



Independent Auditor's Report

To
The Members of
Shramajivi Mahila Samity
15, Raj Bhawan, Gunomoy Colony
Mango, Jamshedpur, Jharkhand- 831012

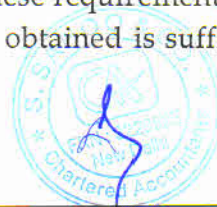
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of Shramajivi Mahila Samity (PAN: AAKAS5029G), which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. 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 Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2022, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
 - 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.
8. We communicate with the management 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.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2022:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the

provisions of the Act and the rules made there under.

- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. The Chief Functionary & Accountant of the society has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
- g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
- i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: - 22057426AUQBKI1624
Place: New Delhi
Date: 24.09.2022

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

CONSOLIDATED PROJECTS

BALANCE SHEET AS AT 31ST, MARCH, 2022

	SCHEDULE	F.Y.2021-22	F.Y.2020-21
SOURCES OF FUNDS			
I.FUND BALANCES:			
a. Corpus Fund		5,15,750.00	5,15,750.00
b. General Fund	[01]	9,48,281.29	4,98,341.43
c. Project Fund	[02]	8,18,930.26	12,29,821.81
d. Asset Fund	[03]	2,19,692.52	2,37,529.86
		25,02,654.07	24,81,443.10
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Vehicle Loan		-	-
c. Unsecured Loans		-	-
		-	-
TOTAL Rs.	[I + II]	25,02,654.07	24,81,443.10
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Gross Block	[04]	14,89,886.39	14,89,886.39
Less: Accumulated Depreciation		9,82,242.42	9,13,725.08
Net Block		5,07,643.97	5,76,161.31
II.INVESTMENTS			
		3,96,642.00	3,77,688.00
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	9,52,074.98	20,72,203.35
b. Other Current assets	[06]	51,934.00	13,000.00
c. Cash & Bank Balance	[07]	23,72,882.87	20,19,286.79
	A	33,76,891.85	41,04,490.14
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	17,78,523.75	25,76,896.35
b. Unspent Grant Balance	[09]	-	-
	B	17,78,523.75	25,76,896.35
NET CURRENT ASSETS	[A - B]	15,98,368.10	15,27,593.79
TOTAL Rs.	[I+II+III]	25,02,654.07	24,81,443.10

Significant Accounting Policies and Notes to Accounts

[20]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf:

S. Sahoo & Co.

Chartered Accountants

Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place :New Delhi

Date: 24/09/2022

UDIN: 22057426AUQBK11624



For & on behalf:

Shramajivi Mahila Samity

Purabi Paul

Secretary

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHIEDPUR, JHARKHAND

CONSOLIDATED PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

<u>L I N C O M E</u>	SCHEDULE	F.Y.2021-22	F.Y.2020-21
Grants	[10]	83,26,169.63	52,40,184.38
Donation		1,75,200.00	1,95,500.00
Other Income	[11]	88,858.80	95,243.00
Interest Income		88,567.00	58,917.94
Current Liabilities Written Off			
TOTAL Rs.		86,78,795.43	55,89,845.32

II. EXPENDITURE

Grant Related Expenses [Restricted Fund]	[12]	83,62,950.77	44,98,404.40
Administrative & Other Prog. Expenses	[13]	2,26,116.35	1,92,862.88
Grant Receivable Written Off			
Asset Written off			
Grant Refunded			
Depreciation	[04]	68,517.34	85,338.24
Less: Depreciation transferred to Asset Fund	[04]	17,837.34	25,712.24
		50,680.00	59,626.00
TOTAL Rs.		86,39,747.12	47,50,893.28



III. EXCESS OF INCOME OVER EXPENDITURE [I - II] 39,048.31 8,38,952.04

IV. EXCESS OF INCOME OVER EXPENDITURE
TRANSFERRED TO GENERAL FUND 4,49,939.86 97,172.06
TRANSFERRED TO PROJECT FUND (4,10,891.55) 7,41,779.98

Significant Accounting Policies and Notes to Accounts [20]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf:
S. Sahoo & Co.
Chartered Accountants
 Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No. 057426

Place : New Delhi
 Date: 24.09.2022
 UDIN: 22057426AUQBK11624


 For & on behalf:
Shramajivi Mahila Samity

Purabi Paul
 Secretary

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

CONSOLIDATED PROJECTS

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

	SCHEDULE	F.Y.2021-22	F.Y.2020-21
RECEIPTS			
Opening Balance			
Cash in Hand		21,517.00	9,131.00
Cash at Bank		19,97,769.79	12,30,988.07
Grants	[14]	94,46,298.00	44,39,182.00
Donation		1,75,200.00	1,95,500.00
Other Receipts	[15]	33,258.80	95,243.00
Bank Interest		69,613.00	43,400.00
Local/ Community Contribution		55,600.00	
FD Matured			
Loans & Advances Received	[16]	-	6,477.00
TOTAL Rs.		1,17,99,256.59	60,19,921.07
PAYMENTS			
Grant Related Expenses [Restricted Fund]	[17]	83,61,540.77	31,32,601.40
Administrative & Other Prog. Expenses	[18]	2,26,116.35	1,92,862.88
Non Recurring Expenses			-
TDS Receivable		38,934.00	-
Fixed Deposit Made During the Year (Net)			-
Loans & Advances Paid	[19]		93,593.00
Current liabilities paid		7,99,782.60	5,81,577.00
Security Deposit			
Cash & Bank Balance c/d			
Cash in Hand		6,468.00	21,517.00
Cash at Bank :		23,66,414.87	19,97,769.79
TOTAL Rs.		1,17,99,256.59	60,19,921.07

Significant Accounting Policies and Notes to Accounts

[20]



The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf:

S. Sahoo & Co.

Chartered Accountants

Firm No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No..057426

Place :New Delhi

Date: 24.09.2022

UDIN: 22057426AUQBK11624

For & on behalf:

Shramajivi Mahila Samity



 Parabi Paul
 Secretary

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y.2020-21
SCHEDULE [01] GENERAL FUND		
Foreign Projects		
Opening Balance	11,121.61	3,924.07
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	15,864.06	7,197.54
	26,985.67	11,121.61
National Projects		
Opening Balance	4,87,219.82	3,97,245.30
Add: Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	4,34,075.80	89,974.52
Add: Transfer From Capital Fund		-
	9,21,295.62	4,87,219.82
	9,48,281.29	4,98,341.43
CAPITAL FUND		
Balance AS per Last Year	-	-
TOTAL Rs.	9,48,281.29	4,98,341.43
SCHEDULE [02] : PROJECT FUND		
Foreign Projects		
Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand		
Opening Project Fund Balance		69,711.04
Grant Received During The Year		4,00,000.00
Add :- Interest Earned on Grant Funds		4,566.91
Less :- Grant Utilised during the Year		4,74,277.95
		-
Women, Work & Migration; Community Led Initiatives in Jharkhand		
Opening Project Fund Balance		2,81,388.79
Grant Received During The Year		7,00,267.00
Add :- Interest Earned on Grant Funds		966.15
Less :- Grant Utilised during the Year		9,82,621.94
		-
Gram Nirman		
Opening Project Fund		77,890.00
Grant Received During The Year		5,65,659.00
Add :- Interest Earned on Grant Funds		1,000.00
Less :- Grant Utilised during the Year		6,44,549.00
Less :- Grant Refunded		-
		-
Towards Realising Women's Rights in the Context of Labour and Migration		
Opening Project Fund	11,70,769.81	-
Grant Received During The Year		14,54,394.00
Add :- Interest Earned on Grant Funds	7,229.59	-
Less :- Grant Utilised during the Year	11,77,999.40	2,83,624.19
Less :- Grant Refunded		-
	-	11,70,769.81
Women Workers Forum		
Opening Project Fund	-	-
Grant Received During The Year	7,49,498.00	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	1,945.00	-
Less :- Grant Refunded		-
	7,47,553.00	-
	7,47,553.00	11,70,769.81



Schedules forming part of Financial Statement

National Projects**Tagore Society for Rural Development**

	F.Y. 2021-22	F.Y.2020-21
Opening Project Fund balance	435.00	435.00
Less: Grant Utilized during the Year		
	435.00	435.00

Internet Saathi

Opening Project Fund		-
Add: Grant Received during the Year		-
Add: Current Liabilities written off		-
Add: Interest Earned		-
Add: Grant Receivable		-
Less: Grant Utilized during the Year		-
		-

Milinda Charitable Trust

Opening Project Fund Balance	58,617.00	58,617.00
Less: Grant Utilized during the Year		
	58,617.00	58,617.00

Internet Saath Digital Livelihood Project

Grant Received during the Year		5,71,362.00
Add: Interest Earned		-
Less: Opening Grant Receivable	2,40,902.72	8,12,236.40
Add: Closing Grant Receivable	2,40,902.72	2,40,902.72
Less: Grant Utilized during the Year		28.32
		(0.00)

Internet Saath Phase-3

Grant Received during the Year		-
Add: Interest Earned		-
Less: Opening Grant Receivable		-
Add: Grant Receivable		-
Less: Grant Utilized during the Year		-
		-

Internet Saath Phase-4

Grant Received during the Year		-
Add: Interest Earned		-
Less: Opening Grant Receivable	1,65,026.38	1,65,026.38
Add: Grant Receivable	1,65,026.38	1,65,026.38
Less: Grant Utilized during the Year		-
		-

Internet Safety and Security

Grant Received during the Year	3,04,617.00	-
Add: Interest Earned		-
Less: Opening Grant Receivable	2,99,509.25	2,99,509.25
Add: Grant Receivable		2,99,509.25
Less: Grant Utilized during the Year		-
	5,107.75	-

Effective Implementation of CFR

Grant Received during the Year	8,24,638.00	
Add: Interest Earned		
Less: Opening Grant Receivable	13,65,803.00	
Add: Grant Receivable	5,45,183.88	13,65,803.00
Less: Grant Utilized during the Year	4,018.88	13,65,803.00
	0.00	-

Securing Vulnerable Families in 6 Blocks of Palamu and Garwa District

Grant Received during the Year		7,47,500.00
Add: Interest Earned		
Less: Opening Grant Receivable		
Add: Grant Receivable		
Less: Grant Utilized during the Year		
		7,47,500.00



P. Paul

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y.2020-21
Arogya Jharkhand Civil Society Network		
Grant Received during the Year	67,90,602.00	-
Add: Interest Earned	8,000.00	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
Less: Grant Utilized during the Year	67,91,384.49	-
	7,217.51	-
Skilling Training Program		
Grant Received during the Year	3,87,603.00	-
Add: Interest Earned	-	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
Less: Grant Utilized during the Year	3,87,603.00	-
	-	-
	71,377.26	59,052.00
TOTAL Rs.	8,18,930.26	12,29,821.81
SCHEDULE [03] : ASSET FUND		
Foreign Projects		
Opening Balance	87,529.86	1,13,242.50
Add: Assets Purchased During The Year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	17837.34	25,712.64
	69,692.52	87,529.86
National Projects		
Balance As per Last Year	1,50,000.00	1,50,000.00
TOTAL Rs.	2,19,692.52	2,37,529.86
SCHEDULE [05] : LOANS AND ADVANCES		
<i>Unsecured, Considered good unless otherwise stated</i>		
National Projects		
Receivable from PHIA	962.00	962.00
Grant Receivable		
Internet Saathi	-	-
Internet Saathi Digital Livelihood Project	2,40,902.72	2,40,902.72
Internet Saathi Phase-3	-	-
Internet Saathi Phase-4	1,65,026.38	1,65,026.38
Internet Safety and Security	-	2,99,509.25
Effective Implementation of CFR	5,45,183.88	13,65,803.00
TOTAL Rs.	9,52,074.98	20,72,203.35
SCHEDULE [06] : OTHER CURRENT ASSETS		
National Projects		
Security Deposit	13,000.00	13,000.00
TDS Receivable A.Y. 2018-19	-	-
TDS Receivable A.Y. 2022-23	38,934.00	-
Foreign Projects		
Security Deposit (Simdega Office)	-	-
TOTAL Rs.	51,934.00	13,000.00
SCHEDULE [07] : CASH & BANK BALANCE		
Cash in hand	6,468.00	21,517.00
Cash at Bank:		
FCRA Projects		
FCRA Designated A/c- SBI (A/c No - 40090373513)	7,47,553.00	-
FCRA Utilization A/c - Union Bank (A/c No - 520281000389371)	28,390.98	11,74,372.73
Union Bank (A/c No - 520101242449596)	1,232.69	1,196.69
Union Bank (A/c No - 520101248633615)	7,089.00	6,882.00
National Projects		
ICICI Bank (A/c No. 008901022380)	-	2,113.60
ICICI Corpus Bank (A/c No. 008901029506)	2,79,895.60	2,69,541.00
State Bank India Bank (A/c No. 10519719681)	11,84,507.77	5,13,129.25
Corporation Bank (Sakchi SB Loan A/c 042500101036986)	-	1,555.77
State Bank of India (A/C-35933491578)	1,05,934.55	28,978.75
Union Bank of India (A/C No. 520101242432170)	11,811.28	-
TOTAL Rs.	23,72,882.87	20,19,286.79



Schedules forming part of Financial Statement

F.Y. 2021-22

F.Y.2020-21

SCHEDULE [08] : CURRENT LIABILITIES***National Projects***

Expenses Payable-General Fund	9,500.00	9,500.00
Expenses Payable - Internet Saathi		-
Expenses Payable - Internet Saathi Digital Livelihood Project	6,96,544.00	6,96,544.00
Expenses Payable - Internet Saathi Phase-3		-
Expenses Payable - Internet Saathi Phase-4	1,96,450.00	1,96,450.00
Expenses Payable - Internet Safety and Security	2,50,766.75	3,08,599.35
Expenses Payable - Effective Implementation of CFR	6,23,853.00	13,65,803.00
Expenses Payable- Skilling Training Programme	10.00	
Expenses Payable - Arogya Jharkhand Civil Society Network	1,400.00	
TOTAL Rs.	17,78,523.75	25,76,896.35

SCHEDULE [09] : UNSPENT GRANT BALANCE***FCRA Projects******National Projects***

TOTAL Rs.

-	-
-	-

SCHEDULE [10] : GRANTS***Foreign Projects******Caritas India- Gram Nirman***

Grant Recived during the Year		5,65,659.00
Add: Bank Interest earned		1,000.00
	-	5,66,659.00

***Partnering Hope Into Action Foundation (PHIA)-
Effective Implementation of Community Forest Rights
(CFR) in the Simdega District of Jharkhand***

Grant Recived during the Year		4,00,000.00
Add: Bank Interest earned		4,566.91
	-	4,04,566.91

***Global Alliance Against Traffic in Women (GAATW)-
Women, Work & Migration; Community Led Initiatives in
Jharkhand***

Grant Recived during the Year		7,00,267.00
Add: Bank Interest earned		966.15
	-	7,01,233.15

***Global Alliance Against Traffic in Women (GAATW
Women rights):- Towards Realising Women's Rights in
Context of Labour and Migration***

Grant Recived during the Year		14,54,394.00
Add: Bank Interest earned		
	-	14,54,394.00

***Global Alliance Against Traffic in Women (GAATW
Women rights):- Women Workers Forum***

Grant Recived during the Year	7,49,498.00	-
Add: Bank Interest earned		-
	7,49,498.00	-
	7,49,498.00	31,26,853.06



P. Paul

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y.2020-21
<u>National Projects</u>		
<u>Internet Saathi</u>		
Grant Received during the Year		-
Add: Bank Interest earned		-
Add: Current Liabilities written off		-
Less: Opening Grant Receivable		-
Add: Grant Receivable		-
		-
<u>Internet Saathi Digital Livelihood Project</u>		
Grant Received during the Year		5,71,362.00
Add: Bank Interest earned		-
Less: Opening Grant Receivable	2,40,902.72	8,12,236.40
Add: Grant Receivable	2,40,902.72	2,40,902.72
		28.32
<u>Internet Saathi Phase-3</u>		
Grant Received during the Year		-
Add: Bank Interest earned		-
Less: Opening Grant Receivable		-
Add: Grant Receivable		-
		-
<u>Internet Saathi Phase-4</u>		
Grant Received during the Year		-
Less: Opening Grant Receivable	1,65,026.38	1,65,026.38
Add: Bank Interest earned		-
Add: Grant Receivable	1,65,026.38	1,65,026.38
		-
<u>Internet Safety and Security</u>		
Grant Received during the Year	3,04,617.00	-
Add: Bank Interest earned		-
Less: Opening Grant Receivable	2,99,509.25	2,99,509.25
Add: Grant Receivable		2,99,509.25
	5,107.75	-
<u>Google Bolo Project</u>		
Grant Received during the Year		-
Add: Bank Interest earned		-
Add: Grant Receivable		-
		-
<u>Effective Implementation of CFR</u>		
Grant Received during the Year	8,24,638.00	
Add: Bank Interest earned		
Less: Opening Grant Receivable	13,65,803.00	
Add: Grant Receivable	5,45,183.88	13,65,803.00
	4,018.88	13,65,803.00
<u>Securing Vulnerable Families in 6 Blocks of Palamu and Garwa District</u>		
Grant Received during the Year		7,47,500.00
Add: Bank Interest earned		-
Add: Grant Receivable		-
		7,47,500.00



P. Paul

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y. 2020-21
Arogya Jharkhand Civil Society Network		
Grant Received during the Year	67,90,602.00	-
Add: Bank Interest earned	-	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
	<u>67,90,602.00</u>	<u>-</u>
Skilling Training Program		
Grant Received during the Year	3,87,603.00	-
Add: Bank Interest earned	-	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
	<u>3,87,603.00</u>	<u>-</u>
General Section		
Grant Received during the Year	3,89,340.00	-
Add: Bank Interest earned	-	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
	<u>3,89,340.00</u>	<u>-</u>
	<u>75,76,671.63</u>	<u>21,13,331.32</u>
TOTAL Rs.	<u>83,26,169.63</u>	<u>52,40,184.38</u>

SCHEDULE [11] : OTHER INCOME

Membership Fees	2,250.00	3,150.00
Consultancy Fees	-	92,000.00
Local/ Community Contribution	55,600.00	-
Institutional Charges	31,008.80	-
Income Tax Refund	-	93.00
TOTAL Rs.	<u>88,858.80</u>	<u>95,243.00</u>

SCHEDULE [12] : GRANT RELATED EXPENSES [RESTRICTED FUND]**Foreign Projects**

Gram Nirman (Schedule - 12.3)	-	6,44,549.00
Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand (Schedule 12.4)	-	4,74,277.95
Women, Work & Migration; Community Led Initiatives in Jharkhand (Schedule 12.4.1)	-	9,82,621.94
Towards Realising Women's Rights in Context of Labour and Migration	11,77,999.40	2,83,624.19
Women Workers Forum	1,945.00	-

National Projects

Internet Saathi (Schedule 12.5)	-	-
Internet Saathi Digital Livelihood Project (Schedule 12.6)	-	28.32
Internet Saathi Phase - 3 (Schedule 12.7)	-	-
Internet Saathi Phase - 4 (Schedule 12.8)	-	-
Internet Safety and Security (Schedule 12.9)	-	-
Google Bolo Project (Schedule 12.10)	-	-
Effective Implementation of CFR	4,018.88	13,65,803.00
Securing Vulnerable Families in 6 Blocks of Palamu and Garwa District	-	7,47,500.00
Arogya Jharkhand Civil Society Network	67,91,384.49	-
Skilling Training Program	3,87,603.00	-
TOTAL Rs.	<u>83,62,950.77</u>	<u>44,98,404.40</u>



P. Paul

Schedules forming part of Financial Statement

F.Y. 2021-22

F.Y. 2020-21

SCHEDULE [13] : ADMINISTRATIVE & OTHER PROGRAMME EXPENSES**Foreign Projects**

Bank Charges	97.35	625.40
Water & Electricity	-	1,137.00
Printing & Stationery	-	350.00
Travelling Expenses	-	1,515.00
Salary, Stipend & Honorarium	-	-

National Projects

General Body Meeting & Other Meetings Expenses	8,302.00	7,136.00
Salary, Stipend & Honorarium	60,000.00	40,000.00
Office Expenses	2,022.00	2,734.00
Bank Charges	-	581.00
Vehicle Repairing	6,660.00	-
Website Maintenance	1,277.00	-
Telephone & Communication	4,599.00	-
Travelling Expenses	6,540.00	-
Printing & Stationery	823.00	300.00
Travelling Expenses	-	-
Audit Expenses & Audit Fees	45,100.00	33,300.00
Office Rent	65,000.00	84,500.00
Repair & Maintenance	4,499.00	1,530.00
Asset Insurance	6,240.00	6,175.00
FCRA Renewal Expenses	5,000.00	-
Interest on Vehicle Loan	-	3,235.48
Vehicle Insurance	6,239.00	9,015.00
Water & Electricity	2,364.00	329.00
Postage and Communication	1,354.00	400.00

TOTAL Rs.

2,26,116.35

1,92,862.88

SCHEDULE [14] : GRANTS**Foreign Projects**

Caritas India-Gram Nirman	-	5,65,659.00
Women Workers Forum	7,49,498.00	-
Partnering Hope Into Action Foundation (PHIA)-Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand	-	4,00,000.00
Global Alliance Against Traffic in Women (GAATW)- Women, Work & Migration; Community Led Initiatives in Jharkhand	-	7,00,267.00
Towards Realising Women's Rights in Context of Labour and Migration	-	14,54,394.00

National Projects

General Section	3,89,340.00	-
Internet Saathi	-	-
Internet Saathi Digital Livelihood Project	-	5,71,362.00
Arogya Jharkhand Civil Society Network	67,90,602.00	-
Skilling Training Program	3,87,603.00	-
Internet Safety and Security	3,04,617.00	-
Effective Implementation of CFR	8,24,638.00	-
Securing Vulnerable Families in 6 Blocks of Palamu and Garwa	-	7,47,500.00

TOTAL Rs.

94,46,298.00

44,39,182.00

SCHEDULE [15] : OTHER RECEIPTS**National Projects**

Membership Fees	2,250.00	3,150.00
Consultancy Fees	-	92,000.00
Institutional Charges	31,008.80	-
Interest on Tax Refund	-	93.00

TOTAL Rs.

33,258.80

95,243.00

SCHEDULE [16] : LOANS & ADVANCES RECEIVED**Foreign Projects****National Projects**

Staff Work Advance	-	2,477.00
Income Tax Refund	-	2,477.00



P. Paul

Schedules forming part of Financial Statement

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F.Y. 2020-21

SCHEDULE [17] : GRANT RELATED EXPENSES [RESTRICTED FUND]**Foreign Grants:**

Gram Nirman		6,44,549.00
Project Funded by PHIA Foundation (Schedule-10.2)		
Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand		4,74,277.95
Project Funded by GAATW (Schedule-10.3)		
Women, Work & Migration; Community Led Initiatives in Jharkhand		9,82,621.94
Project Funded by GAATW (Schedule-11.4)		
Towards Realising Women's Rights in Context of Labour and Migration	11,77,999.40	2,83,624.19
Project Funded by GAATW (Schedule-11.5)		
Women Workers Forum	1,945.00	

National Projects

Internet Saathi		
Internet Saathi Digital Livelihood Project		28.32
Internet Saathi Phase - 3		
Internet Saathi Phase - 4		
Internet Safety and Security		
Google Bolo Project		
Effective Implementation of CFR	4,018.88	
Securing Vulnerable Families in 6 Blocks of Palamu and Garwa		7,47,500.00
Skilling Training Program	3,87,593.00	
Arogya Jharkhand Civil Society Network	67,89,984.49	-
TOTAL Rs.	83,61,540.77	31,32,601.40

SCHEDULE [18] : ADMINISTRATIVE & OTHER PROGRAMME EXPENSES**Foreign Projects**

Bank Charges	97.35	625.40
Water & Electricity		1,137.00
Printing & Stationery		350.00
Travelling Expenses		1,515.00
Salary, Stipend & Honorarium		-

National Projects

General Body Meeting & Other Meetings Expenses	8,302.00	7,136.00
Salary, Stipend & Honorarium	60,000.00	40,000.00
Office Expenses	2,022.00	2,734.00
Bank Charges		581.00
TDS Penalty		-
Website Maintenance	1,277.00	-
Printing & Stationery	823.00	300.00
Travelling Expenses	6,540.00	-
Audit Expenses & Audit Fees	45,100.00	33,300.00
Office Rent	65,000.00	84,500.00
Repair & Maintenance	4,499.00	1,530.00
Asset Insurance	6,240.00	6,175.00
Telephone and Communication	4,599.00	-
Interest on Vehicle Loan		3,235.48
Vehicle Insurance	6,239.00	9,015.00
Water & Electricity	2,364.00	329.00
Postage and Communication	1,354.00	400.00
FCRA Renewal Charges	5,000.00	-
Vehicle Repairing	6,660.00	-

TOTAL Rs.**2,26,116.35****1,92,862.88**

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Schedules forming part of Financial Statement

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SCHEDULE [19] : LOAN & ADVANCES PAID**Foreign Projects****National Projects**

Staff Work Advance

Security Deposit

Vehicle Loan Paid

TDS Receivable

TOTAL Rs.

93,593.00

93,593.00

SCHEDULE [12.3] : Gram Nirman**Programme Expenses**

Objective-1

Objective-2

Objective-3

Salary to Programme Staff

Travel Programme Staff

Covid-19 Support Expenses

Admin Cost

Accountant Salary

CL Accompaniment

Office Rent

Postage and Telephone

Printing and Stationary

Director Travel/Fuel for moving to Project area

TOTAL Rs.

5,520.00

7,640.00

4,17,641.00

25,369.00

1,05,914.00

67,897.00

6,432.00

4,500.00

721.00

2,915.00

6,44,549.00

**SCHEDULE [12.4] : Effective Implementation of
Community Forest Rights (CFR) in the Simdega District
of Jharkhand****Community Engagement**

Maintainence of Village Level Registers

Setting up to Help Centre for FRA at District Level

Field Facilitation Cost

Honorarium to CSO Head

Honorarium to Accountant

Honorarium to District Coordinator

Honorarium to Cluster Coordinator

Travel to CSO Head

Travel to District Coordinator

Travel to Cluster Coordinator

Administration Cost

Administrative Expenses

Bank Charges

Non Recurring Expenses

Laptop

Printer

TOTAL Rs.

21,000.00

8,000.00

20,000.00

60,000.00

2,40,000.00

9,000.00

1,03,832.00

12,445.95

4,74,277.95

SCHEDULE [12.4.1] : Women, Work & Migration:**Community Led Initiatives in Jharkhand****Programme Expenses**

Intervention with Schools

Learning and Teaching Equipment

Livelihood Promotion

Meeting and Capacity Building

Administration & Personnel Cost

Local Transport

Travel Cost for Partners Meeting

Salary to Community Worker

Stationery & Photocopy

Bank Charges

Communication

Monitoring Visit

Part time Accountant

Resource person travel and accomdation

Support to CW to senior colleagues

TOTAL Rs.

98,045.00

40,150.00

2,63,511.00

2,55,147.00

32,391.00

7,322.00

1,28,000.00

6,720.00

1,091.94

12,070.00

18,174.00

27,000.00

18,000.00

75,000.00

9,82,621.94



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Schedules forming part of Financial Statement

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SCHEDULE [12.4.2] : Towards Realising Women's Rights in Context of Labour and Migration**Programme Expenses**

Consultation and Advocacy	7,000.00	12,479.00
Joint Meeting with CSO's	20,390.00	
Consultation with Policy Makers	20,099.00	

Intervention with Learning Centre and Health

Orientation Training for Youth, SMC & Volunteers	19,840.00	-
Meeting with Teachers and Parents	14,950.00	-
Sensitization Support to Most Marginalized People	13,358.00	-
Intervention with Learning Centre and Health	19,700.00	4,473.00

Livelihood Promotion

Training & Strengthening of Collective Women Farmers	46,083.00	-
Capacity Building Trg. To Marginal Women Farmers	36,610.00	-
Sensitization and Concept Sharing Workshop	27,000.00	-
Training and Input Support to Marginal Families	1,58,050.00	-
Input Provision for Non Farm Based Collection	40,350.00	-
Provision for Livestock to Most Marginalized	50,164.00	-
Orientation on Major MFP/NTFP Collection	15,451.00	20,296.00
Camps for Reverse Retmee Migrants on Social	23,820.00	-

Meeting and Capacity Building for Strengthening the Community

Making Data on Women & Girl and Its Works	13,600.00	5,100.00
Orientation and Training of Staff, Community & Volunteers	-	11,781.00
Strengthening Community Institution	-	37,133.00
Orientation and Capacity Building of PRI's and Gram Sabha	24,394.00	-
Panchyat Level Workshop with Village Leaders	24,010.00	-
Conducting Cluster Level Legal Camps	24,783.00	-
Mobilization of Women Groups to Improve their	11,430.00	14,511.00

Staff Salary and Travel

Resource Person Fees	10,000.00	9,000.00
Salary to Community Workser(Dumuria)	90,000.00	30,000.00
Salary to Community Workser(Sonua)	1,62,000.00	54,000.00
Senior Staff	1,35,000.00	45,000.00
Travel & Accommodation for Trainers	12,413.00	3,722.00
Travel & Accommodation for Trainers at Field Level	10,355.00	-
Travel to Community Workers	37,156.00	9,485.00
Travel Cost for Partners Meet	10,100.00	-

Admin and Personnel Cost

Communication	9,802.00	2,541.00
Monitoring Visit by Chief Functionary	23,677.00	2,090.00
Part Time Accountant	54,000.00	18,000.00
Stationery and Photocopy	11,748.00	2,670.00
Bank Charges	666.40	1,343.19
	11,77,999.40	2,83,624.19

SCHEDULE [12.4.3] : Women's Worker Forum**Administrative Expenses**

Bank Charges	1,945.00	
	1,945.00	

SCHEDULE [12.5] : Internet Saathi**Programme Activities**

Salary of Block Coordinator		
Salary of CSOs Chief Functionary /Project Head		
Stipend to Internet Saathi		
CSOs Institution Cost		
Travel of Field Staff		

Administration Expenses

Bank Charges		



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Schedules forming part of Financial Statement

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SCHEDULE [12.6] : Internet Saathi Digital Livelihood Project**Digital Livelihood**

Honorarium to Project Supervisors
Honorarium to Project Manager at CSO Level
Honorarium for Accountant at CSO Level
Cost of Monthly Meeting of Saathis

Niti Aayog Project**Programme Cost**

Data Plan Charges for Implementation Team
Skilling of Implementation Team
Volunteer Training Cost
Handouts/Printing Material

Personal Cost

CSO Cost
Block Coordinator
District Coordinator
Village Volunteers

Administrative Expenses

Implementation Cost

28.32

28.32

SCHEDULE [12.7] : Internet Saathi Phase -3**Programme Activities**

Bi-Monthly Meeting of Saathis
Cost of Outreach for Internet Saathis
Cost of Training

Travel and Communication Cost

Travel for Project Supervisors
Travel of CSO Heads

Human Resource Cost

Honorarium to Project Supervisors
CSOs Chief Functionary
Honorarium to Internet Saathi

Administrative Expenses (Overhead Cost)

CSO Accountant
Bank Charges

SCHEDULE [12.8] : Internet Saathi Phase -4**Programme Activities**

Bi-Monthly Meeting of Saathis
Cost of Outreach for Internet Saathis
Cost of Training

Travel and Communication Cost

Travel for Project Supervisors
Travel for District Coordinator

Human Resource Cost

Honorarium to Block Coordinator
Honorarium to District Coordinator
Honorarium to Internet Saathi

Administrative Expenses (Overhead Cost)

Bank Charges



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Schedules forming part of Financial Statement

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SCHEDULE [12.9] : Internet Safety and Security**Programme Activities**

Training of BCs to Saathi

Training of Internet Saathis

Human Resource Cost

Honorarium to Block Coordinator

Honorarium to District Coordinator

Honorarium to Internet Saathi

Administration Cost

Institution Cost

-

-

SCHEDULE [12.10] : Google Bolo Project

Cost of Data Support to Saathis

Training of Internet Saathis

Human Resource Cost

Honorarium to Block Coordinator including Travel

Honorarium to District Coordinator including Travel

Honorarium to Internet Saathi

Administration Cost

Bank Charges

-

-

-

-

-

-

-

-

-

-

-

-

-

SCHEDULE [12.11] : Effective Implementation of CFR**Community Engagement**

Monthly Meeting at CSO Level

Setting up to Help Centre for FRA at District Level

-

14,240.00

4,000.00

34,000.00

Field Facilitation Cost

Honorarium to CSO Head

Honorarium to Accountant

Honorarium to District Coordinator

Honorarium to Cluster Coordinator

Travel to CSO Head

Travel to District Coordinator

Travel to Cluster Coordinator

-

56,000.00

-

60,000.00

-

1,80,000.00

-

8,16,000.00

-

14,310.00

-

13,950.00

-

1,72,488.00

Administration Cost

Administrative Expenses

18.88

4,815.00

4,018.88

13,65,803.00



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Schedules forming part of Financial Statement

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SCHEDULE [12.12] : Securing Vulnerable Families in 6 Blocks of Palamu and Garwa District**Field Facilitation Cost**

CSO Head	-	16,000.00
Honorarium to Accountant	-	12,000.00
Honorarium to District Coordinator	-	80,000.00
Honorarium to Community Facilitator	-	5,10,000.00
Travel to CSO Head	-	10,013.00

MIS & Data Collection

Mapping, Data Collection, Documentation	-	12,000.00
Maintenance of Village Level Registers	-	2,100.00

District Level Engagement

Facilitating Monthly Review Meetings	-	6,040.00
Setting up Help Centre for Community	-	4,000.00

Training and Capacity Building

Training of Project Team	-	12,695.00
Capacity Building of Front-Line Workers	-	18,650.00
Resource Person Travel and Accommodation	-	5,400.00

Communication and Dissemination

Development of IEC Materials	-	21,593.60
Printing of Claim Generation Formats	-	23,688.00
Stationery and Photocopy	-	5,226.00

Audit Cost	-	8,000.00
Bank Charges	-	94.40

7,47,500.00

SCHEDULE [12.13] : Arogya Jharkhand Civil Society Network**Programme Expenses**

Campaign Activities on Vaccination at Panchayat Level	1,13,467.00	-
Cost of Data Entry	2,11,741.00	-
IEC Designing and Printing of Campaign Activities	14,872.00	-
Review and Planning Meeting at CSO Level	32,220.00	-
Task Force Team Meeting at Block Level	2,900.00	-
Traditional Leadership Meeting at Block Level	31,930.00	-
Training/ Orientation Block Coordinator at District Level	12,500.00	-

HR & Administration Cost

Admin Support at CSO Level	29,502.49	-
Block Coordinator	3,87,000.00	-
Chief Functionary Travel	43,652.00	-
Community Volunteers at Panchayat Level	55,14,000.00	-
Travel to Block Coordinators	16,000.00	-
Travel to Panchayat Volunteers	3,81,600.00	-

TOTAL Rs.

67,91,384.49

SCHEDULE [12.14] : Skilling Training Program

Coordinator Salary	1,00,000.00	-
Food & Accommodation, Travel & Transport Charges	1,00,223.00	-
Insurance	20,400.00	-
Mapping & Contact of Engineering Colleges	10,497.00	-
Selection of Candidates	10,684.00	-
Trainers Salary	28,500.00	-
Travel, Mobilizaion & Coordination Cost for Staff	13,181.00	-
Venue Accommodation for Training	17,428.00	-
Working Lunch & Tea for Trainees	46,620.00	-

Administration Cost

Administrative Expenses	31,626.00	-
Miscellaneous	8,444.00	-

TOTAL Rs.

3,87,603.00



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SHRAMAJIVI MAHILA SAMITY

15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

SCHEDULE: 04 FIXED ASSETS [FOREIGN PROJECTS]

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		RATE OF DEP	
	As At 01.04.2021	ADDITIONS	DELETIONS	As at 31.03.2022	UPTO 31.03.2022	FOR THE YEAR	Depreciation Written off	UPTO 31.03.2022	AS AT 31.03.22		AS AT 31.03.21
	<i>Asset out of Grant fund</i>										
Laptop, Computer & Peripherals	3,09,775.00	-	-	3,09,775.00	2,84,601.64	10,069.34		2,94,670.98	15,104.02	25,173.36	40%
Bicycle	17,235.00	-	-	17,235.00	15,730.00	226.00		15,956.00	1,279.00	1,505.00	15%
Furniture & Fixtures	77,482.00	-	-	77,482.00	45,725.20	3,176.00		48,901.20	28,580.80	31,756.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	27,440.00	1,038.00		28,478.00	5,872.00	6,910.00	15%
Printer	15,000.00	-	-	15,000.00	11,804.00	479.00		12,283.00	2,717.00	3,196.00	15%
Camera	22,640.00	-	-	22,640.00	16,489.00	923.00		17,412.00	5,228.00	6,151.00	15%
Vehicle	79,207.00	-	-	79,207.00	66,369.30	1,926.00		68,295.30	10,911.70	12,837.70	15%
TOTAL	5,55,689.00	-	-	5,55,689.00	4,68,159.14	17,837.34		4,85,996.48	69,692.52	87,529.86	



R. Paul

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

SCHEDULE [03]: FIXED ASSETS [NATIONAL PROJECTS]

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		RATE OF DEP	
	As At 01.04.2021	ADDITIONS	DELETIONS	As at 31.03.2022	UPTO 31.03.2022	FOR THE YEAR	Depreciation Written off	UPTO 31.03.2022		AS AT 31.03.22
<i>Asset out of Asset fund</i>	1,50,000.00	-	-	1,50,000.00	-	-	-	-	1,50,000.00	1,50,000.00
<i>Asset out of Own fund</i>										
Power backup (Battery + Inverter)	33,555.99	-	-	33,555.99	17,002.40	2,483.00	-	19,485.40	14,070.59	16,553.59
Office Equipment	9,296.28	-	-	9,296.28	7,466.44	274.00	-	7,740.44	1,555.84	1,829.84
Furniture & Fixture	7,227.49	-	-	7,227.49	4,706.75	252.00	-	4,958.75	2,268.74	2,520.74
Scanner	741.24	-	-	741.24	595.19	22.00	-	617.19	124.05	146.05
Vehicle	7,10,242.00	-	-	7,10,242.00	3,96,175.00	47,110.00	-	4,43,285.00	2,66,957.00	3,14,067.00
Printer	14,913.56	-	-	14,913.56	11,714.53	480.00	-	12,194.53	2,719.03	3,199.03
Software	6,750.00	-	-	6,750.00	6,725.00	15.00	-	6,740.00	10.00	25.00
Camera	1,470.83	-	-	1,470.83	1,180.63	44.00	-	1,224.63	246.20	290.20
TOTAL	9,34,197.39	-	-	9,34,197.39	4,45,565.94	50,680.00	-	4,96,245.94	4,37,951.45	4,88,631.45



SHRAMAJIVI MAHILA SAMITY

15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		RATE OF DEP	
	As At 01.04.2021	ADDITIONS	DELETIONS	As at 31.03.2022	FOR THE YEAR	Depreciation Written off	AS AT 31.03.22	AS AT 31.03.21		
A. Asset out of Grant fund										
Laptop	3,09,775.00	-	-	3,09,775.00	10,069.34	-	2,94,670.98	15,104.02	25,173.36	40%
Bicycle	17,235.00	-	-	17,235.00	226.00	-	15,956.00	1,279.00	1,505.00	15%
Furniture	77,482.00	-	-	77,482.00	3,176.00	-	48,901.20	28,580.80	31,756.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	27,440.00	-	28,478.00	5,872.00	6,910.00	15%
Printer	15,000.00	-	-	15,000.00	479.00	-	12,283.00	2,717.00	3,196.00	15%
Camera	22,640.00	-	-	22,640.00	923.00	-	17,412.00	5,228.00	6,151.00	15%
Vehicle	79,207.00	-	-	79,207.00	1,926.00	-	68,295.30	10,911.70	12,837.70	15%
Land	1,50,000.00	-	-	1,50,000.00	-	-	-	1,50,000.00	1,50,000.00	
TOTAL [A]	7,05,689.00	-	-	7,05,689.00	17,837.34	-	4,85,996.48	2,19,692.52	2,37,529.86	
B. Asset out of Own fund										
Power backup (Inverter)	33,555.99	-	-	33,555.99	2,483.00	-	19,485.40	14,070.59	16,553.59	15%
Office equipment	9,296.28	-	-	9,296.28	274.00	-	7,740.44	1,555.84	1,829.84	15%
Furniture & Fixtures	7,227.49	-	-	7,227.49	252.00	-	4,958.75	2,268.74	2,520.74	10%
Scanner	741.24	-	-	741.24	22.00	-	617.19	124.05	146.05	15%
Vehicle	7,10,242.00	-	-	7,10,242.00	47,110.00	-	4,43,285.00	2,66,957.00	3,14,067.00	15%
Printer	14,913.56	-	-	14,913.56	480.00	-	12,194.53	2,719.03	3,199.03	15%
Software	6,750.00	-	-	6,750.00	15.00	-	6,740.00	10.00	25.00	60%
Camera	1,470.83	-	-	1,470.83	44.00	-	1,224.63	246.20	290.20	15%
TOTAL [B]	7,84,197.39	-	-	7,84,197.39	50,680.00	-	4,96,245.94	2,87,951.45	3,38,631.45	
GRAND TOTAL [A+B]	14,89,886.39	-	-	14,89,886.39	68,517.34	-	9,82,242.42	5,07,643.97	5,76,161.31	



P. Paul



SHARMAJIVI MAHILA SAMITY

15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR,
JHARKHAND - 831018

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2022.

A. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the Society except stated otherwise.

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

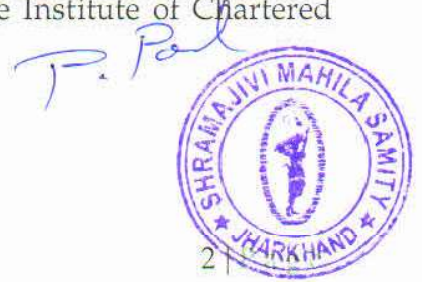


- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
 - d) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Advance Grant Balance:** The advance portion of the restricted grants are retained as part of Program Balances, for utilization as per the funders direction while sanctioning the grant.
5. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of project period of grant on prorata basis, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.



6. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-02 of the Balance Sheet.
7. **Bank Interest:** Interest earned on saving bank account is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the savings bank account.
8. **Expenditure:** Expenses are recorded on accrual basis (Except Statutory Audit Fees).
9. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income & Expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against SHARMAJIVI MAHILA SAMITY.



5. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010.
6. The Organization is registered under:
- Societies Registration Act. Vide Registration No 108/95-96.
 - Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/JSR/STS 12A/VIII-21/02-03/475 dated 30.04.2002. The organization has submitted the Income Tax Return for the year 2020-21 before the due date.
 - Foreign Contribution Regulation Act, 2010 vide registration no. - 337820016 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2020-21 before the due date.
 - PAN of the Organization is AAKAS5029G.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FRN: 322952E



CA. (Dr.) Subhjit Sahoo, FCA, LLB

Partner

M No: 057426



Place: New Delhi

Date: 24.09.2022

UDIN: 22057426AUQBKI1624

For & On behalf of

SHARMAJIVI MAHILA SAMITY



Purabi Paul

Secretary