



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 March 2022, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2022, and its surplus for the year ended on that date

Basis of Opinion

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



Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



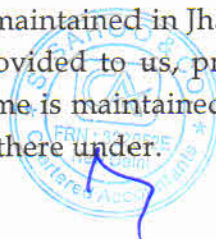
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

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

Report on Other Legal and Regulatory Requirements

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



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

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



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: - 22057426AUQGBD3665

Place: New Delhi
Date: 24.09.2022

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

FOREIGN PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31ST, MARCH, 2022

	SCHEDULE	F.Y.2021-22	F.Y.2020-21
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	26,985.67	11,121.61
b. Project Fund	[02]	7,47,553.00	11,70,769.81
c. Asset Fund	[03]	69,692.52	87,529.86
		8,44,231.19	12,69,421.28
II. LOAN FUNDS:			
a. Secured Loans			
b. Unsecured Loans			
TOTAL Rs.	[I + II]	8,44,231.19	12,69,421.28
APPLICATION OF FUNDS			
I. FIXED ASSETS			
Gross Block	[04]	5,55,689.00	5,55,689.00
Less: Accumulated Depreciation		4,85,996.48	4,68,159.14
Net Block		69,692.52	87,529.86
II. INVESTMENTS			
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	7,84,265.67	11,91,618.42
b. Security Deposit (Simdega Office)			
	A	7,84,265.67	11,91,618.42
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[06]	9,727.00	9,727.00
b. Unspent Grant Balance	[07]		
	B	9,727.00	9,727.00
NET CURRENT ASSETS	[A - B]	7,74,538.67	11,81,891.42
TOTAL Rs.	[I+II+III]	8,44,231.19	12,69,421.28

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

For & on behalf :

Shramajivi Mahila Samity

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



Purabi Paul
Secretary

Place : New Delhi

Date: 24.09.2022

UDIN: 22057426AUQ9BD3665

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

FOREIGN PROJECTS

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

	SCHEDULE	F.Y.2021-22	F.Y.2020-21
I. INCOME			
Grants	[08]	7,49,498.00	31,26,853.06
Bank Interest		23,191.00	10,824.94
Current Liabilities Written off			
TOTAL Rs.		7,72,689.00	31,37,678.00
II. EXPENDITURE			
Grant Related Expenses [Restricted Fund]*	[09]	11,79,944.40	23,85,073.08
Administrative & Other Programme Expenses		97.35	3,627.40
TDS receivable written off		-	-
Grant receivable written off		-	-
Grant Refunded		-	-
Depreciation	[04]	17,837.34	25,712.24
Depreciation transferred to Asset Fund	[04]	17,837.34	25,712.24
		-	-
TOTAL Rs.		11,80,041.75	23,88,700.48
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(4,07,352.75)	7,48,977.52
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		15,864.06	7,197.54
TRANSFERRED TO PROJECT FUND		(4,23,216.81)	7,41,779.98
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. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426



For & on behalf :
Shramajivi Mahila Samity

Purabi Paul
Secretary



Place : New Delhi
Date: 24.09.2022
UDIN: 22057426AUQGBD3665

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

FOREIGN PROJECTS

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

	SCHEDULE	F.Y.2021-22	F.Y.2020-21
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		9,167.00	3,002.00
Cash at Bank		11,82,451.42	6,16,168.90
Grants	[10]	7,49,498.00	31,20,320.00
Bank Interest		23,191.00	17,358.00
Loan & Advances Recovered		-	4,000.00
TOTAL Rs.		19,64,307.42	37,60,848.90
PAYMENT			
Grant Related Expenses [Restricted Fund]	[11]	11,79,944.40	23,85,073.08
Administrative & Other Programme Expenses		97.35	3,627.40
Security Deposit		-	-
Grant Refunded		-	-
PPF Paid		-	-
Liabilities Paid		-	1,80,530.00
Cash & Bank Balance c/d			
Cash in Hand		-	9,167.00
Cash at Bank		7,84,265.67	11,82,451.42
TOTAL Rs.		19,64,307.42	37,60,848.90

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



Place : New Delhi
Date: 24.09.2022
UDIN: 22057426AUQG6BD3665

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.2021-22	F.Y.2020-21
Opening Balance	11,121.61	3,924.07
Add:- Excess of Income Over Expenditure		
Transferred from Income & Expenditure	15,864.06	7,197.54
TOTAL Rs.	26,985.67	11,121.61

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	-	4,00,000.00
Add :- Interest Earned on Grant Funds	-	4,566.91
Less :- Grant Utilised during the Year	-	4,74,277.95
Less: Grant Refunded to Plan International	-	-
Add:- Current Liabilities written off	-	-
	-	-

Women, Work & Migration; Community Led Initiatives in Jharkhand

Opening Project Fund Balance	-	2,81,388.79
Add :-Grant Received During The Year	-	7,00,267.00
Add :- Interest Earned on Grant Funds	-	966.15
Less :- Grant Utilised during the Year	-	9,82,621.94
Less:- Grant Refunded to Caritas	-	-
	-	0.00

Gram Nirman

Opening Project Fund	-	77,890.00
Grant Received During The Year	-	5,65,659.00
Add :- Interest Earned on Grant Funds	-	1,000.00
Less :- Grant Utilised during the Year	-	6,44,549.00
Less :- Grant Refunded	-	-
	-	-

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

Opening Project Fund	11,70,769.81	
Grant Received During The Year	-	14,54,394.00
Add :- Interest Earned on Grant Funds	7,229.59	-
Less :- Grant Utilised during the Year	11,77,999.40	2,83,624.19
Less :- Grant Refunded	-	-
	0.00	11,70,769.81

Women Workers Forum

Opening Project Fund	-	-
Grant Received During The Year	7,49,498.00	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	1,945.00	-
Less :- Grant Refunded	-	-
	7,47,553.00	-

TOTAL Rs.

7,47,553.00 11,70,769.81



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.2021-22	F.Y.2020-21
<u>SCHEDULE [03] : ASSET FUND</u>		
Opening Balance	87,529.86	1,13,242.10
Add: Assets Purchased During The Year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	17,837.34	25,712.24
TOTAL Rs.	69,692.52	87,529.86
<u>SCHEDULE [05] : CASH & BANK BALANCE</u>		
Cash in hand	-	9,167.00
<u>Cash at Bank:</u>		
FCRA Designated A/c- SBI (A/c No - 40090373513)	7,47,553.00	-
FCRA Utilization A/c - Union Bank (A/c No - 520281000389371)	28,390.98	11,74,372.73
Sub FC A/c	-	-
Union Bank (A/c No - 520101242449596)	1,232.69	1,196.69
Union Bank (A/c No - 520101248633615)	7,089.00	6,882.00
TOTAL Rs.	7,84,265.67	11,91,618.42
<u>SCHEDULE [06] : CURRENT LIABILITIES</u>		
Inter Project Advance	9,727.00	9,727.00
Cluster Coordinators Travel Payable	-	-
District Coordinators Travel Payable	-	-
Administrative Expenses (Askok Tigga)	-	-
NEON Enterprises	-	-
Cluster Coordinators Honorarium Payable	-	-
Kishan Nair	-	-
Ruby Mahato	-	-
Sanjay Pradhan	-	-
Shree Laxmi Stationers	-	-
TOTAL Rs.	9,727.00	9,727.00
<u>SCHEDULE [07] : UNSPENT GRANT BALANCE</u>		
<u>Project Funded by Plan India</u>		
Project :- Let Girls Be Born		
Unspent Grant Balance at the Beginning of Period	-	-
Less:- Grant Receivable Written Off	-	-
TOTAL Rs.	-	-
<u>SCHEDULE [08] : GRANTS</u>		
<u>Caritas India- Gram Nirman</u>		
Grant Recived during the Year	-	5,65,659.00
Add: Bank Interest earned	-	1,000.00
	-	5,66,659.00
<u>Partnering Hope Into Action Foundation (PHIA):-Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand</u>		
Grant Received during the Year	-	4,00,000.00
Add: Bank Interest earned	-	4,566.91
	-	4,04,566.91
<u>Global Alliance Against Traffic in Women (GAATW):- Women, Work & Migration; Community Led Initiatives in Jharkhand</u>		
Grant Recived during the Year	-	7,00,267.00
Add: Bank Interest earned	-	966.15
	-	7,01,233.15



P. Paul

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.2021-22	F.Y.2020-21
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Global Alliance Against Traffic in Women (GAATW Women rights):- Towards Realising Women's Rights in Context of Labour and Migration

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

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

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

TOTAL Rs.

	7,49,498.00	31,26,853.06
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SCHEDULE [09] : Grant Related Expenses [Restricted Fund]

Project Funded by Caritas India (Schedule-9.1)

Gram Nirman	-	6,44,549.00
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Project Funded by PHIA Foundation (Schedule-9.2)

Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand	-	4,74,277.95
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Project Funded by GAATW (Schedule-9.3)

Women, Work & Migration; Community Led Initiatives in Jharkhand	-	9,82,621.94
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Project Funded by GAATW (Schedule-9.4)

Towards Realising Women's Rights in Context of Labour and Migration	11,77,999.40	2,83,624.19
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Project Funded by GAATW (Schedule-9.5)

Women Workers Forum	1,945.00	-
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TOTAL Rs.

	11,79,944.40	23,85,073.08
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SCHEDULE [10] : GRANTS

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

	7,49,498.00	31,20,320.00
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P. Paul

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.2021-22

F.Y.2020-21

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

Project Funded by Caritas India (Schedule-11.1)

Gram Nirman - 6,44,549.00

Project Funded by PHIA Foundation (Schedule-11.2)

Effective Implementation of Community Forest Rights (CFR) in the Simdega District of Jharkhand - 4,74,277.95

Project Funded by GAATW (Schedule-11.3)

Women, Work & Migration; Community Led Initiatives in Jharkhand - 9,82,621.94

Project Funded by GAATW (Schedule-11.4)

Towards Realising Women's Rights in Context of Labour and Migration 11,77,999.40 2,83,624.19

Project Funded by GAATW (Schedule-11.5)

Women Workers Forum 1,945.00 -

TOTAL Rs.

11,79,944.40

23,85,073.08

SCHEDULE [9.1] : Gram Nirman

Programme Expenses

a. Activity Personnel

Salary of the Programme Coordinator - 1,56,897.00

Salary to the Animator/Volunteers - 2,60,744.00

Part time accountant - 67,897.00

b. Non Personnel Input Costs

Outcome-1

Block Level Workshop on PESA, FRA/ Gram Sabha - -

Formation and Strengthening of Community Institutions - -

Formation and Strengthening of Legal Cell - -

Interface Meeting with Relevant Govt. Dept. on Micro - -

Monthly Reporting and Planning Meeting - 3,150.00

Organising Cluster Level Legal Camps - -

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 - -

Situation analysis and strategic livelihood - 2,370.00

Outcome-2

Awareness on livestock rearing and management - -

Establishment and Support for Farmers Resource Center - -

Input Provision for Collective Farming Inclusive of Women - -

Folk - -

Input Supply for Promotion of Model Nutrition Garden - -

Interface Meeting with Local Govt Dept. for Input - -

Orientation and Input Provision for Model Nutritional Garden - -

for each Farm Families. - -

Orientation of Livestock Management and Care - -

Orientation on Importance and Role of Smallholders - -

Orientation on Livestock Management and Care - -

Orientation on Value Addition of Two Major MFP/ NTFP - -

Provision of Block/ District Level Farmers Fair - -

Provision of Travel Expenses for Smallholder - -



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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of the Financial Statement

	F.Y.2021-22	F.Y.2020-21
Outcome-3		
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 discredination and violence	-	-
Formation of an GP level network for most marginalised section inclusive of all category (i.e. widow, widower, landless, orphand, disabled etc)	-	-
Input Provision for IGP Support	-	-
Interface meeting with relevant govt. departments	-	-
Provision for Periodic Health Checkup Camp for PLWD	-	-
Strengthening of Committee of PLWD	-	-
Staff Travel and Conveyance		
Programme Coordinator	-	7,767.00
Animator/Volunteer	-	17,602.00
Covid-19 Support Expenses	-	1,05,914.00
Administration Cost		
Director travel/ Fuel & Maintenance	-	6,432.00
Field Office Administration	-	4,500.00
Postage and Telephone	-	721.00
Stationary and Printing Cost	-	2,915.00
CI Accompaniment	-	-
TOTAL Rs.	-	6,44,549.00

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

Community Engagement

Maintainence of Village Level Registers	-	-
Setting up to Help Centre for FRA at District Level	4,000.00	21,000.00

Field Facilitation Cost

Honorarium to CSO Head	-	8,000.00
Honorarium to Accountant	-	20,000.00
Honorarium to District Coordinator	-	60,000.00
Honorarium to Cluster Coordinator	-	2,40,000.00
Travel to CSO Head	-	-
Travel to District Coordinator	-	9,000.00
Travel to Cluster Coordinator	-	1,03,832.00



P. Paul

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.2021-22	F.Y.2020-21
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Administration Cost

Administrative Expenses - 12,445.95

Bank Charges - -

Non Recurring Expenses

Laptop - -

Printer - -

TOTAL Rs.

4,000.00

4,74,277.95

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

Livelihood Promotion

1 Day Training of Women and Men on Organic Farming - 12,490.00

Implements and Tools for the Women Group - 1,20,000.00

NTPF 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 - -

Administration & Personnel Cost

Local Transport - 32,391.00

Travel Cost for Partners Meeting - 7,322.00

Salary to Community Worker - 1,28,000.00

Stationery & Photocopy - 6,720.00

Bank Charges - 1,091.94

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.

9,82,621.94



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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.2021-22	F.Y.2020-21

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

Intervention with Learning Centre and Health

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

Livelihood Promotion

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

Meeting and Capacity Building for Strengthening the Community

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

Staff Salary and Travel

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

Admin and Personnel Cost

Communication	9,802.00	2,541.00
Monitoring Visit by Chief Functionery	23,677.00	2,090.00
Part Time Accountant	54,000.00	18,000.00
Stationery & Photocopy	11,748.00	2,670.00
Bank Charges	666.40	1,343.19

11,77,999.40	2,83,624.19
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SCHEDULE [9.5] : Women's Worker Forum

Administration Cost

Bank Charges	1,945.00	-
	1,945.00	-



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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.2021-22

F.Y.2020-21

SCHEDULE [11.1] : Gram Nirman

Programme Expenses

a. Activity Personnel

Salary of the Programme Coordinator	-	1,56,897.00
Salary to the Animator/Volunteers	-	2,60,744.00
Part time accountant	-	67,897.00

b. Non Personnel Input Costs

Outcome-1

Block Level Workshop on PESA, FRA/ Gram Sabha Formation and Strengthening of Community Institutions	-	-
Formation and Strengthening of Legal Cell	-	-
Interface Meeting with Relevent Govt. Dept. on Micro Monthly Reporting and Planning Meeting	-	-
Organising Cluster Level Legal Camps	-	3,150.00
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	-	-
Situation Analysis and Strategic Livelihood	-	2,370.00

Outcome-2

Awareness on livestock rearing and management	-	-
Establishment and Support for Farmers Resource Center	-	-
Input Provision for Collective Farming Inclusive of Women Folk	-	-
Input Supply for Promotion of Model Nutrition Garden	-	-
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	-	-
Orientation on Importance and Role of Smallholders	-	-
Orientation on Livestock Management and Care	-	-
Orientation on Value Addition of Two Major MFP/ NTFP	-	-
Provision of Block/ District Level Farmers Fair	-	-
Provision of Travel Expenses for Smallholder	-	-

Outcome-3

Awareness program to community leaders and most marginalised section to address gender discredination 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	-	-
Interface meeting with relevant govt. departments	-	-
Provision for Periodic Health Checkup Camp for PLWD	-	-
Strengthening of Committee of PLWD	-	-
Sensitization and Concept Sharing Workshop	-	4,270.00
Strengthening SHG's in their Financial	-	3,370.00

Staff Travel and Conveyance

Programme Coordinator	-	7,767.00
Animator/Volunteer	-	17,602.00

Administration Cost

Director travel/ Fuel & Maintenance	-	6,432.00
Field Office Administration	-	4,500.00
Postage and Telephone	-	721.00
Stationary and Printing Cost	-	2,915.00
CI Accompaniment	-	-
Covid-19 Support Expenses	-	1,05,914.00

TOTAL Rs.

6,44,549.00

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.2021-22	F.Y.2020-21
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**SCHEDULE [11.2] : Effective Implementation of
Community Forest Rights (CFR) in the Simdega District
of Jharkhand**

Community Engagement

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

Field Facilitation Cost

Honorarium to CSO Head	-	8,000.00
Honorarium to Accountant	-	20,000.00
Honorarium to District Coordinator	-	60,000.00
Honorarium to Cluster Coordinator	-	2,40,000.00
Travel to CSO Head	-	-
Travel to District Coordinator	-	9,000.00
Travel to Cluster Coordinator	-	1,03,832.00

Administration Cost

Administrative Expenses	-	12,445.95
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Bank Charges

Non Recurring Expenses

Laptop	-	-
Printer	-	-

TOTAL Rs.

4,74,277.95

**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	-	1,20,000.00
NTPF 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
Oorientation Meeting to 5 village GS Members for Development	-	24,880.00



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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.2021-22	F.Y.2020-21
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	-		-
<u>Administration & Personnel Cost</u>			
Local Transport	-		32,391.00
Travel Cost for Partners Meeting	-		7,322.00
Salary to Community Worker	-		1,28,000.00
Stationery & Photocopy	-		6,720.00
Bank Charges	-		1,091.94
Communication	-		12,070.00
Monitoring Visit	-		18,174.00
Part time Accountant	-		27,000.00
Resource person travel and accomdation	-		18,000.00
Support to CW to senior colleagues	-		75,000.00
TOTAL Rs.	-		9,82,621.94

SCHEDULE [11.4]: 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	12,479.00
Joint Meeting with CSO's	20,390.00	-
Consultation with Policy Makers	20,099.00	-

Intervention with Learning Centre and Health

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

Livelihood Promotion

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

Meeting and Capacity Building for Strengthening the Community

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

Staff Salary and Travel

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



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.2021-22	F.Y.2020-21
Travel Cost for Partners Meet	10,100.00	-
Admin and Personnel Cost		
Communication	9,802.00	2,541.00
Monitoring Visit by Chief Functionery	23,677.00	2,090.00
Part Time Accountant	54,000.00	18,000.00
Stationery & Photocopy	11,748.00	2,670.00
Bank Charges	666.40	1,343.19
	11,77,999.40	2,83,624.19

SCHEDULE [11.5]: Women's Worker Forum

Administration Cost

Bank Charges	1,945.00	-
	1,945.00	-



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SCHEDULE: 04 FIXED ASSETS [FOREIGN PROJECTS]

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

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK				DEPRECIATION		WRITTEN DOWN VALUE		RATE OF DEPRN	
	As At 01.04.2021	ADDITIONS	DELETIONS	As at 31.03.2022	UPTO 31.03.2021	FOR THE YEAR	UPTO 31.03.2022	AS AT 31.03.2022		AS AT 31.03.2021
<i>Asset out of Grant fund</i>										
Laptop, Computer & Peripherals	3,09,775.00	-	-	3,09,775.00	2,84,601.64	10,069.34	2,94,670.98	15,104.02	25,173.36	40%
Bicycle	17,235.00	-	-	17,235.00	15,730.00	226.00	15,956.00	1,279.00	1,505.00	15%
Furniture & Fixtures	77,482.00	-	-	77,482.00	45,725.20	3,176.00	48,901.20	28,580.80	31,756.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	27,440.00	1,038.00	28,478.00	5,872.00	6,910.00	15%
Printer	15,000.00	-	-	15,000.00	11,804.00	479.00	12,283.00	2,717.00	3,196.00	15%
Camera	22,640.00	-	-	22,640.00	16,489.00	923.00	17,412.00	5,228.00	6,151.00	15%
Vehicle	79,207.00	-	-	79,207.00	66,369.30	1,926.00	68,295.30	10,911.70	12,837.70	15%
TOTAL	5,55,689.00	-	-	5,55,689.00	4,68,159.14	17,837.34	4,85,996.48	69,692.52	87,529.86	



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 31st MARCH 2022.**

A. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.



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- 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.

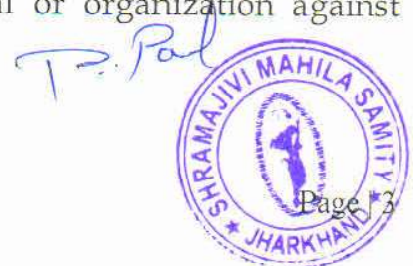
4. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of project period of grant on prorata basis, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued 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 01.04.2021 to 31.03.2022 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 2020-21 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 2020-21 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: 24.09.2022
UDIN: 22057426AUQGBO3665

For & On behalf of
SHARMAJIVI MAHILA SAMITY




Purabi Paul
Secretary