

# AUDIT REPORT

OF

## **ADHIKAR**

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

FOR THE YEAR ENDED ON  
31ST MARCH, 2021

: 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 2021**, the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2020** to **31.03.2021** 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 3 in the notes of accounts.

(a) In the case of the Balance Sheet, the state of affairs of the Society as at **31<sup>st</sup> March, 2021**.

(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 : 21054142AAAAII3945**

Bhubaneswar, Written on 30<sup>th</sup> December ,2021





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

**BALANCE SHEET AS ON 31.03.2021**

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2021</u>	<u>As on 31.03.2020</u>
<b>SOURCES OF FUNDS :</b>		<b>AMOUNT(₹)</b>	<b>AMOUNT(₹)</b>
Capital Fund	I	51,172,448.99	49,698,814.91
Reserve for Loan Loss	II	703,318.00	703,318.00
Revolving Fund	III	6,883,381.95	7,318,422.75
Relief Fund	IV	-	-
Gratuity Fund	V	584,069.00	534,755.00
Temporary Restricted Fund (Unspent Grant)	VI	704,700.00	785,492.31
Secured Loan	VII	750,000.00	5,325,153.00
<b>TOTAL</b>		<b><u>60,797,917.94</u></b>	<b><u>64,365,955.97</u></b>
<b>APPLICATION OF FUNDS :</b>			
Fixed Assets	VIII	18,206,251.65	18,594,919.65
Investments (Current)	IX	2,991,943.00	3,150,000.00
Investments (Non Current)	X	15,596,569.00	15,547,255.00
Live Stock	XI	701,264.00	696,264.00
Water Plant		716,857.00	716,857.00
<b>Current Assets, Loans &amp; Advances</b>			
Loans & Advances	XII	28,393,182.25	27,296,149.72
Cash & Bank Balance	XIII	3,640,449.15	6,070,366.62
<b>Less:</b>		<b>32,033,631.40</b>	<b>33,366,516.34</b>
Current Liabilities & Provisions	XIV	9,448,598.11	7,705,856.02
<b>Net Current Asset</b>		<b>22,585,033.29</b>	<b>25,660,660.32</b>
<b>TOTAL</b>		<b><u>60,797,917.94</u></b>	<b><u>64,365,955.97</u></b>

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 31.03.2021

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 2020-21

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2021</u>	<u>As on 31.03.2020</u>
		<u>AMOUNT(₹)</u>	<u>AMOUNT(₹)</u>
<b>INCOME</b>			
<b>Development Project and General Administration</b>			
GRANT IN AID	VI	2,422,853.31	6,292,774.54
<b>Bank Interest</b>			
Savings A/C	64,046.00		154,282.00
Fixed Deposit	113,943.00	177,989.00	18,120.00
Reimbursement of Expenses Received			30,722.00
Rural Development Organization		550,000.00	-
Migration support centre ORMAS		77,293.00	-
<b>Migration Support Centre, ORMAS</b>			
Fees		640,000.00	-
Receivable from ORMAS		361,080.00	-
Members Contribution		64,350.00	86,900.00
Community Mobilisation		-	61,760.00
Income from IGP (Diary)		1,045,577.00	1,437,137.00
Training Centre Facilities Charges		303,550.00	836,110.48
Interest on security deposit		10,666.00	12,840.00
Fees from Student		570,000.00	-
House Rent		1,980,000.00	1,800,000.00
Received from (OSDA) towards skill development trainir		-	766,833.00
Water purification plant exp			-
Writeoff		233.20	-
		<u>8,203,591.51</u>	<u>61,941.46</u>
<b>Microfinance Project</b>			
Income from Financial Services		1,028,880.00	2,285,699.00
Other Income		-	2,561,990.00
		<u>1,028,880.00</u>	<u>276,291.00</u>
		<u><b>9,232,471.51</b></u>	<u><b>14,121,410.48</b></u>



**ADHIKAR**  
PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.  
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**EXPENDITURE**

**Development Project and General Admn.**

Jeevan Dhara -II-Water Org.	109,936.00		2,419,032.92	
Jeevan Dhara -II-Water Org. Extention	1,711,596.31		1,163,996.80	
Construction of toilet- Habitat	-		60,246.82	
HSBC Skills, Swadesh Foundation	548,979.00		2,149,727.00	
Travel Expenses	-		30,722.00	
Sanitation/Rural Development Organization	543,900.00		-	
Bank Charges	227.15		64.90	
Microfinance Co-op. Resource Dev. Centre	367,858.76		932,017.40	
Migration Support Centre ORMAS	1,065,257.08		-	
Skill Development training	-		118.00	
Income Generation (Diary) Programme	1,175,323.88		1,310,008.22	
Water Purification Plant Project	-		79,600.24	
Industrial Training Institute(Private)	164,365.60		373,208.00	
Accessible Family Toilet(FAAS)	-		20,280.00	
PMKVY - I Project	413.00		442.20	
PMKVY II	172,005.90		1,775,268.65	
General Account	337,437.75		562,684.47	
Loss on sale of Asset	7,799.00		-	
Depreciation	594,306.00		606,868.00	
Audit fees	47,200.00	6,846,605.43	65,521.00	11,549,806.62
<b>Microfinance Project</b>				
Personnel Cost	493,225.00		531,698.00	
Operational & Adm. Cost	100,750.00		1,045,552.00	
Depreciation	204,762.00		205,885.00	
Financial Cost	113,495.00	912,232.00	677,214.00	2,460,349.00
		<b>7,758,837.43</b>		<b>14,010,155.62</b>
<b>Net Surplus/(Deficit)</b>				
Development Project and Gen. Adm.	1,356,986.08		9,613.86	
Microfinance Project	116,648.00		101,641.00	
		<b>1,473,634.08</b>		<b>111,254.86</b>

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 2020-21

As per our separate report of even date.

CA. Sanjeeb K. Mohanty  
Partner



*Md. N. Amin*

Md. N. Amin  
President

**President  
ADHIKAR**



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PLOT NO- 77/180/970, SUBUDHIPUR, TAMANDO,  
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**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO DEVELOPMENT PROJECT AND GENERAL ADMINISTRATION FOR THE PERIOD FROM  
01.04.2020 TO 31.03.2021**

<b>RECEIPTS</b>	<b>AMOUNT(₹)</b>	<b>PAYMENTS</b>	<b>AMOUNT(₹)</b>
<b>To Opening balance</b>		<b>By Jeevan Dhara -II-Water Org.</b>	109,936.00
- Cash-in-hand	82,975.26	<b>By Jeevan Dhara -II-Water Org. Extension</b>	1,746,996.31
- Cash-at-bank	3,772,503.36	<b>By HSBC Skills, Swadesh Foundation</b>	580,100.00
- Fixed Deposit	50,000.00	<b>By Sanitation/Rural Development Organization</b>	543,900.00
	3,905,478.62	<b>By Bank Charges</b>	227.15
<b>To Grant-in-aid</b>		<b>By Professional Tax paid</b>	2,625.00
- Foreign	2,342,061.00	<b>By Microfinance Co-operative Dev. Centre</b>	
- Indian	-	- Training & Administrative Exp.	367,858.76
	2,342,061.00	- TDS Receivable on GST	1,870.00
<b>To Bank Interest</b>		- TDS Receivable	3,939.00
- Foreign	24,138.00	- Advance refund	20,000.00
- Indian	39,908.00	- Sundry Debtors	64,312.50
	64,046.00	- Advance	
<b>To Reimbursement of Expenses Received</b>		- Lokabandhu Seva Kendra	6,090.00
- Rural Development Organization	550,000.00	- Loan refund Micro finance Project(G S T)	464,070.26
<b>To MFDCD</b>		<b>By Migration Support Centre, ORMAS</b>	205,626.74
- Training Centre Facilities Charges	303,550.00	- Staff Professional Fee	666,451.00
<b>To Interest on Security Deposit</b>	10,666.00	- Programme Support Cost	346,430.08
		- Fixed Assets	23,015.00
<b>To House rent Security Deposit Refund</b>	162,000.00	- Goods & Service Tax paid	115,200.00
		- TDS Receivable	22,400.00
<b>To Industrial Training Institute(Private)</b>		- Sundry Debtor	55,080.00
- Refund of Staff Advances	5,500.00		1,228,576.08
<b>To General Fund</b>		<b>By PMKVY</b>	
- Refund of staff Advance	13,887.00	- Bank Charges	413.00
<b>To Income from IGP (Diary)</b>	1,045,577.00	<b>By INCOME GENERATION (DIARY) PROJECT</b>	
<b>To House Rent</b>	1,980,000.00	- Cattle Maintenance Expenses	1,022,920.00
<b>To Members Contribution</b>	64,350.00	- Administrative Expenses	109,703.88
<b>To Sale of Live Stock</b>	31,000.00	- Dunkpit	2,000.00
		- Purchase of Chicks	6,000.00
<b>To REVOLVING FUND</b>		- Purchase of Cow	25,000.00
- Collection from Beneficiaries		- Construction of Shed & Cubicles	228,184.00
- Principal	424,324.00	- Expenses Payable	45,200.00
- Interest	23,958.00		1,439,007.88
	448,282.00	<b>By Water purification Plant</b>	
<b>To Fees from Students</b>	238,000.00	- Expenses payable	5,245.00
<b>To Sundry Debtors collection</b>	177,584.00	<b>By PMKVY II</b>	
<b>To Migration Support Centre, ORMAS</b>		- House Rent	172,005.90
<b>Contract</b>		<b>By REVOLVING FUND</b>	
- Fees	640,000.00	- Bank Charges	306.80
- Goods & Service tax	115,200.00	<b>By Industrial Training Institute(Private)</b>	
<b>To G S T Payble</b>	146,404.00	- Administrative exp.	153,865.60
		- Form fill up fee	10,500.00
<b>To EXPENSES PAYABLE</b>	36,910.00	- TDS Receivable	419.00
- Sale of Packing Machine	50,000.00		164,784.60
- Loan from Microfinance Project	184,504.00	<b>By GENERAL ACCOUNT</b>	
- Staff Insurance refund	720.00	- Administrative exp.	337,437.75
		- TDS receivable	152,625.00
		- Staff advance	100,564.00
		- Construction of Building(WIP)	216,000.00
		- Advance	
		TONIMPACT	20,000.00
		- E S I	328.00
		- EPF	27,748.00
			854,702.75
		<b>By House rent Receivable</b>	155,150.00
		<b>By Adhikar Micro Finance Pvt Ltd(House rent advance)</b>	219,400.00
		<b>By Closing balance</b>	
		- Cash-in-hand	149,090.66
		- Cash-at-bank	1,695,555.49
		- Fixed Deposit	2,778,000.00
			4,622,646.15
	<b>12,515,719.62</b>		<b>12,515,719.62</b>

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 01.04.2020 to 31.03.2021

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.  
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**SCHEDULE - I**

**CAPITAL FUND AS ON 31.03.2021**

NAME OF THE PROJECT	OB As on 01.04.20	Prior-period Adjustment	Less: Transferred to Revolving Fund	Surplus(deficit) during the year	CB AS ON 31.03.2021
Development Project and General Administration.	6,216,124.91	-	-	1,356,986.08	7,573,110.99
MICROFINANCE PROJECT	43,482,690.00	-	-	116,648.00	43,599,338.00
<b>Grand Total</b>	<b>49,698,814.91</b>	<b>-</b>	<b>-</b>	<b>1,473,634.08</b>	<b>51,172,448.99</b>

**SCHEDULE - II**

**RESERVE FOR LOAN LOSSES AS ON 31.03.2021**

NAME OF THE PROJECT	OB As on 01.04.20	Provision during the year	Written off dr. the year	CB AS ON 31.03.2021
Development Project and General Administration.	-	-	-	-
MICROFINANCE PROJECT	703,318.00	-	-	703,318.00
<b>Grand Total</b>	<b>703,318.00</b>	<b>-</b>	<b>-</b>	<b>703,318.00</b>

**SCHEDULE - III**

**REVOLVING FUND AS ON 31.03.2021**

NAME OF THE PROJECT	OB As on 01.04.20	Transferred from Capital Fund/ Project	Expenses / Refund	CB AS ON 31.03.2021
Development Project and General Administration.	7,318,422.75	23,958.00	458,998.80	6,883,381.95

**SCHEDULE - IV**

**RELIEF FUND AS ON 31.03.2021**

NAME OF THE PROJECT	OB As on 01.04.20	Addition during the Year	Utilised dr. the year	CB AS ON 31.03.2021
MICROFINANCE PROJECT	-	-	-	-

**SCHEDULE - V**

**GRATUITY FUND AS ON 31.03.2021**

NAME OF THE PROJECT	OB As on 01.04.20	Addition	Utilised dr. the year	CB AS ON 31.03.2021
MICROFINANCE PROJECT	534,755.00	49,314.00	-	584,069.00



*Md. N. Amin*

Md. N. Amin  
President

**President  
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**SCHEDULE - VI**

**TEMPORARY RESTRICTED FUND (UNSPENT GRANT) AS ON 31.03.2021**

**AMOUNT(₹)**

Opening Balance as on 01.04.2020

785,492.31

Add Grant-in-aid received during the year

2,342,061.00

**TOTAL**

**3,127,553.31**

Less: Unspent Grant as on 31.03.2021

01 H S B C Skills for life

704,700.00

704,700.00

**INCOME/GRANT-IN-AID RECOGNISED DURING THE YEAR - 2020-21**

**2,422,853.31**

**SCHEDULE - VII**

**SECURED LOAN AS ON 31.03.2021**

SL NO	NAME OF THE BANK/MFI	Development Project and General Administration.	Microfinance Project	TOTAL
01	Loan for Community Waterplant	750,000.00	-	750,000.00
<b>GRAND TOTAL :</b>		<b>750,000.00</b>	<b>-</b>	<b>750,000.00</b>



*Md. N. Amin*

Md. N. Amin

President

**President  
ADHIKAR**

## ADHIKAR

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

SCHEDULE - VIIIFIXED ASSETS AS ON 31.03.2021

SL NO	NAME OF THE PROJECT	CB AS ON 31.03.2021
01	Development Project and General Admn. (Sub Schedule-A)	14,612,589.65
02	Microfinance Project ( Sub Schedule-B)	3,593,662.00
TOTAL		<u>18,206,251.65</u>

SCHEDULE - IXINVESTMENTS (CURRENT) AS ON 31.03.2021

SL NO	NAME OF THE PROJECT	TYPE OF INVESTMENT	AMOUNT(₹)
01	Dev.Project and General Admn.	Fixed Deposit	2,891,943.00
02	MICROFINANCE PROJECT	Fixed Deposit	100,000.00
TOTAL :			<u>2,991,943.00</u>

SCHEDULE - XINVESTMENTS (NON CURRENT) AS ON 31.03.2021

SL NO	NAME OF THE PROJECT	TYPE OF INVESTMENT	AMOUNT(₹)
01	MICROFINANCE PROJECT	Community Development Trust & Gratuity fund	15,596,569.00
TOTAL :			<u>15,596,569.00</u>

SCHEDULE - XILIVE STOCK AS ON 31.03.2021

SL NO	NAME OF THE PROJECT	PARTICULAR	AMOUNT(₹)
01	Dev.Project and General Admn.	Cattle (Current Year)	701,264.00
TOTAL :			<u>701,264.00</u>



Md. N. Amin  
President

President  
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SCHEDULE - XII

**LOANS AND ADVANCES AS ON 31.03.2021**

SL NO	NAME OF THE PROJECT	Loans Portfolio Receivable			Advance to staff & Others	Interest on FD, TDS & other Receivable	Security Deposit	Expenses receivable	TOTAL Amount (₹)
		Gross Portfolio	Less : Managed Portfolio	Net Portfolio					
01	Dev. Project and General Admn.	3,859,292.00	906,974.00	2,952,318.00	1,994,061.92	914,857.33	159,896.00	-	6,021,133.25
02	MICROFINANCE PROJECT	8,572,570.00	-	8,572,570.00	514,561.6	8,498,442.00	155,421.00	-	22,372,049.00
	<b>TOTAL:</b>	<b>12,431,862.00</b>	<b>906,974.00</b>	<b>11,524,888.00</b>	<b>7,139,677.92</b>	<b>9,413,299.33</b>	<b>315,317.00</b>	<b>-</b>	<b>28,393,182.25</b>

SCHEDULE - XIII

**CASH & BANK BALANCE AS ON 31.03.2021**

SL NO	NAME OF THE PROJECT	CASH	BANK	TOTAL
01	Development Project and General Admn.	149,090.66	1,695,555.49	1,844,646.15
02	MICROFINANCE PROJECT	17,043.00	1,778,760.00	1,795,803.00
	<b>TOTAL</b>	<b>166,133.66</b>	<b>3,474,315.49</b>	<b>3,640,449.15</b>

SCHEDULE - XIV

**CURRENT LIABILITIES AND PROVISIONS AS ON 31.03.2021**

SL NO	NAME OF THE PROJECT	SALARY	House Rent	P. Tax, EPF ,		Others	BC		AMOUNT (₹)
				ESIC & GST	Deposits		disbursement	Pending	
01	Dev. Project and General Admn.			-	1,000,000.00	8,309,580.11			9,309,580.11
02	MICROFINANCE PROJECT	40,286.00	2,200.00	1,053.00	-	95,479.00	-	-	139,018.00
	<b>TOTAL:</b>	<b>40,286.00</b>	<b>2,200.00</b>	<b>1,053.00</b>	<b>1,000,000.00</b>	<b>8,405,059.11</b>	<b>-</b>	<b>-</b>	<b>9,448,598.11</b>



*Handwritten signature in blue ink.*

Md. N. Amin  
President

**President  
ADHIKAR**



## ADHIKAR

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

## Sub Schedule - A to Schedule VIII

## FIXED ASSETS AND DEPRECIATION FOR THE FINANCIAL YEAR 2020-21

SL NO	PARTICULARS	O.B AS ON 01.04.20	ADDITION DURING THE YEAR		SALE DR, THE YEAR	TOTAL	%	DEPRECIATION	WDV AS ON 31.03.21
			UP TO 30.09.20	AFTER 30.09.20					
01	Furniture & Fixture	850,400.00	-	-	-	850,400.00	10	85,040.00	765,360.00
02	Books	27,160.25	-	-	-	27,160.25	40	10,864.00	16,296.25
03	Vehicle & Cycle	130,160.00	-	-	-	130,160.00	15	19,524.00	110,636.00
04	Office Equipement	153,880.74	-	-	-	153,880.74	15	23,082.00	130,798.74
05	Packing & Weighing Machine	66,644.00	-	-	57,799.00	8,845.00	15	1,327.00	7,518.00
06	Computer, Printer & Scanner	104,834.94	-	-	-	104,834.94	40	41,934.00	62,900.94
07	Audio Equipment	33,467.52	-	-	-	33,467.52	15	5,020.00	28,447.52
08	Camera & CCTV	109,687.68	24,015.00	-	-	133,702.68	40	53,481.00	80,221.68
09	Generator/ Inverter	134,016.93	-	-	-	134,016.93	15	20,103.00	113,913.93
10	Sweing Machine	36,142.00	-	-	-	36,142.00	15	5,421.00	30,721.00
11	Land	1,656,823.54	-	-	-	1,656,823.54	0	-	1,656,823.54
12	Building	19,063.00	-	-	-	19,063.00	10	1,906.00	17,157.00
13	Motor Pump & Borewe	48,005.00	-	-	-	48,005.00	15	7,201.00	40,804.00
14	LCD Projector	114,783.00	-	-	-	114,783.00	15	17,217.00	97,566.00
15	Mobile Phone	28,281.00	-	-	-	28,281.00	15	4,242.00	24,039.00
16	Refrigerator/Grinder	31,053.00	-	-	-	31,053.00	15	4,658.00	26,395.00
17	Building	4,153,714.00	-	-	-	4,153,714.00	5	207,686.00	3,946,028.00
18	Building W-I-P	3,856,678.00	-	216,000.00	-	4,072,678.00	0	-	4,072,678.00
19	Diary Farm WIP	1,256,774.00	-	228,184.00	-	1,484,958.00	0	-	1,484,958.00
20	ITC Building-wip	1,414,264.70	-	-	-	1,414,264.70	0	-	1,414,264.70
21	Air Conditioner	374,756.88	-	-	-	374,756.88	15	56,214.00	318,542.88
22	GPS	11,838.00	-	-	-	11,838.00	15	1,776.00	10,062.00
23	Milk Cooler & Milking Machine	167,822.00	-	-	-	167,822.00	15	25,173.00	142,649.00
24	Chap Cutter & Trolley	9,191.00	-	-	-	9,191.00	15	1,379.00	7,812.00
25	Gyser	5,056.10	-	-	-	5,056.10	15	758.00	4,298.10
26	Finger Print Scanner	1,998.37	-	-	-	1,998.37	15	300.00	1,698.37
	<b>TOTAL</b>	<b>14,796,495.65</b>	<b>24,015.00</b>	<b>444,184.00</b>	<b>57,799.00</b>	<b>15,206,895.65</b>		<b>594,306.00</b>	<b>14,612,589.65</b>



Md. N. Amin

President

**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 01.04.2020 TO 31.03.2021**

Name of the Assets	GROSS BLOCK			DEPRECIATION				NET BLOCK as on 31.03.21
	Balance as on 01.04.20	Addition during the year	Sale/Adj.	Total	Balance as on 01.04.20	During the year	Sale/Adj.	Total
Electrical Equipment	203,008.00	-		203,008.00	120,759.00	8,225.00		128,984.00
Furniture & Fixture	770,220.00			770,220.00	242,748.00	52,747.00		295,495.00
Kitchen Equipment	37,693.00			37,693.00	33,950.00	562.00		34,512.00
Computer	632,044.00			632,044.00	406,475.00	90,227.00		496,702.00
Office Equipment	755,503.00			755,503.00	422,561.00	49,941.00		472,502.00
Vehicle	71,777.00	-		71,777.00	51,378.00	3,060.00	-	54,438.00
Plan & Machinery(Solar)	851,274.00	-		851,274.00	851,274.00			851,274.00
Land	2,606,050.00	-		2,606,050.00	-	-	-	-
<b>Total</b>	<b>5,927,569.00</b>	<b>-</b>	<b>-</b>	<b>5,927,569.00</b>	<b>2,129,145.00</b>	<b>204,762.00</b>	<b>-</b>	<b>2,333,907.00</b>
								<b>3,593,662.00</b>



*Signature of 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 "FOREIGN CONTRIBUTION"**  
**FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Jeevan Dhara -II-Water Org.	
- Cash-in-hand	9,771.00	- Monitoring	106,886.00
- Cash-at-bank	<u>795,262.93</u>	- Staff Training	2,000.00
	805,033.93	- Stakeholder Engagement	<u>1,050.00</u>
			109,936.00
To Grant-in-aid		By Jeevan Dhara -II-Water Org. Extention	
- Jeevan Dhara - II-Water. Org.Ext	1,248,066.00	- Loan Administration	406,935.02
- Habitat for Humanity	<u>1,093,995.00</u>	- Loan Product Marketing & Education	595,014.25
	2,342,061.00	- Local Assessment	13,149.00
To Bank Interest	24,138.00	- Monitoring	277,545.00
		- Staff Training	102,952.00
To Reimbursement of Expenses Received		- Administration & Governance	<u>351,401.04</u>
- Rural Development Organization	550,000.00		1,746,996.31
		By HSBC Skills, Swadesh Foundation	
		- CCTV Camera	1,000.00
		- Operational Cost	496,840.00
		- Administration Cost	<u>82,260.00</u>
			580,100.00
		By Sanitation/Rural Development Organization	
		- Operational Cost	541,500.00
		- Administration Cost	<u>8,500.00</u>
			550,000.00
		By Bank Charges	227.15
		By Professional Tax paid	2,625.00
		By Closing balance	
		- Cash-in-hand	593.00
		- Cash-at-bank	<u>730,755.47</u>
			731,348.47
	<u>3,721,232.93</u>		<u>3,721,232.93</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 Foreign Contribution for the period from 01.04.2020 to 31.03.2021.

*Md. N. Amin*

Md. N. Amin  
President

**President**  
**ADHIKAR**

As per our separate report of even date

CA.Sanjeeb K. Mohanty,  
Partner





## 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 01.04.2020 TO 31.03.2021.

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance		By Monitoring	
- Cash-in-hand	-	- Water Quality Assessment	13,953.00
- Cash-at-bank	109,936.11	- Annual Programme Review	81,880.00
		- Review Meetings	11,053.00
			106,886.00
		By Staff Training	
		- Training for Awareness Bldg. Com	
		Mont. & Documentation	2,000.00
			2,000.00
		By Stakeholder Engagement	
		- Meeting with Govt. officials-Block &	
		District Level	250.00
		- Meeting with Govt.officials-State Level	800.00
			1,050.00
		By Transfer to Jeevan Dhara Extention	0.11
		By Closing balance	Nil
	<u>109,936.11</u>		<u>109,936.11</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 01.04.2020 to 31.03.2021.

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 " JEEVAN DHARA - II EXTENTION "**  
SUPPORTED BY WATER.ORG, USA  
FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
<b>To Opening balance</b>		<b>By Loan Administration</b>	
- Cash-in-hand	-	- Salary for loan Administration	186,660.00
- Cash-at-bank	483,569.20	- Incentive for WSS Loan	220,275.02
			406,935.02
<b>To Grant-in-Aid</b>	1,248,066.00	<b>By Loan Product Marketing &amp; Education</b>	
<b>To Bank Interest</b>	15,361.00	- Demand Generation Activities	7,842.00
		- Quaterly Magazine	9,450.00
		- Salary for loan Product Marketing & Education	172,476.00
<b>To Transfer from</b>		- IEC Material Development	405,246.25
- JEEVAN DHARA	0.11	<b>By Local Assessment</b>	595,014.25
		- Participatory Rural Assessment	
		- Salary Local Assessments	13,149.00
		<b>By Monitoring</b>	
		- Baseline survey	
		- Financial Audit	30,000.00
		- Salary for Monitoring	247,545.00
		<b>By Staff Training</b>	277,545.00
		- Partner's Meeting at WC Forum	
		- Salary for Staff Training	101,952.00
		- Training for Awareness Bldg. Com	
		Mont. & Documentation	1,000.00
		<b>By Adminstration and Governance</b>	102,952.00
		- Office Rent	21,750.11
		- Printing & Stationery	8,296.23
		- Salary for Admn. & Governance	232,767.00
		- Telephone & Postage	8,319.00
		- Travelling for monitoring visit to Field	51,545.00
		Bank Charges	371.70
		- Exp out of Bank Interest	28,352.00
			351,401.04
		<b>By Closing balance</b>	Nil
	<b>1,746,996.31</b>		<b>1,746,996.31</b>

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 01.04.2020 to 31.03.2021

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 " COMMUNITY AWARENESS LEADING TO DEMAND FOR SAFE SANITISATION  
SUPPORTED BY RURAL DEVELOPMENT ORGANISATION PROJECT (FINISH)  
FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Reimbursement of Expenses Received		By Sanitation/Rural Development Organization	
- Rural Development Organization	550,000.00	- Operational Cost	541,500.00
		- Administration Cost	8,500.00
			<u>550,000.00</u>
		By Closing balance	Nil
	<u>550,000.00</u>		<u>550,000.00</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 01.04.2020 to 31.03.2021.

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 01.04.2020 TO 31.03.2021.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By <b>CAPITAL COST</b>	
- Cash-in-hand	9,771.00	- CCTV Camera	1,000.00
- Cash-at-bank	<u>179,777.00</u>		
	189,548.00	By <b>OPERATION COST</b>	
To Grant-in-aid	1,093,995.00	- Accounts person salary	50,000.00
To Bank Interest	3,882.00	- Centre Manager / Prog Ccoordinator	105,000.00
		- Domain Trainer Salary ( F & B )	10,000.00
		- Domain Trainer Salary ( Retail & sales))	46,000.00
		- Guest Lecture	4,000.00
		- Placement Coordinator Salary	45,000.00
		- Placement Drive	10,200.00
		- Salary Mobiliser	60,000.00
		- Salary to Project Manager	25,000.00
		- Trainee Food Cost	<u>141,640.00</u>
			496,840.00
		By <b>ADMINISTRATION COST</b>	
		- Centre rent	22,500.00
		- Electricity bill	10,247.00
		- Internet bill	11,655.00
		- Postage, Printing, Stationery & Travelli	5,437.00
		- Repair & Maintenance	2,300.00
		- Audit fees	<u>30,121.00</u>
			82,260.00
		By Professional tax	2,625.00
		By <b>Closing balance</b>	
		- Cash-in-hand	593.00
		- Cash-at-bank	<u>704,107.00</u>
			704,700.00
	<u><u>1,287,425.00</u></u>		<u><u>1,287,425.00</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 01.04.2020 to 31.03.2021.

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 "INDIGENOUS CONTRIBUTION"**  
**FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

<b>RECEIPTS</b>		<b>AMOUNT(₹)</b>	<b>PAYMENTS</b>	<b>AMOUNT(₹)</b>
To Opening balance			By Microfinance Co-operative Dev. Centre	
- Cash-in-hand	73,204.26		- Training & Administrative Exp.	390,073.00
- Cash-at-bank	2,977,240.43		- TDS Receivable on GST	1,870.00
- Fixed Deposit	50,000.00	3,100,444.69	- TDS Receivable	3,939.00
			- Advance refund	20,000.00
To Sale of Live Stock		31,000.00	- Sundry Debtors	64,312.50
			Advance	
To Fees from Students		238,000.00	- Lokabandhu Seva Kendra	6,090.00
To Bank Interest		39,908.00	- Loan refund Micro finance Project(G S T)	486,284.50
				205,626.74
To MFCDC			By Migration Support Centre, ORMAS	
- Training Centre Facilities Charges		303,550.00	- Staff Professional Fee	666,451.00
To Migration Support Centre, ORMAS			- Programme Support Cost	346,430.08
Contract			- Fixed Assets	23,015.00
- Fees	640,000.00		- Goods & Service Tax paid	115,200.00
- Goods & Service tax	115,200.00	755,200.00	- TDS Receivable	22,400.00
			- Sundry Debtor	55,080.00
				1,228,576.08
To House rent Security Deposit Refund		162,000.00	By PMKVY	
			- Bank Charges	413.00
To Interest on Security Deposit		10,666.00	By INCOME GENERATION (DIARY) PROJECT	
To Transfer from projects		22,214.24	- Cattle Maintenance Expenses	1,022,920.00
To Industrial Training Institute(Private)			- Administrative Expenses	109,703.88
- Refund of Staff Advances		5,500.00	- Purchase of Chicks	6,000.00
To Income from IGP (Diary)		1,045,577.00	- Purchase of Cow	25,000.00
To REVOLVING FUND			- Construction of Shed & Cubicles	228,184.00
Collection from Beneficiaries			- Dunkpit	2,000.00
- Principal	424,324.00		- Expenses Payable	45,200.00
- Interest	23,958.00	448,282.00		1,439,007.88
			By Water purification Plant	
To House Rent		1,980,000.00	- Expenses payable	5,245.00
To Members Contribution		64,350.00	By PMKVY II	
			- House Rent	172,005.90
To G S T Payable		146,404.00	By REVOLVING FUND	
To Refund of staff Advance		13,887.00	- Bank Charges	306.80
To Sundry Debtors collection		177,584.00	By Industrial Training Institute(Private)	
To Audit fees transferred from Finish		6,100.00	- Administrative exp.	153,865.60
To EXPENSES PAYABLE		36,910.00	- Form fill up fee	10,500.00
To Sale of Packing Machine		50,000.00	- TDS Receivable	419.00
To Loan from Microfinance Project		184,504.00		164,784.60
			By GENERAL ACCOUNT	
To Staff Insurance refund		720.00	- Administrative exp.	337,437.75
			- TDS receivable	152,625.00
			- Staff advance	100,564.00
			- Construction of Building(WIP)	216,000.00
			- Advance	
			TONIMPACT	20,000.00
			- E S I	328.00
			- EPF	27,748.00
				826,626.75
			By House rent Receivable	28,076.00
			By Adhikar Micro Finance Pvt Ltd(House rent advance)	155,150.00
				219,400.00
			By Closing balance	
			- Cash-in-hand	148,497.66
			- Cash-at-bank	964,800.02
			- Fixed Deposit	2,778,000.00
				3,891,297.68

**8,822,800.93**

**8,822,800.93**

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 01.04.2020 to 31.03.2021

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 01.04.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(Rs₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs₹)</u>
To Opening balance		By Bank Charges	306.80
- Cash-in-hand	63,819.00		
- Cash-at-bank	<u>2,603,778.50</u>	By Loan to General Fund	282,333.00
To Bank Interest	24,942.00	By Loan to MF CDC	118,785.00
To Collection from Beneficiaries		By Closing balance	
- Principal	424,324.00	- Cash-in-hand	54,662.00
- Interest	<u>23,958.00</u>	- Cash-at-bank	84,734.70
	<u>448,282.00</u>	- Fixed Deposit	<u>2,600,000.00</u>
	<u><u>3,140,821.50</u></u>		<u>2,739,396.70</u>
			<u><u>3,140,821.50</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 01.04.2020 to 31.03.2021

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 "MICROFINANCE CO-OPERATIVE RESOURCE DEVELOPMENT CENTRE"**  
**FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(Rs₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs₹)</u>
To Opening balance		By Salary & Honorarium	6,700.00
- Cash-in-hand	1,133.66	By Electricity & Water	144,746.00
- Cash-at-bank	110,657.90	By Repair & Maintenance	63,626.00
- Margin Money for Bank Guarar	50,000.00	By Electrical repair & maintenance	16,790.00
	161,791.56	By Office Cleaning & maintenance	24,830.00
To Bank Interest	2,640.00	By Training Centre	29,450.00
To Accomodation Charges	184,850.00	By Gardening	33,650.00
To Conference Hall Charges	111,500.00	By Bank Charges	1,294.00
To Reimbursement of exp Received	7,200.00	By Lodging Materials	5,485.00
		By Miscellaneous	2.00
		By Consultancy Charges	20,000.00
		By Fuel & Transportation	1,500.00
To Transfer from projects	22,214.24	By House Rent	42,000.00
			390,073.00
To Sundry Debtor collection		By Loan to Projects	
- OLM	133,820.00	- ORMAS Project	276,745.50
- OXFAM	6,489.00	By Advance	
- RCDC	7,875.00	- Lokabandhu Seva Kendra	6,090.00
	148,184.00		
To G S T Payble	146,404.00	By Loan refund Micro finance Project(G S T)	205,626.74
To Loan refund from General A/C	468,439.00	By TDS Receivable on GST	1,870.00
To Interest on Security deposit received from CES	5,082.00	By TDS Receivable	3,939.00
		By Advance refund	Literacy India 20,000.00
To Loan from Habitat Revolving Fund	118,785.00	By Sundry Debtors	
		- OSFDP	42,262.50
To Audit fees transferred from Finish	6,100.00	- IGSSS	22,050.00
			64,312.50
To Loan refund from Water Purification Project	1,079.00	By Closing balance	
To House rent Security refund	42,000.00	- Cash-in-hand	5,178.66
		- Cash-at-bank	274,433.40
		- Margin Money for Bank Guarantee	178,000.00
			457,612.06
	<u>1,426,268.80</u>		<u>1,426,268.80</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 01.04.2020 to 31.03.2021

is 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 "WATER PURIFICATION PLANT PROJECT"**  
**FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance			
- Cash-in-hand	-	By Expenses payable	5,245.00
- Cash-at-bank	122,840.99		
	122,840.99	By Loan repayment to MFCDC	1,079.00
To Bank Interest	3,754.00		
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	120,270.99
			120,270.99
	<u>126,594.99</u>		<u>126,594.99</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 01.04.2020 to 31.03.2021

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 01.04.2020 TO 31.03.2021.

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance			
- Cash-in-hand	2,445.00	By Bank Charges	413.00
- Cash-at-bank	<u>1,021.11</u>		
	3,466.11		
To Bank Interest	34.00	By Closing balance	
		- Cash-in-hand	2,445.00
		- Cash-at-bank	<u>642.11</u>
			3,087.11
	<u>3,500.11</u>		<u>3,500.11</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 01.04.2020 to 31.03.2021



Md. N. Amin  
President

**President  
ADHIKAR**

As per our separate report of even date

CA. Sanjeeb K. Mohanty,  
Partner





**ADHIKAR**

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

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 01.04.2020 TO 31.03.2021.

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance			
- Cash-in-hand	-	By Closing balance	
- Cash-at-bank	5,064.00	- Cash-in-hand	-
		- Cash-at-bank	5,203.00
To Bank Interest	139.00		
	<u>5,203.00</u>		<u>5,203.00</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 01.04.2020 to 31.03.2021

Md. N. Amin  
President

President  
ADHIKAR

As per our separate report of even date

CA.Sanjeeb K. Mohanty  
Partner



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

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "COMMUNITY BASED DAIRY FARM- INCOME GENERATION PROJECT"**  
**FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Cattle Maintenance Expenses	
- Cash-in-hand	1,622.00	- Cattle feed & Transportation	643,380.00
- Cash-at-bank	<u>1,758.02</u>	- Medicine & Treatment	53,050.00
	3,380.02	- Farming Exp	82,660.00
To Bank Interest	164.00	- Paneer Production	4,880.00
		Seed & Fertiliser	2,600.00
To Sales		- Vegetable Farming	3,700.00
- Sale of Chicken	63,850.00	- Transportation of Milk	450.00
- Sale of Cow Milk	551,900.00	- Straw for Cattle	66,200.00
- Sale of Paneer	<u>111,430.00</u>	- Cattle Shed/ Cattle Maintenance	<u>166,000.00</u>
	727,180.00		1,022,920.00
To Income from Farming	142,207.00		
		By Administrative Expenses	
To Cow Dung Manure	35,200.00	- Electricity Charges	12,877.00
- Sale of Burning Wood	40,900.00	- Guest Hospitality	4,901.00
- Sale of Cashew nut	880.00	- Fuel & Traveling	2,000.00
- Sale of Cocunut	6,595.00	- Legal Expenses	1,020.00
- Sale of Lemon	400.00	- Staff Welfare	59,623.00
- Sale of Paddy	46,180.00	- Repair & Maintenance	28,575.00
- Sale of Vegetable	<u>46,035.00</u>	- News Paper & Periodicals	570.00
	176,190.00	- Bank Charges	<u>137.88</u>
			109,703.88
To Loan from General A/C	337,659.00		
To Sale of Packing Machine	50,000.00	By Purchase of Chicks	6,000.00
To Sale of Live Stock	<u>31,000.00</u>	By Purchase of Cow	25,000.00
		By Construction of Shed & Cubicles	228,184.00
		By Dunkpit	2,000.00
		By Expenses Payble	
		- Maa Mangala Flour Mills	45,200.00
		By Closing balance	
		- Cash-in-hand	25,248.00
		- Cash-at-bank	<u>3,524.14</u>
			28,772.14
	<u><u>1,467,780.02</u></u>		<u><u>1,467,780.02</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 01.04.2020 to 31.03.2021

*Md. N. Amin*

Md. N. Amin  
President

**President**  
**ADHIKAR**

As per our separate report of even date

CA. Sanjeeb K. Mohanty  
Partner



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

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "INDUSTRIAL TRAINING INSTITUTE (PRIVATE)"  
FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Administrative exp.	
- Cash-in-hand	1,106.60	- Common Application Fees	3,584.00
- Cash-at-bank	<u>5,121.25</u>	- Training Material	372.00
	6,227.85	- Electricity	30,870.00
To Fees from Students	238,000.00	- Repair Maintenance	2,020.00
To Bank Interest	1,833.00	- Office Maintenance	7,140.00
To Refund of Staff Advances	5,500.00	- Examination	4,900.00
To Interest on Security deposit Electricity	5,584.00	- Salary	76,500.00
To Loan from General A/C	11,777.00	- Bank Charges	29.60
		- Cleaning & Maintenance	5,000.00
		- Printing & Stationery	750.00
		- Travelling & Conveyance	2,700.00
		- Commission Charges	<u>20,000.00</u>
		By Form fill up fee	153,865.60
			10,500.00
		By TDS Receivable	419.00
		By Closing balance	
		- Cash-in-hand	8,435.00
		- Cash-at-bank	<u>95,702.25</u>
			104,137.25
	<u>268,921.85</u>		<u>268,921.85</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 01.04.2020 to 31.03.2021

*Md. N. Amin*

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

As per our separate report of even date

CA. Sanjeeb K. Mohanty,  
Partner





**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 01.04.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance		By Administrative exp.	
- Cash-in-hand	1,422.00	- Staff Salary	119,830.00
- Cash-at-bank	90,980.01	- AGM / Board Meeting Expenses	16,403.00
		- Bank Charges	250.75
To Bank Interest	4,893.00	- Website Renewal Charges	9,440.00
To House Rent	1,980,000.00	- Office Shifting Charges	55,400.00
To Members Contribution	64,350.00	- Prog Development consultancy	1,000.00
		- EPF ESI	86,700.00
To EPF, ESI , Insurance		- Travelling & Conveyance	13,463.00
To Loan from Microfinance Project		- Pof tax	5,000.00
- EPF	168,460.00	- Interest on Prof Tax	1,309.00
- ESI	16,044.00	- Repair & maintenance	28,642.00
To Internet Charges	27,000.00		337,437.75
		By Loan to Projects	
To Loan from PMKVY II	1,764.25	- IGP-Diary	337,659.00
		- I T I	11,777.00
To Loan Received from Projects		- M S C ORMAS	403,852.00
- Revolving Fund	282,333.00	- Loan to PMKVY II	52,005.90
	282,333.00		805,293.90
To Refund of staff Advance	13,887.00	By Staff advance	100,564.00
		By Loan refund to M F CDC	468,439.00
To EXPENSES PAYBLE		By TDS Receivable	152,625.00
- EPF	7,224.00	By E S I	328.00
- ESI	1,061.00	By EPF	27,748.00
- Prof tax	28,625.00	By House rent Receivable	155,150.00
	36,910.00	By Adhikar Micro Finance Pvt Ltd(House rent advance)	219,400.00
To Staff Insurance refund	720.00	By Advance	
		- TONIMPACT	20,000.00
		By Construction of Building(WIP)	216,000.00
		By Closing balance	
		- Cash-in-hand	50,873.00
		- Cash-at-bank	134,904.61
			185,777.61
	<u>2,688,763.26</u>		<u>2,688,763.26</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 01.04.2020 to 31.03.2021

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 01.04.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance			
- Cash-in-hand	-		
- Cash-at-bank	<u>6,873.60</u>		
	6,873.60	By Closing balance	
		- Cash-in-hand	-
To Bank Interest	214.00	- Cash-at-bank	<u>7,087.60</u>
			7,087.60
	<u>7,087.60</u>		<u>7,087.60</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 01.04.2020 to 31.03.2021



Md. N. Amin  
President

**President**  
**ADHIKAR**

As per our separate report of even date

CA. Sanjeeb K. Mohanty  
Partner



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

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "SKILL DEVELOPMENT TRAINING ON HOSPITALITY  
" SUPPORTED BY NABARD FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance			
- Cash-in-hand	-		
- Cash-at-bank	4,101.15		
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	4,101.15
	<u>4,101.15</u>		<u>4,101.15</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 01.04.2020 to 31.03.2021

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 "PMKVY - 2.0 (CSSM)"  
SUPPORTED BY" DIRECTORATE OF EMPLOYMENT & ODISHA SKILL DEVELOPMENT AUTHORITY "  
FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021**

RECEIPTS	AMOUNT(₹)	PAYMENTS	AMOUNT(₹)
To Opening balance			
- Cash-in-hand	1,656.00	To LOAN REPAYMENT TO	
- Cash-at-bank	25,043.90	- General fund	1,764.25
To House rent Security Deposit Refund	120,000.00	To House Rent	172,005.90
To Bank Interest	1,295.00		
To Loan from General A/C	52,005.90		
To Sundry Debtor Collection		By Closing balance	
- OSDA	29,400.00	- Cash-in-hand	1,656.00
		- Cash-at-bank	53,974.65
			55,630.65
	<u>229,400.80</u>		<u>229,400.80</u>

I/We 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 01.04.2020 to 31.03.2021



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 "ESTABLISHMENT AND OPERATION OF MIGRATION SUPPORT CENTER IN  
BHUBANESWAR UNDER DDU GKY SUPPORTED BY" ORMAS "**  
**FOR THE PERIOD FROM 01.06.2020 TO 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT(₹)</u>	<u>PAYMENTS</u>	<u>AMOUNT(₹)</u>
To Opening balance	Nil	By <b>Staff Professional Fee</b>	
		- Salary to Centre Coordinator	300,000.00
To Contract		- Salary to Community Mobiliser/Counselor	266,451.00
- Fees	640,000.00	- Salary to Office Boy	100,000.00
- Goods & Service tax	115,200.00		
	755,200.00	By <b>Programme Support Cost (Category-A)</b>	
To Loan from General A/C	403,852.00	- Legal and Financial Literacy	73,678.00
		- Alumni Meet - 1	20,400.00
To Loan from MFCDC	276,745.50		
		By <b>Programme Support Cost (Category-B)</b>	
		- Centre Rent, Travel, Local Conveyance, Electricity, Phone & Internet, Maintenance and	267,152.08
		- Signboard & other printing materi	12,200.00
			279,352.08
		By <b>Fixed Assets</b>	
		- CCTV Camera	23,015.00
		By <b>Goods &amp; Service Tax paid</b>	115,200.00
		By <b>TDS Receivable</b>	22,400.00
		By <b>Sundry Debtor</b>	
		- ORMAS	55,080.00
		By <b>Closing balance</b>	
		- Cash-in-hand	-
		- Cash-at-bank	180,221.42
			180,221.42
	<u>1,435,797.50</u>		<u>1,435,797.50</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 01.06.2020 to 31.03.2021

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 31.03.2021

### 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 in Revolving Fund amounting to Rs. 73,18,422.75 ( Present Outstanding Rs 68,83,381.95), a sum of Rs 4,58,692/- is being written off during the year (10% of Rs 45,86,920/- as decided during the financial year 2017-18..
- iii Balance confirmation certificate are yet to be obtained for Loans & Advances of Rs.60,21,133.25 & Current Liability of Rs.92,62.380.11 (Out of the total Rs 93,09,580.11)



Md.N.Amin  
President

**President  
ADHIKAR**