

WASTE MANAGEMENT SOCIETY YAVATMAL
FCRA BALANCE SHEET AS AT 31.03.2023

Particulars	Notes	As At March 31, 2023		As At March 31, 2022	
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
I. SOURCES OF FUNDS					
1 Reserves and Surplus	3		18,455,051		21,870,666
2 Unspent Balance of FC Project Grants	4		-		778,210
3 Current Liabilities	5		269,740		189,324
			18,724,791		22,838,200
II. APPLICATION OF FUNDS					
1 Non Current Assets					
Property, Plant and Equipments & Intangibles					
<u>Tangible Assets</u>					
Gross Cost	6	9,987,070		11,681,177	
Less Accumulated Depreciation		8,832,600	1,154,470	9,965,260	1,715,917
2 Investments					
Fixed Deposits With Bank	7		13,150,000		13,150,000
3 Long Term Loans & Advances					
Long Term Loans & Advances	8		13,553		13,553
4 Current Assets, Loans and Advances					
Interest Accrued on FD Recoverable	9	1,578,778		879,621	5,072,870
Cash and Cash Equivalent	10	2,325,379		1,559,239	
Short Term Loans and Advances	11	502,612	4,406,768	447,000	7,958,730
			18,724,791		22,838,200

Significant accounting policies and notes to financial statements 1 to 21

Note no. 1 to 21 referred to above form integral part of the financial statements
As per our report on even dates

For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)

For and on behalf of the Executive Committee



(M.P. Thakur)
Partner
M.N.: 052473

Sriparna Ganguly Chaudhuri
(President)

Sonali Patnaik
(Secretary)

Place: New Delhi
Date: 19.08.2023

Edward Charles Dsouza
(Treasurer)

UDIN: 23052473B4VBWP3371



WASTE MANAGEMENT SOCIETY YAVATMAL
FCRA INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

Particulars	Notes	For the year ended March 31, 2023 (Rs)	For the year ended March 31, 2022 (Rs)
I. Grant & Donations	12	2,609,218	6,933,198
II. Other Income	13	803,431	1,211,718
III. Total Revenue (I+II)		3,412,649	8,144,916
IV. Expenses:			
Programme Expenses	14	1,084,593	6,680,417
Depreciation & Amortization Expenses	6	236,011	326,437
Administrative Expenses	15	434,791	1,915,113
Provision for Doubtful Debts	9	5,072,870	-
Total Expenses		6,828,264	8,921,967
V Surplus/(Deficit) for the year		(3,415,615)	(777,051)

Significant accounting policies and notes to financial statements 1 to 21

Note no. 1 to 21 form integral part of the financial statements

As per our report on even dates

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WASTE MANAGEMENT SOCIETY YAVATMAL

FCRA Receipts & Payments Statement For the year ended 31st March 2023

PARTICULARS		For the year		For the year
		ended		ended
		March 31, 2023		March 31, 2022
RECEIPTS	(Rs.)	(Rs.)	(Rs.)	(Rs.)
To Opening Cash & Bank Balance:				
Cash at Hand				
Cash at Bank				
FCRA Bank Accounts				
-- Current Accounts				
- SBI, NDMB, New Delhi (FCRA designated) (CA)	255,357			
- SBI, Kolkata (CA)	91,087		61,036	
- Standard Chartered Bank, New Delhi (CA)	7,833	354,277	6,749,524	6,810,560
--Savings Bank Accounts				
- Union Bank of India, Yavatmal (SB)	241,303		204,151	
- SBI, Mumbai (SB)	361,418		348,902	
- SBI, New Delhi (SB)	305,371		297,263	
- SBI, Bangalore (SB)	296,870	1,204,962	802,714	1,653,030
--Investment in Fixed deposit with Bank				
- SBI (FCRA)	8,150,000		8,150,000	
- SCB (FCRA)	5,000,000	13,150,000	5,000,000	13,150,000
		14,709,239		21,613,590
Receipts				
Foreign Contribution / Donations		1,831,008		6,933,198
Other Income				
- Sale of Old Assets		28,900	37,700	
- Miscellaneous income			3,000	
Interest				
-on Savings bank A/c	26,583		57,633	
-On Fixed deposit with SBI / SCB	77,691	104,274		
Sale of Assets				37,700
Staff Advance Repayment				800,401
Sub-Total		1,992,038		7,771,299
TOTAL		16,701,277		29,384,889
PAYMENTS				
Programme Expenses				
Education & Child Protection		395,951		6,680,417
Skill Development & Livelihood				
Rescue				
Care & Support		262,186		
Legal Intervention		115,432		
Strengthening the Eco System		122,365		
(A)		895,934		6,680,417
Administrative Expenses				
Salaries & Allowances		218,975		
Consultancy/Retainership Expense		8,000		
Subscription & Registration Fees		5,629		
Interest on TDS		1,682		
Bank Charges		17,987		
(B)		252,273		1,630,446
Loans & Advances				
TDS on Accrued interest		77,691		
Purchase of Fixed Assets			8,999	
Changes in current liabilities			5,336,707	
Changes in current Assets			1,042,483	
Changes in Short term loan and advances			(23,402)	6,364,787
(C)		77,691		6,364,787
(A)+(B)+(C)		1,225,898		14,675,650



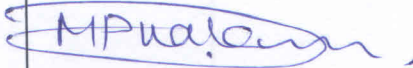
PARTICULARS	For the year ended March 31, 2023	For the year ended March 31, 2022
By Closing Cash & Bank Balance		
Cash at Hand	-	-
Cash at Bank	-	-
FCRA Bank Accounts		
-- Current Accounts		
- SBI, NDMB, New Delhi (FCRA designated)	1,455,665	255,357
- SBI, Kolkata	9,438	91,087
- Standard Chartered Bank, New Delhi	84,278	7,833
-- Savings Bank Accounts		
- Union Bank of India, Yavatmal	152,038	241,303
- SBI, Mumbai	5,593	361,418
- SBI, New Delhi	313,399	305,371
- SBI, Bangalore	304,968	296,870
--Investment in Fixed Deposits with Bank		
- SBI (FCRA)	8,150,000	8,150,000
- SCB (FCRA)	5,000,000	5,000,000
(D)	15,475,379	14,709,239
TOTAL (A)+(B)+(C)	16,701,277	29,384,889

For Thakur Vaidyanath Aiyar & Co.
Chartered Accountants
(F.R.N. 000038N)

For and on behalf of the Executive Committee

Sriparna Ganguly Chaudhuri
(President)

Sonali Patnaik
(Secretary)



(M.P.Thakur)
Partner
M.N.: 052473

Edward Charles Dsouza
(Treasurer)

Place: New Delhi
Date: 19.08.2023

UDIN: 23052473B6VBWP337



WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023 (FCRA)

Notes : 1 General Information

(a) Waste Management Society , Yavatmal was incorporated under the provisions of the Section 21 of the Society Registration Act, 1860 on 17.04.2002 as a charitable society [Regn. No. MAH-186/2002] and registered as a public trust as per the Maharashtra Public Trust Act, 1950 (No. 29 of Act of 1950) as on 02.12.2002 [Regn. no. F 7098 (Y)/2002] having its registered office at First Floor, House no. E-106/ 152, VHB Colony, Bajoriya Nagar, Yavatmal, Pin 445001, Maharashtra.

(b) The Society was formed to carry out activities related to protecting lives of people from all forms of slavery, preventing, tackling and eliminating all forms of human rights violation and relieve the sufferings, advancement of education and raising of public awareness through research of the causes and effects of human rights abuses and dissemination of results thereof.

(c) The Society was granted registration under section 12AA r.w.s. 12A(1)(a) proviso (i) of the Income-tax Act, 1961 vide Registration no CIT-II /NGP/Tech/12A/W-12/2009-10 dated 30.06.2009. The said registration has been renewed for 5 years with Registration no. AAATW1774HE20214 from AY 2022-23 to AY 2026-27 vide order of Principal Commissioner/ Chief Commissioner of Income-tax order dated 28.05.2023.

(d) The Society was granted exemption under section 80G (5)(vi) of the Income-tax Act, 1961 vide approval number PN/CIT(Exempt.) /Tech/80G/509/2015-16/1378 dated.28/06/2016 with effect from 09/03/2016. The said registration has been renewed for 5 years with registration no. AAATW1774HF20214 from AY 2022-23 to AY 2026-27 vide order of Principal Commissioner/ Chief Commissioner of Income-tax order dated 28.05.2023.

(e) The Society is also registered under section 6(1)(a) of The Foreign Contribution (Regulation) Act, 1976 bearing registration number 084010051 w.e.f. 01.04.2008 [Nature-Cultural, Economic, Educational, Social] which was renewed under The Foreign Exchange (Regulation)Act, 2010 w.e.f. 01.11.2016 for 5 years till 30 October 2021. The Society has applied for the renewal of the FCRA registration on 01-05-2021. The Ministry of Home Affairs has extended the date of validity of FCRA registered entities several times latest till 30th September 2023 vide its Public Notice dated 24.03.2023.

(f) The Society is also registered with Ministry of Corporate Affairs (MCA) for undertaking CSR activities vide registration number CSR00006040 issued by Registrar of Companies (ROC) Delhi on 18.05.2021.

(g) The Society is also registered with Niti Aayog's Darpan website vide unique Id no. MAH/2017/0161823 w.e.f 12.09.2017.

Note: 2 Summary of Significant Accounting Policies

a) Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention, accrual basis of accounting, in accordance with the India's generally accepted accounting principles and applicable accounting standards issued by the Institute of Chartered Accountants of India.



WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023 (FCRA)

b) **Use of Estimates**

The preparation of financial statements, in conformity with the generally accepted accounting principles, requires management to make estimates and make assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingencies as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include accounting for rates and taxes, and provisions etc. Contingencies are recorded when it is probable that a liability will be incurred, and amount can be reasonably estimated. Actual results could differ from those estimates.

c) **Revenue Recognition**

Revenue from Grants has been recognized when the right to receive is established (subject to receipt of grants or modification in terms of grant if any) and related conditions fulfilled only for the period to which the grant relates. Grant received for future periods is treated as advance and taken to liabilities and continued, till it is not possible to further implement the same. At that time these are written back to Income. Interest is accounted for on time proportion basis.

d) **Recognition of Expenditure**

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

e) **Property, Plant & Equipments and Intangibles**

Property, Plant & Equipments and Intangibles are shown at historical cost less current/accumulated depreciation. The society capitalizes all direct cost including borrowing cost up to the date of commercial use of such assets.

Mobile handsets used by staff upto Rs. 25,000 have not been capitalised as their useful life is not expected to be more than one year and their residual value is also not significant.

f) **Foreign Currency Transactions**

The foreign currency transactions entered into by the Society are accounted at the exchange rate prevailing on the date of the transaction.

f) **Depreciation / Amortisation**

Depreciation on assets is provided on Written Down Value (WDV) method, in accordance with the rates prescribed as per Income tax Act,1961. Items of Fixed Assets acquired during the year costing up to Rs.5,000/- are being charged to Profit/loss Account in the same FY at once.



WASTE MANAGEMENT SOCIETY YAVATMAL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023 (FCRA)

g) **Taxation**

The society has been granted exemption from payment of Income tax under the provisions of Section 12A(1)(a) of the Act, w.e.f. the Assessment Year 2010-11. The stated provision confers the benefit of exemption in respect of any income of society existing wholly for Charitable purposes and not for profit subject to the compliance of the relevant provisions of the Act.

h) **Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognised for liabilities that can be measured only by using a substantial degree of estimation, if

- (i) the society has a present obligation as a result of a past event,
- (ii) a probable outflow of resources is expected to settle the obligation and
- (iii) the amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognised only if a Contingent Liability is disclosed in the case of

- (i) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation
- (ii) a possible obligation, unless the probability of outflow of resources is remote.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance sheet date.

i) **Employee Benefits**

Short-term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and bonus etc. are recognized in the Statement of Income and Expenditure in the period in which the employee renders the related service.

Defined Contribution Plans

The Society's provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Statement of Income and Expenditure when they are due.



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note 3	Reserves and Surplus	
Particulars	As At March 31,2023 (Rs)	As At March 31,2022 (Rs)
General Reserve		
Balance brought forward from previous year	21,870,666	22,647,717
Surplus/(Deficit) as per I&E Account	(3,415,615)	(777,051)
Closing Balance	18,455,051	21,870,666

Note 4	Unspent Balance of FC Project Grants	
Particulars	As At March 31,2023 (Rs)	As At March 31,2022 (Rs)
Grants Received in Advance - FCRA	-	778,210
Total	-	778,210

Note 5	Current Liabilities	
Particulars	As At March 31,2023 (Rs)	As At March 31,2022 (Rs)
TDS Payable	3,000	818
Professional Tax payable	200	-
Expenses Payable	-	188,506
Vendor Payable	203,369	-
Payable to Staff	63,171	-
	269,740	189,324



Note 6

WASTE MANAGEMENT SOCIETY YAVATMAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31.03.2023

Property, Plant and Equipments & Intangibles

Property, Plant and Equipments & Intangibles	Gross Block										Depreciation			Net Block	
	Gross Block as on 01.04.2022	Additions		Total Addition during the year	Deletion		Total Deletion during the year	Gross Block as on 31.03.2023	Rate	Accumulated Depreciation as on 1.04.2022	Depreciation	Deletions/ Adjustments	Accumulated Depreciation as on 31.03.2023	Net Block as at 31.03.2023	Net Block as at 31.03.2022
		More than 180 days	Less than 180 days		More than 180 days	Less than 180 days									
Furniture & Fixtures	247,497				12,190		12,190	235,307	10%	104,147	13,428	1,646	115,929	119,378	143,350
Office Equipment	3,726,979				993,432		993,432	2,733,547	15%	2,395,483	182,643	693,885	1,884,240	849,307	1,331,496
Computers & Software	7,531,876				688,485		688,485	6,843,391	40%	7,416,679	39,940	673,140	6,783,479	59,911	115,197
Land	174,825							174,825	0%	48,951			48,951	125,874	125,874
TOTAL	11,681,177			8,999	1,694,107		1,694,107	9,987,070		9,965,260	236,011	1,368,670	8,832,600	1,154,470	1,715,917
Previous Year	12,399,020	8,999		8,999	726,842		726,842	11,681,777		10,043,298	326,437	404,475	9,965,260	1,715,917	



WASTE MANAGEMENT SOCIETY, YAVATMAL

NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note 7 Fixed Deposits With Bank

Particulars	As At	As At
	March 31,2023	March 31,2022
	(Rs)	(Rs)
<u>Fixed Deposits</u>		
Fixed Deposit - SBI (FCRA)	8,150,000	8,150,000
Fixed Deposit, SCB, Delhi (FCRA)	5,000,000	5,000,000
	<u>13,150,000</u>	<u>13,150,000</u>

Note 8 Long Term Loans & Advances

Particulars	As At	As At
	March 31,2023	March 31,2022
	(Rs)	(Rs)
Security Deposit (Gross) (Electricity and Rent)	2,236,967	2,236,967
Less: Provision for Doubtful Deposit- Rent	2,223,414	2,223,414
Security Deposit (Net)	13,553	13,553
	<u>13,553</u>	<u>13,553</u>

Note 9 Current Assets

Particulars	As At	As At
	March 31,2023	March 31,2022
	(Rs)	(Rs)
Interest Accrued on FDR	1,578,778	879,621
<u>Recoverable</u>		
Advances recoverable from Justice and Care India	5,072,870	5,072,870
Less: Provision for Doubtful Debts (refer note 19)	5,072,870	-
	<u>-</u>	<u>5,072,870</u>
	<u>1,578,778</u>	<u>5,952,491</u>

Note 10 Cash and Cash Equivalents

Particulars	As At	As At
	March 31,2023	March 31,2022
	(Rs)	(Rs)
<u>Cash at Hand</u>		
<u>Cash at Bank</u>		
FCRA Bank Accounts		
-- Current Accounts		
- SBI, NDMB, New Delhi (FCRA designated)	1,455,665	255,357
- SBI, Kolkata	9,438	91,087
- Standard Chartered Bank, New Delhi	84,278	7,833
	<u>1,549,381</u>	<u>354,277</u>
--Savings Bank Accounts		
- Union Bank of India, Yavatmal	152,038	241,303
- SBI, Mumbai	5,593	361,418
- SBI, New Delhi	313,399	305,371
- SBI, Bangalore	304,968	296,870
	<u>775,998</u>	<u>1,204,962</u>
	<u>2,325,379</u>	<u>1,559,239</u>



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note 11 Short Term Loans & Advances

Particulars	As-At	As At
	March 31,2023	March 31,2022
	(Rs)	(Rs)
Advance to Vendors (Gross)	918,000	918,000
Less: Provision for Doubtful Debts	918,000	918,000
Advance to Vendors (Net)	-	-
Staff Advance	-	22,080
Sub-total	-	22,080
Income-tax paid under protest	361,400	361,400
TDS/TCS Receivable - FDR	141,212	63,520
(Including Rs 77,691 C.Y., Rs. 63,521/- P.Y.)	-	-
Sub-total	502,612	424,920
Total	502,612	447,000

Note 12 Grants / Donations

Particulars	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
	(Rs)	(Rs)
<u>Foreign Contribution</u>		
Justice and Care Netherlands	392,851	4,179,629
UK Online Giving Foundation (UKOGF)	2,391	1,500,075
Charities Aid Foundation, USA	666,978	814,577
Give India Foundation	124,461	90,922
Englefield Capital Advisors Pvt. Ltd.	1,142,528	-
Individual Donors	280,010	347,995
Sub Total	2,609,218	6,933,198

Note 13 Other Income

Particulars	For the year ended	For the year ended
	March 31, 2023	March 31, 2022
	(Rs)	(Rs)
Interest on Saving Bank	26,583	57,663
Interest on FDR	776,848	739,738
(Including TDS Rs. 77,691/- P.Y. Rs 63,520/-)	-	-
Other Income	-	3,000
Older liabilities not required written back	-	411,317
Total	803,431	1,211,718



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note 14 Programme Expenses

Education and Child Safety	185,086	2,079,304
Skill Development & Livelihood Generation	-	287,540
Rescue	-	
Care & Support	361,326	1,155,028
Legal Intervention	132,500	170,215
Strengthening the Ecosystem	405,681	-
Covid Relief	-	2,988,330
	1,084,593	6,680,417

Note 14.1 Programme Expenses include expenses incurred on rescue of victims of human trafficking, providing tele & physical counselling, end to end legal support, education, vocational training, life-skill education, soft skills, extra-curricular activities, medical and grocery support to beneficiaries and their families, training of stakeholders, repatriation of survivors to their countries, travelling and conveyance, physical meeting and mobile expenses of beneficiaries and includes payments to staff, programme experts, counsellors, social workers, trainers, teachers, insurance expenses etc. directly related to programmes mentioned in point 14 above.

Note 15 Administrative Expenses

Particulars	For the year ended March 31, 2023 (Rs)	For the year ended March 31, 2022 (Rs)
Personnel Expenses		
<small>(net of amount allocated to Programme Expense Note 14)</small>		
- Salaries & Allowances	72,525	1,436,950
- Consultancy / professional fees Charges *	30,000	71,057
- Employer's contribution to Provident Fund	1,800	-
	104,325	1,508,007
Travelling & Conveyance		21,458
Welfare Expenses		18,425
Printing & Stationery		2,262
Bank Charges	19,669	15,030
Subscription	8,260	
Postage & Courier	-	872
Other Office Expenses	-	53,163
Interest on TDS	-	2,379
Volunteer Fees	6,000	
Prior Period Expenses	-	8,850
Loss on sale / Write-off of Assets		284,667
Assets discarded/written off	196,211	
Loss on sale of assets (net)	100,326	
	434,791	1,915,113
* Include audit fee / tax and other services (including GST)	-	29,500



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note 16

The disclosure as per AS 18 – Related Party Disclosure :

(a) Details of Related Parties

Related Party (Key Managerial Person)

Related Party (Key Managerial Person)	Relationship
Sriparna Ganguly Chaudhuri	President
Jennifer Azavedo	Vice President
Sonali Patnaik	Secretary
Edward Charles Dsouza	Treasurer
Samir Baptist	Member
Roque Agnelo Coutinho	Member
Gitanjali Jha Chakraborty	Member
Indu Prakash Singh	Member
Shashank Shekhar	Member

(b) Transactions with the related parties :

Remuneration paid to Key Managerial Persons are as under :

	Name of the party	Nature of Expense	Current Year	(In Rs.)
				Previous Year
1	Roque Coutinho, Head - Operations	Salary	72,525	2,228,400
	Employer Contribution to PF	Salary	1,800	21,600
			74,325	2,250,000 *

*Remuneration to KMP in F.Y. 2021-22 shown here represent Salaries & Allocances allocated to Programme Expenses in Note No. 14 and Salaries in Note No. 15.

Note: 17

Donation in Kind

The society has not received any donation in kind during the current year / Previous year

Note: 18

Land at Yavatmal (refer note-6)

District Collector, Yavatmal, Mauja Godani has allotted the land owned by Govt of Maharashtra bearing C. S No. 25 area 2.5 H.A.E class, vide order dt 05.07.2007 to the society on 13.11.2007 as per the approval from the competent authority including the Jt. Charity Commissioner, Yavatmal for education and social use purposes at a cost of Rs. 1,74,825 with terms and conditions that the construction of the property to be done by society (WMS) at its own cost within two years from the date of allotment for said land. Due to certain unavoidable reasons, the construction on such plot of land could not be commenced. Accordingly the management of the Society has applied to the relevant government department to surrender the said land.

Note: 19

Provision for Doubtful Debts

(refer note-9 and Income & Expenditure A/c)

WMS had an oral agreement with Justice and Care India (JCI), a registered company limited by guarantee not having share capital incorporated under section 25 of the Companies Act 1956 at Delhi with CIN - U85190DL2012NPL233809 dated 31.03.2012 for incurring certain charitable expenses on behalf of JCI. The JCI was formed to carry out the activities relating to protecting lives of people from all forms of slavery, preventing, tackling and eliminating all forms of human rights violation and relieve the sufferings, advancement of education and raising of public awareness through research of the causes and effects of human rights abuses and dissemination of results thereof. It had received prior permission under FCRA during 2012-13 to get Foreign Contribution (FC) from abroad which it received.

During the F.Y 2013-14, the society (WMS) has incurred Rs.55,72,870 on behalf of JCI on reimbursable basis. It was envisaged that JCI would repay the amount out of additional FC money expected to be received from abroad as foreign contribution for which it had made application for FCRA registration. However, no FCRA registration was granted.

JCI has refunded Rs. 5,00,000 during the FY 2017-18, leaving the outstanding balance of Rs. 50,72,870 since 31.03.2018. In spite of several reminders during last 4 years last being on 27.10.2022 which was sent by email and registered post / courier for repay of advance and confirmation of balance, no reply has been received from the JCI. From the MCA documents it is learnt that JCI is not doing any activity and is not in a position to repay the debt. The Executive Committee in its meeting held on 27.09.2022 has approved the amount of Rs.50,72,870 to be provided as Provision for Doubtful Debts during the financial year 2022-23 with the consent of the General Body.



WASTE MANAGEMENT SOCIETY, YAVATMAL
NOTES TO FCRA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

Note: 20 The balances of and from vendors and other parties are subject to confirmations at the year end.

Note: 21 Others

- i) Financial Statements of the Society for the Financial Year 2021-22 was audited by the other Auditor.
- ii) Previous year figures have been rearranged / reclassified to match with corresponding figures of the current year w.r.t Balance Sheet and Income & Expenditure Account items.

For Thakur Vaidyanath Aiyar & Co.

Chartered Accountants

(F.R.N. 000038N)

For and on behalf of the Executive Committee



(M P Thakur)
M.N. : 052473

Sriparna Ganguly Chaudhuri
(President)

Sonali Patnaik
(Secretary)

Place: New Delhi

Date: 19.08.2023

Edward Charles Dsouza

(Treasurer)

UDIN: 23052473BGUBWP3371

