

M/s S C P & Co
Chartered Accountants

House No 2, Plot No 698, Jayadurga Nagar,
Cuttack Road, Bhubaneswar, Dist: Khurda, Orissa, PIN 751006
M 9861146812, 7008986036. E mail: anil2patro@yahoo.com

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Social Welfare Agency & Training Institute (SWATI) At Trinath Temple Street, Po Gosaninuagaon, Berhampur, Dist Ganjam, Orissa 760 003** as at 31st March'2021, also the Income & Expenditure Account for the year ended on that date, annexed thereto and reports as follows:

These financial statements are the responsibility of the entities management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanation, which to the best of our knowledge were necessary for the purpose of our audit ;
2. In our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of the books;
3. The Balance Sheet, the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
4. In our opinion and to the best of our information and according to the explanations given to us the financial statements read with annexed notes on accounts gives a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In the case of the Balance sheet of the state of affairs of the above named organization as at 31st, March 2021.
 - b. In the case of the Income & Expenditure, the excess of income over expenditure of the organisation for the year ended on that date,

Place : Bhubaneswar
Date : 25.10.2021



For SCP & Co.
Chartered Accountants
Firm Reg. No.324601E


P ANIL KUMAR PATRO
Partner
M. No.208848

Social Welfare Agency & Training Institute (SWATI)
 Regd. Office At: Trinath Temple Street, PO: Gosaninuagaon, Dist: Ganjam, Pin:760003, Odisha.
 Project Office: At/Po: Paburia, Dist: Kandhamal- 762112 (Odisha)

Consolidated Balance Sheet as on 31st, March 2021

Liabilities & Capital	Amount (Rs)	Amount(Rs)	Assets	Amount (Rs)	Amount (Rs)
ORGANIZATION FUND:			As per Annexure- III		
Balance as on 01.04.2020	1,65,48,034.61		MOVABLE ASSETS		
Add: Excess Income over Exp.	22,84,077.11		Opening Balance	15,99,501.90	
	1,88,32,111.72		Add: During the Year	15,95,905.00	
Less: Interest Refunded to NABARD and OMM	52,222.00	1,87,79,889.72		31,95,406.90	
			Less: Sold During the Year	15,000.00	
				31,80,406.90	
			Less: Depreciation	3,78,527.29	28,01,879.61
CURRENT LIABILITIES,			IMMOVABLE ASSETS		
PROVISIONS:			Land		
Loans & Advances			Opening Balance	5,33,851.00	
FPO-Potato Seeds	60,000.00	0.00	Add During the Year	0.00	5,33,851.00
Less: Paid During the Year	60,000.00				
Un-utilised Grant (As per Annexure-IV)	37,78,404.35	37,78,404.35	Building		
Security Deposit for Land Lease			Opening Balance	49,98,315.92	
Security Deposit: Staff- E-Library	20,000.00	1,000.00	Add During the Year	11,66,391.00	
Less: Paid During the Year	20,000.00	0.00		61,64,706.92	
			Less Depreciation	3,42,573.01	58,22,133.91
Professional Tax (IC & S.General)			Security Deposit		
Opening Balance	0.00		Opening Balance	2,53,200.00	
Add: Collected during the period	35,525.00		Add: During the Year	0.00	
Less: Paid during the year	35,525.00			2,53,200.00	
	35,525.00		Less: Received During the Year	0.00	2,53,200.00
Professional Tax (FC)			Loans & Advances (As per Annexure-I)		
Opening Balance	0.00		Staff Advance (SWATI General)		
Add: Collected during the period	9,675.00	0.00	Opening Balance	0.00	
Less: Paid during the year	9,675.00		Add: During the Year	20,000.00	20,000.00
	9,675.00		Loan to Udyagi FPO	1,75,050.00	1,75,050.00
	9,675.00		Advance for Office Rent OB		
Tax Deducted at Source (IC & S. General)			MWH, Phulbani	15,000.00	
Opening Balance	0.00		MWH, Tikabali	4,500.00	
Add: Collected during the period	15,841.00	0.00		19,500.00	
Less: Paid during the year	15,841.00		Less: Recovered During the Year	19,500.00	0.00
	15,841.00		Office Rent Advance (BAM-NULM)	1,500.00	
Tax Deducted at Source (FC)			Less: Recovered During the Year	1,500.00	0.00
Opening Balance	0.00		Earnest Money Deposit		
Add: Collected during the period	3,534.00	0.00	Opening Balance	1,00,000.00	
Less: Paid during the year	3,534.00		Add: During the Year	0.00	
	3,534.00			1,00,000.00	
Tax Deducted at Source (CIP)			Less: During the Year	0.00	1,00,000.00
Opening Balance	0.00		Grants Receivable (As per Annexure-IV)		
Add: Collected during the period	130.00	0.00	Grants Receivable (As per Annexure-IV)	21,92,474.00	
Less: Paid during the year	130.00		Less: Write-off	1,806.00	21,90,668.00
	130.00		Grant Receivable (Kandhamal Sc. Park)	15,000.00	15,000.00
Program Expenses Payable			Grant Receivable (CIP- Varietal Imp Potato)	40,000.00	40,000.00
Management of Maternity WH: OB	1,84,925.00	0.00	Tax Deducted Source		
Add: During the year	47,520.00		Opening Balance	6,86,519.00	
Less: Paid during the year	2,32,445.00	47,520.00	Add: During the Year	2,05,182.00	
Delivery Van:OB	1,84,925.00			8,91,701.00	
Add: During the year	54,691.00		Less: Received During the Year	4,12,670.00	4,79,031.00
Less: Paid during the year	47,628.00		Current Assets (As per Annexure-II)		
	1,02,319.00		Cash in Hand	41,449.25	
Bike Ambulance: OB	11,100.00	91,219.00	Balance with Bank(Grants & General)	59,45,480.30	
	24,000.00		Balance with Bank(Staff Dev Fund)	4,48,034.00	
			Balance with Bank(Corpus Fund)	1,10,143.00	65,45,106.55



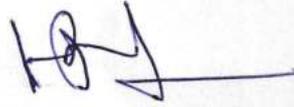
Less: Paid during the year	<u>24,000.00</u>	0.00		
Gender Sensitive GPDP Training: OB	83,478.00			
Less: Paid during the year	<u>81,408.00</u>	2,070.00	Fixed Deposit at Bank (As per Annexure- V)	38,36,453.00
Role of GP in Health & Nutrition:OB	0.00			
Add: During the year	<u>14,270.00</u>	14,270.00		
Children Play Materials (Kmal Sc. Park) OB	43,000.00			
NGO Management Cost (Kmal Sc. Park) OB	<u>15,000.00</u>	58,000.00		
Field Staff Honorarium	30,000.00			
Senior Staff Honorarium	<u>10,000.00</u>	40,000.00		
Total		2,28,12,373.07	Total	2,28,12,373.07

Place: Paburia
Date: 25.10.2021


Chairman

**Chairman
SWATI**





Secretary
**Secretary
SWATI**


Treasurer
**Treasurer
SWATI**

For SCP & Co.
Chartered Accountants
Firm Reg. No.324601E


PANIL KUMAR PATRO
Partner
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Social Welfare Agency & Training Institute (SWATI)
 Regd. Office At: Trinath Temple Street, PO: Gosaninuagaon, Dist: Ganjam, Pin:760003, Odisha.
 Project Office: At/Po: Paburia, Dist: Kandhamal- 762112 (Odisha)

Consolidated Income & Expenditure Account for the Period from 01.04.2020 to 31.03.2021

Expenses		Amount (Rs)	Amount(Rs)	Income		Amount (Rs)	Amount (Rs)
To	Project Expenses (Annexure-I)			By	Grants-in-Aid (Annexure-IV)		
	MNCP	13,36,196.00			P.Y. UU Grant: Utilized		
	Back to Basics- SC, Italy	22,80,040.00			TI-FSW, Phulbani	79,020.50	
	PRACDIP- 2021 (CRY-AM)	3,95,271.00			Millet Promotion	10,90,337.00	
	PRACDIP-2020 (CRY-Kol)	10,10,284.00			Management of Maternity Waiting Home	74,600.00	
	PRACDIP-2021 (CRY-AM)	3,67,840.00			WADI (Adm)	100.00	
	COVID-19 DR (OTG)	<u>1,53,438.00</u>	55,43,069.00		FADP, Phulbani	63,500.00	
	WADI (Project)	10,14,677.00			FADP, Balliguda	16,757.00	
	Delivery Van	8,06,304.50			NULM	3,54,327.00	
	Bike Ambulance	1,10,593.50			OFSDP (Muzagada)	93,100.00	
	TI- FSW, Phulbani	12,47,748.50			OFSDP (Jagannathprasad)	1,86,200.00	
	Mgt. Waiting Home, Balandapada	12,69,612.52			FPO Promotion	1,012.25	
	FADP, Balliguda	14,67,500.00			Bike Ambulance	6,271.50	
	FADP, Phulbani	3,90,000.00			Delivery Van	4,918.00	
	DBI, SDTT, Mumbai	5,32,159.36			MNCP	64,142.50	
	NULM	3,28,442.00			Back to Basics-SC, Italy	1,21,782.00	
	OFSDP (Muzagada)	11,27,500.00			PRACDIP-2020 (CRY-Kolkata)	<u>1,28,589.00</u>	22,84,656.75
	OFSDP (Jagannathprasad)	11,40,000.00					
	OFSDP (Central)	5,45,000.00			C.Y. Grant: Utilized		
	OFSDP (Tarsing)	3,08,779.00			TI-FSW, Phulbani	11,68,639.50	
	Millet Promotion	10,90,956.50			Management of Maternity Waiting Home	12,05,966.52	
	FPO Promotion	7,77,900.50			WADI Development (Proj)	9,81,861.00	
	E-Library	4,76,400.00			WADI (Adm)	50,900.00	
	AVI/SSEID- NIOS	2,475.00			FADP, Phulbani	3,26,500.00	
	Role of GP in Health & Nutrition (SIRD)	1,42,700.00			FADP, Balliguda	14,47,500.00	
	Maternity Waiting Home, Tikabali	11,27,889.50			DBI, SDTT, Mumbai	5,44,567.36	
To	Maternity Waiting Home, Katringia	11,83,444.00			NULM	1,14,515.00	
	Sweekruti	45,845.00			E-Library	4,44,000.00	
	WADI (Adm)	<u>51,000.00</u>	1,51,86,926.88	By	OFSDP (Muzagada)	9,63,850.00	
					OFSDP (Jagannathprasad)	9,48,388.00	
To	SWATI General Expenses				OFSDP (Central)	5,54,157.00	
	Program Expenses	3,36,528.00			OFSDP (Tarsing)	3,12,922.00	
	Administrative Expenses	<u>17,27,150.68</u>	20,63,678.68		FPO Promotion	7,76,888.25	
					Bike Ambulance	1,04,322.00	
To	General (FC) Expenses				AVI/SSEID-NIOS	2,475.00	
	Office Expenses	51.00			Delivery Van	8,01,386.50	
	Bank Charges	<u>356.36</u>	407.36		Role of GP in Health & Nutrition	1,42,700.00	
					Sweekruti	45,845.00	
To	Kandhamal Science Park	<u>1,24,748.80</u>	1,24,748.80		Mgt. Of Maternity WH, Katringia	13,35,387.00	
					Mgt. Of Maternity WH, Tikabali	12,78,728.50	
To	Varietal Improvement Potato	<u>2,80,344.00</u>	2,80,344.00		MNCP	11,84,887.00	
					Back to Basics-SC, Italy	21,50,043.00	
To	Write-off: Loan to IC Projects	3,92,283.25	3,92,283.25		PRACDIP-2021 (CRY-AM)	3,95,271.00	
					PRACDIP-2020 (CRY-Kolkata)	8,77,100.00	
To	Write-off: OTELP Plus-Grant Rec.	<u>1,806.00</u>	1,806.00		PRACDIP-2021 (CRY-AM)	3,67,840.00	
					COVID-19 DR (OTG)	<u>1,53,300.00</u>	1,86,79,939.63
				By	Other Receipts (Annex- I)		
					Bank Interest		
					MNCP	9,281.00	
					Back to Basics	7,946.00	
					PRACDIP-2020 (CRY-Kol)	4,595.00	
					COVID-19 DR (OTG)	<u>138.00</u>	21,960.00
					WADI (Project)	4,371.00	
					TI-FSW, Phulbani	2,558.00	
					MWH, Balandapada	7,312.00	
					Millet Promotion	33,878.00	
					Maternity Waiting Home, Tikabali	8,617.00	
					Maternity Waiting Home, Katringia	<u>11,985.00</u>	68,721.00
					Staff Development	11,765.00	
					Corpus Fund	<u>2,946.00</u>	14,711.00



Social Welfare Agency & Training Institute (SWATI)
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Project Office: At/Po: Paburia, Dist: Kandhamal- 762112 (Odisha)

Consolidated Receipts & Payments Account for the Year ending 31st, March 2021

Receipts		Amount (Rs)	Amount(Rs)	Payments		Amount (Rs)	Amount (Rs)
To	Opening Balance (Annex- I)			By	Programme Expenses (As per Annexure-I)		
	Cash in Hand	20,674.25			MNCP	13,36,196.00	
	Balance with Bank	40,85,898.02	41,06,572.27		Back to Basics- SC, Italy	22,80,040.00	
To	Grants-in-Aid (As per Annexure-I)				PRACDIP- 2021 (CRY-AM)	3,95,271.00	
	MNCP	13,21,027.00			PRACDIP-2020 (CRY-Kol)	10,10,284.00	
	Back to Basics	21,50,043.00			PRACDIP-2021 (CRY-AM)	3,67,840.00	
	PRACDIP-2021 (CRY-AM)	3,95,271.00			COVID-19 DR (OTG)	1,53,438.00	55,43,069.00
	PRACDIP-2020 (CRY-Kol)	8,77,100.00			WADI (Project)	10,14,677.00	
	PRACDIP-2021 (CRY-AM)	10,27,564.00			Delivery Van	8,06,304.50	
	COVID-19 DR (OTG)	1,53,300.00	59,24,305.00		Delivery Van- 2019-20 Payable	11,100.00	
	WADI (Project)	9,81,861.00			Bike Ambulance	1,10,593.50	
	Delivery Van	11,36,000.00			Bike Ambulance- 2019-20 Payable	24,000.00	
	Bike Ambulance	2,40,000.00			TI-FSW, Phulbani	12,47,748.50	
	TI-FSW, Phulbani	12,87,448.00			MWH, Balandapada	12,98,362.52	
	MWH, Balandapada	13,53,129.00			FADP, Baliguda	14,67,500.00	
	FADP, Baliguda	14,35,000.00			FADP, Phulbani	3,90,000.00	
	FADP, Phulbani	3,82,500.00			Diversion Based Irrigation, SDTT, Mumbai	5,32,159.36	
	DBI, SDTT, Mumbai	26,45,000.00			NULM	3,28,442.00	
	NULM	16,62,000.00			OFSDP (Muzagada)	11,27,500.00	
	OFSDP (Muzagada)	11,26,393.00			OFSDP (Jagannathprasad)	11,40,000.00	
	OFSDP (Jagannathprasad)	12,32,000.00			OFSDP (Central)	5,45,000.00	
	OFSDP (Central)	4,57,870.00			OFSDP (Tarsing)	3,08,779.00	
	OFSDP (Tarsing)	2,07,162.00			Millet Promotion	10,90,956.50	
	Millet Promotion	10,40,000.00			FPO Promotion	7,77,900.50	
	FPO Promotion	7,47,000.00			E-Library	4,76,400.00	
	E-Library	5,60,000.00			AVI/SSEID- NIOS	2,475.00	
	AVI/SSEID- NIOS	2,475.00			Role of GP in Health & Nutrition (SIRD)	1,42,700.00	
	IRRI-ODISHA Govt. Collaborative	63,200.00			Gender Sensitive GDPD Training-2019-20	81,408.00	
	Gender Sensitive GDPD Training	81,408.00			Maternity Waiting Home, Tikabali	12,91,266.50	
	Maternity Waiting Home, Tikabali	13,89,504.00			Maternity Waiting Home, Katringia	13,48,056.00	
	Maternity Waiting Home, Katringia	13,89,504.00	1,94,19,454.00		Sweekruti	45,845.00	
To	Other Receipts				MWH, Balandapada-2019-20 Payable	1,84,925.00	
	Bank Interest				WADI (Adm)	51,000.00	1,58,45,098.88
	MNCP	9,281.00		By	TDS Deposited (FC)	3,534.00	3,534.00
	Back to Basics	7,946.00					
	PRACDIP-2020 (CRY-Kol)	4,595.00		By	PT Deposited (FC)	9,675.00	9,675.00
	COVID-19 DR (OTG)	138.00	21,960.00				
	WADI (Project)	4,371.00		By	TDS Deposited (IC)	7,322.00	7,322.00
	TI-FSW, Phulbani	2,558.00					
	MWH, Balandapada	7,312.00		By	Bank Interest Refunded:		
	Millet Promotion	33,878.00			NABARD (WADI Proj)	19,252.00	
	Maternity Waiting Home, Tikabali	8,617.00			NABARD (WADI-Adm)	80.00	
	Maternity Waiting Home, Katringia	11,985.00	68,721.00		Odisha Millet Mission	32,890.00	52,222.00
	Staff Development	11,765.00		By	TDS deducted by Donor		
	Corpus Fund	2,946.00	14,711.00		NULM	1,40,400.00	
	Interest on Fixed Deposit				OFSDP (Muzagada)	22,528.00	
	Staff Development	96,538.00			OFSDP (Jagannathprasad)	24,640.00	
	Corpus Fund	38,839.00	1,35,377.00		OFSDP (Central)	9,157.00	
To	TDS Collected (FC)	3,534.00	3,534.00	By	Investment (Fixed Deposit)		
To	PT Collected (FC)	9,675.00	9,675.00		Corpus Fund	35,933.00	
To	TDS Collected (IC)	7,322.00	7,322.00		Staff Development Fund	96,538.00	1,32,471.00
To	PT Collected (IC)	34,050.00	34,050.00	By	TDS: Interest on Fixed Deposit- Corpus Fund	2,906.00	2,906.00
To	TDS Collected (Varietal Imp. Potato)	130.00	130.00	By	Staff Welfare (DBI) T/F to SWATI General	12,408.00	12,408.00
To	TDS recovered from IT Dept.			By	SWATI General Payments		
	OFSDP (Muzagada)	93,078.00			Program Expenses	3,36,528.00	
	OFSDP (Jagannathprasad)	30,052.00			Administrative Expenses	17,27,150.68	
	NULM	2,75,268.00	3,98,398.00		Professional Tax Paid	35,525.00	
					TDS paid- Audit Fees and P & S	8,519.00	21,07,722.68
					Capital Expenses		
					Immovable Assets	11,66,391.00	

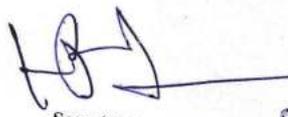


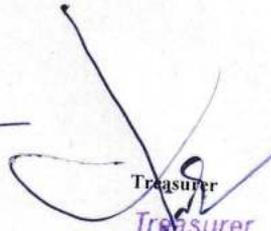
To	Payment Reversed (WADI Project)	32,700.00	32,700.00	Movable Assets	1,91,120.00	13,57,511.00
To	NGO Service Charges (E-Library)	32,400.00	32,400.00	Investment/Loans & Advances		
To	Advance Realised: (Off. Rent- NULM, BAM)	1,500.00	1,500.00	Fixed Deposit- Current Reinvest (As per Annex-	20,00,000.00	
To	SWATI General Receipts			Fixed Deposit- Int Reinvest (As per Annex- V)	26,213.00	20,26,213.00
	Bank Interest	84,662.00		By TDS on Fixed Deposit Interest	1,408.00	1,408.00
	Other Receipts	15,42,860.00		Loan to Udyagi FPO	1,75,050.00	1,75,050.00
	Miscellaneous Receipts	23,38,497.00		Purchase of Bolero	10,48,046.00	10,48,046.00
	Donations and Contributions (Bolero)	10,49,016.00		Staff Advance	20,000.00	20,000.00
	Interest on Fixed Deposit	27,621.00		Advance Refunded to Udyagi FPO (LY O/S)	60,000.00	60,000.00
	TDS refunded from IT Dept.	14,272.00		Security Deposit Staff, E-Library	20,000.00	20,000.00
	Membership Fees- Board Members	11,000.00		By General (FC) Payments		
	Sale of Old Vehicle	15,000.00		Office Expenses	51.00	
	Advance realised for Rent	19,500.00		Bank Charges	356.36	407.36
	Professional Tax Collected	1,475.00		Investment- Interest on FD	33,698.00	33,698.00
	TDS Deducted- Audit Fees and P & S	8,519.00	51,12,422.00	By Kandhamal Science Park	1,24,748.80	1,24,748.80
To	General (FC) Receipts			By Varietal Improvements Potato (CIP)	2,80,344.00	2,80,344.00
	Bank Interest	15,205.00		TDS Deposited	130.00	130.00
	Interest on Fixed Deposit	33,698.00		By CLOSING BALANCE (As per Annexure-II)		
	Miscellaneous Receipts	32,050.00	80,953.00	Cash-in-Hand	41,449.25	
To	Kandhamal Science Park	5,775.00	5,775.00	Balance with Bank	65,03,657.30	65,45,106.55
To	Varietal Improvements Potato (CIP)	2,00,000.00	2,00,000.00			
	Total		3,56,09,959.27	Total		3,56,09,959.27

Place: Paburia
Date: 25.10.2021


Chairman
**Chairman
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Secretary
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