

INDEPENDENT AUDITOR'S REPORT

To the Management and Members of **National Institute of Women Child and Youth Development, Nagpur**

Opinion

We have audited the accompanying financial statements of **National Institute of Women Child and Youth Development, Nagpur** (the "entity"), which comprise the Balance Sheet as at March 31st 2022, and the Income and Expenditure Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us and based on the audited accounts of regional offices audited by other auditors, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its deficit for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and the Trustees for the Financial Statements

The management of the entity is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and the results of operations of the entity in accordance with the accounting principles generally accepted in India. 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the entity as per law or to cease operations, or has no realistic alternative but to do so.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We further report that;

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account have been kept by the Entity so far as it appears from our examination of those books.
- (c) We have placed reliance on the work of other auditors who have audited the accounts of regional offices at Bhopal and Jabalpur which have been incorporated by the entity in its consolidated accounts.
- (d) The Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account maintained by the entity.

Place: Nagpur
Date: 30.09.2022

For A.S.Joshi & Associates

Chartered Accountants

FRN: 130516W



Amit Joshi

Partner

M.No. 133970

UDIN:22133970AXNDLY4800



NATIONAL INSTITUTE OF WOMEN CHILD AND YOUTH DEVELOPMENT NAGPUR

BALANCE SHEET AS AT 31ST MARCH, 2022

(in Rupees)

	PARTICULARS	SCHEDULE	AMOUNT
I]	FUNDS AND LIABILITIES		
1	<u>FUNDS</u>		
(a)	Earmarked Fund	A	4,69,446.00
(b)	Income & Expenditure Account Balance	B	(52,77,155.85)
2	<u>CURRENT LIABILITIES</u>		
(a)	Deposits and Advances Taken	C	1,02,40,957.54
(b)	Expenses and Other Payables	D	3,96,05,478.68
(c)	Other Current Liabilities	E	18,59,473.81
	TOTAL		4,68,98,200.18
II]	ASSETS		
1	<u>NON-CURRENT ASSETS</u>		
(a)	Property, Plant & Equipment	F	51,91,636.16
2	<u>CURRENT ASSETS</u>		
(a)	Current Investments	G	82,45,716.30
(b)	Deposits and Advances Paid	H	70,97,296.20
(c)	Cash and Bank Balances	I	1,32,27,125.60
(d)	Other Current Assets	J	1,31,36,425.92
	TOTAL		4,68,98,200.18
Summary of Significant Accounting Policies and Other Notes			
The accompanying schedules and notes are an integral part of the financial statements			

For National Institute of Women Child and Youth Development

Rajesh Kumar Malviya

Mr. Rajeshkumar Malviya
Vice-President

Vijay Chinchkhede

Mr. Vijay Chinchkhede
Treasurer

Place: Nagpur
Date : 30/09/2022



As per our report of even date.

For A.S.Joshi & Associates

Chartered Accountants

FRN 130516W

Amit Joshi

Amit Joshi

Partner

M No. 133970



**NATIONAL INSTITUTE OF WOMEN CHILD AND YOUTH DEVELOPMENT
NAGPUR**

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2022**

(in Rupees)

	PARTICULARS	SCHEDULE	AMOUNT	AMOUNT
I	Grants and Donations	K		8,30,75,614.89
II	Interest Income	L		5,43,939.00
III	Other Income	M		72,96,671.09
IV	Total Income (I+II+III)			9,09,16,224.98
V	<u>Expenses</u>			
(a)	Establishment Expenses	N		45,36,388.94
(b)	Expenses on Objects of the Trust:			
i	Educational Project Expenses	O1	3,80,27,204.59	
ii	Medical Relief Project Expenses	O2	2,62,14,692.41	
iii	Relief of Poor Project Expenses	O3	2,83,45,950.20	
	Expenses on Objects of the Trust (bi+bii+biii)			9,25,87,847.20
(c)	Depreciation	F		5,53,178.00
	Total Expenses (Va + Vb + Vc)			9,76,77,414.14
VI	Excess of Income over Expenses (Deficit) (IV-V)			(67,61,189.16)
	The accompanying schedules and notes are an integral part of the financial statements			

For National Institute of Women Child and Youth
Development, Nagpur

Mr. Rajeshkumar Malviya
Vice-President

Mr. Vijay Chinchkhede
Treasurer

Place: Nagpur
Date : 30/09/2022



As per our report of even date.

For A.S.Joshi & Associates

Chartered Accountants

FRN 130516W

Amit Joshi

Partner

M No. 133970



SCHEDULE - A
EARMARKED FUNDS

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Land and Building Fund	1,40,101.00	0.00	0.00	1,40,101.00
Workers Welfare Fund	78,300.00	0.00	0.00	78,300.00
Village Development Fund	1,07,833.00	0.00	0.00	1,07,833.00
Educational and Social Awareness Fund	1,43,212.00	0.00	0.00	1,43,212.00
Total Rupees	4,69,446.00	0.00	0.00	4,69,446.00

SCHEDULE - B
INCOME AND EXPENDITURE ACCOUNT

Particulars	Opening Balance	Surplus during the year	Deficit during the year	Closing Balance
Income & Expenditure Account	14,84,033.31	0.00	67,61,189.16	-52,77,155.85
Total Rupees	14,84,033.31	0.00	67,61,189.16	-52,77,155.85

SCHEDULE - C
DEPOSITS AND ADVANCES TAKEN

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Temporary Advances	70,76,878.10	28,61,079.44	25,000.00	99,12,957.54
Earnest Money Deposit	3,28,000.00	0.00	0.00	3,28,000.00
Total Rupees	74,04,878.10	28,61,079.44	25,000.00	1,02,40,957.54

SCHEDULE - D
EXPENSES PAYABLE

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Salary and Honorarium Payable	87,47,147.00	11,47,350.00	4,89,400.00	94,05,097.00
Other Liabilities	2,48,18,554.08	97,85,497.60	44,03,670.00	3,02,00,381.68
Total Rupees	3,35,65,701.08	1,09,32,847.60	48,93,070.00	3,96,05,478.68

SCHEDULE - E
OTHER CURRENT LIABILITIES

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Vehicle Loan	14,72,864.25	0.00	3,21,352.20	11,51,512.05
ICICI Payout Payable to CMRC	5,61,119.76	2,95,842.00	1,49,000.00	7,07,961.76
Total Rupees	20,33,984.01	2,95,842.00	4,70,352.20	18,59,473.81

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SCHEDULE - F
FIXED ASSETS

Sr. No.	Asset Description	Opening WDV	Addition	Deletion	Closing Balance	Depreciation for the year	WDV as on 31.03.2022
(A) Immovable Assets							
1	Land & Building (Amarpur)	1,72,190.00	0.00	0.00	1,72,190.00	0.00	1,72,190.00
2	Land (Ujwal Coop Hsg Society, Nagpur)	82,850.00	0.00	0.00	82,850.00	0.00	82,850.00
3	Land (Samnapur, Dist Dindori, M.P)	1,93,581.00	0.00	0.00	1,93,581.00	0.00	1,93,581.00
4	Building (Besa, Nagpur)	14,18,000.00	0.00	0.00	14,18,000.00	0.00	14,18,000.00
	Sub-Total (A)	18,66,621.00	0.00	0.00	18,66,621.00	0.00	18,66,621.00
(B) Movable Assets							
1	Furniture & Fixtures	5,23,291.50	47,710.00	0.00	5,71,001.50	57,100.00	5,13,901.50
2	Motor Cycle	1,03,221.00	0.00	0.00	1,03,221.00	15,483.00	87,738.00
3	Overhead Projector & Inverter & Photocopier	57,220.00	0.00	0.00	57,220.00	8,583.00	48,637.00
4	Computer, Digital Camera, TV & VCD	7,44,729.00	1,83,380.00	0.00	9,28,109.00	1,39,216.00	7,88,893.00
5	Vehicles	22,18,641.66	0.00	0.00	22,18,641.66	3,32,796.00	18,85,845.66
	Sub-Total (B)	36,47,103.16	2,31,090.00	0.00	38,78,193.16	5,53,178.00	33,25,015.16
	Total Rupees (A+B)	55,13,724.16	2,31,090.00	0.00	57,44,814.16	5,53,178.00	51,91,636.16

SCHEDULE - G
CURRENT INVESTMENTS

Sr. No.	Particulars	Closing Balance
Fixed Deposits		
1	State Bank of India, Bhopal	7,79,857.00
2	State Bank of India, Bhopal	41,63,966.00
3	Punjab National Bank, Bhopal	14,21,346.00
4	Punjab National Bank A/c No.147200PR00025593	97,350.00
5	Punjab National Bank A/c No.484100PU00040310	10,88,010.00
6	HDFC Bank Ltd., Nagpur	6,95,187.30
	Total Rupees	82,45,716.30

SCHEDULE - H
ADVANCES PAID

Sr. No.	Particulars	Opening Balance	Paid during the year	Recovered during the year	Closing Balance
1	Telephone Deposit	5,000.00	0.00	0.00	5,000.00
2	Rent Deposit	36,500.00	0.00	0.00	36,500.00
3	Salary Advance	79,500.00	0.00	0.00	79,500.00
4	Temporary Advances for Expenses	81,52,918.56	32,57,081.80	44,33,704.16	69,76,296.20
	Total Rupees	82,73,918.56	32,57,081.80	44,33,704.16	70,97,296.20

Refers to

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NAGPUR
Reg. No. 153/85
National Institute of Women Child & Youth Development

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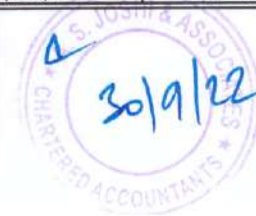
30/9/22
A. JOSHI & ASSOCIATES
CHARTERED ACCOUNTANTS

SCHEDULE - I
Cash and Bank Balances

Sr. No.	Particulars	Amount
	Cash At Bank	
1	State Bank of India, New Delhi A/c No. 3999765468 (FCRA)	10,000.83
2	Central Bank of India FCRA Account No. 1039009955	24,04,361.97
3	State Bank of India Bhopal Utilisation Account	1,56,620.24
4	Oriental Bank of Commerce Bhopal Utilisation Account	2,980.46
5	Punjab National Bank, Bhopal A/c No. 655100100002413	4,07,487.80
6	State Bank of India, Bhopal A/c No.63027342469	1,43,005.07
7	Axis Bank Ltd., Bhopal A/c No. 912010063904108	66,269.50
8	IDBI bank Ltd., Bhopal A/c No. 030104000057798	17,669.40
9	Axis Bank Ltd., A/c No. 920020034257824	57,16,411.50
10	HDFC Bank Ltd., Bhopal A/c No. 50200044891942	53,992.63
11	Punjab National Bank, Nagpur A/c No. 1472000100022436	38,639.57
12	Punjab National Bank, Nagpur A/c No. 1472000100138410	56,316.60
13	Punjab National Bank, Nagpur A/c No. 8824000100026236	5,520.40
14	Punjab National Bank, Nagpur A/c No. 8824000100036011	5,171.08
15	State Bank of India, Nagpur A/c No. 10371309136	25,109.80
16	State Bank of India, Nagpur Current A/c No. 31115289139	5,702.68
17	State Bank of India, Nagpur A/c No. 32579258783	2,406.93
18	State Bank of India, Nagpur, A/c No. 31817277793	20,00,000.00
19	State Bank of India, Akola A/c No. 32759198251	52,342.50
20	State Bank of India, Jabalpur A/c No. 31041878454	2,03,504.56
21	State Bank of India, Jabalpur A/c No. 33100590692	2,415.56
22	HDFC Bank A/c No. 50100358265740	8,96,702.16
23	HDFC Bank A/c No. 50100360810934	6,31,038.99
24	State Bank of India, Amarpur A/c No. 11530746689	1,10,412.28
25	State Bank of India, Kanker A/c No. 11229292209	2,040.00
26	HDFC Bank Ltd., Nagpur A/c No. 50100073425092	8,713.00
27	IDBI Bank Ltd., Nagpur A/c No. 0663104000053473	67,232.00
28	IDBI Bank Ltd., Kawardha A/c No. 0663104000051697	7,743.00
29	Central Bank of India, Mandla A/c No. 1609947158	4,142.00
30	Central Bank of India, Lakhanpur A/c No. 3081224356	18,123.20
31	Central Bank of India, Kawardha A/c No. 3348139061	51,086.70
32	Axis Bank Ltd. Nagpur	53,943.00
33	Bank of Maharashtra, Karanja Lad	20.19
Total Rupees		1,32,27,125.60

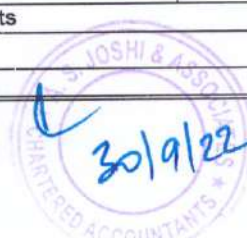
SCHEDULE - J
OTHER CURRENT ASSETS

Sr. No.	Particulars	Opening Balance	Addition during the year	Received during the year	Closing Balance
1	Grant Receivable	1,06,88,414.00	29,78,920.00	31,94,290.00	1,04,73,044.00
2	TDS Receivable	14,33,662.70	12,29,719.22	0.00	26,63,381.92
Total Rupees		1,21,22,076.70	42,08,639.22	31,94,290.00	1,31,36,425.92



SCHEDULE - K
GRANTS IN AID

Particulars	Amount	Amount
(A) FCRA Grants		
Terre des Hommes, Pune		22,69,164.48
Strengthening Community Structures and Civil Society Participation to Promote Inclusive Sustainable Child Friendly Cities in the slums of Bhopal		11,56,154.16
Green Grant Fund		
Solar Green Energy Study	6,33,798.16	
Capacity Building of Forest Right Dwellers	5,22,356.00	
Kindernothilfe, Germany		2,79,859.00
Dialogue Works Campaign		1,32,77,141.00
Water Aid America Inc.		
Women + Water Project		2,60,970.00
Les Enfants Avant Tout		
Women Shelter Programme		
Sub-Total (A) - FCRA Grants		1,72,43,288.64
(B) Government, CSR & Other Local Grants		
MUSKAN, Bhopal		11,62,800.00
Empowering Adolescent & Youth Safe City Initiative		98,31,487.00
Cohands, New Delhi		
Lantana & Bamboo Craft Cluster under SFURTI		1,99,14,092.05
HDFC Bank Ltd., Mumbai		
Holistic Rural Development Programme - P0299	55,29,635.05	
Holistic Rural Development Programme - P0341	1,43,84,457.00	
Grameen Foundation, New Delhi		2,62,856.00
Digital Education Programme	1,42,856.00	
Vaccination Programme	1,20,000.00	
HCL Foundation, New Delhi		44,06,120.00
Earning for Dignity Programme		55,03,823.00
Jal Seva Charitable Foundation (Wateraid India), New Delhi		
Prajwala- KGBV Programme	44,17,440.00	
Strengthening Action For Menstrual Health & Hygiene among Adolescent	10,86,383.00	
Usha International, New Delhi		24,49,266.00
Silai School Programme		18,18,926.00
Childline India Foundation, Mumbai		
Childline Programme, Mandla	9,07,114.00	
Childline Programme, Wardha	9,09,412.00	
Covid Kit Distribution	2,400.00	
NABARD, Pune		3,98,746.00
Eshakti Programme		18,73,400.20
NHM, Dindori		
Participatory Learning & Action (PLA) Programme		3,36,440.00
Charities Aid Foundation (CAF) India		
Construction of School Programme, Jamkhar		82,50,000.00
Small Farmers' Agribusiness Consortium, New Delhi		
FPO Promotion Programme, Madhya Pradesh		33,00,000.00
Madhya Pradesh State Rural Livelihood Mission, Bhopal CFT Programme		
Zilla Panchayat, Mandla	11,00,000.00	
Zilla Panchayat, Dindori	11,00,000.00	
Zilla Panchayat, Sagar	11,00,000.00	
Azim Premji Foundation, Bangalore		8,66,000.00
Vaccination Programme		40,000.00
National Commodity And Derivation Exchange Ltd. (NCDEX)		
Introduction of future commodity market for farmers		6,25,000.00
Self Reliant Initiatives through Joint Action (SRIJAN) New Delhi		
Aligning Farming with Nature across Agri Ecologies in MP		16,91,270.00
Public Health Engineering Department (PHED) Dindori		
Implementation of Jal-Jeevan Mission		50,000.00
Education for Employability Foundation, New Delhi		
Grassroot Research and conduction of Survey		7,78,800.00
State Bank of India, Regional Office, Nagpur		
Mobile Toilet Van (4&6 Seater, Kamptee)		2,73,300.00
Khadi and Village Industries Commission, Nagpur		
Technical Services under SFURTI Programme		20,00,000.00
Edelgive Foundation, Mumbai		
Grow Fund Organization Development Programme		
Sub-Total (B) - Government, CSR & Other Local Grants		6,58,32,326.25
Total Rupees (A+B)		8,30,75,614.89



SCHEDULE - L
INTEREST INCOME

Particulars	Amount	Amount
Central Bank of India, Onkarnagar Branch	65,020.00	
Punjab National Bank, Bhopal	85.00	
Punjab National Bank, Bhopal A/c No. 655100100002413	29,314.00	
State Bank of India, Bhopal A/c No.63027342469	11,040.00	
Axis Bank Ltd., Bhopal A/c No. 912010063904108	7,403.00	
IDBI bank Ltd.,Bhopal A/c No. 030104000057798	35,276.00	
Punjab National Bank, Nagpur A/c No. 1472000100022436	11,625.00	
Punjab National Bank, Nagpur A/c No. 1472000100138410	6,818.00	
Punjab National Bank, Nagpur A/c No. 8824000100026236	23,974.00	
Punjab National Bank, A/c No. 8824000100036011	149.00	
Axis Bank Ltd. Nagpur	2,028.00	
State Bank of India A/c 33100590692	6,272.00	
State Bank of India, Nagpur A/c No. 10371309136	5,173.00	
State Bank of India,Nagpur A/c No. 32579258783	4,132.00	
State Bank of India, Nagpur, A/c No. 31817277793	377.00	
State Bank of India, Akola A/c No. 32759198251	1,390.00	
State Bank of India, Amarpur A/c No. 11530746689	2,930.00	
State Bank of India, Kanker A/c No. 11229292209	55.00	
HDFC Bank Ltd., Nagpur A/c No. 50100073425092	257.00	
HDFC Bank Ltd., Bhopal A/c No.740	33,738.00	
HDFC Bank Ltd., Bhopal A/c No.934	5,740.00	
IDBI Bank Ltd., Nagpur A/c No. 0663104000053473	1,974.00	
IDBI Bank Ltd., Kawardha A/c No. 0663104000051697	227.00	
Central Bank of India, Mandla A/c No. 1609947158	119.00	
Central Bank of India, Lakhampur A/c No. 3081224356	518.00	2,55,634.00
Interest On Fixed Deposit		
State Bank of India, Bhopal (A/c No. 63030934083)	53,121.00	
State Bank of India, Bhopal (A/c No. 40603589616)	71,074.00	
Punjab National Bank, Bhopal	70,444.00	
Punjab National Bank A/c 147200PR00025593	4,195.00	
Punjab National Bank A/c 484100PU00040310	56,336.00	
HDFC Bank Ltd, Nagpur	33,135.00	2,86,305.00
Total Rupees		5,43,939.00

SCHEDULE - M
OTHER RECEIPTS

Particulars	Amount	Amount
Vehicle Receipts Nagpur	40,680.00	
Agricultural Income	44,000.00	
Miscellaneous Receipts, Nagpur	1,30,000.00	
Miscellaneous Receipts, Jabalpur	8,43,193.09	
Miscellaneous Receipts, Bhopal	24,90,548.00	35,48,421.09
Project & Local Contribution		
NIWCYD, Nagpur	4,13,600.00	
NIWCYD, Bhopal	31,81,650.00	
NIWCYD, Jabalpur	1,53,000.00	37,48,250.00
Total Rupees		72,96,671.09

Rafaela

Referee

NAGPUR
Reg. No.
153/85

National Institute of Women, Child & Youth Development

Joshi & Associates

30/9/22

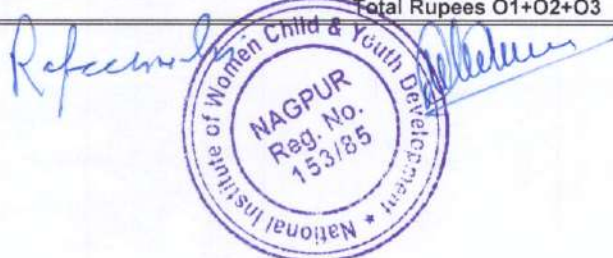
Chartered Accountants

SCHEDULE - N
ESTABLISHMENT EXPENSES

Particulars	Amount
Audit Fees	25,000.00
NIWCYD Society, Nagpur (FCRA)	2,06,688.25
NIWCYD Society, Nagpur (Local Fund)	5,00,342.31
NIWCYD Society, Bhopal	30,19,860.00
NIWCYD Society, Jabalpur	7,13,510.58
Interest Paid	
Interest on Vehicle Loan	70,987.80
Total Rupees	45,36,388.94

SCHEDULE - O
EXPENSES ON OBJECTS OF THE TRUST

Particulars	Amount	Amount
<u>Educational and Child Development Projects</u>		
Strengthening Community Structures and Civil Society participation to promote inclusive, sustainable, child friendly cities (SDG11) in the slums of Mumbai & Bhopal	28,87,731.00	
Empowering Adolescent & Youth Safe City Initiative	11,62,800.00	
Childline Programme Mandla	12,73,175.04	
Childline Programme Wardha	11,94,440.82	
Digital Literacy Programme	2,09,800.00	
Developing Guidelines For Comprehensive Forest Rights (Individual & Community)	3,92,171.65	
Dialogue Works	4,06,745.00	
Holistic Rural Development Programme	2,15,36,136.00	
Earning with Dignity programme	66,89,153.70	
Satellite School Training Programme	1,18,278.00	
Grass root Research & Conduction of Survey	50,000.00	
Silai School Programme	21,06,773.38	
Sub-Total O1		3,80,27,204.59
<u>Medical Relief, Health and Sanitation Projects</u>		
District Wise Approach for Universal Access to WASH	80,020.35	
Strengthening Action For Menstrual Health & Hygiene among Adolescent	10,18,653.36	
People Led Action for Suitable Wash Services	1,66,168.00	
Vaccination APF	5,58,216.00	
Prajwala- KGBV Programme	57,91,673.48	
PLA Project Dindori	21,43,868.20	
Mobile Toilet	7,78,800.00	
Vaccination Grameen	1,20,000.00	
Covid Kit	2,400.00	
Support to GPs and VWSCs - Implementaion of Jal Jivan Mission	23,39,364.52	
Women + Water (USAID GAP) Project	1,32,15,528.50	
Sub-Total O2		2,62,14,692.41
<u>Relief of Poverty, Agricultural, Women Empowerment, Rural Development and Tribal Welfare Projects</u>		
FPO Promotion Programme, M.P	71,71,513.69	
FPO Promotion Programme, Maharashtra	33,74,410.36	
CFT Programme	62,68,084.06	
Lantana & Bamboo Craft Cluster (Cohands)	1,01,05,738.50	
Capacity Building of Forest Right Dwellers	1,740.00	
Aligning Farming with Nature	4,42,635.00	
Sfuri Programme (TA Expenses)	1,13,450.00	
CMRC	31,424.80	
Introduction of future commodity market for farmers	40,000.00	
<u>Women Empowerment</u>		
Women Shelter programme	2,75,970.79	
E-Shakti Programme (SHG Digitalization)	5,20,983.00	
Sub-Total O3		2,83,45,950.20
Total Rupees O1+O2+O3		9,25,87,847.20

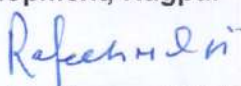



**NATIONAL INSTITUTE OF WOMEN CHILD AND YOUTH
DEVELOPMENT, NAGPUR**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2022**

- **Background:** National Institute of Women Child and Youth Development ("the Organisation") is a charitable organization registered under the Societies Registration Act, 1860 and Maharashtra Public Trust Act, 1950.
- **Significant Accounting Policies:**
 - **Basis of Preparation of Financial Statements:** These financial statements have been prepared under the historical cost convention.
 - **Fixed Assets:** Fixed assets are stated at cost less accumulated depreciation. Cost includes purchase price and other costs incurred towards acquisition and installation of the asset.
 - **Depreciation:** Depreciation on fixed assets (excluding land) is provided on written down value basis.
 - **Revenue Recognition:** Grants and donations are recorded in the accounts on receipt basis i.e. as and when received.
- **Contingent Liabilities:** In the opinion of management, no contingent liabilities exist for the organization and hence no disclosure is required.
- **Income Tax:** The Organisation is registered under the Income Tax Act, 1961 and in the opinion of the management; it fulfills the conditions of registration for claiming income tax exemption. Hence, no provision for income tax has been made.

For National Institute of Women Child & Youth
Development, Nagpur


Mr. Rajeshkumar Malviya
Vice-President


Mr. Vijay Chinchkhede
Treasurer

Place: Nagpur
Date: 30/09/2022



For A.S.Joshi & Associates
Chartered Accountants


Amit Joshi
Partner
M.No.133970

