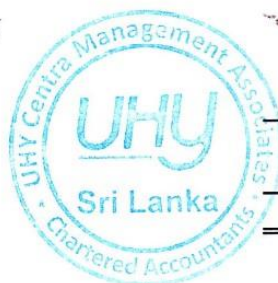


**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31ST DECEMBER 2020**

(All amounts in Sri Lanka Rupees)

	31.12.2020	31.12.2019
<b>4 OTHER RECEIVABLES</b>		
Office Rent - Jaffna office	270,000.00	105,000.00
UNICEF - Mine Risk Education - Jaffna	1,000.00	25,000.00
NPC - Social Cohesion & Reconciliation Activity - Jaffna	-	85,000.00
Refundable Deposit - Petrol Shad Jaffna	25,000.00	60,000.00
	<u>296,000.00</u>	<u>275,000.00</u>
<b>5 CASH AND CASH EQUIVALENTS</b>		
Commercial Bank of Ceylon PLC A/C No - 1127005033	10,080.27	48,730.27
Commercial Bank of Ceylon PLC A/C No - 1127014454	100,459.20	43,002.20
Commercial Bank of Ceylon PLC A/C No - 1127011996	(40,855.22)	24,750.00
Commercial Bank of Ceylon PLC A/C No - 1127011999	10,054.35	11,750.00
Commercial Bank of Ceylon PLC A/C No - 1127012001	24,450.00	6,732.91
Commercial Bank of Ceylon PLC A/C No - 8127011996	798,159.87	93,376.90
Commercial Bank of Ceylon PLC A/C No - 8127011999	640,222.46	1,475,102.05
Commercial Bank of Ceylon PLC A/C No - 8127012001	4,333.31	26.98
Hatton National Bank PLC A/C No - 057010010744	93,387.15	93,387.15
Hatton National Bank PLC A/C No - 078010002921	7,198.29	40,190.89
Hatton National Bank PLC A/C No - 078010011002	4,089.50	69,299.50
Hatton National Bank PLC A/C No - 078010015291	26,200.00	26,200.00
Cash in Hand - Jaffna Branch	2,385.00	10.00
Cash in Hand - Akkaraipattu Branch	691.00	5,120.00
	<u>1,680,855.18</u>	<u>1,937,678.85</u>
<b>6 ENDOWMENT FUNDS</b>		
Balance at the beginning of the Year	1,629,368.09	2,819,581.20
Prior Adjustment	59,195.00	105,128.25
Building Fund Beginning of the Year	1,380,496.00	1,380,496.00
	<u>3,069,059.09</u>	<u>4,305,205.46</u>
Surplus/(Deficit) for the Year	(671,958.12)	(1,236,146.39)
	<u>2,397,100.98</u>	<u>3,069,059.07</u>
<b>7 EMPLOYMENT RETIREMENT OBLIGATION</b>		
Balance at the beginning of the Year	320,767.12	-
Add: Provision for the Year	4,232.88	320,767.12
	<u>325,000.00</u>	<u>320,767.12</u>
Less: Paid During the Year	-	-
	<u>325,000.00</u>	<u>320,767.12</u>
<b>8 UNSPENT MONEY</b>		
NPC - Social Cohesion & Reconciliation Activity	93,919.50	34,662.50
UNICEF	839,006.00	90,895.00
Ms. Mythily - Educational Support	26,766.00	60,916.00
International Organization for Migration - SCOUT Project	545,579.50	1,413,889.50
	<u>1,505,271.00</u>	<u>1,600,363.00</u>



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS AT 31ST DECEMBER 2020**

(All amounts in Sri Lanka Rupees)

	31.12.2020	31.12.2019
<b>9 ACCURED EXPENSES</b>		
Committee Centre - Batticaloa		65,320.00
Audit Fee	60,000.00	85,000.00
NPC - Social Cohesion & Reconciliation Activity - Jaffna	23,400.00	-
Mr. Thushanthan	135,805.00	40,000.00
Mr S. Sutharsan	2,153.00	20,863.00
Mr. R. Ranjith	1,265.00	13,205.00
Mr. S. Senthurajah	-	64,000.00
	<u>222,623.00</u>	<u>288,388.00</u>
<b>10 INCOME TAX PAYABLES</b>		
Balance at the beginning of the Year	877,397.03	811,944.11
Provision for the Year	197,250.17	65,452.93
	<u>1,074,647.20</u>	<u>877,397.03</u>
Less: Paid During the Year	-	-
	<u>1,074,647.20</u>	<u>877,397.03</u>



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

(All amounts in Sri Lankan Rupees)

	Notes	2020	2019
<b>11 INCOMING RESOURCES</b>			
<b><u>Grants - Restricted Funding</u></b>			
<b>B/F Un spent Money</b>		<b>1,600,363.00</b>	<b>944,780.52</b>
UNICEF - Path Project		6,810,331.00	-
UNICEF - Disaster Risk Reduction Project ( DDR)		2,934,675.50	-
UNICEF - Mine Risk Education Oct 2018-Dec 2018		-	765,495.00
Ms. Mythily - Educational Support		109,850.00	219,700.00
NPC - Social Cohesion & Reconciliation Activity - Jaffna		460,055.50	810,657.00
NPC - Social Cohesion & Reconciliation Activity - Akkaraipattu		345,727.00	1,960,469.00
International Organization for Migration - SCOUT Project		2,359,876.00	3,235,374.00
		<b>14,620,878.00</b>	<b>7,936,475.52</b>
<b><u>Public Fund - Unrestricted Funding</u></b>			
Grant from Well-Wisher Donation		499,344.00	800,319.97
		<b>15,120,222.00</b>	<b>8,736,795.49</b>
Less : Unspent Money at the end of the Year	7	(1,505,271.00)	(1,600,363.00)
		<b>13,614,951.00</b>	<b>7,136,432.49</b>
<b>12 DIRECT PROJECTS/ACTIVITY COSTS</b>			
UNICEF - Path Project	12.1	6,080,825.00	-
UNICEF - Disaster Risk Reduction Project ( DDR)	12.2	3,007,005.50	-
UNICEF - Mine Risk Education Oct 2018-Dec 2018	12.3	-	1,018,136.50
UNICEF - Health & Nutrient	12.4	-	371,371.00
UNICEF - Child Protection	12.5	-	124,471.00
Ms. Mythily - Educational Support		144,000.00	234,000.00
NPC - Social Cohesion & Reconciliation Activity - Jaffna	12.6	399,768.50	633,424.50
NPC - Social Cohesion & Reconciliation Activity - Akkaraipattu	12.7	326,502.00	2,011,689.00
International Organization for Migration - SCOUT Project	12.8	3,228,186.00	1,821,484.50
		<b>13,186,287.00</b>	<b>6,214,576.50</b>
<b>12.1 UNICEF - Path Project</b>			
Staff Salaries		3,093,000.00	-
Effective and efficient programme management Cost		1,345,310.00	-
Stationery		251,482.00	-
Refreshment		176,835.50	-
Transport		415,430.00	-
Cost for Training		504,678.50	-
Communication		56,966.00	-
Office Rent		230,000.00	-
Electricity		7,123.00	-
		<b>6,080,825.00</b>	<b>-</b>



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

(All amounts in Srilanka Rupees)

	2020	2019
<b>12.2 UNICEF - Disaster Risk Reduction Project ( DDR)</b>		
Staff salaries	1,342,600.00	-
Stationery	58,421.50	-
Refreshment	262,555.00	-
Transport	252,631.00	-
Office Maintenance	21,500.00	-
Communication	15,888.00	-
Hall Rent	69,000.00	-
Purchase of Bill Board	375,000.00	-
Programme Expense	72,330.00	-
Other Expenses	537,080.00	-
	<u>3,007,005.50</u>	<u>-</u>
<b>12.3 UNICEF - Mine Risk Education Oct 2018-Dec 2018</b>		
Staff Salaries	-	373,000.00
Staff Capacity Building Training	-	73,600.00
Operational Support	-	17,125.00
Children Club TOT Training	-	256,362.50
Printing MRE Material	-	253,000.00
Transport Cost	-	45,049.00
	<u>-</u>	<u>1,018,136.50</u>
<b>12.4 UNICEF - Health &amp; Nutrient</b>		
Bill Board Printing	-	293,625.00
Effective Programme Management	-	2,746.00
Best Club Support	-	75,000.00
	<u>-</u>	<u>371,371.00</u>
<b>12.5 UNICEF - Child Protection</b>		
Strengthened Community Level	-	94,860.00
Effective Programme Management	-	29,611.00
	<u>-</u>	<u>124,471.00</u>
<b>12.6 NPC - Social Cohesion &amp; Reconciliation Activity - Jaffna</b>		
NPC Programme Expenses	259,768.50	353,424.50
Mr. P. Romeybus	-	200,000.00
Salary	140,000.00	80,000.00
	<u>399,768.50</u>	<u>633,424.50</u>
<b>12.7 NPC - Social Cohesion &amp; Reconciliation Activity - Akkraipattu</b>		
Coordination Fees	110,000.00	855,000.00
Program Expenses	216,502.00	1,156,689.00
	<u>326,502.00</u>	<u>2,011,689.00</u>



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020	2019
<b>12.8 International Organization for Migration - SCOUT Project</b>		
Staff Salary	780,000.00	715,000.00
Stationary	-	4,225.00
Electricity	17,560.00	20,000.00
Office Rent	130,000.00	100,000.00
Transport	13,509.00	22,052.00
Communication	24,400.00	20,000.00
Laptop	-	93,000.00
District Orientation Meeting	-	15,420.00
Divisional Orientation Meeting	-	75,065.00
Government Staff Training	-	359,544.00
CBO Leaders Training	60,363.00	270,753.50
Discussion Forum	261,794.00	74,670.00
Word Traffic Programme	448,217.00	-
District Level Publicity Programme	1,392,500.00	-
Youth Training	99,843.00	51,755.00
	<u>3,228,186.00</u>	<u>1,821,484.50</u>
<b>13 ADMINISTRATIVE EXPENSES</b>		
Salary and Allowance	112,410.00	337,600.00
Telephone Charges	35,437.00	61,547.76
Printing & Stationary	5,390.00	16,404.00
Tea & Refreshment	18,330.00	14,633.27
Gift & Donation	54,610.00	8,000.00
Computer Maintenance	17,675.00	18,300.00
Advertisement Expense	810.00	1,000.00
Travelling & Transport	12,570.00	69,540.00
Equipment Maintenance	25,030.00	78,463.70
Office Maintenance	180,011.53	26,761.00
Vehicle Repair & Maintenance	138,391.08	127,487.97
Company Fee	-	25,550.00
Office Rent	180,000.00	402,426.00
Pooja Expenses	3,584.00	1,692.00
Municipality Tax	-	600.00
Meeting Expenses	8,700.00	34,192.00
Gratuity Expenses	4,232.88	320,767.12
Miscellaneous Expense	3,262.00	17,000.00
News Paper & Periodicals	11,980.00	10,450.00
Postage	5,370.00	4,310.00
Training Expense	12,600.00	10,000.00
Audit Fee	50,000.00	70,000.00
	<u>880,393.49</u>	<u>1,656,724.82</u>



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

(All amounts in Srilankan Rupees)

	2020	2019
<b>14 OTHER INCOME</b>		
Rent Income - Motor Bike	230,000.00	30,000.00
Hall Rent	28,000.00	-
Staff Fine	-	19,200.00
Interest Income - Saving Account	106,779.94	90,427.37
Other Income	51,500.00	-
	<u>416,279.94</u>	<u>139,627.37</u>
<b>15 FINANCE &amp; OTHER EXPENSES</b>		
Bank Charge	31,150.00	22,583.00
	<u>31,150.00</u>	<u>22,583.00</u>

**16 CAPITAL EXPENDITURE COMMITMENTS**

There were no contracts for capital expenditure of material amounts approved or contracted for as at reporting date.

**17 CONTINGENT LIABILITIES**

There were no material contingent liabilities as at the reporting date which require adjustments or disclosure in the financial statements.

**18 EVENTS OCCURRING AFTER THE REPORTING DATE**

There were no material events occurring after the reporting date that require adjustments to or disclosures in the financial statements.



**SOCIAL ORGANIZATIONS NETWORKING FOR DEVELOPMENT - SOND  
COMPUTATION OF INCOME TAX  
FOR THE YEAR OF ASSESSMENT 2020/21**

(All amounts in SriLankan rupees)

		2020/21
Incoming Resources		13,519,859
Deemed Income - Rs. 13,519,859 @ 3%		405,596
Other Income		416,280
Taxable Income		<u>821,876</u>
Income Tax @ 24%	Shedule 01	<u>197,250</u>
Income Tax Payable		197,250
<u>Less : Tax Credit</u>		
Withholding Tax		-
Net Income Tax Payable		<u>197,250</u>

