



**AMIT VIJAY & COMPANY**

**Chartered Accountants**

3<sup>rd</sup> Floor, Gayatri Enclave, K- Road, Bistupur, Jamshedpur-831001 Jharkhand.

Phone: +91-9431519050, 0657-2951860, E-Mail: [caamitagrawal.17@gmail.com](mailto:caamitagrawal.17@gmail.com).

**UDIN: - 23414325BGRGCC9757**

**DATE: - 31-08-2023**

## **INDEPENDENT AUDITOR'S REPORT**

**TO THE GOVERNING BODY MEMBERS OF ADARSH SEVA SANSTHAN; OPPOSITE: - 4<sup>TH</sup> PHASE; ADARSHNAGAR; SONARI; JAMSHEDPUR, JHARKHAND- 831011.**

### **Report on the Financial Statements**

I have audited the accompanying financial statements of **ADARSH SEVA SANSTHAN; PAN: - AABTA1049C** (the Society), which comprise the Balance Sheet as at March 31, 2023 and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

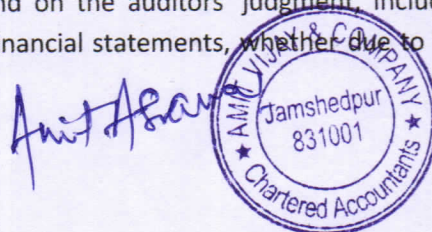
### **Management's Responsibility for the Financial Statements**

The Management is responsible for the preparation of these Financial Statements in accordance with The Chartered Accountants Act, 1949 that gives a true and fair view of the financial position and financial performance of the **Society** in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or





error. In making those risk assessments, the auditors' consider internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements for the year ended March 31, 2023 are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the **ADARSH SEVA SANSTHAN** (the Society) as at March 31, 2023 and its **Deficit / Loss** for the year ended on that date.

### Other Matters

It is also hereby certified that the society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution (Regulation) Act, 2010 read with sub-rule (1) of rule of the Foreign Contribution (Regulation) Rules, 2010.

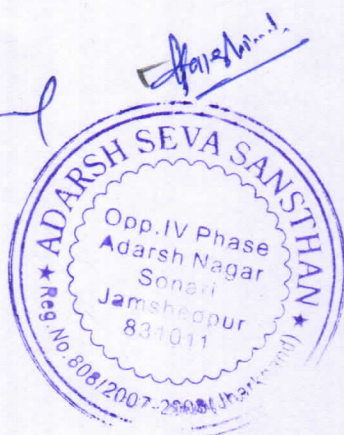
### Report on Other Regulatory Requirements

Further, I report that:

- I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;
- in my opinion proper books of account as required by Chartered Accountants Act, 1949 have been kept by the **ADARSH SEVA SANSTHAN** (the Society) so far as appears from my examination of those books.
- the Balance Sheet and Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- in my opinion, the Balance Sheet and Income and Expenditure Account comply with the relevant Accounting Standards.

Place: Jamshedpur.

Date: 31-08-2023.



For **Amit Vijay & Company**

Chartered Accountants

FRN- 016502C

Sd/-

**CA. AMIT AGARWAL, FCA**

Membership No. 414325



**AMIT AGARWAL**  
**AMIT VIJAY & COMPANY**  
**CHARTERED ACCOUNTANTS**  
Membership No.- 414325  
F R N - 016502C  
Jamshedpur-831001



**ADARSH SEVA SANSTHAN**  
**OPP. 4TH PHASE, ADARSHNAGAR, SONARI;**  
**JAMSHEDPUR, JHARKHAND - 831011**

**JURISDICTION: EXEMPTION WARD, JAMSHEDPUR**

**PAN: AABTA1049C**

**TAN: RCHA01911A**

**D.O.I. 17/04/1991**

**12A REG. No. AABTA1049CE20214 dated 28-05-2021.**

**80G REG. No. AABTA1049CF20214 dated 28-05-2021.**

**CSR REG. No. CSR00007951 dated 07-06-2021.**

**ACCOUNTING YEAR : 2022-2023**

**ASSESSMENT YEAR : 2023-2024**

**COMPUTATION OF INCOME :**

**Sources of Funds :**

Voluntary Contribution

Interest Income

**Less: Application of Funds :**

Expenditure as per Income and Expenditure Account

Less: Depreciation

Less: Increase in Current Liabilities

Add: Increase in Current Assets

Add: Capital Expenditure

**AMOUNT(INR)**

**AMOUNT(INR)**

79,16,716.87

78,584.25

79,95,301.00

87,41,068.17

98,386.72

86,42,681.45

(2,50,970.00)

(5,93,785.00)

82,99,866.45

82,99,866.45

**DEFICIT**

**3,04,565.45**

**COMPUTATION OF TAX :**

Tax on Above

Less: Bank of India; TAN No: RCHB00408C

**REFUNDABLE:-**

**FOR ADARSH SEVA SANSTHAN**

**SECRETARY**

**TREASURER**



**PLACE: JAMSHEDPUR.**

**DATE - 31-08-2023**



**ADARSH SEVA SANSTHAN**  
OPP. 4TH PHASE, ADARSHNAGAR, SONARI;  
JAMSHEDPUR, JHARKHAND - 831011.

UDIN:- 23414325BGRGCC9757

DATE:- 31-08-2023

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2023**

<b>LIABILITIES:</b>	<b>SCH. No.</b>	<b>AMOUNT (INR)</b>	<b>AMOUNT (INR)</b>
<b>General Fund :</b>			
Opening Balance		24,02,651.75	
Less: Excess of Expenditure over Income (Deficit)		7,45,767.05	
			16,56,884.70
<b>Current Liabilities &amp; Provisions</b>	<b>" 1 "</b>		16,23,646.00
		<b>TOTAL:</b>	<b>32,80,530.70</b>
<b>ASSETS:</b>			
Fixed Assets	<b>" 2 "</b>		6,67,892.56
<b>Current Assets, Loans &amp; Advances:-</b>	<b>" 3 "</b>		5,13,407.82
<b>Tax Deducted at Source[TDS]</b>			
<b>Cash &amp; Bank Balances:-</b>			
<b>Closing Balance as on 31.03.2023:</b>			
Cash in Hand FCRA		283.23	
Cash in Hand GENRAL		9,943.89	
Cash in Hand Childline Project - Collab		1,193.00	
Cash in Hand Childline Project - Railway		2,132.00	
			13,552.12
<b>Closing Bank Balances as on 31.03.2023:</b>			
State Bank of India Sonari Branch (SB A/c No.10164536948) (IFSC- SBIN0006026)		8,820.50	
ICICI Bank, Bistupur S.B.A/c.no. 008901023648 (IFSC- ICIC0000089)		35,685.83	
UCO Bank, Bistupur (SB A/c No. 01540100015107) (IFSC- UCBA0000154)		9,615.52	
UCO Bank, Sonari (SB A/c No. 21920110030882) (IFSC- UCBA0002192)		3,587.18	
Axis Bank (SB A/c.No.915010029087570) (IFSC- UTIB0001230)		3,36,687.97	
			3,94,397.00
<b>Closing BOI Bank Balances as on 31.03.2023:</b>			
State Bank of India-NDMB-SB- 40124890663 (IFSC:- SBIN0000691)		9,58,679.00	
Un-Utilized balance of Child Rights and You - CRY AM		-	
Un-Utilized balance of Girls First Fund USA		7,32,602.20	
Bank of India, C.H. Area Branch (SB A/c No. 450710100005142) (IFSC:- BKID0004507)			16,91,281.20
		<b>TOTAL:</b>	<b>32,80,530.70</b>

**NOTES TO ACCOUNTS (forming part of and attached to the balance sheet as at 31st March, 2023)**

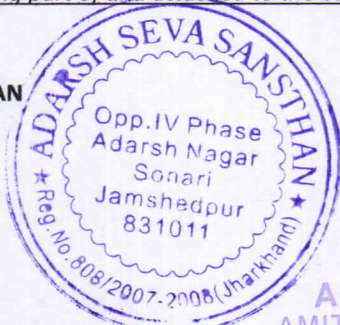
FOR ADARSH SEVA SANSTHAN

SECRETARY

TREASURER

PLACE: JAMSHEDPUR.

DATE - 31-08-2023



AS PER REPORT ATTACHED

AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTS

CA. AMIT AGARWAL, FCA

M. No. 414325

FRN: 016502C



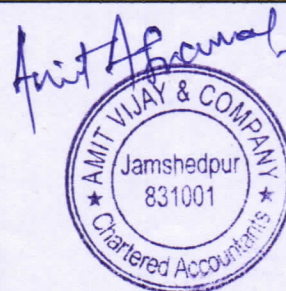
AMIT AGARWAL  
AMIT VIJAY & COMPANY  
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Membership No.- 414325  
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**ADARSH SEVA SANSTHAN**  
**OPP. 4TH PHASE, ADARSHNAGAR, SONARI;**  
**JAMSHEDPUR, JHARKHAND - 831011.**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR**  
**ENDED ON 31ST MARCH, 2023.**

<b>I N C O M E:</b>	<b>FCRA FUND AMOUNT (INR)</b>	<b>NATIONAL FUND AMOUNT (INR)</b>	<b>TOTAL AMOUNT (INR)</b>
GRANTS FROM CRY- USA (Child Rights & You)	21,49,512.00	-	21,49,512.00
GRANTS FROM GIRLS FIRST FUND-USA	19,84,398.00	-	19,84,398.00
GRANTS FROM CHILDLINE INDIA FOUNDATION - COLLAB	-	14,15,554.00	14,15,554.00
GRANTS FROM CHILDLINE INDIA FOUNDATION - RAILWAY	-	16,46,611.00	16,46,611.00
CONTRIBUTION FOR CRECHE	-	78,050.00	78,050.00
CLEAN JHARKHAND PROJECT - CJP	-	4,275.00	4,275.00
GRANTS FROM CRY- INDIA - (One Time) (Child Rights & You)	-	4,00,000.00	4,00,000.00
INTEREST ON SAVING & FIXED DEPOSITS & IT REFUND AND CURRENCY EXCHANGE	69,199.00	9,385.25	78,584.25
LOCAL CONTRIBUTION	-	1,68,065.00	1,68,065.00
BOARD MEMBERS FEE/CONTRIBUTION	-	-	-
GRANT FOR CIF/ECM	-	60,365.00	60,365.00
GRANTS FROM SWITCH-ON FOUNDATION	-	9,886.00	9,886.00
ROUNDED-OFF	-	0.87	0.87
<b>EXCESS OF EXPENDITURE OVER INCOME (DEFICIT) :-</b>	<b>7,28,497.41</b>	<b>17,269.64</b>	<b>7,45,767.05</b>
<b>TOTAL:</b>	<b>49,31,606.41</b>	<b>38,09,461.76</b>	<b>87,41,068.17</b>



**Contd...2.**



**EXPENDITURE:**

	FCRA FUND AMOUNT (INR)	NATIONAL FUND AMOUNT (INR)	TOTAL AMOUNT (INR)
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CRY AM PROJECT EXPENSES (01-04-2022 TO 31-12-2022)	11,92,500.00	-	11,92,500.00
CRY AM PROJECT EXPENSES (01-01-2023 TO 31-03-2023)	78,622.00	-	78,622.00
FORD-FOUNDATION PROJECT- DOLLAR DIFF. AMOUNT	5,55,286.00	-	5,55,286.00
GIRLS FIRST FUND-USA (01-04-2022 TO 30-06-2022)	12,28,376.00	-	12,28,376.00
GIRLS FIRST FUND-USA (01-07-2022 TO 31-03-2023)	18,44,463.00	-	18,44,463.00
CHILDLINE INDIA FOUNDATION EXPENSES - COLLAB	-	13,24,852.70	13,24,852.70
CHILDLINE INDIA FOUNDATION EXPENSES - RAILWAY	-	16,70,604.00	16,70,604.00
CLEAN JHARKHAND PROJECT - CJP	-	9,730.00	9,730.00
ASES EXPENSES	-	2,66,238.39	2,66,238.39
CIF/ECM PROJECT	-	60,483.00	60,483.00
CRY OTG GANR	-	4,00,000.00	4,00,000.00
BANK CHARGES	2,582.36	944.00	3,526.36
PF ADMN CHARGES	-	8,000.00	8,000.00
DEPRECIATION	29,777.05	68,609.67	98,386.72
<b>EXCESS OF INCOME OVER EXPENDITURE (SURPLUS) :-</b>	-	-	-
<b>TOTAL:</b>	<b>49,31,606.41</b>	<b>38,09,461.76</b>	<b>87,41,068.17</b>

FOR ADARSH SEVA SANSTHAN

SECRETARY

TREASURER

PLACE: JAMSHEDPUR.

DATE - 31-08-2023



AS PER REPORT ATTACHED

AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTSCA. AMIT AGARWAL, FCA  
M. No. 414325  
FRN: 016502C

**AMIT AGARWAL**  
AMIT VIJAY & COMPANY  
CHARTERED ACCOUNTANTS  
Membership No. - 414325  
F R N - 016502C  
Jamshedpur-831001



**ADARSH SEVA SANSTHAN**  
**OPP. 4TH PHASE, ADARSHNAGAR, SONARI;**  
**JAMSHEDPUR, JHARKHAND - 831011.**

**CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED**  
**ON 31ST MARCH, 2023**

**RECEIPTS:**

**Opening Balances as on 01-04-2022:**

**Cash & Bank Balances:**

	<u>AMOUNT (INR)</u>	<u>AMOUNT (INR)</u>
Cash in Hand FCRA	1,206.47	
Cash in Hand GENERAL	7,590.89	
Cash in Hand Childline Project - Colab	2,862.00	
Cash in Hand Childline Project - Railway	4,725.00	
	<hr/>	16,384.36

**Opening Bank Balances as on 01.04.2022:- ASES**

State Bank of India Sonari Branch (SB A/c No. 10164536948) (IFSC- SBIN0006026)	8,174.40	
ICICI Bank, Bistupur S.B.A/c. No. 008901023648 (IFSC- ICIC0000089)	35,685.83	
UCO Bank, Bistupur (SB A/c No. 01540100015107) (IFSC- UCBA0000154)	2,584.18	
UCO Bank, Sonari (SB A/c No. 21920110030882) (IFSC- UCBA0002192)	8,435.22	
Axis Bank (SB A/c. No. 915010029087570) (IFSC- UTIB0001230)	10,313.97	
	<hr/>	65,193.60

**Opening Bank Balances as on 01.04.2022:- FCRA**

State Bank of India-NDMB-SB- 40124890663	12,05,510.00	
Un-Utilized balance of Child Right and Yoy-CRY-AM	78,570.24	
Un-Utilized balance of Girls First Fund	2,10,773.80	
Bank of India, C>H. Area Brach (SB A/c No. 450710100005142) (IFSC:- BKID0004507)	2,72,363.74	
	<hr/>	17,67,217.78

**Childline India Foundation: Collab**

**Grant Received from Childline India Foundation: Collab**

21-04-2022	7,18,000.00	
30-01-2023	6,97,554.00	
	<hr/>	14,15,554.00

- " Loans & Advances- Liability
- " Loan from ASES General Fund - Childline- Railway
- " Loan from ASES General Fund - Childline- Collab



26,756.00	
73,757.00	
4,89,025.00	
<hr/>	5,89,538.00

**Contd...2.**



**Childline India Foundation: Railway****Grant Received from Childline India Foundation: Railway**

21-04-2022	8,38,000.00	
23-02-2023	8,08,611.00	
		16,46,611.00
" Loan from ASES General Fund - Childline- Railway	1,96,922.00	
" Loans & Advances- Liability	96,028.00	
		2,92,950.00
Bank Interest (UCO Bank) - Railway	811.00	
Bank Interest (UCO Bank) - Collab	658.00	
		1,469.00

**Income From ASES :**

Local Contribution/Misc. Recd.	1,68,065.00	
CIF/ECM Project	60,365.00	
CRY-Child Right and You- One Time	4,00,000.00	
Clean Jharkhand Project-CJP	4,275.00	
Creche Contribution	78,050.00	
Swich on Foundation	9,886.00	
Bank Interest	7,116.25	
		7,27,757.25
Loans & Advances {Liability}		5,17,456.00
Income Tax Refund (AY 2020-2021)		10,000.00
Interest on Income Tax Refund		800.00

**FCRA Section****Grant Received From :**

Child Rights and You - CRY- USA	19,84,398.00	
Gitls First Fund- USA	21,49,512.00	
		41,33,910.00
<u>Redemption of Investments :</u>	5,50,000.00	
		5,50,000.00
<u>Interest Income :</u>		
Saving Bank Interest	64,278.00	
Interest Received in FD	9,921.00	
		74,199.00
<u>Recovery of Advances :</u>		22,471.00
<u>Expenses incurred but not paid till Mar-2023:</u>		39,344.00

**TOTAL: 1,18,70,854.99****PAYMENTS:****ASES General Fund****ASES - Clean Jharkhand Project**

Community Supervisor Honorarium	7,150.00	
Misc. Expenses	2,580.00	
		9,730.00



Contd...3.



**ASES - Home Fund**

15th day Independence day Celebration	825.00	
26th day Republic Celebration	2,790.00	
Bal Sammelan Expenses	33,265.00	
Computer Maint. Repairing Exp.	1,500.00	
Creche Expenses	43,474.00	
Local Conveyance & Travel	4,746.00	
Maruti Van Insurance	8,871.00	
Office Expenses	17,253.00	
Office repairing & Maint. Expenses	63,656.00	
Volunteer Survey	5,000.00	
Van Repairing expenses & Fuel Cost	4,800.00	
Legal & Professional Charges	38,521.39	
ESIC Consultancy Fee	20,692.00	
P.F. Consultancy Fee	8,000.00	
Tally ERP 9 Renewal	4,248.00	
Swichon Foundation Expenses	9,886.00	
Bank Charges	944.00	
		2,68,471.39

CIM / ECM-Monitoring, Reporting & Document	42,253.00	
CIM / Ecm- Setting Expenditure Travel	18,230.00	
		60,483.00

OTG-Audit Fee	6,000.00	
OTG-Basic Utensils & Bedding Expenses	97,455.00	
OTG-Dry Rations for Vulnerable Families	2,69,800.00	
OTG- Sanitary Items for Flood Response	22,000.00	
OTG- Travel	4,745.00	
		4,00,000.00

RD- Travel Exps. for Field Activists	3,745.00	
RS- Bal Sammelan	2,966.00	
		6,711.00

Refund of Loan- Lakhi Das		80,000.00
Refund of Loan- Prabha Jayaswal		1,01,200.00

**CHILDLINE Project - Collab****Staff Salary**

Coordinator	98,000.00	
Team Members	2,94,000.00	
Counciller (part time)	35,500.00	
Voulnteers	42,000.00	
		4,69,500.00

**Client Related Expenses**

Medical	9,946.00	
Shelter	8,227.00	
Restoration	22,872.00	
Nutrition	68,073.00	
Travel	1,00,541.00	
		2,09,659.00



Contd...4.



**Administrative Expenses**

Office Maintenance	23,237.00	
Computer Maintenance	-	
Communication	13,032.00	
Telephone/Mobile	9,253.00	
Printing & Stationery	4,311.00	
Awareness Materials	3,150.00	
Accountant Honorarium	30,000.00	
Open House	4,210.00	
Training & Orientation	30,568.00	
Miscellaneous	2,611.70	
CHILDLINE se Dosti	4,365.00	
Staff Welfare	4,570.00	
Nutrition Payable [FY 21-22]	14,450.00	
Auditors fee Payable [FY 21-22]	5,000.00	
Office Maintenance Payable [FY 21-22]	4,604.00	
Open House Payable [FY 21-22]	200.00	
Awareness Materials Payable [FY 21-22]	9,900.00	
Shelter Payable [FY 21-22]	4,735.00	
Staff Welfare Payable [FY 21-22]	5,440.00	
Training & Orientation Payable [FY 21-22]	8,003.00	
Loan Refund to to ASES General Fund	4,66,008.00	
Loan & Advances- Liability-(Childline Project Collab):	1,500.00	
Coordinator Payable [FY 21-22]	70,000.00	
Team Members Payable [FY 21-22]	44,000.00	
Counciller (part time) Payable [FY 21-22]	1,13,000.00	
Voulnteers Payable [FY 21-22]	36,000.00	
TDS Payable [FY 21-22]	412.00	
		9,12,559.70
Loans & Advances {Assets}		4,14,520.00

**CHILDLINE Project - Railway****Staff Salary**

Coordinator	84,000.00	
Team Members	3,66,080.00	
Counciller (part time)	47,840.00	
Voulnteers	1,14,680.00	
		6,12,600.00

**Client Related Expenses**

Medical	1,220.00	
Shelter	16,551.00	
Restoration	32,530.00	
Nutrition	1,00,807.00	
Travel	1,43,973.00	
		2,95,081.00



Contd...5.



**Administrative Expenses**

Office Maintenance	11,447.00	
Computer Maintenance	2,400.00	
Communication	14,100.00	
Telephone/Mobile	14,840.00	
Stationery	4,683.00	
Awareness Materials	-	
Open House	2,904.00	
Accountant Honorarium	23,000.00	
Staff Welfare	20,000.00	
Training & Orientation	18,511.00	
Miscellaneous	1,152.00	
Loan for CHILDLINE Collab	1,875.00	
Loan Refund to to ASES General Fund	3,68,877.00	
Audit Fee Payble (FY 20-21)	5,000.00	
Awareness Materials (FY 20-21)	-	
Nutrition Payable [FY 20-21]	39,905.00	
Office Maint. Payable (FY 20-21)	5,920.00	
Open House Payable (FY 20-21)	685.00	
Training & Orientation Payable (FY 20-21)	3,665.00	
Staff Welfare Payable [FY 21-22]	6,560.00	
Salary Payable Coordinatoe (FY 20-21)	56,000.00	
Salary Payable Counselor (FY 20-21)	40,000.00	
Salary Payable Team Member (FY 20-21)	2,76,000.00	
Salary Payable Volunteer (FY 20-21)	43,000.00	
	<hr/>	9,60,524.00
Loans & Advances {Assets}		73,757.00

**PAYMENTS:****FCRA Section**

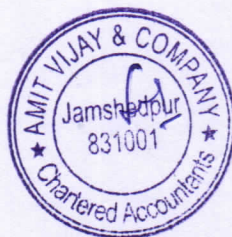
**FORD-FOUNDATION PROJECT (DOLLAR DIFF. AMOUNT)**  
**FROM 01.07.2022 TO 31.03.2023**

**Administrative Expenditure**

FF/Office Cost - Mobile Recharge	1,999.00	
FF/Office Cost - Office Maints.	19,900.00	
FF/Office Stationary	4,759.00	
FF/Monitoring & Evaluation field Visit	22,208.00	
FF/Audit fee	-	
FF/Salary of Accountant A/c	81,000.00	
	<hr/>	1,29,866.00

**PROGRAMME SUPPORT COST**

FF/ Basti Meeting Tea & Sancks	20,845.00	
FF/Capacity Dev. of Comm. Leader & CBOs - Food	34,961.00	
FF/ Documentation & Report writing	20,000.00	
FF/ Mahila Sammelan	25,900.00	
FF/Net Working Meeting	28,178.00	
FF/Awarness materiale	81,189.00	
FF/Resource Person Fee	15,872.00	
FF/Workshop of Housing Rights	13,475.00	
FF/Salary of Project Coordinator	1,80,000.00	
	<hr/>	4,20,420.00



Contd...6.



**FCRA FUND****CHILD RIGHTS AND YOU - CRY PROJECT****FROM 01.04.2022 TO 31.12.2022****Administrative Expenditure**

CRY Am/Salary & Statutory Benefits to Project Holder (part salary)	99,000.00	
CRY AM/Salary & Statutory Benefits of Accountant(Part Salary)	1,08,000.00	
CRY AM/Office Electricity & Water	5,685.00	
CRY AM/ Computer maint.	8,000.00	
CRY AM/Stationery, Photocopy, Postage	3,315.00	
Bank Charge	-	
CRY AM/Audit Fees	7,000.00	
		2,31,000.00

**PROGRAMME SUPPORT COST**

CRY AM/Life skill Sessions for adolescent girls- SSS	7,155.00	
CRY AM/Quartrly Planning & evaluation meeting with team	5,000.00	
CRY AM/Annual Planning & evaluation meeting with team	5,268.00	
CRY AM/Awarness campaign Impor. Education	11,497.00	
CRY AM/Bal Sangathan Meeting (POCSA & CM)	11,238.00	
CRY AM/Community Level Meeting on School Drop Out	5,451.00	
CRY AM/Community Level Meeting on RTE Admission	6,132.00	
CRY AM/Children leadership building (Creative Activity)	20,548.00	
CRY AM/Children leadership building (Expouser Visit)	5,000.00	
CRY AM/Half yearly Bal sanghathan meeting	9,900.00	
CRY AM/Life skill Sessions for adolescent boys.	9,597.00	
CRY AM/Bal sanghathan meeting /Campaign/ Awareness	14,994.00	
CRY AM/ Bal sanghathan meeting /Campaign- Membership	1,232.00	
CRY AM/Rewards and recognition program	14,137.00	
CRY AM/Children leadership building- Two Day Training	19,903.00	
CRY AM/Youth Engagement program on Child Right	10,040.00	
CRY AM/Children Leadership Building (Mapping & Analysis)	19,908.00	
CRY AM/Senior Consultant Document - Incharge	1,35,000.00	
CRY AM/Junior consultant	48,000.00	
CRY AM/Senior Consultant Trainer	2,56,500.00	
CRY AM/Senior Consultant	3,45,000.00	
		9,61,500.00

**CHILD RIGHTS AND YOU - CRY PROJECT****FROM 01.01.2023 TO 31.03.2023****PROGRAMME SUPPORT COST**

CRY AM/Resource Person Fee (OD)	20,000.00	
CRY AM/Travel Expenses for Participants. (OD)	7,999.00	
CRY AM/2 Day Logging, Breakfast, Lunch, Dinner.(OD)	44,814.00	
CRY AM/2 Day LCD Projector.(OD)	3,540.00	
CRY AM/Stationery, Photocopy, Postage (OD)	2,269.00	
		78,622.00

**Contd...7.**



**FCRA FUND****GIRLS FIRST FUND -GFF PROJECT****FROM 01.04.2022 TO 30.06.2022****Administrative Expenditure**

GFF/ Office Maintanace	19,502.00	
GFF/ Office Telephone & Internet	6,486.00	
GFF/Salary & Statutory Benefits of Project Holder	57,000.00	
GFF / Accountant	30,000.00	
GFF/Audit Fee (June'21 to June'22)	10,000.00	
GFF/Office Stationary	4,740.00	
		1,27,728.00

**PROGRAMME SUPPORT COST**

GFF/Admission Drive	24,600.00	
GFF/Adolesent Group Formation (Girls)	44,329.00	
GFF/Annual Sports	11,250.00	
GFF/Awariness Materials	89,810.00	
GFF/Consultant	90,000.00	
GFF/Controctul (Prog) Resource Fee	20,500.00	
GFF/Formation Child Group	25,250.00	
GFF/Life Skill Meeting with Oarents & Ramily	1,920.00	
GFF / Life Skills Training	23,602.00	
GFF / Life Skills Training Boys	27,476.00	
GFF/One Day Capacity Building on Child Right	30,273.00	
GFF/One Day Capacity Building on Child Right (Boys)	1,06,614.00	
GFF/One Day Workshop With Parents	2,543.00	
GFF/Run a Thon Against Child Marriage	98,500.00	
GFF/Salary & Statutory of Field Staffs	60,000.00	
GFF/Salary & Statutory Benefits Of Documentation	63,000.00	
GFF/Staff Welfare	26,984.00	
GFF/One Day Workshop on Child Marrige with Govt.	58,950.00	
GFF/Two Day Creative Writing (Girls)	87,699.00	
GFF/Two Day Creative Writing (Boys)	85,228.00	
GFF/Learning Youth Patnership	1,06,200.00	
GFF/Programe Travel	15,920.00	
		11,00,648.00

**FCRA FUND****GIRLS FIRST FUND -GFF PROJECT****FROM 01.07.2022 TO 31.03.2023****Administrative Expenditure**

GFF/ Office Maintanace	43,102.00	
GFF/ Office Telephone & Internet	17,223.00	
GFF/ Website Maintenance Cost	11,094.00	
GFF/Salary & Statutory Benefits of Project Holder	1,88,100.00	
GFF/Local Travel	2,840.00	
GFF / Accountant	1,08,000.00	
GFF/ Monthly Meeting	880.00	
GFF/Office Stationary	9,227.00	
GFF/Computer Maintanance	8,400.00	
		3,88,866.00

**Contd...8.**



**PROGRAMME SUPPORT COST**

GFF/Aducation Kit for Flood Relief	7,112.00	
GFF/Awariness Materials	24,416.00	
GFF/Bal Sanghthan Joint meeting	8,858.00	
GFF/ Boy Group Meeting	1,000.00	
GFF/Capacity Building Workshop with Parents	1,19,814.00	
GFF/ Celebration for International Women's day	12,855.00	
GFF/ Children Group Meeting	28,270.00	
GFF/ Children Day Celebration	20,006.00	
GFF/Consultant	2,97,000.00	
GFF/Creative Writing Workshop Bal Sanghthan	10,700.00	
GFF/Emergency Flood support	1,05,277.00	
GFF/Exposure Visit	6,729.00	
GFF/Fellowship	8,190.00	
GFF/GFF Participation	2,256.00	
GFF / Joint Children Meeting With Boy	21,935.00	
GFF/ Leadership Building Workshop On Creative	4,649.00	
GFF/Life Skills Meeting With Parents & Family	14,615.00	
GFF / Life Skills Training	88,386.00	
GFF / Life Skills Training Boys	20,195.00	
GFF/ National Sports Day	26,681.00	
GFF/One Day Capacity Building on Child Right	12,205.00	
GFF/One Day Workshop With Parents	33,181.00	
GFF/Salary & Statutory of Field Staffs	1,98,000.00	
GFF/Salary & Statutory Benefits Of Documentation	2,07,900.00	
GFF/Stakeholder Meeting	26,790.00	
GFF/ Two Day Nukkad Nattak Training Programe	25,742.00	
GFF/ Pragramme Travel	36,595.00	
GFF/Two Day Capacity building Life Skill Boys	7,300.00	
GFF/ Two Day Education Trip Cum Life Skill Training	49,285.00	
GFF/ Wellness Support	26,715.00	
GFF/Workshop CM, CL, POCSO	2,940.00	
		14,55,597.00

**PROGRAMME SUPPORT COST**

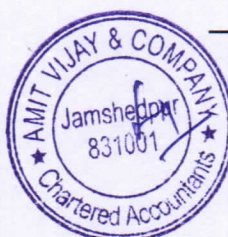
Misc. Expenses	-	
Bank Charges	2,581.58	
P.F. Admn. charges	-	
		2,581.58

**Closing Cash Balances as on 31.03.2023:**

Cash in Hand FCRA	283.23	
Cash in Hand GENRAL	9,943.89	
Cash in Hand Childline Project - Colab	1,193.00	
Cash in Hand Childline Project - Railway	2,132.00	
		13,552.12

**Closing Bank Balances as on 31.03.2023:**

State Bank of India Sonari Branch (SB A/c No. 10164536948) (IFSC- SBIN0006026)	8,820.50	
ICICI Bank, Bistupur S.B.A/c. No. 008901023648 (IFSC- ICIC0000089)	35,685.83	Contd...9.





UCO Bank, Bistupur (SB A/c No. 01540100015107)  
(IFSC- UCBA0000154)

9,615.52

UCO Bank, Sonari (SB A/c No. 21920110030882)  
(IFSC- UCBA0002192)

3,587.18

Axis Bank (SB A/c. No. 915010029087570)  
(IFSC- UTIB0001230)

3,36,687.97

3,94,397.00

**Closing BOI Bank Balances as on 31.03.2023 FCRA:**

State Bank of India-NDMB-SB- 40124890663  
[IFSC:- SBIN0000691]

9,58,679.00

Un-Utilized balance of Child Rights and You - CRY AM

Un-Utilized balance of Girls First Fund USA

7,32,602.20

Bank of India, C.H. Area Branch (SB A/c No. 450710100005142)  
[IFSC:- BKID0004507]

16,91,281.20

**TOTAL:**

**1,18,70,854.99**

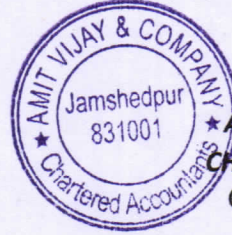
**FOR, ADARSH SEVA SANSTHAN**

**SECRETARY**

**TREASURER**



**AS PER REPORT ATTACHED**



**AMIT VIJAY & COMPANY**  
**CHARTERED ACCOUNTANTS**  
CA. AMIT AGARWAL, FCA  
M. No. 414325  
FRN: 000586C

**PLACE: JAMSHEDPUR.**

**DATE - 31-08-2023**

**AMIT AGARWAL**  
**AMIT VIJAY & COMPANY**  
**CHARTERED ACCOUNTANTS**  
Membership No.- 414325  
F R N - 016502C  
Jamshedpur-831001



**ADARSH SEVA SANSTHAN**  
**OPP. 4TH PHASE, ADARSHNAGAR, SONARI;**  
**JAMSHEDPUR, JHARKHAND - 831011.**

**SCHEDULES FORMING PART OF AND ATTACHED TO THE BALANCE SHEET AS ON 31-03-2023:-**

**SCHEDULE No. " 1 " - CURRENT LIABILITIES & PROVISIONS:- FCRA**

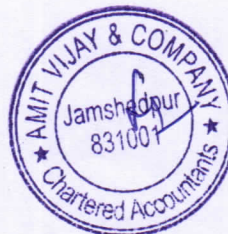
1	Liability for PF (Employer)	15,288.00
2	Liability for PF (Employee)	15,288.00
3	Liability for TDS	4,558.00
5	Internet Facilities Charges	44.00
6	Audit Fees Payable	1,410.00
7	M/S Anita Printers	28,292.00
8	Document Writing Payable	20,000.00
9	M/S Vickey Video	2,498.00
10	Prabha Jayaswal	3,501.00
11	Lakhi Das	17,018.00
12	Laxmi Haiburu	180.00
13	Pramod Travel	4,031.00
14	Prasant	2,200.00
<b>TOTAL: [A]</b>		<b>1,14,308.00</b>

**ASES- GENERAL FUND**

1	Amit Agarwal	4,820.00
2	Survey Charges Payable	(20.00)
3	TDS Payable	1,200.00
4	CREJ Payable	1,170.00
6	Avinash Kumar Dubey	2,000.00
7	Durga Lohar	500.00
8	Rina Dutta	118.00
9	Usha Mahato	11,540.00
10	PF Payable	(31,104.00)
11	Prabha Jayaswal	(1,200.00)
<b>TOTAL: [B]</b>		<b>(10,976.00)</b>

**CHILDLINE RAILWAY**

1	Loan from ASES General fund	1,96,922.00
2	Shelter Payable	2,055.00
3	Nutrition Payable	58,382.00
4	Office Maintenance Payable	18,262.00
5	Stationary Payable	1,498.00
6	Computer Main. Payable	3,750.00
7	Awareness Material Payable	29,493.00
8	Open House payable	1,955.00
9	Training & Oreintation payable	749.00
10	CHILDLINE Se Dosti Payable	2,520.00
11	Accountant Salary Payable	7,000.00
12	Salary Payable- Coordinator	84,000.00
13	Salary Payable- Counsellors	48,160.00
14	Salary Payable- Team Members	3,01,920.00
15	Salary Payable- Volunteer	94,720.00
16	Audit fee Payable	5,000.00
17	Staffs Welfare	(720.00)
<b>TOTAL: [C]</b>		<b>8,55,666.00</b>





**CHILDLINE COLLAB**

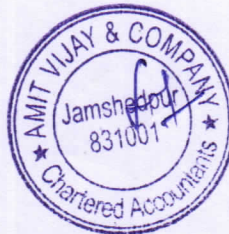
1	Loan from ASES General fund	74,505.00
2	Loan from CHILDLINE Railway	73,757.00
3	Audit Fee Payable	5,000.00
4	Awareness Material	16,590.00
5	Nutrition Payable	49,710.00
6	Office Maintenance Payable	2,540.00
7	Computer Maintenance	5,680.00
8	Open house Payable	1,150.00
9	Stationary Payable	2,885.00
10	Staff Welfare Payable	7,400.00
11	Training & Orientation payable	2,230.00
12	Salary Payable- Coordinator	70,000.00
13	Salary Payable- Counsellors	46,000.00
14	Salary Payable- Team Members	2,71,600.00
15	Salary Payable- Volunteer	30,000.00
	CHILDLINE Se Dosti Payable	5,601.00
<b>TOTAL: [D]</b>		<b>6,64,648.00</b>

**TOTAL: [A+B+C+D]****16,23,646.00****SCHEDULE No. " 3 " - CURRENT ASSETS, LOANS & ADVANCES:- FCRA**

1	Alpona Das	11,660.00
2	Bharat Bhusan Mahato	146.00
3	Rohit Karmakar	756.00
4	Sushma Sahu	600.00
5	M. Arvinda	293.00
6	Puja Paramanik	2,689.00
7	TDS Receivable	3,245.00
8	Usha Mahato	35.00
9	Usha Mahato	12,000.00
10	Swapan Naik	12,508.00
11	Ravindranath Bari	301.00
12	Vinod Mathews	1,318.00
<b>TOTAL:</b>		<b>45,551.00</b>

**ASES- GENERAL FUND**

1	Anjan Kumar Prasad	36,866.00
2	Anjan Kumar Prasad (Salary Advance)	6,000.00
3	Bharat Bhushan Mahato	10,000.00
4	Debtosh Dutta	10,000.00
5	Jitendra Pati	2,500.00
6	Lakhi Das	11,200.00
7	Lakhi Moni Pramanik	13,000.00
8	Laxmi Haiburu	3,000.00
9	M. Arvinda	1,200.00
10	Pramod Travels	1,998.00
11	Shiv Tyagi Sinha	2,369.00
12	Sushma Sahu	8,000.00
13	Swapan Naik	47,600.00
14	Tush Gope	1,500.00
15	Usha Mahato	1,200.00
16	Security Deposit with JBVNL	17,090.00
17	Advance to Childline- Collab	81,620.00
18	Advance to Childline- Railway	1,96,922.00

**TOTAL: [B]****4,52,065.00 Contd...3.**



**CHILDLINE RAILWAY**

	Arun Rajak	1,137.00
1	Mahima Kalindi	2,000.00
	Pintu Karua	2,377.00
	M.Arvinde	(99,743.18)
	Swapan naik	2,032.00
	Loan to CHILDLINE Collab	73,757.00

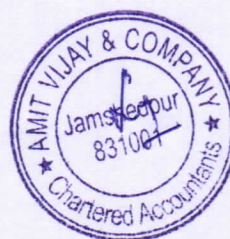
**TOTAL: [C]** (18,440.18)

**CHILDLINE COLLAB**

1	Ajay Kumar Singh	4,000.00
2	Archana Ghosh	2,848.00
3	Mausami Pandey	1,920.00
4	Mausami Pandey (Programe)	1,476.00
5	Rina Dutta	4,720.00
6	Rohit Karmakar	5,000.00
7	Rohit Karmakar (Programe)	1,153.00
8	Sanatan Pandey (Programe)	5,855.00
9	Sangita Kumari	8,840.00
10	Sangita Kumari (Programe)	2,299.00
11	Seema Jha (Programe)	2,748.00
12	Shiv Tyagi Sinha	3,120.00
13	Swapan Naik	4,627.00
14	Usha Gupta	9,320.00
15	Usha Gupta (Programe)	2,744.00
16	Rina Dutta (Programe)	(28,278.00)
17	Vijay Kumar Mahato	1,840.00

**TOTAL: [D]** 34,232.00

**TOTAL: [A+B+C+D]** 5,13,407.82





**ADARSH SEVA SANSTHAN**  
**OPP. 4TH PHASE, ADARSHNAGAR, SONARI;**  
**JAMSHEDPUR, JHARKHAND - 831011**

**SCHEDULE No. " 2 " - FIXED ASSETS**

S. No.	A S S E T S	RATE	OPENING BALANCE AS ON 01.04.2022	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2023
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**NATIONAL:**

1	MICROWAVE OVEN (SAMSUNG)	0%	5,500.00	-	5,500.00	-	5,500.00
2	BUILDING	5%	86,564.10	-	86,564.10	4,328.00	82,236.10
3	BOUNARY WALL CONSTRUCTION	5%	1,56,284.00	-	1,56,284.00	7,814.00	1,48,470.00
3	FURNITURE & FIXTURES	10%	7,877.81	-	7,877.81	788.00	7,089.81
4	TROLLEY	10%	11,458.50	-	11,458.50	1,146.00	10,312.50
5	CEILING FANS	10%	2,524.00	-	2,524.00	252.00	2,272.00
6	MOTOR CYCLE	15%	4,498.82	-	4,498.82	675.00	3,823.82
7	PRINTER	15%	7,114.14	-	7,114.14	1,067.00	6,047.14
8	CAMERA	15%	3,045.90	-	3,045.90	457.00	2,588.90
9	INVERTER 2400VA	15%	8,569.00	-	8,569.00	1,285.00	7,284.00
10	CPU FOR COMPUTER	15%	7,099.00	-	7,099.00	1,065.00	6,034.00
11	CAR- MARUTI- ECCO	15%	1,96,339.00	-	1,96,339.00	29,451.00	1,66,888.00
12	REFRIGERATOR	15%	5,130.00	-	5,130.00	770.00	4,360.00
13	SOFTWARE	25%	990.70	-	990.70	248.00	742.70
14	COMPUTER	40%	417.00	-	417.00	167.00	250.00
			<b>5,03,411.97</b>	<b>-</b>	<b>5,03,411.97</b>	<b>49,513.00</b>	<b>4,53,898.97</b>

**CHILDLINE PROJECT:-**

1	Computer (Childline)	40%	28,633.00	-	28,633.00	11,453.20	17,179.80
2	Furniture & Fixtures (Childline)	10%	36,469.70	-	36,469.70	3,646.97	32,822.73
3	Computer (Childline Railway)	40%	5,443.00	-	5,443.00	2,177.20	3,265.80
4	Furniture & Fixtures (Childline Railway)	10%	18,193.00	-	18,193.00	1,819.30	16,373.70
			<b>88,738.70</b>	<b>-</b>	<b>88,738.70</b>	<b>19,096.67</b>	<b>69,642.03</b>



<b>TOTAL(A)</b>	<b>5,92,150.67</b>	<b>-</b>	<b>5,92,150.67</b>	<b>68,609.67</b>	<b>5,23,541.00</b>
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S. No.	A S S E T S	RATE	OPENING BALANCE AS ON 01.04.2020	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2021
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**FCRA:**

1	MOTOR CYCLE	15%	4,074.95	-	4,074.95	611.24	3,463.71
2	FURNITURE & FIXTURES	10%	63,521.78	-	63,521.78	6,352.18	57,169.60
3	COMPUTER	40%	33,288.38	-	33,288.38	13,315.35	19,973.03
4	LCD PROJECTOR	15%	5,573.50	-	5,573.50	836.03	4,737.48
5	CAMERA	15%	18,782.00	-	18,782.00	2,817.30	15,964.70
6	LAPTOP	15%	11,509.00	-	11,509.00	1,726.35	9,782.65
7	DONGLE CHARGE	15%	1,044.00	-	1,044.00	156.60	887.40
8	LIBRARY SET UP	15%	10,440.00	-	10,440.00	1,566.00	8,874.00
9	TABLET (LENOVO)	40%	5,990.00	-	5,990.00	2,396.00	3,594.00
10	TABLET (CRY)	0%	15,905.00	-	15,905.00	-	15,905.00
11	TABLET ACCESSORIES (CRY)	0%	4,000.00	-	4,000.00	-	4,000.00

**TOTAL:(B)**

1,74,128.61

1,74,128.61

29,777.05

1,44,351.56

**TOTAL:(A+B)**

7,66,279.28

7,66,279.28

98,386.72

6,67,892.56





**NOTES TO ACCOUNTS (forming part of and attached to the balance sheet as at 31<sup>st</sup> March; 2023): -**

**SIGNIFICANT ACCOUNTING POLICIES**

**1. Accounting Convention:**

The Accounts of the Society are prepared on historical cost basis in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India on Accrual basis, unless otherwise stated.

**2. Revenue Recognition:**

- a) Income from Project-Grants are recognized on the date of receipt of such income.
- b) Income from interest bearing securities and fixed deposits is recognized on time proportion basis taking into account the amount of deposits and rate of interest. However due consideration has also been given to Form 26AS of the society.

**3. Statutory Liability:**

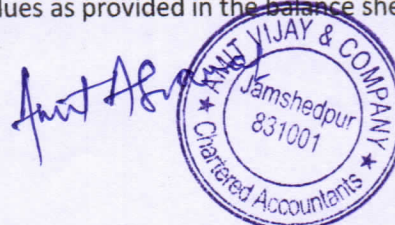
Statutory dues with respect to Deduction of Tax at Source (TDS) is the liability of the Society's management and Goods and Service Tax liability (GST) is not applicable to the society.

- a) TDS deducted but not deposited-

Date	Particulars	Amount (INR)
31-03-2023	TDS u/s 194C & 194J of the I.T. Act, 1961	As per Balance Sheet

**4. Fixed Assets, Depreciation & Amortisation:**

- a) Fixed Assets, excluding land & Building, are stated at historical cost less depreciation.
- b) Depreciation is provided under written down value method at the following rates, as approved by the council, based on the useful life of the respective assets
  1. Building 5%
  2. Air Conditioners & office Equipments 15%
  3. Electrical Installations 10%
  4. Furniture & Fixtures 10%
  5. Vehicles 15%
  6. Computers & Accessories 40%
- c) Depreciation on additions of fixed assets is provided on pro-rata basis from the date it is put to use.
- d) Intangibles Assets (Software) is to be amortized equally over a period of three years.
- e) The Category/block of Assets as per Balance Sheet does not corresponds with the categories/block as maintained in Tally but the rate of depreciation and WDV of the fixed assets as on 31<sup>st</sup> March, 2023 is matching with the values as provided in the balance sheet.





**5. Investments:**

- a) Long- Term Investments are carried at cost and diminution in value, other than temporary, is provided for.
- b) Current Investments: Not Applicable.

**6. Inventories:**

The Inventories of consumables such as stationeries, etc. as per tally cannot be verified as Stock Register is not maintained and quantification of the same is not possible.

**7. Employee Benefits:**

- a) Both Short-term and Long-term Employee benefits are charged off in the year in which the related service is rendered.
- b) Post-Employment and other long- term employee benefits are charged off in the year in which the employee has rendered services. The amount charged-off is recognized at the present value of the amounts payable determined on the basis of actuarial valuation.

The Actuarial Valuation done as per as per Projected Unit Credit Method. Actuarial gain or losses in respect of post-employment and other long-term benefits are charged to income & expenditure account and are not deferred.

- c) Retirement Benefits in the form of Provident Fund is applicable to the Society. Therefore, the same is accounted for.

**8. Provisions**

Provision is recognized when an enterprise has a present obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a realizable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimates required to settle the obligations at the Balance Sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

- a) Previous year's figures have been regrouped/rearranged wherever necessary.

**9. Revenue Grant**

No any Corpus Donations have been received during the relevant previous year.

For **Amit Vijay & Company**

Chartered Accountants

Firm Regn. No.: 016502C

Sd/-

CA. AMIT AGARWAL, FCA

Membership No. :414325

Place: Jamshedpur.

Date: 31-08-2023.



**AMIT AGARWAL**  
**AMIT VIJAY & COMPANY**  
**CHARTERED ACCOUNTANTS**  
Membership No.- 414325  
F R N - 016502C  
Jamshedpur-831001

For and on Behalf of the  
ADARSH SEVA SANSTHAN

