

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 2024**, 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 few projects 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, 2024, and of its surplus 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 few projects 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.

For A.S.Joshi & Associates

Chartered Accountants

FRN: 130516W

Amit Joshi

Partner

M.No. 133970

Place: Nagpur

Date: 30.09.2024

UDIN: 24133970BKCTSI6240

NATIONAL INSTITUTE OF WOMEN CHILD AND YOUTH DEVELOPMENT NAGPUR

BALANCE SHEET AS AT 31ST MARCH, 2024

(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	(66,82,618.43)
2	<u>CURRENT LIABILITIES</u>		
(a)	Deposits and Advances Taken	C	57,52,632.76
(b)	Expenses and Other Payables	D	3,89,44,806.89
(c)	Other Current Liabilities	E	37,38,961.49
	TOTAL		4,22,23,228.71
II]	ASSETS		
1	<u>NON-CURRENT ASSETS</u>		
(a)	Property, Plant & Equipment	F	44,73,358.96
2	<u>CURRENT ASSETS</u>		
(a)	Current Investments	G	86,26,174.60
(b)	Deposits and Advances Paid	H	20,10,561.52
(c)	Cash and Bank Balances	I	1,77,42,386.11
(d)	Other Current Assets	J	93,70,757.52
	TOTAL		4,22,23,228.71

For National Institute of Women Child and Youth Development

Rajesh Kumar Malviya
Mr. Rajeshkumar Malviya
Vice-President



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 : 30/09/2024

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

**STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2024**

(in Rupees)

	PARTICULARS	SCHEDULE	AMOUNT
I	Grants and Donations	K	8,77,85,788.55
II	Interest Income	L	8,36,095.90
III	Other Income	M	35,11,602.50
IV	Total Income (I+II+III)		9,21,33,486.95
V	<u>Expenses</u>		
(a)	Establishment Expenses	N	27,56,159.09
(b)	Expenses on Objects of the Trust:	O	8,63,11,550.55
(c)	Depreciation	F	5,82,320.00
	Total Expenses (Va + Vb + Vc)		8,96,50,029.64
VI	Excess of Income over Expenses (Surplus) (IV-V)		24,83,457.31

For National Institute of Women Child and Youth Development

Rajesh Kumar Malviya

Mr. Rajeshkumar Malviya
Vice-President



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 : 30/09/2024

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	(91,66,075.74)	24,83,457.31	0.00	(66,82,618.43)
Total Rupees	(91,66,075.74)	24,83,457.31	0.00	(66,82,618.43)

SCHEDULE - C
DEPOSITS AND ADVANCES TAKEN

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Temporary Advances	54,24,632.76	0.00	0.00	54,24,632.76
Earnest Money Deposit	3,28,000.00	0.00	0.00	3,28,000.00
Total Rupees	57,52,632.76	0.00	0.00	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	93,36,397.00	0.00	0.00	93,36,397.00
Other Liabilities	2,86,87,436.79	47,94,702.65	38,73,729.55	2,96,08,409.89
Total Rupees	3,80,23,833.79	47,94,702.65	38,73,729.55	3,89,44,806.89

SCHEDULE - E
OTHER CURRENT LIABILITIES

Particulars	Opening Balance	Additions during the year	Payments during the year	Closing Balance
Vehicle Loan	9,11,176.26	0.00	3,26,286.44	5,84,889.82
ICICI Payout Payable to CMRC	10,02,436.76	0.00	1,18,030.09	8,84,406.67
SBI Bhopal OD	0.00	22,69,665.00	0.00	22,69,665.00
Total Rupees	19,13,613.02	22,69,665.00	4,44,316.53	37,38,961.49



SCHEDULE - F
PROPERTY PLANT AND EQUIPMENT

Sr. No.	Asset Description	Opening WDV	Addition	Deletion	Closing Balance	Depreciation for the year	WDV as on 31.03.2024
(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	5,06,390.50	0.00	0.00	5,06,390.50	50,639.00	4,55,751.50
2	Motor Cycle	74,577.00	0.00	0.00	74,577.00	11,186.00	63,391.00
3	Overhead Projector & Inverter & Photocopier	41,342.00		0.00	41,342.00	6,201.00	35,141.00
4	Computer, Digital Camera, TV & VCD	7,37,279.00	1,24,600.00	0.00	8,61,879.00	2,58,564.00	6,03,315.00
5	Vehicles	16,02,968.66	0.00	0.00	16,02,968.66	2,40,445.00	13,62,523.66
6	Equipments	70,228.00	31,672.80		1,01,900.80	15,285.00	86,615.80
Sub-Total (B)		30,32,785.16	1,56,272.80	0.00	31,89,057.96	5,82,320.00	26,06,737.96
Total Rupees (A+B)		48,99,406.16	1,56,272.80	0.00	50,55,678.96	5,82,320.00	44,73,358.96

SCHEDULE - G
CURRENT INVESTMENTS

Sr. No.	Particulars	Closing Balance
Fixed Deposits		
1	State Bank of India, Bhopal	46,25,102.00
2	State Bank of India, Bhopal	8,79,862.00
3	Punjab National Bank, Bhopal	10,34,482.00
4	Punjab National Bank A/c No.147200PR00025593	1,05,611.00
5	Punjab National Bank A/c No.484100PUC0040310	12,05,621.00
6	HDFC Bank Ltd., Nagpur	7,75,496.60
Total Rupees		86,26,174.60

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	16,000.00	0.00	52,500.00
3	Salary Advance	79,500.00	0.00	0.00	79,500.00
4	Temporary Advances for Expenses	15,39,324.52	4,29,890.00	95,663.00	18,73,551.52
Total Rupees		16,60,324.52	4,45,890.00	95,663.00	20,10,551.52



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)	9,351.90
2	Centrai Bank of India FCRA Account No. 1039009955	11,38,679.96
3	State Bank of India Bhopal Utilisation Account	97,953.00
4	Punjab National Bank Bhopal Utilisation Account	2,740.06
5	Punjab National Bank, Bhopal A/c No. 655100100002413	1,50,519.37
6	State Bank of India, Bhopal A/c No.63027342469	4,46,192.97
7	Axis Bank Ltd., Bhopal A/c No. 912010063904108	12,74,846.50
8	IDBI bank Ltd.,Bhopal A/c No. 030104000057798	70,682.00
9	Punjab National Bank, Nagpur A/c No. 1472000100022436	99,897.17
10	Punjab National Bank, Nagpur A/c No. 1472000100138410	5,14,416.17
11	Punjab National Bank, Nagpur A/c No. 8824000100026236	76,996.73
12	Punjab National Bank, Nagpur A/c No. 8824000100036011	25,796.00
13	State Bank of India, Nagpur A/c No. 10371309136	4,30,045.24
14	State Bank of India, Nagpur Current A/c No. 31115289139	28,887.36
15	State Bank of India,Nagpur A/c No. 32579258783	23,489.01
16	State Bank of India, Nagpur, A/c No. 31817277793	2,73,353.32
17	State Bank of India, Akola A/c No. 32759198251	55,239.50
18	State Bank of India, Jabalpur A/c No. 31041878454	5,56,656.05
19	State Bank of India, Jabaipur A/c No. 33100590692	1,19,19,245.00
20	HDFC Bank A/c No. 50100358265740	2,21,011.58
21	HDFC Bank A/c No. 50100360810934	1,17,509.54
22	HDFC Bank A/c No. 50100653645244	165.00
23	State Bank of India, Amarpur A/c No. 11530746689	54,255.28
24	HDFC Bank Ltd., Nagpur A/c No. 50100073425092	9,249.00
25	IDBI Bank Ltd., Nagpur A/c No. 0663104000053473	71,362.00
26	IDBI Bank Ltd., Kawardha A/c No. 0663104000051697	8,219.00
27	Central Bank of India, Mandla A/c No. 1609947158	4,386.00
28	Central Bank of India, Lakhanpur A/c No. 3081224356	3,971.40
29	Axix Bank Ltd. Nagpur	57,270.00
Total Rupees		1,77,42,386.11

SCHEDULE - J
OTHER CURRENT ASSETS

Sr. No.	Particulars	Opening Balance	Addition during the year	Received during the year	Closing Balance
1	Grant Receivable	74,94,124.00	0.00	0.00	74,94,124.00
2	TDS Receivable	14,34,898.92	4,41,734.60	0.00	18,76,633.52
Total Rupees		89,29,022.92	4,41,734.60	0.00	93,70,757.52



SCHEDULE - K
GRANTS IN AID AND DONATIONS

Particulars	Amount	Amount
(A) FCRA Grants		
Deutsche Welthungerhilfe E.V		26,07,418.00
Miracle Millets : Promotion of millets for health, climate resilience and rural livelihoods		
Kindernothilfe, Germany		1,54,878.00
Dialogue Works Campaign		
Water Aid America Inc.		50,30,281.00
Women + Water Project		
Les Enfants Avant Tout		3,46,124.00
Distressed Women Welfare Programme, Nagpur		
Sub-Total (A) - FCRA Grants		81,38,701.00
(B) Government, CSR & Other Local Grants		
MUSKAAN - Bhopal		17,54,614.00
Empowering Adolescents And Youth- Safe City Initiative		
HDFC Bank Ltd., Mumbai		89,22,735.55
Holistic Rural Development Programme - P0299		
HCL Foundation, New Delhi		1,22,22,738.00
Earning with Dignity & WASH Programme Nagpur city (HCL) (MS)	55,81,293.00	
Sustainable Operation And Maintenance Of 17 Piped Water Supply Schme (Samuday) (UP)	66,41,445.00	
Usha International, New Delhi		10,04,275.00
Silai School Programme for Rural Women (MP & CG)		
Childline India Foundation, Mumbai		9,88,327.00
Childline Programme, Mandla	4,70,407.00	
Childline Programme, Wardha	5,17,920.00	
NABARD		2,67,880.00
Kala Se Samruddhi Programme-Skill Training for Traditional Artisons		
Small Farmers' Agribusiness Consortium, New Delhi		1,13,12,500.00
FPO Promotion Programme, MP, CG, UP	78,12,500.00	
FPO Promotion Programme (Fisheries)	15,00,000.00	
FPO Promotion Programme (Natural Farming)	20,00,000.00	
Bharat Rural Livelihood Foundation, New Delhi		6,50,000.00
Narural Farming Programme		
District Rural Development Agency, Gurella Pendra		6,35,175.00
RIPA- Mahatma Gandhi Rural Industrial Park Chhattisgarh		
SBI Foundation, Mumbai		1,19,19,245.00
SBIF CONSERW : ARANYA-Restoration of Indigenous Biodiversity in Baigachak Area of Dindori Dist. in MP		
Welspun Foundation for Health and Knowledge, Taluka Anjar - Kutch		20,81,877.00
MP		
Reliance Foundation		2,06,05,494.00
Improving Self Reliance and Resilience of Rural Community in Seoni District		
Madhepura Electric Locomotive Pvt Ltd.		13,64,000.00
Enhancing the Quality of Life of the Institutional Beneficiaries and the School Children in Nagpur City through Wash Interventions (ALSTOM)		
Habitat for Humanity India, New Delhi		19,03,060.00
Uttarakhand Sanitation Project	17,07,750.00	
Dewas Sanitation Project	1,95,310.00	
Edelgive Foundation, Mumbai		40,00,000.00
Grow Fund Organizaiton Development Programme		
Local Donations		15,167.00
Sub-Total (B) - Government, CSR & Other Local Grants		7,96,47,087.55
Total Rupees (A+B)		8,77,85,788.55



Reference



SCHEDULE - L
INTEREST INCOME

Particulars	Amount	Amount
Central Bank of India, Onkarnagar Branch	55,539.00	
Punjab National Bank, Bhopal	72.00	
Punjab National Bank, Bhopal A/c No. 655100100002413	6,911.00	
State Bank of India, Bhopal A/c No.63027342469	11,047.00	
Axis Bank Ltd., Bhopal A/c No. 912010063904108	4,199.00	
IDBI bank Ltd.,Bhopal A/c No. 030104000057798	63,927.00	
Punjab National Bank, Nagpur A/c No. 1472000100022436	19,652.00	
Punjab National Bank, Nagpur A/c No. 1472000100138410	10,632.00	
Punjab National Bank, Nagpur A/c No. 8824000100026236	49,994.00	
Punjab National Bank, A/c No. 8824000100036011	6,320.00	
Axis Bank Ltd. Nagpur	1,691.00	
State Bank of India, Nagpur A/c No. 10371309136	19,222.00	
State Bank of India,Nagpur A/c No. 32579258783	1,214.00	
State Bank of India, Nagpur, A/c No. 31817277793	12,458.00	
State Bank of India, Akola A/c No. 32759198251	1,469.00	
State Bank of India, Amarpur A/c No. 11530746689	1,944.00	
HDFC Bank Ltd., Nagpur A/c No. 50100073425092	272.00	
HDFC Bank Ltd., Nagpur A/c No. 50100358265740	19,609.00	
IDBI Bank Ltd., Nagpur A/c No. 0663104000053473	2,096.00	
IDBI Bank Ltd., Kawardha A/c No. 0663104000051697	242.00	
Central Bank of India, Mandla A/c No. 1609947158	124.00	
Central Bank of India, Lakhampur A/c No. 3081224356	344.00	
State Bank of India A/c No. 33100590692	3,640.00	
HDFC Bank Ltd. A/c No. 50100360810934	10,164.00	3,02,782.00
Interest On Fixed Deposit		
State Bank of India, Bhopal	3,39,685.00	
Punjab National Bank, Bhopal	64,371.00	
Punjab National Bank A/c 147200PR00025593	5,340.00	
Punjab National Bank A/c 484100PU00040310	74,168.00	
HDFC Bank Ltd, Nagpur	49,749.90	5,33,313.90
Total Rupees		8,36,095.90

SCHEDULE - M
OTHER INCOME

Particulars	Amount
Miscellaneous Receipts, Nagpur	10,61,103.00
Miscellaneous Receipts, Jabalpur	11,95,276.00
Miscellaneous Receipts, Bhopal	12,55,223.50
Total Rupees	35,11,602.50

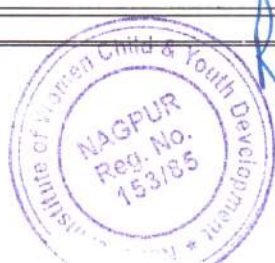


SCHEDULE - N
ESTABLISHMENT EXPENSES

Particulars	Amount
NIWCYD Society, Nagpur (FCRA)	27,471.80
NIWCYD Society, Nagpur (Local Fund)	14,36,481.01
NIWCYD Society, Bhopal	24,187.60
NIWCYD Society, Jabalpur	12,08,353.68
Interest Paid	
Interest on Vehicle Loan	59,665.00
Total Rupees	27,56,159.09

SCHEDULE - O
EXPENSES ON OBJECTS OF THE TRUST

Particulars	Amount	Amount
<u>Educational and Child Development Projects</u>		
Empowering Adolescent & Youth Safe City Initiative	19,92,632.00	
Childline Programme Mandla	4,80,395.24	
Childline Programme Wardha	5,08,603.50	
Natural Resource Management Study	2,37,380.95	
Solar Energy Study	3,08,423.50	
Dialogue Works	4,74,343.32	
Holistic Rural Development Programme	85,91,690.40	
Earning with Dignity programme	44,84,496.48	
GrowFund Organisation Development Project	40,64,136.52	
Satelite School Training Programme	39,061.00	
Kala Se Samruddhi Skill Training programme	2,44,647.00	
Wel-Shiksha & Wel-netruva Project -Villages in Deewanganj District Raizen MP	21,39,879.00	
Silai School Programme	9,92,757.00	
Program Support Expenses (Bhopal)	39,06,950.13	
Sub-Total O1		2,84,65,396.04
<u>Medical Relief, Health and Sanitation Projects</u>		
Uttarakhand Sanitation Project	18,82,566.84	
Enhancing the Quality of Life of the Institutional Beneficiaries and the School Children in Nagpur City through Wash Interventions (ALSTOM)	13,04,404.00	
Operation & Maintenance Project Samuday	64,89,392.22	
Women + Water (USAID GAP) Project	49,45,944.34	
PNB Nagpur Programme Support Expenses	5,70,068.00	
SBI Nagpur Programme Support Expenses	38,000.00	
Sub-Total O2		1,52,30,375.40
<u>Relief of Poverty, Agricultural, Women Empowerment, Rural Development and Tribal Welfare Projects</u>		
Miracle Millets : Promoting millets for health, climate resilience and rural livelihoods	21,55,934.66	
FRA and Livelihood Activities	417.10	
FPO Promotion Programme, M.P	93,82,450.05	
FPO Promotion Programme (Fisheries)	12,73,319.20	
FPO Promotion Programme (Natural Farming)	32,06,259.24	
Lantana & Bamboo Craft Cluster (Cohands)	27,00,881.00	
Aligning Farming with Nature (SRIJAN)	6,50,078.24	
Aligning Farming with Nature (BRLF)	6,50,000.00	
Promotion of FPO on Nutri Cereals (Millets) under NFSM	7,85,663.92	
RIPA- Mahatma Gandhi Rural Industrial Park Chhattisgarh	4,86,114.24	
Improving Self Reliance and Resilience of Rural Community in Seoni District	2,05,98,739.00	
Rapid Rural Community Response (RCRC)	3,59,798.46	4,22,49,655.11
Women Empowerment		
Distressed Women Welfare Programme, Nagpur	3,46,124.00	
Support for Distressed Women & Girls, Nagpur (BAJSS)	20,000.00	3,66,124.00
Sub-Total O3		4,26,15,779.11
Total Rupees O1+O2+O3		8,63,11,550.55



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

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH, 2024**

- **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 organization 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

Place: Nagpur

Date: 30/09/2024



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

Amit Joshi

Partner

M.No. 133970

