

**AUDITORS' REPORT**

We have examined the annexed Balance Sheet as at 31<sup>st</sup> March, 2016 of **Society for Direct Initiative for Social and Health Action** of 20/4, Sil Lane, Kolkata – 700 015 together with attached Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date with the books, records and documents produced before us. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit. On the basis of our examination of the books and vouchers and the information and explanations given we report that:

1. The Balance Sheet , the Income & Expenditure Account and the Receipts and Payments Account are in agreement with the books of account.
2. We have obtained all the information, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view:
  - i) in the case of Balance Sheet of the state of affairs as at 31<sup>st</sup> March 2016  
and
  - ii) in the case of Income & Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date.

**For and on behalf of  
Dutta Ghosh & Associates  
Chartered Accountants  
F.R.N: 309088E**

  
**Pranab Kumar Ghosh  
Partner  
Membership No.: 52898**



Place: Kolkata  
Date : 30/12/2016

**Society for Direct Initiative for Social and Health Action**  
**20/4 Sil Lane, Kolkata - 700015**  
**Balance Sheet as at 31st March 2016 (Foreign contribution)**

FCR ACCOUNT					
31.03.2015 Rs	Liabilities	31.03.2016 Rs	31.03.2015 Rs	Assets	31.03.2016 Rs
2,894,897.00	Capital Fund			Furniture & Fixture	
1,912,475.00	As per last A/c	982,422.00	40,145.00	As per last A/c	36,130.00
	Less: Excess of Expenditure over Income	-	-	Add: Purchase during the year	5,000.00
		982,422.00	40,145.00		41,130.00
-	Add: Excess of Income over Expenditure	38,745.00	4,015.00	Less: Depreciation	4,113.00
		-	36,130.00		37,017.00
982,422.00		1,021,167.00			
	Current Liabilities			Equipments	
	Unutilised Fund			As per last A/c	230,813.00
	Fund a/c GGF	581,167.00	235,867.00	Add: Purchase	-
	Fund a/c. LRP	910,588.00	34,181.00		230,813.00
35,000.00	Fund a/c. Action Aid	632,684.00	270,048.00	Less: Depreciation	34,622.00
	Tsunami Relief Fund	35,000.00	39,235.00		196,191.00
			230,813.00		
8,015.00	Outstanding Expenses	8,050.00		Laptop & Printer	
	Audit Fees(including		931.00	As per last A/c	372.00
	Service Tax & E.Cess)			Add: Purchases	30,292.00
-	Others( including certification Chages)	15,800.00		Less: Depreciation	30,664.00
			931.00		18,398.00
			559.00		12,266.00
			372.00		
				Computer(Desktop)	82,500.00
				Purchased for the year	
				Less: Depreciation	24,750.00
					57,750.00
				Digital Camera	19,600.00
				Purchased for the year	2,940.00
					16,660.00
			12,104.00	Cash in hand	11,229.00
				Cash at Bank	
			302,205.00	Bank Balance	1,829,530.00
			400,000.00	Fixed Deposits with Bank	1,000,000.00
				Accrued Interest	-
			43,813.00	TDS Receivable	43,813.00
1,025,437.00		3,204,456.00	1,025,437.00		3,204,456.00

This is the Balance Sheet of FOR A/C ~~reference~~ *referred to* your report of even date

FOR AND ON BEHALF OF  
**DUTTA GHOSH & ASSOCIATES**  
 CHARTERED ACCOUNTANTS  
 FRN 309088E



*Pranab Kumar Ghosh*  
**PRANAB KUMAR GHOSH**  
 PARTNER  
 MEMBERSHIP NO.52898

Place: Kolkata

Date: 30/12/2016

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**Society for Direct Initiative**  
**for Social & Health Action**

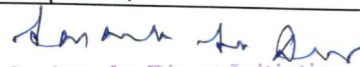
**Society for Direct Initiative for Social and Health Action**

20/4 Sil Lane, Kolkata - 700 015

**Income & Expenditure Accounts for the year ended 31st March 2016 (Foreign Contribution)**

FCR Account Page 1

2014-15 in Rs.	Expenditure To	2015-16 in Rs.	2014-15 in Rs.	Income By	2015-16 in Rs.
			4925883	Grant	11252203
48,847	Action Aid Project Expenses	2,671,958		Interest	
-	FGHR Project Expenses	3,330,232	40521	Savings Bank	4588
-	GGF/SUN Project Expenses	88,250	51572	Fixed Deposits	72190
-	LRP Project Expenses	1,402,448			
68468	E-Waste Project	-			
8015	Audit Fee	8,050			
-	Other capacity -certification charges	12,000			
1259310	AJWS Project Expenses	774,707			
1486316	Oak Project Expenses	-			
1682445	OSF Project expenses	2,534,272			
423718	GGF Vendor Project	106,687			
212980	CI Change Project/ Campaign Film	-			
3500	ICAN work shop Expenses	-			
369922	MCS project	148,243			
27108	Telephone & Postage	9,240			
3293	Administration Charges	2,067			
28818	Campaign	360			
6122	Maintenance	4950			
5900	Bank Charges	8184			
27384	Travelling & Conveyance	12531			
1862	Documentation	1153			
3150	Electricity Charges	2320			
6633	Refreshment	55			
31751	Insurance Charges	29562			
-	Interest On Profession Tax	93			
-	Meeting Expenses	1000			
805	Stationery	11087			
26,400	Salary & Wages	4900			
<b>5732747.00</b>	<b>Total C/O</b>	<b>11164349.00</b>	<b>5017976</b>	<b>Total C/O</b>	<b>11328981</b>

  
 Society for Direct Initiative  
 for Social & Health Action




Society for Direct Initiative for Social and Health Action						
20/4 Sil Lane, Kolkata - 700 015						
Income & Expenditure Accounts for the year ended 31st March 2016 (Foreign Contribution)						
FCR Account Page 2						
214-15	Expenditure		2015-16	2014-15	Income	
in Rs.	To		in Rs.	in Rs.	By	in Rs.
<b>5732747</b>	<b>Total B/F</b>		<b>11164349</b>	<b>5017976</b>	<b>Total B/F</b>	<b>11328981</b>
1153895	L R Project Expenses		-			
	Refund of Action Aid		41,064			
	Depreciation					
4015	„ Furniture		4,113			
38413	„ Equipments		34,622			
559	„ Laptop & Printer		18,398			
-	„ Digital Camera		2,940			
-	„ Computer		24,750			
	Excess of Income over				Excess of Expenditure over	
-	Expenditure		38,745	1911653.00	Income	-
<b>6929629</b>			<b>11328981</b>	<b>6929629</b>		<b>11328981</b>

This is the Income & Expenditure Account of FCR A/C referred to in our report of even date

FOR AND ON BEHALF OF  
DUTTA GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 309088E



PRANAB KUMAR GHOSH  
PARTNER  
MEMBERSHIP NO.52898  
Date - 30/12/2016



Society for Direct Initiative  
for Social & Health Action

## Society for Direct Initiative for Social and Health Action

20/4 Sil Lane, Kolkata - 700 015

### Receipts and Payments Accounts for the year ended 31st March 2016

#### Foreign Contribution Account

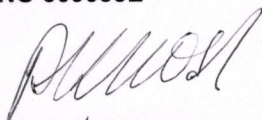
2014-15		2015-16		2014-15		2015-16
in Rs.	Receipts	in Rs.		in Rs.	Payments	in Rs.
	Opening Balance			26400	Salary & Wages	4900
	Canara Bank			-	Honourarium	
461980	SB 139210101658	302205		27108	Telephone & Postage	9240
159829	Cash	12104		34181	Equipments	
4925883	Grant	13376642		3293	Administration	2067
				28818	Campaign	360
				6122	Maintenance	4950
2000000	F D Matured	400000		5900	Bank Charges	8184
	Interest			-	Publication	
40521	Savings Bank	72190		27384	Conveyance	
46769	Fixed Deposits	4588		1862	Documentation	1153
				6633	Refreshment	55
				3150	Electricity	2320
				805	Stationary	11087
				68468	E-Waste Project expenses	-
					Medical Insurance	29562
					- Meeting Expenses	1000
				31751	Insurance	
				16292	Audit Fee and Certification charges	11046
				1259310	AJWS Project 7/14 - 6/15	152676
					- AJWS Project 7/15 - 6/16	622031
					- Action Aid Projects	2786350
					- Refund of Action Aid	41064
					FGHR 4/15 - 3/16	3330232
				1486316	Oak Project Nov 13 - Oct 14	
				1682445	OSF Project Nov 14 - Oct 15	2534272
				423718	GGF Vendor Project 2014	
					GGF Vendor Project 2016	136687
					GGF SUN Project 2016	88250
				40420	AAP - Relief Fund	
				3500	ICAN Workshop	
	TDS Recovered	10900			TDS Paid	10900
	P Tax Recovered	5740			P Tax Paid (Dec - Feb)	4440
					Interest on P Tax	93
				509186	LR Project 2014 Apr - Aug 14	
				644709	LR Project 1/15 - 3/15	
					LR Project 4/15 - 3/16	1402448
				212980	CI Change Film	
				369922	MCS Film	148243



			400000	Fixed Deposit	1000000
				<b>Closing Balance</b>	
				Canara Bank	1829530
			302205	Cash in Hand	11229
			12104		
7634982		14184369	7634982		14184369

This is the Receipts and Payments Account referred to in our report of even date

FOR AND ON BEHALF OF  
DUTTA GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN NO 309088E



PRANAB KUMAR GHOSH  
PARTNER  
MEMBERSHIP NO. 52898  
MEMBERSHIP NO. 52898



Place:

Date: 30/12/2016

**Society for Direct Initiative for Social and Health Action**  
**20/4 Sil Lane, Kolkata - 700015**  
**Balance Sheet as at 31st March 2016 (Indian Grant )**

31.03.2015 Rs	Liabilities	31.03.2016 Rs	31.03.2015 Rs	Assets	31-03-16 Rs	31-03-16 Rs
653,845.00	<u>Capital Fund</u> As per last A/c	538,496.00	-	<u>Fixed Assets</u> <u>Furniture &amp; Fixture</u> As per last a/c	2218.00	
-	Add. Excess of Income over Expenditure	50,963.00	2,464.00	Purchase during the year	-	
653,845.00		589,459.00	2,464.00	Less: Depreciation	2,218.00	1,996.00
115,349.00	Less: Excess of Income over Expenditure	-	246.00	Equipment Purchase during the year	22924	
538,496.00		589,459.00	-	Less: Depreciation	3439	19485.00
1,145.00	Current Liabilities Audit Fees	1,150.00	163,300.00	TDS Receivable		170,842.00
			5,400.00	Advance paid for projects		40,000.00
			28,170.00	Cash in hand		12,124.00
			340,553.00	<u>Cash at Bank</u> Central Bank on Saving a/c		346,162.00
<b>539,641.00</b>		<b>590,609.00</b>	<b>539,641.00</b>			<b>590,609.00</b>

Examined with the books and records maintained by the society and found to be in accordance therewith.

**FOR AND ON BEHALF OF**  
**DUTTA GHOSH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FRN 309088E**



*Pranab Kumar Ghosh*  
**PRANAB KUMAR GHOSH**  
**PARTNER**  
**MEMBERSHIP NO.52898**

*[Signature]*  
**Society for Direct Initiative**  
**for Social & Health Action**

Place: Kolkata  
 Date: 30/12/2016

**Society for Direct Initiative for Social and Health Action**

20/4 Sil Lane, Kolkata - 700015

**Income and Expenditure Account for the year ended 31st March 2016 (Indian Grant)**

31.03.2015	Expenditure	31.03.2016	31.03.2015	Income	31.03.2016
Rs		Rs	Rs		Rs
	To			By	
20,600	Salary & Wages	-	1,088,351	Grant	733,500
1,274,335	Project Expenses	675,429			
32,257	Conveyance	2,743	7,299	Interest on Savings Bank	8,220
10,477	Refreshment	3,666		Interest on Income Tax refund	6,542
2,682	Administration Charges	6,137			
16,886	Telephone & Postage	1,600	112,100	Donation	11,909
7,035	Maintenance	3,440			
-	Meeting Expenses	-			
9,010	Electricity	13,470	550	Subscription	-
6,098	Printing & Stationery	104	116,949	Miscellaneous Receipts	33,042
-	E/Waste Channelisation Cost	422,319		E/Waste channelisation received	464,553
-	Bank Charges	235			
7,010	Campaign	4,100			
	Flood Relief expenses	1,490	115,349	Excess of Expenditure over Income	-
	Medical Expenses	1,803			
49,520	Book Fair Expenses	57,384			
3,297	Documentation	8,072			
1,145	Audit Fees	1,150			
	Depreciation				
246	On Furniture & Fixture	222			
-	On Equipment	3,439			
	Excess of Income over				
-	Expenditure	50963			
<b>1,440,598</b>	<b>Notes on Accounts Anx- A</b>	<b>1,257,766</b>	<b>1,440,598</b>		<b>1,257,766</b>

Examined with the books and records maintained by the society and found to be in accordance therewith.

**FOR AND ON BEHALF OF  
DUTTA GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 309088E**

**PRANAB KUMAR GHOSH  
PARTNER  
MEMBERSHIP NO.52898**



*[Handwritten Signature]*  
**Society for Direct Initiative  
for Social & Health Action**

Place: Kolkata  
Date: 30/12/2016



**Society for Direct Initiative for Social and Health Action**

20/4 Sil Lane, Kolkata - 700 015

**Receipts and Payments Accounts for the year ended 31st March 2016****Indian Grant Account**


2014-15		2015-16		2014-15		2015-16
in Rs.	Receipts	in Rs.		in Rs.	Payments	in Rs.
	Opening Balance			20600	Salary & Wages	-
	Cash at Bank			2518	Administration	6137
596447	CBI SB 1037000239	340553		9010	Electricity	13470
678	Cash in Hand	28170		3297	Documentation	8072
				16886	Telephone & Postage	1600
981771	Grants	733500		10477	Refreshment	3666
112100	Donation	11909		32257	Conveyance	2743
	Interest			-	E-waste Channelisation cost	422319
7299	Savings Bank	8220		2464	Furniture & Fixture	-
	Interest on Income Tax Refund	6542		-	Equipments	22924
40108	Miscellaneous Receipts	33042		5400	Advance Paid for projects	34600
76841	E-Waste Channelisation received	464553		1274335	Project Expenses	675429
550	Subscription	-		164	Bank Charges	235
-	Income Tax Refund received	62358.00		7010	Campaign	4100
				6098	Stationery	104
				7035	Maintenance	3440
				49520	Book Fair	57384
					Flood Relief expenses	1490
					Medical Exenses	1803
					Audit Fees	1145
					Tax Deducted At Source	69900
					<b>Closing Balance</b>	
				340553	CBI SB 1037000239	346162
				28170	Cash in Hand	12124
<b>1815794</b>		<b>1688847</b>		<b>1815794</b>		<b>1688847</b>

Examined with the books and records maintained by the society and found to be in accordance therewith.


Place: Kolkata

Date: 30/12/2016

FOR AND ON BEHALF OF  
DUTTA GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN NO 309088E

  
PRANAB KUMAR GHOSH  
PARTNER  
MEMBERSHIP NO. 52898



  
Society for Direct Initiative  
for Social & Health Action

**Society for Direct Initiative for Social and Health Action**  
**20/4 Sil Lane, Kolkata - 700015**  
**Balance Sheet as at 31st March 2016**

31.03.2015 Rs	Liabilities	31.03.2016 Rs	31.03.2015 Rs	Assets	31.03.2016 Rs
3,548,742	<u>Capital Fund</u> As per last A/c	1,520,918	40,145	<u>Fixed Assets</u>	
			2,464	Furniture & Fixtures	
			42,609	As per last A/c	38,348
			4,261	Add: Purchase during the year	5,000
			<b>38,348</b>	Less: Depreciation	4,335
					<b>39,013</b>
2,027,824	Less: Excess of Expenditure over Income	626,612	235,867	<u>Equipments</u>	
1,520,918		894,306	34,181	As per last A/c	230,813
			270,048	Add: Purchase during the year	22,924
			39,235	Less: Depreciation	253,737
			<b>230,813</b>		<b>38,061</b>
				Laptop & Printer	
			931	As per last A/c	372
	<u>Current Liabilities</u>		-	Add: Purchase during the year	30,292
35,000	Tsunami Relief Fund	35,000	931	Less: Depreciation	30,664
	Unutilised Fund (various projects)	2,840,759	559		<b>12,266</b>
9,160	Audit Fees (including Service Tax & E. cess)	9,200	<b>372</b>	<u>Computer (Desktop)</u>	
-	Others (Including Auditors certification charges)	15,800		- As per last a/c.	-
				- Purchase during the year	82,500
				- Less: Depreciation	82,500
					24,750
					<b>57,750</b>
				<u>Digital Camera</u>	
				- As per last a/c	-
				- Add Purchase during the year	19,600
				- Less: Depreciation	2,940
					<b>16,660</b>
			40,274	Cash in hand	23,353
				<u>Cash at Bank</u>	
			340,553	Central Bank on Savings a/c	346,162
			302,205	Canara Bank on Savings a/c	1,829,530
			400,000	Fixed Deposit with Canara Bank	1,000,000
			5,400	Advance Paid for project	40,000
			207,113	TDS Receivable	214,655
<b>1,565,078</b>	<b>Notes on Account Annexure - A</b>	<b>3,795,065</b>	<b>1,565,078</b>		<b>3,795,065</b>

This is the Balance Sheet referred to in our report of even date

FOR AND ON BEHALF OF  
**DUTTA GHOSH & ASSOCIATES**  
 CHARTERED ACCOUNTANTS  
 FRN 309088E

*Pranab Kumar Ghosh*  
**PRANAB KUMAR GHOSH**  
 PARTNER  
 MEMBERSHIP No. 52898



Place **Kolkata**  
 Date **30/12/2016**

*Society for Direct Initiative for Social & Health Action*  
**Society for Direct Initiative**  
**for Social & Health Action**

**Society for Direct Initiative for Social and Health Action**  
20/4 Sil Lane, Kolkata - 700015

**Income and Expenditure Account for the year ended 31st March 2016**

31.03.2015	Expenditure	31.03.2016	31.03.2015	Income	31.03.2016
Rs		Rs	Rs		Rs
47,000	Salary & Wages	4,900	6,014,234	Grant	11,269,383
5,159	Documentation	9,225	47,820	Interest on Savings Bank	12,808
7,983,736	Project Expenses	11,732,226	51,572	Interest on Fixed Deposits	72,190
-	Refuind of Action Aid	41,064			
5,975	Administration Charges	8,204		Interest on Income Tax Refund	6,542
43,994	Telephone & Postage	10,840	112,100	Donation	11,909
13,157	Maintenance	8,390			
-	Meeting Expenses	1,000			
12,160	Electricity	15,790	550	Subscription	-
6,903	Stationery	11,191	116,949	Miscellaneous Receipts	33,042
17,110	Refreshment	3,721	-	E/Waste Channelisation Received	464,553
35,828	Campaign	4,460	2,027,824	Excess of Expenditure over income	626,612
59,641	Travelling & Conveyance	15,274			
5,900	Bank charges	8,419			
49,520	Book Fair Expenses	57,384			
9,160	Audit Fees	9,200			
-	certification Charges	12,000			
31,751	Insurance Charges	29,562			
-	Interest on Profession Tax	93			
-	E/Waste Chanenelisation Cost	422,319			
-	Flood Relief expenses	1,490			
-	Medical Expenses	1,803			
	<u>Depreciation</u>				
4,261	On Furniture & Fixture	4,335			
39,235	On Equipments	38,061			
559	On Laptop & Printer	18,398			
-	On Digital Camera	2,940			
-	On Computer	24,750			
<b>8,371,049</b>	<b>Notes on Account Anx- A</b>	<b>12,497,039</b>	<b>8,371,049</b>		<b>12,497,039</b>

This is the Income & Expenditure Account referred to in our report of even date

FOR AND ON BEHALF OF  
DUTTA GHOSH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 309088E



*Pranab Kumar Ghosh*  
PRANAB KUMAR GHOSH  
PARTNER  
MEMBERSHIP NO.52898

Place: Kolkata

Date: 30/12/2016

*Amrita Ghosh*

Society for Direct Initiative  
for Social & Health Action

**Society for Direct Initiative for Social and Health Action**  
**F.Y. 2015-16**

**NOTES ON ACCOUNTS**

**Annexure - A**

- 1) The amount Set apart in the financial year 2014-15 for the specified projects has been utilized during the year.
- 2) During the year 2015 -16 the unutilized figure of Rs 28,40,759 shown under current liabilities.
- 3) Depreciation amount charged as per Income Tax Act 1961.

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Society for Direct Initiative  
for Social & Health Action