

## AUDITORS' REPORT

### Report on the Financial Statements

We have audited the accompanying financial statements of **PRODIGALS HOME** (hereinafter referred to as "The Society") [PAN: AAATP3233G] FELLOWSHIP COLONY, HOUSE NO.102, DIMAPUR, NAGALAND which comprise the balance sheet as at 31st March 2023, and Income & Expenditure Account for the year then ended 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 and financial performances of the Society. 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.

### Auditors' 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 risk of 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's preparation and fair presentations 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.



## 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.

- I. In the case of Balance Sheet of the State of affairs of the Society as at 31<sup>st</sup> March, 2023.
- II. In the case of Income & Expenditure Accounts, Excess of Expenditure over Income of the Society for the year ended on 31<sup>st</sup> March, 2023 and
- III. In the case of Receipts & Payment Accounts of the receipts and payments of the Society for the year ended on 31<sup>st</sup> March, 2023.

## **PRODIGALSH HOME (PH)** Dimapur Nagaland

### **SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

#### **1. Organization:**

Prodigals' Home (PH), established in 1990, is a Non-Governmental Organization (NGO) registered under the Registration of Societies Act 1860 vide registration No. **RS 1349 Dated 14/08/1991**. It is also registered under the Foreign Contribution (Regulation) Act 1976 and Section 12A and 80G of the Income Tax Act 1961. Prodigals' Home, with its head office at Dimapur, Nagaland, operates in the North East of India.

Prodigals' Home basically emerged to address the issue of drug abuse, treatment and Rehabilitation of drug addicts and alcoholics. Over the years, the Organization has ventured into the fields of Community Health, Women and Child Development, Rural Development, Research and Documentation, Community mental health issues and facilitation of Grass Root organizations in the region of North East India.

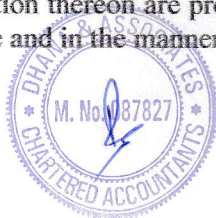
#### **2. Accounting Policies**

##### **A. Method of Accounting**

- "Cash System" of Accounting is followed.

##### **B. Fixed Assets and Depreciation**

- Fixed Assets are recorded at cost of acquisition including taxes, duties, freight and other incidental expenses related to acquisition and installation.
- Depreciation thereon are provided written down value (WDV) method and at the rate and in the manner prescribed by the Income Tax Act, 1961.



- Depreciation @10% are charged on each assets from the year of purchase.

### C. Revenue Recognition

Grants received for a specific purpose, are recognized as income to the extent utilized during the year in accordance with the terms and conditions of the Grant /Sanction Letter. In some cases unspent grant funds are carried forward as an Earmarked Funds while in other cases the unspent funds are refunded to respective funders. In case of such funds being invested in FDR's the interest earned on such funds is transferred to the respective Grants.

- Grants made to program partners are accounted for as expenditure when the funds are reported as utilized by them.
- Grant funds used for purchase of fixed assets are transferred to Capital Fund Accounts.
- Common expenses on program administration and interest earned on donor funds are allocated to various programs on a pro-rata basis.

3. The rest of the Accounting Policies are consistent with the generally accepted accounting policies.

For DHANA & Associates  
(Formerly KHANDELIA & SHARMA)  
*Chartered Accountants*



Dinesh Sharma,  
Partner

M. No. 087827

Firm No. 510525C

Dimapur, 29<sup>th</sup> June, 2023

UDIN : 23087827BGWBCA9866

# PRODIGALS' HOME

Regd No. RS-1349 Dated 14.08.1991

DIMAPUR, NAGALAND.

## BALANCE SHEET AS ON 31st MARCH 2023.

| <u>FUND &amp; LIABILITIES:</u>                                                                                   | <u>SCHEDULE</u> | <u>AMOUNT(Rs.)</u>                                               | <u>AMOUNT(Rs.)</u> |
|------------------------------------------------------------------------------------------------------------------|-----------------|------------------------------------------------------------------|--------------------|
| <u>General Fund:</u><br>As per last account<br>Less: Deficit during the Year                                     | "A"             | (60,31,493.16)<br>51,09,479.86                                   | (1,11,40,973.02)   |
| <u>Revolving Fund:</u><br>As per last account<br>Add: during the year                                            |                 | 8,95,000.00<br>-                                                 | 8,95,000.00        |
| <u>Loans Fund:</u><br><u>Temporary Loan:</u><br>As per last account<br>Add: during the year                      | "B"             | 1,13,60,569.00<br>74,78,381.00<br>1,88,38,950.00<br>29,77,510.00 | 1,58,61,440.00     |
| Less: Repayment during the year                                                                                  |                 |                                                                  |                    |
|                                                                                                                  |                 |                                                                  | 56,15,467          |
|                                                                                                                  |                 |                                                                  |                    |
| <u>ASSETS &amp; PROPERTIES:</u><br><u>Fixed Assets:</u><br>As per last account<br>Add: During the year           | "C"             | 17,88,879.63<br>-<br>17,88,879.63<br>1,78,887.96                 | 16,09,991.67       |
| Less: Depreciation                                                                                               |                 |                                                                  |                    |
|                                                                                                                  |                 |                                                                  |                    |
| <u>Current Assets:</u><br>Revolving Fund<br>Loan to Farmer (NABARD TDF Project)<br>Less: Loan refunded by farmer | "D"             | 10,15,473.00<br>-<br>-                                           | 10,15,473.00       |
|                                                                                                                  |                 |                                                                  |                    |
| <u>Closing Balance:</u><br>Indian Fund<br>Foreign Fund                                                           | "E"             | 5,00,318.28<br>24,89,684.00                                      | 29,90,002.28       |
|                                                                                                                  |                 |                                                                  | 56,15,467          |

In terms of our separate report of even date

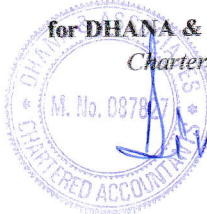
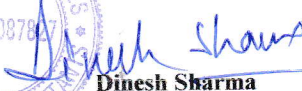
  
Director  
Prodigals Home

Director  
Prodigals' Home  
Dimapur : Nagaland

Date: 29th June, 2023

Place: Dimapur

UDIN : 23087827BGWBCA9866

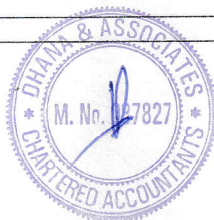
for DHANA & ASSOCIATES  
Chartered Accountants  
  
  
Dinesh Sharma  
Partner  
M. No. 087827  
Firm No. 0510525C

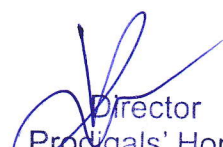
# PRODIGALS' HOME

DIMAPUR, NAGALAND.

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023:

| Expenditure                                                                                                                                        | Domestic                     | FCRA               | Total                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------|------------------------------|
| <b>American India Foundation</b><br>Supporting Covid Vaccination – Prioritizing & Protecting the most vulnerable                                   |                              | 42,971.00          | 42,971.00                    |
| <b>American India Foundation</b><br>End to End Vaccination Support Program                                                                         |                              | 1,14,607.00        | 1,14,607.00                  |
| <b>U.S. Department of State (American Embassy New Delhi)</b><br>YUVA (Young Un heard Voices for Action) on Climate Change                          |                              | 2,83,258.00        | 2,83,258.00                  |
| <b>StoryCenter</b><br>Rainbow Dialogues                                                                                                            |                              | 3,11,105.00        | 3,11,105.00                  |
| <b>Ministry of Social Justice and Empowerment</b><br>Integrated Rehabilitation Centre for Addicts                                                  | 36,53,371.00                 |                    | 36,53,371.00                 |
| <b>Helpage India Project:</b><br>"Support a Granny Parent HI Project....."                                                                         | 4,51,048.00                  |                    | 4,51,048.00                  |
| <b>NSACS</b><br>"Targeted Intervention Project of MIGRANTS at DIMAPUR<br>Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur | 16,74,071.00<br>14,51,642.85 |                    | 16,74,071.00<br>14,51,642.85 |
| <b>CHILDLINE INDIA FOUNDATION</b>                                                                                                                  | 14,29,429.00                 |                    | 14,29,429.00                 |
| <b>Ministry of Women and Child Development</b><br>SWADHAR GREH                                                                                     | 13,08,930.00                 |                    | 13,08,930.00                 |
| <b>State Child Protection Society / CCI</b><br>Mission Vatsalya Scheme (Child Protection Services and Welfare Services)                            | 33,56,234.00                 |                    | 33,56,234.00                 |
| <b>State Child Protection Society</b><br>Swachhta Hi Sewa Campaign                                                                                 | 20,250.00                    |                    | 20,250.00                    |
| <b>Azim Premji Philanthropic Initiatives Private Limited.</b><br>Community Mental Health Project                                                   | 23,77,443.50                 |                    | 23,77,443.50                 |
| National Centre for Promotion of Employment for Disabled People                                                                                    | 10,000.00                    |                    | 10,000.00                    |
| <b>Shamdasani Foundation</b><br>For Needy and Poor                                                                                                 | 45,000.00                    |                    | 45,000.00                    |
| EPF Contribution                                                                                                                                   | 60,984.00                    |                    | 60,984.00                    |
| Education and Medical Support to Under privileged Children                                                                                         | 4,13,700.00                  |                    | 4,13,700.00                  |
| Administrative Expenses                                                                                                                            | 76,577.58                    |                    | 76,577.58                    |
| Depreciation                                                                                                                                       |                              |                    | 1,78,887.94                  |
| <b>TOTAL</b>                                                                                                                                       | <b>1,63,28,680.93</b>        | <b>7,51,941.00</b> | <b>1,72,59,509.87</b>        |



  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023:**

| Income                                                                       | Domestic            | FCRA                | Total                 |
|------------------------------------------------------------------------------|---------------------|---------------------|-----------------------|
| <b>American India Foundation</b>                                             |                     |                     |                       |
| Supporting Covid Vaccination – Prioritizing & Protecting the most vulnerable |                     | 11,24,953.00        | 11,24,953.00          |
|                                                                              |                     |                     | -                     |
| <b>U.S. Department of State (American Embassy New Delhi)</b>                 |                     | 8,19,225.00         | 8,19,225.00           |
|                                                                              |                     |                     | -                     |
| <b>StoryCenter</b>                                                           |                     | 22,59,095.00        | 22,59,095.00          |
|                                                                              |                     |                     | -                     |
| <b>Ministry of Social Justice and Empowerment</b>                            |                     |                     |                       |
| Integrated Rehabilitation Centre for Addicts                                 | 10,71,917.00        |                     | 10,71,917.00          |
|                                                                              |                     |                     | -                     |
| <b>Helpage India Project:</b>                                                |                     |                     |                       |
| "Support a Granny Parent HI Project....."                                    | 4,50,000.00         |                     | 4,50,000.00           |
|                                                                              |                     |                     | -                     |
| <b>NSACS</b>                                                                 |                     |                     |                       |
| "Targeted Intervention Project of MIGRANTS at DIMAPUR                        | 16,71,851.00        |                     | 16,71,851.00          |
| Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur    | 14,54,500.00        |                     | 14,54,500.00          |
|                                                                              |                     |                     | -                     |
| <b>CHILDLINE INDIA FOUNDATION</b>                                            | 13,17,310.00        |                     | 13,17,310.00          |
|                                                                              |                     |                     | -                     |
| <b>State Child Protection Society / CCI</b>                                  |                     |                     |                       |
| Mission Vatsalya Scheme (Child Protection Services and Welfare Services)     | 12,49,164.00        |                     | 12,49,164.00          |
|                                                                              |                     |                     | -                     |
| <b>Shamdasani Foundation</b>                                                 |                     |                     |                       |
| For Needy and Poor                                                           | 45,000.00           |                     | 45,000.00             |
|                                                                              |                     |                     | -                     |
| <b>Other Income</b>                                                          |                     |                     |                       |
| Bank Interest                                                                | 51,357.00           | 5,362.00            | 56,719.00             |
| Organization Contribution and Donations                                      | 6,30,296.00         | -                   | 6,30,296.00           |
|                                                                              |                     |                     | -                     |
| Excess of Expenditure over Income                                            |                     |                     | 51,09,479.86          |
|                                                                              |                     |                     | -                     |
| <b>TOTAL</b>                                                                 | <b>79,41,395.00</b> | <b>42,08,635.00</b> | <b>1,72,59,509.86</b> |

Director  
Prodigals Home

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Dimapur : Nagaland

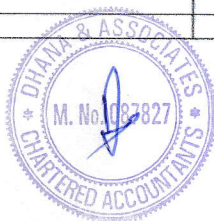
Date : 29th June, 2023  
Place: Dimapur  
UDIN : 23087827BGWBCA9866

for DHANA & ASSOCIATES  
Chartered Accountants  
M. No. 087827  
**Dinesh Sharma**  
Partner  
M. No. 087827  
Firm No. 0510525C

**PRODIGALS' HOME  
DIMAPUR, NAGALAND.**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023:**

| Receipt                                                                                                                                            | Domestic                     | FCRA                | Total                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------|------------------------------|
| Opening Balance (Cash and Bank)                                                                                                                    | 33,76,387.21                 | 43,336.00           | 34,19,723.21                 |
| <u>American India Foundation</u><br>Supporting Covid Vaccination – Prioritizing & Protecting the most vulnerable                                   | -                            | 11,24,953.00        | 11,24,953.00                 |
| <u>Department of State, U.S. Consulate, Kolkata</u><br>YUVA (Young Un heard Voices for Action) on Climate Change                                   | -                            | 8,19,225.00         | 8,19,225.00                  |
| <u>Story Centre, USA</u><br>Rainbow Dialogues                                                                                                      | -                            | 22,59,095.00        | 22,59,095.00                 |
| <u>Ministry of Social Justice and Empowerment</u><br>Integrated Rehabilitation Centre for Addicts                                                  | 10,71,917.00                 |                     | 10,71,917.00                 |
| <u>Helpage India Project:</u><br>"Support a Granny Parent HI Project....."                                                                         | 4,50,000.00                  |                     | 4,50,000.00                  |
| <u>NSACS</u><br>"Targeted Intervention Project of MIGRANTS at DIMAPUR<br>Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur | 16,71,851.00<br>14,54,500.00 |                     | 16,71,851.00<br>14,54,500.00 |
| <u>CHILDLINE INDIA FOUNDATION</u>                                                                                                                  | 13,17,310.00                 |                     | 13,17,310.00                 |
| <u>State Child Protection Society / CCI</u><br>Mission Vatsalya Scheme (Child Protection Services and Welfare Services')                           | 12,49,164.00                 |                     | 12,49,164.00                 |
| <u>Shamdasani Foundation</u><br>For Needy and Poor                                                                                                 | 45,000.00                    |                     | 45,000.00                    |
| Temporary Loan                                                                                                                                     | 74,78,381.00                 |                     | 74,78,381.00                 |
| <u>Other Income</u><br>Bank Interest<br>Organization Contribution and Donations                                                                    | 51,357.00<br>6,30,296.00     | 5,362.00<br>-       | 56,719.00<br>6,30,296.00     |
| <b>TOTAL</b>                                                                                                                                       | <b>1,87,96,163.21</b>        | <b>42,51,971.00</b> | <b>2,30,48,134.21</b>        |



  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

**PRODIGALS' HOME  
DIMAPUR, NAGALAND.**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023:**

| Payment                                                                                                                                             | Domestic                     | FCRA                | Total                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------|------------------------------|
| <b>American India Foundation</b><br><i>Supporting Covid Vaccination – Prioritizing &amp; Protecting the most vulnerable</i>                         | -                            | 10,53,317.00        | 10,53,317.00                 |
| <b>American India Foundation</b><br>End to End Vaccination Support Program                                                                          | -                            | 1,14,607.00         | 1,14,607.00                  |
| <b>U.S. Department of State (American Embassy New Delhi)</b>                                                                                        | -                            | 2,83,258.00         | 2,83,258.00                  |
| <b>StoryCenter</b>                                                                                                                                  | -                            | 3,11,105.00         | 3,11,105.00                  |
| <b>Ministry of Social Justice and Empowerment</b><br>Integrated Rehabilitation Centre for Addicts                                                   | 36,53,371.00                 | -                   | 36,53,371.00                 |
| <b>Helpage India Project:</b><br>"Support a Granny Parent HI Project....."                                                                          | 4,51,048.00                  | -                   | 4,51,048.00                  |
| <b>NSACS</b><br>"Targeted Intervention Project of MIGRANTS at DIMAPUR<br>Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur" | 16,74,071.00<br>14,51,642.85 | -<br>-              | 16,74,071.00<br>14,51,642.85 |
| <b>CHILDLINE INDIA FOUNDATION</b>                                                                                                                   | 21,47,429.00                 | -                   | 21,47,429.00                 |
| <b>Ministry of Women and Child Development</b><br>SWADHAR GREH                                                                                      | 13,08,930.00                 | -                   | 13,08,930.00                 |
| <b>State Child Protection Society / CCI</b><br>Mission Vatsalya Scheme (Child Protection Services and Welfare Services)                             | 46,05,398.00                 | -                   | 46,05,398.00                 |
| <b>State Child Protection Society</b><br>Swachhta Hi Sewa Campaign                                                                                  | 20,250.00                    | -                   | 20,250.00                    |
| <b>Azim Premji Philanthropic Initiatives Private Limited.</b><br>Community Mental Health Project                                                    | 23,77,443.50                 | -                   | 23,77,443.50                 |
| National Centre for Promotion of Employment for Disabled People                                                                                     | 10,000.00                    | -                   | 10,000.00                    |
| <b>Shamdasani Foundation</b><br>For Needy and Poor                                                                                                  | 45,000.00                    | -                   | 45,000.00                    |
| EPF Contribution                                                                                                                                    | 60,984.00                    | -                   | 60,984.00                    |
| Education and Medical Support to Under privileged Children                                                                                          | 4,13,700.00                  | -                   | 4,13,700.00                  |
| Administrative Expenses                                                                                                                             | 76,577.58                    | -                   | 76,577.58                    |
| Closing Balance                                                                                                                                     | 5,00,318.28                  | 24,89,684.00        | 29,90,002.28                 |
| <b>TOTAL</b>                                                                                                                                        | <b>1,87,96,163.21</b>        | <b>42,51,971.00</b> | <b>2,30,48,134.21</b>        |

Director  
Prodigals Home

  
Director  
Prodigals' Home  
Dimapur : Nagaland

Date : 29th June, 2023  
Place: Dimapur  
UDIN : 23087827BGWBCA9866

  
for **DHANA & ASSOCIATES**  
Chartered Accountants  
**Dinesh Sharma**  
Partner  
M. No. 087827  
Firm No. 0510525C

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

**SCHEDULE: "A"**

**REVOLVING FUND:**

| Sl.No.              | Particulars                  | As on<br>01.04.2022 | Addition<br>this year | Grant<br>Total     | Settled<br>this year | As on<br>31.03.2023 |
|---------------------|------------------------------|---------------------|-----------------------|--------------------|----------------------|---------------------|
| 1                   | I. G. S. S. S                | 4,50,000.00         |                       | 4,50,000.00        |                      | 4,50,000.00         |
|                     |                              |                     |                       | -                  |                      | -                   |
| 2                   | A. H. BONN [transferred]     | 60,000.00           |                       | 60,000.00          |                      | 60,000.00           |
|                     |                              |                     |                       | -                  |                      | -                   |
| 3                   | M. OF TEXTILES [transferred] | 60,000.00           |                       | 60,000.00          |                      | 60,000.00           |
|                     |                              |                     |                       |                    |                      |                     |
| 4                   | C. B. R. PROJECT             | 1,20,000.00         |                       | 1,20,000.00        |                      | 1,20,000.00         |
|                     |                              |                     |                       | -                  |                      | -                   |
| 5                   | Tear Australia               | 70,000.00           |                       | 70,000.00          |                      | 70,000.00           |
|                     |                              |                     |                       |                    |                      |                     |
| 6                   | Bethany Society              | 1,35,000.00         |                       | 1,35,000.00        |                      | 1,35,000.00         |
|                     |                              |                     |                       |                    |                      |                     |
| <b>Grand Total:</b> |                              | <b>8,95,000.00</b>  | <b>-</b>              | <b>8,95,000.00</b> | <b>-</b>             | <b>8,95,000.00</b>  |

**SCHEDULE: "B"**

**LOANS FUND:**

**1. Temporary Loan:**

| Sl.No.              | Particulars                        | As on<br>01.04.2022   | Addition<br>this year | Grant<br>Total        | Settled<br>this year | As on<br>31.03.2023   |
|---------------------|------------------------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|
| 1                   | M.S.J.E                            | 43,85,116.00          | 20,23,000.00          | 64,08,116.00          |                      | 64,08,116.00          |
| 2                   | Swadhar Greh                       | 39,97,943.00          | 12,50,000.00          | 52,47,943.00          |                      | 52,47,943.00          |
| 3                   | Childline India Foundation         | 7,18,000.00           | 8,26,000.00           | 15,44,000.00          | 7,18,000.00          | 8,26,000.00           |
| 4                   | State Child Protection Society / C | 12,49,164.00          | 33,59,131.00          | 46,08,295.00          | 12,49,164.00         | 33,59,131.00          |
| 6                   | SCPS Swachhta Action Plan          | -                     | 20,250.00             | 20,250.00             |                      | 20,250.00             |
| 7                   | American India Foundation          | 10,10,346.00          |                       | 10,10,346.00          | 10,10,346.00         | -                     |
| 8                   |                                    |                       |                       | -                     |                      | -                     |
| 9                   |                                    |                       |                       | -                     |                      | -                     |
| <b>Grand Total:</b> |                                    | <b>1,13,60,569.00</b> | <b>74,78,381.00</b>   | <b>1,88,38,950.00</b> | <b>29,77,510.00</b>  | <b>1,58,61,440.00</b> |

for DHANA & ASSOCIATES  
Chartered Accountants

Dinesh Sharma  
Partner

M. No. 087827

Firm No. 0510525C

Date : 29th June, 2023

Place: Dimapur

UDIN : 23087827BGWBCA9866

Director  
Prodigals' Home  
Dimapur : Nagaland

**PRODIGALS' HOME  
DIMAPUR, NAGALAND.**

**SCHEDULE: "C"  
FIXED ASSETS:**

| Sl.No.              | Particulars                          | As on<br>01.04.2022 | Addition<br>this year | Grant<br>Total      | Dep. @10%          | As on<br>31.03.2023 |
|---------------------|--------------------------------------|---------------------|-----------------------|---------------------|--------------------|---------------------|
| 1                   | Building                             | 3,73,250.25         |                       | 3,73,250.25         | 37,325.03          | 3,35,925.23         |
| 2                   | Poultry & Dairy Shed                 | 9,946.26            |                       | 9,946.26            | 994.63             | 8,951.63            |
| 3                   | Vehicle                              | 1,83,909.06         |                       | 1,83,909.06         | 18,390.91          | 1,65,518.15         |
| 4                   | Medical Equipment                    | 22,265.82           |                       | 22,265.82           | 2,226.58           | 20,039.24           |
| 5                   | Office Equipment                     | 33,394.68           |                       | 33,394.68           | 3,339.47           | 30,055.21           |
| 6                   | Furniture & Fixture (Infrastructure) | 3,32,619.03         |                       | 3,32,619.03         | 33,261.90          | 2,99,357.13         |
| 7                   | Games & Sports Equipment             | 15,154.65           |                       | 15,154.65           | 1,515.47           | 13,639.19           |
| 8                   | Library Books                        | 2,611.98            |                       | 2,611.98            | 261.20             | 2,350.78            |
| 9                   | Kitchenwares                         | 17,492.49           |                       | 17,492.49           | 1,749.25           | 15,743.24           |
| 10                  | Computer & Pereipherals              | 2,66,924.70         |                       | 2,66,924.70         | 26,692.47          | 2,40,232.23         |
| 11                  | Laptop                               | 49,460.22           |                       | 49,460.22           | 4,946.02           | 44,514.20           |
| 12                  | L.C.D. Projector                     | 25,456.14           |                       | 25,456.14           | 2,545.61           | 22,910.53           |
| 13                  | Sewing Machine                       | 42,597.50           |                       | 42,597.50           | 4,259.75           | 38,337.75           |
| 14                  | Motor Bike                           | 93,760.70           |                       | 93,760.70           | 9,376.07           | 84,384.63           |
| 15                  | Power Tiller                         | 28,350.90           |                       | 28,350.90           | 2,835.09           | 25,515.81           |
| 16                  | Tools & Machine (farming)            | 22,573.62           |                       | 22,573.62           | 2,257.36           | 20,316.26           |
| 17                  | Drip Irrigation Set                  | 20,475.99           |                       | 20,475.99           | 2,047.60           | 18,428.39           |
| 18                  | Audio/Vidual Set                     | 10,871.28           |                       | 10,871.28           | 1,087.13           | 9,784.15            |
| 19                  | Misc. Assets                         | 13,186.31           |                       | 13,186.31           | 1,318.63           | 11,867.68           |
| 20                  | Irrigational Structure               | 70,254.54           |                       | 70,254.54           | 7,025.45           | 63,229.09           |
| 21                  | Digital Camera                       | 27,794.34           |                       | 27,794.34           | 2,779.43           | 25,014.91           |
| 22                  | Xerox Machine                        | 10,506.24           |                       | 10,506.24           | 1,050.62           | 9,455.62            |
| 23                  | Sony Handycam                        | 4,723.92            |                       | 4,723.92            | 472.39             | 4,251.53            |
| 24                  | Spiral Binding Machine               | 1,067.18            |                       | 1,067.18            | 106.72             | 960.46              |
| 25                  | Inverter and Battery                 | 17,593.74           |                       | 17,593.74           | 1,759.37           | 15,834.37           |
| 26                  | Almirah                              | 5,627.07            |                       | 5,627.07            | 562.71             | 5,064.36            |
| 27                  | Fax cum Printer cum Scanner          | 6,010.74            |                       | 6,010.74            | 601.07             | 5,409.67            |
| 28                  | Mobile Phones                        | 81,000.00           |                       | 81,000.00           | 8,100.00           | 72,900.00           |
| <b>Grand Total:</b> |                                      | <b>17,88,879.35</b> | <b>-</b>              | <b>17,88,879.35</b> | <b>1,78,887.94</b> | <b>16,09,991.42</b> |

for DHANA & ASSOCIATES  
Chartered Accountants



Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

Date : 29th June, 2023

Place: Dimapur

UDIN : 23087827BGWBCA9866

Director  
Prodigals' Home  
Dimapur : Nagaland

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

**SCHEDULE: "D"**

**2. Revolving Loan:**

| Sl.No.              | Particulars      | As on<br>01.04.2022 | Addition<br>this year | Grant<br>Total     | Settled<br>this year | As on<br>31.03.2023 |
|---------------------|------------------|---------------------|-----------------------|--------------------|----------------------|---------------------|
| 1                   | I. G. S. S. S    | 4,50,655.00         |                       | 4,50,655.00        |                      | 4,50,655.00         |
| 2                   | M. OF TEXTILES   | 60,000.00           |                       | 60,000.00          |                      | 60,000.00           |
| 3                   | C. B. R. PROJECT | 1,20,000.00         |                       | 1,20,000.00        |                      | 1,20,000.00         |
| 4                   | Tear Australia   | 80,000.00           |                       | 80,000.00          |                      | 80,000.00           |
| 5                   | Bethany Society  | 1,35,000.00         |                       | 1,35,000.00        |                      | 1,35,000.00         |
| <b>Grand Total:</b> |                  | <b>8,45,655.00</b>  | <b>-</b>              | <b>8,45,655.00</b> | <b>-</b>             | <b>8,45,655.00</b>  |

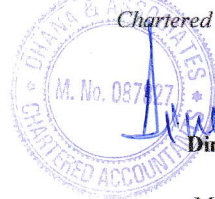
**SCHEDULE: "E"**

**CASH & BANK BALANCE: as on 31st March 2023.**

| Sl.No.                      | Particulars                          | Cash Balance     | Bank Balance        | Total               |
|-----------------------------|--------------------------------------|------------------|---------------------|---------------------|
| <b>Indian Fund</b>          |                                      |                  |                     |                     |
| 1                           | NSACS Migrant TI Project             | -                | 11,168.00           | 11,168.00           |
| 2                           | NSACS FSW Project                    | -                | 8,977.00            | 8,977.00            |
| 3                           | CHILDLINE India Foundation           | -                | 14,639.00           | 14,639.00           |
| 4                           | SWADHAR GREH                         | 9,356.00         | -                   | 9,356.00            |
| 5                           | MSJE                                 | 11,397.00        | 8,029.00            | 19,426.00           |
| 6                           | Azim Premji                          | 3,422.00         | 3,27,197.00         | 3,30,619.00         |
| 7                           | CCI (SCPS)                           | 2,897.00         | -                   | 2,897.00            |
| 8                           | Swachhta Hi Sewa (SCPS)              | -                | -                   | -                   |
| 9                           | HelpAge India                        | 336.00           | -                   | 336.00              |
| 10                          | Bandhan Bank, Account Number         | -                | 68,178.28           | 68,178.28           |
| 11                          | United Bank of India, Account Number | -                | -                   | -                   |
| 12                          | IDBI BANK General Fund A/c Number    | -                | 34,722.00           | 34,722.00           |
|                             | <b>Sub Total A</b>                   | <b>27,408.00</b> | <b>4,72,910.28</b>  | <b>5,00,318.28</b>  |
| <b>Foreign Fund</b>         |                                      |                  |                     |                     |
| 1                           | U.S. Department of State (American)  | -                | 5,40,040.00         | 5,40,040.00         |
| 2                           | StoryCenter                          | -                | 19,47,990.00        | 19,47,990.00        |
| 3                           | Miscellaneous balance                | 986.62           | 667.38              | 1,654.00            |
|                             | <b>Sub Total B</b>                   | <b>986.62</b>    | <b>24,88,697.38</b> | <b>24,89,684.00</b> |
| <b>Grand Total: (A + B)</b> |                                      | <b>28,394.62</b> | <b>29,61,607.66</b> | <b>29,90,002.28</b> |

**for DHANA & ASSOCIATES**

Chartered Accountants



**Dinesh Sharma**

Partner

M. No. 087827

Firm No. 0510525C

**Director**  
**Prodigals' Home**  
**Dimapur : Nagaland**

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

DETAIL RECEIPT & PAYMENT ACCOUNT OF DOMESTIC FUND FOR THE YEAR ENDED 31st MARCH, 2023:

| <u>RECEIPTS:</u>                                                                    | <u>AMOUNT (Rs.)</u> | <u>AMOUNT (Rs.)</u> |
|-------------------------------------------------------------------------------------|---------------------|---------------------|
| <b><u>Opening Balance</u></b>                                                       |                     |                     |
| <u>Cash &amp; Bank Balance:</u>                                                     |                     |                     |
| <b><u>M.S.J.E. Project:</u></b>                                                     |                     |                     |
| <i>"Integrated Rehabilitation Centre for Addicts"</i>                               | 48,125.00           |                     |
| <b><u>Helpage India Project:</u></b>                                                |                     |                     |
| <i>"Support a Granny Parent HI Project"</i>                                         | 1,048.00            |                     |
| <b><u>NSACS Project:</u></b>                                                        |                     |                     |
| <i>"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS at DIMAPUR"</i> | 2,135.50            |                     |
| <b><u>NSACS Project:</u></b>                                                        |                     |                     |
| <i>Prevention and Reduction of HIV/AIDS among 600 High Risk Women in Dimapur</i>    | 4,352.85            |                     |
| <b><u>Childline India Foundation, Mumbai.</u></b>                                   |                     |                     |
| Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)' | 18,758.00           |                     |
| <b><u>SWADHAR GREH</u></b>                                                          | 68,286.00           |                     |
| <b><u>Azim Premji Philanthropic Initiatives Private Limited.</u></b>                |                     |                     |
| <i>Community Mental Health Project</i>                                              | 26,73,228.00        |                     |
| National Centre for Promotion of Employment for Disabled People                     | 10,000.00           |                     |
| Bandhan Bank, Account Number 50150084650508                                         | 4,40,706.28         |                     |
| United Bank of India, Account Number 0451010153690                                  | 14,372.58           |                     |
| IDBI BANK General Fund A/c Number 0160104000103428                                  | 95,375.00           | 33,76,387.21        |
| <b>TOTAL</b>                                                                        | <b>C/F</b>          | <b>33,76,387.21</b> |



  
Director  
Prodigals' Home  
Dimapur : Nagaland

**Grant-in-Aid Received during the year :****Ministry of Social Justice and Empowerment*****"Maintenance of 30 bedded De-addiction and Rehabilitation center"***

10,71,917.00

**Helpage India Project:*****" Support a Granny Parent HI Project....."***

4,50,000.00

**Nagaland State Aids Control Society (NSACS)*****"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS***

16,71,851.00

***"Targeted Intervention Project of FSWs in HIV/AIDS***

14,54,500.00

**CHILDLINE INDIA FOUNDATION (CIF)*****Childline 1098 Day & Night toll free (24 x 7)***

13,17,310.00

**State Child Protection Society / CCI*****Mission Vatsalya Scheme (Child Protection Services and Welfare Services)***

12,49,164.00

**Shamdasani Foundation*****Poor and Needy***45,000.00

72,59,742.00



C/F

1,06,36,129.21

  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

**DONATIONS and Other Source of Income****Bank Interest**

|                                                        |           |           |
|--------------------------------------------------------|-----------|-----------|
| MSJE Project                                           | 1,833.00  |           |
| HelpAge India                                          | 336.00    |           |
| NSACS (Migrant)                                        | 1,253.00  |           |
| NSACS (FSW)                                            | 1,767.00  |           |
| Azim Premji Philanthropic Initiatives Private Limited. | 34,835.00 |           |
| Bandhan Bank                                           | 9,781.00  |           |
| IDBI Bank                                              | 1,552.00  | 51,357.00 |

**Donations from Well wishers**

|                         |             |             |
|-------------------------|-------------|-------------|
| For IRCA (MSJE) Project | 4,02,422.00 |             |
| Bandhan Bank            | 31,390.00   | 4,33,812.00 |

**Organization Contribution**

|                  |             |             |
|------------------|-------------|-------------|
| MSJE Project     | 1,25,500.00 |             |
| EPF Contribution | 60,984.00   | 1,86,484.00 |

**Temporary Loan [borrowed during the financial year [2022-23]**

|                                                     |              |              |
|-----------------------------------------------------|--------------|--------------|
| MSJE Project                                        | 20,23,000.00 |              |
| CHILDLINE INDIA FOUNDATION (CIF)                    | 8,26,000.00  |              |
| Swadhar Greh Project                                | 12,50,000.00 |              |
| Swachhta Action Plan (SCPS) Mission Vatsalya scheme | 20,250.00    |              |
| State Child Protection Society / CCI                | 33,59,131.00 | 74,78,381.00 |

|                                               |  |           |
|-----------------------------------------------|--|-----------|
| Refund from Project Director (NSACS, Migrant) |  | 10,000.00 |
|-----------------------------------------------|--|-----------|

**Grand Total:****1,87,96,163.21**

  
Director  
Prodigals Home

Director  
Prodigals' Home  
Dimapur : Nagaland

Date : 29th June, 2023  
Place: Dimapur

for DHANA & ASSOCIATES  
Chartered Accountants

  
Dinesh Sharma  
Partner  
M. No. 087827  
Firm No. 0510525C

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

**DETAIL RECEIPT & PAYMENT ACCOUNT OF DOMESTIC FUND FOR THE YEAR ENDED 31st MARCH, 2022:**  
**PAYMENTS:**

**M.S.J.E. Project:**

*"Integrated Rehabilitation Centre for Addicts"*

***Administrative Cost***

|                     |             |
|---------------------|-------------|
| Project Coordinator | 2,16,000.00 |
| Accountant          | 1,20,000.00 |
| Cook                | 96,000.00   |
| Chowkidar           | 1,92,000.00 |
| House Keeping Staff | 96,000.00   |
| Medical Officer     | 1,44,000.00 |
| Counsellor          | 6,00,000.00 |
| Yoga therapist      | 60,000.00   |
| Nurse               | 2,88,000.00 |
| Ward Boys           | 2,64,000.00 |
| Peer Educator       | 1,08,000.00 |

***Recurring exp.(other than Estt)***

|                                              |             |
|----------------------------------------------|-------------|
| Rent                                         | 3,60,000.00 |
| Medicines                                    | 1,94,300.00 |
| Contingencies                                | 98,700.00   |
| Transport                                    | 70,500.00   |
| In house Kitchen expenditure for BPL inmates | 7,45,800.00 |
| Bank Charges                                 | 71.00       |

36,53,371.00

**Helpage India Project:**

*"Support a Granny Parent HI Project"*

|                   |             |
|-------------------|-------------|
| Food/Ration Items | 2,88,000.00 |
| Pocket Money      | 45,000.00   |
| Health Care       | 45,000.00   |
| Clothes           | 45,000.00   |
| Administration    | 28,048.00   |

4,51,048.00

C/F

**41,04,419.00**



  
Director  
Prodigals' Home  
Dimapur : Nagaland

**NSACS Project:***"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS at DIMAPUR"*

|                                     |             |              |
|-------------------------------------|-------------|--------------|
| Programme Manager                   | 1,77,504.00 |              |
| M & E Assistant cum Accountant      | 1,42,020.00 |              |
| ANM/ Counsellor                     | 1,06,530.00 |              |
| ORW(3 NOS)                          | 3,83,980.00 |              |
| Telephone /Communication            | 3,500.00    |              |
| Printing & Stationaries             | 13,300.00   |              |
| Water & Electricity Charges         | 3,600.00    |              |
| Other Admin Cost                    | 6,300.00    |              |
| AMC                                 | 2,000.00    |              |
| Honararium to Project Director      | 50,000.00   |              |
| Honorarium to Pes(8 nos)            | 2,24,400.00 |              |
| Doctor Visting Physician            | 1,74,000.00 |              |
| Travel cost for admin purpose       | 7,900.00    |              |
| Travel for programme manager        | 12,600.00   |              |
| Travel for M & E                    | 5,400.00    |              |
| Travel for Counsellor/ ANM          | 10,800.00   |              |
| Travel for ORW                      | 58,500.00   |              |
| Travel for Pes                      | 66,150.00   |              |
| Based screening and BMW mangement   | 6,000.00    |              |
| Community Based Activity            | 20,400.00   |              |
| Review Meeting                      | 3,300.00    |              |
| Recurring Cost for Clinic           | 4,100.00    |              |
| Rent for Office cum DIC             | 96,000.00   |              |
| Rent for Additional Field DIC 2     | 60,000.00   |              |
| Professional Tax                    | 5,348.00    |              |
| Refunded to NSACS (2020-2021)       | 29,439.00   |              |
| Own Contribution opening of Account | 1,000.00    | 16,74,071.00 |



C/F

57,78,490.00

  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

**NSACS Project:**

**Prevention and Reduction of HIV/AIDS among 600 High Risk Women in Dimapur**

|                                                                     |             |                     |
|---------------------------------------------------------------------|-------------|---------------------|
|                                                                     | <b>B/F</b>  | <b>57,78,490.00</b> |
| Program Manager                                                     | 1,77,504.00 |                     |
| M & E. Assistant cum Accountant                                     | 1,41,840.00 |                     |
| ANM                                                                 | 1,06,680.00 |                     |
| ORW                                                                 | 2,66,040.00 |                     |
| Telephone/Communication Expenses                                    | 6,000.00    |                     |
| Printing & Stationery                                               | 12,000.00   |                     |
| Water & Electricity Charges                                         | 3,600.00    |                     |
| Other Administrative Cost                                           | 6,100.00    |                     |
| AMC                                                                 | 2,000.00    |                     |
| Honorarium to Project Director                                      | 40,000.00   |                     |
| Honorarium to Peer Educator                                         | 3,96,000.00 |                     |
| Travel cost for administration purposes                             | 8,400.00    |                     |
| Travel for Programme Manager                                        | 12,600.00   |                     |
| Travel for M & E. Assistant cum Accountant                          | 5,400.00    |                     |
| Travel for ANM                                                      | 10,800.00   |                     |
| Travel for ORWs                                                     | 40,500.00   |                     |
| Travel for Peer Educators.                                          | 59,400.00   |                     |
| Community Based Activities                                          | 18,250.00   |                     |
| Strengthen outreach activities beyond the TI catchment area and CBS | 36,000.00   |                     |
| Consumables for community based screening and BMW management        | 6,000.00    |                     |
| Review Meetings                                                     | 4,000.00    |                     |
| Rent for Office cum DIC                                             | 72,000.00   |                     |
| Bank Charges                                                        | 38.06       |                     |
| NGO Own Contribution                                                | 2,000.00    |                     |
| Professional Tax                                                    | 4,968.00    |                     |
| Refund to NSACS                                                     | 13,522.79   | 14,51,642.85        |



**C/F**

**72,30,132.85**

  
**Director**  
**Prodigals' Home**  
**Dimapur : Nagaland**

**Childline India Foundation, Mumbai.*****Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'***

|                                 |             |                     |
|---------------------------------|-------------|---------------------|
| Coordinator                     | 1,68,000.00 |                     |
| Team Members(6nos)              | 5,76,000.00 |                     |
| Part Time Counsellor            | 96,000.00   |                     |
| Volunteers                      | 72,000.00   |                     |
| Medical                         | 33,050.00   |                     |
| Shelter                         | 58,500.00   |                     |
| Restoration                     | 59,600.00   |                     |
| Nutrition                       | 48,500.00   |                     |
| Travel                          | 1,42,500.00 |                     |
| Rent/ Office maintenance        | 24,000.00   |                     |
| Communication. Telephone/mobile | 16,430.00   |                     |
| Computer Maintenance            | 3,200.00    |                     |
| Stationery                      | 6,500.00    |                     |
| Accountant Honorarium           | 30,000.00   |                     |
| Auditor's Fees                  | 5,000.00    |                     |
| Awareness Material              | 18,000.00   |                     |
| Travel/Conveyance               | 7,500.00    |                     |
| Miscellaneous                   | 21,500.00   |                     |
| Training & Orientation          | 42,500.00   |                     |
| Loan Repayment                  | 7,18,000.00 |                     |
| Bank Charges                    | 649.00      | <b>21,47,429.00</b> |



C/F

93,77,561.85

  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

**SWADHAR GREH****Administration and Management**

|                            |             |
|----------------------------|-------------|
| Resident Superintendent    | 1,44,000.00 |
| Counselor                  | 1,20,000.00 |
| Office Assistant cum DEO   | 96,000.00   |
| Medical Doctor (part time) | 72,000.00   |
| Guard/Watchman             | 1,20,000.00 |

**Other Recurring Expenditure**

|                                                               |              |
|---------------------------------------------------------------|--------------|
| Expenditure towards food                                      | 3,78,150.00  |
| Expenditure towards clothing                                  | 23,950.00    |
| Expenditure towards medicines, personal hygiene products etc. | 49,900.00    |
| Pocket Money                                                  | 36,000.00    |
| Expense for Recreational activities                           | 10,030.00    |
| Vocational                                                    | 20,100.00    |
| Contingency including telephone charges                       | 22,800.00    |
| Rent                                                          | 2,16,000.00  |
|                                                               | <hr/>        |
|                                                               | 13,08,930.00 |

**State Child Protection Society, Deptt. Of Social Welfare, Kohima, Nagaland. (CCI)**

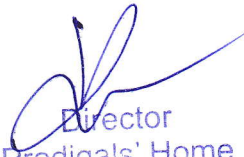
Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'

|                                                                     |              |
|---------------------------------------------------------------------|--------------|
| Salary                                                              | 17,30,959.00 |
| Maintenance                                                         | 5,50,800.00  |
| Bedding                                                             | 15,300.00    |
| Administrative Expenses - Water, Electricity, Transportation, Rent, |              |
| Miscellaneous Exp and Contingencies                                 | 4,95,000.00  |
| Salary                                                              | 5,00,472.00  |
| Specialized Equipment                                               | 42,103.00    |
| Additional Grant for Nutrition food                                 | 21,600.00    |
| Loan Repayment                                                      | 12,49,164.00 |
|                                                                     | <hr/>        |
|                                                                     | 46,05,398.00 |



C/F

1,52,91,889.85

  
 Director  
 Prodigals' Home  
 Dimapur : Nagaland

State Child Protection Society

**Swachhta Hi Sewa Campaign**

|                                                             |          |           |
|-------------------------------------------------------------|----------|-----------|
| Cleaning of water storage tanks                             | 5,000.00 |           |
| Orientation program on Water, Sanitation and Hygiene in CCI | 7,500.00 |           |
| Plantation drive in CCI                                     | 3,490.00 |           |
| Art and Craft activity                                      | 4,260.00 | 20,250.00 |

**Shamdasani Foundation**

|                        |  |           |
|------------------------|--|-----------|
| To help needy and poor |  | 45,000.00 |
|------------------------|--|-----------|

|                  |  |           |
|------------------|--|-----------|
| EPF Contribution |  | 60,984.00 |
|------------------|--|-----------|

|                                                            |  |             |
|------------------------------------------------------------|--|-------------|
| Education and Medical Support to Under privileged Children |  | 4,13,700.00 |
|------------------------------------------------------------|--|-------------|

|                                                                 |  |           |
|-----------------------------------------------------------------|--|-----------|
| National Centre for Promotion of Employment for Disabled People |  | 10,000.00 |
|-----------------------------------------------------------------|--|-----------|

Administrative Expenses

|                                     |           |           |
|-------------------------------------|-----------|-----------|
| Mobile, Internet & Electricity Bill | 38,472.58 |           |
| Meeting Expenses                    | 38,105.00 | 76,577.58 |



C/F

1,59,18,401.43

  
Director  
Prodigals' Home  
Dimapur : Nagaland

Azim Premji Philanthropic Initiatives Private Limited.**Community Mental Health Project****SALARY & BENEFITS**

|                                                            |             |
|------------------------------------------------------------|-------------|
| 1 Director                                                 | 59,128.00   |
| 1 no Field Co-ordinator for project Site Chumukedima Block | 2,36,500.00 |
| 9 Community Health Workers for project Site                | 8,51,400.00 |
| Consultant Psychiatrist                                    | 1,06,800.00 |
| Clinical Psychologist (Visit wise)                         | 47,075.00   |
| Admin cum accounts assistant                               | 1,41,900.00 |

**ORGANIZATION ADMINISTRATION COST**

|                                                                                                                                               |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Administrative Expenses Kharmahal Center, Dimapur: Rent, Electricity, office stationery, communication: Implementation Organisation Prodigals | 46,505.00 |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------|

|                                                                                                                                         |           |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Administrative Expenses for resource center: Rent, Electricity, office stationery, communication: Implementation Organisation Prodigals | 74,652.00 |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------|

|            |           |
|------------|-----------|
| Audit Fees | 20,000.00 |
|------------|-----------|

**TRAVEL & RELATED EXPENSES**

|                                                                            |             |
|----------------------------------------------------------------------------|-------------|
| Travel for Field co-ordinator and community health workers in program area | 1,39,745.00 |
|----------------------------------------------------------------------------|-------------|

|                                                                                                 |           |
|-------------------------------------------------------------------------------------------------|-----------|
| Travel for Clinical Psychologist and other team member visit in program area for interventions. | 18,000.00 |
|-------------------------------------------------------------------------------------------------|-----------|

|                                                 |           |
|-------------------------------------------------|-----------|
| Exposure visit for Project implementation staff | 12,500.00 |
|-------------------------------------------------|-----------|

|                                                                                                                |          |
|----------------------------------------------------------------------------------------------------------------|----------|
| Monitoring & Review: Quarterly meeting of Field Co-ordinators, Social Worker, Program Co-ordinator at Guwahati | 2,800.00 |
|----------------------------------------------------------------------------------------------------------------|----------|

**MEETINGS, TRAININGS & WORKSHOPS**

|                                                                  |             |
|------------------------------------------------------------------|-------------|
| Medicines back up - (Enrollment in the Community Health Program) | 1,51,053.00 |
|------------------------------------------------------------------|-------------|

|                    |           |
|--------------------|-----------|
| Mental health camp | 16,525.00 |
|--------------------|-----------|

|                                                                                                                            |          |
|----------------------------------------------------------------------------------------------------------------------------|----------|
| Food and Accommodation cost for 3days residential (combine) refresher training of project implementation staff at Guwahati | 5,400.00 |
|----------------------------------------------------------------------------------------------------------------------------|----------|

|                                                          |          |
|----------------------------------------------------------|----------|
| Awareness and Community Group Meetings at Gram Panchayat | 3,090.00 |
|----------------------------------------------------------|----------|

|                                                                   |           |
|-------------------------------------------------------------------|-----------|
| Printing of Individual Intervention Record forms with File folder | 24,633.00 |
|-------------------------------------------------------------------|-----------|

|                                       |           |
|---------------------------------------|-----------|
| Media Workshop and provide fellowship | 22,000.00 |
|---------------------------------------|-----------|

|                                                                      |           |
|----------------------------------------------------------------------|-----------|
| Workshop with School Teachers, Police and other Government officials | 75,193.00 |
|----------------------------------------------------------------------|-----------|

|                                                                                                 |        |
|-------------------------------------------------------------------------------------------------|--------|
| Project implementation site visit by Project Coordinator, Social Worker for Monitoring & Review | 969.00 |
|-------------------------------------------------------------------------------------------------|--------|

|                                          |           |
|------------------------------------------|-----------|
| Commemoration of World Mental Health Day | 62,010.00 |
|------------------------------------------|-----------|

|               |           |
|---------------|-----------|
| IEC Materials | 92,000.00 |
|---------------|-----------|

|                             |           |
|-----------------------------|-----------|
| Disability Certificate Camp | 49,200.00 |
|-----------------------------|-----------|

|                |          |
|----------------|----------|
| MIS & Software | 1,500.00 |
|----------------|----------|

|                                                                            |             |
|----------------------------------------------------------------------------|-------------|
| Training, Monitoring & Overview of entire programme activities by Ashadeep | 1,16,600.00 |
|----------------------------------------------------------------------------|-------------|

|             |        |
|-------------|--------|
| Bank Charge | 265.50 |
|-------------|--------|

**23,77,443.50**

Director  
Prodigals' Home  
Dimapur : Nagaland

C/F

1,82,95,844.93

**Closing Cash and Bank Balance:****M.S.I.E. Project:***"Integrated Rehabilitation Centre for Addicts"*

19,426.00

**Helpage India Project:***"Support a Granny Parent HI Project"*

336.00

**NSACS Project:***"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS at DIMAPUR"*

11,168.00

**NSACS Project:***Prevention and Reduction of HIV/AIDS among 600 High Risk Women in Dimapur*

8,977.00

**Childline India Foundation, Mumbai.***Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'*

14,639.00

**State Child Protection Society, Deptt. Of Social Welfare, Kohima, Nagaland. (CCI)***Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'*

2,897.00

Ministry of Women and Child Development

***Swadhar Greh***

9,356.00

Azim Premji Philanthropic Initiatives Private Limited.***Community Mental Health Project***

3,30,619.00

Bandhan Bank, Account Number 50150084650508

68,178.28

IDBI BANK General Fund A/c Number 0160104000103428

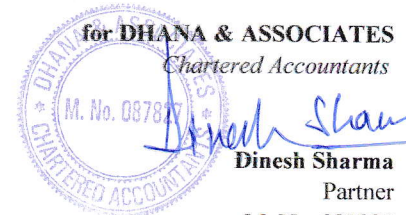
34,722.00

**5,00,318.28****Grand Total:****1,87,96,163.21***In terms of our separate report of even date*Director  
Prodigals HomeDirector  
Prodigals' Home  
Dimapur : Nagaland

Date : 29th June, 2023

Place: Dimapur

UDIN : 23087827BGWBCA9866

Dinesh Sharma  
Partner

M. No. 087827

Firm No. 0510525C

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

DETAIL RECEIPT & PAYMENT ACCOUNT OF FCRA FUND FOR THE PERIOD APRIL 2022 TO MARCH 2023

| <u>RECEIPTS:</u>                                                           | <u>AMOUNT (Rs.)</u> | <u>AMOUNT (Rs.)</u> |
|----------------------------------------------------------------------------|---------------------|---------------------|
| <u>Opening Balance</u>                                                     |                     |                     |
| American India Foundation                                                  | 42,349.00           |                     |
| Miscellaneous Balance                                                      | 987.00              | 43,336.00           |
| <br><b><u>Grant-in-Aid Received during the year :</u></b>                  |                     |                     |
| <u>American India Foundation</u>                                           |                     |                     |
| Supporting Covid Vaccination – Prioritizing & Protecting the most vulnerab | 11,24,953.00        |                     |
| <u>U.S. Department of State (American Embassy New Delhi)</u>               |                     |                     |
| YUVA (Young Un heard Voices for Action) on Climate Change                  | 8,19,225.00         |                     |
| <u>StoryCenter</u>                                                         |                     |                     |
| Rainbow Dialogues                                                          | 22,59,095.00        | 42,03,273.00        |
| <u>Bank Interest:</u>                                                      |                     |                     |
| American India Foundation                                                  | 622.00              |                     |
| U.S. Department of State (American Embassy New Delhi)                      | 4,073.00            |                     |
| Miscellaneous                                                              | 667.00              | 5,362.00            |
| <b>Total</b>                                                               |                     | <b>42,51,971.00</b> |

for **DHANA & ASSOCIATES**

Chartered Accountants

**Dinesh Sharma**

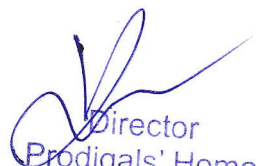
Partner

M. No. 087827

Firm No. 0510525C

Date : 29th June, 2023

Place: Dimapur

  
Director  
Prodigals' Home  
Dimapur : Nagaland

**PRODIGALS' HOME**  
**DIMAPUR, NAGALAND.**

**DETAIL RECEIPT & PAYMENT ACCOUNT OF FCRA FUND FOR THE PERIOD APRIL 2022 TO MARCH 2023**  
**PAYMENTS:**

**American India Foundation**

*Supporting Covid Vaccination – Prioritizing & Protecting the most vulnerable*

|                |              |              |
|----------------|--------------|--------------|
| Loan Repayment | 10,10,346.00 |              |
| Salary         | 42,354.00    |              |
| Bank Charges   | 617.00       | 10,53,317.00 |

**American India Foundation**

|                                        |  |             |
|----------------------------------------|--|-------------|
| End to End Vaccination Support Program |  | 1,14,607.00 |
|----------------------------------------|--|-------------|

**U.S. Department of State (American Embassy New Delhi)**

|                  |             |             |
|------------------|-------------|-------------|
| Consultancy Fee  | 1,21,000.00 |             |
| Salary           | 40,000.00   |             |
| Program Expenses | 1,22,258.00 | 2,83,258.00 |

**StoryCenter**

|                   |             |             |
|-------------------|-------------|-------------|
| Other Direct Cost | 42,765.00   |             |
| Travel            | 31,294.00   |             |
| Consultancy Fee   | 2,14,000.00 |             |
| Salary            | 20,000.00   |             |
| Bank Charges      | 3,046.00    | 3,11,105.00 |

**Closing Cash and Bank Balance:**

|                                                       |              |              |
|-------------------------------------------------------|--------------|--------------|
| U.S. Department of State (American Embassy New Delhi) | 5,40,040.00  |              |
| StoryCenter                                           | 19,47,990.00 |              |
| Miscellaneous Balance                                 | 1,654.00     | 24,89,684.00 |
| TOTAL                                                 |              | 42,51,971.00 |

**for DHANA & ASSOCIATES**

*Chartered Accountants*



**Dinesh Sharma**  
Partner

M. No. 087827

Firm No. 0510525C

Date : 29th June, 2023

Place: Dimapur

UDIN : 23087827BGWBCA9866

Director  
Prodigals' Home  
Dimapur : Nagaland