


**AUDITORS' REPORT**

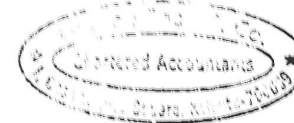
1. We have audited the attached Balance Sheet of DIKSHA as at 31<sup>st</sup> March 2022 and the Income & Expenditure Account and the Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that :
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;
  - ii) In our opinion, proper books of account as required have been kept by the organisation so far as appears from our examination of those books ;
  - iii) The Balance Sheet and Receipts & Payments Account dealt with by this report are in agreement with the books of account ;
  - iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;
    - (a) in the case of the Balance Sheet, of the state of affairs of the Organisation as at 31<sup>st</sup> March 2022;
    - (b) in the case of the Receipts & Payments Account of the Receipts and Payments made during the year ended on that date; and
    - (c) in the case of the Income & Expenditure Account of the Deficit for the year ended on that date;

For GEORGE READ & CO  
FRN : 302208E

  
CA RAJIB PANJA  
Partner

Membership No. : 57393  
UDIN: 22057393AWKKGJ9370

Place : Kolkata  
Date : 27.09.2022



**DIKSHA**

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

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

<b>LIABILITIES</b>	<b>Amount (Rs.)</b>	<b>ASSETS</b>	<b>Amount (Rs.)</b>
<b>GENERAL FUND</b>		<b>Furniture</b>	
As per last year Accounts	15,17,820.81	As per last year accounts	8,459.57
Less: Deficit for the year	<u>4,33,483.57</u>	Less Depreciation	<u>845.95</u>
	10,84,337.24		7,613.62
		<b>Musical Instruments : FC</b>	
		As per last year accounts	7,833.96
		Less Depreciation	<u>1,566.79</u>
			6,267.17
<b>Advances</b>		<b>Musical Instruments: Indian</b>	
Advances General	11,000.00	As per last year accounts	489.63
		Less Depreciation	<u>-</u>
			489.63
		<b>TAB - FC</b>	
		As per last year accounts	5,725.80
		Less Depreciation	<u>858.87</u>
			4,866.93
		<b>TAB - Indian</b>	
		As per last year accounts	50,446.36
		Less Depreciation	<u>7,566.90</u>
			42,879.46
		<b>Device (Mobile) - FC</b>	
		Purchased In this Year	17,596.00
		Less Depreciation	<u>2,639.40</u>
			14,956.60
		<b>Mobile - Indian</b>	
		Purchased In this Year	6,799.00
		Less Depreciation	<u>1,019.85</u>
			5,779.15
		<b>Laptop-GOONJ - Indian</b>	
		Purchased In this Year	41,831.00
		Less Depreciation	<u>16,732.40</u>
			25,098.60
		<b>Security Deposits</b>	8,500.00
		<b>CASH &amp; BANK BALANCES</b>	
		Cash in hand - Indian	70665.80
		Cash in hand - FC	<u>60677.00</u>
			1,31,342.80
		Cash at Bank	
		with AXIS Bank - Indian	233918.35
		with AXIS Bank - FC	608459.93
		State Bank Of India - New Delhi	<u>5,165.00</u>
			8,47,543.28
<b>TOTAL</b>	<u><u>10,95,337.24</u></u>	<b>TOTAL</b>	<u><u>10,95,337.24</u></u>

In terms of separate report of even date.

For **GEORGE READ & CO**

FRN : 302208E

**CA RAJIB PANJA**

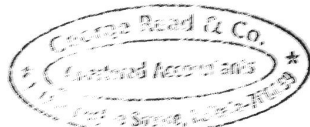
Partner

Membership No. : 57393

UDIN: 22057393AWKGI9370

Place : Kolkata

Date : 27.09.2022



*Sanika Dey*  
**DIKSHA**

1/3, K. P. Roy Lane  
 Dhakuria, Kolkata-700031

# DIKSHA

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

## Income & Expenditure Account for the year ended 31st March, 2022

EXPENDITURE	Amount (Rs.)	INCOME	Amount (Rs.)
To FC - CRY America	6,07,395.00	By Foreign Contribution	
To FC General Fund - DIKSHA	1460.00	Financial Support	1523817.88
To FC - SKY CHILDREN FC	1386921.00	Bank Interest	<u>54474.00</u> 15,78,291.88
To FC - SKY CHILDREN KALIGHAT - FC	39985.00	By Indian Contribution	
To Indian Fund - CRY	351696.00	Bank Interest	16051.00
To Indian Fund - PROJECT GOONJ	237276.00	Financial Support for JBC6	6,70,750.00
To Indian General Fund - DIKSHA	240231.40	Donation	<u>197618.11</u> 8,84,419.11
To Depreciation	31,230.16	By Excess of Expenditure over income	4,33,483.57
<b>TOTAL</b>	<b><u>28,96,194.56</u></b>	<b>TOTAL</b>	<b><u>28,96,194.56</u></b>

In terms of separate report of even date.

For GEORGE READ & CO

FRN : 302208E

CA RAJIB PANJA

Partner

Membership No. : 57393

UDIN: 22057393AWKJKJ9370

Place : Kolkata

Date : 27.09.2022

*Rajib Panja*  
**DIKSHA**

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

**DIKSHA**

7/3, K. P. Roy Lane, Dhakuria, Kolkata - 700031

Receipt &amp; Payment Account for the year ended 31st March, 2022

RECEIPTS	Amount (Rs.)	PAYMENTS	ANNEXURE	Amount (Rs.)
<b>Opening Cash</b>				
Foreign Contribution (FC)	5,973 00	FC - CRY America	A	6,07,395 00
Indian	7,847 80			
	<b>13,820.80</b>	FC General Fund - DIKSHA	B	1,460 00
<b>Opening Bank</b>		FC - SKY CHILDREN FC	C	14,04,617 00
Foreign Contribution (FC)				
Axis Bank (253010100023755)	10,24,714 05	FC - SKY CHILDREN KALIGHAT - FC	D	<u>39,985 00</u>
Axis Bank - Indian (253010100125116)	4,32,300 04			<b>20,63,367.00</b>
Fixed Deposit - (FC)	<u>1,18,680 00</u>			
	<b>15,75,763.69</b>	Indian Fund - CRY	E	3,51,696 00
<b>Foreign Contribution</b>		Indian Fund - PROJECT GOONJ	F	2,79,107 00
Financial Support CRY America	3,27,026 88			
Financial Support SKY CHILDREN	9,86,141 00	Indian General Fund - DIKSHA	G	<u>3,89,249 40</u>
Financial Support - SKY CHILDREN KALIGHAT	2,10,650 00			<b>10,20,052.40</b>
Bank Interest - FC	30,935 00			
Interest On FD	<u>23,539 00</u>			
	<b>15,78,291.88</b>	<b>Closing Cash</b>		
<b>Indian Contribution</b>		Foreign Contribution (FC)		60,677 00
Bank Interest	16,051 00	Indian		<u>70,665 80</u>
Donation	1,97,618 11			<b>1,31,342.80</b>
Financial Support from CRY	3,70,750 00	<b>Closing Bank</b>		
Financial Support From PROJECT GOONJ	<u>3,00,000 00</u>	Foreign Contribution (FC)		6,13,624 93
	<b>8,84,419.11</b>	Axis Bank (253010100023755)		6,08,459 93
		State Bank Of India - New Delhi - FC		5,165 00
		Axis Bank - Indian (253010100125116)		<u>2,33,918 35</u>
				<b>8,47,543.28</b>
<b>TOTAL</b>	<u><b>40,52,295.48</b></u>	<b>TOTAL</b>		<u><b>40,52,295.48</b></u>

In terms of separate report of even date

For **GEORGE READ & CO**

FRN : 302208E


**CA RAJIB PANJA**

Partner

Membership No. : 57393

UDIN: 22057393AWKGGJ9370



**DIKSHA**  
7/3 K. P. Roy Lane  
Dhakuria, Kolkata - 700031

Place Kolkata  
Date 27 09 2022

**ANNEXURE - A****FC - CRY AMERICA \_ FC**

1	Activity Center Running Cost	30,175.00
2	Audit Fees	2,500.00
3	Consultant as Resource Person	10,000.00
4	Data Recharge	4,800.00
5	Educational Material Support	33,447.00
6	Electricity Charges	7,024.00
7	IEC Materials	1,750.00
8	Internet Usage	4,236.00
9	Jr Consultant Trainer 1	1,12,934.00
10	Jr Consultant Trainer II	52,800.00
11	Jr Teacher I	25,400.00
12	Jr Teacher II	18,000.00
13	Jr Teacher III	4,500.00
14	Local Travel for Admin & Finance	2,303.00
15	Meeting With Women Group	130.00
16	Office Rent	76,500.00
17	Office Running Expenses	7,575.00
18	Online FGDS	12,958.00
19	Online Publication Comprehensive Reports	8,700.00
20	Postage & Stationeries	1,010.00
21	Remuneration Of Jr Teacher	31,340.00
22	Sr Consultant Trainer	1,31,754.00
23	Sr Teacher	14,520.00
24	Travel for Digital Education	5,000.00
25	Online Publication Of Safety Perception Reports	8,039.00
<b>TOTAL</b>		<b><u><u>6,07,395.00</u></u></b>

**ANNEXURE - B****FC General Fund - DIKSHA**

1	Bank Charges	1,460.00
<b>TOTAL</b>		<b><u><u>1,460.00</u></u></b>

**ANNEXURE - C****FC - SKY CHILDREN FC**

1	Activity Center Expenses	1,70,738.00
2	Audit Fees	3,400.00
3	Capacity Building Workshop	29,657.00
4	Data Charges For Device	16,958.00
5	Jr Teacher	57,500.00
6	Nutritional Support To Children	3,88,520.00



**DIKSHA**  
 1/3, K. P. Roy Lane  
 Chokkikul, Kol-700 081

7	Online Programme Facilitation	90,000.00
8	Postage & Stationeries	387.00
9	Programme related Travel	47,226.00
10	Recharge for Online Session	10,195.00
11	Regular Session Related Materials	5,750.00
12	Remuneration of Teacher	50,700.00
13	Remuneration of Counsellor	50,600.00
14	Remuneration of Field Trainer	1,26,000.00
15	Remuneration of Sr Field Trainer	1,66,565.00
16	Remuneration of Training Supervisor	1,72,080.00
17	Training Materials	645.00
18	Device (Mobile & Dongle) For Online Session - Fixed Assets	17,596.00
<b>TOTAL</b>		<b><u>14,04,517.00</u></b>

#### ANNEXURE - D

##### FC - SKY CHILDREN KALIGHAT - FC

1	Activity Center Running Expenses	7,500.00
2	Nutritional Support To Children	32,485.00
<b>TOTAL</b>		<b><u>39,985.00</u></b>
<b>GRAND TOTAL OF FC FUND EXPENSES</b>		<b>20,53,357.00</b>

#### ANNEXURE - E

##### Indian Fund - CRY

1	Activity Center	9,060.00
2	Capacity Building Workshop	2,062.00
3	Community Mobiliser	15,900.00
4	Counselling Materials	5,000.00
5	Documentation Of CRY & DIKSHA Journey	1,13,140.00
6	Educational Support	8,938.00
7	Electricity Charges	598.00
8	Internet Usages	1,413.00
9	Jr Trainer I	19,500.00
10	Local Conveyance for Admin	1,464.00
11	Meeting With Rakhi Members	4,200.00
12	Office Rent	28,200.00
13	Office Running Expenses	3,701.00
14	Part Time Accountant Assistant	3,000.00
15	Remuneration Of Project Holder	22,500.00
16	Review Meeting	938.00
17	Sr Trainer I	49,410.00
18	Sr Trainer II	53,370.00
19	Tally Accounting	3,000.00
20	Training Material	6,302.00
<b>TOTAL</b>		<b><u>3,51,696.00</u></b>



**DIKSHA**  
 1/3, K. P. Roy Lane  
 Dhakuria, Kol-700 031

**ANNEXURE - F****Indian Fund - PROJECT GOONJ**

1	Laptop - Fixed Assets	41,831.00
2	Banner , Stationeries & Training Materials	2,642.00
3	Communication & Stationeries	700.00
4	Community Meeting With Women Group	3,380.00
5	Packing Materials	910.00
6	Partial Honorarium	84,000.00
7	Partial Remunerations	8,000.00
8	Remunerations for Resource Personnel	5,000.00
9	Sanitary Napkeen Supply	66,700.00
10	Set Up Cost	2,680.00
11	Skill Building Workshop With Community Group	52,218.00
12	Travel Expenses for Trainers	11,046.00

**TOTAL****2,79,107.00****ANNEXURE - G****Indian General Fund - DIKSHA**

1	Accounting Charges	8,000.00
2	Activity Running Expenses	6,320.00
3	Audit Fees	12,980.00
4	Bank Charges	35.40
5	Computer Maintenance	8,200.00
6	Consultancy Fees	5,000.00
7	Electricity Charges	468.00
8	Education Sponsorship	3,667.00
9	Field Rent	22,500.00
10	Medical Expenses	100.00
11	Membership Fees	1,500.00
12	Office Running Expenses	15,815.00
13	Processing Charges	75,400.00
14	Refreshment	15,514.00
15	Repair, Renovation, & Maintenance	39,000.00
16	Stationeries	430.00
17	Token Of Participation	17,500.00
18	Travel & Transportation	7,802.00
19	Mobile For Online Programme - Fixed Assets	6,799.00
20	Advance Adjusted of Last Year Donation General	1,42,219.00

**TOTAL****3,89,249.40****GRAND TOTAL OF LOCAL FUND EXPENSES****10,20,052.40**

**DIKSHA**  
1/3, K. P. Foy Lane  
Shakuria, Kol-700004