



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 31st March 2021, 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 31st March, 2021;
- (2) in the case of the Income & Expenditure Account, of the excess of expenditure over income 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: 10th September, 2021



For DAS DIPAK & CO
Chartered Accountants

Dipak Das
(DIPAK DAS-Proprietor)

Memo. No. 054450

UDIN: 21054450AAAABB7252

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, 2021

LIABILITIES				ASSETS			
	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL		FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL
GENERAL FUND:							
AS PER LAST A/C	6,27,362	71,52,301	77,79,663	FIXED ASSETS: (AS PER SCHEDULE - F-19 & I-18)	39,33,715	45,35,781	84,69,496
ADD : SURPLUS AS PER INCOME & EXPENDITURE A/C	(37,786)	(3,236)	(41,021)	AS PER LAST ACCOUNT	-	1,85,950	1,85,950
	5,89,577	71,49,065	77,38,642	ADD : DURING THE YEAR	39,33,715	(3,98,874)	39,33,715
				LESS: DEPRECIATION	(4,74,451)	(8,73,325)	(8,73,325)
BUILDING DEVELOPMENT FUND (AS PER SCHEDULE I-17)					34,59,264	43,22,857	77,82,121
AS PER LAST A/C	40,40,150	41,73,395	82,13,545	INVESTMENT: (AS PER SCHEDULE - I-17)			
ADD : DURING THE YEAR				AS PER LAST ACCOUNT		81,16,761	81,16,761
OTHER RESERVE (AS PER LAST YEAR)		38,77,933	38,77,933	ADD: DURING THE YEAR		10,00,000	10,00,000
PROVISION FOR PROGRAMME:				ADD: ACCRUED INTEREST		6,24,062	6,24,062
AS PER LAST ACCOUNT	51,044	1,28,550	1,79,594	LESS : ENCASH		97,40,823	97,40,823
LESS: PAID DURING THE YEAR	(35,947)	(1,28,550)	(1,64,497)	LESS : TDS		(2,38,690)	(2,38,690)
ADD: DURING THE YEAR	15,097	1,12,243	1,17,243			(46,805)	(46,805)
	5,000		5,000	SECURITY DEPOSIT		94,55,328	94,55,328
	20,097	1,12,243	1,32,340	AS PER LAST A/C		42,170	42,170
				CURRENT ASSETS:			
				LOAN & ADVANCE (AS PER SCHEDULE - I-16)			
				AS PER LAST ACCOUNT		55,870	55,870
				LESS : REPAID DURING THIS YEAR		(28,100)	(28,100)
				ADD : DURING THE YEAR		37,600	37,600
				TAX DEDUCTED AT SOURCE		65,370	65,370
				AS PER LAST ACCOUNT	3,44,728	1,32,565	4,77,293
				LESS : RECEIVED DURING THE YEAR		(37,490)	(37,490)
				ADD : DURING THE YEAR		47,317	47,317
				CASH & BANK:	3,44,728	1,42,392	4,87,120
				CASH IN HAND (AS PER SCHEDULE - F-1 & I-1			
				(CERTIFIED BY MANAGEMENT)	46,436	77,132	1,23,568
				CASH AT BANK (AS PER SCHEDULE - F-2 & I-1)	7,99,396	12,07,387	20,06,782
TOTAL	46,49,824	1,53,12,636	1,99,62,460	TOTAL	46,49,824	1,53,12,636	1,99,62,460

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

PRESIDENT

SECRETARY

FOR DAS & DIPAK & CO
CHARTERED ACCOUNTANTS

(DIPAK DAS)
PROPRIETOR



DEVELOPMENT ACTION SOCIETY
1721, RAIDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107
CONSOLIDATED INCOME & EXPENDITURE (FOREIGN CONTRIBUTION & NON FOREIGN CONTRIBUTION) ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE					INCOME				
	SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL		SCHEDULE NO.	FOREIGN CONTRIBUTION	NON FOREIGN CONTRIBUTION	TOTAL
SUAS -(TB PATANT RATION PROGRAMME)	F-5	1,08,000		1,08,000	PROJECT GRANTS DONATION & OTHER RECEIPTS BANK INTEREST RECEIVED(SB) BANK INTEREST RECEIVED(FD) EXCESS OF EXPENDITURE OVER INCOME TRANSFERRED TO BALANCE	F-3 & I-2	32,73,755	29,79,093	62,52,848
TEAM CAFE - EDUCATION PROGRAMME	F-6	3,43,862		3,43,862		F-4 & I-3	29,174	10,85,282	11,14,456
ME-IMPORTAS- (EDUCATION & LITERACY PROGRAM)	F-7	87,000		87,000		F-4 & I-4	27,058	59,612	86,670
SUAS -(EDUCATION & LITERACY PROGRAM)	F-8	3,45,105		3,45,105				6,25,844	6,25,844
AZAD FOUNDATION (WOMENS ON WHEEL)	F-9	3,38,718		3,38,718			37,786	3,236	41,021
TORRETO CALCUTTA FOUNDATION (VOCATIONAL TRAINING)	F-10	78,000		78,000					
SUAS -(RELIEF)	F-11	2,25,122		2,25,122					
JAGORI -(RELIEF)	F-12	39,611		39,611					
THOMAS MAREEN (SCHOOL REPAIR & TREE PLANTATION)	F-13	10,38,840		10,38,840					
AMITAVA MAJUMDER (COVID RELIEF)	F-14	2,47,985		2,47,985					
JOANNE (RELIEF)	F-15	17,383		17,383					
MILLAP (RELIEF)	F-16	1,436		1,436					
SSM-MID DAY MEAL	I-5		27,242	27,242					
SSM-BIDHYADHARPUR (RESIDENTIAL SCHOOL)	I-6		10,56,795	10,56,795					
SSM- MODERN (RESIDENTIAL SCHOOL)	I-7		9,30,845	9,30,845					
ISRC-VOCATIONAL TRAINING	I-8		1,26,000	1,26,000					
TECH MAHINDRA- RELIEF	I-9		5,00,000	5,00,000					
ONGC- RELIEF	I-10		3,05,001	3,05,001					
SMILE FOUNDATION	I-11		3,38,840	3,38,840					
SHIKHA EDUCATION PROGRAMME	I-12		1,05,437	1,05,437					
GENERAL PROGRAMME	I-13		2,434	2,434					
VOCATIONAL UNIT	I-14		2,52,918	2,52,918					
GENERAL EXPENSES	F-17 I-13	22,260	7,08,682	7,30,942					
DEPRICIATION	F-18 & I-17	4,74,451	3,98,874	8,73,325					
		33,67,773	47,53,067	81,20,840			33,67,773	47,53,067	81,20,840

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 20TH SEPTEMBER 2021
PLACE: KOLKATA

[Signature]
PRESIDENT

[Signature]
SECRETARY

FOR DAS DIPAK & CO
CHARTERED ACCOUNTANTS

(DIPAK DAS)
PROPRIETOR

[Signature]



RECEIPTS

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

PRESIDENT

SECRETARY

FOR DAS DIPAK & CO
Chartered Accountants

Dipak Das
(DIPAK DAS)
Proprietor

PLACE: KOLKATA

PRESIDENT

SECRETARY

(DIPAK DAS)
Proprietor

FOR DAS DIPAK & CO
Chartered Accountants

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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 (2020-21)

<u>SCHEDULE F-1: CASH IN HAND - OPENING & CLOSING BALANCE</u>		OPENING BALANCE	CLOSING BALANCE
GENERAL FUND (FC)		6,213	46,388
TORONTO CANADA FOUNDATION (TRAINING)		755	-
SUAS -(EDUCATION & LITERACY PROGRAMME)		48	48.00
TOTAL RECEIPT & PAYMENT ACCOUNT		7,016	46,436
<u>SCHEDULE BF - F-2 : CASH AT BANK - OPENING BALANCE</u> <u>(FEDERAL BANK LTD A/C NO-12840100103022)</u>			
TEAM CAFÉ		1,28,809	1,07,274.44
TORONTO CANADA FOUNDATION (TRAINING)		24,027	-
ME-IMPORTAS-(EDUCATION & LITERACY PROGRAMME		86,647	-
SUAS -(EDUCATION & LITERACY PROGRAMME)		78,287	26,747.34
SUAS -(TB PATAINT RATION PROGRAMME)		1,15,327	43.00
SUAS -(RELIEF)		-	45,247.00
JAGORI RELIEF		-	27,889.00
THOMAS		-	4,93,984.00
JOANNE		-	7,872.94
MILLAP		-	19,255.00
GENERAL FUND (FC)		-	71,083.00
TOTAL RECEIPT & PAYMENT ACCOUNT		4,33,097	7,99,396
<u>SCHEDULE F-3 : PROJECT GRANTS</u>			
SUAS -(EDUCATION & LITERACY PROGRAMME)		3,13,565	
SUAS -(RELIEF)		2,70,369	
JAGORI		67,500	
AZAD FOUNDATION		2,88,750	
TORONTO CANADA FOUNDATION		14,233	
TEAM CAFÉ		3,23,825	
THOMAS		15,32,824	
AMITAVA MAJUMDER-COVID RELIEF		2,47,985	
JOANNE- RELIEF		1,94,013	
MILLAP		20,691	
TOTAL RECEIPT PAYMENT AND INCOME EXPENDITURE ACCOUNT			32,73,755
<u>SCHEDULE F-4 OTHER INCOME</u>			
DONATION-ALEX	29,174.00		
BANK INTEREST	27,058.00	56,232	
TOTAL RECEIPT PAYMENT AND INCOME EXPENDITURE ACCOUNT			56,232
<u>SCHEDULE F -5 : SUAS -TB PROGRAMME</u>			
PROGRAMME COST			
COORDINATOR SALARY	96,000.00		
SUPERVISOR SALARY	12,000.00	1,08,000	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			1,08,000

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 (2020-21)

SCHEDULE F -6 : TEAM CAFÉ			
SCHOOL BUILDING REPAIR	3,42,719.00		
COVID RELIEF EXPENSES	274.00		
BANK CHARGES	869.00	3,43,862	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			3,43,862
SCHEDULE F - 7 : ME-IMPORTAS-(EDUCATION & LITERACY PROGRAMME)			
HONORARIUM OF TEACHER (PRE SCHOOL)	66,000.00		
HONORARIUM OF HELPER (PRE SCHOOL)	21,000.00	87,000	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			87,000
SCHEDULE F -8 : SUAS -(EDUCATION & LITERACY PROGRAMME)			
BANK CHARGES	490.00		
ELECTRICITY CHARGES	18,690.00		
HELPER SALARY	84,000.00		
SUPERVISOR SALARY	1,20,000.00		
TEACHERS SALARY	1,20,000.00		
COMMUNICATION	1,925.00	3,45,105	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			3,45,105
SCHEDULE F-9 : AZAD FOUNDATION (WOMENS ON WHEEL)			
CAPACITY BUILDING OF PROJECT PERSONNEL			
HONORARIUM TO PROJECT DIRECTOR	42,000.00		
SALARY OF PROJECT COORDINATOR	1,12,000.00		
SALARY OF FIELD MOBILISER	35,000.00		
SALARY OF FIELD SUPERVISOR	98,000.00	2,87,000	
PRINTING COSTS			
LEAFLETS	3,300.00		
BANNER	1,200.00	4,500	
ADMINISTRATIVE			
ACCOUNTANT	21,000.00		
TRAVELLING ALLOWANCE	988.00		
MAINTENANCE	2,257.00		
DOCUMENTATION	5,000.00		
HAND SANITISER	17,973.00	47,218	
TOTAL INCOME EXPENDITURE ACCOUNT			3,38,718
LESS : LIABILITIES	5,000.00	5,000	
TOTAL RECEIPT PAYMENT ACCOUNT			3,33,718
SCHEDULE F-10 : TORENTA CALCUTTA FOUNDATION (VOCATIONAL			
TRAINER COST	48,000.00		
COORDINATOR & SUPERVISOR	30,000.00	78,000	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			78,000

DEVELOPMENT ACTION SOCIETY


President


Secretary



DEVELOPMENT ACTION SOCIETY
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107
SCHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS
ACCOUNT - FOREIGN CONTRIBUTION (2020-21)

SCHEDULE F-11 : SUAS RELIEF			
BANK CHARGES	451.00		
COMMUNICATION	13,691.00		
EXGRATIA	26,000.00		
FUEL	2,000.00		
MISCELLANEOUS	50.00		
SUPERVISOR SALARY	1,44,000.00		
RELIEF EXPENSES	38,930.00	2,25,122	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			2,25,122
SCHEDULE F-12 : JAGORI RELIEF			
CONSULTANCY	10,000.00		
RELIEF EXPENSES	29,611.00	39,611	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			39,611
SCHEDULE F-13 : THOMAS			
BANK CHARGES	1,209.00		
SUPERVISION COST	1,52,350.00		
CULTIVATION EXPENSES	1,50,300.00		
SCHOOL BUILDING REPAIR	7,34,981.00	10,38,840	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			10,38,840
SCHEDULE F-14 : AMITAVA MAJUMDER-COVID RELIEF			
RELIEF EXPENSES	2,47,985.00	2,47,985	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			2,47,985
SCHEDULE F-15 : JOANNE-COVID RELIEF			
BANK CHARGES	383.00		
RELIEF EXPENSES	17,000.00	17,383	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			17,383
SCHEDULE F-16 : MILLAP-COVID RELIEF			
BANK CHARGES	436.00		
RELIEF EXPENSES	1,000.00	1,436	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			1,436
SCHEDULE F-17 : GENERAL (ESTABLISHMENT)			
CONSULTANCY FEES	10,000.00		
LEGAL EXPENSES	650.00		
SALARY & ALLOWANCE	5,189.00		
BANK CHARGES	21.00		
ELECTRICITY	6,400.00	22,260	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			22,260

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 - FOREIGN CONTRIBUTION

CURRENT LIABILITIES & ADVANCE SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2021

SCHEDULE - F-18

PARTICULAR	PROJECT	OPENING BALANCE	PAID DURING THIS YEAR	DUE DURING THIS YER	BALANCE AS ON 31ST MARCH 2021
TDS	AZAD	49	49		0
GOUTAM SARKAR	AZAD	4851	4851	5000	5000
PROFESSIONAL TAX	AZAD	260	260		0
GENERAL FUND	AZAD	2000	2000		0
TOTAL		7160	7160	5000	5000
AUDIT FEES	SUAS	20000	20000		0
TOTAL		20000	20000	0	0
TDS	TEAM CAFÉ	1498	1498	0	0
TOTAL		1498	1498	0	0
TDS	TCF	5	5	0	0
TOTAL		5	5	0	0
DAS GENERAL	SUAS-TB	7284	7284	0	0
TOTAL		7284	7284	0	0
PROVIDENT FUND	GFC	15096	0	0	15096
METRO CASH & CARRY	GFC	1			1
TOTAL		15097	0	0	15097
GRAND TOTAL		51044	35947	5000	20097

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA



PRESIDENT

Re

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, 2021

SCHEDULE - F - 19

NAME OF THE ASSETS	BALANCE AS ON 01.04.2020	ADDITION till 30/09/2020	ADDITION after 01/10/2020	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE AS ON 31.03.2021
ACCOUNT: GOAL							
FURNITURE & FIXTURES A/C	36165			36165	@10%	3616	32,549.00
OFFICE EQUIPMENTS A/C	19825			19825	@10%	1982	17,843.00
COMPUTER A/C	2			2	@40%	1	1.00
DIGITAL VIDEO CAMERA A/C	2468			2468	@15%	370	2,098.00
EQUIPMENTS (DOCTOR) A/C	1038			1038	@15%	156	882.00
JUTE MACHINE A/C	47900			47900	@15%	7185	40,715.00
SEWING MACHINE A/C	12817			12817	@15%	1923	10,894.00
	120215	0	0	120215		15233	1,04,982.00
ACCOUNT: SUAS							
FURNITURE & FIXTURES A/C	14185			14185	@10%	1418	12,767.00
BOOK SHELF A/C	7574			7574	@10%	757	6,816.90
COMPUTER A/C	19			19	@40%	8	11.00
BUILDING A/C	3048364			3048364	@10%	304836	27,43,528.00
DIGITAL A/C	1142			1142	@15%	171	971.00
FAN A/C	354			354	@15%	53	301.00
AIR-CONDITIONER A/C	4771			4771	@15%	716	4,055.00
REFRIGERATOR A/C	2434			2434	@15%	365	2,069.00
SEWING MACHINE A/C	5227			5227	@15%	784	4,443.00
LCD PROJECTOR A/C	5770			5770	@40%	2308	3,462.00
	3089840	0	0	3089840		311416	27,78,423.90
ACCOUNT: REACH							
FURNITURE & FIXTURES A/C	3226			3226	@10%	323	2,903.00
COMPUTER A/C	1			1	@40%	0	1.00
	3227	0	0	3227		323	2,904.00
ACCOUNT: MARTIN MCLAUGHLIN							
BUILDING A/C	253120			253120	@10%	25312	2,27,808.00
	253120	0	0	253120		25312	2,27,808.00
ACCOUNT: TERI							
DIGITAL CAMERA A/C	7978			7978	@15%	1197	6,781.00
LAPTOP A/C	491			491	@40%	295	196.00
	8469	0	0	8469		1492	6,977.00
ACCOUNT: MENNONITE CENTRAL COMMITTEE							
COMPUTER A/C	4			4	@40%	2	2.00
DIGITAL CAMERA A/C	3656			3656	@15%	548	3,108.00
	3660	0	0	3660		550	3,110.00
ACCOUNT: ME-IMPORTAS							
JUTE MACHINE A/C	7086			7086	@15%	1063	6,023.00
	7086	0	0	7086		1063	6,023.00
ACCOUNT: SAVE THE CHILDREN							
COMPUTER A/C	559			559	@40%	224	335.00
	559	0	0	559		224	335.00
ACCOUNT: TEAM CAFÉ							
COMPUTER A/C	65500	0	0	65500	@40%	26200	39,300.00
SEWING MACHINE A/C	6596			6596	@15%	898	5,698.00
MIXER GRINDER	7215		0	7215	@15%	1082	6,133.00
WASHING MACHINE	69005		0	69005	@15%	10351	58,654.00
COMPUTOR TABLE	4962	0		4962	@10%	1985	2,977.00
BATHROOM CONSTRUCTION	35200		0	35200	@10%	3520	31,680.00
BEDDING	59200		0	59200	@15%	8880	50,320.00
STEEL BED	48300	0		48300	@10%	19320	28,980.00
SHADE CONSTRUCTION	95472	0		95472	@10%	38189	57,283.00
UTENSILS	28570		0	28570	@15%	4285	24,285.00
ELECTRICAL FAN	27519		0	27519	@15%	4128	23,391.00
	447539	0	0	447539	0	118838	3,28,701.00
GRAND TOTAL	39,33,715	-	-	39,33,715		4,74,451	34,59,263.90

FOR DAS DIPAK & CO
CHARTERED ACCOUNTANTS

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

PRESIDENT

SECRETARY

(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 (2020-2021)

SCHEDULE I-1: CASH IN HAND - OPENING & CLOSING BALANCE		OPENING BALANCE	CLOSING BALANCE
GENERAL		2,227	36,730
VOCATIONAL			5,802
SSM-BIDYADHARPUR		3,954	20,914
SSM- MODERN SCHOOL		17,442	13,118
SHIKHA		26,808	568
TOTAL RECEIPT PAYMENT ACCOUNT		50,431	77,132
SCHEDULE I - 1 : CASH AT BANK - OPENING & CLOSING BALANCE			
GENERAL - FEDERAL BANK A/C NO-12840100146740		4,85,647	2,41,474
KCLWRS -AXIS BANK A/C NO- 011010100423366		12,970	10,964
CORPUS FUND - FEDERAL BANK A/C NO-128401001116289		6,794	6,983
SALARY FUND - FEDERAL BANK A/C NO-12840100120950		1,25,187	15,167
GENERAL FUND - HDFC BANK A/C NO-19231450000103		4,74,395	2,30,425
BUILDING FUND - FEDERAL BANK A/C NO- 12840100116271		39,187	40,280
UNITED BANK OF INDIA A/C NO- 0955010112291		2,277	2,277
URMIBALA SMRITI KALYAN SANGSTHA (PANIGHATA) FEDERAL BANK A/C NO-12840100145940		14,144	14,586
SUCHETANA-FEDERAL BANK-12840100147409		46,922	25,670
BIDYADHARPUR - H.D.F.C BANK A/C NO-50100181567667		4,66,404	1,81,105
KASBA MODERN - HDFC BANK A/C NO-50100181570112		4,56,150	2,68,118
SHIKHA - H.D.F.C BANK A/C NO-50100092907019		2,68,524	1,70,339
TOTAL RECEIPT PAYMENT ACCOUNT		23,98,600	12,07,387
SCHEDULE I-2 : GRANT RECEIVED			
GRANT - SSM(BIDYADHARPUR-RESIDENTIAL SCHOOL)	7,75,000		
GRANT - SSM(KASBA MODERN SCHOOL)	7,75,000		
GRANT - SSM (-MDM)	27,242		
GRANT - SMILE	4,12,500		
GRANT - ONGC	3,05,001		
GRANT -ISRC	26,000		
GRANT -TECH MAHINDRA	5,00,000		
GRANT - FEDERAL BANK	1,58,350		
TOTAL INCOME EXPENDITURE ACCOUNT			29,79,093
LESS : KIND DONATION	1,58,350	1,58,350	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			28,20,743
SCHEDULE I-3 : OTHER INCOME			
DONATION -GENERAL	6,28,945		
INCOME FROM VOCATIONAL UNIT	3,33,225		
INCOME FROM ORGANISATIONAL STRUCTURE	13,834		
WBPCB	67,518		
CENTRE CONTRIBUTION	41,760		
TDS REFUND	37,490	11,22,772	
			11,22,772

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 (2020-2021)

LESS : TDS RECEIVABLE(WBPCB)	512	512	
TOTAL RECEIPT PAYMENT ACCOUNT			11,22,260
LESS : TDS REFUND	37,490	37,490	
TOTAL INCOME EXPENDITURE ACCOUNT			10,85,282
SCHEDULE I-4 : INTEREST RECEIVED FY-2019-209			
SAVINGS			
HDFC- BIDYADHARPUR	15,573		
HDFC-KASBA MODERN	14,089		
FEDERAL BANK - SALARY(940)	442		
HDFC - GENERAL(103)	8,058		
FEDERAL BANK - GENERAL(740)	7,986		
AXIS BANK-SWF (3366)	333		
FEDERAL BANK - URMIBALA(950)	2,850		
FEDERAL BANK (271)	1,093		
FEDERAL BANK-SHIKHA	7,251		
FEDERAL CORPUS-(289)	189		
FEDERAL - SUCHETANA	1,748	59,612	
TOTAL RECEIPT PAYMENT ACCOUNT			59,612
FD INTEREST	1,782	1,782	1,782
TOTAL RECEIPT PAYMENT ACCOUNT			1,782
ADD: ACCURED INTEREST	6,24,062	6,24,062	
TOTAL INCOME EXPENDITURE ACCOUNT			6,25,844
SCHEDULE I-5 : SSM- MID DAY MEAL			
MID DAY MEAL EXPENSES-BIDYADHARPUR	27,242	27,242	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			27,242
SCHEDULE I-6 : BIDYADHARPUR RESIDENTIAL HOME			
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	73,626		
STIPEND FOR STUDENTS	18,000		
ELECTRICITY & WATER	24,510		
MEDICAL CARE	14,756		
CONTINGENCIES	12,459		
MAINTENANCE	6,695		

DEVELOPMENT ACTION SOCIETY

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1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107
SCHEDULE FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS
ACCOUNT- NON FOREIGN CONTRIBUTION (2020-2021)

MISCELLANEOUS	5,749		
AUDIT FEES	1,000	1,56,795	
TOTAL INCOME EXPENDITURE ACCOUNT			10,56,795
LESS : AUDIT FEES	1,000		
PROVAKAR HALDER	18,533		
SARBANI GUHA	18,000	37,533	
TOTAL RECEIPT PAYMENT ACCOUNT			10,19,262
SCHEDULE I-7 : KASBA MODERN RESIDENTIAL HOME			
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	
STIPEND FOR STUDENTS	18,000		
ELECTRICITY & WATER	11,420		
BANK CHARGES	425		
AUDIT FEES	1,000	30,845	
TOTAL INCOME EXPENDITURE ACCOUNT			9,30,845
LESS : AUDIT FEES	1,000		
SARBANI GUHA	18,000	19,000	
TOTAL RECEIPT PAYMENT ACCOUNT			9,11,845
SCHEDULE I-8 :ISRC			
COMPUTER TRAINER	48,000		
COORDINATOR	36,000		
TRAINER	42,000	1,26,000	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			1,26,000
SCHEDULE I-9: TECH MAHINDRA - RELIEF			
RELIEF EXPENSES-COVID	4,26,473		
ADMINISTRATIVE EXPENSES	73,527	5,00,000	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			5,00,000
SCHEDULE I-10: ONGC - RELIEF			
RELIEF EXPENSES-COVID	2,52,565		
ADMINISTRATIVE EXPENSES	52,436	3,05,001	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			3,05,001

DEVELOPMENT ACTION SOCIETY


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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- NON FOREIGN CONTRIBUTION (2020-2021)

SCHEDULE I-11 :SMILE FOUNDATION			
SALARY OF TEACHER	2,43,000		
SALARY OF ACCOUNTANT (PART SALARY)	6,000		
PROJECT COORDINATOR	54,000		
ADMIN EXPENCE (ELECTRICITY & MOBILE)	6,000		
RELIEF EXPENSES	29,840	3,38,840	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			3,38,840
SCHEDULE I-12: SHIKHA			
BANK CHARGES	437		
GRANT TO OTHER NGO	1,05,000	1,05,437	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			1,05,437
SCHEDULE I-13 :GENERAL PROGRAMME EXPENSES			
RELIEF EXPENSES	2,434	2,434	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			2,434
SCHEDULE I-13 :GENERAL EXPENSES			
SALARY	3,76,982		
AUDIT FEES	28,000		
BANK CHARGES	2,340		
COMMUNICATION	25,442		
CONSULTANCY FEES	15,000		
CONSULTANCY FEES	9,880		
ELECTRICITY CHARGES	18,080		
FOOD & NUTRITION	6,450		
GRANT TO OTHER NGO	1,05,000		
LEGAL EXPENSES	6,000		
MAINTENANCE COST	11,410		
MISCELLANEOUS EXPENSES	344		
MUNICIPAL TAX	47,764		
POSTAGE & COURIER	294		
PRINTING & STATIONERY	495		
SOCIETY RENEWAL	400		
SUBSCRIPTION	5,000		
TRAVEL EXPENSES	9,051		
CAR RUNNING EXPENSES	40,750	7,08,682	
TOTAL INCOME EXPENDITURE ACCOUNT			7,08,682
LESS : PROFESSIONAL TAX	110		
LESS : AUDIT FEES	28,000	28,110	
TOTAL RECEIPT PAYMENT ACCOUNT			6,80,572

DEVELOPMENT ACTION SOCIETY


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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- NON FOREIGN CONTRIBUTION (2020-2021)

SCHEDULE I-14 : VOCATIONAL TRAINING UNIT			
CAR DRIVER	380		
COMMUNICATION	7,600		
JUTE EXPENSES	3,415		
SALARY	1,07,000		
KARMA KETTLE	14,520		
LABOUR CHARGES	95,334		
LIQUID SOAP	12,550		
MATERIALS	11,999		
MISCELLANEOUS EXPENSES	120	2,52,918	
TOTAL RECEIPT PAYMENT & INCOME EXPENDITURE ACCOUNT			2,52,918

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-15

NAME	PROJECT	OPENING BALANCE (ADVANCE)	PAID DURING THE YEAR	RECEIVED DURING THE YEAR	BALANCE AS ON 31ST MARCH 2021
SAGARIKA ROYCHOWDHURY	SSM-BP	6,000			6,000
SUB TOTAL		6,000	-	-	6,000
KALPANA PAL	GFC	1,500			1,500
SUBRATA BOSE	GFC	9,770			9,770
CHANDRIMA MALAKAR	GFC	1,500			1,500
RAMPRASAD MONDAL	GFC	1,500			1,500
GREAT EASTERN	GFC	27,600		27,600	-
GOUTAM MONDAL	GFC	5,000			5,000
SARAS CHOWDHURY	GFC	3,000		500	2,500
SSM BIDYADHARPUR	GFC		27,600		27,600
SUKUMAR HALDER			10,000		10,000
SUB TOTAL		49,870	37,600	28,100	59,370
		55,870	37,600	28,100	65,370

NAME	PROJECT	OPENING BALANCE (LIABILITIES)	PAID DURING THE YEAR	ACCOUNTED DURING THE YEAR	BALANCE AS ON 31ST MARCH 2021
AUDIT FEES	SSM-BP	1,000	1,000	1,000	1,000
PRASANTA DAS	SSM-BP	12,930	12,930		-
PROVAKAR HALDER	SSM-BP	15,920	15,920	18,533	18,533
SARBANI GUHA	SSM-BP	4,500	4,500	18,000	18,000
TANUSREE DUTTA	SSM-BP	2,000	2,000		-
DAS GENERAL	SSM-BP	3,300	3,300	27,600	27,600
SUB TOTAL		39,650	39,650	65,133	65,133
AUDIT FEES	SSM-KM	1,000	1,000	1,000	1,000
PRASANTA DAS	SSM-KM	23,740	23,740		-
SUHAS BHOWMIK	SSM-KM	10,760	10,760		-
GENERAL FUND	SSM-KM	2,500	2,500		-
BIMALENDU BASU	SSM-KM	27,100	27,100		-
SARBANI GUHA	SSM-KM	4,500	4,500	18,000	18,000
SUB TOTAL		69,600	69,600	19,000	19,000
P.TAX	GFC	1,300	1,300	110	110
AUDIT FEES	GFC	18,000	18,000	28,000	28,000
SUB TOTAL	GFC	19,300	19,300	28,110	28,110
		1,28,550	1,28,550	1,12,243	1,12,243
GRAND TOTAL		1,28,550	1,28,550	1,12,243	1,12,243

AS PER OUR REPORT OF EVEN DATE ANNEXED

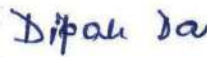
DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

FOR DAS DIPAK & CO
 CHARTERED ACCOUNTANTS


 PRESIDENT


 SECRETARY



(DIPAK DAS)
 PRPPRIETOR



DEVELOPMENT ACTION SOCIETY
1721, RAJDANGA MAIN ROAD, (BLOCK-EC-71), KOLKATA-700 107
LIST OF FIXED DEPOSITS AS AT 31ST MARCH, 2021

SCHEDULE: I-16 FIXED DEPOSITS

NAME OF THE BANK & FUND	BALANCE AS ON 01.04.2020	INTEREST RECEIVED	ACCRUED INTEREST	ADDITION	TOTAL	ENCASHED	ADJUSTMENT	TDS	BALANCE AS ON 31.03.2021
FEDERAL BANK									
CORPUS FUND									
128403300145369	1,26,906		9,503		1,36,409			678.80	1,35,730
128403300161945	2,14,654		16,074		2,30,728			1,148.15	2,29,580
12840330096669	2,49,201		18,661		2,67,863			1,332.94	2,66,530
128403300212235	1,40,921		10,553		1,51,474			753.77	1,50,720
128403300212243	1,40,921		10,553		1,51,474			753.77	1,50,720
12840300226904	6,05,480		45,341		6,50,821			3,238.61	6,47,582
12840300246753	33,88,948		2,53,777		36,42,725			18,127.16	36,24,598
12840300246800	7,41,978		55,562		7,97,540			3,968.72	7,93,571
			288	3,00,000	3,00,288			1,604.65	2,98,683
	56,09,010	-	4,20,311	3,00,000	63,29,321	-	-	31,606.55	62,97,714
BUILDING FUND									
128403300215584	3,09,541		23,180		3,32,721	-		1,655.69	3,31,065
	3,09,541	-	23,180		3,32,721	-	-	1,655.69	3,31,065
HDFC BANK									
50300334720112	19,09,520		1,38,742		20,48,262			9,910.11	20,38,351
50300336003277	2,38,690		-		2,38,690	2,38,690		(0.24)	0
	21,48,210	-	41,829	7,00,000	7,41,829			3,632.89	7,38,197
			1,80,571	7,00,000	30,28,781	2,38,690	-	13,542.76	27,76,548
ICICI PRUDENTIAL									
	50,000				50,000				50,000
	50,000	-	-		50,000	-	-	-	50,000
TOTAL	81,16,761	-	6,24,062	10,00,000	97,40,823	2,38,690	-	46,805.00	94,55,328

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

PRESIDENT




SECRETARY



FOR DAS DIPAK & CO
CHARTERED ACCOUNTANTS

(DIPAK DAS)
PRPPRIETOR

Dipak Das



DEVELOPMENT ACTION SOCIETY

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

LIST OF FIXED ASSETS AS AT 31ST MARCH, 2021

SCHEDULE -17

NAME OF THE ASSETS	BALANCE AS ON 01.04.2020	ADDITION/ TRFD FOR THE YEAR	TOTAL	RATE OF DEPRECIATION	DEPRECIATION	BALANCE AS ON 31.03.2021
BUILDING ACCOUNT	34,36,274.33		34,36,274	@5%	1,71,814	32,64,460
UTENSILS ACCOUNT	34,385.00		34,385	@10%	3,438	30,947
FURNITURE ACCOUNT	83,379.00		83,379	@10%	8,337	75,042
AIR- CONDITIONER ACCOUNT	60,934.00		60,934	@15%	9,140	51,794
GAS OVEN ACCOUNT	126.00		126	@15%	18	108
SEWING MACHINE ACCOUNT	21,816.00		21,816	@15%	3,272	18,544
WASHING MACHINE ACCOUNT	653.00	13,900	14,553	@15%	2,183	12,370
COMPUTER ACCOUNT	2,070.00	1,58,350	1,60,420	@40%	64,168	96,252
WATER HEATER ACCOUNT	388.00		388	@15%	58	330
MOBILE PHONE ACCOUNT	25.00		25	@40%	10	15
TELEPHONE ACCOUNT	182.00		182	@15%	27	155
FAN ACCOUNT	591.00		591	@15%	89	502
ELECTRIC IRON (VOC)	278.00		278	@15%	42	236
JUTE MACHINE (VOC)	40,633.00		40,633	@15%	6,095	34,538
TATA WINGER	1,57,459.00		1,57,459	@15%	23,619	1,33,840
XYLO	5,18,248.00		5,18,248	@15%	77,737	4,40,511
REFRIGERATOR	2,201.00	13,700	15,901	@15%	2,385	13,516
CUTTING MACHINE	2,659.00		2,659	@15%	399	2,260
DIGITAL CAMERA ACCOUNT	49.00		49	@60%	29	20
WATER FILTER	6,222.00		6,222	@15%	933	5,289
AMBULANCE	1,55,649.00		1,55,649	@15%	23,347	1,32,302
CCTV	11,560.00		11,560	@15%	1,734	9,826
TOTAL	45,35,781.33	1,85,950.00	47,21,731		3,98,874	43,22,857

AS PER OUR REPORT OF EVEN DATE ANNEXED

DATE: 20TH SEPTEMBER 2021

PLACE: KOLKATA

PRESIDENT



SECRETARY

FOR DAS DIPAK & CO

CHARTERED ACCOUNTANTS

Dipak Das

(DIPAK DAS)

PRPPRIETOR



DEVELOPMENT ACTION SOCIETY

YEAR – 2020-2021

(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.

(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.



(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.

(iii) Assets Verification:

Fixed assets have not been physically verified during the current year. Fixed Assets register is not maintained currently but is under process and will be maintained from the next financial year.

(iv) Organization's contribution and payments from such contribution:

As conditions of grant, in case of certain projects, specific contribution is required from the organization from which a part of the project expenses are met. Such contributions from the organization and expenses thereof are separately shown in the receipts (and income) and payments (and expenditure).

(v) 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.

(vi) 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: 20th September, 2021
Place: Kolkata-67