



RSA & CO

CHARTERED ACCOUNTANTS

REF.NO:-RSA/19-20/AUDIT/33

UDIN:- 19306954AAAABJ5800

AUDITOR'S REPORT

To
THE MEMBERS,
DHAGAGIA SOCIAL WELFARE SOCIETY (F.C)

We have audited the attached Balance Sheet of **DHAGAGIA SOCIAL WELFARE SOCIETY (F.C)** as on 31.03.2019 and annexed Income & Expenditure Account and Receipts & Payments Account for the period 01.04.2018 to 31.03.2019. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statements. The Audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating overall financial statement presentation. We believe our audit provides reasonable basis for our opinion.

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.

In our opinion, proper books of accounts have been kept by the Trust so far as it appears from our examination of those books.

The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Account.

In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedule and notes thereon give a true and fair view:

- a. In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2019
- b. In case of Income & Expenditure Account, of the excess of income over expenditure, for the year ended on that date.

Place: Kolkata
Date: 27/09/2019

For RSA & COMPANY
(Chartered Accountants)
Firm Regn. No – 325422E

Deepak K. Tripathi
(CA. DEEPAK KUMAR TRIPATHI)
Partner
M.No: 306954



DHAGAGIA SOCIAL WELFARE SOCIETY(FC)
Viii-Dhagaria, P.O-Jopla, P.S-Dubrajpur, Dist.-Birbhum
Income And Expenditure for the Year ended 31st March 2019

INCOME	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
Grant Received from Project	1	81,35,664.20	
Bank Interest from A/C No-3519 (FC A/C)	2	26,180.00	
TOTAL INCOME			81,61,844.20
Excess of Expenditure over Income transferred to General Fund			1,08,472.97
TOTAL			82,70,317.17
EXPENDITURE	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
Project Expenses			
DSWS FC General	3	19,922.40	
Hummingbird Foundation Trafficking	4	13,58,572.95	
New Horizons	5	15,63,286.60	
Protecting Children Through Trained Child Protection	6	16,83,912.00	
Reducing Malnutrition Among Children G0249	7	34,89,796.65	
Reducing Malnutrition Among Children-G0204	8	8.85	
Depreciation on Assets	9	1,54,817.72	
TOTAL EXPENDITURE			82,70,317.17
TOTAL			82,70,317.17

In Terms of report of even date:

For RSA & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No.325422E

Deepak K. Tripathi
CA.DEEPAK KUMAR TRIPATHI

Partner
(Membership No.306954)
Place: KOLKATA
Date: 27/09/2019



DHAGAGIA SOCIAL WELFARE SOCIETY(FC)
Viii-Dhagaria, P.O-Joplai, P.S-Dubrajpur, Dist.-Birbhum
Receipt And Payment for the Year ended 31st March 2019

RECEIPT	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
OP.BALANCES			
Cash In Hand	10	420.00	
Cash At Bank	11	1,02,071.25	
Grant Received from Project	12	86,20,166.00	
Bank Interest from A/C No-3519 (FC A/C)	2	26,180.00	
Advances Received	13	49,549.36	
Other Receipts	14	-	
TOTAL RECEIPT			87,98,386.61
TOTAL			87,98,386.61
PAYMENT	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
Hummingbird Foundation Trafficking	15	14,29,743.95	
New Horizons	16	15,26,561.60	
Protecting Children Through Trained Child Protection	17	17,97,327.00	
Reducing Malnutrition Among Children	18	32,10,323.65	
Reducing Malnutrition Among Children G0204	19	5,27,066.10	
DSWS FC General	20	19,922.40	
CLOSING BALANCES			
Cash In Hand	21	18,814.00	
Cash At Bank	22	2,68,627.91	
TOTAL PAYMENT			87,98,386.61
TOTAL			87,98,386.61

In Terms of report of even date:

For RSA & CO.
CHARTERED ACCOUNTANTS
 Firm Reg. No.325422E

Deepak K. Tripathi
CA.DEEPAK KUMAR TRIPATHI

Partner

(Membership No.306954)

Place: KOLKATA

Date: 27/09/2019



DHAGAGIA SOCIAL WELFARE SOCIETY(FC)
Viii-Dhagaria, P.O-Jopla, P.S-Dubrajpur, Dist.-Birbhum
Balance Sheet for the Year ended 31st March 2019

LIABILITIES	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
General Funds (As per P.Y. Balance Sheet)		13,38,727.61	
Less: Excess of Expenditure over Income transferred to General Fund		1,08,472.97	12,30,254.64
Current Liabilities & Provision	23	4,85,224.57	4,85,224.57
TOTAL			17,15,479.21
ASSETS	SCH NO	AMOUNT IN (RS)	AMOUNT IN (RS)
Fixed Assets			
Land			52,250.00
Building		9,70,529.40	
Less: Depreciation @10%		97,052.94	8,73,476.46
Computer & Printers		51,299.60	
Laptop Purchase		42,500.00	
		93,799.60	
Less: Depreciation @40%		37,519.84	56,279.76
Furniture		9,329.40	
Furniture Purchase		16,400.00	
		25,729.40	
Less: Depreciation @10%		2,572.94	23,156.46
Digital Camera		10,300.00	
Less: Depreciation @40%		4,120.00	6,180.00
LCD Projector & Speaker		33,880.00	
Less: Depreciation @40%		13,552.00	20,328.00
Current Assets, Loans & Advances			
Grant Receivable	24	3,54,276.65	
Other Current Assets		42,089.97	3,96,366.62
Cash & Bank Balances			
Cash in Hand	21	18,814.00	
Cash at Bank	22	2,68,627.91	2,87,441.91
TOTAL			17,15,479.21

In Terms of report of even date:

For RSA & CO.
CHARTERED ACCOUNTANTS
 Firm Reg. No.325422E

Deepak K. Tripathi
CA. DEEPAK KUMAR TRIPATHI
 Partner
 (Membership No.306954)
 Place: KOLKATA
 Date: 27/09/2019



SCHEDULE -1 GRANT RECEIVED			
PARTICULARS	Amount(Rs.)	Amount(Rs.)	
Grant From Hummingbird Foundation	13,92,452.95		
Grant Received From New Horizon	15,63,286.60		
Grant Received From Protecting Children Through Trained Child Protection	16,83,912.00		
Grant From Reducing Malnutrition Among children G0204	6,216.00		
Grant From Reducing Malnutrition Among children G0249	34,89,796.65		
TOTAL		81,35,664.20	

SCHEDULE -2 BANK INTEREST FC A/C NO-3519 SBI			
PARTICULARS	Amount(Rs.)	Amount(Rs.)	
Interest Received-A/C NO-3519 SBI	26,180.00		
TOTAL		26,180.00	



SCHEDULE -3 DSWS FC GENERAL A/C		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Bank Charges	1,799.50	
Audit Fees	10,000.00	
Pf charges	8,122.90	
TOTAL		19,922.40



SCHEDULE -4 Hummingbird Foundation		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Administrative Expenses	1,75,093.95	
Salary	8,02,403.00	
Travel & Other Recurring Costs	85,713.00	
AC -12 Regular Monthly Meeting of VLCPC	34,576.00	
AC - 15 VLCPC Trained by Master Trainer	6,120.00	
AC-17 Training of New Members of VLCPC	3,570.00	
AC-18 Training on Vulnerability Mapping	8,205.00	
AC-19 Capacity Building of Child Members	4,825.00	
AC-1 Conduct Session for Collective	99,774.00	
AC-20 Display A Board of VLCPC	14,112.00	
AC-23 Vulnerability Mapping and Action Plan	3,582.00	
AC-25 One Meeting Between VLCPC and Child & Youth	3,135.00	
AC-26 Planning Meeting Between VLCPC & Child & Yout	6,520.00	
AC-28 Stall/exhibition at Mela	7,230.00	
AC-29 School Sensitisation Meeting	6,295.00	
AC-2 Weekly Meeting with the Collective	24,510.00	
AC-3 2days Training of Collective Members on Eviden	5,062.00	
AC-41 Block Level Consultation to Sensitize	9,720.00	
AC-42 Staffs Training on Government Scheme	3,985.00	
AC-43 Monthly Review Meeting	18,265.00	
AC-4 Falcation of Collective Members	12,645.00	
AC-6 Analysis and Collation of Information Collecti	2,880.00	
AC-7 Place Demand in the Panchayat	2,800.00	
AC-8 Rally on Specific Days	13,202.00	
AC-9 Preparation of Posters by Collectives on Issue	4,350.00	
TOTAL		13,58,572.95

SCHEDULE -5 New Horizon		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
1.1.3 Project Coordinator Salary	2,78,053.00	
1.2.2. Accounts & Admin Support Salary	66,000.00	
1.2.3 Project Director Salary	39,600.00	
2.2 Local Conveyance	45,294.00	
3.12 Group Enterprise Development	3,25,720.00	
3.13 Exposure Visit	37,050.00	
3.1 Interface with Key Industry Players, Fair Trade	26,600.00	
3.2 Community Level Meeting with Key Holders	7,380.00	
3.3 Community Mobilization Activities	14,145.00	
3.4 Supervisor Salary	1,58,400.00	
3.5 Community Mobilizer Salary	2,03,450.00	
3.6 Life Skills Training	48,423.00	
3.7 Parents Meeting	950.00	
3.9 Capacity Building on Group Business	1,92,760.00	
4.1 Meeting with Family Member on Orientation	1,765.00	
4.2 Basic Documentation of Trainees	950.00	
5.6 Awareness Through Campaign & Inovative Communic	10,000.00	
7.2.1 Consummables	18,327.85	
7.2.2 Rent & Utilites	30,000.00	
7.2.3 Communication	15,918.75	
8.1 Office Equipment	42,500.00	
TOTAL		15,63,286.60



SCHEDULE -6 Protecting Children Through Trained Child Protection		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
2.4 Telephone Expenses (Mobile & Data for Cadre)	8,144.00	
2.4 Telephone Expenses (Mobile & Data for Field/District	1,527.00	
3.1 Field / District Officer-WB PNGO Salary	2,75,706.00	
3.3 Finance Officer Salary	86,800.00	
4.2 Travelling Expenses- Cadre	1,32,673.00	
4.3 Travelling Expenses- Field/District Officer	46,916.00	
4.4 Partner Monitoring Cost(Tavel & Accomodation)	9,450.00	
5.1 Cadres Monthly Honaraium	9,78,770.00	
5.5 Field Office Set -Up Cost	16,400.00	
5.8 Monitoring and Hand Holding By DCPU	2,160.00	
5.9A Field Office Cost (Rent, Electricity,Communic	1,25,366.00	
Total		16,83,912.00

SCHEDULE -7 Reducing Malnutrition Among Children		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
1.1A Project Coordinator salary	3,30,000.00	
1.1B Field Coordinators Salary	3,94,936.00	
1.1C M& E Coordinator Salary	1,50,150.00	
1.1.D Community Facilitators Salary	7,17,514.00	
1.1E Finance & Admin Support Salary	72,000.00	
2.2 Local Travel	2,04,345.00	
3.1.1A Training of Project Staffs on Basic Concepts	1,02,767.00	
3.1.1.B Orientation of Government Forntkine	65,132.00	
3.1.1.C Training on Community Based Case Management	60,390.00	
3.1.1. D Develop Referral Slip for Severely Malnour	3,000.00	
3.1.1.E Strengthening the Micronutrient	12,940.00	
3.1.1.F Organizing Health Fair at Community Level	1,09,097.00	
3.1.2.A Strengthening the Capacity of Adolescent	1,37,210.00	
3.1.2.B Strengthening the Health Department to Impr	19,600.00	
3.1.2.E Orientation of Family Members on Kitchen	13,060.00	
3.1.3A Water Testing- A Water Testing Exercise	56,258.00	
3.1.3B Maintenance of Water Purification Unit	43,448.00	
3.1.3.C Training of School Children on Water	41,700.00	
3.1.3.E Quarterly Cluster Level Meeting of School	15,950.00	
3.1.3.F Identification of Nutrition Champions	12,000.00	
3.1.4. A Develop and Distribute Behaviour Chareg	1,99,730.00	
3.1.4.B Campaigns for Generating Awareness	1,59,740.00	
3.1.4.C Observing Important Days	1,15,056.00	
3.2.1.A Strengthening of Various Community Support	1,71,390.00	
3.2.1.B Children and Adolescent Groups & Mothers Gr	62,260.00	
3.2.1.C Administering Community Score Card	52,018.00	
3.2.1.D Regularisation of VHSNC	26,000.00	
3.2.3. A Strenthening Referral Machanism	32,200.00	
3.2.3.B Linkage with Provision for Sanitary	28,600.00	
4.2 Digital Camera	10,300.00	
5.2.A Office Consumables	31,881.90	
5.2.B Office Running Costs	39,123.75	
Grand Total		34,89,796.65

SCHEDULE -8 Reducing Malnutrition Among Children G0204		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Office Running Costs	8.85	
Grand Total		8.85

SCHEDULE -9 Depreciation on Assets		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Depreciation on Assets	1,54,817.72	
Grand Total		1,54,817.72



SCHEDULE -10 OPENING CASH IN HAND		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Cash-in-hand DSWs FC General A/c	420.00	
TOTAL		420.00

SCHEDULE -11 OPENING CASH AT BANK		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Cash at Bank DSWs FC General A/c	16,403.10	
Cash at Bank Humming Foundation Trafficking	76,632.00	
Cash at Bank Protecting Children Through Trained Child Protection	2,656.00	
Cash-in-hand Reducing Malnutrition Among children G0204	239.10	
Cash at Bank New Horizons	6,141.05	
TOTAL		1,02,071.25

SCHEDULE -12 GRANT RECEIVED		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Grant Received From Reducing Malnutrition Among children G0249	32,15,864.00	
Grant Received From Protecting Children Through Trained Child Protection	17,07,892.00	
Grant Received From New Horizons	15,13,411.00	
Grant From Hummingbird Foundation trafficking	13,46,750.00	
Grant Received From Reducing Malnutrition Among children G0204	8,36,249.00	
Grant From Hummingbird Foundation-HUMMING BIRD RAISE	-	
TOTAL		86,20,166.00

SCHEDULE -13 ADVANCES RECEIVED		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
DSWS FC General A/C	39,717.36	
Hummingbird foundation trafficking	3,527.00	
New Horizon	800.00	
Protecting Children through trained child protection	4,520.00	
Reducing malnutrition among children G0249	985.00	
Reducing malnutrition among children G0204	-	
TOTAL		49,549.36

SCHEDULE -14 OTHER RECEIPTS		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
DSWS FC General A/C		
Hummingbird foundation trafficking		
New Horizon		
Protecting Children through trained child protection		
Reducing malnutrition among children G0249		
TOTAL		



SCHEDULE -15 Hummingbird foundation trafficking		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Community Mobilizers Salary	1,92,181.00	
Employee Contribution to RPF @ 12 %	42,871.00	
Employer Contribution to RPF @ 12 %	42,871.00	
Part Time Accountant Salary Payable	34,210.00	
Project Coordinator Salary Payable	54,192.00	
Supervisor Salary Payable	38,420.00	
Duties & Taxes	6,476.00	
Sundry Creditors	8,55,744.00	
AC-18 Training on Vulnerability Mapping	400.00	
AC-19 Capacity Building of Child Members	760.00	
AC-42 Staffs Training on Government Scheme	2,885.00	
AC-43 Monthly Review Meeting	1,900.00	
LCD Projecter & Speaker	33,880.00	
Administrative Cost	15,008.95	
Travel & Other Recurring Cost	19,145.00	
Loans & Advances	88,800.00	
TOTAL		14,29,743.95
SCHEDULE -16 NEW HORIZON		
PARTICULARS	AMT IN (RS)	AMT IN (RS)
Employee Contribution to RPF @ 12%	33,879.00	
Employer Contribution to RPF @ 12%	33,879.00	
Duties & Taxes	16,827.00	
Sundry Creditors	13,24,263.00	
Local Conveyance	35,448.00	
Group Enterprise Development	35,410.00	
Exposure Visit	5,120.00	
Interface with Key Industry Player, Fair Trade	8,050.00	
Community Mobilization Activities	850.00	
Life Skill Training	1,181.00	
Capacity Building on Group Business	18,320.00	
Consumables	3,069.85	
Telephone Expenses	2,264.75	
Loan Repayment	8,000.00	
TOTAL		15,26,561.60

SCHEDULE -17 Protecting Children Through Trained Child Protection		
PARTICULARS	AMT IN (RS)	AMT IN (RS)
Employee Contribution to RPF @ 12 %	52,501.00	



SCHEDULE -17 Protecting Children Through Trained Child Protection		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Employee Contribution to RPF @12 %	52,501.00	
Employer Contribution to RPF @ 12 %	62,501.00	
PF Admin Charges By Office	3,784.00	
Duties & Taxes	2,057.00	
Sundry Creditors	16,15,188.00	
Travel Cost Cadre	45,880.00	
Partner Monitoring Cost	4,350.00	
Field Office Cost	11,066.00	
TOTAL		17,97,327.00

SCHEDULE -18 Reducing Malnutrition Among Children		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Employee Contribution to RPF @12 %	79,766.00	
Employer Contribution to RPF @ 12 %	79,766.00	
Duties & Taxes	30,019.00	
Payment For Salary and Vendors	27,95,171.00	
2.2 Local Travel	1,08,650.00	
3.1.1A Training of Project Staffs on Basic Concepts	3,100.00	
3.1.1.B Orientation of Government Fortmkine	150.00	
3.1.1.E Strengthening the Micronutrient	2,250.00	
3.1.1.F Organizing Health Fair at Community Level	7,391.00	
3.1.2.E Orientation of Family Members on Kitchen	2,720.00	
3.1.3B Maintenance of Water Purification Unit	4,000.00	
3.1.3.C Training of School Children on Water	4,200.00	
3.1.4.B Campaigns for Generating Awareness	30,400.00	
3.1.4.C Observing Important Days	5,350.00	
3.2.1.A Strengthening of Various Community Support	26,800.00	
3.2.3. A Strenthening Referral Machanism	5,200.00	
5.2.A Office Consumables	7,081.90	
5.2.B Office Running Costs	8,308.75	
Loans Repayment	10,000.00	
TOTAL		32,10,323.65

SCHEDULE -19 Reducing Malnutrition Among Children G0204		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Duties & Taxes	11,382.00	
Payment For Salary and Vendor	5,09,455.00	
Office Running Costs	8.85	
Balance Transferred to General Expenses	6,220.25	
TOTAL		5,27,066.10



SCHEDULE -20 DSWS FC General (INDIRECT EXPENSES)		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Audit Fees	10,000.00	
Bank Charges	1,799.50	
PF Admin Charges by Office	8,122.90	
TOTAL		19,922.40



SCHEDULE -21 CLOSING CASH IN HAND		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Cash-in-hand DSWS FC General A/c	18,805.00	
Cash-in-hand Protecting Children Through Trained Child Protection	9.00	
TOTAL		18,814.00

SCHEDULE -22 CLOSING CASH AT BANK		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
Cash at Bank DSWS FC General A/c	36,495.06	
Cash at Bank Humming Foundation Trafficking	2,008.05	
Cash at Bank Protecting Children Through Trained Child Protection	2,13,657.00	
Cash at Bank New Horizons	2,496.45	
Cash at Bank Reducing Malnutrition Among children G0249	13,971.35	
TOTAL		2,68,627.91



SCHEDULE -23 CURRENT LIABILITIES		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
DSWS FC GENERALA/C	70,588.36	
DSWS FC GENERALA/C 2007-2008	28,928.21	
Hummingbird Foundation Trafficking	5,013.00	
NEW HORIZONS	40,255.00	
Protecting Children through Trained Child Protection	36,002.00	
Advance Grant Received From Protection Child Through Trained C	23,980.00	
REDUCING MALNUTRITION AMONG CHILDREN	2,80,458.00	
TOTAL		4,85,224.57

SCHEDULE -24 Grant Receivable		
PARTICULARS	Amount(Rs.)	Amount(Rs.)
New Horizons	80344.00	
Reducing Malnutrition Among Children	273932.65	
TOTAL		354276.65

