03.2025

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda

As per our separate report of even date

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

CA Sanjeeb K.Mohanty,
Partner.

DARBAR SAHITYA SANSADA (DSS)

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CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

RECEIPT		AMOUNT (Rs)	PAYMENT		AMOUNT (Rs)
To Opening Balance			By INDIGENEOUS FUND EXPENSES		
- Cash-in-hand	4,174.32		- Integrated Tribal Development/NABARD	1,843,639.00	
- Cash-at-bank	727,803.13		- General Fund		
- Fixed deposit	27,000.00	758,977.45	Programme	155,206.00	
			Administrative	243,386.48	
To Grant-in-aid			Advance	90,000.00	
- Foreign	12,408,038.00		Hand loan Refund	750,000.00	3,082,231.48
- Indian	4,899,457.00	17,307,495.00			
			By FOREIGN FUND EXPENSES		
To Bank Interest			- Maitri Network : Effectively Combatting Violence against Women India/KARUNA D.	722,697.03	
- Foreign	91,273.00		- Organisation Development/DASRA	1,054,212.32	
- Indian	31,334.00	122,607.00	- Poultry Development Services/SHIVIA	1,748,368.00	
			- Agriculture Management Services/SHIVIA	745,992.00	
To Donation			- Developing Self Sustaining and Resource Efficient Sustainable Aquaculture Scalable Model/GIZ	3,114,346.32	
- Foreign	25,746.00		- Enabling scaling up of Farmer Institution based resource efficient sustainable aquaculture	1,852,267.00	
- Indian	25,001.00	50,747.00			
To Beneficiary Contribution		237,400.00	- Audit Fee	19,100.00	
To Loan recovered from SHG		750,000.00	- Bank Charges	2,686.00	
			- TDS Payble	7,500.00	
To Transferred from Project		87,106.00	- Receivable	17,903.00	9,285,071.67
			By Interest Refund to NABARD		11,255.00
To Advance		32,000.00	By **Closing Balance**		
			- Cash-in-hand	1,939.32	
			- Cash-at-bank	6,938,834.98	
			- Fixed Deposit	27,000.00	6,967,774.30
		19,346,332.45			19,346,332.45

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Organisation for the period from 01.04.2024 to 31.03.2025.

As per our separate report of even date.

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

CA. Sanjeeb K. Mohanty,
Partner

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda

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SCHEDULE - I

TEMPORARY RESTRICTED FUND/UNSPENT GRANT AS ON 31.03.2025

			AMOUNT (Rs)
Opening Balance as on 01.04.2024			244,546.62
Grant in aid received during the year 2023-24		17,307,495.00	
Less Receivble Received		2,821,138.00	14,486,357.00
		Total	**14,730,903.62**
Less: Grant in aid Unspent during the Year 2024-25			
- GGF	0.23		
- KARUNA D	27,807.22		
- DASRA	0.46		
- GIZ	3,135,322.00		
- SHIVIA	336,858.96		
- NABARD	2,882,954.00		6,382,942.87
Grant/Income Recognised during the Year 2024-25			**8,347,960.75**

Sanjeev Kumar & Associates
Bhubaneswar
Chartered Accountants

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda

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SCHEDULE - II

FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2024-2025

SL NO	DECRIPTION	GROSS VALUE	ADDITION DURING 24-25 BEFORE	ADDITION DURING 24-25 AFTER	Sales	TOTAL	%	DEPRECIATION DURING THE YEAR	DEPRECIATION AS ON	TOTAL	NET VALUE AS ON
		01.04.2024	01.10.2024	30.09.2024					31.03.2024		31.03.2025
		(Rs)	(Rs)		(Rs)	(Rs)		(Rs)	(Rs)	(Rs)	(Rs)
01	Library Books	5,950.45	-	-	-	5,950.45	40	67.00	5,784.00	5,851.00	99.45
02	Land.	20,420.00	-	-	-	20,420.00		-	-	-	20,420.00
03	Gas Connection	1,800.00	-	-	-	1,800.00		-	-	-	1,800.00
04	Building & Workshed	1,101,711.00	-	-	-	1,101,711.00	10	23,500.00	866,707.00	890,207.00	211,504.00
05	Furniture & Fixture.	441,296.00	-	-	-	441,296.00	10	21,457.00	226,728.00	248,185.00	193,111.00
06	Office Equipments	90,309.00	-	-	-	90,309.00	15	3,755.00	65,277.00	69,032.00	21,277.00
07	Plant & Machinaries	372,876.00	-	43,000.00	-	415,876.00	15	17,135.00	280,145.00	297,280.00	118,596.00
08	Vehicle(04 Wheeler)	505,000.00	-	-	-	505,000.00	15	49,352.00	175,988.00	225,340.00	279,660.00
09	Motor Cycle & Cycle	587,900.00	-	-	-	587,900.00	15	8,730.00	529,702.00	538,432.00	49,468.00
10	Electrical Equipments	132,517.00	-	-	-	132,517.00	15	6,585.00	88,614.00	95,199.00	37,318.00
11	Camera	123,850.00	-	-	-	123,850.00	15	2,423.00	107,694.00	110,117.00	13,733.00
12	Computer & Assesories	1,111,876.00	-	69,031.00	-	1,180,907.00	40	99,535.00	897,554.00	997,089.00	183,818.00
13	Projector	33,000.00	-	-	-	33,000.00	15	704.00	28,306.00	29,010.00	3,990.00
	TOTAL:	**4,528,505.45**	**-**	**112,031.00**	**-**	**4,640,536.45**		**233,243.00**	**3,272,499.00**	**3,505,742.00**	**1,134,794.45**
	2023-24	**4,528,505.45**	**-**	**-**	**-**	**4,528,505.45**		**293,484.00**	**2,979,015.00**	**3,272,499.00**	**1,256,006.45**

Sanjeeb Kumar & Associates ★ Chartered Accountants ★ Bhubaneswar

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda

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SCHEDULE - III

STATEMENT OF SHGs LOAN AS ON 31.03.2025

Particulars		Amount Rs
Opening Balance as on 01.04.2024	1,296,799.00	
Add : Loan Disburshment during the year	-	
Add : Interest during the year	-	1,296,799.00
Less : Loan Recovered during the year		
Pincipal	750,000.00	
Interest	-	750,000.00
Balance as on 31.03.2025		**546,799.00**

SCHEDULE - IV

STATEMENT OF OTHERS
Closing balance as on 31.03.2025

Sl No	Particualrs	Amount Rs
01	Insurance Commision	3,625.00
02	Tax deducted at Source	15,089.00
03	Security Deposit (Omfed)	2,500.00
04	Security Deposit (Telephone)	2,500.00
05	Receivable	17,903.00
	TOTAL	**41,617.00**

Sanjeeb Kumar & Associates
Bhubaneswar
Chartered Accountants

Kedareswar Choudhury
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Secretary
Darbar Sahitya Sansada
Arapada, Khurda

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SCHEDULE - V

CASH & BANK BALANCE AS ON 31.03.2025

SL. No.	Project	Cash	Bank	Fixed Depsosit	Total
A	FOREIGN				
01	GGF	-	0.23	-	0.23
02	KARUNA D	-	27,807.22	-	27,807.22
03	DASRA		0.46	-	0.46
04	SUDHIR PRABHU+ donation		35,746.00	-	35,746.00
05	GIZ		3,148,533.00		3,148,533.00
06	SHIVIA		336,858.96	-	336,858.96
07	BANK INTEREST		96,478.26	-	96,478.26
	TOTAL:	-	**3,645,424.13**	-	**3,645,424.13**
B	INDIGENIOUS				
01	NABARD	-	2,882,954.00	-	2,882,954.00
02	GENERAL FUND	1,939.32	410,456.85	27,000.00	439,396.17
	TOTAL:	**1,939.32**	**3,293,410.85**	**27,000.00**	**3,322,350.17**
	GRAND TOTAL(A+B)	**1,939.32**	**6,938,834.98**	**27,000.00**	**6,967,774.30**

ANNEX TO SCHEDULE - VII

SL. No.	BANK/BRANCH	A/C NO.	AMOUNT (Rs)	
01	SBI NEW DELHI(FC)	40124096045	68,051.40	
02	SBI BHUBANESWAR (FC)	010378198542	50,309.11	
03	AXIS BANK BHUBANESWAR(FC)	922010064170299	3,972,460.60	
04	AXIS BANK BHUBANESWAR(FC)	923010019591185	399,168.02	
05	AXIS BANK BHUBANESWAR	923010027917531	113,494.00	
06	AXIS BANK BHUBANESWAR	924010047723627	179,794.00	
07	AXIS BANK BANAPUR	924010049900213	2,838,364.00	
08	SBI BHUBANESWAR	010378163096	293,608.74	
09	SBI NARADA	011434542531	3,492.11	
10	SBI NARADA	011434542542	10,694.69	
11	PGB BALIPATANA	I-D-152	13,629.60	
12	PGB BALIPATANA	I-D-153	840.20	
13	PGB BALIPATANA	I-D-39	23,263.10	
14	PGB BANAMALIPUR	SB-1063	5,177.52	
15	UCO BANK BANAMALIPUR	SB-9004	4,341.00	
16	UCO BANK,ASHOKA MARKET,	SB-67954	38,655.44	
17	STATE BANK OF INDIA	CA-35361048771	-	
18	STATE BANK OF INDIA	CA-36549500377	9,502.45	
		Total:	**8,024,845.98**	*

*** Including Cheque issued but not presented for payment of Rs.10,86,011/-**

Sanjeeb Kumar & Associates ★ Chartered Accountants ★ Bhubaneswar

Kedareswar Choudhury
Secretary
Secretary
Darbar Sahitya Sansada
Arapada, Khurda

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SCHEDULE - VI

CURRENT LIABILITIES AND PROVISION AS ON 31.03.2025		AMOUNT (Rs)
01	Audit Fees	170,900.00
02	Expenses Payable (GIZ)TDS	13,211.00
03	Employee Provident Fund	68,999.00
04	Employee State Insurance	11,307.00
05	Professional Tax	6,800.00
	TOTAL	**271,217.00**

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NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET FOR THE FINANCIAL YEAR ENDED ON 31.03.2025

A. SIGNIFICANT ACCOUNTING POLICIES :

01 **Accounting Concepts :**

The Organisation generally follows mercantile system of accounting,except interest of fixed deposit recognised on realization basis

02 **Fixed Assets**

Fixed Assets are stated at cost.

03 **Depreciation**

Depreciation on fixed assets has been provided on W.D.V method at the rate pescribed as per Income Tax Act,1961.

04 **Depreciation fund**

Current years provision for depreciation has been shown under the head Depreciation fund in the Balance Sheet.

05 **Income Recognition**

During the year the Grant-in-aid has been recognised as Income on proportionate completion method and the unspent portion of the Grant has been shown under Temporary restricted fund in the Balance Sheet.

B. NOTES ON ACCOUNTS :

01 The Organisation is yet to obtain closing balance confirmation certificates of Other Receivable amounting to Rs.41,617.00,Fixed Deposit amounting to Rs.27,000.00 and Bank amounting to Rs.80,24,845.98

02 The updation of Fixed Assets register in progress.

03 Organization is in the process of closing the inoperative/dormat Bank Account, those are laying inoperative since long,Those accounts were opened for specific project/activity and those are already closed

04 During the year the Organisation has paid to Mina Kumari Sahoo towards Salary for the month of February 2025 amounting to Rs.17,903.00 from DASRA Funding project,but wrongly transferred to other person and taken in financial Statement under current Assets as receivable. After lots of communication with Bank the amount got credited on dated 3rd May,2025

Sanjeeb Kumar & Associates
Bhubaneswar
Chartered Accountants

Kedareswar Choudhury
Secretary

Secretary
Darbar Sahitya Sansada
Arapada, Khurda