

HARISH DUA & CO.

Chartered Accountants

AUDITOR'S REPORT

I have examined the Consolidated Balance sheet of **GRIHINI**, Project Colony, Ultra Tech Cement, Hirni, Raipur, as at 31st March 2021 and the Consolidated Income & Expenditure account for the year ended on the date which is in agreement with the books of account maintained by the said institution.

I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of our audit. In my opinion, proper books of account have been kept by the institution so as far appears for our examination of the books.

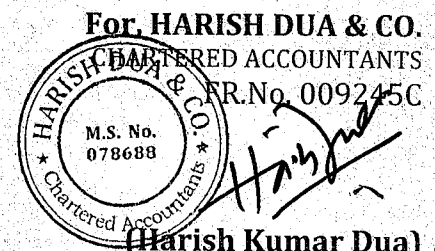
1. That these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. That we have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principals used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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 my opinion and to the best of my information, and according to information given to us, the said account given a true and fair view:

In my opinion & to the best of my information and according to the explanation given to me, the said accounts, read with notes thereon, if any given a true & fair view: -

- a. In case of the balance sheet, of the state of the affairs of the Society as at 31st March 2021, and
- b. In case of income & expenditure account deficit of the Society for the year ended on that date.

Place: -RAIPUR
Date: 20-10-2021



(Harish Kumar Dua)
Proprietor
M.No.-078688

UDIN-21078688AAAA004199

GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS
HIRMI, RAIPUR (C.G.)

CONSOLIDATED BALANCE SHEET
(AS ON 31ST MARCH 2021)

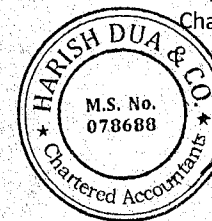
FUND & LIABILITIES	AMOUNT	ASSETS	AMOUNT
SOCIETY FUND ACCOUNT		FIXED ASSETS	
Opening Balance	5,75,472.37	As per Annexure-E	7,98,156.13
Less: Net Deficit	61,383.00	DEPSOITS	
	5,14,089.37	FDR with State Bank of India	2,00,560.00
FIXED ASSETS FUND		CURRENT ASSETS	
In F.C.Account Received		Closing Stock	21,980.00
Opening Balance	4,69,137.00	SUNDRY DEBTORS	
			21,303.00
SPECIFIC PROJECT FUND A/c		LOAN & ADVANCES	
FC Project Fund-Sightsavers International		TDS Receivable A/c	95,970.00
Opening Balance	1,77,785.50	Advance to Staff for Project	5,000.00
Add Received during the year	5,39,626.00		
Add:Bank Interest	76,977.27	CASH & BANK	
	7,94,388.77	Cash in Hand-Main A/c	459.00
Less: Fund utilized	7,94,528.77	Cash in Hand- TI Project A/c	208.00
	(140.00)	With Banks:-	
FC PROJECT FUND-EU Fund		As per Annexure -A	3,72,746.74
Opening Balance	1,14,401.00		
Less: Fund utilized	1,13,496.00		
	905.00		
CHILD LINE PROJECT FUND			
Opening Balance	1,25,401.00		
Add: Interest Received	4,085.00		
Add:Grant Received	7,79,755.00		
Less: Recurring Expenses	14,31,577.00		
	(5,22,336.00)		
Specific Project Fund A/c (Net)			
From NRHM,Raipur (TI Project)	1,86,972.00		
BANK INTEREST FUND			
In TI Project Account	1,03,146.00		
Add: Interest on SB A/c	18,224.00		
	1,21,370.00		
UNSECURED LOAN			
As per Annexure-D	1,26,395.00		
SUNDRY CREDITORS & PAYABLE			
S.G.S.Y. Project	81,033.50		
Child line Salary & Expenses Payable	5,38,957.00		
	6,19,990.50		
TOTAL	15,16,382.87	TOTAL	15,16,382.87

On behalf of Managing Committee of the Society, We here by certify that above Balance Sheet for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.

As per our report of even date.

GRIHINI
Sapna Srinivasan
 President
 Place:- Raipur
 Date :- 20.10.2021

UDIN- 21078688AAAAOO4199



For, HARISH DUA & CO.
 Chartered Accountants
 FR No. 009245C

Harish Kumar Dua
 Harish Kumar Dua
 Proprietor
 M.NO.078688

GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS
HIRMI, RAIPUR (C.G.)

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT
(FOR THE PERIOD 01-04-2020 TO 31-03-2021)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Cash & Bank Balances:-		Programme Expenses	
Cash in Hand-Main A/c	1924.00	World Disability Day Expenses	5016.00
Cash in Hand- FC A/c	11714.00	Sightsaver Local Project Expenses	384505.00
Cash in Hand- TI Project A/c	208.00		
Cash in Hand- Child Line Project	158.00	F.C. Specific Project Fund Expenses	
Bank Balance:-		from Sightsever International	794528.77
FDR with State Bank of India	189208.00	(For Social Inclusion Project)	
As per Annexure -A	873838.51	F.C. Specific Project Fund Expenses	
	1077050.51	from Sightsever International	113496.00
Membership Fees Received	168.00	(Empowering Disabled Peoples')	
Specific Project Fund		Childline Project Fund Expenses	872205.00
from Sightsever International under FC Project	539626.00		
(For Social Inclusion Project)		Cash Purchase & Expenses Account	49977.00
F.C. Interest Fund A/c			
Received during the year	4085.00	Contingencies	
Grant in Aid		As per Annexure-C	66753.00
Sightsever International Local Grant	377235.00	Closing Cash & Bank Balance	
ChildLine India Foundation	779755.00	Cash in Hand-Main A/c	459.00
ChildLine India Foundation- Swachha Bharat	7291.00	Cash in Hand- TI Project A/c	208.00
Bank Interest (Local Account)		With Banks:-	
SB & FDR Interest	31176.00	FDR with State Bank of India	200560.00
Childline Project Interest	4085.00	As per Annexure -A	372746.74
Sales	34983.00		573973.74
Advance Refund	5000.00		
TOTAL	2860454.51	TOTAL	2860454.51

On behalf of Managing Committee of the Society, We here by certify that above Receipts & Payment account for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.

GRIHINI

Supa Srivastava
 President

Place:- Raipur

Date :- 20.10.2021

UDIN- 21078688AAAAOO4199

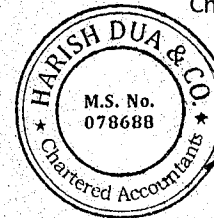


As per our report of even date.

For, **HARISH DUA & CO.**

Chartered Accountants

FR No. 009245C



Harish Kumar Dua
 Harish Kumar Dua

Proprietor

M.NO.078688

GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS
HIRMI, RAIPUR (C.G.)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED ON 31-03-2021)

EXPENDITURE	AMOUNT	INCOME	AMOUNT
OPENING STOCK	2450.00	SALES	34983.00
PURCHASE & EXPENSES	49977.00	CLOSING STOCK	21980.00
GROSS PROFIT	4536.00		
	56963.00		56963.00
PROGRAMM EXPENSES [As Per Annexure-B]	1821098.00	GROSS PROFIT	4536.00
CONTINGENCIES [As Per Annexure-C]	66753.00	BANK INTEREST SB & FDR Interest	35261.00
TI PROJECT INTEREST FUND	18224.00	CHILD LINE INDIA FOUNDATION	779755.00
		SIGHTSEVER INTERNATIONAL LOCAL FUND	377235.00
		MEMBERSHIP FEES	168.00
		TRANSFERRED TO CHILD LINE PROJECT [Excess of Project expenses transferred to Child Line Project Fund Account]	647737.00
		NET DEFICIT [Excess of Expenditure over Income transferred to Balance Sheet]	61383.00
TOTAL	1906075.00	TOTAL	1906075.00

On behalf of Managing Committee of the Society, We here by certify that above Income & Expenditure account for the period is true & correct and as per the books of accounts & supporting maintained and produced for audit.
GRIHINI

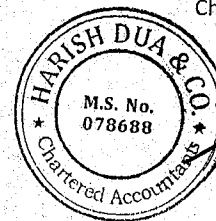
As per our report of even date.

For, **HARISH DUA & CO.**
Chartered Accountants
FR No. 009245C

Deepa Srivastava

President
Place:- Raipur
Date :- 20.10.2021

UDIN- 21078688AAAA004199



Harish Kumar Dua
Harish Kumar Dua
Proprietor
M.NO.078688

GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS

Annexure-A

BALANCE WITH BANK

Forming Part of Receipt & Payment Account
(For the Period 1.04.2020 to 31.03.2021)

S.No.	Particulars	01.04.2020	31.03.2021
1	SBI A/c No.010542469131	1,01,193.66	15,393.66
2	SBI (F.C.A/c) No.10542502261	3,53,364.77	765.00
3	SBI S.G.S.Y.A/c No.010542493200	1,136.08	1,136.08
4	SBI A/c No.31991171772 (TI Project Fund A/c)	3,00,192.00	3,18,416.00
4	SBI A/c No.38780134035	1,17,952.00	37,036.00
TOTAL ::		8,73,838.51	3,72,746.74

Annexure-B

Programme Expenses:

1	Child Line Project Expenses	14,31,577.00
2	World Disability Day Expenses	5,016.00
3	Sightsaver Local Project Expenses	3,84,505.00
Total ::		18,21,098.00

Annexure-C

Contingencies:

1	Salary & Wages	27,750.00
2	Printing & Stationery Expenses	1,065.00
3	Society Return Expenses	2,385.00
4	Postage Expenses	281.00
5	Telephone Expenses	3,501.00
6	Bank Charges	118.00
7	Office Expenses	6,771.00
8	Travelling & Transporting Expenses	6,626.00
9	Audit Fees	10,000.00
10	Other Expenses	636.00
11	Web Renewal Expense	4,365.00
12	Meeting Expenses	435.00
13	Repair Expenses	2,820.00
Total ::		66,753.00

Annexure-D

Unsecured Loans:

1	Gayatri Verma	10,000.00
2	Hirmai Mahila Samooh	18,500.00
3	Paraswani Mahila Samooh	25,000.00
4	Vaman Tikariha	15,000.00
5	Agro Project Loan	57,895.00
Total ::		1,26,395.00



GRIHINI
PROJECT COLONY, ULTRA TECH, HIRMI CEMENT WORKS

Annexure-E
Forming Part of Balance Sheet as on 31.03.2021

S.No.	Particulars	Op.Bal	Addition	Deletion	Cl.Balance
(Received under FCProject Programme)					
1	Motor Cycle (Four)	1,54,738.00	-	-	1,54,738.00
2	Testing Equipments	17,650.00	-	-	17,650.00
3	Computer Purchased	40,000.00	-	-	40,000.00
4	Almirah	18,240.00	-	-	18,240.00
5	Desktop with Printer	55,000.00	-	-	55,000.00
6	Laptop	45,000.00	-	-	45,000.00
7	Office Chair	9,120.00	-	-	9,120.00
8	Office Table	23,940.00	-	-	23,940.00
9	Rack	7,948.00	-	-	7,948.00
10	Visitor Chairs	7,752.00	-	-	7,752.00
11	Equipment for Domostration	20,000.00	-	-	20,000.00
Childline Project Fund					
1	Computer/Printer/Webcam	44,800.00	-	17,920.00	26,880.00
2	Furnitures & Equipments	24,949.00	-	2,495.00	22,454.00
Local Account :					
1	Plant & Machinery	43,311.64	-	-	43,311.64
2	Sound Systems	20,837.65	-	-	20,837.65
3	T.V.& D.V.D Systems	19,248.60	-	-	19,248.60
4	Office Jet Printer 4185	14,600.00	-	-	14,600.00
5	Mobiles Set	20,209.79	-	-	20,209.79
6	Land	22,695.00	-	-	22,695.00
7	Water Cooler	9,900.00	-	-	9,900.00
8	Office Furniture's & Fixtures	62,264.45	-	-	62,264.45
9	Computer	43,864.00	-	-	43,864.00
10	Cooler	8,500.00	-	-	8,500.00
11	Building (Toilet Construction)	32,504.00	-	-	32,504.00
12	Web Site Development	13,000.00	-	-	13,000.00
13	Camera	11,127.00	-	-	11,127.00
14	Attendance machine	22,572.00	-	-	22,572.00
25	Bed	4,800.00	-	-	4,800.00
TOTAL ::		8,18,571.13	-	20,415.00	7,98,156.13



GRIHINI
PROJECT COLONY, HIRMI CEMENT WORKS, HIRMI-BALODABAZAR
ANNXURE -A FORMING PART OF INCOME & EXPENDITURE ACCOUNT

SPECIFIC PROJECT EXPENSES

Childline Program for the period 01.04.2020 to 31.03.2021

Particulars	Amount
<u>Staff Salary</u>	
Salary to Centre Coordinator(1)	1,68,000.00
Salary to Team member(6)	5,76,000.00
Salary to Counsellor(1)	96,000.00
Salary to Volunteer(1)	72,000.00
	<u>9,12,000.00</u>
<u>Client Related Expenses</u>	
Medical Expenses	21,050.00
Nutrition Expenses	54,085.00
Restoration Expenses	1,21,314.00
Shelter Expenses	3,900.00
	<u>2,00,349.00</u>
<u>Travel (Outreach)</u>	
Travel Outreach	1,44,000.00
	<u>1,44,000.00</u>
<u>Administrative Expenses</u>	
Accountant Honorarium	30,000.00
Awareness Material	17,590.00
Communication/Telephone/Internet	12,233.00
Computer Maintenance	3,570.00
Local Conveyance	7,590.00
Miscellaneous Expenses	5,073.00
Rent/office Maintenance	23,832.00
Staff Welfare	5,230.00
Audit Expenses	8,805.00
Postage Expenses	432.00
Training & Orientation	24,710.00
Children se Dosti programme	9,628.00
Stationery Expenses	2,050.00
Open House	4,070.00
	<u>1,54,813.00</u>
Depreciation	20,415.00
Grand Total ::	<u>14,31,577.00</u>



GRIHINI

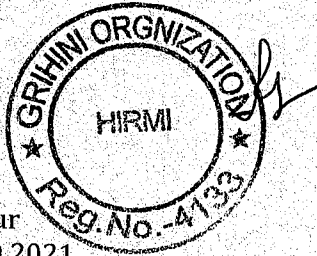
Annexure Forming Part of Balance Sheet for the year ended on 31.03.2021
Significant Accounting Policies and Notes to the Account:-

A) Significant Accounting Policies:-

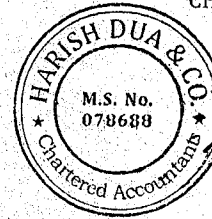
1. Books of Accounts have been maintained on Mercantile System of Accounting except Grant in Aid.
2. Fixed Assets are stated at their Written down Value i.e. net of Depreciation in case of Child Line Project and In case of Foreign Contribution Assets & Local Fund Assets no depreciation has been charged.
3. Depreciation has been charged on the Child Line Project Fixed Assets.
4. Revenue (Grant in Aid) recognized on receipts Basis and expenses are recognized on accrual Basis.

B) Notes on Account:

1. We have not physically verified the cash in hand & Fixed Assets as on 31.03.2021.
2. The Fixed Assets were purchased from the Grant receipts as sanctioned.
3. Vouching has been done on test and sample basis, clarification has been taken wherever required if any.
4. The society has provided depreciation on W.D.V. method as per rate prescribed in the Income Tax rules.
5. Interest Income on Deposit on accrual basis.
6. Sundry Debtors, Sundry Creditors and Advances are subject to confirmation.



Place: -Raipur
Date:- 20.10.2021



For, **HARISH DUA & CO.**
CHARTERED ACCOUNTANTS
FR.No.009245C

(Handwritten Signature)
(Harish Kumar Dua)
Proprietor
M.No078688