

# CONSOLIDATED AUDIT REPORT

2018-2019



help the mother  
help the child...

CHILD IN NEED INSTITUTE  
DAULATPUR, PAILAN, VIA JOKA  
DIST-SOUTH 24 PARGANAS  
KOLKATA-700104  
WEST BENGAL  
INDIA

PHONE : (033) 2497- 8192/8206; FAX: (033) 2497- 8241

E- MAIL: [cini@cinindia.org](mailto:cini@cinindia.org);

Visit us: [www.cini-india.org](http://www.cini-india.org)



# Salarpuria & Partners

CHARTERED ACCOUNTANTS  
7, C. R. AVENUE, KOLKATA - 700 072  
Phone : 2237 5400 / 5401, 4014 5400 - 5410  
website : www.salarpuriajajodia.com  
e-mail : salarpuria.jajodia@rediffmail.com  
office@salarpuriajajodia.com  
Branches at New Delhi & Bangalore

## INDEPENDENT AUDITOR'S REPORT To CHILD IN NEED INSTITUTE

### Opinion

We have audited the financial statements of **CHILD IN NEED INSTITUTE**, which comprise the balance sheet as at March 31, 2019, and the Income and Expenditure Account and Receipt and Payment Account for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the West Bengal Societies Registration Act, 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet as at 31st March, 2019.
- In the case of the Statement of Income and Expenditure of the **Surplus** for the year ended on that date.
- In the case of the Receipt and Payment Account for the year ended on that date.

### 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with 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 Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the West Bengal Societies Registration Act, 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that 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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.





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## 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**FOR SALARPURIA & PARTNERS**

**CHARTERED ACCOUNTANTS**

Firm ICAI Reg. No.302113E

(Palash Kumar Dey)

M.No.053991

UDIN:19053991AAAAA6823

Place : Kolkata

Date : 7th September, 2019



# CHILD IN NEED INSTITUTE

## Consolidated Balance Sheet as at 31st March 2019

SOURCES OF FUNDS	Sch	Amount in Rupees	
		Current Year	Previous Year
General Fund	1	17,73,66,654	15,28,50,895
Specific Funds	2	11,65,34,782	11,20,45,228
Current Liabilities	3	49,92,746	57,01,319
		<b>29,88,94,182</b>	<b>27,05,97,442</b>
<b>APPLICATIONS OF FUNDS</b>			
Fixed Assets	4	4,86,50,980	5,59,70,888
Investments	5	9,10,66,677	8,94,45,764
Current Assets	6	15,37,28,673	12,09,09,119
Loans & Advances	7	54,47,852	42,71,671
		<b>29,88,94,182</b>	<b>27,05,97,442</b>
Significant Accounting Policies & Notes to Accounts	17		

The schedules referred to above form an integral part of the accounts

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



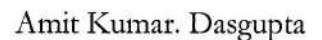
On Behalf of Governing Body





Prof. Sunit Mukherjee

President



Amit Kumar. Dasgupta

Treasurer



Dr S N Chaudhuri

Secretary

Place: Kolkata

Date: 7th September 2019.

CHILD IN NEED INSTITUTE

Consolidated Income & Expenditure Account for the year ended 31st March 2019

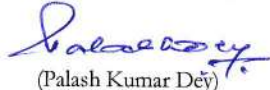
INCOME	Sch	Amount in Rupees	
		Current Year	Previous Year
Grant & Donations	8	32,11,10,943	29,65,30,295
Investment Income	9	1,05,57,879	93,01,110
Income from Own Resources	10	1,28,93,029	1,42,01,957
Training, Counselling Activities	11	-	8,500
Other Sources	12	1,50,28,430	39,95,768
		<b>35,95,90,281</b>	<b>32,40,37,630</b>
<b>EXPENDITURE</b>			
Programme Cost	13	31,47,17,463	29,02,45,845
Personnel Cost	14	62,74,944	73,41,808
Administrative Expenses	15	98,81,343	30,96,512
Financial Expenses	16	1,11,599	49,007
		<b>33,09,85,349</b>	<b>30,07,33,172</b>
<b>Excess of Income over Expenditure (Before Depreciation)</b>		<b>2,86,04,932</b>	<b>2,33,04,457</b>
Depreciation		40,89,173	35,27,892
<b>Excess of Income over Expenditure (After Depreciation)</b>		<b>2,45,15,759</b>	<b>1,97,76,565</b>
<b>Appropriation</b>			
Corpus Fund		-	-
General Fund		2,45,15,759	1,97,76,565
		<b>2,45,15,759</b>	<b>1,97,76,565</b>

Significant Accounting Policies & Notes to Accounts

17

The schedules referred to above form an integral part of the accounts

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

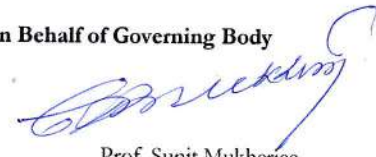
M.No:053991

Partner


Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer



Place: Kolkata

Date: 7th September 2019

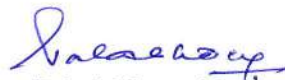
  
Dr S N Chaudhuri  
Secretary

## CHILD IN NEED INSTITUTE

### Consolidated Schedules forming part of the Balance Sheet as at 31st March 2019

	Amount in Rupees	
Schedule 1: General Fund	Current Year	Previous Year
Capital Account	7,52,94,181	5,55,17,616
Add :Excess for the year	2,45,15,759	1,97,76,565
	(A) <b>9,98,09,941</b>	<b>7,52,94,181</b>
Corpus Fund	(B) 7,75,56,713	7,75,56,713
	(A+B) <b>17,73,66,654</b>	<b>15,28,50,895</b>
<b>Schedule 2: Specific Funds</b>		
<b>Grant Reserve Fund</b>		
(Refer Annexure-1)		
-Grants Surplus Reserve	9,30,84,749	8,35,76,141
-Grants Surplus Reserve(Unallocated)	10,46,878	10,46,878
	(A) <b>9,41,31,627</b>	<b>8,46,23,019</b>
<b>Other Reserve Funds</b>		
Monobitan Property Fund	4,81,322	4,81,322
Fixed Asset Fund	1,23,43,504	1,23,43,504
Disaster Relief Fund	15,39,034	15,39,034
Emergency Reserve Fund	10,84,100	10,84,100
Building and Infrastructure Fund	18,32,174	18,32,174
Human Resource Development Fund	19,81,096	19,81,096
Project Support Fund	0	41,492
Gratuity Fund	31,41,925	29,63,235
	(B) <b>2,24,03,155</b>	<b>2,22,65,957</b>
	(A+B) <b>11,65,34,782</b>	<b>10,68,88,976</b>
<b>Schedule 3 :Current Liabilities</b>		
Sundry Creditors	29,72,064	42,91,485
Security Deposit	1,00,397	2,05,397
Statutory dues(EPF, P.Tax ,GST & TDS)	19,20,285	12,04,437
	<b>49,92,746</b>	<b>57,01,319</b>

**For Salarpuria & Partners  
Chartered Accountants**



(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**



Prof. Sunit Mukherjee

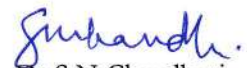
President





Amit Kumar. Dasgupta

Treasurer



Dr S N Chaudhuri

Secretary

Place: Kolkata

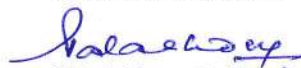
Date: 7th September 2019.

**CHILD IN NEED INSTITUTE**

**Consolidated Schedules forming part of the Balance Sheet as at 31st March 2019**

<b>Schedule 4: Fixed Assets</b>	<b>Amount in Rupees</b>	
<b>A. Fixed Assets(own)</b>	<b>Current Year</b>	<b>Previous Year</b>
Land (Registered in the name of CINI & free from encumbrance)	54,07,234	54,07,234
Building (Registered in the name of CINI & free from encumbrance)	3,83,20,072	2,46,87,963
Furniture & Fixtures	23,77,992	22,04,889
Office Equipments	3,64,985	4,19,930
Lift	5,046	5,936
Motor Cars (Registered in the name of CINI & free from encumbrance)	1,81,004	2,12,946
Computers, Printers and UPS	2,67,153	2,19,503
Computer Software	43,239	43,744
Electrical Installation	99,251	72,243
Air-Condition Machines	5,39,290	2,84,422
Generator	1,24,571	1,46,553
Motor Bike	30,490	35,871
Other Miscellaneous Assets	4,73,027	4,12,491
LED TV/DVD	1,878	2,210
Tubewell	1,27,935	1,50,512
Micro unit machine	2,55,634	3,00,746
Solar Water Heater	1,962	2,308
Pump set	30,217	35,549
	<b>(A) 4,86,50,980</b>	<b>3,46,45,050</b>
<b>B.Fixed Assets(Project)</b>		
Computer,Printer & UPS	82,42,594	57,25,287
Computer Software	2,02,680	2,02,680
Other Miscellaneous Assets	29,99,329	12,08,767
Furniture & Fixtures	15,25,482	10,36,235
Machinery	21,24,080	21,24,080
Motor Bike	2,94,582	57,638
Air-Condition Machines	83,000	83,000
Electrical Installation	24,480	24,480
Building	69,86,733	
Office Equipments	1,90,801	76,553
	<b>2,26,73,761</b>	<b>1,05,38,720</b>
<b>Less:Project Assets Control</b>	<b>(2,26,73,761)</b>	<b>(1,05,38,720)</b>
<b>WIP</b>		
Work-In-Progress(Golpark Building)	<b>(C) -</b>	<b>1,61,69,586</b>
	<b>(A+B+C) 4,86,50,980</b>	<b>5,08,14,636</b>
<b>Schedule 5:Investments</b>		
Bank Fixed Deposit(with scheduled bank)	8,54,19,792	8,31,98,879
Govt. Securities & Bonds	56,46,885	62,46,885
	<b>9,10,66,677</b>	<b>8,94,45,764</b>


**For Salarpuria & Partners**  
**Chartered Accountants**


  
(Palash Kumar Dey)  
M.No:053991  
Partner  
Firm Registration No.: 302113E

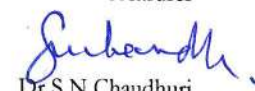


**On Behalf of Governing Body**



  
Prof. Sunit Mukherjee  
President

  
Amit Kr. Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: 7th September 2019.

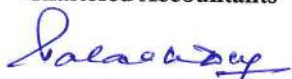


**CHILD IN NEED INSTITUTE**

**Consolidated Schedules forming part of the Balance Sheet as at 31st March 2019**

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 6: Current Assets</b>		
Project Receivables (Recoverable as certified by the management) (Refer Annexure-1)	3,70,78,774	4,52,92,300
Sundry Debtors	39,55,122	25,70,440
Accrued Interest	10,59,953	5,78,543
ATM Rent Receivable(Axis Bank Ltd)	-	-
Cash in Hand	4,68,575	4,33,944
Cash at Bank (with scheduled banks) -In Savings Account	11,11,66,249	7,20,33,893
	<b>15,37,28,673</b>	<b>12,09,09,119</b>
<b>Schedule 7 :Loans &amp; Advances</b>		
(Recoverable in cash or in kind unless specifically stated)		
Staff Advance (Repayments are regular and as per Agreement)	3,600	20,000
Programme Advances	2,36,729	6,18,726
Tax Deducted at Source	46,14,296	32,14,624
Security Deposits	5,93,227	4,18,321
	<b>54,47,852</b>	<b>42,71,671</b>

**For Salarpuria & Partners  
Chartered Accountants**



(Palash Kumar Dey)

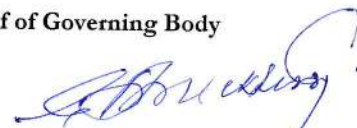
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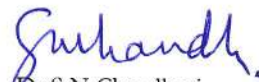


Prof. Sunit Mukherjee  
President



Amit Kumar. Dasgupta  
Treasurer





Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.

CHILD IN NEED INSTITUTE

Consolidated Schedules forming part of Income & Expenditure Account for the Year ended 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 8: Grant &amp; Donations</b>		
Programme Income	31,47,17,463	29,02,45,845
Free & Unrestricted Donations	63,93,480	62,84,451
	<b>32,11,10,943</b>	<b>29,65,30,296</b>
<b>Schedule 9: Investments Income</b>		
Interest from Fixed Deposits	64,15,751	56,70,904
Interest from Govt. Securities	4,37,640	6,99,757
Bank Interest	36,52,593	28,19,709
Interest from Others	51,895	1,10,741
	<b>1,05,57,879</b>	<b>93,01,110</b>
<b>Schedule 10: Own Resources</b>		
Rental and Hire Charges	81,52,412	1,21,34,968
Miscellaneous Income	47,40,617	20,66,988
	<b>1,28,93,029</b>	<b>1,42,01,956</b>
<b>Schedule 11: Training Activities</b>		
Health & Nutrition Training	-	8,500
	-	8,500
<b>Schedule 12: Other Sources</b>		
Recovery from Projects	1,50,28,430	39,95,768
	<b>1,50,28,430</b>	<b>39,95,768</b>

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)

M.No:053991

Partner

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On Behalf of Governing Body



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President



  
Amit Kumar. Dasgupta  
Treasurer

Place: Kolkata

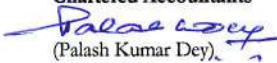
Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

CHILD IN NEED INSTITUTE


Consolidated Schedules forming part of Income & Expenditure Account for the year ended 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 13: Programmes Cost</b>		
Programme Expenses	31,47,17,463	29,02,45,845
	<b>31,47,17,463</b>	<b>29,02,45,845</b>
<b>Schedule 14: Personnel Cost</b>		
Salary and Wages	62,74,944	73,41,808
	<b>62,74,944</b>	<b>73,41,808</b>
<b>Schedule 15: Administrative Exp</b>		
Rent	90,991	-
Communication Exp	2,06,592	82,533
Repairs & Maintenance	12,49,911	98,976
Power and Fuel	89,151	77,648
Annual Maintenance	93,116	57,141
Printing & Stationery	1,09,205	91,915
Professional & Legal Fees	1,11,317	8,72,501
Audit Fees	1,14,425	1,93,050
Security Charges	9,57,568	1,20,545
Insurance	1,92,754	49,197
Travelling and conveyance	5,82,894	4,93,925
Computer Consumables	40,928	4,080
Office Maintenance	2,43,472	66,396
Electricity	6,53,754	97,490
Other programme expenses	36,28,134	2,61,591
Miscellaneous Expenses	10,45,494	2,06,891
Rates & Taxes	1,85,869	2,84,729
Fooding & Loading	12,555	-
Refreshment Expenses	37,905	-
Audit Expenses	82,702	37,905
Avertisement Expenses	1,11,248	-
	<b>98,81,343</b>	<b>30,96,513</b>
<b>Schedule 16: Financial Expenses</b>		
Bank Charges	1,11,599	42,446
Interest on bank loan	-	6,561
	<b>1,11,599</b>	<b>49,008</b>
Depreciation	40,89,173	35,27,892

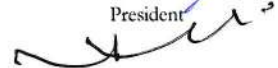
**For Salarpuria & Partners**  
**Chartered Accountants**  
  
 (Palash Kumar Dey)  
 M.No:053991  
 Partner  
 Firm Registration No.: 302113E



**On Behalf of Governing Body**

  
 Prof. Sunit Mukherjee  
 President



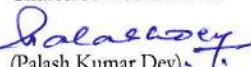
  
 Amit Kumar. Dasgupta  
 Treasurer

  
 Dr S N Chaudhuri  
 Secretary

Place: Kolkata  
 Date: 7th September 2019.

**CHILD IN NEED INSTITUTE**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

<b>RECEIPTS</b>			<b>PAYMENTS</b>		
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>	<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
<b>Opening Balance</b>			Project Expenses		29,96,89,033
(a) Cash in Hand	4,33,944		Specific Fund Expenses		41,492
(b) Cash at Bank	7,20,33,893		<b>Institutional Overhead</b>		
		7,24,67,837	(a) Personnel	54,92,572	
<b>Grant Received during the year</b>			(b) Administration	90,48,909	
(a) Project Grant	33,09,11,880		(c) Financial	1,11,599	
(b) Interest on Project Grant	6,95,282		(c) Others	-	1,46,53,080
(c) Specific Fund	-				
(d) Free & Unrestricted Donations	63,93,480		Investment made during the year		16,20,913
(e) Corpus Grant	-		Purchase of Fixed Assets		19,25,517
(f) Grant Unallocated	-	33,80,00,642			
Income from Own Resources		1,16,20,513	Payment to Creditors		13,19,421
<b>Investment and Others Interest</b>			Security deposit		2,79,906
Income from Fixed Deposit	59,34,341	-	Tax Deducted at source		13,99,672
Income from Govt Securities	4,37,640		<b>Closing Balance</b>		
Income from Bank Interest	36,52,593		(a) Cash in Hand	4,68,575	
Income from others Interest	51,895	1,00,76,469	(b) Cash at Bank	11,11,66,249	
Programme Advance(Refund)		3,81,997			11,16,34,824
Staff Advance(Refund)		16,400			
<b>TOTAL</b>		<b>43,25,63,858</b>	<b>TOTAL</b>		<b>43,25,63,858</b>


For Salarpuria & Partners  
Chartered Accountants  
  
(Palash Kumar Dey), T.  
M.No:053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

## CHILD IN NEED INSTITUTE

### Schedule 17: Significant Accounting Policies & Notes to the Accounts for the Year 2018-19

#### **1. Basis of Preparation of Financial Statements:**

The financial statements have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under historical cost convention on accrual basis. Gaap comprises accounting standards notified by the Institute of Chartered Accountants of India (ICAI), and the other pronouncements of ICAI, especially the technical guide on accounting and auditing in not-for-profit organization to the extent applicable.

#### **2. Use of Estimates:**

The preparation of the financial statements in conformity with GAAP required management to make estimates and assumptions that affect the reported amounts of contributions and expenses during the reporting period, reported balance of assets and liabilities, and disclosure of contingent assets and liabilities as at the date of the financial statements. Actual revision to accounting estimates is recognized prospectively in current and future periods.

#### **3. Fixed Assets & Depreciation:**

Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any except in case of land which is carried at cost. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

For assets purchased from projects funds, a project assets reserve fund is created for an equivalent amount of the asset purchased during the year.

Assets individually costing Rupees Five Thousand or less are charged off as expenditure in the year of purchase.

Depreciation on fixed assets is provided under written down value method based on the estimated useful life of the asset at the following rates:

Air Conditioners	15%
Building	10%
Computers	40%
Electrical Fittings	10%
Furniture & Fixtures	10%
Office Equipments	15%
Vehicles	15%
Other Assets	15%

#### **4. Grants & Donation Recognition:**

**Specific Grants (Project Grants):** Grants and donations of this nature are recognized as income when all conditions attached with the grants or donations are complied with.



For CHILD IN NEED INSTITUTE

*[Signature]*  
President

*[Signature]*  
Treasurer

*[Signature]*  
Secretary

Unutilized contributions from donors for specific projects are disclosed as restricted funds in the schedules to the balance sheet as Grant Surplus Reserve and is carried forward for use in future periods.

**Unrestricted Grants (Free Grants):** The grants received without any specific condition attached to the donation are recognized as income in the period of receipt.

Grants or donation received in foreign currency are recorded at the amount credited in to the bank account at the prevalent exchange rate on the date of transaction.

Contributions received in kinds are accounted in the books in the year of receipt based of the cost of materials received and the declaration made by the donor.

#### **5. Other Income:**

Interest Income for all investments is recognized using the time-proportion method.

#### **6. Expenditure:**

The expenditure is recognized when it is probable that the consumption or loss of future economic benefits resulting in reduction in assets and/or an increase in liabilities has occurred and the amount can be measured reliably.

Expenditure encompasses both, expenses that arise in the course of ordinary activities of the Society as well as losses. Expenses that arise in the course of ordinary activities include monetary expenses such as programme implementation expenses, office administration/maintenance expenses, salaries and other employee benefits and non-monetary expenses such as depreciation, other programme expenses.

#### **7. Investments:**

Long-term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investment are valued at cost or market value, whichever is lower.

#### **8. Current Assets:**

Project receivable as disclosed in the schedules to the balance sheet represents those amounts which the Society has spent against approved and sanctioned projects but grants from donors have not been received in full till the end of the reporting period.

#### **9. Cash & Bank Balances:**

All Bank Accounts in the name of the Institute maintained at various locations have been duly reconciled.

#### **10. Retirement Benefits:**

Retirement benefits towards Leave Encashment are accounted on Cash Basis. For liability towards Gratuity, a fund has been created by a corresponding debit in personnel cost.

#### **11. Provision & Contingencies:**

A provision is recognized when the Society has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.



For CHILD IN NEED INSTITUTE

President

Treasurer

Secretary

A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements.

**12. Taxation:**

The Society is exempt from Income tax under Section 12AA of the Income Tax Act, 1961.

Since the Society is exempt from income tax, no deferred tax (asset or liability) is required to be recognized in respect of timing differences.

**13. Segment Reporting:**

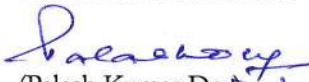
The operations predominantly relate to providing charitable services and accordingly this is the only reportable segment. Therefore, the Society has only one business segment of "Charitable Work" and one geographic segment "India".

14. Loans & Advances, Project Receivables/Payables are subject to confirmation from respective parties.

15. A net amount of Rs. 8,49,595.00 have been written off during the financial year from project Receivable/Payables & Advances with reasonable certainty of not being received.

16. Previous year's figure have been regrouped or rearranged wherever necessary.

**For Salarpuria & Partners  
Chartered Accountants**



(Palash Kumar Dey)

M.No:053991

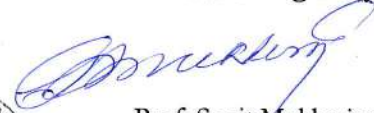
Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**





Prof. Sunit Mukherjee  
President



Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019

# FOREIGN CONTRIBUTION AUDIT REPORT

2018-2019



help the mother  
help the child...

CHILD IN NEED INSTITUTE  
DAULATPUR, PAILAN, VIA JOKA  
DIST-SOUTH 24 PARGANAS  
KOLKATA-700104  
WEST BENGAL  
INDIA

PHONE : (033) 2497- 8192/8206; FAX: (033) 2497- 8241

E- MAIL: [cini@cinindia.org](mailto:cini@cinindia.org);

Visit us: [www.cini-india.org](http://www.cini-india.org)

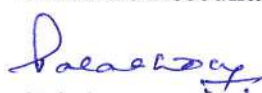


**CHILD IN NEED INSTITUTE**  
**FOREIGN CONTRIBUTION ACCOUNT**  
 Balance Sheet as at 31st March 2019

SOURCES OF FUNDS	SCH	Amount in Rupees	
		Current Year	Previous Year
General Fund	1	10,15,27,155	8,51,17,398
Specific Funds	2	7,45,70,858	7,68,11,602
Current Liabilities	3	2,11,052	92,007
		<b>17,63,09,065</b>	<b>16,20,21,007</b>
<b>APPLICATIONS OF FUNDS</b>			
Fixed Assets	4	2,93,28,671	3,63,48,630
Investments	5	7,55,02,461	7,46,47,525
Current Assets	6	6,82,49,097	4,89,04,345
Loans & Advances	7	32,28,836	21,20,507
		<b>17,63,09,065</b>	<b>16,20,21,007</b>
Notes to Accounts & Significant Accounting Policies	17		

The schedules referred to above form an integral part of the accounts

**For Salarpuria & Partners**  
**Chartered Accountants**



(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**





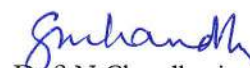
Prof. Sunit Mukherjee

President



Amit Kumar. Dasgupta

Treasurer



Dr S N Chaudhuri

Secretary

Place: Kolkata

Date: 7th September 2019.

# CHILD IN NEED INSTITUTE

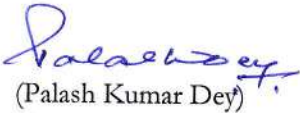
## FOREIGN CONTRIBUTION ACCOUNT

Income & Expenditure Account for the year ended 31st March 2019

INCOME	Sch	Amount in Rupees	
		Current Year	Previous Year
Grant & Donations	8	18,49,50,289	14,31,98,601
Investment Income	9	83,40,600	67,48,291
Income from Own Resources	10	46,32,088	32,42,945
Other Sources	12	1,03,23,293	39,95,768
<b>EXPENDITURE</b>		<b>20,82,46,270</b>	<b>15,71,85,605</b>
Programme Cost	13	18,17,88,619	13,99,73,008
Personnel Cost	14	20,12,125	13,02,251
Administrative Expenses	15	51,92,584	5,56,982
Financial Expenses	16	63,251	32,005
		<b>18,90,56,579</b>	<b>14,18,64,246</b>
<b>Excess of Income over Expenditure (Before Depreciation)</b>		<b>1,91,89,691</b>	<b>1,53,21,358</b>
Depreciation		27,79,934	30,12,244
<b>Excess of Income over Expenditure (After Depreciation)</b>		<b>1,64,09,757</b>	<b>1,23,09,114</b>
<b>Appropriation</b>			
Corpus Fund		-	-
General Fund		1,64,09,757	1,23,09,114
		<b>1,64,09,757</b>	<b>1,23,09,114</b>
Significant Accounting Policies & Notes to Accounts	17		

The schedules referred to above form an integral part of the accounts

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

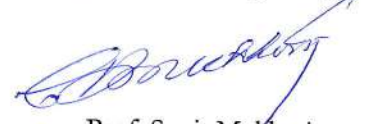
M.No:053991

Partner

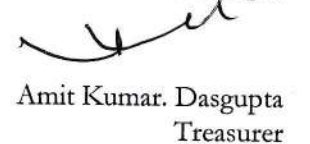
Firm Registration No.: 302113E



On Behalf of Governing Body



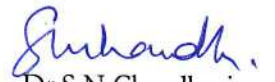
Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer



Place: Kolkata

Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

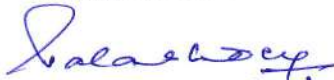
# CHILD IN NEED INSTITUTE

## FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Balance Sheet as at 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 1: General Fund</b>		
Capital Account	1,67,31,799	44,22,684
Add : Excess of Income over Expenditure(Net)	1,64,09,757	1,23,09,114
	(A) <b>3,31,41,555</b>	<b>1,67,31,799</b>
Corpus Fund	(B) 6,83,85,599	6,83,85,599
	(A+B) <b>10,15,27,155</b>	<b>8,51,17,398</b>
<b>Schedule 2: Specific Funds</b>		
<b>Grant Reserve Fund</b>		
(Refer Annexure-1)		
-Grants Surplus Reserve	5,91,77,867	5,76,66,875
-Grants Surplus Reserve(Unallocated)	-	-
	(A) <b>5,91,77,867</b>	<b>5,76,66,875</b>
<b>Other Reserve Funds</b>		
Monobitan Property Fund	4,81,322	4,81,322
Fixed Asset Fund	1,21,43,504	1,21,43,504
Disaster Relief Fund	4,37,934	4,37,934
Gratuity Fund	23,30,231	9,25,715
	(B) <b>1,53,92,991</b>	<b>1,39,88,475</b>
	(A+B) <b>7,45,70,858</b>	<b>7,16,55,350</b>
<b>Schedule 3 :Current Liabilities</b>		
Sundry Creditors	17,356	46,610
Security Deposit	45,397	45,397
Statutory dues(EPF, P.Tax ,GST & TDS)	1,48,299	-
	<b>2,11,052</b>	<b>92,007</b>

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)


M.No:053991

Partner


Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer



  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.

**CHILD IN NEED INSTITUTE**

**FOREIGN CONTRIBUTION ACCOUNT**

Schedules forming part of the Balance Sheet as at 31st March 2019

	<b>Current Year</b>	<b>Amount in Rupees Previous Year</b>
<b>Schedule 4: Fixed Assets</b>		
<b>A. Fixed Assets(own)</b>		
Land & Development of Land (Registered in the name of CINI & free from encumbrance)	52,68,176	52,68,176
Building (Registered in the name of CINI & free from encumbrance)	2,16,42,986	2,40,47,762
Furniture & Fixtures	11,81,287	9,05,537
Office Equipments	1,76,443	2,05,080
Motor Cars (Registered in the name of CINI & free from encumbrance)	1,81,004	2,12,946
Computers, Printers and UPS	1,75,567	1,43,105
Computer Software	34,188	28,660
Electrical Installation	51,378	20,907
Air-Condition Machines	2,88,977	52,567
Generator	24,053	28,297
Motor Bike	30,490	35,871
Other Miscellaneous Assets	2,09,048	1,66,912
Tubewell	65,074	76,558
	<b>(A) 2,93,28,671</b>	<b>3,11,92,378</b>
<b>B.Fixed Assets(Project)</b>		
Computer,Printer & UPS	33,63,032	14,89,848
Computer Software	1,85,580	1,85,580
Other Miscellaneous Assets	14,62,244	6,86,132
Furniture & Fixtures	7,70,850	4,50,866
Machinery	21,24,080	21,24,080
Motor Bike	57,638	57,638
Air-Condition Machines	83,000	83,000
Electrical Installation	24,480	24,480
Building	69,86,733	
Office Equipments	1,60,930	54,628
	<b>1,52,18,567</b>	<b>51,56,252</b>
Less:Project Assets Control	<b>(B) (1,52,18,567)</b>	<b>(51,56,252)</b>
	<b>(A+B+C) 2,93,28,671</b>	<b>3,11,92,378</b>

**Schedule 5: Investments**

Bank Fixed Deposit(with scheduled bank)	6,98,55,576	6,84,00,640
Govt. Securities & Bonds	56,46,885	62,46,885
	<b>7,55,02,461</b>	<b>7,46,47,525</b>

**For Salarpuria & Partners  
Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)  
M.No:053991  
Partner  
Firm Registration No.: 302113E



**On Behalf of Governing Body**



*Prof. Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar. Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: 7th September 2019.

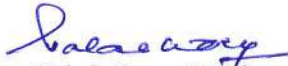
**CHILD IN NEED INSTITUTE**

**FOREIGN CONTRIBUTION ACCOUNT**

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2019

	<b>Amount in Rupees</b>	
	<b>Current Year</b>	<b>Previous Year</b>
<b>Schedule 8: Grant &amp; Donations</b>		
Programme Income	18,17,88,619	13,99,73,008
Other Receipts	-	-
Free & Unrestricted Donations	31,61,670	32,25,593
	<b>18,49,50,289</b>	<b>14,31,98,601</b>
<b>Schedule 9: Investments Income</b>		
Interest from Fixed Deposits	53,65,448	47,01,638
Interest from Govt. Securities	4,37,640	6,99,757
Bank Interest	25,37,512	13,46,897
Interest from Others	-	-
	<b>83,40,600</b>	<b>67,48,291</b>
<b>Schedule 10: Own Resources</b>		
Rental and Hire Charges	43,41,920	22,88,129
Miscellaneous	2,90,168	9,54,815
	<b>46,32,088</b>	<b>32,42,945</b>
<b>Schedule 12: Other Sources</b>		
Recovery from Projects	1,03,23,293	39,95,768
	<b>1,03,23,293</b>	<b>39,95,768</b>

**For Salarpuria & Partners  
Chartered Accountants**



(Palash Kumar Dey)

M.No:053991

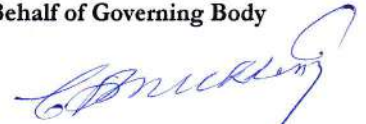
Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**





Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer

Place: Kolkata

Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

**CHILD IN NEED INSTITUTE**

**FOREIGN CONTRIBUTION ACCOUNT**

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2019

	<b>Current Year</b>	<b>Amount in Rupees Previous Year</b>
<b>Schedule 13: Programmes Cost</b>		
Programme Expenses	18,17,88,619	13,99,73,008
	<b>18,17,88,619</b>	<b>13,99,73,008</b>
<b>Schedule 14: Personnel Cost</b>		
Salary and Wages	20,12,125	13,02,251
	<b>20,12,125</b>	<b>13,02,251</b>
<b>Schedule 15: Administrative Exp</b>		
Rent	46,991	-
Communication Exp	95,815	16,715
Repairs & Maintenance	5,55,691	46,339
Power and Fuel	72,818	16,854
Annual Maintenance	78,983	4,508
Printing & Stationery	35,118	12,289
Professional & Legal Fees	91,257	0
Audit Fees	73,645	0
Security Charges	7,37,271	97,000
Insurance	1,62,643	49,197
Travelling and conveyance	97,984	21,879
HR Developmet exp	26,952	-
Computer Consumables	40,928	-
Office Maintenance	1,99,598	38,360
Electricity	2,03,081	25,471
Other programme expenses	19,83,827	4,160
Miscellaneous Expenses	5,19,648	1,84,002
Rates & Taxes	7,500	7,500
Fooding & Loadging	12,555	-
Refreshment Expenses	36,275	-
Audit Expenses	56,374	32,708
Advertisement Expenses	57,630	-
	<b>51,92,584</b>	<b>5,56,982</b>
<b>Schedule 16: Financial Expenses</b>		
Bank Charges	63,251	32,005
	<b>63,251</b>	<b>32,005</b>
Depreciation	27,79,934	30,12,244

**For Salarpuria & Partners  
Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**



*Prof. Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kr. Dasgupta*  
Amit Kr. Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.

**CHILD IN NEED INSTITUTE**

**FOREIGN CONTRIBUTION ACCOUNT**

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2019

	<b>Current Year</b>	<b>Amount in Rupees Previous Year</b>
<b>Schedule 13: Programmes Cost</b>		
Programme Expenses	18,17,88,619	13,99,73,008
	<b>18,17,88,619</b>	<b>13,99,73,008</b>
<b>Schedule 14: Personnel Cost</b>		
Salary and Wages	20,12,125	13,02,251
	<b>20,12,125</b>	<b>13,02,251</b>
<b>Schedule 15: Administrative Exp</b>		
Rent	46,991	-
Communication Exp	95,815	16,715
Repairs & Maintenance	5,55,691	46,339
Power and Fuel	72,818	16,854
Annual Maintenance	78,983	4,508
Printing & Stationery	35,118	12,289
Professional & Legal Fees	91,257	0
Audit Fees	73,645	0
Security Charges	7,37,271	97,000
Insurance	1,62,643	49,197
Travelling and conveyance	97,984	21,879
HR Developmet exp	26,952	-
Computer Consumables	40,928	-
Office Maintenance	1,99,598	38,360
Electricity	2,03,081	25,471
Other programme expenses	19,83,827	4,160
Miscellaneous Expenses	5,19,648	1,84,002
Rates & Taxes	7,500	7,500
Fooding & Loadging	12,555	-
Refreshment Expenses	36,275	-
Audit Expenses	56,374	32,708
Advertisement Expenses	57,630	-
	<b>51,92,584</b>	<b>5,56,982</b>
<b>Schedule 16: Financial Expenses</b>		
Bank Charges	63,251	32,005
	<b>63,251</b>	<b>32,005</b>
Depreciation	27,79,934	30,12,244

**For Salarpuria & Partners  
Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**



*Prof. Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kr. Dasgupta*  
Amit Kr. Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

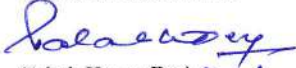
Place: Kolkata

Date: 7th September 2019.

**CHILD IN NEED INSTITUTE**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**  
**( FOREIGN CONTRIBUTION )**

<b>RECEIPTS</b>			<b>PAYMENTS</b>		
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>	<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
<b>Opening Balance</b>			Project Expenses		17,14,65,326
(a) Cash in Hand	83,955		Specific Fund Expenses		-
(b) Cash at Bank	2,91,24,864	2,92,08,819	<b>Institutional Overhead</b>		
<b>Grant Received during the year</b>			(a) Personnel	4,66,696	
(a) Project Grant	18,84,03,740		(b) Administration	47,19,933	
(b) Interest on Project Grant	74,358		(c) Financial	63,251	
(c) Specific Fund	-		(d) Others	-	52,49,880
(d) Free & Unrestricted Donations	31,61,670		Investment made during the year		8,54,936
(e) Corpus Grant	-		Purchase of Fixed Assets		9,16,227
(f) Grant unallocated	-	19,16,39,768			
Income from Own Resources		43,29,990	Payment to Creditors		29,254
<b>Investment and Others Interest</b>			Security deposit		1,88,400
Income from Fixed Deposit	48,91,018		Tax Deducted at source		9,19,929
Income from Govt Securities	4,37,640		<b>Closing Balance</b>		
Income from Bank Interest	25,37,512		(a) Cash in Hand	1,20,677	
Income from others Interest	-	78,66,170	(b) Cash at Bank	5,33,00,117	
Programme Advance(Refund)		-			5,34,20,794
Staff Advance(Refund)		-			
<b>TOTAL</b>		<b>23,30,44,747</b>	<b>TOTAL</b>		<b>23,30,44,747</b>

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)

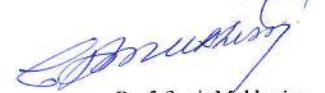
M.No:053991

Partner

Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President



Amit Kumar Dasgupta  
Treasurer



Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.



**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**FOREIGN CONTRIBUTION**  
**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI HEAD OFFICE</b>							
1	AAMSHC (CINI ITALI)		47,58,537	11,27,977			58,86,514
2	AAMSHC (CINI UK)		10,19,840	3,66,970			13,86,810
3	BFM		3,36,426	-			3,36,426
4	GPAF-IMP-Childhope		1,52,113	-			1,52,113
5	GPAF-Fluctuation Gain		2,03,322	-			2,03,322
6	HC HIV/AIDS		44,707	-			44,707
7	IBS	5,68,099		42,650	3,92,478	9,17,928	
8	ICCO Migration		4,83,302				4,83,302
9	IICCHAA -CINI Australia		2,61,033	12,93,463	16,03,495	49,000	
10	IICCHAA -T.K. Banerjee		1,911				1,911
11	IICCHAA-Banerjee Fondation			12,63,600			12,63,600
12	IMCN Cariverona	297				-	
13	PACS	47,895				0	
14	PACS - RSBY	39,016				-	
15	THALI	44,49,208		1,43,42,965	1,27,09,780	28,16,023	
16	Atikram		1,83,671				1,83,671
17	ERC Expenses		61,738				61,738
18	Library (Rani Bhabani)		45,617				45,617
19	Fighting Malnutrition (SCF)		8,178				8,178
20	Nutrimix Nb (Payri Onlus)		86,440				86,440
21	Nutrimix - Prosolidar		32,429	22,174			54,603
22	Nutrimix - Siliguri		2,05,802				2,05,802
23	Brian		10,960				10,960
24	Gorge Institute for Global Health	1,92,250		1,92,250		-	
25	CWFC	44,88,540	42,02,500		3,51,050	6,37,090	
26	CWFC Aus 1000(Udp)		11,64,443				11,64,443
27	Sponsorship		9,19,488				9,19,488
28	Comic Relief	2,81,753				(0)	
29	MCA	6,240				0	
30	1000 Day Covering Urban & Rural Site		31,00,400	23,91,570	29,34,035		25,57,935
31	Amplify Change		8,46,678	-	8,38,816		7,862
32	Amplify Change(18-20)			49,29,044	28,90,104		20,38,940
33	CFC Chainagar	2,46,311	48,231	18,67,169	19,81,969	3,12,880	
34	RKSK- ASSAM	-	-	58,99,068	43,75,871		15,23,197
35	G-Power-Mundo Coperant	-		7,69,771	12,93,589	5,23,818	
36	G-Power(CINI UK)		5,28,767	3,53,155	4,29,750		4,52,172
37	RCFPI	1,97,096		1,97,096		-	
38	Ford Foundation ( Sabla )		72,28,982		72,29,030	48	
39	Save The children (flood)	-	-			-	-
40	SSN /TRI/Pradan	1,96,544		30,22,866	26,01,878		2,24,444
41	Strengthening RKSK	50,30,809		2,21,49,343	1,02,10,599		69,07,935
42	Oracle		30,470	51,29,728	51,60,198	-	-
43	Amaderbari Renovation		2,98,414	15,55,771	18,54,185	-	-
44	NB Pyari Onlus (Revolving)		3,70,661				3,70,661
45	Nutrition International			96,42,398	96,30,369		12,029
46	SAG			2,80,352	1,20,000		1,60,352
47	CRC			7,72,730			7,72,730
48	Child Marriage			3,94,525	2,61,625		1,32,900
	<b>SUB TOTAL</b>	<b>1,57,44,058</b>	<b>2,66,35,059</b>	<b>7,80,06,633</b>	<b>6,68,68,821</b>	<b>52,56,786</b>	<b>2,76,60,800</b>

For Salarpuria & Partners  
Chartered Accountants  
Palash Kumar Dey  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body

*Prof. Sumit Mukherjee*  
Prof. Sumit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**FOREIGN CONTRIBUTION**

**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI URBAN/KOLKATA</b>							
1	Educate A Child -Coaching Support For Children	-	36,328	8,26,834	5,06,333		3,56,829
2	CINI UK -Helping Reward Children To Cope With Age Appropria	-	3,62,563	-	8,500		3,54,063
3	Sustainable Child Protection Network (Railway Children )	-	22,415	-	-		22,415
4	Johnson & Johnson	-	1,09,643	-	1,09,464		179
5	Cordaid	1,64,490	-	-	-	1,64,490	
6	Own Contribution - Cordaid	4,41,212	-	-	-	4,41,212	
7	Children Living In An Around Red Lite Area (CINI UK)	-	1,97,286	18,33,768	18,44,894		1,86,160
8	Early Child Hood Education Growth & Development ( CINI Scotland)	-	1,40,842	-	-		1,40,842
9	Belvedere College	-	6,06,612	5,86,810	5,95,845		5,97,577
10	CWFC - 66	-	-	-	-		-
11	CINI Australia-Community Library	-	8,982	29,814	2,500		36,296
12	Tavola Valdese(15-16)	-	57,658	-	-		57,658
13	Fond . Blue Rambagan	-	3,36,896	-	-		3,36,896
14	Supproting Street Children On Kolkata Stn (Street Invest)	-	11,401	42,417	42,417		11,401
15	Jenny Australia	-	3,299	-	-		3,299
16	Jagoran	-	5,39,421	5,43,560	10,82,981		-
17	The Hans Foundation	-	1,01,842	42,72,749	43,38,083		36,508
18	IBM-Computer Literacy Programme	-	20,058	-	-		20,058
19	Early Identification & Intervention	-	1,993	-	-		1,993
20	CINI Holland Creating Education Opportunities	-	32,745	29,13,495	8,64,847		20,81,393
21	CINI Holland -Own Contribution	-	35,528	8,74,535	2,58,343		6,51,720
22	Give To Asia	-	2,55,423	-	2,55,414		9
23	One World Foundation	-	1,905	-	-		1,905
24	Renovation Of Schools (Brian Mc Mahon)	-	55	-	-		55
25	CINI Uk -Education Camps Special Training	-	54,274	18,110	29,619		42,765
26	Shelter home Boys	-	3,47,173	-	-		3,47,173
27	We Care(university of queensland)	1,11,623	-	4,89,969	4,21,630	43,283	
28	Charities Aid Foundation (CAF) India	-	-	-	-		-
29	Regional Coordinating& Training Partner (SI )	-	56,095	7,78,746	5,89,552		2,45,289
30	CLSA Chairman's Trust	-	7,57,887	-	5,87,819		1,70,068
31	Consortium for street children(RNDF)	-	2,24,974	10,58,394	12,01,154		82,214
32	Vital Mallickpur	2,30,252	-	6,35,400	6,90,378	2,85,230	
33	Sky Children	-	5,30,204	7,91,704	8,19,601		5,02,307
34	Tablet Project	-	62,355	-	12,744		49,611
35	Strengthening inclusive education for deaf children - Phase II	-	2,507	15,02,729	14,99,870		5,366
36	Resuming Fading Smiles - Tavola Valdese	-	7,12,968	8,92,725	28,71,251	12,65,558	
37	Community Safe Space for Children	-	-	10,76,388	5,41,211		5,35,177
38	Looking at the avenues for improvement: J & J	-	-	16,02,023	10,46,323		5,55,700
39	Looking at the avenues for improvement: G 2 A	-	-	40,83,139	23,54,139		17,29,000
40	DIGITALLY CONNECTING STREET CHILDREN- RNDF - Street Invest	-	-	1,70,509	1,69,019		1,490
41	Invisibles; SURVIVING THE STREETS IN INDIA- SCF	-	-	30,04,726	31,60,712	1,55,986	
42	"Jagoran" Making Deaf Youths Self-reliant - Phase II	-	-	9,68,652	10,80,825	1,12,173	
43	Resuming Fading Smiles - Sky Children	-	-	12,52,283	8,19,158		4,33,125
44	First 1,000 Day covering urban and rural site - Paulo Segato	-	-	-	-		-
45	Safe Space - Scaldah DIC	-	4,19,000	3,38,270	85,099		6,72,171
46	Resilience	-	-	39,726	21,941		17,785
47	Sponsorship project for Sreya	-	-	28,696	-		28,696
	<b>SUB TOTAL</b>	<b>9,47,576</b>	<b>60,50,333</b>	<b>3,06,56,171</b>	<b>2,79,11,666</b>	<b>24,67,931</b>	<b>1,03,15,193</b>

For Salarpuria & Partners  
Chartered Accountants  
*Palash Kumar Dey*  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body

*Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

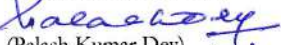
*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019


**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**FOREIGN CONTRIBUTION**  
**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI JHARKHAND UNIT</b>							
1	OAK PCW		1,21,086				1,21,086
2	Simavi Health & Nutrition	-	1,06,391				1,06,391
3	Simavi MTB		46,83,044	92,66,872	1,06,53,918		32,95,999
4	NUHM - Simavi.		1,38,760				1,38,760
5	Madhyam - Water Aid	1,180				-	
6	Gems - Education		21,204				21,204
7	CFI-194			36,11,174	33,02,271		3,08,903
8	Sponcership-CFI			54,51,955	54,51,955		-
9	CEDPA-White Ribbon	1,15,510		1,56,862			41,352
10	Amplify change-Bvha		9,04,329	5,19,159	14,23,488	-	-
11	Couple Power		70,03,918	99,85,632	88,87,407		81,02,143
12	CGCA-Protection	91,116		13,47,025	11,39,593		1,16,316
13	SVSA-JSCF		27,632	-	20,083		7,549
14	1000 Day's approach(world Vission)		8,48,462	32,90,555	37,93,797		3,45,220
15	Family first-HHC		21,54,244	58,98,348	89,76,628	9,24,036	
16	DASRA		19,52,117	90,37,000	1,11,57,497	1,68,380	
17	Nutrition ADV - NFI			15,00,000	9,30,294		5,69,706
18	Family planning- PAI			24,96,452	7,941		24,88,511
	<b>SUB TOTAL</b>	<b>2,07,806</b>	<b>1,79,61,187</b>	<b>5,25,61,035</b>	<b>5,57,44,872</b>	<b>10,92,416</b>	<b>1,56,63,140</b>
<b>CINI KHUNTI UNIT</b>							
1	CCCD Plan 2017-2018		6,31,185	13,43,708	19,74,893		-
2	CCCD Pan 2018-2019			53,51,061	41,62,085		11,88,976
3	Promoting hand washing		10,39,301	2,03,591	12,42,892		-
	<b>SUB TOTAL</b>	<b>-</b>	<b>16,70,486</b>	<b>68,98,360</b>	<b>73,79,870</b>	<b>-</b>	<b>11,88,976</b>
<b>CINI DIAMOND HARBOUR UNIT</b>							
1	Girl Education programme/IIMPACT	49,121		17,10,922	13,08,923		3,52,878
2	Girls education ERC- Patra		3,41,628	-	1,60,465		1,81,163
3	CINI UK		46,322	-			46,322
4	AAMSHC 1000 Days	-		12,18,950	12,18,950	-	
5	G E & P -ASML	11,020				0	
6	Reducing trafficking of young girls		86,996	18,30,131	18,68,861		48,266
	<b>SUB TOTAL</b>	<b>60,141</b>	<b>4,74,946</b>	<b>47,60,003</b>	<b>45,57,199</b>	<b>0</b>	<b>6,28,629</b>

For Salarpuria & Partners  
Chartered Accountants  
  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body

  
Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**FOREIGN CONTRIBUTION**

**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI MURSHIDABAD UNIT</b>							
1	Girl Education programme/IIMPACT		2,90,406	15,29,720	18,20,126	-	-
2	IICCHAA/ CINI Australia	3,17,621		13,47,442	10,29,821	-	-
3	Murshidabad - Building						
4	Sanzeno /Cini Itali		11,68,738		51,65,893	39,97,155	
5	Cwfc Friend Of Cini		3,47,083				
6	Jvi/Rapid assesment	415					3,47,083
7	School Sanitation		11,44,850				
	<b>SUB TOTAL</b>	<b>3,18,036</b>	<b>29,51,077</b>	<b>28,77,162</b>	<b>80,15,840</b>	<b>39,97,155</b>	<b>11,44,850</b>
<b>CINI NORTH BENGAL</b>							
1	CPOP - Pyari Onlus	5,63,616	9,14,128				
2	Girls Shelter Home - Pyari Onlus						3,50,512
3	Urban Health - Pyari Onlus	5,43,109		13,85,804	9,20,881	78,186	
4	Model Village - Sikarpur - Pyari onlus						
5	1000 Days-Dhuppuri CINI UK	84,826					
6	100 Village anti trafficking and child protection program		4,34,178	21,32,688	19,46,628		
7	Kadam barake chalo programme	9					6,20,238
8	Kadam barake chalo -youth led initiatives	34,301		1,04,488	1,15,699	45,512	
9	Kadam barake chalo in kharibari Blk			40,000	1,00,000	60,000	
10	Drop in centre cum learning centre	63,000		6,18,992	3,06,216		2,49,776
11	Shelter home for girls(PO)	6,415		3,13,400			3,06,985
12	Girls learning center		4,821	68,208	56,769		16,260
13	One drop in centre cum learning centre(Italia Onlus)		1,44,080	4,85,034	4,10,299		
14	Girls learning center(174)PO			1,36,388	1,32,904		2,18,815
15	Girls learning center NB unit			1,71,576	1,90,841	19,265	3,484
16	AMSC (Adopt A mother support her child)			1,23,000	1,23,000		
17	Save the children -Kalchini	60,670		27,08,348	27,22,905	75,227	
18	Child friendly village project-Simulbari TG - PO		4,26,580	6,17,259	7,70,135		2,73,704
	<b>Sub Total</b>	<b>13,55,945</b>	<b>19,23,787</b>	<b>89,05,184</b>	<b>77,96,277</b>	<b>2,78,190</b>	<b>20,39,773</b>
<b>CINI TRAINING UNIT</b>							
1	Centre for Catalyzing Change	1,10,052		38,13,551	35,14,075		1,89,424
	<b>SUB TOTAL</b>	<b>1,10,052</b>	<b>-</b>	<b>38,13,551</b>	<b>35,14,075</b>	<b>-</b>	<b>1,89,424</b>
	<b>GRAND TOTAL</b>	<b>1,87,43,615</b>	<b>5,76,66,875</b>	<b>18,84,78,098</b>	<b>18,17,88,619</b>	<b>1,30,92,477</b>	<b>5,91,77,867</b>

For Salarpuria & Partners  
Chartered Accountants  
*Palash Kumar Dey*  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body



*Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

## CHILD IN NEED INSTITUTE

### Foreign Contribution

#### **Schedule 17: Significant Accounting Policies & Notes to the Accounts for the Year 2018-19**

##### **1. Basis of Preparation of Financial Statements:**

The financial statements have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under historical cost convention on accrual basis. Gaap comprises accounting standards notified by the Institute of Chartered Accountants of India (ICAI), and the other pronouncements of ICAI, especially the technical guide on accounting and auditing in not-for-profit organization to the extent applicable.

##### **2. Use of Estimates:**

The preparation of the financial statements in conformity with GAAP required management to make estimates and assumptions that affect the reported amounts of contributions and expenses during the reporting period, reported balance of assets and liabilities, and disclosure of contingent assets and liabilities as at the date of the financial statements. Actual revision to accounting estimates is recognized prospectively in current and future periods.

##### **3. Fixed Assets & Depreciation:**

Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any except in case of land which is carried at cost. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

For assets purchased from projects funds, a project assets reserve fund is created for an equivalent amount of the asset purchased during the year.

Assets individually costing Rupees Five Thousand or less are charged off as expenditure in the year of purchase.

Depreciation on fixed assets is provided under written down value method based on the estimated useful life of the asset at the following rates:

Air Conditioners	15%
Building	10%
Computers	40%
Electrical Fittings	10%
Furniture & Fixtures	10%
Office Equipments	15%
Vehicles	15%
Other Assets	15%



For CHILD IN NEED INSTITUTE

President

Treasurer

Secretary

#### **4. Grants & Donation Recognition:**

**Specific Grants (Project Grants):** Grants and donations of this nature are recognized as income when all conditions attached with the grants or donations are complied with.

Unutilized contributions from donors for specific projects are disclosed as restricted funds in the schedules to the balance sheet as Grant Surplus Reserve and is carried forward for use in future periods.

**Unrestricted Grants (Free Grants):** The grants received without any specific condition attached to the donation are recognized as income in the period of receipt.

Grants or donation received in foreign currency are recorded at the amount credited in to the bank account at the prevalent exchange rate on the date of transaction.

Contributions received in kinds are accounted in the books in the year of receipt based of the cost of materials received and the declaration made by the donor.

#### **5. Other Income:**

Interest Income for all investments is recognized using the time-proportion method.

#### **6. Expenditure:**

The expenditure is recognized when it is probable that the consumption or loss of future economic benefits resulting in reduction in assets and/or an increase in liabilities has occurred and the amount can be measured reliably.

Expenditure encompasses both, expenses that arise in the course of ordinary activities of the Society as well as losses. Expenses that arise in the course of ordinary activities include monetary expenses such as programme implementation expenses, office administration/maintenance expenses, salaries and other employee benefits and non-monetary expenses such as depreciation, other programme expenses.

#### **7. Investments:**

Long-term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investment are valued at cost or market value, whichever is lower.

#### **8. Current Assets:**

Project receivable as disclosed in the schedules to the balance sheet represents those amounts which the Society has spent against approved and sanctioned projects but grants from donors have not been received in full till the end of the reporting period.

#### **9. Cash & Bank Balances:**

All Bank Accounts in the name of the Institute maintained at various locations have been duly reconciled.

#### **10. Retirement Benefits:**

Retirement benefits towards Leave Encashment are accounted on Cash Basis. For liability towards Gratuity, a fund has been created by a corresponding debit in personnel cost.



For CHILD IN NEED INSTITUTE

President

Treasurer

Secretary

### 11. Provision & Contingencies:

A provision is recognized when the Society has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements.

### 12. Taxation:

The Society is exempt from Income tax under Section 12AA of the Income Tax Act, 1961.

Since the Society is exempt from income tax, no deferred tax (asset or liability) is required to be recognized in respect of timing differences.

### 13. Segment Reporting:

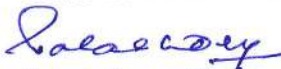
The operations predominantly relate to providing charitable services and accordingly this is the only reportable segment. Therefore, the Society has only one business segment of "Charitable Work" and one geographic segment "India".

14. Loans & Advances, Project Receivables/Payables are subject to confirmation from respective parties.

15. A net amount of Rs. 4,72,651.00 have been written off during the financial year from project Receivable/Payables & Advances with reasonable certainty of not being received.

16. Previous year's figure have been regrouped or rearranged wherever necessary.

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President



Amit Kumar Dasgupta  
Treasurer



Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019

# NON FOREIGN CONTRIBUTION AUDIT REPORT

2018-2019



help the mother  
help the child...

CHILD IN NEED INSTITUTE  
DAULATPUR, PAILAN, VIA JOKA  
DIST-SOUTH 24 PARGANAS  
KOLKATA-700104  
WEST BENGAL  
INDIA

PHONE :( 033) 2497- 8192/8206; FAX: (033) 2497- 8241

E- MAIL:cini@cinindia.org;

Visit us: [www.cini-india.org](http://www.cini-india.org)



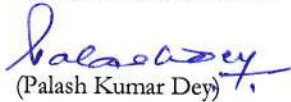
CHILD IN NEED INSTITUTE

NON FOREIGN CONTRIBUTION ACCOUNT  
Balance Sheet as at 31st March 2019

SOURCES OF FUNDS	SCH	Amount in Rupees	
		Current Year	Previous Year
General Fund	1	7,58,39,499	6,77,33,497
Specific Funds	2	4,19,63,924	3,52,33,626
Current Liabilities	3	47,81,694	56,09,312
		<b>12,25,85,117</b>	<b>10,85,76,435</b>
<b>APPLICATIONS OF FUNDS</b>			
Fixed Assets	4	1,93,22,309	1,96,22,258
Investments	5	1,55,64,216	1,47,98,239
Current Assets	6	8,54,79,577	7,20,04,774
Loans & Advances	7	22,19,016	21,51,164
		<b>12,25,85,117</b>	<b>10,85,76,435</b>
Notes to Accounts & Significant Accounting Policies	17		

The schedules referred to above form an integral part of the accounts

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

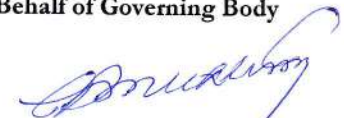
M.No:053991

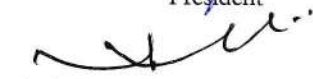
Partner

Firm Registration No.: 302113E



On Behalf of Governing Body

  
Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer

Place: Kolkata

Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

**CHILD IN NEED INSTITUTE**

**NON FOREIGN CONTRIBUTION ACCOUNT**  
Income & Expenditure Account for the year ended 31st March 2019

<b>INCOME</b>	<b>Sch</b>	<b>Current Year</b>	<b>Amount in Rupees Previous Year</b>
Grant & Donations	8	13,61,60,654	15,33,31,694
Investment Income	9	22,17,280	25,52,819
Own Resources	10	82,60,941	1,09,59,012
Training, Counselling and Programme Activities	11	-	8,500
Other Sources	12	47,05,137	-
		<b>15,13,44,011</b>	<b>16,68,52,025</b>
<b>EXPENDITURE</b>			
Programmes Cost	13	13,29,28,844	15,02,72,837
Personnel Cost	14	42,62,818	60,39,557
Administrative Expenses	15	46,88,758	25,39,530
Financial Expenses	16	48,349	17,002
		<b>14,19,28,770</b>	<b>15,88,68,926</b>
<b>Excess of Income over Expenditure(Before Depreciation)</b>		<b>94,15,242</b>	<b>79,83,099</b>
Depreciation		13,09,239	5,15,648
<b>Excess of Income over Expenditure( After Depreciation)</b>		<b>81,06,003</b>	<b>74,67,451</b>
<b>Appropriation</b>			
Corpus Fund		-	
General Fund		81,06,003	74,67,451
		<b>81,06,003</b>	<b>74,67,451</b>

Significant Accounting Policies & Notes to Accounts

17

The schedules referred to above form an integral part of the accounts

**For Salarpuria & Partners**  
**Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**

*Prof. Sunit Mukherjee*

Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*

Amit Kumar. Dasgupta  
Treasurer

*Dr S N Chaudhuri*

Dr S N Chaudhuri  
Secretary

Place: Kolkata

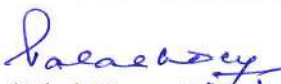
Date: 7th September 2019.

## CHILD IN NEED INSTITUTE

### NON FOREIGN CONTRIBUTION ACCOUNT Schedules forming part of the Balance Sheet as at 31st March 2019

		Amount in Rupees	
		Current Year	Previous Year
<b>Schedule 1: General Fund</b>			
Capital Account		5,85,62,383	5,10,94,932
Add : Excess of Income over Expenditure(Net)		81,06,003	74,67,451
	(A)	<b>6,66,68,385</b>	<b>5,85,62,383</b>
Corpus Fund	(B)	91,71,114	91,71,114
	<b>(A+B)</b>	<b>7,58,39,499</b>	<b>6,77,33,497</b>
<b>Schedule 2: Specific Funds</b>			
<b>Grant Reserve Fund</b>			
<i>(Refer Annexure-1)</i>			
-Grants Surplus Reserve		3,39,06,882	2,59,09,266
-Grants Surplus Reserve(Unallocated)		10,46,878	10,46,878
	(A)	<b>3,49,53,760</b>	<b>2,69,56,144</b>
<b>Other Reserve Funds</b>			
Fixed Asset Fund		2,00,000	2,00,000
Disaster Relief Fund		11,01,100	11,01,100
Emergency Reserve Fund		10,84,100	10,84,100
Building and Infrastructure Fund		18,32,174	18,32,174
Human Resource Development Fund		19,81,096	19,81,096
Project Support Fund		0	41,492
Gratuity Fund		8,11,694	20,37,520
	(B)	<b>70,10,164</b>	<b>82,77,483</b>
	<b>(A+B)</b>	<b>4,19,63,924</b>	<b>3,52,33,626</b>
<b>Schedule 3 : Current Liabilities</b>			
Sundry Creditors		29,54,708	42,44,875
Security Deposit		55,000	1,60,000
Statutory dues (EPF, P.Tax, GST & TDS)		17,71,986	12,04,437
		<b>47,81,694</b>	<b>56,09,312</b>

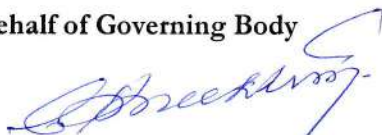
**For Salarpuria & Partners  
Chartered Accountants**

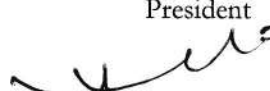
  
(Palash Kumar Dey)  
M.No:053991  
Partner  
Firm Registration No.: 302113E



**On Behalf of Governing Body**



  
Prof. Sunit Mukherjee  
President

  
Amit Kumar. Dasgupta  
Treasurer

Place: Kolkata  
Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

**CHILD IN NEED INSTITUTE**

NON FOREIGN CONTRIBUTION ACCOUNT  
Schedules forming part of the Balance Sheet as at 31st March 2019

	<b>Amount in Rupees</b>	
	<b>Current Year</b>	<b>Previous Year</b>
<b>Schedule 4: Fixed Assets</b>		
<b>A. Fixed Assets(own)</b>		
Land	1,39,058	1,39,058
(Registered in the name of CINI & free from encumbrance)		
Building	1,66,77,086	6,40,201
(Registered in the name of CINI & free from encumbrance)		
Furniture & Fixtures	11,96,706	12,99,353
Office Equipments	1,88,542	2,14,850
Lift	5,046	5,936
Computers, Printers and UPS	91,586	76,398
Computer Software	9,050	15,083
Electrical Installation	47,872	51,335
Air-Condition Machines	2,50,314	2,31,856
Generator	1,00,518	1,18,256
Other Miscellaneous Assets	2,63,978	2,45,578
LED TV. DVD	1,878	2,210
Tubewell	62,861	73,954
Micro Unit Machine	2,55,634	3,00,746
Solar Water Heater	1,962	2,308
Pump Set	30,217	35,549
	<b>(A)</b>	<b>1,93,22,309</b>
		<b>34,52,672</b>
<b>B.Fixed Assets(Project)</b>		
Computer,Printer & UPS	48,79,562	42,35,439
Computer Software	17,100	17,100
Other Miscellaneous Assets	15,37,085	5,22,635
Furniture & Fixtures	7,54,632	5,85,369
Machinery	-	-
Motor Bike	2,36,944	-
Air-Condition Machines	-	-
Electrical Installation	-	-
Building	-	-
Office Equipments	29,871	21,925
	<b>(B)</b>	<b>74,55,194</b>
		<b>53,82,468</b>
<b>Less:Project Assets Control</b>		
<b>WIP</b>	<b>(B)</b>	<b>(74,55,194)</b>
Work-In-Progress(Golpark Building)	<b>(C)</b>	<b>-</b>
		<b>1,61,69,586</b>
	<b>(A+B+C)</b>	<b>1,93,22,309</b>
Bank Fixed Deposit(with scheduled bank)	1,55,64,216	1,96,22,258
Govt. Securities & Bonds	-	1,47,98,239
	<b>1,55,64,216</b>	<b>1,47,98,239</b>

**For Salarpuria & Partners**  
**Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**



*Prof. Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

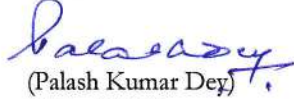
Date: 7th September 2019.

CHILD IN NEED INSTITUTE

NON FOREIGN CONTRIBUTION ACCOUNT  
Schedules forming part of the Balance Sheet as at 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 6:Current Assets</b>		
Project Receivables (Recoverable as certified by the management) (Refer Annexure-1)	2,39,86,297	2,65,48,685
Sundry Debtors	32,72,270	21,97,072
Accrued Interest on Corpus Investment	6,980	-
Cash in Hand	3,47,898	3,49,989
Cash at Bank (with scheduled banks) -In Savings Account	5,78,66,132	4,29,09,028
	<b>8,54,79,577</b>	<b>7,20,04,774</b>
<b>Schedule 7 :Loans &amp; Advances</b> (Recoverable in cash or in kind unless specifically stated)		
Staff Advance	3,600	20,000
Programme Advances	2,36,729	6,18,726
Tax Deducted at Source	17,63,721	12,83,978
Security Deposits	2,14,966	2,28,460
	<b>22,19,016</b>	<b>21,51,164</b>

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

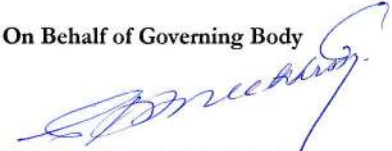
M.No:053991

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Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President



Amit Kumar. Dasgupta  
Treasurer



Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.

CHILD IN NEED INSTITUTE

NON FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 8: Grant &amp; Donations</b>		
Programme Income	13,29,28,844	15,02,72,837
Free & Unrestricted Donations	32,31,810	30,58,858
	<b>13,61,60,654</b>	<b>15,33,31,695</b>
<b>Schedule 9: Investments Income</b>		
Interest from Fixed Deposits	10,50,303	9,69,266
Interest from Govt. Securities	-	-
Bank Interest	11,15,081	14,72,812
Interest from Others	51,895	1,10,741
	<b>22,17,280</b>	<b>25,52,819</b>
<b>Schedule 10: Own Resources</b>		
Rental and Hire Charges	38,10,492	98,46,839
Miscellaneous Income	44,50,449	11,12,173
	<b>82,60,941</b>	<b>1,09,59,012</b>
<b>Schedule 11: Training Activities</b>		
Health & Nutrition Training	-	8,500
	-	<b>8,500</b>
<b>Schedule 12: Other Sources</b>		
Recovery from Projects	47,05,137	-
	<b>47,05,137</b>	-

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

M.No:053991

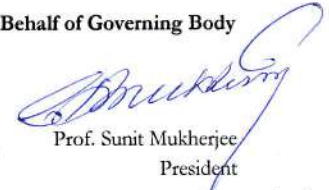
Partner

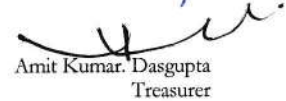
Firm Registration No.: 302113E



On Behalf of Governing Body



  
Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: 7th September 2019.

# CHILD IN NEED INSTITUTE

## NON FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2019

	Amount in Rupees	
	Current Year	Previous Year
<b>Schedule 13: Programmes Cost</b>		
Programme Expenses	13,29,28,844	15,02,72,837
	<b>13,29,28,844</b>	<b>15,02,72,837</b>
<b>Schedule 14: Personnel Cost</b>		
Salary and Wages	42,62,818	60,39,557
	<b>42,62,818</b>	<b>60,39,557</b>
<b>Schedule 15: Administrative Exp</b>		
Rent	44,000	-
Communication Exp	1,10,777	65,818
Repairs & Maintenance	6,94,220	52,637
Power and Fuel	16,333	60,794
Annual Maintenance	14,133	52,633
Printing & Stationery	74,087	79,626
Professional & Legal Fees	20,060	8,72,501
Audit Fees	40,780	1,93,050
Security Charges	2,20,297	23,545
Insurance	30,111	-
Travelling and conveyance	4,84,910	4,72,046
HR Developmet Expenses	14,406	-
Computer Consumbles	-	4,080
Office Maintenance	43,874	28,036
Electricity	4,50,673	72,019
Other Programme expenses	16,44,307	2,57,431
Miscellaneous Expenses	5,25,846	22,890
Rates & Taxes	1,78,369	2,77,229
Refreshment Expenses	1,630	-
Audit Expenses	26,328	5,197
Advertisement Expenses	53,618	-
	<b>46,88,758</b>	<b>25,39,530</b>
<b>Schedule 16: Financial Expenses</b>		
Bank Charges	48,349	10,441
Interest on bank loan	-	6,561
	<b>48,349</b>	<b>17,003</b>
Depreciation	<b>13,09,239</b>	<b>5,15,648</b>

For Salarpuria & Partners  
Chartered Accountants



(Palash Kumar Dey)

M.No:053991

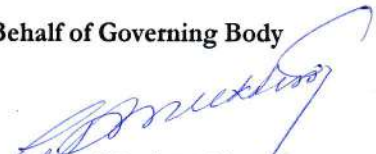
Partner

Firm Registration No.: 302113E




On Behalf of Governing Body





Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

Place: Kolkata

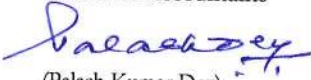
Date: 7th September 2019.

  
Dr S N Chaudhuri  
Secretary

**CHILD IN NEED INSTITUTE**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**  
**(NON-FOREIGN CONTRIBUTION)**

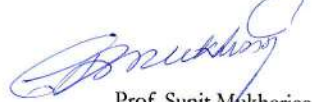
<b>RECEIPTS</b>			<b>PAYMENTS</b>		
<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>	<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Amount (Rs.)</i>
<b>Opening Balance</b>			Project Expenses		12,82,23,707
(a) Cash in Hand	3,49,989		Specific Fund Expenses		41,492
(b) Cash at Bank	4,29,09,028		<b>Institutional Overhead</b>		
		4,32,59,017	(a) Personnel	50,25,875	
<b>Grant Received during the year</b>			(b) Administration	43,28,975	
(a) Project Grant	14,25,08,139		(c) Financial	48,349	
(b) Interest on Project Grant	6,20,924		(d) Others	-	94,03,199
(c) Specific Fund	-				
(d) Free & Unrestricted Donations	32,31,810		Investment made during the year		7,65,977
(e) Corpus Grant	-		Purchase of Fixed Assets		10,09,290
(f) Grant unallocated	-	14,63,60,874			
Income from Own Resources		72,90,523	Payment to Creditors		12,90,167
<b>Investment and Others Interest</b>			Security deposit		91,506
Income from Fixed Deposit	10,43,323		Tax Deducted at source		4,79,743
Income from Govt Securities	-		<b>Closing Balance</b>		
Income from Bank Interest	11,15,081		(a) Cash in Hand	3,47,898	
Income from others Interest	51,895	22,10,299	(b) Cash at Bank	5,78,66,132	
Programme Advance(Refund)		3,81,997			5,82,14,030
Staff Advance(Refund)		16,400			
<b>TOTAL</b>		<b>19,95,19,110</b>	<b>TOTAL</b>		<b>19,95,19,110</b>


For Salarpuria & Partners  
Chartered Accountants


  
(Palash Kumar Dey)  
M.No:053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body

  
Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

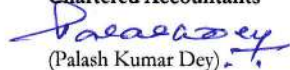
Place: Kolkata  
Date: 7th September 2019.



**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**  
**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI HEAD OFFICE</b>							
1	AAMSHC		12,05,622	2,70,000			14,75,622
2	Community watch	1,55,423		1,32,312		-	
3	LWS -Birbhum	36,963				36,963	
4	MNGO Reh li 24 Pgs(S)	9,079				9,079	
5	MNGO Reh li Howrah		4,402				4,402
6	NIHFW	2,68,405		21,03,247	22,30,701	3,95,859	
7	UJJAN (17-18)	1,36,187				1,36,187	
8	SM	22,415				-	
9	TI-FSW	3,13,245		2,97,583		15,662	
10	Alokita shoishab(NSE)		17,15,000	31,18,052	42,12,032		6,21,020
11	MSC Unicef Malda	49,458				49,458	
12	Propan-Unicef		8,247	59,17,953	34,57,764		24,68,436
13	SCF MNCHN	4,96,200		4,96,200		-	
14	JJI -Tata Trust		10,30,404	30,29,331	36,60,635		3,99,100
15	TLCCI				3,65,542	3,65,542	
16	SDTT UDP		15,68,667	47,084	23,80,675	7,64,924	
17	Childline	11,13,209		18,29,444	14,24,748	7,08,513	
18	Transit Intervention	1,02,769				1,02,769	
19	DNA DDP	64,324			77,044	1,41,368	
20	RSK UDP /Raiganj		29,840	1,68,800	1,64,860		33,780
21	Ujjan	3,05,633				3,05,633	
22	Creating community based safety net For better health & nutrition outcomes(HCL)		1,00,32,484	91,30,702	75,47,480		1,16,15,706
23	Strengthening sabla Tata Trust		55,305				55,305
24	Anemia - Birbhum		6,849				6,849
25	Anemia - Uttardinaipur		3,40,621				3,40,621
26	PHFI Fellowship			4,50,000	3,91,935		58,065
27	SAG KP Purulia			61,400	60,000		1,400
28	Strengthening adolescent			24,48,701	23,39,272		1,09,429
	<b>SUB TOTAL</b>	<b>30,73,310</b>	<b>1,59,97,440</b>	<b>2,95,00,808</b>	<b>2,83,12,688</b>	<b>30,31,958</b>	<b>1,71,89,734</b>

For Salarpuria & Partners  
Chartered Accountants

  
(Palash Kumar Dey)

M.No: 053991

Partner

Firm Registration No.: 302113E



On Behalf of Governing Body



Prof. Sunit Mukherjee  
President



Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**

**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI URBAN/KOLKATA</b>							
1	Residential school - SSM	-	8,42,795	20,76,412	25,17,383	-	4,01,824
2	Residential school - Unspent	-	21,685	-	-	-	21,685
3	Residential school - Behala	-	3,71,380	30,58,547	30,65,768	-	3,64,159
4	Exide	-	2,35,528	-	-	-	2,35,528
5	Childline ICPS	6,548	-	16,76,000	16,35,217	-	40,783
6	Railway childline	-	-	16,76,000	16,32,695	-	43,305
7	Community contribution	-	1,52,289	63,503	21,087	-	1,94,705
8	Anand Paul education support	81,388	-	15,08,619	12,31,435	-	1,95,796
9	Shelter for urban homeless	-	65,856	-	-	-	65,856
10	Harsh Vardhan Hada	-	1,41,237	-	-	-	1,41,237
11	Coaching support (TIL)	-	71,711	1,95,720	1,66,114	-	1,01,317
12	Open shelter	9,39,837	-	12,02,436	15,57,471	12,94,873	-
13	Residential school- MDM	15,146	-	1,22,330	1,41,423	34,239	-
14	T rent India Limited	-	85,127	-	-	-	85,127
15	Roshni - CESC Ltd.	-	6,72,169	19,41,601	19,70,629	-	6,43,141
16	PCPNDT	-	95,925	-	-	-	95,925
17	Sathi	-	13,440	-	-	-	13,440
18	Coaching support (Ratna Sen)	-	2,055	-	-	-	2,055
19	Til Puja Parikrama	-	8,736	60,280	51,921	-	17,095
20	Hamari Awaz - CESC Ltd	-	57,730	10,23,968	12,45,691	1,63,993	-
21	Chloride	-	-	-	-	-	-
22	Coaching support 60 children (Tata Group)	-	16,114	-	-	-	16,114
23	The Hans Foundation (Community Contribution)	-	1,08,959	1,45,209	2,32,403	-	21,765
24	Strengthening inclusive education for deaf children - Phase II	51,621	-	3,59,257	3,07,636	-	-
25	Children Home Boys - CCI - ICPS	7,17,887	-	46,72,386	27,71,234	-	11,03,499
26	Sanitary napkin - Tata group	-	-	2,96,000	2,96,000	-	-
27	Bodhi -Child friendly education support for underprivileged children-Exide	-	-	8,00,000	7,96,158	-	3,842
28	IBM-Computer Literacy Programme	-	-	1,71,500	1,61,502	-	9,998
29	Improving Accessibility of Healthcare Services Through Health Camps-CESC Ltd	-	-	1,63,754	1,73,241	9,487	-
30	Sensitisation on power safety in schools -CESC Ltd	-	-	2,36,544	1,69,720	-	66,824
31	Baseline for amplifying voice of silent children-L&T	-	-	2,65,772	2,71,465	5,693	-
32	Children home girls - CCI - ICPS	-	-	-	5,30,689	5,30,689	-
33	Educate a child - NFC	38,491	-	-	-	38,491	-
34	MC Nally Bharat	-	14,118	-	-	-	14,118
35	Johnson & Johnson (NFC) 13-14	-	6,828	-	-	-	6,828
36	NCLP MDM	5,36,015	-	-	-	5,36,015	-
37	DCPZSSPS	15,66,088	-	-	-	15,66,088	-
38	EMTA	6,580	-	-	-	6,580	-
39	BBJ - School	-	9,000	-	-	-	9,000
40	SSA - Pre. voc.. centre	-	3,947	-	-	-	3,947
41	SSA - Shikhalaya	-	3,27,463	-	-	-	3,27,463
42	SSM - Survey	-	33,616	-	-	-	33,616
43	SSA Special coaching camp	-	92,000	-	-	-	92,000
44	SSA- MDM	1,83,965	-	-	-	1,83,965	-
45	SSA Special project	-	62,528	-	-	-	62,528
	<b>SUB TOTAL</b>	<b>41,43,566</b>	<b>35,12,234</b>	<b>2,17,15,838</b>	<b>2,09,46,882</b>	<b>43,70,112</b>	<b>44,34,518</b>

For Salarpuria & Partners

Chartered Accountants

(Palash Kumar Dey)  
M.No: 053991

Partner

Firm Registration No.: 302113E



On Behalf of Governing Body

*(Signature)*  
Prof. Sunit Mukherjee  
President

*(Signature)*  
Amit Kumar Dasgupta  
Treasurer

*(Signature)*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**  
**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>JHARKHAND</b>							
1	Elementary Education - JTT		10,513				10,513
2	DUC Dhanbad	1,62,381				1,62,381	
3	DUC PPP		67,222				67,222
4	Social Audit		37,743				37,743
5	Utpreeran Centre		1,136				1,136
6	Utpreeran Centre- Doranda	390				390	
7	Utpreeran Centre - Hindpiri	21,564				21,564	
8	Utpreeran Centre- Kanta Toli	662				662	
9	Ahana - Plan(18-19)		3,96,380	88,35,382	90,74,447		1,57,316
10	ICICI - LBW		48,697				48,697
11	ILFS & Service		1,883	(1,883)		0	(0)
12	LWS - Dhanbad	11,22,352				11,22,352	
13	LWS - E. Singhbhum	7,89,402				7,89,402	
14	Migration - Koderma	5,62,877				5,62,877	
15	Migration - Deoghar	8,23,008				8,23,008	
16	Migration - Hazaribagh	8,70,973	5,98,706	2,72,267		-	-
17	Migration - JSACS		9,45,662				9,45,662
18	VSRC.	6,05,125				6,05,125	
19	JTT - Malnutrition	23,577				23,577	
20	TSWT - Aam		88,981				88,981
21	ILO-225			21,98,620	18,71,639		3,26,981
22	ILO-33	2,40,366		12,69,867	10,29,501	-	(0)
23	MCH Unicef			21,84,900	20,73,209		1,11,691
24	Samhita			1,61,04,546	1,40,65,122		20,39,424
25	Unicef Chatra			9,16,187	8,64,573		51,614
26	SVSA-NSE		1,18,167	(1,18,167)			-
	<b>SUB TOTAL</b>	<b>52,22,677</b>	<b>23,15,092</b>	<b>3,16,61,719</b>	<b>2,89,78,491</b>	<b>41,11,338</b>	<b>38,86,980</b>
<b>CINI DIAMOND HARBOUR</b>							
1	IIMPACT	68,851		24,07,722	23,26,010		12,861
2	Childline		58,882	6,47,942	14,22,534	7,15,710	
3	Child Labour Survey	-	-	50,000	1,980		48,020
4	SBI-AAMSC 1000DAYS		1,96,153				1,96,153
5	AAMSC 1000DAYS		5,85,162				5,85,162
	<b>SUB TOTAL</b>	<b>68,851</b>	<b>8,40,197</b>	<b>31,05,664</b>	<b>37,50,524</b>	<b>7,15,710</b>	<b>8,42,196</b>

**For Salarpuria & Partners**  
**Chartered Accountants**

*Palash Kumar Dey*  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



**On Behalf of Governing Body**



*Prof. Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

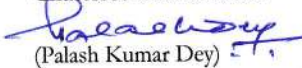
*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata

Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**  
**ANNEXURE - I**


Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI MURSHIDABAD</b>							
1	Sanitation Programme(Zilla Parshad)	75,023		-	-	-	
2	Girls Education /IIMPACT	2,63,061		40,36,921	37,16,712		57,148
3	Childline	-		1,63,609	4,20,000	2,56,391	
4	Nutrimix	7,550		-	-	-	
5	DIC/ Ankur /Donation	2,771		-	-	-	
6	Sabla Govt./ Malda	28,220		-	-	-	
7	Tracking Of Children/Nadia	61,365		-	-	-	
8	Sbcc/Dm/ Murshidabad	1,40,400		6,79,750	7,25,250	1,85,900	
9	Ngo Involvement Iec In Urban	2,207		-	-	-	
10	Sabla/Kanyashree/Malda		-	15,452	15,452		-
11	Sabla/Kanyashree/Nadia			4,88,000	4,88,000		-
12	Rogi Sahayata Kendra Malda		1,27,963	15,46,953	16,61,266		13,650
13	Nclp Survey	1,500		-	-	-	
14	Nclp /Nadia	66,258		-	-	-	
15	Adolescents Programme/Birbhum	1,11,785		-	3,95,100	5,06,885	
16	MSD Nutrimix	-	-	9,66,880	9,66,880	-	-
17	Kanyashree/Murshidabad	-	-	6,00,350	6,00,350	-	-
18	ICDS Activities	17,289		-	-	17,289	
19	KSY-Birbhum	-	-	3,03,510	3,03,800	290	
20	ECCE Day /Unicef			26,62,719	25,99,618		63,101
21	District Need Assesment/Birbhum			-	2,75,500	2,75,500	
	<b>SUB TOTAL</b>	<b>7,77,429</b>	<b>1,27,963</b>	<b>1,14,64,144</b>	<b>1,21,67,928</b>	<b>12,42,255</b>	<b>1,33,899</b>

**For Salarpuria & Partners**  
**Chartered Accountants**  
  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



**On Behalf of Governing Body**

  
Prof. Sunit Mukherjee  
President

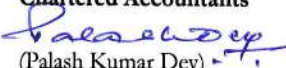
  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**  
**ANNEXURE - I**

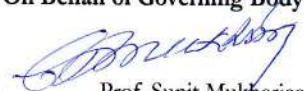
Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>CINI MURSHIDABAD</b>							
1	Sanitation Programme(Zilla Parshad)	75,023	-	-	-	-	-
2	Girls Education /IIMPACT	2,63,061	-	40,36,921	37,16,712	-	57,148
3	Childline	-	-	1,63,609	4,20,000	2,56,391	-
4	Nutrimix	7,550	-	-	-	-	-
5	DIC/ Ankur /Donation	2,771	-	-	-	-	-
6	Sabla Govt./ Malda	28,220	-	-	-	-	-
7	Tracking Of Children/Nadia	61,365	-	-	-	-	-
8	Sbcc/Dm/ Murshidabad	1,40,400	-	6,79,750	7,25,250	1,85,900	-
9	Ngo Involvement Iec In Urban	2,207	-	-	-	-	-
10	Sabla/Kanyashree/Malda	-	-	15,452	15,452	-	-
11	Sabla/Kanyashree/Nadia	-	-	4,88,000	4,88,000	-	-
12	Rogi Sahayata Kendra Malda	-	1,27,963	15,46,953	16,61,266	-	13,650
13	Nclp Survey	1,500	-	-	-	-	-
14	Nclp /Nadia	66,258	-	-	-	-	-
15	Adolescents Programme/Birbhum	1,11,785	-	-	3,95,100	5,06,885	-
16	MSD Nutrimix	-	-	9,66,880	9,66,880	-	-
17	Kanyashree/Murshidabad	-	-	6,00,350	6,00,350	-	-
18	ICDS Activities	17,289	-	-	-	17,289	-
19	KSY-Birbhum	-	-	3,03,510	3,03,800	290	-
20	ECCE Day /Unicef	-	-	26,62,719	25,99,618	-	63,101
21	District Need Assesment/Birbhum	-	-	-	2,75,500	2,75,500	-
	<b>SUB TOTAL</b>	<b>7,77,429</b>	<b>1,27,963</b>	<b>1,14,64,144</b>	<b>1,21,67,928</b>	<b>12,42,255</b>	<b>1,33,899</b>


For Salarpuria & Partners  
Chartered Accountants  
  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



On Behalf of Governing Body



  
Prof. Sunit Mukherjee  
President

  
Amit Kumar Dasgupta  
Treasurer

  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

**CHILD IN NEED INSTITUTE**  
**PROJECT STATUS AS ON 31ST MARCH 2019**  
**NON FOREIGN CONTRIBUTION**

**ANNEXURE - I**

Sl. No	Name of the Project	Opening receivables as on 01.04.2018	Opening unspent grant as on 01.04.2018	Grant receipts /Refund during the Year	Grant spent during the Year	Closing receivables as on 31.03.2019	Closing unspent grants as on 31.03.2019
<b>TRAINING</b>							
1	State Level Training & Support For Asha Programme	-	3,71,626	1,15,39,733	1,08,80,781		10,30,578
2	Asha Worker		19,121				19,121
3	AWTC-1	46,26,287		52,16,363	20,94,235	15,04,009	
4	AWTC-II (MLTC)	31,28,071		30,16,050	12,57,379	13,69,400	
5	Asha Training DTC(South 24Pgs)		3,85,737	94,89,201	95,92,961		2,81,977
6	Asha Training DTC (Howrah)		6,84,524	56,36,459	24,23,586		38,97,397
7	Asha DTC Howrah(NCD Training)			9,81,226	41,65,413	31,84,187	
8	Asha DTC -Purbamedinipur			4,70,767	4,70,767	-	-
9	Asha STC NCD Training			7,90,745	5,64,428		2,26,317
10	Swastha Angan (Tata Chemicals)	46,341		-		46,341	
11	ECCE Training	-		39,948	39,948	-	-
12	NHSRC	3,82,651		3,82,651		-	-
13	State Level Training & Support For Urban Asha Programme		-		1,76,166	1,76,166	
14	Urban Asha Training DTC Howrah		3,20,948	3,45,939	1,35,592		5,31,295
15	Youth Bol Training			-	11,322	11,322	
16	WBSRLM SHG Training			-	3,72,840	3,72,840	
17	Urban Asha Training DTC S 24 PGS		9,99,718	-	1,71,641		8,28,077
18	Health & Family Planning	87,363		-		87,363	
19	TISS	20,185		3,385	30,911	47,711	
	<b>SUB TOTAL</b>	<b>82,90,898</b>	<b>27,81,674</b>	<b>3,79,12,467</b>	<b>3,23,87,970</b>	<b>67,99,339</b>	<b>68,14,762</b>
	<b>GRAND TOTAL</b>	<b>2,65,48,685</b>	<b>2,59,09,266</b>	<b>14,31,29,064</b>	<b>13,29,28,844</b>	<b>2,39,86,297</b>	<b>3,39,06,882</b>

**For Salarpuria & Partners**  
**Chartered Accountants**  
*Palash Dey*  
(Palash Kumar Dey)  
M.No: 053991  
Partner  
Firm Registration No.: 302113E



**On Behalf of Governing Body**

*Sunit Mukherjee*  
Prof. Sunit Mukherjee  
President

*Amit Kumar Dasgupta*  
Amit Kumar Dasgupta  
Treasurer

*Dr S N Chaudhuri*  
Dr S N Chaudhuri  
Secretary

Place: Kolkata  
Date: The 7th September 2019

## CHILD IN NEED INSTITUTE

### Non Foreign Contribution

#### **Schedule 17: Significant Accounting Policies & Notes to the Accounts for the Year 2018-19**

##### **1. Basis of Preparation of Financial Statements:**

The financial statements have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under historical cost convention on accrual basis. Gaap comprises accounting standards notified by the Institute of Chartered Accountants of India (ICAI), and the other pronouncements of ICAI, especially the technical guide on accounting and auditing in not-for-profit organization to the extent applicable.

##### **2. Use of Estimates:**

The preparation of the financial statements in conformity with GAAP required management to make estimates and assumptions that affect the reported amounts of contributions and expenses during the reporting period, reported balance of assets and liabilities, and disclosure of contingent assets and liabilities as at the date of the financial statements. Actual revision to accounting estimates is recognized prospectively in current and future periods.

##### **3. Fixed Assets & Depreciation:**

Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any except in case of land which is carried at cost. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

For assets purchased from projects funds, a project assets reserve fund is created for an equivalent amount of the asset purchased during the year.




Assets individually costing Rupees Five Thousand or less are charged off as expenditure in the year of purchase.

Depreciation on fixed assets is provided under written down value method based on the estimated useful life of the asset at the following rates:

Air Conditioners	15%
Building	10%
Computers	40%
Electrical Fittings	10%
Furniture & Fixtures	10%
Office Equipments	15%
Vehicles	15%
Other Assets	15%



For CHILD IN NEED INSTITUTE

 President       Treasurer       Secretary

#### **4. Grants & Donation Recognition:**

**Specific Grants (Project Grants):** Grants and donations of this nature are recognized as income when all conditions attached with the grants or donations are complied with.

Unutilized contributions from donors for specific projects are disclosed as restricted funds in the schedules to the balance sheet as Grant Surplus Reserve and is carried forward for use in future periods.

**Unrestricted Grants (Free Grants):** The grants received without any specific condition attached to the donation are recognized as income in the period of receipt.

Grants or donation received in foreign currency are recorded at the amount credited in to the bank account at the prevalent exchange rate on the date of transaction.

Contributions received in kinds are accounted in the books in the year of receipt based of the cost of materials received and the declaration made by the donor.

#### **5. Other Income:**

Interest Income for all investments is recognized using the time-proportion method.

#### **6. Expenditure:**

The expenditure is recognized when it is probable that the consumption or loss of future economic benefits resulting in reduction in assets and/or an increase in liabilities has occurred and the amount can be measured reliably.

Expenditure encompasses both, expenses that arise in the course of ordinary activities of the Society as well as losses. Expenses that arise in the course of ordinary activities include monetary expenses such as programme implementation expenses, office administration/maintenance expenses, salaries and other employee benefits and non-monetary expenses such as depreciation, other programme expenses.

#### **7. Investments:**

Long-term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investment are valued at cost or market value, whichever is lower.

#### **8. Current Assets:**

Project receivable as disclosed in the schedules to the balance sheet represents those amounts which the Society has spent against approved and sanctioned projects but grants from donors have not been received in full till the end of the reporting period.

#### **9. Cash & Bank Balances:**

All Bank Accounts in the name of the Institute maintained at various locations have been duly reconciled.

#### **10. Retirement Benefits:**

Retirement benefits towards Leave Encashment are accounted on Cash Basis. For liability towards Gratuity, a fund has been created by a corresponding debit in personnel cost.



For CHILD IN NEED INSTITUTE

President

Treasurer

Secretary



### **11. Provision & Contingencies:**

A provision is recognized when the Society has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements.

### **12. Taxation:**

The Society is exempt from Income tax under Section 12AA of the Income Tax Act, 1961.

Since the Society is exempt from income tax, no deferred tax (asset or liability) is required to be recognized in respect of timing differences.

### **13. Segment Reporting:**

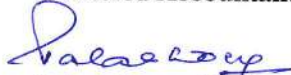
The operations predominantly relate to providing charitable services and accordingly this is the only reportable segment. Therefore, the Society has only one business segment of "Charitable Work" and one geographic segment "India".

14. Loans & Advances, Project Receivables/Payables are subject to confirmation from respective parties.

15. A net amount of Rs. 3,76,944.00 have been written off during the financial year from project Receivable/Payables & Advances with reasonable certainty of not being received.

16. Previous year's figure have been regrouped or rearranged wherever necessary.

**For Salarpuria & Partners  
Chartered Accountants**

  
(Palash Kumar Dey)

M.No:053991

Partner

Firm Registration No.: 302113E



**On Behalf of Governing Body**





Prof. Sunit Mukherjee  
President



Amit Kumar Dasgupta  
Treasurer

Place: Kolkata

Date: 7th September 2019

  
Dr S N Chaudhuri  
Secretary