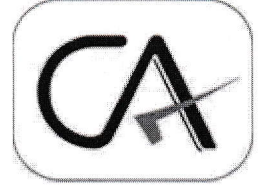


# SUMANTH M S & ASSOCIATES

CHARTERED ACCOUNTANTS



#199, Sharavi Plaza, 1<sup>st</sup> Floor, 3<sup>rd</sup> Main, 7<sup>th</sup> Cross,  
Near Chethana Hotel, P.J Extn, Davangere – 577 002

E-mail: ca.sumanthms@gmail.com  
Cell no: 9632329010

## Auditor's Report

I have audited the attached Balance sheet of Action initiative for Development (AID) as at 31<sup>st</sup> March 2024 incorporating all the assets and liabilities, the Income & Expenditure Account and the receipts & Payments Account for the year ended on that date, and report that:

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;

In my opinion, proper books of accounts have been kept by the society so far as it appears from my examination of those books;

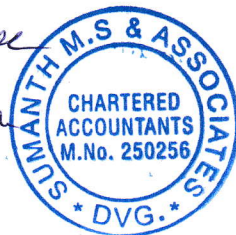
The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the Books of Account.

In my opinion and to the best of my information and according to the explanations given to me, said balance Sheet, Income and Expenditure Account and receipts and Payments Account give a true and fair view

- I. In case of the Balance Sheet, of the state of affairs as at 31<sup>st</sup> March 2024
- II. In case of Income and Expenditure Account, of the surplus or deficit for the year ended on that date
- III. In case of the receipts and payments accounts, of the cash flows during the year ended on that date

Place: Davangere

Date: 10/06/24



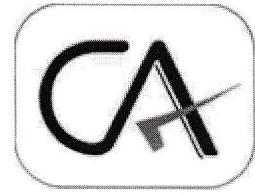
For SUMANTH M.S & ASSOCIATES  
Chartered Accountants  
ICAI FR No. 021078S

  
(CA SUMANTH M.S.)  
Partner  
M.No. 250256

UDIN: JHJSDJ56 BK DB LD 10 17

# SUMANTH M S & ASSOCIATES

CHARTERED ACCOUNTANTS



#199, Sharavi Plaza, 1<sup>st</sup> Floor, 3<sup>rd</sup> Main, 7<sup>th</sup> Cross,  
Near Chethana Hotel, P.J Extn, Davangere – 577 002

E-mail: ca.sumanthms@gmail.com

Cell no: 9632329010

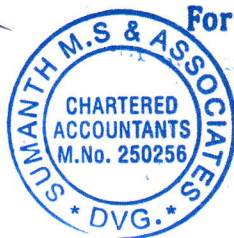
## Certificate to be given by Chartered Accountants

I have audited the account of ACTION INITIATIVE FOR DEVELOPMENT (AID), Gowripura, Kyasenhalli (Post) Jagalur (taluk) , Davangere District, Karnataka state Pincode :577528, - Registration No: SOR-76/2005-06, state of Registration-Karnataka state, FCRA Registration No.094400029, for the financial year ending the 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- I. The brought forward foreign contribution at the beginning of the financial year was Rs.1550869.80
- II. Foreign contribution of / worth Rs.1906435.06 was received by the person/ association during the financial year 2023-24
- III. Interest accrued on foreign contribution and other income derived from foreign contribution or interest Theron of/worth Rs. 20893 was received by the person /association during the financial year 2023-24
- IV. The balance of unutilized foreign contribution with the person/association at the end of the financial year 2023-24 was Rs. 621167.36.
- V. Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 9 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- VI. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us.
- VII. The person/association has utilized the foreign contribution received for the purpose(s) it is registers/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

PLACE: - Davangere

DATE: - 10.6.2024



For SUMANTH M.S & ASSOCIATES  
Chartered Accountants  
ICAI FR No. 021078S

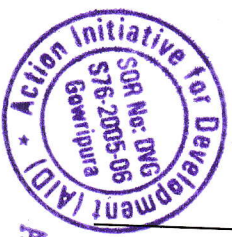
  
(CA SUMANTH M.S.)  
Partner  
M.No. 250256

UDEN: 24250256BKDBLF3422

**NAME OF THE ORGANISATION: Action Initiative for Development (AID)**  
 PROJECT OFFICE : GOWRIPURA , KYASENAHALLI (POST) JAGALUR (TQ) , DAVANGERE -577528

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2023-24**

Receipts		Payments	
	Amount		Amount
Opening Balance			
Cash	6,237.28	<b>Project -1 T D H</b>	
SBI A/c Utilisation (5286681)	7,12,735.65	Continued Education & Empowerment Of Children & Youth Of Manual Scavengers In Davangere	
SBI A/c Utilisation (568443)	2,255.50	Non Recurring Telephone	
SBI A/c FCRA (101179)	14,404.17	computer printer	
SBI A/c FCRA (613756)	8,12,291.70	camera & sd card	
SBI A/c Utilisation (536330)	2,945.50	computer accessories	
SBI A/c Utilisation (554703)	2,120.70	Furniture & fixtures	
To Grants/Foreign Contribution Under FCRA			
Terre Des Hommes Germany	18,93,007.39	<b>EMPLOYMENT OF YOUTHS</b>	
UK Online Giving Foundation	13,427.67	Education & Youth Facilitator Salary	1,50,126.00
Aditya Birla Education Trust	2,94,500.00	Higher Education Fee Support for Youth Skill Development Training for Youth	1,34,606.00
Bank Interest	21,516.00	Strengthening of youth group Meeting youth capacity building training	81,300.00
Advance salary	1,42,344.00		81,205.00
		<b>GOVT SOCIAL BENEFITES</b>	1,50,531.00
		Social Benefit Facilitator Salary	1,41,330.00
		Family assistance & awareness creation	2,968.00
		<b>IMPROVEMENT IN GOVERNMENT SCHOOL</b>	
		Meeting in govt school to promote quality education	7,027.00
		<b>PROJECT RUNNING COST</b>	
		Bank charges	265.50
		Travel exp for co- ordinator	6,557.00
		Office Rent, electricity & water	90,161.00
		Office supplies & communication	37,772.98
		Advance paid	1,33,000.00
		<b>SUPPLEMENTARY EDUCATION CENTER</b>	
		capacity Building Training for Teachers	1,05,403.00
		Center teacher salary	4,60,184.00
		Tuition Rent for 10 centers	1,37,285.00
		Parental engagement Meeting	25,843.00
		Study and play materials for education centers	33,130.00
		Travel for Programme staff, Field visit & Meeting Exp	3,536.00
		<b>PERSONNEL COST</b>	
		Project co- Ordinator Salary	2,30,040.00
		Audit Fees	18,000.00
		Accountant Salary	1,30,000.00
		<b>Project -2</b>	
		<b>UK Online Giving Foundation</b>	
		Audit Fee	11,500.00
		Bank Charges	651.36
		Project Co-Ordinator Salary	12,000.00
		<b>Project -3 Global Green Grant Fund</b>	
		Continued Education & Empowerment Of Children & Youth	24,151.36
		Programme:-	
			7,45,495.72



Secretary

Action Initiative for Development (AID)

**For SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 ICAL FR No. 0210785

(CA) SUMANTH M.S)  
 Partner  
 M.No. 250256

<p>Community Facilitator (Salary)          Educate the Youth About Childrens Rights Materials          Fee to Help Youth to Pursue Higher Education Fee 20          Financial Support for 20 Youths Got Skill Training          Get Govt. Facilities &amp; Provide Training          Planting Saplings in School Ground &amp; Public Park DI          Project Facilitator (Salary)          Starting Supplementary Education Centers (Four Centre Salary)          Support Educational Materials for 120 Childrens          Youth Facilitator (Salary)          Youth on Leadership &amp; Law Govt. Schemes Training          Indira Nagra Tution Centre Rent Paid</p>		<p>96,000.00          15,491.00          67,632.36          72,020.00          13,000.00          25,715.00          1,79,000.00          1,45,605.36          35,128.00          72,000.00          19,904.00          4,000.00</p>	<p>72,083.00</p>
<p><b>Admin:-</b>          Accountant Salary          Office Rent          Office Stationery and Xerox</p>		<p>36,000.00          27,975.00          8,108.00</p>	<p>50,310.00</p>
<p><b>Project - 4 Aditya Birla Education Trust          Mestrual Health and Hygiene Project          NON RECURRING</b>          OHP Projector          Tripod Screen 4*6          Mick Set</p>		<p>34,560.00          4,250.00          11,500.00</p>	<p>2,36,140.80</p>
<p><b>Programme</b>          Filed facilitator Salary          Travel for Filed facilitator          Project Coordinator Salary          Travel and food for Project coordinator          Project Consultant for Documentation Fees          Resource Person fee          Mestrual health literature printing charges          Beneficines snacks/ meals expenses/travel          Rent for programme Hall          Stationery and office expenses          Accountant salary          Audit fee          Staff Meeting . Food and travel Expenses          Bank Charges          Staff Medical Exp</p>		<p>83,000.00          11,070.00          45,000.00          13,569.00          14,000.00          25,000.00          4,500.00          155.00          6,676.30          24,000.00          4,999.00          1,282.00          265.50          2,624.00</p>	<p>6,29,334.20</p>
<p><b>Closing Balance</b>          Cash          SBI A/c Utilisation (528681)          SBI A/c Utilisation (568443)          SBI A/c Utilisation (101179)          SBI A/c FCRA (613756)          SBI A/c Utilisation (536330)          SBI A/c/Utiliation (554703)          I D F C Bank A/c no.467718</p>	<p>39,17,785.56</p>	<p>6,09,222.54          2,315.50          1,755.17          4,952.37          2,921.78          3,155.20          5,011.64</p>	<p>39,17,785.56</p>



**Secretary**  
 Action Initiative for Development (AID)  
 Gowripura, Kyasenhalli Post,  
 Jagalur Tq. Davangere Dist.-577528.



**FOR SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 ICAI FR No. 0210785

CA SUMANTH M.S)  
 Partner  
 M.No. 250256

10.06.2024

**NAME OF THE ORGANISATION: Action Initiative for Development (AID)**

PROJECT OFFICE : GOWRIPURA , KYASENHALLI (POST) JAGALUR (TQ) , DAVANGERE -577528

**INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR 2023-24**

EXPENDITURE	Amount	INCOME	Amount
<b>Project -1 TDH</b>			
<b>EMPOWERMENT OF YOUTHS</b>			
Education & Youth Facilitator Salary	1,50,126.00	To Grants/Foreign Contribution	18,93,007.39
Higher Education Fee Support for Youth	1,34,606.00	Under FCRA	13,427.67
Skill Development Training for Youth	81,300.00	Terre Des Hommes Germany	2,94,500.00
Strengthening of youth group Meeting	81,205.00	UK Online Giving Foundation	
Youth capacity building training	1,50,531.00	Aditya Birla Education Trust	
		other Receipt	
<b>GOVT SOCIAL BENEFITES</b>		Bank Interest	21,516.00
Social Benefit Facilitator Salary	1,41,330.00		
Family assistance & awareness creation	2,968.00		
		Excess of Expenditure over income	9,12,018.40
<b>IMPROVEMENT IN GOVERNMENT SCHOOL</b>			
Meeting in govt school to promote quality education	7,027.00		
<b>PROJECT RUNNING COST</b>			
Bank charges	265.50		
Travel exp for co- ordinator	6,557.00		
Office Rent , electricity & water	90,161.00		
Office supplies & communication	37,772.98		
<b>SUPPLEMENTARY EDUCATION CENTER</b>			
capacity Building Training for Teachers	1,05,403.00		
Center teacher salary	4,60,184.00		
Tuition Rent for 10 centers	1,37,285.00		
Parental engagement Meeting	25,843.00		
Study and play materials for education centers	33,130.00		
Travell for Programme staff,Field visit & Meeting Exp	3,536.00		
<b>PERSONNEL COST</b>			
Project co- Ordinator Salary	2,30,040.00		
Audit Fees	18,000.00		
Accountant Salary	1,30,000.00		
<b>Project -2</b>			
<b>UK Online Giving Foundation</b>			
Audit Fee	11,500.00		
Bank Charges	651.36		
Project Co-Ordinator Salary	12,000.00		
	24,151.36		



**Secretary**  
 Action Initiative for Development (AID)  
 Gowripura, Kyasenhalli Post.  
 Jagalur Tq. Davangere Dist.-577528.

(CA) **SUMANTH M.S**  
 Partner  
 M.No. 250256

**For SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 CAICAI FR No. 0210785

**Project -3 Global Green Grant Fund  
Continued Education & Empowerment Of  
Children & Youth**

**Programme:-**

Community Facilitator (Salary)	96,000.00		
Educate the Youth About Childrens Rights Materials	15,491.00		
Fee to Help Youth to Pursue Higher Education Fee 20	67,632.36		
Financial Support for 20 Youths Got Skill Training	72,020.00		
Get Govt Facilities & Provide Training	13,000.00		
Planting Saplings in School Ground & Public Park Di	25,715.00		
Project Facilitator (Salary)	1,79,000.00		
Starting Supplementary Education Centers (Four Centre Salary	1,45,605.36		
Support Educational Materials for 120 Childrens	35,128.00		
Youth Facilitator (Salary)	72,000.00		
Youth on Leadership & Law Govt Schemes Training	19,904.00		
Indira Nagra Tution Centre Rent Paid	4,000.00		

7,45,495.72

**Admin:-**

Accountant Salary	36,000.00		
Office Rent	27,975.00		
Office Stationery and Xerox	8,108.00		

72,083.00

**Project -4 Aditya Birla Education Trust  
Mestrual Health and Hygiene Project**

**Programme**

Filed facilitator Salary	83,000.00		
Travel for Filed facilitator	11,070.00		
Project Coordinator Salary	45,000.00		
Travel and food for Project coordinator	13,569.00		
Project Consultant for Documentation Fees	14,000.00		
Resource Person fee	25,000.00		
Mestrual health literature printing charges	4,500.00		
Beneficiaries snacks/ meals expenses/travel	155.00		
Rent for programme Hall	6,676.30		
Stationery and office expenses	24,000.00		
Accountant salary	4,999.00		
Audit fee	1,282.00		
Staff Meeting , Food and travel Expenses	265.50		
Bank Charges	2,624.00		
Staff Medical Exp			
Depreciation	29,328.08		

2,65,468.88

**Excess of Income over expenditure**

31,34,469.44

31,34,469.46



**Secretary**

Action Initiative for Development (AID)  
Gowripura, Kyasenahalli Post,  
Jagalur Tq. Davangere Dist.-577528

**For SUMANTH M.S & ASSOCIATES**  
Chartered Accountants  
ICAI FR No. 0210785

(CA) SUMANTH M.S)  
Partner  
M.No. 250256



## ACTION INITIATIVE FOR DEVELOPMENT(AID)

PROJECT OFFICE : GOWRIPURA , KYASENAHALLI (POST) JAGALUR (TQ) , DAVANGERE -577528  
**DETAILS OF FIXED ASSETS AS ON 31.03.2024**

SL	Particulars	Rate	Opening Balance		Sale During The Year		Total	Depreciation on opening Balance		Total Depreciation For The Year		WDV As On 31-03.2024
			As on 01.04.23					01.04.2023		2023-2024		
1	LAPTOP	40%	21,900.24	0	21,900.24	8,760.10	8,760.10	13,140.14				
2	LAPTOP	40%	2,980.66	0	2,980.66	1,192.26	1,192.26	1,788.40				
3	CAMERA	40%	3,606.12	0	3,606.12	1,442.45	1,442.45	2,163.67				
4	COMPUTER & EQUIPMENT	40%	26,908.92	0	26,908.92	10,763.57	10,763.57	16,145.35				
5	OHP Projector	15%	34,560.00	0	34,560.00	2,592.00	2,592.00	31,968.00				
6	Mickset	15%	11,500.00	0	11,500.00	862.50	862.50	10,637.50				
7	Tripodscreen	15%	4,250.00	0	4,250.00	318.75	318.75	3,931.25				
8	FURNITURE	10%	10,935.00	0	10,935.00	1,093.50	1,093.50	9,841.50				
9	UTENSILS	15%	15,353.00	0	15,353.00	2,302.95	2,302.95	13,050.05				
	<b>Total</b>		<b>1,31,994</b>	<b>0</b>	<b>1,31,994</b>	<b>29,328.08</b>	<b>29,328.08</b>	<b>1,02,665.86</b>				



**Secretary**  
 Action Initiative for Development (AID)  
 Gowripura, Kyasenhalli Post.  
 Jagalur Tq. Davangere Dist.-577528.

**For SUMANTH M.S & ASSOCIATES**  
 Chartered Accountants  
 ICAI FR No. 0210785

**(CA) SUMANTH M.S)**  
 Partner  
 M.No. 250256



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*Audit Report - 2023-24*

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