

AUDITOR'S REPORT

We have audited the attached Balance Sheet of M/s. FOUNDATION FOR SUSTAINABLE DEVELOPMENT (FSD) **Foreign Contribution Account as at 31st March 2022** and the Income and Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of M/s. FOUNDATION FOR SUSTAINABLE DEVELOPMENT (FSD)'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We report that:
 - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion, proper books of account have been kept by the trust so far as it appears from our examination of those books;
 - c. The balance sheet and the income and expenditure account dealt with by this report are in agreement with the books of account;
 - d. In our opinion, the Balance Sheet and Income and Expenditure account comply with relevant Accounting Standards;
 - e. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules and notes thereon give a true and fair view;
 - i) in the case of the Balance Sheet, of the state of affairs of the said trust as at 31st March 2022; and
 - ii) in the case of the Income and Expenditure Account, of **the excess of expenditure over income** for the year ended on that date.

For F. MOHANDAS & CO.,
CHARTERED ACCOUNTANTS.

F. Mohandas Coilpillai

(F. MOHANDAS COILPILLAI)
MEMB.NO.19607

UDIN : 22019607AILVNP9309
PLACE: CHENNAI
DATE : 04/05/2022



BALANCE SHEET AS AT 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
GENERAL FUND:			TWO WHEELER:		
Balance as per last B/S	16,28,997.29		W.D.V. as on 01/04/2021	1,541.50	
Less : Excess of Expenditure over Income	2,73,610.93	13,55,386.36	Less: Depreciation	231.00	1,310.50
Provision			FURNITURE		
Provident Fund		94,274.00	W.D.V. as on 01/04/2021	33,449.00	
			Less: Depreciation	3,345.00	30,104.00
			COMPUTER, PRINTER & ACCESSORIES		
			W.D.V. as on 01/04/2021	1,13,855.00	
			Add : Additions	2,77,910.00	
				3,91,765.00	
			Less: Depreciation	1,56,706.00	2,35,059.00
			WATER HEATER		
			W.D.V. as on 01/04/2021	10,379.00	
			Less: Depreciation	1,557.00	8,822.00
			INVERTER - BATTERY (UPS)		
			W.D.V. as on 01/04/2021	29,232.00	
			Less: Depreciation	4,385.00	24,847.00
			CAMERA		
			W.D.V. as on 01/04/2021	10,387.00	
			Less: Depreciation	1,558.00	8,829.00
			BOREWELL & MOTOR		
			W.D.V. as on 01/04/2021	16,933.00	
			Less : Depreciation	2,540.00	14,393.00
			CENTRE MAINTENANCE		
			W.D.V. as on 01/04/2021	2,04,925.00	
			Less: Depreciation	20,493.00	1,84,432.00
			CAMERA & PHOTO PRINTER		
			W.D.V. as on 01/04/2021	16,158.00	
			Less: Depreciation	2,424.00	13,734.00
			LAW BOOKS		
			W.D.V. as on 01/04/2021	3,947.00	
			Less: Depreciation	592.00	3,355.00
			CCTV CAMERA		
			W.D.V. as on 01/04/2021	17,172.00	
			Less: Depreciation	2,576.00	14,596.00
			UPS & STABILISER		
			W.D.V. as on 01/04/2021	4,836.00	
			Less: Depreciation	725.00	4,111.00
			FOUR WHEELER		
			- Lodgy RXL 85 PS Step Way		
			W.D.V. as on 01/04/2021	2,83,824.00	
			Less: Depreciation	42,574.00	2,41,250.00
			Cash on Hand	360.00	
			Cash at Bank		
			SBI DELHI- FCRA -40068722511	16,539.89	
			IB AMBUR -FCRA - 726367556	4,32,460.58	
			IB AMBUR -PROJ.- 6366904075	2,15,457.39	6,54,917.85
		14,49,660.36			14,49,660.36

In accordance with the Books of Accounts & Information and Explanations furnished,

For F. MOHANDAS & CO.,
CHARTERED ACCOUNTANTS,



F. Mohandas Coilpillai

(F. MOHANDAS COILPILLAI)
MEMB NO. 19607

UDIN : 22019607AILVNP9309
PLACE: CHENNAI
DATE : 04/05/2022

FOUNDATION FOR SUSTAINABLE DEVELOPMENT (FSD)

J.K.FARM HOUSE, VEERANGUPPAM VILLAGE, AMBUR, VELLORE DISTRICT, TAMILNADU- 635802.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
To Opening Balance:			By Programme Expenses on Bonded Labourer in Tamilnadu & Telungana		
"			Training Programs, Review Meetings & Team Building Relations to end Bonded Labour & Maintenance of Meeting Hall		2,81,640.00
" Cash on Hand	3,380.00		" Survey and Identification on Bonded Labour & Volunteer support Expenses		1,62,457.00
" Cash at Bank	90,260.79	93,640.79	" Rescue & Release of Bonded Labourers		2,02,358.00
" Grant Received			" Rehabilitation of Released Bonded labourers		3,16,273.00
" International Justice Mission	1,19,22,787.00		" Legal Aid Action for Bonded Labourers & Rehab Support		1,22,471.00
" Iprobono	17,35,000.00		" Government Relations to Bonded Labourers		66,109.00
" FC- Individual Donations	2,38,252.89	1,38,96,039.89	" Prog.Communication support and others		71,854.00
" Bank Interest		17,102.55	" Campaign on BLSA Day		1,70,502.00
" Grant Receivable (IJM)2020-21		3,53,921.00	" Enforcement of welfare legislations and System Reforms Programme Travel Expenses to Village Visit & Management Field Visit		6,44,002.00
"			" Programme Staff Support to project implementation		59,545.76
Provisions			" Resource Person Fees		41,76,100.00
Provident Fund		94,274.00	" Programme support to Staff Welfare		2,500.00
TRF From LC			" Provident Fund to Programme Support		22,653.00
(Sale of Car 2020-21)		5,00,000.00	" Programme Vehicle Service Expenses		5,89,236.00
			" Audit Fees		2,37,896.00
			Administration Expenses		25,000.00
			" Admin. Staff Salary Support		10,75,200.00
			" AMC charges- Systems		17,389.00
			" Office Rent		2,62,000.00
			" Stationery/Xerox/Printing & Others		26,151.00
			" Internet / Mobile Recharge Expenses		62,572.74
			" FCRA,Audit Related Expenses		4,960.00
			" Electricity Charges		14,843.00
			" Bank Charges		604.70
			FIXED ASSETS		
			" Laptop - 3 Nos		2,77,910.00
			By Prevalence Study work (I & II)		
			" Researcher / Enumerator Food Expenses		4,95,000.00
			" Researcher Travel &/ Vehicle Rent & Accomadation Expenses		10,73,972.34
			" Researcher Stipend / Enumerator Fees		6,15,000.00
			" Internet/Modbile support to Researcher		15,359.64
			" Planning & Coordination Meeting		65,396.00
			" Accessories Support to Enumerators		19,339.00
		1,49,54,978.23			1,11,76,294.18



FOUNDATION FOR SUSTAINABLE DEVELOPMENT (FSD)

J.K.FARM HOUSE, VEERANGUPPAM VILLAGE, AMBUR, VELLORE DISTRICT, TAMILNADU- 635802.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
	C/F	1,49,54,978.23	By BL Survey work Districtwise in 2022	C/F	1,11,76,294.18
			Accomodation Support Expenses		96,112.00
			Fees for Data Collection		2,10,000.00
			Food to Enumerators		2,46,000.00
			Support Materials / Equipments		7,839.64
			Survey Coordination & Supervision		35,745.00
			Trainings to Enumerators		64,013.00
			Vehicle Hire Charges		5,60,000.00
			Milaap Expenses		
			Covid Relief work (Provisional & Others)		1,36,000.00
			Iprobono Expenses		
			Essential Food Commodities		16,38,731.00
			Food Pockets during COVID-19		1,090.00
			Mask, Sanitisers & PPE's for COVID-19		1,910.00
			Transportation cost for Distribution work		5,000.00
			Bank Charges		1,425.55
			Staff Review Meeting Expenses		8,821.00
			Printing & Stationary /xerox Expenses		1,252.00
			Programme Field Travel Expenses		92,927.00
			Resource Person Fees		7,000.00
			Closing Balance:		
			Cash on Hand	360.00	
			Cash at Bank		
			SBI DELHI- FCRA -40068722511	16,539.89	
			IB AMBUR -FCRA - 726367556	4,32,460.58	
			IB AMBUR -PROJ.- 6366904075	2,15,457.39	6,64,817.86
		1,49,54,978.23		-	1,49,54,978.23

In accordance with the Books of Accounts & Information and Explanations furnished,

UDIN : 22019607AILVNP9309
PLACE: CHENNAI
DATE : 04/05/2022

For F. MOHANDAS & CO.,
CHARTERED ACCOUNTANTS,

F. Mohandas Coilpillai

(F. MOHANDAS COILPILLAI)
MEMB NO. 19607



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
Programme Expenses on Bonded Labourer in Tamilnadu & Telungana			By Grant Received		
To			" International Justice Mission	1,19,22,787.00	
Training Programs, Review Meetings & Team Building Relations to end Bonded Labour & Maitenance of Meeting Hall		2,81,640.00	" Iprobono	17,35,000.00	
Survey and Identification on Bonded Labour & Volunteer support Expenses		1,62,457.00	" FC- Individual Donations	2,38,252.89	1,38,96,039.89
" Rescue & Release of Bonded Labourers Rehabilitation of Released Bonded labourers		2,02,358.00	" Bank Interest		17,102.55
" Legal Aid Action for Bonded Labourers & Rehab Support Expenses		3,16,273.00	" Excess of Expenditure over Income		2,73,610.93
" Government Relations to Bonded Labourers		1,22,471.00			
" Prog.Communication support and others		66,109.00			
" Campaign.on BLSA Day		71,854.00			
" Enfrocement of welfare legislations and System Reforms		1,70,502.00			
" Programme Travel Expenses to Village Visit & Management Field Visit		6,44,002.00			
" Programme Staff Support to project implementation		59,545.76			
" Resource Person Fees		41,76,100.00			
" Programme support to Staff Welfare		2,500.00			
" Provident Fund to Proggmme Support		22,653.00			
" Programme Vehicle Service Expenses		5,24,033.00			
" Audit Fees		2,37,896.00			
" Administration Expenses		25,000.00			
" Admin. Staff Salary Support		10,75,200.00			
" AMC charges- Systems		17,389.00			
" Office Rent		2,62,000.00			
" Stationery/Xerox/Printng & Others		26,151.00			
" Internet / Mobile Recharge Expenses		62,572.74			
" FCRA,Audit Related Expenses		4,960.00			
" Electricity Charges		14,843.00			
" Bank Charges		604.70			
" Prevlence Study work (I & II)					
" Researcher / Enumerator Food Expenses		4,95,000.00			
" Researcher Travel &/ Vehicle Rent & Accomadation Expenses		10,73,972.34			
" Researcher Stipend / Enumerator Fees		6,15,000.00			
" Internet/Modbile support to Researcher		15,359.64			
" Planning & Coordination Meeting		65,396.00			
" Accessories Support to Enumerators		19,339.00			
		1,08,33,181.18			1,41,86,753.37



FOUNDATION FOR SUSTAINABLE DEVELOPMENT (FSD)
J.K.FARM HOUSE, VEERANGUPPAM VILLAGE, AMBUR, VELLORE DISTRICT, TAMILNADU- 635802.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
	C/F	1,08,33,181.18		C/F	1,41,86,753.37
" BL Survey work Districtwise in 2022					
Accomodation Support Expenses		96,112.00			
Fees for Data Collection		2,10,000.00			
Food to Enumerators		2,46,000.00			
Support Materials / Equipments		7,839.64			
Survey Coordination & Supervision		35,745.00			
Trainings to Enumerators		64,013.00			
Vehicle Hire Charges		5,60,000.00			
Milaap Expenes					
Covid Relief work (Provisional & Others)		1,36,000.00			
Iprobono Expenses					
Essential Food Commodoties		16,38,731.00			
Food Pockets during COVID-19		1,090.00			
Mask,Sanitisers & PPE's for COVID-19		1,910.00			
Transportation cost for Distribution work		5,000.00			
Bank Charges		1,425.55			
" Staff Review Meeting Expenses		8,821.00			
" Printing & Stationary /xerox Expenses		1,252.00			
" Programme Field Travel Expenses		92,927.00			
Resource Person Fees		7,000.00			
Depreciation		2,39,706.00			
"					
		1,41,86,753.37			1,41,86,753.37

In accordance with the Books of Accounts & Information and Explanations furnished,

UDIN : 22019607AILVNP9309
PLACE: CHENNAI
DATE : 04/05/2022

For F. MOHANDAS & CO.,
CHARTERED ACCOUNTANTS,

F. Mohandas Coilpillai

(F. MOHANDAS COILPILLAI)
MEMB NO. 19607

