

SOCIETY FOR ACTION IN COMMUNITY HEALTH

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

BALANCE SHEET AS AT 31, MARCH 2021

(In Full)

Sl. No.	Particulars	Note No.	Current Year	Previous Year
I. Sources of Fund				
	Capital Fund	3	90,23,201.55	90,87,117.95
	General Fund	4	1,77,18,308.71	4,02,23,447.57
Current Liabilities				
	Other current liabilities	5	1,50,94,293.11	1,73,39,157.01
Total			4,18,35,803.37	6,66,49,722.53
II. Application of Funds				
Program Implementation				
	Fixed Assets- Tangible	6	41,28,510.95	43,21,574.45
	Fixed Assets - Intangible		-	5,924.00
Current Assets				
	Current Investments	7	74,53,430.96	41,76,490.00
	Cash and Bank Balances	8	2,08,66,449.15	5,20,73,825.08
	Loan, Advances & Deposit	9	91,46,422.31	60,71,909.00
	Other current assets	10	2,40,990.00	-
Total			4,18,35,803.37	6,66,49,722.53

1 and 2

Note 12: Program Implementation Expenses

Significant Accounting Policies

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: 11/02/2022

Place: DELHI

UDIN:22092171ABJWIM9941



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

(President)

(Secretary)

(Treasurer)



SOCIETY FOR ACTION IN COMMUNITY HEALTH

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

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(` In Full)

Sl. No.	Particulars	Note No.	Current Year	Previous Year
I. Income				
	General Donation		22,70,000.00	-
	Other Income	11	6,99,04,632.94	13,60,68,381.65
	Total		7,21,74,632.94	13,60,68,381.65
II. Expenditure				
	Program Implementation Expenses	12	8,07,69,089.53	11,32,13,084.35
	Administrative and General Expenses	13	72,96,641.17	1,58,69,105.23
	Total		8,80,65,730.70	12,90,82,189.58
	Balance being Surplus/(Deficit) carried to general funds and corpus fund		(1,58,91,097.76)	69,86,192.07

Note 12: Program Implementation Expenses

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: 11/02/2022
Place: DELHI
UDIN: 22092171ABJWIM9941

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

Chandrasekhar
(President)

Rajiv
(Secretary)

1851
(Treasurer)



SOCIETY FOR ACTION IN COMMUNITY HEALTH

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

STATEMENT OF RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31, MARCH 2021

Receipts	Amount	Payments	Amount
Opening Balance		General Fund	
Bank Accounts	5,18,62,456.20	Livelihood Promotion Accounts	66,14,041.10
Cash-in-hand	2,11,368.88		66,14,041.10
	5,20,73,825.08	Current Liabilities	
Current Liabilities		Sundry Creditors	8,14,75,629.12
Advances Received		Expenses Payable	16,77,862.00
Duties & Taxes	16,71,455.16	Salary & Allowance	21,89,100.00
	16,71,455.16	Human Resource Support (D)	79,60,604.00
Investment		Duties & Taxes	58,16,013.00
Fixed Deposit	15,71,281.00		9,91,19,208.12
	15,71,281.00	Investment	
Current Assets		Retention from Contractor	57,339.28
Sundry Debtors	1,31,97,339.96	Defect Liability Kept by OPGC	11,55,075.00
Loans & Advances (Assets)	8,26,749.00		12,12,414.28
Interest Receivable	4,003.00	Expenses	
	1,40,28,091.96	AMC Charges	13,216.00
Incomes		Postage & Courier	5,390.00
General Donation	22,70,000.00	Printing, stationery and documentation expenses	20,477.00
Grant - In - Aid	5,63,80,047.60	Repair & Maintenance	34,857.00
Interest on Saving A/c	5,11,347.00	Telephone & Internet	75,611.00
	5,91,61,394.60	Water & Electricity	44,584.00
		Conveyance Exp	42,590.00
		Staff Welfare	94,521.00
		Office Expenses	2,49,956.00
		Bank Charges	6,002.03
		BOCW CESS	68,065.00
		ROYALTY	38,666.00
			6,93,935.03
		Closing Balance	
		Bank Account	2,08,06,475.27
		Cash-in-hand	59,974.00
			2,08,66,449.27
Total	12,85,06,047.80	Total	12,85,06,047.80



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 31,2021

Particulars	Addition		Opening Balance	Deduction	Total As On 31.03.21	Rate	Depriciation For the Year	W.D.V As On 31.03.2021
	Upto 30.09.20	After 30.09.20						
Tangible Asset								
Computer & Accessories	-	-	1,05,073.50		1,05,073.50	40.00	42029.40	63044.10
Furniture & Fixture	-	-	20,79,418.00		20,79,418.00	10.00	207941.80	1871476.20
Vehicles	-	5,69,320.00	20,99,512.95	1,75,471.30	24,93,361.65	15.00	331305.50	2162056.15
Air Conditioner	-	-	37,570.00		37,570.00	15.00	5635.50	31934.50
Total		5,69,320.00	43,21,574.45	1,75,471.30	47,15,423.15		586912.20	41,28,510.95
Intangible Asset								
Total								
Grand Total		5,69,320.00	43,21,574.45	1,75,471.30	47,15,423.15		586912.20	41,28,510.95



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	90,87,117.95	97,40,554.00
Add : Received during the year	-	-
Less : Utilised during the year	63,916.40	6,53,436.05
Program Implementation Expenses	90,23,201.55	90,87,117.95
Note 4: General Fund		
Opening Balance	4,02,23,447.57	3,14,57,897.00
Less: Surplus/(Deficit) for this year	(1,58,91,097.76)	69,86,192.07
Less: Livelihood Promotion Accounts	(66,14,041.10)	17,79,358.50
Total	1,77,18,308.71	4,02,23,447.57
Note 5: Current Liabilities		
Duties & Taxes (OPGC)	8,62,269.51	8,12,499.77
TDS Payable	6,31,279.00	22,14,607.29
Sundry Creditors	39,64,183.67	59,80,406.80
Consultancy Fees Payable	57,33,917.00	22,95,179.81
Salary Payable	6,44,200.00	8,57,338.00
Expenses Payable	61,019.00	13,06,440.00
Advance Mumbai Vertical Garden Project	-	15,24,960.00
Service Contract for OPGC Project	-	19,72,577.95
Advance Received from Debtors	-	3,75,147.39
Loans Liability	31,97,424.93	-
Total	1,50,94,293.11	1,73,39,157.01
Note 7: Current Investment		
Fixed Deposit	3288651	39,77,302.00
Retention from Contractor	256526.96	1,99,188.00
Security Deposit	3908253	-
Total	74,53,430.96	41,76,490.00
Note 8: Cash and Bank Balances		
Cash In Hand	59,974.00	2,11,368.88
Canara Bank S.B. A/C 22566	1,35,290.50	1,31,333.50
Fedral Bank A/C -04334	25,23,511.40	8,31,111.51
Fedral Bank A/C -01362	-	33,575.00
Fedral Bank A/C -24877	75,860.06	42,813.06
Fedral Bank A/C -012634	1,00,190.12	8,25,486.24
Fedral Bank A/C -0025131	20,798.59	10,14,700.00
Fedral Bank A/C -0023342	99,711.00	1,80,555.00
Fedral Bank A/C -0237849	5,54,563.90	92,729.00
Fedral Bank A/C -025123	1,63,208.60	10,19,651.00
Fedral Bank A/C -023334	15,08,493.58	29,47,725.36
Livelihood Promotion Accounts	51,05,853.38	1,28,24,078.50
HDFC Bank-375216	48,92,450.38	2,67,44,363.39
Canara Bank, FCRA A/C 22546	1,49,626.00	19,45,326.41
Fedral Bank- SB- 11388	24,485.83	2,66,251.42
Fedral Bank- SB- 01222	-	0.66
Fedral Bank- SB- 01297	76,000.66	1,49,360.00
HDFC Bank A/c 50100333533540	51,44,384.06	25,88,298.06
HDFC Bank A/c 50100333762371	1,11,756.68	1,08,409.68
HDFC Times A/c 50100333305942	74,548.24	72,316.24
HDFC Bank A/c 50100333533731	45,742.17	44,372.17
Total	2,08,66,449.15	5,20,73,825.08



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 9: Loan, Advance & Deposit		
Defect Liability Kept by OPGC	-	27,65,178.00
Advance to Bennett Coleman & Co. Ltd.	82,79,128.31	26,74,907.00
TDS Receivable	6,32,273.00	6,23,818.00
TCS Receivable	2,31,018.00	-
Interest receivable	4,003.00	8,006.00
Total	91,46,422.31	60,71,909.00
Note 10: Other Current Assets		
Sundry Debtors	96,789.00	-
Advance to Staff	1,44,201.00	-
Total	2,40,990.00	-



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	-	1,19,500.00
Grant-in-Aid	5,63,80,047.60	12,19,47,639.76
Income From WASH Project (OPGC)	1,15,50,742.94	1,16,11,509.84
Interest On FDR	9,12,434.00	10,17,273.00
Interest On Saving Bank Account	5,11,347.00	7,19,023.00
Transfer From Capital Fund	63,916.40	6,53,436.05
Project Support (Vertical Garden Mumbai)	4,86,145.00	
Total	6,99,04,632.94	13,60,68,381.65
Note 12: Program Implementation Expenses		
Agriculture & Livestock	49,01,311.00	1,23,97,683.50
Environment and Clean Energy	47,52,332.65	13,26,750.00
Human Resource Support	79,60,604.00	1,17,53,682.25
Education Promotion	61,82,012.96	3,28,63,237.60
Health, Sanitation & WASH	2,26,88,997.32	2,78,10,383.00
Livelihood Promotion	1,06,52,699.00	54,81,209.00
Plantations- Vertical Garden & Maint.	83,73,901.00	1,38,93,500.00
Natural Resource Management	55,37,838.00	43,90,860.00
Skill Development	97,19,393.60	32,95,779.00
Total	8,07,69,089.53	11,32,13,084.35



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	83,500.00	2,00,000.00
Bank charges & Interest	6,002.03	26,762.67
Conveyance (local)	66,087.00	56,489.00
Computer Maintenance	41,042.00	64,478.00
Consultancy Charges	18,40,178.00	78,75,524.00
Depreciation	5,86,912.20	6,76,874.00
Office Expenses	3,72,997.64	8,17,866.00
Office Rent	8,27,439.00	6,69,355.00
Postage & Courier	5,390.00	10,761.60
Legal & Professional Charges	19,200.00	1,48,123.00
Salary & Allowance	31,51,191.00	38,97,682.49
Telephone & Internet	75,611.00	90,865.00
Travel	-	2,40,641.00
Water & Electricity	44,584.00	80,823.00
Insurance	-	22,801.00
Printing & Stationery	37,849.00	1,48,867.42
Job Work Exp	38,666.00	-
Loss in Sale of Assets	5,471.30	-
Staff Welfare	94,521.00	1,55,422.00
Genral Donation	-	68,000.00
Assets W/off	-	5,78,240.05
Training & Development	-	39,530.00
Total	72,96,641.17	1,58,69,105.23



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, 2021

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.

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, health care, 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 disclosure of contingent liabilities. Differences between the actual result and estimates are recognised 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 believes 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 implicit 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.



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 Amount in Rs.	Previous Year Amount in Rs.
Foreign Contribution In Cash	8,75,000.00	1,33,85,020.00
In Kind	-	-
Total	8,75,000.00	1,33,85,020.00

b) Expenditure In Foreign Currency

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

4 As per the internal Assessment of Society there is no asset requiring provision for impairment as on 31-03-2020 as per AS-28 issued by the Institute of Chartered Accountants of India.

