

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of **ACTION INDIA**, **AAATA0921C** [name and PAN of the trust or institution] as at **31/03/2018** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2018** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **NEW DELHI**
Date **09/10/2018**

Name

RAVINDER KUMAR SHARDA

Membership Number

084847

FRN (Firm Registration Number)

006226N

Address

R.K.SHARDA & ASSOCIATES
309, DELHI CHAMBER, DELHI
GATE NEW DELHI-110002

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

| | | |
|-----|---|-----------------------------|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹) | 15703737 |
| 2. | Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹) | No |
| 3. | Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹) | Yes 2954344 |
| 4. | Amount of income eligible for exemption under section 11(1)(c) (Give details) | No |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹) | 1150000 |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof. | Yes With Scheduled Banks |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹) | No |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year- | |
| (a) | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | No |
| (b) | has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or | No |

| | | |
|-----|---|----|
| (c) | has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof | No |
|-----|---|----|

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

| | | |
|--|---|-----------|
| 1. | Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. | No |
| 2. | Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. | No |
| 3. | Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details | Yes // |
| Details | | Amount(₹) |
| PAID TO MS. GOURI CHOUDHARY AS SALARY & ALLOWANCES | | 155000 |
| PAID TO MR.DEVENDRA KUMAR SAH AS SALARY & ALLOWANCES FOR FULL TIME JOB | | 334200 |
| 4. | Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | No |
| 5. | Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid | No |
| 6. | Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received | No |
| 7. | Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted | No |
| 8. | Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | No |

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

| S. No | Name and address of the concern | Where the concern is a company, number and class of shares held | Nominal value of the investment(₹) | Income from the investment(₹) | Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No |
|-------|---------------------------------|---|------------------------------------|-------------------------------|---|
| Total | | | | | |

Place
Date

NEW DELHI
09/10/2018

Name

RAVINDER KUMAR SHARDA

Membership Number
FRN (Firm Registration Number)
Address

084847
006226N
R.K.SHARDA & ASSOCIATES
309, DELHI CHAMBER, DELHI
GATE NEW DELHI-110002

Form Filing Details

Revision/Original Original

ACTION INDIA
5/27A, Jangpura-B, New Delhi-110014
Balance Sheet for the Year ended 31st March 2018

| Liabilities | Amount INR | Assets | Amount INR |
|---|----------------------|-------------------------------------|----------------------|
| Capital Fund | | Fixed Assets | 1,064,672.00 |
| As Per Last Year 425,437.30 | | (As per Schedule "3") | |
| Add: Addition during the year 721,372.19 | | | |
| Add: Transfer from General Fund 59,565.00 | | | |
| 1,206,374.49 | | | |
| Less: Depreciation 135,609.37 | | Investments | |
| Less: Assets Writtenoff 6,093.12 | 1,064,672.00 | Investment with IDBI 10,296,269.20 | 10,296,269.20 |
| Endowment Fund | 10,000,000.00 | | |
| General Fund | | Current Assets | |
| As Per Last Year 1,842,339.31 | | Details of Cash and Bank | |
| Add: Current year 4,104,344.33 | | Cash in Hand 11,764.00 | |
| Less: Transfer to Capital Fund 59,565.00 | 5,887,118.64 | (As per Schedule "4") | |
| Current Liabilities | | Cash at banks 5,178,793.04 | 5,190,557.04 |
| Expenses Payables (As per Schedule "1") 418,644.00 | | (As per Schedule "5") | |
| Expenses Payables NFC 398,725.00 | | Deposits 25,400.00 | |
| (As per Schedule "2") | | (As per Schedule "6") | |
| | | TDS & Other Receivable 1,192,261.40 | |
| | | (As per Schedule "7") | |
| | 17,769,159.64 | | 17,769,159.64 |

For Action India

Gouri Choudhury
Chairperson

Gouri Choudhury
(Chief Functionary)

For Action India

Devendra Kumar
Treasurer

Devendra Kumar
(Treasurer)

For R.K Sharda & Associates
Chartered Accountants
Firm Regn. No. 006226N

R.K Sharda



CA. R.K Sharda
(Proprietor)
Membership No. :-084847

Place: New Delhi
Date: 09.10.2018

Action India
5/27A, Jangpura-B
New Delhi-110 014

ACTION INDIA

5/27A, Jangpura-B, New Delhi-110014

Statement of Income & Expenditure for the Year ended 31st March 2018

(Amount in INR)

| Expenditure | Schedule | Amount | Income | Schedule | Amount |
|---|----------|----------------------|---------------------------------|----------|----------------------|
| Expenditure incurred out of projects' funds | 1 | | Grant received -FCRA | | |
| Expenditure FCRA | | | As Per Schedule | 8 | 9,942,246.00 |
| Human Capability Foundation (HCF) | | 1,227,744.00 | Other Income- FCRA | | |
| Population Service International | | 3,486,477.00 | Interest Received on FD | | 849,983.25 |
| Oxfam | | 300,000.00 | Interest on Saving A/c | | 73,825.00 |
| Restless Development | | 1,401,624.00 | Misc Income | | 24,165.00 |
| Sesame | | 254,509.00 | Donations | | 17,500.00 |
| Y P Foundation | | 111,644.00 | | | |
| Nirantar Trust | | 511,146.00 | | | |
| Nasscom Foundation | | 839,108.00 | | | |
| PSI Wajood | | 232,023.00 | Specific Grant -Non FCRA | | |
| Action India General A/c | | 2,176,188.70 | As Per Schedule | 9 | 7,675,964.00 |
| Expenditure Non FCRA | | | Other Income - Non FCRA | | |
| Action Aid | 2 | 1,613,471.00 | Donations | | 741,904.00 |
| Delhi Commission for Women (DCW) | 3 | 303,020.00 | Misc Income | | 437,557.04 |
| Arunjit Ghosh (Scholarship) | 4 | 233,555.00 | Interest on Saving A/c | | 44,937.00 |
| Arunjit Ghosh (RD) | 5 | 598,500.00 | | | |
| ITL School | 6 | 143,000.00 | | | |
| Action India Awareness Program | 7 | 2,271,727.26 | | | |
| Excess of Income Over Expenditure (Transferred to General A/c) | | 4,104,344.33 | | | |
| | | 19,808,081.29 | | | 19,808,081.29 |

For Action India

Gouri Choudhury
Chairperson

Gouri Choudhury
(Chief Functionary)

For Action India

Devendra Kumar
Treasurer

Devendra Kumar
(Treasurer)

For R.K Sharda & Associates
Chartered Accountants
Firm Regn. No. 006226N

R.K Sharda

CA. R.K Sharda
(Proprietor)
Membership No. :-084847



Place: New Delhi

Date: 09.10.2018

Action India
5/27A, Jangpura-B
New Delhi-110 014

ACTION INDIA
5/27A, Jangpura-B, New Delhi-110014
Receipt and Payment Account for the year ended on 31 March 2018

(Amount in INR)

| Receipts | Amount | Payments | Amount |
|---|---------------|---|----------------------|
| Opening Balance | | Expenditure FCRA | |
| FCRA A/c | | Human Capability Foundation (HCF) | 1,227,744.00 |
| Cash In Hand | 17,962.00 | Population Service International | 3,486,477.00 |
| Bank of India-10285 (FCRA A/c) | 1,149,030.60 | Oxfam | 300,000.00 |
| Bank of India-7302 (Secondary FCRA A/c) | 35,905.78 | Restless Development | 1,401,624.00 |
| Project Imprest/Advance/Payables | (454,414.50) | Sesame | 254,509.00 |
| FDR With IDBI Bank | 10,000,000.00 | Y P Foundation | 111,644.00 |
| TDS Recoverable | 188,447.40 | Nirantar Trust | 511,146.00 |
| Accrued interest | 358,562.19 | Nasscom Foundation | 839,108.00 |
| | 11,295,493.47 | PSI Wajood | 232,023.00 |
| | | Action India General A/c | 2,176,188.70 |
| | | | 10,540,463.70 |
| Income received during the year | | Closing Balances | |
| FCRA | | FCRA A/c | |
| Jal Seva Charitable Trust (Water Aid) | 341,714.00 | Cash In Hand | 9,415.00 |
| Human Capability Foundation (HCF) | 2,840,000.00 | Details of Cash at banks | 57,758.50 |
| Population Service International | 3,933,856.00 | Bank of India-7302 (Secondary FCRA A/c) | 12,369.92 |
| Oxfam | 300,000.00 | Investment with IDBI | 10,296,269.20 |
| Restless Development | 1,533,231.00 | TDS Recoverable | 282,362.40 |
| Sesame | 300,000.00 | Project Imprest/Advance/Payables | 1,004,574.00 |
| Y P Foundation | 278,945.00 | (Includes Inter Project 7,70,427/-) | |
| Nirantar Trust | 414,500.00 | | 11,662,749.02 |
| | 9,942,246.00 | | |
| Other Income - FCRA | | | |
| Interest Received on FD | 849,983.25 | | |
| Interest on Saving A/c | 73,825.00 | | |
| Misc Income | 24,165.00 | | |
| Donation | 17,500.00 | | |
| | 965,473.25 | | |
| | 22,203,212.72 | Sub Total | 22,203,212.72 |
| Sub Total | | | |
| Opening Balance | | Expenditure Non FCRA | |
| Society Account | | Action Aid | 1,613,471.00 |
| Cash | 3,197.00 | Delhi Commission for Women (DCW) | 303,020.00 |
| Bank of India-11189 | 826,399.86 | Arunjit Ghosh (Scholarship) | 233,555.00 |
| IDBI Bank Ltd.-162241 | 60,874.00 | Donation from Arunjit Ghosh (RD) | 598,500.00 |
| Uco Bank -6486 | 103,196.00 | ITL School | 143,000.00 |
| Bank of India SB A/c No. 4081 | 148,953.98 | Action India Awareness Program | 2,271,727.26 |
| TDS Recoverable | 16,004.00 | | 5,163,273.26 |
| Project Imprest/ Advances/ Payables | (671,344.00) | | |
| | 487,280.84 | | |
| Grant Received-Non FCRA | | Closing Balances | |
| ITL School | 135,000.00 | Non FCRA | |
| Credit Swisse | 4,607,025.00 | Cash | 2,349.00 |
| Delhi Commission for Women (DCW) | 509,880.00 | Bank of India-11189 | 115,908.64 |
| Arunjit Ghosh (RD) | 350,000.00 | IDBI Bank Ltd.-162241 | 66,456.00 |
| Action Aid | 1,824,059.00 | Uco Bank -6486 | 4,825,485.00 |
| Arunjit Ghosh (Scholarship) | 250,000.00 | Bank of India SB A/c No. 4081 | 100,814.98 |
| | 7,675,964.00 | TDS Recoverable (2016-17) | 16,004.00 |
| | | Project Imprest/ Advance/ Payables | (132,221.00) |
| Other Income -Non FCRA | | | 4,994,796.62 |
| Donations | 741,904.00 | | |
| Misc Income | 437,557.04 | | |
| Interest on Saving A/c | 44,937.00 | | |
| | 1,224,398.04 | Inter Project | (770,427.00) |
| | 9,387,642.88 | Sub Total | 9,387,642.88 |
| Sub Total | | | |
| | 31,590,855.60 | | 31,590,855.60 |

For Action India

For Action India

For R.K Sharda & Associates
Chartered Accountants
Firm Regn. No. 006226N

Gouri Choudhury
(Chief Functionary)

Devendra Kumar
(Treasurer)

C.A. R.K Sharda
(Proprietor)
Membership No. : 084847

Place: New Delhi
Date: 09.10.2018

Action India
5/27A, Jangpura-B
New Delhi-110 014

