



**Independent Auditor's Report**  
**To the members of DEVELOPMENT ACTION SOCIETY**

We have audited the accompanying financial statements of **DEVELOPMENT ACTION SOCIETY** under the Consolidated (Foreign and Non Foreign) Contribution section which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the statement of Income & Expenditure and the statement of Receipts & Payments for the year ended on that date.

**Management's Responsibility for the financial statements**

The organization's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting standards issued by the Institute of Chartered Accountants of India, to the extent applicable to a Not-for-Profit Organization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements under the Consolidated (Foreign and Non Foreign) Contribution along with the notes to accounts give a true and fair view in conformity with the principles generally accepted in India:

(1) in the case of the Balance Sheet, of the state of affairs of the organization as at 31<sup>st</sup> March, 2023;

(2) in the case of the Income & Expenditure Account, of the excess of income over expenditure of the organization for the year ended on that date and

(3) in the case of the Receipts & Payments Account, of the receipts and payments of the organization during the year ended on that date.

## Report on Other Legal and Regulatory Matters

We further 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 and have found them to be satisfactory.

(b) The transactions of the organization, which have come to our notice, have been within the powers of the Society.

(c) The Balance Sheet, Income & Expenditure and Receipts & payments accounts dealt with by this report, are in agreement with the books of account maintained for the purpose.

(d) In our opinion, proper books of account as required by law have been kept by the organization so far as appears from our examination of these books.

Place : Kolkata

Date: 12th June, 2023

**For DAS DIPAK & CO**  
Chartered Accountants

*Dipak Das*

(DIPAK DAS-Proprietor)

Memo. No. 054450

**UDIN: 23054450BGYJEN6191**





**DEVELOPMENT ACTION SOCIETY**  
**1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107**  
**CONSOLIDATED BALANCE SHEET (FOREIGN CONTRIBUTION & NON FOREIGN CONTRIBUTION) AS AT 31ST MARCH ,2023**

LIABILITIES				ASSETS			
	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL		FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL
<b>GENERAL FUND:</b>				<b>NON CURRENT ASSETS:</b>			
AS PER LAST A/C	59,982	73,93,744		<b>FIXED ASSETS: (AS PER SCHEDULE - F-13 &amp; I-15)</b>			
ADD/LESS : SURPLUS /DEFICIT AS PER INCOME & EXPENDITURE A/C	(8,06,993)	8,43,174		AS PER LAST ACCOUNT	31,88,794	39,82,091	
ADD : TRANSFER FROM BUILDING DEVELOPMENT FUND	(7,47,011)	82,36,918		ADD : DURING THE YEAR	49,300	15,900	
	16,00,000			LESS: DEPRECIATION	(4,00,998)	(3,00,213)	
	8,52,989	82,36,918	90,89,907				
<b>BUILDING DEVELOPMENT FUND</b>					28,37,096	36,97,778	65,34,874
AS PER LAST A/C	40,40,150	41,73,395		<b>INVESTMENT: (AS PER SCHEDULE - I-14)</b>			
LESS : DURING THE YEAR	(16,00,000)			AS PER LAST ACCOUNT		97,60,271	
	24,40,150	41,73,395	66,13,545	ADD : DURING THE YEAR		8,00,000	
				ADD: ACCRUED INTEREST		5,49,799	
<b>OTHER RESERVE (AS PER LAST YEAR)</b>		38,77,933	38,77,933			1,11,10,070	
<b>CURRENT LIABILITIES: (AS PER SCHEDULE - F-12 &amp; I-13)</b>				LESS : ENCASH		(7,71,330)	
<b>PROVISION FOR PROGRAMME:</b>				LESS : TDS		(54,981)	
AS PER LAST ACCOUNT	52,512	2,26,315		LESS : ADJUSTMENT		(30,079)	
ADD: DURING THE YEAR	60,143	1,21,836				1,02,53,680	1,02,53,680
	1,12,655	3,48,151		<b>SECURITY DEPOSIT</b>			
<b>LESS: PAID DURING THE YEAR</b>	(52,511)	(1,94,315)		AS PER LAST A/C		43,620	43,620
	60,144	1,53,836	2,13,980				
				<b>CURRENT ASSETS:</b>			
				LOAN & ADVANCE (AS PER SCHEDULE - I-13)			
				AS PER LAST ACCOUNT		62,770	
				ADD : DURING THE YEAR		23,000	
				LESS : REPAID DURING THIS YEAR		(43,500)	
						42,270	42,270
				<b>TAX DEDUCTED AT SOURCE</b>			
				AS PER LAST ACCOUNT	3,44,728	1,02,042	
				ADD : DURING THE YEAR		54,981	
				LESS : RECEIVED DURING THE YEAR		1,57,023	
					3,44,728	1,06,153	4,50,881
				<b>CLOSING CASH &amp; BANK:</b>			
				CASH IN HAND (AS PER SCHEDULE - F-1 & I-1 (CERTIFIED BY MANAGEMENT)	9,653	35,996	45,649
				CASH AT BANK (AS PER SCHEDULE - F-2 & I-1)	1,61,806	22,62,584	24,24,390
<b>TOTAL</b>	<b>33,53,283</b>	<b>1,64,42,082</b>	<b>1,97,95,365</b>	<b>TOTAL</b>	<b>33,53,283</b>	<b>1,64,42,082</b>	<b>1,97,95,365</b>

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT

SECRETARY

FOR DAS & DIFAK & CO  
CHARTERED ACCOUNTANTS

Dipak Das  
(DIPAK DAS)  
PROPRIETOR

**DEVELOPMENT ACTION SOCIETY**  
**1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107**  
**CONSOLIDATED INCOME & EXPENDITURE (FOREIGN CONTRIBUTION & NON FOREIGN CONTRIBUTION) ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2023**

EXPENDITURE					INCOME				
	SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL		SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL
MENNONITE CENTRAL COMMITTEE- -MCC (EDUCATION & LITERACY PROGRAMME)	F-5	20,53,270		20,53,270	PROJECT GRANTS	F-3 & I-2	47,48,085	50,05,350	97,53,435
MENNONITE CENTRAL COMMITTEE- -MCC -CIP	F-6	15,87,796		15,87,796	DONATION & OTHERS	I-3		26,78,918	26,78,918
CRY AMERICA FOUNDATION(WOMEN ON WHEELS)	F-7	5,94,723		5,94,723	BANK INTEREST RECEIVED FY-2022-23	F-4 & I-4	19,291	1,11,118	1,30,409
ASSOCIATE ME IMPORTAS-(EDUCATION & LITERACY PROGRAM)	F-8	1,37,704		1,37,704	BANK INTEREST RECEIVED FY-2022-23	F-4 & I-4		5,62,801	5,62,801
SUAS - (EDUCATION & LITERACY PROGRAM)	F-9	579		579					
TORONTO CALCUTA FOUNDATION	F-10	7,99,141		7,99,141					
GENERAL-PROGRAMME	I-11		19,42,114	19,42,114					
GENERAL-ESTABLISHMENT	F-11 & I-12	158	8,24,835	8,24,993					
SSM-BIDHYADHARPUR (RESIDENTIAL SCHOOL)	I-5		14,70,322	14,70,322					
SSM- MODERN (RESIDENTIAL SCHOOL)	I-6		24,52,261	24,52,261					
SE BUILDERS & REALATORS LTD. - VT	I-7		1,32,186	1,32,186					
SMILE FOUNDATION	I-8		1,27,550	1,27,550					
UTKARSH SFATIK (DRIVING TRAINING)	I-9		48,750	48,750					
VOCATIONAL UNIT	I-10		2,16,781	2,16,781					
DEPRICIATION	F-13 & I-15	4,00,998	3,00,213	7,01,211					
EXCESS OF INCOME OVER EXPENDITURE			8,43,174	8,43,174	EXCESS OF EXPENDITURE OVER INCOME TRANSFERRED TO BALANCE		8,06,993		8,06,993
<b>TOTAL</b>		<b>55,74,369</b>	<b>83,58,187</b>	<b>1,39,32,556</b>	<b>TOTAL</b>		<b>55,74,369</b>	<b>83,58,187</b>	<b>1,39,32,556</b>

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

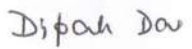
PLACE: KOLKATA

  
PRESIDENT

  
SECRETARY



FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

  
(DIPAK DAS)  
PROPRIETOR





**DEVELOPMENT ACTION SOCIETY**

1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107

**CONSOLIDATED RECEIPT & PAYMENT (FOREIGN CONTRIBUTION & NON FOREIGN CONTRIBUTION) ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

RECEIPTS					PAYMENT				
	SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL		SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL
<u>OPENING BALANCE</u>					<u>PROGRAMME EXPENDITURE</u>				
CASH IN HAND	F-1 & I-1	9,308	82,382	91,690	MENNONITE CENTRAL COMMITTEE--MCC (EDUCATION & LITERACY PROGRAMME)	F-5	20,47,429		20,47,429
CASH AT BANK	F-2 & I-1	5,90,726	16,38,210	22,28,936	MENNONITE CENTRAL COMMITTEE--MCC -CIP	F-6	15,82,794		15,82,794
CASH AT BANK	F-2	19,088		19,088	CRY AMERICA FOUNDATION(WOMEN ON WHEELS)	F-7	5,94,723		5,94,723
PROJECT GRANTS	F-3 & I-2	47,48,085	50,05,350	97,53,435	ASSOCIATE ME IMPORTAS-(EDUCATION & LITERACY PROGRAM)	F-8	1,37,704		1,37,704
GENERAL DONATION & OTHERS	I-3		26,78,918	26,78,918	SUAS - (EDUCATION & LITERACY PROGRAM)	F-9	579		579
SB BANK INTEREST RECEIVED	F-4 & I-4	13,560	1,11,118	1,24,678	TORONTO CALCUTA FOUNDATION	F-10	7,99,141		7,99,141
SB BANK INTEREST RECEIVED	F-4 & I-4	5,731		5,731	SSM-BIDHYADHARPUR (RESIDENTIAL SCHOOL)	I-5		14,80,222	14,80,222
FD BANK INTEREST RECEIVED	I-4		13,002	13,002	SSM- MODERN (RESIDENTIAL SCHOOL)	I-6		24,46,261	24,46,261
FIXED DEPOSIT ENCASH	I-14		7,71,330	7,71,330	SE BUILDERS & REALATORS LTD. - VT	I-7		1,32,186	1,32,186
ADVANCE RECEIVED	I-13		43,500	43,500	SMILE FOUNDATION	I-8		1,27,550	1,27,550
TDS REFUND	I-3		50,870	50,870	UTKARSH SFATIK (DRIVING TRAINING)	I-9		48,750	48,750
FUND SSM-BP FOR SPECIFIC PURPOSE			27,600	27,600	GENERAL-PROGRAMME	I-11		18,35,700	18,35,700
					VOCATIONAL UNIT	I-10		2,16,781	2,16,781
					GENERAL EXPENSES	F-11 & I-12	158	7,91,334	7,91,492
					EXPENSES FOR SPECIFIC PURPOSE			27,600	27,600
					LIABILITIES PAID	F-12 & I-13	52,511	1,94,315	2,46,826
					ADVANCE PAID	I-13		23,000	23,000
					FIXED DEPOSIT(HDFC)	I-14		8,00,000	8,00,000
					<u>CLOSING BALANCE</u>				
					CASH IN HAND	F-1 & I-1	9,653	35,996	45,649
					(CERTIFIED BY MANAGEMENT)				
					CASH AT BANK	F-2 & I-1	1,37,435	22,62,584	24,00,019
					CASH AT BANK	F-2 & I-1	24,371		24,371
<b>TOTAL</b>		<b>53,86,498</b>	<b>1,04,22,281</b>	<b>1,58,08,779</b>	<b>TOTAL</b>		<b>53,86,498</b>	<b>1,04,22,281</b>	<b>1,58,08,779</b>

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

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Chartered Accountants

Dipak Das

(DIPAK DAS)  
Proprietor



DEVELOPMENT ACTION SOCIETY  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
SHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS  
ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

<u>SCHEDULE F-1: CASH IN HAND - OPENING &amp; CLOSING BALANCE</u>		OPENING BALANCE	CLOSING BALANCE
GENERAL FUND (FC)		5,728	6,821
MENNONITE CENTRAL COMMITTEE- -MCC (EDUCATION & LITERACY PROGRAMME)		1,233	2,349
CRY AMERICA FOUNDATION(WOMEN ON WHEELS)		1,300	-
MENNONITE CENTRAL COMMITTEE- -MCC -CIP		564	-
SUAS -(EDUCATION & LITERACY PROGRAMME )		483	483
<b>TOTAL RECEIPT &amp; PAYMENT ACCOUNT</b>		<b>9,308</b>	<b>9,653</b>
<u>SCHEDULE BF - F-2 : CASH AT BANK - OPENING BALANCE</u> <u>(FEDERAL BANK LTD A/C NO-12840100103022)</u>			
TEAM CAFÉ		1,954	1,954
MENNONITE CENTRAL COMMITTEE- -MCC (EDUCATION & LITERACY PROGRAMME)		64,265	90,158
TORONTO CALCUTTA FOUNDATION		-	-
ASSOCIATION ME IMPORTAS		-	21,775
CRY AMERICA FOUNDATION(WOMEN ON WHEELS)		2,58,069	30,795
MENNONITE CENTRAL COMMITTEE- -MCC -CIP		2,75,292	43
SUAS -(EDUCATION & LITERACY PROGRAMME )		735	156
SUAS -(TB PATAINT RATION PROGRAMME )		43	43
GENERAL FUND (FC)		(9,633)	(7,490)
		<b>5,90,726</b>	<b>1,37,435</b>
STATE BANK OF INDIA			(0)
MENNONITE CENTRAL COMMITTEE- -MCC (EDUCATION & LITERACY PROGRAMME)			(0)
MENNONITE CENTRAL COMMITTEE- -MCC -CIP			1
TORONTO CALCUTTA FOUNDATION			
GENERAL FUND (FC)		19,088	24,371
<b>TOTAL RECEIPT &amp; PAYMENT ACCOUNT</b>		<b>19,088</b>	<b>24,371</b>
<u>SCHEDULE F-3 : PROJECT GRANTS</u>			
ASSOCIATION ME IMPORTAS		1,59,479	
MENNONITE CENTRAL COMMITTEE- -MCC (EDUCATION & LITERACY PROGRAMME)		21,05,411	
TORONTO CALCUTTA FOUNDATION		7,91,124	
MENNONITE CENTRAL COMMITTEE- -MCC -CIP		13,15,481	
CRY AMERICA FOUNDATION(WOMEN ON WHEELS)		3,76,590	
<b>TOTAL RECEIPT PAYMENT AND INCOME EXPENDITURE ACCOUNT</b>			<b>47,48,085</b>
<u>SCHEDULE F-4 OTHER INCOME</u>			
BANK INTEREST-FEDERAL BANK	13,560		
BANK INTEREST-STATE BANK OF INDIA	5,731	19,291	
<b>TOTAL RECEIPT PAYMENT AND INCOME EXPENDITURE ACCOUNT</b>			<b>19,291</b>

DEVELOPMENT ACTION SOCIETY

  
President

  
Secretary





DEVELOPMENT ACTION SOCIETY  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
SHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS  
ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

SCHEDULE NO. F -5 MENNONITE CENTRAL COMMITTEE- MCC (EDUCATION & LITERACY PROGRAMME)			
<u>ACTIVITIES 1: MATERIAL INPUTS</u>			
TOYS	27,037		
BOOKS,COPIES,COLOUR PENCILS	21,080	48,117	
<u>ACTIVITIES 2.1 ENSURING EARLY CHILDHOOD EDUCATION FOR 200 CHILDREN IN THE THREE VILLAGES BY 2024.</u>			
CENTER MAINTENANCE	53,448	53,448	
<u>ACTIVITIES 2.2: CAPACITY BUILDING OF STAFF/TEACHERS ON PRE PRIMARY CURRICULUM(YEAR 1, TIMES, BREAK UP OF COSTING IN DETAIL COSTING SHEET)</u>			
COST OF RESOURCE PERSON	14,000		
COST OF REFRESHMENT	7,606		
COST OF TRAINING MATERIALS INCLUDING BANNERS	2,540	24,146	
<u>ACTIVITIES 2.6: PROVISION FOR NUTRITION OF CHILDREN FOR EARLY CHILDHOOD EDUCATION CENTRE</u>			
FOOD & NUTRITION	3,17,917	3,17,917	
<u>ACTIVITIES 2.7: AWARENESS OF MOTHERS ON EDUCATION ISSUES AND AVAILABLE GOVT SERVICES</u>			
RESOURCE PERSON CHARGES	7,500		
STATIONERY CHARGES	595		
REFRESHMENT	13,500	21,595	
<u>OUTCOME 2: TARGETED ADOLESCENTS WILL BE EQUIPPED WITH LIFE SKILLS WHICH HELP ADDRESS CHILD PROTECTION ISSUES AND WILL DEVELOP COMMUNITY-BASED CHILD PROTECTION MECHANISM</u>			
<u>ACTIVITIES 2.3: CAPACITY BUILDING OF TEACHERS ON CHILD RIGHTS &amp; ENTITLEMENTS</u>			
RESOURCE PERSON CHARGES	8,500		
LCD AND PROJECTOR CHARGES	3,000		
REFRESHMENT	9,213	20,713	
<u>ACTIVITIES 2.8: FORMATION OF CPC GROUPS IN THREE CENTERS AND AWARENESS MEETING ON CHILD RIGHTS.</u>			
REFRESHMENT	9,000		
STATIONERY CHARGES	3,110	12,110	
<u>ACTIVITIES 2.13: QUARTERLY MEETINGS WITH THE SCHOOL AUTHORITIES ON CHILD RIGHTS ISSUES</u>			
TRAVELLING CHARGES	4,020	4,020	
<u>ACTIVITIES 2.14: AWARENESS OF SCHOOL ADOLESCENT ON CHILD RIGHTS</u>			
LCD AND PROJECTOR CHARGES	2,000		
REFRESHMENT CHARGES	3,690		
PRINTING CHARGES FOR HAND OUTS	3,149	8,839	

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SHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS  
ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

<u>OUTCOME 3: MOTHERS/CAREGIVERS WILL BE SENSITISED ON ECCE ENABLING THEM TO BE BETTER IN CHILD HEALTH &amp; HYGIENE PRACTICES, PROPER NUTRITION AND ACCESS TO GOVT. ENTITLEMENTS</u>			
ACTIVITIES 2.4: BI MONTHLY MEETING WITH MOTHERS ON PROGRESS OF CHILDREN REFRESHMENT	21,674	21,674	
<u>ACTIVITIES 2.5: AWARENESS OF MOTHERS AND CARE GIVERS ON CHILD RIGHTS (BREAK UP IN DETAIL COSTING SHEET)</u> DEMONSTRATIVE MATERIALS (CHARTS, LEAFLETS) LCD AND PROJECTOR CHARGES REFRESHMENT	12,159 1,800 7,502	21,461	
<u>ACTIVITIES 2.9: MONTHLY MEETINGS WITH MOTHERS/WOMEN ON ISSUES RELATED TO EDUCATION, HEALTH AND GOVT SERVICES</u> REFRESHMENT / TRAVEL	9,054	9,054	
<u>OUTCOME 4: KEY STAKEHOLDERS WILL BE EQUIPPED TO BETTER MANAGE AND GOVERN ISSUES ON PRE-SCHOOL EDUCATION, CHILD HEALTH, CHILD PROTECTION AND COMMUNITY LINKAGES WITH GOVT. ENTITLEMENTS.</u>			
ACTIVITIES 2.10: QUARTERLY MEETINGS WITH THE PANCHAYAT MEMBERS ON THE SOCIAL ISSUES SURFACED AND THE STATUS TRAVELLING CHARGES	2,168	2,168	
<u>ACTIVITIES 2.11.: WORKSHOP WITH PANCHAYAT MEMBERS ON GOVT SERVICES/ENTITLEMENTS</u> VENUE CHARGES PROJECTOR CHARGES STATIONARIES INCLUDING BANNER CHARGES REFRESHMENT DECORATER CHARGES TRAVELLING CHARGES OF PANCHAYAT MEMBERS	1,000 800 1,000 6,200 2,050 1,740	12,790	
ACTIVITIES 2.12: INTERFACE MEETING WITH STAKEHOLDERS AND WOMEN GROUP ON GOVT. SERVICES VENUE CHARGES REFRESHMENT	850 7,736	8,586	
<u>ACTIVITIES 2.15: WORKSHOP WITH SCHOOL AUTHORITIES, POLICE, PANCHAYAT &amp; STAKEHOLDERS</u> PRINTING CHARGES FOR HAND OUTS VENUE CHARGES REFRESHMENT	1,200 700 9,750	11,650	
<u>ACTIVITIES 2.16: CELEBRATION OF SPECIAL DAY</u> PRINTING CHARGES OF HANDOUTS VENUE CHARGES REFRESHMENTS	4,325 2,155 11,351	17,831	

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DEVELOPMENT ACTION SOCIETY  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
SHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS  
ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

<b>ACTIVITIES 2.17: EXPOSURE VISIT</b>			
TRAVELLING	21,339		
LODGING / VENUE CHARGES	31,000		
REFRESHMENT	18,667		
DOCUMENTATION & EMERGENCY	12,110	83,116	
<b>3. MONITORING AND EVALUATION</b>			
EVALUATION	30,000	30,000	
<b>PROJECT STAFF COSTS</b>			
PROGRAMME COORDINATOR (1 PERSONNEL)	3,31,000		
FIELD PROJECT SUPERVISOR (1 PERSONNEL)	2,07,020		
TEACHERS HONORARIUM (6 PERSONNEL)	3,68,460		
HONORARIUM COACHING TEACHER (3 PERSONNEL)	19,260		
HONORARIUM OF COOK (3 PERSONNEL)	1,54,080	10,79,820	
<b>ADMINISTRATION COSTS</b>			
PROGRAMME DIRECTOR (20%)	46,200		
ACCOUNTANT (20%)	76,600		
TRAVELLING CHARGES	73,271		
COMMUNICATIONS	21,368		
OFFICE SUPPLIES	5,324		
ANNUAL AUDIT (NGO CONTRIBUTION)	10,000		
PRINTING & XEROX	4,622		
BANK CHARGES	6,830		
LAPTOP	49,300	2,93,515	
<b>TOTAL</b>			<b>21,02,570</b>
<b>LESS : LAPTOP</b>	<b>49,300</b>	<b>49,300</b>	
<b>TOTAL INCOME EXPENDITURE ACCOUNT</b>			<b>20,53,270</b>
<b>LESS : ANNUAL AUDIT</b>			
ESI	2,818		
PROVIDENT FUND	8,723		
ANNUAL AUDIT	10,000		
LOKNATH STORES (5.3 TRAVELLING)	3,000		
MBS (3.1 EVALUATION)	30,000		
TDS	100		
PROFESSIONAL TAX	500	55,141	
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>			<b>20,47,429</b>
<b>SCHEDULE NO. F -6 MENNONITE CENTRAL COMMITTEE- -MCC -CIP</b>			
<b>MATERIAL INPUTS</b>			
EQUIPMENT & MATERIALS FOR TAILORING	67,443		
EQUIPMENT & MATERIALS FOR JUTE PRODUCTS	82,024		
EQUIPMENT & MATERIALS FOR PUFFED RICE	1,25,957		
EQUIPMENT & MATERIALS FOR SPICE GRINDING	35,683	3,11,107	

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ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

<u>ACTIVITIES 2.2 CENTER MAINTENANCE</u>			
MAINTENANCE OF ALL CENTERS (TAILORING, JUTE, PUFFED RICE, SPICE GRINDING)	1,62,831	1,62,831	
<u>PLANNING MEETINGS WITH COMMUNITY STAKEHOLDERS TO ENSURE PARTICIPATION</u>			
MEETING COSTS (SNACKS+AV EQUIP ETC)	3,110	3,110	
<u>FINALIZATION OF COMMUNITY SPACES AND OF EXECUTION OF MEMORANDUM UNDERSTANDING (MOUS)</u>			
STATIONERY	2,000	2,000	
<u>DESIGNING MARKETING STRATEGIES AND EXPLORATION OF MARKETS (BOTH ONLINE AND OFFLINE)</u>			
TRAVEL FOR STAFF	13,190		
COMMUNICATIONS (INTERNET ETC) FOR STAFF	13,827	27,017	
<u>RESOURCE LINKAGES AND NETWORKING FOR SUSTAINABILITY</u>			
TRAVEL (LINKAGES WITH GOVT DEPT. (DC HANDICRAFTS & DIC) AND DIFFERENT BUSINESS HUBS, COMPANIES ETC.) 2 STAFF EACH 1000/-	6,915		
BANK INTRODUCTION AND OPENING OF BANK ACCOUNTS FOR THE PARTICIPANTS AND SHG MEMBERS (SHG START-UP COST) 5 PARTICIPANT EACH 1000/-	400		
FSAI REGISTRATION BASIC	962	8,277	
<u>EXPOSURE VISITS AND WOMEN'S CONVENTION</u>			
TRAVEL, FOOD, ACCOMMODATION	53,886		
TRAVEL, FOOD, VENUE	42,810		
INAUGURATION OF CENTRES	566		
WOMEN'S DAY CELEBRATIONS	10,350	1,07,612	
<u>TAILORING</u>			
STIPEND/TA TO TRAINEES FOR 2 CENTERS (FOR 20 PARTICIPANTSX500/-)	32,101		
TRAINER FEES - 2 CENTERS 6000/- EACH CENTERS	54,000		
TRAVEL FOR TRAINER -2 CENTERS (3000/- FOR EACH)	35,935	1,22,036	
<u>JUTE PRODUCTS</u>			
STIPEND/TA TO TRAINEES (FOR 20 PARTICIPANTSX 500/-)	40,700		
TRAINER FEES (6000/- EACH CENTERS)	29,500		
TRAVEL FOR TRAINER -2 CENTERS (1500/-)	17,199	87,399	
<u>PUFFED RICE (MURI MAKING)</u>			
STIPEND/TA TO TRAINEES (20 PARTICIPANTSX 500/-)	10,000		
TRAVEL FOR TRAINER- 1500/-	13,500	23,500	
<u>SPICE GRINDING</u>			
TRAVEL- 1500/-	21,149	21,149	
<u>POULTRY</u>			
STIPEND/TA TO TRAINEES(20 PARTICIPANTSX100/-)	14,393		
TRAINER FEES-500/-X 7 MONTHS	3,500		
TRAVEL FOR TRAINER-1500/-	18,653	36,546	
<u>MONITORING AND EVALUATION</u>			

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ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

CONDUCT END-LINE IMPACT ASSESSMENT STUDY (OUTSOURCED TO CONSULTANT)	6,800	6,800	
<u>PROJECT SALARY COSTS</u>			
HON. FOR TAILORING IN-CHARGE	84,000		
HON. FOR JUTE IN-CHARGE	84,000		
HON. FOR PUFFED RICE IN-CHARGE	84,000		
HON. FOR SPICE GRINDING IN-CHARGE	84,000		
HON. FOR POULTRY IN-CHARGE	84,000		
MIS DATA ENTRY OPERATOR	72,000	4,92,000	
<u>ADMINISTRATIVE COSTS</u>			
PROJECT DIRECTOR (20%)	75,000		
ACCOUNTANT (20%)	60,000		
ADMIN TRAVEL	10,372		
PRINTING STATIONERIES	10,910		
OFFICE SUPPLIES	9,273		
AUDIT FEES (1/7 OF TOTAL AUDIT FEES)	5,000		
CONTINGENCY (ARTISAN CARD ETC)	700		
BANK CHARGES	5,157	1,76,412	
<u>TOTAL INCOME EXPENDITURE ACCOUNT</u>			15,87,796
LESS : ANNUAL AUDIT	5,000		
TDS	2	5,002	
<u>TOTAL RECEIPT PAYMENT ACCOUNT</u>			15,82,794
SCHEDULE NO. F -7 CHILDS RIGHT AND YOU (CRY) PROGRAMME			
WOMEN WITH WHEELS			
<u>COMMUNITY MOBILISATION VIDE DIGITAL HOUSEHOLD SURVEYS AND LIAISON</u>			
TRAVEL REFRESHMENT OF FIELD STAFF IN KOLKATA	20,692		
COMMUNICATIONS	14,438	35,130	
<u>COMMUNITY CAMPAIGNS</u>			
TRAVEL REFRESHMENT OF FIELD AND COMMUNITY STAFF IN KOLKATA	22,133		
VENUE, SOUND, TRANSPORT (AUTO HIRE FOR AUTO CAMPAIGNS) EQUIPMENT	50,450		
IEC MATERIALS LIKE POSTERS, BROCHURES AND FLEXES, STATIONARIES, REF	14,380		
COUNSELLING & DATA MANAGEMENT SERVICES	34,946	1,21,909	
<u>HUMAN RESOURCE</u>			
ASSOCIATE PROJECT COORDINATOR FIELD SUPERVISOR	1,44,000		
2 FIELD WORKERS @ 7000 X 12 MONTHS	1,26,000		
SUPERVISOR	45,000	3,15,000	
<u>ADMIN &amp; SSUPPORT EXPENSES</u>			
SALARY FOR PROJECT DIRECTOR AND OPERATIONS MANAGER (PARTIAL)	45,000		
ACCOUNTANT (PART TIME)	18,000		

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ACCOUNT - FOREIGN CONTRIBUTION ( 2022-23)

ADMIN COST (OFFICE RENT, ELECTRICITY, CONTINGENCY, SUPPORT STAFF)	23,666	86,666	
BANK CHARGES	141		
WOMEN CONVENTION	35,877	36,018	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>5,94,723</b>
SCHEDULE NO. F -8 ASSOCIATE ME IMPORTAS-(EDUCATION & LITERACY PROGRAM)			
BANK CHARGES	1,414		
CENTRE MAINTENANCE	2,600		
COORDINATOR SALARY	13,600		
ELECTRICITY CHARGES	1,770		
HELPER SALARY	9,000		
TEACHERS SALARY	1,08,000		
TRAVELLING	1,320	1,37,704	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>1,37,704</b>
SCHEDULE NO. F -9 SUAS -(EDUCATION & LITERACY PROGRAM)			
CENTRE MAINTENANCE	579	579	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>579</b>
SCHEDULE NO. F -10 TORENTO CALCUTA FOUNDATION			
OTHER COST			
ADMIN TRAVEL	48,926		
COMMUNICATION	5,351		
BANK CHARGES	64	54,341	
PROGRAMME COST			
DISTRIBUTION/PERSONNEL COST	36,056		
FERTILISATION COST	50,000		
PRINTING COST	8,700		
SAPLING COST	5,78,000		
TRANSPORTATION COST	72,044	7,44,800	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>7,99,141</b>
SCHEDULE F-11 : GENERAL (ESTABLISHMENT)			
TRAVEL & CONVEYANCE	70		
BANK CHARGES	88	158	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>158</b>

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**DEVELOPMENT ACTION SOCIETY**  
1721, RAJDANGA MAIN ROAD, (BLOCK\_EC-71), KOLKATA - 700 107  
**SCHEDULE FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS**

**ACCOUNT - FOREIGN CONTRIBUTION**  
**CURRENT LIABILITIES & ADVANCE SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2023**

**SCHEDULE - F-12**

PARTICULAR	PROJECT	OPENING BALANCE	PAID DURING THIS YEAR	DUE DURING THIS YER	BALANCE AS ON 31ST MARCH 2023
GOUTAM SARKAR	AZAD	1,000	1,000		-
ESI	AZAD	4,799	4,799		-
PROVIDENT FUND	AZAD	4,642	4,642		-
<b>TOTAL</b>		<b>10,441</b>	<b>10,441</b>	<b>-</b>	<b>-</b>
PROVIDENT FUND	GFC	2,596	2,596		-
METRO CASH & CARRY	GFC	1			1
<b>TOTAL</b>		<b>2,597</b>	<b>2,596</b>	<b>-</b>	<b>1</b>
ANNUAL AUDIT	MCC-CIP	8,500	8,500	5,000	5,000
TDS	MCC-CIP	-	-	2	2
<b>TOTAL</b>		<b>8,500</b>	<b>8,500</b>	<b>5,002</b>	<b>5,002</b>
PROVIDENT FUND	MCC-ECCE	12,139	12,139	8,723	8,723
ANNUAL AUDIT	MCC-ECCE	10,000	10,000	10,000	10,000
ESI	MCC-ECCE	8,835	8,835	2,818	2,818
LOKNATH STORES	MCC-ECCE			3,000	3,000
MBS	MCC-ECCE			30,000	30,000
PROFESSIONAL TAX	MCC-ECCE			500	500
TDS	MCC-ECCE			100	100
<b>TOTAL</b>		<b>30,974</b>	<b>30,974</b>	<b>55,141</b>	<b>55,141</b>
<b>GRAND TOTAL</b>		<b>52,512</b>	<b>52,511</b>	<b>60,143</b>	<b>60,144</b>

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

DATE: 12TH JUNE 2023

PLACE: KOLKATA



*[Signature]*  
PRESIDENT

*[Signature]*  
SECRETARY

*[Signature]*  
(DIPAK DAS)  
PROPRIETOR



**DEVELOPMENT ACTION SOCIETY**

**(FOREIGN CONTRIBUTION SECTION)**

1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
LIST OF FIXED ASSETS AS AT 31ST MARCH, 2023

SCHEDULE - F - 13

NAME OF THE ASSETS	BALANCE AS ON 01.04.2022	ADDITION till 30/09/2022	ADDITION after 01/10/2022	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE AS ON 31.03.2023
<b>ACCOUNT: GOAL</b>							
FURNITURE & FIXTURES A/C	29,294			29,294	@10%	2,929	26,365
OFFICE EQUIPMENTS A/C	16,059			16,059	@10%	1,606	14,453
COMPUTER A/C	1			1	@40%	-	1
DIGITAL VIDEO CAMERA A/C	1,783			1,783	@15%	267	1,516
EQUIPMENTS (DOCTOR) A/C	750			750	@15%	112	638
JUTE MACHINE A/C	34,608			34,608	@15%	5,191	29,417
SEWING MACHINE A/C	9,260			9,260	@15%	1,389	7,871
	91,755	-	-	91,755		11,494	80,261
<b>ACCOUNT: SUAS</b>							
FURNITURE & FIXTURES A/C	11,490			11,490	@10%	1,149	10,341
BOOK SHELF A/C	6,135			6,135	@10%	613	5,522
COMPUTER A/C	7			7	@40%	3	4
BUILDING A/C	24,69,175			24,69,175	@10%	2,46,918	22,22,257
DIGITAL A/C	825			825	@15%	124	701
FAN A/C	256			256	@15%	38	218
AIR-CONDITIONER A/C	3,447			3,447	@15%	517	2,930
REFRIGERATOR A/C	1,759			1,759	@15%	264	1,495
SEWING MACHINE A/C	3,777			3,777	@15%	567	3,210
LCD PROJECTOR A/C	2,077			2,077	@40%	831	1,246
	24,98,948	-	-	24,98,948		2,51,024	22,47,924
<b>ACCOUNT: REACH</b>							
FURNITURE & FIXTURES A/C	2,613			2,613	@10%	261	2,352
COMPUTER A/C	1			1	@40%	-	1
	2,614	-	-	2,614		261	2,353
<b>ACCOUNT: MARTIN MCLAUGHLIN</b>							
BUILDING A/C	2,05,027			2,05,027	@10%	20,503	1,84,524
	2,05,027	-	-	2,05,027		20,503	1,84,524
<b>ACCOUNT: TERI</b>							
DIGITAL CAMERA A/C	5,764			5,764	@15%	865	4,899
LAPTOP A/C	78			78	@40%	77	1
	5,842	-	-	5,842		942	4,900
<b>ACCOUNT: MENNONITE CENTRAL COMMITTEE</b>							
COMPUTER A/C	1			1	@40%		1
DIGITAL CAMERA A/C	2,642			2,642	@15%	396	2,246
LAPTOP A/C	-		49,300	49,300	@40%	9,860	39,440
	2,643	-	49,300	51,943		10,256	41,687
<b>ACCOUNT: ME-IMPORTAS</b>							
JUTE MACHINE A/C	5,120			5,120	@15%	768	4,352
	5,120	-	-	5,120		768	4,352
<b>ACCOUNT: SAVE THE CHILDREN</b>							
COMPUTER A/C	201			201	@40%	200	1
	201	-	-	201		200	1
<b>ACCOUNT: TEAM CAFÉ</b>							
COMPUTER A/C	23,580			23,580	@40%	9,432	14,148
SEWING MACHINE A/C	4,843			4,843	@15%	726	4,117
MIXER GRINDER	5,213			5,213	@15%	782	4,431
WASHING MACHINE	52,856			52,856	@15%	7,928	44,928
COMPUTOR TABLE	1,786			1,786	@10%	714	1,072
BATHROOM CONSTRUCTION	28,512			28,512	@10%	2,851	25,661
BEDDING	42,772			42,772	@15%	6,416	36,356
STEEL BED	17,388			17,388	@10%	6,955	10,433
SHADE CONSTRUCTION	34,370			34,370	@10%	13,748	20,622
UTENSILS	20,642			20,642	@15%	3,096	17,546
ELECTRICAL FAN	19,882			19,882	@15%	2,982	16,900
OXYGEN CONCENTRATOR	1,24,800			1,24,800	@40%	49,920	74,880
	3,76,644	-	-	3,76,644		1,05,550	2,71,094
<b>GRAND TOTAL</b>	<b>31,88,794</b>		<b>49,300</b>	<b>32,38,094</b>		<b>4,00,998</b>	<b>28,37,096</b>

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

Dipak Das

(DIPAK DAS)  
PROPRIETOR





**DEVELOPMENT ACTION SOCIETY**  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
**SCHEDULE FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS**  
**ACCOUNT- NON FOREIGN CONTRIBUTION (2022-2023)**

<b>SCHEDULE I-1: CASH IN HAND - OPENING &amp; CLOSING BALANCE</b>		<b>OPENING BALANCE</b>	<b>CLOSING BALANCE</b>
GENERAL		71,913	8,927
VOCATIONAL		295	295
NEOTIA		493	-
SSM-BIDYADHARPUR		6,651	23,191
SSM- MODERN SCHOOL		2,462	3,583
SHIKHA		568	-
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>		<b>82,382</b>	<b>35,996</b>
<b>SCHEDULE I - 1 : CASH AT BANK - OPENING &amp; CLOSING BALANCE</b>			
GENERAL - FEDERAL BANK A/C NO-12840100146740		52,285	88,874
KCLWRS -AXIS BANK A/C NO- 011010100423366		11,260	11,601
CORPUS FUND - FEDERAL BANK A/C NO-128401001116289		7,159	7,369
SALARY FUND - FEDERAL BANK A/C NO-12840100120950		15,551	16,004
GENERAL FUND - HDFC BANK A/C NO-19231450000103		48,403	33,318
BUILDING FUND - FEDERAL BANK A/C NO- 12840100116271		41,299	42,506
UNITED BANK OF INDIA A/C NO- 0955010112291		2,277	2,277
URMIBALA SMRITI KALYAN SANGSTHA (PANIGHATA) FEDERAL BANK A/C NO-12840100145940		14,956	15,393
SUCHETANA-FEDERAL BANK-12840100147409		1,12,446	22,740
BIDYADHARPUR - H.D.F.C BANK A/C NO-50100181567667		5,54,666	14,28,864
KASBA MODERN - HDFC BANK A/C NO-50100181570112		6,02,446	5,49,295
SHIKHA - H.D.F.C BANK A/C NO-50100092907019		1,75,463	44,343
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>		<b>16,38,210</b>	<b>22,62,584</b>
<b>SCHEDULE I-2 : GRANT RECEIVED</b>			
GRANT - SSM(BIDYADHARPUR-RESIDENTIAL SCHOOL)		23,58,900	
GRANT - SSM(KASBA MODERN SCHOOL)		23,58,900	
SE BUILDERS & REALTORS LTD.		1,00,000	
GRANT - SMILE		1,27,550	
GRANT -UTKARSH SFATIK		60,000	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>50,05,350</b>
<b>SCHEDULE I-3 : OTHER INCOME</b>			
DONATION -GENERAL		25,41,226	
CENTRE CONTRIBUTION		19,063	
INCOME FROM VOCATIONAL UNIT		1,18,629	
TDS REFUND		50,870	
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>			<b>27,29,788</b>
<b>LESS : TDS REFUND</b>	<b>50,870</b>	<b>50,870</b>	
<b>TOTAL INCOME EXPENDITURE ACCOUNT</b>			<b>26,78,918</b>
<b>SCHEDULE I-4 : INTEREST RECEIVED FY-2021-22</b>			
<b>SAVINGS</b>			
SB INTEREST		1,11,118	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME &amp; EXPENDITURE ACCOUNT</b>			<b>1,11,118</b>
<b>FD INTEREST</b>		<b>13,002</b>	

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**ACCOUNT- NON FOREIGN CONTRIBUTION (2022-2023)**

ACCURED INTEREST		5,49,799	
TOTAL INCOME & EXPENDITURE ACCOUNT			5,62,801
LESS : ACCURED INTERST	5,49,799	5,49,799	
TOTAL RECEIPT PAYMENT ACCOUNT			13,002
<b>SCHEDULE I-5 : BIDYADHARPUR RESIDENTIAL HOME</b>			
SALARIES			
WARDEN	1,20,000		
ASST. WARDEN	96,000		
PEONS	66,000		
COOKS	66,000		
HOUSE MOTHER	1,20,000		
SWEEPERS	72,000		
OFFICE ASSISTANT	84,000		
TUTORS	1,14,000		
SECURITY	1,20,000	8,58,000	
FOODING EXPENSES	3,38,374		
STIPEND FOR STUDENTS	54,355		
ELECTRICITY & WATER	52,480		
MEDICAL CARE	41,275		
CONTINGENCIES	12,167		
MAINTENANCE	56,441		
MISCELLANEOUS	50,230		
AUDIT FEES	2,000		
REFRIGERATOR	15,900	6,23,222	
MID DAY MEAL	5,000	5,000	
			14,86,222
LESS : REFREGERATOR	15,900	15,900	
TOTAL INCOME EXPENDITURE ACCOUNT			14,70,322
LESS : AUDIT FEES	2,000		
DR. SOPIYA MANDAL	4,000	6,000	
TOTAL RECEIPT PAYMENT ACCOUNT			14,80,222
<b>SCHEDULE I-6 : KASBA MODERN RESIDENTIAL HOME</b>			
SALARIES			
WARDEN	1,20,000		
ASST. WARDEN	96,000		
PEONS	72,000		
COOKS	72,000		
HOUSE MOTHER	1,20,000		
SWEEPERS	72,000		
OFFICE ASSISTANT	84,000		
TUTORS	1,44,000		
SECURITY	1,20,000	9,00,000	
FOODING EXPENSES	11,37,993		
STIPEND FOR STUDENTS	1,08,393		
ELECTRICITY & WATER	80,840		

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**ACCOUNT- NON FOREIGN CONTRIBUTION (2022-2023)**

MEDICAL CARE	41,963		
CONTINGENCIES	6,735		
MAINTENANCE	1,24,465		
MISCELLANEOUS	44,800		
BANK CHARGES	72		
AUDIT FEES	2,000	15,47,261	
MID DAY MEAL	5,000	5,000	
<b>TOTAL INCOME EXPENDITURE ACCOUNT</b>			<b>24,52,261</b>
LESS : AUDIT FEES	2,000		
DR. SOPIYA MANDAL	4,000	6,000	
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>			<b>24,46,261</b>
<b>SCHEDULE I-7 : SE BUILDERS &amp; REALATORS LTD. - VT</b>			
ADMINISTRATIVE COST	1,026		
BUAUTICIAN TRAINING	60,160		
DRIVING TRAINING	33,000		
PROJECT COORDINATOR	18,000		
FIELD MOBILISER	20,000	1,32,186	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>1,32,186</b>
<b>SCHEDULE I-8 :SMILE FOUNDATION</b>			
MEAL COST FOR CHILDREN	90,659		
PROJECT COORDINATOR	35,000		
COMMUNICATION	1,891	1,27,550	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>1,27,550</b>
<b>SCHEDULE I-9 :UTKARSH SFITIK</b>			
DRIVING TRAINING	48,750	48,750	
<b>TOTAL INCOME EXPENDITURE &amp; RECEIPT PAYMENT ACCOUNT</b>			<b>48,750</b>
<b>SCHEDULE I-10:VOCATIONAL UNIT</b>			
SALARY	2,01,600		
TRAVEL	1,035		
BANK CHARGES	47		
CANDLE	2,350		
LABOUR CHARGES	7,000		
MATERIALS	4,749	2,16,781	
<b>TOTAL RECEIPT PAYMENT &amp; INCOME EXPENDITURE ACCOUNT</b>			<b>2,16,781</b>
<b>SCHEDULE I-11 GENERAL PROGRAMME EXPENSES</b>			
ANNUAL DAY CELEBRATION	1,500		
ANNUAL SPORTS	3,227		
CENTRE MAINTENANCE	4,816		
CHATUA SCHOOL BUILDING REPAIR	11,93,413		
CLOTHING	19,350		
EDUCATION MATERIALS	13,778		
FOOD & NUTRITION	17,505		

DEVELOPMENT ACTION SOCIETY

  
President

  
Secretary



**DEVELOPMENT ACTION SOCIETY**  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
**SCHEDULE FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS**  
**ACCOUNT- NON FOREIGN CONTRIBUTION (2022-2023)**

HELPER	5,500		
IMPACT SURVEY	1,314		
OUTING FOR STAFF	45,000		
SSM SURVEY	34,808		
TEACHERS DAY CELEBRATION	1,450		
TRAVEL & CONVEYANCE	12,618		
TEACHERS SALARY	5,87,835	19,42,114	
<b>TOTAL INCOME EXPENDITURE ACCOUNT</b>			<b>19,42,114</b>
<b>LESS : KAPAT BUILDERS</b>	<b>1,06,414</b>	<b>1,06,414</b>	
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>			<b>18,35,700</b>
<b>SCHEDULE I-12 :GENERAL EXPENSES</b>			
<b>MAINTENANCE</b>			
AQUA GUARD AMC	6,500		
ELECTRICAL MAINTENANCE	700		
ELECTRICITY CHARGES	3,860		
NIGHT GUARD	1,160	12,220	
<b>OFFICE RUNNING EXPENSES</b>			
SALARY	6,05,855		
BANK CHARGES	495		
COMMUNICATION	2,838		
GMAIL RENEWAL	1,300		
MISCELLANEOUS EXPENSES	7,531		
FD ADJUSTMENT	30,079		
PRINTING & STATIONARY	353		
WEBSITE DEVELOPMENT	5,500	6,53,951	
<b>LEGAL &amp; TAXES</b>			
CONSULTANCY CHARGES	66,896		
INTERNAL AUDIT	60,000		
LEGAL EXPENSES	2,000		
SOCIETY RENEWAL	750		
TRADE LICENCE RENEWAL	200	1,29,846	
<b>CAR EXPENSES</b>			
DRIVER	3,360		
PARKING FEE	190		
POLUTION	120		
VEHICLE INSURANCE	11,539		
CAR MAINTENANCE	13,609	28,818	
<b>TOTAL INCOME EXPENDITURE ACCOUNT</b>			<b>8,24,835</b>
<b>LESS : PROFESSIONAL TAX</b>	<b>650</b>		
ESI	672		
PROVIDENT FUND	2,100		
FD ADJUSTMENT	30,079	33,501	
<b>TOTAL RECEIPT PAYMENT ACCOUNT</b>			<b>7,91,334</b>

DEVELOPMENT ACTION SOCIETY

  
President

  
Secretary





**DEVELOPMENT ACTION SOCIETY**  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
**SCHEDULE FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS**  
**ACCOUNT- NON FOREIGN CONTRIBUTION**

SCHEDULE - I-13

NAME	PROJECT	OPENING BALANCE (ADVANCE)	PAID DURING THE YEAR	RECEIVED DURING THE YEAR	BALANCE AS ON 31ST MARCH 2023
SAGARIKA ROYCHOWDHURY	SSM-BP	6,000		6,000	-
PROVAKAR HALDER	SSM-BP	-	5,000		5,000
<b>SUB TOTAL</b>		<b>6,000</b>	<b>5,000</b>	<b>6,000</b>	<b>5,000</b>
KALPANA PAUL	GFC	1,500			1,500
SUBRATA BOSE	GFC	9,770			9,770
CHANDRIMA MALAKER	GFC	1,500			1,500
RAMPRASAD MONDAL	GFC	1,500			1,500
GOUTAM MONDAL	GFC	5,000			5,000
SARAS CHOWDHURY	GFC	2,500		2,500	-
SUKUMAR HALDER	GFC	10,000		10,000	-
DILIP KUMAR SARDAR	GFC	25,000		25,000	-
METROPOLITAN TRANSPORT CO			18,000		18,000
<b>SUB TOTAL</b>		<b>56,770</b>	<b>18,000</b>	<b>37,500</b>	<b>37,270</b>
		<b>62,770</b>	<b>23,000</b>	<b>43,500</b>	<b>42,270</b>

NAME	PROJECT	OPENING BALANCE (LIABILITIES)	PAID DURING THE YEAR	ACCOUNTED DURING THE YEAR	BALANCE AS ON 31ST MARCH 2023
AUDIT FEES	SSM-BP	1,000	1,000	2,000	2,000
DR SOPIYA MANDAL	SSM-BP	4,000	4,000	4,000	4,000
DAS GENERAL	SSM-BP				-
<b>SUB TOTAL</b>		<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
AUDIT FEES	SSM-KM	1,000	1,000	2,000	2,000
DR SOPIYA MANDAL	SSM-KM	4,000	4,000	4,000	4,000
<b>SUB TOTAL</b>		<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>6,000</b>
KAPAT BUILDERS	GFC	1,45,000	1,45,000	1,06,414	1,06,414
ESI	GFC		-	672	672
PROVIDENT FUND	GFC		-	2,100	2,100
PROFESSIONAL TAX	GFC			650	650
SREEPARNA MAKHAL	GFC	11,055	11,055		-
AUDIT FEES	GFC	47,500	15,500		32,000
<b>SUB TOTAL</b>		<b>2,03,555</b>	<b>1,71,555</b>	<b>1,09,836</b>	<b>1,41,836</b>
ESI	VOC. UNIT	4,032	4,032		-
PROVIDENT FUND	VOC. UNIT	8,728	8,728		-
<b>SUB TOTAL</b>		<b>12,760</b>	<b>12,760</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>		<b>2,26,315</b>	<b>1,94,315</b>	<b>1,21,836</b>	<b>1,53,836</b>

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

Ray

Dipak Das

(DIPAK DAS)  
PROPRIETOR



**DEVELOPMENT ACTION SOCIETY**  
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107  
LIST OF FIXED DEPOSITS AS AT 31ST MARCH, 2023

SCHEDULE: I-14 FIXED DEPOSITS

NAME OF THE BANK & FUND	BALANCE AS ON 01.04.2022	INTEREST RECEIVED	ACCRUED INTEREST	ADDITION	TOTAL	ENCASHED	ADJUSTMENT	TDS	BALANCE AS ON 31.03.2023
<b>FEDERAL BANK</b>									
<b>CORPUS FUND</b>									
12840300145369	1,36,780		16,174		1,52,954			1,309	1,51,645
12840300161945	2,31,356		18,450		2,49,806			1,845	2,47,961
12840300196669	2,68,591		7,989		2,76,580			4,064	2,72,516
12840300212235	1,51,886		9,125		1,61,011			752	1,60,259
12840300212243	1,51,886		9,125		1,61,011			752	1,60,259
12840300226904	6,52,590		45,712		6,98,302			3,290	6,95,012
12840300246753	36,52,629		2,08,828		38,61,457			20,883	38,40,574
12840300252223	7,99,708		41,225		8,40,933			4,122	8,36,811
12840300215584	3,00,993		18,236		3,19,229			749	3,18,480
	63,46,418	-	3,74,864	-	67,21,282	-	-	37,766	66,83,516
<b>BUILDING FUND</b>									
12840300254419	3,33,626		18,007		3,51,633	-		1,522	3,50,111
	3,33,626	-	18,007		3,51,633	-	-	1,522	3,50,111
<b>HDFC BANK</b>									
50300522414031	22,58,897		1,17,438		23,76,335			11,744	23,64,591
50300595693880	7,71,330		33,421		8,04,751	7,71,330	30,079	3,342	-
50300756376423			6,069	8,00,000	8,06,069			607	8,05,462
	30,30,227	-	1,56,928	8,00,000	39,87,155	7,71,330	30,079	15,693	31,70,053
<b>ICICI PRUDENTIAL</b>									
	50,000				50,000				50,000
	50,000	-	-		50,000	-	-	-	50,000
<b>TOTAL</b>	97,60,271	-	5,49,799	8,00,000	1,11,10,070	7,71,330	30,079	54,981	1,02,53,680

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

Dipak Das

(DIPAK DAS)  
PROPRIETOR





**DEVELOPMENT ACTION SOCIETY**

**(FOREIGN CONTRIBUTION SECTION)**

1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107

LIST OF FIXED ASSETS AS AT 31ST MARCH, 2023

SCHEDULE - F - 13

NAME OF THE ASSETS	BALANCE AS ON 01.04.2022	ADDITION till 30/09/2022	ADDITION after 01/10/2022	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE AS ON 31.03.2023
<b>ACCOUNT: GOAL</b>							
FURNITURE & FIXTURES A/C	29294			29294	@10%	2929	26,365
OFFICE EQUIPMENTS A/C	16059			16059	@10%	1606	14,453
COMPUTER A/C	1			1	@40%	0	1
DIGITAL VIDEO CAMERA A/C	1783			1783	@15%	267	1,516
EQUIPMENTS (DOCTOR) A/C	750			750	@15%	112	638
JUTE MACHINE A/C	34608			34608	@15%	5191	29,417
SEWING MACHINE A/C	9260			9260	@15%	1389	7,871
	91755	0	0	91755		11494	80,261
<b>ACCOUNT: SUAS</b>							
FURNITURE & FIXTURES A/C	11490			11490	@10%	1149	10,341
BOOK SHELF A/C	6135			6135	@10%	613	5,522
COMPUTER A/C	7			7	@40%	3	4
BUILDING A/C	2469175			2469175	@10%	246918	22,22,257
DIGITAL A/C	825			825	@15%	124	701
FAN A/C	256			256	@15%	38	218
AIR-CONDITIONER A/C	3447			3447	@15%	517	2,930
REFRIGERATOR A/C	1759			1759	@15%	264	1,495
SEWING MACHINE A/C	3777			3777	@15%	567	3,210
LCD PROJECTOR A/C	2077			2077	@40%	831	1,246
	2498948	0	0	2498948		251024	22,47,924
<b>ACCOUNT: REACH</b>							
FURNITURE & FIXTURES A/C	2613			2613	@10%	261	2,352
COMPUTER A/C	1			1	@40%	0	1
	2614	0	0	2614		261	2,353
<b>ACCOUNT: MARTIN MCLAUGHLIN</b>							
BUILDING A/C	205027			205027	@10%	20503	1,84,524
	205027	0	0	205027		20503	1,84,524
<b>ACCOUNT: TERI</b>							
DIGITAL CAMERA A/C	5764			5764	@15%	865	4,899
LAPTOP A/C	78			78	@40%	77	1
	5842	0	0	5842		942	4,900
<b>ACCOUNT: MENNONITE CENTRAL COMMITTEE</b>							
COMPUTER A/C	1			1	@40%		1
DIGITAL CAMERA A/C	2642			2642	@15%	396	2,246
LAPTOP A/C	0		49300	49300	@40%	9860	39,440
	2643	0	49300	51943		10256	41,687
<b>ACCOUNT: ME-IMPORTAS</b>							
JUTE MACHINE A/C	5120			5120	@15%	768	4,352
	5120	0	0	5120		768	4,352
<b>ACCOUNT: SAVE THE CHILDREN</b>							
COMPUTER A/C	201			201	@40%	200	1
	201	0	0	201		200	1
<b>ACCOUNT: TEAM CAFÉ</b>							
COMPUTER A/C	23580	0	0	23580	@40%	9432	14,148
SEWING MACHINE A/C	4843			4843	@15%	726	4,117
MIXER GRINDER	5213		0	5213	@15%	782	4,431
WASHING MACHINE	52856		0	52856	@15%	7928	44,928
COMPUTOR TABLE	1786	0		1786	@10%	714	1,072
BATHROOM CONSTRUCTION	28512		0	28512	@10%	2851	25,661
BEDDING	42772		0	42772	@15%	6416	36,356
STEEL BED	17388	0		17388	@10%	6955	10,433
SHADE CONSTRUCTION	34370	0		34370	@10%	13748	20,622
UTENSILS	20642		0	20642	@15%	3096	17,546
ELECTRICAL FAN	19882		0	19882	@15%	2982	16,900
OXYGEN CONCENTRATOR	124800			124800	@40%	49920	74,880
	376644	0	0	376644		105550	2,71,094
<b>GRAND TOTAL</b>	<b>31,88,794</b>	<b>-</b>	<b>49,300</b>	<b>32,38,094</b>		<b>4,00,998.00</b>	<b>28,37,096</b>

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

(DIPAK DAS)  
PROPRIETOR



**DEVELOPMENT ACTION SOCIETY**

1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107

LIST OF FIXED ASSETS AS AT 31ST MARCH, 2023

SCHEDULE - I-15

NAME OF THE ASSETS	BALANCE AS ON 01.04.2022	ADDITION/ TRFD FOR THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	BALANCE AS ON 31.03.2023
BUILDING ACCOUNT	31,01,228		31,01,228	@5%	1,55,061	29,46,167
UTENSILS ACCOUNT	27,852		27,852	@10%	2,785	25,067
FURNITURE ACCOUNT	67,538		67,538	@10%	6,754	60,784
AIR- CONDITIONER ACCOUNT	44,025		44,025	@15%	6,604	37,421
GAS OVEN ACCOUNT	92		92	@15%	91	1
SEWING MACHINE ACCOUNT	15,762		15,762	@15%	2,364	13,398
WASHING MACHINE ACCOUNT	10,515		10,515	@15%	1,577	8,938
COMPUTER ACCOUNT	57,751		57,751	@40%	23,100	34,651
WATER HEATER ACCOUNT	280		280	@15%	279	1
MOBILE PHONE ACCOUNT	9		9	@40%	8	1
TELEPHONE ACCOUNT	132		132	@15%	131	1
FAN ACCOUNT	427		427	@15%	426	1
ELECTRIC IRON (VOC)	201		201	@15%	200	1
JUTE MACHINE (VOC)	29,357		29,357	@15%	4,404	24,953
TATA WINGER	1,13,764		1,13,764	@15%	17,065	96,699
XYLO	3,74,434		3,74,434	@15%	56,165	3,18,269
REFRIGERATOR	11,489		11,489	@15%	1,723	9,766
CUTTING MACHINE	1,921		1,921	@15%	288	1,633
DIGITAL CAMERA ACCOUNT	8		8	@15%	7	1
WATER FILTER	4,496		4,496	@15%	674	3,822
AMBULANCE	1,12,457		1,12,457	@15%	16,869	95,588
CCTV	8,353		8,353	@15%	1,253	7,100
REFRIGERATOR-SSM (BP)		15,900	15,900	@15%	2,385	13,515
<b>TOTAL</b>	<b>39,82,091</b>	<b>15,900.00</b>	<b>39,97,991</b>		<b>3,00,213</b>	<b>36,97,778</b>

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 12TH JUNE 2023

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO  
CHARTERED ACCOUNTANTS

Dipak Das

(DIPAK DAS)  
PROPRIETOR





## DEVELOPMENT ACTION SOCIETY

YEAR – 2022-2023

### (A) SIGNIFICANT ACCOUNTING POLICIES

#### (i) Basis of Accounting

The financial statements have been drawn up under the historical cost convention and the accrual basis of accounting has been followed .

#### (ii) Fixed Assets

Fixed assets are stated at cost of acquisition including taxes, duties, freight and other incidental expenses relating to acquisition and installation.

#### (iii) Depreciation

Depreciation is charged on the written down value method as per rates and provisions of The Income Tax Act. The rates for individual assets considered have been stated in the relevant Schedule.

During the year, assets with insignificant values less than Rs. 500 , have been fully depreciated leaving a token balance of Rs. 1 for each such asset.

#### (iv) Investment

Comprises of Fixed Deposits with scheduled banks only and are stated at costs. These are held for periods exceeding 12 months. Interest directly credited is reflected through enhancement of deposits value.

#### (v) Foreign Currency

Foreign Currency transactions are recorded at the rates existing and allowed by the FCRA bank at the date on which the inward transactions take place. No payments in foreign currencies are made. Exchange rate fluctuations are normally never encountered.

#### ((vi) Income Recognition

Income is generally recognized when received. This covers donation, contributions and collection from the community; interest from bank and other miscellaneous receipts.

Grants for various projects, both Foreign Contribution and Non Foreign Contribution, are recognized only when such grants are received as per norms and conditions of such grants.

DEVELOPMENT ACTION SOCIETY

  
President

  
Secretary



## **(B) NOTES TO ACCOUNTS**

### **(i) Expression of amounts:**

Amounts have been expressed in rupees and paise ignored. For this minor adjustments have been made in very few cases while expressing such figures.

### **(ii) Building Fund :**

This fund is maintained to take care of any significant amount of maintenance and repairs charges for building.

Under the Foreign Contribution section , the Building Fund balance has been adjusted to reflect the figure of depreciated value of building under Fixed Asset. The rounded up amount of fund balance is being shown and the adjustment has been made by transfer to the General Fund.

### **(iii) Assets Verification:**

Fixed assets have not been physically verified during the current year. Fixed Assets register is not maintained .

### **(iv) Project expenses :**

Payments or expenses of individual projects have been shown separately for each project under approved line items .Depreciation of assets acquired from projects are charged to General fund.

### **(v) Administrative expenses:**

Expenses of administrative office like car upkeep, travel, electricity and maintenance, printing & stationery, telephone and communication are shown under this head.

For DAS DIPAK & CO.  
Chartered Accountants

Dipak Das

(Dipak Das)  
Proprietor



Dated: 12<sup>th</sup> June, 2023  
Place: Kolkata-67

DEVELOPMENT ACTION SOCIETY

  
President

  
Secretary