

BALANCE SHEET AS AT 31, MARCH 2019

(` In Full)

| Sl. No. | Particulars | Note No. | Current Year | Previous Year |
|--|---------------------------|----------|-----------------|-----------------|
| I. Sources of Fund | | | | |
| | Capital Fund | 3 | 9,740,554.00 | 9,740,554.00 |
| | General Fund | 4 | 31,457,897.00 | 37,165,665.00 |
| Current Liabilities | | | | |
| | Other current liabilities | 5 | 29,196,701.00 | 37,899,857.00 |
| Total | | | 70395152 | 84806076 |
| II. Application of Funds | | | | |
| Program Implementation Expenses | | | | |
| | Fixed Assets- Tangible | 6 | 5,488,243.00 | 10,141,762.00 |
| | Fixed Assets - Intangible | | 6,970.00 | 8,200.00 |
| Current Assets | | | | |
| | Current Investments | 7 | 2,987,128.00 | 16,825,874.00 |
| | Cash and Bank Balances | 8 | 57,649,534.00 | 49,891,513.00 |
| Note 1 | Loan, Advances & Deposit | 9 | 4,178,243.00 | 6,868,487.00 |
| | Other current assets | 10 | 85,034.00 | 1,070,240.00 |
| Total | | | 70395152 | 84806076 |

Significant Accounting Policies 1 and 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MEENAKSHI GUJRAL AND COMPANY
Chartered Accountants

M. No. 092171
Firm Reg. No.: 015133N

Date: 30.10.2019
Place: DELHI



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

Chandru Rajendran
(President) (Secretary)

Shampa Senapati
(Treasurer)

President - SACH Secretary - SACH Treasurer - SACH

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2019

| Sl. No. | Particulars | Note No. | Current Year | Previous Year |
|---|-------------------------------------|----------|-----------------------|-----------------------|
| (' In Full) | | | | |
| I. Income | | | | |
| | General Donation | | 1,059,688.00 | 5,100,392.00 |
| | Other Income | 11 | 144,578,702.00 | 116,564,137.00 |
| | Total | | 145,638,390.00 | 121,664,529.00 |
| II. Expenditure | | | | |
| | Program Implementation Expenses | 12 | 133,779,530.00 | 113,805,112.00 |
| | Administrative and General Expenses | 13 | 17,566,628.00 | 16,270,334.00 |
| | Total | | 151,346,158.00 | 130,075,446.00 |
| Balance being Surplus/(Deficit) carried to general funds and corpus fund | | | (5,707,768.00) | (8,410,917.00) |

Significant Accounting Policies

1 and 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For MEENAKSHI GUJRAL AND COMPANY
Chartered Accountants

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

M. No. 092171
Firm Reg. No.: 015133N

Date: 30.10.2019
Place: DELHI



Meenakshi Gujral
(President) - SACH

Rajenaroy
(Secretary) - SACH

Shampa Senapati
(Treasurer) - SACH

SOCIETY FOR ACTION IN COMMUNITY HEALTH

253, Second Floor, Shahpur Jat, New Delhi-110049

Notes to Income & Expenditure Account

Note 6 :- Statement of Fixed Assets As At March 31,2019

| Particulars | Opening Balance | Addition | | Deduction | Total As On 31.03.19 | Rate | Depriciatin For the Year | W.D.V As On 31.03.2019 |
|--------------------------|---------------------|---------------|----------------|------------|----------------------|-------|--------------------------|------------------------|
| | | Upto 30.09.18 | After 30.09.18 | | | | | |
| Tangible Asset | | | | | | | | |
| Computer & Accessories | 331,270.50 | - | - | - | 331,270.50 | 40.00 | 133,156.00 | 198115 |
| Furniture & Fixture | 2,821,530.00 | - | - | - | 2,821,530.00 | 10.00 | 282,153.00 | 2539377 |
| Office Equipment | - | 6,666.00 | 9,570.00 | - | 16,236.00 | 15.00 | 1,718.00 | 14518 |
| Ecco- Van & M Cycle | 322,755.00 | - | - | - | 322,755.00 | 15.00 | 48,413.25 | 274342 |
| Vehicle | 2,127,740.00 | 1,300,000.00 | - | 650,000.00 | 2,777,740.00 | 15.00 | 514,161.00 | 2263579 |
| Fridge | 27,180.00 | - | - | - | 27,180.00 | 15.00 | 4,077.00 | 23103 |
| Digital Camera | 15,678.00 | - | - | - | 15,678.00 | 15.00 | 2,351.70 | 13326 |
| CCTV Camera | 25,869.00 | - | - | - | 25,869.00 | 15.00 | 3,880.35 | 21989 |
| Biomatric Machine | - | 24,770.00 | - | - | 24,770.00 | 15.00 | 3,715.50 | 21055 |
| EPBAX System | - | - | 62,446.00 | - | 62,446.00 | 7.50 | 4,683.45 | 57763 |
| HRMthread Cloud | - | 35,400.00 | - | - | 35,400.00 | 15.00 | 5,310.00 | 30090 |
| TV | - | - | 33,500.00 | - | 33,500.00 | 7.50 | 2,512.50 | 30988 |
| Note 12: Program Impleme | 8,200.00 | - | - | - | 8,200.00 | 15.00 | 1,230.00 | 6970 |
| Total | 5,672,022.50 | | | | | | | |
| Intangible Asset | 8,200.00 | | | | | | | |
| Total | | | | | | | | |
| Grand Total | 5680223 | | | | | | | 5495213 |



SOCIETY FOR ACTION IN COMMUNITY HEALTH

253, Second Floor, Shahpur Jat, New Delhi-110049

Notes to Income & Expenditure Account

(In Full)

| Particulars | Current Year | Previous Year |
|---|----------------------|----------------------|
| Note 13: Administrative & General Expenses | | |
| Audit Fee | | |
| Bank charges & Interest | 200,000.00 | 481,650.00 |
| Boarding & Loading | 6,141.00 | 37,042.00 |
| Computer Maintinace | | 585,823.00 |
| Consultancy Charges | 22,434.00 | 206,996.00 |
| Depriciation | | 2,880,682.00 |
| Office Expenses | 1,006,714.00 | 1,658,178.00 |
| Office Rent | 266,076.00 | 309,490.00 |
| Postage & Courier | 1,202,041.00 | 625,360.00 |
| Legal & Professional Charges | 510.00 | 1,750.00 |
| Salary & Allowance | 667,000.00 | 692,538.00 |
| Telephone & Internet Expenses | 12,112,293.00 | 5,406,022.00 |
| Travelling Expenses | 1,381.00 | - |
| Water & Electricity | 1,485,990.00 | 2,903,403.00 |
| Insurance Expensese | 93,320.00 | 145,600.00 |
| Printing & Stationery | 9,019.00 | - |
| Advertisement Expenses | 383,709.00 | 250,600.00 |
| Loss on Sale of Vehicle | 60,000.00 | 85,200.00 |
| | 50,000.00 | - |
| Total | 17,566,628.00 | 16,270,334.00 |



SOCIETY FOR ACTION IN COMMUNITY HEALTH

253, Second Floor, Shahpur Jat, New Delhi-110049

Notes to Balance Sheet

(In Full)

| Particulars | Current Year | Previous Year |
|--|----------------------|----------------------|
| Note 3: Capital Fund | | |
| Balance Brought Forward | 9,740,554.00 | 9,740,554.00 |
| Add : Received during the year | - | - |
| Less : Utilised during the year | - | - |
| Program Implementation Expenses | 9,740,554.00 | 9740554 |
| Note 4: General Fund | | |
| Opening Balance | 37,165,665.00 | 45576582 |
| Add : Surplus/(Deficit) for this year | (5,707,768.00) | (8410917) |
| Note 12: Total | 31,457,897.00 | 37165665 |
| Note 5: Current Liabilities | | |
| Duties & Taxes (OPGC) | 703,685.00 | 668,210.00 |
| TDS Payable | 3,238,842.00 | 512,487.00 |
| Sundry Creditors | 17,183,442.00 | 22,634,677.00 |
| Consultancy Fees Payable | 38,977.00 | 316,938.00 |
| Salary Payable | 760,003.00 | 48,000.00 |
| Imprest to Staff | 57,646.00 | 145,792.00 |
| Expenses Payable | 1,959,799.00 | 9,048,510.00 |
| FCRA A/C Balance | - | 397,072.00 |
| Service Contract for OPGC Project | 5,254,307.00 | 3,980,911.00 |
| Institutional Overhead Provisions | - | 147,260.00 |
| Total | 29,196,701.00 | 37899857 |
| Note 7: Current Investment | | |
| Fixed Deposit | 2,987,128.00 | 16,825,874.00 |
| Total | 2,987,128.00 | 16,825,874.00 |
| Note 8: Cash and Bank Balances | | |
| Cash In Hand | 75,419.00 | 75,136.00 |
| Canara Bank S.B. A/C 22566 | 479754.00 | 271,089.00 |
| Fedral Bank A/C -04334 | 1611463.00 | 529,301.00 |
| Fedral Bank A/C -01362 | 859109.00 | 1,236,323.00 |
| Fedral Bank A/C -24877 | 259292.00 | 450,427.00 |
| Fedral Bank A/C -012634 | 8879023.00 | 7,120,211.00 |
| Fedral Bank A/C -0025131 | 7378237.00 | 14,673,140.00 |
| Fedral Bank A/C -0023342 | 174237.00 | 1,366,688.00 |
| Fedral Bank A/C -0237849 | 3093.00 | 1,512,145.00 |
| Fedral Bank A/C -025123 | 3147185.00 | 1,211,409.00 |
| Fedral Bank A/C -023334 | 4174732.00 | 3,013,765.00 |
| Village Livelihood Balance | 11,044,720.00 | 7,927,267.00 |
| HDFC Bank-375216 | 18250344.00 | 4,414,479.00 |
| Canara Bank, FCRA A/C 22546 | 252727.00 | 5,745,598.00 |
| Fedral Bank- SB- 11388 | 664533.00 | 60,706.00 |
| Fedral Bank- SB- 01222 | 246306.00 | 134,471.00 |
| Fedral Bank- SB- 01297 | 149380.00 | 149,358.00 |
| Total | 57,649,534.00 | 49,891,513.00 |
| Note 9: Loan, Advance & Deposit | | |
| Security Deposited | - | 1,564,285.00 |
| TDS Receivable | 280,578.00 | 47,379.00 |
| Loans and Advances | 3,897,665.00 | 162,276.00 |
| Receivable from Society | - | 397,072.00 |
| OPCG Projects | - | 4,697,475.00 |
| Total | 4,178,243.00 | 6,868,487.00 |
| Note 10: Other Current Assets | | |
| Sundry Debtors | 75,000.00 | 1,070,240.00 |
| Prepaid Expenses | 10,034.00 | - |
| Total | 85,034.00 | 1,070,240.00 |



SOCIETY FOR ACTION IN COMMUNITY HEALTH

253, Second Floor, Shahpur Jat, New Delhi-110049

Notes to Income & Expenditure Account

(In Full)

| Particulars | Current Year | Previous Year |
|---|-----------------------|-----------------------|
| Note 11 : Other Income | | |
| Contribution | - | 6,852.00 |
| Grant-in-Aid | 142,750,862.00 | 113,065,484.00 |
| Income From Patient | - | 358,615.00 |
| Interest On FDR | 608,595.00 | 214,550.00 |
| Interest On Saving Bank Account | 1,219,245.00 | 2,325,087.00 |
| Program Implementation Expenses | - | 87,950.00 |
| Institutional Income | - | 500,000.00 |
| Discount Received | - | 5,599.00 |
| | - | - |
| Total | 144,578,702.00 | 116,564,137.00 |
| Note 12: Program Implementation Expenses | | |
| Agriculture & Livestock Expenses | 15,567,533.00 | 34956536 |
| Environment and Clean Energy Expenses | 35,512,884.00 | 26591171 |
| Goat & Polutary Expenses | - | 2275681 |
| Health Camp Expenses | 4,973,884.00 | 13337506 |
| Livelihood Promotins Expenses | 42,300,869.00 | 28943826 |
| Plantations Expenses | 27,803,303.00 | 2355392 |
| Capicity Building & Honorarrium | 7,621,057.00 | 5345000 |
| | | |
| Total | 133,779,530.00 | 113,805,112.00 |



STATEMENT OF RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31, MARCH 2019

| Receipts | Amount | Payments | Amount |
|----------------------------|-----------------------|------------------------------|-----------------------|
| Opening Balance | | Current Liabilities | |
| Bank Accounts | 49,816,377.00 | Sundry Creditors | 47,260,730.00 |
| Cash-in-hand | 75,136.00 | Audit Fee Payable | - |
| | 49,891,513.00 | Expenses Payable | 3,053,285.00 |
| Current Liabilities | | Sach Main Account | 16,191,076.00 |
| Sundry Creditors | 3,102,287.00 | Salary | 12,240,742.00 |
| Duties & Taxes | 4,492,787.00 | Duties & Taxes | 3,631,971.00 |
| | - | | 82,377,804.00 |
| Fixed Assets | | Fixed Assets | |
| Tangible Assets | 600,000.00 | Tangible Assets | 64,190.00 |
| Intangible Assets | - | Intangible Assets | - |
| | 600,000.00 | | 64,190.00 |
| Current Assets | | Investment | |
| Sundry Debtors | 157,087.00 | FDR A/c | 11,100,000.00 |
| | 157,087.00 | | 11,100,000.00 |
| Investment | | Current Assets | |
| FDR A/c | 25,486,481.00 | Loans & Advances (Assets) | 36,297,115.00 |
| | 25,486,481.00 | Sundry Debtors | 29,295,085.00 |
| Indirect Incomes | | Other current assets | 22,000.00 |
| Donation | 1,059,688.00 | | 65,614,200.00 |
| Grant - In - Aid | 142,750,862.00 | Indirect Expenses | |
| Interest on Saving A/c | 608,595.00 | Audit Fee | 200,000.00 |
| RF Contributions | 1,219,245.00 | Bank charges & Interest | 6,141.00 |
| | 145,638,390.00 | Insurance Expenses | 9,019.00 |
| | | Water & Electricity Expenses | 93,320.00 |
| | | Computer Maintenance | 22,434.00 |
| | | Office Expenses | 266,076.00 |
| | | Office Maintenance | 20,488.00 |
| | | Office Rent | 1,202,041.00 |
| | | Postage & Courier | 510.00 |
| | | Professional Charges | 667,000.00 |
| | | Salary & Allowance | 611,015.00 |
| | | Travelling Exp. | 1,485,990.00 |
| | | Printing & stationery | 383,709.00 |
| | | Programme Expense | - |
| | | | 4,967,743.00 |
| | | Closing Balance | |
| | | Bank Account | 57,574,115.00 |
| | | Cash-in-hand | 75,419.00 |
| | | | 57,649,534.00 |
| Total | 221,773,471.00 | Total | 221,773,471.00 |

As per our report of even date

For MEENAKSHI GUJRAL AND COMPANY
Chartered Accountants

M. No. 092171
Firm Reg. No.: 015133N

Date: 30.10.2019
Place: DELHI



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

(Signature)
(President)

(Signature)
(Secretary)

(Signature)
(Treasurer)

President - SACH

Secretary - SACH Treasurer - SACH

SOCIETY FOR ACTION IN COMMUNITY HEALTH
253, Second Floor, Shahpur Jat, New Delhi-110049

Note 1

Notes to Income & Expenditure Account
For the Year ended 31st March, 2019

1 Organisation

Society For Action In Community Health is registered as Society under Societies Registration Act , 1860 vide registration no. S/195H. It is also registered as under.

- i) Under Section 12A of Income Tax Act, 1961 Vide registration no. DIT (E)/98-99/S-2179/97/446 dated December 24, 1997 w.e.f. March 23, 1998:
- ii) Under Section 80G of Income Tax Act, 1961 vide registration no. DIT(E)/80G/2012-13/1109 dated Septmber 03, 2012.

Progr Under the Foreign Contribution Regulation Act, 1976 vide registration number 231650933 valid up to October 31, 2021 : having PAN- AAATS4203M

Society For Action In Community Health was established in the year 1988 with the objective of sustainable, interventions in rural development, disaster response and risk reduction, safe enviroment, food and nutrition, sanitation and drinking water in the country.

Note 12: Program Implementation Expenses

2 Basis of Preparation of Financial Statement

The financial statements are prepared under the historical cost convention, on accrual basis of accounting, in accordance with the Generally Accepted Accounting Principles and the applicable mandatory accounting stanards. The Preparation required adoption of estimates and assumption that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclouser of contingent liabilities. Differences between the actual result and estimates are recognise in the year in which they become known or materialises.

3 Use of estimates

The Preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management belives that the estimates used in the preparation of financial statements are prudent and reasonable. Future result could differ from these estimates.

4 Going Concern

The accounts of the Society have been prepared on going concern basis.

5 Recognition of Revenues

Grants recognised in the income and expenditure account on a systematic and rational basis over the periods necessary to match them with the related costs. Income recognition of grants on a receipts basis is not in accordance with the accrual accounting assumption.

6 Fixed assets and depreciation

Fixed assets are sated at cost less accumulated depreciation. Depreciation on assets is provided on the Written down Value Method at the folowing rates :

| Asset category | Depreciation Rate |
|------------------------|-------------------|
| Furniture and Fittings | 10% |
| Computer | 40% |
| Office Equipment | 15% |
| Vehicles | 15% |

Computer software is amortise over the licence period or five year whichever is lower.

7 Impairment of assets

The Society determines whether there is any indication of impairment of the carrying amount of its assets The recoverable amount of such assets are estimated, if any indication exists and impairment loss is recognised wherever the carrying amount of the assets exceeds its recoverable amount.



8 Leases

Leases are classified as finance or operating leases depending upon the terms of the lease agreements.

Finance Leases

Finance Leases, which effectively transfer substantially all the benefits incidental to the ownership of the leased item, are capitalised at the lower of the fair value or present value of the minimum lease payments at the inception of the lease term and disclosed as leased assets. Lease payments are apportioned between the finance charges and the reduction of the lease liability based on the imputed rate of return. Finance charges are charged directly against income.

Operating Lease

Leases of assets under which all risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under operating leases are recognised as an expense on a straight-line basis over the lease term.

9 Foreign Currency Transaction

Transactions denominated in foreign currencies are recorded at the exchange rates prevailing on the date of transaction.

Monetary items denominated in foreign currencies at the year-end are translated at the exchange rates prevailing on the balance sheet date. Non-monetary items denominated in foreign currencies are carried at cost.

Any income or expense on account of exchange differences either on settlement or on translation of transaction, is recognised in the Income and Expenditure Account.

10 Provisions

Provisions are recognised when the Society has present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. Provisions are reviewed regularly and are adjusted wherever necessary to reflect the current best estimates of the obligation. When the Society expects a provision to be reimbursed, the reimbursement is recognised as a separate asset, only when such reimbursement is virtually certain.

11 Expenditure

Expenses are accounted for on the accrual basis and provisions are made for all known losses.

As per our report of even date

For MEENAKSHI GUJRAL AND COMPANY
Chartered Accountants

M. No. 092171
Firm Reg. No.: 015133N

Date: 30.10.2019
Place: DELHI



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

Chandrabhawan Bajwaley
(President) (Secretary)

Shampa Senapati
(Treasurer)

President - SACH Secretary - SACH Treasurer - SACH

SOCIETY FOR ACTION IN COMMUNITY HEALTH
253, Second Floor, Shahpur Jat, New Delhi-110049

Notes to Income & Expenditure Account

Note 2

Notes to Accounts

1 Contingent Liabilities

Claims against the society not acknowledged as debt-Nil

2 Previous year figures have been regrouped and rearranged wherever necessary.

3 a) Foreign Contribution Received

| Particular | Current Year | Previous Year |
|----------------------|---------------|---------------|
| | Amount in Rs. | Amount in Rs. |
| Foreign Contribution | | |
| In Cash | 400,000.00 | 10,100,000.00 |
| In Kind | - | |
| Total | 400,000.00 | 10,100,000.00 |

Note 12: Program Implementation Expenses

b) Expenditure In Foreign Currency

| Particular | Current Year | Previous Year |
|----------------------|---------------|---------------|
| | Amount in Rs. | Amount in Rs. |
| Foreign Contribution | | |
| In Cash | NIL | NIL |
| In Kind | | |
| Total | NIL | NIL |

4 As per the internal Assessment of Society there is no asset requiring provision for impairment as on 31-03-2019 as per AS-28 issued by the institute of chartered Accounts of India.

As per our report of even date

For MEENAKSHI GUJRAL AND COMPANY
Chartered Accountants

M. No. 092171
Firm Reg. No.: 015133N



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

Sumit (President) *Rajiv* (Secretary) *Shampran Senapati* (Treasurer)

President - SACH Secretary - SACH Treasurer - SACH

Date: 30.10.2019
Place: DELHI