

SABUJ SANGHA

Audited Statement of Accounts
2023-2024

Audit Report
Balance Sheet
Income and Expenditure Account
Receipts and Payments Account

DBK ASSOCIATES

Chartered Accountants
3, Bompas Road, 2nd Floor,
Kolkata -700029, West Bengal



DBK ASSOCIATES

Chartered Accountants

Kolkata: 3, Bompas Road, 2nd Floor, Kolkata – 700 029

Guwahati: C/o, Arun Chandra Nath, 33, Pub Sarania,

Hill Side Road, P.O. – Ulubari, P.S. – Chandmari, Guwahati – 781 007

Ranchi: C/o, Ashok Transport Agency (P) Ltd., Bano Manzil Road,

Garikhana Chowk, Ranchi – 834 001

INDEPENDENT AUDITORS' REPORT

To

The Secretary, SABUJ SANGHA

Reports on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **SABUJ SANGHA** under the Consolidated (Foreign and Non Foreign Contribution) section which comprise the Balance Sheet as at 31st March 2024 along with the statement of Income & Expenditure and the statement of Receipts & Payments for the year ended as on 31st March 2024.

Management's Responsibility for the standalone financial statements

The 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 standalone 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 on the standalone financial statements.




(Biswajit Karmakar-Partner)
Membership No. 305881

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Office Contact Details

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DBK ASSOCIATES

Chartered Accountants

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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial statements under the Consolidated (Foreign and Non Foreign Contribution) section give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Management as at 31st March, 2024 and its Income & Expenditure and Receipts & Payments for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Management, we report that :

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion proper books of accounts as required by Management have been kept at Registered Office so far as it appears from our examination of those books.

The Balance Sheet, the Statement of Income & Expenditure and Receipts & Payments dealt with by this Reports are in agreement with the books of account.

- (1) in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2024;
- (2) in the case of the Income & Expenditure Account, of the deficit of income over expenditure of the organization for the year ended on that date ;
- (3) in the case of the Receipts & Payments Account, of the receipts and payments of the organization during the year ended on that date.

Signed in terms of our Report of even date .

Place : Kolkata- 700029

Dated: 25th July, 2024

For DBK ASSOCIATES

Chartered Accountants

FRN: 322817E



(Biswajit Karmakar-Partner)

Membership No. 305881

UDIN: 24305881BKBORH4055

Office Contact Details

✉ biswajit.dbk@gmail.com | dbkassociated@gmail.com

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SABUJ SANGHA

Vill & P.O- Nandakumarpur

Dist - South 24 Parganas

Pin-743349

**Balance Sheet-(Foreign Contribution & Non Foreign Contribution) of Sabuj Sangha
as at 31st March,2024.**

LIABILITIES:	Sch.No.	FC Section	NFC Section	FC + NFC Section
		Amount (₹)	Amount (₹)	Amount (₹)
FUND BALANCES:				
Unrestricted (General) Fund	1	90,96,007	162,52,696	253,48,703
Other Funds	2	250	12,281	12,531
Restricted (Project) Fund	3	5,52,606	36,12,717	41,65,323
CURRENT LIABILITIES				
Advances	4	-	31,47,640	31,47,640
Liabilities & Provisions	5		46,03,072	46,03,072
TOTAL ::		96,48,863	276,28,406	372,77,269
ASSETS:				
NON CURRENT ASSETS				
Fixed Assets	6	88,91,929	131,33,477	220,25,406
Investments	7	-	17,40,275	17,40,275
CURRENT ASSETS				
Advances (Recoverable)	8	-	2,23,905	2,23,905
Project Fund (Receivable)	3	1,13,200	71,15,003	72,28,203
Others	9	-	7,66,587	7,66,587
Cash & Bank :				
Cash in hand (as certified by management)	10	-	76,966	76,966
Bank Balances :	11	6,43,734	45,72,193	52,15,927
TOTAL ::		96,48,863	276,28,406	372,77,269

Signed in terms of our report of even date

for **DBK ASSOCIATES**

Chartered Accountants

FRN : 322817E



(Biswajit Karmakar -Partner)

Membership No. 305881

Date : 25th July, 2024

Place : Kolkata-700029

UDIN: 24305881BKBQRH4055

SABUJ SANGHA
Vill & P.O- Nandakumarpur
Dist - South 24 Parganas
Pin-743349

**Income & Expenditure Account- (Foreign Contribution & Non Foreign Contribution) Section of Sabuj Sangha
for the year from 1st April,2023 to 31st March,2024.**

INCOME:	Sch. No.	FC Section	NFC Section	FC + NFC Section
		Amount (₹)	Amount (₹)	Amount (₹)
Grant Utilized for Project Revenue Expenses	15 B			
Foreign Contribution		127,58,529	-	127,58,529
Non Foreign Contribution		-	943,21,177	943,21,177
General Income				
Bank Interest	16A	89,151	1,30,972	2,20,123
Interest on F.D. with banks			2,59,801	2,59,801
Other Income	16B	2,85,595	133,34,165	136,19,760
Community Health Prog (Swarnalata Sabuj Seva Sadan)	17	-	29,73,423	29,73,423
Deficit : of Income over Expenditure transferred to Unrestricted (General) Fund		14,44,681	6,70,885	21,15,566
TOTAL INCOME ::		145,77,956	1116,90,423	1262,68,379
EXPENDITURE:				
FC Projects:				
KSSN - Mid day Meal Programme (Asha for Education)	18	6,06,000		
Help A Mother In Remote Island Programme (Give India)	19	15,797		
Model School of KSSN Programme (Asha For Education)	20	4		
Collaborative Programme (Global Fund For Children)	21	9,573		
Sundari Resilience Programme (IndienHilfe)	22	7,52,848		
Nabadiganta Programme (Asha for Education)	23	5,87,989		
Nayantara Programme (Asha for Education & Ramkrishna Foundation)	24	11,00,845		
Integrated Farming Programme (Give India)	25	92		
Nayantara Programme (Kinder Hilfe)	26	1,22,883		
Residential School for Prevention of Child Labour Programme (Give India)	27	242		
Nayantara Project (IndienHilfe)	28	14,55,674		
KSSN Programme (Global Fund For Children)	29	20,78,065		
Education Programme (Isan Kusum Paul Foundation)	30	2,90,022		
GOAT Project (IndienHilfe)	31	8,660		
Renovation (Education - Urban) Programme (IndienHilfe)	32	19,16,600		
Natun Alo Programme (Asha For Education)	33	10,48,800		
Priti Sagar Project (IndienHilfe)	34	23,28,377		
Health Support Programme (Heanseatic India Forum)	35	4,36,058		
Balance C/F		127,58,529		127,58,529



(Biswajit Karmakar-Partner)
Membership No. 305881
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**Income & Expenditure Account- (Foreign Contribution & Non Foreign Contribution) Section of Sabuj Sangha
for the year from 1st April,2023 to 31st March,2024.**

		Amount (₹)	Amount (₹)	Amount (₹)
		127,58,529		127,58,529
Balance B/F				
<u>NFC Projects:</u>				
Gram Seva Project (SBI Foundation)	36		82,29,714	
Integrated Support Programme (Saatheria Soc. Impact P.Ltd)	37		9,69,396	
Sanjeevani Project (SBI Foundation)	38		42,13,023	
Eye Care Project (SBI Foundation)	39		33,57,474	
Solar Panel Installation Programme (HDFC Bank Ltd)	40		12,00,260	
Ambulance, Livelihood and Medical Equipment Supported Programmes (ONGC)	41		30,19,672	
Niramoy Programme (Wipro Cares)	42		53,79,140	
Community Health Prog (Swarnalata Sabuj Seva Sadan)	43		32,84,351	
Educate A Child at our Coaching Centre Programme (Give India)	44		32,849	
Gram Seva Project (Contribution)	45		1,76,046	
Child Line Project Under " Mission Vatsalya Scheme "(CIF)	46		5,12,597	
Kishalaya Sishu Sikha Niketan Programme	47		6,87,926	
Digital Sakhi , Murshidabad Programme (LTFS)	48		210,00,311	
Digital Sakhi , Purba Medinipur Programme (LTFS)	49		96,00,247	
Mobile Medical Unit Programme (NRHM)	50		97,22,186	
Holistic Rural Development Project (HDFC Bank Ltd)	51		268,17,996	
Underprivileged Children in Edu. (Natun Alo) Prog. (Tech Mahindra)	52		1,52,030	
Nayantara Programme (Kanailal Raha Foundation)	53		1,99,961	
Holistic Rural Development Project (Contribution)	54		48,66,212	1034,21,391
Administrative Expenses - General	55	3,57,136	43,31,888	46,89,024
Project Expenses - General	55	4,39,977	13,39,521	17,79,498
Depreciation on Assets	6	10,22,314	25,97,623	36,19,937
TOTAL EXPENDITURE ::		145,77,956	1116,90,423	1262,68,379

Signed in terms of our report of even date

for **DBK ASSOCIATES**

Chartered Accountants

FRN : 322817E



(Handwritten Signature)
(Biswajit Karmakar -Partner)

Membership No. 305881

UDIN: 24305881BKBQRH4055

Date : 25th July, 2024

Place : Kolkata-700029

SABUJ SANGHA

Vill & P.O- Nandakumarpur

Dist - South 24 Parganas

Pin-743349

**Receipts & Payments Account (Foreign Contribution & Non Foreign Contribution) Section of Sabuj Sangha
for the year from 1st April,2023 to 31st March,2024.**

RECEIPTS:	Sch. No.	FC Section	NFC Section	FC + NFC Section
		Amount (₹)	Amount (₹)	Amount (₹)
Opening Balance :				
Cash in hand	12	2	26,805	26,807
Cash at Bank :	13	37,26,688	16,16,593	53,43,281
Advances Received	14 A		6,36,520	6,36,520
Grant For Projects:	15 A			
Foreign Contribution		114,50,919	-	114,50,919
Non Foreign Contribution		-	985,63,833	985,63,833
General Receipts				
Bank Interest	16A	89,151	1,30,972	2,20,123
Other Income	16B	2,85,595	111,17,583	114,03,178
Receipts of Community Health Project (Swarnalata Sabuj Seva Sadan)	17		46,77,883	46,77,883
TOTAL RECEIPTS ::		155,52,355	1167,70,189	1323,22,544
PAYMENTS:				
FC Projects:				
KSSN - Mid day Meal Programme (Asha for Education)	18	6,06,000		
Help A Mother In Remote Island Programme (Give India)	19	15,797		
Model School of KSSN Programme (Asha For Education)	20	4		
Collaborative Programme (Global Fund For Children)	21	9,573		
Sundari Resilience Programme (IndienHilfe)	22	7,52,848		
Nabadiganta Programme (Asha for Education)	23	5,87,989		
Nayantara Programme (Asha For Education & Ramkrishna Foundation)	24	11,00,845		
Integrated Farming Programme (Give India)	25	92		
Nayantara Programme (Kinder Hilfe)	26	1,22,883		
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KSSN Programme (Global Fund For Children)	29	20,78,065		
Education Programme (Isan Kusum Paul Foundation)	30	2,90,022		
GOAT Project (IndienHilfe)	31	8,660		
Renovation (Education - Urban) Programme (IndienHilfe)	32	32,69,429		
Natun Alo Programme (Asha For Education)	33	10,48,800		
Priti Sagar Project (IndienHilfe)	34	23,28,377		
Health Support Programme (Heanseatic India Forum)	35	4,36,058		
Balance C/F		141,11,358		141,11,358




(Biswajit Karmakar-Partner)
Membership No. 305881
Cont---- 2

**Receipts & Payments Account (Foreign Contribution & Non Foreign Contribution) Section of Sabuj Sangha
for the year from 1st April,2023 to 31st March,2024.**

	Sch. No.	Amount (₹)	Amount (₹)	Amount (₹)
Balance B/F		141,11,358		141,11,358
<u>NFC Projects:</u>				
Gram Seva Project (SBI Foundation)	36		82,29,714	
Integrated Support Programme (Saatheria Soc. Impact P.Ltd)	37		9,69,396	
Sanjeevani Project	38		42,13,023	
Eye Care Project (SBI Foundation)	39		66,83,612	
Solar Panel Installation Programme (HDFC Bank Ltd)	40		12,00,260	
Ambulance, Livelihood and Medical Equipment Supported Programmes (ONGC)	41		30,19,672	
Niramoy Programme (Wipro Cares)	42		53,79,140	
Community Health Prog (Swarnalata Sabuj Seva Sadan)	43		48,90,702	
Educate A Child at our Coaching Centre Programme (Give India)	44		32,849	
Gram Seva Project (Contribution)	45		1,76,046	
Child Line Project Under " Mission Vatsalya Scheme "(CIF)	46		6,35,490	
Kishalaya Sishu Sikha Niketan Programme	47		6,87,937	
Digital Sakhi , Murshidabad Programme (LTFS)	48		210,00,311	
Digital Sakhi , Purba Medinipur Programme (LTFS)	49		96,00,247	
Mobile Medical Unit Programme (NRHM)	50		80,23,583	
Holistic Rural Development Project (HDFC Bank Ltd)	51		268,17,996	
Underprivileged Children in Edu. (Natun Alo) Prog. (Tech Mahindra)	52		1,52,030	
Nayantara Programme (Kanailal Raha Foundation)	53		1,99,961	
Holistic Rural Development Project (Contribution)	54		<u>48,66,212</u>	1067,78,181
Administrative Expenses - General	55	3,57,286	37,80,411	41,37,697
Project Expenses - General	55	4,39,977	13,39,521	17,79,498
Investment accretion				-
Advances Given	14 B		2,22,917	2,22,917
<u>Closing Balances :</u>				
Cash in hand	10	-	76,966	76,966
Bank Balances :	11	6,43,734	45,72,193	52,15,927
TOTAL PAYMENTS ::		155,52,355	1167,70,189	1323,22,544

Signed in terms of our report of even date

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