

CERTIFICATE

We have audited the accounts of **MUSKAAN, 14 Nadir Colony, Shyamla Hills, Bhopal 462013 (M.P.)** Registration No. **6626/98** issued by the Registrar, Firms and Societies, Madhya Pradesh, Bhopal, for the year ending **31st March 2024** and examined all relevant books and vouchers and certify that according to the audited account.

- i. The brought forward Foreign Contribution at the beginning of the year was **Rs. 30,96,383.00**
- ii. Foreign Contribution of worth **Rs. 86,81,828.00** was received by the association during the year 2023-24..
- iii. Interest on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 2,25,002.00** was received by the Organization during the Financial Year 2023-2024.
- iv. The balance of unutilized foreign contribution with the association at the end of the year 2023-24 was **Rs. 29,12,755.00**.
- v. Certified that the Organization has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- vii. The organization has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For S.L. Chhajed & Co. LLP
Chartered Accountants
FRN: 000709C/C400277



Abhay Chhajed
Partner
M.No. 079662
UDIN: 24079662BKAJTE5681



Date: **September 18th, 2024**
Place: **Bhopal**



MUSKAAN

14 NADIR COLONY, SHAMLA HILLS, BHOPAL

FOREIGN FUND CONTRIBUTION

BALANCE SHEET AS AT 31st MARCH 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
	Rs.		Rs.
CORPUS FUND		FIXED ASSETS (AT COST)	2,06,21,812
Opening Balance as per last Balance Sheet	19,24,945	(As per Schedule-1)	
CAPITAL FUND ACCOUNT		CORPUS FUND FDRs	
Balance as per Last Balance Sheet	2,08,08,752	Balance as per last Balance Sheet	18,00,000
Less Cost of Obsolete Fixed Assets	<u>1,86,940</u>	Less: FDR Encashed during the year	<u>-</u>
	2,06,21,812		18,00,000
INCOME & EXPENDITURE ACCOUNT		Add: FDRs made during the year	<u>-</u>
Balance as per Last Balance Sheet	42,830		18,00,000
Add: Surplus transferred from Income & Expenditure A/c	<u>1,43,892</u>		
	1,86,722	CURRENT ASSETS, LOANS & ADVANCES	
UNUTILIZED GRANTS		LOANS & ADVANCES	
Asha for Education ,U.S.A	6,05,501	Other Advances	34,020
Paul Hamlyn Foundation	12,29,007	T.D.S' Refund Due	23,697
Paul Hamlyn Foundation/ I Am Project	3,82,627		
Terre Des Hommes	<u>3,84,528</u>	Interest on Bank of Baroda CFDRs	5,041
	26,01,663		
CURRENT LIABILITIES	62,183	CASH & BANK BALANCES:	
		Cash In Hand	4,188
TOTAL		Balance in:	
		Bank of Barorda Saving Account No. 12230100003471	18,06,416
		State Bank of India Saving Account No.40117218690	1,85,386
		Fixed Deposit Account	9,16,765
	<u>2,53,97,325</u>	TOTAL	<u>2,53,97,325</u>

Place: Bhopal

Date: 18th September 2024

For S.L.Chhajed & Co. LLP,

Chartered Accountants
 (Abhay Chhajed)

Member No.079662

Firm Reg. No.000709C/C400277

UDIN : 24079662BKAJTE5681

MUSKAAN
14 NADIR COLONY, SHAMLA HILLS, BHOPAL
FOREIGN CONTRIBUTION ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Expenditures	Amount Rs.	Income	Amount Rs.
Education Program Expenses		Donation Received	2,41,078
School Program Expenses (Annexure-1)	16,47,086	Asha for Education, U.S.A	
Program		Opening Balance	10,54,662
Expenses (Annexure-2)	53,873	Add: Received during the year	19,61,000
			<u>30,15,662</u>
		Unspent Balance	<u>6,05,501</u>
Residential Hostel Expenses (Annexure 3)	7,87,056		24,10,161
Residential Camp Expenses (Annexure 4)	2,717	Asha Verein zur Forderung der Schulubidung	
		Opening Balance	66,704
		Add: Received during the Year	
			<u>66,704</u>
Child Protection & Youth Prog. Expenses (Annexure-5)	31,74,458	Less:Transf. to Balance Sheet	
		Unspent Balance	<u>-</u>
			66,704
Community Program Exp. (Annexure-6)	25,79,308	Terre Des Hommes	
		Opening Balance	-
		Add:Received during the Year	4,32,000
			<u>4,32,000</u>
Economic & Livelihood Activities (Annexure-7)	96,530	Less Unspent Balance	<u>3,84,528</u>
			47,472
Organisational Development & Capacity Building (Annex-8)	300	Paul Hamlyn Foundation	
		Opening Balance	9,27,124
		Add:	
Administrative Expenses (Annexure-9)	6,34,740	Received during the Year	45,93,950
		Interest on Unutilised Grant	59,266
			<u>55,80,340</u>
Establishment Expenses (Annexure-10)	1,19,314	Less: Unspent Balance	<u>12,29,007</u>
			43,51,333
C/F	<u>90,95,382</u>	C/F	<u>71,16,748</u>



MUSKAAN
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Expenditures	Amount Rs.	Income	Amount Rs.
B/F	90,95,382	B/F	71,16,748
		Paul Hamlyn Foundation/ I Am Project	
		Opening Balance	8,61,428
		Add:	
		Received during the Year	14,53,800
		Interest on Unutilised Grant	24,819
			<u>23,40,047</u>
		Less: Unspent Balance	<u>3,82,627</u>
			19,57,420
		Interest Income	
		From Bank of Baroda on FDRs	1,92,372
		From Bank of Baroda on Saving Account No.12230100003471	40,417
		From State Bank of India Saving Account No. 40117218690	16,402
			<u>2,49,191</u>
		Less Transferred to :	
		Paul Hamlyn Foundation	59,266
Excess of Income over Expenditure	1,43,892	Paul Hamlyn Foundation for I Am Project	<u>24,819</u>
			1,65,106
TOTAL	<u>92,39,274</u>	TOTAL	<u>92,39,274</u>

As per our Report of even date attached

For S.L.Chhajed & Co. LLP,
Chartered Accountants

(Abhay Chhajed)
Partner

Member No. 079662

Firm Reg.No.000709C/C400277

UDIN : 24079662BKAJTE5681

Place: Bhopal

Date: 18TH September 2024

MUSKAAN
14 NADIR COLONY , SHAMLA HILLS, BHOPAL
FOREIGN FUND CONTRIBUTION ACCOUNT
RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024

RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
Opening Balance	3,050	Expenses For:	16,47,086
Cash In Hand		School Program Expenses	-
Balance with Bank of Baroda:		(Annexure-1)	
In Saving Account	10,82,327	Outreach Education Program	
In Fixed Deposit Account	20,00,000	Expenses (Annexure-2)	53,873
Balance with State Bank of India		Residential Hostel Expenses	
Saving Account	11,006	(Annexure-3)	7,87,056
Funds Received from:		Residential Camp Expenses	
Asha for Education (U.S.A.)	19,61,000	(Annexure 4)	2,717
Asha Verein zur Forderung		Child Protection & Youth Program	
der Schulubidung		Expenses (Annexure-5)	31,74,458
Terre Des Hommes	4,32,000	Community Program Exp.	
Paul Hamlyn Foundation	45,93,950	(Annexure-6)	25,79,308
Paul Hamlyn Foundation/		Economic & Livelihood	
I Am Project	14,53,800	Activities (Annexure-7)	96,530
Donation Received	2,41,078	Organisational Development &	
Interest Received		Capacity Building (Annexure-8)	300
Against Fixed Deposits	1,92,372	Administrative Exp.(Annex-9)	6,34,740
Less :TDS	19,148	Establishment Cost (Annex.-10)	1,19,314
	1,73,224		
Less Receivable	5,041		
	1,68,183		
Against Saving Account			
Bank of Baroda	40,417		
State Bank of India	16,402		
	2,25,002		
C/f	1,20,03,213	C/f	90,95,382



MUSKAAN

RECEIPTS & PAYMENTS ACCOUNTS FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024

RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
C/f	1,20,03,213	C/f	90,95,382
Current Liabilities	62,183	Increase in Current Assets	34,020
		Current Liabilities	23,239
		Cash & Bank Balances	
		Cash In Hand	4,188
		Balance in Saving Accounts with Bank of Baroda	
		A/c No. 12230100003471	18,06,416
		State Bank of India	
		Saving A/c No.40117218690	1,85,386
		Fixed Deposit Account	9,16,765
TOTAL	1,20,65,396	TOTAL	1,20,65,396

We have audited the above Receipt and Payment Account of Muskaan, Bhopal
 We have Audited the Books of Muskaan Foreign Fund Account for the
 period 1st April 2023 to 31st March 2024 with the Books and Vouchers as
 produced before us and Certify the same to be correct

For S.L.Chhajed & Co. LLP,
 Chartered Accountants

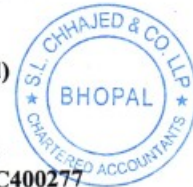

 (Abhay Chhajed)

Partner

Member No.079662

Firm Reg. No.000709C/C400277

UDIN : 24079662BKAJTE5681



Place: Bhopal
 Date: 18th September 2024

MUSKAAN
FOREIGN FUND CONTRIBUTION ACCOUNT
FIXED ASSETS AS ON 31-03-2024

SCHEDULE - 1

Particulars	Cost as on 01.04.2023	Acquired during the Year	Sale/Dele- tion during the Year	Total Cost as on 31.03.2024
	Rs.	Rs.	Rs.	Rs.
Computer & Printer	2,74,774		-	2,74,774
Laptop	7,25,306		-	7,25,306
Furniture & Fixtures	1,76,096		-	1,76,096
Electric Equipment	1,37,748		-	1,37,748
System, Music System etc	1,62,717		-	1,62,717
Home Theatre Projector	28,500		-	28,500
Sewing Machines	42,341		5,000	37,341
Camera	37,879		-	37,879
Weighing Machine	2,198		2,198	-
Black Boards	10,042		10,042	-
School Building	1,54,39,076		-	1,54,39,076
Electric Equipment (Corpus Fund)	47,100		-	47,100
Ladder (Corpus Fund)	3,300		3,300	-
Pottery Studio	1,68,538		-	1,68,538
Dustbins	1,38,200		1,38,200	-
Cycles	28,200		28,200	-
Hard Disk	22,998			22,998
Play Ground Equipments	40,270			40,270
Vehicle Shed	57,646			57,646
Tools & Equipments	11,154			11,154
Washing machine	15,390			15,390
Photo Copy Machine	55,000			55,000
Solar Power System	4,87,494			4,87,494
Refrigerator	32,850			32,850
House No.A-67 Park City	2,16,517		-	2,16,517
Land & Development Exp.	24,47,418	-	-	24,47,418
TOTAL	2,08,08,752	-	1,86,940	2,06,21,812



**MUSKAAN
FOREIGN FUND**

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2024

Current assets, Loans & Advances

Current Assets

Other Advances
Kolkatta Samwad

34,020

Receivables

Interest on Bank of Baroda CFDRs

5,041

Income Tax TDS Refund Due

Assessment Year 2023-24

4,549

Assessment Year 2024-25

19,148

23,697

Deposit against Corpus Fund

Foreign Fund

Bank of Baroda

18,00,000

Cash & Bank Balances

Cash in Hand

4,188

Bank Balances

Foreign Fund

Bank of Baroda A/c No.122301000003471

18,06,416

State Bank of India, Main Branch,

1,85,386

Bank of Baroda Fdrs

9,16,765



MUSKAAN

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2024

Current Liabilities

Foreign Fund

Foreign Fund

Income Tax TDS Payable	3,403	
Provident Fund Contribution etc Payable	57,880	
Professional Tax Payable	<u>900</u>	62,183



MUSKAAN

DETAILS OF FOREIGN FUND EXPENSES FOR THE YEAR 2023-24		
PARTICULARS	FOREIGN FUND EXPENSES	
		Total Exp Rs.
Annexure- 1		
EDUCATION PROGRAM EXPENSES		
SCHOOL PROGRAM EXPENSES		
Cost of Work Books & Stationery		
Asha-Stationery&Material Expenses (JSP)	25,560	
Sub Total		25,560
Nutrition Expenses for Centre		
Asha Nutruton Expenses	2,07,579	
Asha-Honorarium etc to JSP Cook	1,69,510	3,77,089
Sub Total		
Outings, Workshop, Event Exp. of JSP Children		
Asha-Workshop with Jsp Center Children	190	
Asha-Events (JSP)	2,055	
Asha-Exposure Visit of Jsp Center Children	2,560	
Sub Total		4,805
Children's Transportation Expenses		
Asha-Transportation Expenses for JSP Children	9,792	
Asha-Bus Running Expenses	1,12,019	
Asha-Honorarium etc to Bus Driver	1,32,391	
Asha-Conveyance Exp. to Bus Driver	1,196	
Sub Total		2,55,398
Rent & Electricity & Maint. Exp. for School		
Asha-Honorarium etc to Maintenance Staff	14,822	
Asha-Maintenance Expenses for JSP Center	464	
Sub Total		15,286
Salaries etc to Teaching Staff		
Asha-Honorarium etc to Teachers	7,68,963	
FF-Honorarium etc to Program Co-ordinator	1,95,264	
Sub Total		9,64,227
Conveyance Expenses to Teaching Staff		
Asha-Conveyance Expenses to Teachers	4,633	
FF-Conveyance Expenses to Teachers	88	
Sub Total		4,721
Total		16,47,086



Annexure- 2

PARTICULARS	FOREIGN FUND EXPENSES	
		Total Exp Rs.
OUTREACH EDUCATION PROGRAM		
Material & Stationery for Centres		
Asha-Stationery for Basti Centres/ Library	12,548	
Sub Total		12,548
Fees Paid (Registration& Examination, School &		
Asha-Support for Fees/Exam Fees	3,750	
Sub Total		3,750
Conveyance Exp. To Children		
Asha- Conveyance Expenses to Children	10,209	
Sub Total		10,209
Workshops, Exposure, Training etc of Children		
Asha-Library Training Workshop	4,511	
Asha- Exposure Trip of Basti Center Children	655	
Sub Total		5,166
Rent etc for Basti Centres		
Asha-Rent for Basti Centers/Libraries	22,200	
Sub Total		22,200
Total		53,873

Annexure- 3

PARTICULARS	FOREIGN FUND EXPENSES	
		Total Exp Rs.
HOSTEL EXPENSES		
Food Expenses		
Asha-Food Expenses	5,13,907	
Asha-Honorarium etc to Hostel Cook	1,63,929	
FF-Food Expenses	25,000	
Sub Total		7,02,836
Conveyance Expenses paid to Hostel Children		
Asha-Conveyance Expenses for Children	200	
Sub Total		200
Total C/F		7,03,036



Total B/F		7,03,036
Recurring Expenses		
Asha-Health Care Expenses for Hostel Children	9,847	
Asha-Electric Expenses for Hostel	38,455	
Asha-Recurring Expenses for Hostel	32,146	
Asha-Residential Arrangement for Hostel Children	2,573	
Asha-Sports Material	999	
Sub Total		84,020
Total		7,87,056

Annexure- 4

Residential Camp Expenses		
Asha- Food Expenses	2,177	
Sub Total		2,177
Asha-Transportation Expenses for Residential Camp	540	
Sub Total		540
Total		2,717

Annexure- 5

CHILD PROTECTION & YOUTH PROGRAM EXP.		
Activities with Children and Youths		
Capacity Building Program for Stake Holder		
Theatre Workshop for Youth		
Asha (Verin)- Workshop with Youth	4,999	
Phf-Forum Theater & Workshops	26,129	
Sub Total		31,128
Frisbee and Other Sports Activities		
Phf-Majal Activity - Frisbee	28,343	
Sub Total		28,343
Developing & Strengthening Resource Pool		
Community Level Workshop Exp.		
I Am- Cross Community Exposure Visits	19,770	
I Am- Re-Iterating Identity Through a Net Work	1,99,060	
I Am-Resource Material & Trainers Cost	97,606	
I Am- Travel Expenses (Building Collective Community Leadership	51,632	
I Am- Travel Expenses (Partner Organisation)	24,141	
Sub Total C/f	3,92,209	59,471



Sub Total B/f	3,92,209	59,471
I Am- Travel/Stay/Food (Additional Board)	3,455	
I Am- Journal Content Development & Printing	49,647	
Phf-Training to Youth on Leadership	58,245	
Phf-Training with DNT Girls	26,220	
Phf-Visit to DNT Localities for Building Network	14,155	
Sub Total		5,43,931
Exposure Visit of Youth		
Phf-Exposure Visit (Youth/Adults)	64,298	
Sub Total		64,298
Fellowship Program Expenses		
I Am- Fellowship Honorarium Paid	4,52,193	
Phf-Support to Youth Teachers & Trainers	10,51,656	
Tdh-Youth Fellows for Field Work & Research	20,208	
Sub Total		15,24,057
Salaries etc to Child Protection & Youth Program Staff		
Asha(Verin)-Honorarium etc for Theater Mobilizer	61,744	
I Am Honorarium etc to Program Coordinator	3,47,639	
I Am- Honorarium etc paid to Journal Incharge	3,54,785	
I Am Journal Incharge (Content Development & Research)	2,18,533	
Sub Total		9,82,701
Total		31,74,458

Annexure- 6

COMMUNITY PROGRAM EXPENSES		
Strengthening Urban Poor Bastis		
Phf-Sangathan & DNT Events	1,33,757	
Phf-Meeting of Sangathan	61,000	
Phf-Support of Seeking Justice	1,26,959	
Sub Total		3,21,716
Mental Health Training Support		
Phf-Fellowship Honorarium (barefoot Counsellors)	2,60,560	
Phf-Mental Health Training Meeting	11,734	
Phf-Resource Org. Cost (Travel, Fees, Stay)	2,03,850	
Phf-Study on Adverse Child Hood Exp.	28,002	
Phf-Therapeutic Activities on Community Level	1,11,108	
Sub Total		6,15,254
Total C/f		9,36,970



Total B/f		9,36,970
Documentation Expenses		
Phf-Documentation (Video & Text Reports)	34,500	
Sub Total		34,500
Salaries etc to Community Training Staff		
Phf-Honorarium etc to Staff (Community Mobilizer & Capacity Builder)	4,00,063	
Phf-Honorarium etc to Staff (DNT Trainer)	1,87,242	
Phf-Honorarium etc to Staff (Livelyhood Researcher)	1,34,656	
Phf-Honorarium etc to Staff (Livelyhood Field Worker)	2,51,012	
Phf-Honorarium etc to Staff (Mental Health Trainer)	4,54,627	
Phf-Honorarium etc to Staff (Program Manager)	1,50,366	
Sub Total		15,77,966
Conveyance Exp. To Community Training Staff		
Phf-Conveyance Exp. to CM&CB Trainer	11,444	
Phf-Conveyance Expenses to Menta Health Trainer	3,197	
Phf-Conveyance Exp. to Livelihood Field Staff	8,830	
Phf-Travel Expenses of Team Members	6,401	
Sub Total		29,872
Total		25,79,308

Annexure- 7

ECONOMIC & LIVELIHOOD ACTIVITIES		
Phf-Livelihood Support Expenses	20,655	
Phf- Rationshop Expenses	75,875	
Total		96,530

Annexure - 8

ORGANISATION DEVELOPMENT & CAPACITY BUILDING		
Staff Capacity Building/Exposure Visits		
Asha-Staff Training Expenses	300	
Sub Total		300



Annexure- 9

ADMINISTRATIVE EXPENSES		
Rates & Taxes		
Phf- Rates & Taxes	2,000	
Sub Total		2,000
Auditor's Fee (for Audit & Other services)		
Asha- Auditor's fee	2,894	
I Am- Audit Expenses	4,356	
Phf-Audit Expenses	25,233	
Sub Total		32,483
Bank Charges		
Asha-Bank Charges	90	
FF-Bank Charges	3,044	
I Am-Bank Charges	1,256	
Phf-Bank Charges	397	
Sub Total		4,787
Printing & Stationery		
I Am- Printing & Stationery	3,525	
Phf-Stationery & Photo Copy Exp.	1,617	
Sub Total		5,142
Telephone & Internet Expenses		
I Am- Telephone & Communication Exp.	10,084	
Phf-Telephone Expenses	25,065	
Sub Total		35,149
Website Development		
FF-Website Development Expenses	14,750	
I Am- Honorarium etc for Website Development	19,705	
Sub Total		34,455
Journals & Periodicals		
Asha-Periodicals & Journals	1,628	
I Am- Periodical & Journals	400	
Sub Total		2,028
Computer/Laptop/Furniture etc Maintenance		
Asha-Computer Expenses	5,675	
I Am Computer Expenses	1,549	
Phf-Computer/Laptop Repair Expenses	1,284	
Phf-Equipment Maintenance Expenses	25,156	
Sub Total		33,664
Total C/f		1,49,708



Total B/f		1,49,708
Staff Welfare Expenses		
Asha-Staff Welfare Expenses	15,468	
Sub Total		15,468
Insurance on Fixed Assets		
Phf-Insurance on Fixed Assets	1,047	
Sub Total		1,047
Interest on TDS paid late		
Phf-Interest paid on tds paid late	113	
Sub Total		113
Interest & Penalty on late payment of P.F Etc		
FF- Interest & Penalty on late payment of P.F Etc	15,107	
Sub Total		15,107
Vehicle Expenses		
Asha-Camper Expenses	10,186	
I Am- Camper Expenses	7,433	
Phf-Camper Expenses	24,300	
Sub Total		41,919
Salaries etc to Administrative Staff		
Asha- Honorarium etc to Staff (Admin)	62,292	
I Am-Administrative Staff Salary	64,508	
Phf-Salaries to Accounts Staff	1,72,541	
Phf-Salaries to Office Support Staff	83,181	
Tdh-Administrative Staff Salary	24,820	
Sub Total		4,07,342
Total C/f		6,30,704



Total B/f		6,30,704
Conveyance Expenses to Admin Staff		
Asha-Conveyance Exp to Office Staff	387	
I Am- Conveyance Exp. To Office Staff	287	
Phf- Conveyance Exp . to Office Support Staff	670	
Phf- Conveyance Exp . to Office Staff	248	
Tdh-Visit to Field Sites	2,444	
Sub Total		4,036
Total Administrative Expenses		6,34,740

Annexure-10

ESTABLISHMENT COSTS		
Rent		
Asha Office Rent	35,891	
I am- Office Rent	2,882	
Phf- Office Rent	9,227	
Sub Total		48,000
Electric Expenses		
FF- Electric Expenses	9,000	
I Am- Electricity Expenses	7,914	
Phf-Electricity Expenses	9,975	
Sub Total		26,889
Office Maintenance Expenses		
Asha-Office Maintenance Expenses	4,970	
I Am- Office Maintenance Expenses	15,060	
Phf-Office Maintenance Exp.	18,735	
Phf- Salaries etc to Office Maintenance Staff	5,660	
Sub Total		44,425
Total Establishment Expenses		1,19,314