



AUDITORS REPORT

FORM NO.10B

Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of Charitable or religious trusts or Institution.

We have audited the attached Balance Sheet of **DEMOCRATIC ACTION, AT-GANDHI NAGAR, POST/DIST-NABARANGPUR, ODISHA, PIN-764059** as at 31st March 2025 and Income Expenditure Account, Receipts & Payment account for the year ended on that date which are in agreement with the books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion the organization has kept proper books of accounts so far, as appears from our examination of the books.

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:

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31st March 2025

and

2. In case of Income Expenditure account the excess of Income over Expenditure of the Organization for the period ending on that date

The prescribed particulars are annexed hereto.

Date- 14/08/2025

Place-Bhubaneswar

SUBRAT & CO
Chartered Accountants


(CA, Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

UDIN- 25067018BMJMFZ4083



DEMOCRATIC ACTION
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059
CONSOLIDATED FINACIAL STATEMENT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	AMOUNT IN RS	INCOME	AMOUNT IN RS.
Programme Expenses		Bank Interest.	
Expenses on Shree Anna Abhiyan Prog	16,53,000.96	General Account (Non-FC)	15,776.90
Expenses on Child Nutrition & Education (JIV DAYA)	8,74,876.36	FC Account	6,326.00
			22,102.90
Welfare Programme		Grant in Aid Non-FC Fund	
Child Nutrition & Education	10,650.00	CDAO Cum-PD ATMA, Nabarangpur	16,50,000.00
Nutrition for Children with Disabilities	11,580.00	Development (PMKSY)	3,30,000.00
Care for the old age	12,560.00	ECOCARB SERVICES, Jabalpur,MP	3,70,400.00
	34,790.00		
Livelihood Programme		Grant in Aid FC Fund	
Strengthening Farmer's Organisation	62,500.00	India Literacy Mission, Kolkata	1,07,906.00
Promotion of Climate resilient crops	10,560.00		
Organic and Natural Farming.	22,540.00	Grant in Aid FC Fund	
Training on Farmers	12,450.00	JIV-Daya Foundation USA	9,33,040.00
Aeronomic	1,08,050.00	JIV Daya Foundation	42,460.00
		Grant in Aid 22-23	9,75,500.00
Women Empowerment			
Audult Literacy Non Literate Women	78,600.00	Members Subscription	11,288.00
Quality Education for Tribal girl Child	10,260.00		
Promotion of Backyad Kitchen Garden.	22,550.00		
Orientation on Mother & Child Health.	13,150.00		
	1,24,560.00		
Environment Protection			
Promote Smokeless chulah.	1,70,560.00		
Promote Organic Compost Pits & Vermin	10,250.00		
Training to Farmers on Mix Cropping.	12,540.00		
Inclusive Education for CWSN	12,120.00		
	2,05,470.00		
Administrative Expenses:			
Staff Salary	1,60,000.00		
General Body Meeting Expenses	12,600.00		
Executive Body Meeting Expenses	12,120.00		
Travel & Coordination	34,600.00		
Office Rent	66,000.00		
Miscelleneus Expenses	3,600.00		
	2,88,920.00		
Audit & Filing Fee	15,000.00		
Depreciation	11,970.41		
Excess of Income over Expenditure	1,50,559.18		
	34,67,196.90		34,67,196.90

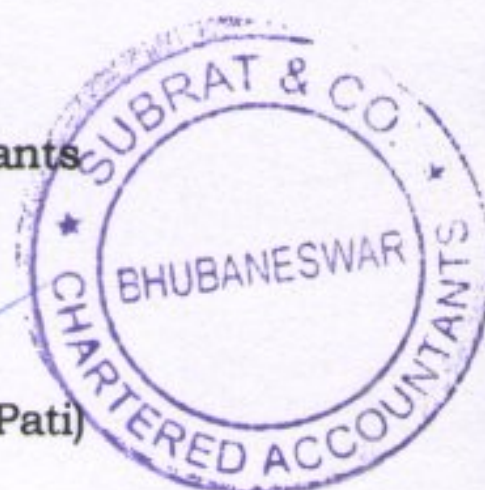
As per report of even date attached

Secretary
Democratic Action

Place-Bhubaneswar
Date-14/08/2025

for SUBRAT & CO
Chartered Accountants
FRN-0326697E

(CA Subrat Kumar Pati)
Proprietor
M.No-067018
UDIN-25067018BMJMFZ4083



DEMOCRATIC ACTION
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059
CONSOLIDATED FINANCIAL STATEMENT
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS	AMOUNT IN RS	PAYMENTS	AMOUNT IN RS.
Opening Balance		Programme Expenses	
Cash in Hand	184.00	Expenses on Shree Anna Abhiyan Prog	16,53,000.96
Cash at Bank		Expenses on Child Nutrition & Education (JIV Daya)	8,74,876.36
General A/c(UBI)	3,011.51	Welfare Programme	
O.M.M (UBI)	3,91,574.89	Child Nutrition & Education	10,650.00
JIV DAYA-BOI	3,35,393.30	Nutrition for Children with Disabilities	11,580.00
FCRA-SBI	2,340.00	Care for the old age	12,560.00
Bank Interest.		Livelihood Programme	34,790.00
General Account (Non-FC)	15,776.90	Strengthening Farmer's Organisation	62,500.00
FC Account	6,326.00	Promotion of Climate resilient crops.	10,560.00
Grant in Aid Non-FC Fund		Organic and Natural Farming.	22,540.00
CDAO Cum-PD ATMA, Nabarangpur	16,50,000.00	Training on Farmers Agronomic	12,450.00
Director of Soil Conservation and Watershed Development (PMKSY)	3,30,000.00	Women Empowerment	
ECOCARB SERVICES, Jabalpur,MP	3,70,400.00	Audult Literacy Non Literate Women.	78,600.00
India Literacy Mission, Kolkata	1,07,906.00	Quality Education for Tribal girl Child	10,260.00
Grant in Aid FC Fund		Promotion of Backyard Kitchen Garden.	22,550.00
JIV-Daya Foundation USA	9,33,040.00	Orientation on Mother & Child Health.	13,150.00
JIV Daya Foundation Grant in Aid 22-23	42,460.00	Environment Protection	1,24,560.00
Members Subscription	11,288.00	Promote Smokeless chulah.	1,70,560.00
		Promote Organic Compost Pits & Vermin	10,250.00
		Training to Farmers on Mix Cropping.	12,540.00
		Inclusive Education for CWSN	12,120.00
		Administrative Expenses:	2,05,470.00
		Staff Salary	1,60,000.00
		General Body Meeting Expenses	12,600.00
		Executive Body Meeting Expenses	12,120.00
		Travel & Coordination	34,600.00
		Office Rent	66,000.00
		Miscelleneus Expenses	3,600.00
		Interest Paid to DDA cum PD ATMA OMM	2,88,920.00
		Cash in Hand	14,099.00
		Cash at Bank	450.00
		General A/c(UBI)	.62,096.43
		O.M.M (UBI)	3,89,865.93
		JIV DAYA-BOI	4,41,351.94
		FCRA-SBI	2,169.98
	41,99,700.60		41,99,700.60

As per report of even date attached

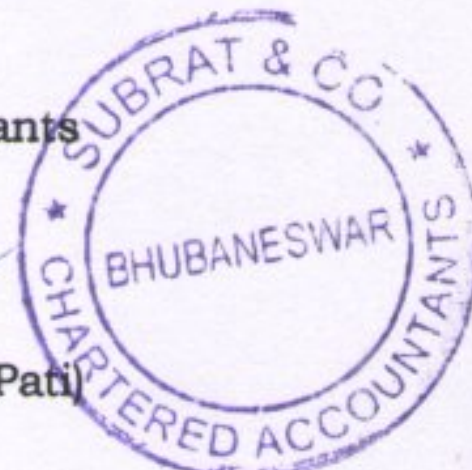
Secretary
Democratic Action

Place-Bhubaneswar
Date-14/08/2025

for SUBRAT & CO
Chartered Accountants
FRN-0326697E

(CA Subrat Kumar Pati)
Proprietor

M.No-067018
UDIN-25067018BMJMFZ4083



DEMOCRATIC ACTION
CONSOLIDATED FINANCIAL STATEMENT
AT-GANDHI NAGAR, PO/DIST-NABARANGPUR, ODISHA, PIN-764059

FIXED ASSETS SCHEDULE AS ON 31-03-2025

Sl. No	Particulars	Opening Balance as on 01-04-2024	Addition During the Year	Total	Rate of Depreciation	Depreciation during the Year	Written down Value as on 31.03.2025
1	Land	4,77,757.00	-	4,77,757.00	-	-	4,77,757.00
2	Furniture & Fixture	55,000.80	-	55,000.80	0.10	5,500.08	49,500.72
3	Computer	344.40	-	344.40	0.40	137.76	206.64
4	Bi-cycle	5,115.30	-	5,115.30	0.15	767.30	4,348.01
5	Motor Cycle	37,026.00	-	37,026.00	0.10	3,702.60	33,323.40
6	Almirah	2,830.50	-	2,830.50	0.10	283.05	2,547.45
7	Type Writer	4,913.00	-	4,913.00	0.15	736.95	4,176.05
8	Office Equipment	8,426.70	-	8,426.70	0.10	842.67	7,584.03
		5,91,413.70	-	5,91,413.70		11,970.41	5,79,443.30

As per report of even date attached



for SUBRAT & CO
Chartered Accountants

(Signature)
(Subrat Kumar Pati, FCA)
Proprietor

M.No-067018
UDIN-25067018BM.JMFZ4083

Secretary
Democratic Action

Place-Bhubaneswar
Date-14/08/2025

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

(1) **Basis of Accounting**

The Accounts have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and on Mercantile Basis of accounting.

(2) **Fixed Assets**

Fixed Assets are stated at cost of acquisition

(3) **Depreciation**

Depreciation has not been provided on Fixed Assets on WDV method at the rate prescribed as per Income Tax Act.1961.

B. NOTES ON ACCOUNTS

NIL

