

AUDIT REPORT

OF

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

**PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA**

**FOR THE YEAR ENDED ON
31ST MARCH, 2021**

: AUDITORS :

SANJEEB KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS,

ESEN DEN, 475, AIGINIA, KHANDAGIRI, BHUBANESWAR, ORISSA, INDIA.

AUDIT REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **INSTITUTE FOR SOCIAL DEVELOPMENT, PAN : AAAT12831D** (A Organization registered under the Society registration Act, 1860), Functioning at : Plot No-95, Phase-II, Kanan Vihar, 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** and a summary of significant accounting policies and other explanatory information.

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



INSTITUTE FOR SOCIAL DEVELOPMENT AUDIT REPORT, F.Y. 2020-2021

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 express in para 1 to 3 in the notes of accounts

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, **2021**.
- (b) In the case of the Statement of Income and Expenditure, the excess of expenditure over income 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
FRN : 0319055E
UDIN : 21054142AAAAHB2918



Bhubaneswar, Written on 25th November, 2021

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

BALANCE SHEET AS ON 31ST MARCH 2021

<u>LIABILITIES</u>	<u>AMOUNT Rs.</u>	<u>ASSETS</u>	<u>AMOUNT Rs.</u>
<u>CAPITAL FUND</u>		<u>FIXED ASSETS AT COST</u>	
As per last Balance Sheet	17,34,523.86	(As per Schedule - III)	25,54,760.00
Less : Excess of expenditure over income during the year	<u>2,92,351.68</u>		
	14,42,172.18		
<u>UNSPENT GRANT</u>			
(As per Schedule - I)	2,72,491.50		
<u>DEPRECIATION FUND</u>			
As per last Balance Sheet	15,17,493.00		
Add : Provision during the year	<u>1,86,812.00</u>		
	17,04,305.00		
<u>INTEREST FREE HAND LOAN</u>	10,75,169.00		
<u>STAFF WELFARE FUND</u>	3,275.00		
<u>CURRENT LIABILITIES AND PROVISIONS</u>		<u>CURRENT ASSETS</u>	
(As per Schedule - II)	1,75,638.00	<u>LOANS & ADVANCES</u>	
	<u>46,73,050.68</u>	Grant-in-aid Receivable	13,65,346.00
		Security Deposit(Telephone)	2,000.00
		Security Deposit(Rent)	20,000.00
		Tax Deducted at Source	2,128.00
		Closing Cash & Bank Balance	<u>7,28,816.68</u>
		(As per Schedule - IV)	21,18,290.68
			<u>46,73,050.68</u>

The above Balance sheet, to the best of my/our belief contains a true account of the funds and liabilities and of the property and assets of the Organisation as on 31.03.2021.

As per our separate report of even date.



CA. Sanjeeb K. Mohanty,
 Partner

UDIN : 21054142AAAAHB2518

Date.25/11/2021

Subhashri Das

Subhashri Das
 Director

DIRECTOR
 Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

<u>EXPENDITURE</u>	<u>AMOUNT Rs.</u>	<u>INCOME</u>	<u>AMOUNT Rs.</u>
To More Poor & Marginalized Women will claim and Advance their Rights and Violence against Women is less prevalent/OXFAM INDIA		By Grant-in-aid (As per Schedule - I)	67,13,485.00
	4,62,643.00		
To Rakshyak for Children in need of Care and Protection/FOCO	31,54,712.00	By Donation	1,44,200.00
To EK Saath Community Action Campaign(CHSJ)	92,400.00		
To Working with Women and Girls/GAATW	4,80,391.00	By Bank Interest	
To Support the Maadhyam Women Support Centre/NALCO	4,54,991.00	- Foreign	56,225.00
To Management of One Stop Centre/Collector Cuttack	21,68,226.00	- Indigenous	13,846.00
To FC General			70,071.00
- Travel and Conveyance	4,081.00	By Excess of expenditure over income during the year	2,92,351.68
- Bank Charges	377.94		
To General fund			
- Support to Survivor	1,44,200.00		
- Communication Expenses	5,509.00		
- Printing and Stationery	501.00		
- Website Design/ Development/ Renewal	7,000.00		
- Bank Charges	220.76		
- Legal Charges	6,042.98		
	1,63,473.74		
To Audit Fees	52,000.00		
To Depreciation	1,86,812.00		
	72,20,107.68		72,20,107.68

The above Income & Expenditure Account, to the best of my/our belief contains a true account of the Income & Expenditure 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

UDIN : 21054142AAAAHB2918

Date. 25/11/2021

Subhashri Das

Subhashri Das

Director

DIRECTOR

Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT 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 Rakshyak for Children in need of Care and Protection/FOCO	31,66,250.00
- Cash-in-hand	2,786.80		
- Cash-at-bank	22,41,195.56	By EK Saath Community Action Campaign(CHSJ)	90,400.00
- Advance	<u>1,25,126.00</u>		
	23,69,108.36	By More Poor & Marginalized Women will claim and Advance their Rights and Violence against Women is less prevalent/OXFAM INDIA	5,59,991.00
To Grant-in-aid		By Working with Women and Girls/GAATW	4,86,291.00
- Foreign	26,66,843.00		
- Indigenous	<u>20,35,450.00</u>	By Support the Maadhyam Women Support Centre (NALCO)	4,54,991.00
	47,02,293.00	By Management of One Stop Centre/Collector Cutack	21,55,876.00
To Donation	1,44,200.00		
To Bank Interest		By General Fund	
- Foreign	56,225.00	- Support to Survivor	1,44,200.00
- Indigenous	<u>13,846.00</u>	- Communication	4,908.00
	70,071.00	- Printing and Stationery	501.00
To Temporary Loan	5,25,000.00	- Website Design/ Development/ Renewal	7,000.00
		- Bank Charges	220.76
		- Legal Charges	<u>6,042.98</u>
			1,62,872.74
		By FC General	
		- Expenses payable paid	100.00
		- Travel and Conveyance	4,081.00
		- Bank Charges	<u>377.94</u>
			4,558.94
		By Professional Tax Paid	625.00
		By Closing Balance	
		- Cash-in-hand	2,786.80
		- Cash-at-bank	<u>7,26,029.88</u>
			7,28,816.68
	<u>78,10,672.36</u>		<u>78,10,672.36</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Organisation for the period from 01.04.2020 to 31.03.2021.

As per our separate report of even date

Subhashri Das
Subhashri Das
Director

DIRECTOR
Institute for Social Development

CA. Sanjeeb K. Mohanty,
Partner
CA. Sanjeeb K. Mohanty,
Partner

UDIN : 21054142AAAAHB2918

Date: 25/11/2021



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO FOREIGN CONTRIBUTION 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 Rakshyak for Children in need of Care and Protection/FOCO	31,66,250.00
- Cash-in-hand	1,172.80		
- Cash-at-bank	18,29,979.19	By EK Saath Community Action Campaign(CHSJ)	90,400.00
- Advance	1,24,625.00		
	19,55,776.99	By Working with Women and Girls/GAATW	4,86,291.00
To Grant-in-aid			
- Oxfam India(EPIC)	4,84,443.00	By More Poor & Marginalized Women will claim and Advance their Rights and Violence against Women is less prevalent/OXFAM	5,59,991.00
- CHSJ	52,400.00		
- FOCO (UK)	21,50,000.00		
	26,66,843.00		
To Bank Interest	56,225.00	By FC General	
		- Bank Charges	377.94
		- Travel and Conveyance	4,081.00
		- Expenses payable paid	100.00
			4,558.94
		By Closing Balace	
		- Cash-in-hand	1,172.80
		- Cash-at-bank	3,70,181.25
			3,71,354.05
	<u>46,78,844.99</u>		<u>46,78,844.99</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Foreign Contribution for the period from 01.04.2020 to 31.03.2021.

Subhashree Das

Subhashree Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO INDIGENIOUS CONTRIBUTION 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 Support the Maadhyam Women Support Centre (NALCO)	4,54,991.00
- Cash-in-hand	1,614.00	By Management of One Stop Centre/Collector Cutack	21,55,876.00
- Cash-at-bank	4,11,216.37	By General Fund	
- Advance	501.00	- Support to Survivor	1,44,200.00
To Grant in aid		- Communication	4,908.00
- Grant-in-aid (SBI LF	4,85,000.00	- Bank Charges	220.76
- ONE STOP CENTRI	15,50,450.00	- Website Design/ Development/ Renewal	7,000.00
	20,35,450.00	- Legal Expenses	6,042.98
To Bank Interest	13,846.00		1,62,371.74
To Donation	1,44,200.00	By Professional Tax Paid	625.00
To Temporary Loan	5,25,000.00	By Closing Balance	
		- Cash-in-hand	1,614.00
		- Cash-at-bank	3,55,848.63
		- Advance	501.00
			3,57,963.63
	<u>31,31,827.37</u>		<u>31,31,827.37</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Indegineous 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



Subhashree Das

Subhashree Das
Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

SCHEDULE - I

TEMPORARY RESTRICTED FUND

AMOUNT Rs

Opening Balance as on 01.04.2020			15,85,782.50
Add :Grant-in-aid received during the Year 2020-21	47,02,293.00		
Add :Grant-in-aid receivable during the Year 2020-21	13,65,346.00	60,67,639.00	
Less :Grant-in-aid receivable during the Year 2019-20		6,67,445.00	54,00,194.00
			<u>54,00,194.00</u>
TOTAL			<u>69,85,976.50</u>
Less : Unspent during the Year			
FOCO (UK)		66,941.50	
GAATW-2020		2,05,550.00	2,72,491.50
			<u>2,72,491.50</u>
GRANT-IN-AID RECOGNISED DURING THE YEAR 2020-21			<u><u>67,13,485.00</u></u>



Subhashri Das
Subhashri Das
Director
DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

SCHEDULE - II

CURRENT LIABILITIES AS ON 31.03.2021

<u>SI No</u>	<u>Account Head</u>	<u>Amount Rs</u>
1	Expenses Payable(FOCO)	1,02,187.00
2	Expenses Payable(CHSJ)	2,000.00
3	Expenses Payable(INDIAN GENERAL)	601.00
4	Expenses Payable(ONE STOP)	16,350.00
5	Audit Fees	52,000.00
6	Professional Tax	2,500.00
Total		1,75,638.00


Subhashri Das
Director
DIRECTOR
Institute for Social Development



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA
SCHEDULE - III

FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2020-2021

SL NO	DESCRIPTION	ADDITION DURING 2020-21			DURING THE YEAR	DEPRECIATION		NET VALUE	
		GROSS VALUE	BEFORE	AFTER		AS ON	AS ON		
		01.04.2020 (Rs)	01.10.20 (Rs)	30.09.20	%	31.03.2020 (Rs)	31.03.2021 (Rs)	31.03.2021 (Rs)	31.03.2021 (Rs)
01	Furniture & Fixture	4,37,590.00	-	-	10	28,758.00	1,50,010.00	1,78,768.00	2,58,822.00
02	Computer & Printer	7,08,500.00	4,500.00	-	40	70,059.00	5,37,852.00	6,07,911.00	1,05,089.00
03	Electrical Items	1,37,800.00	-	-	15	9,974.00	71,308.00	81,282.00	56,518.00
04	Vehicle	8,60,638.00	-	-	15	49,262.00	5,32,223.00	5,81,485.00	2,79,153.00
05	Plant & Mechinary	2,62,100.00	-	-	15	22,734.00	1,10,543.00	1,33,277.00	1,28,823.00
06	Utensils	56,089.00	-	-	15	590.00	52,159.00	52,749.00	3,340.00
07	Audio Visual	39,210.00	-	-	15	658.00	34,825.00	35,483.00	3,727.00
08	Sewing Machine	28,195.00	-	-	15	1,877.00	15,685.00	17,562.00	10,633.00
09	Library Books	20,138.00	-	-	40	2,900.00	12,888.00	15,788.00	4,350.00
TOTAL:		25,50,260.00	4,500.00	-	-	1,86,812.00	15,17,493.00	17,04,305.00	8,50,455.00



Subhashri Das
Subhashri Das
Director
DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

SCHEDULE - IV

CASH AND BANK BALANCE AS ON 31.03.2021

A. FOREIGN

SL NO	PROJECT	CASH	BANK	TOTAL
01	OXFAM INDIA- EPIC	-	5,000.00	5,000.00
02	FOCO (UK)	-	66,941.50	66,941.50
03	GAATW-2020	-	2,05,550.00	2,05,550.00
04	CHSJ	-	2,000.00	2,000.00
05	F.C GENERAL	1,172.80	90,689.75	91,862.55
	TOTAL	1,172.80	3,70,181.25	3,71,354.05

B. INDIAN

01	NALCO- MAADHYAM	-	5,000.00	5,000.00
01	ONE STOP CENTER	-	16,850.00	16,850.00
02	GENERAL FUND	1,614.00	3,33,998.63	3,35,612.63
	TOTAL	1,614.00	3,55,848.63	3,57,462.63
	GRAND TOTAL	2,786.80	7,26,029.88	7,28,816.68

ANNEXURE TO SCHEDULE - IV

SL NO	NAME OF THE BANK	A/C NO	AMOUNT Rs.
01	INDIAN OVERSEAS BANK (FC SUB A/C	106001000007067	1,67,673.25
02	STATE BANK OF INDIA(FC A/C)	39988176507	2,02,508.00
03	INDIAN OVERSEAS BANK	106001000006148	3,22,365.01
04	INDIAN OVERSEAS BANK	106001000012151	33,483.62
	TOTAL		7,26,029.88



Subhashri Das
Subhashri Das
Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " TO SUPPORT THE MAADHYAM WOMEN SUPPORT CENTRE , BHUBANESWAR AND CUTTACK " SUPPORTED BY NALCO FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance		By Honorarium to 1nos. of Counselors	3,52,000.00
- Cash-at-bank	3,00,305.00		
	3,00,305.00	By Honorarium to 1nos. of Support Staff	88,000.00
To Temporary Loan from One Stop Centre Project	1,59,695.00	By Office Stationary, Telephone with Miscellaneous	14,991.00
		By Transferred to General fund	9.00
		By Closing Balance	
		- Cash-at-bank	5,000.00
			5,000.00
	<u>4,60,000.00</u>		<u>4,60,000.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement 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



Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "MANAGEMENT OF ONE STOP CENTRE IN CUTTACK DISTRICT OF ODISHA" SUPPORTED
 BY DISTRICT MAGISTRATE & COLLECTOR CUTTACK 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	Nil		
To Grant-in-aid	15,50,450.00	By One Stop Centre Management	18,15,500.00
To Temporary Loan	5,25,000.00	By Stationery, Electricity, Telephone, food Etc	2,02,282.00
To Temporary Loan from General fund	2,57,596.00	By Training IEC, Advocacy	25,350.00
		By Contingency	85,614.00
		By Immediate Assistance to Survivor	27,130.00
			21,55,876.00
		By Temporary loan to Nalco Madhyam Project	1,59,695.00
		By Professional Tax Paid	625.00
		By Closing Balance	
		- Cash-at-bank	16,850.00
	<u>23,33,046.00</u>		<u>23,33,046.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement 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



Subhashri Das

Subhashri Das
 Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND 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 Program Cost	
- Cash-in-hand	1,614.00	- Support to Survivor	1,44,200.00
- Cash-at-bank	1,10,911.37		1,44,200.00
- Advance	501.00		
	1,13,026.37	By Administrative Cost	
To Grant-in-aid (SBI LHO)	4,85,000.00	- Bank Charges	220.76
To Donation	1,44,200.00	- Communication Expenses	4,908.00
To Bank Interest	13,846.00	- Printing and Stationery	501.00
		- Website Design/ Development/ Renewal	7,000.00
		- Legal Charges	6,042.98
			18,672.74
To Transfer from Madhyam	9.00	By Temporary Loan to One Stop Centre	2,57,596.00
		By Closing Balance	
		- Cash-in-hand	1,614.00
		- Cash-at-bank	3,33,998.63
			3,35,612.63
	<u>7,56,081.37</u>		<u>7,56,081.37</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement 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



Subhashri Das

Subhashri Das
 Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " RAKSHYAK' FOR CHILDREN IN NEED OF CARE AND PROTECTION IN
 BHUBANESWAR, KHURDA ROAD AND BERHAMPUR ODISHA, INDIA AND "BEHAVIOUR ,MODIFICATION CAMP PROJECT TITLED AS A
 PUNARJIVAN FOR STREET CONNECTED AND FAMILY CONNECTED HARD BEHAVIOUR CHILDREN IN JATNI AND KHURDA ODISHA, INDIA
 PROJECT SUPPORTED BY FRIENDS OF THE CHILDREN OF ORISSA,U.K. 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 Programme Activity	
- Cash-at-bank	11,00,191.50	1 Team Remuneration	
		1.1 Programme Officer Salary	3,59,500.00
To Grant-in-aid	21,50,000.00	1.2 Project Coordinator Salary	2,99,750.00
		1.3 Social worker cum Counselors Salary Lumsum	7,80,500.00
			14,39,750.00
		2 Project running expenses	
		2.1 Food for rescued children	880.00
		2.2 Meeting with stake holders	740.00
		2.3 Travelling with children to cwc	12,460.00
		2.4 Monthly reports, Photos, child profile	150.00
		2.5 Staff co-ordination meeting, communication	9,118.00
		2.7 Volunteers Stipend, TA & DA Lumsum	72,500.00
			95,848.00
		3 Accounts and Admin	
		3.1 2 Offices rent and maintenance	2,42,820.00
		3.2 Office Stationary expenses	17,912.00
		3.3 Accountant Salary	1,20,000.00
			3,80,732.00
		4 Non Recurring expenses	
		4.1 Computer/Furniture and other office assets	3,740.00
		4.2 Staff and children recreation/picnic etc.	14,883.00
		4.3 Staff welfare fund (Uniform, medical insurance,	13,469.00
		4.4 Programme Annual Day Celebration	2,040.00
		4.6 Miscellaneous	19,505.00
			53,637.00
		A Team remuneration	
		A.1 Project Coordinator's Salary	2,39,750.00
		A.2 Counsellor's Salary	1,79,750.00
		A.3 Camp teachers Salary	1,44,000.00
		A.4 Assistant Camp Teacher's Salary	1,20,000.00
		A.5 Children Care Taker's Salary	8,000.00
		A.6 Cook cum Centre care Taker's Salary	96,000.00
			7,87,500.00
		B Camp Running Expenceses	
		B.1 Children's Identification Rescue	11,455.00
		B.2 Travelling Expenses for children	4,420.00
		B.3 Food For children in Camp	-
		B.4 Children's personal needs like tooth brush, tooth past, shops, Etc	8,861.00
		B.6 Health related expenceses for children like health check up, First aid, Medicine, critical care support	-
		B.7 Children's picnic, game and recreation expenditures	-
		B.12 Resourse Persons T.A./D.A./ Fees etc.	-
		B.13 Volunteers T.A. / D.A. / Stipend etc.	58,000.00
			82,736.00



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

C Admin expenses		
C.1 Stationary, internet, electricity and admin	30,592.00	
C.2 Camp Campus Repair and Maintenance	65,020.00	
C.4 Accountant Salary	1,19,750.00	
C.5 Team welfare fund	220.00	2,15,582.00
D Non-recurring expenses		
D.3 Misc	11,740.00	11,740.00
By Auditing and other admin payable paid		50,000.00
By Professional tax payable paid		1,750.00
By Expenses payable paid		63,975.00
By Closing Balance		
- Cash-at-bank	66,941.50	66,941.50

32,50,191.50

32,50,191.50

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2020 to 31.03.2021

Subhashri Das

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Subhashri Das

Director

DIRECTOR

Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "TOWARDS EMPOWERMENT: WORKING WITH WOMEN AND GIRLS ON RIGHTS TO MOBILITY, WORK EDUCATION AND HEALTH OF RURAL AND INDIGENOUS WOMEN AND GIRLS IN SELECT SITES IN ODISHA, INDIA"
 SUPPORTED BY GLOBAL ALLIANCE AGAINST TRAFFIC IN WOMEN, BANGKOK 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 Activity Cost	
- Cash-at-bank	5,67,216.00	- Remuneration for Learning Facilitators(BH)	45,000.00
- Advance	1,24,625.00	- Remuneration for the Project Coordinator	90,000.00
	6,91,841.00	- Remuneration for Project Manager	1,08,000.00
		- Quarterly meeting with learning facilitators	22,800.00
		- Local travel for Project Manager	12,000.00
		- Remuneration for Learning Facilitators	63,200.00
		- Stationery Items	14,041.00
		- Sanitisers	3,500.00
		- Face Mask	7,000.00
		- Bugin Ho Community school LF Remuneration	15,000.00
		- Volunteer Visit	24,000.00
		- One Meeting with Learning Facilitators	3,850.00
		- Remuneration to Project Coordinator	36,000.00
		- Remuneration to Project Manager	36,000.00
			2,02,591.00
		By Audit fees paid	5,000.00
		By Expenses payable paid	900.00
		By Closing Balance	
		- Cash-at-bank	2,05,550.00
			2,05,550.00
	<u>6,91,841.00</u>		<u>6,91,841.00</u>

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As per our separate report of even date

CA. Sanjeeb K. Mohanty
 Partner



Subhashri Das
 Subhashri Das
 Director
DIRECTOR
 Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " MORE POOR & MARGINALIZED WOMEN WILL CLAIM AND ADVANCE THEIR RIGHTS AND VIOLENCE AGAINST WOMEN IS LESS PREVALENT" SUPPORTED BY OXFAM INDIA 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 Programme Activity	
- Cash-at-bank <u>1,00,548.00</u>	1,00,548.00	1.1.4 Continuous Interface with the Groups	26,250.00
		1.1.17 Quarterly Sessions with Identified Community Influencers at Block level	6,325.00
To Grant-in-aid	4,64,443.00	1.1.18 Quarterly Meeting with District level Influencers on positive norms	7,887.00
		2.1.4 Training of the Collective on Women and girls at Village Level	20,625.00
		2.3.2 Building Linkages with Livelihood options based on the needs of the Women and girls	21,100.00
		2.3.3 Specialised Training of Women & Girls	<u>21,800.00</u>
			1,03,987.00
		By Programme Implementation Cost	
		7.1 Part time Community Mobilisers	80,000.00
		7.2 Project Coordinator	1,35,000.00
		7.3 Part time Project Director	38,500.00
		7.4 Part time Accountant	72,000.00
		7.5 Part Rent	27,000.00
		7.7 Communication- Telephone, Internet and Postage	2,403.00
		7.8 Part Electricity & Maintenance	<u>3,753.00</u>
			3,58,656.00
		By Professional tax paid	250.00
		By Expenses Payable paid	89,098.00
		By Audit Fees Paid	8,000.00
		By Closing Balance	
		- Cash-at-bank	<u>5,000.00</u>
			5,000.00
	<u>5,64,991.00</u>		
			<u>5,64,991.00</u>

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As per our separate report of even date

CA.Sanjeeb K.Mohanty
Partner



Subhashri Das
Subhashri Das
Director
DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " PARTNERS4EQUALITY EK SAATH CAMPAIGN SUPPORTED BY MITRA (MENS INITIATIVES FOR TRANSFORMING RELATIONSHIPS THROUGH ACTION) , A UNIT OF CHSJ FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT R</u>
To Opening Balance		By Mentoring Cost of SS	72,400.0
- Cash-at-bank	40,000.00		
	40,000.00	By State Coordination Cost	18,000.0
To Grant-in-aid	52,400.00		
		By Closing Balance	
		- Cash-at-bank	2,000.00
			2,000.0
	<u>92,400.00</u>		<u>92,400.00</u>

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As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " F.C. GENERAL ACCOUNT 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	377.94
- Cash-in-hand	1,172.80		
- Cash-at-bank	22,023.69	By Travel & Conveyance	4,081.00
To Bank Interest	56,225.00	By Expenses payable paid	100.00
To Fund Transferred from FOCO proejct	17,000.00	By Closing Balance	
		- Cash-in-hand	1,172.80
		- Cash-at-bank	90,689.75
			91,862.55
	<u>96,421.49</u>		<u>96,421.49</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2020 to 31.03.2021

Subhashri Das

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Director

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Institute for Social Development

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INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

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.

2 Fixed Assets

Fixed Assets are stated at cost.

3 Depreciation

Depreciation on fixed assets has been provided on W.D.V method at the rate prescribed as per Income Tax Act, 1961.

4 Depreciation Fund

Current years provision for depreciation has been shown under the head Depreciation fund in the Balance Sheet.

5 Income Recognition

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 :

- 01 The Organisation is yet to receive closing balance confirmation certificate for Interest free hand loan of Rs.10,75,169.00, Staff Welfare Fund of Rs.3,275.00, Current Liabilities of Rs.1,75,638.00, Grant-in-aid Receivable of Rs.13,65,346.00, Security Deposit of Telephone of Rs.2,000.00, House Rent of Rs.20,000.00, Tax Deducted at Source of Rs.2,128.00
- 02 The Organisation is trying to consolidate transparent records and registers relating to Fixed Asset, Staff Welfare Fund, Training and Workshop
- 03 The Supporting to the Programme expenses incurred in the rural areas are obviously hand written




Subhashri Das
Director
DIRECTOR
Institute for Social Development