

**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 2023-24.**
- C) Income Tax Return & Computation Sheet**

Financial Year	:	2023-2024
Assessment Year	:	2024-2025
Date of Audit Report	:	26/09/2024



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 2024** 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 2024** 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: 26th September, 2024

UDIN: 24179640BKGSZA3552

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 2024

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 ;	Nil
(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: 26/09/2024

UDIN: 24179640BKGSZA3552

Note : Cash balance as on 31/03/2024 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: 31/03/2024
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)	8,15,51,387.95	8,15,51,387.95
		-	
II	Items not chargeable to contribution under Section 58 and Rule – 32;		
	(i) Donations received from other Public Trust, Dharmadas & Foreign Grants		7,56,41,960.76
	(ii) Grants received from Government and Local authorities		52,92,631.19
	(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		6,16,796.00

"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)

Karandikar



CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552

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	<table border="1"><thead><tr><th>Acknowledgement No.</th><th>Financial Year</th></tr></thead><tbody><tr><td>879453860231121</td><td>2020-21</td></tr><tr><td>511796121200922</td><td>2021-22</td></tr><tr><td>434387711231023</td><td>2022-23</td></tr></tbody></table>	Acknowledgement No.	Financial Year	879453860231121	2020-21	511796121200922	2021-22	434387711231023	2022-23								
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4	PAN of all Trustees	<table border="1"><thead><tr><th>Name of Trustee</th><th>PAN No.</th></tr></thead><tbody><tr><td>Prabha P. Kulkarni</td><td>ABFPK1761L</td></tr><tr><td>Sujata Kulkarni</td><td>AKEPK1069P</td></tr><tr><td>Meena Seshu</td><td>AOJPS0453C</td></tr><tr><td>Shital Pratap</td><td>APRPP9758A</td></tr><tr><td>Pratibha T Mulik</td><td>BGTPM9340K</td></tr><tr><td>Sae Jinpal Patil</td><td>ALJPP5737B</td></tr><tr><td>Priya Mohan Prabhu</td><td>ANCPP4536H</td></tr></tbody></table>	Name of Trustee	PAN No.	Prabha P. Kulkarni	ABFPK1761L	Sujata Kulkarni	AKEPK1069P	Meena Seshu	AOJPS0453C	Shital Pratap	APRPP9758A	Pratibha T Mulik	BGTPM9340K	Sae Jinpal Patil	ALJPP5737B	Priya Mohan Prabhu	ANCPP4536H
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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: 26/09/2024

UDIN: 24179640BKGSZA3552

For Sampada Grameen Mahila Sanstha, Sangli

President

Prabha Kulkarni

General Secretary

Meena Seshu

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 2024
Consolidated (FC & Non FC)

FUNDS & LIABILITIES	As on 31/03/2024 (in ₹)	As on 31/03/2023 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2024 (in ₹)	As on 31/03/2023 (in ₹)
Trust's Funds or Corpus			Immovable Properties (at cost)		
A) SANGRAM Corpus Fund			As per Last Balance Sheet	1,74,315.10	1,91,683.44
Opening Balance as per last year	3,00,00,000.00	3,00,00,000.00	Add : Additions / (Deletion)	-	-
Add:- Transfer from Project Funds	-	-	Less : Depreciation	15,631.51	17,368.34
Closing Balance	3,00,00,000.00	3,00,00,000.00	Closing Balance	1,58,683.59	1,74,315.10
B) Earmarked Fund for Fixed Asset	43,53,025.72	32,79,701.38	Movable Properties (at cost)		
FC Funds			As per Last Balance Sheet	32,53,380.90	32,55,181.90
SANGRAM General Reserve Fund			Add : Additions / (Deletion)	26,79,216.40	7,29,759.00
Opening Balance as per last year	11,12,707.20	8,87,938.20	Less : Depreciation	16,10,122.94	7,31,560.01
Add:- Transfer from I & E Account	2,56,841.00	2,49,348.00	Closing Balance	43,22,474.35	32,53,380.90
Less:- Adjustments to Fund	-	24,579.00			
Closing Balance	13,69,548.20	11,12,707.20	Investments		
Other Earmarked Funds (Schedule A)			Corpus Fund Investments	3,00,00,000.00	3,00,00,000.00
(Created under the provision of trust deed or scheme or out of the Income)			Project Fund - Investment	1,00,00,000.00	49,71,763.00
Opening Balance as per last year	1,79,16,237.25	1,82,43,560.35	Loans (Secured or Unsecured)		
Add:- Transfer from I & E Account	35,59,555.74	(3,27,323.10)	Good / Doubtful	-	-
Less:- Transfer to Corpus Fund	-	-	Other Loans	-	-
Closing Balance	2,14,75,792.99	1,79,16,237.25	Grants Receivable		
Non - FC Funds			Non - FC Funds	-	3,29,053.15
SANGRAM General Reserve Fund	15,067.31	12,538.75	Advances:		
Other Earmarked Funds (Schedule A)			To Trustees	-	-
Opening Balance as per last year	4,11,736.00	1,74,000.92	To Employees	-	-
Add:- Transfer from I & E Account	9,75,024.22	2,37,735.08	To Others	-	6,89,922.81
Closing Balance	13,86,760.22	4,11,736.00	TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
Loans (Secured or Unsecured)			TDS Receivable FY 2022-23	2,39,950.00	2,39,950.00
From trustee	-	-	TDS Receivable FY 2023-24	2,51,031.00	-
From Others	-	-	Old Refund Adjusted against AY 2018-19	7,21,570.00	7,15,760.00
Liabilities:			Sangram (TES / LBSDS)	1,85,014.05	-
Expenses: Payable	3,30,287.00	4,15,008.00	Deposits:		
For advances	1,85,014.05	6,89,922.81	Office Deposit	1,09,500.00	60,000.00
For other reimbursements payable	3,400.00	4,000.00	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	9,99,995.77	3,52,802.51	(a) Bank Accounts		
Add : Surplus	4,05,471.92	6,49,053.26	FC Accounts	1,06,14,463.68	1,20,81,574.94
Less: Deficit (as per I & E Account)	-	-	Non - FC Accounts	29,53,085.00	13,54,814.75
Closing Balance of I & E A/c	14,05,467.69	10,01,855.77	(b) With Trustee	1,378.31	5,959.31
			(c) With the manager	-	-
Total ₹	6,05,24,363.18	5,48,43,707.15	Total ₹	6,05,24,363.18	5,48,43,707.15

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: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President

Prabha Kulkarni

General Secretary

Meena Jeshu

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)
Income and Expenditure account for the year on 31st March 2024
Consolidated (FC & Non FC)

EXPENDITURE	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	Income	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Expenditure in respect of Properties			By Rent	Accrued	-
Reimbursement	-	-		Realised	-
SANGRAM Exps	-	-	By Interest	Accrued	-
				Realised	-
To Other Expenses	-	-	On Bank Account		
To Establishment Expenses	-	-	- Saving Account	2,06,943.19	17,724.00
To Legal Fees	-	-	- Fixed Deposit	23,75,639.12	23,36,601.00
To Audit Fees	1,97,650.00	1,97,650.00	By Earmarked Grants Received	7,83,83,965.64	2,40,77,116.35
To Contribution & Fees	-	-	By Donation in Cash or Kind	-	2,60,000.00
To Admin Expenses	-	-	By Amounts Transferred from Project Funds (Unspent Balance)	-	1,02,554.10
To amounts written off (Deposit)	-	949.00	By General Grants Received	5,84,840.00	5,84,840.00
To Depreciation on Fixed Assets	19,862.40	25,734.74	By Deficit Carried over to Balance Sheet	-	-
To Amounts Transferred to Project Funds (Unspent Balance)	51,20,474.11	10,05,494.29			
To Expenditure on objects of the trust					
(a) Religious	-	-			
(b) Educational	-	-			
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	7,58,07,929.52	2,54,99,954.16			
To Surplus carried over to Balance Sheet	4,05,471.92	6,49,053.26			
Total ₹	8,15,51,387.95	2,73,78,835.45	Total ₹	8,15,51,387.95	2,73,78,835.45

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

Karandikar
CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
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For Sampada Grameen Mahila Sanstha, Sangli

President

Prabha Kelcarvi

General Secretary

Mama Seshu

Treasurer

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 2024
Consolidated (FC & Non FC)

RECEIPTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	PAYMENTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Opening Balance					
Cash in Hand	5,959.31	1,379.31			
Bank Balances	1,34,36,389.69	1,30,37,826.50			
To Funds / Earmarked Grants Received	7,89,65,346.20	2,46,61,956.35	By Payments from Fund (Expenses)	7,49,09,863.57	2,34,97,465.24
To Project Fund Investment	49,52,075.00	-	By Project Fund Investment	1,00,00,000.00	-
To Interest Received	23,25,741.31	21,57,793.00	By Grant Returned To Funder	5,803.00	4,84,944.92
To Other Receipts	18,52,929.57	22,57,703.13	By Fixed Assets Purchase	-	70,800.00
			By Other Payments	30,53,847.52	46,21,099.13
			By Closing Balance		
			Cash in Hand	1,378.31	5,959.31
			Bank Balances	1,35,67,548.68	1,34,36,389.69
Total ₹	10,15,38,441.08	4,21,16,658.29	Total ₹	10,15,38,441.08	4,21,16,658.29

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

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha,
Sangli

President

Prabha Kulkarni

General Secretary

Meena Deshmukh

Treasurer

S. Pralap



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 2024
FC Accounts

FUNDS & LIABILITIES	As on 31/03/2024 (in ₹)	As on 31/03/2023 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2024 (in ₹)	As on 31/03/2023 (in ₹)
Trust's Funds or Corpus			Immovable Properties (at cost) (Schedule B - FC Accounts)		
SANGRAM Corpus Fund			As per Last Balance Sheet	1,56,315.10	1,73,683.44
Opening Balance as per last year	3,00,00,000.00	3,00,00,000.00	Add : Additions / (Deletion)	-	-
Add:- Transfer from Project Funds	-	-	Less : Depreciation	15,631.51	17,368.34
Closing Balance	3,00,00,000.00	3,00,00,000.00	Closing Balance	1,40,683.59	1,56,315.10
Earmarked Fund for Fixed Asset	28,64,792.92	32,73,221.38	Movable Properties (at cost) (Schedule B - FC Accounts)		
SANGRAM General Reserve Fund			As per Last Balance Sheet	31,16,906.28	31,59,452.54
Opening Balance as per last year	11,12,707.20	8,87,938.20	Add : Additions / (Deletion)	2,05,308.40	6,58,959.00
Add:- Transfer from I & E Account	2,56,841.00	2,49,348.00	Less : Depreciation	5,98,105.34	7,01,505.26
Less:- Adjustments to Fund	-	24,579.00	Closing Balance	27,24,109.33	31,16,906.28
Closing Balance	13,69,548.20	11,12,707.20	Investments		
Other Earmarked Funds (Schedule A) (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	1,00,00,000.00	49,71,763.00
Opening Balance as per last year	1,79,16,237.25	1,82,43,560.35	Loans (Secured or Unsecured)		
Add:- Transfer from I & E Account	35,59,555.74	(3,27,323.10)	Good / Doubtful	-	-
Less:- Transfer to Corpus Fund	-	-	Other Loans	-	-
Closing Balance	2,14,75,792.99	1,79,16,237.25	Advances:		
Loans (Secured or Unsecured)			To Trustees	-	-
From trustee	-	-	To Employees	-	-
From Others	-	-	To Others	-	-
Liabilities:			TDS Receivable FY 2017-18	1,56,997.20	1,56,997.20
For expenses:	-	-	TDS Receivable FY 2022-23	2,39,950.00	2,39,950.00
			TDS Receivable FY 2023-24	2,51,031.00	-
			Old Refund Adjusted against AY 2018-19	7,21,570.00	7,15,760.00
			Deposits:		
			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	13,38,460.72	16,71,128.52
			SBI - 144 FCRA Saving New Delhi	92,76,002.96	1,04,10,446.42
Less: Deficit (as per I & E Account)	-	-	(b) With Trustee	1,113.31	2,683.31
Closing Balance of I & E A/c	-	-	(c) With the manager	-	-
Total ₹	5,57,10,134.11	5,23,02,165.83	Total ₹	5,57,10,134.11	5,23,02,165.83

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: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President

Trabha Kulkarni

General Secretary

Meena Deshmukh

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)
Income and Expenditure account for the year on 31st March 2024
FC Accounts

EXPENDITURE	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	Income	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Expenditure In respect of Properties			By Rent		
Reimbursement	-	-	Accrued	-	-
SANGRAM Exps	-	-	Realised	-	-
To Other Expenses	-	-	By Interest	-	-
To Establishment Expenses	-	-	Accrued	-	-
To Legal Fees	-	-	Realised	-	-
To Audit Fees	1,97,650.00	1,97,650.00	On Bank Account		
To Contribution & Fees	-	-	- Saving Account	-	-
To Admin Expenses	-	-	- Fixed Deposit	23,75,639.12	23,36,601.00
To BSNL deposit amount written off	-	949.00	By Earmarked Grants Received	1,64,84,596.54	1,71,33,350.70
To Depreciation on Fixed Assets	-	-	By Donation in Cash or Kind	-	-
To Amounts Transferred to Project Funds (Unspent Balance)	38,16,396.74	-	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	1,48,46,188.92	1,93,73,906.80			
To Surplus carried over to Balance Sheet	-	-	By Deficit Carried over to Balance Sheet	-	-
Total ₹	1,88,60,235.66	1,95,72,505.80	Total ₹	1,88,60,235.66	1,95,72,505.80

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

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President *Shabha Kulkarni*

General Secretary *Meena Joshi*

Treasurer *S. Patap*



Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2024
FC Accounts

RECEIPTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	PAYMENTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Opening Balance			By Payments from Fund (Expenses)		
Cash in Hand	2,683.31	793.31	AJWS Fund 1	5,90,475.48	37,48,702.93
Bank Balances:			AJWS Fund 2	21,76,901.30	7,48,698.70
State Bank of India - 917- Industrial Estate	16,71,128.52	74,10,680.34	FGHR Core 1	-	14,48,248.28
SBI -4007679414 - New Delhi Main Branch	1,04,10,446.42	49,70,921.70	FJS Fund 1	15,36,581.24	5,96,370.28
To Funds Received			HCF Fund	17,20,812.00	19,15,367.00
AJWS Fund 1	33,21,107.00	27,59,090.00	CAF / LSF Fund 1	25,76,761.92	30,63,172.64
AJWS Fund 2	-	31,05,600.00	UK Online Giving / LSF Fund 2	12,58,023.72	-
FGHR Core 1	-	7,89,814.00	WFA KAGAPAY	3,83,099.58	5,22,300.42
HCF Fund	23,86,053.00	24,11,351.00	WFA SWASA Fund 1	25,66,003.08	10,28,965.13
UK Online Giving / LSF Fund 2	39,72,355.00	-	WFA SWASA Fund 2	-	36,49,513.00
WFA KAGAPAY	-	9,62,520.00	FJS Fund 2	4,14,919.56	4,122.76
WFA SWASA Fund 2	-	46,83,592.00	CAF Fund	-	1,908.70
FJS Fund 2	20,69,514.00	16,41,534.00	Gelman Giving	4,66,063.04	2,46,577.96
CAF Fund	-	1,908.70			
Gelman Giving	-	7,77,941.00			
UK Online Giving Foundation Fund	26,317.54	-			
WFA SWASA Fund 1	47,09,250.00	-			
To Project Fund Investment			By Project Fund Investment		
Corpus FD	-	-	Corpus FD	-	-
Project FD	49,52,075.00	-	Project FD	1,00,00,000.00	-
To Interest Received			By Other Payments		
Interest Received from - SBI	15,98,831.00	14,94,786.00	PT Payable	8,300.00	11,900.00
Interest Received from- Saving NDMB	3,91,168.00	3,57,283.00	TDS Payable	1,25,226.00	2,79,152.00
Interest Received Project Fund - RBI	1,28,799.12	2,88,000.00	Advances paid	14,77,314.00	16,58,710.00
To Other Receipts			Cheques reversed	64,790.00	26,464.72
PT Payable	8,300.00	11,900.00	Service Providers / Vendors	5,34,641.00	14,62,364.00
TDS Payable	6,04,265.00	2,79,152.00			
Advances Received back	1,98,406.00	5,23,465.00	By Closing Balance		
Cheques reversed	64,790.00	26,464.72	Cash in Hand FC	1,113.31	2,683.31
			SBI -917- Industrial Estate, Sangli	13,38,460.72	16,71,128.52
			SBI -4007679414 - New Delhi Main Branch	92,76,002.96	1,04,10,446.42
Total ₹	3,65,15,488.91	3,24,96,796.77	Total ₹	3,65,15,488.91	3,24,96,796.77

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

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552

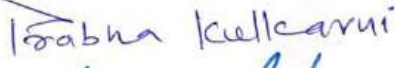
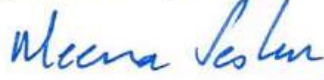
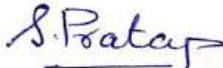


For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer



**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)
FC Accounts

Schedule A:- Grants Utilisation Statement

Sr. No.	Name of Project Fund	Un-utilised Grants as on 01.04.2023	Received during the Year 2023-24	Interest Received During the Year 2023-24	Utilised During the Year 2023-24	Un-utilised Grants as on 31.03.2024
A	FCRA Project Grant					
1	AJWS FUND 1	-	33,21,107.00	-	5,93,475.48	27,27,631.52
2	AJWS FUND 2	21,76,901.30	-	-	21,76,901.30	(0.00)
3	FJS Fund 1	15,66,611.24	-	-	15,66,611.24	-
4	FJS Fund 2	-	20,69,514.00	-	5,11,187.56	15,58,326.44
5	Gelman Giving	4,66,063.04	-	-	4,66,063.04	-
6	HCF Fund	-	23,86,053.00	-	23,86,053.00	-
7	CAF / LSF Fund 1	28,45,322.92	-	-	28,45,322.92	(0.00)
8	UK Online Giving / LSF Fund 2	-	39,72,355.00	-	12,77,711.72	26,94,643.28
9	WFA KAAGAPAY	4,40,219.58	-	-	4,40,219.58	0.00
10	WFA SWASA Fund 1	-	47,09,250.00	-	27,80,293.08	19,28,956.92
11	UK Online Giving Foundation Fund	-	26,317.54	-	-	26,317.54
	SANGRAM Interest Fund (Deemed Foreign Contribution)	1,04,21,119.17	-	21,18,798.12	-	1,25,39,917.29
	Total ₹ A)	1,79,16,237.25	1,64,84,596.54	21,18,798.12	1,50,43,838.92	2,14,75,792.99

For earmarked grantwise details refer schedules forming part of financial statements

Schedule B:- Fixed Assets

Sr. No.	Particulars	Opening Balance as on 01/04/2023	Addition / (Deletions) during 1st Half of FY 23-24	Addition / (Deletions) during 2nd Half of FY 23-24	Balance before depreciation	Depreciation during FY 2023-24	Closing balance as on 31/03/2024
	Immovable Properties						
	10% Block						
	Building (Construction Cost)	1,56,315.10	-	-	1,56,315.10	15,631.51	1,40,683.59
	Total Immovable Properties	1,56,315.10	-	-	1,56,315.10	15,631.51	1,40,683.59
	Movable Properties						
	10% Block						
1	Furniture	2,17,061.95	24,308.00	-	2,41,369.95	24,136.99	2,17,232.95
2	AC	68,497.57	-	-	68,497.57	6,849.76	61,647.81
3	Camera	65,575.21	-	-	65,575.21	6,557.52	59,017.69
4	Water Purifier	16,858.13	-	-	16,858.13	1,685.81	15,172.31
5	Ceiling Fans	15,484.24	-	-	15,484.24	1,548.42	13,935.82
6	Invertor and Battery	24,370.47	21,000.00	-	45,370.47	4,537.05	40,833.42
7	Steerl Cupboards	28,961.83	-	-	28,961.83	2,896.18	26,065.65
	15% Block						
1	Vehicle -Innova	8,41,567.42	-	-	8,41,567.42	1,26,235.11	7,15,332.31
2	Sony Voice Recorder	1,217.81	-	-	1,217.81	182.67	1,035.14
3	LED TV	48,333.48	-	-	48,333.48	7,250.02	41,083.46
4	Office Equipments	62,775.29	3,752.40	-	66,527.69	9,979.15	56,548.54
5	Polycom Sound Station	15,016.58	-	-	15,016.58	2,252.49	12,764.10
6	Web Camera	3,620.88	-	-	3,620.88	543.13	3,077.75
7	Utencils & kitchen Material	7,706.04	-	-	7,706.04	1,155.91	6,550.13
8	Tata Docomo Doongle	1,508.29	-	-	1,508.29	226.24	1,282.05
9	Solar Water Heater	28,942.48	-	-	28,942.48	4,341.37	24,601.11
10	Mobile 3	60,361.02	-	10,400.00	70,761.02	9,834.15	60,926.86
11	Cordless telephone	1,056.30	-	-	1,056.30	158.44	897.85
12	Refrigerator Hostel	8,652.41	-	-	8,652.41	1,297.86	7,354.55
13	Washing Machine Hostel	59,678.21	-	-	59,678.21	8,951.73	50,726.48
14	Mobile	1,30,037.28	-	-	1,30,037.28	19,505.59	1,10,531.69
15	Oxygen Concentration Machine	57,239.00	-	-	57,239.00	8,585.85	48,653.15
16	Patients Monitors	7,86,250.00	-	-	7,86,250.00	1,17,937.50	6,68,312.50
17	TVS Jupiter	96,667.95	-	-	96,667.95	14,500.19	82,167.76
	40% Block						
1	Computer	86,750.09	-	-	86,750.09	34,700.04	52,050.05
2	Computer Monitor	2,060.64	-	-	2,060.64	824.26	1,236.38
3	Comp. Ext, Hard Disks	10,739.12	-	-	10,739.12	4,295.65	6,443.47
4	All in One Computer	2,41,072.80	-	-	2,41,072.80	96,429.12	1,44,643.68
5	Samsung Tab	1,582.20	-	-	1,582.20	632.88	949.32
6	Laptop	56,007.36	-	1,45,848.00	2,01,855.36	51,572.54	1,50,282.82
7	Tally Single User Software	15,431.04	-	-	15,431.04	6,172.42	9,258.62
8	UPS	11,131.60	-	-	11,131.60	4,452.64	6,678.96
9	Printer	32,230.80	-	-	32,230.80	12,892.32	19,338.48
10	Scanner	12,460.80	-	-	12,460.80	4,984.32	7,476.48
	Total Movable Properties	31,16,906.28	49,060.40	1,56,248.00	33,22,214.68	5,98,105.34	27,24,109.33
	Total ₹	32,73,221.38	49,060.40	1,56,248.00	34,78,529.78	6,13,736.85	28,64,792.92

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.

Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2023-24

Name of Fund Project Period		AJWS FUND 1 01.09.2023 to 31.08.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
AJWS/23-24/Personnel/ Driver/ Office Assistant	45,004.72		
AJWS/23-24 /Exchange Gain (Admin/Program Expenses)	4,932.72	By Grants Received	
AJWS/23-24/Food & Nutrition Expenses	72,791.96	Additions during the year	33,21,107.00
AJWS/23-24/Mitra Scholarship	1,13,286.96		
AJWS 23-24/Stationery material, school books, medical	71,335.76		
AJWS 23-24/Travel and Per Diem	26,123.36		
AJWS 23-24/ Tuition Teacher	2,60,000.00		
To Closing Balance	27,27,631.52		
Total ₹	33,21,107.00	Total ₹	33,21,107.00

Name of Fund Project Period		AJWS FUND 2 01.09.2022 to 31.08.2023	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	21,76,901.30
AJWS 22-23/ Assistant Caretaker/ Assistant Warden	1,000.00		
AJWS 22-23/Comm/website/Printing/courier/postage	1,17,812.48	By Grants Received	
AJWS 22-23/Driver/ Office Assistant	55,602.36	Additions during the year	
AJWS 22-23/Food and nutrition	66,754.96		
AJWS 22-23/ Mitra Scholarship	3,13,636.84		
AJWS 22-23/ Officers (Program, Accounts)	6,51,014.16		
AJWS 22-23/Program/Communication, internet	17,596.36		
AJWS 22-23/Program/Communication, printing, postage	1,069.00		
AJWS 22-23/Program/Consultancy	80,007.08		
AJWS 22-23/Program/Supplies	3,661.36		
AJWS 22-23/Program/Supplies, Food & Refreshments	69,785.62		
AJWS 22-23/Program/Utilities	1,43,006.60		
AJWS 22-23/Stationery material, school books, medical	1,08,290.80		
AJWS 22-23/Supplies/Equipment, Peripherals	30,440.44		
AJWS 22-23/Travel/Program Travel, Stay, Per Diem	1,84,152.08		
AJWS 22-23/Travel/Regular local travel	66,405.16		
AJWS 22-23/ Tuition Teacher	2,66,666.00		
To Closing Balance	-		
Total ₹	21,76,901.30	Total ₹	21,76,901.30

Name of Fund Project Period		FJS Fund 1 01.01.2022 to 31.12.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	15,66,611.24
FJS 22-24/Community Consultants	2,98,376.24		
FJS 22-24/Excess Gain/admin/Program Expenses	25,000.00	By Grants Received	
FJS 22-24/External Consultants	9,24,889.68	Additions during the year	
FJS 22-24/Program Activities	3,18,345.32		
To Closing Balance	-		
Total ₹	15,66,611.24	Total ₹	15,66,611.24

Name of Fund Project Period		FJS Fund 2 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	2,363.00		
FJS/External Consultants 2	2,12,414.16	By Grants Received	
FJS/Program Activities 2	2,96,410.40	Additions during the year	20,69,514.00
To Closing Balance	15,58,326.44		
Total ₹	20,69,514.00	Total ₹	20,69,514.00

Name of Fund Project Period		Gelman Giving 01.08.2022 to 31.12.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	4,66,063.04
Gelman Giving/Program	17,397.80		
Gelman Giving/Admin	1,36,367.68	By Grants Received	
Gelman Giving /Equipment	25,668.08	Additions during the year	
Gelman Giving / Honorarium, Consultancies	4,118.88		
Gelman Giving /Travel	2,82,510.60		
To Closing Balance	-		
Total ₹	4,66,063.04	Total ₹	4,66,063.04



Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (SNG)
Schedules forming part of financial Statements for financial year 2023-24

Name of Fund Project Period		HCF Fund 01.04.2023 to 31.03.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
HCF 22-24/Admin Expenses	1,18,750.08		
HCF 22 -24/Leadership Training	4,58,898.16	By Grants Received	
HCF 22 -24/Local and Interstate Travel	3,69,828.60	Addition During the Year	23,86,053.00
HCF 22-24/ Program Expenses	7,11,012.48		
HCF 22-24/ Salaries /Honorarium	7,27,563.68		
To Closing Balance	-		
Total ₹	23,86,053.00	Total ₹	23,86,053.00

Name of Fund Project Period		CAF / LSF Fund 1 01.12.2021 to 31.12.2023	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	28,45,322.92
LSF Admin Charges Travel, Stationary & Comm	3,34,254.88		
LSF Honorarium	1,92,004.72	By Grants Received	
LSF Meeting Other Movement Leaders Travel & Stay	4,06,703.76	Addition During the Year	
LSF/Incentive/Accounts	17,704.72		
LSF National Inst. Faculty Master Trainer Charges	2,70,018.88		
LSF National Institute Travel & Stay	3,00,313.28		
LSF Product Inst. Graphic Books Language Trans. Cost	3,74,394.52		
LSF Regular Networking Travel, Stay Refreshment	3,74,876.24		
LSF Salary Accounts Officer	1,75,014.16		
LSF Salary Coordinator	50,004.72		
LSF Salary Coordinator Dev. Curriculum Content	3,50,033.04		
To Closing Balance	-		
Total ₹	28,45,322.92	Total ₹	28,45,322.92

Name of Fund Project Period		UK Online Giving / LSF Fund 2 01.07.2023 to 01.07.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
LSF/23-24/Admin/ local travel, Comm. Stationery	99,950.36		
LSF/23-24/Hon. Salary/Co-Ordinator	11,77,761.36	By Grants Received	
		Addition During the Year	39,72,355.00
To Closing Balance	26,94,643.28		
Total ₹	39,72,355.00	Total ₹	39,72,355.00

Name of Fund Project Period		WFA KAAGAPAY 01.07.2022 to 30.06.2023	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	4,40,219.58
WFA/Kaagapay/ Admin	11,361.22		
WFA/Kaagapay/Field Workers	2,83,780.52	By Grants Received	
WFA/Kaagapay/Program/Meeting	73,962.00	Addition During the Year	
WFA/Kaagapay/Program/Travel	71,115.84		
To Closing Balance	-		
Total ₹	4,40,219.58	Total ₹	4,40,219.58

Name of Fund Project Period		WFA SWASA Fund 1 01.04.2023 to 31.03.2024	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
WFA-SWASA/22-23/Salary/Consultancy/Service charges	500.00		
WFA-SWASA 23-24/Admin Costs	5,01,485.06	By Grants Received	
WFA-SWASA 23-24/Exchange Gain/Equipment	3,01,466.88	Addition During the Year	47,09,250.00
WFA-SWASA 23-24/GFATM/Communication Exp.	130.00		
WFA-SWASA 23-24/Printing Expense	42,004.72		
WFA-SWASA 23-24/Program Costs	3,86,986.54		
WFA-SWASA 23-24/Rent for Regl office /Meeting Spce/utilities	1,27,148.60		
WFA-SWASA 23-24/Salary Honrm/Consultant Charges	10,97,305.96		
WFA-SWASA 23-24/Travel costs	3,23,265.32		
To Closing Balance	19,28,956.92		
Total ₹	47,09,250.00	Total ₹	47,09,250.00



Sampada Grameen Mahila Sanstha, Sangli
 Registration No.: F- 0001456 (SNG)
 Schedules forming part of financial Statements for financial year 2023-24

Name of Fund		UK Online Giving Foundation Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	-
To Closing Balance	26,317.54	By Grants Received Addition During the Year	26,317.54
Total ₹	26,317.54	Total ₹	26,317.54

Name of Fund		SANGRAM Interest Fund (Deemed Foreign Contribution)	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	1,04,21,119.17
To Closing Balance	1,25,39,917.29	By Interest Received	21,18,798.12
Total ₹	1,25,39,917.29	Total ₹	1,25,39,917.29

Name of Fund		SANGRAM General Reserve Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
		By Opening Balance	11,12,707.20
		By Additions	
		TDS Receivable FY 23-24	2,51,031.00
		Old Refunds adjusted against AY 2018-19	5,810.00
To Closing Balance	13,69,548.20		
Total ₹	13,69,548.20	Total ₹	13,69,548.20



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

Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Balance Sheet as on: 31st March 2024
Non - FCRA Accounts

FUNDS & LIABILITIES	As on 31/03/2024 (in ₹)	As on 31/03/2023 (in ₹)	PROPERTIES & ASSETS	As on 31/03/2024 (in ₹)	As on 31/03/2023 (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	14,88,232.80	6,480.00	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	1,36,474.62	95,729.36
			Add : Additions / (Deletion)	24,73,908.00	70,800.00
			Less : Depreciation	10,12,017.60	30,054.74
SANGRAM General Reserve Fund	15,067.31	12,538.75	Closing Balance	15,98,365.02	1,36,474.62
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	4,11,736.00	1,74,000.92	To Trustees	-	-
Add:- Transfer from I & E Account	9,75,024.22	2,37,735.08	To Employees	-	-
Closing Balance	13,86,760.22	4,11,736.00	To Others (GFATM)	-	6,89,922.81
			To Sangram TES / (LBSDS)	1,85,014.05	-
Loans (Secured or Unsecured)			Loans (Secured or Unsecured)		
From trustee	-	-	Good / Doubtful	-	-
From Others	-	-	Other Loans	-	-
Liabilities:			Grants Receivable		
For expenses: Payable	3,30,287.00	4,15,008.00	Community Action for Health Grant Receivable	-	3,29,053.15
For advances	1,85,014.05	6,89,922.81			
For rent and other deposits	-	-	Deposit		
For other reimbursements payable	3,400.00	4,000.00	Karad Office Deposit	10,000.00	10,000.00
			Kolhapur Office Deposit	49,500.00	-
Income and Expenditure Account :			Cash & Bank Balances		
Balance as per Last Balance Sheet	9,99,995.77	3,52,802.51	(a) Bank Account		
Add : Surplus	4,05,471.92	6,49,053.26	SBI 33211342146 (C19RM)	15,34,033.17	13,54,135.94
Less: Deficit (as per I & E Account)	-	-	CBI 3762299502 (Kolhapur TI)	-	500.00
Closing Balance of I & E A/c	14,05,467.69	10,01,855.77	BOM 60102693763 (MSM TI)	-	0.81
			SBI 32283278536 (Satara TI)	-	178.00
			SBI 31729097426 (IC)	12,34,037.78	-
			CBI 5451501031 (TES / LBSDS)	1,85,014.05	-
			BOB 04340100030678 (Kolhapur TI)	-	-
			BOB 31090100023918 (Satara TI)	-	-
			BOB 04410200002916 (MSM TI)	-	-
			BOB 04410100034453 (MSM TI)	-	-
			(b) With Trustee	265.00	3,276.00
			(c) With the manager	-	-
Total ₹	48,14,229.07	25,41,541.33	Total ₹	48,14,229.07	25,41,541.33

(0.00)

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: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Trabha Kulkarni

Meena Joshi

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 2024
Non - FCRA Accounts

EXPENDITURE	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	Income	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Expenditure in respect of Properties			By Rent		
Reimbursement	-	-	Accrued	-	-
SANGRAM Exps	-	-	Realised	-	-
To Other Expenses	-	-	By Interest		
To Establishment Expenses	-	-	Accrued	-	-
To Legal Fees	-	-	Realised	-	-
To Audit Fees	-	-	On Bank Account		
To Contribution & Fees	-	-	- Saving Account	2,06,943.19	17,724.00
To Admin Expenses	-	-	- Fixed Deposit	-	-
To TDS amount written off	-	-	By Earmarked Grants Received	6,18,99,369.10	69,43,765.65
To Depreciation on Fixed Assets	19,862.40	25,734.74	By Donation in Cash or Kind	-	2,60,000.00
To Amounts Transferred to Project Funds (Unspent Balance)	13,04,077.37	10,05,494.29	By Amounts Transferred from Project Funds (Unspent Balance)	-	-
To Expenditure on objects of the trust			By Income From Other Sources		
(a) Religious	-	-	By General Grants Received	5,84,840.00	5,84,840.00
(b) Educational	-	-	By Deficit Carried over to Balance Sheet	-	-
(c) Medical Relief	-	-			
(d) Relief of Poverty	-	-			
(e) Other Charitable Objects	6,09,61,740.60	61,26,047.36			
To Surplus carried over to Balance Sheet	4,05,471.92	6,49,053.26			
Total ₹	6,26,91,152.29	78,06,329.65	Total ₹	6,26,91,152.29	78,06,329.65

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

CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Trabha Kulkarni

Meeva Seshu

S Patap



Name of the Trust: Sampada Grameen Mahila Sanstha, Sangli
Registration No.: F- 0001456 (Sangli)
Receipt & Payment account for the year ended on 31st March 2024

RECEIPTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)	PAYMENTS	Current Year 2023-24 (in ₹)	Previous Year 2022-23 (in ₹)
To Opening Balance			By Payments from Fund (Expenses)		
Cash in Hand	3,276.00	586.00	SANGRAM IC Expenses	81,461.68	1,83,265.00
Bank Balances:			Kolhapur TI	16,53,449.00	16,91,737.00
LMS Bank 7393 (IC)	-	1,195.43	MSM TI	16,78,950.00	14,13,169.19
SBI 33211342146 (IC)	11,89,945.00	4,77,679.72	Satara TI	19,51,658.00	15,47,247.00
CBI 3762299502 (Kolhapur TI)	500.00	81,495.00	SANGRAM Action Plus Fund	1,10,000.00	2,40,000.00
BOM 60102693763 (MSM TI)	0.81	44,771.92	CAH Project	3,26,043.00	7,61,176.44
SBI 32283276536 (Satara TI)	178.00	47,734.00	GFATM	5,49,07,394.02	6,86,922.81
SBI 31729097426 (IC)	1,64,190.94	3,348.39	TES / LBSDS	5,11,266.95	-
CBI 5451501031 (TES / LBSDS)	-	-			
BOB 04340100030678 (Kolhapur TI)	-	-			
BOB 31090100023918 (Satara TI)	-	-			
BOB 04410100034453 (MSM TI)	-	-			
To Funds Received			By Grant Returned To Funder		
MSACS Fund (TI project)	52,89,179.00	49,89,052.00	MSACS Fund (TI project)	5,300.00	4,70,632.92
Action Plus	1,10,000.00	1,10,000.00	Interest Reversal	503.00	14,312.00
GFATM Grant	5,57,72,390.00	11,86,945.00			
CAH Grant	3,29,043.71	7,67,768.65	By Fixed Assets Purchase		
UNAIDS	4,74,840.00	4,74,840.00	SANGRAM IC	-	70,800.00
Sangram (TES / LBSDS)	5,05,296.95	-	GFATM	-	-
To Interest Received			By Other Payments		
SB interest Sangli IC	31,956.00	11,765.00	TDS Payable	-	32,787.00
SB interest Kolhapur TI	-	2,113.00	Advances Repaid	7,87,075.81	11,28,332.81
SB interest MSM TI	2.19	1,432.00	Reimbursement to SANGRAM Fund	-	11,388.60
SB interest Satara TI	-	966.00	DAPCU Reimbursement Paid	4,000.00	10,000.00
SB interest GFATM	1,69,015.00	-	Reimbursement to SANGRAM Fund	3,000.71	-
SB interest CAH	-	1,448.00	Kolhapur Office Deposit	49,500.00	-
SB interest CBI TES / LBSDS	5,970.00	-			
To Other Receipts			By Closing Balance		
To Donation	-	2,60,000.00	Cash in Hand	265.00	3,276.00
TDS Paid	-	3,000.00	Bank Balances:		
DAPCU Reimbursements Received	3,400.00	14,000.00	LMS Bank 7393 (IC)	-	-
Advance Received	9,70,089.86	11,28,332.81	SBI 33211342146 (C19RM)	15,34,033.17	11,89,945.00
Sangram IC Fund	3,678.71	11,388.60	CBI 3762299502 (Kolhapur TI)	-	500.00
			BOM 60102693763 (MSM TI)	-	0.81
			SBI 32283276536 (Satara TI)	-	178.00
			SBI 31729097426 (IC)	12,34,037.78	1,64,190.94
			CBI 5451501031 (TES / LBSDS)	1,85,014.05	-
			BOB 04340100030678 (Kolhapur TI)	-	-
			BOB 31090100023918 (Satara TI)	-	-
			BOB 0441020002916 (MSM TI)	-	-
			BOB 04410100034453 (MSM TI)	-	-
Total ₹	6,50,22,952.17	96,19,861.52	Total ₹	6,50,22,952.17	96,19,861.52

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

Karandikar
CA Ruchira N. Karandikar
Proprietor
M.No.179640
Place: Sangli
Date: 26/09/2024
UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha, Sangli

President

General Secretary

Treasurer

Trabha Kulkarni

Meena Deshmukh

S. Patil



**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 01.04.2023	Received During the Year 2023-24	Interest Received During the Year 2023-24	Utilised During the Year 2023-24	Un-utilised Grants as on 31.03.2024
1	MSACS Kolhapur TI Fund	(37,940.00)	16,56,899.00	-	17,38,827.00	(1,19,868.00)
2	MSACS MSM TI Fund	(13,799.19)	16,78,950.00	2.19	18,15,808.00	(1,50,655.00)
3	MSACS Satara TI Fund	(36,547.00)	19,56,780.00	-	19,79,547.00	(59,314.00)
4	Solidarity & Action Against The HIV Infection In India (SAATHII)	5,00,022.19	5,57,72,390.00	1,69,015.00	5,47,24,829.97	17,16,597.22
5	Trans Equality Society (TES) / LBSDS	-	5,05,296.95	5,970.00	5,11,266.95	-
6	Community Action for Health (CAH)	(3,29,053.15)	3,29,053.15	-	-	-
Total ₹		82,682.85	6,18,99,369.10	1,74,987.19	6,07,70,278.92	13,86,760.22

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 01/04/2023	Addition / (Deletions) during FY 23-24	Balance before depreciation	Depreciation during FY 2023-24	Closing balance as on 31/03/2024
A] SANGLI-HO						
Immovable Properties						
0% Block						
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
Movable Properties						
15% Block						
1	Office Equipments	26,499.49	-	26,499.49	3,974.92	22,524.57
2	Mobile	25,578.31	-	25,578.31	3,836.75	21,741.56
15% Block						
1	Furniture	63,720.00	-	63,720.00	6,372.00	57,348.00
40% Block						
1	Computer	14,196.82	-	14,196.82	5,678.73	8,518.09
Total Immovable Properties		1,29,994.62	-	1,29,994.62	19,862.40	1,10,132.22
Sub Total A ₹		1,47,994.62	-	1,47,994.62	19,862.40	1,28,132.22
B] KOLHAPUR-TI						
Movable Properties						
40% Block						
1	Computer	4,665.60	-	4,665.60	1,866.24	2,799.36
2	Laser Printer-HP	1,814.40	-	1,814.40	725.76	1,088.64
Sub Total B ₹		6,480.00	-	6,480.00	2,592.00	3,888.00
C] GFATM						
Movable Properties						
40% Block						
1	KP-Laptops	-	10,80,000.00	10,80,000.00	4,32,000.00	6,48,000.00
2	Laptop	-	5,83,628.00	5,83,628.00	2,33,451.20	3,50,176.80
3	Laptop for VC	-	7,04,106.00	7,04,106.00	2,81,642.40	4,22,463.60
4	Multi function Printer	-	22,774.00	22,774.00	9,109.60	13,664.40
Sub Total C ₹		-	23,90,508.00	23,90,508.00	9,56,203.20	14,34,304.80
D] Trans Equality Society (TES) / LBSDS						
Movable Properties						
40% Block						
1	Multi function Printer	-	23,900.00	23,900.00	9,560.00	14,340.00
2	Laptop	-	59,500.00	59,500.00	23,800.00	35,700.00
Sub Total D ₹		-	83,400.00	83,400.00	33,360.00	50,040.00
Grand Total (A+B+C+D) ₹		1,54,474.62	24,73,908.00	26,28,382.62	10,12,017.60	16,16,365.02

Note For Assets Purchased out of Project Grants (Part B, C & D)

* 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.



Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F- 0001456 (SNG)

Schedules forming part of financial statements for the financial year 2023-24

Project Name		MSACS Kolhapur TI Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Kop/CS/Consultation Fee Doctor	1,79,500.00	MSACS Fund	(37,940.00)
Kop/CS/Syphilis Testing	23,220.00		
Kop/HRC/Honorarium to PEs.	2,20,000.00	By Grants Received	
Kop/HRC/Hon.to Project Director	48,000.00	Additions during the year	16,53,449.00
Kop/HRC/Salary Counsellor	1,92,000.00	Saving Bank Interest	-
Kop/HRC/Salary MEA Officer	1,92,000.00		
Kop/HRC/Salary ORW	2,41,500.00	By TDS payment by HO	28,423.00
Kop/HRC/Salary Programme Manager	2,52,000.00	By Advance Received from HO	-
Kop/Consumable of BMW material	13,800.00	By Unclaimed amount reversed	3,450.00
Kop/Infra. & Admin./Office Expenses	68,051.00		
Kop/Infra. & Admin/Rent Additional DIC	54,000.00		
Kop/Infra & Admin./rent for DIC	1,20,000.00		
Kop/PD/Advocacy Activities	3,794.00		
Kop/PD/Community Events	11,220.00		
Kop/PD/Crisis Response	3,490.00		
Kop/PD/Demand Generation Activities	785.00		
Kop/PD/DIC Level Meeting	725.00		
Kop/PD/Health Camps	4,467.00		
Kop/PD/weekly & Monthly Review Meeting	2,655.00		
Kop/Travel Cost Admin. Purpose	6,820.00		
Kop/travel Cost for PLHIV	500.00		
Kop/Travel Counsellor	14,020.00		
Kop/Travel MEA Officer	6,950.00		
Kop/Travel ORW	30,840.00		
Kop/Travel PEs	33,000.00		
Kop/Travel/ Program Manager	14,990.00		
To Grants Refunded			
Funds Refunded to MSACS 2023-24	-		
Interest on Saving returned to MSACS 2022-23	500.00		
Interest on Saving returned to MSACS 2023-24	-		
To Advance returned to HO	28,423.00		
To Closing Balance			
MSACS Fund	(1,19,868.00)		
Total ₹	16,47,382.00	Total ₹	16,47,382.00

Project Name		MSACS MSM TI Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Sangli/MSM/PPP Doctor Consultation Fees	2,38,900.00	MSACS Fund	(13,799.19)
Sangli/MSM/Lubricating substances	39,000.00		
Sangli/MSM/ Syphilis Testing	21,600.00	By Grants Received	
Sangli/MSM/Honorarium/PPP Doctor	28,700.00	Addition During the Year	16,78,950.00
Sangli/MSM/Honorarium/Peer Educators	2,40,000.00	Saving Bank Interest	2.19
Sangli/MSM/Honorarium/Project Director	48,000.00		
Sangli/MSM/Salary/Counsellor Salary	1,92,000.00	By TDS payment by HO	31,560.00
Sangli/MSM/Salary/MEA Officer Salary	1,92,000.00	By Advance Received from HO	
Sangli/MSM/Salary/ORW Salary	2,52,000.00		
Sangli/MSM/Salary/Program Manager Salary	2,52,000.00		
Sangli/MSM/ Office Expenses	60,367.00		
Sangli/MSM/ Rent for Office Cum DIC	1,20,000.00		
Sangli/MSM/Community Event	19,615.00		
Sangli/MSM/Crisis Response	2,710.00		
Sangli/MSM/Demand G. Activities	475.00		
Sangli/MSM/ DIC Level Meeting	1,455.00		
Sangli/MSM/Meeting Exp/Review M W&M Meeting	1,120.00		
Sangli/MSM/Program Cost/Advocacy Activities	1,270.00		
Sangli/MSM/Programme Cost/Health Camp	1,143.00		
Sangli/MSM/Travel/Counsellor Travel	13,810.00		
Sangli/MSM/Travel/MEA Officer Travel	5,840.00		
Sangli/MSM/Travel/ORW Travel	30,380.00		
Sangli/MSM/Travel/PEs Travel	36,000.00		
Sangli/MSM/Travel/Program Manager Travel	15,090.00		
Sangli/MSM/Travel/Travel Cost for Admin.	1,620.00		
Sangli/MSM/Travel Cost for PLHIV	710.00		
Bank Charges			
To Grants Refunded			
Funds Refunded to MSACS 2023-24	-		
Interest on Saving returned to MSACS 2023-24	3.00		
To Advance returned to IC	31,560.00		
To Closing Balance			
MSACS Fund	(1,50,655.00)		
Total ₹	16,96,713.00	Total ₹	16,96,713.00



Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F- 0001456 (SNG)

Schedules forming part of financial statements for the financial year 2023-24

Project Name	MSACS Satara TI Fund		
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
Satara/CS/Consultation Fee Doctor	3,03,700.00	MSACS Fund	(36,547.00)
Satara/HRC/Honorarium to PEs.	2,37,200.00		
Satara/HRC/Hon.to Project Director	48,000.00	By Grants Received	
Satara/HRC/Salary Counsellor	1,92,000.00	Additions during the year	19,56,780.00
Satara/HRC/Salary MEA Officer	1,92,000.00	Saving Bank Interest	-
Satara/HRC/Salary ORW	3,36,000.00		
Satara/HRC/Salary Programme Manager	2,52,000.00	By TDS payment by HO	35,170.00
Satara/Infra. & Admin./Office Expenses	62,727.00	By Advance Received from HO	-
Satara/Infra. & Admin./Rent Additional DIC	54,000.00		
Satara/Infra & Admin./rent for DIC	78,000.00		
Satara/Commod./Lubricating Substances	32,500.00		
Satara/PD/Advocacy Activities	4,820.00		
Satara/PD/Community Events	20,800.00		
Satara/PD/Crises Response	4,216.00		
Satara/PD/DIC Level Meeting	5,293.00		
Satara/PD/Health Camps	2,081.00		
Satara/PD/weekly & Monthly Review Meeting	6,325.00		
Satara Syphilis Testing Kit	32,940.00		
Satara/Travel Cost Admin. Purpose	6,610.00		
Satara/Travel Counsellor	11,885.00		
Satara/Travel MEA Officer	5,735.00		
Satara/Travel ORW	35,610.00		
Satara/Travel PEs	35,680.00		
Satara/Travel/ Program Manager	13,920.00		
Satara/Postage & Courier	127.00		
Satara/bank Interest	78.00		
To Grants Refunded			
Funds Refunded to MSACS 2023-24	5,300.00		
Interest on Saving returned to MSACS 2023-24	-		
To Advance returned to IC	35,170.00		
To Closing Balance			
MSACS Fund	(59,314.00)		
Total ₹	19,55,403.00	Total ₹	19,55,403.00

Project Name	Solidarity & Action Against The HIV Infection In India (SAATHII)		
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
KP Grant Expense		GFATM	5,00,022.19
11.1 Office related costs -KP	1,52,189.48	Advance from Sangram	6,86,922.81
1.1 Salaries - program management - KP	9,66,782.00	Sangram Reserve	3,000.00
1.4 Other HR Costs -KP	32,670.00		
1.6 Salaries – community-based, incl. Community Health Workers and outreach workers -KP	66,52,576.00		
2.1 Training related per diems/transport/other costs -KP	4,52,865.00		
2.3 Supervision/surveys/data collection related per diems/transport/other costs -KP	16,09,873.00		
3.1 Technical Assistance Fees/Consultants -KP	6,20,739.00		
9.1 IT - computers, computer equipment, software and applications -KP	10,80,000.00		
SP Grant Expense			
11.1 Office related costs	4,57,171.72		
1.1 Salaries - program management	17,87,695.00		
1.2 Salaries - Outreach workers, medical staff and other service providers	65,54,787.00		
1.4 Other HR Costs	76,631.00		
2.1 Training related per diem/transport/other cost	40,97,100.00		
2.3 Supervision/surveys/data collection related per diems/transport/other costs	12,05,740.00		
3.1 Technical Assistance Fees/Consultants	2,65,820.00		
9.1 IT - computers, computer equipment, software and applications	13,10,508.00		
To Grants given to SSRs	2,74,01,882.77	By Grants Received	
	-	Additions during the year	5,57,72,390.00
To Advance returned against SANGRAM IC	6,89,922.81	By Interest on Savings	1,69,015.00
To Closing Balance			
GFATM	17,16,597.22		
Total ₹	5,71,31,350.00	Total ₹	5,71,31,350.00



Sampada Grameen Mahila Sanstha, Sangli

Registration No.: F- 0001456 (SNG)

Schedules forming part of financial statements for the financial year 2023-24

Project Name		Trans Equality Society (TES) / LBSDS	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses		By Opening Balance	
SP Grant Expense		Trans Equality Society (TES)	-
11.1 Office related costs	40,072.95		
1.1 Salaries - program management	1,48,200.00		
1.2 1.2 Salaries - Outreach workers, medical staff and other service providers	1,22,816.00	By Grants Received	
13.5 Incentives-community based including community health workers and outreach workers	1,09,800.00	Additions during the year	5,05,296.95
2.3 Supervision/surveys/data collection related per diems/transport/other costs	6,978.00		
9.1 IT - computers, computer equipment, software and applications	83,400.00	By Interest on Savings	5,970.00
To Advance returned against SANGRAM IC	-		
To Closing Balance			
Trans Equality Society (TES)	-		
Total ₹	5,11,266.95	Total ₹	5,11,266.95

Project Name		Community Action for Health (CAH) Fund	
Particulars	Amount (in ₹)	Particulars	Amount (in ₹)
To Expenses Payable		By Opening Balance	
Overheads	-	CAH Fund Receivable	(3,29,053.15)
HR & Salary	-		
To Closing Balance		By Grants Received	
CAH Fund	(0.00)	Additions during the year	3,29,043.71
		By Sangram IC Project	9.44
Total ₹	(0.00)	Total ₹	(0.00)



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 2024.

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
5	Print Point (Prop. Mitul Pratap)	Relative of Trustee

b) Transactions with Related Parties

Sr. No.	Name	Nature of Transaction	2023-24 Amount (in ₹)	2022-23 Amount (in ₹)
1	Ms. Meena Saraswathi Seshu	Salary	4,80,000/-	4,80,000/-
2	Mrs. Shital Harish Pratap	Salary	4,80,000/-	4,80,000/-
3	Ms. Aarthi Pai	Consultancy & related charges	6,00,000/-	7,10,800/-
4	Born To Win	Consultancy Charges	9,20,400/-	7,78,800/-
5	Print Point (Prop. Mitul Pratap)	Printing & Stationery Charges	1,25,000/-	70,120/-



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 & FY 2022-23 of Rs.1,23,490/-, Rs. 1,64,170/-, Rs. 2,47,710/-, Rs.1,80,390/- & Rs. 2,57,940/- 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)

Karandikar

CA Ruchira Nikhil Karandikar
Proprietor
M. No. 179640

Place: Sangli

Date: 26th September, 2024

UDIN: 24179640BKGSZA3552



For Sampada Grameen Mahila Sanstha

President

Prabha Kulkarni

General Secretary

Meera Seshu

Treasurer

S. Pratap

