

PURULIA DISTRICT AGRAGAMI  
MAHILA-O-SISU MANGAL SAMITI

*VILL & P.O. JARGO, DIST. PURULIA*

AUDIT REPORT

FOR THE YEAR 2018-2019

**SAMBHU N. DE & CO**

*Chartered Accountants*

Emerald House, 3<sup>rd</sup> Floor

1B, Old Post Office Street

Kolkata - 700 001

Phone: 2230-7346, 2243-6037

Mobile : 9830032520

E-mail: [sambhundeco@yahoo.co.in](mailto:sambhundeco@yahoo.co.in)

## **Auditor's Report**

### **Financial Statements**

We have audited the accompanying financial statements of **PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI**, Vill & P.O. Jargo, Dist Purulia, West Bengal, which comprise Balance Sheet as at 31<sup>st</sup> March, 2019, Income and Expenditure Account and Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other notes to financial statements.

### **Management's Responsibility for the Financial Statements**

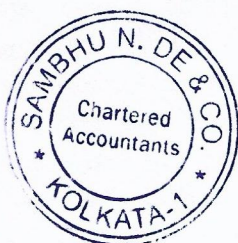
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the **PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing generally accepted in 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 on the auditor's judgment, including the assessment of the risks of 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 **PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI**, 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 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.





# **SAMBHU N. DE & CO**

*Chartered Accountants*

## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. in the case of Balance Sheet, of the state of affairs of the **PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI** as at 31<sup>st</sup> March, 2019;
- b. in the case of the Income and Expenditure Account, of the *Surplus* for the year ended on that date.

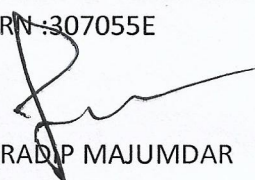
## **Report on Other Legal and Regulatory Requirements**

We report that:

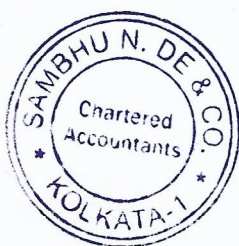
- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the **PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI**, so far as appears from our examination of those books;
- c. the Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For and on behalf of

*Sambhu N. De & Co*  
Chartered Accountants  
FRN : 307055E

  
PRADIP MAJUMDAR  
(Partner)

Membership No.: 014246  
UDIN 19014246AAAADX3614



Place: Kolkata

Date: 12.08.2019

  
Secretary  
Purulia District Agragami  
Mahila-o-Sisu Mangal Samiti

**PURULIA DISTRICT AGRAGAMI MAHILA-O-SISU MANGAL SAMITI**

VILL &amp; P.O. : JARGO, DIST. : PURULIA , PIN NO. - 723212 ( WEST BENGAL )

Regd. No. S/73024 of 1992-93

Balance Sheet as at 31st March, 2019

Liabilities	Schedule No		Amount as on 31.03.2019	Amount as on 31.03.2018
GENERAL FUND	A		2,796,083.08	1,625,370.69
LOAN & ADVANCE	B		514,507.00	241,627.00
SUNDRY CREDITORS	C		2,561,275.96	2,925,767.96
OUTSTANDING LIABILITIES	D		1,435,153.50	1,590,088.00
LOAN FROM UBI, JARGO BR.	E		1,129,120.00	1,543,945.00
<b>Total</b>			<b>8,436,139.54</b>	<b>7,926,798.65</b>

Assets	Schedule No.		Amount as on 31.03.2019	Amount as on 31.03.2018
<b>Fixed Assets</b>	F		1,725,098.60	1,901,448.41
<b>Current Assets</b>				
BILLS & SUBSIDY RECEIVABLE	G		100,000.00	100,000.00
GRANT RECEIVABLE	H		4,132,061.00	4,050,636.00
CLOSING STOCK				210,450.00
TAX DEDUCTED AT SOURCE	I		2,302,950.50	1,531,218.50
INVESTMENT			45,797.70	45,797.70
CASH & BANK BALANCE	J		130,231.74	87,248.04
<b>Total</b>			<b>8,436,139.54</b>	<b>7,926,798.65</b>

In terms of our report of even date annexed

For **Sambhu N. De & Co.**

Chartered Accountants

FRN 307055E

PRADIP MAJUMDAR

Partner

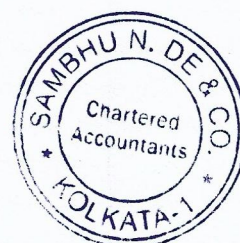
Membership No.014246

UDIN 19014246AAAADX3614

Place : 1B, Old Post Office Street, Kolkata 700001

Date : 12.08.2019

*Suresh*  
Secretary  
Purulia District Agragami  
Mahila-o-Sisu Mangal Samiti

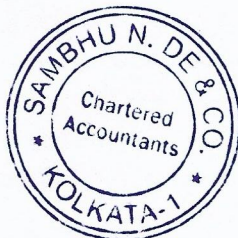




VILL & P.O. : JARGO, DIST. : PURULIA , PIN NO. - 723212 ( WEST BENGAL )

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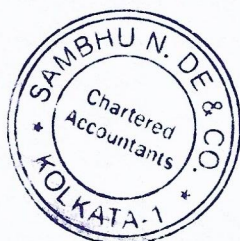
To		Expenditure	Amount	Amount	Income		Amount	Amount
		<b>General Section</b>	-			<b>Gneral Section</b>		-
		Honorarium	126,000.00			Donation		616,445.00
		Fees & Charges	25,000.00			Members subscription		10,200.00
		Bank Charges	6,607.20			Support to Management		36,000.00
		Computer Expenses	24,893.00			Collection from Ambulance		87,420.00
		Contingency	11,200.00			Bank Interest		9,715.00
		Electric Charges	7,820.00					
		Audit Fees	17,700.00					
		Mobile recharge	5,293.00					
		Office maintenance	1,000.00					
		Postage	70.00					
		Consultancy	12,000.00					
		Printing & Stationery	10,835.00			<b>Grant in aid</b>		
		Renewal Charges	880.00			Received from DPAC cell Purulia		
		Travelling & Conveyance	23,375.00			Rogi Sahayata Kendra		1,877,105.00
		Cleaning & Washing	4,160.00			Grant RNTCP		9,700.00
		Website renewal	2,360.00			SAG-KP Convergence Prog		101,240.00
		Repair & Mainteannce	24,181.00	303,374.20				
		<b>Other Charitable Expenses</b>						
		Kerala relief fund		7,000.00				
		General Awarness Programme						
		International Women Day	7,920.00					
		Observation of Kishori Diwas	4,540.00					
		National Girls Child Day	6,200.00					
		Observation of Sishu Diwas	5,240.00					
		World Aid Days	7,355.00					
		Menstrual Hygine day	7,880.00					
		Day against Drug Abuse	4,620.00					
		Safe Mother Hood day	9,260.00					
		Hand Wash day	7,390.00					
		Dengu prevention	8,250.00	68,655.00				
		<b>Ambulance Section</b>						
		Driver salary	60,000.00					
		Repair & maintenance	23,410.00					
		Fuel & Lubricants	67,690.00	151,100.00				
		<b>Others Programme</b>						
		RNTCP						
		Programme expenses		14,590.00				
		<b>Rogi Sahayata Kendra</b>						
		Programme expenses		1,927,105.00				
		<b>SAG-KP Convergence Prog</b>						
		Programme expenses		88,000.00				
		<b>MENSTRUAL HYGINE MANAGEMENT</b>						
		Effective & Efficient programme						
		Management						
		Travelling for Report collection & monitoring		6,000.00				
		<b>Programme Expenses</b>						
		Conducting Training Programme on MHM		17,047.00				
		Office administrative cost		9,000.00				
		Printing of Sticker		1,000.00				
		Display Board		7,000.00				
		Service Charges		31,953.00				
		<i>Honorarium to</i>						
		Project Assistant	18,000.00					
		Project in charge	60,000.00	78,000.00				
		<b>C/f</b>		2,709,824.20		<b>C/f</b>		2,897,825.00





**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

Expenditure	Amount	Amount	Income	Amount	Amount
B/f		2,709,824.20	B/f		2,897,825.00
<b>Construction of Soak pit, Drain, Platform</b>	-		<b>Construction of Soak pit, Drain, Platform</b>		
Materials cost	1,488,480.00		Grant received		3,000,000.00
Masson & Labour	1,120,000.00		Grant Receivable		810,000.00
Transport	201,600.00				
Display board	112,000.00				
IEC	40,320.00				
Supervision	61,920.00	3,024,320.00			
Outstanding expenses		810,000.00			
<b>CRECHE PROGRAMME UNDER NATIONAL CRECHE SCHEME</b>			<b>CRECHE PROGRAMME UNDER NATIONAL CRECHE SCHEME</b>		
Honorarium to Creche Workers	72,000.00		Institutional share		30,320.00
Honorarium to Creche Helper	36,000.00		Grant Receivable		272,880.00
Honorarium to Doctor	2,000.00				
Medicine Kit	2,000.00				
Pre School Education Kit	4,000.00				
Supplementary Nutrition	187,200.00	303,200.00			
<b>NRD WATER QUALITY MONITORING &amp; SERVILLANCE PROGRAME</b>			<b>NRD WATER QUALITY MONITORING &amp; SERVILLANCE PROGRAME</b>		
Honorarium			Grant Received from PHE		
Bacteriologist	135,800.00		Purulia		374,400.00
Chemist	135,800.00		Grant Receivable		108,000.00
Lab Assistant	102,800.00	374,400.00			
Outstanding expenses					
Honorarium payable	33,000.00				
Maintenance cost	75,000.00	108,000.00			
<b>Adolescent Intervention Programme (Under UNICEF)</b>			<b>Adolescent Intervention Programme (Under UNICEF)</b>		
Effective & Efficient programme			Grant in aid		
Contingency	36,000.00		Received from UNICEF /DPAC		1,715,105.00
Office maintenance	34,000.00	70,000.00	Bank Interest		4,070.00
<b>Programme Expenses</b>					
BL & MI Panchayati raj institution	10,000.00				
Block /Municipality Awarness	3,500.00				
Block /Municipality Awarness Campaign	13,000.00				
B & M level monitoring	2,500.00				
Capacity Building & Strengthening	15,500.00				
Capacity building of community based	24,000.00				
Exposute visit AGs & ABs	81,000.00				
Formation/Streng ABS group	6,500.00				
Formation/Streng of Kanashree club	9,450.00				
Mobilisation support for day celebration	21,000.00				
Mobilisation support for Kanyashree diwas	7,000.00				
Observation of special day	21,000.00				
RKSK PEER group meeting	6,300.00				
Sabala group meeting & Streng	23,700.00				
Streg. Of parents group	13,800.00				
Streg. SHG & Pri	12,600.00				
Strengthening of WLCPC/VLCPS	13,750.00	284,600.00			
<b>Staff cost</b>					
Field Facilitator New	150,000.00				
Field Facilitator OLD	110,000.00				
Field Facilitator Jhalda M	169,000.00				
Field Facilitator Purulia II	241,000.00				
MIS Cum Accountant	62,500.00				
MIS Officer cum Accountant	10,000.00				
Project Co-ordinator Jhalda M	255,000.00				
Project Co-ordinator Purulia II	209,500.00				
Staff & Nodal Travel cost	103,000.00				
Other expenses	28,255.00				
Bank Charges	259.60	1,338,514.60			
<b>C/f</b>		<b>9,022,858.80</b>	<b>C/f</b>		<b>9,212,600.00</b>





**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>B/f</b>		9,022,858.80	<b>B/f</b>		9,212,600.00
<b>MOBILE MEDICAL UNIT</b>			<b>MOBILE MEDICAL UNIT</b>		
JHALDA BLOCK			Grant in Aid		
Honorarium	1,258,000.00		NHM-H&FW Deptt, Bankura	5,915,226.00	
Programme expenses	604,800.00	1,862,800.00	NHM-H&FW Deptt, Purulia	2,386,548.00	
				8,301,774.00	
<b>KHATRA BLOCK</b>			Less : Previous year grant	1,600,528.00	6,701,246.00
Honorarium	1,207,800.00				
Programme expenses	458,833.00	1,666,633.00	Grant Receivable		1,233,542.00
<b>SALTORA BLOCK</b>					
Honorarium	1,148,024.00				
Programme expenses	589,834.00	1,737,858.00			
Other Expenses					
Bank Charges		90,436.50			
Bajaj GIC		5,810.00			
<b>Outstanding expenses :</b>					
Honorarium payable	461,590.00				
Suppliers payment due	771,952.00	1,233,542.00			
<b>WBSAP &amp; CS-LAWS PROJECT</b>			<b>WBSAP &amp; CS-LAWS PROJECT</b>		
Administrative Expenses	110,902.00		Grant in Aid		
Community Outreach	78,650.00		Current year		2,100,307.00
Mid Media Activity	45,000.00				
Personal cost	1,486,957.00		Equipment Logistics & Consumables		23,406.00
Travel cost	300,733.00	2,022,242.00			
			Bank Interest		2,074.00
Others programme expenses					
Equipment Logistics & Consumables		5,206.00	Grant receivable		717,982.00
Bank interest refund		4,192.00			
Outstanding expenses		678,082.00			
Suppliers payment due		39,900.00			
			<b>Foreign Contribution</b>		
<b>Foreign Contribution</b>			Grant Received From David Dervy	264,686.00	
Administrative Cost	14,750.00		Grant Received From Harvest Bridge	70,572.00	335,258.00
Awareness Programme	169,692.00				
Bank Charges	802.50		Bank Interest		2,552.00
Contingency Expenses	3,200.00				
Financial Help for Poor Children	39,900.00				
Honorarium to Co-Ordinator	106,400.00	334,744.50			
Opening stock		210,450.00			
Depreciation		283,399.82			
(As per Schedule)					
Excess of Income over Expenditure		1,130,812.38			
		20,328,967.00			20,328,967.00

In terms of our report of even date annexed

**For Sambhu N. De & Co.**

Chartered Accountants

FRN 307055E

PRADIP MAJUMDAR

Partner

Membership No.014246

UDIN 19014246AAAADX3614

Place : 1B, Old Post Office Street, Kolkata 700001

Date : 12.08.2019



*Smandal*  
Secretary  
Purulia District Agragami  
Mahila-o-Sisu Mangal Samiti