ROY & BAGCHI Chartered Accountants



1A, Raja Subodh Mullick Square, 3rd Floor, Kolkata – 700 013 Phone No. (033) 2236 8172 E-mail: roybagchi@gmail.com Website: www.roybagchi-ca.com

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

- We have audited the attached Balance Sheet of DEARAH ASSOCIATION FOR SOCIAL AND HUMANITARIAN ACTION (FOREIGN CONTRIBUTION), Chitralekha Apartment-A4, HE 14/4, S.L.Sarani, Kolkata 700 159 as at 31st 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.
- 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 31st 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 Chitralekha Apartment-A4, HE 14/4, S.L. Sarani, Kolkata- 700 159.

BALANCE SHEET AS AT 31ST MARCH, 2023

	AMOUNT	AMOUNT		•	
LIABILITIES	(Rs)	(Rs)	ACCETO	AMOUNT	AMOUNT
Capital Fund :			ASSETS Fixed Assets	(Rs)	(Rs)
As per last account	6,65,070.39		Printer		
Less: TDS Written off	20,254.00		As per last year balance		
	6,44,816.39		Add : Purchase during the year	2,116.58	
Add : Excess of Income over Expenditure	30,00,030.30	36,44,846.69	r dichase during the year	15,300.00	
			Less : Depreciation @ 40%	17,416.58	4.5
B.D.H.C Kolkata (As per last A/c)		9,597.00	Leas , Depreciation @ 40%	6,966.63	10,449.95
1		1,001.00	Furniture & Fixture		
Audit Fee			As per last year balance	24.545.40	
As per last year	10,700.00		Add : Purchase during the year	24,545.16	
Add : During the year	15,000.00		is a real around a conting the year	1,03,550.00 1,28,095.16	
l P-il l	25,700.00		Less: Depreciation @ 10%	12,809.52	1,15,285.64
Less : Paid during the year	10,700.00	15,000.00	1000	12,809.32	1,15,265.64
Sanlann (As nor lest A/s)			Computer & Accessories		
Sanlaap: (As per last A/c) Dipanwita Sarkar Prog. Cost			Laptop		
Salma Bibi	3,474.00		As per last year balance	89,664.00	
Saillia Bibi	650.00	4,124.00	Add : Purchase during the year	38,800.00	
				1,28,464.00	
)			Less: Depreciation @ 40%	51,385.60	77,078.40
\$					77,070.10
			Office Equipment		
1			As per last year balance	3,211.51	
			Add : During the year	35,600.00	
				38,811.51	
1 - 1			Less: Depreciation @ 15%	5,821.73	32,989.78
					,
			Ambulance	2,26,943.00	
			Less: Depreciation @ 15%	34,041.45	1,92,901.55
			<u>Camera</u>	38,000.00	
1			Less: Depreciation @ 15%	5,700.00	32,300.00
0 0			Mini Projector	31,360.00	
l (Less : Depreciation @ 15%	4,704.00	26,656.00
1			Floatronia Angliana		
			Electronic Appliances Less: Depreciation @ 15%	99,960.00	
1. 7 . 18			Less . Depreciation @ 15%	14,994.00	84,966.00
			Current Assets	1	
			<u>Guitelit Assets</u>		
			TDS against consultation fee (Angaan Trust)	20.254.00	
seri			Less : Written off	20,254.00 20,254.00	
		_		20,254.00	
		1.0	Closing Balance:- as on 31/03/2023		-
	- 1		Cash in hand	11,400.00	
*			Cash at bank:	11,400.00	
			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
Total:		36,73,567.69	Total:	.,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	36,73,567.69
					50,75,367.69

As per our separate Report of even date attached.

harlared Ac

For ROY & BAGCHI Chartered Accountants FRN 301053E A

(AMIT MITRA) Partner

Membership No.060694 UDIN: 23060694BGXBYW5527

Place: Kolkata Dated: 30.08.2023 Secretary

Secretary

Secretary

Dearah Association for

Dearah Humanitarian Action

Social and Humanitarian

Freasurer Treasurer Treasurer Action

Destand Humanitarian Action

Social and Humanitarian

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

TAREADITURE.			UK	THE YEAR ENDED 31ST MARCH, 2023		
EXPENDITURE	AMOUNT(Rs)	AMOUNT(Rs)		INCOME	AMOUNTIDES	
ASHA - WHH - IND1396-21	1		Ву	Grant in Aid:-	AMOUNT(Rs)	AMOUNT(Rs)
Programme expenses 2.2.1. Bi Annual Health Health Camp & T3 Camp	250 245 00			Grant Received - WHH	39,72,370.68	
2.2.1. Bi Annual Health Health Camp & 13 Camp	2,50,345.00		l	Grant Received - BMZ -WATER PROJECT		
2.2.3 Organize Nutrition Camp	2,51,805.00		ı	Grant Received - ECHO (German Doctors)	43,22,522.07	
2.2.4 ASHA Nutrition Gardening	2,74,120.00		ı	20110 (Comman Doctors)	1,06,77,924.00	1,89,72,816.75
2.2.5 ASHA Improve WASH Practices	2,22,163.00		"	Bank Interest :-		
2.2.6 ASHA Sensitization of Community on LANN+	3,23,955.00			BMZ - Water Project		
2.2.7 ASHA Localization and Printing of Manual	19,681.00		ı	- Water Project		18,077.00
2.2.8 ASHA Initiate Farmer Field School	94,822.00		۱,,	Olhor Admin OUD O		
2.2 Conduction Nutritional Screening	86,625.00			Other - Admin OHD - German Doctors ECHO	7,99,262.00	
2.3.1 ASHA Strengthen SHG and SHG Clusters	14,708.00			Other - Bank receipt from SPACE project to ECHO	128.00	7,99,390.00
2.3.2 Asha Strengthen VHNDs	57,182.00					
2.3.3 Strengthening of Village Health	21,470.00		ı			
2.4.2 ASHA Training of GP Members	54,825.00		1			
2.4.4. Training of AWW, ASHA, SHG on Anthropometry	16,954.00					
2.5.1. ASHA Dist. & Block Advocacy Mtg			1			
2.7EXPOSUREVISIT TO JHARKHAND NSC	4,850.00		ı			
2.8BASELINE & ENDLINE STUDY	12,986.00		ı			
2.9 TRAVEL COSTS LOCAL PERSONNEL	69,801.00		1			
3.1 Project Coordinator	58,552.00		1			
	2,23,380.00		ı			
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		1			
3.5 TRAINING COORDINATROR	2,80,000.00					
3.6 TRAINING CONSULTANTS	1,12,100.00		1			
Admin Expenses	1,12,100.00		1			
Administrative salary	1.00.000.00					
1 Administrative Exp	1,02,000.00					
The mineral and Exp	1,51,186.00	31,04,903.00	1		- 1	
BMZ - Water Project			1			
			1			
Programme expenses						
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		1	-		
Training to the community groups	2,86,713.00		1			
Honorarium to Community Mobiliser	8,60,000.00		1		1	
Salary for Monitroring officer	1,35,000.00		1			
Salary for Project coordinator	2,21,000.00		1		1	
Comminication cost	36,375.00		1			
COVID Protection kit for staff and volunteers	15,300.00		1			
Travel Cost			1			
Staff training and Meeting	1,56,960.00		1			
Admin Expenses	80,240.00		1			
Administrative salary	2 22 242 22	0:	1	THE LEW LOND IN THE RESERVE OF THE R		
Administrative expenses	3,23,018.00		1			
Administrative expenses	36,660.47	40,18,433.47	1			
C D 50110			1			
German Doctors - ECHO			1			
Programme expenses			1			
Trainings and Worshops with Community Groups	19,19,140.00	* -				
Animator & CHV Incentive Clinic	5,27,800.00					
Clinic Exp	50,038.00	<u></u>		1=		
Contingency	5,770.00					
actor Honorarium	5,12,900.00		1			
dical Equipments	51,438.00	-	1			
Medicine for Clinic	24,91,800.00		1			
Mid Line Data Collection	14,500.00		1			
Non Medical Equipments	35,252.00		1			
Printing	59,748.00		1			1
Salary			1			
Social Support	15,26,485.00		1			
Travelling Cost	350.00					
Vehicle Hiring cost for Clinic	1,47,886.00					
	8,03,050.00	=				•
Doctor's Recurring cost	2,42,983.00		1			
Doctor's Non recurring cost	62,072.00					-
Admin Expenses						
Admin salary	8,73,347.00					
Admin Expenses	1,71,807.05	94,96,366.05				
SPACE & Yaas						
Transferred to ECHO PNB project fund	128.00					II.
Admin expense : Tally prime license	19,000.00	19,128.00		1 7 7 17 1	-	
Audit Fees		15,000.00				1
Depreciation		1,36,422.93				
o preciation						
Surplus (Excess of Income Over Expenditure)		30,00,030.30			i i	
Surplus (Excess of Income Over Expenditure) s per our separate Report of even date attached.		30,00,030.30 1,97,90,283.75	-		1	1,97,90,283.75

or ROY & BAGCHI Chartered Accoun RN: 301053E

embership No.060694

DIN: 23060694BGXBYW5527 lace: Kolkata ated: 30.08.2023

OA beselve

Secretary ton for Dearah Association Action Social and Humanitarian Action

Treasurer Treaurer Treasurer 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, RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 11ST MARCH 2021

DECEMPTS.	RECEIPTS AN AMOUNT(Rs.)	AMOUNT(Rs.)	COU	NT FOR THE YEAR ENDED 31ST MARCH, 2023	AMOUNT(Rs.)	AMOUNT(Rs.)
RECEIPTS	AMODIVITAS.	AMOUNT[RS.]	-	PAYMENTS	AMOUNT[RS.]	AMOUNTES.
Opening Balance as on 01/04/2022			Ву	ASHA - WHH - IND1396-21		
Cash in hand ;-	8,437.60		ı	Programme expenses	2 50 245 00	
Cash at Bank Indian Bank A/c No 7072256017)	3,11,798.19			2.2.1. Bi Annual Health Health Camp & T3 Camp 2.3 Organize Nutrition Camp	2,50,345.00 2,51,805.00	
Durinh National Bank (A/c no 0145050005517)	1,89,501.17		1	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	
	_			2.2.8 ASHA Sensitization of Community on LANN+	3,23,955.00	
Grant in Aid:- Grant Received - WHH IND1396-21	39,72,370.68			2.2.7 ASHA Localization and Printing of Manual 2.2.8 ASHA Initiate Farmer Field School	19,681.00 94,822.00	
Grant Received - WHIT HOUSE	43,22,522.07		1	2 2 Conduction Nutritional Screening	86,625.00	
Grant Received - German Doctor -ECHO	1,06,77,924.00	1,89,72,816.75		2.3.1 ASHA Strengthen SHG and SHG Clusters	14,708.00	
				2 3 2 Asha Strengthen VHNDs	57,182.00	
Bank Interest :- BMZ - Water Project		18,077.00	1	2.3.3 Strengthening of Village Health 2.4.2 ASHA Training of GP Members	21,470.00 54,825.00	
DIVE - Water Froject		10,077.00	1	2 4 4 Training of AWW, ASHA, SHG on Anthropometry	16,954.00	
Other - Admin OHD - German Doctors ECHO	7,99,262.00			2.5.1. ASHA Dist. & Block Advocacy Mtg	4,850.00	
Other - Bank receipt from SPACE project to ECHO	128 00	7,99,390.00		2.7EXPOSUREVISIT TO JHARKHAND NSC	12,986.00	
				2.8BASELINE & ENDLINE STUDY 2.9 TRAVEL COSTS LOCAL PERSONNEL	69,801.00 58,552.00	
			1	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 3.3 MIS Officer	37,500.00 1,73,400.00	
			1	3.5 TRAINING COORDINATROR	2,80,000.00	
			1	3.6 TRAINING CONSULTANTS	1,12,100.00	
			۱.,	1.1 FIELD OFFICE SET UP	35,600.00 2,700.00	
			:	Audit Fee Admin Expenses	2,700.00	
				Administrative salary	1,02,000.00	
			1	2.1 Administrative Exp	1,51,186 00	31,43,203.00
				BMZ - Water Project		
			1	Programme expenses Awareness Campaign	8,75,301.00	
7			ı	Half yearly Stakeholders meeting	4,825.00	
1				Motivational incentive to the animators	8,77,600.00	
				RP fee for training	30,000.00 79,441.00	
			ı	Training to the Animators & Mobilisers Training to the community groups	2,86,713.00	
			ı	Honorarium to Community Mobiliser	8,60,000.00	
				Salary for Monitroring officer	1,35,000.00	
				Salary for Project coordinator Comminication cost	2,21,000.00 36,375.00	
				COVID Protection kit for staff and volunteers	15,300.00	
				Travel Cost	1,56,960.00	
			1	Staff training and Meeting	80,240.00	
			ı	Laptop	38,800.00 15,300.00	
			۱.	Printer Admin Expenses	15,300.00	
				Administrative salary	3,23,018.00	
				Administrative expenses	36,660.47	40,72,533.47
			۱.,	German Doctors - ECHO		
			"	Programme expenses Trainings and Worshops with Community Groups	19.19.140.00	
				Animator & CHV Incentive Clinic	5,27,800.00	
			ı	Clinic Exp	50,038.00	
			ı	Contingency	5,770.00	
			1	Doctor Honorarium Medical Equipments	5,12,900.00 51,438.00	
1 - 1			1	Medicine for Clinic	24,91,800.00	
•			1	Mid Line Data Collection	14,500.00	
			1	Non Medical Equipments	35,252.00 59,748.00	
1				Printing Salary	15,26,485.00	
				Social Support	350.00	
7			1	Travelling Cost	1,47,886.00	
				Vehicle Hiring cost for Clinic Doctor's Recurring cost	8,03,050.00 2,42,983.00	
				Doctor's Non recurring cost	62,072.00	
			1	Camera	38,000.00	
			1	Electronic Appliences	88,460.00	
			1	Furniture and fixture	90,700.00 31,360.00	
-7				Mini projector Electronic Appliences - 2nd hand	11,500.00	
	=		1	Furniture and fixture - 2nd hand	12,850.00	
			1	Ambulance - 2nd hand	2,26,943.00	
				Adult Fee	8,000.00	
			"	Admin Expenses Admin salary	8,73,347.00	
			1	Admin Expenses	1,71,807.05	1,00,04,179.05
			1	SPACE & Yaas		
				Transferred to ECHO PNB project fund	128.00	
			1	Admin expense : Tally prime license Closing Balance:- as on 31/03/2023	19,000.00	19,128.00
			1	Cash in Hand	11,400.00	
			1	Cash at Bank:-		
			1	SBI (A/c No.0000039948179323)	2,20,614.17	
			1	PNB (A/c No.0145050005517) PNB (Savings A/c No.0506200100005025)	14,60,986.72 2,66,829.60	
			1	INDIAN BANK (A/c no 7072256017)	11,41,109.87	31,00,940.36
Total		2,03,39,983.88	\vdash	Total		2,03,39,983.88
s per our separate Report of even date attached						

Charlered Acc

or ROY & BAGC

JOIN: 23060694 JDIN: 23060694BGXBYW5527 Place: Kolkata Dated: 30 08.2023

Secretary

Dearah Association for

Social and Humanitarian Action

Treaurer Treaurer Action Action Social and Humanitarian Action