


| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | | Assessment Year 2023-24 | |
|--|---|---------------------------------|-------------------------------|--|
| [Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962) | | | | |
| PAN | AAAAD5702F | | | |
| Name | DIVYAJYOTI MAHILA VIKASH | | | |
| Address | MARKANDI , BERHAMPUR, Mendrajpur , GANJAM , 24-Odisha, 91-INDIA, 761008 | | | |
| Status | 05-AOP/BOI | Form Number | ITR-7 | |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 250326441120923 | |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 | |
| | Total Income | 2 | 0 | |
| | Book Profit under MAT, where applicable | 3 | 0 | |
| | Adjusted Total Income under AMT, where applicable | 4 | 0 | |
| | Net tax payable | 5 | 0 | |
| | Interest and Fee Payable | 6 | 0 | |
| | Total tax, interest and Fee payable | 7 | 0 | |
| | Taxes Paid | 8 | 0 | |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | 0 | |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 | |
| | Additional Tax payable u/s 115TD | 11 | 0 | |
| | Interest payable u/s 115TE | 12 | 0 | |
| | Additional Tax and interest payable | 13 | 0 | |
| | Tax and interest paid | 14 | 0 | |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 | |
| This return has been digitally signed by <u>S GAYATRI</u> in the capacity of <u>Chief Executive Officer</u> having PAN <u>AUCPG7332D</u> from IP address <u>182.64.220.102</u> on <u>12-Sep-2023 20:12:17</u> DSC SI.No & Issuer <u>7644189</u> & <u>24288987CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u> | | | | |
| System Generated Barcode/QR Code |  AAAAD5702F072503264411209235e113765d874f83098f4a975efe234a8444dd792 | | | |
| <u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u> | | | | |



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, 2023, 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.

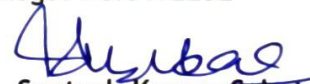
- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023;
- ii. In the case of the Statement of Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.

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:30.08.2023

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



CA. Santosh Kumar Sabat
Partner
M. No:068300
UDIN: 23068300BGQXLZ5820



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 2023

| LIABILITIES | Sch | AMOUNT (Rs.) | ASSETS | Sch | AMOUNT |
|---------------------------|-----|---------------------|------------------------|-----|---------------------|
| Capital Fund: | | | | | |
| Opening Balance: | | 274,263.62 | Fixed Assets: | | |
| Add : Surplus | | 159,563.79 | (As per Schedule-1) | 6 | 181,478.00 |
| | | 433,827.41 | | | |
| Unutilised Grant-FC | 1 | 2,918,200.00 | | | |
| Unutilised Grant-Local | 2 | 515,502.00 | | | |
| Current Liability: | | | Current Assets: | | |
| Audit fees Payable | | 18,600.00 | Cash at Bank | 3 | 3,703,876.41 |
| | | | Cash in Hand | | 775.00 |
| | | 3,886,129.41 | | | 3,886,129.41 |

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E

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KUMAR SABAT

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Date: 2023.08.31 16:41:21
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CA S.K.Sabat (FCA)

Partner

Membership No. 068300

Place : Bhubaneswar

Date : 30.08.2023

UDIN: 23068300BGQXLZ5820

For Divya Joty Mahila Vikash

S. GAYATRI

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GAYATRI
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S. Gayatri

Secretary



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 01.04.2022 to 31.03.2023

| EXPENDITURE | Sch | AMOUNT (Rs.) | INCOME | Sch | AMOUNT (Rs.) |
|------------------------------|-----|--------------|--------------------------------|-----------|--------------|
| Programme Expense | | | Grant Income (FC) | | |
| Fc Project Expenditure | 1 | 711,628.00 | Opening Balance | 747,270 | |
| Local Projects Expenditure | 2 | 689,707.00 | Grant received during the year | 2,892,558 | |
| | | | | 3,639,828 | |
| | | | Less: Unspent Grant | 2,918,200 | 721,628.00 |
| Printing and Stationaries | | 190.00 | | | |
| Bank Charges | 5 | 3,450.66 | Grant Income (Local) | | |
| | | | Opening Balance | - | |
| | | | Grant received during the year | 1,349,450 | |
| | | | | 1,349,450 | |
| | | | Less: Unspent Grant | 515,502 | 833,948.00 |
| Depreciation | 6 | 65,047.00 | Bank Interest | 4 | 64,014.00 |
| Excess of Income over income | | 159,563.79 | Donation | | 9,996.45 |
| | | | | | |
| | | 1,629,586.45 | | | 1,629,586.45 |

For Amar Kanta & Associates

(Chartered Accountants)

F.Registration No. 319225E

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KUMAR SABAT

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CA S.K.Sabat (FCA)

Partner

Membership No. 068300

Place : Bhubaneswar

Date : 30.08.2023

For Divya Joty Mahila Vikash

S. GAYATRI

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Date: 2023.08.31 16:37:07
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S. Gayatri

Secretary



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 01.04.2022 to 31.03.2023

| RECEIPTS | Sch | AMOUNT (Rs.) | PAYMENTS | Sch | AMOUNT (Rs.) |
|------------------------|-----|---------------------|---------------------------------|-----|---------------------|
| Opening Balance | | | <u>Programme Expense</u> | | |
| Cash at Bank | 3 | 946,884.62 | Fc Project Expenditure | 1 | 721,628.00 |
| Cash in Hand | | 965.00 | Local Projects Expenditure | 2 | 833,948.00 |
| FC-Grant Received | 1 | 2,892,558.00 | | | |
| Local-Grant Received | 2 | 1,349,450.00 | | | |
| Donations | | 9,996.45 | Bank Charges FC | 5 | 3,450.66 |
| | | | Printing and Stationairress | | 190.00 |
| Bank Interest | 4 | 64,014.00 | Closing Balance: | | |
| | | | Cash at Bank | 3 | 3,703,876.41 |
| | | | Cash in Hand | | 775.00 |
| | | 5,263,868.07 | | | 5,263,868.07 |

As per our report of the even date attached

For Amar Kanta & Associates
(Chartered Accountants)

F.Registration No. 319225E

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KUMAR SABAT

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SANTOSH KUMAR SABAT
Date: 2023.08.31
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CA S.K.Sabat (FCA)

Partner

Membership No. 068300

Place : Bhubaneswar

Date : 30.08.2023



For Divya Joty Mahila Vikash

S. GAYATRI

Digitally signed by S. GAYATRI
Date: 2023.08.31 16:36:11 +05'30'

S. Gayatri
Secretary

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:30.08.2023

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



CA. Santosh Kumar Sabat
Partner
M. No:068300

