



INDEPENDENT AUDITORS' REPORT

To the Members of the General Body of Consortium for DEWATS Dissemination (CDD) Society

Opinion

We have audited the financial statements of **Consortium for DEWATS Dissemination (CDD) Society- Foreign Contribution ("The Entity")**, which comprises the Balance Sheet as at March 31, 2021, and the Income and Expenditure 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 give a true and fair view of the financial position of the entity as at March 31, 2021 and of its financial performance for the year then ended in accordance with the accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the 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 the Institute of Chartered Accountants of India, and we have fulfilled our ethical responsibilities in accordance with these 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 and fair presentation of the financial statements in accordance with the accounting principles generally accepted in India 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.



Auditor's Responsibility 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.

A further description of the auditor's responsibilities for the audit of the financial statements is attached to this report as **Annexure 1**. This description forms part of our auditor's report.

For M. A. BRAGANZA & ASSOCIATES
Chartered Accountants
Firm Registration No. 000507S



Ravishankar Hegde
Partner
ICAI Membership No. 232520



Date : November 13, 2021
Place : Bangalore

UDIN: 21232520AAAACS4102

Annexure 1

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



CONSORTIUM FOR DEWATS DISSEMINATION (CDD) SOCIETY
CDD FC PROJECTS CONSOLIDATED
BALANCE SHEET AS AT MARCH 31, 2021

Amount in Rs.

Particulars	Sch	As at March 31, 2021		As at March 31, 2020	
SOURCES OF FUNDS					
Foreign Funds And Reserves	1		4,71,49,406		1,02,12,023
			4,71,49,406		1,02,12,024
APPLICATION OF FUNDS					
Fixed Assets					
Gross Block	2	3,38,05,939		3,12,80,664	
Less: Depreciation		(2,17,81,408)		(1,94,35,766)	
Net Block			1,20,24,531		1,18,44,898
Inter Branch Sources	3		-		(55,74,657)
Current Assets, Loans & Advances:					
Cash & Bank Balance	4	3,45,98,045		56,94,700	
Loans And Advances	5	5,39,071		15,39,127	
		3,51,37,116		72,33,827	
Less: Current Liabilities					
Statutory Liabilities	6	12,241		21,174	
Other Liabilities	7	-		32,70,868	
		12,241	3,51,24,875	32,92,042	39,41,785
TOTAL			4,71,49,406		1,02,12,024
Notes to Accounts	11				

The Schedule referred to above forms an integral part of the Balance Sheet;

Notes: (i) All expenses and income are on accrual basis of accounting;
(ii) Closing balance represents unutilized monies and is not represented by any specific earmarked bank balance.

For Consortium for DEWATS Dissemination (CDD) Society

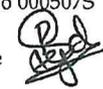

Koshi Mathew
Treasurer


Anuj Malhotra
Secretary



As per our report of even date attached
For M.A. BRAGANZA & ASSOCIATES

Chartered Accountants
Firm Registration No 000507S


Ravishankar Hegde
Partner
ICAI Membership No. 232520



Place: Bangalore

Date : November 13, 2021

CONSORTIUM FOR DEWATS DISSEMINATION (CDD) SOCIETY
CDD FC PROJECTS CONSOLIDATED
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

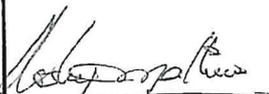
Amount in Rs.

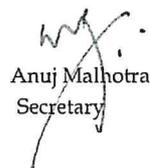
Particulars	Sch	Year ended 31-Mar-21	Year ended 31-Mar-20
INCOME			
Foreign contribution			
-Grant	9	9,25,58,682	6,99,84,022
Interest (SB A/C)	10	16,80,674	12,78,748
Indirect Income - (FA Sales)	9	1,63,894	-
TOTAL - I		9,44,03,250	7,12,62,770
EXPENDITURE			
Project / Programme Expenses	8	4,58,41,008	6,46,64,715
Administrative Expenses	8	1,11,95,365	1,39,84,031
Depreciation on Fixed Assets	2	25,75,088	27,01,156
TOTAL - II		5,96,11,461	8,13,49,902
Surplus/(Deficit) I - II		3,47,91,789	(1,00,87,132)
Surplus/(Deficit) transferred to -			
Borda BNS		(6,09,537)	(14,96,386)
IIHS		123	(13,74,964)
Bill and Melinda Gates Foundation		3,61,54,309	(73,58,338)
Charities Aid Foundation - PROJECT		(11,84,591)	11,13,725
Foreign Reserve Fund			
Central Office - FC		4,31,486	(9,71,170)
		3,47,91,789	(1,00,87,132)

The Schedule referred to above form an integral part of the Income & Expenditure Account;

Note: All expenses and income are on accrual basis of accounting;

For Consortium for DEWATS Dissemination (CDD) Society

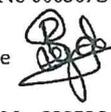

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As per our report of even date attached
For M.A. BRAGANZA & ASSOCIATES

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