



INDEPENDENT AUDITOR'S REPORT

To SANCHAR A.R.O.D

Opinion

We have audited the financial statements of **SANCHAR A.R.O.D, (A/c Other Than Foreign Contribution)**, which comprise the balance sheet as at March 31, 2020, and the Income and Expenditure Account and Receipt and 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 of the entity are prepared, in all material respects, in accordance with the West Bengal Societies Registration Act, 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet as at 31st March, 2020.
- b. In the case of the Statement of Income and Expenditure of the **Surplus** for the year ended on that date.
- c. In the case of the Receipt and Payment Account for the year ended on that date.

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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 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.





SAMDARSHI & ASSOCIATES
Chartered Accountants

34, Model Town, (Near Khudiram Metro Station), Kolkata - 84
Contact No. 8777844136 Email : casamdarshi@gmail.com

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Kolkata

Date: 30/09/20

for Samdarshi & Associates
Chartered Accountants
(Firm Regn. No. 328689E)
For SAMDARSHI & ASSOCIATES

(Samdarshi) Partner
(Membership No. 066546)



SANCHAR - A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700104

Non Foreign Receipts and Payments Accounts for the year ended on 31st March,2020

	Schedule	Amount(Rs.)
RECEIPTS:		
To Opening Balance :		
Cash in hand	Schedule -1	310.60
Cash at Bank	Schedule -2	1,758,888.39
„ Receipts during the year		1,642,480.56
„ Interest		116,035.00
„ Fixed Deposit Proceeds(Net)		46,246.80
„ TDS Refund (Net)		42,740.00
„ Loans & Advances Refund		215,947.17
		3,822,648.52
PAYMENTS:		
By <u>Payments during the year</u>		
Personnel Cost	Schedule -4	784,332.00
Programmes Cost	Schedule -5	410,948.00
Training Cost	Schedule -6	450,726.99
Administration Cost	Schedule -7	352,892.12
Fixed Assets Purchased		9,649.00
Payment of Liabilities (Net)		268,301.59
„ Closing Balance :		
Cash in hand	Schedule -8	46,105.60
Cash at Bank	Schedule -9	1,499,693.22
		3,822,648.52

In terms of our Report of even date attached

For Sanchar A.R.O.D.


 Agnes Dasgupta Tulika Das _____
 President Secretary Treasurer

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E
For SAMDARSHI & ASSOCIATES


 Samdarshi Partner
 Partner
 Membership no. 066546

Place: Kolkata

Date: 30/09/20



SANCHAR - A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700104


Non Foreign Income and Expenditure Accounts for the year ended on 31st March,2020

INCOME:	Schedule	Amount(Rs.)
To Receipts during the year	Schedule -3	2,455,580.76
		<u>2,455,580.76</u>
EXPENDITURE:	Schedule	Amount(Rs.)
By Expenditure during the year		
„ Personnel Cost	Schedule -4	784,332.00
„ Programmes Cost	Schedule -5	410,948.00
„ Training Cost	Schedule -6	450,726.99
„ Administration Cost	Schedule -7	352,892.12
	Total Expenditure	<u>1,998,899.11</u>
„ Depreciation on Assets	Schedule -A	48,045.00
„ Surplus : (Being the Excess of Income over Expenditure transferred to General Fund)		408,636.65
		<u>2,455,580.76</u>

In terms of our Report of even date attached

Place: Kolkata
Date: 30/09/20

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E
For SAMDARSHI & ASSOCIATES


Samdarshi Partner
Partner
Membership no. 066546

For Sanchar A.R.O.D.


Agnes Deonza Tulika Das
President Secretary Treasurer



SANCHAR - A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700104

Non Foreign Balance Sheet as at 31st March,2020

LIABILITIES	Amount (Rs.)	Amount (Rs.)
General Fund: As per Last Account	10,832,075.40	
Add : Surplus for the year	408,636.65	11,240,712.05
Outstanding Liabilities: (As per Schedule 'B')		400,675.42
		11,641,387.47
 ASSETS:	 Amount (Rs.)	 Amount (Rs.)
Fixed Assets: (As per Schedule 'A')		490,985.84
Current Assets		
Loans and Advance :		
For Skill Development Programme supported by National Institute for the Orthopaedically Handicapped (NIOH)		2,745.50
Security Deposits:		
CESC LTD		4,200.00
Vodafone Essar East Limited (9051099199)		300.00
Rotary Club		1,500.00
Fixed Deposit :		
Fixed Deposit with HDFC	8,032,102.56	
Fixed Deposit with SBI, Thakurpukur Branch	583,039.41	
Fixed Deposit with UBI	604,508.34	9,219,650.31
TDS Receivable		376,207.00
Cash in hand	Schedule(R&P -8)	46,105.60
Cash at Bank	Schedule(R&P -9)	1,499,693.22
		11,641,387.47

In terms of our Report of even date attached

For Sanchar A.R.O.D.




 Agnes Das Tulika Das Treasurer
 President Secretary

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E
 For SAMDARSHI & ASSOCIATES


 Samdarshi Partner
 Partner
 Membership no. 066546

Place: Kolkata
 Date: 30/09/20



SANCHAR A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700104

Non Foreign Schedule for the year 2019-2020

	Amount(Rs.)	Amount(Rs.)
Opening Balance :		
Schedule-1		
Cash in hand:		
For General (IC) Programme		<u>310.60</u>
		<u>310.60</u>
Schedule-2		
Cash at Bank:		
(State Bank of India, Thakurpukur Branch, SB A/C No-30045512594)		
For General (IC) Programme	9,674.14	
(State Bank of India, Thakurpukur Branch, SB A/C No-32191025133)		
For General (IC) -Gratuity Fund	525,544.50	
(State Bank of India, Thakurpukur Branch, SB A/C No-31137630175)		
For General (IC) Programme	8,140.10	
(State Bank of India, Thakurpukur Branch, SB A/C No-30739683461)		
For General (IC) Programme	3,737.00	
United Bank of India(UBI) , Pailan Branch(SB A/C No.0623010104852)		
For General (IC) Programme	1,122,105.97	
United Bank of India(UBI) , Pailan Branch (Net Banking)		
For General (IC) Programme	<u>89,686.68</u>	<u>1,758,888.39</u>
		<u>1,758,888.39</u>
Schedule-3		
General (IC) Collection:		
Parents Contribution	47,485.00	
Staff Contribution	4,470.00	
Accounts Maintenance & Administrative charge	12,900.00	
Collection from Donation Box	16,180.00	
Collection from Celebration of JOY OF GIVING WEEK	39,150.00	
Collection from Wishtree	35,280.00	
Collection from Puja Visit	17,100.00	
Collection from Sale of Scrap materials	6,224.00	
Donation(Local)	71,105.00	
Donation for Education Support	6,000.00	
Donation for Hearing Aid	10,500.00	
Donation for Sponsor a Dream	36,000.00	
Donation for Vocational Training programme	63,000.00	
Received for CBR Training	1,061,575.56	
Received from NCPEDP fro Roadshow prog.	28,000.00	
Reimbursement of Expenditure	148,941.00	
Received from other NGO's	37,680.00	
Miscellaneous income	<u>890.00</u>	1,642,480.56
Interest received from MIS	58,877.00	
Interest on Income Tax Refund	5,798.00	
Bank Interest on FD	697,065.20	
Bank Interest (L.C)	<u>51,360.00</u>	813,100.20
		<u>2,455,580.76</u>



	Amount(Rs.)	Amount(Rs.)
Schedule-4		
PERSONNEL COST		
Salary	784,332.00	784,332.00
		<u>784,332.00</u>
Schedule-5		
PROGRAMME COST		
Own Contribution for Inclusion of Children with Disabilities in Mainstream Society as Equal, Howrah District		
Telephone & Internet	2,058.00	
Project Office Rent and others	4,183.00	
Project Travel	2,585.00	
Procuring Aid & Appliances	2,000.00	
Regular Training of Children with Disability	1,920.00	
Sports and Community events	1,000.00	
Personnel Cost	48,000.00	
		61,746.00
Own Contribution for Inclusive Development for the children and youngsters with disabilities in South 24pgs		
Enabling Environment	2,160.00	
Administration cost	160,000.00	
		162,160.00
Own Contribution for Support of Rehabilitation for Children with Disability in South 24pgs		
Personnel Cost	96,000.00	
Programme Cost		
School Visit	50.00	
Printing & Stationary	37.00	
Telephone	1,056.00	
Office Maintenance	1,500.00	
		98,643.00
SPONSOR A DREAM		
Conveyance	40.00	
		40.00
GENERAL PROGRAMME		
Aids & Appliance exp.	6,900.00	
Arrear of House rent of Howrah project	500.00	
Excursion Exp.	6,020.00	
Joy of Giving week exp.	9,018.00	
Rally for celebration of world disabilities day exp.	3,300.00	
Wish Tree event exp.	13,683.00	
Expenditure for Puja Visit of CWDs	2,516.00	
		41,937.00
WORKSHOP & SEMINARS		
Roadshow in Kolkata_NCPEDP	28,000.00	
Samagra Siksha Aviyan by ASTHA	3,079.00	
Travel exp. For LF partners meet	14,843.00	
Stationary	500.00	
		46,422.00
		<u>410,948.00</u>
Schedule-6		
TRAINING COST		
CBR TRAINING 2019-2020		
Food and Accommodation	113,069.00	
Travel Expenses	215,975.99	
Printing and Stationary	2,367.00	
Cleaning Cost	3,685.00	
Resource Person cost	21,000.00	
TLM exp	27,000.00	
Miscellaneous exp	1,560.00	
Postage Expenses	1,240.00	
Salary	59,950.00	
		445,846.99
TRAINING TO OTHER NGOS		
Travel Expenses	4,880.00	
		4,880.00
		<u>450,726.99</u>



Amount(Rs.) Amount(Rs.)

Schedule-7

ADMINISTRATION COST

Bank Charges	1,006.12	
Education support for Student	5,370.00	
Food and Refreshment	10,559.00	
Funeral exp.	9,889.00	
Office Cleaning	3,364.00	
Office Maintenance	7,240.00	
Insurance for Buglary	1,840.00	
Insurance for Cash in Transit and Safe	1,086.00	
Insurance for fire policy of building	4,894.00	
Medical exp	140.00	
Postage Expense	535.00	
Printing and Stationary	7,436.00	
Professional fees for Digital Signature	2,000.00	
Professional fees for Digital Society registration	5,000.00	
Professional fees for Income tax 16-17	10,000.00	
Professional fees for Mou certified copy	5,000.00	
Professional cost for EPFO	30,000.00	
Security Cost	111,568.00	
Telephone & Internet	882.00	
Traveling Expense	24,646.00	
Vocational Training Prog. Girls with disabilities	20,000.00	
Website Renewal	6,600.00	
Aquaguard Maintenance	1,135.00	
Fire Extinguisher Refilling	3,800.00	
LIFT Maintenace	10,125.00	
Four Wheeler Maintenance	15,352.00	
Two Wheeler Maintenance	1,024.00	
Building Tax and Insurance	438.00	
Membership of other Forum/Network	1,000.00	
Administration Cost for EPFO	30,054.00	
Administration Cost for ESIC	145.00	
Audit Fees for 19-20	17,000.00	
Executive Committee Meeting	3,764.00	352,892.12

Closing Balance :

Schedule-8

Cash in hand:

Cash in hand (Other than Foreign Contribution)		46,105.60
		<u>46,105.60</u>

Schedule-9

Cash at Bank:

State Bank of India, Thakurpukur Branch, SB A/C No-30045512594	11,448.42	
State Bank of India, Thakurpukur Branch, SB A/C No-32191025133	233,898.91	
State Bank of India, Thakurpukur Branch, SB A/C No-31137630175	8,420.10	
State Bank of India, Thakurpukur Branch, SB A/C No-30739683461	3,866.00	
United Bank of India(UBI) , Pailan Branch(SB A/C No.0623010104852	1,231,925.00	
United Bank of India(UBI) , Pailan Branch (SB A/C No.-0623010314916	10,134.79	1,499,693.22
		<u>1,499,693.22</u>

For Sanchar A.R.O.D.

Agnes Debnath *Agnes Debnath* President
Tulika Das *Tulika Das* Secretary
[Signature] Treasurer

Place: Kolkata

Date: 30/09/20

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E

For SAMDARSHI & ASSOCIATES

[Signature]
Samdarshi
Partner Partner
Membership no. 066546



SANCHAR A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700104

NON FOREIGN FIXED ASSETS AS ON 31.03.2020

(Schedule "A")

Sl No	Name of the Assets	Rate of Depreciation (%)	Written down Value as on 01.04.19 (Rs.)	Addition during the year (Rs)	Deduction during the year (Rs.)	Total	Depreciation (Rs.)	Written down Value as on 31.03.20 (Rs.)
		1	2	3	4	5=[(2+3) - 4]	6	7
1	Land	-	160000.00			160000.00	-	160000.00
2	Building	10%	133923.00			133923.00	13392.00	120531.00
3	Motor Cycle	15%	38.63			38.63	6.00	32.63
4	Office Equipment	15%	16016.44	1,050.00		17066.44	2481.00	14585.44
5	Field Equipment	15%	2.98			2.98	0.00	2.98
6	Furniture	10%	35623.45			35623.45	3562.00	32061.45
7	Filing Cabinet	10%	2381.93			2381.93	238.00	2143.93
8	Typewriting Machine	15%	25.84			25.84	4.00	21.84
9	Tools	15%	8.52			8.52	1.00	7.52
10	Computer	40%	2494.32			2494.32	998.00	1496.32
11	Camera	15%	2843.13			2843.13	426.00	2417.13
12	Telefax	15%	1321.51			1321.51	198.00	1123.51
13	Printer	40%	2.19			2.19	1.00	1.19
14	Fan	15%	3,243.74			3243.74	487.00	2756.74
15	Mobile Set	15%	708.63	4,299.00		5007.63	429.00	4578.63
16	Cooler	15%	1,335.16			1335.16	200.00	1135.16
17	White Board	10%	2,231.69			2231.69	223.00	2008.69
18	Aquaguard	15%	5,001.91			5001.91	750.00	4251.91
19	Amplifier with Cordless Microphone	15%	3,846.08			3846.08	577.00	3269.08
20	Voice Recorder	15%	2,073.69			2073.69	311.00	1762.69
21	Vehicle	15%	151,707.00			151707.00	22756.00	128951.00
22	Water Pump	15%	4,552.00	4,300.00		8852.00	1005.00	7847.00
			529,381.84	9,649.00	-	539,030.84	48,045.00	490,985.84

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E
For SAMDARSHI & ASSOCIATES

Samdarshi
Samdarshi
Partner Partner
Membership no. 066546

Place: Kolkata

Date: 30/09/20

For Sanchar A.R.O.D.

Agnes Deenza Tulika Das
President Secretary Treasurer



SANCHAR - A.R.O.D
A 2/6 DIAMOND PARK
KOLKATA -700 104


Non Foreign Liabilities Schedule-'B'
(GENERAL ACCOUNT)

SL.No.	PARTICULARS	Opening	Add During This Year	Paid During this Year	Balance as on 31.03.2020
1	Festival Allowance (As on 01.04.2019)	72,324.57	0	0	72324.57
2	Gratuity Payable (As on 01.04.2019)	483,147.50	160263	472735.59	170674.91
3	Professional Tax	1,630.00	200	1630	200.00
4	Tax Deducted at Source (TDS)	6,342.00	750	6342	750.00
5	Audit Fees Payable	20,000.00	17000	20000	17000.00
6	Professional Fees for EPFO		6750		6750.00
7	Rent Payable		1424		1424.00
8	Salary & Others Payable	85,532.94	124308	78289	131551.94
	TOTAL	668977.01	310695.00	578996.59	400675.42

Place: Kolkata

Date: 30/09/20

For Samdarshi & Associates
CHARTERED ACCOUNTANTS
Firm Registration No.-328689E
For SAMDARSHI & ASSOCIATES



Samdarshi Partner
Partner

Membership no. 066546

For Sanchar A.R.O.D.

Agnes Debnge  Tulika Das 
President Secretary Treasurer

