



# S. Sahoo & Co.

Chartered Accountants

## 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 FC Project of "Shramajivi Mahila Samity" (FCRA Regn. No. - 337820016), which comprise the Balance Sheet as at 31<sup>st</sup> March 2021, 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<sup>st</sup> March 2021, 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.



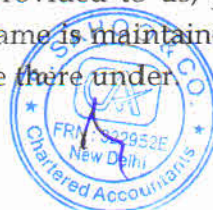
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - 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<sup>st</sup> March 2021:
- 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: - 21057426AAABGJ1725

Place: New Delhi  
Date: 15.12.2021

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

**FOREIGN PROJECTS**

**AMOUNT IN INR**

**BALANCE SHEET AS AT 31ST, MARCH, 2021**

	SCHEDULE	F.Y.2020-21	F.Y.2019-20
<b>SOURCES OF FUNDS</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	11,121.61	3,924.07
b. Project Fund	[02]	1,170,769.81	428,989.83
c. Asset Fund	[03]	87,529.86	113,242.10
		1,269,421.28	546,156.00
<b>II. LOAN FUNDS:</b>			
a. Secured Loans			
b. Unsecured Loans			
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	1,269,421.28	546,156.00
<b>APPLICATION OF FUNDS</b>			
<b>I. FIXED ASSETS</b>			
Gross Block	[04]	555,689.00	555,689.00
Less: Accumulated Depreciation		468,159.14	442,446.90
Net Block		87,529.86	113,242.10
<b>II. INVESTMENTS</b>			
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Cash & Bank Balance	[05]	1,191,618.42	619,170.90
b. Security Deposit (Simdega Office)		-	4,000.00
	A	1,191,618.42	623,170.90
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[06]	9,727.00	190,257.00
b. Unspent Grant Balance	[07]		
	B	9,727.00	190,257.00
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	1,181,891.42	432,913.90
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	1,269,421.28	546,156.00
<b>Significant Accounting Policies and Notes to Accounts</b>	[12]		

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. Subhajt 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**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021**

<u>I. INCOME</u>	SCHEDULE	F.Y.2020-21	F.Y.2019-20
Grants	[08]	3,126,853.06	1,916,235.00
Bank Interest		10,824.94	2,393.00
Current Liabilities Written off			
		<u>3,137,678.00</u>	<u>1,918,628.00</u>
 <u>II. EXPENDITURE</u>			
Grant Related Expenses [Restricted Fund]*	[09]	2,385,073.08	1,753,525.17
Adminstrative & Other Programme Expenses		3,627.40	873.24
TDS receivable written off			
Grant receivable written off			
Grant Refunded		-	12,965.00
Depreciation	[04]	25,712.24	21,444.40
Depreciation transferred to Asset Fund	[04]	25,712.24	21,444.40
		-	-
		<u>2,388,700.48</u>	<u>1,767,363.41</u>
 <u>III. EXCESS OF INCOME OVER EXPENDITURE</u>	[I - II]	748,977.52	151,264.59
 <u>IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND</u>		7,197.54	1,519.76
<u>TRANSFERRED TO PROJECT FUND</u>		741,779.98	149,744.83
 <u>Significant Accounting Policies and Notes to Accounts</u>	[12]		

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 BIIAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

**FOREIGN PROJECTS**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2021**

	SCHEDULE	F.Y.2020-21	F.Y.2019-20
<b>RECEIPTS</b>			
Cash & Bank Balance B/f			
Cash in Hand		3,002.00	3,002.00
Cash at Bank		616,168.90	288,374.31
Grants	[10]	3,120,320.00	1,912,335.00
Bank Interest		17,358.00	6,293.00
Loan & Advances Recovered		4,000.00	-
<b>TOTAL Rs.</b>		<b>3,760,848.90</b>	<b>2,210,004.31</b>
<b>PAYMENT</b>			
Grant Related Expenses [Restricted Fund]	[11]	2,385,073.08	1,572,995.17
Administrative & Other Programme Expenses		3,627.40	873.24
Security Deposit		-	4,000.00
Grant Refunded		-	12,965.00
PPF Paid			-
Liabilities Paid		180,530.00	
Cash & Bank Balance c/d			
Cash in Hand		9,167.00	3,002.00
Cash at Bank		1,182,451.42	616,168.90
<b>TOTAL Rs.</b>		<b>3,760,848.90</b>	<b>2,210,004.31</b>

Significant Accounting Policies and Notes to Accounts [12]

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. Subhajt Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on behalf :  
**Shramajivi Mahila Samity**

  
**Purabi Paul**  
Secretary



Place :New Delhi  
Date:

**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 VALUE		RATE OF DEPRN
	As At 01.04.2020	As At 31.03.2021	UPTO 31.03.2020	FOR THE YEAR	AS AT 31.03.2021	AS AT 31.03.2020	
<i>Asset out of Grant fund</i>							
Laptop, Computer & Peripherals	309,775.00	309,775.00	267,819.40	16,782.24	284,601.64	25,173.36	41,955.60
Bicycle	17,235.00	17,235.00	15,464.00	266.00	15,730.00	1,505.00	1,771.00
Furniture & Fixtures	77,482.00	77,482.00	42,197.20	3,528.00	45,725.20	31,756.80	35,284.80
Inverter & Battery	34,350.00	34,350.00	26,219.00	1,221.00	27,440.00	6,910.00	8,131.00
Printer	15,000.00	15,000.00	11,240.00	564.00	11,804.00	3,196.00	3,760.00
Camera	22,640.00	22,640.00	15,403.00	1,086.00	16,489.00	6,151.00	7,237.00
Vehicle	79,207.00	79,207.00	64,104.30	2,265.00	66,369.30	12,837.70	15,102.70
<b>TOTAL</b>	<b>555,689.00</b>	<b>555,689.00</b>	<b>442,446.90</b>	<b>25,712.24</b>	<b>468,159.14</b>	<b>87,529.86</b>	<b>113,242.10</b>

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



*[Handwritten Signature]*

CA. Subhajt Sahoo, FCA, IIB  
Partner  
M No. 057426

Place :New Delhi  
Date:

For & on behalf :  
Shramajivi Mahila Samity

*[Handwritten Signature]*

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.2020-21	F.Y.2019-20
Opening Balance	3,924.07	2,404.31
Add:- Excess of Income Over Expenditure		
Transferred from Income & Expenditure	7,197.54	1,519.76
<b>TOTAL Rs.</b>	<b>11,121.61</b>	<b>3,924.07</b>

**SCHEDULE [02] : PROJECT FUND**

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

Opening Project Fund Balance	69,711.04	-
Add :-Grant Received During The Year	400,000.00	586,032.00
Add :- Interest Earned on Grant Funds	4,566.91	-
Less :- Grant Utilised during the Year	474,277.95	516,320.96
Less: Grant Refunded to Plan International		-
Add:- Current Liabilities written off		-
	-	<b>69,711.04</b>

**Women, Work & Migration; Community Led Initiatives in Jharkhand**

Opening Project Fund Balance	281,388.79	-
Add :-Grant Received During The Year	700,267.00	333,984.00
Add :- Interest Earned on Grant Funds	966.15	-
Less :- Grant Utilised during the Year	982,621.94	52,595.21
Less:- Grant Refunded to Caritas		-
	-	<b>281,388.79</b>

**Gram Nirman**

Opening Project Fund	77,890.00	279,245.00
Grant Received During The Year	565,659.00	992,319.00
Add :- Interest Earned on Grant Funds	1,000.00	3,900.00
Less :- Grant Utilised during the Year	644,549.00	1,184,609.00
Less :- Grant Refunded	-	12,965.00
	-	<b>77,890.00</b>

**Towards Realising Women's Rights in the Context of Labour and Migration**

Opening Project Fund		-
Grant Received During The Year	1,454,394.00	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	283,624.19	-
Less :- Grant Refunded		-
	<b>1,170,769.81</b>	-

**TOTAL Rs.**

**1,170,769.81**      **428,989.83**

**SCHEDULE [03] : ASSET FUND**

Opening Balance	113,242.10	84,286.50
Add: Assets Purchased During The Year		50,400.00
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	25,712.24	21,444.40
<b>TOTAL Rs.</b>	<b>87,529.86</b>	<b>113,242.10</b>



**Schedules forming part of the Financial Statement**

**F.Y.2020-21**

**F.Y.2019-20**

**SCHEDULE [05] : CASH & BANK BALANCE**

Cash in hand

**Cash at Bank:**

9,167.00

3,002.00

FCRA Designated Bank- State Bank of India (A/c No - 40090373513)

FCRA Utilization Bank - Corporation Bank (A/c No - 520281000389371)

1,174,372.73

377,291.26

**Sub FC A/c**

Corporation Bank (A/c No - 520101242449596)

1,196.69

232,186.64

Corporation Bank (A/c No - 520101248633615)

6,882.00

6,691.00

**TOTAL Rs.**

**1,191,618.42**

**619,170.90**

**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.**

**9,727.00**

**190,257.00**

**SCHEDULE [07] : UNSPENT GRANT BALANCE**

**Project Funded by Plan India**

**Project :- Let Girls Be Born**

Unspent Grant Balance at the Beginning of Period

Less:- Grant Receivable Written Off

-

-

-

-

**TOTAL Rs.**

-

-

**SCHEDULE [08] : GRANTS**

**Caritas India- Gram Nirman**

Grant Recived during the Year

Add: Bank Interest earned

565,659.00

992,319.00

1,000.00

3,900.00

**566,659.00**

**996,219.00**

**Partnering Hope Into Action Foundation (PHIA):-**

**Effective Implementation of Community Forest Rights**

**(CFR) in the Simdega District of Jharkhand**

Grant Received during the Year

Add: Bank Interest earned

400,000.00

586,032.00

4,566.91

-

**404,566.91**

**586,032.00**

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

**Women, Work & Migration; Community Led Initiatives in**

**Jharkhand**

Grant Recived during the Year

Add: Bank Interest earned

700,267.00

333,984.00

966.15

-

**701,233.15**

**333,984.00**



**Schedules forming part of the Financial Statement**

F.Y.2020-21

F.Y.2019-20

**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

Add: Bank Interest earned

1,454,394.00

-

1,454,394.00

-

**TOTAL Rs.**

**3,126,853.06**

**1,916,235.00**

**SCHEDULE [09] : Grant Related Expenses [Restricted Fund]**

**Project Funded by Caritas India (Schedule-9.1)**

Gram Nirman

644,549.00

1,184,609.00

**Project Funded by PHIA Foundation (Schedule-9.2)**

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

474,277.95

516,320.96

**Project Funded by GAATW (Schedule-9.3)**

Women, Work & Migration; Community Led Initiatives in Jharkhand

982,621.94

52,595.21

**Project Funded by GAATW (Schedule-9.4)**

Towards Realising Women's Rights in Context of Labour and Migration

283,624.19

-

**TOTAL Rs.**

**2,385,073.08**

**1,753,525.17**

**SCHEDULE [10] : GRANTS**

Caritas India-Gram Nirman

565,659.00

992,319.00

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

400,000.00

586,032.00

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

700,267.00

333,984.00

Towards Realising Women's Rights in Context of Labour and Migration

1,454,394.00

-

**TOTAL Rs.**

**3,120,320.00**

**1,912,335.00**

**SCHEDULE [11] : Grant Related Expenses [Restricted Fund]**

**Project Funded by Caritas India (Schedule-11.1)**

Gram Nirman

644,549.00

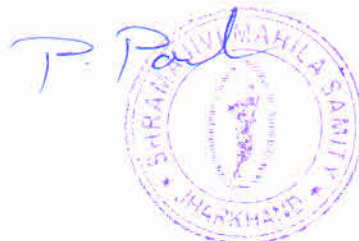
1,184,609.00

**Project Funded by PHIA Foundation (Schedule-11.2)**

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

474,277.95

351,027.96



**Schedules forming part of the Financial Statement**

**Project Funded by GAATW (Schedule-11.3)**

Women, Work & Migration; Community Led Initiatives in Jharkhand

F.Y.2020-21

F.Y.2019-20

982,621.94

37,358.21

**Project Funded by GAATW (Schedule-11.4)**

Towards Realising Women's Rights in Context of Labour and Migration

283,624.19

**TOTAL Rs.**

**2,385,073.08**

**1,572,995.17**

**SCHEDULE [9.1] : Gram Nirman**

**Programme Expenses**

**a. Activity Personnel**

Salary of the Programme Coordinator

156,897.00

274,953.00

Salary to the Animator/Volunteers

260,744.00

399,756.00

Part time accountant

67,897.00

115,700.00

**b. Non Personnel Input Costs**

**Outcome-1**

Block Level Workshop on PESA, FRA/ Gram Sabha

6,350.00

Formation and Strengthening of Community Institutions

11,620.00

Formation and Strengthening of Legal Cell

-

Interface Meeting with Relevent Govt. Dept. on Micro

18,660.00

Monthly Reporting and Planning Meeting

3,150.00

11,780.00

Organising Cluster Level Legal Camps

22,350.00

Quarterly Interface Meeting with Appropriate Government

Line Departments to Present Micro Plan

Reflective Session on Notification for GS members

-

Strengthening Community Leaders on Importance and

-

Procedure of Social Audit.

-

Wall Painting on Model Village Components

8,550.00

Situation analysis and strategic livelihood

2,370.00

**Outcome-2**

awareness on livestock rearing and management

-

Establishment and Support for Farmers Resource Center

7,290.00

Input Provision for Collective Farming Inclusive of Women Folk

28,500.00

Input Supply for Promotion of Model Nutrition Garden

34,200.00

Interface Meeting with Local Govt Dept. for Input

13,500.00

Orientation and Input Provison for Model Nutritional

Garden for each Farm Families.

-

Orientation of Livestock Management and Care

5,500.00

Orientation on Importance and Role of Smallholders

4,750.00

Orientation on Livestock Management and Care

-

Orientation on Value Addition of Two Major MFP/ NTFP

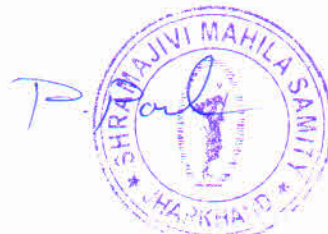
5,950.00

Provision of Block/ District Level Farmers Fair

-

Provision of Travel Expenses for Smallholder

6,725.00



**Schedules forming part of the Financial Statement**

	F.Y.2020-21	F.Y.2019-20
<b>Outcome-3</b>		
Sensitization and Concept Sharing Workshop	4,270.00	
Strengthening SHG's in their Financial	3,370.00	
Awareness program to community leaders and most marginalised section to address gender discrimination and violence		-
Formation of an GP level network for most marginalised section inclusive of all category (i.e. widow, widower, landless, orphaned, disabled etc)		-
Input Provision for IGP Support		45,300.00
Interface meeting with relevant govt. departments		-
Provision for Periodic Health Checkup Camp for PLWD		5,050.00
Strengthening of Committee of PLWD		7,200.00
<b>Staff Travel and Conveyance</b>		
Programme Coordinator	7,767.00	28,297.00
Animator/Volunteer	17,602.00	53,999.00
<b>Covid-19 Support Expenses</b>	105,914.00	
<b>Administration Cost</b>		
Director travel/ Fuel & Maintenance	6,432.00	19,523.00
Field Office Administration	4,500.00	16,500.00
Postage and Telephone	721.00	13,047.00
Stationary and Printing Cost	2,915.00	11,659.00
CI Accompaniment		7,900.00
<b>TOTAL Rs.</b>	<b>644,549.00</b>	<b>1,184,609.00</b>

**SCHEDULE [9.2] : Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand**

**Community Engagement**

Maintenance of Village Level Registers		108,206.00
Setting up to Help Centre for FRA at District Level	21,000.00	

**Field Facilitation Cost**

Honorarium to CSO Head	8,000.00	32,000.00
Honorarium to Accountant	20,000.00	30,000.00
Honorarium to District Coordinator	60,000.00	60,000.00
Honorarium to Cluster Coordinator	240,000.00	216,000.00
Travel to CSO Head	-	7,672.00
Travel to District Coordinator	9,000.00	3,000.00
Travel to Cluster Coordinator	103,832.00	6,450.00

**Administration Cost**

Administrative Expenses	12,445.95	2,554.00
Bank Charges		38.96

**Non Recurring Expenses**

Laptop		32,800.00
Printer		17,600.00

**TOTAL Rs.**

**474,277.95**

**516,320.96**



*P. Paul*



## Schedules forming part of the Financial Statement

F.Y.2020-21

F.Y.2019-20

**SCHEDULE [9.3] : Women, Work & Migration:****Community Led Initiatives in Jharkhand****Programme Expenses*****Intervention with Schools***

Activating and Facilitation at Least 2 Schools	16,045.00	
Television Set and Internet Wi-Fi to Schools Distribution	70,000.00	
Water Filter for Schools Distribution	12,000.00	

***Learning and Teaching Equipment***

Projector with Screen and Sound System	40,150.00	
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***Livelihood Promotion***

1 Day Training of Women and Men on Organic Farming	12,490.00	
Implements and Tools for the Women Group	120,000.00	
NTPP Harvesting Tools for Collector Groups	36,640.00	
Collective Farming with Women Groups for Livelihood	39,260.00	
Linkage on MGNREGA, Sharmdaan Camp for Social Security	15,121.00	
Orientation and Support on Local Resource Based IGP	40,000.00	

***Meeting and Capacity Building***

Bringing Children, Women, Adolescent Girls	19,981.00	
Leadership Building to Women Workers and Girls	20,035.00	
Meeting with FRA Committee for Restructure the Community	8,921.00	
Meeting with Inter State Workers for Skill Mapping	15,057.00	
Meeting with Women and Man for MGNREGA Job Claim	10,100.00	
Orientation Meeting to 5 village GS Members for Development	24,880.00	
5 Village Micro Plan in Sonua Block	25,120.00	
Essential Kit for MGNREGA Workers (Face Mask)	25,000.00	
Input for Collective Farming to Women Group	41,353.00	
Input Provision to IGP Support to Migrant Labours	54,700.00	
Support to 2 Forest Groups	10,000.00	
2 Days Orientation to the Field Team for Micro Plan	-	12,010.00

**Administration & Personnel Cost**

Local Transport	32,391.00	2,165.00
Travel Cost for Partners Meeting	7,322.00	4,567.00
Salary to Community Worker	128,000.00	32,000.00
Stationery & Photocopy	6,720.00	1,062.00
Bank Charges	1,091.94	791.21
Communication	12,070.00	
Monitoring Visit	18,174.00	
Part time Accountant	27,000.00	
Resource person travel and accomodation	18,000.00	
Support to CW to senior colleagues	75,000.00	

**TOTAL Rs.****982,621.94****52,595.21**

## Schedules forming part of the Financial Statement

F.Y.2020-21

F.Y.2019-20

**SCHEDULE [9.4] : Towards Realising Women's Rights in  
Context of Labour and Migration*****Programme Expenses******Consultation and Advocacy***

Meeting and Consultation with Forest Department 12,479.00

***Intervention with Learning Centre and Health***

Orientation and Sensitisation to AWW 4,473.00

***Livelihood Promotion***

Orientation to Major MFP/ NTFP Collection 20,296.00

***Meeting and Capacity Building for Strengthening the Community***

Making Data on Women &amp; Girls and Its Works 5,100.00

Orientation and Training of Staff, Community Worker and Volunteer 11,781.00

Strengthening Community Institutions 37,133.00

Mobilization of Women Groups 14,511.00

***Staff Salary and Travel***

Resource Person Fees 9,000.00

Salary to Community Workers (Dumuria) 30,000.00

Salary to Community Workers (Sonua) 54,000.00

Senior Staff (Reporting &amp; Data Compilation) 45,000.00

Travel and Accommodation for Trainee 3,722.00

Travel to Community Workers 9,485.00

***Admin and Personnel Cost***

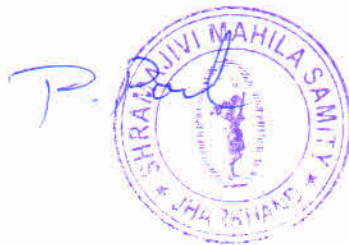
Communication 2,541.00

Monitoring Visit by Chief Functionary 2,090.00

Part Time Accountant 18,000.00

Stationery and Photocopy 2,670.00

Bank Charges 1,343.19

**283,624.19**

**Schedules forming part of the Financial Statement**

**F.Y.2020-21**

**F.Y.2019-20**

**SCHEDULE [11.1] : Gram Nirman**

**Programme Expenses**

**a. Activity Personnel**

Salary of the Programme Coordinator	156,897.00	274,953.00
Salary to the Animator/Volunteers	260,744.00	399,756.00
Part time accountant	67,897.00	115,700.00

**b. Non Personnel Input Costs**

**Outcome-1**

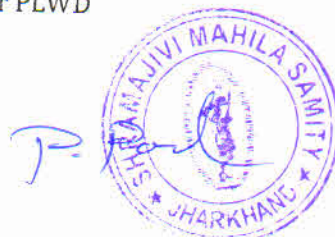
Block Level Workshop on PESA, FRA/ Gram Sabha		6,350.00
Formation and Strengthening of Community Institutions		11,620.00
Formation and Strengthening of Legal Cell		-
Interface Meeting with Relevent Govt. Dept. on Micro		18,660.00
Monthly Reporting and Planning Meeting	3,150.00	11,780.00
Organising Cluster Level Legal Camps		22,350.00
Quarterly Interface Meeting with Appropriate Government		-
Line Departments to Present Micro Plan		-
Reflective Session on Notification for GS members		-
Strengthening Community Leaders on Importance and		-
Procedure of Social Audit.		-
Wall Painting on Model Village Components		8,550.00
Situation Analysis and Strategic Livelihood	2,370.00	

**Outcome-2**

Awareness on livestock rearing and management		-
Establishment and Support for Farmers Resource Center		7,290.00
Input Provision for Collective Farming Inclusive of Women		28,500.00
Folk		34,200.00
Input Supply for Promotion of Model Nutrition Garden		13,500.00
Interface Meeting with Local Govt Dept. for Input		-
Orientation and Input Provison for Model Nutritional		-
Garden for each Farm Families.		-
Orientation of Livestock Management and Care		5,500.00
Orientation on Importance and Role of Smallholders		4,750.00
Orientation on Livestock Management and Care		-
Orientation on Value Addition of Two Major MFP/ NTFP		5,950.00
Provision of Block/ District Level Farmers Fair		-
Provision of Travel Expenses for Smallholder		6,725.00

**Outcome-3**

Awareness program to community leaders and most		
marginalised section to address gender discremination and		
violence		-
Formation of an GP level network for most marginalised		
section inclusive of all category (i.e. widow, widower,		
landless, orphan, disabled etc)		-
Input Provision for IGP Support		45,300.00
Interface meeting with relevant govt. departments		-
Provision for Periodic Health Checkup Camp for PLWD		5,050.00
Strengthening of Committee of PLWD		7,200.00
Sensitization and Concept Sharing Workshop		
Strengthening SHG's in their Financial	4,270.00	
	3,370.00	





## Schedules forming part of the Financial Statement

	F.Y.2020-21	F.Y.2019-20
<b>Staff Travel and Conveyance</b>		
Programme Coordinator	7,767.00	28,297.00
Animator/Volunteer	17,602.00	53,999.00
<b>Administration Cost</b>		
Director travel/ Fuel & Maintenance	6,432.00	19,523.00
Field Office Administration	4,500.00	16,500.00
Postage and Telephone	721.00	13,047.00
Stationary and Printing Cost	2,915.00	11,659.00
CI Accompaniment		7,900.00
Covid-19 Support Expenses	105,914.00	
<b>TOTAL Rs.</b>	<b>644,549.00</b>	<b>1,184,609.00</b>

**SCHEDULE [11.2] : Effective Implementation of  
Community Forest Rights (CFR) in the Simdega District  
of Jharkhand**

**Community Engagement**

Maintenance of Village Level Registers		917.00
Setting up to Help Centre for FRA at District Level	21,000.00	

**Field Facilitation Cost**

Honorarium to CSO Head	8,000.00	32,000.00
Honorarium to Accountant	20,000.00	30,000.00
Honorarium to District Coordinator	60,000.00	60,000.00
Honorarium to Cluster Coordinator	240,000.00	168,000.00
Travel to CSO Head		7,672.00
Travel to District Coordinator	9,000.00	-
Travel to Cluster Coordinator	103,832.00	-

**Administration Cost**

Administrative Expenses	12,445.95	2,000.00
Bank Charges		38.96

**Non Recurring Expenses**

Laptop		32,800.00
Printer		17,600.00

<b>TOTAL Rs.</b>	<b>474,277.95</b>	<b>351,027.96</b>
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## Schedules forming part of the Financial Statement

F.Y.2020-21

F.Y.2019-20

**SCHEDULE [11.3] : Women, Work & Migration:****Community Led Initiatives in Jharkhand****Programme Expenses****Intervention with Schools**

Activating and Facilitation at Least 2 Schools	16,045.00	
Television Set and Internet Wi-Fi to Schools Distribution	70,000.00	
Water Filter for Schools Distribution	12,000.00	

**Learning and Teaching Equipment**

Projector with Screen and Sound System	40,150.00	
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**Livelihood Promotion**

1 Day Training of Women and Men on Organic Farming	12,490.00	
Implements and Tools for the Women Group	120,000.00	
NTFP Harvesting Tools for Collector Groups	36,640.00	
Collective Farming with Women Groups for Livelihood		
Linkage on MGNREGA, Sharmdaan Camp for Social Security	39,260.00	
Orientation and Support on Local Resource Based IGP	15,121.00	
	40,000.00	

**Meeting and Capacity Building**

Bringing Children, Women, Adolescent Girls		
Leadership Building to Women Workers and Girls	19,981.00	
Meeting with FRA Committee for Restructure the Community	20,035.00	
Meeting with Inter State Workers for Skill Mapping	8,921.00	
Meeting with Women and Man for MGNREGA Job Claim	15,057.00	
Orientation Meeting to 5 village GS Members for Development	10,100.00	
	24,880.00	
5 Village Micro Plan in Sonua Block		
Essential Kit for MGNREGA Workers (Face Mask)	25,120.00	
Input for Collective Farming to Women Group	25,000.00	
Input Provision to IGP Support to Migrant Labours	41,353.00	
Support to 2 Forest Groups	54,700.00	
2 Days Orientation to the Field Team for Micro Plan	10,000.00	

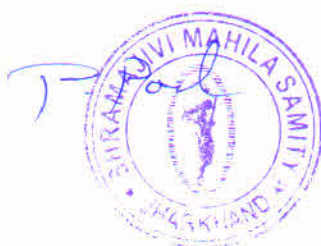
**Administration & Personnel Cost**

Bank Charges	1,091.94	791.21
Communication	12,070.00	
Local Transport	32,391.00	
Monitoring Visit by Chief Functionary	18,174.00	
Part Time Accountant	27,000.00	
Resource Person Travel and Accommodation	18,000.00	
Salary to Community Workers	128,000.00	32,000.00
Stationery and Photocopy	6,720.00	
Support to CW by Senior Colleagues	75,000.00	
Travel Cost for Partners Meeting	7,322.00	4,567.00

TOTAL Rs.

982,621.94

37,358.21



## Schedules forming part of the Financial Statement

F.Y.2020-21

F.Y.2019-20

**SCHEDULE [11.4] : Towards Realising Women's Rights  
in Context of Labour and Migration****Consultation and Advocacy**

Meeting and Consultation with Forest Department

12,479.00

**Intervention with Learning Centre and Health**

Orientation and Sensitisation to AWW

4,473.00

**Livelihood Promotion**

Orientation to Major MFP/ NTFP Collection

20,296.00

**Meeting and Capacity Building for Strengthening the Community**

Making Data on Women &amp; Girls and Its Works

5,100.00

Orientation and Training of Staff, Community Worker and Volunteer

11,781.00

Strengthening Community Institutions

37,133.00

Mobilization of Women Groups

14,511.00

**Staff Salary and Travel**

Resource Person Fees

9,000.00

Salary to Community Workers (Dumuria)

30,000.00

Salary to Community Workers (Sonua)

54,000.00

Senior Staff (Reporting &amp; Data Compilation)

45,000.00

Travel and Accommodation for Trainee

3,722.00

Travel to Community Workers

9,485.00

**Admin and Personnel Cost**

Communication

2,541.00

Monitoring Visit by Chief Functionary

2,090.00

Part Time Accountant

18,000.00

Stationery and Photocopy

2,670.00

Bank Charges

1,343.19

**283,624.19**

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## Schedule-12

**SHARMAJIVI MAHILA SAMITY**  
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR,  
JHARKHAND - 831018

### **SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2021.**

#### **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 and Own fund 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) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet

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 and Own 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 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.
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.-03 of the Balance Sheet.
6. **Bank Interest:** As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to

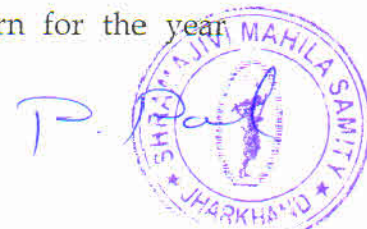


respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2020 to 31.03.2031 in the savings bank account.

7. **Expenditure:** Expenses are recorded on accrual basis (Except Audit Fees).
8. **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 2019-20 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 2019-20 before the due date.

d) PAN of the Organization is AAKAS5029G.

For & On behalf of

**S. SAHOO & CO**

**Chartered Accountants**

FRN: 322952E


**CA. Subhajit Sahoo, FCA, LLB**

Partner

M No: 057426

Place: New Delhi

Date:

For & On behalf of

**SHARMAJIVI MAHILA SAMITY**



**[Purabi Paul]**

Secretary

