



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of
Shramjivi 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 **Shramjivi Mahila Samity (PAN: AAKAS5029G)**, which comprise the Balance Sheet as at 31 March 2023, 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 2023, 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 2023:
- 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 Jaipur 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 & on behalf:

S. Sahoo & Co.

Chartered Accountants

Firm No.: 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M. No: - 057426

UDIN: - 23057426BGTJUV8095

Place: New Delhi

Date: 18.09.2023

SHRAMAJIVI MAHILA SAMITY

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

CONSOLIDATED PROJECTS**BALANCE SHEET AS AT 31ST, MARCH, 2023**

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
SOURCES OF FUNDS			
I.FUND BALANCES:			
a. Corpus Fund		5,15,750.00	5,15,750.00
b. General Fund	[01]	8,19,509.47	9,48,281.29
c. Project Fund	[02]	80,28,698.56	8,18,930.26
d. Asset Fund	[03]	2,42,677.52	2,19,692.52
		<u>96,06,635.55</u>	<u>25,02,654.07</u>
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Vehicle Loan		-	-
c. Unsecured Loans		-	-
		<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>
TOTAL Rs.	[I + II]	<u><u>96,06,635.55</u></u>	<u><u>25,02,654.07</u></u>
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Gross Block	[04]	15,44,385.39	14,89,886.39
Less: Accumulated Depreciation		10,56,840.92	9,82,242.42
Net Block		<u>4,87,544.47</u>	<u>5,07,643.97</u>
II.INVESTMENTS			
		4,17,512.00	3,96,642.00
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	9,52,074.98	9,52,074.98
b. Other Current assets	[06]	51,934.00	51,934.00
c. Cash & Bank Balance	[07]	94,76,093.85	23,72,882.87
	A	<u>1,04,80,102.83</u>	<u>33,76,891.85</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	17,78,523.75	17,78,523.75
	B	<u>17,78,523.75</u>	<u>17,78,523.75</u>
NET CURRENT ASSETS	[A - B]	<u>87,01,579.08</u>	<u>15,98,368.10</u>
TOTAL Rs.	[I+II+III]	<u><u>96,06,635.55</u></u>	<u><u>25,02,654.07</u></u>

Significant Accounting Policies and Notes to Accounts

[15]

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

For & on behalf :

Shramajivi Mahila Samity

Purabi Paul

Secretary

Place :New Delhi

Date: 18-09-2023

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

CONSOLIDATED PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
I. INCOME			
Grants	[09]	1,08,77,815.25	83,26,169.63
Donation		1,21,500.00	1,75,200.00
Other Income	[10]	2,400.00	88,858.80
Interest Income		87,347.00	88,567.00
Current Liabilities Written Off		-	-
TOTAL Rs.		1,10,89,062.25	86,78,795.43
II. EXPENDITURE			
Grant Related Expenses [Restricted Fund]	[11]	36,84,558.79	83,62,950.77
Administrative & Other Prog. Expenses	[12]	2,70,922.48	2,26,116.35
Non Recurring Expenses		9,500.00	
Depreciation	[04]	74,598.50	68,517.34
Less: Depreciation transferred to Asset Fund	[04]	31,514.00	17,837.34
		43,084.50	50,680.00
TOTAL Rs.		40,08,065.77	86,39,747.12
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	70,80,996.48	39,048.31
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		(1,28,771.82)	4,49,939.86
TRANSFERRED TO PROJECT FUND		72,09,768.30	(4,10,891.55)
Significant Accounting Policies and Notes to Accounts	[15]		

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: 18-09-2023

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 31/03/2023

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
RECEIPTS			
Opening Balance			
Cash in Hand		6,468.00	21,517.00
Cash at Bank		23,66,414.87	19,97,769.79
Grants	[13]	1,08,77,815.25	94,46,298.00
Donation		1,21,500.00	1,75,200.00
Other Receipts	[14]	2,400.00	33,258.80
Bank Interest		66,477.00	69,613.00
Local/ Community Contribution		-	55,600.00
TOTAL Rs.		1,34,41,075.12	1,17,99,256.59
PAYMENTS			
Grant Related Expenses [Restricted Fund]	[11]	36,84,558.79	83,61,540.77
Administrative & Other Prog. Expenses	[12]	2,70,922.48	2,26,116.35
Non Recurring Expenses		9,500.00	
TDS Receivable		-	38,934.00
Current liabilities paid		-	7,99,782.60
Security Deposit			
Cash & Bank Balance c/d			
Cash in Hand		11,085.00	6,468.00
Cash at Bank :		94,65,008.85	23,66,414.87
TOTAL Rs.		1,34,41,075.12	1,17,99,256.59

Significant Accounting Policies and Notes to Accounts [15]

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

For & on behalf :
Shramajivi Mahila Samity




Purabi Paul
Secretary

Place : New Delhi
Date: 18-09-2023

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

CONSOLIDATED PROJECTS

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
SCHEDULE [01] GENERAL FUND		
Foreign Projects		
Opening Balance	26,985.67	11,121.61
Add: Excess of Income Over Expenditure	-	-
Transferred from Income & Expenditure Account	(9,691.86)	15,864.06
	17,293.81	26,985.67
National Projects		
Opening Balance	9,21,295.62	4,87,219.82
Add: Excess of Income Over Expenditure	-	-
Transferred from Income & Expenditure Account	(1,19,079.96)	4,34,075.80
Add: Transfer From Capital Fund	-	-
	8,02,215.66	9,21,295.62
	8,19,509.47	9,48,281.29
CAPITAL FUND		
Balance As per Last Year	-	-
TOTAL Rs.	8,19,509.47	9,48,281.29
SCHEDULE [02] : PROJECT FUND		
Towards Realising Women's Rights in the Context of Labour and Migration		
Opening Project Fund	-	11,70,769.81
Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	7,229.59
Less :- Grant Utilised during the Year	-	11,77,999.40
Less :- Grant Refunded	-	-
	-	-
To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand		
Opening Project Fund Balance	-	-
Add :-Grant Received During The Year	31,46,489.25	-
Add :- Interest Earned on Grant Funds	4,831.00	-
Less :- Grant Utilised during the Year	22,74,679.97	-
Less:- Grant Refunded	-	-
	8,76,640.28	-
Empowerment of worker women to lead a dignified life and be able to make decisions		
Opening Project Fund Balance	-	-
Add :-Grant Received During The Year	5,00,000.00	-
Add :- Interest Earned on Grant Funds	4,098.00	-
Less :- Grant Utilised during the Year	5,03,081.47	-
	1,016.53	-
Women Workers Forum		
Opening Project Fund	7,47,553.00	-
Grant Received During The Year	39,954.00	7,49,498.00
Add :- Interest Earned on Grant Funds	7,163.46	-
Less :- Grant Utilised during the Year	7,94,670.46	1,945.00
Less :- Grant Refunded	-	-
	-	7,47,553.00
	8,77,656.81	7,47,553.00



Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<u>National Projects</u>		
<u>Tagore Society for Rural Development</u>		
Opening Project Fund balance		
Less: Grant Utilized during the Year	435.00	435.00
	<u>435.00</u>	<u>435.00</u>
<u>Milinda Charitable Trust</u>		
Opening Project Fund Balance		
Less: Grant Utilized during the Year	58,617.00	58,617.00
	<u>58,617.00</u>	<u>58,617.00</u>
<u>Internet Saath Digital Livelihood Project</u>		
Grant Received during the Year		
Add: Interest Earned		
Less: Opening Grant Receivable		
Add: Closing Grant Receivable	2,40,902.72	2,40,902.72
Less: Grant Utilized during the Year	2,40,902.72	2,40,902.72
	<u>-</u>	<u>-</u>
<u>Internet Saath Phase-4</u>		
Grant Received during the Year		
Add: Interest Earned		
Less: Opening Grant Receivable		
Add: Grant Receivable	1,65,026.38	1,65,026.38
Less: Grant Utilized during the Year	1,65,026.38	1,65,026.38
	<u>-</u>	<u>-</u>
<u>Internet Safety and Security</u>		
Opening Project Fund		
Grant Received during the Year	5,107.75	
Add: Interest Earned	-	3,04,617.00
Less: Opening Grant Receivable		
Add: Grant Receivable	-	2,99,509.25
Less: Grant Utilized during the Year		
	<u>5,107.75</u>	<u>5,107.75</u>
<u>Effective Implementation of CFR</u>		
Grant Received during the Year		
Add: Interest Earned	-	8,24,638.00
Less: Opening Grant Receivable		
Add: Grant Receivable	-	13,65,803.00
Less: Grant Utilized during the Year	-	5,45,183.88
	<u>-</u>	<u>4,018.88</u>
	<u>-</u>	<u>0.00</u>
<u>Empowering Adivasi and other vulnerable communities to access public service</u>		
Grant Received during the Year		
Add: Interest Earned	70,87,000.00	-
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
Less: Grant Utilized during the Year	-	-
	<u>118.00</u>	<u>-</u>
	<u>70,86,882.00</u>	<u>-</u>
<u>Arogya Jharkhand Civil Society Network</u>		
Opening Project Fund		
Grant Received during the Year	7,217.51	
Add: Interest Earned	1,04,372.00	67,90,602.00
Less: Opening Grant Receivable	419.38	8,000.00
Add: Closing Grant Receivable	-	-
Less: Grant Utilized during the Year	-	-
	<u>1,12,008.89</u>	<u>67,91,384.49</u>
	<u>(0.00)</u>	<u>7,217.51</u>
<u>Skilling Training Program</u>		
Grant Received during the Year		
Add: Interest Earned	-	3,87,603.00
Less: Opening Grant Receivable	-	-
Add: Closing Grant Receivable	-	-
Less: Grant Utilized during the Year	-	-
	<u>-</u>	<u>3,87,603.00</u>
	<u>-</u>	<u>-</u>
	<u>71,51,041.75</u>	<u>71,377.26</u>
	<u>80,28,698.56</u>	<u>8,18,930.26</u>

TOTAL Rs.



Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
SCHEDULE [03] : ASSET FUND		
Foreign Projects		
Opening Balance	69,692.52	87,529.86
Add: Assets Purchased During The Year	44,999.00	
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	30,801.00	17,837.34
	<u>83,890.52</u>	<u>69,692.52</u>
National Projects		
Balance As per Last Year	1,50,000.00	1,50,000.00
Add: Asset Purchased during the year	9,500.00	
Less: Depreciation charged	713.00	
	<u>1,58,787.00</u>	<u>1,50,000.00</u>
TOTAL Rs.	<u>2,42,677.52</u>	<u>2,19,692.52</u>
SCHEDULE [05] : LOANS AND ADVANCES		
Unsecured, Considered good unless otherwise stated		
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	-	-
Effective Implementation of CFR	5,45,183.88	5,45,183.88
TOTAL Rs.	<u>9,52,074.98</u>	<u>9,52,074.98</u>
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	38,934.00
Foreign Projects		
Security Deposit (Simdega Office)	-	-
TOTAL Rs.	<u>51,934.00</u>	<u>51,934.00</u>
SCHEDULE [07] : CASH & BANK BALANCE		
Cash in hand	11,085.00	6,468.00
Cash at Bank :		
FCRA Projects		
FCRA Designated A/c- SBI (A/c No - 40090373513)	984.00	7,47,553.00
FCRA Utilization A/c - Union Bank (A/c No - 520281000389371)	8,95,089.93	28,390.98
Union Bank (A/c No - 520101242449596)	1,268.69	1,232.69
Union Bank (A/c No - 520101248633615)	7,291.00	7,089.00
National Projects		
ICICI Bank (A/c No. 008901022380)		
ICICI Corpus Bank (A/c No. 008901029506)	2,88,487.60	2,79,895.60
State Bank India Bank (A/c No. 10519719681)	11,07,607.05	11,84,507.77
Union Bank of India (A/C No. 042522010001469)	70,88,882.00	-
State Bank of India (A/C-35933491578)	66,924.19	1,05,934.55
Union Bank of India (A/C No. 520101242432170)	8,474.39	11,811.28
TOTAL Rs.	<u>94,76,093.85</u>	<u>23,72,882.87</u>
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	2,50,766.75
Expenses Payable - Effective Implementation of CFR	6,23,853.00	6,23,853.00
Expenses Payable- Skilling Training Programme	10.00	10.00
Expenses Payable - Arogya Jharkhand Civil Society Network	1,400.00	1,400.00
TOTAL Rs.	<u>17,78,523.75</u>	<u>17,78,523.75</u>



Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

SCHEDULE [09] : GRANTS**Foreign Projects***Global Alliance Against Traffic in Women (Women Worker Forum)*

39,954.00

7,49,498.00

ASW Project (Empowerment of worker women to lead a dignified life and be able to make decisions)

5,00,000.00

-

IM Sweden (To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand)

31,46,489.25

-

National Projects*Internet Safety and Security*

-

5,107.75

Effective Implementation of CFR

-

4,018.88

Arogya Jharkhand Civil Society Network

1,04,372.00

67,90,602.00

Skilling Training Program

-

3,87,603.00

General Section

-

3,89,340.00

Empowering Adivasi and other vulnerable communities to access public service

70,87,000.00

-

TOTAL Rs.**1,08,77,815.25****83,26,169.63****SCHEDULE [10] : OTHER INCOME***Membership Fees*

2,400.00

2,250.00

Consultancy Fees

-

-

Local/ Community Contribution

-

55,600.00

Institutional Charges

-

31,008.80

Income Tax Refund

-

-

TOTAL Rs.**2,400.00****88,858.80****SCHEDULE [11] : GRANT RELATED EXPENSES [RESTRICTED FUND]****Foreign Projects***Empowerment of worker women to lead a dignified life and be able to make decisions (Project Funded by: ASW) [Schedule-11.1]*

5,03,081.47

-

To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand (Project Funded by IM Sweden) [Schedule-11.2]

22,74,679.97

-

Towards Realising Women's Rights in Context of Labour and Migration (Project Funded by GAATW) [Schedule 11-3]

-

11,77,999.40

Women Worker Forum (Project Funded by GAATW) [Schedule 11.4]

7,94,670.46

1,945.00

National Projects*APPI Project (Schedule 11.5)*

118.00

-

Effective Implementation of CFR (Schedule 11.6)

-

4,018.88

Arogya Jharkhand Civil Society Network (Schedule 11.7)

1,12,008.89

67,91,384.49

Skilling Training Program (Schedule 11.8)

-

3,87,603.00

TOTAL Rs.**36,84,558.79****83,62,950.77**

Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

SCHEDULE [12] : ADMINISTRATIVE & OTHER PROGRAMME EXPENSES**Foreign Projects**

Bank Charges	94.40	97.35
Travel for Learning Facilitator and Community Worker	4,953.00	-
Project Review Monthly Meeting	6,560.00	-
Travelling Expenses	-	-
Salary, Stipend & Honorarium	-	-

National Projects

General Body Meeting & Other Meetings Expenses	-	8,302.00
Salary, Stipend & Honorarium	39,800.00	60,000.00
Office Expenses	2,342.00	2,022.00
Bank Charges	7.08	-
Board Meeting Expenses	24,079.00	-
Staff Meeting	2,914.00	-
Strategic Planning Workshop	59,399.00	-
Vehicle Repairing	-	6,660.00
Website Maintenance	-	1,277.00
Telephone & Communication	-	4,599.00
Travelling Expenses	-	6,540.00
Printing & Stationery	630.00	823.00
Travelling Expenses	-	-
Audit Expenses & Audit Fees	53,100.00	45,100.00
Office Rent	57,500.00	65,000.00
Repair & Maintenance	5,874.00	4,499.00
Asset Insurance	6,241.00	6,240.00
FCRA Renewal Expenses	-	5,000.00
Interest on Vehicle Loan	-	-
Vehicle Insurance	6,253.00	6,239.00
Water & Electricity	-	2,364.00
Postage and Communication	1,176.00	1,354.00

TOTAL Rs.

2,70,922.48

2,26,116.35

SCHEDULE [13] : GRANTS**Foreign Projects**

Caritas India-Gram Nirman	-	-
Women Workers Forum	39,954.00	7,49,498.00
Empowerment of worker women to lead a dignified life and be able to make decisions	5,00,000.00	-
To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand	31,46,489.25	-
Towards Realising Women's Rights in Context of Labour and Migration	-	-

National Projects

General Section	-	3,89,340.00
Internet Saathi	-	-
Internet Saathi Digital Livelihood Project	-	-
Arogya Jharkhand Civil Society Network	1,04,372.00	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
Empowering Adivasi and other vulnerable communities to access public ser	70,87,000.00	-

TOTAL Rs.

1,08,77,815.25

94,46,298.00

SCHEDULE [14] : OTHER RECEIPTS**National Projects**

Membership Fees	2,400.00	2,250.00
Consultancy Fees	-	-
Institutional Charges	-	31,008.80
Interest on Tax Refund	-	-

TOTAL Rs.

2,400.00

33,258.80



Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

SCHEDULE [11.1] : Empowerment of worker women to lead a dignified life and be able to make decisions**Programme Expenses**

Sustainable Practices by Women Workers Group	57,400.00	-
Leadership Training on the Right of working women	10,598.00	-
Organising Camps for workers women Federation	21,537.00	-
Organising Women's Conference on special days	35,000.00	-
Orientation and strategy formulation of women worker	12,070.00	-
To document the stories of Women's Challenge	10,275.00	-
Village Level Sharing Meeting with Group Leaders	8,420.00	-

Staff Salary and Travel

Honorarium to Project Leader	96,000.00	-
Honorarium to Village Mobilizers	1,44,000.00	-
Travel to Project Leader	5,158.00	-
Travel to Village Mobilizers	9,601.00	-

Administration Cost

Communication	4,241.00	-
Monitoring Visits by CF	8,035.00	-
Office Overhead	10,600.00	-
Part time Accountant	48,000.00	-
Stationary and Photocopy	11,881.00	-
Audit Cost	10,030.00	-
Bank Charges	235.47	-

TOTAL Rs.

5,03,081.47

SCHEDULE [11.2] : To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand**Project Staff Cost**

Project Coordinator	2,40,000.00	-
Institutions Building Coordinator	48,667.00	-
Community Facilitator	2,62,000.00	-
Linkage Networking & Convergence Facilitator	1,75,332.00	-

Direct Project Costs

Project Concept and Planning Workshop	18,397.00	-
Data Collection and Report Writing	21,499.00	-
Awareness Generation that Addresses the Project Issue	17,920.00	-
Training of Single Women's Leaders on Govt. Schemes and its provision;	30,100.00	-
Training on Livelihood Promotion for Single Women in Bio Farming (Cluster level)	29,981.00	-
Inputs For Livelihood Promotion Of Newly Formed Groups Single Women under 2 clusters	60,000.00	-
Promotion of Alternative Livelihood Opportunities For Landless Migrant Single Women	3,69,800.00	-
Strengthening Single Women Groups' Monthly Issue-Based Meeting and Bank Linkages @ 200	15,780.00	-
Monthly Meeting of clusters Level Single Women Organisation	11,600.00	-
Entitlement Camps for Single and Other Excluded Communities Women With Social Security Schemes.	18,000.00	-
Interface Meeting with PRI Members and Govt. Official	20,186.00	-
Organize an event on International Elimination of Violence Against Women Day (25 Nov to 10 Dec)	65,630.00	-
A) Printing Costs of Survey Formats @ 30/-	18,000.00	-
B) Cost of Surveyors @ 125/-	75,000.00	-
C) Cost of Data Entry @ 15/-	9,000.00	-
D) Professional Cost of Writing and Developing the Study Report	50,000.00	-
Strategic Planning Workshop for ENSS Considering the Present Context	1,31,957.00	-
Collection of Case Stories for Evidence	10,000.00	-
Project Review Monthly Meeting	23,532.00	-

Direct Project Travel cost

Project Coordinator	12,565.00	-
Institutions Building Coordinator	1,970.00	-
Community Facilitator	13,358.00	-
Linkage Networking & Convergence Facilitator	12,318.00	-
IM Meetings and Trainings	42,027.00	-



Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<u>Project Support Costs</u>		
Audit cost	10,030.00	-
Chief Functionary (8 days For Guideness, Monitoring)	72,000.00	-
Electricity & Water	3,472.00	-
IT Security-SPL Approved by IM	40,132.00	-
Office Assistant	66,020.00	-
Office Rent (City/ Field)	58,500.00	-
Part Time Accountant	1,40,268.00	-
Stationery & Postage	9,370.00	-
Travel for Chief Functionary and Accountant-(Need Based)	24,235.00	-
Bank Charges	1,034.97	-
<u>Project Capital Equipment</u>		
Computer & Peripherals	44,999.00	-
TOTAL Rs.	22,74,679.97	-

SCHEDULE [11.3]: Towards Realising Women's Rights in Context of Labour and Migration

Programme Expenses

Consultation and Advocacy

Meeting and Consultation with Forest Department	-	7,000.00
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
Orientation and Sensitization to AWW	-	19,700.00

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
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
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

Staff Salary and Travel

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

Admin and Personnel Cost

Communication	-	9,802.00
Monitoring Visit by Chief Functionary	-	23,677.00
Part Time Accountant	-	54,000.00
Stationery & Photocopy	-	11,748.00
Audit Cost	-	-
Bank Charges	-	666.40

TOTAL Rs.

11,77,999.40



Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

SCHEDULE [11.4] : Women's Worker Forum**Programme Expenses****Consultation and Advocacy**

Meeting and Consultation with Forest Department

6,385.00

-

Joint Meeting with CSO's

20,809.00

-

Intervention with Learning Centre and Health

Meeting with Teachers and Parents

12,682.00

-

Meeting and Capacity Building for Strengthening the Community

Orientation on Reproductive Health Rights

16,011.00

-

Sharing Meeting of Group Women

13,640.00

-

Capacity Building for CW & Group leaders on video

12,070.00

-

Conducting the Legal Literacy Training on Labour

12,061.00

-

Training and Strategy Planning for community worker

12,070.00

-

Organizing women conferences on special days

36,915.00

-

Collective Actions

Camps for reverse returnee migrants on social entitlement

14,990.00

-

Sustainable practices by women workers groups

35,080.00

-

Staff Salary and Travel

Resource Person Fees

11,000.00

-

Salary to Community Worker(Dumuria)

72,000.00

-

Senior Staff

1,70,000.00

-

Salary to Learning Facilitators

1,10,000.00

-

Travel and Accommodation of Resource Person

9,228.00

-

Travel for Learning Facilitators and Community Worker

22,523.00

-

Travel of Senior Staff

5,176.00

-

Travel Cost for Partners Meet

78,698.00

-

Admin and Personnel Cost

Communication

6,690.00

-

Monitoring Visit by Chief Functionary

12,435.00

-

Part Time Accountant

80,000.00

-

Stationery & Photocopy

10,298.00

-

Audit Cost

12,036.00

-

Bank Charges

1,873.46

1,945.00

TOTAL Rs.**7,94,670.46****1,945.00****SCHEDULE [11.5] : APPI**

Bank Charges

118.00

118.00

-

SCHEDULE [11.6] : Effective Implementation of CFR**Community Engagement**

Monthly Meeting at CSO Level

-

-

Setting up to Help Centre for FRA at District Level

-

4,000.00

Administration Cost

Administrative Expenses

-

18.88

TOTAL Rs.**-****4,018.88****SCHEDULE [11.7] : Arogya Jharkhand Civil Society Network****Programme Expenses**

Campaign Activities on Vaccination at Panchyat Level

90,000.00

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 Panchyat Level

-

55,14,000.00

Travel to Block Coordinators

-

16,000.00

Travel for Community Volunteers

21,600.00

Bank Charges



Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

SCHEDULE [11.8] : 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



SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

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

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		RAT D
	As At 01.04.2022	ADDITIONS	DELETIONS	As at 31.03.2023	UPTO 31.03.2022	FOR THE YEAR	Depreciated n Written off	UPTO 31.03.2023	AS AT 31.03.23	AS AT 31.03.22	
A. Asset out of Grant fund											
Laptop, Computer & Peripherals	3,09,775.00	44,999.00	-	3,54,774.00	2,94,670.98	24,041.00	-	3,18,711.98	36,062.02	15,104.02	
Bicycle	17,235.00	-	-	17,235.00	15,956.00	192.00	-	16,148.00	1,087.00	1,279.00	
Furniture & Fixtures	77,482.00	-	-	77,482.00	48,901.20	2,858.00	-	51,759.20	25,722.80	28,580.80	
Inverter & Battery	34,350.00	-	-	34,350.00	28,478.00	881.00	-	29,359.00	4,991.00	5,872.00	
Printer	15,000.00	-	-	15,000.00	12,283.00	408.00	-	12,691.00	2,309.00	2,717.00	
Camera	22,640.00	-	-	22,640.00	17,412.00	784.00	-	18,196.00	4,444.00	5,228.00	
Vehicle	79,207.00	-	-	79,207.00	68,295.30	1,637.00	-	69,932.30	9,274.70	10,911.70	
Land	1,50,000.00	-	-	1,50,000.00	-	-	-	-	1,50,000.00	1,50,000.00	
TOTAL [A]	7,05,689.00	44,999.00	-	7,50,688.00	4,85,996.48	30,801.00	-	5,16,797.48	2,33,890.52	2,19,692.52	
B. Asset out of Own fund											
Power backup (Battery + Inverter)	33,555.99	9,500.00	-	43,055.99	19,485.40	2,823.50	-	22,308.90	20,747.09	14,070.59	
Office Equipment	9,296.28	-	-	9,296.28	7,740.44	233.00	-	7,973.44	1,322.84	1,555.84	
Furniture & Fixture	7,227.49	-	-	7,227.49	4,958.75	227.00	-	5,185.75	2,041.74	2,268.74	
Scanner	741.24	-	-	741.24	617.19	19.00	-	636.19	105.05	124.05	
Vehicle	7,10,242.00	-	-	7,10,242.00	4,43,285.00	40,044.00	-	4,83,329.00	2,26,913.00	2,66,957.00	
Printer	14,913.56	-	-	14,913.56	12,194.53	408.00	-	12,602.53	2,311.03	2,719.03	
Software	6,750.00	-	-	6,750.00	6,740.00	6.00	-	6,746.00	4.00	10.00	
Camera	1,470.83	-	-	1,470.83	1,224.63	37.00	-	1,261.63	209.20	246.20	
TOTAL [B]	7,84,197.39	9,500.00	-	7,93,697.39	4,96,245.94	43,797.50	-	5,40,043.44	2,53,653.95	2,87,951.45	
GRAND TOTAL [A+B]	14,89,886.39	54,499.00	-	15,44,385.39	9,82,242.42	74,598.50	-	10,56,840.92	4,87,544.47	5,07,643.97	



Schedule-15

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 2023.

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

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 01.04.2022 to 31.03.2023 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 :

- a) Societies Registration Act. Vide Registration No 108/95-96.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. AAKAS5029GE20214 dated 28-05-2021. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.
- c) 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 2021-22 before the due date.
- d) PAN of the Organization is AAKAS5029G.

For & On behalf of

S.SAHOO & CO

Chartered Accountants

FRN: 322952E



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

Partner

M No: 057426

Place: New Delhi

Date: 18-09-2023

For & On behalf of

SHARMAJIVI MAHILA SAMITY

[Purabi Paul]

Secretary

