

# SABUJ SANGHA

Audited Statement of Accounts

2023-2024

(F.C.R.A)

Audit Report

Balance Sheet

Income and Expenditure Account

Receipts and Payments Account

**DBK ASSOCIATES**

Chartered Accountants

3, Bompas Road, 2<sup>nd</sup> Floor,  
Kolkata -700029, West Bengal

  
Secretary & Director  
Sabuj Sangha

  
President  
Sabuj Sangha



# 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 Foreign Contribution section which comprise the Balance Sheet as at 31<sup>st</sup> March 2024 along with the statement of Income & Expenditure and the statement of Receipts & Payments for the year ended as on 31<sup>st</sup> 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  
Cont--2

### Office Contact Details

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

☎ 033-22840227, +91 9836582350



# 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

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Garikhana Chowk, Ranchi – 834 001

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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 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 31<sup>st</sup> 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 31<sup>st</sup> 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: 25<sup>th</sup> July, 2024

For DBK ASSOCIATES

Chartered Accountants

FRN: 322817E



(Biswajit Karmakar-Partner)

Membership No. 305881

UDIN: 24305881BKBQRG9237

## Office Contact Details

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

☎ 033-22840227, +91 9836582350

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

**Balance Sheet-Foreign Contribution Section of Sabuj Sangha  
as at 31st March,2024**

| <b>LIABILITIES:</b>                       | <b>Sch.No.</b> | <b>Amount (₹)</b> | <b>Amount (₹)</b> |
|-------------------------------------------|----------------|-------------------|-------------------|
| <b><u>FUND BALANCES</u></b>               |                |                   |                   |
| Unrestricted (General) Fund               | 1              |                   | 90,96,007         |
| Corpus Fund ( as per last year's balance) |                |                   | 250               |
| Restricted (Project) Fund                 | 2              |                   | 5,52,606          |
| <b><u>CURRENT LIABILITIES</u></b>         |                |                   |                   |
| Outstanding Expenses & Provisions         |                |                   | -                 |
| <b>TOTAL:</b>                             |                |                   | <b>96,48,863</b>  |
| <b><u>ASSETS:</u></b>                     |                |                   |                   |
| <b><u>NON CURRENT ASSETS</u></b>          |                |                   |                   |
| Fixed Assets                              | 3              |                   | 88,91,929         |
| <b><u>CURRENT ASSETS</u></b>              |                |                   |                   |
| Project Fund (Receiveble)                 | 2              |                   | 1,13,200          |
| <b><u>Cash &amp; Bank Balances</u></b>    |                |                   |                   |
| Cash in hand                              | 6              | -                 |                   |
| Bank Balances :                           | 7              |                   |                   |
| SCB: SB 32111012930                       |                | 5,91,105          |                   |
| BOI: SB 433510110003529                   |                | 24,496            |                   |
| BOI: CB 507710210000003                   |                | 11,216            |                   |
| SBI: CB 40072554730                       |                | 16,917            |                   |
| <b>TOTAL:</b>                             |                |                   | <b>96,48,863</b>  |

Signed in terms of our report of even date

**For DBK ASSOCIATES**  
Chartered Accountants  
FRN: 322817E



*(Signature)*  
( Biswajit Karmakar-Partner )  
Membership No. 305881  
UDIN: 24305881BKBQRG9237

Date: 25th July, 2024  
Place: Kolkata-700029

*(Signature)*  
Secretary & Director  
Sabuj Sangha

*(Signature)*  
President  
Sabuj Sangha

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

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

| <b>INCOME:</b>                                                                       | <b>Sch.No.</b> | <b>Amount (₹)</b> | <b>Amount (₹)</b> |
|--------------------------------------------------------------------------------------|----------------|-------------------|-------------------|
| <b>Project Income</b>                                                                |                |                   |                   |
| Foreign Contribution - Grants Utilized for Revenue Expenses during the year          | 8B             |                   | 127,58,529        |
| <b>Other Income</b>                                                                  |                |                   |                   |
| Bank Interest                                                                        | 8C             | 89,151            |                   |
| Donations                                                                            | 8D             | 2,78,251          | 3,67,402          |
| <b>Deficit of Income over Expenditure transferred to Unrestricted (General) Fund</b> |                |                   | 14,44,681         |
| <b>TOTAL INCOME</b>                                                                  |                |                   | 145,70,612        |
| <b>EXPENDITURE:</b>                                                                  |                |                   |                   |
| <b>Projects</b>                                                                      |                |                   |                   |
| KSSN - Mid day Meal Programme (Asha for Education)                                   | 9              | 6,06,000          |                   |
| Help A Mother In Remote Island Programme (Give India)                                | 10             | 15,797            |                   |
| Model School of KSSN Programme (Asha For Education)                                  | 11             | 4                 |                   |
| Collaborative Programme (Global Fund For Children)                                   | 12             | 9,573             |                   |
| Sundari Resilience Programme (IndienHilfe)                                           | 13             | 7,52,848          |                   |
| Nabadiganta Programme ( Asha for Education )                                         | 14             | 5,87,989          |                   |
| Nayantara Programme (Asha for Education & Ramkrishna Foundation)                     | 15             | 11,00,845         |                   |
| Integrated Farming Programme (Give India)                                            | 16             | 92                |                   |
| Nayantara Programme (KinderHilfe)                                                    | 17             | 1,22,883          |                   |
| Residential School for Prevention of Child Labour Programme (Give India)             | 18             | 242               |                   |
| Nayantara Project (IndienHilfe)                                                      | 19             | 14,55,674         |                   |
| KSSN Programme (Global Fund For Children )                                           | 20             | 20,78,065         |                   |
| Education Programme (Isan Kusum Paul Foundation)                                     | 21             | 2,90,022          |                   |
| Goat Project (IndienHilfe)                                                           | 22             | 8,660             |                   |
| Renovation (Education - Urban ) Programme (IndienHilfe)                              | 23             | 19,16,600         |                   |
| Natun Alo Programme (Asha For Education)                                             | 24             | 10,48,800         |                   |
| Priti Sagar Project (IndienHilfe)                                                    | 25             | 23,28,377         |                   |
| Health Support Programme (Hanseatic India Forum)                                     | 26             | 4,36,058          |                   |
| Fc General - Projects                                                                | 27             | 4,39,977          | 131,98,506        |
| Administrative Expenses                                                              | 27             | 3,49,792          | 3,49,792          |
| <b>Depreciation on Assets</b>                                                        | 3              |                   | 10,22,314         |
| <b>TOTAL EXPENDITURE</b>                                                             |                |                   | 145,70,612        |

Signed in terms of our report of even date

**For DBK ASSOCIATES**  
Chartered Accountants  
ERN: 322817E



*(Signature)*  
( Biswajit Karmakar-Partner )  
Membership No. 305881  
UDIN: 24305881BK8QRG9237

Date: 25th July, 2024  
Place: Kolkata-700029

*(Signature)*  
**Secretary & Director**  
Sabuj Sangha

*(Signature)*  
**President**  
Sabuj Sangha

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

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

| RECEIPTS:                                                                | Sch.No. | Amount (₹) | Amount (₹) |
|--------------------------------------------------------------------------|---------|------------|------------|
| <b>Opening Balance:</b>                                                  |         |            |            |
| Cash in hand                                                             | 4       | 2          |            |
| Bank Balances:                                                           | 5       |            |            |
| SCB: SB 32111012930                                                      |         | 32,80,820  |            |
| BOI: SB 433510110003529                                                  |         | 17,375     |            |
| BOI: CB 507710210000003                                                  |         | 11,216     |            |
| SBI: CB 40072554730                                                      |         | 4,17,277   | 37,26,690  |
| <b>Foreign Contribution-Grants for Projects</b>                          | 8A      |            | 114,50,919 |
| <b>Other Receipts</b>                                                    |         |            |            |
| Bank Interest                                                            | 8C      | 89,151     |            |
| Donations                                                                | 8D      | 2,78,251   | 3,67,402   |
| <b>TOTAL:</b>                                                            |         |            | 155,45,011 |
| <b>PAYMENTS:</b>                                                         |         |            |            |
| <b>Projects</b>                                                          |         |            |            |
| KSSN - Mid day Meal Programme (Asha for Education)                       | 9       | 6,06,000   |            |
| Help A Mother In Remote Island Programme (Give India)                    | 10      | 15,797     |            |
| Model School of KSSN Programme (Asha For Education)                      | 11      | 4          |            |
| Collaborative Programme (Global Fund For Children)                       | 12      | 9,573      |            |
| Sundari Resilience Programme (IndienHilfe)                               | 13      | 7,52,848   |            |
| Nabadiganta Programme (Asha for Education )                              | 14      | 5,87,989   |            |
| Nayantara Programme (Asha for Education & Ramkrishna Foundation)         | 15      | 11,00,845  |            |
| Integrated Farming Programme (Give India)                                | 16      | 92         |            |
| Nayantara Programme (KinderHilfe)                                        | 17      | 1,22,883   |            |
| Residential School for Prevention of Child Labour Programme (Give India) | 18      | 242        |            |
| Nayantara Project (IndienHilfe)                                          | 19      | 14,55,674  |            |
| KSSN Programme (Global Fund For Children )                               | 20      | 20,78,065  |            |
| Education Programme (Isan Kusuma Paul Foundation)                        | 21      | 2,90,022   |            |
| Goat Project (IndienHilfe)                                               | 22      | 8,660      |            |
| Renovation (Education - Urban ) Programme (Indienhilfe)                  | 23      | 32,69,429  |            |
| Natun Alo Programme (Asha For Education)                                 | 24      | 10,48,800  |            |
| Priti Sagar Project (IndienHilfe)                                        | 25      | 23,28,377  |            |
| Health Support Programme (Heanseatic India Forum )                       | 26      | 4,36,058   |            |
| FC General - Projects                                                    | 27      | 4,39,977   | 145,51,335 |
| <b>Administrative Expenses</b>                                           | 27      |            | 3,49,942   |
| <b>Closing Balances:</b>                                                 |         |            |            |
| Cash in hand                                                             | 6       | -          |            |
| Bank Balances:                                                           | 7       |            |            |
| SCB: SB 32111012930:                                                     |         | 5,91,105   |            |
| BOI: SB 433510110003529:                                                 |         | 24,496     |            |
| BOI: CB 507710210000003:                                                 |         | 11,216     |            |
| SBI: CB 40072554730:                                                     |         | 16,917     | 6,43,734   |
| <b>TOTAL:</b>                                                            |         |            | 155,45,011 |

Signed in terms of our report of even date

Date: 25th July, 2024  
Place: Kolkata-700029

*Arun Das*  
Secretary & Director  
Sabuj Sangha

*Sibasankar Gini*  
President  
Sabuj Sangha

For DBK ASSOCIATES  
Chartered Accountants  
FRN 322817E



(Biswajit Karmakar-Partner)  
Membership No. 305881

UDIN: 24305881BKBQRG9237