

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 2024, and Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

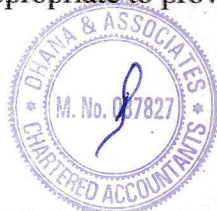
Management's Responsibility for the Financial Statements

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 31st March, 2024.
- II. In the case of Income & Expenditure Accounts, Excess of Expenditure over Income of the Society for the year ended on 31st March, 2024 and
- III. In the case of Receipts & Payment Accounts of the receipts and payments of the Society for the year ended on 31st March, 2024.

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 2010 and Section 12A and 80G of the Income Tax Act 1961. Prodigals' Home, with its head office at Dimapur, Nagaland, operates in the state of Nagaland.

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.

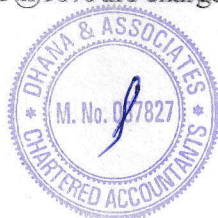
2. Accounting Policies

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.



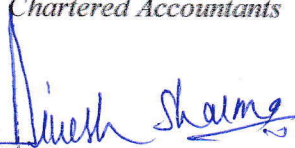
C. Revenue Recognition

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

Guwahati, 10th June, 2024

UDIN : 24087827BKBSMO8184



PRODIGALS' HOME

Regd No. RS-1349 Dated 14.08.1991

DIMAPUR, NAGALAND.

BALANCE SHEET AS ON 31st MARCH 2024.

<u>FUND & LIABILITIES:</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>
<u>General Fund:</u> As per last account Less: Deficit during the Year	"A"	(1,11,40,973.02) 15,68,929.14	(1,27,09,902.16)
<u>Revolving Fund:</u> As per last account Add: during the year		8,95,000.00 -	8,95,000.00
<u>Loans Fund:</u> <u>Temporary Loan:</u> As per last account Add: during the year	"B"	1,58,61,440.00 13,25,213.00 1,71,86,653.00 54,31,080.00	1,17,55,573.00
Less: Repayment during the year			
Sundry Creditors			47,26,697.00
			46,67,368
<u>ASSETS & PROPERTIES:</u> <u>Fixed Assets:</u> As per last account Add: During the year	"C"	16,09,991.44 - 16,09,991.44	14,48,992.30
Less: Depreciation		1,60,999.14	
<u>Current Assets:</u> Revolving Fund	"D"	10,15,473.00 -	10,15,473.00
Less: Loan refunded		-	
<u>Closing Balance:</u> Indian Fund Foreign Fund	"E"	13,81,070.42 8,21,832.00	22,02,902.42
			46,67,368

In terms of our separate report of even date

Director
Prodigals Home

Date: 10.06.2024

Place: Guwahati

UDIN : 24087827BKBSM08184

for DHANA & ASSOCIATES

Chartered Accountants



Dinesh Sharma

Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

PRODIGALS' HOME

Regd No. RS-1349 Dated 14.08.1991

DIMAPUR, NAGALAND.

BALANCE SHEET AS ON 31st MARCH 2024.

<u>FUND & LIABILITIES:</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs.)</u>	<u>AMOUNT(Rs.)</u>
<u>General Fund:</u> As per last account Less: Deficit during the Year	"A"	(1,11,40,973.02) 15,68,929.14	(1,27,09,902.16)
<u>Revolving Fund:</u> As per last account Add: during the year		8,95,000.00 -	8,95,000.00
<u>Loans Fund:</u> <u>Temporary Loan:</u> As per last account Add: during the year	"B"	1,58,61,440.00 13,25,213.00 1,71,86,653.00	1,17,55,573.00
Less: Repayment during the year		54,31,080.00	
Sundry Creditors	"C"		47,26,697.00
			46,67,368
<u>ASSETS & PROPERTIES:</u> <u>Fixed Assets:</u> As per last account Add: During the year		16,09,991.44 -	14,48,992.30
Less: Depreciation		16,09,991.44 1,60,999.14	
<u>Current Assets:</u> Revolving Fund	"D"	10,15,473.00 -	10,15,473.00
Less: Loan refunded		-	
<u>Closing Balance:</u> Indian Fund Foreign Fund	"E"	13,81,070.42 8,21,832.00	22,02,902.42
			46,67,368

In terms of our separate report of even date


Director
Prodigals Home

Director
Prodigals' Home
Dimapur : Nagaland

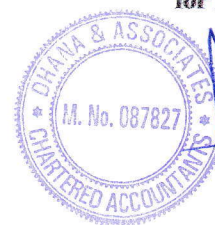
Date: 10.06.2024

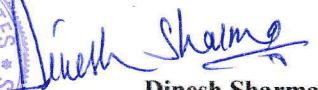
Place: Guwahati

UDIN : 24087827BKBSM08184

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, 2024:

Income	Domestic	FCRA	Total
<u>U.S. Department of State (American Embassy New Delhi)</u>		8,16,453.00	8,16,453.00
<u>StoryCenter</u>		18,11,961.00	18,11,961.00
<u>Ioni & Friends</u>		2,64,334.00	2,64,334.00
<u>Ministry of Social Justice and Empowerment</u>			
Integrated Rehabilitation Centre for Addicts	20,51,699.00		20,51,699.00
<u>Helpage India Project:</u>			
"Support a Granny Parent HI Project....."	4,50,000.00		4,50,000.00
<u>NSACS</u>			
"Targeted Intervention Project of MIGRANTS at DIMAPUR Prevention and Reduction of HIV/AIDS among 300 High Risk Women in Dimapur"	27,10,200.00 21,27,000.00		27,10,200.00 21,27,000.00
<u>CHILDLINE INDIA FOUNDATION</u>			
<u>State Child Protection Society (Mission Vatsalya)</u>			
Child Care Institution (CCI)	62,60,774.00		62,60,774.00
Swachhta Action Plan (SAP)	22,500.00		22,500.00
<u>Shamdasani Foundation</u>			
For Needy and Poor	15,000.00		15,000.00
<u>Enable India</u>	23,700.00		23,700.00
<u>NORTH EAST COUCL-SPECIAL DEVELOPMENT PROJECTS, SHILLONG</u>	6,00,000.00		6,00,000.00
<u>Nagaland Disability Commissioner</u>			
Workshop on Rights of Children with Disabilities	88,000.00		88,000.00
Documenting terminologies of tribes/communities for Person with Dis	2,92,100.00		2,92,100.00
<u>Other Income</u>			
Bank Interest	35,954.00	38,989.00	74,943.00
Organization Contribution and Donations	15,07,908.00		15,07,908.00
PH refunded against borrowed for project expenses			1,09,000.00
Excess of Expenditue over Income			15,68,929.14
TOTAL	1,61,84,835.00	29,31,737.00	2,07,94,501.14

Director
Prodigals Home

Director
Prodigals' Home
Dimapur : Nagaland

Date: 10.06.2024
Place: Guwahati
UDIN : 24087827BKBSM08184

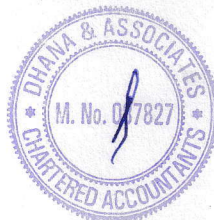
DHANA & ASSOCIATES
Chartered Accountants
M. No. 087827
Dinesh Sharma
Partner
M. No. 087827, Firm No. 0510525C

PRODIGALS' HOME

DIMAPUR, NAGALAND.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Expenditure	Domestic	FCRA	Total
U.S. Department of State (American Embassy New Delhi)			
YUVA (Young Un heard Voices for Action) on Climate Change		17,16,068.00	17,16,068.00
StoryCenter			
Rainbow Dailogues		29,73,088.00	29,73,088.00
Ioni & Friends			
Family Retreat		2,64,334.00	2,64,334.00
Ministry of Social Justice and Empowerment			
Integrated Rehabilitation Centre for Addicts	35,74,071.00		35,74,071.00
Helpage India Project:			
"Support a Granny Parent HI Project....."	4,50,000.00		4,50,000.00
NSACS			
"Targeted Intervention Project of MIGRANTS at DIMAPUR	26,79,073.00		26,79,073.00
Prevention and Reduction of HIV/AIDS among High Risk Women in Dimapur	20,03,160.00		20,03,160.00
CHILDLINE INDIA FOUNDATION	5,88,000.00		5,88,000.00
Ministry of Women and Child Development			
SHAKTI SADAN	24,49,110.00		24,49,110.00
State Child Protection Society / CCI			
Mission Vatsalya Scheme (Child Protection Services and Welfare Services)	29,01,832.00		29,01,832.00
State Child Protection Society			
Swachhta Action Plan	24,750.00		24,750.00
Enable India			
"Hamari Vaani" a Social Networking Event for Person with Disabilities in Dimapur on dated 5th March 2024	23,700.00		23,700.00
NORTH EAST COUCIL-SPECIAL DEVELOPMENT PROJECTS, SHILLONG			
Naga Culture.	6,00,000.00		6,00,000.00
Miscellaneous Expenses	1,18,013.00		1,18,013.00
Education Support Expenses	67,200.00		67,200.00
Medical Expenses	42,116.00		42,116.00
Audit Fee			70,000.00
Nagaland Disability Commissioner	88,000.00		88,000.00
Meeting Expenses		987.00	987.00
Depreciation			1,60,999.14
TOTAL	1,56,09,025.00	49,54,477.00	2,07,94,501.14



PRODIGALS' HOME
DIMAPUR, NAGALAND.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024:

Receipt	Domestic	FCRA	Total
Opening Balance (Cash and Bank)	5,00,318.58	24,89,684.00	29,90,002.58
<u>Department of State, U.S. Consulate, Kolkata</u> YUVA (Young Un heard Voices for Action) on Climate Change		8,16,453.00	8,16,453.00
Story Centre, USA		-	-
Rainbow Dialogues		18,11,961.00	18,11,961.00
<u>Ioni & Friends</u> Family Retreat		2,64,334.00	2,64,334.00
<u>Ministry of Social Justice and Empowerment</u> Integrated Rehabilitation Centre for Addicts	20,51,699.00		20,51,699.00
<u>Helpage India Project:</u> "Support a Granny Parent HI Project....."	4,50,000.00		4,50,000.00
<u>NSACS</u> "Targeted Intervention Project of MIGRANTS at DIMAPUR Prevention and Reduction of HIV/AIDS among 650 High Risk Women in Dimapur	27,10,200.00 21,27,000.00		27,10,200.00 21,27,000.00
<u>CHILDLINE INDIA FOUNDATION</u> <u>State Child Protection Society (Mission Vatsalya)</u> Child Care Institution Swachhta Action Plan	62,60,774.00 22,500.00		62,60,774.00 22,500.00
<u>Shamdasani Foundation</u> For Needy and Poor	15,000.00		15,000.00
<u>Enable India</u> Hamari Vaani	23,700.00		23,700.00
<u>NORTH EAST COUCIL</u> Cultural Event	6,00,000.00		6,00,000.00
<u>Nagaland Disability Commissioner</u> Workshop on Rights of Children with Disabilities Documenting terminologies of tribes/communities for Person with Disabilities	88,000.00 2,92,100.00		88,000.00 2,92,100.00
Temporary Loan borrowed PH refunded against borrowed for project expenses	13,25,213.00 1,09,000.00		13,25,213.00 1,09,000.00
<u>Other Income</u> Bank Interest Organization Contribution and Donations Creditors	35,954.00 15,07,908.00 43,71,809.00	38,989.00	74,943.00 15,07,908.00 47,26,697.00
TOTAL	2,24,91,175.58	57,76,309.00	2,82,67,484.58



PRODIGALS' HOME
DIMAPUR, NAGALAND.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024:

Payment	Domestic	FCRA	Total
<u>U.S. Department of State (American Embassy New Delhi)</u>		17,16,068.00	17,16,068.00
<u>StoryCenter</u>		29,73,088.00	29,73,088.00
<u>Ioni and Friends</u>		2,64,334.00	2,64,334.00
Meeting Expenses		987.00	987.00
<u>Ministry of Social Justice and Empowerment</u>			
Integrated Rehabilitation Centre for Addicts	56,25,770.00		56,25,770.00
<u>Helpage India Project:</u>			
"Support a Granny Parent HI Project....."	4,50,000.00		4,50,000.00
<u>NSACS</u>			
"Targeted Intervention Project of MIGRANTS at DIMAPUR	26,79,073.00		26,79,073.00
Prevention and Reduction of HIV/AIDS among High Risk	20,03,160.00		20,03,160.00
Women in Dimapur			
<u>CHILDLINE INDIA FOUNDATION</u>	5,88,000.00		5,88,000.00
<u>Ministry of Women and Child Development</u>			
Shakti Sadan	24,49,110.00		24,49,110.00
<u>State Child Protection Society (Mission Vatsalya)</u>			
Child Care Institution	62,60,963.00		62,60,963.00
Swachhta Action Plan	45,000.00		45,000.00
<u>Enable India</u>			
Hamari Vaani	23,700.00		23,700.00
<u>NORTH EAST COUCL</u>			
Cultural Event	6,00,000.00		6,00,000.00
<u>Nagaland Disability Commissioner</u>			
Workshop on Rights of Children with Disabilities	88,000.00		88,000.00
Miscellaneous Expenses	1,18,013.16		1,18,013.16
Education Support Expenses	67,200.00		67,200.00
Medical Expenses	42,116.00		42,116.00
Audit Fee			70,000.00
Closing Balance	13,81,070.42	8,21,832.00	22,02,902.42
TOTAL	2,24,21,175.58	57,76,309.00	2,82,67,484.58

Director
Prodigals Home

(Signature)
Director
Prodigals' Home
Dimapur : Nagaland

Date: 10.06.2024

Place: Guwahati

UDIN : 24087827BKBSM08184



for DHANA & ASSOCIATES
Chartered Accountants

(Signature)
Dinesh Sharma
Partner
M. No. 087827, Firm No. 0510525C

PRODIGALS' HOME
DIMAPUR, NAGALAND.

SCHEDULE: "A"

REVOLVING FUND:

Sl.No.	Particulars	As on 01.04.2023	Addition this year	Grant Total	Settled this year	As on 31.03.2024
1	I. G. S. S. S	4,50,000.00		4,50,000.00		4,50,000.00
				-		-
2	A. H. BONN	60,000.00		60,000.00		60,000.00
				-		-
3	M. OF TEXTILES	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
Grand Total:		8,95,000.00	-	8,95,000.00	-	8,95,000.00

SCHEDULE: "B"

LOANS FUND:

1. Temporary Loan:

Sl.No.	Particulars	As on 01.04.2023	Addition this year	Grant Total	Settled this year	As on 31.03.2024
1	M.S.J.E	64,08,116.00	7,14,713.00	71,22,829.00	20,51,699.00	50,71,130.00
2	Swadhar Greh	52,47,943.00	-	52,47,943.00		52,47,943.00
3	Childline India Foundation	8,26,000.00	5,88,000.00	14,14,000.00		14,14,000.00
4	SCPS/CCI	33,59,131.00	-	33,59,131.00	33,59,131.00	-
6	SCPS Swachhta Action Plan	20,250.00	22,500.00	42,750.00	20,250.00	22,500.00
7		-		-		-
8				-		-
9				-		-
Grand Total:		1,58,61,440.00	13,25,213.00	1,71,86,653.00	54,31,080.00	1,17,55,573.00

for DHANA & ASSOCIATES
Chartered Accountants

Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

Date: 10.06.2024

Place: Guwahati

UDIN : 24087827BKBSMO8184



PRODIGALS' HOME
DIMAPUR, NAGALAND.

SCHEDULE: "C"
FIXED ASSETS:

Sl.No.	Particulars	As on 01.04.2023	Addition this year	Grant Total	Dep. @10%	As on 31.03.2024
1	Building	3,35,925.23		3,35,925.23	33,592.52	3,02,332.71
2	Poultry & Dairy Shed	8,951.63		8,951.63	895.16	8,056.47
3	Vehicle	1,65,518.15		1,65,518.15	16,551.82	1,48,966.34
4	Medical Equipment	20,039.24		20,039.24	2,003.92	18,035.32
5	Office Equipment	30,055.21		30,055.21	3,005.52	27,049.69
6	Furniture & Fixture (Infrastructure)	2,99,357.13		2,99,357.13	29,935.71	2,69,421.42
7	Games & Sports Equipment	13,639.19		13,639.19	1,363.92	12,275.27
8	Library Books	2,350.78		2,350.78	235.08	2,115.70
9	Kitchenwares	15,743.24		15,743.24	1,574.32	14,168.92
10	Computer & Peripherals	2,40,232.23		2,40,232.23	24,023.22	2,16,209.01
11	Laptop	44,514.20		44,514.20	4,451.42	40,062.78
12	L.C.D. Projector	22,910.53		22,910.53	2,291.05	20,619.48
13	Sewing Machine	38,337.75		38,337.75	3,833.78	34,503.98
14	Motor Bike	84,384.63		84,384.63	8,438.46	75,946.17
15	Power Tiller	25,515.81		25,515.81	2,551.58	22,964.23
16	Tools & Machine (farming)	20,316.26		20,316.26	2,031.63	18,284.63
17	Drip Irrigation Set	18,428.39		18,428.39	1,842.84	16,585.55
18	Audio/Visual Set	9,784.15		9,784.15	978.42	8,805.74
19	Misc. Assets	11,867.68		11,867.68	1,186.77	10,680.91
20	Irrigational Structure	63,229.09		63,229.09	6,322.91	56,906.18
21	Digital Camera	25,014.91		25,014.91	2,501.49	22,513.42
22	Xerox Machine	9,455.62		9,455.62	945.56	8,510.06
23	Sony Handycam	4,251.53		4,251.53	425.15	3,826.38
24	Spiral Binding Machine	960.46		960.46	96.05	864.41
25	Inverter and Battery	15,834.37		15,834.37	1,583.44	14,250.93
26	Almirah	5,064.36		5,064.36	506.44	4,557.92
27	Fax cum Printer cum Scanner	5,409.67		5,409.67	540.97	4,868.70
28	Mobile Phones	72,900.00		72,900.00	7,290.00	65,610.00
Grand Total:		16,09,991.44	-	16,09,991.44	1,60,999.14	14,48,992.30

for DHANA & ASSOCIATES
Chartered Accountants

Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

Date :

Place: Dimapur



PRODIGALS' HOME
DIMAPUR, NAGALAND.

SCHEDULE: "D"

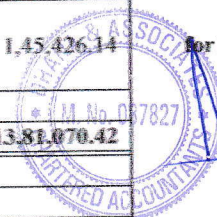
2. Revolving Loan:

Sl.No.	Particulars	As on 01.04.2023	Addition this year	Grant Total	Settled this year	As on 31.03.2024
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
						-
6	Others	1,69,818.00		1,69,818.00		1,69,818.00
Grand Total:		10,15,473.00	-	10,15,473.00	-	10,15,473.00

SCHEDULE: "E"

CASH & BANK BALANCE: as on 31st March 2024.

Sl.No.	Particulars	Cash Balance	Bank Balance	Total
Indian Fund				
1	NSACS Migrant TI Project		48,636.00	48,636.00
2	NSACS FSW Project		1,39,553.00	1,39,553.00
3	CHILDLINE India Foundation		14,639.00	14,639.00
4	SHAKTI SADAN	356.00	50,000.00	50,356.00
5	MSJE	8,627.00	42,898.00	51,525.00
6	Azim Premji		4,47,420.00	4,47,420.00
7	CCI (SCPS)	995.00	13,019.00	14,014.00
8	Swachhta Hi Sewa (SCPS)	-	-	-
9	HelpAge India	336.00	-	336.00
10	Nagaland Disability Commission	1,92,396.00	99,704.00	2,92,100.00
11	Bandhan Bank, Account Number 50150084650508	-	1,77,065.28	1,77,065.28
12	IDBI BANK General Fund A/c Number 0160104000103428	-	1,45,426.14	1,45,426.14
	Sub Total A	2,02,710.00	11,78,360.42	13,81,070.42
Foreign Fund				
1	U.S. Department of State (Ame	-	-	-
2	StoryCenter	-	8,21,165.00	8,21,165.00
3	Miscellaneous balance	-	667.00	667.00
	Sub Total B	-	8,21,832.00	8,21,832.00
Grand Total: (A + B)		2,02,710.00	20,00,192.42	22,02,902.42



for DHANA & ASSOCIATES

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

PRODIGALS' HOME**DIMAPUR, NAGALAND.****RECEIPT & PAYMENT ACCOUNT OF DOMESTIC FUND FOR THE YEAR ENDED 31st MARCH, 2024:**

RECEIPTS:	AMOUNT (Rs.)	AMOUNT (Rs.)
<u>Opening Balance</u>		
<u>Cash & Bank Balance:</u>		
<u>M.S.J.E. Project:</u>		
<i>"Integrated Rehabilitation Centre for Addicts"</i>	19,426.00	
<u>Helpage India Project:</u>		
<i>"Support a Granny Parent HI Project"</i>	336.00	
<u>NSACS Project:</u>		
<i>"Targeted Intervention Project of High Risk MIGRANTS in HIV/AIDS at DIMAPUR"</i>	11,168.00	
<u>NSACS Project:</u>		
<u>Prevention and Reduction of HIV/AIDS among High Risk Women in Dimapur</u>	8,977.00	
<u>Childline India Foundation, Mumbai.</u>		
Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'	14,639.00	
<u>State Child Protection Society, Deptt. Of Social Welfare, Kohima, Nagaland. (CCI)</u>		
Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'	2,897.00	
Ministry of Women and Child Development		
<i>Shakti Sadan</i>	9,356.00	
<u>Azim Premji Philanthropic Initiatives Private Limited.</u>		
<u>Community Mental Health Project</u>	3,30,619.00	
Bandhan Bank, Account Number 50150084650508	68,178.28	
IDBI BANK General Fund A/c Number 0160104000103428	34,722.30	
		5,00,318.58
TOTAL	C/F	5,00,318.58



Grant-in-Aid Received during the year :**Ministry of Social Justice and Empowerment**

"Maintenance of 30 bedded De-addiction and Rehabilitation center"	20,51,699.00
---	--------------

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	27,10,200.00
--	--------------

"Targeted Intervention Project of FSWs in HIV/AIDS	21,27,000.00
--	--------------

CHILDLINE INDIA FOUNDATION (CIF)

Childline 1098 Day & Night toll free (24 x 7)	
---	--

State Child Protection Society / CCI (Mission Vatsalya)

Central Share	56,34,696.00
---------------	--------------

State Share	6,26,078.00
-------------	-------------

State Child Protection Society / SAP (Mission Vatsalya)

Central Share	20,250.00
---------------	-----------

State Share	2,250.00
-------------	----------

Shamdasani Foundation

Poor and Needy	15,000.00
----------------	-----------

Enable India

"Hamari Vaani" a Social Networking Event for Person with Disabilities in Dimapur on dated 5th March 2024	23,700.00
--	-----------

NORTH EAST COUCIL-SPECIAL DEVELOPMENT PROJECTS, SHILLONG

Cultural Event Promoting Historical Union between Ahom and Ao Naga Culture.	6,00,000.00
---	-------------

Nagaland Disability Commissioner

Workshop on Rights of Children with Disabilities	88,000.00
--	-----------

Documenting terminologies of tribes/communities for Person with Disabiliti	2,92,100.00	1,46,40,973.00
--	-------------	----------------

C/F	<u>1,51,41,291.58</u>
-----	-----------------------



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

MSJE Project	5,378.00	
NSACS (Migrant)	6,341.00	
NSACS (FSW)	6,736.00	
Azim Premji Philanthropic Initiatives Private Limited.	11,223.00	
Bandhan Bank	2,559.00	
IDBI Bank	3,717.00	35,954.00

Donations from Well wishers

For IRCA (MSJE) Project	56,380.00	
Shakti Sadan Project	6,70,000.00	
Bandhan Bank	2,93,528.00	
CPS Kohima, Blind Students Training GIA (Deposited in IDBI Bank)	96,000.00	
Social Welfare Department (Deposited in IDBI Bank)	98,000.00	
Sale of vocational products (Deposited in IDBI Bank)	16,000.00	12,29,908.00

Organization Contribution

MSJE Project	2,78,000.00	2,78,000.00
--------------	-------------	-------------

Temporary Loan [borrowed during the financial year [2023-24]

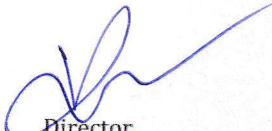
MSJE Project	7,14,713.00	
CHILDLINE INDIA FOUNDATION (CIF)	5,88,000.00	
Swachhta Action Plan (CCI)	22,500.00	13,25,213.00

CREDITORS (MSJE)	25,51,699.00	
CREDITORS (SHAKTI SADAN)	18,20,110.00	43,71,809.00

PH refunded against borrowed for project expenses

1,09,000.00

Grand Total:**2,24,91,175.58**


Director
Prodigals Home

Director
Prodigals' Home
Dimapur : Nagaland

Date: 10.06.2024

Place: Guwahati



for DHANA & ASSOCIATES
Chartered Accountants


Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

PRODIGALS' HOME
DIMAPUR, NAGALAND.

RECEIPT & PAYMENT ACCOUNT OF DOMESTIC FUND FOR THE YEAR ENDED 31st MARCH, 2024:
PAYMENTS:

M.S.J.E. Project:

"Integrated Rehabilitation Centre for Addicts"

<i>Administrative Cost</i>		
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	
<i>Recurring exp.(other than Estt)</i>		
Rent	3,60,000.00	
Medicines	1,86,500.00	
Contingencies	98,700.00	
Transport	70,500.00	
In house Kitchen expenditure for BPL inmates	6,73,550.00	
Bank Charges	821.00	
Repayment of Loan	20,51,699.00	56,25,770.00

Helpage India Project:

"Support a Granny Parent HI Project"

Food/Ration Items	3,27,000.00	
Pocket Money	45,000.00	
Health Care	45,000.00	
Administration	33,000.00	4,50,000.00

Nagaland Disability Commissioner

Workshop on Rights of Children with Disabilities

Hall Rent	16,000.00	
LCD Projector hiring	4,000.00	
Resource Person Fee	24,000.00	
Printing & Stationeries	6,000.00	
Refreshment	15,000.00	
Administrative & Management costs	10,000.00	
Contingency	13,000.00	88,000.00

C/F 61,63,770.00



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

Honararium to Project Director	48,000.00
Programme Manager	2,49,504.00
M & E Assistant cum Accountant	1,90,080.00
Doctor	2,25,000.00
Honorarium to Pes(8 nos)	6,72,000.00
ANM/ Counsellor	1,48,080.00
Health Educator	6,02,040.00
Travel for programme manager	16,800.00
Travel for M & E	7,200.00
Travel cost for admin purpose	8,400.00
Travel for Health Educator	87,000.00
Travel for ANM	14,400.00
Travel for Peer Educator	1,00,800.00
Rent for Office cum DIC	1,05,000.00
Rent for Additional Field DIC 2	60,000.00

Office Expenses

Communication	4,077.00
Printing and Stationaries	61,256.00
Water and Electricity	6,000.00
AMC	5,340.00
Documentation Cost	4,000.00
Mid Media	24,000.00
Clinic Maintenance cost	3,600.00
Consumable for community based screening and BMW	6,000.00
Mangaement	
Review meeting at Prog level	3,600.00
Advocacy Meeting	3,600.00
Congregation Events	6,000.00
Demand Generation Activity	4,000.00
Professional Tax	13,296.00

26,79,073.00

State Child Protection Society, Deptt. Of Social Welfare, Kohima, Nagaland

Project: 'Mission Vatsalya Scheme (Swachhta Action Plan)

Cleaning of water storage tanks	5,000.00
Orientation program on Water,	
Sanitation and Hygiene in CCI	7,500.00
Plantation drive in CCI	3,500.00
Art and Craft activity	4,300.00
Hair cut of CCI Children	4,450.00
Repayment of Loan (2022-23)	20,250.00

45,000.00

C/F

88,87,843.00



B/F

88,87,843.00

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

Program Manager	2,49,504.00	
M & E. Assistant cum Accountant	1,89,504.00	
ANM	1,47,504.00	
ORW	3,71,520.00	
Project Director	48,000.00	
Honorarium to Peer Educator	5,28,000.00	
Rent for Office cum DIC	1,08,000.00	
Communication	9,600.00	
Printing & Stationery	48,000.00	
Water & Electricity Charges	6,000.00	
AMC	6,000.00	
Documentation Cost Including BCC	4,000.00	
Travel cost for administration purposes	8,400.00	
Travel for Programme Manager	16,800.00	
Travel for M & E. Assistant cum Accountant	7,200.00	
Travel for ANM	14,400.00	
Travel for ORWs	54,000.00	
Travel for Peer Educators	79,200.00	
Travel cost for Navigator (PEs or ORWs) to link PLHIV to ART	400.00	
DIC Level meetings	3,600.00	
Demand Generation activities	6,000.00	
Review Meetings	5,000.00	
Advocacy activities	7,000.00	
Community Events	18,000.00	
Strengthen outreach activities beyond TI catchment area and CBS	18,000.00	
Consumables for community based screening and BMW managemer	10,000.00	
Recurring Cost	7,200.00	
Doctor/visiting physician	30,000.00	
Professional Tax	2,328.00	20,03,160.00

Miscellaneous Expenses (from IDBI Account)

Bank charges	14.16	
Salary to casper	11,000.00	
Salary to Tamsuyanger	10,000.00	
Medicines	62,050.00	
Grocery (Kitchen items)	19,949.00	
Shamdasani Foundation (To help poor and needy)	15,000.00	1,18,013.16

C/F

1,10,09,016.16

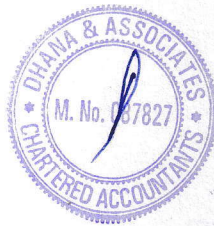


Childline India Foundation, Mumbai.***Project: 'Mission Vatsalya Scheme (Child Protection Services and Welfare Services)'***

Coordinator	70,000.00	
Team Members(6nos)	2,40,000.00	
Part Time Counsellor	40,000.00	
Volunteers	30,000.00	
Medical	17,000.00	
Shelter	21,300.00	
Restoration	19,000.00	
Nutrition	19,500.00	
Travel	60,000.00	
Rent/ Office maintenance	10,000.00	
Communication. Telephone/mobile	7,200.00	
Computer Maintenance	1,500.00	
Stationery	3,000.00	
Accountant Honorarium	12,500.00	
Auditor's Fees	3,000.00	
Awareness Material	7,000.00	
Travel/Conveyance	3,000.00	
Miscellaneous	7,000.00	
Training & Orientation	17,000.00	5,88,000.00

SHAKTI SADAN

Shakti Sadan Management	12,84,000.00	
Shakti Sadan Rent	3,00,000.00	
Basic Amenities and Other Recurring Exp	5,17,110.00	
Administrative Costs	1,80,000.00	
Jan Dhan for 28 residents	1,68,000.00	24,49,110.00
	C/F	1,40,46,126.16



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

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

Salary	11,82,855.00	
Maintenance	3,67,200.00	
Bedding	10,200.00	
Administrative Expenses - Water, Electricity, Transportation, Rent,		
Miscellaneous Exp and Contingencies	3,55,000.00	
Structural Change	3,00,000.00	
Upgradation	3,00,000.00	
Salary	3,41,988.00	
Specialized Equipment	30,000.00	
Additional Grant for Nutrition food	14,400.00	
Bank Charges	189.00	
Loan Repayment	33,59,131.00	62,60,963.00

Enable India

"Hamari Vaani" a Social Networking Event for Person with Disabilities in Dimapur on dated 5th March 2024

Lunch and Refreshment	12,120.00	
Conference Hall Hiring	3,000.00	
Flex Banner	480.00	
Projector Hiring charge	1,000.00	
Fuel (Admin)	1,000.00	
Other Inaugural Expenses	3,200.00	
Un Spent Balance amount refunded to Enable India	2,900.00	23,700.00

Education Support Expenses	67,200.00	
Medical Expenses	42,116.00	
Audit Fee	70,000.00	1,79,316.00

NORTH EAST COUCL-SPECIAL DEVELOPMENT PROJECTS, SHILLONG

Cultural Event Promoting Historical Union between Ahom and Ao Naga Culture.

Food Catering	1,30,000.00	
Tent House	35,000.00	
Hiring cost of Generator/Transportation	30,000.00	
Sound System/Transportaion	60,000.00	
Electricals-Lightning Costs	30,000.00	
Cultural Troupes	1,80,000.00	
Printing of banners and Flyers	15,000.00	
Stage set up expenses	40,000.00	
Bus Hiring Charges (2 x 40,000)	80,000.00	6,00,000.00

C/F

2,11,10,105.16



Closing Cash and Bank Balance:**M.S.I.E. Project:**

"Integrated Rehabilitation Centre for Addicts" 51,525.00

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" 48,636.00

NSACS Project:

Prevention and Reduction of HIV/AIDS among High Risk Women in Dimapur 1,39,553.00

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)' 14,014.00

Ministry of Women and Child Development

Shakti Sadan 50,356.00

Azim Premji Philanthropic Initiatives Private Limited.

Community Mental Health Project 4,47,420.00

Nagaland Disability Commissioner

Documenting terminologies of tribes/communities for Person with Disabilities 2,92,100.00

Bandhan Bank, Account Number 50150084650508

1,77,065.28

IDBI BANK General Fund A/c Number 0160104000103428

1,45,426.14

13,81,070.42

Grand Total:

2,24,91,175.58

In terms of our separate report of even date

Director
Prodigals Home
Director
Prodigals' Home
Dimapur : Nagaland

Date: 10.06.2024

Place: Guwahati

UDIN : 24087827BKBSM08184



for DHANA & ASSOCIATES

Chartered Accountants

Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

PRODIGALS' HOME
DIMAPUR, NAGALAND.

RECEIPT & PAYMENT ACCOUNT OF FCRA FUND FOR THE PERIOD APRIL 2023 TO MARCH 2024

<u>RECEIPTS:</u>	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
<u>Opening Balance</u>		
U.S. Department of State (American Embassy New Delhi)	5,40,040.00	
StoryCenter	19,47,990.00	
Miscellaneous Balance	<u>1,654.00</u>	24,89,684.00
<u>Grant-in-Aid Received during the year :</u>		
<u>U.S. Department of State (American Embassy New Delhi)</u>		
YUVA (Young Un heard Voices for Action) on Climate Change	8,16,453.00	
<u>StoryCenter</u>		
Rainbow Dialogues	18,11,961.00	
<u>Joni & Friends</u>		
Family Retreat	<u>2,64,334.00</u>	28,92,748.00
<u>Bank Interest:</u>		
U.S. Department of State (American Embassy New Delhi)	4,687.00	
Story Center	<u>34,302.00</u>	38,989.00
Creditors		3,54,888.00
Total		<u><u>57,76,309.00</u></u>

for **DHANA & ASSOCIATES**

Chartered Accountants


Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

Date: 10.06.2024

UDIN : 24087827BKBSM08184



PRODIGALS' HOME
DIMAPUR, NAGALAND.

RECEIPT & PAYMENT ACCOUNT OF FCRA FUND FOR THE PERIOD APRIL 2023 TO MARCH 2024
PAYMENTS:

U.S. Department of State (YUVA Project)

Consultancy Fee	3,09,000.00	
Travel & Transportation	4,34,717.00	
Supplies	69,917.00	
Contractual Service	3,58,156.00	
Other Direct Cost	4,58,478.00	
Indirect Costs	83,795.00	
Bank charges	2,005.00	17,16,068.00

StoryCenter

Travel

Domestic Air Travel	1,96,930.00
Road Travel	8,850.00
Train Ticket	1,650.00
Per Deim	58,000.00

Supplies

Telephone	5,800.00
Internet	6,000.00
Virtual Platform Charges	15,576.00

Contractual Services

Country Coordinator	6,38,000.00
Project Coordinator	1,95,000.00
Fund Management (Accountant)	1,20,000.00
State level Consultant	2,00,000.00
Networking Consultant 1	2,64,000.00
Networking Consultant 2	20,000.00
Monitoring & Evaluation Consultant	40,000.00

Other Direct Costs

Perception Survey (Hybrid mode, both online and offline)	2,83,560.00
Focused one-to-one advocacy conversations in 6 out of 7 states	1,05,600.00
Storytelling Workshop (5 day workshop in Kolkata, India)	3,65,109.00

Public Dialogue

Conference Package (including hall, refreshments for 40 persons in each of the 6 out of the 7 states, #240)	2,29,921.00
Accommodation and meals for India project team members (Country Coordinator, Networking Consultant, Monitoring Consultant, Advisors) to participate in each event	2,16,776.00

Bank Charges	2,316.00	29,73,088.00
--------------	----------	---------------------

Meeting Expenses

987.00



C/F	46,90,143.00
B/F	46,90,143.00

Ioni and Friends

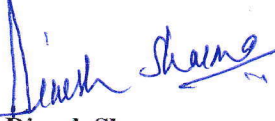
Transportation	1,500.00	
Food and Refreshments	1,13,795.00	
First Aid	237.00	
Printing and Stationeries	22,090.00	
Gift to Participants & STMs	15,660.00	
Decorations	7,708.00	
Accomodation for participants	57,740.00	
Equipmental Rental	33,000.00	
T-Shirt for Retreat	11,096.00	
Bank charges	1,508.00	2,64,334.00

Closing Cash and Bank Balance:

StoryCenter	8,21,165.00	
Others	667.00	8,21,832.00
TOTAL		57,76,309.00

for DHANA & ASSOCIATES

Chartered Accountants



Dinesh Sharma

Partner

M. No. 087827

Firm No. 0510525C

Date: 10.06.2024

Place: Guwahati

UDIN : 24087827BKBSM08184

