

**SOCIETY FOR ACTION IN COMMUNITY HEALTH**

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

**BALANCE SHEET AS AT 31, MARCH 2022**

(` In Full)

Sl. No.	Particulars	Note No.	Current Year	Previous Year
<b>I. Sources of Fund</b>				
	Capital Fund	1	83,18,920.55	90,23,201.55
	General Fund	2	1,18,75,899.19	1,77,18,308.71
<b>Current Liabilities</b>				
	Other current liabilities	3	80,58,947.29	1,50,94,293.11
<b>Total</b>			<b>2,82,53,767.03</b>	<b>4,18,35,803.37</b>
<b>II. Application of Funds</b>				
<b>Program Implementation</b>				
	Fixed Assets- Tangible	4	41,12,583.70	41,28,510.95
	Fixed Assets - Intangible		-	-
<b>Current Assets</b>				
	Current Investments	5	28,59,573.00	32,88,651.00
	Cash and Bank Balances	6	81,63,619.51	2,08,66,449.15
	Loan, Advances & Deposit	7	89,00,292.56	1,33,11,202.27
	Other current assets	8	42,17,698.26	2,40,990.00
<b>Total</b>			<b>2,82,53,767.03</b>	<b>4,18,35,803.37</b>

**Notes : 12 & 13**

**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: 29.09.2022  
Place: DELHI  
UDIN: 22092171AWZOUU7619



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**

**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022**

( In Full)

Sl. No.	Particulars	Note No.	Current Year	Previous Year
<b>I. Income</b>				
	General Donation		50,04,202.00	22,70,000.00
	Other Income	9	11,03,59,122.01	6,99,04,632.94
	<b>Total</b>		<b>11,53,63,324.01</b>	<b>7,21,74,632.94</b>
<b>II. Expenditure</b>				
	Program Implementation Expenses	10	10,58,62,993.63	8,07,69,089.53
	Administrative and General Expenses	11	1,02,36,886.40	72,96,641.17
	<b>Total</b>		<b>11,60,99,880.03</b>	<b>8,80,65,730.70</b>
	<b>Balance being Surplus/(Deficit) carried to general funds and corpus fund</b>		<b>(7,36,556.02)</b>	<b>(1,58,91,097.76)</b>

**Notes : 12 & 13**

**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

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

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



*Chand Rajwadey*  
(President)

*[Signature]*  
(Secretary)

*[Signature]*  
(Treasurer)

**Date: 29.09.2022**  
**Place: DELHI**  
**UDIN: 22092171AWZOUU7619**

**President - SACH**

**Secretary - SACH**

**Treasurer - SACH**

## 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 2022

Receipts	Amount	Payments	Amount
<b>Opening Balance</b>		<b>General Fund</b>	
Bank Accounts	2,08,06,475.27	Liveelihood Promotion Accounts	51,05,853.50
Cash-in-hand	59,974.00		<b>51,05,853.50</b>
	<b>2,08,66,449.27</b>	<b>Current Liabilities</b>	
<b>Current Liabilities</b>		Sundry Creditors	10,36,61,364.20
Advances Received		Expenses Payable	23,13,324.00
Duties & Taxes	12,11,226.00	Salary & Allowance	25,02,725.00
	<b>12,11,226.00</b>	Human Resource Support (D)	51,79,717.49
<b>Current Assets</b>		Duties & Taxes	40,67,560.00
Sundry Debtors	1,44,02,540.00		<b>11,77,24,690.69</b>
	<b>1,44,02,540.00</b>	<b>Expenses</b>	
<b>Incomes</b>		Medical Expenses	800.00
General Donation	50,40,202.00	Meeting and Other Project Expenses	75,356.00
Grant - In - Aid	9,17,49,186.83	Office Exp.	52,614.00
Interest on Saving A/c	2,69,874.00	Office Maintenance	8,024.00
	<b>9,70,59,262.83</b>	Postage & Courier Exp	7,850.00
		Rent A/c	5,300.00
		Repair & Maintenance Exp	62,552.00
		Staff Welfare	41,748.00
		Telephone & Internet Exp.	36,080.00
		Training Program Expenses	5,310.00
		Travel and Conveyance	28,878.00
		Vehicle Running and Maintenance	9,500.00
		Water & Electricity Exp.	1,21,457.00
		Consultant/Technical supervision for management	44,652.00
		Honorarium	78,848.00
		Insurance Exp	8,266.00
		Legal & Documentation Exp	55,355.00
		Local Conveyance Exp	25,000.00
		Office rent/Security, electricity & other office expenses	16,769.00
		Printing & Stationery	85,482.00
		Vehicle Hiring for Field Work	45,798.00
		Cluster Coordinator	37,500.00
		Bank Charges	6,003.40
		Human Resource Support (D)	16,86,172.00
			<b>25,45,314.40</b>
		<b>Closing Balance</b>	
		Bank Account	81,14,844.51
		Cash-in-hand	48,775.00
			<b>81,63,619.51</b>
<b>Total</b>	<b>13,35,39,478.10</b>	<b>Total</b>	<b>13,35,39,478.10</b>

Notes : 12 & 13

**Significant Accounting Policies**

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

As per our report of even date


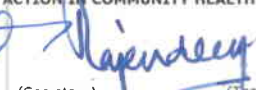

For MEENAKSHI GUJRAL AND COMPANY  
Chartered Accountants

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

Date: 29.09.2022  
Place: DELHI  
UDIN: 22092171AWZ00U7619



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

(President)

(Secretary)

(Treasurer)

President - SACH

Secretary - SACH

Treasurer - SACH

**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
<b>Note 1: Capital Fund</b>		
Balance Brought Forward	90,23,201.55	90,87,117.95
Add : Received during the year	-	-
Less : Utilised during the year	-	63,916.40
<b>Less : Depreciation during the year</b>	<b>704281</b>	
<b>Program Implementation Expenses</b>	<b>83,18,920.55</b>	<b>90,23,201.55</b>
<b>Note 2: General Fund</b>		
Opening Balance	1,77,18,308.71	4,02,23,447.57
Less: Surplus/(Deficit) for this year	(7,36,556.02)	(1,58,91,097.76)
Less: Livelihood Promotion Accounts	(51,05,853.50)	(66,14,041.10)
<b>Total</b>	<b>1,18,75,899.19</b>	<b>1,77,18,308.71</b>
<b>Note 3: Current Liabilities</b>		
Duties & Taxes (OPGC)	5,99,933.34	8,62,269.51
TDS Payble	15,04,812.00	6,31,279.00
Sundry Creditors	16,45,033.80	39,64,183.67
Consultancy Fees Payble	38,00,793.00	57,33,917.00
Salary Payble	4,07,000.00	6,44,200.00
Expenses Payble	1,01,375.15	61,019.00
Loans Liability	-	31,97,424.93
<b>Total</b>	<b>80,58,947.29</b>	<b>1,50,94,293.11</b>

For MEENAKSHI GUJRAL AND COMPANY  
Chartered Accountants

M. No. 092171

Firm Reg. No.: 015133N

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

*(Signature)* (President)      *(Signature)* (Secretary)      *(Signature)* (Treasurer)

President - SACH

Secretary - SACH

Treasurer - SAC

**SOCIETY FOR ACTION IN COMMUNITY HEALTH**

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

Notes to Income & Expenditure Account

**Note 4 :- Statement of Fixed Assets As At March 31,2022**

Particulars	Opening Balance	Addition		Deduction	Total As On 31.03.22	Rate	YEARLY DEPRECIATION		TOTAL DEPRECIATION	W.D.V As On 31.03.2022
		Upto 30.09.21	After 30.09.21				BEFORE 30th SEP	AFTER 30th SEP		
<b>Tangible Asset</b>										
Computer & Accessories	63,044.10	4,350.00	23,000.00		90,394.10	40%	26,957.64	9,200.00	36158.00	54236.10
Furniture & Fixture	18,71,476.20	32,050.00	-		19,03,526.20	10%	1,90,352.62	-	190353.00	1713173.20
Vehicles	21,62,056.15	9,91,145.00	-	3,62,191.25	27,91,009.90	15%	4,72,980.17	-	472980.00	2318029.90
Air Conditioner	31,934.50	-	-		31,934.50	15%	4,790.18	-	4790.00	27144.50
<b>Total</b>	<b>41,28,510.95</b>	<b>10,27,545.00</b>	<b>23,000.00</b>	<b>3,62,191.25</b>	<b>48,16,864.70</b>		<b>6,95,080.61</b>	<b>9,200.00</b>	<b>704281.00</b>	<b>41,12,583.70</b>
<b>Intangible Asset</b>	-	-	-	-	-		-	-	-	-
<b>Total</b>	-	-	-	-	-		-	-	-	-
<b>Grand Total</b>	<b>41,28,510.95</b>	<b>10,27,545.00</b>	<b>23,000.00</b>	<b>3,62,191.25</b>	<b>48,16,864.70</b>	-	<b>6,95,080.61</b>	<b>9,200.00</b>	<b>704281.00</b>	<b>41,12,583.70</b>

For MEENAKSHI GUJRAL AND COMPANY  
Chartered Accountants

M. No. 092171  
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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

**Notes to Balance Sheet**

( In Full)

Particulars	Current Year	Previous Year
<b>Note 5: Current Investment</b>		
Fixed Deposits	28,59,573.00	32,88,651.00
<b>Total</b>	<b>28,59,573.00</b>	<b>32,88,651.00</b>
<b>Note 6: Cash and Bank Balances</b>		
Cash In Hand	48,775.00	59,974.00
Canara Bank S.B. A/C 22566	1,39,238.50	1,35,290.50
Fedral Bank A/C -04334	81,796.40	25,23,511.40
Fedral Bank A/C -24877	33,028.06	75,860.06
Fedral Bank A/C -012634	20,218.88	1,00,190.12
Fedral Bank A/C -0025131	-	20,798.59
Fedral Bank A/C -0023342	-	99,711.00
Fedral Bank A/C -0237849	96,885.90	5,54,563.90
Fedral Bank A/C -025123	1,07,562.60	1,63,208.60
Fedral Bank A/C -023334	64,47,324.17	15,08,493.58
Livelihood Promotion Accounts	-	51,05,853.38
HDFC Bank-375216	10,33,705.00	48,92,450.38
Canara Bank, FCRA A/C 22546	1,55,085.00	1,49,626.00
Fedral Bank- SB- 11388	-	24,485.83
Fedral Bank- SB- 01297	-	76,000.66
HDFC Bank A/c 50100333533540	-	51,44,384.06
HDFC Bank A/c 50100333762371	-	1,11,756.68
HDFC Times A/c 50100333305942	-	74,548.24
HDFC Bank A/c 50100333533731	-	45,742.17
<b>Total</b>	<b>81,63,619.51</b>	<b>2,08,66,449.15</b>
<b>Note 7: Loan, Advance &amp; Deposit</b>		
Advance to Bennett Coleman & Co. Ltd.	26,80,390.60	82,79,128.31
Income Tax Refund for the F.Y 2020-21	2,50,975.00	6,32,273.00
Income Tax Refund for the F.Y 2021-22	3,27,965.00	-
TCS Receivable	-	2,31,018.00
Interest receivable	-	4,003.00
Retention from Contractor OPGC	4,25,656.96	2,56,526.96
Security Deposit OPGC	51,95,305.00	39,08,253.00
Security Deposit Rent	20,000.00	-
<b>Total</b>	<b>89,00,292.56</b>	<b>1,33,11,202.27</b>
<b>Note 8: Other Current Assets</b>		
Sundry Debtors	40,97,375.26	96,789.00
Advance to Staff	1,20,323.00	1,44,201.00
<b>Total</b>	<b>42,17,698.26</b>	<b>2,40,990.00</b>

For MEENAKSHI GUJRAL AND COMPANY  
Chartered Accountants



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

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

*(Signature)* *(Signature)* *(Signature)*  
(President) (Secretary) (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**

(` In Full)

Particulars	Current Year	Previous Year
<b>Note 9 : Other Income</b>		
Grant-in-Aid	9,17,49,186.83	5,63,80,047.60
Income From WASH Project ( OPGC)	1,59,89,435.53	1,15,50,742.94
Interest On FDR	1,30,111.00	9,12,434.00
Interest On Saving Bank Account	2,69,874.00	5,11,347.00
Transfer From Capital Fund	-	63,916.40
Project Support (Vertical Garden Mumbai)	-	4,86,145.00
Profit on sale of asset	37,808.75	-
Sundry Creditors written off	21,82,705.90	-
<b>Total</b>	<b>11,03,59,122.01</b>	<b>6,99,04,632.94</b>
<b>Note 10: Program Implementation Expenses</b>		
Livelihoods- Agro-horticulture & Livestock	57,51,123.12	1,55,54,010.00
Environment and Clean Energy Promotion	1,73,19,287.64	1,31,26,233.65
Human Resource Support	-	79,60,604.00
Education Promotion	2,65,17,749.43	61,82,012.96
Health, Covid-19 Vaccination and Sanitation	5,39,65,867.81	2,26,88,997.32
Natural Resource Management	-	55,37,838.00
Skill Development & Entrepreneurship Promotion	23,08,965.63	97,19,393.60
<b>Total</b>	<b>10,58,62,993.63</b>	<b>8,07,69,089.53</b>
<b>Note 11: Administrative &amp; General Expenses</b>		
Audit Fee	11,800.00	11,800.00
Bank charges & Interest	6,003.40	6,002.03
Prior Period Adjustment	5,46,177.00	-
Conveyance (local)	7,85,169.00	66,087.00
Computer Maintenance	-	41,042.00
Consultancy Charges	38,76,950.00	18,40,178.00
Depreciation	-	5,86,912.20
Office Expenses	7,05,571.00	3,72,997.64
Office Rent	5,56,832.00	8,27,439.00
Postage & Courier	7,850.00	5,390.00
Legal & Professional Charges	3,09,160.00	90,900.00
Salary & Allowance	29,09,725.00	31,51,191.00
Telephone & Internet	36,903.00	75,611.00
Water & Electricity	1,47,967.00	44,584.00
Insurance	58,035.00	-
Printing & Stationery	1,26,183.00	37,849.00
Job Work Exp	63,425.00	38,666.00
Loss in Sale of Assets	-	5,471.30
Staff Welfare	66,748.00	94,521.00
General Donation	22,388.00	-
<b>Total</b>	<b>1,02,36,886.40</b>	<b>72,96,641.17</b>

For MEENAKSHI GUJRAL AND COMPANY  
Chartered AccountantsM. No. 092171  
Firm Reg. No.: 015133N

For SOCIETY FOR ACTION IN COMMUNITY HEALTH

(President) (Secretary) (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, 2022

#### 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.AAATS4203ME20214 dated May 28, 2021
- ii) Under Section 80G of Income Tax Act, 1961 vide registration no. AAATS4203MF20214 dated May 28, 2021.

Under the Foreign Contribution Regulation Act, 1976 vide registration number 231650933 valid up to January 01, 2027 : 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 environment, food and nutrition, health care, sanitation and drinking water in the country.

#### 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 standards. 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 stated at cost less accumulated depreciation. Depreciation on assets is provided on the Written down Value Method at the following rates :

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





## 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 term, are capitalised at the lower of the fair value of 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.

### 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.

## 9 Foreign Currency Transaction

Transactions denominated in foreign currencies are recorded at exchange rates 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 costs.

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

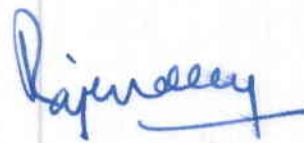
For MEENAKSHI GUJARATI COMPANY  
Chartered Accountants



For SOCIETY FOR ACTION IN COMMUNITY HEALTH

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

  
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President - SACH Secretary - SACH Treasurer - SACH

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

**Note 2**

**Notes to Income & Expenditure Account**

For the Year ended 31st March, 2022

**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	NIL	NIL
In Kind	NIL	NIL
Total	NIL	NIL

b) Expenditure In Foreign Currency

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

4 As per the internal Assessment of Society there is no asset requiring provision for impairment as on 31-03-2022 as per AS-28 issued by the Institute of Chartered Accountants of India.

**As per our report of even date**

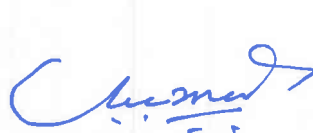
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For MEENAKSHI GUJRAL AND COMPANY  
Chartered Accountants



M. No. 092171

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**President - SACH Secretary - SACH**

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