

**SAMPADA GRAMEEN MAHILA SANSTHA
(SANGRAM)**

REG NO: - F-001456 (SNG)

PAN: AAAAS1569B

**A) Auditors Report under Maharashtra Public Trust Act,
1950**

B) Financial Statements for FY 2022-23.

C) Income Tax Return & Computation Sheet

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	05/09/2023



KARANDIKAR & CO

Chartered Accountants (FRN: -145382W)

101, Shukrawar Peth, Madhavnagar, Sangli -416406

Email-id: cakarandikar19@gmail.com

Mobile No: 7507733765

CA RUCHIRA NIKHIL KARANDIKAR

Proprietor (Mem No.: - 179640)



INDEPENDENT AUDITOR'S REPORT

To,
The Trustees,
Sampada Grameen Mahila Sanstha
Sangli

Report on the Financial Statements

We have audited the accompanying financial statements of **Sampada Grameen Mahila Sanstha** ("the trust"), which comprises the Balance Sheet as at **31st March 2023** and the Income and Expenditure Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Trustees are responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Principles generally accepted in India including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of The Maharashtra Public Trust Act (title substituted for "The Bombay Public Trust Act, 1950") ("the Act") for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control and ensuring their operating effectiveness and the accuracy and completeness of the accounting records, relevant to the preparation and presentation of financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

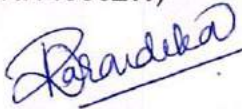
Opinion

In our opinion and to the best of our information and according to the explanations given to us, and on representations obtained from the trustee's, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the trust as at **31st March 2023** and its **Surplus** for the year ended on the date.

Report on other Legal and Regulatory Requirements

As required by sub-section 2 of section 33 and 34 of the Maharashtra Public Trust Act (title substituted for "The Bombay Public Trust Act, 1950" we have enclosed a report herewith.

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)



CA Ruchira Nikhil Karandikar
Proprietor
M. No. 179640



Place: Sangli
Date: 5th September 2023
UDIN: 23179640BGWZCQ4397

Ruchira Nikhil Karandikar

B. Com, A.C.A.

Mem. No. 179640

F.R.N. 145382W

Email id: -topkarruchi0231@gmail.com



KARANDIKAR & CO

CHARTERED ACCOUNTANTS

101, Shukrawar Peth,

Madhavnagar, Sangli -416406

Mobile No: -+91 7507733765

REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB - SECTION 33, 34 AND
RULE 19 OF THE BOMBAY PUBLIC TRUST ACT, 1950

Registration No.: F- 0001456 (Sangli)

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli

For the year ended: 31st March 2023

Particulars	Remarks
(a) Whether accounts are maintained regularly and in accordance with the provision of the act and the rules	Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts;	Yes
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts ;	Refer Note below
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditors were produced before him ;	Yes
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time with the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with ;	Yes
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
(g) Whether any property or funds of the trust were applied for any object or any purpose other than object or purpose of the trust ;	No
(h) The amount of outstanding for more than one year and the amounts written off, if any ;	Yes (TDS of FY 12-13 - Rs.18,801 FY 13-14 - Rs.5,778) BSNL deposit - Rs.949
(i) Whether tenders were invited for repairs of construction involving expenditure exceeding Rs 5000 /-;	Yes
(j) Whether any money of the public trust has been invested contrary to the provision of Section 35 ;	No
(k) Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;	No
(l) All case of irregular, illegal or improper expenditure, of failure or omission to recover moneys or other property belonging to the public to the public trust or if loss or waste of money or other property there of, 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 trustees or any other person while in the management of the trust ;	NIL
(m) Whether the budget has been filed in the form provided by rule 16A;	Yes
(n) Whether the maximum and minimum number of the trustee maintained;	Yes
(o) Whether the meetings are held regularly as provided in such instrument;	Yes
(p) Whether the minute books of the proceedings of the meeting is maintained;	Yes
(q) Whether any of the trustees has any interest in the investment of the trust;	No
(r) Whether any of the trustee is a debtor or creditor of the trust;	No
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	Yes
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner ;	Refer Notes to Accounts

As per our report of even date

For Karandikar & Co.

Chartered Accountants

(FRN:145382W)

CA Ruchira N. Karandikar

Proprietor

M.No.179640

Place: Sangli

Date: 05/06/2023

UDIN: 23179640BGWZCQ4397



Note : Cash balance as on 31/03/2023 is not physically verified. The balance as per the certificate given by the trustee is relied upon.

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule - 32]

Statement of Income Liabe to Contribution for the year ending: 31/03/2023

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F- 0001456 (Sangli)

Sr. No.	Particulars		Amount (in ₹)
I	Income as shown in the Income and Expenditure Account (Schedule IX)	2,72,76,281.35	2,72,76,281.35
		-	
II	Items not chargeable to contribution under Section 58 and Rule – 32;		
	(i) Donations received from other Public Trust, Dharmadas & Foreign Grants		2,06,56,896.70
	(ii) Grants received from Government and Local authorities		57,61,331.65
	(iii) Interest on sinking or Depreciation Fund		-
	(iv) Amount spent for the purpose of secular Education		-
	(v) Amount spent for the purpose of medical Relief		-
	(vi) Amount spent for the purpose of veterinary Treatment		-
	(vii) Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		-
	(viii) Deduction out of income from lands used for agriculture purpose:		-
	a) Land Revenue and Local Fund Cess		-
	b) Rent payable to superior landlord.		-
	c) Cost of production, if lands are cultivated by trust.		-
	(ix) Deduction out of income from lands used for non-agriculture purpose:		-
	a) Assessment, cases and other Government or Municipal Taxes –		-
	b) Ground rent payable to superior landlord		-
	c) Insurance Premium		-
	d) Repairs at 10 % of gross rent of building		-
	e) Cost of collection at 4% of gross rent of building let out.		-
	(x) Cost of collection of income or receipts from securities, stocks etc. at 1% of such income		-
	(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10% of the estimated gross annual rent.		-
	Gross Annual Income Chargeable to contribution		8,58,053.00

"Certified that while claiming deductions admissible under the above schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deductions"

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
SCHEDULE - IX D (Vide Rule 19 (2A))

Information to be submitted by the auditor along with Audit Report under sub section (1) of section 34 of the Maharashtra Public Trust Act

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)

Sr. No.	Particulars	Details	
1	PAN of the Trust	AAAAS1569B	
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961)	AAAAS1569BF20214 dated 31/05/2021	
3	Acknowledgement No. with date of filing of the	Acknowledgement No.	Financial Year
		890214271251220	2019-20
		879453860231121	2020-21
		511796121200922	2021-22
4	PAN of all Trustees	Name of Trustee	PAN No.
		Meena Sheshu	AQJPS0453C
		Shital Pratap	APRPP9758A
		Prabha P. Kulkarni	ABFPK1761L
		Sujata Kulkarni	AKEPK1069P
		Pratibha T Mulik	BGTPM9340K
		Saee Jinpal Patil	ALJPP5737B
		Priya Mohan Prabhu	ANCPP4536H

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar

Proprietor

M.No.179640

Place: Sangli

Date: 05/09/2023

UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

Prabha Kulkarni

General Secretary

Meena Sheshu

Treasurer

S. Pratap

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2023
Consolidated (FC & Non FC)

FUNDS & LIABILITIES	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)
Trust's Funds or Corpus			Immovable Properties (at cost)		
SANGRAM Corpus Fund	3,00,00,000.00	3,00,00,000.00	As per Last Balance Sheet	1,91,683.44	2,10,981.60
Earmarked Fund for Fixed Asset	32,79,701.38	33,43,935.98	Add : Additions / (Deletion)	-	-
			Less : Depreciation	17,368.34	19,298.16
			Closing Balance	1,74,315.10	1,91,683.44
			Movable Properties (at cost)		
			As per Last Balance Sheet	32,55,181.90	24,27,044.45
			Add : Additions / (Deletion)	7,29,759.00	13,54,388.00
			Less : Depreciation	7,31,560.01	5,26,250.55
			Closing Balance	32,53,380.90	32,55,181.90
Other Earmarked Funds (Schedule A)			Investments		
(Created under the provision of trust deed or scheme or out of the Income)			Corpus Fund Investments	3,00,00,000.00	3,00,00,000.00
FC Funds			Project Fund - Investment	49,71,763.00	50,00,000.00
Opening Balance as per last year	1,91,31,498.55	1,54,06,628.63			
Add:- Transfer from I & E Account	(1,02,554.10)	37,24,869.92	Loans (Secured or Unsecured)		
Closing Balance	1,90,28,944.45	1,91,31,498.55	Good / Doubtful	-	-
			Other Loans	-	-
Non - FC Funds			Grants Receivable		
Opening Balance as per last year	1,74,000.92	4,99,529.00	Non - FC Funds	3,29,053.15	10,96,812.36
Add:- Transfer from I & E Account	2,37,735.08	(3,25,528.08)			
Closing Balance	4,11,736.00	1,74,000.92	Advances:		
SANGRAM Reserve Fund	12,538.75	12,538.75	To Trustees	-	-
Loans (Secured or Unsecured)			To Employees	-	-
From trustee	-	-	To Others	6,89,922.81	-
From Others	-	-	TDS Receivable FY 2012-13	-	18,801.00
			TDS Receivable FY 2013-14	-	5,778.00
Liabilities:			TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
For expenses: Payable	4,15,008.00	13,27,210.00	TDS Receivable FY 2021-22	-	1,70,992.00
For advances	6,89,922.81	-	TDS Receivable FY 2022-23	2,39,950.00	-
For other reimbursements payable	4,000.00	-	Old Refund Adjusted against AY 2018-19	7,15,760.00	5,35,370.00
Income and Expenditure Account :			Deposits:		
Balance as per Last Balance Sheet	3,52,802.51	3,44,191.11	BSNL Deposit	-	949.00
Add : Surplus	6,49,053.26	8,611.40	Office Deposit	60,000.00	60,000.00
Less: Deficit (as per I & E Account)	-	-	Appeal deposit (Income Tax) AY2018-19	8,10,216.00	8,10,216.00
Closing Balance of I & E A/c	10,01,855.77	3,52,802.51	Cash & Bank Balances		
			(a) Bank Accounts		
			FC Accounts	1,20,81,574.94	1,23,81,602.04
			Non - FC Accounts	13,54,814.75	6,56,224.46
			(b) With Trustee	5,959.31	1,379.31
			(c) With the manager	-	-
Total ₹	5,48,43,707.15	5,43,41,986.71	Total ₹	5,48,43,707.15	5,43,41,986.71

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Prabha Kulkarni

Meena Saraswati. Seshu

S. Batap

**THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]**

**Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2023
Consolidated (FC & Non FC)**

EXPENDITURE	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	Income	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
To Expenditure in respect of Properties			By Rent		
Reimbursement	-	-	Accrued	-	-
SANGRAM Exps	-	-	Realised	-	-
			By Interest		
To Other Expenses	-	-	Accrued	-	-
To Establishment Expenses	-	-	Realised	-	-
To Legal Fees	-	-			
To Audit Fees	1,97,650.00	1,97,650.00	On Bank Account		
To Contribution & Fees	-	-	- Saving Account	17,724.00	17,684.00
To Admin Expenses	-	-	- Fixed Deposit	23,36,601.00	25,35,676.40
To amounts written off (Deposit)	949.00	-			
To Depreciation on Fixed Assets	25,734.74	26,586.24	By Earmarked Grants Received	2,40,77,116.35	3,01,85,558.66
			By Donation in Cash or Kind	2,60,000.00	3,60,000.00
To Amounts Transferred to Project Funds (Unspent Balance)	10,05,494.29	37,92,573.30	By Amounts Transferred from Project Funds (Unspent Balance)	1,02,554.10	10,24,741.36
To Expenditure on objects of the trust			By General Grants Received	5,84,840.00	-
(a) Religious	-	-			
(b) Educational	-	-			
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	2,54,99,954.16	3,00,98,239.48			
To Surplus carried over to Balance Sheet	6,49,053.26	8,611.40	By Deficit Carried over to Balance Sheet	-	-
Total ₹	2,73,78,835.45	3,41,23,660.42	Total ₹	2,73,78,835.45	3,41,23,660.42

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Babha Kulkarni

Neena Braswath Desai

S. Pratap

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2023
Consolidated (FC & Non FC)

RECEIPTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	PAYMENTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
<u>To Opening Balance</u>					
Cash in Hand	1,379.31	3,131.31			
Bank Balances	1,30,37,826.50	83,24,387.32			
<u>To Funds / Earmarked Grants Received</u>	2,46,61,956.35	3,04,38,097.41	<u>By Payments from Fund (Expenses)</u>	2,34,97,465.24	2,56,68,178.28
<u>To Project Fund Investment</u>	-	3,29,92,978.00	<u>By Project Fund Investment</u>	-	3,10,00,000.00
<u>To Interest Received</u>	21,57,793.00	23,38,044.00	<u>By Grant Returned To Funder</u>	4,84,944.92	13,54,501.20
<u>To Other Receipts</u>	22,57,703.13	14,71,813.32	<u>By Fixed Assets Purchase</u>	70,800.00	-
			<u>By Other Payments</u>	46,21,099.13	45,06,566.07
			<u>By Closing Balance</u>		
			Cash in Hand	5,959.31	1,379.31
			Bank Balances	1,34,36,389.69	1,30,37,826.50
Total ₹	4,21,16,658.29	7,55,68,451.36	Total ₹	4,21,16,658.29	7,55,68,451.36

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha,
Sangli

President

Prabha Kulcarani

General Secretary

Meena Praswath. Desai

Treasurer

S. Patap

Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F-0001456 (SNG)

Schedules forming part of financial statements for the financial year 2022-23

Project Name		MSACS Satara TI Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Satara/CS/Consultation Fee Doctor	1,88,625.00	MSACS Fund	47,734.00
Satara/HRC/Honorarium to PEs.	3,70,200.00		
Satara/HRC/Hon to Project Director	40,000.00	By Grants Received	
Satara/HRC/Salary Counsellor	1,44,000.00	Additions during the year	16,64,619.00
Satara/HRC/Salary MEA Officer	60,000.00	Saving Bank Interest	966.00
Satara/HRC/Salary ORW	2,70,000.00		
Satara/HRC/Salary Programme Manager	1,80,000.00		
Satara/Infra. & Admin./Office Expenses	38,049.00	By TDS payment by HO	63,413.00
Satara/Infra. & Admin./Rent Additional DIC	54,000.00	By Advance Received from HO	11,753.00
Satara/Infra & Admin./rent for DIC	85,500.00		
Satara/PD/Advocacy Activities	5,315.00		
Satara/PD/Community Events	4,025.00		
Satara/PD/Crises Response	3,120.00		
Satara/PD/Demand Generation Activities	3,880.00		
Satara/PD/DIC Level Meeting	2,365.00		
Satara/PD/Health Camps	2,068.00		
Satara/PD/weekly & Monthly Review Meeting	2,216.00		
Satara Syphilis Testing Kit	25,200.00		
Satara/Travel Cost Admin. Purpose	6,312.00		
Satara/Travel Counsellor	8,400.00		
Satara/Travel MEA Officer	2,555.00		
Satara/Travel ORW	33,270.00		
Satara/Travel PEs	55,500.00		
Satara/Travel/ Program Manager	9,000.00		
Satara Insurance of Staff	2,125.00		
To Grants Refunded			
Funds Refunded to MSACS 2022-23	1,05,619.00		
Funds Refunded to MSACS 2021-22	44,772.00		
Interest on Saving returned to MSACS 2021-22	2,962.00		
Interest on Saving returned to MSACS 2022-23	788.00		
To Advance returned to IC	75,166.00		
To Closing Balance			
MSACS Fund	(36,547.00)		
Total ₹	17,88,485.00	Total ₹	17,88,485.00

Project Name		Solidarity & action against The HIV Infection In India	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
11.1 Office related costs	1,12,579.81	GFATM	-
1.1 Salaries - program management	3,10,500.00		
1.2 Salaries - Outreach workers, medical staff and other service providers	1,80,000.00		
1.4 Other HR Costs	10,620.00		
2.3 Supervision/surveys/data collection related per diems/transport/other costs	2,493.00		
3.1 Technical Assistance Fees/Consultants	70,730.00		
To Grants Refunded	-	By Grants Received	
		Additions during the year	11,86,945.00
To Advance returned against SANGRAM IC	-	By Advances from IC	6,89,922.81
To Closing Balance			
GFATM	11,89,945.00		
Total ₹	18,78,867.81	Total ₹	18,78,867.81

Project Name		CAH Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses Payable		By Opening Balance	
Overheads	9.44	CAH Fund Receivable	(10,96,812.36)
		By Grants Received	
		Additions during the year	7,67,768.65
To Closing Balance			
CAH Fund	(3,29,053.15)		
Total ₹	(3,29,043.71)	Total ₹	(3,29,043.71)

Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F-0001456 (SNG)

Schedules forming part of financial statements for the financial year 2022-23

Project Name		MSACS Kolhapur TI Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Kop/CS/Consultation Fee Doctor	1,41,600.00	MSACS Fund	81,495.00
Kop/CS/Syphilis Testing	23,976.00		
Kop/HRC/Honorarium to PEs	4,56,000.00	By Grants Received	
Kop/HRC/Hon.to Project Director	40,000.00	Additions during the year	18,19,609.00
Kop/HRC/Salary Counsellor	1,32,000.00	Saving Bank Interest	2,113.00
Kop/HRC/Salary MEA Officer	1,44,000.00		
Kop/HRC/Salary ORW	2,70,000.00	By TDS payment by HO	8,917.00
Kop/HRC/Salary Programme Manager	1,80,000.00	By Advance Received from HO	63,839.00
Kop/Infra & Admin./Insurance to Staff	2,550.00		
Kop/Infra. & Admin./Office Expenses	35,118.00		
Kop/Infra. & Admin./Rent Additional DIC	45,000.00		
Kop/Infra & Admin./rent for DIC	1,05,000.00		
Kop/PD/Advocacy Activities	2,100.00		
Kop/PD/Community Events	10,570.00		
Kop/PD/Crisis Response	2,575.00		
Kop/PD/Demand Generation Activities	6,080.00		
Kop/PD/DIC Level Meeting	970.00		
Kop/PD/Health Camps	2,475.00		
Kop/PD/weekly & Monthly Review Meeting	3,200.00		
Kop/Travel Cost Admin. Purpose	4,610.00		
Kop/travel Cost for PLHIV	2,360.00		
Kop/Travel Counsellor	7,120.00		
Kop/Travel MEA Officer	3,800.00		
Kop/Travel ORW	40,630.00		
Kop/Travel PEs	68,400.00		
Kop/Travel/ Program Manager	8,960.00		
To Grants Refunded			
Funds Refunded to MSACS 2021-22	76,209.00		
Funds Refunded to MSACS 2022-23	1,18,955.00		
Saving bank Interest repaid to MSACS 2021-22	5,286.00		
Saving bank Interest repaid to MSACS 2022-23	1,613.00		
To Advance returned to IC	72,756.00		
To Closing Balance			
MSACS Fund	(37,940.00)		
Total ₹	19,75,973.00	Total ₹	19,75,973.00

Project Name		MSACS MSM TI Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Sangli/MSM/PPP Doctor Consultation Fees	1,34,475.00	MSACS Fund	44,771.92
Sangli/MSM/ Syphilis Testing	14,405.00		
Sangli/MSM/Honorarium/Peer Educators	3,21,000.00	By Grants Received	
Sangli/MSM/Honorarium/Project Director	40,000.00	Addition During the Year	15,04,824.00
Sangli/MSM/Salary/Counsellor Salary	1,44,000.00	Saving Bank Interest	1,432.00
Sangli/MSM/Salary/MEA Officer Salary	1,44,000.00		
Sangli/MSM/Salary/ORW Salary	1,80,000.00	By TDS payment by HO	62,166.00
Sangli/MSM/Salary/Program Manager Salary	1,80,000.00	By Advance Received from HO	9,117.00
Sangli/MSM/ Insurance to Staff	2,125.00		
Sangli/MSM/ Office Expenses	49,158.00		
Sangli/MSM/ Rent for Office Cum DIC	96,000.00		
Sangli/MSM/Community Event	12,000.00		
Sangli/MSM/Crisis Response	2,380.00		
Sangli/MSM/Demand G. Activities	3,955.00		
Sangli/MSM/ DIC Level Meeting	2,010.00		
Sangli/MSM/Meeting Exp/Review M W&M Meeting	510.00		
Sangli/MSM/Program Cost/Advocacy Activities	4,000.00		
Sangli/MSM/Programme Cost/Health Camp	2,950.00		
Sangli/MSM/Travel/Counsellor Travel	10,010.00		
Sangli/MSM/Travel/MEA Officer Travel	4,630.00		
Sangli/MSM/Travel/ORW Travel	25,510.00		
Sangli/MSM/Travel/PEs Travel	48,150.00		
Sangli/MSM/Travel/Program Manager Travel	11,180.00		
Sangli/MSM/Travel/Travel Cost for Admin.	3,500.00		
Sangli/MSM/Travel Cost for PLHIV	55.00		
bank Charges	83.19		
To Grants Refunded			
Funds Refunded to MSACS 2021-22	42,456.92		
Funds Refunded to MSACS 2022-23	82,621.00		
Interest on Saving returned to MSACS 2021-22	2,315.00		
Interest on Saving returned to MSACS 2022-23	1,348.00		
To Advance returned to IC	71,203.00		
To Closing Balance			
MSACS Fund	(13,799.19)		
Total ₹	16,22,310.92	Total ₹	16,22,310.92

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Non - FCRA Accounts

Schedule A:- Grants Utilisation Statement

Sr. No.	Name of Project Fund	Un-utilised Grants as on 01.04.2022	Received During the Year 2022-23	Interest Received During the Year 2022-23	Utilised During the Year 2022-23	Un-utilised Grants as on 31.03.2023
1	MSACS Kolhapur TI Fund	81,495.00	18,19,609.00	2,113.00	19,41,157.00	(37,940.00)
2	MSACS MSM TI Fund	44,771.92	15,04,824.00	1,432.00	15,64,827.11	(13,799.19)
3	MSACS Satara TI Fund	47,734.00	16,64,619.00	966.00	17,49,866.00	(36,547.00)
4	Solidarity & action against The HIV Infection In India	-	11,86,945.00	-	6,86,922.81	5,00,022.19
5	CAH Fund	(10,96,812.36)	7,67,768.65	-	9.44	(3,29,053.15)
Total ₹		(9,22,811.44)	69,43,765.65	4,511.00	59,42,782.36	82,682.85

TI Targeted Intervention

For earmarked grantwise details refer schedules forming part of financial statements

Schedule B:- Fixed Assets

Sr. No.	Particulars	Opening Balance as on 01/04/2022	Addition / (Deletions) during FY 22-23	Balance before depreciation	Depreciation during FY 22-23	Closing balance as on 31/03/2023
A]	SANGLI-IC					
	<u>Immovable Properties</u>					
	<u>0% Block</u>					
1	Land at Vita	18,000.00	-	18,000.00	-	18,000.00
	Total Immovable Properties	18,000.00	-	18,000.00	-	18,000.00
	<u>Movable Properties</u>					
	<u>15% Block</u>					
1	Office Equipments	31,175.00	-	31,175.00	4,676.30	26,498.49
2	Mobile	30,092.13	-	30,092.13	4,513.82	25,578.31
	<u>15% Block</u>					
1	Furniture	-	70,800.00	70,800.00	7,080.00	63,720.00
	<u>40% Block</u>					
1	Computer	23,661.36	-	23,661.36	9,464.54	14,196.82
	Total Immovable Properties	84,929.36	70,800.00	1,55,729.36	25,734.74	1,29,994.62
	Sub Total A ₹	1,02,929.36	70,800.00	1,73,729.36	25,734.74	1,47,994.62
B]	KOLHAPUR-TI					
	<u>Movable Properties</u>					
	<u>40% Block</u>					
1	Computer	7,776.00	-	7,776.00	3,110.40	4,665.60
2	Laser Printer-HP	3,024.00	-	3,024.00	1,209.60	1,814.40
	Sub Total B ₹	10,800.00	-	10,800.00	4,320.00	6,480.00
	Grand Total (A+B) ₹	1,13,729.36	70,800.00	1,84,529.36	30,054.74	1,54,474.62

Note For Assets Purchased out of Project Grants (Part B)

The above schedule of fixed assets is prepared for information of assets purchased and notional depreciation on the above.

No separate claim of depreciation is made in books of accounts as the above assets are purchased by utilising the respective funds.

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2023

RECEIPTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	PAYMENTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
To Opening Balance			By Payments from Fund (Expenses)		
Cash in Hand	586.00	461.00	SANGRAM IC Expenses	1,83,265.00	89,852.36
Bank Balances:			Kolhapur TI	16,91,737.00	20,53,936.00
LMS Bank 7393	1,195.43	1,160.43	MSM TI	14,13,169.19	14,90,408.08
SBI 33211342146	4,77,679.72	1,00,954.08	Satara TI	15,47,247.00	17,63,036.00
Central Bank of India 3762299502	81,495.00	2,86,019.00	CBMP Expenses	-	3,99,473.00
Bank of Maharashtra 60102693763	44,771.92	1,11,208.00	SANGRAM Action Plus Fund Expenses	2,40,000.00	-
SBI 32283276536	47,734.00	1,02,302.00	CAH Project	7,61,176.44	79,602.36
SBI 31729097426	3,348.39	35,334.29	GFATM	6,86,922.81	
To Funds Received			By Grant Returned To Funder		
MSACS Fund (TI project)	49,89,052.00	60,59,400.00	MSACS Fund (TI project)	4,70,632.92	8,92,305.00
Action Plus	1,10,000.00	2,40,000.00	Interest Reversal	14,312.00	14,681.00
CBMP Fund	11,86,945.00	7,43,096.66	MSACS Fund (PMPSE Activity)	-	1,81,125.00
Hepatitis B Program	-	-	By Funds paid to Sanvad Sanstha	-	2,66,390.20
MSACS Fund (PMPSE Activity)	-	-	By Fixed Assets Purchase		
SANGRAM Reserve Fund	-	12,538.75	SANGRAM IC	70,800.00	-
CAH Grant	7,67,768.65	70,000.00	By Other Payments		
UNAIDS	4,74,840.00	-	TDS Payable	32,787.00	-
To Interest Received			Advances Paid	11,28,332.81	1,85,730.00
SB interest Sangli IC	11,705.00	4,038.00	Reimbursement to SANGRAM Fund	11,388.60	-
SB Interest Kolhapur TI	2,113.00	5,286.00	DAPCU Reimbursement Paid	10,000.00	-
SB Interest MSM TI	1,432.00	2,315.00	Balance transferred to CAH Project	-	12,538.75
SB Interest Satara TI	966.00	2,962.00	By Closing Balance		
SB Interest GFATM	-	2,071.00	Cash in Hand	3,276.00	586.00
SB Interest CAH	1,448.00	412.00	Bank Balances:		
To Other Receipts			LMS Bank 7393 (IC)	-	1,195.43
To Donation	2,60,000.00	1,20,000.00	SBI 33211342146 (IC)	11,89,945.00	4,77,679.72
PT Paid	-	-	CBI 3762299502 (Kolhapur TI)	500.00	81,495.00
TDS Paid	3,000.00	-	BOM 60102693763 (MSM TI)	0.81	44,771.92
DAPCU Reimbursements Received	14,000.00	-	SBI 32283276536 (Satara TI)	178.00	47,734.00
Advance Received	11,28,332.81	1,85,730.00	SBI 31729097426 (CAH)	1,64,190.94	3,348.39
TISS	-	-	BOB 04340100030678 (Kolhapur TI)	-	-
Advance to Employees	-	-	BOB 31090100023918 (Satara TI)	-	-
Sangram IC Fund from CAH	11,388.60	-	BOB 04410100034453 (MSM TI)	-	-
Total ₹	96,19,861.52	80,85,888.21	Total ₹	96,19,861.52	80,85,888.21

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Trabha Kulkarni

Meena Sawant. S. S.

S. Patap

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2023
Non - FCRA Accounts

EXPENDITURE	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	Income	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
To Expenditure in respect of Properties			By Rent		
Reimbursement	-	-	Accrued	-	-
SANGRAM Exps	-	-	Realised	-	-
			By Interest		
			Accrued	-	-
			Realised	-	-
To Other Expenses					
To Establishment Expenses	-	-	On Bank Account		
To Legal Fees	-	-	- Saving Account	17,724.00	17,684.00
To Audit Fees	-	-	- Fixed Deposit	-	-
To Contribution & Fees	-	-			
To Admin Expenses	-	-	By Earmarked Grants Received	69,43,765.65	68,72,496.66
To TDS amount written off	-	-			
To Depreciation on Fixed Assets	25,734.74	26,586.24	By Donation in Cash or Kind	2,60,000.00	3,60,000.00
To Amounts Transferred to Project Funds (Unspent Balance)	10,05,494.29	67,703.38	By Amounts Transferred from Project Funds (Unspent Balance)	-	10,24,741.36
To Expenditure on objects of the trust			By Income From Other Sources		
(a) Religious	-	-			
(b) Educational	-	-	By General Grants Received	5,84,840.00	-
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	61,26,047.36	81,72,021.00			
To Surplus carried over to Balance Sheet	6,49,053.26	8,611.40	By Deficit Carried over to Balance Sheet	-	-
Total ₹	78,06,329.65	82,74,922.02	Total ₹	78,06,329.65	82,74,922.02

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

Trabha Kulkarni

General Secretary

Meena Sawant. Seshu

Treasurer

S Patap

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(i)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F-0001456 (Sangli)
Balance Sheet as on: 31st March 2023
Non - FCRA Accounts

FUNDS & LIABILITIES	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)
Trust's Funds or Corpus			Immovable Properties (at cost) (Schedule B - Non FCRA Accounts)		
Corpus Fund	-	-	As per Last Balance Sheet	18,000.00	18,000.00
Fixed Asset Fund	6,480.00	10,800.00	Add : Additions / (Deletion)	-	-
			Less : Depreciation	-	-
			Closing Balance	18,000.00	18,000.00
			Movable Properties (at cost) (Schedule B - Non FCRA Accounts)		
			As per Last Balance Sheet	95,729.36	1,29,515.60
			Add : Additions / (Deletion)	70,800.00	-
			Less : Depreciation	30,054.74	33,786.24
			Closing Balance	1,36,474.62	95,729.36
Other Earmarked Funds (Schedule A) (Created under the provision of trust deed or scheme or out of the Income)			Advances		
Opening Balance as per last year	1,74,000.92	4,99,529.00	To Trustees	-	-
Add:- Transfer from I & E Account	2,37,735.08	(3,25,528.08)	To Employees	-	-
Closing Balance	4,11,736.00	1,74,000.92	To Others (GFATM)	6,89,922.81	-
SANGRAM General Reserve Fund	12,538.75	12,538.75			
Loans (Secured or Unsecured)			Loans (Secured or Unsecured)		
From trustee	-	-	Good / Doubtful	-	-
From Others	-	-	Other Loans	-	-
Liabilities:			Grants Receivable		
For expenses: Payable	4,15,008.00	13,27,210.00	CAH Grant Receivable	3,29,053.15	10,96,812.36
For advances	6,89,922.81	-			
For rent and other deposits	-	-	Deposit		
For other reimbursements payable	4,000.00	-	Karad Office Deposit	10,000.00	10,000.00
Income and Expenditure Account :			Cash & Bank Balances		
Balance as per Last Balance Sheet	3,52,802.51	3,44,191.11	(a) Bank Account		
Add : Surplus	6,49,053.26	8,611.40	LMS Bank 7393 (IC)	-	1,195.43
Less: Deficit (as per I & E Account)	-	-	SBI 33211342146 (C19RM)	13,54,135.94	4,77,679.72
Closing Balance of I & E A/c	10,01,855.77	3,52,802.51	CBI 3762299502 (Kolhapur TI)	500.00	61,495.00
			BOM 60102693763 (MSM TI)	0.81	44,771.92
			SBI 32283276536 (Satara TI)	178.00	47,734.00
			SBI 31729097426 (CAH)	-	3,348.39
			BOB 04340100030678 (Kolhapur TI)	-	-
			BOB 31090100023918 (Satara TI)	-	-
			BOB 04410100034453 (MSM TI)	-	-
			(b) With Trustee	3,276.00	586.00
			(c) With the manager	-	-
Total ₹	25,41,541.33	18,77,352.18	Total ₹	25,41,541.33	18,77,352.18

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Babha Kulkarni

Meena Sawant. Shu

S. Patap

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F-0001456 (Sangli)
Income and Expenditure account for the year on 31st March 2023
FC Accounts

EXPENDITURE	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	Income	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
To Expenditure in respect of Properties			By Rent		
Reimbursement	-	-	Accrued	-	-
SANGRAM Exps	-	-	Realised	-	-
			By Interest		
			Accrued	-	-
			Realised	-	-
To Other Expenses					
To Establishment Expenses	-	-	On Bank Account		
To Legal Fees	-	-	- Saving Account	-	-
To Audit Fees	1,97,650.00	1,97,650.00	- Fixed Deposit	23,36,601.00	25,35,676.40
To Contribution & Fees	-	-			
To Admin Expenses	-	-	By Earmarked Grants Received	1,71,33,350.70	2,33,13,062.00
To BSNL deposit amount written off	949.00	-			
To Depreciation on Fixed Assets	-	-	By Donation in Cash or Kind	-	-
To Amounts Transferred to Project Funds (Unspent Balance)	-	37,24,869.92	By Amounts Transferred from Project Funds (Unspent Balance)	1,02,554.10	-
To Expenditure on objects of the trust					
(a) Religious	-	-			
(b) Educational	-	-			
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	1,93,73,906.80	2,19,26,218.48			
To Surplus carried over to Balance Sheet	-	-	By Deficit Carried over to Balance Sheet	-	-
Total ₹	1,95,72,505.80	2,58,48,738.40	Total ₹	1,95,72,505.80	2,58,48,738.40

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
DIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

Shabha Kulkarni

General Secretary

Meena Jorawatt. Lohar

Treasurer

S. Patap

Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F-0001456 (SNC)

Schedules forming part of financial Statements for financial year 2022-23

Name of Fund
Project PeriodAJWS FUND 1
01.09.2021 to 31.08.2022

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	9,89,612.93
AJWS/21-22/Covid Relief	7,03,711.92		
AJWS/21-22/ Equipments Expenses	4,53,765.86	By Grants Received	
AJWS /21-22/ NNSW Body Meeting/Capcty builing workshop	4,46,993.20	Additions during the year	27,59,090.00
AJWS/21-22/Overhead Costs.	2,71,224.97		
AJWS/21-22 /Personnel/Program Officer/NNSW Meeting.	1,85,004.72		
AJWS/21-22/Personnel/ Accounts Officer	1,60,009.44		
AJWS/21-22/Personnel/ Driver/ Office Assistant	41,216.52		
AJWS/21-22 /Personnel/Health Workers/Rural Muslim Women	1,58,469.68		
AJWS/21-22/Personnel/Hostel Caretaker/ Warden	29,769.72		
AJWS/21-22/Personnel/Hostel Tuition Teacher	1,80,014.16		
AJWS/21-22/Personnel/Office Assistant	18,300.00		
AJWS/21-22/Program/Books, Stationery, uniform, supplies	50,033.72		
AJWS/21-22/Program/Comm, Data charges, Travel (Hostel)	1,75,236.44		
AJWS/21-22/Program/Communication and Travel (Najariya)	1,51,090.44		
AJWS/21-22/Program/Hostel for childrens/ Education/ Nutrition	6,43,103.56		
AJWS/21-22/Program/Meeting and travel expenses(Najariya)	80,758.56		
To Closing Balance	-		
Total ₹	37,48,702.93	Total ₹	37,48,702.93

Name of Fund
Project PeriodAJWS FUND 2
01.09.2022 to 31.08.2023

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
AJWS 22-23/ Assistant Caretaker/ Assistant Warden	7,000.00		
AJWS 22-23/Comm/website/Printing/courier/postage	5,909.00	By Grants Received	
AJWS 22-23/Driver/ Office Assistant	36,102.36	Additions during the year	31,05,600.00
AJWS 22-23/Food and nutrition	57,095.88		
AJWS 22-23/ Mitra Scholarship	2,44,794.40		
AJWS 22-23/ Officers (Program, Accounts)	90,004.72		
AJWS 22-23/Stationery material, school books, medical	78,486.72		
AJWS 22-23/Travel/Regular local travel	49,305.62		
AJWS 22-23/ Tuition Teacher	3,60,000.00		
To Closing Balance	21,76,901.30		
Total ₹	31,05,600.00	Total ₹	31,05,600.00

Name of Fund
Project PeriodFGHR Fund 1
01.01.2022 to 31.12.2022

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	6,58,434.28
FGHR 2022/ Admin Expenses	31,719.52		
FGHR 2022/ Personnel VMM Honorarium	11,32,515.32	By Grants Received	
FGHR 2022/ Program Expenses	1,70,388.44	Addition During the Year	7,89,814.00
FGHR 2022 / TRAVEL EXPENSES	1,13,625.00		
To Closing Balance	-		
Total ₹	14,48,248.28	Total ₹	14,48,248.28

Name of Fund
Project PeriodFJS Fund 1
01.01.2022 to 31.12.2022

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	10,57,070.28
FJS 22-24/Excess Gain/admin/Program Expenses	51,363.72		
FJS 22-24/External Consultants	3,54,023.60	By Grants Received	
FJS 22-24/Program Activities	6,51,682.96	Additions during the year	
To Closing Balance	-		
Total ₹	10,57,070.28	Total ₹	10,57,070.28

Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (SNC)
Schedules forming part of financial Statements for financial year 2022-23

Name of Fund FJS Fund 2
Project Period 01.01.2022 to 31.12.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
FJS/ Exchange gain/Program /Admin Expenses 2	2,265.50	By Grants Received	
FJS/External Consultants 2	70,800.00	Additions during the year	16,41,534.00
FJS/Program Activities 2	1,837.20		
To Closing Balance	15,66,611.24		
Total ₹	16,41,534.00	Total ₹	16,41,534.00

Name of Fund Gelman Giving
Project Period 01.08.2022 to 31.12.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
Gelman Giving/ 22-24 / Expenses.	1,970.00	By Grants Received	
Gelman Giving/Admin	2,511.80	Additions during the year	7,77,941.00
Gelman Giving /Equipment	56,526.00		
Gelman Giving / Honorarium, Consultancies	2,43,270.16		
Gelman Giving /Travel	7,600.00		
To Closing Balance	4,66,063.04		
Total ₹	7,77,941.00	Total ₹	7,77,941.00

Name of Fund HCF Fund
Project Period 01.04.2022 to 31.03.2024

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
HCF 22-24/ADMIN EXPENSES	1,34,282.41	By Grants Received	
HCF 22 -24/LEADERSHIP TRAINING	2,48,045.08	Addition During the Year	24,11,351.00
HCF 22 -24/LOCAL AND INTER STATE TRAVEL	4,09,589.08		
HCF 22-24/ PROGRAM EXPENSES	4,77,908.79		
HCF 22-24/ SALARIES /HONORARIUM	11,41,525.64		
To Closing Balance	-		
Total ₹	24,11,351.00	Total ₹	24,11,351.00

Name of Fund LSF Fund 1
Project Period 01.12.2021 to 30.11.2023

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	62,00,190.56
LSF Admin Charges Travel, Stationary & Comm	2,77,363.17	By Grants Received	
LSF Honorarium/ Workshop incentive	1,92,103.84	Addition During the Year	-
LSF Meeting Other Movement Leaders Travel & Stay	3,85,141.04		
LSF Natl. Inst. Comm, Station, Travel for Organ. Insti	38,831.36		
LSF National Inst Docum. Reserachers/Consultants	1,15,002.36		
LSF National Inst. Faculty Master Trainer Charges	3,25,009.44		
LSF National Institutes Workshop Kit/Reserach Train	1,948.00		
LSF National Institute Travel & Stay	2,79,039.52		
LSF Product Inst. Graphic Books Language Trans. Cost	70,856.52		
LSF Regular Networking Travel, Stay Refreshment	3,47,529.91		
LSF Salary Accounts Officer	1,90,009.44		
LSF Salary Assistant Coordinator	1,42,000.00		
LSF Salary Coordinator	90,004.72		
LSF Salary Coordinator Dev. Curriculum Content	9,00,028.32		
To Closing Balance	28,45,322.92		
Total ₹	62,00,190.56	Total ₹	62,00,190.56

Name of Fund WFA KAAGAPAY
Project Period 01.07.2022 to 30.06.2023

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
WFA/Kaagapay/ Admin	96,278.45	By Grants Received	
WFA/Kaagapay/Field Workers	3,28,228.88	Addition During the Year	9,62,520.00
WFA/Kaagapay/Program/Meeting	23,340.01		
WFA/Kaagapay/Program/Travel	74,453.06		
To Closing Balance	4,40,219.58		
Total ₹	9,62,520.00	Total ₹	9,62,520.00

Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2022-23

Name of Fund
Project Period

WFA SWASA Fund 1
01.01.2021 to 30.04.2022

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	10,28,965.13
WFA-SWASA/21-22/ India/Honorarium Costs	2,22,777.36		
WFA-SWASA/21-22/India/ Meeting Costs Program Costs	3,70,065.08	By Grants Received	
WFA-SWASA/21-22/India/Travel Costs	1,21,670.08	Addition During the Year	-
WFA-SWASA/21-22/Regnl/Rent /Meeting Space	18,579.72		
WFA -SWASA 21-22/Regnl/ Acc. / Finca/ Audit / Mangmt	80,004.72		
WFA-SWASA/21-22/Regnl/Admin Costs.	20,715.09		
WFA-SWASA/21-22/Regnl/Co-Ordinator/ Services	1,72,004.72		
WFA-SWASA/21-22/Regnl/Electricity/Office Utilities.	6,548.36		
WFA-SWASA/21-22/Regnl/Office Assistants/Admin Asst.	16,600.00		
To Closing Balance	-		
Total ₹	10,28,965.13	Total ₹	10,28,965.13

Name of Fund
Project Period

WFA SWASA Fund 2
01.04.2022 to 31.03.2023

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
WFA-SWASA 22-23/Accounts/Auditor/Finance	6,98,073.60		
WFA-SWASA 22-23/Admin Costs	2,65,622.87	By Grants Received	
WFA-SWASA 22-23/Exchange Gain- Equipment	86,215.08	Addition During the Year	46,83,592.00
WFA-SWASA 22-23/Honorarium costs mentors, trainers	2,64,800.00		
WFA-SWASA 22-23/Honorarium/Project/Off Assnt	6,54,295.44		
WFA-SWASA 22-23/Program Costs	7,30,241.79		
WFA-SWASA 22-23/Regional Coordinator	7,52,033.04		
WFA-SWASA 22-23/Rgnl.Rent/Ment Spce/Utility/Ele.	6,23,407.16		
WFA-SWASA 22-23/Travel Costs	6,08,903.02		
To Closing Balance	-		
Total ₹	46,83,592.00	Total ₹	46,83,592.00

Name of Fund
Project Period

CAF Fund

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
CAF Travels	1,908.70		
		By Grants Received	
To Closing Balance	-	Addition During the Year	1,908.70
Total ₹	1,908.70	Total ₹	1,908.70

Name of Fund

SANGRAM Interest Fund (Deemed Foreign Contribution)

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	83,09,287.17
Transfer to Sangram General Reserve Fund	28,237.00		
To Closing Balance	1,04,21,119.17	By Interest Received	21,40,069.00
Total ₹	1,04,49,356.17	Total ₹	1,04,49,356.17

Name of Fund

SANGRAM General Reserve Fund

Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To I. T. Refund received transferred to Interest Fund	-	By Opening Balance	8,87,938.20
To TDS Receivable FY 2012-13	18,801.00		
To TDS Receivable FY 2013-14	5,778.00	By Additions	
		TDS Receivable FY 22-23	2,39,950.00
To Closing Balance	11,12,707.20	Old Refunds adjusted against AY 2018-19	9,398.00
Total ₹	11,37,286.20	Total ₹	11,37,286.20

THE BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE IX [vide Rule -17(1)]						
Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli Registration No.: F- 0001466 (Sangli) FC Accounts						
Schedule A:- Grants Utilisation Statement						
Sr. No.	Name of Project Fund	Un-utilised Grants as on 01.04.2022	Received during the Year 2022-23	Interest Received During the Year 2022-23	Utilised During the Year 2022-23	Un-utilised Grants as on 31.03.2023
A	FCRA Project Grant					
1	AJWS Fund 1	9,89,612.93	27,59,090.00	-	37,48,702.93	(0.00)
2	AJWS Fund 2	-	31,05,600.00	-	9,28,698.70	21,76,901.30
3	FGHR Fund 1	6,58,434.28	7,89,814.00	-	14,48,248.28	-
4	FJS Fund 1	10,57,070.28	-	-	10,57,070.28	0.00
5	FJS Fund 2	-	16,41,534.00	-	74,922.76	15,66,611.24
6	Gelman Giving	-	7,77,911.00	-	3,11,877.98	4,66,033.01
7	HCF Fund	-	24,11,351.00	-	24,11,351.00	-
8	LSF Fund 1	62,00,190.56	-	-	33,54,867.64	28,45,322.92
9	WFA KAGAPAY	-	9,62,520.00	-	5,22,300.42	4,40,219.58
10	WFA SWASA Fund 1	10,28,965.13	-	-	10,28,965.13	0.00
11	WFA SWASA Fund 2	-	46,83,592.00	-	46,83,592.00	-
12	CAF Fund	-	1,908.70	-	1,908.70	-
	SANGRAM Interest Fund (Deemed Foreign Contribution)					
13		83,09,287.17	-	21,40,069.00	28,237.00	1,04,21,119.17
	Sub Total ₹ A)	1,82,43,560.35	1,71,33,350.70	21,40,069.00	1,96,00,742.80	1,79,16,237.25
B						
1	SANGRAM General Reserve Fund	8,87,938.20	-	2,49,348.00	24,579.00	11,12,707.20
	Sub Total ₹ B)	8,87,938.20	-	2,49,348.00	24,579.00	11,12,707.20
	Gnad Total ₹ (A+B)	1,91,31,498.55	1,71,33,350.70	23,89,417.00	1,96,25,321.80	1,90,28,944.45

For earmarked grantwise details refer schedules forming part of financial statements

in SANGRAM General Reserve Fund - received during the year reflects interest income recognized to the extent of TDS on accrued interest / realised interest and utilised amount reflects income tax refund receivable amount written off.

Schedule B:- Fixed Assets

Sr. No.	Particulars	Opening Balance as on 01/04/2022	Addition / (Deletions) during 1st Half of FY 22-23	Addition / (Deletions) during 2nd Half of FY 22-23	Balance before depreciation	Depreciation during FY 2022-23	Closing balance as on 31/03/2023
	<u>Immovable Properties</u>						
	<u>10% Block</u>						
	Building	1,73,683.44	-	-	1,73,683.44	17,368.34	1,56,315.10
	Total Immovable Properties	1,73,683.44	-	-	1,73,683.44	17,368.34	1,56,315.10
	<u>Movable Properties</u>						
	<u>10% Block</u>						
1	Furniture	2,31,179.94	10,000.00	-	2,41,179.94	24,117.99	2,17,061.95
2	AC	76,108.41	-	-	76,108.41	7,610.84	68,497.57
3	Camera	72,861.34	-	-	72,861.34	7,286.13	65,575.21
4	Water Purifier	18,731.25	-	-	18,731.25	1,873.13	16,858.13
5	Ceiling Fans	17,204.71	-	-	17,204.71	1,720.47	15,484.24
6	Inverter and Battery	27,078.30	-	-	27,078.30	2,707.83	24,370.47
7	Steel Cupboards	27,459.81	4,720.00	-	32,179.81	3,217.98	28,961.83
	<u>15% Block</u>						
1	Vehicle -Innova	9,90,079.32	-	-	9,90,079.32	1,48,511.90	8,41,567.42
2	Sony Voice Recorder	1,432.72	-	-	1,432.72	214.91	1,217.81
3	LED TV	56,862.92	-	-	56,862.92	8,529.44	48,333.48
4	Office Equipments	73,853.29	-	-	73,853.29	11,077.99	62,775.29
5	Polycom Sound Station	17,666.57	-	-	17,666.57	2,649.99	15,016.58
6	Web Camera	4,259.86	-	-	4,259.86	638.98	3,620.88
7	Utensils & kitchen Material	9,065.93	-	-	9,065.93	1,359.89	7,706.04
8	Tata Docomo Doongle	1,774.46	-	-	1,774.46	286.17	1,508.29
9	Solar Water Heater	34,049.98	-	-	34,049.98	5,107.50	28,942.48
10	Mobile 3	71,012.96	-	-	71,012.96	10,651.94	60,361.02
11	Cordless telephone	1,242.70	-	-	1,242.70	186.41	1,056.30
12	Refrigerator Hostel	10,179.30	-	-	10,179.30	1,526.90	8,652.41
13	Washing Machine Hostel	70,209.66	-	-	70,209.66	10,531.45	59,678.21
14	Mobile	1,52,985.04	-	-	1,52,985.04	22,947.76	1,30,037.28
15	Oxygen Concentration Machine	67,340.00	-	-	67,340.00	10,101.00	57,239.00
16	Patients Monitors	9,25,000.00	-	-	9,25,000.00	1,38,750.00	7,86,250.00
17	TVS Jupiter	-	1,13,727.00	-	1,13,727.00	17,059.05	96,667.95
	<u>40% Block</u>						
1	Computer	45,483.48	99,100.00	-	1,44,583.48	57,833.39	86,750.09
2	Computer Monitor	3,434.40	-	-	3,434.40	1,373.76	2,060.64
3	Comp. Ext. Hard Disks	4,525.20	-	10,030.00	14,555.20	3,816.08	10,739.12
4	All in One Computer	27,108.00	1,95,000.00	1,34,760.00	3,56,868.00	1,15,795.20	2,41,072.80
5	Samsung Tab	2,637.00	-	-	2,637.00	1,054.80	1,582.20
6	Laptop	47,325.60	46,020.00	-	93,345.60	37,338.24	56,007.36
7	Tally Single User Software	25,718.40	-	-	25,718.40	10,287.36	15,431.04
8	UPS	11,134.00	-	5,564.00	16,698.00	5,566.40	11,131.60
9	Printer	13,680.00	40,038.00	-	53,718.00	21,487.20	32,230.80
10	Scanner	20,768.00	-	-	20,768.00	8,307.20	12,460.80
	Total Movable Properties	31,59,452.54	5,08,605.00	1,50,354.00	38,18,411.54	7,01,505.26	31,16,906.28
	Total ₹	33,33,135.98	5,08,605.00	1,50,354.00	39,92,094.98	7,18,873.61	32,73,221.38

Note The above schedule of fixed assets is prepared for information of assets purchased and notional depreciation on the above.
No separate claim of depreciation is made in books of accounts as the above assets are purchased by utilising the respective funds.

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2023
FC Accounts

RECEIPTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)	PAYMENTS	Current Year 2022-23 (in ₹)	Previous Year 2021-22 (in ₹)
To Opening Balance			By Payments from Fund (Expenses)		
Cash in Hand	793.31	2,670.31	AJWS Fund 1	37,48,702.93	33,44,119.88
Bank Balances:			AJWS Fund 2	7,48,698.70	5,32,858.07
State Bank of India - 917- Industrial Estate	74,10,680.34	76,87,409.52	AJWS COVID Relief Fund	-	18,21,951.00
SBI -4007679414 - New Delhi Main Branch	49,70,921.70	-	FGHR Core 1	14,48,248.28	11,98,627.00
			FGHR Core 2	-	87,445.72
To Funds Received			FJS Fund 1	5,96,370.28	73,164.72
AJWS Fund 1	27,59,090.00	18,93,955.00	HCF Fund	19,15,367.00	18,48,672.00
AJWS Fund 2	31,05,600.00	16,91,190.00	KNSW FGHR Fund	-	3,34,658.01
AJWS COVID Relief Fund	-	21,54,900.00	LSF Fund 1	30,63,172.64	36,81,547.97
FGHR Core 1	7,89,814.00	7,29,404.00	LSF Fund 2	-	3,50,009.44
FGHR Core 2	-	7,45,880.00	NNSW AJWS Fund	-	6,51,703.15
FJS Fund	-	11,30,235.00	Urban Tantra	-	42,841.83
HCF Fund	24,11,351.00	19,07,189.00	WFA KAGAPAY	5,22,300.42	4,38,508.00
LSF Fund 2	-	65,50,200.00	WFA SWASA Fund 1	10,28,965.13	8,15,063.82
WFA KAGAPAY	9,62,520.00	1,31,552.00	WFA SWASA Fund 2	36,49,513.00	45,70,699.87
WFA SWASA Fund 2	46,83,592.00	63,78,557.00	FJS Fund 2	4,122.76	-
FJS Fund 2	16,41,534.00	-	CAF Fund	1,008.70	-
CAF Fund	1,908.70	-	Gelman Giving	2,46,577.96	-
Gelman Giving	7,77,941.00	-			
To Project Fund Investment			By Project Fund Investment		
Corpus FD	-	2,99,92,978.00	Corpus FD	-	3,00,00,000.00
Project FD	-	30,00,000.00	Project FD	-	10,00,000.00
To Interest Received			By Other Payments		
Interest Received from - SBI	14,94,786.00	10,64,531.00	PT Payable	11,900.00	42,225.00
Interest Received from - CBI	-	1,47,215.00	TDS Payable	2,79,152.00	3,25,760.00
Interest Received from - BOI	-	3,65,775.00	Advances paid	16,58,710.00	39,40,312.32
Interest Received from - Corporation bank	-	1,36,094.00	Cheques reversed	26,464.72	-
Interest Received from - BOM	-	98,190.00	Service Providers / Vendors	14,62,364.00	-
Interest Received from - Canara Bank	-	75,238.00			
Interest Received from- Saving NDMB	3,57,283.00	1,45,317.00			
Interest Received Project Fund - RBI	2,88,000.00	2,88,000.00			
To Other Receipts			By Closing Balance		
PT Payable	11,900.00	30,150.00	Cash in Hand FC	2,683.31	793.31
TDS Payable	2,79,152.00	3,25,376.00	SBI -917- Industrial Estate, Sangli	16,71,128.52	74,10,680.34
Advances Received back	5,23,465.00	8,10,557.32	SBI -4007679414 - New Delhi Main Branch	1,04,10,446.42	49,70,921.70
Cheques reversed	26,464.72	-			
Total ₹	3,24,96,796.77	6,74,82,563.15	Total ₹	3,24,96,796.77	6,74,82,563.15

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

CA Ruchira N. Karandikar
Proprietor
M.No. 179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

Prabha Kulkarni

General Secretary

Meenu Saraswati. Shinde

Treasurer

S. Patap

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule -17(1)]

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2023
FC Accounts

FUNDS & LIABILITIES	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2023 (in ₹)	As on 31/03/2022 (in ₹)
Trust's Funds or Corpus			Immovable Properties (at cost)		
SANGRAM Corpus Fund	3,00,00,000.00	3,00,00,000.00	(Schedule B - FC Accounts)		
Earmarked Fund for Fixed Asset	32,73,221.38	33,33,135.98	As per Last Balance Sheet	1,73,683.44	1,92,981.60
			Add : Additions / (Deletion)	-	-
			Less : Depreciation	17,368.34	19,298.16
			Closing Balance	1,56,315.10	1,73,683.44
			Movable Properties (at cost)		
			(Schedule B - FC Accounts)		
			As per Last Balance Sheet	31,59,452.54	22,97,528.85
			Add : Additions / (Deletion)	6,58,959.00	13,54,388.00
			Less : Depreciation	7,01,505.26	4,92,464.31
			Closing Balance	31,16,906.28	31,59,452.54
Other Earmarked Funds (Schedule A)			Investments		
(Created under the provision of trust deed or scheme or out of the Income)			Corpus Fund Investments	3,00,00,000.00	3,00,00,000.00
Project Funds including Interest			Project Fund - Investment	49,71,763.00	50,00,000.00
Opening Balance as per last year	1,91,31,498.55	1,54,06,628.63			
Add:- Transfer from I & E Account	(1,02,554.10)	37,24,869.92	Loans (Secured or Unsecured)		
Closing Balance	1,90,28,944.45	1,91,31,498.55	Good / Doubtful	-	-
			Other Loans	-	-
Loans (Secured or Unsecured)			Advances:		
From trustee	-	-	To Trustees	-	-
From Others	-	-	To Employees	-	-
			To Others	-	-
Liabilities:			TDS Receivable FY 2012-13	-	18,801.00
For expenses:	-	-	TDS Receivable FY 2013-14	-	5,778.00
			TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
			TDS Receivable FY 2021-22	-	1,70,992.00
			TDS Receivable FY 2022-23	2,39,950.00	-
			Old Refund Adjusted against AY 2018-19	7,15,760.00	5,35,370.00
			Deposits:		
			BSNL Deposit	-	949.00
			Banglore Office Deposit	50,000.00	50,000.00
			Appeal Deposit (Income Tax) AY2018-19	8,10,216.00	8,10,216.00
Income and Expenditure Account :			Cash & Bank Balances		
Balance as per Last Balance Sheet	-	-	(a) Bank Account		
Add : Surplus	-	-	SBI -917-Industrial Estate, Sangli	16,71,128.52	74,10,680.34
			SBI - 144 FCRA Saving New Delhi	1,04,10,446.42	49,70,921.70
Less: Deficit (as per I & E Account)	-	-	(b) With Trustee	2,683.31	793.31
Closing Balance of I & E A/c	-	-	(c) With the manager	-	-
Total ₹	5,23,02,165.83	5,24,64,634.53	Total ₹	5,23,02,165.83	5,24,64,634.53

As per our report of even date
For Karandikar & Co.
Chartered Accountants
(FRN:145382W)

Karandikar

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 05/09/2023
UDIN: 23179640BGWZCQ4397



For Sampada Grameen Mahila Sanstha, Sangli

President

Trabha Kulkarni

General Secretary

Meena Sawant. Lohar

Treasurer

S. Patap

Management Representation Letter for Audit of Financial Statements

To
Karandikar & Co.
Chartered Accountants
101, Shukrawar Peth, Madhavnagar,
Sangli-416406

Dear Madam,

This representation letter is provided in connection with your audit of the financial statements of **Sampada Grameen Mahila Sanstha** Trust for the year ended **31st March 2023**, for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the trust, as of **31st March 2023**, and of the results of operations for the year then ended.

We acknowledge our responsibility for preparation of financial statements in accordance with the recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations:

Accounting Policies

The accounting policies which are material or critical in determining the results of operations for the year or financial position are set out in the financial statements and are consistent with those adopted in the financial statements for the relevant previous year. The financial statements are prepared on an accrual basis.

In respect of accounting system followed, we have tried to keep the same on Cash System of Accounting means, all the grants / donations etc. are accounted on the basis of the actual receipt of the amount in Bank or in the hands of trust and also expenses are booked when the payments made. However, in case of projects for which grants are received, the expenses are booked if the same are incurred by project staff and details of the same are submitted to Trust. In such case amounts are shown as payable to the concerned staff for the respective project and the payments are made once the grants are received either in the same or in subsequent year.

Accounting Record

Proper Accounting records are maintained electronically in Computer – Tally Software, which is supported by necessary supporting vouchers (duly approved) for all expenditures and supporting documents in case of receipts as well. We also confirm that it is our Trust's Responsibility to take the hard copies i.e., printouts of all accounting records i.e., Cash Book, Bank Book, Journal Book and Ledger Accounts, if found necessary.

SAMPADA GRAMEEN MAHILA SANSTHA (SANGRAM)

Reg. No. F-001456 (Sangli)

Significant Accounting Policies and Notes forming part of accounts for the year ended 31st March 2023.

A) Basic Information

1. This Trust is registered vide Registration Number F-001456(SNG) under Bombay Public Trust Act, 1950 and also under The Societies Registration Act, 1860 vide Registration No. Maharashtra/1502/Sangli dated 27th March 1986.

Trust is registered under section 12A & 80G Income Tax Act, 1961 for the period AY 2022-23 to AY 2026-27 vide Registration No. AAAAS1569BE20214 & AAAAS1569BF20214 respectively dated 31st May 2021.

The trust is having registration under Foreign Contribution (Regulation) Act, 1976 vide approval letter dated 7th May 1987 vide reference No. II/21022/68(76)/86-FCRA, III.

The trust has renewed its FCRA registration vide registration number 083960047 through letter dated 18th December 2021 for a period of 5 years w.e.f. 1st January 2022. The same is valid till 31st December 2026.

2. As per the Trust Deed, main object of the trust is working with marginalized groups to prevent gender-based violence (GBV) and HIV and to provide care and support for group members who are in need. The nongovernmental organizations (NGO's) activities build on the concept of asserting rights and the core tenet that communities have the ability to find their own solutions. Trust principles include,
i) involving community members in program design, implementation, and leadership
ii) creating a sense of community to facilitate collaboration
iii) working to eliminate the stigma and discrimination associated with sex work.

SANGRAM has formed 5 collectives of marginalized communities and a wide network of sex workers.

B) Significant Accounting Policies

The financial statements have been prepared and presented under the historical cost convention, on the cash basis of accounting, in accordance with the accounting standards issued by the Institute of Chartered Accountants of India and accounting principles generally accepted in India (Indian GAAP) and Schedule VIII and IX to the Maharashtra Public Trust Act, 1950 to the extent applicable.

1. Method of accounting followed by the trust is cash system in respect of Grant Receipts i.e., the grant funds are accounted on the basis of actual receipts and expenses are booked in accounts when they are actually incurred i.e., either by the Trust or staff or other agencies. Expenses incurred are grouped as per the area of activity and the period involved for which grants are sanctioned. Because of these payments are not paid, those are reflected as payable to the staff in Balance Sheet. Regarding the interest on Bank Fixed deposits and saving accounts, said income is accounted on the basis of actual deposit into the bank account, however interest income is recognized to the extent of TDS on accrued interest in the books as reflecting in Form 26AS.
2. In case of project funds / grants, trust is following the policy of crediting all the FC & IC grants received during the year initially under the head "By Earmarked Grants Received" in Income & Expenditure account. Expenses against the said project funds are debited in Income & Expenditure account under the head "To Expenditure on objects of the trust". Subsequently balance of such project funds

(Income - Expenses) (i.e., Unspent Balance) are transferred to respective project funds under the head "Other Earmarked Funds" under "Funds and Liabilities" side of the Balance Sheet.

The trust has received specific donations / grants from few organizations / trusts. Such donations / grants are specific as well as conditional. Un-expended amount out of each such donations / grants liable to be returned or redirected as per the directions of the donors. Accordingly, unexpended amounts, as at the Balance Sheet date, are shown as liability. Likewise, the excess amount spent that is chargeable from such donors / organization is shown as recoverable from respective Donor.

3. Assets reflected in the Balance Sheet purchased out of project funds hence the depreciation on the same is not routed through the Income and Expenditure account. Instead, the depreciation is routed through or reduced directly from the "Earmarked Fund for Fixed Assets" under "Funds and Liabilities" side of the Balance Sheet.

Otherwise for assets purchased not out of project funds, it is routed through Income and Expenditure account as per the normal method of accounting and presentation.

Depreciation has been provided for using the written down method at the rates and method specified in the Indian Income Tax Act, 1961 and the associated Rules.

4. Investments are carried at cost, unless there is a permanent diminution in the value thereof.

5. Funds in Foreign Currency

The fund received as Grant in Aid or Donation from foreign funding agencies in foreign currency is converted by bank as per bank's rules/procedure. The amount credited by the bank in Indian Rupee is accounted for as amount of grant received.

6. Related Party Disclosure

a) Related Parties

Sr. No.	Name	Relation
1	Ms. Meena Saraswathi Seshu	General Secretary
2	Mrs. Shital Harish Pratap	Treasurer
3	Ms. Aarthi Pai	Executive Director
4	Born To Win Learning Services, Bangalore	Relative of Trustee

b) Transactions with Related Parties

Sr. No.	Name	Nature of Transaction	2022-23 Amount (in ₹)	2021-22 Amount (in ₹)
1	Ms. Meena Saraswathi Seshu	Salary	4,80,000/-	5,54,200/-
2	Mrs. Shital Harish Pratap	Salary	4,80,000/-	4,75,000/-
3	Ms. Aarthi Pai	Consultancy & related charges	7,10,800/-	6,81,200/-
4	Born To Win	Consultancy Charges	7,78,800/-	2,18,000/-
5	Print Point (Prop. Mitul Pratap)	Printing & Stationery Charges	70,120/-	Nil

7. Income Tax Assessment and demands

The disputed statutory dues of Income Tax of ₹ 40.51 Lakhs (AY 2018-19) have not been deposited on account of matters pending before CIT (Appeals).

Appeal has been filed before the learned Commissioner of Income Tax (Appeal), NFAC, Delhi and stay has been granted for demand after making partial payment of Rs. 8.10 Lakhs.

Further old Income Tax refund for FY 2020-21, FY 2019-20, FY 2015-16 & FY 2021-22 of Rs.1,23,490/-, Rs. 1,64,170/-, Rs. 2,47,710/- & Rs.1,80,390/- respectively has been adjusted against pending demand for AY 2018-19 for which appeal has been filed.

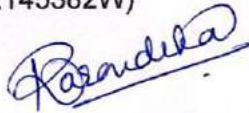
Trustees have confirmed that the tax demand raised is because of technical reasons and actually the trust is having all proper registrations and the objects of the trust are charitable. Considering this, the trust expects that the demand for Income Tax liability on the trust will be settled in favor of the trust.

8. Filing of Trustees change report with charity commissioner office is pending. Trust has undertaken activity of registration of existing trustees with Charity Commissioner office, Sangli

9. Investments are carried at cost, unless there is a permanent diminution in the value thereof.

10. Previous year figures have been regrouped and reclassified wherever considered necessary.

For Karandikar & Co.
Chartered Accountants
(FRN:145382W)



CA Ruchira Nikhil Karandikar
Proprietor
M. No. 179640

Place: Sangli

Date: 5th September 2023

UDIN: 23179640BGWZCQ4397




For Sampada Grameen Mahila Sanstha

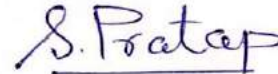
President



General Secretary



Treasurer



verified and approved by one of the Trustees (Treasurer). Payments related to such expenses (reimbursement of expenses) are released after the verification of the Trustee (Treasurer).

Liabilities

We have recorded all known liabilities in the financial statements.

Contingent liabilities disclosed in the notes to the financial statements do not include any contingencies, which are likely to result in a loss and which, therefore, require adjustment of assets or liabilities. - Not applicable as there is no contingent liability

Provisions for Claims and Losses

Provision has been made in the accounts for all known losses and claims of material amounts. There have been no events subsequent to the balance sheet date which require adjustment of or disclosure in, the financial statements or notes thereto.

Income and Surplus Account

Except as disclosed in the financial statements the results for the year were not materially affected by:

- a) transactions of a nature not usually undertaken by the Trust;
- b) circumstances of an exceptional or non-recurring nature;
- c) charges or credits relating to prior years;
- d) changes in accounting policies.

The Trust has Incurred travelling and conveyance expenses as debited to Income and Expenditure account in the ordinary course of meeting its objects and it does not involve any personal expenses in nature.

The Trust have properly identified and allocated its expenses for the purpose mentioned by the respective grantees/donors while receiving the grants/donations which is in line with the overall objectives of the Trust. Trust has suitably identified and maintained separate cost centre for recognizing revenue and booking corresponding expenses which were funded by various grantees/donors, as applicable.

Pending Litigation

Regarding the Income Tax Returns of the Trust, we submit that because of some technical shortcomings, Income Tax Department CPC (Centralized Processing Centre) has raised Income Tax Demands as under:

Financial Year	Assessment Year	Amount of Outstanding Demand	Present Status
2017-18	2018-19	40,51,077/-	Matter Pending CIT (Appeals), NFAC, Delhi

Trust has filed an appeal with Income Tax Authority, NFAC, Delhi on 10/04/2021 vide acknowledgement number 340002031100421. Further trust has also paid Rs.8,10,2016/- being 20% of the total demand i.e., Rs.40,51,077/- as appeal deposit.

Stay for recovery of balance demand of Rs.32,40,861/- is granted till the disposal of the assessee's appeal by the National Faceless Appeal Centre through Jurisdictional AO vide letter dated 08/07/2021 having DIN ITBA/RCV/F/17/2021-22/1034067372(1).

Further old Income Tax refund for FY 2020-21, FY 2019-20, FY 2015-16 & FY 2021-22 of Rs.1,23,490/-, Rs. 1,64,170/-, Rs. 2,47,710/- & Rs.1,80,390/- respectively has been adjusted against pending demand for AY 2018-19 for which appeal has been filed.

Our Trust is taking necessary steps I.T.O. Kolhapur for getting out demands closed by proper hearing etc. Trustees are of strong opinion that the demand for Income Tax liability on the trust will be settled in favour of the trust.

Related Party Transactions

The trust has not entered into any transactions directly or indirectly for the benefit of the specified persons referred in sec 13(3) of the income tax Act except for below mentioned transactions

Sr. No.	Name	Nature of Transaction	Amount (in ₹)
1	Ms. Meena Saraswathi Seshu	Salary	4,80,000/-
2	Mrs. Shital Harish Pratap	Salary	4,80,000/-
3	Ms. Aarthi Pai	Consultancy Charges	6,60,000/-
4	Born To Win	Consultancy Charges	7,78,800/-

General

The Trust does not have any disputed cases (under any law) wherein case is in process of litigation as on date or prosecution has been filed except for Income tax as mentioned above.

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

- Income arising from donations/grants received and its utilization which is in accordance with the terms of donation/grants.
- Income arising from Interest on deposits.

There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

The financial statements are free of material misstatements, including omissions.

The meetings are regularly conducted as mentioned in the trust Instrument the minute's note of which is circulated to you during the course of audit. During the year under consideration number of Trustees meeting is in accordance with bye laws.

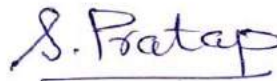
All the assets disclosed in balance-sheet are having useful life and not required to be impaired.

Hope this meets your requirements


For **Sampada Grameen Mahila Sanstha Trust**



Authorised Signatory



We have maintained separate accounting records in case of our different sections which are;

1. F.C. : Foreign Contribution
2. I.C. : Indian Contribution / Domestic Contribution
3. CBMP : Community Based Monitoring Program
4. Satara TI : Satara Targeted Intervention
5. MSM TI : Sangli Targeted Intervention
6. Kolhapur TI : Kolhapur Targeted Intervention
7. CAH : National Health Mission

Separate tally records for each section are maintained.

FCRA

Main activities of our Trust are mainly out of the foreign grants received by trust for more than last 20 years. The trust is receiving foreign grants from different Foreign Institution. Our trust is having permanent registration under Foreign Contribution Regulation Act 2010 and trust has complied with all the regulatory requirements prescribed under the Act.

Necessary returns required under Foreign Contribution Regulation Act 2010 are furnished by the Trust within stipulated time.

Assets

The company has a satisfactory title to all assets and there are no liens or encumbrances on the Trust's assets, except for those that are disclosed in Note Nil to the financial statements.

We confirm that all the Fixed Assets acquired by the Trust have been physically verified by the trustees and no discrepancy found. Also, All the Fixed Assets are in the possession of the Trust.

Fixed Assets

The net book values at which fixed assets are stated in the balance sheet are arrived at:

- a) after taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
- b) after eliminating the cost and accumulated depredation relating to items sold, discarded, demolished or destroyed;
- c) after providing adequate depreciation on fixed assets during the period.

Other Assets

In the opinion of the Trustees/Executive Committee, other assets have a value on realisation in the ordinary course of the Trust's business, which is at least equal to the amount at which they are stated in the balance sheet, except as stated in Note Nil to the financial statements.

Bank Accounts

All the Bank Accounts in the name of Trust are properly maintained and transactions in the Bank Accounts are recorded in Books of Accounts. Payments issued from Banks are properly authorized by the Trustees and all the transactions are recorded properly. Closing Bank balances are tallied as per Pass Book except and in case of difference proper reconciliation has been made to tally the balances as per Books of Accounts. The Balance is reconciled as per Reconciliation statement.

Cash Payments

We confirm that Trust has followed the Income Tax Provisions regarding cash payments thoroughly and all the payments more than Rs.10,000 are made by cheque only and proper supporting are on records.

Our Trust is following proper Internal Control System for all the payments of expenditures for the objects of the Trust i.e., all the initial expenses are incurred by the employees or staff of the Trust. Further all such supporting vouchers and documents are furnished to the trust which are personally