



M/S. ABHIJIT & ASSOCIATES
CHARTERED ACCOUNTANTS

OPP. Goswami Building
G. S. Road, Manipuri Basti
Guwahati - 781007 (Assam)
09435549387/0986456101
abhijitdey@gmail.com

Audit Report

We have examined the Balance Sheet of, **SOCIETY FOR SOCIAL TRANSFORMATION AND ENVIRONMENT PROTECTION – SSTEP** as on **31.03.2020** and the Income and Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion proper books of account have been kept by the above named trust/institutions so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received, subject to the comments given below:

In our opinion and to the best of our information and according to information given to us, said accounts give a true and fair view:

1. In the case of the **Balance Sheet**, of the state affairs of the above named trust as at **31.03.2020**.
2. In the case of the Income & Expenditure account of the **Income & Expenditure Account Excess of Income over the Expenditure** of its accounting year ending on **31.03.2020**. The prescribed particulars are annexed hereto.

Dated: 30/10/2020
Place: Guwahati



For, M/s ABHIJIT & ASSOCIATES
Chartered Accountants

FR No 308412E
Abhijit Dey
(CA. Abhijit Dey)
Proprietor
M.No. 306287

SOCIETY FOR SOCIAL TRANSFORMATION AND ENVIRONMENT PROJECT- SSTEP
House No. 14, 1st Byelane (West), Pub- Sarania, Chandmari, Kamrup, Guwahati - 781003
FOREIGN FUND & NATIONAL FUND

Consolidated Balance Sheet as on 31st March 2020

Liabilities	Amount(Rs)	Assets	Amount(Rs)
Capital Fund		Fixed Assets	316,228.00
Opening Balance	3,851,020.18	(As per Annexure - D)	
Add : Excess of income over the expenditure	353,335.24	Fixed Assets(National fund)	34,973.30
	4,204,355.42	(As per Annexure - D)	
Current Liabilities		Land (National Fund)	220,000.00
SBI Vehicle Loan (Local Right Project)o/b	13,355.00	Loans, Advances & Current Assets	
	13,355.00	Advance to Staff (Annexure - C)	137,200.00
Project Name : Eliminating Child Labour through education (CL)		TDS Receivable	4,498.00
Salary Payable	27,769.00		
Honararium fee payable	62,054.00	National	
	89,823.00	Loan , Advances & Current Assets	
Project Name : Enable marginalised young urban women to assert their economic and bodily rights		Loan to Micro Members(Micro Finance Project)	201,346.00
		Loan to SHG (NEDFI Project)	6,340.00
Other Programme Exp. (Honourarium)	11,700.00	Live Stock	11,600.00
	11,700.00		
Project : Conflict management and peace education for children and adolescents in north eastern India			
Salary Payable	306,424.00		
Other Programme Exp. (Office Rent)	5,000.00	Closing Balance :	
	311,424.00	Cash in Hand	45,684.00
National		Cash at Bank SBI, A/c No. 30008397073	3,781,039.12
Current Liabilities			3,826,723.12
Loan from NEDFI O/B	8,000.00		
Micro Finance	60,251.00		
Advance to Staff(BISG)	60,000.00		
	128,251.00		
Total	4,758,908.42	Total	4,758,908.42

DATE : 30.10.2020
 PLACE:GUWAHATI



FOR, M/S ABHIJIT & ASSOCIATES
 CHARTERED ACCOUNTANTS

Abhijit Dey
 (ABHIJIT DEY)
 Proprietor
 M.NO.306287

SOCIETY FOR SOCIAL TRANSFORMATION AND ENVIRONMENT PROJECT- SSTEP
House No. 14, 1st Byelane (West), Pub- Sarania, Chandmari, Kamrup, Guwahati - 781003
FOREIGN FUND & NATIONAL FUND

Consolidated Income & Expenditure Account for the period 01.04.2019 to 31.3.2020

	Expenditure	Amount(Rs)	Income	Amount(Rs)
Project Name : Securing rights and sustainable livelihoods through collective action and education for people				
1			By Grant in Aid	7,440,803.10
To	Worker Facilities Resource Centre	30000.00		
		30000		
Project Name: Strengthening of workers facilitation center by facilitating and synergizing works on urban poor in Assam				
2			By Bank Interest (As per Annexure - B)	106,850.00
To	Project Coordinator salary	55000.00	By Receipt against Previous Year PF and P. Tax	3,292.00
To	Travel Costs	25000.00		
To	Support for Worker facilitation center	40000.00		
To	Multi Stakeholder interface meeting	18258.00		
To	Documentation & Stationery costs	7840.00		
To	Documentation Assistant	40000.00		
To	WFC Community Dailques	7510.00		
To	Printing of Survey formate	6392.00		
To	Accountant Salary (Part time)	25000.00		
3	Project : Conflict management and peace education for children and adolescents in north eastern India			
To	INVESTMENTS COST:			
	1.1 Joyful learning centres (including books)	15,000.00		
	1.2 TLM	147,481.00		
	1.3 Lab in a box	47,693.52		
	1.4 WASH (handpumps)	-		
	1.5 Play and sports equipment	-		
	1.6 cycle bank	0		
	1.7 Youth ressource centres	19,095.00		
	1.8 office equipment (Fixed Assets) :	-		
		229,269.52		
To	OPERATIONAL COST			
	2.1 office stationery	18,875.00		
	2.20 rents	60,000.00		
	2.2 bank fees	887.36		
	2.3 communication costs	9,631.00		
	2.4 Training Community Organizer	151,880.00		
	2.5 Children's Financial & Soc Prgm Trng Staff & teachers	144,588.00		
	2.6 Training of Staffs & Teachers for Science Program	-		
	2.7 Enrolment Drive for OOS Children	35,150.00		
	2.8 Remedial Coaching	329,478.00		
	2.9 Sports Training	106,275.00		
	2.10 Village & Cluster level Camps / Organization of Events	165,422.00		
	2.11 Running Costs Youth Information Centre (Rent, internet etc.) / Career Counseling Workshops for Youths	22,578.00		
	2.12 Vocational & Entrepreneurship Training for Youths	104,755.00		
	2.13 Youth Camps & Exposure Visits	43,469.00		
	2.14 Capacity Building of local institutions	2,500.00		
	2.15 Annual District Level Workshops / Annual State Level Consultation	72,240.00		
	2.16 Staff Capacity Building (Centrally Organized) /Exposure Visit for Staffs	88,780.00		
	2.17 Monitoring (Planning & Review Meets) / travel costs project personnel	154,714.00		
	Expenditure payable (Programme)	-		



2.18 Audit
2.19 IEC Material

1,511,222.36

Project : Conflict management
and peace education for children
and adolescents in north eastern
India

Other Payments :

PPM Expenses 285800.00
Youth workshop 55142.00
Career Counselling workshop 63520.00

By Other Receipts :

PPM Expenses 285800
Youth workshop 55142
Career Counselling workshop 63520

To PERSONNEL COST

3.1 Project Director (Part time) (3) 159,300.00
3.2 Project Coordinator (4) 310,860.00
3.3 Community Organizer (25) 920,288.00
3.4 Science Program Facilitator (7) 405,888.00
3.5 Youth Information Centre Facilitator (4) 133,758.00
3.6 Accountant (4) 185,150.00
3.7 SPE (Children's Social & Financial
Education Programme) Coordinator @30000
per month

2,115,224.00

4 Project Name : Eliminating Child Labour through education
(CL)

To Programme Costs :

A.1 Base Line Study - Use of AKVO Tools 0
A.2 Education Centre Rent & Maintenance 309395.8
A.3 Centre Educators' Honorarium 365717
A.3.1 Making child friendly education 5100
A.5 Teaching Learning Materials (TLM) 32888
A.6 Staffs, Educators, Volunteers Councillor Trainin. 6850
A.7 Quality testing & Evaluations 10250
A.7.1 Sports activities 6692
A.8 Play Materials for Children 240
A.9 Parents Meet 4420
A.10 Meeting with teachers ,local stockholders 610
A.11 Awareness Rally in community level 3980
A.12 children Events 39153
A.13 Community Level awarness on child rights 44110
A.14 Formation and regular meeting with CPC 18970
A.15 Stockholders meeting 29720
A.16 IEC Materials Development 34300
A.17 Motivational & Exposure trip for Children 50493
A.18 Health awareness and treatment camp 62275
A.19 Skill training for parents 45829
A.20 Street play on child rights nearest public place 11330
A.21 Documentation 0
A.22 Project Coordinator Salary 209500
A.23 Project Associates Salary 144050
A.24 Programme monitoring and evaluation 63461
A.25.State Level consultation on child labour free Zc 239583
A.26 Children Parliament meeting 71893
A.26.1 Teachers meet 7600
A.27 Travel Expenses for Educator's 48000
A.27.1 Consultation hiring for staffs capacity building 25002
A.27.2 Field Level collection& proposal writing 7500
A.27.3 Organisation website development 63000

1,961,911.80

To B.Human Resource :

B.1 Director (Part Time) 65000
B.2 Councillor 130000
B.3 Accountant (Part Time) 99000

294000

To C. Administration Costs :

C.1 Local Travel with Fuel Costs 25950
C.2 Communication Costs 12279
C.3 Audit Fee 12500
C.4 Office Stationeries ,Printing Costs & Repair 30333



C.5 Office Rent (Part) & Maintenance	82000	
C.6 Contingencies	32555.88	195617.88

5 Project : Women Employability and Entrepreneurship (WEE)

To PROGRAMME :

Logistics (venue, Training, Food, travels etc.)	128956.00	
Monitoring, evaluation & documentation	11480.00	
Consultation Fee	230000.00	
Administration Related (Overhead)	10200.00	380636.00

6 Project Name : Enable marginalised young urban women to assert their economic and bodily rights

To A.2 Human Resources - mobilizer	142567
To B.2 Travel of project officer /staffs	18700
To B.4 project review meeting	5960
To D.1 Community mobilisation/ Meeting with YUW	11354
To D.3 YUW study circle	13309
To D.4 Capacity building workshop	29850
To D.6 State level campaigning and advocacy	11530
To F.1 Administration Costs	30947

7 Project name : Awareness on Prevention of Urban Flood

To PROGRAMME :

1. Awareness meeting on Urban Flood,WASH and Solid Waste	31805	
2. Volunteers	10000	
3. Stationeries	1395	43200.00

To Administration Costs

4. Audit & Reporting	4800	4800.00
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National

Programme Cost :

Children Home expenditure	45,580.00	
Flood Emergency Response	52,560.00	
Honorarium to Volunteers	24,000.00	
Travel costs	1,500.00	123,640.00

DCPU Children programme :

Awareness on child marriage	148,459.00	
Awareness on Child Labour	51,142.00	
Awareness on Child Trafficking	29,883.00	229,484.00

Administration Cost :

Audit fees	-	
Bank Charges & Commission	383.50	
Consultancy fee	6,000.00	
Electricity expenses	2,040.00	
Hospitality Expenses	11,785.00	
Postage & Courier	-	20,268.50

To Depreciation	62338.00
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To Excess of Income over Expenditure	353,335.24
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8,448,566.30



8,448,566.30
FOR, M/S ABHIJIT & ASSOCIATES
CHARTERED ACCOUNTANTS
Abhijit Dey
(ABHIJIT DEY)
Proprietor
M.NO.306287

DATE : 30.10.2020
PLACE:GUWAHATI

SOCIETY FOR SOCIAL TRANSFORMATION AND ENVIRONMENT PROJECT- SSTEP
House No. 14, 1st Byelane (West), Pub- Sarania, Chandmari, Kamrup, Guwahati - 781003

FOREIGN FUND & NATIONAL FUND

Consolidated Receipts & Payments Account for the period 01.04.2019 to 31.3.2020

Receipts	Amount(Rs)	Payments	Amount(Rs)
Project Name : Securing rights and sustainable livelihoods through collective action and education for people			
To Opening Balance		1	
Cash in hand	38,018.00	By 1. Human Resources :	
Cash at Bank SBIA/c NO 30008397073	3,199,688.88	Previous Year Salary payable paid	30588.00
	3,237,706.88	Previous year PF & P. Tax paid	3,292.00
			33,880.00
To Grant in Aid	7,440,803.10		
(Annexure for Grant in Aid)			
To Bank Interest	106,850.00	By 2. Travels	
(Annexure B)		2.2.3 Local/ Outstanding Travel	0.00
			0
To Advance Adjusted /Sattled (Staffs)	1,392,091.00	By 3. Purchase of rent vehicle hiring	
(As per Annexure - C)		3.1.2 vehicle hiring for project visits - partner	0.00
			0
		By 6. Others	
To Receipt Against Previous Year PF & P. Tax	3,292.00	6.5 Meeting between P/IEs and differents categories	0.00
		6.6 Worker Facilities Resource Centre	30000.00
		6.7 Capacity Building expereince sharing workshop	0.00
			30000.00
		Add : Previous year programme Expenditure payable paid	138535.00
			168535.00
Project Name: Strengthening of workers facilitation center by facilitatng and synerigizing works on urban poor in Assam			
		2	
		By Project Coordinator salary	55000.00
		By Travel Costs	25000.00
		By Support for Worker facilitation center	40000.00
		By Multi Stakeholder interface meeting	18258.00
		By Documentation & Stationery costs	7840.00
		By Documentation Assistant	40000.00
		By WFC Community Dailques	7510.00
		By Printing of Survey formate	6392.00
		By Accountant Salary (Part time)	25000.00
Project : Conflict management and peace education for children and adolescents in north eastern India			
		3	
		By INVESTMENTS COST :	
		1.1 Joyful learning centres (including books)	15,000.00
		1.2 TLM	147,481.00
		1.3 Lab in a box	47,693.52
		1.4 WASH (handpumps)	-
		1.5 Play and sports equippmnt	-
		1.6 cycle bank	-
		1.7 Youth ressource centres	19,095.00
		By 1.8 office equipment (Fixed Assets) :	
		Laptop	-
		Desktop with printer	-
		Funitures	15,000.00
			244,269.52
		By OPERATIONAL COST	
		2.1 office stationery	18,875.00
		2.20 rents	60,000.00



Project : Conflict management and peace education
for children and adolescents in north eastern India

To Other Receipts :
PPM Expenses
Youth workshop
Career Counselling workshop

2.2 bank fees	887.36	
2.3 communication costs	9,631.00	
2.4 Training Community Organizer	151,880.00	
2.5 Children's Financial & Soc Prgm Trng Staff & teachers	144,588.00	
2.6 Training of Staffs & Teachers for Science Program	-	
2.7 Enrolment Drive for OOS Children	35,150.00	
2.8 Remedial Coaching	329,478.00	
2.9 Sports Training	106,275.00	
2.10 Village & Cluster level Camps / Organization of Events	165,422.00	
2.11 Running Costs Youth Information Centre (Rent, internet etc.) / Career Counseling Workshops for Youths	22,578.00	
2.12 Vocational & Entrepreneurship Training for Youths	104,755.00	
2.13 Youth Camps & Exposure Visits	43,469.00	
2.14 Capacity Building of local institutions	2,500.00	
2.15 Annual District Level Workshops / Annual State Level Consultation	72,240.00	
2.16 Staff Capacity Building (Centrally Organized) / Exposure Visit for Staffs	88,780.00	
2.17 Monitoring (Planning & Review Meets) / travel costs project personnel	154,714.00	
2.18 Audit	-	
2.19 IEC Material	-	
	1,511,222.36	
Add : previous year expenditure payable paid	23,885.00	
Less : Expenditure payable (Office Rent)	5,000.00	1530107.36
Other Payments :		
PPM Expenses	285800.00	
Youth workshop	55142.00	
Career Counselling workshop	63520.00	404462.00
TDS Deducted	-	4498.00

By PERSONNEL COST

3.1 Project Director (Part time) (3)	159,300.00	
3.2 Project Coordinator (4)	310,860.00	
3.3 Community Organizer (25)	920,268.00	
3.4 Science Program Facilitator (7)	405,888.00	
3.5 Youth Information Centre Facilitator (4)	133,758.00	
3.6 Accountant (4)	185,150.00	
3.7 SFE (Children's Social & Financial Education Programme) Coordinator @30000 per month	-	
	2,115,224.00	
Less : Salary payable March 2020	306,424.00	1808800.00

4 Project Name : Eliminating Child Labour through education (CL)

By A. Programme Costs :

A.1 Base Line Study - Use of AKVO Tools	0	
A.2 Education Centre Rent & Maintenance	309395.8	
A.3 Centre Educators' Honorarium	365717	
A.3.1 Making child friendly education	5100	
A.5 Teaching Learning Materials (TLM)	32888	
A.6 Staffs, Educators, Volunteers Counsellor Tr	6850	
A.7 Quality testing & Evaluations	10250	
A.7.1 Sports activities	6692	



A.8 Play Materials for Children	240	
A.9 Parents Meet	4420	
A.10 Meeting with teachers ,local stockholders	610	
A.11 Awareness Rally in community level	3980	
A.12 children Events	39153	
A.13 Community Level awarness on child rights	44110	
A.14 Formation and regular meeting with CPC	18970	
A.15 Steckholders meeting	29720	
A.16 IEC Materials Development	34300	
A.17 Motivational & Exposure trip for Children	50493	
A.18 Health awareness and treatment camp	62275	
A.19 Skill training for parents	45829	
A.20 Street play on child rights nearest public p	11330	
A.21 Documentation	0	
A.22 Project Coordinator Salary	209500	
A.23 Project Associates Salary	144050	
A.24 Programme monitoring and evaluation	63461	
A.25.State Level consultation on child labour fre	239583	
A.26 Children Parliament meeting	71893	
A.26.1 Teachers meet	7600	
A.27 Travel Expenses for Educator's	48000	
A.27.1 Consultation hiring for staffs capacity bu	25002	
A.27.2 Field Level collection& proposal writing	7500	
A.27.3 Organisation website development	63000	
	1961911.8	
Less : Honorarium payable	62054	1899857.80

By B.Human Resource :

B.1 Director (Part Time)	65000	
B.2 Counsellor	130000	
B.3 Accountant (Part Time)	99000	
	294000	
Less : Salary payable March 2020	27769	266231.00

By C. Administration Costs :

C.1 Local Travel with Fuel Costs	25950	
C.2 Communication Costs	12279	
C.3 Audit Fee	12500	
C.4 Office Stationeries ,Printing Costs & Repai	30333	
C.5 Office Rent (Part) & Maintenance	82000	
C.6 Contingencies	32555.88	195617.88

By Fixed Assets :

C.7 Laptop - FA	0	
C.8 Digital Camera - FA	0	0.00

5 Project : Women Employability and Entrepreneurship (WEE)

By PROGRAMME :

Logistics (venue, Training, Food, travels etc.)	128956.00	
Monitoring, evaluation & documentation	11480.00	
Consultation Fee	230000.00	
Administration Related (Overhead)	10200.00	

6 Project Name : Enable marginalised young urban women to assert their economic and bodily rights

By A.2 Human Resources - mobilizer	142567	
Less : Honorarium of March 2020 payable	11700	130867

By B.2 Travel of project officer /staffs	18700	
By B.4 project review meeting	5960	



By D.1 Community mobilisation/ Meeting with YUW	11354
By D.3 YUW study circle	13309
By D.4 Capacity building workshop	29850
By D.6 State level campaigning and advocacy	11530
By F.1 Administration Costs	30947

7 Project name : Awareness on Prevention of Urban Flood

By PROGRAMME :

1. Awareness meeting on Urban Flood, WASH and Solid Waste	31805	
2. Volunteers	10000	
3. Stationeries	1395	43200.00

By Administration Costs

4. Audit & Reporting	4800	4800.00
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To Grant in Aid(National)

230,000.00

National

By Programme Cost :

Children Home expenditure	45,580.00	
Flood Emergency Response	52,560.00	
Honorarium to Volunteers	24,000.00	
Travel costs	1,500.00	123,640.00

By DCPU Children programme :

Awareness on child marriage	148,459.00	
Awareness on Child Labour	51,142.00	
Awareness on Child Trafficking	29,883.00	229,484.00

By Administration Cost :

Audit fees	-	
Bank Charges & Commission	363.50	
Consultancy fee	6,000.00	
Electricity expenses	2,040.00	
Hospitality Expenses	11,785.00	
Postage & Courier	-	20,208.50

**By Advance to Staff
(As Per Annexure "C")**

1415897.00

By Cash in hand

45,684.00

Cash at Bank SBI, A/c NO 30008397073

3,781,039.12

3,826,723.12

TOTAL

13,078,364.18

TOTAL

13,078,364.18

DATE : 30.10.2020
PLACE:GUWAHATI



FOR, M/S ABHIJIT & ASSOCIATES
CHARTERED ACCOUNTANTS

Abhijit
(ABHIJIT DEY)
Proprietor
M.NO.306287