

KHUSHBOO WELFARE SOCIETY

HALF-YEARLY REVIEW (APR 2020-SEPT 2020)
(YEAR 5/7)



Asha for Education, Austin



- * COVID-19 Response and Fundraising Impact
- Audit Report
- * Audit Utilization Report for 2019-20
- * Funds Utilization Report for 1st Disbursement 2020-21
- * 2nd Disbursement
- * Asha-Austin Checklist



School Updates

- * COVID-19 Response (Mar 2020 to date)
- * <u>KWS Newsletter</u> (Apr to June 2020)
- * Report of School Activities (Apr to Sept 2020)
- * Staff/Student List



COVID-19 Impact on Income/Expenditure

Income/Expenditure for April to August 2020

- * 2020 Actuals vs. 2019 Actuals
 - * FR about 30 lacs lower
 - * Opex about 13 lacs lower
 - * Salaries of Staff about 3 lacs lower
 - * Deficit of -3 lacs vs. excess of 13 lacs
- * 2020 Budget vs. 2020 Actuals
 - * FR about 27 lacs lower
 - * Opex about 24 lacs lower
 - * Salaries of Staff about 10 lacs lower

Income /Expenditure]
	Budget	Actual	Last Year
Expenditure	April to August	April to August 20	April to August 19
Employee Salary Cost	4,789,025	3,715,649	4,071,804
Transport Vehicles	375,985	47,159	349,670
Programme Exp.	733,040	22,363	388,405
Management & Administrative exp.	411,700	227,050	429,345
Utility and communication	125,000	64,548	110,350
Capital Exp.	-		
Total	6,434,750	4,076,769	5,349,574
Income			
Donations,Grants and funding	5,125,000	3,527,353	5,530,118
Membership fee	54,000	7,500	
Transport & User charges	1,187,500	157,900	1,058,180
Bank Interest	41,665	39,028	70,497
Misc. Receipts	41,665		32,780
Total	6,449,830	3,731,781	6,691,575
Excess/Deficit	15,080	-344,988	1,342,001
Total Excess/Deficit	15,080	-344,988	1,342,001

Revised Predictions

Income /Funenditure		wastu					
Income /Expenditure	Budget Monthly	yearly Budget	Actual	Last Year	Estimated	Estimated /Actual	Original Budget 20-21
Expenditure		April to August 20	April to August 20	April to August 19	Sept 2020 to March 2021	Apr 2020 to March 2021	Apr 2020 to March 2021
Employee Salary Cost	957,805	4,789,025	3,715,649	4,071,804	5,201,909	8,917,558	10,470,456
Transport Vehicles	75,197	375,985	47,159	349,670	66,023	113,182	700,000
Programme Exp.	146,608	733,040	22,363	388,405	31,308	53,671	1,759,306
Management & Administrative exp.	82,340	411,700	227,050	429,345	317,870	544,920	900,000
Utility and communication	25,000	125,000	64,548	110,350	90,367	154,915	300,000
Deprecation		-					3,400,000
Total	1,286,950	6,434,750	4,076,769	5,349,574	5,707,477	9,784,246	17,529,762
Income							
Donations, Grants and funding	1,025,000	5,125,000	3,527,353	5,530,118	5,088,213	8,615,566	7,730,000
Membership fee	4,500	22,500	7,500		46,500	54,000	54,000
Transport & User charges	237,500	1,187,500	157,900	1,058,180	221,060.00	378,960	2,700,000
Bank Interest	8,333	41,665	39,028	70,497	54,639.20	93,667	100,000
Misc. Receipts	8,333	41,665		32,780	-	-	100,000
Total	1,283,666	6,418,330	3,731,781	6,691,575	5,410,412	9,142,193	10,684,000
Excess/Deficit	-3,284	-16,420	-344,988	1,342,001	-297,064	-642,052	-6,845,762
Total Excess/Deficit	-3,284	-16,420	-344,988	1,342,001	-297,064	-642,052	-6,845,762

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Arts and Crafts Session (Now)



Operating Expenses

	2009-10	2010-11	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Total Operating Expenses	36.7	43.4	95.3	112.7	138.6	234.9	174.3	97.8
Staff Salaries	18.4	23.5	64.4	71.4	72.7	92.4	97.3	89.2
Administration/ Management	10.5	12.1	12.8	14.8	20.1	30.2	32.9	6.6
School Bus	1.6	1.9	6.7	5.8	6.4	8.4	6.9	0.9
Utilities	1.1	1.2	2.2	2.5	2.7	3.3	5.9	1.3
Depreciation	5.0	4.8	9.1	18.8	34.6	35.4	34.0	34.0
Income over Expenditure	0	0	6.1	57.7	90.3	65.1	17.9	-40.5

^{*} Predictions for Sept 2020 to Mar 2021 and actuals for Apr 2020 to Aug 2020

WCR

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21*
Total Income	74	80.4	102.8	107.5	179.1	226.9	234.9	192.2	91.4*
Donations Received	37.1	43.2	59.7	55.8	133.5	196.6	203.6	174.3	97.8*
Expenditure	74	80.4	85.3	101.4	121.4	136.7	169.8	174.3	97.8*
Staff Salaries	34.2	37.9	43.2	59.2	68.6	72.7	92.4	97.4	89.2
Liquid Assets	141.3	151.6	156.2	164.8	227.6	317.4	207.7	202.8	162.5*
WCR	1.9	1.9	1.8	1.6	1.9	2.3	1.2	1.1	0.84

- Predicted
- New growth focus of hostel construction with procuring of land from 2018-19
- * All audit reports prior to 2019-20 on-line in their website
- * Asha-Austin Financial health analysis for KWS based on audit reports

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Arts and Crafts Session (Now)



Audit Utilization Report (2019-20)



N.K.S.CHAUHAN & ASSOCIATES CHARTERED ACCOUNTANTS

UTILISATION CERTIFICATE

Certified that the Grant of Rs. 10,94,000/- (Rs. Ten lakks ninety four thousand only) received by Khushboo Welfare Society from Asha for Education, USA, For Education & Training programme for children with multiple disabilities during the period. April' 2019 to March' 2020 has been fully utilized for the purpose for which it was sanctioned.

Certified on the basis of examination of Books of Accounts, Vouchers and other records/ Documents produced before us and information & Explanation given to us.



Place: Gurugram

Date: 09-09-2020

For NKS Chauhan & Associates

Chartered Accountants

For NKS Chauhan & Associates NKS Chauhan Membership No: 08165 C-62, South Extension Part-I New Delhi-110 049. Khushboo Welfare Society, Sector-10A, Gurugram (Haryana)

ACCOUNTS OF "Education & Training Programme for Children with multiple disabilities" SPONSORED BY: Asha for Education, USA

Receipts & Payment Accounts

For the period of 1" April, 2019 to 31" March, 2020

Receipts	Amount (INR)	Payments	Amount (INE)
Grant-In-Aid		Salary	recount freed
Received from E-Transfer		yoga Instructor	3,000
E-Transfer Dt. 19/08/2019	5,36,000	Music Teacher	1,34,200
E- Transfer Ot. 26/10/2019	5,58,000	Dance Teacher	1,21,000
		Computer Teacher	86,520
		Pottery Teacher	1,12,750
		Speech Therapist	2,27,700
		Physiotherapist	3,79,992
		Occupational Therapist	3,05,016
		Occupational Therapist	3,30,105
		Sr. Physiotherapist	5,12,904
Total	10,94,000	Total	22,13,187

Place: Gurugram Date: 09-09-2020

For NKS Chauhan & Associate Chartered Accountant

> For NKS Chauhan & Associates NKS Chauhan Membership No: 088165 C-62, South Extension Part-I New Delhi-110 049.

UDIH: 90088/65 AAAAJI2814

For Khushboo Welfare Seciet

President

HO.: C-62, Basement, South Extension Part - I, New Delhi - 110 049 Ph.: +91 11 24656291, 40421838, Moh.: +91 9810050831, 9810050031, 9868106085 E-mail : canks.associates@gmail.com, nks_chauhan@yahoo.com

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A mother is helping her child fold clothes



Funds Utilization Report (Apr to Sept 2020)

ame of the organization	Khusbhoo Welfare Society					
	Sector 10-A, Near Lions Public School, Gurgaon, India					

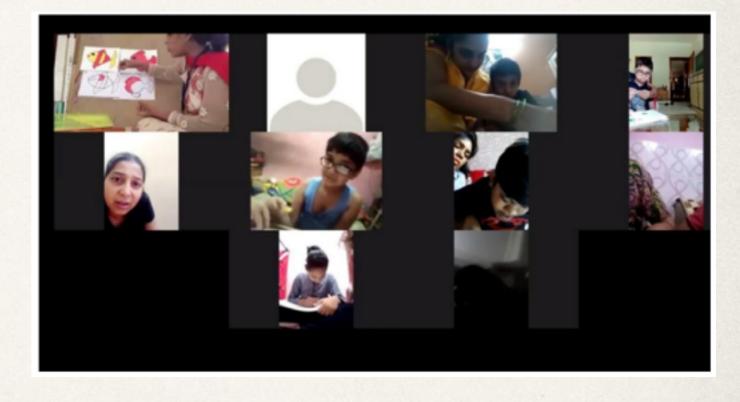
Project contact	Rakesh Jinsi
Asha-Austin contact	Rangakrishnan Srinivasan

FINANCIAL BUDGET	For Period	USS	INR	Exch
Total amount committed to by Asha Austin	2020-21			
Amount received from Asha-Austin	18th June, 20	20	8,04,000	
Amount spent by KWS				

	Staff Employed		Staff Employed Period of Employment				Max Gross admissible for persons deployed			Excess/ deficit
S. N o	Name	Designation	From	То	(Apr'20- Sep'20) Months	Per month	For the period	(Apr'20 to Sep'20)	Actual Received	Spent
1	Name withheld by steward	Yoga teacher	1/4/2020	30-09-2020	6		51,906	51,906		
2	Name withheld by steward	Occupational therapist	1/4/2020	30-09-2020	6		151,434	151,434		
3	Name withheld by steward	Physiotherapist	1/4/2020	30-09-2020	6		188,658	188,658		
4	Name withheld by steward	Sr. Physiotherapist	1/4/2020	30-09-2020	6		254,646	254,646		
5	Name withheld by steward	Occupational therapist	1/4/2020	30-09-2020	6		178,506	178,506		
		Total in INR				-	825,150	825,150	8,04,000	21150

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Story Telling Session (Virtual)



Budget Proposal for 2020-21

Khushboo Welfare Society

Budget Proposal for 2020-21 to cover Salaries of Staff with Blessings School

Budget Proposal for 2020-21 to cover Salaries of Staff with Blessings School										
SI. No.	Position	# of Staff	Gross monthly	Gross yearly	Date From	Date till	Total in 20-21	# of Staff	Total in 19-20	
1	Special Educators	9	211,367	2,536,404	4/1/20	3/31/21	2,536,404	9	2,741,904	
2	New Initiatives Teachers/Therapists	12	263,288	3,159,456	4/1/20	3/31/21	3,159,456	12	3,243,852	
2a	Ocupational therapist	1	25,418	305,016	4/1/20	3/31/21	305,016	1	311,148	
2b	Physiotherapist	1	31,666	379,992	4/1/20	3/31/21	379,992	1	376,752	
2c	Speech therapist	1	17,875	214,500	4/1/20	3/31/21	214,500	1	214,500	
2d	Pottery instructor	1	9,625	115,500	4/1/20	3/31/21	115,500	1	115,500	
2e	Yoga teacher	0	0	0	4/1/20	3/31/21	0	1	48,000	
2f	Computer teacher	1	16,000	192,000	4/1/20	3/31/21	192,000	1	192,000	
2g	Music teacher	1	12,000	144,000	4/1/20	3/31/21	144,000	1	144,000	
2h	Dance teacher	1	14,000	168,000	4/1/20	3/31/21	168,000	1	168,000	
2i	Occupational therapist 2	1	29,962	359,544	4/1/20	3/31/21	359,544	1	343,956	
2j	Clinical psychologist (to be hired)	1	30,000	360,000	4/1/20	3/31/21	360,000	1	461,100	
2k	Senior physiotherapist	1	42,742	512,904	4/1/20	3/31/21	512,904	1	508,896	
21	Audiologist (to be hired)	1	30,000	360,000	4/1/20	3/31/21	360,000	1	360,000	
2m	Dietician	1	4,000	48,000	4/1/20	3/31/21	48,000	0	0	
3	Visiting doctor	1	4,000	48,000	4/1/20	3/31/21	48,000	1	48,000	
4	CBR + Helper	0	0	0	4/1/20	3/31/21	0	0	0	
5	Stipendary Assistants	1	3,600	43,200	4/1/20	3/31/21	43,200	1	43,560	
6	Helpers	5	48,421	581,052	4/1/20	3/31/21	581,052	5	610,080	
7	Drivers	5	83,780	1,005,360	4/1/20	3/31/21	1,005,360	6	1,193,124	
8	Teaching assistants	5	49,344	592,128	4/1/20	3/31/21	592,128	4	496,704	
9	Guard	1	19,880	238,560	4/1/20	3/31/21	238,560	1	238,044	
10	Gardener	1	7,000	84,000	4/1/20	3/31/21	84,000	1	78,000	
11	Administration	4	181,858	2,182,296	4/1/20	3/31/21	2,182,296	4	2,104,428	
12	To be hired	2	60,000	720,000	4/1/20	3/31/21	720,000	4	588,000	
		44	872,538	10,470,456			10,470,456	48	11,385,696	

Actual

9.633.163

Budget Proposal for 2020-21

SI. No.	Particulars	INR	USD (@ 75)
Α	Total salaries of Staff from April 2020 to March 2021	10,470,456	
В	Total salaries of New Initiatives Teachers/Staff from April 2020 to March 2021	3,159,456	
С	Projected Shortfall Amount of KWS (as of date)	6,845,762	
D	Asha-Austin to support salaries of New Initiatives (in line with current chapter vision) for 2020-21	700,000	9,333
	Additional one-time project specific funds from SAC 2019-20 program and donations	908000	12108
Year 5	Includes staff in line items 2 from 2a-2m, at least 2a-2h depending on school's needs	1,608,000	21,441
Year 4	Asha-Austin support in 2019-20 for same line-items, -25% of 2018-19 + SAC 2018-19	1,094,000	
Year 3	Asha-Austin support in 2018-19 for same line-items; 2017-18 support increased by 10% for revised salaries	1,238,688	
Year 2	Asha-Austin support in 2017-18 for same line-items; 2016-17 support increased by 10% for revised salaries	1,126,080	
Year 1	Asha-Austin support in 2016-17 for same line-items; Start of funding	1,020,000	
E	Installment 1 (April 2020 to Sept 2020, to be sent in June 2020)	804,000	10,721
	Installment 2 (Oct 2020 to Mar 2021, to be sent in Nov 2020)	804,000	10,721

* Asha-Austin Approves Support for Salaries of New Initiatives Teachers/Therapists for 2020–21 (5th year) for 16.08 lacs. This will cover of staff salaries from line-items 2 (#2a-2l). Chapter general funds portion is 7 lacs at 25% lower than 2019-20. SAC 2019-20 program and project specific funds account for an additional 9.08 lacs.

	2016-17	2017-18	2018-19	2019-20	2020-21
Asha-Austin's contribution to Opex	9%	8%	7%	5.3%	9.2%
Asha-Austin's contribution to New Initiatives	80%	86%	36%	31%	51%

Revised Funding Amount 2020-21

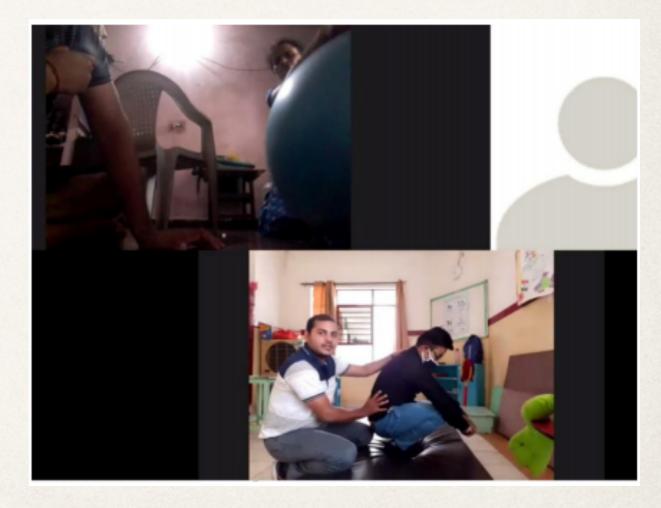
- Chapter General Funds (5th Year, -25% of 2019-20): 7.0 lacs INR (9333 USD)
 - * Support-a-Child Program 2020-21: 8.87 lacs INR (11828 USD)
 - Project Specific Funds: 1.06 lacs INR (1421 USD)
 - * 2019 (550 USD) + 2020 till 09/28 (871 USD)
- Total Revised Funding Amount for 2020-21
 - * 16.94 lacs (22582 USD at 75 INR/USD)
 - * 1st Disbursement (April 2020 to Sept. 2020): 8.04 lacs
 - * 2nd Disbursement (Oct 2020 to Mar 2021): 16.94 lacs 8.04 lacs = 8.9 lacs

Round 1 and 2 of one-time funds

- * Consideration for one-time funding towards a % of shortfall for project partners
 - Cover actual and revised for COVID-19 opex as FR target (original budget estimates high)
 - * KWS to get back with anticipated shortfall based on their estimates of income/expenditure for Oct 2020 to Mar 2021
 - * Project Stewards: Please look for this information and update us during your project half-yearly reviews
- Planned 2nd disbursement for Asha-Austin projects at 65k USD
 - * Fundraising, funds utilization of Asha-Austin funding and project partner opex going lower vs. anticipated for project partners in Apr 2020 to Sept 2020, trend likely to continue for Oct 2020 to Mar 2021
- * After 2nd disbursements completed by November 15
 - Distribute "surplus" funds towards 65k USD for 2nd disbursement goal to project partners to cover a % of shortfall as a one-time for 2020-21 (Round 1) by November 30 deadline
 - * Consider a Round 2 in early 2021 to cover Jan to Mar 2021 based on 2021 GF Split to project partners

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Remote Therapy (Now)



Checklist

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Budget and Proposal		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Audit Report	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Financial Analysis	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Funding Partners		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Funds Utilization Reports		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Audit Utilization Reports (from 2018-19)				$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Corpus Funds Initiatives	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	- √	$\sqrt{}$
Quarterly Reports		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Site Visits		$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	
Staff List with Designations	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Beneficiaries List	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
Asha-Austin's contribution to Opex		9%	8%	7%	5.3%	9.2%
Asha-Austin's contribution to New		80%	86%	36%	31%	51%

Summary

- High-quality project with great accountability and transparency from project partner, with excellent documentation from KWS
 - Good communication with Ms. Seema Jairath (KWS point-of-contact from 2020-21) with Mr. Rakesh
 Jhinsi providing valuable inputs as needed
- * COVID-19 Impact
 - Innovating with virtual life-training and therapy sessions
 - * Fundraising impacted with 30 lacs lower FR vs. last year (Apr to Sept 2020)
- * WCR of 1.2 as average over past two years, a dip due to higher opex and lower fundraising
- Support-a-child program was successful in 2019-20 and raised 9633 USD for KWS
- * Asha-Austin (Minal) communicating grant opportunities with KWS

Useful Links

- * KWS Website by KWS
- * KWS <u>Facebook Page</u> by KWS
- * KWS Projects Page by Asha-Austin
- * KWS <u>Brochure</u> by Asha-Austin

Money Concept (Virtual)

