

AUDIT REPORT

OF

ADHIKAR

PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA.

FOR THE YEAR ENDED ON
31ST MARCH, 2020

: By:

SANJEEB KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS,
ESEN DEN, 475, AIGINIA, ASIANA PLAZA ENTRY,
KHANDAGIRI, BHUBANESWAR - 751019.

AUDIT REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **ADHIKAR** (An Organization registered under the Society registration Act, 1860), Functioning at Plot. 77/180/970, Subudhipur, Tamando, Bhubaneswar, Odisha, India, which comprise the Balance Sheet as at **31st, March 2020**, the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2019** to **31.03.2020** annexed thereto excepting the Financial Statements relating to its project/wing named as **ADHIKAR MICRO FINANCE PROJECT** being separately audited by **SRB & ASSOCIATES**, Chartered Accountants. The figures of such project/wing of the organization has only been considered for consolidation purpose.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the Receipt & Payment of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Continued



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, subject to the issues as expressed in para 1 to 4 in the notes of accounts.

(a) In the case of the Balance Sheet, the state of affairs of the Society as at **31st March, 2020.**

(b) In the case of the Statement of Income and Expenditure, the excess of income over expenditure for the year ended on that date.

and

(c) In the case of Statement of Receipt and Payment account, the movement of cash during the period for the year ended on that date.

We Report that :

- a. 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.
- b. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- c. The Balance Sheet and Statement of Income and Expenditure deal with by this Report are in agreement with the books of account.

CA. Sanjeeb K. Mohanty,
Partner.

Membership No- 054142

Firm Registration No.0319055E

UDIN : 20054142AAAAFZ4946

Bhubaneswar, Written on , 19th December ,2020



ADHIKAR

PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.
BHUBANESWAR, ODISHA, INDIA, PIN-752054

BALANCE SHEET AS ON 31.03.2020

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2020</u>	<u>As on 31.03.2019</u>
SOURCES OF FUNDS :		AMOUNT(₹)	AMOUNT(₹)
Capital Fund	I	49,698,814.91	49,587,560.05
Reserve for Loan Loss	II	703,318.00	4,867,221.00
Revolving Fund	III	7,318,422.75	7,426,192.25
Relief Fund	IV	-	-
Gratuity Fund	V	534,755.00	500,000.00
Temporary Restricted Fund (Unspent Grant)	VI	785,492.31	3,173,399.85
Secured Loan	VII	5,325,153.00	10,515,676.00
TOTAL		<u>64,365,955.97</u>	<u>76,070,049.15</u>
APPLICATION OF FUNDS :			
Fixed Assets	VIII	18,594,919.65	18,601,068.55
Investments (Current)	IX	3,150,000.00	3,150,000.00
Investments (Non Current)	X	15,547,255.00	15,512,500.00
Live Stock	XI	696,264.00	792,264.00
Water Plant		716,857.00	716,857.00
Current Assets, Loans & Advances			
Loans & Advances	XII	27,296,149.72	36,111,764.98
Cash & Bank Balance	XIII	6,070,366.62	7,942,068.64
Less:		33,366,516.34	44,053,833.62
Current Liabilities & Provisions	XIV	7,705,856.02	6,756,474.02
Net Current Asset		25,660,660.32	37,297,359.60
TOTAL		<u>64,365,955.97</u>	<u>76,070,049.15</u>

The above Balance sheet to the best of my/our belief contains a true account of the funds and liabilities and of the property and assets of the Organisation as on 31.03.2020

As per our separate report of even date.

CA.Sanjeeb K.Mohanty,
Partner



Md. N. Amin

Md. N. Amin
President

**President
ADHIKAR**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2019-20

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2020</u>	<u>As on 31.03.2019</u>
INCOME		AMOUNT(₹)	AMOUNT(₹)
Development Project and General Administration			
GRANT IN AID	VI	6,292,774.54	8,686,081.25
Bank Interest			-
Savings A/C	154,282.00		-
Fixed Deposit	18,120.00	172,402.00	80,116.00
Donation / Contribution		-	5,000.00
Members Contribution		86,900.00	127,000.00
Community Mobilisation		61,760.00	127,060.00
Income from IGP (Diary)		1,437,137.00	915,153.00
Training Centre Facilities Charges		836,110.48	1,283,078.00
Interest on security deposit		12,840.00	13,333.99
Fees from Student		-	798,100.00
House Rent		1,800,000.00	1,140,000.00
Reimb Tata Proj Comm Dev trust		-	538,810.00
Received from (OSDA) towards Skill Development Trair		766,833.00	-
Reimbursement of expenses Received		30,722.00	-
Miscellaneous Income		61,941.46	43,190.03
		11,559,420.48	13,756,922.27
Microfinance Project			
Income from Financial Services		2,285,699.00	5,040,064.00
Other Income		276,291.00	862,466.00
		2,561,990.00	5,902,530.00
		14,121,410.48	19,659,452.27
EXPENDITURE			
Development Project and General Admn.			
Jeevan Dhara -II-Water Org.		2,419,032.92	4,050,367.58
Jeevan Dhara -II-Water Org. Extention		1,163,996.80	-
Construction of toilet-Habitat for Humanity India		60,246.82	2,815,849.60
HSBC Skills, Swadesh Foundation		2,149,727.00	16,505.90
Catalyzing demand -opportunity International		-	1,345,963.62
Travel Expenses		30,722.00	-
Bank charges		64.90	-
Microfinance Co-op. Resource Dev. Centre		932,017.40	1,083,755.49



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Skill Dev Training on Hospitality(NABARD)	118.00		-	
Income Generation (Diary) Programme	1,310,008.22		939,457.06	
Water purification plant project	79,600.24		128,114.96	
Industrial Training Institute(Private)	373,208.00		233,008.47	
Accessible Family Toilet (FAAS)	20,280.00		6,294.00	
PMKVY - I Project	442.20		658,555.90	
TATA CDT Project	-		66,347.20	
Skill Development Trg on Hospitality, NABARD	-		610,283.30	
PMKVY - 2.0 (CSSM)	1,775,268.65		-	
LEDP NABARD	-		138,100.00	
General Account	562,684.47		549,121.10	
Interest on Loan	-		198,889.00	
Depreciation	606,868.00		632,534.00	
Audit fees	65,521.00	11,549,806.62	81,500.00	13,554,647.18
Microfinance Project				
Personnel Cost	531,698.00		968,353.00	
Operational & Adm. Cost	1,045,552.00		636,712.00	
Depreciation	205,885.00		814,728.00	
Financial Cost	677,214.00	2,460,349.00	1,403,957.00	3,823,750.00
		14,010,155.62		17,378,397.18
Net Surplus/(Deficit)				
Development Project and Gen. Adm.	9,613.86		202,275.09	
Microfinance Project	101,641.00		2,078,780.00	
		111,254.86		2,281,055.09

The above Income & Expenditure Account to the best of my/our belief contains a true account of all the Income & Expenditure of the Organisation for the Financial year 2019-20

As per our separate report of even date.

CA.Sanjeeb K.Mohanty,
Partner



Md. N. Amin
Md. N. Amin
President
ADHIKAR

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PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO DEVELOPMENT PROJECT AND GENERAL ADMINISTRATION FOR THE PERIOD FROM
01.04.2019 TO 31.03.2020**


RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance		By Jeevan Dhara -II-Water Org.	2,471,032.92
- Cash-in-hand	24,505.56	By Jeevan Dhara -II-Water Org. Extension	1,163,996.80
- Cash-at-bank	4,398,234.08	By Construction of toilet-Habitat for Humanity India	89,746.82
- Fixed Deposit	50,000.00	By HSBC Skills, Swadesh Foundation	2,370,336.00
	4,472,739.64	By Travel Expenses	30,722.00
To Grant-in-aid		By Bank charges	64.90
- Foreign	3,623,617.00	By Microfinance Co-operative Dev. Centre	
- Indian	281,250.00	- Administrative Exp	932,017.40
	3,904,867.00	- Fixed Assets	11,966.10
To Bank Interest		- Expenses payable paid	36,304.00
- Savings A/C	154,282.00	- TDS Receivable	5,517.00
- Fixed Deposit	18,120.00	- Sundry Debtors	266,556.50
	172,402.00	- EMD ORMAS (Refundable)	50,000.00
To Reimbursement of expenses Received			1,302,361.00
- H S B C Skills for Life(Swades Foundation)	30,722.00	By Skill Dev Training on Hospitality(NABARD)	
To MFCDC		- Bank charges	118.00
- Training Centre Facilities Charges	836,110.48	- Expenses payable paid	136,089.00
To Interest on Security Deposit	12,840.00		136,207.00
To Misc. Income	61,941.46	By Income Generation (diary project)	
To Received from (OSDA) towards Skill Development Tra	766,833.00	- Prog & administrative exp	1,264,808.22
To Industrial Training Institute(Private)		- Repayment of Term Loan	1,560,258.00
- Refund of Staff Advances	30,584.00	- Interest on Term Loan Payable paid	198,889.00
To Income from IGP (Diary)	1,437,137.00	- Security Deposit Electricity	1,965.00
To Community Mobilisation	61,760.00		3,025,920.22
To House Rent	1,800,000.00	By Water purification plant project	74,650.24
To Members Contribution	86,900.00	By PMKVY - 2.0 (CSSM)	
To Sale of Live Stock	96,000.00	- Programme Expenses	224,099.00
To EPF, ESI, Insurance	45,651.00	- Administrative Expenses	1,551,169.65
To Loan from Micro Finance	185,600.76	- Expenses payable Paid	12,100.00
To REVOLVING FUND		- TDS Receivable	9,520.00
- Collection from Beneficiaries		- Sundry Debtor	127,658.00
- Principal	3,053,455.00		1,924,546.65
- Interest	350,952.00	By PMKVY - I Project	442.20
	3,404,407.00	By Accessible Family Toilet (FAAS)	20,280.00
To Advance received	185,960.00	By Industrial Training Institute(Private)	
To Security Deposit for House Rent	900,000.00	- Administrative exp.	373,208.00
To Sundry Debtors collection	578,276.00	- Sundry Creditors paid	5,877.00
		- TDS Receivable	672.00
		- Expenses payable paid	4,500.00
		- Staff Advances	5,500.00
			389,757.00
		BY Revolving fund	
		- Loan to Beneficiary	1,340,000.00
		- Bank Charges	29.50
			1,340,029.50
		By GENERAL ACCOUNT	
		- Administrative exp.	562,684.47
		- Staff advance	13,887.00
		- Expenses Payable paid	3,900.00
		- TDS Receivable	189,500.00
		- Prof Tax	3,075.00
		- Loan refund to sanchayika/ Micro Finance	52,113.00
			825,159.47
		By Closing balance	
		- Cash-in-hand	82,975.26
		- Cash-at-bank	3,772,503.36
		- Fixed Deposit	50,000.00
			3,905,478.62
	19,070,731.34		19,070,731.34

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Organisation for the period from 01.04.2019 to 31.03.2020

Md. N. Amin
Md. N. Amin
President
ADHIKAR

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



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SCHEDULE - I

CAPITAL FUND AS ON 31.03.2020

NAME OF THE PROJECT	OB As on 01.04.19	Prior-period Adjustment	Less: Transferred to Revolving Fund	Surplus(deficit) during the year	CB AS ON 31.03.2020
Development Project and General Administration.	6,206,511.05	-	-	9,613.86	6,216,124.91
MICROFINANCE PROJECT	43,381,049.00		-	101,641.00	43,482,690.00
Grand Total	49,587,560.05	-	-	111,254.86	49,698,814.91

SCHEDULE - II

RESERVE FOR LOAN LOSSES AS ON 31.03.2020

NAME OF THE PROJECT	OB As on 01.04.19	Provision during the year	Written off dr. the year	CB AS ON 31.03.2020
Development Project and General Administration.	-	-	-	-
MICROFINANCE PROJECT	4,867,221.00	-	4,163,903.00	703,318.00
Grand Total	4,867,221.00	-	4,163,903.00	703,318.00

SCHEDULE - III

REVOLVING FUND AS ON 31.03.2020

NAME OF THE PROJECT	OB As on 01.04.19	Transferred from Capital Fund/ Project	Expenses / Refund	CB AS ON 31.03.2020
Development Project and General Administration.	7,426,192.25	350,952.00	458,721.50	7,318,422.75

SCHEDULE - IV

RELIEF FUND AS ON 31.03.2020

NAME OF THE PROJECT	OB As on 01.04.19	Addition during the Year	Utilised dr. the year	CB AS ON 31.03.2020
MICROFINANCE PROJECT	-	-	-	-

SCHEDULE - V

GRATUITY FUND AS ON 31.03.2020

NAME OF THE PROJECT	OB As on 01.04.19	Addition	Utilised dr. the year	CB AS ON 31.03.2020
MICROFINANCE PROJECT	500,000.00	34,755.00	-	534,755.00



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SCHEDULE - VI

TEMPORARY RESTRICTED FUND (UNSPENT GRANT) AS ON 31.03.2020


	AMOUNT(₹)
Opening Balance as on 01.04.2019	3,173,399.85
Add Grant-in-aid received during the year	3,904,867.00
	TOTAL
	7,078,266.85
Less: Unspent Grant as on 31.03.2020	
01 Jeevan Dhara-II-Water Org.	109,936.11
02 Jeevan Dhara-II-Water Org. Extention	483,569.20
03 H S B C Skills for life	186,923.00
04 FAAS	5,064.00
	785,492.31
INCOME/GRANT-IN-AID RECOGNISED DURING THE YEAR - 2019-20	6,292,774.54

SCHEDULE - VII

SECURED LOAN AS ON 31.03.2020

SL NO	NAME OF THE BANK/MFI	Development Project and General Administration.	Microfinance Project	TOTAL
01	NABARD	-	4,575,153.00	4,575,153.00
02	Loan for Community Waterplant	750,000.00	-	750,000.00
	GRAND TOTAL :	750,000.00	4,575,153.00	5,325,153.00




 Md. N. Amin
 President
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PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.
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SCHEDULE - VIIIFIXED ASSETS AS ON DATED 31.03.2020

SL NO	NAME OF THE PROJECT	CB AS ON 31.03.2020
01	Development Project and General Admn. (Sub Schedule-A)	14,796,495.65
02	Microfinance Project (Sub Schedule-B)	3,798,424.00
TOTAL		18,594,919.65

SCHEDULE - IXINVESTMENTS (CURRENT) AS ON 31.03.2020

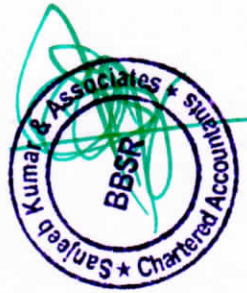
SL NO	NAME OF THE PROJECT	TYPE OF INVESTMENT	AMOUNT(₹)
01	Dev. Project and General Admn.	Fixed Deposit	50,000.00
02	MICROFINANCE PROJECT	Fixed Deposit	3,100,000.00
TOTAL :			3,150,000.00

SCHEDULE - XINVESTMENTS (NON CURRENT) AS ON 31.03.2020

SL NO	NAME OF THE PROJECT	TYPE OF INVESTMENT	AMOUNT(₹)
01	MICROFINANCE PROJECT	Community Development Trust & Gratuity fund	15,547,255.00
TOTAL :			15,547,255.00

SCHEDULE - XILIVE STOCK AS ON 31.03.2020

SL NO	NAME OF THE PROJECT	PARTICULAR	AMOUNT(₹)
01	Dev. Project and General Admn.	Cattle (Current Year)	696,264.00
TOTAL :			696,264.00



Signature

Md. N. Amin
President

President
ADHIKAR

ADHIKAR

PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.
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Sub Schedule - A to Schedule VIII
FIXED ASSETS AND DEPRECIATION FOR THE FINANCIAL YEAR 2019-20

SL NO	PARTICULARS	O.B AS ON		ADDITION DURING THE YEAR		SALE DR, THE YEAR	TOTAL	%	DEPRECIATION			WDV AS ON 31.03.20
		01.04.19		UP TO 30.09.19	AFTER 30.09.19				UP TO 30.09.19	AFTER 30.09.19	TOTAL	
01	Furniture & Fixture	787,365.00			149,234.00	-	936,599.00	10	78,737.00	7,462.00	86,199.00	850,400.00
02	Books	45,267.25		-	-	-	45,267.25	40	18,107.00	-	18,107.00	27,160.25
03	Vehicle & Cycle	153,129.00		-	-	-	153,129.00	15	22,969.00	-	22,969.00	130,160.00
04	Office Equipement	170,978.74		-	-	-	170,978.74	10	17,098.00	-	17,098.00	153,880.74
05	Packing & Weighing Machine	78,405.00		-	-	-	78,405.00	15	11,761.00	-	11,761.00	66,644.00
06	Computer, Printer & Scanner	114,724.94		-	45,000.00	-	159,724.94	40	45,890.00	9,000.00	54,890.00	104,834.94
07	Audio Equipment	37,186.52		-	-	-	37,186.52	10	3,719.00	-	3,719.00	33,467.52
08	Camera & CCTV	121,875.68		-	-	-	121,875.68	10	12,188.00	-	12,188.00	109,687.68
09	Generator/ Inverter	157,666.93		-	-	-	157,666.93	15	23,650.00	-	23,650.00	134,016.93
10	Sweing Machine	42,520.00		-	-	-	42,520.00	15	6,378.00	-	6,378.00	36,142.00
11	Land	1,656,823.54		-	-	-	1,656,823.54	0	-	-	-	1,656,823.54
12	Building	21,181.00		-	-	-	21,181.00	10	2,118.00	-	2,118.00	19,063.00
13	Motor Pump & Borewell	56,477.00		-	-	-	56,477.00	15	8,472.00	-	8,472.00	48,005.00
14	LCD Projector	90,064.00		-	35,500.00	-	125,564.00	10	9,006.00	1,775.00	10,781.00	114,783.00
15	Mobile Phone	33,272.00		-	-	-	33,272.00	15	4,991.00	-	4,991.00	28,281.00
16	Refrigerator/Grinder	36,533.00		-	-	-	36,533.00	15	5,480.00	-	5,480.00	31,053.00
17	Building	4,372,331.00		-	-	-	4,372,331.00	5	218,617.00	-	218,617.00	4,153,714.00
18	Building W-I-P	3,856,678.00		-	-	-	3,856,678.00	0	-	-	-	3,856,678.00
19	Diary Farm WIP	1,256,774.00		-	-	-	1,256,774.00	0	-	-	-	1,256,774.00
20	ITC Building-wip	1,414,264.70		-	-	-	1,414,264.70	0	-	-	-	1,414,264.70
21	Air Conditioner	440,890.88		-	-	-	440,890.88	15	66,134.00	-	66,134.00	374,756.88
22	GPS	13,153.00		-	-	-	13,153.00	10	1,315.00	-	1,315.00	11,838.00
23	Milk Cooler & Milking Machine	197,438.00		-	-	-	197,438.00	15	29,616.00	-	29,616.00	167,822.00
24	Chap Cutter & Trolley	10,813.00		-	-	-	10,813.00	15	1,622.00	-	1,622.00	9,191.00
25	Gyser	-		-	5,466.10	-	5,466.10	15	-	410.00	410.00	5,056.10
26	Finger Print Scanner	2,351.37		-	-	-	2,351.37	15	353.00	-	353.00	1,998.37
	TOTAL	15,168,163.55		-	235,200.10	-	15,403,363.65		588,221.00	18,647.00	606,868.00	14,796,495.65



Md. N. Amin
President

Not a model

President
ADHIKAR

ADHIKAR

PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.
BHUBANESWAR, ODISHA, INDIA, PIN-752054

MICROFINANCE PROJECT**Sub Schedule - B Schedule -VIII****FIXED ASSETS AND DEPRECIATION FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

Name of the Assets	GROSS BLOCK			DEPRECIATION				NET BLOCK as on 31.03.20
	Balance as on 01.04.19	Addition during the year	Sale/Adj.	Total	Balance as on 01.04.19	During the year	Sale/Adj.	Total
Electrical Equipment	203,008.00	-		203,008.00	111,620.00	9,139.00		120,759.00
Furniture & Fixture	513,350.00	256,870.00		770,220.00	184,140.00	58,608.00		242,748.00
Kitchen Equipment	37,693.00	-		37,693.00	33,290.00	660.00		33,950.00
Computer	426,548.00	205,496.00		632,044.00	324,595.00	81,880.00		406,475.00
Office Equipment	646,465.00	109,038.00		755,503.00	370,564.00	51,997.00		422,561.00
Vehicle	71,777.00	-		71,777.00	47,777.00	3,601.00	-	51,378.00
Plan & Machinery(Solar)	851,274.00	-		851,274.00	851,274.00	-		851,274.00
Land	2,606,050.00	-		2,606,050.00	-	-	-	-
Total	5,356,165.00	571,404.00	-	5,927,569.00	1,923,260.00	205,885.00	-	2,129,145.00
								3,798,424.00



Notarized

Md. N. Amin
President

President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "FOREIGN CONTRIBUTION"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Jeevan Dhara -II-Water Org.	
- Cash-in-hand	-	- Loan Administration	1,275,240.54
- Cash-at-bank	3,170,878.37	- Loan Product Marketing & Education	155,452.00
		- Monitoring	343,331.00
To Grant-in-aid		- Portfolio Viability Analysis	29,481.00
- Jeevan Dhara - II-Water. Org.	2,132,549.00	- Staff Training	195,940.27
- Jeevan Dhara - II-Water. Org. Ext	1,441,068.00	- Stakeholder Engagement	24,446.00
- Habitat for Humanity	50,000.00	- Administration & Governance	447,142.11
	3,623,617.00		2,471,032.92
To Bank Interest		By Jeevan Dhara -II-Water Org. Extention	
- Savings A/C	89,601.00	- Loan Administration	394,616.04
- Fixed Deposit	18,120.00	- Loan Product Marketing & Education	191,324.00
	107,721.00	- Local Assessment	9,766.00
To Reimbursement of expenses Received		- Monitoring	168,030.00
- H S B C Skills for Life(Swades Foundation)	30,722.00	- Staff Training	110,412.00
		- Administration & Governance	289,848.76
			1,163,996.80
		By Construction of toilet-Habitat for Humanity India	
		- Behavior Change Communication	60,246.82
		- Audit Fees	29,500.00
			89,746.82
		By HSBC Skills, Swadesh Foundation	
		- Capital Cost	238,119.00
		- Operational Cost	1,886,416.00
		- Administration Cost	245,801.00
			2,370,336.00
		By Loan refund to General A/C	2,005.00
		By Travel Expenses	30,722.00
		By Bank charges	64.90
		By Closing balance	
		- Cash-in-hand	9,771.00
		- Cash-at-bank	795,262.93
			805,033.93
	6,932,938.37		6,932,938.37

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Foreign Contribution for the period from 01.04.2019 to 31.03.2020.

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



President
ADHIKAR

Md. N. Amin
President

(Handwritten signature)

ADHIKAR

PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "JEEVAN DHARA-II" SUPPORTED BY WATER.ORG, USA

FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance		By Loan Administration	
- Cash-in-hand	-	- Loan utilisation check	647,041.00
- Cash-at-bank	619,146.03	- Salary for loan Administration	180,001.00
		- Sanitation loan Disbursement	12,000.00
To Grant-in-Aid	2,132,549.00	- Water filter Loan Disbursement	69,174.54
		- Water Loan Disbursement	367,024.00
To Bank Interest	22,781.00	By Loan Product Marketing & Education	1,275,240.54
		- Quaterly Magazine	37,800.00
		- Salary for loan Product Marketing & Education	77,792.00
		- Training to School Children for Safe Water Use & Sanitation	39,860.00
		By Monitoring	155,452.00
		- Water Quality Assessment	3,000.00
		- Annual Programme Review	23,444.00
		- Endline survey	11,250.00
		- Financial audit	52,000.00
		- Programme Monitoring and Borrowers	50,108.00
		- Review Meetings	29,466.00
		- Salary for Monitoring	174,063.00
		By Portfolio Viability Analysis	343,331.00
		- Salary for Portfolio Viability Analysis	29,481.00
		By Staff Training	
		- Exposure visit to other financial institu	52,304.00
		- Partner's Meeting at WC Forum	26,522.27
		- Salary for Staff Training	108,579.00
		- Training for Awareness Bldg. Com	
		Mont. & Documentation	8,535.00
		By Stakeholder Engagement	195,940.27
		- Meeting with Govt. officials-Block & District Level	500.00
		- Meeting with Govt.officials-State Leve	1,500.00
		- Salary for Stakeholder Engagement	22,446.00
		By Adminstration and Governance	24,446.00
		- Office Rent	126,000.00
		- Printing & Stationery	4,030.00
		- Repair & Maintenance	17,484.00
		- Salary for Admn. & Governance	223,493.00
		- Telephone & Postage	12,744.00
		- Travelling for monitoring visit to Field	62,925.00
		- Bank Charges	466.11
		By Transferred to	447,142.11
		- Jeevan Dhara Extention Project	193,507.00
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	109,936.11
	<u>2,774,476.03</u>		<u>2,774,476.03</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020.

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



President
ADHIKAR

Md. N. Amin
President

(Signature)

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " JEEVAN DHARA - II EXTENTION "
SUPPORTED BY WATER.ORG, USA
FOR THE PERIOD FROM 01.10.2019 TO 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance	Nil	By Loan Administration	
		- Salary for loan Administration	124,436.00
To Grant-in-Aid	1,441,068.00	- Incentive for WSS Loan	270,180.04
			<u>394,616.04</u>
To Bank Interest	12,991.00	By Loan Product Marketing & Education	
		- Demand Generation Activities	51,876.00
To Transferred from Jeevan Dhara	193,507.00	- Quaterly Magazine	9,450.00
		- Salary for loan Product Marketing & Education	114,998.00
		- Training to School Children for Safe Water Use & Sanitation	10,000.00
		- Wall painting	5,000.00
			<u>191,324.00</u>
		By Local Assessment	
		- Participatory Rural Assessment	1,000.00
		- Salary Local Assessments	8,766.00
			<u>9,766.00</u>
		By Monitoring	
		- Baseline survey	3,000.00
		- Salary for Monitoring	165,030.00
			<u>168,030.00</u>
		By Staff Training	
		- Partner's Meeting at WC Forum	33,452.00
		- Salary for Staff Training	67,960.00
		- Training for Awareness Bldg. Com Mont. & Documentation	9,000.00
			<u>110,412.00</u>
		By Adminstration and Governance	
		- Office Rent	31,500.00
		- Printing & Stationery	20,147.00
		- Salary for Admn. & Governance	155,176.00
		- Telephone & Postage	9,298.00
		- Travelling for monitoring visit to Field	73,347.00
		- Bank Charges	380.76
			<u>289,848.76</u>
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	483,569.20
			<u>483,569.20</u>
	<u>1,647,566.00</u>		<u>1,647,566.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.10.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



**President
ADHIKAR**

Md. N. Amin

**Md. N. Amin
President**

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " CONSTRUCTION OF 140 SANITATION UNITS KORAPUT DISTRICT OF ODISHA STATE"
SUPPORTED BY HABITAT FOR HUMANITY INDIA TRUST ,NEW DELHI
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

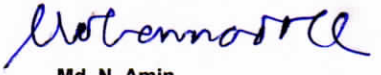
RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance		By Behavior Change Communication	60,246.82
- Cash-in-hand	-		
- Cash-at-bank	27,029.82	By Audit Fees	29,500.00
To Grant-in-Aid	50,000.00	By Closing balance	Nil
To Bank Interest	12,717.00		
	<u>89,746.82</u>		<u>89,746.82</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020.

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner




Md. N. Amin
President
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " HSBC SKILLS FOR LIFE"
SUPPORTED BY SWADES FOUNDATION, MUMBAI
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By CAPITAL COST	
- Cash-in-hand	-	- CCTV Camera	5,480.00
- Cash-at-bank	2,502,657.00	- Chair	23,600.00
		- Computer	30,000.00
To Bank Interest		- Display Rack (Sales)	5,664.00
- Savings A/C	41,112.00	- F & B Lab items	2,265.00
- Fixed Deposit	18,120.00	- Printer with Scanner	15,000.00
		- Projector	35,500.00
		- Sales Lab item	24,840.00
		- Stock Almirah	14,160.00
		- Table (F & B)	9,440.00
		- Trainee Writing Chair	72,170.00
			238,119.00
		By OPERATION COST	
		- Accounts person salary	121,270.00
		- Centre Manager / Prog Ccoordinator	181,125.00
		- Domain Trainer Salary (F & B)	165,625.00
		- Domain Trainer Salary (Retail & sales))	127,351.00
		- Guest Lecture	2,700.00
		- Placement Coordinator Salary	82,742.00
		- Placement Drive	22,790.00
		- Salary Mobiliser	172,425.00
		- Trainee Food Cost	1,010,388.00
			1,886,416.00
		By ADMINISTRATION COST	
		- Centre rent	67,500.00
		- Advertisement, hording, banner, leafle	9,000.00
		- Electricity bill	39,832.00
		- Hostel Warden Salary	84,000.00
		- Internet bill	5,046.00
		- Postage, Printing, Stationery & Travel	29,225.00
		- Repair & Maintenance	11,198.00
			245,801.00
		By Loan refund to General A/C	2,005.00
		By Closing balance	
		- Cash-in-hand	9,771.00
		- Cash-at-bank	179,777.00
			189,548.00
	2,561,889.00		2,561,889.00

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020.

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



Md. N. Amin

Md. N. Amin
President
President
ADHIKAR

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "INDIGENOUS CONTRIBUTION"
FOR THE PERIOD FROM 1.04.2019 TO 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Microfinance Co-operative Dev. Centre	
- Cash-in-hand	24,505.56	- Training & Administrative Exp.	932,017.40
- Cash-at-bank	1,227,355.71	- Fixed Assets	11,966.10
- Fixed Deposit	50,000.00	- Expenses payable paid	36,304.00
	1,301,861.27	- TDS Receivable	5,517.00
To Grant-in-aid		- Sundry Debtors	266,556.50
- Skill Dev- NABARD	281,250.00	- EMD ORMAS (Refundable)	50,000.00
To Sale of Live Stock	96,000.00		1,302,361.00
To Bank Interest	64,681.00	By SKILL DEVELOPMENT TRAINING ON HOSPITALITY(NABARD)	
To MF CDC		- Bank Charges	118.00
- Training Centre Facilities Charges	836,110.48	- Expenses payable paid	136,089.00
To Advance Received from			136,207.00
- Literacy India	20,000.00	By PMKVY	
To Loan from Micro Finance	185,600.76	- Bank Charges	442.20
To Received from (OSDA) towards Skill Development Training		By INCOME GENERATION (DIARY) PROJECT	
- Reimbursement of Induction Kit	31,382.00	- Cattle Maintenance Expenses	948,028.00
- Training Cost	735,451.00	- Administrative Expenses	174,790.22
	766,833.00	- Farming Expenses	109,290.00
To Interest on Security Deposit	12,840.00	- Selling Expenses	28,200.00
To Misc. Income	61,941.46	- Purchase of Chicks	4,500.00
To Industrial Training Institute(Private)			1,264,808.22
- Refund of Staff Advances	30,584.00	By Repayment of Term Loan	1,560,258.00
To Income from IGP (Diary)	1,437,137.00	By Interest on Term Loan Payble paid	198,889.00
To REVOLVING FUND		By Security Deposit Electricity	1,965.00
Collection from Beneficiaries		By Water purification Plant	
- Principal	3,053,455.00	- Programme expense	74,650.24
- Interest	350,952.00	By PMKVY II	
	3,404,407.00	- Programme Expenses	224,099.00
To Community Mobilisation	61,760.00	- Administrative Expenses	1,551,169.65
To House Rent	1,800,000.00	- Expenses payable Paid	12,100.00
To Members Contribution	86,900.00	- TDS Receivable	9,520.00
To EPF, ESI, Insurance	45,651.00	- Sundry Debtor	127,658.00
To Advance received from			1,924,546.65
- Trupti Retail Ventures pvt ltd	23,185.00	By REVOLVING FUND	
To Security Deposit for House Rent	900,000.00	- Loan to Beneficiary	1,340,000.00
To Advance against house rent	135,800.00	- Bank Charges	29.50
To Sundry Debtors collection	578,276.00		1,340,029.50
To Advance		By Accessible Family Toilet / FAAS	
- AMPL	6,975.00	- Programme Expenses	20,280.00
To Loan refund from HSBC F C	2,005.00	By Industrial Training Institute(Private)	
		- Administrative exp.	373,208.00
		- Sundry Creditors paid	5,877.00
		- TDS Receivable	672.00
		- Expenses payable paid	4,500.00
		- Staff Advance	5,500.00
			389,757.00
		By GENERAL ACCOUNT	
		- Administrative exp.	562,684.47
		- TDS receivable	189,500.00
		- Prof Tax	3,075.00
		- Loan refund to sanchayika/ Micro Fi	52,113.00
		- Staff advance	13,887.00
		- Expenses Payble paid	3,900.00
			825,159.47
		By Closing balance	
		- Cash-in-hand	73,204.26
		- Cash-at-bank	2,977,240.43
		- Fixed Deposit	50,000.00
			3,100,444.69
	<u>12,139,797.97</u>		<u>12,139,797.97</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Indigenous Contribution for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Md. N. Amin
Md. N. Amin
President
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "REVOLVING FUND" SUPPORTED BY HABITAT FOR HUMANITY INDIA TRUST
FOR THE PERIOD FROM 1.04.2019 TO 31.03.2020**


<u>RECEIPTS</u>	<u>AMOUNT(Rs₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs₹)</u>
To Opening balance		By Loan to Beneficiary	1,340,000.00
- Cash-in-hand	14,331.00		
- Cash-at-bank	<u>541,918.00</u>	By Bank Charges	29.50
	556,249.00		
To Bank Interest	46,971.00	By Closing balance	
		- Cash-in-hand	63,819.00
To Collection from Beneficiaries		- Cash-at-bank	<u>2,603,778.50</u>
- Principal	3,053,455.00		2,667,597.50
- Interest	<u>350,952.00</u>		
	3,404,407.00		
	<u><u>4,007,627.00</u></u>		<u><u>4,007,627.00</u></u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K.Mohanty,
Partner




Md. N. Amin
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "MICROFINANCE CO-OPERATIVE RESOURCE DEVELOPMENT CENTRE"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(Rs₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs₹)</u>
To Opening balance		By Salary & Honorarium	255,505.00
- Cash-in-hand	1,491.96	By Advertisement	18,000.00
- Cash-at-bank	252,479.62	By Electricity & Water	196,832.00
- Margin Money for Bank Guarant	50,000.00	By Cable TV Bill	3,700.00
	303,971.58	By Celebration of Festivals	4,500.00
To Bank Interest	5,423.00	By Repair & Maintenance	45,460.00
To Accomodation Charges	507,500.96	By Electrical repair & maintenance	16,425.00
To Conference Hall Charges	278,609.52	By Office Cleaning & maintenance	81,305.00
To Training Centre Facilities Usage Charges	50,000.00	By Vehicle Insurance & Charges	1,000.00
To Loan from Project		By Bid Processing Fees ORMAS	5,900.00
- Adhikar (Nabard project)	73,870.00	By Vehicle Repair & Maintenance	995.00
To Advance		By Fooding Expenses	33,400.00
- AMPL	6,975.00	By Telephone Expenses	873.00
To Misc Income	60,091.46	By Gardening Expenses	27,000.00
To Sundry Debtor collection		By Printing & Stationery	3,760.00
- Access	52,605.00	By Bank Charges	2,162.00
- A M P L	23,625.00	By Web site Development Expenses	12,000.00
- OLM	179,046.00	By Lodging Materials	17,065.00
	255,276.00	By Travel & Transportation expenses	5,509.00
To Loan from Micro Finance	185,600.76	By Miscellaneous	626.40
To Interest on Security deposit received from CESU	6,120.00	By NSDC Processing fee	200,000.00
To Advance Received from			932,017.40
- Literacy India	20,000.00	By Fixed Assets	
		- Furniture & Fixtures	6,500.00
		- Gyser	5,466.10
		By Loan to Projects	11,966.10
		- Adhikar OSDA PMKVY II	99,924.72
		- Adhikar Community based dairy fan	25,000.00
		- General Fund	164,361.00
			289,285.72
		By Expenses payable paid	
		- Electricity bill	1,004.00
		- P C Square Solution	35,300.00
		By TDS Receivable	36,304.00
		By Sundry Debtors	5,517.00
		- Bles India	21,472.50
		- OXFAM	6,489.00
		- RCDC	7,875.00
		- Orissa Livelihood Mission	230,720.00
		By EMD ORMAS (Refundable)	266,556.50
		By Closing balance	50,000.00
		- Cash-in-hand	1,133.66
		- Cash-at-bank	110,657.90
		- Margin Money for Bank Guarantee	50,000.00
			161,791.56
	1,753,438.28		1,753,438.28

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



Md. N. Amin

Md. N. Amin
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "WATER PURIFICATION PLANT PROJECT"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Programme expense	
- Cash-in-hand	-	- Bank Charges	24.24
- Cash-at-bank	131,514.23	- Consumables for water plant	5,355.00
		- Repair & Maintenance	1,760.00
To Bank Interest	4,217.00	- Transportation	64,350.00
		- Electricity Charges	3,161.00
To Community Mobilisation	61,760.00		74,650.24
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	122,840.99
			122,840.99
	<u>197,491.23</u>		<u>197,491.23</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



Md. N. Amin
Md. N. Amin
President
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "ADHIKAR (PMKVY PROJECT)"
SUPPORTED BY NSDC, GOVT. OF INDIA THROUGH SAB FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.


RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance			
- Cash-in-hand	2,445.00	By Bank Charges	442.20
- Cash-at-bank	<u>1,411.31</u>		
	3,856.31		
		By Closing balance	
To Bank Interest	52.00	- Cash-in-hand	2,445.00
		- Cash-at-bank	<u>1,021.11</u>
			3,466.11
	<u>3,908.31</u>		<u>3,908.31</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner




Md. N. Amin
President
**President
ADHIKAR**

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO
"ACCESSIBLE FAMILY TOILETS(AFT)- CREATING ACCESS TO SANITATION FACILITY FOR PEOPLE WITH REDUCED MOBILITY"
SUPPORTED BY FOUNDATION FOR ACCESSIBLE AQUANIR AND SANITATION(FAAS) FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Programme Expenses	
- Cash-in-hand	-	- Demand Generation	5,400.00
- Cash-at-bank	24,504.00	- IEC Printing	12,880.00
		- MIS Reporting	2,000.00
			20,280.00
To Bank Interest	840.00	By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	5,064.00
			5,064.00
	<u>25,344.00</u>		<u>25,344.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



Md. N. Amin
Md. N. Amin
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "COMMUNITY BASED FARM- INCOME GENERATION PROJECT"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Cattle Maintenance Expenses	
- Cash-in-hand	1,858.00	- Cattle feed	675,930.00
- Cash-at-bank	<u>69,032.24</u>	- Medicine & Treatment Expenses	96,548.00
	70,890.24	- Straw for Cattle	78,600.00
To Bank Interest	868.00	- Cattle Shed/ Cattle Maintenance	<u>96,950.00</u>
			948,028.00
To Sales		By Administrative Expenses	
- Sale of Chicken	109,900.00	- Electricity Charges	30,600.00
- Sale of Cow Milk	836,602.00	- Guest Hospitality	4,022.00
- Sale of Paneer	<u>106,400.00</u>	- Fuel & Traveling Expenses	5,940.00
	1,052,902.00	- Legal Expenses	650.00
To Sale of Burning Wood	51,600.00	- Miscellaneous Expenses	1,500.00
- Sale of Coconut	26,630.00	- Bank Interest on Term Loan	19,409.00
- Sale of Paddy	58,000.00	- Penal Interest	2,567.00
- Sale of Vegetables	<u>13,850.00</u>	- Staff Welfare Expenses	53,075.00
	150,080.00	- Repair & Maintenance	36,495.00
To Income from Farming	120,955.00	- Salary	18,000.00
To Sale of Live Stock	96,000.00	- News Paper & Periodicals	2,320.00
To Cow Dung Manure	113,200.00	- Bank Charges	<u>212.22</u>
To Loan From MFDC	25,000.00		174,790.22
To Loan from General A/C	1,397,555.00	By Farming Expenses	109,290.00
To Miscellaneous Income	1,850.00	By Purchase of Chicks	4,500.00
		By Selling Expenses	
		- Transportation of Milk	28,200.00
		By Repayment of Term Loan	1,560,258.00
		By Interest on Term Loan Payable paid	198,889.00
		By Security Deposit Electricity	1,965.00
		By Closing balance	
		- Cash-in-hand	1,622.00
		- Cash-at-bank	<u>1,758.02</u>
			3,380.02
	<u>3,029,300.24</u>		<u>3,029,300.24</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Md. N. Amin
Md. N. Amin **President**
ADHIKAR

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "INDUSTRIAL TRAINING INSTITUTE (PRIVATE)"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Administrative exp.	
- Cash-in-hand	54.60	- Celebration cum festival exp	13,868.00
- Cash-at-bank	<u>34,360.25</u>	- Training Material	11,050.00
	34,414.85	- Electricity Expenses	77,001.00
To Bank Interest	1,266.00	- Repair Maintenance	24,200.00
To Refund of Staff Advances	30,584.00	- Office Maintenance	15,484.00
To Sundry Debtor Collection	323,000.00	- Assessment Expenses	15,000.00
To Interest on Security deposit Electricity	6,720.00	- Examination Expenses	8,000.00
		- Salary	118,000.00
		- College bag	16,500.00
		- College Uniform	14,000.00
		- Bank Charges	5.00
		- Cleaning & Maintenance	4,000.00
		- Commission Charges	56,000.00
		- Travelling & Conveyance	<u>100.00</u>
			373,208.00
		By Sundry Creditors paid	5,877.00
		By TDS Receivable	672.00
		By Expenses payable paid	4,500.00
		By Staff Advances	5,500.00
		By Closing balance	
		- Cash-in-hand	1,106.60
		- Cash-at-bank	<u>5,121.25</u>
			6,227.85
	<u>395,984.85</u>		<u>395,984.85</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Training Center for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Md. N. Amin
Md. N. Amin
President
ADHIKAR

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "GENERAL ACCOUNT"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Administrative exp.	
- Cash-in-hand	4,325.00	- Staff Salary	220,876.00
- Cash-at-bank	<u>158,192.51</u>	- AGM / Board Meeting Expenses	16,900.00
	162,517.51	- Bank Charges	213.47
To Bank Interest	1,936.00	- Electricity Expenses	30,321.00
To House Rent	1,800,000.00	- Audit & Accounting	3,540.00
To Members Contribution	86,900.00	- House Rent	9,600.00
		- Prog Development consultancy	145,000.00
To EPF, ESI, Insurance	45,651.00	- Building repair & maintenance	120,424.00
		- Travelling & Conveyance	1,046.00
To Loan from Projects		- Repair & maintenance	<u>14,764.00</u>
- MF CDC	164,361.00		562,684.47
		By Loan to Projects	
To Advance received from		- IGP-Diary	1,397,555.00
- Trupti Retail Ventures pvt ltd	23,185.00	- PMKVY 2.0 OSDA	<u>1,078,204.03</u>
			2,475,759.03
To Loan refund from Projects		By Staff advance	13,887.00
- Skill Dev by NABARD	70,965.00		
- HSBC Project (FC)	<u>2,005.00</u>	By Expenses Payble paid	3,900.00
	72,970.00		
To Advance against house rent	135,800.00	By Loan refund to sanchayika/ Micro Finance	52,113.00
To Security Deposit for House Rent	900,000.00	By TDS Receivable	189,500.00
		By Prof Tax	3,075.00
		By Closing balance	
		- Cash-in-hand	1,422.00
		- Cash-at-bank	<u>90,980.01</u>
			92,402.01
	<u>3,393,320.51</u>		<u>3,393,320.51</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the General Fund for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



Md. N. Amin
Md. N. Amin
President
**President
ADHIKAR**

ADHIKAR
PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "ADHIKAR TATA COMMUNITY DEVELOPMENT TRUST PROJECT"
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

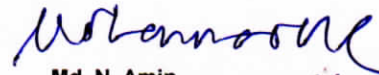
<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance			
- Cash-in-hand	-		
- Cash-at-bank	6,637.60	By Closing balance	
		- Cash-in-hand	-
To Bank Interest	236.00	- Cash-at-bank	6,873.60
	<u>6,873.60</u>		<u>6,873.60</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Training Center for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K. Mohanty
Partner




Md. N. Amin
President
President
ADHIKAR

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "SKILL DEVELOPMENT TRAINING ON HOSPITALITY
" SUPPORTED BY NABARD FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Bank Charges	118.00
- Cash-in-hand	-	By Expenses payable paid	136,089.00
- Cash-at-bank	<u>2,556.15</u>		
	2,556.15	By Loan refund	
To Grant-in-aid	281,250.00	- M F CDC	73,870.00
		- General A/C	<u>70,965.00</u>
To Bank Interest	1,337.00		144,835.00
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	<u>4,101.15</u>
			4,101.15
	<u>285,143.15</u>		<u>285,143.15</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

Md. N. Amin

Md. N. Amin
President

**President
ADHIKAR**

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "PMKVY - 2.0 (CSSM)"
SUPPORTED BY" DIRECTORATE OF EMPLOYMENT & ODISHA SKILL DEVELOPMENT AUTHORITY "
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Programme Expenses	
- Cash-in-hand	-	- Assessment fees	30,000.00
- Cash-at-bank	4,749.80	- Assessment Expenses	31,210.00
		- Centre Branding Expenses	25,675.00
To Received from (OSDA) towards Skill Development Training		- Exposure Visit Expenses	4,850.00
- Reimbursement of Induction Kit	31,382.00	- Fooding Expenses	500.00
- Training Cost	735,451.00	- Indoor Game Expenses	5,300.00
		- Induction KIT	31,270.00
To Bank Interest	1,535.00	- Mobilisation Expenses	16,565.00
		- Parent Meeting Expenses	6,020.00
To LOAN FROM PROJECTS		- Study Material Books	9,040.00
- General fund	1,078,204.03	- TOT Expenses	54,481.00
- MFDCD	99,924.72	- Uniform	9,188.00
			224,099.00
		By Administrative Expenses	
		- Bank charges	403.65
		- Office cleaning & maintenance	28,500.00
		- House Rent	573,700.00
		- Printing & Stationery	3,626.00
		- Repair & maintenance	4,200.00
		- Salary	897,350.00
		- Telephone Expenses	4,033.00
		- Travel & Fuel	22,518.00
		- Electricity Expenses	16,839.00
			1,551,169.65
		By Expenses payable Paid	12,100.00
		By TDS Receivable	9,520.00
		By Sundry Debtor	127,658.00
		By Closing balance	
		- Cash-in-hand	1,656.00
		- Cash-at-bank	25,043.90
			26,699.90
	<u>1,951,246.55</u>		<u>1,951,246.55</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2019 to 31.03.2020

As per our separate report of even date

CA.Sanjeeb K. Mohanty,
Partner



Md. N. Amin
Md. N. Amin
President
**President
ADHIKAR**

ADHIKAR

PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,
BHUBANESWAR, ODISHA, INDIA, PIN - 752054

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31.03.2020

A. SIGNIFICANT ACCOUNTING POLICIES :

1 Accounting Concepts :

The Organisation generally follows mercantile system of accounting, except interest on Fixed deposit on cash basis.

2 Fixed Assets

- i Fixed Assets are stated at cost less depreciation uniformly for all the projects.
- ii Live stock has been shown at cost.
- iii Water plant has not been depreciated as is constructed over Gram Panchayat land.

3 Depreciation

- i Depreciation on fixed assets has been provided on W.D.V method at the rate prescribed as per Income Tax Act, 1961.
- ii Depreciation Water Plant has not been provided in the books as such is established over the Gram Panchayat Land of Hatabaradi and it is to be handed over to the beneficiaries after the completion of Project.

4 Income Recognition


Grant-in-aid

During the year the Grant-in-aid has been recognised as Income on proportionate completion method and the unspent portion of the Grant has been shown under Temporary restricted fund in the Balance Sheet.

B. NOTES ON ACCOUNTS :

- i The supporting to the program expenses incurred in the rural areas are obviously hand written and in cash.
- ii Out of the total outstanding of the Revolving Fund amount of Rs.50,06,191/- a sum of Rs.45,86,920/- has been decided to be written off in 10 equal instalments from .F.Y 2017-18 (Rs.4,58,692/- per instalment) as the organisation after several follow-up for recovery has failed and has decided in the Annual General Body meeting of 19/02/2018 to write off the same.
- iii Balance confirmation certificate are yet to be obtained for Bank balance of Rs 38,54,628.36 , loans & advances of Rs. 59,24,902.75 & current liability of Rs. 73,53,269.02.
- iv Previous year figures have been rearranged and /or regrouped wherever necessary.




Md.N.Amin
President
**President
ADHIKAR**