

**M/S SARVA SEWA SAMITY SANSTHA**

**YEAR ENDED MARCH 31, 2018  
ASSESSMENT YEAR 2018-19**

**AUDITED FINANCIAL STATEMENTS**

**Auditors: N S B & ASSOCIATES.  
Chartered Accountants,  
[nsb@icai.org](mailto:nsb@icai.org),  
Tel: 011-43686055, Mob.91-9899407675**



## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Financial Statements of "SARVA SEVA SAMITY SANSTHA, registered under Societies Registration Act, 1860( "the Society), REGD. OFFICE ADDRESS-CH-5, GROUND FLOOR, S. K. NAGAR, PATNA-800001, BIHAR . H.O ADDRESS-BASIX KRISHI SAMRUDDHI LIMITED, BC-247, SALLAKE CITY, SECTOR-1, KOLKATA-64," comprising of Balance Sheet as at 31<sup>st</sup> March, 2018, Income & Expenditure Accounts and Cash Flow Statements for the year ended and summary of significant accounting policies.

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

Management of SARVA SEVA SAMITY SANSTHA are responsible for maintenance of adequate accounting records for safeguarding the assets and preventing and detecting frauds and other irregularities, the selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls that are operating effectively for ensuring the accuracy and completeness of the accounting records relevant to preparation and presentation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the financial position, financial performance of the organization.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting Audit, we have taken into account the provision of the Act, the accounting and auditing standards and matters which are required to be included in the Audit report as per provisions of the Act. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of 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.

- a. The Balance Sheet, Income and Expenditure Accounts and Cash Flow Statement dealt in this report are in agreement with the relevant books of account maintained for the preparation of the Financial Statement.



- b. In our opinion, the aforesaid financial statements comply with the Accounting Standards to the extent applicable to the organization.
- c. In our opinion, the organization has utilized the proceeds of the grants only for the purposes for which it was received and is in accordance with the respective grant agreement.

With respect to the other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us:

1. There are no pending litigations which would impact the financial position of the organization.
2. The organization did not have any material foreseeable losses on long term contracts including derivative contracts.

In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Account and Cash Flow Statement give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in india

- a. In case of Balance Sheet of the state of affairs as at 31<sup>st</sup> march 2018.
- b. In case of Income & Expenditure Account for the year ended 31<sup>st</sup> march 2018.
- c. In case of Cash Flow Statements Statement for the year ended 31<sup>st</sup> March, 2018





Place: New Delhi  
Dated: June 10, 2018



**For N S B AND Associates**  
Chartered Accountants  
Firm Registration No. 023043N

**Nandan S. Bisht**  
Partner  
Membership No 099805

**SARVA SEVA SAMITY SANSTHA**  
**CE-103, Sector-1, Saltlake City, Kolkata-700064**

BALANCE SHEET AS AT	SCH.	MARCH 31,2018	MARCH 31,2017
<b>SOURCES OF FUNDS:</b>			
<b>CORPUS FUND</b>			
Corpus Fund	I	-	
Reserve and Surplus	II	1,798,234	1,352,586
<b>TOTAL</b>		<b>1,798,234</b>	<b>1,352,586</b>
<b>APPLICATION OF FUNDS:</b>			
<b>FIXED ASSETS</b>			
	III	115,304	22,514
<b>CURRENT ASSEST, LOANS &amp; ADVANCES</b>			
Cash and Bank Balance	IV	1,439,199	459,188
Other Current Assets	V	1,001,825	870,884
<b>TOTAL CURRENT ASSETS</b>		<b>2,441,024</b>	<b>1,330,072</b>
Less Current Liabilities	VI	758,094	-
<b>NET CURRENT ASSETS</b>		<b>1,682,930</b>	<b>1,330,072</b>
<b>TOTAL</b>		<b>1,798,234</b>	<b>1,352,586</b>
Significant Accounting Polices and Notes to Accounts		XII	
As per our report of even date for <b>N S B &amp; Associates</b> Chartered Accountants Firm No. 023043N		For and on Behalf of Board	
Place: Kolkata Date: <u>June 10, 2018</u>	 <b>Mandan S. Bisht</b> Partner M. NO. 099805	 Treasurer	 Secretary
			

**SARVA SEVA SAMITY SANSTHA**  
**CE-103, Sector-1, Saltlake City, Kolkata-64**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED	SCH.	MARCH 31, 2018	MARCH 31, 2017
<b>INCOME</b>			
Institutional Income from Advisory	VII	7,334,196	462,000
Other Income	VIII	384,111	1,441,103
<b>TOTAL</b>		<b>7,718,307</b>	<b>1,903,103</b>
<b>EXPENDITURE</b>			
Administration Expenses	IX	4,109,438	865,196
Project Management Cost	X	2,368,026	1,232,866
Training Input & Service	XI	795,194	1,855,634
Depreciation		-	4,832
<b>Total</b>		<b>7,272,658</b>	<b>3,958,528</b>
Excess of Income over Expenditure		445,649	(2,055,425)

Significant Accounting Polices and Notes to Accounts

XII

As per our report of even date  
**for N S B & Associates**  
Chartered Accountants

For and on Behalf of Board

Place: Kolkata

Date: *June 10, 2018*

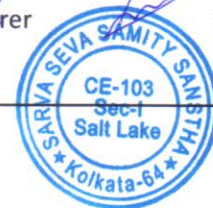


Firm No. 023043N

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**Nandan S. Bisht**  
Partner  
M. NO. 099805

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Treasurer

*[Signature]*  
Secretary



(Currency: Indian Rupees)

**CASH FLOW STATEMENT**

PARTICULARS	Year ended March 31,	Year ended March 31, 2017
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Taxation	445,649	(2,055,425)
<u>Adjustments For:</u>		
Depreciation on Fixed Assets	-	4,832
<b>Operating Profit before Working Capital Changes</b>	<b>445,649</b>	<b>(2,050,593)</b>
<u>Adjustments For :</u>		
(Increase) /Decrease in Other Current Assets	(130,941)	1,236,407
Increase/(Decrease) in Other Current Liabilities	758,094	(449,683)
<b>Net Cash Inflow from/(Outflow) from Operating Activities (A)</b>	<b>1,072,801</b>	<b>(1,263,869)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(92,790)	-
<b>Net Cash Inflow From/(Outflow) From Investing Activities (B)</b>	<b>(92,790)</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>		
Inflow of Share Application Money	-	-
Interest Paid	-	-
<b>Net Cash Inflow from/(Outflow) from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase /(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>980,011</b>	<b>(1,263,869)</b>
<b>Cash and Cash Equivalents at the Beginning of the Year</b>	<b>459,188</b>	<b>1,723,057</b>
<b>Cash and Cash Equivalents at the Closing of the Year</b>	<b>1,439,199</b>	<b>459,188</b>

**for N S B & Associates**

Chartered Accountants  
Firm No. 023043N

Place: Kolkata  
Date: June 10, 2018

*Nandan S. Bisht*  
**Nandan S. Bisht**  
Partner  
M. NO. 099805



**For and Behalf of Board**

*M. S. Mishra*  
Treasurer



*S. S. Saha*  
Secretary

Financial Statement for the year ended March 31, 2018

**SARVA SEVA SAMITY SANSTHA**  
**CE-103, Sector-1, Saltlake City, Kolkata-700064**

SCHEDULE III: FIXED ASSETS						
NAME OF THE ASSETS	GROSS BLOCK			Depreciation		As on March 31, 2018
	As on April 1, 2017	Addition During the Year	Deletion during the year	As on March 31, 2018	During the Year	
Professional Equipments (Others)	22,514	48,290	-	70,804		70,804
Professional Equipments (Computers)			-	-		-
Furniture & Fixture		44,500	-	44,500		44,500
				-		-
<b>Total</b>	<b>22,514</b>	<b>92,790</b>	<b>-</b>	<b>115,304</b>	<b>-</b>	<b>115,304</b>

Significant Accounting Polices and Notes to Accounts

XII

As per our report of even date  
for **NSB & Associates.,**  
Chartered Accountants  
FRN: 023043N

Place: Kolkata  
Date: 31<sup>st</sup> March, 2018

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**Nandan S. Bisht**  
Partner  
M. No: 099805

**SARVA SEVA SAMITY SANSTHA**

**CE-103, Sector-1, Saltlake City, Kolkata-700064**

SCHEDULES TO ACCOUNTS AS ON	MARCH 31, 2018	MARCH 31, 2017
<b>SCHEDULE I: CORPUS FUND</b>		
Opening Balance	-	-
Addition During the Year	-	-
Total	-	-
Less: Excess of Expenditure over Income	-	-
Total	-	-
<b>SCHEDULE II: Reserve &amp; Surplus</b>		
Opening Balance	1,352,586	3,408,011
Addition During the Year	-	-
Total	1,352,586	3,408,011
Less: Excess of Income Over the Expenditure	445,649	(2,055,425)
Total	<b>1,798,234</b>	<b>1,352,586</b>
<b>SCHEDULE IV: CASH AND BANK BALANCE</b>		
Cash in Hand		
Axis Bank Ltd, Patna	204,941	300,380
IDBI Bank Ltd, Bargarh	3,952	92,478
IDBI Bank Ltd, Kolkata	76,402	65,208
Punjab National Bank	1,122	1,122
RBL Bank Ltd, Kolkata	1,152,782	-
	<b>1,439,199</b>	<b>459,188</b>
<b>SCHEDULE V: OTHER CURRENT ASSETS, LOANS AND ADVANCES</b>		
TDS Receivable		
FY 2015-16	47,189	47,189
FY 2016-17	55,603	55,603
FY 2017-18	449,087	-
Sundry Debtors	384,174	672,172
Staff and Other Advances	59,272	-
Security Deposit	6,500	-
Closing Stock	-	95,920
	<b>1,001,825</b>	<b>870,884</b>
<b>SCHEDULE VI: CURRENT LIABILITIES</b>		
TDS Payable	16,739	-
GST Payable	341,938	-
Audit Fees Payable	20,000	-
Expenses Payable	358,627	-
Sundry Creditors	20,790	-
	<b>758,094</b>	<b>-</b>

*M. S. Mishra*

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Financial Statements for the year ended March 31, 2018





**SARVA SEVA SAMITY SANSTHA**

**CE-103, Sector-1, Saltlake City, Kolkata-700064**

SCHEDULE TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED		MARCH 31,2018	MARCH 31,2017
<b>SCHEDULE VII: INSTITUTIONAL INCOME FROM ADVISORY SERVICE</b>			
Institutional Income -ACC		2,123,240	-
Institutional Income-IGSS		1,017,797	-
Institutional Income NABARD		1,062,000	-
Institutional Income-SEWA		150,000	150,000
Institutional Income-WP		2,981,159	-
Other Institutional Income		-	312,000
		<b>7,334,196</b>	<b>462,000</b>
<b>SCHEDULE VIII: OTHER INCOME</b>			
Banana Sales	85,720		566,736
Fish Retail Sales	70,717		-
Input Sales	370,039		96,310
	<u>526,476</u>		
Less:Consumption	302,652	223,824	-
Fees From Customer		105,073	196,660
Misc. Income		24,217	548,683
Savings Bank Interest		28,224	16,910
Membership fees		2,772	5,404
Commercial Goat Firm			10,400
<b>TOTAL AMOUNT</b>		<b>384,111</b>	<b>1,441,103</b>

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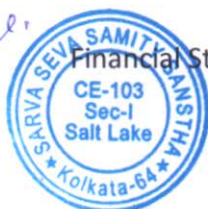


**SARVA SEVA SAMITY SANSTHA**  
**CE-103, Sector-1, Saltlake City, Kolkata-700064**

SCHEDULE TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED	31-Mar-18	March 31, 2017
<b>Schedule IX: ADMIN</b>		
Communication Expenses	80,142	18,960
Office Maintiance	96,188	17,773
Printing & Stationary	157,607	19,801
Tour & Travel	1,212,318	294,873
Advertisement Expenses	2,655	-
Bank Charges	2,474	124
Audit Fees	20,000	9,000
Cutting Charges	265	-
Delivery Boy Charges	3,820	-
Establishment Charges	116,110	13,670
GST Late Fees	600	-
Rent	128,550	72,000
Meeting Expenses	305,852	-
Office Utilities (Bihar & West Bengal)	62,640	-
Packing Expenses	332,150	-
Performance Pay	302,383	6,100
Staffwelfare	58,919	9,865
Survey Expenses	276,000	-
Tranportation Expenses	257,000	22,420
Write Off	693,765	380,610
<b>TOTAL</b>	<b>4,109,438</b>	<b>865,196</b>
<b>SCHEDULE X : Project Management Cost</b>		
Honorariam Charges	2,348,926	1,162,066
VEL Stipened	19,100	70,800
<b>TOTAL</b>	<b>2,368,026</b>	<b>1,232,866</b>
<b>SCHEDULE XI : Training Input &amp; Service</b>		
Input Support Cost	-	787280
Crop IPM	400	530
Exposure Visit Expenses	41,624	-
Goat Plus	63,664	310348
Intigrated Firming System	37,344	207480
Model Goat Firm	4,900	33846
Mushroom Expenses	1,300	180,840
Project Awarenesss Expenses	10,000	37,080
System of Rice Cultivation ( SRI)	75,264	-
Training & Capacity Building	46,285	171,261
VLE Training Capacity Expenses	71,520	18,216
Process of Vermicomposting	9,590	-
Project Expenses	74,598	108,753
Sanitation Expenses	86,145	-
Vermiwash Expenses	18,383	-
Bio Product Production	210,864	-
Enterprener fees	43,313	-
<b>TOTAL</b>	<b>795,194</b>	<b>1,855,634</b>

*M. N. Saha*

*S. Saha*



Financial Statements for the year ended March 31, 2018

**SCHEDULE ~~A~~ ACCOUNTING POLICIES & NOTES TO ACCOUNTS:**

**1. Note on Business Activity**

SARVA SEVA SAMITY SANSTHA provide holistic services to the rural poor through Community Based Organizations (CBOs) and Village Level Entrepreneurs (VLEs) in the field of Livelihood, Health & Nutrition, Water & Sanitation as well as renewable energy solution

**2. Statement of Significant Accounting Policies and Notes:**

**a) Basis of preparation of Financial Statements**

The financial statements have been prepared to comply in all material respects in respects with the Accounting Standard ('AS') issued by the Institute of Chartered Accountants of India ('ICAI').

**b) Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will follow to the Samity and revenue can be reliably measured

**c) Corpus Fund**

During the year Samity received a corpus donation Rs. NIL,

**d) Investments**

No investments have been made by the Samity during the year ended March 31, 2018

**e) Previous year figures** have been regrouped/ reclassified wherever necessary to correspond with the current year classification/ disclosure.

**f) Total Remuneration paid to Secretary/Treasurer during 2017-18 Nil, Previous year Nil.**

**3. Cash Flow Statement is prepared in accordance with the indirect method prescribed in Accounting Standard -3.**

As per our report of even date

For N S B & Associates  
Chartered Accountants

Place: Kolkata,  
Date: June 10, 2018

Nandan S. Bisht  
FRN 023043N  
M. No. 099805  
Partner



for Sarva Seva Samity Sanstha

Treasurer Secretary

