



**AUDITORS' REPORT**  
**TO THE MEMBERS OF DEARAH ASSOCIATION FOR SOCIAL AND**  
**HUMANITARIAN ACTION (FOREIGN CONTRIBUTION)**

- 1 We have audited the attached Balance Sheet of DEARAH ASSOCIATION FOR SOCIAL AND HUMANITARIAN ACTION (FOREIGN CONTRIBUTION), Chitrallekha Apartment-A4, HE 14/4, S.L.Sarani, Kolkata – 700 159 as at 31<sup>st</sup> March, 2023 and the annexed Income & Expenditure Account and Receipts & Payments Account of the Society for the year ended on that date. 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.
- 2 We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3 Further to above, 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 our 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 and the Income & Expenditure Account and Receipts & Payments Account are in agreement with the books of account.
  - d. In our opinion, and to the best of our information and according to the explanations given to us, the accounts 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 31<sup>st</sup> March, 2023.
    - ii. in the case of the Income & Expenditure Account show **Surplus** for the year ended on that date.

Place: Kolkata  
Dated: August 30, 2023



For **ROY & BAGCHI**  
Chartered Accountants

FRN: 301053E

  
(AMIT MITRA)

Partner

Membership No. 060694

UDIN: 23060694BGXBYW5527

DEARAH ASSOCIATION FOR SOCIAL AND HUMANITARIAN ACTION (Foreign Contribution Consolidated)  
Reg. No.- S/1L/47523

Chitralakha Apartment-A4, HE 14/4, S.L. Sarani, Kolkata- 700 159.

**BALANCE SHEET AS AT 31ST MARCH, 2023**

LIABILITIES	AMOUNT (Rs)	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)	AMOUNT (Rs)
<b>Capital Fund :</b>			<b>Fixed Assets</b>		
As per last account	6,65,070.39		<b>Printer</b>		
Less : TDS Written off	20,254.00		As per last year balance	2,116.58	
	6,44,816.39		Add : Purchase during the year	15,300.00	
Add : Excess of Income over Expenditure	30,00,030.30	36,44,846.69		17,416.58	
			Less : Depreciation @ 40%	6,966.63	10,449.95
B.D.H.C Kolkata ( As per last A/c )		9,597.00			
<b>Audit Fee</b>			<b>Furniture &amp; Fixture</b>		
As per last year	10,700.00		As per last year balance	24,545.16	
Add : During the year	15,000.00		Add : Purchase during the year	1,03,550.00	
	25,700.00			1,28,095.16	
Less : Paid during the year	10,700.00	15,000.00	Less : Depreciation @ 10%	12,809.52	1,15,285.64
<b>Sanlaap : ( As per last A/c )</b>			<b>Computer &amp; Accessories</b>		
Dipanwita Sarkar Prog. Cost	3,474.00		<b>Laptop</b>		
Salma Bibi	650.00	4,124.00	As per last year balance	89,664.00	
			Add : Purchase during the year	38,800.00	
				1,28,464.00	
			Less : Depreciation @ 40%	51,385.60	77,078.40
			<b>Office Equipment</b>		
			As per last year balance	3,211.51	
			Add : During the year	35,600.00	
				38,811.51	
			Less : Depreciation @ 15%	5,821.73	32,989.78
			<b>Ambulance</b>		
			As per last year balance	2,26,943.00	
			Less : Depreciation @ 15%	34,041.45	1,92,901.55
			<b>Camera</b>		
			As per last year balance	38,000.00	
			Less : Depreciation @ 15%	5,700.00	32,300.00
			<b>Mini Projector</b>		
			As per last year balance	31,360.00	
			Less : Depreciation @ 15%	4,704.00	26,656.00
			<b>Electronic Appliances</b>		
			As per last year balance	99,960.00	
			Less : Depreciation @ 15%	14,994.00	84,966.00
			<b>Current Assets</b>		
			TDS against consultation fee (Angaan Trust)	20,254.00	
			Less : Written off	20,254.00	
			<b>Closing Balance:- as on 31/03/2023</b>		
			Cash in hand	11,400.00	
			<b>Cash at bank:</b>		
			SBI (A/c No.00000039948179323)	2,20,614.17	
			PNB (A/c No.0145050005517)	14,60,986.72	
			PNB ( Savings A/c No.0506200100005025)	2,66,829.60	
			INDIAN BANK (A/c no 7072256017)	11,41,109.87	31,00,940.36
<b>Total:</b>		<b>36,73,567.69</b>	<b>Total:</b>		<b>36,73,567.69</b>

As per our separate Report of even date attached.

For ROY & BAGCHI  
Chartered Accountants  
FRN: 301053E

(AMIT MITRA)  
Partner

Membership No.060694  
UDIN: 23060694BGXBYW5527  
Place: Kolkata  
Dated: 30.08.2023



*[Signature]*  
Secretary

Secretary  
Dearah Association for  
Social and Humanitarian Action

*[Signature]*  
Treasurer

Treasurer  
Dearah Association for  
Social and Humanitarian Action



**DEARAH ASSOCIATION FOR SOCIAL AND HUMANITARIAN ACTION (Foreign Contribution Consolidated)**  
**Reg. No. - S/1L/47523**

**Chitralekha Apartment-A4, HE 14/4, S.L. Sarani, Kolkata-700 159.**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

EXPENDITURE	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
<b>ASHA - WHH - IND1396-21</b>			By <b>Grant In Aid:-</b>		
<b>Programme expenses</b>			Grant Received - WHH	39,72,370.68	
2.2.1. Bi Annual Health Camp & T3 Camp	2,50,345.00		Grant Received - BMZ -WATER PROJECT	43,22,522.07	
2.2.3 Organize Nutrition Camp	2,51,805.00		Grant Received - ECHO (German Doctors)	1,06,77,924.00	1,89,72,816.75
2.2.4 ASHA Nutrition Gardening	2,74,120.00				
2.2.5 ASHA Improve WASH Practices	2,22,163.00		<b>Bank Interest:-</b>		
2.2.6 ASHA Sensitization of Community on LANN+	3,23,955.00		BMZ - Water Project		18,077.00
2.2.7 ASHA Localization and Printing of Manual	19,681.00				
2.2.8 ASHA Initiate Farmer Field School	94,822.00		Other - Admin OHD - German Doctors ECHO	7,99,262.00	
2.2 Conduction Nutritional Screening	86,625.00		Other - Bank receipt from SPACE project to ECHO	128.00	7,99,390.00
2.3.1 ASHA Strengthen SHG and SHG Clusters	14,708.00				
2.3.2 Asha Strengthen VHNDs	57,182.00				
2.3.3 Strengthening of Village Health	21,470.00				
2.4.2 ASHA Training of GP Members	54,825.00				
2.4.4. Training of AWW, ASHA, SHG on Anthropometry	16,954.00				
2.5.1. ASHA Dist. & Block Advocacy Mtg	4,850.00				
2.7EXPOSUREVISIT TO JHARKHAND NSC	12,986.00				
2.8BASELINE & ENDLINE STUDY	69,801.00				
2.9 TRAVEL COSTS LOCAL PERSONNEL	58,552.00				
3.1 Project Coordinator	2,23,380.00				
3.2 Field Worker - Debayon Kalsar	76,493.00				
3.2 Field Worker Mahadev Das	1,14,000.00				
3.2 Field Worker - Riaz Rahaman Molla	37,500.00				
3.3 MIS Officer	1,73,400.00				
3.5 TRAINING COORDINATOR	2,80,000.00				
3.6 TRAINING CONSULTANTS	1,12,100.00				
<b>Admin Expenses</b>					
Administrative salary	1,02,000.00				
1 Administrative Exp	1,51,186.00	31,04,903.00			
<b>BMZ - Water Project</b>					
<b>Programme expenses</b>					
Awareness Campaign	8,75,301.00				
Half yearly Stakeholders meeting	4,825.00				
Motivational incentive to the animators	8,77,600.00				
RP fee for training	30,000.00				
Training to the Animators & Mobilisers	79,441.00				
Training to the community groups	2,86,713.00				
Honorarium to Community Mobiliser	8,60,000.00				
Salary for Monitoring officer	1,35,000.00				
Salary for Project coordinator	2,21,000.00				
Communication cost	36,375.00				
COVID Protection kit for staff and volunteers	15,300.00				
Travel Cost	1,56,960.00				
Staff training and Meeting	80,240.00				
<b>Admin Expenses</b>					
Administrative salary	3,23,018.00				
Administrative expenses	36,660.47	40,18,433.47			
<b>German Doctors - ECHO</b>					
<b>Programme expenses</b>					
Trainings and Workshops with Community Groups	19,19,140.00				
Animator & CHV Incentive Clinic	5,27,800.00				
Clinic Exp	50,038.00				
Contingency	5,770.00				
Doctor Honorarium	5,12,900.00				
Medical Equipments	51,438.00				
Medicine for Clinic	24,91,800.00				
Mid Line Data Collection	14,500.00				
Non Medical Equipments	35,252.00				
Printing	59,748.00				
Salary	15,26,485.00				
Social Support	350.00				
Travelling Cost	1,47,886.00				
Vehicle Hiring cost for Clinic	8,03,050.00				
Doctor's Recurring cost	2,42,983.00				
Doctor's Non recurring cost	62,072.00				
<b>Admin Expenses</b>					
Admin salary	8,73,347.00				
Admin Expenses	1,71,807.05	94,96,366.05			
<b>SPACE &amp; Yaas</b>					
Transferred to ECHO PNB project fund	128.00				
Admin expense : Tally prime license	19,000.00	19,128.00			
Audit Fees		15,000.00			
Depreciation		1,36,422.93			
Surplus (Excess of Income Over Expenditure )		30,00,030.30			
		<b>1,97,90,283.75</b>			<b>1,97,90,283.75</b>

As per our separate Report of even date attached.

For ROY & BAGCHI  
 Chartered Accountants  
 RN: 301053E  
 MITRA  
 Membership No. 060694  
 DIN: 23060694BGXBYW5527  
 Place: Kolkata  
 dated: 30.08.2023



*(Signature)*  
 Secretary  
 Dearah Association for  
 Social and Humanitarian Action

*(Signature)*  
 Treasurer  
 Dearah Association for  
 Social and Humanitarian Action

DEARAH ASSOCIATION FOR SOCIAL AND HUMANITARIAN ACTION (Foreign Contribution Consolidated)

Reg. No. - S/1L/47523

Chitralokha Apartment-A4, HE 14/4, S.L. Sarani, Kolkata- 700 159.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
<b>Opening Balance as on 01/04/2022</b>			<b>ASHA - WHH - IND1396-21</b>		
Cash in hand :-	8,437.60		<b>Programme expenses</b>		
<b>Cash at Bank</b>			2 2 1 Bi Annual Health Health Camp & T3 Camp	2,50,345.00	
Indian Bank A/c No 7072256017)	3,11,798.19		2 2 3 Organize Nutrition Camp	2,51,805.00	
Punjab National Bank (A/c no 0145050005517)	1,89,501.17		2 2 4 ASHA Nutrition Gardening	2,74,120.00	
State Bank Of India (A/c no 00000039948179323)	39,963.17	5,49,700.13	2 2 5 ASHA Improve WASH Practices	2,22,163.00	
<b>Grant in Aid:-</b>			2 2 6 ASHA Sensitization of Community on LANN+	3,23,955.00	
Grant Received - WHH IND1396-21	39,72,370.68		2 2 7 ASHA Localization and Printing of Manual	19,681.00	
Grant Received - BMZ -WATER PROJECT	43,22,522.07		2 2 8 ASHA Initiate Farmer Field School	94,822.00	
Grant Received - German Doctor -ECHO	1,06,77,924.00	1,89,72,816.75	2 2 Conduction Nutritional Screning	86,625.00	
<b>Bank Interest :-</b>			2 3 1 ASHA Strengthen SHG and SHG Clusters	14,708.00	
BMZ - Water Project		18,077.00	2 3 2 Asha Strengthen VHNDs	57,182.00	
Other - Admin OHD - German Doctors ECHO	7,99,262.00		2 3 3 Strengthening of Village Health	21,470.00	
Other - Bank receipt from SPACE project to ECHO	128.00	7,99,390.00	2 4 2 ASHA Training of GP Members	54,825.00	
			2 4 4 Training of AWW, ASHA, SHG on Anthropometry	16,954.00	
			2 5 1 ASHA Dist & Block Advocacy Mtg	4,850.00	
			2 7 EXPOSURE VISIT TO JHARKHAND NSC	12,986.00	
			2 8 BASELINE & ENDLINE STUDY	69,801.00	
			2 9 TRAVEL COSTS LOCAL PERSONNEL	58,552.00	
			3 1 Project Coordinator	2,23,380.00	
			3 2 Field Worker - Debayon Kalsar	76,493.00	
			3 2 Field Worker Mahadev Das	1,14,000.00	
			3 2 Field Worker - Riaz Rahman Molla	37,500.00	
			3 3 MIS Officer	1,73,400.00	
			3 5 TRAINING COORDINATOR	2,80,000.00	
			3 6 TRAINING CONSULTANTS	1,12,100.00	
			1 1 FIELD OFFICE SET UP	35,600.00	
			Audit Fee	2,700.00	
			<b>Admin Expenses</b>		
			Administrative salary	1,02,000.00	
			2 1 Administrative Exp	1,51,186.00	31,43,203.00
			<b>BMZ - Water Project</b>		
			<b>Programme expenses</b>		
			Awareness Campaign	8,75,301.00	
			Half yearly Stakeholders meeting	4,825.00	
			Motivational incentive to the animators	8,77,600.00	
			RP fee for training	30,000.00	
			Training to the Animators & Mobilisers	79,441.00	
			Training to the community groups	2,86,713.00	
			Honorarium to Community Mobiliser	8,60,000.00	
			Salary for Monitoring officer	1,35,000.00	
			Salary for Project coordinator	2,21,000.00	
			Communication cost	36,375.00	
			COVID Protection kit for staff and volunteers	15,300.00	
			Travel Cost	1,56,960.00	
			Staff training and Meeting	80,240.00	
			Laptop	38,800.00	
			Printer	15,300.00	
			<b>Admin Expenses</b>		
			Administrative salary	3,23,018.00	
			Administrative expenses	36,660.47	40,72,533.47
			German Doctors - ECHO		
			<b>Programme expenses</b>		
			Trainings and Workshops with Community Groups	19,19,140.00	
			Animator & CHV Incentive Clinic	5,27,800.00	
			Clinic Exp	50,038.00	
			Contingency	5,770.00	
			Doctor Honorarium	5,12,900.00	
			Medical Equipments	51,438.00	
			Medicine for Clinic	24,91,800.00	
			Mid Line Data Collection	14,500.00	
			Non Medical Equipments	35,252.00	
			Printing	59,748.00	
			Salary	15,26,485.00	
			Social Support	350.00	
			Travelling Cost	1,47,886.00	
			Vehicle Hiring cost for Clinic	8,03,050.00	
			Doctor's Recurring cost	2,42,983.00	
			Doctor's Non recurring cost	62,072.00	
			Camera	38,000.00	
			Electronic Appliances	88,460.00	
			Furniture and fixture	90,700.00	
			Mini projector	31,360.00	
			Electronic Appliances - 2nd hand	11,500.00	
			Furniture and fixture - 2nd hand	12,850.00	
			Ambulance - 2nd hand	2,26,943.00	
			Audit Fee	8,000.00	
			<b>Admin Expenses</b>		
			Admin salary	8,73,347.00	
			Admin Expenses	1,71,807.05	1,00,04,179.05
			<b>SPACE &amp; Yaas</b>		
			Transferred to ECHO PNB project fund	128.00	
			Admin expense : Tally prime license	19,000.00	19,128.00
			<b>Closing Balance:- as on 31/03/2023</b>		
			Cash in Hand	11,400.00	
			<b>Cash at Bank:-</b>		
			SBI (A/c No 00000039948179323)	2,20,614.17	
			PNB (A/c No 0145050005517)	14,60,986.72	
			PNB (Savings A/c No.0506200100005025)	2,66,829.60	
			INDIAN BANK (A/c no 7072256017)	11,41,109.87	31,00,940.36
<b>Total</b>		<b>2,03,39,983.88</b>	<b>Total</b>		<b>2,03,39,983.88</b>

See per our separate Report of even date attached

For ROY & BAGCHI  
Chartered Accountants  
RN: 301053E

Membership No 060694  
JDIN: 23060694BGXBYW5527  
Place: Kolkata  
Dated: 30.08.2023



*[Signature]*  
Secretary  
Dearah Association for  
Social and Humanitarian Action

*[Signature]*  
Treasurer  
Dearah Association for  
Social and Humanitarian Action