

DIVYA JYOTI MAHILA VIKASH



ANNUAL REPORT
FOR 2025



DIRECTOR'S STATEMENT



I am consistently inspired by the unwavering passion and dedication demonstrated by every member of the DJMV organisation. My goal has always been to drive the organisation forward, and through collective effort and commitment, I am proud to say that DJMV continues to exceed expectations and achieve its objectives.

For as long as I can remember, I have held a deep desire to create meaningful change in society, especially in the field of women's empowerment. Today, I am grateful to have the opportunity to turn that aspiration into reality. Over the past three years, I have had the privilege of being associated with DJMV, and I take immense pride in being part of this women-led initiative.

I wholeheartedly encourage everyone to continue working collaboratively, to innovate continuously, and to support one another as we move toward our shared goals. I firmly believe that my ideas, vision, and efforts serve as valuable contributions to our collective mission.

Throughout my journey with DJMV, I have built meaningful partnerships with several esteemed international organisations, further amplifying our impact and reach. I extend my deepest gratitude to all members of our team for their steadfast dedication and commitment to excellence. It is truly an honour to lead such an inspiring group of individuals, and I am excited about the remarkable achievements that await us in the future.

Currently, DJMV is spearheading a kitchen garden program involving 300 women farmers from tribal villages. Alongside this, we are actively working to provide quality education to children in coastal communities while also emphasising women's economic empowerment.

SIBANI BEHERA

Director

ABOUT DJMV

Divya Jyoti Mahila Vikash (DJMV) is a nonprofit community-based organization dedicated to creating and implementing innovative programs aimed at empowering girls and women to advocate for themselves and strengthen their communities. Established in 2000, we are currently engaged in collaborating with women's self-help groups and girls' clubs, which directly engage with girls and women in vulnerable communities to address their real-time needs effectively. Our operations span across more than 50 coastal and tribal villages within the Ganjam district of Odisha. DJMV is committed to enhancing the living standards of the impoverished and marginalized through community-driven initiatives, active participation, and awareness campaigns.



OUR VISION: A society where girls and women prosper

OUR MISSION: Empowering vulnerable girls and women to improve their quality of life

CORE VALUE:

- Participatory
- Accountability
- Commitment
- Transparency

OUR APPROACH :

DJMV implements a community-based, environmentally friendly, inclusive, and gender-centric approach across all its programs. Like the girls and women, we serve, we are fearless in our approach to social change.

BOARD OF GOVERNANCE

- Mrs B. Gopamma, President
- Mrs Sibani Behera, Director
- Mrs S.Gayatri, Secretary
- Mrs K.Karma, Vice President
- Mrs L.Damanti, Joint Secretary
- Mrs K.Kalamma, Executive Member
- Mrs M.Ankamma, Executive Member

GENESIS:

Divya Jyoti Mahila Vikash began as a Women Self-Help Groups Federation on May 10, 2000, and was formally registered as a Non-Profit Organization under the Society Registration Act on May 9, 2001, with the aim of empowering women and girls. DJMV has focused its efforts on uplifting backward fishing communities in the remote, underserved areas of Rural Odisha, identified as one of the most underdeveloped states in India.



OPERATIONAL AREA:

Ganjam district, Odisha State, County: India

POLICIES :

- Finance and Procurement Policy
- Human Resource and Administrative Policy
- Gender Policy
- Child Protection Policy, Prevention of Sexual Harassment Policy
- Media and Communication Policy

TARGET GROUPS :

We are dedicated to supporting girls and women from socially excluded, marginalized, and vulnerable communities in tribal and coastal areas.

DJMV PARTNERS :

- National Foundation for India, New Delhi
- Global Greengrants Fund, USA
- SAC, Netherlands
- U&N Foundation

GIRLS EDUCATION

Education is the fundamental right of every child. However, many children from neglected and low-income families face challenges in coping with their regular school curriculum due to a lack of proper guidance, limited parental support, and an uncondusive learning environment at home. To bridge this gap, strengthen educational outcomes, and support holistic development, DJMV has established remedial classes in five coastal villages. These centers provide children with the opportunity to complete their schoolwork effectively while receiving proper guidance and mentoring for their academic progress and future careers.

Voice of the children: S. Gouri, a 4th class student, said, "My parents are busy with their fish business and cannot help me with my studies. By coming to this education center, I have been able to learn English and do math."



PROMOTION OF GIRL'S CLUBS

To strengthen the foundation of children, nurture their talents, and build their confidence, DJMV has formed five Children's Clubs in five coastal villages. One such club, the Club, has 20 members. Altogether, the five clubs have 100 members who participate in regular sessions on health, hygiene, nutrition, and child rights every Saturday. In addition, activities like drawing, storytelling, and sports are organized to help children develop skills and boost their confidence. These efforts also promote gender equality. The promotion of Children's Clubs has proven to be an effective platform for nurturing the overall growth of children. By engaging in these clubs, children not only improve academically but also gain the confidence and life skills needed to become responsible citizens and changemakers in their communities.



Girls' Voice: Ch. Ravi shared his opinion, saying that the children's club is a new experience for him. It is held every Saturday, and he learns many new things there.

MOTHERS COMMITTEE AT VILLAGE LEVEL

Mothers' committees at the village level serve as strong community platforms to promote women's leadership, improve education and health, and protect children's rights. DJMV has formed such committees in five villages, meeting monthly at convenient times.

These meetings focus on children's education, health, nutrition, and gender equality, while also addressing issues like early child marriage. Through these committees, women build leadership skills and take an active role in community development.



TRAINING ON LIFE SKILL EDUCATION

Children in coastal communities face challenges in decision-making and exhibit aggression, which hinders their progress in life. To combat this problem, DJMV organized two life skills training programs for 83 members in four girls' clubs, and boys also joined. Anita Mahalika of Berhampur University acted as a resource person and imparted confidence techniques to the children. During the training, we covered the following Ten points

- Self-awareness: Understanding one's strengths, weaknesses, and emotions
- Decision Making: Learning to make informed choices and weigh consequences
- Communication Skills: Developing effective verbal and non-verbal communication skills
- Problem Solving: Acquiring techniques for identifying and solving challenges
- Emotion Regulation: Managing and Expressing Emotions Healthily
- Empathy: Increased ability to understand and relate to the feelings of others
- Conflict Resolution: Strategies for Peacefully Resolving Conflict
- Resilience: Building the ability to bounce back from adversity and adversity
- Goal Setting: Setting achievable goals and working towards them
- Assertiveness: Confidently expressing concerns, needs, and opinions while respecting others

By addressing these key areas through life skills training, children can be better equipped to overcome challenges, make positive decisions, and move forward in their lives despite the obstacles they face in coastal communities.

Students Voice :

Mohini of 6th class said that this life skill training was very educational for me, and I can change my daily life behavior through this training.



EDUCATION STORY:

Education is the Only Key to Empowering Girls

There is a small village called Golabandha on the unspoiled coast of the Ganjam district, where only people from the fishing community live. In that village lived a 12-year-old girl, N. Sirisha. In this traditional community, girls are expected to help their families with household chores and fishing, leaving little time for school. However, Sirisha was determined to break this cycle and create a better future for herself and her community. Sirisha's father goes fishing every morning, and her mother works as a laborer. She stays at home with her younger brother, helping her mother with housework before going to school. Sirisha believed that education would unlock her potential and empower her to make a positive difference in her life and community. The elders in the village believed that fishing was the only path for their daughters, a tradition passed down from generation to generation. But with time, this belief began to change.

Sirisha also wanted to study, and after helping her mother with the housework, she cycled 3 km to attend school. Since there was no one to help her with homework and reading at home, a free tuition center run by the DJMV organization in her village became a valuable resource. There, the teacher guided all the children, helping them with their studies. Sirisha began attending the center regularly, and her academic performance improved. She learned to read and write, and now scores well in her exams. Today, many girls in the village have received an education.



"Girls can indeed create a bright future for themselves and their community."

TRAINING ON CHILD RIGHTS AND RIGHT TO EDUCATION

DJMV has provided training on Child Rights to 100 children in coastal villages.

The training on Child Rights and the Right to Education created strong awareness and motivation among participants to ensure that no child is denied education or protection. This program has laid the foundation for building child-friendly communities where children's voices are heard, their rights are respected, and their future is secured through education.

Children are our future, and ensuring their right to quality education is the key to a better tomorrow.



N. Sirisha, a fifth-grade student, said, "This training was very useful for me. I learned in detail about Child Rights and the Right to Education Act. Earlier, I only knew that education is important, but now I understand that it is the legal right of every child."

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SPORTS FOR CHILDREN

Sports play a crucial role in the overall development of children. Besides keeping them fit, sports help children learn teamwork, discipline, leadership, and confidence. They also teach children how to handle both success and failure. For this reason, DJMV is promoting education through sports in 5 centers. This not only keeps children healthy and active but also improves their critical thinking, observation skills, and supports gender equality.



VOCATIONAL TRAINING



SKILL TRAINING ON TAILORING EMBROIDERY

In a society, where stigma exists, women cannot easily achieve economic empowerment. To help women enter the mainstream and become financially independent, DJMV has made efforts to address their grievances.

Embroidery and tailoring training for young women can positively impact their personal, economic, and community development by equipping them with practical skills and growth opportunities. These skills are particularly valuable for young women and girls who have dropped out of formal education, enabling them to become self-reliant. DJMV has established a training center where 120 young women learn tailoring and embroidery, creating blouses, garments, dresses, bags, and intricate embroidery designs. To date, seventy-three girls have completed their training at two locations, and 40 are currently undergoing training. It is essential to recognize that women in fishing communities can become agents of empowerment and advocates for gender equality. By gaining financial independence through these skills, they contribute to the well-being of their communities.



Skill training provided by DJMV has taught me so much, and now I feel confident that I can secure a job in a garment shop," says 28-year-old Bhabani.

A STORY OF SELF-RELIANT:

CH. Menaka, a determined young woman from the fishing village of Digipur in Ganjam district, has emerged as a beacon of economic empowerment by advocating for gender equality. Despite societal pressures and limited resources, she resolved to secure a quality education for her children. This commitment led her to pursue financial independence, breaking traditional barriers in her male-dominated community.

Living with her husband, two daughters, and a son, Menaka's family depends on the sea for survival. However, climate change has reduced fish availability, forcing her husband to migrate to Kerala for work. Left to manage the household and care for her children and in-laws alone, Menaka aspired to become self-reliant. Her determination led her to seek home-based income opportunities despite limited support. Through Divya Jyoti Mahila Vikash (DJMV), a women-led organization empowering coastal communities, she received tailoring training—enabling her to earn an income while balancing her family responsibilities.



"I can unequivocally affirm that this skill training program has utterly transformed my life," Menaka says. With her earnings, she was able to enroll her children in school, fulfilling her long-held dream of providing them with a good education. Despite her own financial hardships growing up, Menaka is committed to breaking the cycle of educational deprivation for her children, defying traditional gender norms to prioritize their future.

"This skill training program has completely changed my life," says Menaka. With her earnings, she enrolled her children in school, fulfilling her dream of giving them a good education. Despite past hardships, she is determined to break the cycle of deprivation and secure a better future for her children.

COMPUTER SKILL TRAINING TO YOUTH

Computer training for youth is not merely about acquiring technical skills; it's about providing them with the tools necessary to thrive in a digital world, both in their education and future careers. Basic computer skills have become increasingly essential in various job sectors.

By obtaining these skills, rural youth can broaden their job prospects beyond traditional agricultural or manual labor roles, potentially leading to better-paying jobs and career advancement. To empower rural youth in the field of technology, DJMV has established computer education centers in Golbanda and Markandi, aiming to enhance the knowledge and skills of rural youth. Currently, 65 youths have undergone training in computer education through a 6-month course covering PowerPoint, Graphic Design, Word, and Excel. These classes are conducted by our computer teacher, Kalia. Presently, 35 youths are enrolled in the ongoing computer education program.



"Barsa Sahu, an intermediate student, says, "I had never operated a computer before. Through a 6-month course in computer classes organized by DJMV, I learned Word, Excel, and PowerPoint. Now, I feel confident working with computers around me"

THE JOURNEY OF COMPUTER SKILL:

Akash had to take on work to help support his family.

A 23-year-old from Gopalpur in the Ganjam district, he faced life-altering challenges after the passing of his father. Once a dedicated student, he had to put his education on hold and leave school in the 10th grade. With only his mother and two other family members in the household, Akash took on the responsibility of supporting them. In doing so, he sacrificed a significant part of his dreams of pursuing higher education. Driven by a desire to make a difference, Akash initially ventured out to work, leaving his mother alone at home. However, he soon realized that instead of seeking work outside, it might be wiser to take up whatever opportunities were available within his village. Akash understood that in today's fast-paced, digital world, technology skills are essential, and finding a good job without computer knowledge would be challenging. This realization pushed him to consider gaining digital skills to improve his prospects.



Akash recently received a job offer for a data entry position at a nearby petrol pump. He has now started working there, earning ₹9,000 per month.

He learned about a women's organization called Divya Jyoti, active in his village and dedicated to empowering women and supporting the community through education and skill development programs. Impressed by their mission, he approached the DJMV staff to explore how he could benefit from their initiatives.

At that time, DJMV had introduced computer classes to equip village youth with essential digital skills. Seeing this as a valuable opportunity, Akash enrolled and completed a six-month course covering Microsoft Excel, PowerPoint, Word, and basic email communication.

The job is highly convenient for him, as it's close to home, allowing him to easily balance work and caring for his mother.

BEAUTICIAN TRAINING

Beautician training equips individuals with essential skills and experience to professionally deliver a wide range of beauty treatments, including skincare, makeup application, hair styling, and other aesthetic services. This comprehensive training not only sharpens their abilities but also fosters a sense of independence, particularly empowering women. This training is transformative in rural areas, providing women with valuable skills that can lead to financial self-sufficiency and boost self-confidence. Acquiring a trade empowers them to shape their lives, contribute to family income, and improve their overall well-being. Beautician training offers rural girls an invaluable pathway to build careers and achieve economic independence.

The DJMV organized a 6-month training program for young girls in the villages of Deegipur and Gopalpur, covering core aspects like skincare, makeup, hair styling, and facials. This initiative delivers practical skills and opens career opportunities for these girls. Providing beauty training to women and girls contributes directly to their economic empowerment and social mobility, enhancing their potential while driving positive community change.



“Ch. Sailu, 22, shares, “I have always been very interested in earning my income, and I have a strong passion for beauty and cosmetology. I received training in this field through DJMV, and I see it as a promising source of income for my future”

TRAINING ON NATURAL FARMING FOR YOUNG FARMERS

In rural regions, a significant portion of the population depends on agriculture as their primary source of livelihood. However, in recent years, many young people have migrated to other states seeking job opportunities due to limited local employment prospects. Recognizing the need to sustain traditional agricultural practices and engage the youth in meaningful, community-based work, DJMV initiated a program focused on natural farming techniques.

Through this initiative, DJMV provided comprehensive training in natural farming methods to young individuals from 10 different villages. The program aimed not only to equip them with sustainable farming skills but also to encourage them to consider agriculture as a viable and rewarding livelihood option. By promoting environmentally friendly practices and fostering a sense of connection to their land and heritage, DJMV hopes to rejuvenate rural economies, reduce migration, and create a more self-sustaining future for these communities.



Geetha Mallik shared, "After training in organic farming from DJMV, I began vegetable farming using organic biofertilizers. Now, I'm able to save between ₹900 and ₹1,000 each month."

CHAMPION GIRL NAYANI:

Nayani Mallik: A Trailblazer in Sustainable Farming

Nayani Mallik, a 29-year-old woman from Lunighara village in the Kukudakhandi block of Ganjam district, is an inspiring figure in her community. She resides with her father, mother, and brother in a quaint village surrounded by dense forests. The challenging terrain limits mobility and the villagers heavily depend on the forest for their livelihoods, making it an integral part of their daily lives.

After completing her higher secondary education (+2), Nayani began her career as an Anganwadi teacher in her village. For two years, she dedicated herself to the welfare of the community's children and women. However, she felt a yearning for something more fulfilling, envisioning a life closer to her roots—cultivating her family's land and becoming self-sufficient as a farmer.

Located just 6 kilometers from the nearest town, Lunighara's proximity to the forest offers both challenges and opportunities. Nayani decided to take charge of her life and embraced farming as a means to support her family and herself. She began with the cultivation of rice and a small variety of vegetables, focusing on both self-sustenance and promoting a healthy lifestyle.



Using only a simple stick, Nayani began kitchen gardening. Around the same time, DJMV launched its "Community-Based Natural Farming" program in 10 tribal villages, inspiring Nayani to join and learn organic farming techniques.

Through DJMV, Nayani received seeds, training, and technical support. She expanded her garden with vegetables like radishes, tomatoes, capsicums, and beans, ensuring nutritious food for her family and earning income by selling the surplus locally.

Nayani's journey reflects her resilience and innovation. From teacher to sustainable farming role model, she shows that with support and determination, any obstacle can be overcome.

PREPARING ORGANIC MANURE:

The project was implemented directly across 10 tribal villages in the Ganjam district of Odisha, engaging communities such as the Khonds, Soura, and other socially excluded groups. It directly benefited 303 women-led households through various interventions and indirectly reached around 1,800 family members and other stakeholders in the region. Throughout the one-year project period, DJMV actively involved women at the village level by implementing the following activities to achieve the project objectives:

- DJMV trained 303 women from tribal communities in community-based organic farming practices.
- 204 women farmers were encouraged to cultivate climate-resilient crops, particularly millets, using the System of Millets Intensification (SMI) method.
- Block-level training sessions on organic farming were organized for women farmers, facilitated by agricultural experts.
- Village-level training sessions on preparing organic manure and demonstrations for making Handikota, Jeebamruto, and other organic inputs using locally available materials were held. A bio-fertiliser unit was also established at the community level.
- Information, Education, and Communication (IEC) materials on SRI, SMI, and bio-fertilizers were developed to promote community-based natural farming, including organic kitchen gardening.
- Ten bio-fertiliser units were established across the project villages.
- A two-day training program for community cadres on natural farming was conducted for selected women farmers at the cluster level.





Amar Kanta & Associates

Chartered Accountant

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| santosh.sabat8@gmail.com

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements.

We have audited the attached financial statements of **Divyajyoti Mahila Vikash** having **PAN: AAAAD5702F** as at 31st March, 2025, Income and Expenditure Account for the year then ended 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 and financial performance of the Institute. This responsibility includes the design implementation and maintenance of the 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 Standard 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 to the risks of 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 Institution's 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.

Opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

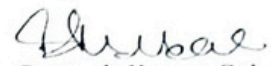
- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2025;
- ii. In the case of the Statement of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Act, 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 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, Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the Balance Sheet, Income & Expenditure Account comply with the Accounting Standards.

Bhubaneswar
Date: 30.09.2025

For Amar Kanta & Associates
Chartered Accountants
F. Regd. No.319225E


CA. Santosh Kumar Sabat
Partner
M. No:068300

Divya Jyoti Mahila Vikash

At/Po:Markandi, Tulu, Golanthra, BerhampurDist: Ganjam, Odisha, Pin No 760008

Complied of Audit Report (Foreign Contribution and Local)

BALANCE SHEET AS ON 31ST MARCH 2025

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT
Capital Fund:			
Openning Balance:	486,184.33	Fixed Assets:	
Add : Excess of Income Over Expenditure	35,286.15	(As per Schedule-1) Schedule-3	107,640.00
	521,470.48		
Unutilised Grant-FC	3,747,355.28		
Unutilised Grant-Local	370,333.52		
Current Liability:		Current Assets:	
Audit fees Payable	34,200.00	Cash at Bank	4,574,944.28
Other Expenses Payable	10,000.00	Cash in Hand	775.00
	4,683,359.28		4,683,359.28

Notes forming part of accounts:

1. The Organisation have been registered under Society Registration Act, 1860

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E

CA S.K.Sabat (FCA)

Partner

Membership No. 068300

UDIN- 25068300BMKMLC2873

Place : Bhubaneswar

Date : 30.09.2025



For Divya Jyoti Mahila Vikash

S. Gayatri

Secretary

Secretary

DJMV

Markandi, Ganjam

Divya Jyoti Mahila Vikash

At/Po:Markandi, Tulu, Golanthra, BerhampurDist: Ganjam, Odisha, Pin No 760008

Complied of Audit Report (Foreign Contribution and Local)

INCOME AND EXPENDITURE ACCOUNT

For the period from 01.04.2024 to 31.03.2025

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Programme Expense		Grant Income (FC)	
Fc Project Expenditure	1,365,515.00	Opening Balance	3,199,888.28
Local Projects Expenditure	951,563.64	Grant received during the year	1,906,982.00
			5,106,870.28
		Less: Unspent Grant	3,747,355.28
			1,359,515.00
		Grant Income (Local)	
		Opening Balance	7,897.16
		Grant received during the year	1,300,000.00
			1,307,897.16
Audit Fees Payable	11,800.00	Less: Unspent Grant	370,333.52
			937,563.64
Bank Charges	5,846.85		
Depreciation	30,175.00	Donation	100.00
Excess of Income over income	35,286.15	Bank Interest	103,008.00
	2,400,186.64		2,400,186.64

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E



CA S.K.Sabat (FCA)

Partner

Membership No. 068300

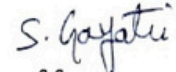
UDIN- 25068300BMKMLC2873

Place : Bhubaneswar

Date : 30.09.2025



For Divya Joty Mahila Vikash



S.Gayatri

Secretary

Secretary

DJMV

Markandi, Ganjam

Divya Jyoti Mahila Vikash

At/Po:Markandi, Tulu, Golanthra, BerhampurDist: Ganjam, Odisha, Pin No 760008

Complied of Audit Report (Foreign Contribution and Local)

RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2024 to 31.03.2025

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Openning Balance		<u>Programme Expense</u>	
Cash at Bank	3,567,779.77	Fc Project Expenditure	1,359,515.00
Cash in Hand	775.00	Local Projects Expenditure	937,563.64
FC-Grant Received	1,906,982.00		
Local-Grant Received	1,300,000.00		
Donations	100.00	Bank Charges Fc	5,846.85
Bank Interest	103,008.00	<u>Closing Balance:</u>	
		Cash at Bank	4,574,944.28
		Cash in Hand	775.00
	6,878,644.77		6,878,644.77

As per our report of the even date attached

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E


CA S.K. Sabat (FCA)

Partner

Membership No. 068300

UDIN- 25068300BMKMLC2873

Place : Bhubaneswar

Date : 30.09.2025



For Divya Joty Mahila Vikash



S. Gayatri

Secretary

Secretary

DJMV

Markandi, Ganjam

I. **SIGNIFICANT ACCOUNTING POLICIES:**

A. Accounting convention

The Financial Statements are prepared on accrual basis based on Historical Cost following Going Concern Concept. The Society follows Accounting Standards and Generally Accepted Accounting Principles, except as otherwise stated, in the Accounting Policy and Notes on Accounts.

B. Balance Sheet

1. Fixed Assets

Fixed assets are stated at historical cost less depreciation.

2. Capital Fund

The amount shown in the Balance Sheet in the above head includes surplus/(deficit) transferred from Income & Expenditure Account.

C. Income & Expenditure Account

1. Grant Income:

Grant Income is to accounted on receipt basis. Unutilized grant is to be carry forward to next year.

2. Depreciation

2.1 Depreciation on Fixed Assets are provided on Written Down Value Method, at the rates prescribed by the Management.

2.2 Depreciation on addition during the year is provided, rounding up the period of use, into six months or one year.

II. **NOTES FORMING PART OF ACCOUNTS:**

1. No provision for Income Tax has been made in view of the exemption is deemed to be available to the Institute under the provisions of the Income Tax Act., 1961.
2. Last Year's figures have been re-classified/re-grouped wherever necessary.
3. Figures in brackets represent negative figures and deductions.

Bhubaneswar
Date: 30.09.2025

For Amar Kanta & Associates
Chartered Accountants
F. Regd. No.319225E



CA. Santosh Kumar Sabat
Partner
M. No:068300