



**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 2023, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2023, and its surplus for the year ended on that date

**Basis of Opinion**

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



## Responsibilities of the Management for the Financial Statements

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

## Auditor's Responsibilities for the Audit of the Financial Statements

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





sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

#### Other Matter

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



## Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2023:

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







- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For & on behalf:

S. Sahoo & Co.

Chartered Accountants

Firm No.: 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M. No: - 057426

UDIN: - 23057426BGTJ UW4448

Place: New Delhi

Date: 18.09.2023

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

**FOREIGN PROJECTS**

**AMOUNT IN INR**

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

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
<b>SOURCES OF FUNDS</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	17,293.81	26,985.67
b. Project Fund	[02]	8,77,656.81	7,47,553.00
c. Asset Fund	[03]	83,890.52	69,692.52
		9,78,841.14	8,44,231.19
<b>II. LOAN FUNDS:</b>			
a. Secured Loans			
b. Unsecured Loans			
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>9,78,841.14</b>	<b>8,44,231.19</b>
<b>APPLICATION OF FUNDS</b>			
<b>I. FIXED ASSETS</b>			
Gross Block	[04]	6,00,688.00	5,55,689.00
Less: Accumulated Depreciation		5,16,797.48	4,85,996.48
Net Block		83,890.52	69,692.52
<b>II. INVESTMENTS</b>			
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Cash & Bank Balance	[05]	9,04,677.62	7,84,265.67
b. Security Deposit (Simdega Office)			
	<b>A</b>	9,04,677.62	7,84,265.67
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[06]	9,727.00	9,727.00
b. Unspent Grant Balance	[07]		
	<b>B</b>	9,727.00	9,727.00
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	8,94,950.62	7,74,538.67
<b>TOTAL Rs.</b>	<b>[ I+II+III ]</b>	<b>9,78,841.14</b>	<b>8,44,231.19</b>
		0.00	0.00
<b>Significant Accounting Policies and Notes to Accounts</b>	[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. (Dr.) Subhajit Sahoo, FCA, LLB**

Partner

M No. 057426

Place :New Delhi

Date: 18-09-2023

For & on behalf :

**Shramajivi Mahila Samity**

**Purabi Paul**

Secretary



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

**FOREIGN PROJECTS**

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

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
<b>I. INCOME</b>			
Grants	[08]	36,86,443.25	7,49,498.00
Bank Interest		18,008.00	23,191.00
Current Liabilities Written off			
<b>TOTAL Rs.</b>		<b>37,04,451.25</b>	<b>7,72,689.00</b>
<b>II. EXPENDITURE</b>			
Grant Related Expenses [Restricted Fund]*	[09]	35,72,431.90	11,79,944.40
Adminstrative & Other Programme Expenses		11,607.40	97.35
Depreciation	[04]	30,801.00	17,837.34
Depreciation transferred to Asset Fund	[04]	30,801.00	17,837.34
<b>TOTAL Rs.</b>		<b>35,84,039.30</b>	<b>11,80,041.75</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>1,20,411.95</b>	<b>(4,07,352.75)</b>
<b>IV. EXCESS OF INCOME OVER EXPENDITURE</b>			
<b>TRANSFERRED TO GENERAL FUND</b>		<b>(9,691.86)</b>	<b>15,864.06</b>
<b>TRANSFERRED TO PROJECT FUND</b>		<b>1,30,103.81</b>	<b>(4,23,216.81)</b>
<b>Significant Accounting Policies and Notes to Accounts</b>	<b>[11]</b>		

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

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

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

Place : New Delhi  
Date: 18-09-2023

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

**Purabi Paul**  
Secretary





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

**FOREIGN PROJECTS**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023**

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
<b>RECEIPTS</b>			
Cash & Bank Balance B/f			
Cash in Hand		-	9,167.00
Cash at Bank		7,84,265.67	11,82,451.42
Grants	[10]	36,86,443.25	7,49,498.00
Bank Interest		18,008.00	23,191.00
<b>TOTAL Rs.</b>		<b>44,88,716.92</b>	<b>19,64,307.42</b>
<b>PAYMENT</b>			
Grant Related Expenses [Restricted Fund]	[09]	35,72,431.90	11,79,944.40
Adminstrative & Other Programme Expenses		11,607.40	97.35
Cash & Bank Balance c/d			
Cash in Hand		44.00	-
Cash at Bank		9,04,633.62	7,84,265.67
<b>TOTAL Rs.</b>		<b>44,88,716.92</b>	<b>19,64,307.42</b>

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



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

Purabi Paul  
Secretary



Place :New Delhi  
Date: 18-09-2023



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

**FOREIGN PROJECTS**

**Schedules forming part of the Financial Statement**

**SCHEDULE [01] : GENERAL FUND**

	F.Y.: 2022-23	F.Y.: 2021-22
Opening Balance	26,985.67	11,121.61
Add:- Excess of Income Over Expenditure		
Transferred from Income & Expenditure	(9,691.86)	15,864.06
<b>TOTAL Rs.</b>	<b>17,293.81</b>	<b>26,985.67</b>

**SCHEDULE [02] : PROJECT FUND**

**Empowerment of worker women to lead a dignified life and be able to make decisions**

Opening Project Fund Balance	-	-
Add :- Grant Received During The Year	5,00,000.00	-
Add :- Interest Earned on Grant Funds	4,098.00	-
Less :- Grant Utilised during the Year	5,03,081.47	-
	<b>1,016.53</b>	<b>-</b>

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

Opening Project Fund Balance	-	-
Add :- Grant Received During The Year	31,46,489.25	-
Add :- Interest Earned on Grant Funds	4,831.00	-
Less :- Grant Utilised during the Year	22,74,679.97	-
Less:- Grant Refunded	-	-
	<b>8,76,640.28</b>	<b>-</b>

**Gram Nirman**

Opening Project Fund	-	-
Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	-	-
Less :- Grant Refunded	-	-
	<b>-</b>	<b>-</b>

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

Opening Project Fund	0.00	11,70,769.81
Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	7,229.59
Less :- Grant Utilised during the Year	-	11,77,999.40
Less :- Grant Refunded	-	-
	<b>0.00</b>	<b>0.00</b>

**Women Workers Forum**

Opening Project Fund	7,47,553.00	-
Grant Received During The Year	39,954.00	7,49,498.00
Add :- Interest Earned on Grant Funds	7,163.46	-
Less :- Grant Utilised during the Year	7,94,670.46	1,945.00
	<b>-</b>	<b>7,47,553.00</b>

**TOTAL Rs.**

**8,77,656.81**      **7,47,553.00**



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

**FOREIGN PROJECTS**

**Schedules forming part of the Financial Statement**

	F.Y.: 2022-23	F.Y.: 2021-22
<b><u>SCHEDULE [03] : ASSET FUND</u></b>		
Opening Balance	69,692.52	87,529.86
Add: Assets Purchased During The Year	44,999.00	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	30,801.00	17,837.34
<b>TOTAL Rs.</b>	<b>83,890.52</b>	<b>69,692.52</b>
<b><u>SCHEDULE [05] : CASH &amp; BANK BALANCE</u></b>		
Cash in hand	44.00	-
<b><u>Cash at Bank:</u></b>		
FCRA Designated A/c- SBI (A/c No - 40090373513)	984.00	7,47,553.00
FCRA Utilization A/c - Union Bank (A/c No - 520281000389371)	8,95,089.93	28,390.98
<b><u>Sub FC A/c</u></b>		
Union Bank (A/c No - 520101242449596)	1,268.69	1,232.69
Union Bank (A/c No - 520101248633615)	7,291.00	7,089.00
<b>TOTAL Rs.</b>	<b>9,04,677.62</b>	<b>7,84,265.67</b>
<b><u>SCHEDULE [06] : CURRENT LIABILITIES</u></b>		
Inter Project Advance	9,727.00	9,727.00
<b>TOTAL Rs.</b>	<b>9,727.00</b>	<b>9,727.00</b>
<b><u>SCHEDULE [08] : GRANTS</u></b>		
<i>ASW Project (Empowerment of worker women to lead a dignified life and be able to make decisions)</i>	5,00,000.00	-
<i>Global Alliance Against Traffic in Women (Women Workers Forum)</i>	39,954.00	7,49,498.00
<i>IM Sweden (To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand)</i>	31,46,489.25	-
<b>TOTAL Rs.</b>	<b>36,86,443.25</b>	<b>7,49,498.00</b>
<b><u>SCHEDULE [09] : Grant Related Expenses [Restricted Fund]</u></b>		
<b><u>Project Funded by Aktionsgemeinschaft</u></b>		
<b><u>Solidarische Welt. e.V. (ASW) (Schedule-9.1)</u></b>		
Empowerment of worker women to lead a dignified life and be able to make decisions	5,03,081.47	-
<b><u>Project Funded by IM Sweden (Schedule-9.2)</u></b>		
To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand	22,74,679.97	-
<b><u>Project Funded by GAATW (Schedule-9.3)</u></b>		
Towards Realising Women's Rights in Context of Labour and Migration	-	11,77,999.40
<b><u>Project Funded by GAATW (Schedule-9.4)</u></b>		
Women Workers Forum	7,94,670.46	1,945.00
<b>TOTAL Rs.</b>	<b>35,72,431.90</b>	<b>11,79,944.40</b>





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

**FOREIGN PROJECTS**

**Schedules forming part of the Financial Statement**

F.Y.: 2022-23

F.Y.: 2021-22

**SCHEDULE [10]: GRANTS**

<i>ASW Project (Empowerment of worker women to lead a dignified life and be able to make decisions)</i>	5,00,000.00	-
<b>IM Sweden</b> (To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand)	31,46,489.25	-
<i>Global Alliance Against Traffic in Women (Women Workers Forum)</i>	39,954.00	7,49,498.00
<b>TOTAL Rs.</b>	<b>36,86,443.25</b>	<b>7,49,498.00</b>

**SCHEDULE [9.1]: Empowerment of worker women to lead a dignified life and be able to make decisions**

**Programme Expenses**

Sustainable Practices by Women Workers Group	57,400.00	-
Leadership Training on the Right of working women	10,598.00	-
Organising Camps for workers women Federation	21,537.00	-
Organising Women's Conference on special days	35,000.00	-
Orientation and strategy formulation of women worker	12,070.00	-
To Document the stories of Women's Challenge	10,275.00	-
Village Level Sharing Meeting with Group Leaders	8,420.00	-
<b>Staff Salary and Travel</b>		
Honorarium to Project Leader	96,000.00	-
Honorarium to Village Mobilizers	1,44,000.00	-
Travel to Project Leader	5,158.00	-
Travel to Village Mobilizers	9,601.00	-
<b>Administration Cost</b>		
Communication	4,241.00	-
Monitoring Visits by CF	8,035.00	-
Office Overhead	10,600.00	-
Part time Accountant	48,000.00	-
Stationary and Photocopy	11,881.00	-
Audit Cost	10,030.00	-
Bank Charges	235.47	-
<b>TOTAL Rs.</b>	<b>5,03,081.47</b>	<b>-</b>



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

**FOREIGN PROJECTS**

**Schedules forming part of the Financial Statement**

F.Y.: 2022-23

F.Y.: 2021-22

**SCHEDULE [9.2] : To establish the dignity and respect of single women through sustainable livelihood and gender equality and Sustainable Livelihood and Inclusion of Single Women in Six Districts of Jharkhand**

**Project Staff Cost**

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

**Direct Project Costs**

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

**Direct Project Travel cost**

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

**Project Support Costs**

Audit cost	10,030.00	
Chief Functionary (8 days For Guideness, Monitoring)	72,000.00	
Electricity & Water	3,472.00	
IT Security-SPL Approved by IM	40,132.00	
Office Assistant	66,020.00	
Office Rent (City/ Field)	58,500.00	
Part Time Accountant	1,40,268.00	
Stationery & Postage	9,370.00	
Travel for Chief Functionary and Accountant-(Need Based)	24,235.00	
Bank Charges	1,034.97	

**Project Capital Equipment**

Computer & Peripherals	44,999.00	
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**TOTAL Rs.**

**22,74,679.97**





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

**FOREIGN PROJECTS**

Schedules forming part of the Financial Statement

F.Y.: 2022-23

F.Y.: 2021-22

**SCHEDULE [9.3] : Towards Realising Women's Rights in  
Context of Labour and Migration**

**Programme Expenses**

**Consultation and Advocacy**

Meeting and Consultation with Forest Department	-	7,000.00
Joint Meeting with CSO's	-	20,390.00
Consultation with Policy Makers	-	20,099.00

**Intervention with Learning Centre and Health**

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

**Livelihood Promotion**

Training & Strengthening of Collective Women Farmers	-	46,083.00
Capacity Building Trg. To Marginal Women Farmers	-	36,610.00
Sensitization and Concept Sharing Workshop	-	27,000.00
Training and Input Support to Marginal Families	-	15,805.00
Input Provision for Non Farm Based Collection	-	40,350.00
Provision for Livestock to Most Marginalized	-	50,164.00
Orientation on Major MFP/NTFP Collection	-	15,451.00
Camps for Reverse Retmee Migrants on Social	-	23,820.00

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

Making Data on Women & Girl and Its Works	-	13,600.00
Orientation and Capacity Building of PRI's and Gram Sabha	-	24,394.00
Panchyat Level Workshop with Village Leaders	-	24,010.00
Conducting Cluster Level Legal Camps	-	24,783.00
Mobilization of Women Groups to Improve their	-	11,430.00

**Staff Salary and Travel**

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

**Admin and Personnel Cost**

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

**11,77,999.40**



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

**FOREIGN PROJECTS**

**Schedules forming part of the Financial Statement**

F.Y.: 2022-23

F.Y.: 2021-22

**SCHEDULE [9.4] : Women's Worker Forum**

**Programme Expenses**

**Consultation and Advocacy**

Meeting and Consultation with Forest Department  
Joint Meeting with CSO's

6,385.00  
20,809.00

-  
-

**Intervention with Learning Centre and Health**

Meeting with Teachers and Parents

12,682.00

-  
-

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

Orientation on Reproductive Health Rights  
Sharing Meeting of Group Women  
Capacity Building for CW & Group leaders on video  
Conducting the Legal Literacy Training on Labour  
Training and Strategy Planning for community worker  
Organizing women conferences on special days

16,011.00  
13,640.00  
12,070.00  
12,061.00  
12,070.00  
36,915.00

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**Collective Actions**

Camps for reverse returnee migrants on social entitlement  
Sustainable practices by women workers groups

14,990.00  
35,080.00

-  
-

**Staff Salary and Travel**

Resource Person Fees  
Salary to Community Workser(Dumuria)  
Senior Staff  
Salary to Learning Facilitators  
Travel and Accommodation of Resource Person  
Travel for Learning Facilitators and Community Worker  
Travel of Senior Staff  
Travel Cost for Partners Meet

11,000.00  
72,000.00  
1,70,000.00  
1,10,000.00  
9,228.00  
22,523.00  
5,176.00  
78,698.00

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**Admin and Personnel Cost**

Communication  
Monitoring Visit by Chief Functionery  
Part Time Accountant  
Stationery & Photocopy  
Audit Cost  
Bank Charges

6,690.00  
12,435.00  
80,000.00  
10,298.00  
12,036.00  
1,873.46

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1,945.00

**7,94,670.46**

**1,945.00**





# 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	UPTO	FOR THE YEAR	UPTO	VALUE		
	01.04.2022								31.03.2023	
<b>Asset out of Grant fund</b>										
Laptop, Computer & Peripherals	3,09,775.00	44,999.00	-	3,54,774.00	2,94,670.98	24,041.00	3,18,711.98	36,062.02	15,104.02	40%
Bicycle	17,235.00	-	-	17,235.00	15,956.00	192.00	16,148.00	1,087.00	1,279.00	15%
Furniture & Fixtures	77,482.00	-	-	77,482.00	48,901.20	2,858.00	51,759.20	25,722.80	28,580.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	28,478.00	881.00	29,359.00	4,991.00	5,872.00	15%
Printer	15,000.00	-	-	15,000.00	12,283.00	408.00	12,691.00	2,309.00	2,717.00	15%
Camera	22,640.00	-	-	22,640.00	17,412.00	784.00	18,196.00	4,444.00	5,228.00	15%
Vehicle	79,207.00	-	-	79,207.00	68,295.30	1,637.00	69,932.30	9,274.70	10,911.70	15%
<b>TOTAL</b>	<b>5,55,689.00</b>	<b>44,999.00</b>	<b>-</b>	<b>6,00,688.00</b>	<b>4,85,996.48</b>	<b>30,801.00</b>	<b>5,16,797.48</b>	<b>83,890.52</b>	<b>69,692.52</b>	



## Schedule-11

**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 2023.**

#### **A. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

2. ***Fixed Assets:*** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
  - a) Assets purchased out of grant received 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.-02 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 01.04.2022 to 31.03.2023 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. AAKAS5029GE20214 dated 28-05-2021. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.
  - c) Foreign Contribution Regulation Act, 2010 vide registration no. - 337820016 with the Ministry of Home Affairs to receive foreign





contribution. The organization has submitted the information through FC-4 Return for the year 2021-22 before the due date.

d) PAN of the Organization is AAKAS5029G.

For & On behalf of

**S. SAHOO & CO**

**Chartered Accountants**

FRN: 322952E



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

**Partner**

**M No: 057426**

**Place: New Delhi**

**Date: 18-09-2023**

For & On behalf of

**SHARMAJIVI MAHILA SAMITY**

**[Purabi Paul]**

**Secretary**

