

# ASHISH S BOHRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

808/1, 8<sup>th</sup> Floor, Babukhan Estate, Basheer Bagh, Hyderabad – 500 029 || email: ca.ashishbohra@outlook.com Contact: 040-43632144  
[www.asbca.in](http://www.asbca.in)

### INDEPENDENT AUDIT REPORT

To

**The Managing Trustee**

COMMITMENTS

HYDERABAD

#### **Report on Audit of Financial Statements**

We have audited the **Consolidated** financial statements of **Commitments** ( hereinafter called as the “Trust or Commitments”), located at 8-2-269/27A, Sagar Society, Road No. 2, Banjara Hills, Hyderabad - 500034, Telangana, which comprise the Balance sheet as at 31st March 2021, statement of Income and Expenditure and Receipts and payments account for the period 01.04.2020 to 31.03.2021, including a summary of significant accounting policies, notes to accounts and other explanatory information.

#### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the byelaws of Trust, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March, 2021, in the case of:

- a) Balance Sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March 2021;
- b) Statement of Income and Expenditure for the period ending that date;
- c) Receipts and Payments account for the period ending that date.

#### **Basis of Opinion**

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified by Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI together with the independence requirements that are relevant to our audit of the financial statements prescribed by the byelaws of Trust and we have fulfilled our other



# ASHISH S BOHRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

808/1, 8<sup>th</sup> Floor, Babukhan Estate, Basheer Bagh, Hyderabad – 500 029 || email: ca.ashishbohra@outlook.com Contact: 040-43632144  
[www.asbca.in](http://www.asbca.in)

ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter**

We draw your attention to the matter relating to fixed assets maintained by the Trust. 'The Trust did not maintain updated fixed asset register. Further ownership documents of most of the assets were not made readily available for verification.'

Our opinion is not modified in respect of above matter.

### **Responsibilities of Management and Those Charged with Governance**

The Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the trust in accordance with the accounting principles generally accepted in India, including the accounting Standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management of the Trust is responsible for overseeing the company's financial reporting process and assessing Trust'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 the Management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.



# ASHISH S BOHRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

808/1, 8<sup>th</sup> Floor, Babukhan Estate, Basheer Bagh, Hyderabad – 500 029 || email: ca.ashishbohra@outlook.com Contact: 040-43632144  
[www.asbca.in](http://www.asbca.in)

### Auditors' Responsibility 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

For **Ashish S Bohra & Associates**

CHARTERED ACCOUNTANTS

FRN: 018041S



**Ashish S Bohra**

Mem No: 227344

UDIN: 21227344AAAACR6820

Place: Hyderabad

September 06, 2021



## COMMITMENTS

8-2-269/27A.Sagar Society, Road No 2,  
Banjara Hills,Hyderabad -500034

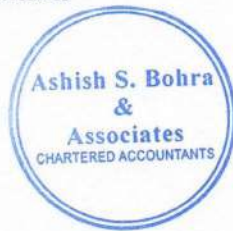
### Consolidated Balance Sheet as on March 31, 2021

| Particulars                      | Sch | as on<br>31.03.2021 | as on<br>31.03.2020 |
|----------------------------------|-----|---------------------|---------------------|
| <b>Sources of funds :</b>        |     |                     |                     |
| Capital Fund                     |     | 5,318,756           | 9,256,720           |
| Corpus Fund                      |     | 1,300,000           | 1,300,000           |
| <b>Current Liabilities :</b>     |     |                     |                     |
| Short term Liabilities           | 1   | 525,115             |                     |
| CHAI Payable                     |     | 123,889             |                     |
| AeA Enlight Payable Exps         |     | 1,500               |                     |
| Project Payables                 |     | -                   | 152,423             |
| Other Current Liabilities        |     | -                   | 418,858             |
|                                  |     | 7,269,260           | 11,128,001          |
| <b>Application of funds :</b>    |     |                     |                     |
| Fixed Assets                     | 2   | 833,639             | 943,118             |
| Current Assets, Loans & Advances |     |                     |                     |
| Cash in hand                     | 3   | 23,263              | 23,263              |
| Cash at bank                     | 4   | 1,216,221           | 5,720,389           |
| Short Term Fixed Deposits        | 5   | 4,207,882           | 3,693,842           |
| Project Advances                 | 6   | 461,350             | 209,962             |
| Other Current Assets             | 7   | 519,905             | 530,427             |
| Other Deposits                   | 8   | 7,000               | 7,000               |
|                                  |     | 7,269,260           | 11,128,001          |

Schedules referred above, significant accounting policies in schedule and notes to accounts in Schedule A forms integral part of accounts.

Subject to our report of even date

For Ashish S Bohra & Associates  
Chartered Accountants  
FRN: 018041S



Ashish S Bohra  
Proprietor

MRN: 227344

UDIN:21227344AAAAACR6820

September 06, 2021

Place: Hyderabad

for COMMITMENTS

T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A.Sagar Society, Road No 2,  
Banjara Hills,Hyderabad -500034

### Consolidated Statement of Income & Expenditure for the year ended March 31, 2021

| Particulars   | Sch | 31.03.2021         | 31.03.2020        |
|---|-----|--------------------|-------------------|
| <b>Incomes :</b>                                      |     |                    |                   |
| Grants Received from Foreign Donors                   | 10  | 113,511            | 2,378,820         |
| Grants Received from Indian Donors                    | 11  | 1,557,319          | 7,165,667         |
| Interest from Bank                                    | 12  | 363,225            | 356,526           |
| Other Income  | 13  | 22,412             | 337,793           |
|   |     | <b>2,056,467</b>   | <b>10,238,805</b> |
| <b>Expenses :</b>                                     |     |                    |                   |
| General program Expenses                              | 14  | 62,765             | 57,580            |
| Child Line Project                                    | 15  | 1,010,209          | 1,071,194         |
| Chimata Leelavathi NHCs project                       | 16  | 2,245,344          | 2,287,846         |
| AeA - Enlight project Exp                             | 17  | 850,799            | 914,366           |
| Aurobindo Foundation                                  | 18  | 120,535            | 1,040,904         |
| CHAI Project Expenses                                 | 19  | 1,126,295          | 1,337,653         |
| RDT Project Expenses                                  | 20  | 366,788            | 983,365           |
| Audit Fee   |     | 48,000             |                   |
| write off   |     | 19,867             |                   |
| Workshop with PWD Activists                           |     | -                  | 26,261            |
| Special Education Material - Be the change            |     | -                  | 18,175            |
| Depreciation  | 1   | 146,188            | 139,157           |
|   |     | <b>5,996,790</b>   | <b>7,876,501</b>  |
| <b>Excess of income over expenditure for the year</b> |     | <b>(3,940,323)</b> | <b>2,362,305</b>  |

Schedules referred above, significant accounting policies in schedule and notes to accounts in Schedule A forms integral part of accounts.  
Subject to our report of even date

For Ashish S Bohra & Associates  
Chartered Accountants

FRN: 018041S

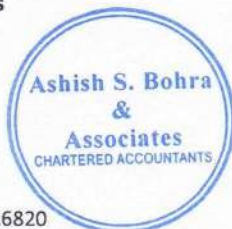
Ashish S Bohra  
Proprietor

MRN: 227344

UDIN:21227344AAAACR6820

September 06, 2021

Place: Hyderabad



T.C.S. Reddy  
(Managing Trustee)

for COMMITMENTS

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A.Sagar Society, Road No 2,  
Banjara Hills,Hyderabad -500034

### Consolidated Receipts & Payments Account During The Period 01.04.2020 To 31.03.2021

| RECEIPTS                                       | Amount           | PAYMENTS                            | Amount           |
|--|------------------|-------------------------------------|------------------|
| <b>Opening Balance</b>                         |                  |                                     |                  |
| Cash at IDBI Bank (A/c No. 1300)               | 3,988,379        | General Stationery                  | 3,555            |
| Cash at SBH A/c No.8913                        | 268,135          | APF- Administration Cost            | 6,000            |
| Cash at IDBI Bank (Hyd)                        | 1,458,928        | APF-Overhead salaries               | 71,000           |
| Cash at IDBI Bank (ANTPr)                      | 3,566            | APF- programme Activities           | 29,000           |
| Cash at SBH A/c No.                            | 1,381            | Childline-1098                      | 321,150          |
| Cash at SBH A/c - kosgi                        | 2,358            |                                     |                  |
| Cash in Hand -FC                               | 4,698            | Chimata Leelavathi Foundation       | 1,616,323        |
| Cash - CHAI                                    | 65               | Enlight-Administration              | 13,792           |
| Cash in Hand-NFC                               | 27               | Enlight-overhead Salaries           | 50,180           |
| Cash - APF                                     | 14,000           | Enlight -Programme Activities       | 117,610          |
| Cash - CIF                                     | 4,473            | Enlight -Travel Cost                | 10,816           |
|  |                  | General Fund Expenditure            | 10,400           |
| <b>Grants Received from :</b>                  |                  |                                     |                  |
| Donation from Team 4C- Foresee                 | 35,000           | Deposits(Asset)                     | 2,058,727        |
| Grants From CHAI                               | 52,113           | Loans & Advances (Asset)            | 1,056,904        |
| Grants from Child Line India Foundation        | 626,083          | CHAI - Loans & Advances             | 127,816          |
| Grant from Enlight AeA                         | 844,123          | NHCs Guntur Project - Advance       | 82,589           |
| Grant from CHAI                                | 111,111          | RDT Advances                        | 84,022           |
| Grants from CHAI - Digital Reach Communication | 2,400            |                                     |                  |
|  |                  | <b>Current Liabilities:</b>         |                  |
| <b>Interest Received :</b>                     |                  | Chimata-Bills payables              | 2,099            |
| Interest-FC                                    | 30,497           | Chimata-Travel Bills Payables       | 4,096            |
| Subject to our report of even date             | 7,635            | D.Venkata Rao PF and PT payables    | 10,364           |
| Interest on Chimata FDs                        | 15,053           | Enlight-Bills Payables              | 58,530           |
| Interest on IT Refund                          | 2,125            | Enlight -Rent payables              | 40,000           |
| Bank Interest                                  | 105,639          | Enlight-Salary payables             | 420,195          |
| Interest on FDRs                               | 13,186           | Enlight -Travel Payables            | 56,605           |
| <b>Direct Expenses - reversal</b>              |                  | Duties & Taxes                      | 25,490           |
| APF - Programme Activities                     | 300              | Chimata-Payables                    | 115,695          |
| Childline-1098                                 | 1,000            | Current liabilities -childline 1098 | 554,135          |
| Chimata Leelavathi Foundation                  | 6,634            | CHAI Payable Expenses               | 9,240            |
|  |                  | RDT Payables                        | 900              |
| <b>Current Assets</b>                          |                  | General Programme Exps.             | 9,000            |
| Deposits (Assets)                              | 1,530,425        | CHAI Project Exps.                  | 997,048          |
| RDT Project FD                                 | 216,000          | RDT Project Exps.                   | 261,399          |
|  |                  |                                     |                  |
| Loans & Advances -recovered                    | 24,376           |                                     |                  |
| CHAI - Loans & Advances                        | 4,100            | <b>Closing Balance</b>              |                  |
| CHAI payables                                  | 14,520           | Cash at IDBI Bank (Hyd)             | 348,627          |
| RDT Payables                                   | 1,350            | Cash at IDBI Bank (ANTPr)           | 3,679            |
| CHAI Project Exp                               | 74,483           | Cash at SBH A/c No.                 | 1,651            |
|  |                  | Cash at IDBI Bank (A/c No. 1300)    | 663,432          |
|  |                  | Cash at SBH A/c No.8913             | 3,117            |
|  |                  | Cash at SBI Enlight                 | 193,292          |
|  |                  | Cash at SBH A/c - kosgi             | 2,423            |
|  |                  | Cash in Hand                        | 27               |
|  |                  | Cash - APF                          | 14,000           |
|  |                  | Cash - CIF                          | 4,473            |
|  |                  | Cash in Hand                        | 4,698            |
|  |                  | Cash - CHAI                         | 65               |
|  | <b>9,464,163</b> |                                     | <b>9,464,163</b> |

Subject to our report of even date

For Ashish S Bohra & Associates

Chartered Accountants

FRN: 018041S

*Ashish S Bohra*

Ashish S Bohra

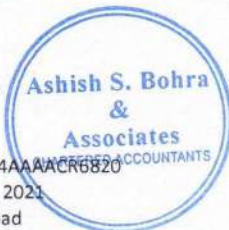
Proprietor

MRN: 227344

UDIN:21227344AAAACR6820

September 06, 2021

Place: Hyderabad



T.C.S. Reddy  
(Managing Trustee)

for COMMITMENTS

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule - 1 : Short Term Liabilities

| Sl.No | Particulars                                     | Amount in Rs. | Amount in Rs.  |
|-------|---|---------------|----------------|
| 1     | <b>Chimata Loans and Advances</b>               |               |                |
|       | Ch. Hanumantha Rao - NHC Vendor                 | 5,909         |                |
|       | D.Prashanthi -Activist -Siripuram               | 20,003        |                |
|       | D.Shyam Sunder - Chimata                        | 7,750         |                |
|       | G.Anitha - Chimata Project                      | 577           |                |
|       | Janibee -Eggs and Milk Komerapudi               | 1,099         |                |
|       | Jeelani - Eggs and Milk Vendor                  | 1,161         |                |
|       | Jhansi - Activist -Vellatur                     | 660           |                |
|       | K.Adhi Narayana - Chimata Project -2            | 7,086         |                |
|       | K.Kashamma - Milk - Kondramutla                 | 2,700         |                |
|       | Konda Biksham - Milk Vendor Reddy Palam         | 950           |                |
|       | K.Ramakrishana- Milk Vendor - Peddakanc         | 1,500         |                |
|       | K.Santhosham - Activist Varagani                | 500           |                |
|       | K.Shiva Parvathi - Activist - Reddypalaam       | 502           |                |
|       | K.Subbamma - Chimata Project                    | 78            |                |
|       | Meerabee-Activist NHC Komerapudi                | 770           |                |
|       | M.Parvathi - NHC Project Ganapavaram            | 1,135         |                |
|       | M.Pedababu - Chimata Project                    | 3,282         |                |
|       | M.Rama Krishna Milk and Eggs Vendor Ganapavaram | 1,505         |                |
|       | Prashatha Shasha Kumari - Eggs and Milk Vendor  | 2,567         |                |
|       | PSK Asma -Milk and Eggs Kommerapudi             | 1,226         |                |
|       | SK.Mallika Activist - Venjendla                 | 3,959         |                |
|       | Sk Subhanee -Eggs, Milk Vegendla                | 8,054         |                |
|       | Sk.Subhani - Eggs Kondramutla                   | 2,542         |                |
|       | Somu Venkata Koteswara Rao- Eggs - Reddypalem   | 1,513         |                |
|       | V.Durga -Chimata Project                        | 410           |                |
|       | V.Lavanya Veera Ratnapapa- Physio -Guntur       | 16,850        |                |
|       | Yogamma - Eggs Vendor - Peddakancrla            | 1,260         |                |
|       | Chimata NHCs Salary Payable                     | 8,635         | <b>104,183</b> |
| 2     | <b>Enlight - Loans and Advances</b>             |               |                |
|       | MD.Sulthan - Enlight Medical Supports           | 750           |                |
|       | M.Srinivas - Enlight Physiotherapist            | 6,750         |                |
|       | Enlight Bills Payables                          | 1,572         |                |
|       | Enlight Travel Payables                         | 2,670         | <b>11,742</b>  |

Continued in next page

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034

Continued from previous page

|   |  |        |                |
|---|--|--------|----------------|
| 3 | <b>Child Line - Loans &amp; Advances</b> |        |                |
|   | I.Venu - Child Line Vendor               | 3,670  |                |
|   | K.Gnanehdra Chari-CFI                    | 5,759  |                |
|   | K.Kalavathi - Cleaning Material          | 960    |                |
|   | Krishna Stationary - Child Line          | 1,070  |                |
|   | Kumar Traders - Vendor - Child Line      | 7,211  |                |
|   | K.Venkatesh - Sindu Mobiles              | 1,811  |                |
|   | K.Venkateshwara Chary                    | 18,600 |                |
|   | M.Ravi Kumar - CFI                       | 1,599  |                |
|   | O.Keerthana - A.O Child Line             | 510    |                |
|   | Parusharamudu - CIF                      | 675    |                |
|   | Prakash -CFI                             | 3,073  |                |
|   | Suresh - CIF Team Member                 | 965    |                |
|   | Uday Technologies -Land Phone            | 2,600  |                |
|   | V.Latha - CIF Counsilar                  | 340    |                |
|   | D.Shyam Sunder - ED - Child Line Project | 1,018  |                |
|   | CIF Salaries Payables                    | 8,000  | 57,861         |
| 4 | <b>APF -Loans and Advances</b>           |        |                |
|   | K.Yadha Laxmi - APF Project              |        | 99             |
| 5 | Payable to General funds (APF)           |        | 300,000        |
| 6 | O.Keerthana - Accounts Officer           |        | 2,000          |
| 7 | Audit Fee Payable                        |        | 43,200         |
| 8 | TDS on Audit fee                         |        | 4,800          |
| 9 | D.venkat Rao - Project manager           |        | 1,230          |
|   | <b>Grand Total:</b>                      |        | <b>525,115</b> |

### Schedule - 3 : Cash in Hand

| Sl.No | Particulars         | Amount in Rs. | Amount in Rs. |
|-------|---------------------|---------------|---------------|
| 1     | Cash                | 27            |               |
| 2     | Cash-APF            | 14,000        |               |
| 3     | Cash-CIF            | 4,473         |               |
| 4     | Cash in hand - HO   | 4,698         |               |
| 5     | Cash - CHAI         | 65            | 23,263        |
|       | <b>Grand Total:</b> |               | <b>23,263</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)



## COMMITMENTS

8-2-269/27A, Sagar Society, Road No2,  
Banjara Hills, Hyderabad - 500034

**Schedule 2: Depreciation Statement for the year ending 31.03.2021**

| S.No. | Name of the Asset                                       | Dep.<br>% | WDV as on<br>01.04.2020 | Additions during the year |              | Sale     | Total<br>Assets | Dep.           | Additions on<br>31.03.2021 | WDV as on<br>31.03.2021 |
|-------|---|-----------|-------------------------|---------------------------|--------------|----------|-----------------|----------------|----------------------------|-------------------------|
|       |   |           |                         | Before Sept               | After Sept   |          |                 |                |                            |                         |
| 1     | Childline Project - Computer Webcam and ups and Printer | 40%       | 33,200                  | -                         | -            | -        | 33,200          | 13,280         | 3,670                      | 23,590                  |
| 2     | Chimata leelavathi Foundation - HP Printer              | 40%       | 19,349                  | -                         | -            | -        | 19,349          | 7,740          | -                          | 11,609                  |
| 3     | AeA - Computers & Others                                | 40%       | 34                      | -                         | -            | -        | 34              | 13             | -                          | 21                      |
| 4     | Round tables  | 10%       | -                       | -                         | 3,000        | -        | 3,000           | 150            | -                          | 2,850                   |
| 5     | Seperator   | 10%       | -                       | -                         | 4,849        | -        | 4,849           | 242            | -                          | 4,607                   |
| 6     | Chimata leelavathi Foundation - Vehicles                | 15%       | 13,535                  | -                         | -            | -        | 13,535          | 2,030          | -                          | 11,505                  |
| 7     | AeA - Two Wheelers                                      | 15%       | 25,054                  | -                         | -            | -        | 25,054          | 3,758          | -                          | 21,296                  |
| 8     | CHAI - Vehicle - Four Wheeler                           | 15%       | 734,348                 | -                         | -            | -        | 734,348         | 110,152        | -                          | 624,196                 |
| 9     | Com - Cellphones  | 15%       | 391                     | -                         | -            | -        | 391             | 59             | -                          | 332                     |
| 10    | Com - Two Wheelers                                      | 15%       | 3,023                   | -                         | -            | -        | 3,023           | 453            | -                          | 2,570                   |
| 11    | SDEP - Two Wheelers                                     | 15%       | 24,780                  | -                         | -            | -        | 24,780          | 3,717          | -                          | 21,063                  |
| 12    | Chimata leelavathi Foundation - Furniture & Fixtures    | 10%       | 11,022                  | -                         | -            | -        | 11,022          | 1,102          | 25,190                     | 35,110                  |
| 13    | Chimata leelavathi Foundation - Office Equipments- LCD  | 10%       | 11,402                  | -                         | -            | -        | 11,402          | 1,140          | -                          | 10,262                  |
| 14    | AeA - Furniture & Fixtures                              | 10%       | 11,101                  | -                         | -            | -        | 11,101          | 1,110          | -                          | 9,991                   |
| 15    | Com - Furniture & Fixtures                              | 10%       | 7,861                   | -                         | -            | -        | 7,861           | 786            | -                          | 7,075                   |
| 16    | SDEP - Furniture & Fixtures                             | 10%       | 4,560                   | -                         | -            | -        | 4,560           | 456            | -                          | 4,104                   |
| 17    | Land at Kosgi - (0.5 Acre)                              | 0%        | 43,460                  | -                         | -            | -        | 43,460          | -              | -                          | 43,460                  |
|       | <b>Total</b>  |           | <b>943,120</b>          | <b>-</b>                  | <b>7,849</b> | <b>-</b> | <b>950,969</b>  | <b>146,188</b> | <b>28,860</b>              | <b>833,639</b>          |

for COMMITMENTS

T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)



## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034

### Schedule -4: Cash at Bank

| Sl.No | Particulars                             | Amount in Rs. | Amount in Rs.    |
|-------|---|---------------|------------------|
| 1     | IDBI Bank 1092 - Ananthapur             | 3,679         |                  |
| 2     | IDBI Bank - 1200 - Hyderabad FC         | 348,627       |                  |
| 3     | State Bank of India                     | 1,651         | 353,957          |
| 4     | IDBI Bank - Hyderabad:                  |               |                  |
|       | APF Bank                                | (9,603)       |                  |
|       | CHAI Bank                               | 52,113        |                  |
|       | Childline Bank                          | 47,685        |                  |
|       | Chimata Bank                            | 20,205        |                  |
|       | General Bank                            | 553,032       | 663,432          |
| 5     | State Bank of India - Childline Project |               | 3,117            |
| 6     | State Bank of India - Enlight Project   |               | 193,292          |
| 7     | State Bank of India - Kosgi             |               | 2,423            |
|       | <b>Grand Total:</b>                     |               | <b>1,216,221</b> |

### Schedule - 5 : Short Term Fixed Deposits

| Sl.No | Particulars                        | Amount in Rs. | Amount in Rs.    |
|-------|------------------------------------|---------------|------------------|
| 1     | Fixed Deposits with IDBI Hyderabad |               | 2,072,195        |
| 2     | Fixed Deposits                     |               | 1,000,000        |
| 3     | Fixed Deposits with IDBI -48666    |               | 546,300          |
| 4     | Fixed Deposits - IDBI- 1300        |               | 589,387          |
|       | <b>Grand Total:</b>                |               | <b>4,207,882</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034

### Schedule - 6 : Project Advances

| Sl.No | Particulars                              | Amount in Rs. | Amount in Rs.  |
|-------|--|---------------|----------------|
| 1     | CHAI - Loans and Advances                | 57,136        |                |
| 2     | NHC Guntur Project Advances              | 16,974        |                |
| 3     | Venkat Rao for Petty Cash                | 8,994         | 83,104         |
| 4     | <b>APF -Loans and Advances</b>           |               |                |
|       | Abhi Saraswathi Babu -APF                | 10,000        |                |
|       | B.Aswini - APF Project                   | 1,697         |                |
|       | Vijaya Laxmi-APF Project                 | 1,025         | 12,722         |
| 5     | <b>Child Line - Loans &amp; Advances</b> |               |                |
|       | D.Venkat Rao - Child Line                |               | 171            |
| 6     | <b>Chimata Loans and Advnces</b>         |               |                |
|       | Adhi Laxmi Godugu - Chimata Project      | 1,300         |                |
|       | O.Keerthana A.O -Chimata Leelavathi      | 3,715         | 5,015          |
| 7     | <b>Enlight - Loans and Advances</b>      |               |                |
|       | Enlight - Rent Advance                   | 10,000        |                |
|       | Raju - PS                                | 500           | 10,500         |
| 8     | <b>General - Loans and Advances</b>      |               |                |
|       | Advance to Kumar                         | 35,000        |                |
|       | K.Pushpalatha                            | 10,000        |                |
|       | M.Dastappa                               | 141           |                |
|       | O.Keerthana -A.O General                 | 4,547         | 49,688         |
| 9     | APF Project advance receivable           |               | 300,000        |
| 10    | D.Venkat Rao PF and PT Payables          |               | 150            |
|       | <b>Grand Total:</b>                      |               | <b>461,350</b> |

### Schedule - 7 : Other Current Assets

| Sl.No | Particulars            | Amount in Rs. | Amount in Rs.  |
|-------|------------------------|---------------|----------------|
|       | <b>TDS Receivable:</b> |               |                |
| 1     | AY 2006-07             | 9,812         |                |
| 2     | AY 2007-08             | 7,602         |                |
| 3     | AY 2009-10             | 28,660        |                |
| 4     | AY 2015-16             | 431,488       |                |
| 5     | AY 2020-21             | 22,440        |                |
| 6     | AY 2021-22             | 19,903        | 519,905        |
|       | <b>Grand Total:</b>    |               | <b>519,905</b> |

### Schedule - 8: Other Deposits

| Sl.No | Particulars         | Amount in Rs. | Amount in Rs. |
|-------|---------------------|---------------|---------------|
| 1     | Telephone Deposit   | 2,000         |               |
| 2     | Rental Deposit      | 5,000         | 7,000         |
|       | <b>Grand Total:</b> |               | <b>7,000</b>  |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule:10 Grants From Foreign Sources

| Sl.No               | Particulars  | Amount in Rs. | Amount in Rs.  |
|---------------------|--------------|---------------|----------------|
| 1                   | CHAI Project |               | 113,511        |
| <b>Grand Total:</b> |              |               | <b>113,511</b> |

### Schedule:11 Grants From Indian Sources

| Sl.No               | Particulars                 | Amount in Rs. | Amount in Rs.    |
|---------------------|-----------------------------|---------------|------------------|
| 1                   | Aid-et-Action (AeA)         | 844,123       |                  |
| 2                   | Child Line India Foundation | 626,083       |                  |
| 3                   | Team 4C- Foresee            | 35,000        |                  |
| 4                   | CHAI                        | 52,113        | 1,557,319        |
| <b>Grand Total:</b> |                             |               | <b>1,557,319</b> |

### Schedule:12 Interest From Bank

| Sl.No               | Particulars              | Amount in Rs. | Amount in Rs.  |
|---------------------|--------------------------|---------------|----------------|
| 1                   | On SB A/c (IDBI) - NFC   | 109,155       |                |
| 2                   | On FDRs-NFC              | 97,888        |                |
| 3                   | Interest on Savings bank | 30,497        |                |
| 4                   | Interest from RDT FD's   | 8,025         |                |
| 5                   | Interest on FDRs         | 117,660       | 363,225        |
| <b>Grand Total:</b> |                          |               | <b>363,225</b> |

### Schedule:13 Other Income

| Sl.No               | Particulars             | Amount in Rs. | Amount in Rs. |
|---------------------|-------------------------|---------------|---------------|
| 1                   | Interest on IT Refund   |               | 2,125         |
| 2                   | Liabilities Written off |               | 20,287        |
| <b>Grand Total:</b> |                         |               | <b>22,412</b> |

### Schedule:14 General program Expenses

| Sl.No                            | Particulars                 | Amount in Rs. | Amount in Rs. |
|----------------------------------|-----------------------------|---------------|---------------|
| <b>General program Expences:</b> |                             |               |               |
| 1                                | Stationery                  | 3,555         |               |
| 2                                | General project Expenses    | 9,210         |               |
| 3                                | Resource person Honarorium  | 5,000         |               |
| 4                                | Ambethkar Gnanakendram Rent | 9,000         |               |
| 5                                | General Enlight Rent        | 6,000         |               |
| 6                                | Vehicle Repairing Charges   | 30,000        | 62,765        |
| <b>Grand Total:</b>              |                             |               | <b>62,765</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule:15 Child line India Foundation Project (1098)

| Sl.No    | Particulars                           | Amount in Rs. | Amount in Rs.    |
|----------|---------------------------------------|---------------|------------------|
| <b>A</b> | <b>CIF -B.1 Recurring Expenditure</b> |               |                  |
|          | Coordinator - (14000 Pm)              | 168,000       |                  |
|          | Part Time Counciller (Rs 8000 Pm)     | 65,333        |                  |
|          | Team Members (Rs 8000 Pm)             | 482,934       |                  |
|          | Volunteers (Rs. 6000 Pm)              | 72,000        | <b>788,267</b>   |
| <b>B</b> | <b>Clint Related Expenses</b>         |               |                  |
|          | Restoration                           | 26,273        |                  |
|          | Client related Contingency Expenses   | 14,893        | <b>41,166</b>    |
| <b>C</b> | <b>Admin</b>                          |               |                  |
|          | Bank Charges                          | 6,650         |                  |
|          | Child Line Office Rent                | 18,073        |                  |
|          | Computer maintenance                  | 3,850         |                  |
|          | Accountant Honoararium                | 30,000        |                  |
|          | Awareness Material                    | 19,550        |                  |
|          | Postage                               | 610           |                  |
|          | Commuication, telephone               | 16,788        |                  |
|          | Training & Orientation                | 30,013        |                  |
|          | Audit fee                             | 5,000         |                  |
|          | Miscellenous                          | 500           | <b>138,247</b>   |
| <b>D</b> | <b>Travel Out reach</b>               |               |                  |
|          | Travel out reach                      | 42,529        | 42,529           |
|          | <b>Grand Total:</b>                   |               | <b>1,010,209</b> |

### Schedule:16 Chimata Leelavathi NHCs Project

| Sl.No | Particulars                    | Amount in Rs. | Amount in Rs.    |
|-------|--------------------------------|---------------|------------------|
| 1     | NHCs Support to Children       | 167,472       |                  |
| 2     | NHCs Management Expenses       | 1,349,569     |                  |
| 3     | NHCs - Project Management Cost | 650,574       |                  |
| 4     | NHCs - Theraputic Services     | 77,729        | <b>2,245,344</b> |
|       | <b>Grand Total:</b>            |               | <b>2,245,344</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule:17 AeA - Enlight Project Expenditure

| Sl.No | Particulars  | Amount in Rs. | Amount in Rs.  |
|-------|--|---------------|----------------|
| A.1   | Promoting Access&Quality Eduction& Holistic Dev    |               |                |
|       | Enlight - A11 Conducting Child Compitancy          | 3,512         |                |
|       | Enlight - A13 Provide Education Supt to Needy      | 3,277         | 6,789          |
| A.2   | Prmtg Environ, Health,Hygine, Nutri                |               |                |
|       | Enlight-A21 Community Level Therapic Services      | 29,077        |                |
|       | Enlight - A22 Referral Services                    | 16,175        |                |
|       | Enlight -A23 Provide Emargency Medical             | 1,925         |                |
|       | Enlight -A24 Promote Kitchen Roof Garden           | 3,528         |                |
|       | Enlight - A25 Provide Supplementary Nutrition      | 3,120         | 53,825         |
| A.3   | Networking/Resouce Mobilization                    |               |                |
|       | Enlight - A31 Oriantation to Parents               | 3,499         | 3,499          |
| A.4   | Capacity Building/Training Programmes              |               |                |
|       | Enlight A41 Training to School Teacher and Parents | 3,105         |                |
|       | Enlight - A43 Observe International Day            | 5,983         | 9,088          |
| A.6   | Project Team Salaries                              |               |                |
|       | Enlight - A61 Project Co Ordinator                 | 170,100       |                |
|       | Enlight -A62 Community Organizers                  | 249,600       |                |
|       | Enlight - A63Hiring of Tutor 3 Locations           | 9,000         |                |
|       | Enlight - A64 Travel for Project Co Ord            | 19,100        |                |
|       | Enlight -A65 Travel for Community Organizers       | 44,881        |                |
|       | Enlight A66 Commuinctional Charges                 | 7,650         | 500,331        |
| A.7   | Project Review Meeting                             |               |                |
|       | Enlight - A.7.1 Staff Review Meeting               | 7,760         | 7,760          |
|       | <b>Enlight Overhead Salaries</b>                   |               |                |
|       | Enlight-B.1 Executive Director                     | 89,580        |                |
|       | Enlight-B.2 Executive Director                     | 63,000        | 152,580        |
|       | Enlight-C.1 Travel for the ED                      | 21,486        | 21,486         |
|       | <b>Enlight Adminstration</b>                       |               |                |
|       | Bank Charges-Enlight                               | 118           |                |
|       | Enlight -D.10 Mobile Phone Charges                 | 2,236         |                |
|       | Enlight -D.1 Maintenance for Two Wheeler           | 4,759         |                |
|       | Enlight -D.2 Printing and Stationery               | 6,691         |                |
|       | Enlight - D.4 Office Rent                          | 60,700        |                |
|       | Enlight - D.5 Office Maintenance                   | 3,195         |                |
|       | Enlight - D.6 Audit Fee                            | 8,800         |                |
|       | Enlight - D.7 Hospitality for the Team             | 8,247         |                |
|       | Enlight -D.9 Bank Charges+Revenue Stamps+Admin Es  | 695           | 95,441         |
|       | <b>Grand Total:</b>                                |               | <b>850,799</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule:18 Aurabindo Pharma Foundation Project

| Sl.No | Particulars   | Amount in Rs. | Amount in Rs.  |
|-------|---|---------------|----------------|
|       | <b>APF.A.Programmes Activities</b>                  |               |                |
|       | APF A.1 promoting Access Quality Edu & Holistic Dev | 2,400         |                |
|       | APF A.2 Prom Envi, Health,Hygin,Nutr,Livhood        | 8,410         |                |
|       | APF.A.5. Salary for Project Team                    | 29,000        |                |
|       | APF.A.6. Travel Cost for the Projet Team            | 399           |                |
|       | APF.A.7. Project Review Meetings                    | 30            |                |
|       |   |               | <b>40,239</b>  |
|       | <b>APF.B. Overhead Salaries - Indirect Staff</b>    |               |                |
|       | APF.B.1.Executive Director                          | 50,000        |                |
|       | APF.B.2.Accountant                                  | 16,000        |                |
|       | APF.B.3.Office Assistant                            | 5,000         |                |
|       |   |               | <b>71,000</b>  |
|       | <b>APF.C.Travel Cost - Indirect Staff</b>           |               |                |
|       | APF.C.1 Director Travel                             | 3,296         |                |
|       |   |               | <b>3,296</b>   |
|       | <b>APF .D. Administration Costs</b>                 |               |                |
|       | APF.D.3.Office Rent                                 | 6,000         |                |
|       |   |               | <b>6,000</b>   |
|       | <b>Grand Total:</b>                                 |               | <b>120,535</b> |

### Schedule 19: CHAI Project

| Sl.No      | Particulars   | Amount in Rs. | Amount in Rs.    |
|------------|---|---------------|------------------|
| <b>1.1</b> | <b>Health</b>                                       |               |                  |
|            | Hospital Follow up's to CWD's                       | 40,516        |                  |
|            | Provide Medical Support to Children                 | 14,490        |                  |
|            | Regular Special Education                           | 51,941        |                  |
|            | Regular support to livelihood enhancement activites | 99,900        |                  |
|            | Regular Theurapatic Services                        | 140,700       |                  |
|            |   |               | <b>347,547</b>   |
| <b>1.2</b> | <b>Education</b>                                    |               |                  |
|            | Education support to children with disabilites      | 77,166        |                  |
|            |   |               | <b>77,166</b>    |
| <b>1.3</b> | <b>Social</b>                                       |               |                  |
|            | Accessinh livelihoods to poor & needy families      | 217,500       |                  |
|            | Executive Director                                  | 121,635       |                  |
|            | Followup's on comics                                | 25,540        |                  |
|            | Improve accessibility at community level            | 28,200        |                  |
|            | Procurement of Aids & Appliances                    | 58,286        |                  |
|            | Provide Sanitation Facilites to the needy children  | 147,900       |                  |
|            |   |               | <b>599,061</b>   |
| <b>1.4</b> | <b>Admin Cost</b>                                   |               |                  |
|            | Partner Admin Cost Exp                              | 71,623        |                  |
|            | World Disability day Celebrations - CHAI            |               | 30,898           |
|            |   |               | <b>1,126,295</b> |
|            | <b>Grand Total:</b>                                 |               | <b>1,126,295</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)

## COMMITMENTS

8-2-269/27A Sagar Society, Road No 2,  
Banjara Hills, Hyderabad - 500034  
FY 2020-21

### Schedule 20: RDT Project

| Sl.No | Particulars                      | Amount in Rs. | Amount in Rs.  |
|-------|----------------------------------|---------------|----------------|
| 2     | RDT Communication Exp            | 25,192        |                |
| 3     | RDT Salaries Expenditure         | 294,940       |                |
| 4     | RDT Vehicle Maintenance & Travel | 46,656        |                |
|       |                                  |               | 366,788        |
|       | <b>Grand Total:</b>              |               | <b>366,788</b> |

for COMMITMENTS



T.C.S. Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)



## COMMITMENTS

FY 2020-21

### Schedule A: Significant Accounting policies and Notes to Accounts for the year Ended 31.03.2021

#### I. Accounting Policies

1. The Financial Statements are prepared in accordance with the historical cost concept on a going concern basis following generally accepted accounting principles and practices and Accounting standard issued by Institute of Chartered Accountants of India, wherever applicable.
2. Financials are prepared based on accrual system of accounting with the exception that grants are recognized only when actually received and not on receivable basis. Expenses for utility charges like electricity, etc are recognized on the basis of actual amount incurred.
3. Fixed Assets are recognized on the basis of costs incurred to bring the asset to use. Fixed assets received in kind, if any, are recognized on the basis of fair value as at the date of asset put to use.
4. Depreciation on Fixed Assets is provided on written down value method at the rates prescribed under Income Tax Act 1961, as follows:

| S.no. | Particulars          | Rate of Depreciation |
|-------|----------------------|----------------------|
| 1.    | Vehicles             | 15%                  |
| 2.    | Furniture & Fittings | 10%                  |
| 3.    | Office Equipment     | 15%                  |
| 4.    | Computers            | 40%                  |
| 5.    | Land                 | 0%                   |
| 6.    | Building             | 5%                   |

5. Foreign Exchange transactions are recognized in accordance with Accounting standard – 11 'The Effects of changes in Foreign Exchange Rates' issued by ICAI, in relation to receipt of donations / contribution during the year.



For COMMITMENTS

**T.C.S Reddy**  
(Managing Trustee)

**D. Shyam Sunder**  
(Executive Director)

## COMMITMENTS

FY 2020-21

### II. Notes to Accounts

1. Commitments is registered as a Public Charitable Trust in the year 1985 to serve the society in the fields of education, particularly to disabled/differently abled members of the society and marginalized communities through scholarships and fellowships to the students. The Trust is registered u/s 12A and 80G of Income Tax Act, 1961 vide Reg no. HQRS-1/80G & 12A/1/87-88, and complied all the conditions necessary for exemption of Income Tax.
2. Grant/Program Expenses:  
The trust records expenses in the order of activities taken up under each Grant/Program awarded.
3. Provision for Income Tax – Current and Deferred Tax:  
Trust us registered under sec 12AA of Income Tax Act, 1961 and trust income is not liable to income tax. Hence no provision is recognized for current tax and deferred tax.
4. Current Assets, Loans and Advances:  
Current Assets, Loans and Advances are stated at estimated realizable values in the ordinary course of activities of the Trust.
5. Related Party Disclosures:  
During the year, funds of the trust were not utilized for the benefit of the office bearers, other than re-imbursement of expenses incurred by them.
6. Previous year figures have been regrouped and reclassified wherever necessary.



For COMMITMENTS

T.C.S Reddy  
(Managing Trustee)

D. Shyam Sunder  
(Executive Director)