4, Ripon Street, Kolkata - 700 016, India Telephone: 91-33-2229 3950, 2229 7940

Fax: 91-33-2265 1762

INDEPENDENT AUDITOR'S REPORT To the Members of Direct Initiative for Social and Health Action

Opinion

We have audited the financial statements of Society for Direct Initiative for Social and Health Action, which comprise the balance sheet as at 31st March, 2019 and Income and Expenditure account (Consolidated) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March, 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls, as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Place: Kolkata

Date: 25th September, 2019

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate; they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For and on behalf of **Dutta Ghosh & Associates** Chartered Accountants

Firm's registration number: 309088E

Pranab Kumar Ghosh

Membership number: 052898

UDIN: 19052898AAAAGG2485

Society for Direct Initiative for Social and Health Action 20/4 Sil Lane, Kolkata - 700015 Balance Sheet as at 31st March 2019

		Balance Sheet as			
31.03.2018 Rs	Liabilities	31.03.2019	31.03.2018	Assets	31.03.2019
RS		Rs	Rs	C. dans	Rs
	Capital Fund	1 1		Fixed Assets Furniture & Fixtures	4
1,054,708	As per last A/c	1,235,285	35.111	As per last A/c	04.50
1,034,706	As per last A/C	1,235,205	35,111	Add: Purchase during the year	31,59
180 577	Add: Excess of income over Expenditure	1.	35,111	Add. Parchase during the year	31,59
100,077	7 da. Excess of mostric over Experiance	1		Less.Depreciation	3.16
		1 1	31,599	Loss-Bopicoulion	28,43
		1 1	0.,000	Equipments	20,10
	Less: Excess of Expenditure over income	491,410	188,679	As per last A/c	160,37
1,235,285	***************************************	743,875	-	Add: Purchase during the year	-
		1	188,679	1	160,37
				Less.Depreciation	24,05
		1 1	160,377		136,32
		1 1		Laptop & Printer	
	Building Fund	650,000	4,906	As per last A/c	2,94
	Current Liabilities			Add: Purchase during the year	26,99
35,000	Tsunami Relief Fund	35,000	4,906	Than I divided damig the year	29,93
	Unutilised Fund (various projects)	12,452,254	1,962	Less:Depreciation	6,57
	Audit Fees	13,000	2,944		23,35
	P.tax payable	110		Computer(Desktop)	
7,820	Others	15,270	23,100	As per last a/c.	13.86
	,			Purchase during the year	48,90
		1 1	23,100	1	62.76
		1	9,240	Less: Depreciation	25,10
			13,860		37,65
		1 1			
	1.2	1 1		Digital Camera	
1		i 1	14,161	As per last a/c	12,03
1		1 -		Add Purchase during the year	
		1 1	14,161		12,03
		1 1		Less: Depreciation	1,80
		1 1	12,037		10,23
		1	0.40.000	Current Assets:-	
- 1			342,627	Loan and Advances	172,71
		l i	200 700	Advance for Building	50,00
			203,729	Cash in hand Cash at Bank	39,67
		1 1	000 777		740.40
				Central Bank on Savings a/c	749,42
- 1				Bank of India savings a/c	29,16
1				Canara Bank on Savings a/c 1392101016587	4,836,27
				DP/1 Action Aid/1392101992774	307,97
- 1				DP/2/SB/1392101992775 Fixed Deposit with Canara Bank	7,276,06
					242.04
				TDS Receivable Accrued Interest	212,212
		1 1	430	Accided interest	I

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

PARTNER MEMBERSHIP No. 52898

Kolkata

Place Date UDIN

25-09-19 19052898AAAAGQ2485

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 2019

31.03.2018	Expenditure	31.03.2019	31.03.2018	Income	31.03.2019
Rs		Rs	Rs		Rs
	Salary & Wages	16,000	22,661,051	Grant	17,922,829
22,947,340	Project Expenses	18,425,464	247,771	Interest on Savings Bank	144,333
	Administration Charges	10	77,357	Interest on Fixed Deposits	36,113
675	Telephone & Postage	120			
1,108	Travelling & Conveyance	1,051	1,398	Interest on Income Tax Refund	-
235	Maintenance	300	41,000	Donation	7,900
683	Meeting Expenses	45,457			
1,440	Electricity charges	-			
586	Printing &Stationery	10,084	900	Subscription	900
69,188	E-waste Channelisation Cost	-	61,391	Miscellaneous Receipts	59,707
685	Refreshment] ,-	323,937	E/Waste Channelisation Received	-
101	Campaign	-			
-	TCS programme	6,399			
921	Bank charges	15,695			
69,539	Book Fair Expenses	60,349			
600	Late fine of Ptax	300			
13,950	Audit Fees & Certification Charges	21,260			
4,600	Other Capacity	-			
21,012	E/Waste Collection cost Cost	-			
	Depreciation				
3,512	On Furniture & Fixture	3,160			
28,302	On Equipments	24,056			
1,962	On Laptop & Printer	6,576			
2,124	On Digital Camera	1,806			
9,240	On Computer	25,105			
180,577	Excess of Income over Expenditure	-		Excess of Expenditure over Income	491,410
23,414,805		18,663,192	23,414,805		18,663,192

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

PARTNER MEMBERSHIP NO.52898

Place: Kolkata

Date: 25-09-19

UDIN 19052898AAAAG2485

SOCIETY FOR DIRECT INITIATIVE FOR SOCIAL AND HEALTH ACTION

SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

- (1) Significant Accounting Policies
- (a) Accounting Convention

 The financial statements have been prepared on cash basis.
- (a) NOTES ON ACCOUNT

 Depreciation consider as per Income Tax rules.



4. Ripon Street, Kolkata - 700 016. India Telephone: 91-33-2229 3950, 2229 7940

Fax: 91-33-2265 1762

INDEPENDENT AUDITOR'S REPORT To the Members of Direct Initiative for Social and Health Action

Opinion

We have audited the financial statements of Society for Direct Initiative for Social and Health Action, which comprise the balance sheet as at 31st March, 2019, Income and Expenditure account and Receipts and payment account (Foreign Contribution) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March, 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Further we confirm that the Administrative expenses did not exceed the limit of 50% of the total grant amount, in accordance with Rule 5 of FCRR 2011.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls, as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibility for the Audit of the Financial Statements

Place: Kolkata

Date: 25th September, 2019

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For and on behalf of Dutta Ghosh & Associates Chartered Accountants Firm's registration number: 309088E

PHILIOH

Pranab Kumar Ghosh Partner

Membership number: 052898

UDIN: 19052898AAAAGG2485

Kolka

Society for Direct Initiative for Social & Health Action

20/4 Sil Lane, Kolkata-700015

Balance Sheet as at 31 St March 2019 (Foreign Contribution)

313.2018 in Rs. 28998.00 Capital Fund 245197.00 Says Excess of Income over Excenditure 24759.00 in Rs. 28998.00 Capital Fund 24759.00 income 24759.00 income 336558.00 336858.00 25988.00 Capital Fund 25998.00 Capit	Amount	Liabilities		Amount		Assets	T	Amount
In Rs. I				31.3.2019			1	
Add Excess of Income over	in Rs.			in Rs.	in Rs.	Fixed Assets:-	i	
Excenditure over 3331.00 As Per Last Account 2998.00 26985	269956.00		245197.00			Furniture & Fixture		
245197.00 336558.00 336588.00 29883.00 29885.		Expenditure	91361.00		33315.0	0 As Per Last Account	29983.00	
Current Liabilities :		Income	-		3332.0	O Less Depreciation	2998.00	26985.0
1985 1985	245197.00		336558.00	336558.00	29983.0	0		
1985 1985			-		-	1		
1985 1985		Current Lightities :						
1897 1897	4083668 OO				H			
141748,00 Laptop & Printer 2944.00 4906.00 As Per Last Account 2944.00 64906.00 As Per Last Account 2944.00 1982.00 Less Depreciation 6576.00 23558: 1982.00 Less Depreciation 6576.00 23558: 2944.00 Computer(DeskTop) 2944.00 Add: Purchase 48903.00 2944.00 Less Depreciation 13880.00 23100.00 As Per Last Account 13880.00 23100.00 As Per Last Account 13880.00 23100.00 September 25105.00 37658: 13860.00 13860.00 2007 Digital Camera 25105.00 37658: 35000.00 Tsunami Relief Fund 35000.00 14161.00 As Per Last Account 12037.00 2124.00 Less Depreciation 1806.00 10231.00 22223 September 1200.00 1200.00 1200.00 22223 Diff/Action Aid 5597.00 222283 Diff/Action Aid 5597.00 222283 Diff/Action Aid 1392 7276067.00	4000000.00	Off delined fund of various Projects	-	12452254.00				
Laptop & Printer 4906.00 As Per Last Account 2944.00							21262.00	1204
4906.00 As Per Last Account 2944.00					141740.0			
Add: Purchase during				****	4906.0		2944 00	
4906.00 29034.00 29034.00 1992.00 Less Depreciation 6576.00 233581 2344.00 2344.00 2344.00 2344.00 2344.00 2344.00 2344.00 23100.00 As Per Last Account 13860.00 Add: Purchase 48503.00 48503.00 23100.00 26783.00 23100.00 25105.00 37658.10 23100.00 25105.00 37658.10 23100.00 25105.00 25105.00 27658.00 23100.00 25105.00 27658.00 23100.00 25105.00 27658.0						Add: Purchase during	1	
2944.00 Computer(DeskTop) 23100.00 As Per Last Account 13860.00 23100.00 As Per Last Account 13860.00 Add: Purchase 48803.00 48803.00 48803.00 48803.00 48803.00 48808.00 4880					4906.0		29934.00	
Computer(DeskTop)					1962.0	Less Depreciation	6576.00	23358.0
23100.00 As Per Last Account 13860.00					2944.0	0		
23100.00 As Per Last Account 13860.00					-	<u> </u>		
Add: Purchase								
23100.00 62783.00 62783.00 9240.00 Less: Depreciation 25105.00 37858.1 13860.00 13860.00 13860.00 13860.00 15 14161.00 14161.00 142037.00 14161.00 142037.00 14203					23100.0			
9240.00 Less: Depreciation 25105.00 37658.1 13860.00 13860.00 13860.00 21860.00 21810.00 April Carmera 25105.00 12037.00 2124.00 Less Depreciation 1806.00 10231.0 2124.00 Less Depreciation 1806.00 10231.0 Current Assets: 334627.00 Lesns & Advances 172717.0 Outstanding Liabilities for Expenses 12000.00 1464733.00 Cash in Hand 10985.0 1820.00 Others 2190.00 84556.00 FCG 5294.00 2190.00 PPI/IAction Aid 5597.00 824.00 DPI/2 94.00 2053619.00 Cash at Bank 1349681 S8/1392101016587 4836272.00 222283 DPI/IAction Aid/1392 307973.00 481655 DPI/ISBN13921019827 7278067.00 2500000.00 Fixed Deposit with Bank 4300 Accrued Interest 11704.00 TDS Receivable 15270.00					22400.00			
13860.00								07000
Digital Carners 12037.00 14161.00 As Per Last Account 12037.00 12124.00 Less Depreciation 1806.00 10231.01 12037.00 12037							25105.00	3/658.0
35000.00 Tsunami Relief Fund 35000.00 141610.00 As Per Last Account 12037.00								
2124 00 Lass Depreciation 1606 00 10231.0								
12037.00	35000.00	Tsunami Relief Fund		35000.00			12037.00	
Current Assets:							1806.00	10231.0
334627.00 Loans & Advances 172717.00					12037.00			
Outstanding Liabilities for Expenses 12000.00 164733.00 Cash in Hand 10985.0 1820.00 Others 2190.00 84556.00 FCG 5294.00 79543.00 DPI/IAction Aid 5597.00 824.00 DPI/2 94.00 2053619.00 Cash at Bank 12420312.0 1349681 SBI/192/101016987 4836272.00 222283 DPI/IAction Aid/1392 307973.00 481655 DPI/2/SBI/193/101982 7276067.00 2500000.00 Fixed Deposit with Bank - 430 Accrued Interest - 11704.00 TDS Receivable 15270.0			_					
Audit Fees 1200.00 164733.00 Cash in Hand 10985.0 1820.00 Others 2190.00 84555.00 FCG 5294.00 2190.00 PFG 5294.00 FCG 5294.00 824.00 DP12 94.00 2053619.00 Cash at Bank 1349691 8Br1382101016587 4836272.00 222283 DP11/Action Aid/1392 307973.00 431655 DP2/SB11392101992 7278067.00 2500000.00 Feed Deposit with Bank 4300 Accrued Interest 11704.00 ITDS Receivable 15270.00		Outstanding Lightlities for Eveness			334627.00	Loans & Advances		172717.0
1820.00 Others 2190.00 84556.00 FCG 5294.00 7954.30 DP1/IAction Aid 5597.00 824.00 DP1/IAction Aid 5597.00 Sept. 200 DP1/IAction Aid 5597.00 S				42000 00	10,4700.04			
79543.00 DP/1/Action Aid 5597.00 824.00 DP/2 94.00 2053619.00 Cash at Bank 12420312.6 1349681 SB/1392101016587 4836272.00 222283 DP/1/Action Aid/1392 307973.00 481655 DP/2/SB/1392101992 7276067.00 2500000.00 Fixed Deposit with Bank 430 Accrued Interest 11704.00 TDS Receivable 15270.0	1820.00						500100	10985.0
824.00 DP/2 94.00		- Third		2190.00				
2053619.00 Cash at Bank 12420312.0 1349681 SB/1392101016587 4836272.00 222283 DPI/IAction Aid/1392 307973.00 481655 DPI/SB/12010992 7278067.00 250000.00 Fixed Deposit with Bank 430 Accrued Interest 11704.00 TDS Receivable 15270.0								
1349681 SB/1392101016587 4836272.00 222283 DP1/IAction Aid/1392 307973.00 481655 DP1/2ISB/1392101992 7278067.00 250000.00 Fixed Deposit with Bank 4300 Accrued Interest 11704.00 TDS Receivable 15270.0						10.12	34.00	
1349881 S8/1392101016887 4836272.00					2053619.00	Cash at Bank		12420312.0
481655 DPI2/SB/1392101992 7278067.00 2500000.00 Fixed Deposit with Bank 430 Accrued Interest 11704.00 TDS Receivable 15270.0					1349681	SB/1392101016587	4836272.00	
250000.00 Fixed Deposit with Bank 430 Accrued Interest 11704.00 TDS Receivable 15270.0								
430 Accrued Interest					481655	DP/2/SB/1392101992	7276067.00	
430 Accrued Interest					2500000 00	Florid Donnath of C		
11704.00 TDS Receivable 15270.0							K	
205005 00								
	265685.00			12838002.00	5265685.00	100 KecelVable		15270.00 12838002.00

This is the Balance sheet 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

Place Date

Kolkata 25-09-19

UDIN

19052898AAAAGQ2485

		20/4 S	il Lane, Kolk	at	a-700015		
***************************************	Income & Expenditure Acco	ounts for th	ne Year ende	ed	31st March	2019 (Foreign Contribution)	
2017 - 18		I	2018- 19		2017-18		2018 - 19
Amount	Expenditure		Amount		Amount	Income	Amount
In Rs.	То		In Rs.	П	In Rs.	Ву	In Rs.
3053116.00	Action Aid Project Expenses/DP-1	2352067.00			19754810.00	Grant	17163229.00
6000.00	Audit fees Action Aid	6000.00	2358067.00				
				٦	10309.00	Interest on S/Bank/Action Aid	13226.00
	FCG Project :-			П			
1837860.00	IFA Exp	1503046.00		П			
3695977.00	OAK Exp	4939923.00		П	93837.00	Interest on S/Bank/FCG	63253.00
-	GHR- 1 PROJECT	1816306.00					
455252.00	GGF Vendor Project Exp	52879.00					
-	GGF Sun Project Exp	-		٦			
425638.00	GGF Project Exp	203790.00		٦			
2187365.00	CHILD FUND Project Exp	1759341.00		7			
425437.00	GGF Sili Project Exp	-		T			
738.00	Bank Charges:-	15247.00		٦			
				T			
	FG Forest	225606					
	GHR2 Project	3862446		T	110612.00	Interest on S/Bank/DP-2	45333.00
			14378584.00	T			
	Travelling & Conveyance		-		77357.00	Interest on Fixed Deposit/FCGFund	36113.00
600.00	Late fine Ptax		300.00	٦			
12770.00	Audit Fees & certification Charges		20260.00	T			
4600.00	Other Capacity & Certification Charge	s	-				
12105353.00	CIO		16757211.00		20046925.00	CIO	17321154.00
				1			
				+			
				1			Page 1
				+			
				+	****		
				+			

	Income & Expenditure Acco	unts for th	e Year ende	ed	31st March	2019 (Foreign Contribution)	
2017 - 18			2018- 19	П	2017-18		2018 - 19
Amount	Expenditure		Amount	П	Amount	Income	Amount
In Rs.	То		In Rs.	П	In Rs.	Ву	in Rs.
12105353.00	B/F		16757211.00	Д	20046925.00	B/F	17321154.00
	DP-2 Project :-			Н			
2290199.00	TIDES Foundation Exp.	334048.00		П			
1588923.00	AJWS Project Exp.	80787.00		П			
4036538.00	FGHR Project Exp	-		П			
-	OSF Project Exp	-		П			
8999.00	Bank Charges/DP-2			П			
			414835.00	П		e*	
	Depreciation:-			Н		^	
3332.00	Furniture	2998.00		П			
25014.00	Equipments	21262.00		П			
1962.00	Lap Top & Printer	6576.00		П			
2124.00	Digital Camera	1806.00		П			
9240.00	Computer	25105.00	57747.00	Н			
-	Excess of Income Over Expenditure		91361.00	Н	24759.00	Excess of Expenditure over Income	-
20071684.00			17321154.00	П	20071684.00		17321154.00

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 NO.

PRÁNAB KUMAR GHOSH

PARTNER

MEMBERSHIP NO. 52898

Place Date

Kolkata 25-09-19

UDIN

19052898AAAAGQ2485

Lannon do dor

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 2019

	Receipts				er ended 31st March 20	019	
				tribution Ac	count (Page 1)		
2017-18		201	8-19	2017-18		2018	3-19
in Rs.	Receipts	Rs.	in Rs.	in Rs.	Payments	Rs.	in Rs.
	Opening Balance						
	Canara Bank (SB)				Salary & Wages		
	FCG 1392101016587	1349680.70	2053618.70		Maintenance		
	DP-1 1392101992774	222283			Electricity		
2848516.00	DP-2 1392101992775	481655		· ·	Travel		
					Telephone & Postage		
	Cash				Administration		
4612.00		84566	164733.00		Campaign		
1169.00		79543			Documentation		
2331.00	DP-2	624			Stationary		
					Refreshment		
				31630	Audit Fee and Certification charges	8260	826
	Grants Received				Utilised		
	FCG	<u> </u>		 	DP - 1		
1284500		1427000	24631815.00	3053116.00	DP-1 Action Aid	2379057	2379057.0
	OAK Foundation	3768200	24031013.00		Audit Fees for 1/17 - 12/17	6000	6000
3010400	OAK I Guildation	3700200		0000	Disallowed amount of	6000	800
1343096	GGF				ActionAid transferred from	48903	48903.0
0007466	Ohild Fried	2057000		ļ	P1 to action account A/C		
2297400	Child Fund	2057288			FCG		
292455	Siemenpuu Foundation		ļ	1837860	IFA 9/16 - 3/17	1503046	8684585.0
2997800	Action Aid	2432478		3695977	Oak Foundation	4939923	
	TIDES Foundation			455252	GGF Vendor Project		
934650					GGF Training	52879	
3000364	FGHR	4118999		425638	GGF Murmagaon		
1633971	FGHR 2	8238792			GGF Silicosis		
	FG Forest	818351			Child Fund Project	1759341	
	Oak CMTT	1000000			FG Forest	225606	
	GGF Training	51896			GGF Wetland	203790	
	GGF Wetland	718811			DP-2		
				2290199	TIDES Foundation	334048	6093587.0
					AJWS Project	80787	
				3220517		1816306	
					FGHR 2	3862446	
203500	Outstanding Advance adjusted	334627	334627	334627	Advance Outstanding of FCG	172717	17271
	F D Matured						
2000000	F D Matured received	2500000	2500000	2500000	Fixed Deposit		
69191	Interest on Fixed Deposits	32977	32977		Bank Charges		
				8999	FCG	14615	15247.0
	Interest on Savings Bank				DP-1 Action Aid		
93837		63253	121812	738	DP-2	632	
10309	Action Aid	13226					
110612	DP-2	45333					
25097280.70	C/O	29839582.70	29839582.70	22878299	CIO	17408356	17408356.0

Page 1

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 2019 Summery Foreign Contribution Account (Page 2) 2018-19 2017-18 2017-18 2018-19 in Rs. in Rs. Receipts Rs in Rs. **Payments** Rs in Rs. 25097280.7 B/F 29839582.7 29839582.7 22878299 B/F 17408356 17408356 **TDS Recovered TDS Paid** FCG 11250 16750.00 FCG 11250 16750.00 6500 Action Aid 6500 DP-1 Action Aid 15300 DP-2 15300 DP-2 5500 5500 P Tax Paid 7740 FCG 20070 25100 6600 DP-1 Action Aid P Tax Recovered 7760 DP-2 20090 9010 FCG 25470 5030 5940 Action Aid 600 Fine on P Tax 300 300 7120 DP-2 5380 33176 PPF Paid 33176 PPF Collected 80856 80856 80856 80856 Closing Balance Canara Bank 1349680.7 FCG-SB 1392101016587 4836271.7 12420312 222283 DP-1 SB 1392101992774 307973 481655 DP-2 SB 1392101992775 7276067 Cash in Hand 5294 10985 84566 FCG 79543 DP-1 Action Aid 5597

624 DP-2

This is the Summery Receipts and Payments Account of FC Contribution referred to in our report of even date.

29962658.70 29962658.70 25174326.70

FOR AND ON BEHALF OF DUTTA GHOSH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN NO 309088E

25174326.70

PRANAB KUMAR GHOSH PARTNER

MEMBERSHIP NO. 52898

Place Date Kolkata

25-09-19

UDIN

19052898AAAAGQ2485

Society for Direct Initiative for Social & Health Action

29962658.70 29962658.70

SOCIETY FOR DIRECT INITIATIVE FOR SOCIAL AND HEALTH ACTION

SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

- (1) Significant Accounting Policies
- (a) Accounting Convention

 The financial statements have been prepared on cash basis.
- (b) The Administrative expenses did not exceed the limit of 50% of the total grant amount, in accordance with Rule 5 of FCRR 2011.
- (c) Unutilisation contribution credited to fund account to be utilized in next financial year.

(NOTES ON ACCOUNT Depreciation consider as per Income Tax rules.

COSTO 8 ASSOCIATION OF THE PROPERTY OF THE PRO

Society for Direct Initiative for Social and Health Action

20/4 Sil Lane, Kolkata - 700015

Balance Sheet as at 31st March 2019 (Indian Grant)

31.03.2018	Liabilities	31.03.2019	31.03.2018	Assets	31.03.2019	31.03.2019
Rs		Rs	Rs		Rs	Rs
	Capital Fund			Fixed Assets		
	As per last A/c	990,088		Furniture & Fixture		
704,702	no por lastrivo	555,555	1 796	As per last a/c	1616.00	
			1,700	Purchase during the year	1010.00	
	Add. Excess of		1,796	arendes daring the year	1,616.00	
	Income over Expenditure	_		Less: Depreciation	162.00	1,454
990,088		990,088	1,616			.,
				Equipment	18629.00	
-	Less: Excess of Expenditure	* *	-	Purchase during the year	, 0.00	
	over Income	582,771	21,917		18629.00	
990,088		407,317	3,288	Less: Depreciation	2794.00	15,835
	,		18,629			
	Building Fund	650,000	,	Advance for Building		50,000
			182,667	TDS Receivable		196,942
	Current Liabilities		8,000	Advance paid for projects		-
1,180	Audit Fees	1,000	38,996	Cash in hand		28,686
240	P.tax payable	110		Cash at Bank		
6,000	Others	13,080	623,777	Central Bank on Saving a/c		749,428
			123,823	Bank of India Savings		29,162
997,508		1,071,507	997,508			1,071,507

Examined with the books and records maintained by the society and found to be in accordance with The Year it.

FOR AND ON BEHALF OF

DUTTA GHOSH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 309088E

PRANAB KUMAR GHOSH

PARTNER

MEMBERSHIP NO.52898

Place: Date: Kolkata 25-09-19

UDIN

19052898AAAAGQ2485

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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 2019 (Indian Grant)

31.03.2018	Expenditure	31.03.2019	31.03.2018	Income	31.03.2019
Rs		Rs	Rs		Rs
	То			Ву	
54,000	Salary & Wages	16,000	2,906,241	Grant	759,600
2,935,298	Project Expenses	1,289,225			
1,108	Travelling & Conveyance	1,051	33,013	Interest on Savings Bank	22,52
685	Refreshment	-	1,398	Interest on Income Tax refund	-
2,425	Administration Charges	10	~		
675	Telephone & Postage	120	41,000	Donation	7,900
235	Maintenance	300			
683	Meeting Expenses	45,457			
1,440	Electricity	-	900.00	Subscription	900.00
586	Printing , Stationery & Publication	10,084	61,391	Miscellaneous Receipts	59,70
69,188	E/Waste Channelisation Cost	-	323,937	E/Waste channelisation received	-
921	Bank Charges	448			
-	TCS Programme	6,399			
101	Campaign	-			
69,539	Book Fair Expenses	60,349			
21,012	E- waste collection cost	-			
1,180	Audit Fees	1,000			
	Depreciation				
180	On Furniture & Fixture	162			
3,288	On Equipment	2,794			
	Excess of Income over			Excess of Expenditure over Income	582,77
205336	Expenditure	-			
3,367,880		1,433,399	3,367,880		1,433,39

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

FOR AND ON BEHALF OF DUTTA GHOSH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 309088E

PRANAB KUMAR GHOSH PARTNER MEMBERSHIP NO.52898

Place:

Kolkata

Date:

25-09-19

UDIN

19052898AAAAGQ2485

damen to de

	20/4 Sil Lane, K	olkata - 700 01	5	
Receipts and			ear April 18 - Mar 19	
		Account		
2017-18	2018-19	2017-18	[2018-19
in Rs. Receipts	in Rs.	in Rs.	Payments	in Rs.
Opening Balance		54000	Salary, Wages & honm.	160
Cash at Bank			Administration	
510208 CBI SB1037000239	623777.48	1440	Electricity	
109131 BOI SB403810510001	39 123822.75			
19837 Cash in Hand	38996			
		815	Telephone & Postage	
3160610 Grants	759600		Refreshment	
41000.00 Donations	657900			
			Meeting Exp	45457
77499.00 E-Waste channelizatio	n l		-gT	107
Receipt				
1000.00 Caution Deposit				
61391.00 Misclaneous (Book Sa	iles,	69188	E-Waste collection cost	
(Old news papers)	39/0/			
6000.00 Advance Recovered	8000	8000	Advance Outstanding	
Liability (CMTT House Cheque cancelled)	rent 7080	13131	Travel Expenses	10
38000 Advance 17-18 adjuste	ad be	101	Campaign	
30000 Advance 17-10 adjuste			Stationary	
900 Subscription	900		Maintenance	
71300 Income Tax Refund	- 300		Book Fair 18	22
71300 Income Tax Refund		09339	Book Fair 19	580
2880 P.Tax Received	1320	3330	Audit charges	1:
2000 F. Tax Neceiveu	1320	2330	Flat Purchase	500
		-	T.C.S Programme	63
			Printing & Publication	100
			Project Expenses	100
		21012	Waste sampling	
Interest Received			CMTN Project	7214
28394 CBI SB1037000239	18655		NASSCOM Project	721
4619 BOI SB403810510001			TSK Marathon Project 17	620
45 75 150 155 155 165 165 165 1	3000	393074	TSK Marathon Project 18	5057
		744	Bank Charges CBI	27
			Bank Charges BOI	
			Tax Deducted at Source	142
			P.Tax Paid	142
		2860	Closing Balance	
		622777	CBI SB1037000239	749427
			BOI SB40381051000139	
				29161
122760.00	2202624.22			2303624
132769.00		2303624.23		38996 Cash in Hand 2303624.23 4132769.00

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

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FOR AND ON BEHALF OF DUTTA GHOSH & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN 309088E

PRANAB KUMAR GHOSH

PARTNER
MEMBERSHIP NO.52898

Place: Kolkata

Date: 25-09-19

UDIN 19052898AAAAGQ2485

SOCIETY FOR DIRECT INITIATIVE FOR SOCIAL AND HEALTH ACTION

SIGNIFICANT ACCOUNT POLICIES AND NOTES ON ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

- (1) Significant Accounting Policies
- (a) Accounting Convention

 The financial statements have been prepared on cash basis.
- (2) NOTES ON ACCOUNT

 Depreciation consider as per Income Tax rules.

