



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To the Members of
Shramjivi Majila 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 FC Project of "Shramjivi Majila Samity" (FCRA Regn. No. - 337820016), which comprise the Balance Sheet as at 31 March 2020, 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 2020, 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



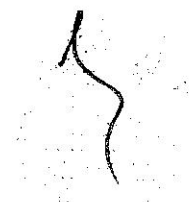
Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

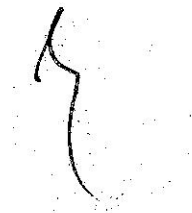
6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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 2020:

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



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: - 21057426AAAAAG6084

Place: New Delhi
Date: 21/12/2020

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

FOREIGN PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31ST, MARCH, 2020

	SCHEDULE	F.Y.2019-20	F.Y.2018-19
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	3,924.07	2,404.31
b. Project Fund	[02]	428,989.83	279,245.00
c. Asset Fund	[03]	113,242.10	84,286.50
		546,156.00	365,935.81
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		-	-
TOTAL Rs.	[I + II]	546,156.00	365,935.81
APPLICATION OF FUNDS			
I. FIXED ASSETS			
Gross Block	[04]	555,689.00	505,289.00
Less: Accumulated Depreciation		442,446.90	421,002.50
Net Block		113,242.10	84,286.50
II. INVESTMENTS			
		-	-
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	619,170.90	291,376.31
b. Security Deposit (Simdega Office)		4,000.00	-
	A	623,170.90	291,376.31
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[06]	190,257.00	9,727.00
	B	190,257.00	9,727.00
NET CURRENT ASSETS	[A - B]	432,913.90	281,649.31
TOTAL Rs.	[I+II+III]	546,156.00	365,935.81
Significant Accounting Policies and Notes to Accounts	[11]		


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. Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

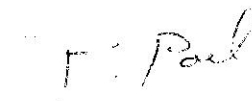
Place :New Delhi

Date:



For & on behalf:

Shramajivi Mahila Samity



Purabi Paul

Secretary

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

FOREIGN PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

	SCHEDULE	F.Y.2019-20	F.Y.2018-19
<u>I. INCOME</u>			
Grants	[07]	1,916,235.00	1,375,826.00
Bank Interest		2,393.00	2,014.00
		1,918,628.00	1,377,840.00
<u>II. EXPENDITURE</u>			
Grant Related Expenses [Restricted Fund]*	[08]	1,753,525.17	1,164,847.00
Adminstrative & Other Programme Expenses		873.24	10,445.35
Grant Refunded		12,965.00	13,275.00
Depreciation	[04]	21,444.40	13,650.00
Depreciation transferred to Asset Fund	[04]	21,444.40	13,650.00
		-	-
		1,767,363.41	1,188,567.35
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	151,264.59	189,272.65
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		1,519.76	(8,431.35)
TRANSFERRED TO PROJECT FUND		149,744.83	197,704.00
Significant Accounting Policies and Notes to Accounts	[11]		

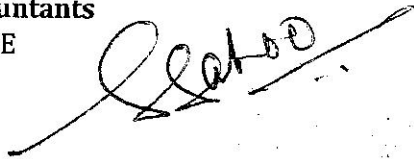
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Partner

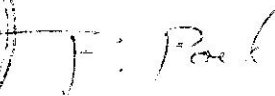
M No. 057426

Place : New Delhi

Date:

For & on behalf :

Shramajivi Mahila Samity

Purabi Paul

Secretary

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

FOREIGN PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2020

	SCHEDULE	F.Y.2019-20	F.Y.2018-19
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		3,002.00	3,002.00
Cash at Bank		288,374.31	99,101.66
Grants	[09]	1,912,335.00	1,372,926.00
Bank Interest		6,293.00	4,914.00
Loan & Advances Recovered			-
TOTAL Rs.		2,210,004.31	1,479,943.66
PAYMENT			
Grant Related Expenses [Restricted Fund]	[10]	1,572,995.17	1,164,847.00
Administrative & Other Programme Expenses		873.24	10,445.35
Security Deposit		4,000.00	
Grant Refunded		12,965.00	13,275.00
Cash & Bank Balance c/d			
Cash in Hand		3,002.00	3,002.00
Cash at Bank		616,168.90	288,374.31
TOTAL Rs.		2,210,004.31	1,479,943.66

Significant Accounting Policies and Notes to Accounts [11]

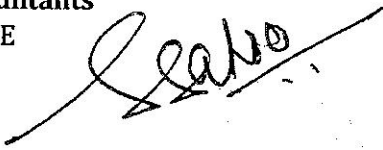
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For & on behalf:

S. Sahoo & Co.

Chartered Accountants

Firm No. 322952E



CA. Subhajit Sahoo, FCA, LLB

Partner

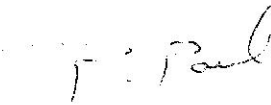
M No. 057426

Place :New Delhi

Date:

For & on behalf:

Shramajivi Mahila Samity

Purabi Paul

Secretary

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement

SCHEDULE [01] : GENERAL FUND

	F.Y.2019-20	F.Y.2018-19
Opening Balance	2,404.31	10,835.66
Add:- Excess of Income Over Expenditure		
Transferred from Income & Expenditure	1,519.76	(8,431.35)
TOTAL Rs.	3,924.07	2,404.31

SCHEDULE [02] : PROJECT FUND

Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand

Grant Received During The Year	586,032.00	-
Less :- Grant Utilised during the Year	516,320.96	-
	69,711.04	-

Women, Work & Migration; Community Led Initiatives in Jharkhand

Grant Received During The Year	333,984.00	-
Less :- Grant Utilised during the Year	52,595.21	-
	281,388.79	-

Gram Nirman

Opening Project Fund	279,245.00	81,541.00
Grant Received During The Year	992,319.00	1,372,926.00
Add :- Interest Earned on Grant Funds	3,900.00	2,900.00
Less :- Grant Utilised during the Year	1,184,609.00	1,164,847.00
Less :- Grant Refunded	12,965.00	13,275.00
TOTAL Rs.	77,890.00	279,245.00
	428,989.83	279,245.00

SCHEDULE [03] : ASSET FUND

Opening Balance	84,286.50	97,936.50
Add: Assets Purchased During The Year	50,400.00	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	21,444.40	13,650.00
TOTAL Rs.	113,242.10	84,286.50

SCHEDULE [05] : CASH & BANK BALANCE

Cash in hand	3,002.00	3,002.00
Cash at Bank:		
FCRA A/c - Corporation Bank (A/c No - 520281000389371)	377,291.26	280,769.71
Sub FCA/c		
Corporation Bank (A/c No - 520101242449596)	232,186.64	1,142.60
Corporation Bank (A/c No - 520101248633615)	6,691.00	6,462.00
TOTAL Rs.	619,170.90	291,376.31

SCHEDULE [06] : CURRENT LIABILITIES

Inter Project Advance	9,727.00	9,727.00
Cluster Coordinators Travel Payable	6,450.00	-
District Coordinators Travel Payable	3,000.00	-
Administrative Expenses (Askok Tigga)	554.00	-
NEON Enterprises	107,289.00	-
Cluster Coordinators Honorarium Payable	48,000.00	-
Kishan Nair	12,010.00	-
Ruby Mahato	1,000.00	-
Sanjay Pradhan	1,165.00	-
Shree Laxmi Stationers	1,062.00	-
TOTAL Rs.	190,257.00	9,727.00

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement

	F.Y.2019-20	F.Y.2018-19
SCHEDULE [07] : GRANTS		
<i>Caritas India- Gram Nirman</i>		
Grant Recived during the Year	992,319.00	1,372,926.00
Add: Bank Interest earned	3,900.00	2,900.00
	996,219.00	1,375,826.00
 <i>Partnering Hope Into Action Foundation (PHIA):-Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand</i>		
Grant Recived during the Year	586,032.00	-
Add: Bank Interest earned	-	-
	586,032.00	-
 <i>Global Alliance Against Traffic in Women (GAATW):- Women, Work & Migration; Community Led Initiatives in Jharkhand</i>		
Grant Recived during the Year	333,984.00	-
Add: Bank Interest earned	-	-
	333,984.00	-
TOTAL Rs.	1,916,235.00	1,375,826.00
 SCHEDULE [08] : Grant Related Expenses [Restricted Fund]		
Project Funded by Caritas India (Schedule-8.1)		
Gram Nirman	1,184,609.00	1,164,847.00
 Project Funded by PHIA Foundation (Schedule-8.2)		
Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand	516,320.96	-
 Project Funded by GAATW (Schedule-8.3)		
Women, Work & Migration; Community Led Initiatives in Jharkhand	52,595.21	-
TOTAL Rs.	1,753,525.17	1,164,847.00
 SCHEDULE [09] : GRANTS		
Caritas India-Gram Nirman	992,319.00	1,372,926.00
Partnering Hope Into Action Foundation (PHIA)-Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand	586,032.00	-
Global Alliance Against Traffic in Women (GAATW)- Women, Work & Migration; Community Led Initiatives in Jharkhand	333,984.00	-
TOTAL Rs.	1,912,335.00	1,372,926.00
 SCHEDULE [10] : Grant Related Expenses [Restricted Fund]		
Project Funded by Caritas India (Schedule-10.1)		
Gram Nirman	1,184,609.00	1,164,847.00
 Project Funded by PHIA Foundation (Schedule-10.2)		
Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand	351,027.96	-
 Project Funded by GAATW (Schedule-10.3)		
Women, Work & Migration; Community Led Initiatives in Jharkhand	37,358.21	-
TOTAL Rs.	1,572,995.17	1,164,847.00

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement

	F.Y.2019-20	F.Y.2018-19
SCHEDULE [8.1] : Gram Nirman		
<u>Programme Expenses</u>		
a. Activity Personnel		
Salary of the Programme Coordinator	274,953.00	271,659.00
Salary to the Animator/Volunteers	399,756.00	385,008.00
Part time accountant	115,700.00	106,895.00
b. Non Personnel Input Costs		
Outcome-1		
Block Level Workshop on PESA, FRA/ Gram Sabha	6,350.00	4,570.00
Formation and Strengthening of Community Institutions	11,620.00	-
Formation and Strengthening of Legal Cell	-	3,250.00
Interface Meeting with Relevent Govt. Dept. on Micro	18,660.00	8,800.00
Monthly Reporting and Planning Meeting	11,780.00	8,515.00
Organising Cluster Level Legal Camps	22,350.00	19,900.00
Quarterly Interface Meeting with Appropriate Government	-	12,060.00
Line Departments to Present Micro Plan	-	25,280.00
Reflective Session on Notification for GS members	-	9,000.00
Strengthening Community Leaders on Importance and Procedure of Social Audit.	-	9,000.00
Wall Painting on Model Village Components	8,550.00	-
Outcome-2		
Awareness on livestock rearing and management	-	8,250.00
Establishment and Support for Farmers Resource Center	7,290.00	-
Input Provision for Collective Farming Inclusive of Women Folk	28,500.00	58,000.00
Input Supply for Promotion of Model Nutrition Garden	34,200.00	11,040.00
Interface Meeting with Local Govt Dept. for Input	13,500.00	14,550.00
Orientation and Input Provison for Model Nutritional Garden for each Farm Families.	-	21,942.00
Orientation of Livestock Management and Care	-	6,350.00
Orientation on Importance and Role of Smallholders	5,500.00	3,750.00
Orientation on Livestock Management and Care	4,750.00	-
Orientation on Value Addition of Two Major MFP/ NTFP	5,950.00	-
Provision of Block/ District Level Farmers Fair	-	5,400.00
Provision of Travel Expenses for Smallholder	6,725.00	-
Outcome-3		
Awareness program to community leaders and most marginalised section to address gender discredination and violence	-	2,100.00
Formation of an GP level network for most marginalised section inclusive of all category (i.e. widow, widower, landless, orphan, disabled etc)	-	7,900.00
Input Provision for IGP Support	45,300.00	43,500.00
Interface meeting with relevant govt. departments	-	800.00
Provision for Periodic Health Checkup Camp for PLWD	5,050.00	-
Strengthening of Committee of PLWD	7,200.00	-
Staff Travel and Conveyance		
Programme Coordinator	28,297.00	24,000.00
Animator/Volunteer	53,999.00	51,120.00
Administration Cost		
Director travel/ Fuel & Maintenance	19,523.00	13,917.00
Field Office Administration	16,500.00	11,640.00
Postage and Telephone	13,047.00	8,162.00
Stationary and Printing Cost	11,659.00	12,084.00
CI Accompaniment	7,900.00	5,405.00
TOTAL Rs.	1,184,609.00	1,164,847.00

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement

SCHEDULE [8.2] : Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand

	F.Y.2019-20	F.Y.2018-19
Community Engagement		
Maintainence of Village Level Registers	108,206.00	-
Field Facilitation Cost		
Honorarium to CSO Head	32,000.00	-
Honorarium to Accountant	30,000.00	-
Honorarium to District Coordinator	60,000.00	-
Honorarium to Cluster Coordinator	216,000.00	-
Travel to CSO Head	7,672.00	-
Travel to District Coordinator	3,000.00	-
Travel to Cluster Coordinator	6,450.00	-
Administration Cost		
Administrative Expenses	2,554.00	-
Bank Charges	38.96	-
Non Recurring Expenses		
Laptop	32,800.00	-
Printer	17,600.00	-
TOTAL Rs.	516,320.96	-

SCHEDULE [8.3] : Women. Work & Migration; Community Led Initiatives in Jharkhand

Programme Expenses		
2 Days Orientation to the Field Team for Micro Plan	12,010.00	-
Administration & Personnel Cost		
Local Transport	2,165.00	-
Travel Cost for Partners Meeting	4,567.00	-
Salary to Community Worker	32,000.00	-
Stationery & Photocopy	1,062.00	-
Bank Charges	791.21	-
TOTAL Rs.	52,595.21	-

SCHEDULE [10.1] : Gram Nirman

Programme Expenses		
a. Activity Personnel		
Salary of the Programme Coordinator	274,953.00	271,659.00
Salary to the Animator/Volunteers	399,756.00	385,008.00
Part time accountant	115,700.00	106,895.00
b. Non Personnel Input Costs		
Outcome-1		
Block Level Workshop on PESA, FRA/ Gram Sabha	6,350.00	4,570.00
Formation and Strengthening of Community Institutions	11,620.00	-
Formation and Strengthening of Legal Cell	-	3,250.00
Interface Meeting with Relevent Govt. Dept. on Micro	18,660.00	8,800.00
Monthly Reporting and Planning Meeting	11,780.00	8,515.00
Organising Cluster Level Legal Camps	22,350.00	19,900.00
Quarterly Interface Meeting with Appropriate Government	-	12,060.00
Line Departments to Present Micro Plan	-	25,280.00
Reflective Session on Notification for GS members	-	9,000.00
Strengthening Community Leaders on Importance and	-	-
Procedure of Social Audit.	-	-
Wall Painting on Model Village Components	8,550.00	-
Outcome-2		
Awareness on livestock rearing and management	-	8,250.00
Establishment and Support for Farmers Resource Center	7,290.00	-
Input Provision for Collective Farming Inclusive of Women	28,500.00	58,000.00
Folk	34,200.00	11,040.00
Input Supply for Promotion of Model Nutrition Garden	-	-

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement		F.Y.2019-20	F.Y.2018-19
Interface Meeting with Local Govt Dept. for Input Orientation and Input Provision for Model Nutritional Garden for each Farm Families.		13,500.00	14,550.00
Orientation of Livestock Management and Care		-	21,942.00
Orientation on Importance and Role of Smallholders		-	6,350.00
Orientation on Livestock Management and Care		5,500.00	3,750.00
Orientation on Value Addition of Two Major MFP/ NTFP		4,750.00	-
Provision of Block/ District Level Farmers Fair		5,950.00	-
Provision of Travel Expenses for Smallholder		-	5,400.00
Outcome-3		6,725.00	-
Awareness program to community leaders and most marginalised section to address gender discrimination and violence		-	2,100.00
Formation of an GP level network for most marginalised section inclusive of all category (i.e. widow, widower, landless, orphan, disabled etc)		-	7,900.00
Input Provision for IGP Support		45,300.00	43,500.00
Interface meeting with relevant govt. departments		-	800.00
Provision for Periodic Health Checkup Camp for PLWD		5,050.00	-
Strengthening of Committee of PLWD		7,200.00	-
Staff Travel and Conveyance			
Programme Coordinator		28,297.00	24,000.00
Animator/Volunteer		53,999.00	51,120.00
Administration Cost			
Director travel/ Fuel & Maintenance		19,523.00	13,917.00
Field Office Administration		16,500.00	11,640.00
Postage and Telephone		13,047.00	8,162.00
Stationary and Printing Cost		11,659.00	12,084.00
CI Accompaniment		7,900.00	5,405.00
TOTAL Rs.		1,184,609.00	1,164,847.00

SCHEDULE [10.2]: Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand

Community Engagement

Maintainence of Village Level Registers

917.00

-

Field Facilitation Cost

Honorarium to CSO Head

32,000.00

-

Honorarium to Accountant

30,000.00

-

Honorarium to District Coordinator

60,000.00

-

Honorarium to Cluster Coordinator

168,000.00

-

Travel to CSO Head

7,672.00

-

Administration Cost

Administrative Expenses

2,000.00

-

Bank Charges

38.96

-

Non Recurring Expenses

Laptop

32,800.00

-

Printer

17,600.00

-

TOTAL Rs.

351,027.96

-

SCHEDULE [10.3]: Women, Work & Migration: Community Led Initiatives in Jharkhand

Administration & Personnel Cost

Monitoring Visit by Chief Functionary

4,567.00

-

Salary to Community Worker

32,000.00

-

Bank Charges

791.21

-

TOTAL Rs.

37,358.21

-

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

SCHEDULE: 04 FIXED ASSETS [FOREIGN PROJECTS]

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK				DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN
	As At	ADDITIONS	DELETIONS	As at	FOR THE YEAR	UPTO	VALUE		
	01.04.2019			31.03.2020				31.03.2019	
<i>Asset out of Grant fund</i>									
Laptop, Computer & Peripherals	259,375.00	50,400.00	-	309,775.00	11,170.40	267,819.40	41,955.60	2,726.00	40%
Bicycle	17,235.00	-	-	17,235.00	312.00	15,464.00	1,771.00	2,083.00	15%
Furniture & Fixtures	77,482.00	-	-	77,482.00	3,920.00	42,197.20	35,284.80	39,204.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	1,436.00	26,219.00	8,131.00	9,567.00	15%
Printer	15,000.00	-	-	15,000.00	664.00	11,240.00	3,760.00	4,424.00	15%
Camera	22,640.00	-	-	22,640.00	1,277.00	15,403.00	7,237.00	8,514.00	15%
Vehicle	79,207.00	-	-	79,207.00	2,665.00	64,104.30	15,102.70	17,767.70	15%
TOTAL	505,289.00	50,400.00	-	555,689.00	21,444.40	442,446.90	113,242.10	84,286.50	

(Handwritten Signature)

Schedule-11

SHARMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR,
JHARKHAND - 831012

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2020.

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.

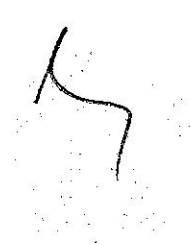


- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
 - d) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged 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. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period, 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.
5. **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.



6. **Grant Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-05 of the Balance Sheet.
7. **Bank Interest:** As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to respective donor funds (Refer Schedule No-10). The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.4.2019 to 31.03.2020 in the savings bank account.
8. **Expenditure:** Expenses are recorded on accrual basis (Except 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 and 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 Organization is registered under :

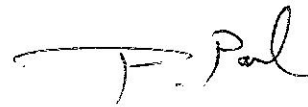
- a) Societies Registration Act. Vide Registration No 108/95-96.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/ JSR/ STS 12A/ VIII-21/ 02-03/ 475 dated 30.04.2002. The organization has submitted the Income Tax Return for the year 2017-18 before the due date.
- c) Foreign 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 2017-18 before the due date.
- d) PAN of the Organization is AAKAS5029G the previous year returns were filed on the PAN Number AASFS1166R.

For & On behalf of
S.SAHOO & CO
Chartered Accountants
FR No: 322952E



CA Subhajit Sahoo, FCA, LLB
Partner
M. No: 057426

For & On behalf of
SHARMAJIVI MAHILA SAMITY



Purabi Paul
Secretary

Place: New Delhi

Date: 21/12/2020