

SABUJ SANGHA

Audited Statement of Accounts
(FCRA)
2024-2025

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


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 AUDITOR'S REPORT

To
The Members of Sabuj Sangha

Opinion

We have audited the financial statement of **Sabuj Sangha**, which comprise the Balance sheet of **Sabuj Sangha (Foreign Contribution)** as of 31st March 2025, the Statement of Income & Expenditure Account, Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements in which we have incorporated the audited financial statement of **Foreign Contribution** are audited by us and are prepared, in all material respects, in accordance with West Bengal Societies Registration Act, 1961.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in West Bengal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

- a. The accounts have been prepared following the Accrual Basis Accounting method.
- b. The society disclosed its significant accounting policies and notes on accounts.
- c. The Balance Sheet, the Statement of Income & Expenditure and Receipts & Payments dealt with by this Reports are in agreement with the books of account.
 - i. in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2025
 - ii. 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;



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

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

Garikhana Chowk, Ranchi - 834 001

// 2 //

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Signed in terms of our Report of Even Date.

For, DBK Associates
Chartered Accountants

FRN: 322817E



CA Biswajit Karmakar

Partner

Membership No.: 305881

Date: Kolkata

Place: 27-08-2025

UDIN: 25305881BMOLXX 2640

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)
as at 31st March 2025

PARTICULARS	Sch.No.	Current Year (2024-25)	Previous Year (2023-24)
		Amount in Rs. Hundreds	Amount in Rs. Hundreds
I. SOURCES OF FUNDS			
1. NPO Funds			
(a) Unrestricted (General) Funds	FC - 1	84,088	90,960
(b) Corpus Funds	FC - 1	3	3
(c) Restricted (Project) Funds	FC - 1	1,833	5,526
2. Non Current Liabilities	-	-	-
3. Current Liabilities	-	-	-
Total		85,924	96,489
PARTICULARS	Sch.No.	Current Year (2024-25)	Previous Year (2023-24)
		Amount in Rs. Hundreds	Amount in Rs. Hundreds
II. APPLICATION OF FUNDS			
1. Non Current Assets	FC - 2	81,019	88,920
(a) Property, Plant & Equipment			
2. Current Assets			
(a) Other Current Assets	-	-	1,132
(b) Cash and Bank Balances	FC-3	4,905	6,437
Total		85,924	96,489

Brief about the entity
Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

Note 1
Note 2

Place : Kolkata-700029
Dated : 27th August 2025

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

(Signature)
(Biswajit Karmakar-Partner)
Membership No. 309881



UDIN: 253058818MOXX2640

(Signature)
Secretary & Director
Sabuj Sangha

(Signature)
President
Sabuj Sangha

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

Income & Expenditure (Foreign Contribution Section) Account
for the year 1st April 2024 to 31st March, 2025

PARTICULARS	Sch.No.	Current Year(2024-25)			Previous Year (2023-24)		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)
I. Income							
(a) Donations & Grants	FC -4B FC -05	8,002	1,87,456	1,95,458	2,782	1,27,585	1,30,367
(b) Fees From Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II. Other Income							
Bank Interest		419	-	419	891	-	891
III. TOTAL INCOME :		8,421	1,87,456	1,95,877	891		1,31,258
PARTICULARS	Sch.No.	Current Year(2024-25)			Previous Year (2023-24)		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)	(Amount in Rs. Hundreds)
IV. Expenses					3,498	1,31,984	1,35,482
(a) Materials Consumed/Distributed	FC -6B	240	36,379	36,619			
(b) Employee Benefit Expenses	FC -6B	101	3,436	3,537			
(c) Finance Cost	FC -6B	845	408	1,253			
(d) Other Expenses - overhead	FC -6B	1,718	3,833	5,551			
(e) Religion / Charitable Expenses	FC -6B	-	1,47,887	1,47,887			
(f) Depreciation & Amortization Expenses	FC -02	8,997	-	8,997	10,223		10,223
TOTAL EXPENSES:		11,901	1,91,943	2,03,844	10,223	1,31,984	1,45,705
year before exceptional and extraordinary items (III- IV)				(7,967)			(14,447)
VI. Exceptional Items				-			-
VII. Excess of Income over Expenditure for the year before extraordinary items (V-VI)				(7,967)			(14,447)
VIII. Extraordinary Items				-			-
IX. Excess of Income over Expenditure for the year (VII-VIII)				(7,967)			(14,447)
Appropriations Transfer to funds				-			-
Transfer from funds				-			-
Balance transferred to General Fund				(7,967)			(14,447)

Brief about the entity Note 1
Summary of significant accounting policies Note 2
The accompanying notes are an integral part of the financial statements

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

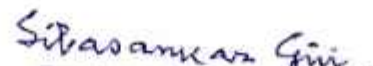

(Biswajit Karmakar-Partner)
Membership No. 305981



Place : Kolkata-700029
Dated : 27th August 2025

UDIN: 25305881BMOLXX2640


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FOREIGN CONTRIBUTION SECTION
Schedule FC -2

Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS								Total
	Freehold land	Building	Plant and Equipment	Office equipment	Furniture & Fixtures	Computer & Accessories	Vehicle	Medical Equipments	
	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	
Gross Block									
At 1 April 2024	6,760	44,800	8,569	1,831	3,212	2,677	1,544	16,918	86,311
Additions	-	-	-	-	-	1,095	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2025	6,760	44,800	8,569	1,831	3,212	3,772	1,544	16,918	87,406
At 31 March 2024	6,760	44,800	8,569	1,832	3,212	2,677	1,544	16,917	86,311
Depreciation/Adjustments									
At 1 April 2024	-	4,480	1,246	273	322	947	231	2,724	10,223
Additions	-	4,032	1,063	232	290	1,027	197	2,157	8,997
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	8,512	2,309	505	612	1,974	428	4,881	19,220
At 31 March 2024	-	4,480	1,246	273	322	946	231	2,724	10,222
Net Block									
At 31 March 2025	6,760	36,288	6,260	1,326	2,600	1,798	1,116	12,037	68,185
At 31 March 2024	6,760	40,320	7,323	1,558	2,889	1,731	1,312	14,193	76,086

Particulars /Assets	IN-TANGIBLE ASSETS						Total
				Computer Software			
Gross Block							
At 1 April 2024				3			3
Additions							
Deductions/Adjustments							
At 31 March 2025				3	-	-	3
At 31 March 2024				3	-	-	3
Depreciation/Adjustments							
At 1 April 2024	-	-	-	-	-	-	-
Additions							
Deductions/Adjustments							
At 31 March 2025	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-
Net Block							
At 31 March 2025				3	-	-	3
At 31 March 2024				3	-	-	3

Assets under lease to be separately specified under each class of asset.

	31 March 2025	31 March 2024
Capital Work in Progress		
Opening Balance	12,831	12,831
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	12,831	12,831

Place : Kolkata-700029
Date: 27th August 2025

For DBK ASSOCIATES
Chartered Accountants
FBN: 322817E



(Biswajit Karmakar-Partner)
Membership No. 805881

UDIN: 25305881MOLXX2640

Aswani Das
Secretary & Director
Sabuj Sangha

Sibasankar Sini
President
Sabuj Sangha

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

**Receipts & Payments (Foreign Contribution Section) Account
for the year 1st April 2024 to 31st March, 2025**

PARTICULARS	Sch. No.	Current Year (2024-25)	Previous Year (2023-24)
RECEIPTS		Amount in Rs. Hundreds	Amount in Rs. Hundreds
Cash and Cash Equivalents at the beginning of the period			
Cash	FC-3	-	-
Bank	FC-3	6,437	37,267
		6,437	37,267
Restricted Fund			
Grants for Projects	FC-4A	1,85,990	1,14,509
Unrestricted Fund			
Donations	FC-5	8,002	2,782
Other Income			
(a) Bank Interest		419	892
TOTAL :		2,00,848	1,55,450
PAYMENTS			
Unrestricted Fund			3,500
(a) Materials Consumed/Distributed	FC-6A	240	
(b) Employee Benefit Expenses	FC-6A	101	
(c) Assets	FC-6A	-	
(d) Finance Cost	FC-6A	845	
(e) Other Expenses - overhead	FC-6A	1,718	
(f) Religion / Charitable Expenses		-	
		2,904	
Restricted Fund			1,45,513
(a) Materials Consumed/Distributed	FC-6A	36,379	
(b) Employee Benefit Expenses	FC-6A	3,436	
(c) Assets	FC-6A	1,096	
(d) Finance Cost	FC-6A	408	
(e) Other Expenses	FC-6A	3,833	
(f) Religion / Charitable Expenses	FC-6A	1,47,887	
		1,93,039	
Cash and Cash Equivalents at the end of the period			
Cash	FC-3	-	-
Bank	FC-3	4,905	6,437
		4,905	6,437
TOTAL :		2,00,848	1,55,450

Brief about the entity

Note 1

Summary of significant accounting policies

Note 2

The accompanying notes are an integral part of the financial statements

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

(Signature)

(Biswajit Karanaker-Partner)
Membership No. 305881



Place : Kolkata-700029

Dated : 27th August 2025

UDIN: 253058818MOLXX2640

(Signature)
Secretary & Director
Sabuj Sangha

(Signature)
President
Sabuj Sangha

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

Schedule FC -6 A

RESTRICTED FUND

NAME OF PROJECT	Schedule No.	(a) Materials Consumed/ Distributed	(b) Employee Benefit Expenses	(c) Assets	(d) Finance Cost	(e) Other Expenses overheads	(f) Religion / Charitable Expenses	Total
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Health (Give India) Prog.	ANX -A	-	-	-	19	262	283	564
KSSN (Asha For Education) Prog	ANX -B	-	-	-	-	17	9,573	9590
Collaborative (Global Fund For Children) Prog	ANX -C	-	-	-	-	79	3,063	3172
Sundari Resilience Programme (Indian Hilfe)	ANX -D	-	-	620	13	98	348	1079
Nabadiganta Programme (Asha for Education)	ANX -E	-	2280	-	-	-	6,450	8730
KLIP Wash Study (ASI) Prog	ANX -F	-	-	-	32	18	19,870	19920
Solar System Installation (Indian Hilfe) Programme	ANX -G	-	-	-	-	-	32,260	32260
Sagar German Bakery (Indienhilfe) Programme	ANX -H	690	-	-	17	-	3,561	4268
Remal (Asha For Education) Programme	ANX -I	-	-	-	-	-	5,000	5000
Nayantara Project	ANX -J	2053	400	-	18	993	11,955	15419
KSSN (Global Fund For Children) Prog	ANX -K	-	-	-	-	-	1,213	1213
Education Programme (I K P Foundation)	ANX -L	83	-	-	12	92	2,131	2318
Goat (Indienhilfe) Project	ANX -M	30520	-	-	32	146	280	30978
Renovation (Education - Urban) Prog (Indienhilfe)	ANX -N	1651	-	476	54	1166	9,723	13070
Natun Alo (Asha For Education) Programme	ANX -O	1382	-	-	-	-	9,098	10480
Priti Sagar (IndienHilfe) Project	ANX -P	-	-	-	52	814	29,191	30057
Health Support (Means, India Forum)Prog	ANX -Q	-	286	-	-	148	-	434
FC General	ANX -R	-	470	-	159	-	3,858	4487
Total		36379	3436	1096	408	3833	147887	193039

UNRESTRICTED FUND

NAME OF PROJECT	Schedule No.	(a) Materials Consumed/ Distributed	(b) Employee Benefit Expenses	(c) Assets	(d) Finance Cost	(e) Other Expenses overheads	(f) Religion / Charitable Expenses	Total
		Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
FC General	ANX -R	240	101	-	845	1718	-	2904
Total		240	101		845	1718		2904



Cont—

[Signature]
Secretary & Director
Sabuj Sangha

Sibasankar Gini
President
Sabuj Sangha

RESTRICTED FUND

Schedule FC -6 B

(Amount in Rs. Hundreds)

NAME OF PROJECT	Schedule No.	(a) Materials Consumed/ Distributed	(b) Employee Benefit Expenses	(c) Assets	(d) Finance Cost	(e) Other Expenses overheads	(f) Religion / Charitable Expenses	Total
	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Health (Give India) Prog.	ANX -A				19	262	283	564
KSSN (Asha For Education) Prog	ANX -B					17	9,573	9590
Collaborative (Global Fund For Children) Prog	ANX -C					79	3,093	3172
Sundari Resilience Programme (Indian Hille)	ANX -D				13	98	348	459
Nabadiganta Programme (Asha for Education)	ANX -E		2280				6,450	8730
KLIP Wash Study (ASI) Prog	ANX -F				32	18	19,870	19920
Solar System Installation (Indian Hille) Programme	ANX -G						32,260	32260
Sagar German Bakery (Bakery In) Programme	ANX -H	690			17		3,561	4268
Remal (Asha For Education) Programme	ANX -I						5,000	5000
Nayantara Project	ANX -J	2053	400		18	993	11,955	15419
KSSN (Global Fund For Children) Prog	ANX -K						1,213	1213
Education Programme (I K P Foundation)	ANX -L	83			12	92	2,131	2318
Goat (Indienhilfe) Project	ANX -M	30520			32	146	280	30978
Renovation (Education - Urban) Prog (Indienhilfe)	ANX -N	1651			54	1166	9,723	12594
Natun Alo (Asha For Education) Programme	ANX -O	1382					9,098	10480
Priti Sagar (Indian Hille) Project	ANX -P				52	814	29,191	30057
Health Support (Heans, India Forum)Prog	ANX -Q		286			148	-	434
FC General	ANX -R		470		159		3,858	4487
Total		36379	3436	0	408	3833	147887	191943

UNRESTRICTED FUND

NAME OF PROJECT	Schedule No.	(a) Materials Consumed/ Distributed	(b) Employee Benefit Expenses	(c) Assets	(d) Finance Cost	(e) Other Expenses overheads	(f) Religion / Charitable Expenses	Total
	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
FC General	ANX -R	240	101		845	1718		2904
Total		240	101		845	1718		2904

Place : Kolkata-700029
Dated : 27th August 2025

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E

(Signature)
(Biswajit Karmakar-Partne
Membership No. 305881

UDIN: 25305881BMOLXX2640

(Signature)
Secretary & Director
Sabuj Sangha

(Signature)
President
Sabuj Sangha

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(FC Section)

NPO FUNDS

Schedule FC -1

Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/realised during the year	Funds Utilised during the year	Excess/(Deficit) of Income over Expend	Transfer for Assets	As at 31st March 2025 (Closing Balance)
	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds	Amount in Rs. Hundreds
(A) Unrestricted Funds						
1 Corpus Funds	3					3
2 General Funds	90,960			-7,967	1,095	84,088
3 Designated Funds						
(B) Restricted Funds	4,394	1,85,990	1,87,456		-1,095	1,833
Total	95,357	1,85,990	1,87,456	-7,967	0	85,924
Previous Year	1,21,755	1,15,633	1,27,584	-14,447	0	95,357

Annexure of Individual Project Balance - Restricted Funds

Name of Project	Balance as at 31/03/2025
Sunderbans German Bakery Project (Henseatic India Forum)	(1132)
Goat Project (Indienhilfe)	1
Nabadiganta Programme (Asha for Education)	29
Nayantara Programme	3
Priti Sagar Project (Indian Hilfe)	1
Renovation (Education - Urban) Programme (Indienhilfe)	192
Health (Give India) Prog.	764
KLIP Wash Study (ASI) Prog.	1763
Solar System Installation (Indian Hilfe) Programme	(1)
Sagar German Bakery (Bakery In) Programme	213
Total	1833

CASH & BANK BALANCES

Schedule FC -3

Particulars	31-March-2025	31-March-2024
	Amount in Rs. Hundreds	Amount in Rs. Hundreds
A Cash and cash equivalents (as certified by management)		
(a) Cash on hand		
Cash - ESTABLISHMENT	-	-
Total Cash Balances :	(I)	-
B Bank balances		
(a) Bank Deposits		
SCB: SB 32111012930:	3,934	5,915
BOI: SB 433510110003529:	60	245
BOI: SB 433510110000003:	112	112
SBI: CA-40072554730	799	165
(b) Others (specify nature)	-	-
Total bank balances :	(II)	6,437
Total Cash and bank balances :	(I+II)	6,437


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



Annexure to Schedule FC-3 (Project wise break up)	
Opening Balance:	Amount in Rs. Hundredth
Cash in hand :	-
TOTAL	-
Opening Balance	
Cash at Bank :	Amount in Rs. Hundredth
SCB: SB 32111012930:	
FC General with Bank Interest	576
Nabadiganta Programme (Asha for Education)	4
Nayantara Project (IndienHilfe)	4
Health Support Programme (Hanseatic India Forum)	355
Renovation (Education - Urban) Programme (Indienhilfe)	5
KSSN Programme (Global Fund For Children)	1,213
Collaborative Programme (Global Fund For Children)	3,171
Education Programme (Isan Kusuma Paul Foundation)	341
Nayantara Programme (Kinder Hilfe)	22
Sundari Resilience Programme (Indian Hilfe)	210
Priti Sagar Project (IndienHilfe)	1
Goat Project (Indienhilfe)	12
Nayantara Programme (Asha For Education & Ramkrishna Foundation)	1
TOTAL (A)	5,915
BOI: SB 433510110003529:	Amount in Rs. Hundredth
Nayantara Project (IndienHilfe)	3
Nayantara Programme (Kinder Hilfe)	73
FC General with Bank Interest	169
TOTAL (B)	245
BOI: SB 433510110000003:	Amount in Rs. Hundredth
Nabadiganta Programme (Asha for Education)	25
FC General with Bank Interest	87
TOTAL (C)	112
SBI: SB 40072554730	Amount in Rs. Hundredth
Renovation (Education - Urban) Programme (Indienhilfe)	2
Collaborative Programme (Global Fund For Children)	1
Nayantara Programme (Kinder Hilfe)	4
Health Support Programme (Hanseatic India Forum)	79
FC General with Bank Interest	79
TOTAL (D)	165
TOTAL FC : (A) + (B) + (C) + (D)	6,437
Closing Balance:	Amount in Rs. Hundredth
Cash in hand :	-
TOTAL	-
Closing Balance:	
Cash at Bank :	Amount in Rs. Hundredth
SCB: SB 32111012930:	
FC General with Bank Interest	1,763
Nabadiganta Programme (Asha for Education)	4
Sagar German Bakery (Bakery In) Programme	212
Renovation (Indienhilfe) Programme	191
KLP Wash Study (ASI) Programme	1,763
Priti Sagar Project (Indian Hilfe)	1
TOTAL (A)	3,934
BOI: SB 433510110003529:	Amount in Rs. Hundredth
Nayantara Programme (IndienHilfe)	3
FC General with Bank Interest	57
TOTAL (B)	60
BOI: SB 433510110000003:	Amount in Rs. Hundredth
Nabadiganta Programme (Asha for Education)	25
FC General with Bank Interest	87
TOTAL (C)	112
SBI: SB 40072554730	Amount in Rs. Hundredth
Health (Give India) Programme	764
FC General with Bank Interest	35
TOTAL (D)	799
TOTAL FC : (A) + (B) + (C) + (D)	4,905



Schedule FC -4A

Foreign Contribution Received :	Amount in Rs. Hundredth	Amount in Rs. Hundredth
(A) UK online Giving Foundation		
(i) Health Programme	1,328	1,328
(B) IndienHilfe		
(i) Renovation Programme	13,254	
(ii) Sundari Resilience Programme (Indian Hilfe)	869	
(iii) GOAT Project	30,966	
(iv) Nayantara Programme	5,496	
(v) Sagar German Bakery Programme	4,481	
(v) Solar System Installation Programme	32,259	
(vi) Priti Sagar Project	30,057	1,17,382
(C) Asha For Education		
(i) Nabadiganta Programme	8,730	
(ii) Nayantara Programme	3,085	
(iii) Natun Alo Programme	10,480	
(iv) KSSN Programme	9,590	
(v) Remal Programme	5,000	36,885
(D) Isan Kusum Paul Foundation		
(i) Education Programme	1,977	1,977
(E) American Service To India		
(i) Nayantara Programme	6,735	6,735
(F) American Service To India		
(i) KLIP ,WASH, Study Programme	21,683	21,683
TOTAL: (Amount Reflected in Receipts and Payments Account)		1,85,990

Schedule FC -4B

Foreign Contribution Utilized for Revenue Expenses:	Amount in Rs. Hundredth	Amount in Rs. Hundredth
(A) UK online Giving Foundation		
(i) Health Programme	564	564
(B) IndienHilfe		
(i) Renovation Programme	12,594	
(ii) Sundari Resilience Programme (Indian Hilfe)	459	
(iii) GOAT Project	30,978	
(iv) Solar System Installation Programme	32,260	
(v) Sagar German Bakery Programme	4,268	
(vi) Priti Sagar Project	30,057	1,10,616
(C) Asha For Education		
(i) Nabadiganta Programme	8,730	
(ii) Natun Alo Programme	10,480	
(iii) KSSN Programme	9,590	
(iv) Remal Programme	5,000	33,800
(D) Isan Kusum Paul Foundation		
(i) Education Programme	2,318	2,318
(E) Henseatic India Forum		
(i) Health Support Programme	434	434
(F) American Service To India		
(i) KLIP Wash Study Programme	19,920	19,920
(G) Global Fund for Children		
(i) Collaborative Programme	3,172	
(ii) KSSN Programme	1,213	4,385
(H) Asha For Education, IndienHilfe, ASTI, RKF		
(i) Nayantara Programme	15,419	15,419
TOTAL: (Amount Reflected in Income and Expenditure Account)		1,87,456


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



Schedule FC -5

Other Receipts Donations	Amount in Rs. Hundreds	Amount in Rs. Hundreds
General Grants		
Henseatic India Forum (Sponsorship)	1,558	1,558
IndienHilfe (Remal Emergency)	886	886
IndienHilfe (General Fund)	3,086	3,086
IndienHilfe (Sponsorship)	2,472	2,472
	8,002	8,002
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	8,002	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		8,002

Annex. A to Schedule FC-6A & 6B

Health (Give India) Programme	Amount in Rs. Hundreds	Amount in Rs. Hundreds
PROJECT COST		
Bank Charges	19	19
Honorarium to Health Workers	100	100
Internet Charges	25	25
Printing & Stationery	237	237
Training Expenses	133	133
Travelling Cost of Doctors & Others	50	50
	564	564
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	564	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		564

Annex. B to Schedule FC-6A & 6B

KSSN (Asha For Education) Programme	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Direct Expenses		
Documentation	50	50
Honorarium of Craft Teacher	210	210
Honorarium of Helper	625	625
Honorarium of Teachers Salary	6,843	6,843
Nutrition Cost	1,589	1,589
Office Maintenance	13	13
Printing & Stationery	4	4
Transportaion Cost	256	256
	9,590	9,590
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	9,590	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		9,590

Annex. C to Schedule FC-6A & 6B

Collaborative Programme (Global Fund For Children)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Programme Cost		
Exposure Visit (Travel)	536	536
Exposure Visit (Hosting)	651	651
Module Development	300	300
Training	839	839
Training - 02	250	250
	517	517
	3,093	3,093
Administrative /Operational Expenses		
Car Hire Charges	69	69
Bank Charges	10	10
	79	79
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	3,172	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		3,172


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



Annex. D to Schedule FC-6A & 6B

<u>Sundari Resilience Programme (IndienHilfe)</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Fixed Asset		
Computer	620	
	620	
Administrative Cost		
Bank Charges	13	13
Administrative Expenses	43	43
Electricity Charges	30	30
Internet / Telephone Charges	22	22
Maintenance of Office	3	3
Project Monitoring Cost	250	250
Travelling Cost	98	98
	459	459
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	1,079	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		459

Annex.E to Schedule FC-6A & 6B

<u>Nabadiganta Programme (Asha for Education)</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Staff Salary		
Hon. To Coaching Teachers	2,826	2,826
Hon. To Project Coordinator	2,280	2,280
	5,106	5,106
Nutrition Cost		
Nutrition	3,624	3,624
	3,624	3,624
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	8,730	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		8,730

Annex.F to Schedule FC-6A & 6B

<u>KLIP, WASH, Study (American Service To India) Programme</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
<u>Project Jal Prakash</u>		
Direct Expenses		
Bank Charges	20	20
Documentation	100	100
Maintenance Cost (CO)	18	18
Project Monitoring Cost	283	283
Supervision Cost	150	150
Telephone / Internet Charges	60	60
Construction of Bathrooms with Soak Pits	1,762	1,762
Desilting / Pond Excavation	8,135	8,135
Embankment Dressing	1,052	1,052
Fencing	1,095	1,095
Saplings for Plantation	307	307
	12,982	12,982
<u>Project School Wash Programme</u>		
Direct Expenses		
Bank Charges	12	12
Documentation	100	100
Donor Monitoring Cost	36	36
Construction Work	6,090	6,090
	6,238	6,238
Survey		
Survey	700	700
	700	700
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	19,920	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		19,920

Secretary & Director
Sabuj Sangha

Sibasankar Giri
President
Sabuj Sangha



Annex.G to Schedule FC-6A & 6B

<u>Solar System Installation (IndienHilfe) Programme</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
PROJECT COST		
Project Monitoring / Inauguration	21	21
Electric Transformer	1,794	1,794
Emergency Meter with MCB Box	378	378
Installation of Net Billing Meter	472	472
Installation of Solar Power Plant	27,312	27,312
Three Phase Testing Fees	33	33
Underground Cable Laying Expenses	2,250	2,250
	32,260	32,260
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	32,260	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		32,260

Annex. H to Schedule FC-6A & 6B

<u>Sagar German Bakery (IndienHilfe) Programme</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Direct Expenses		
Bank Charges	17	17
Construction of Boundary Wall	1,381	1,381
Consultancy Fees	300	300
Donor Visit	689	689
Electricity Charges	449	449
Labour Charges	154	154
Materials	690	690
Soil Refilling	534	534
Transportation Cost	10	10
Travel Cost	44	44
	4,268	4,268
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	4,268	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		4,268

Annex. I to Schedule FC-6A & 6B

<u>Remal (Asha For Education) Programme</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Direct Expenses		
Reconstruction of Mid Day Meal Room of KSSN	5,000	5,000
	5,000	5,000
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	5,000	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		5,000

Annex. J to Schedule FC-6A & 6B

<u>Nayanata Project</u>	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Nayanata (Asha For Education)		
Honorarium to Coaching Teacher	1,088	1,088
Books For 20 Vulnerable Children	390	390
Capacity Building of Life Skill Training	78	78
Education Materials	398	398
Sports Materials	161	161
Supervisor Honorarium	718	718
Toiletries For 20 Vulnerable Children	156	156
Uniform For Schools & Sports	96	96
	3,085	3,085
Nayanata (KinderHilfe)		
Tuition Fees	99	99
	99	99

Sabuj Sangha
Secretary & Director
Sabuj Sangha

Sibasankar Giri
President
Sabuj Sangha



	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Nayantara (IndienHilfe)		
Administrative Cost		
Administrative Cost	424	424
Bank Charges	18	18
	442	442
Programme Cost		
Educational Scholarship(Books,Tuition Fees)	1,770	1,770
Health -Hygiene & Education	239	239
Capacity Building of Kishore Bahini	349	349
Honorarium of Social Worker	1,649	1,649
Cost of Text Books & Education Materials	445	445
Travelling & Conveyance	605	605
	5,057	5,057
Project RKF and ASTI		
Honorarium of Coordinator	400	400
Tuition Fees (96 girls)	1,898	1,898
Tuition Fees (7girls)	412	412
Tuition Fees (37 girls)	1,551	1,551
Cost of Text Books & Education Mate	407	407
Support For Health & Hygiene	182	182
Travelling & Conveyance	235	235
Honorarium of Social Worker	718	718
Annual Convention	364	364
	6,167	6,167
Administrative Cost		
Administrative Cost	569	569
	569	569
TOTAL PAYMENTS:(Reflected in Receipts & Payments Account)	15,419	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		15,419

Annex.K to Schedule FC-6A & 6B

KSSN Programme (Global Fund For Children)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Capacity Building Expenses		
Capacity Dev. on Comm. for Teachers & Non Teachers	1,213	1,213
	1,213	1,213
TOTAL PAYMENTS:(Reflected in Receipts & Payments Account)	1,213	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		1,213

Annex. L to Schedule FC-6A & 6B

Education Programme (Isan Kusum Paul Foundation)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Child Education Programme		
Admin Cost	77	77
Awareness & Sensitization Programme	60	60
Bank Charges	12	12
Centre Maintenance	363	363
Nutrition Cost	1,008	1,008
Overhead Cost	15	15
Salary of Teacher	676	676
Teaching Learning Materials	83	83
Special day Celebration	24	24
	2,318	2,318
TOTAL PAYMENTS:(Reflected in Receipts & Payments Account)	2,318	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		2,318



Secretary & Director
Sabuj Sangha

Sibasankar Giri
President
Sabuj Sangha

Annex. M to Schedule FC-6A & 6B

Goat (IndienHilfe) Project	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Administrative Cost		
Monitoring & Supervision	138	138
Printing & Stationery	8	8
Bank Charges	32	32
	178	178
Project Cost		
Purchase of Female Goats	30,520	30,520
Transportation Cost	280	280
	30,800	30,800
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	30,978	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		30,978

Annex. N to Schedule FC-6A & 6B

Renovation (Education - Urban) Programme (IndienHilfe)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Fixed Assets		
Computer	476	
	476	
Renovation of Child Support Centre		
Overhead Cost	92	92
	92	92
Construction of Aalor Disha Unit		
Overhead	3	3
	3	3
Pupil Feeding Project		
Education Materials	357	357
Nutrition Cost	2,382	2,382
Honorarium to Support Staff	3,649	3,649
Capacity Building Training	100	100
C C TV	442	442
Construction of New building	153	153
Centre Maintenance	213	213
Craft Materials	50	50
Donor Visit	101	101
Dress	166	166
Electricity Charges	170	170
Expenses For Kitchen Garden	24	24
Honorarium of Supervisor	120	120
Project Monitoring Cost	300	300
Repairs & Maintenance (CSP)	47	47
Maintenance of Water Filter	129	129
Maintenance of AC Machine	15	15
Maintenance of Xerox Machine	47	47
Reporting & Documentation	38	38
Special Day Celebration	218	218
Sports Materials	68	68
Travelling Expenses	394	394
Overhead	663	663
	9,846	9,846
Sewing School		
Courier Charges	78	78
Craft Materials	212	212
Printing & Stationery	7	7
Raw Materials for Sewing Programme	798	798
Repairs & Maintenance (Computer)	166	166
Supervision Cost	450	450
Trainer Fees	305	305
Travelling Cost	450	450
	2,466	2,466
Donor Visit		
Expenses of Visit	133	133
	133	133
Indirect Expenses		
Bank Charges	54	54
	54	54
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	13,070	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		12,594



Secretary & Director
Sabuj Sangha

President
Sibasankar Giri
Sabuj Sangha

Annex. O to Schedule FC-6A & 6B

Natun Alo (Asha For Education) Programme	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Program Expenses		
Nutrition Cost	5,613	5,613
Salary of Superintendent	218	218
Salary of Teachers	1,358	1,358
School Books	191	191
Education Materials	380	380
Toiletries & Stationeries	441	441
Medical Support	145	145
Dress For Children	370	370
Sponsorship Students (4 nos.)	1,549	1,549
Salary of Cook	95	95
Salary of Cook Helper	120	120
	10,480	10,480
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	10,480	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		10,480

Annex. P to Schedule FC-6A & 6B

Priti Sagar Project (IndienHilfe)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Project Cost		
Support to Children with Foster Parents	10,750	10,750
Children Educational Support	4,150	4,150
People receiving Help with Medication	3,260	3,260
Salary & Travel Allowances	9,246	9,246
Priti Sagar Maintenance	814	814
	28,220	28,220
Other Expenses		
Bank Charges	52	52
Reimbursed Expenditure	370	370
Travelling For Families	907	907
Emergencies Expenses	508	508
	1,837	1,837
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	30,057	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		30,057

Annex. Q to Schedule FC-6A & 6B

Health Support Programme (Henseatic India Forum)	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Administrative Expenses		
Travelling	62	62
Contingency	86	86
Personnel	286	286
	434	434
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	434	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		434


Secretary & Director
Sabuj Sangha

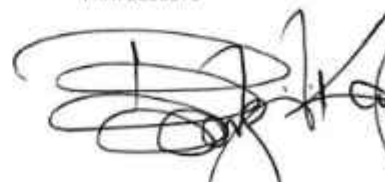

President
Sabuj Sangha



Annex. R to Schedule FC-6A & 6B

FC-General	Amount in Rs. Hundreds	Amount in Rs. Hundreds
Administrative Expenses :		
Bank Charges	845	845
Contingency	236	236
Bags	240	240
Food Expenses	70	70
Fuel Cost	487	487
Fund Raising Cost	170	170
Incentive Core Cost	101	101
Maintenance of Office	143	143
Telephone/Internet Charges	612	612
	2,904	2,904
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	2,904	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		2,904
(ii) Project Expenses :		
Remal Emergency Expenses		
Emergency Support for Remal Cyclone Effect (Rinki)	640	640
Emergency Support for Remal Cyclone Effect (Dipshikha)	323	323
	963	963
Sponsorship Programme (HIF)		
Bank Charges	159	159
Cleaners	40	40
Program Manager	250	250
Program Supervisor	300	300
Sponsorship - Dipshikha Sasmal	480	480
Sponsorship - Rajashree Das	480	480
Sponsorship - Suparna Mondal	495	495
	2,204	2,204
Sponsorship Programme (IndienHilfe)		
Hon to Driver	100	100
Hon to Regional Manager	220	220
Sponsorship - Dipshikha Pradhan	480	480
Sponsorship - Rinki Patra	520	520
	1,320	1,320
TOTAL PAYMENTS: (Reflected in Receipts & Payments Account)	4,487	
TOTAL EXPENDITURE: (Reflected in Income & Expenditure Account)		4,487

For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E



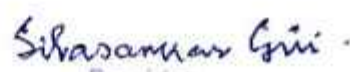
(Biswajit Karmakar-Partner)
Membership No. 365881



Place : Kolkata-700029
Dated : 27th August 2025

UDIN: 25305881BMOLXX2640


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha

SABUJ SANGHA Nandakumarpur (Foreign Contribution)

YEAR – 2024-2025

Notes to accounts and significant accounting policies

(The notes form an integral part of the financial statements)

NOTE 1

Sabuj Sangha is registered with The West Bengal Societies Registration Act, 1961 with registration no. SO 16979 of 1975-76.

This organization is engaged in activities to uplift underprivileged communities in remote areas by providing access to sustainable livelihoods, quality education, healthcare and natural resource management. This ensures a lasting impact on over 50000 beneficiaries across three districts of West Bengal.

NOTE 2

(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.

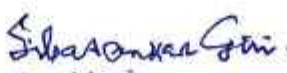
(iv) Foreign Currency

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, interest from bank and other miscellaneous receipts. Grants for various projects are recognized only when such grants are received as per norms and conditions of such grants. However, in case of project grants, recognition on the basis of receivable is also made when there is absolute certainty of such grants being received as per terms and conditions of project grants.


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



(B) NOTES TO ACCOUNTS**(i) Compliance :**

The financial statements have been prepared in accordance with the Guidance Note issued by the Institute of Chartered Accountants of India (ICAI) for the presentation of financial statements of non-corporate entities. According to the classification issued by The Institute of Chartered Accountants of India for Non Corporate entities, Sabuj Sangha is categorized as a Level III entity.

Previous year's figures have been regrouped or recast wherever necessary to make them comparable.

The Receipts & Payments account has been prepared to meet the requirements of various stakeholders and also for other statutory compliance.

(ii) Revaluation of assets:

No revaluation of fixed assets has been carried out during the year.

(iii) Inapplicability of related accounting standards

- 1/ The entity does not hold any inventory either at the beginning or at the end of the relevant financial year.
- 2/ The entity is not subjected to any income tax for the year as it has complied with the tax exemptions available under section 11 of The income Tax Act, 1961. Hence, no taxation provision for income tax has been made and no deferred tax assets or liabilities have been recognized during the year as there is no such impact. Consequently, no deferred tax assets or liabilities have been recognized during the year as the impact is considered immaterial.
- 3/ No bifurcation under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) is necessary to be disclosed as it is reported that there are no such creditors under this category.

(iv) Contingent Liabilities

There are no contingent liabilities outstanding as at the balance sheet date.

(v) Expression of amounts:

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

(vi) Project Fund (credit balance):

Fund balances of various projects remaining unutilized at the end of the financial year are accumulated under Project Fund. These are derived by deducting utilizations from receipts during the year (unutilized balances, if any, at the beginning are also considered).


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



Cont----3

Further, grants , which are absolutely certain of being released but have not been so received during the year , have negative balances. This occurs when project funds are released in installments and a part of such funds for the current year remain to be received even though expenditure have been incurred. Such a situation arise when utilization exceeds receipts (including balances at the beginning, if any). No uncertainty exists relating to receipt of such grant funds.

Projects Funds are shown at net balances.

(vii) Assets Verification:

Other than for assets procured during the year, fixed assets have not been physically verified during the current year also.

(viii) 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.

(ix) Administrative expenses:

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

(x) Treatment of Project wise Income and Expenditure in Accounts:

During preparation of income and expenditure of projects, project funds actually utilized during the year have been taken into account under income. That part of project funds that have been utilized for acquiring of fixed assets, have been considered as application also and transferred to General fund. Balances remaining unutilized are carried forward as project funds.

(xi) Adjustment of Project Fund Balances and Advances:

Deficit Project fund balances that are not expected to be recovered and also completed projects with certain fund balances (all liabilities have been fully met) have all been fully adjusted with General Fund.

Place: Kolkata-700029

Dated: 27th August 2025


Secretary & Director
Sabuj Sangha


President
Sabuj Sangha



For DBK ASSOCIATES
Chartered Accountants
FRN: 322817E



(Biswajit Karmakar-Partner)
Membership No. 305881

UDIN:25305881BMOLXX2640