

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 2023, 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, 2023, 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: 30.09.2023

For **A.S.Joshi & Associates**

Chartered Accountants

FRN: 130516W


Amit Joshi

Partner

M.No. 133970

UDIN: **23133970 BGSZPT2731**



NATIONAL INSTITUTE OF WOMEN CHILD AND YOUTH DEVELOPMENT NAGPUR

BALANCE SHEET AS AT 31ST MARCH, 2023

(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	(91,66,075.74)
2	<u>CURRENT LIABILITIES</u>		
(a)	Deposits and Advances Taken	C	57,52,632.76
(b)	Expenses and Other Payables	D	3,80,23,833.79
(c)	Other Current Liabilities	E	19,13,613.02
	TOTAL		3,69,93,449.83
II]	ASSETS		
1	<u>NON-CURRENT ASSETS</u>		
(a)	Property, Plant & Equipment	F	48,99,406.16
2	<u>CURRENT ASSETS</u>		
(a)	Current Investments	G	86,61,003.30
(b)	Deposits and Advances Paid	H	16,60,324.52
(c)	Cash and Bank Balances	I	1,28,43,692.93
(d)	Other Current Assets	J	89,29,022.92
	TOTAL		3,69,93,449.83

For National Institute of Women Child and Youth Development

Rajesh Kumar Malviya

Mr. Rajeshkumar Malviya
Vice-President

Laxmikant Chinchalkar
Mr. Laxmikant Chinchalkar
Secretary



Place: Nagpur
Date : 30/09/2023

As per our report of even date

For A.S.Joshi & Associates

Chartered Accountants

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, 2023**

(in Rupees)

	PARTICULARS	SCHEDULE	AMOUNT
I	Grants and Donations	K	6,81,69,180.66
II	Interest Income	L	8,48,047.64
III	Other Income	M	73,96,947.82
IV	Total Income (I+II+III)		7,64,14,176.12
V	<u>Expenses</u>		
(a)	Establishment Expenses	N	52,36,980.41
(b)	Expenses on Objects of the Trust:	O	7,43,78,148.60
(c)	Depreciation	F	6,87,967.00
	Total Expenses (Va + Vb + Vc)		8,03,03,096.01
VI	Excess of Income over Expenses (Deficit) (IV-V)		(38,88,919.89)

For National Institute of Women Child and Youth Development

Rajesh Kumar Malviya

Mr. Rajeshkumar Malviya
Vice-President

Laxmikant Chinchalkar

Mr. Laxmikant Chinchalkar
Secretary



As per our report of even date

For A.S.Joshi & Associates

Chartered Accountants

Amit Joshi

Amit Joshi

Partner

M No. 133970



Place: Nagpur

Date : 30/09/2023

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	(52,77,155.85)	0.00	38,88,919.89	(91,66,075.74)
Total Rupees	(52,77,155.85)	0.00	38,88,919.89	(91,66,075.74)

SCHEDULE - C
DEPOSITS AND ADVANCES TAKEN

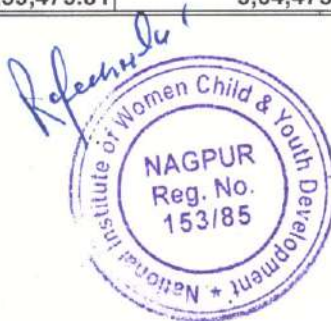
Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Temporary Advances	99,12,957.54	0.00	44,88,324.78	54,24,632.76
Earnest Money Deposit	3,28,000.00	0.00	0.00	3,28,000.00
Total Rupees	1,02,40,957.54	0.00	44,88,324.78	57,52,632.76

SCHEDULE - D
EXPENSES PAYABLE

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Salary and Honorarium Payable	94,05,097.00	8,36,000.00	9,04,700.00	93,36,397.00
Other Liabilities	3,02,00,381.68	26,08,342.11	41,21,287.00	2,86,87,436.79
Total Rupees	3,96,05,478.68	34,44,342.11	50,25,987.00	3,80,23,833.79

SCHEDULE - E
OTHER CURRENT LIABILITIES

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Vehicle Loan	11,51,512.05	0.00	2,40,335.79	9,11,176.26
ICICI Payout Payable to CMRC	7,07,961.76	3,64,475.00	70,000.00	10,02,436.76
Total Rupees	18,59,473.81	3,64,475.00	3,10,335.79	19,13,613.02



SCHEDULE - F
PROPERTY PLANT AND EQUIPMENT

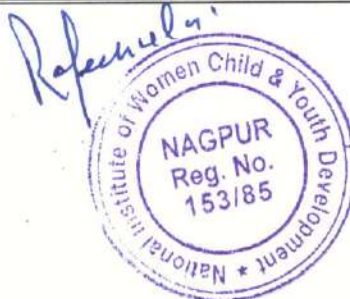
Sr. No.	Asset Description	Opening WDV	Addition	Deletion	Closing Balance	Depreciation for the year	WDV as on 31.03.2023
(A) Immovable Assets							
1	Land & Building (Amarpur)	1,72,190.00	0.00	0.00	1,72,190.00	0.00	1,72,190.00
2	Land (Ujwal Coop Hsg Society, Nagpur)	82,850.00	0.00	0.00	82,850.00	0.00	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	5,13,901.50	48,754.00	0.00	5,62,655.50	56,265.00	5,06,390.50
2	Motor Cycle	87,738.00	0.00	0.00	87,738.00	13,161.00	74,577.00
3	Overhead Projector & Inverter & Photocopier	48,637.00		0.00	48,637.00	7,295.00	41,342.00
4	Computer, Digital Camera, TV & VCD	7,88,893.00	2,64,362.00	0.00	10,53,255.00	3,15,976.00	7,37,279.00
5	Vehicles	18,85,845.66	0.00	0.00	18,85,845.66	2,82,877.00	16,02,968.66
6	Equipments	0.00	82,621.00		82,621.00	12,393.00	70,228.00
	Sub-Total (B)	33,25,015.16	3,95,737.00	0.00	37,20,752.16	6,87,967.00	30,32,785.16
	Total Rupees (A+B)	51,91,636.16	3,95,737.00	0.00	55,87,373.16	6,87,967.00	48,99,406.16

SCHEDULE - G
CURRENT INVESTMENTS

Sr. No.	Particulars	Closing Balance
Fixed Deposits		
1	State Bank of India, Bhopal	43,69,501.00
2	State Bank of India, Bhopal	8,29,748.00
3	Punjab National Bank, Bhopal	14,91,502.00
4	Punjab National Bank A/c No.147200PR00025593	1,00,679.00
5	Punjab National Bank A/c No.484100PU00040310	11,38,868.00
6	HDFC Bank Ltd., Nagpur	7,30,705.30
	Total Rupees	86,61,003.30

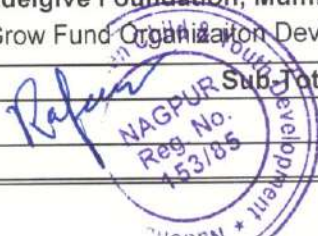
SCHEDULE - H
DEPOSITS AND ADVANCES PAID

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	69,76,296.20	8,82,020.00	63,18,991.68	15,39,324.52
	Total Rupees	70,97,296.20	8,82,020.00	63,18,991.68	16,60,324.52



SCHEDULE - K
GRANTS IN AID

Particulars	Amount	Amount
(A) FCRA Grants		
Terre des Hommes, Pune		
Strengthening Community Structures and Civil Society Participation to Promote Inclusive Sustainable Child Friendly Cities in the slums of Bhopal	22,79,978.59	
Green Grant Fund		
Natural Resource Management Study	10,11,793.00	
Kindernothilfe, Germany		
Dialogue Works Campaign	9,98,492.00	
Water Aid America Inc.		
Women + Water Project	1,10,51,628.00	
Les Enfants Avant Tout		
Women Shelter Programme	2,39,546.00	1,55,81,437.59
Sub-Total (A) - FCRA Grants		1,55,81,437.59
(B) Government, CSR & Other Local Grants		
MUSKAN, Bhopal		
Empowering Adolescent & Youth Safe City Initiative	16,42,354.00	
HDFC Bank Ltd., Mumbai		
Holistic Rural Development Programme - P0299	18,09,520.40	
Holistic Rural Development Programme - P0341	1,08,38,472.67	
HCL Foundation, New Delhi		
Earning with Dignity (HCL)	47,03,064.00	
Sustainable Operation And Maintenance Of 17 Piped Water Supply Scheme (Samuday)	24,41,680.00	
Jal Seva Charitable Foundation (Wateraid India), New Delhi		
Prajwala- KGBV Programme	4,61,031.00	
Usha International, New Delhi		
Silai School Programme	11,88,643.00	
Childline India Foundation, Mumbai		
Childline Programme, Mandla	14,06,730.00	
Childline Programme, Wardha	13,12,935.00	
NABARD, Pune		
Eshakti Programme	1,34,220.00	
Small Farmers' Agribusiness Consortium, New Delhi		
Promotion of FPO on Nutri Cereals (Millets) under NFSM	40,98,000.00	
FPO Promotion Programme, MP, CG & UP	91,25,000.00	
Welspun Foundation for Health and Knowledge, Taluka Anjar – Kutch (GJ)		
Wel-Shiksha & Wel-netrtuva Project -Villages in Deewanganj District Raisen MP	17,43,336.00	
Johnson & Johnson Surgical Vision India Pvt. Ltd Bangalore		
DRISHTI PROJECT - Telangana and Andhra Pradesh	7,53,550.00	
Public Health Engineering Department (PHED) Dindori		
Implementation of Jal-Jeevan Mission	20,51,757.00	
Self-Reliant Initiatives through Joint Action (SRIJAN), New Delhi		
Aligning farming with Nature across Agro Ecologies in MP	26,13,000.00	
Education for Employability Foundation), New Delhi		
Rapid Rural Community Response (RCRC)	2,50,000.00	
Habitat for Humanity India, New Delhi		
Govt. Primary School Jamkhar	3,03,560.00	
Construction Dewas (HFHI)	37,10,890.00	
Edelgive Foundation, Mumbai		
Grow Fund Organization Development Programme	20,00,000.00	
Sub-Total (B) - Government, CSR & Other Local Grants		5,25,87,743.07
Total Rupees (A+B)		6,81,69,180.66



SCHEDULE - L
INTEREST INCOME

Particulars	Amount	Amount
Central Bank of India, Onkarnagar Branch	1,03,406.00	
Punjab National Bank, Bhopal	77.00	
Punjab National Bank, Bhopal A/c No. 655100100002413	8,582.00	
State Bank of India, Bhopal A/c No.63027342469	15,098.00	
Axis Bank Ltd., Bhopal A/c No. 912010063904108	3,210.00	
IDBI bank Ltd.,Bhopal A/c No. 030104000057798	2,194.00	
Punjab National Bank, Nagpur A/c No. 1472000100022436	11,602.00	
Punjab National Bank, Nagpur A/c No. 1472000100138410	3,374.00	
Punjab National Bank, Nagpur A/c No. 8824000100026236	20,376.00	
Punjab National Bank, A/c No. 8824000100036011	13,037.00	
Axis Bank Ltd. Nagpur	1,636.00	
State Bank of India, Nagpur A/c No. 10371309136	13,065.00	
State Bank of India, Nagpur A/c No. 32579258783	3,845.00	
State Bank of India, Nagpur, A/c No. 31817277793	37,478.00	
State Bank of India, Akola A/c No. 32759198251	1,428.00	
State Bank of India, Amarpur A/c No. 11530746689	1,999.00	
State Bank of India, Kanker A/c No. 11229292209	56.00	
HDFC Bank Ltd., Nagpur A/c No. 50100073425092	264.00	
IDBI Bank Ltd., Nagpur A/c No. 0663104000053473	2,034.00	
IDBI Bank Ltd., Kawardha A/c No. 0663104000051697	234.00	
Central Bank of India, Mandla A/c No. 1609947158	120.00	
Jabalpur Bank	27,675.64	
Central Bank of India, Lakhanpur A/c No. 3081224356	575.00	2,71,365.64
Interest On Fixed Deposit		
State Bank of India, Bhopal (A/c No. 63030934083)	2,83,810.00	
Punjab National Bank, Bhopal	75,979.00	
Punjab National Bank A/c 147200PR00025593	4,907.00	
Punjab National Bank A/c 484100PU00040310	57,273.00	
HDFC Bank Ltd, Nagpur	35,518.00	4,57,487.00
Interest on TDS Refund		1,19,195.00
Total Rupees		8,48,047.64

SCHEDULE - M
OTHER RECEIPTS

Particulars	Amount	Amount
Vehicle Receipts Nagpur	1,84,540.00	
Agricultural Income	25,000.00	
Miscellaneous Receipts, Nagpur	4,79,022.26	
Miscellaneous Receipts, Jabalpur	21,11,417.86	
Miscellaneous Receipts, Bhopal	41,41,735.00	
Project & Local Contribution		
NIWCYD, Nagpur	4,55,232.70	73,96,947.82
Total Rupees		73,96,947.82



SCHEDULE - N
ESTABLISHMENT EXPENSES

Particulars	Amount
NIWCYD Society, Nagpur (FCRA)	
NIWCYD Society, Nagpur (Local Fund)	17,10,282.08
NIWCYD Society, Bhopal	31,13,769.10
NIWCYD Society, Jabalpur	2,60,925.02
Interest Paid	
Interest on Vehicle Loan	1,52,004.21
Total Rupees	52,36,980.41

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	29,46,210.31	
Empowering Adolescent & Youth Safe City Initiative	14,77,119.00	
Childline Programme Mandla	11,89,122.08	
Childline Programme Wardha	12,40,061.42	
Developing Guidelines For Comprehensive Forest Rights (Individual & Community)	4,93,582.90	
Natural Resource Management Training for Community Leaders	6,14,263.40	
Solar Energy Study	3,06,176.50	
Dialogue Works	7,97,075.00	
Holistic Rural Development Programme	1,28,91,166.85	
Earning with Dignity programme	45,09,169.19	
GrowFund Organisation Development Project	34,60,454.16	
Satelite School Training Programme	1,24,211.00	
Kala Se Samruddhi Skill Training programme	39,880.00	
DRISHTI PROJECT - Telangana and Andhra Pradesh	7,53,550.00	
Wel-Shiksha & Wel-netrtuva Project -Villages in Deewanganj District Raisen MP	16,67,224.00	
Strengthening Commnty Structures and Civil Societ Participation to promote inclusive sustainable -Chile Friendly Cities in the slums of Bhopal (Local Fund NIWCYD Contributions)	86,417.00	
Silai School Programme	11,03,526.00	
Sub-Total O1		3,36,99,208.81
<u>Medical Relief, Health and Sanitation Projects</u>		
Strengthening Action For Menstrual Health & Hygiene among Adolescent	5,36,546.64	
Dewas Sanitation Project	41,02,969.77	
Jal Jeevan Mission Project	17,02,226.48	
Operation & Maintenance Project Samuday	26,17,753.78	
CFT Programme	30,592.88	
Azim Premji Foundation	3,07,784.00	
Women + Water (USAID GAP) Project	1,13,17,789.16	
Sub-Total O2		2,06,15,662.71
<u>Relief of Poverty, Agricultural, Women Empowerment, Rural Development and Tribal Welfare Projects</u>		
FPO Promotion Programme, M.P	94,77,983.86	
FPO Promotion Programme on Millets under NFSM	14,71,822.64	
Lantana & Bamboo Craft Cluster (Cohands)	64,21,176.50	
Aligning Farming with Nature	22,03,799.74	
CMRC	20,228.34	
Rapid Rural Community Response (RCRC)	94,500.00	
Women Empowerment		
Women Shelter programme	2,39,546.00	
E-Shakti Programme (SHG Digitalization)	1,34,220.00	
Sub-Total O3		2,00,63,277.08
Total Rupees O1+O2+O3		7,43,78,148.60



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

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2023**

- **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.
 - **Property, Plant & Equipment (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

Rajesh Kumar Malviya

Mr. Rajeshkumar Malviya
Vice-President

Laxmikant Chinchalkar

Mr. Laxmikant Chinchalkar
Secretary

Place: Nagpur
Date: 30/09/2023



For A.S. Joshi & Associates
Chartered Accountants

Amit Joshi

Amit Joshi
Partner
M.No.133970

