

## **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 2022**, the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2021** to **31.03.2022** 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.

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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, 2022.**

(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 : 22054142BFAVXN9654

Bhubaneswar, Written on 08<sup>th</sup> December ,2022





**ADHIKAR**

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

**BALANCE SHEET AS ON 31.03.2022**

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2022</u>	<u>As on 31.03.2021</u>
<b>SOURCES OF FUNDS :</b>		<b>AMOUNT(Rs)</b>	<b>AMOUNT(Rs)</b>
Capital Fund	I	5,14,94,298.48	5,11,72,448.99
Reserve for Loan Loss	II	7,03,318.00	7,03,318.00
Revolving Fund	III	62,74,829.55	68,83,381.95
Relief Fund	IV	-	-
Gratuity Fund	V	6,12,870.00	5,84,069.00
Temporary Restricted Fund (Unspent Grant)	VI	-	7,04,700.00
Secured Loan	VII	-	7,50,000.00
<b>TOTAL</b>		<b><u>5,90,85,316.03</u></b>	<b><u>6,07,97,917.94</u></b>
<b>APPLICATION OF FUNDS :</b>			
Fixed Assets	VIII	1,96,25,670.63	1,82,06,251.65
Investments (Current)	IX	4,30,000.00	29,91,943.00
Investments (Non Current)	X	1,56,25,370.00	1,55,96,569.00
Live Stock	XI	7,01,264.00	7,01,264.00
Water Plant		7,16,857.00	7,16,857.00
<b>Current Assets, Loans &amp; Advances</b>			
Loans & Advances	XII	3,56,14,409.75	2,83,93,182.25
Cash & Bank Balance	XIII	25,84,459.26	36,40,449.15
<b>Less:</b>		3,81,98,869.01	3,20,33,631.40
Current Liabilities & Provisions	XIV	1,62,12,714.61	94,48,598.11
<b>Net Current Asset</b>		2,19,86,154.40	2,25,85,033.29
<b>TOTAL</b>		<b><u>5,90,85,316.03</u></b>	<b><u>6,07,97,917.94</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 31.03.2022

As per our separate report of even date.

CA. Sanjeeb K. Mohanty  
Partner

Date. 08/12/2022

UDIN : 22054142BFAVXN9654



Md. N. Amin  
President

**President  
ADHIKAR**

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

<u>PARTICULARS</u>	<u>Sch.</u>	<u>As on 31.03.2022</u>	<u>As on 31.03.2021</u>
		<u>AMOUNT(Rs)</u>	<u>AMOUNT(Rs)</u>
<b>INCOME</b>			
<b>Development Project and General Administration</b>			
Grant-in-aid	VI	7,04,700.00	24,22,853.31
<b>Bank Interest</b>			
Savings A/C	46,045.00		64,046.00
Fixed Deposit	45,640.00	91,685.00	1,13,943.00
Rural Development Organisation		-	5,50,000.00
Migration support centre ORMAS			77,293.00
Fees		5,96,000.00	6,40,000.00
Receivable from ORMAS		6,62,360.00	3,61,080.00
Members Contribution		-	64,350.00
Income from IGP (Diary)		10,09,085.60	10,45,577.00
Training Centre Facilities Charges		5,96,750.00	3,03,550.00
Interest on security deposit		4,000.00	10,666.00
Fees from Student		3,90,000.00	5,70,000.00
Commission Received		3,000.00	-
Interest on Security Deposit(Electricity)		4,395.00	-
House Rent		19,80,000.00	19,80,000.00
Reimbursement of exp Received		6,940.50	-
Donation		7,000.00	-
Reimbursement of Exp receivable from ORMAS		24,445.00	-
Reimbursement of Exp from ORMAS		28,943.00	-
Edvantage Future Edutech/ National Skill Development		1,08,498.00	-
Interest on TDS Refund		13,62,586.00	-
Water Purification Plant Exp			-
Write off			233.20
		75,80,388.10	82,03,591.51
<b>Microfinance Project</b>			
Income from Financial Services		-	10,28,880.00
Other Income	3.00	3.00	10,28,880.00
		<u>75,80,391.10</u>	<u>92,32,471.51</u>



*(Signature)*

**President  
ADHIKAR**

**ADHIKAR**

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

**EXPENDITURE****Development Project and General Admn.**

Jeevan Dhara -II-Water Org	-		1,09,936.00	
Jeevan Dhara -II-Water Org Ext.	-		17,11,596.31	
HSBC Skills, Swadesh Foundation	7,00,353.00		5,48,979.00	
Administrative Exp	5,000.00		-	
Sanitation / rural Development Organisation	-		5,43,900.00	
Bank Charges	-		227.15	
Microfinance Co-op. Resource Dev. Centre	5,25,228.30		3,67,858.76	
Migration Support Centre ORMAS	15,89,501.92		10,65,257.08	
Edvantantage Future Edutech / NSDC	8,94,812.75		-	
Income Generation (Diary) Programme	15,64,168.28		11,75,323.88	
Industrial Training Institute(Private)	4,47,589.70		1,64,365.60	
PMKVY - I Project	3,098.11		413.00	
PMKVY - II Project	-		1,72,005.90	
Assessment Fees with charges	34,656.00		-	
General Account	7,49,320.55		3,37,437.75	
Loss on Sale of Asset	-		7,799.00	
Depreciation	5,25,409.00		5,94,306.00	
Audit fees	40,120.00	70,79,257.61	47,200.00	68,46,605.43

**Microfinance Project**

Personnel Cost	-		4,93,225.00	
Operational & Adm. Cost	20,000.00		1,00,750.00	
Depreciation	1,54,540.00		2,04,762.00	
Financial Cost	4,744.00	1,79,284.00	1,13,495.00	9,12,232.00
		<b>72,58,541.61</b>		<b>77,58,837.43</b>

**Net Surplus/(Deficit)**

Development Project and Gen. Adm.	5,01,130.49		13,56,986.08	
Microfinance Project	(1,79,281.00)		1,16,648.00	
		<b>3,21,849.49</b>		<b>14,73,634.08</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 2021-22

As per our separate report of even date.



Md. N. Amin  
President

**President  
ADHIKAR**

CA. Sanjeeb K. Mohanty,  
Partner

Date.08/12/2022

UDIN : 22054142BFAVXN9654





**ADHIKAR**  
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  
01.04.2021 TO 31.03.2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<b>To Opening balance</b>		<b>By HSBC Skills, Swadesh Foundation</b>	7,13,353.00
- Cash-in-hand	1,49,090.66	<b>By Administrative Exp</b>	5,000.00
- Cash-at-bank	16,95,555.49	<b>By Microfinance Co-operative Dev. Centre</b>	
- Fixed Deposit	27,78,000.00	- Training & Administrative Exp.	5,25,228.30
<b>To Industrial Training Institute(Private)</b>		- Adhikar Micro Finance (Sundry Creditors)	4,200.00
- Fees from Students	2,49,000.00	- GST Paid	1,46,404.00
- Commission Received	3,000.00	- Adhikar Micro Finance (GST)(Sundry Creditor)	35,414.00
- Interest on Security Deposit(Elec)	4,395.00	- TDS Receivable	9,378.00
- Refund of TDS	8,797.00	- Audit fees	6,100.00
<b>To Bank Interest</b>		- Sundry Debtors	3,465.00
- Foreign	11,567.00	- Fixed Assets	1,85,744.98
- Indian	34,478.00	<b>By Migration Support Centre, ORMAS</b>	
<b>To Bank interest on Fixed Deposit</b>		- Staff Professional Fee	9,60,000.00
<b>To MFCDC</b>		- Programme Support Cost	6,33,070.92
- Training Centre Facilities Charge	5,96,750.00	- Goods & Service Tax paid	1,62,360.00
- Reimbursement of exp Received	6,940.50	- TDS Receivable	18,040.00
- G S T Payble	1,42,167.50	- Exp Payble	52,376.00
- Sundry Debtors Collection	64,312.50	- Reimbursement of Expenses Writtenup	10,431.00
- Donation	7,000.00	- Sundry Debtor	84,840.00
- Lokabandhu Seva Kendra	6,090.00	<b>By Edvantage Future Edutech / NSDC</b>	
- TDS Refund	13,979.00	- Programme Exp	4,35,000.00
- Interest on Security Deposit (Elec)	4,000.00	- Administrative exp	4,59,812.75
<b>To Migration Support Centre, ORMAS</b>		- Advance	3,500.00
<b>Contract</b>		- Sundry Debtor	33,500.00
- Fees	9,02,000.00	- Security Deposit Reliance Retails(Internet)	3,500.00
- Goods & Service tax	1,62,360.00	<b>By PMKVY</b>	
- TDS Refund	12,800.00	- Repair & Maintenance	3,098.11
- Reimbursement of Exp Receiver	28,943.00	<b>By PMKVY II</b>	
- Salary Payble	95,546.00	- Assessment Fees with charges	34,656.00
- Sundry Debtor Collection	1,32,373.00	<b>By INCOME GENERATION (DIARY) PROJECT</b>	
- Expenses Payble	1,78,376.00	- Cattle Maintenance Expenses	13,16,450.00
<b>To Edvantage Future Edutech/ National Skill Development Corporation</b>		- Administrative Expenses	2,21,718.28
- Admission Fees	1,05,498.00	- Staff advance	5,000.00
- Assessment Fees	3,000.00	- Construction of Shed & Cubicles	1,11,900.00
- TDS Payble	3,500.00	- Dunkpit	26,000.00
<b>To Income from IGP (Diary)</b>		- Land Development	1,80,100.00
<b>To REVOLVING FUND</b>		- Expenses Payble	15,000.00
- Collection from Beneficiaries		<b>By REVOLVING FUND</b>	
- Principal	74,805.00	- Incentive for Loan Administration	1,53,142.00
- Interest	3,317.00	- Bank Charges	35.40
<b>To TATA Community Development Project</b>		- TDS Receivable	4,564.00
- Refund of Tax Deducted at Source	23,768.00	<b>By Industrial Training Institute(Private)</b>	
<b>To PMKVY II</b>		<b>By GENERAL ACCOUNT</b>	
- Expenses Payble	33,000.00	- Administrative exp.	7,49,896.55
<b>To GENERAL ACCOUNT</b>		- FAN	15,500.00
- House Rent	19,80,000.00	- Sundry Debtors	22,14,322.00
- Loan from SANCHAYIKA	66,29,806.00	- Exp Payble	33,400.00
<b>TDS Refund</b>		- TDS receivable	1,98,000.00
- Principal	2,73,970.00	- Processing fee(Advance)	2,000.00
- Interest	13,62,586.00	- E M I (OFSDS)	5,000.00
- Staff Advance Refund	74,564.00	- Construction of Building(WIP)	16,06,123.00
<b>To Exp Payble</b>		- Loan to Micro Finance Project	44,77,710.00
	35,835.00	<b>By Security Deposit Refunded (House Rent)</b>	
		<b>By WATER PURIFICATION PLANT PROJECT</b>	
		- Loan Repayment to Microfinance Pvt Ltd	7,50,000.00
		<b>By Closing balance</b>	
		- Cash-in-hand	49,789.74
		- Cash-at-bank	7,03,368.52
		- Fixed Deposit	3,30,000.00
			10,83,158.26
	<b>1,90,45,081.25</b>		<b>1,90,45,081.25</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 01.04.2021 to 31.03.2022

As per our separate report of even date:

CA. Sanjeeb K. Mohanty,  
Partner

Date: 08/12/2022

UDIN : 22054142BFAVXN9654



*(Signature)*

Md. N. Amin  
President

**President  
ADHIKAR**

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

**SCHEDULE - I**

**CAPITAL FUND AS ON 31.03.2022**

NAME OF THE PROJECT	OB As on 01.04.21	Prior-period Adjustment	Less: Transferred to Revolving Fund	Surplus(deficit) during the year	CB AS ON 31.03.2022
Development Project and General Administration.	75,73,110.99	-	-	5,01,130.49	80,74,241.48
MICROFINANCE PROJECT	4,35,99,338.00	-	-	(1,79,281.00)	4,34,20,057.00
<b>Grand Total</b>	<b>5,11,72,448.99</b>	<b>-</b>	<b>-</b>	<b>3,21,849.49</b>	<b>5,14,94,298.48</b>

**SCHEDULE - II**

**RESERVE FOR LOAN LOSSES AS ON 31.03.2022**

NAME OF THE PROJECT	OB As on 01.04.21	Provision during the year	Written off dr. the year	CB AS ON 31.03.2022
Development Project and General Administration.	-	-	-	-
MICROFINANCE PROJECT	7,03,318.00	-	-	7,03,318.00
<b>Grand Total</b>	<b>7,03,318.00</b>	<b>-</b>	<b>-</b>	<b>7,03,318.00</b>

**SCHEDULE - III**

**REVOLVING FUND AS ON 31.03.2022**

NAME OF THE PROJECT	OB As on 01.04.21	Transferred from Capital Fund/ Project	Expenses / Refund	CB AS ON 31.03.2022
Development Project and General Administration.	68,83,381.95	3,317.00	6,11,869.40	62,74,829.55

**SCHEDULE - IV**

**RELIEF FUND AS ON 31.03.2022**

NAME OF THE PROJECT	OB As on 01.04.21	Addition during the Year	Utilised dr. the year	CB AS ON 31.03.2022
MICROFINANCE PROJECT	-	-	-	-

**SCHEDULE - V**

**GRATUITY FUND AS ON 31.03.2022**

NAME OF THE PROJECT	OB As on 01.04.21	Addition	Utilised dr. the year	CB AS ON 31.03.2022
MICROFINANCE PROJECT	5,84,069.00	28,801.00	-	6,12,870.00



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

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BHUBANESWAR, ODISHA, INDIA, PIN-752054

**SCHEDULE - VI**

**TEMPORARY RESTRICTED FUND (UNSPENT GRANT) AS ON 31.03.2022**

**AMOUNT(Rs)**

Opening Balance as on 01.04.2021

7,04,700.00

Add Grant-in-aid received during the year

-

**TOTAL**

7,04,700.00

Less: Unspent Grant as on 31.03.2022

7,04,700.00

**INCOME/GRANT-IN-AID RECOGNISED DURING THE YEAR - 2021-22**

**SCHEDULE - VII**

**SECURED LOAN AS ON 31.03.2022**

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



Md. N. Amin  
President

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PLOT NO-77/180/970, SUBUDHIPUR, TAMANDO.  
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**SCHEDULE - VIII**

**FIXED ASSETS AS ON 31.03.2022**

<b><u>SL NO</u></b>	<b><u>NAME OF THE PROJECT</u></b>	<b><u>CB AS ON 31.03.2022</u></b>
01	Development Project and General Admn.(Sub Schedule-A)	1,61,86,548.63
02	Microfinance Project ( Sub Schedule-B)	34,39,122.00
<b>TOTAL</b>		<b><u>1,96,25,670.63</u></b>

**SCHEDULE - IX**

**INVESTMENTS (CURRENT) AS ON 31.03.2022**

<b><u>SL NO</u></b>	<b><u>NAME OF THE PROJECT</u></b>	<b><u>TYPE OF INVESTMENT</u></b>	<b><u>AMOUNT(Rs.)</u></b>
01	Dev.Project and General Admn.	Fixed Deposit	3,30,000.00
02	MICROFINANCE PROJECT	Fixed Deposit	1,00,000.00
<b>TOTAL :</b>			<b><u>4,30,000.00</u></b>

**SCHEDULE - X**

**INVESTMENTS (NON CURRENT) AS ON 31.03.2022**

<b><u>SL NO</u></b>	<b><u>NAME OF THE PROJECT</u></b>	<b><u>TYPE OF INVESTMENT</u></b>	<b><u>AMOUNT(Rs.)</u></b>
01	MICROFINANCE PROJECT	Community Development Trust & Gratuity fund	1,56,25,370.00
<b>TOTAL :</b>			<b><u>1,56,25,370.00</u></b>

**SCHEDULE - XI**

**LIVE STOCK AS ON 31.03.2022**

<b><u>SL NO</u></b>	<b><u>NAME OF THE PROJECT</u></b>	<b><u>PARTICULAR</u></b>	<b><u>AMOUNT(Rs.)</u></b>
01	Dev.Project and General Admn.	Cattle (Current Year)	7,01,264.00
<b>TOTAL :</b>			<b><u>7,01,264.00</u></b>



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

# ADHIKAR

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

## SCHEDULE - XII

### LOANS AND ADVANCES AS ON 31.03.2022

SL NO	NAME OF THE PROJECT	Loans Portfolio Receivable			Advance to staff		Interest on FD, TDS & other Receivable	Security Deposit	Expenses receivable	TOTAL Amount (Rs')
		Gross Portfolio	Less : Managed Portfolio	Net Portfolio	& Others					
01	Dev. Project and General Admn.	29,52,318.00	5,36,814.00	24,15,504.00	90,64,097.42	8,11,525.33	1,68,396.00	-	-	1,24,59,522.75
02	MICROFINANCE PROJECT	78,44,154.00	-	78,44,154.00	51,45,616.00	1,00,09,696.00	1,55,421.00	-	-	2,31,54,887.00
	<b>TOTAL:</b>	<b>1,07,96,472.00</b>	<b>5,36,814.00</b>	<b>1,02,59,658.00</b>	<b>1,42,09,713.42</b>	<b>1,08,21,221.33</b>	<b>3,23,817.00</b>	<b>-</b>	<b>-</b>	<b>3,56,14,409.75</b>

## SCHEDULE - XIII

### CASH & BANK BALANCE AS ON 31.03.2022

SL NO	NAME OF THE PROJECT	CASH	BANK	TOTAL
01	Development Project and General Admn.	49,789.74	7,03,368.52	7,53,158.26
02	MICROFINANCE PROJECT	17,043.00	18,14,258.00	18,31,301.00
	<b>TOTAL</b>	<b>66,832.74</b>	<b>25,17,626.52</b>	<b>25,84,459.26</b>

## SCHEDULE - XIV

### CURRENT LIABILITIES AND PROVISIONS AS ON 31.03.2022

SL NO	NAME OF THE PROJECT	SALARY	House Rent	P. Tax, EPF ,		Deposits	Others	BC disbursement Pending	TOTAL Amount (Rs')
				ESIC & GST					
01	Dev. Project and General Admn.	-	-	-	1,00,000.00	1,59,94,961.61	-	-	1,60,94,961.61
02	MICROFINANCE PROJECT	-	-	22,274.00	-	95,479.00	-	-	1,17,753.00
	<b>TOTAL:</b>	<b>-</b>	<b>-</b>	<b>22,274.00</b>	<b>1,00,000.00</b>	<b>1,60,90,440.61</b>	<b>-</b>	<b>-</b>	<b>1,62,12,714.61</b>



*Signature*

Md. N. Amin  
President  
ADHIKAR



## ADHIKAR

PLOT 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 2021-22

SL NO	PARTICULARS	O.B AS ON 01.04.21	ADDITION DURING THE YEAR		SALE UP TO 30.09.21	TOTAL	%	DEPRECIATION	WDV AS ON 31.03.22
			UP TO 30.09.21	AFTER 30.09.21					
01	Furniture & Fixture	7,65,360.00	-	-	-	7,65,360.00	10	76,536.00	6,88,824.00
02	Books	16,296.25	-	-	-	16,296.25	40	6,519.00	9,777.25
03	Vehicle & Cycle	1,10,636.00	-	-	-	1,10,636.00	15	16,595.00	94,041.00
04	Office Equipement	1,30,798.74	-	38,806.00	-	1,69,604.74	15	22,530.00	1,47,074.74
05	Packing & Weighing Machine	7,518.00	-	-	-	7,518.00	15	1,128.00	6,390.00
06	Computer, Printer & Scanner	62,900.94	-	-	-	62,900.94	40	25,160.00	37,740.94
07	Audio visual Equipment	28,447.52	-	-	-	28,447.52	15	4,267.00	24,180.52
08	Camera & CCTV	80,221.68	20,338.98	-	-	1,00,560.66	40	40,224.00	60,336.66
09	Generator/ Inverter	1,13,913.93	-	23,600.00	-	1,37,513.93	15	18,857.00	1,18,656.93
10	Sweing Machine	30,721.00	-	-	-	30,721.00	15	4,608.00	26,113.00
11	Land	16,56,823.54	-	1,80,100.00	-	18,36,923.54	0	-	18,36,923.54
12	Building	17,157.00	-	-	-	17,157.00	10	1,716.00	15,441.00
13	Motor Pump & Borewell	40,804.00	-	-	-	40,804.00	15	6,121.00	34,683.00
14	LCD Projector	97,566.00	-	-	-	97,566.00	15	14,635.00	82,931.00
15	Mobile Phone	24,039.00	-	-	-	24,039.00	15	3,606.00	20,433.00
16	Refrigerator/Grinder	26,395.00	-	-	-	26,395.00	15	3,959.00	22,436.00
17	Building	39,46,028.00	-	-	-	39,46,028.00	5	1,97,301.00	37,48,727.00
18	Building W-I-P	40,72,678.00	-	16,06,123.00	-	56,78,801.00	0	-	56,78,801.00
19	Diary Farm WIP	14,84,958.00	-	1,11,900.00	-	15,96,858.00	0	-	15,96,858.00
20	ITC Building-wip	14,14,264.70	-	-	-	14,14,264.70	0	-	14,14,264.70
21	Air Conditioner	3,18,542.88	-	1,03,500.00	-	4,22,042.88	15	55,544.00	3,66,498.88
22	GPS	10,062.00	-	-	-	10,062.00	15	1,509.00	8,553.00
23	Milk Cooler & Milking Machine	1,42,649.00	-	-	-	1,42,649.00	15	21,397.00	1,21,252.00
24	Chap Cutter & Trolley	7,812.00	-	-	-	7,812.00	15	1,172.00	6,640.00
25	Gyser	4,298.10	-	-	-	4,298.10	15	645.00	3,653.10
26	Finger Print Scanner	1,698.37	-	-	-	1,698.37	15	255.00	1,443.37
27	Stabiliser	-	-	15,000.00	-	15,000.00	15	1,125.00	13,875.00
<b>TOTAL</b>		<b>1,46,12,589.65</b>	<b>20,338.98</b>	<b>20,79,029.00</b>	<b>-</b>	<b>1,67,11,957.63</b>		<b>5,25,409.00</b>	<b>1,61,86,548.63</b>

*Signature*

Md. N. Amin

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 01.04.2021 TO 31.03.2022**

Name of the Assets	GROSS BLOCK			DEPRECIATION				NET BLOCK as on 31.03.22
	Balance as on 01.04.21	Addition during the year	Sale/Adj.	Total	Balance as on 01.04.21	During the year	Sale/Adj.	Total
Electrical Equipment	2,03,008.00	-		2,03,008.00	1,28,984.00	7,402.00		1,36,386.00
Furniture & Fixture	7,70,220.00			7,70,220.00	2,95,495.00	47,473.00		3,42,968.00
Kitchen Equipment	37,693.00			37,693.00	34,512.00	477.00		34,989.00
Computer	6,32,044.00			6,32,044.00	4,96,702.00	54,136.00		5,50,838.00
Office Equipment	7,55,503.00			7,55,503.00	4,72,502.00	42,450.00		5,14,952.00
Vehicle	71,777.00	-		71,777.00	54,438.00	2,602.00	-	57,040.00
Plant & Machinery(Solar)	8,51,274.00	-		8,51,274.00	8,51,274.00			8,51,274.00
Land	26,06,050.00	-		26,06,050.00	-	-	-	-
<b>Total</b>	<b>59,27,569.00</b>	<b>-</b>	<b>-</b>	<b>59,27,569.00</b>	<b>23,33,907.00</b>	<b>1,54,540.00</b>	<b>-</b>	<b>24,88,447.00</b>



*Sanjeev Kumar*

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 01.04.2021 TO 31.03.2022.**

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
To Opening balance		By HSBC Skills, Swadesh Foundation	
- Cash-in-hand	593.00	- Operational Cost	6,03,200.50
- Cash-at-bank	<u>7,30,755.47</u>	- Administration Cost	38,288.50
	7,31,348.47	- Expenditure from Bank Interest Earne	<u>71,864.00</u>
			7,13,353.00
To Bank Interest	11,567.00		
		By Administrative Exp	5,000.00
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	<u>24,562.47</u>
			24,562.47
	<u>7,42,915.47</u>		<u>7,42,915.47</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 01.04.2021 to 31.03.2022.

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 & H S B C  
FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022.**

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs)</u>
<b>To Opening balance</b>		<b>By OPERATION COST</b>	
- Cash-in-hand	593.00	- Accounts person salary	50,000.00
- Cash-at-bank	<u>7,04,107.00</u>	- Centre Manager / Prog Ccoordinator	75,000.00
	7,04,700.00	- Domain Trainer Salary ( F & B )	12,000.00
<b>To Bank Interest</b>	8,653.00	- Domain Trainer Salary ( Retail & sales))	12,000.00
		- Lesson plan Alluminium Meet	1,57,742.50
		- Guest Lecture	7,000.00
		- Placement Coordinator Salary	75,000.00
		- Placement Drive	22,458.00
		- Salary Mobiliser	15,000.00
		- Salary to Project Manager	1,25,000.00
		- Trainee Food Cost	<u>52,000.00</u>
			6,03,200.50
		<b>By ADMINISTRATION COST</b>	
		- Advertisement	3,300.00
		- Centre rent	
		- Electricity bill	1,998.00
		- Internet bill	1,534.00
		- Postage, Printing, Stationery & Travel	8,200.00
		- Repair & Maintenance	10,168.00
		- Bank charges	88.50
		- Audit fees	<u>13,000.00</u>
			38,288.50
		<b>By Expenditure from Bank Interest Earned</b>	
		- Allowance to Accountant	7,732.00
		- Allowance to Domain Trainer	10,000.00
		- Allowance to Project Coordinator	11,596.00
		- Allowance to Project Manager	19,328.00
		- Allowance to Training Cum MIS Mana	11,596.00
		- Allowance to Mobiliser	2,000.00
		- Expenditure for Alumni Meet	2,112.00
		- Trainees Internet Allowance / Stipend	<u>7,500.00</u>
			71,864.00
		<b>By Closing balance</b>	Nil
	<u>7,13,353.00</u>		<u>7,13,353.00</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 01.04.2021 to 31.03.2022.

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 "INDIGENOUS CONTRIBUTION"**  
**FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

RECEIPTS	AMOUNT(Rs`)	PAYMENTS	AMOUNT(Rs`)
<b>To Opening balance</b>		<b>By Microfinance Co-operative Dev. Centre</b>	
- Cash-in-hand	1,48,497.66	- Training & Administrative Exp.	5,25,228.30
- Cash-at-bank	9,64,800.02	- Adhikar Micro Finance (Sundry Cre	4,200.00
- Fixed Deposit	27,78,000.00	- GST Paid	1,46,404.00
	38,91,297.68	- Adhikar Micro Finance (GST)(Sundi	35,414.00
		- TDS Receivable	9,378.00
<b>To Bank Interest</b>		- Audit fees	6,100.00
- S B	34,478.00	- <b>Sundry Debtors</b>	3,465.00
- F D	1,44,826.00	- Fixed Assets	1,85,744.98
	1,79,304.00		9,15,934.28
<b>To MFCDC</b>		<b>By Migration Support Centre, ORMAS</b>	
- Training Centre Facilities Cr	5,96,750.00	- Staff Professional Fee	9,60,000.00
- Reimbursement of exp Rece	6,940.50	- Programme Support Cost	6,33,070.92
- G S T Payble	1,42,167.50	- Goods & Service Tax paid	1,62,360.00
- Sundry Debtors Collection	64,312.50	- TDS Receivable	18,040.00
- Donation	7,000.00	- Exp Payble	52,376.00
- Lokabandhu Seva Kendra	6,090.00	- Reimbursement of Expenses Writte	10,431.00
		- Sundry Debtor	84,840.00
- TDS Refund	13,979.00		19,21,117.92
- Interest on Security Deposit	4,000.00	<b>By Edvantantage Future Edutech / NSDC</b>	
	8,41,239.50	- Programme Exp	4,35,000.00
<b>To Migration Support Centre, ORMAS</b>		- Administrative exp	4,59,812.75
<b>Contract</b>		- Advance	3,500.00
- Fees	9,02,000.00	- Sundry Debtor	33,500.00
- Goods & Service tax	1,62,360.00	- Security Deposit Reliance Retails(In	3,500.00
- Reimbursement of Exp Reci	28,943.00		9,35,312.75
- TDS Refund	12,800.00		
- Salary Payble	95,546.00	<b>By PMKVY</b>	
- Sundry Debtor Collection	1,32,373.00	- Repair & Maintenance	3,098.11
- Expenses Payble	1,78,376.00	<b>By PMKVY II</b>	
	15,12,398.00	- Assessment Fees with charges	34,656.00
<b>To Edvantage Future Edutech/ National Skill Development Cor</b>		<b>By INCOME GENERATION (DIARY) PROJECT</b>	
- Admission Fees	1,05,498.00	- Cattle Maintenance Expenses	13,16,450.00
- Assessment Fees	3,000.00	- Administrative Expenses	2,21,718.28
- TDS Payble	3,500.00	- Staff advance	5,000.00
	1,11,998.00	- Construction of Shed & Cubicles	1,11,900.00
<b>To Industrial Training Institute(Private)</b>		- Dunkpit	26,000.00
- Fees from Students	2,49,000.00	- Land Development	1,80,100.00
- Commission Received	3,000.00	- Expenses Payble	15,000.00
- Interest on Security Deposit(	4,395.00		18,76,168.28
- Refund of TDS	8,797.00	<b>By REVOLVING FUND</b>	
	2,65,192.00	- Incentive for Loan Administration	1,53,142.00
<b>To Income from IGP (Diary)</b>	10,09,085.60	- Bank Charges	35.40
<b>To REVOLVING FUND</b>		- TDS Receivable	4,564.00
<b>Collection from Beneficiaries</b>			1,57,741.40
- Principal	74,805.00	<b>By Industrial Training Institute(Private)</b>	
- Interest	3,317.00	- Administrative exp.	4,47,589.70
	78,122.00	<b>By GENERAL ACCOUNT</b>	
<b>To TATA Community Development Project</b>		- Administrative exp.	7,49,896.55
- Refund of Tax Deducted at Source	23,768.00	- FAN	15,500.00
<b>To PMKVY II</b>		- Sundry Debtors	22,14,322.00
- Expenses Payble	33,000.00	- Exp Payble	33,400.00
<b>To GENERAL ACCOUNT</b>		- TDS receivable	1,98,000.00
- House Rent	19,80,000.00	- Processing fee(Advance)	2,000.00
- Loan from SANCHAYIKA	66,29,806.00	- E M I (OFSDS)	5,000.00
- TDS Refund		- Construction of Building(WIP)	16,06,123.00
- Principal	2,73,970.00	- Loan to Micro Finance Project	44,77,710.00
- Interest	13,62,586.00		93,01,951.55
	16,36,556.00	<b>By Security Deposit Refunded (House Rent)</b>	9,00,000.00
<b>To Staff Advance Refund</b>	74,564.00	<b>By WATER PURIFICATION PLANT PROJECT</b>	
<b>To Exp Payble</b>	35,835.00	- Loan Repayment to Microfinance Pvt Ltd	7,50,000.00
		<b>By Closing balance</b>	
		- Cash-in-hand	49,789.74
		- Cash-at-bank	6,78,806.05
		- Fixed Deposit	3,30,000.00
			10,58,595.79
	<b>1,83,02,165.78</b>		<b>1,83,02,165.78</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 Indigenous Contribution for the period from 01.04.2021 to 31.03.2022

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 "REVOLVING FUND" SUPPORTED BY HABITAT FOR HUMANITY INDIA TRUST  
FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs`)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs`)</u>
To Opening balance		By Incentive for Loan Administration	1,53,142.00
- Cash-in-hand	54,662.00		
- Cash-at-bank	84,734.70	By Bank Charges	35.40
- Fixed Deposit	<u>26,00,000.00</u>		
	27,39,396.70	By Loan to General A/C	26,60,000.00
To Bank Interest			
- S B	14,357.00	By Loan to MFCDC	1,50,000.00
- F D	<u>1,44,826.00</u>		
	1,59,183.00	By TDS Receivable	4,564.00
To Collection from Beneficiaries			
- Principal	74,805.00	By Closing balance	
- Interest	<u>3,317.00</u>	- Cash-in-hand	-
	78,122.00	- Cash-at-bank	<u>8,960.30</u>
			8,960.30
	<u><u>29,76,701.70</u></u>		<u><u>29,76,701.70</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 01.04.2021 to 31.03.2022

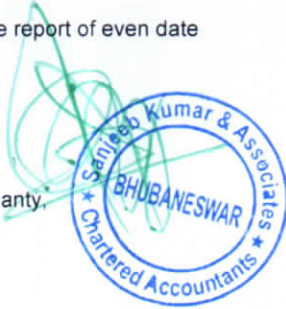


Md. N. Amin  
President

**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 "EDVANTAGE FUTURE EDUTECH IN PARTNERSHIP WITH " NATIONAL SKILL  
DEVELOPMENT CORPORATION", NEW DELHI  
FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs`)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs`)</u>
To Opening balance	Nil	By Programme Exp	
To Admission Fees	1,05,498.00	- Advertising Materials	26,437.20
To Assessment Fees	3,000.00	- Branding Materials	19,139.80
To Bank Interest	584.00	- Brochure	1,400.00
To Loan from General A/C	8,82,411.15	- Counselling Charges	90,133.00
To TDS Payble	3,500.00	- Flyer distribution	19,200.00
		- Teaching Charges	2,03,000.00
		- Social Media Marketing Charges	32,000.00
		- Lead charges	5,000.00
		- Website Charges	38,690.00
			4,35,000.00
		By Administrative exp	
		- Salary	1,99,076.00
		- Bank Charges	113.87
		- Computer Repair & Maintenance	9,794.74
		- Electricity charges	3,837.00
		- Repair & Maintenance	33,742.46
		- House Rent	1,52,000.00
		- Sanitary & Office Exp	9,984.00
		- Travel	26,530.82
		- Printing & Stationery	2,309.00
		- Electronic & Electrical Materials	19,237.68
		- Telephone & Internet	3,187.18
			4,59,812.75
		By Advance to Staff	3,500.00
		By Sundry Debtor	33,500.00
		By Loans	
		- MFDC	55,506.40
		By Security Deposit Reliance Retails(Internet)	3,500.00
		By Closing balance	
		- Cash-in-hand	-
		- Cash-at-bank	4,174.00
			4,174.00
	<u>9,94,993.15</u>		<u>9,94,993.15</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 01.04.2021 to 31.03.2022

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 01.04.2021 TO 31.03.2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs`)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs`)</u>
To Opening balance			
- Cash-in-hand	5,178.66	By Salary & Honorarium	51,000.00
- Cash-at-bank	2,74,433.40	By Electricity & Water	23,072.00
- Margin Money for Bank Guai	1,78,000.00	By Repair & Maintenance	2,60,066.00
	4,57,612.06	By Electrical repair & maintenance	20,200.00
To Bank Interest	2,967.00	By Gardening	32,400.00
To Accomodation Charges	4,60,250.00	By Bank Charges	1,437.94
To Conference Hall Charges	1,36,500.00	By Donation	8,600.00
To Reimbursement of exp Received	6,940.50	By Contingency	140.76
To Sundry Debtor collection		By Web Site Development Charges	4,000.00
- IGSSS	22,050.00	By Consultancy Charges	51,250.00
- OFSDS	42,262.50	By Training Materials	66,061.60
	64,312.50	By Printing & Stationery	7,000.00
To G S T Payble	1,42,167.50		5,25,228.30
To Loan refund from		By <b>Loan to Projects</b>	
- Adhikar ORMAS	2,76,745.50	- ORMAS Project	2,27,800.00
- Lokabandhu Seva Kendra	6,090.00	- LOAN TO ITI	10,000.00
	2,82,835.50	- Adhikar Community Based Diary Fa	1,11,850.00
To Loan from Habitat Revolving Fund	1,50,000.00		3,49,650.00
To Loan from NSDC EFE project	55,506.40	By Adhikar Micro Finance (Sundry Creditors)	4,200.00
To Loan from General Fund	2,07,521.80	By GST Paid	1,46,404.00
To Donation	7,000.00	By Adhikar Micro Finance (GST)(Sundry Creditor)	35,414.00
To Interest on Security Deposit (Electricity)	4,000.00	By TDS Receivable	9,378.00
To TDS Refund	13,979.00	By Audit fees	6,100.00
		By Sundry Debtors	3,465.00
		By <b>Fixed Assets</b>	
		- Air Conditioner	1,03,500.00
		- Fan	23,306.00
		- Invertor	23,600.00
		- Smart Board Camera	20,338.98
		- Stabiliser	15,000.00
			1,85,744.98
		By <b>Closing balance</b>	
		- Cash-in-hand	12,147.74
		- Cash-at-bank	3,83,860.24
		- Margin Money for Bank Guarantee	3,30,000.00
			7,26,007.98
	<b>19,91,592.26</b>		<b>19,91,592.26</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 01.04.2021 to 31.03.2022

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 01.04.2021 TO 31.03.2022.**

<u>RECEIPTS</u>	<u>AMOUNT(Rs')</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs')</u>
To Opening balance			
- Cash-in-hand	-	By Loan Repayment to Microfinance Pvt Ltd	7,50,000.00
- Cash-at-bank	1,20,270.99		
To Bank Interest	3,525.00	By Closing balance	
		- Cash-in-hand	-
To Temporary Loan from General A/C	7,50,000.00	- Cash-at-bank	1,23,795.99
	<u>8,73,795.99</u>		<u>8,73,795.99</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 01.04.2021 to 31.03.2022

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 "ADHIKAR (PMKVY PROJECT)"  
SUPPORTED BY NSDC, GOVT. OF INDIA THROUGH SAB FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022.

RECEIPTS	AMOUNT(Rs`)	PAYMENTS	AMOUNT(Rs`)
To Opening balance		By Repair & Maintenance	3,098.11
- Cash-in-hand	2,445.00		
- Cash-at-bank	642.11	By Closing balance	Nil
To Bank Interest	11.00		
	<u>3,098.11</u>		<u>3,098.11</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 01.04.2021 to 31.03.2022

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**

"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 01.04.2021 TO 31.03.2022.

<u>RECEIPTS</u>	<u>AMOUNT(Rs`)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs`)</u>
To Opening balance		By Closing balance	
- Cash-in-hand	-	- Cash-in-hand	-
- Cash-at-bank	5,203.00	- Cash-at-bank	5,775.00
To Bank Interest	572.00		
	<u>5,775.00</u>		<u>5,775.00</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 01.04.2021 to 31.03.2022



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 01.04.2021 TO 31.03.2022.

RECEIPTS	AMOUNT(Rs')	PAYMENTS	AMOUNT(Rs')
To Opening balance		By Cattle Maintenance	
- Cash-in-hand	25,248.00	- Cattle feed & Transportation	8,29,390.00
- Cash-at-bank	3,524.14	- Medicine & Treatment	1,53,920.00
	28,772.14	- Farming Exp	82,540.00
To Bank Interest	196.00	- Vegetable Farming	14,500.00
		- Straw for Cattle	74,100.00
To Sales		- Cattle Shed/ Cattle Maintenance	1,62,000.00
- Sale of Chicken	23,436.00		13,16,450.00
- Sale of Cow Milk	8,51,851.60	By Administrative Expenses	
- Sale of Paneer	67,980.00	- Electricity Charges	18,543.00
	9,43,267.60	- Guest Hospitality	10,000.00
To Cow Dung Manure	20,000.00	- Insurance charges	5,850.00
- Sale of Mango	2,150.00	- Puja	4,127.00
- Sale of Cocounut	2,310.00	- Office Maintenance	21,886.00
- Sale of Paddy	30,893.00	- Staff Welfare	66,819.00
- Sale of Vegetable	10,465.00	- Repair & Maintenance	94,048.60
	65,818.00	- Bank Charges	444.68
To Loan from General A/C	7,32,257.70	By Staff advance	2,21,718.28
			5,000.00
To Loan from MFCDC	1,11,850.00	By Construction of Shed & Cubicles	1,11,900.00
		By Dunkpit	26,000.00
		By Land Development	1,80,100.00
		By Expenses Payble	
		- Live stock payable	5,000.00
		- Maa Mangala Flour Mills	10,000.00
			15,000.00
		By Closing balance	
		- Cash-in-hand	420.00
		- Cash-at-bank	5,573.16
			5,993.16
	<u>18,82,161.44</u>		<u>18,82,161.44</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 01.04.2021 to 31.03.2022



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 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT(Rs')	PAYMENTS	AMOUNT(Rs')
To Opening balance		By Administrative exp.	
- Cash-in-hand	8,435.00	- Electricity	10,955.00
- Cash-at-bank	95,702.25	- Repair Maintenance	7,000.00
	1,04,137.25	- Festival	6,000.00
To Fees from Students	2,49,000.00	- Salary	4,22,000.00
To Commission Received	3,000.00	- Bank Charges	97.70
To Bank Interest	856.00	- Printing & Stationery	850.00
To Interest on Security Deposit(Electricity)	4,395.00	- Travelling & Conveyance	687.00
To Refund of TDS	8,797.00		4,47,589.70
To Loan from General A/C	73,561.70	By Closing balance	
To Loan Refund from MFCDC	10,000.00	- Cash-in-hand	2,525.00
		- Cash-at-bank	3,632.25
			6,157.25
	<u>4,53,746.95</u>		<u>4,53,746.95</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 01.04.2021 to 31.03.2022



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 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT(Rs`)	PAYMENTS	AMOUNT(Rs`)
To Opening balance		By Administrative Exp.	
- Cash-in-hand	50,873.00	- Staff Salary	3,26,569.00
- Cash-at-bank	1,34,904.61	- AGM / Board Meeting	11,000.00
		- Bank Charges	1,395.35
To Loan from SANCHAYIKA	66,29,806.00	- Celebration of Festivals	10,500.00
		- Honorarium	5,000.00
To Bank Interest	9,454.00	- Proposal Application Fees	29,718.00
		- Electronics Sestro Council Fee	40,000.00
To House Rent	19,80,000.00	- Gardening	23,000.00
		- Donation	5,000.00
To TDS Refund		- EPF ESI	1,52,141.00
- Principal	2,73,970.00	- Audit & Accounting	9,884.00
- Interest	13,62,586.00	- Training Exp	8,249.20
		- Prof Tax	3,725.00
To Loan Received from Projects		- Repair & Maintenance	1,23,715.00
- Habitat Revolving Fund	26,60,000.00		7,49,896.55
		By Loan to Projects	
To Loan Refund from MSC ORMAS Project	4,03,852.00	- IGP-Diary	7,32,257.70
		- Water Purification Plant Project	7,50,000.00
To Transferred from		- I T I (Private)	73,561.70
- Tata Community Dev. Project(TDS Refund)	23,768.00	- ORMAS	6,70,865.00
		- MFCDC	2,07,521.80
To Staff Advance Refund	74,564.00	- COMM. DEVELOPMENT NSDC	8,82,411.15
			33,16,617.35
To Exp Payble	35,835.00	By Exp Payble	33,400.00
		By Processing fee(Advance)	2,000.00
		By Sundry Debtors	22,14,322.00
		By E M I (OFSDS)	5,000.00
		By Loan to Micro Finance Project	44,77,710.00
		By TDS Receivable	1,98,000.00
		By FAN	15,500.00
		By Construction of Building(WIP)	16,06,123.00
		By Security Deposit Refunded (House Rent)	9,00,000.00
		By Contribution to ORMAS Project	10,431.00
		By Closing balance	
		- Cash-in-hand	34,697.00
		- Cash-at-bank	75,915.71
			1,10,612.71
	<u>1,36,39,612.61</u>		<u>1,36,39,612.61</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 01.04.2021 to 31.03.2022

*[Signature]*

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 "ADHIKAR TATA COMMUNITY DEVELOPMENT TRUST PROJECT"**  
**FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs`)</u>	<u>PAYMENTS</u>	<u>AMOUNT(Rs`)</u>
To Opening balance		By Transferred to General A/C	23,768.00
- Cash-in-hand	-		
- Cash-at-bank	7,087.60		
	<u>7,087.60</u>		
To Bank Interest	208.00	By Closing balance	
		- Cash-in-hand	-
To Refund of Tax Deducted at Source	23,768.00	- Cash-at-bank	7,295.60
			<u>7,295.60</u>
	<u>31,063.60</u>		<u>31,063.60</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 01.04.2021 to 31.03.2022



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 "PMKVY - 2.0 (CSSM)"  
SUPPORTED BY" DIRECTORATE OF EMPLOYMENT & ODISHA SKILL DEVELOPMENT AUTHORITY "  
FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

RECEIPTS	AMOUNT(Rs`)	PAYMENTS	AMOUNT(Rs`)
To Opening balance		By Assessment Fees with charges	34,656.00
- Cash-in-hand	1,656.00		
- Cash-at-bank	53,974.65		
		By Closing balance	
To Bank Interest	1,748.00	- Cash-in-hand	-
To Expenses payable	33,000.00	- Cash-at-bank	55,722.65
	<u>90,378.65</u>		<u>90,378.65</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 01.04.2021 to 31.03.2022

As per our separate report of even date

CA. Sanjeeb K. Mohanty,  
Partner



Md. N. Amin  
President

President  
ADHIKAR



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

RECEIPTS

## PAYMENTS

AMOUNT(Rs')

26,01,715.42

26,01,715.42

Estimable

President  
**ADHIKAR**

CA. Sanjeeb K. Mohanty,  
Partner



## 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 31.03.2022

### 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.68,83,381.95 (Present Outstanding Rs.62,74,829.55), 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.1,24,59,522.75 & Current Liability of Rs.1,60,54,841.61(Out of the total Rs1,60,94,961.61 )



Md.N.Amin  
President  
President  
ADHIKAR