



AUDITORS REPORT

We have examined the attached Balance Sheet of “**SOCIAL WELFARE ASSOCIATION FOR POOR & NOBLE ACTIVITIES “(SWAPNA) , AT/PO-KANDABINDHA, VIA-GADASILA, DIST-DHENKANAL ODISHA** as at 31st March 2021, the Income and Expenditure Account and the Receipts & Payments Account for the year ended on those dates which are in agreement with the books of accounts maintained by the organization.

These financial statements are the responsibility of the entity’s 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 & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. 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 & significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(i) In the case of Balance Sheet, the state of affairs of the above named organization as at 31st March 2021

and

(ii). In case of Income Expenditure account the excess of Income over Expenditure of its accounting year ending on 31st March 2021.

Place: Bhubaneswar
Date: 02/06/2021

Rasmita Dalei
Director
SWAPNA

for SUBRAT & Co
Chartered Accountants

JKP
(C.A Subrat Kumar Pati)
Proprietor
M.no-067018



SWAPNA
SOCIAL WELFARE ASSOCIATION FOR POOR & NOBLE ACTIVITIES

At: KANDABINDHA, P.O.: KANDABINDHA, VIA-GADASILA Dist.: DHENKANAL, ODISHA

BALANCE SHEET AS ON 31.03.2021

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
CAPITAL FUND			FIXED ASSETS		
Opening Balance	618317.43		As per Schedule A		5,95,238.95
	122901.49	7,41,218.92			
UNSECURED LOAN			Current Assets, Loans & Advances		
Opening Balance	29,13,966.00		Grant-in-aid receivable		
Add: During the Year	3,00,000.00		Opening Balance	2903262	
	32,13,966.00		Add: During the year	90000	
Less: Paid during the year	22,36,598.00	9,77,368.00		2993262	
Current Liabilities & Provision			Less: Received during the year	2236598	7,56,664.00
Audit fees Payble		4,500.00			
Expenses Payble (IPSRc)		61,000.00	Cash in Hand	1,155.00	
			Cash at Bank	4,31,028.97	4,32,183.97
TOTAL		17,84,086.92	TOTAL		17,84,086.92

for SUBRAT & CO
Chartered Accountants

(CA.Subrat Kumar Pati,FCA)

Proprietor
M.No-067018



Place: Bhubaneswar
Date:02/06/2021

Rasmita Dalei
Director
SWAPNA

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SOCIAL WELFARE ASSOCIATION FOR POOR & NOBLE ACTIVITIES

At: KANDABINDHA, P.O.: KANDABINDHA, VIA-GADASILA Dist.: DHENKANAL, ODISHA

SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR TGE YEAR 2020-21

Sl. No	Name of Assets	WDV as on 01.04.2020	Add during the year	Total	Rate of Depr.	Depr. Value	W.D.V as on 31.03.2021
1	Furniture & Fixture	124487.74		124487.74	10%	12448.774	112038.97
2	Training Equipment	13832.44		13832.44	10%	1383.244	12449.20
3	Office Equipment	21072.15		21072.15	10%	2107.215	18964.94
4	Books	53735.55		53735.55	15%	8060.3325	45675.22
5	Television	21792.27		21792.27	10%	2179.227	19613.04
6	DVD	561.77		561.77	10%	56.177	505.59
7	Sewing Machine	1909.21		1909.21	15%	286.3815	1622.83
8	Bi Cycle	2834.97		2834.97	15%	425.2455	2409.72
9	Computer	7366.94		7366.94	40%	2946.776	4420.16
10	Sports Equipment	4230.74		4230.74	10%	423.074	3807.67
11	Agricultural Equipment	21971.46		21971.46	10%	2197.146	19774.31
12	Drug Centre Equipments	22035.51		22035.51	10%	2203.551	19831.96
13	Electrical Equipments	49346.75		49346.75	15%	7402.0125	41944.74
14	Bedding Materials	29441.88		29441.88	15%	4416.282	25025.60
15	Cooking Utensils	23481.25		23481.25	15%	3522.1875	19959.06
16	Toolkits	180625		180625	15%	27093.75	153531.25
17	Aquaguard	15183		15183	10%	1518.3	13664.70
18	CCTV		100000	100000	20%	20000	80000.00
	TOTAL	593908.63	100000	693908.63		98669.68	595238.95

for SUBRAT & CO

Chartered Accountants



(CA. Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

Place: Bhubaneswar

Date: 02/06/2021

Rasmita Datta

Director
SWAPNA

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SOCIAL WELFARE ASSOCIATION FOR POOR & NOBLE ACTIVITIES
At: KANDABINDHA, P.O.: KANDABINDHA, VIA-GADASILA Dist.: DHENKANAL, ODISHA

Income and Expenditure Account for the year ended 31st March 2021

Expenditure		Amount	Income		Amount
To	Programme Expenses		By	Membership fees	15,000.00
	SHG promotion & Financial Inclusion	61,987.00	By	Public Donation	1,96,830.00
	Road Safety Awareness Programme	55,000.00	By	Members contribution	2,98,780.00
	Sports, Youth & Adolescent Development Programme	2,67,896.00	By	Income from Handicraft unit	4,88,765.00
	Drug Deadction Programme	3,45,851.00	By	Sale of Herbal products	3,28,950.00
	Coaching centre for SC,ST,OBC	2,48,645.00	By	Sale of Training products	2,45,860.00
	Craft Awareness Programme	64,000.00	By	SHG promotion income	1,41,000.00
	Promotion of Herbal Garden	90,000.00	By	Income from cashew nut	3,88,925.00
	Observatin & celebration of important Day	1,64,000.00	By	Sale of Plants	2,95,620.00
	Promotion of Traditional Industries with Artisans	2,25,167.00	By	Sale of mushroom	2,98,748.00
	Skill enhancement training	1,03,215.00	By	Bank Interest	5,807.00
	Workshops & Seminars	1,03,806.00	By	Grant-in-aid	
	Awareness activities	81,966.00	-	From Ministry of Social	18,39,150.00
	Cashewnut processing expenses	83,166.00		Justice & Empowerment, Govt. of	
	Nursery & Plantation expenses	98,754.00		India for 2020-21	
	Mushroom cultivation training	83,600.00	-	Ministry of Textile, Deptt of	3,90,300.00
To	Administrative Expenses			Handicrafts for the year 2020-21	
	Audit fees	4,500.00	-	Odisha Council of Culture	20,000.00
	Staff Salary	1,80,000.00	-	Collector, Jharsuguda	15,800.00
	Office Contingency	54,082.00			
	House Rent	60,000.00			
	Bank Charges	1,062.17			
To	Expenses Against Grant				
	Programme expenses on PrSC	19,45,166.66			
	Installation of stalls for artisans	3,90,300.00			
	Cultural Programme Expenses	20,000.00			
	COVID instrument & Awareness	15,800.00			
To	Depreciation on fixed assets	98669.68			
To	Excess of Income over Expenditure	122901.49			
	TOTAL	4969535.00		TOTAL	49,69,535.00

for SUBRAT & CO
Chartered Accountants

(CA. Subrat Kumar Pati, FCA)

Proprietor

M.No-067018

Place: Bhubaneswar

Date: 02/06/2021

Rasmita Daker
Director
SWAPNA



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SOCIAL WELFARE ASSOCIATION FOR POOR & NOBLE ACTIVITIES
At: KANDABINDHA, P.O.: KANDABINDHA, VIA-GADASILA Dist.: DHENKANAL, ODISHA

Receipt and Payment Account for the year ended 31st March 2021

Receipts		Amount	Payments		Amount
To	Opening Balances		By	Programme Expenses	
	Cash in Hand	8,940.00		SHG promotion & Financial Inclusion	61,987.00
	Cash at Bank	30,672.80		Road Safety Awareness Programme	55,000.00
To	Membership fees	15,000.00		Sports, Youth & Adoloscet Development Programme	2,67,896.00
To	Public Donation	1,96,830.00		Drug Deadiction & Community Edn Prog	3,45,851.00
To	Members contribution	2,98,780.00		Coaching centre for SC, ST & OBC Students	2,48,645.00
To	Income from Handicraft unit	4,88,765.00		Craft Awareness Programme	64,000.00
To	Sale of Herbal products	3,28,950.00		Promotion of Herbal Garden	90,000.00
To	Sale of Training products	2,45,860.00		Observatin & celebration of important Day	1,64,000.00
To	SHG promotion income	1,41,000.00		Promotion of Traditional Industries with Artisans	2,25,167.00
To	Income from cashew nut	3,88,925.00		Skill enhancement training to artisans	1,03,215.00
To	Sale of Plants	2,95,620.00		Workshops & Seminars	1,03,806.00
To	Sale of mushroom	2,98,748.00		Awareness activities	81,966.00
To	Bank Interest	5,807.00		Cashewnut processing expenses	83,166.00
To	Grant-in-aid			Nursery & Plantation expenses	98,754.00
-	From Ministry of Social Justice & Empowerment, Govt. of India for 2020-21	17,49,150.00		Mushroom cultivation training	83,600.00
-	Ministry of Textile, Deptt of Handicrafts for the year 2020-21	3,90,300.00	By	Administrative Expenses	
-	Odisha Council of Culture Collector, Jharsuguda	20,000.00		Audit fees	4,500.00
-	Grant-in-aid Receivable			Staff Salary	1,80,000.00
-	From Ministry of Social Justice & Empowerment, Govt. of India for the year 2019-20	18,25,298.00		Office Contingency	54,082.00
-	Ministry of Textile, Deptt of Handicrafts	4,11,300.00		House Rent	60,000.00
To	Loan against Grant receivable			Bank Charges	1,062.17
	IPSrC	3,00,000.00	By	Expenses Against Grant	
				Programme expenses on IPrSC	18,94,166.66
				Installation of CC Camera	90,000.00
				Installation of Stalls for Handicraft artisan	3,90,300.00
				Cultural Programme Expenses	20,000.00
				Covid instrument & Awareness Expenses	15,800.00
			By	Loan Repayment	22,36,598.00
			By	Closing Balances	
				Cash in Hand	1,155.00
				Cash at Bank	4,31,028.97
TOTAL		74,55,745.80	TOTAL		74,55,745.80

for SUBRAT & CO
Chartered Accountants

(CA. Subrat Kumar Pati, FCA)

Proprietor

M.No-067018



Place: Bhubaneswar
Date: 02/06/2021

Rasmita Dalei
Director
SWAPNA