

AUDITED FINANCIAL
STATEMENTS

SANGINI MAHILA KALYAN SAMITI
For The Financial Year 2019-20

Audited By
Sahni Hasija & Co
Chartered Accountants

Shop No 3, Corporation Building Hamidia Road, Bhopal
Landline: 0755 – 4259958 E-mail: sahnico05@gmail.com



SAHNI HASIJA & CO.

Chartered Accountants

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Audit Report

We have audited the Balance Sheet of **Sangini Mahila Kalyan Samiti, Bhopal (Regd. No. 01/01/01/13542/04)** as at 31st March 2020 and the Income & Expenditure Account for the Year ended on that date, annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standard generally accepted in India. We conducted our audit that provides a reasonable basis for our opinion.

We report that:-

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, books of account have been kept by the society so, far as appears from our examination of the books and record.
- (iii) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account produced before us.
- (iv) In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read together with notes thereon, given a true and fair view in conformity with the accounting principal generally accepted in India.
 - (a) In the case of Balance Sheet of the state of affairs of the society as at 31st March 2020.
 - (b) In the case of Income & Expenditure Account, the Excess of Income over Expenditure for the Year ended on that date.

Date: 30/06/2020
Place: Bhopal

For Sahni Hasija & Co
Chartered Accountants
Firm Reg. No: 019535C


(Harjeet Hasija)

Partner

M.NO: 426486

UDIN: 20426486AAAABN6048



SanginiMahilaKalyanSamiti, Bhopal
(Regd No. 01/01/01/13542/04 Dated 17/05/2004)

Schedule-F

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF ACCOUNTS

A. ACCOUNTING POLICIES

1. Basis of Accounting:

The Society follows Cash System of accounting and recognizes Income & Expenditure on Receipt /Payment basis under historical cost convention, however provision for certain expenditure, due in march month made in Financial statement accordingly.

2. Fixed Assets:

Following the principles stated in Accounting Standard – 10 'Accounting for Fixed Assets', Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable cost of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure Account. When assets are sold or discarded their cost and accumulated depreciation are removed from the accounts and any gain or any loss resulting from their disposal is included in the Income and Expenditure Account.

From the financial year 2018-19 assets purchased from the fund account are to be capitalized in the books of accounts against the 'Fixed Assets Fund Account' under the head Project fund. Whenever assets from this fund is to be disposed of and/or sold, the same will be debited in the "fixed Assets Fund Account" and any profit and loss will be accounted for in the books .

3. Depreciation:

No Depreciation is charged on Fixed Assets.

4. A. Revenue Recognition:

- a) Unconditional non -specific purpose grant, are credited to Income and Expenditure accounts of the year receipt.
- b) Foreign grants are stated at net realized amount. Gains/Losses on account of exchange rate is accounted for as per the terms of agreement stated between the Donor and Donee.
- c) Specific purpose grant received is recognized as income to the extent of its utilization during the year.



B. Grants/Project Advances

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced to the extent of utilization during the year for the purposes for which the grant/advances are received. There are currently 3 foreign grant projects active in organization in FY 2019-20 namely **(Paul Hamlyn Foundation , Women's Fund Asia , Global Fund)** and separate cost center for individual grant has been maintained in books of accounts.

5. Investment Complying with the provision of AS-13, Investment are held and valued at market price or cost whichever is lower.
6. In pursuance of SA-510, Opening Balances are taken as per previous year Audit Report which is matched with Books of Accounts. Previous Year figures have been regrouped and rearranged wherever necessary.
7. AS-19 All assets are purchased from grant amount which is owned by **Sangini Mahila Kalyan Samiti** and No assets are taken on Lease.

B. NOTES TO ACCOUNTS

1. Accrued Interest and Interest Received on Fixed Deposit of Rs.26,260/- has been added in the value of FDR in NFC (Non Foreign Contribution).
2. TDS Receivable of Rs.5,051/- of the FY 16-17 has been adjusted with the Income and Expenditure Account as the same has been set off by the Income Tax Department from previous Income Tax demand of an organization.
3. Fixed Asset (Computer) has been Written off in the NFC (Non Foreign Contribution), as all the Computers are disposed off by the organization and hence the value of computer system in books came to NIL.
4. With the due permission from funder an unutilized amount of Rs.2,20,664/- under Global fund has been transfer from Global fund account to General fund account of an organization. Moreover, the amount in General fund to be utilize for organization Objectives only.
5. Organization has received a foreign grant under Global fund in which there is positive Exchange rate difference i.e. actual receipt in INR is more than the budget in INR of Rs.40,946/- which has been duly taken to General fund account of an organization.

For Sangini Mahila Kalyan Samiti

Prarthana Mishra
(Secretary)

Date: 30/06/2020

Place: Bhopal



For Sahni Hasija & Company

Chartered Accountants


CA. Harjeet Hasija
(Partner)

M No.: 426486

UDIN: 20426486AAAABN6048



SANGINI MAHILA KALYAN SAMITI
Balance Sheet as at 31st March 2020
(All amount are in Rupees)

Particular	Schedule	As at 31st March 2020			As at 31st March 2019		
		FC	NFC	Total	FC	NFC	Total
Sources of Fund							
Income & Expenditure Account	A	1,95,917.25	5,94,954.50	7,90,871.75	1,33,462.75	5,31,553.50	6,65,016.25
Unspent Project Fund	B	26,49,941.25	1,01,091.00	27,51,032.25	22,82,809.15	1,01,091.00	23,83,900.15
Fixed Assets Fund	B1	5,40,490.00		5,40,490.00	4,25,000.00		4,25,000.00
General Fund Grant	B2	2,61,610.00		2,61,610.00			
Total		36,47,958.50	6,96,045.50	43,44,004.00	28,41,271.90	6,32,644.50	34,73,916.40
Application of Fund							
Fixed Assets	C						
Gross Block		5,87,990.00	1,91,880.00	7,79,870.00	4,72,500.00	1,92,380.00	6,64,880.00
Less: Accumulated Depreciation		5,87,990.00	1,91,880.00	7,79,870.00	4,72,500.00	1,92,380.00	6,64,880.00
Net Block							
Current Assets, loans & Advances	D						
Cash and Bank balances		34,07,818.50	5,13,972.50	39,21,791.00	23,94,874.90	4,51,822.50	28,46,697.40
Loans and Advances		10,901.00	14,044.00	24,945.00	16,701.00	19,293.00	35,994.00
					24,11,575.90	4,71,115.50	28,82,691.40
Less: Current Liabilities and Provisions	E						
Current liabilities		3,58,751.00	23,851.00	3,82,602.00	42,804.00	30,851.00	73,655.00
					23,68,771.90	4,40,264.50	28,09,036.40
Net Current Assets		30,59,968.50	5,04,165.50	35,64,134.00	28,41,271.90	6,32,644.50	34,73,916.40
Total		36,47,958.50	6,96,045.50	43,44,004.00	28,41,271.90	6,32,644.50	34,73,916.40

Significant accounting policies and notes to the accounts
The Schedules referred to above form an integral part of the accounts

As per our report of even dates attached

For Sahni Hasija & Co.
Chartered Accountants

Harjeet Hasija
Harjeet Hasija
Partner

M. No. 426486

UDIN : 20426486AAAAABN6048

Place : Bhopal
Date: 30/06/2020



For and on behalf of
Sangini Mahila Kalyan Samiti

Prarthana Mishra
Prarthana Mishra
Secretary



SANGINI MAHILA KALYAN SAMITI
Income and Expenditure Statement for the year ended 31st March 2020
 (All amount are in Rupees)

Income	Schedule	For the year ended 31st March 2020			For the year ended 31st March 2019		
		FC	NFC	Total	FC	NFC	Total
Income recognised out of Project Fund	B	46,52,682.90	-	46,52,682.90	31,39,836.85	-	31,39,836.85
Interest received on Saving Bank Deposit		73,294.00	2,418.00	75,712.00	73,537.00	2,920.00	76,457.00
Interest received on FDR		-	26,260.00	26,260.00	-	18,172.00	18,172.00
Interest received on TDS Refund		-	117.00	117.00	-	-	-
Voluntary Contribution & Membership Fees		-	89,864.00	89,864.00	-	94,644.00	94,644.00
Revenue Grants & Other Income		-	10,500.00	10,500.00	-	83,200.00	83,200.00
		47,25,976.90	1,29,159.00	48,55,135.90	32,13,373.85	1,98,936.00	34,12,309.85
Expenditure							
Expenses Incurred Out of Projects Funds	B	46,52,682.90	11,000.00	46,63,682.90	31,39,836.85	3,030.00	31,42,866.85
Adminstrative & Other Expenses		10,839.50	3,207.00	14,046.50	2,863.00	202.00	3,065.00
TDS Adjustment		-	5,051.00	5,051.00	-	-	-
Write Offs		-	46,500.00	46,500.00	-	-	-
		46,63,522.40	65,758.00	47,29,280.40	31,42,699.85	3,232.00	31,45,931.85
Excess of Expenditure over Income		-	-	-	-	-	-
Excess of Income over Expenditure		62,454.50	63,401.00	1,25,855.50	70,674.00	1,95,704.00	2,66,378.00
Balance brought forward		-	-	-	-	-	-
Balance Carried over to Balance Sheet		62,454.50	63,401.00	1,25,855.50	70,674.00	1,95,704.00	2,66,378.00

Significant accounting policies and notes to the accounts
 The Schedules referred to above form an integral part of the accounts

As per our report of even dates attached

For Sahni Hasija & Co.
 Chartered Accountants



 Harjeet Hasija
 Partner

M. No. 426486
 UDIN : 20426486AAAABN6048



Place : Bhopal
 Date: 30/06/2020

For and on behalf of
 Sangini Mahila Kalyan Samiti


 Prarthana Mishra
 Secretary



SANGINI MAHILA KALYAN SAMITI
FOREIGN CONTRIBUTION
Receipt and Payments Account
For the Period 01/04/2019 to 31/03/2020

Receipts		Amount	Payments		(All Amount in Rs.)
To Opening Balance			By Payment for	Amount	
Sundry Advances			- For Project As per Aims & Objectives	41,17,271 90	
Cash in Hand	426.00		- For Admin Expenses	10,839 50	41,28,111 40
Cash at Bank :					
SB A/c No. 63014372715 With SBI	23,94,448.90	23,94,874.90			
Advances			By Closing Balances		
To Grant Received During the Year :			Sundry Advances		
Directly From A foreign Source			Cash in Hand	1,125 00	
As Transfer from Local Source	50,60,761.00	50,60,761.00	Cash at Bank :		
Sangini-Local		7,000	- SB A/c No. 63014372715 With SBI	34,06,693 50	34,07,818 50
To Interest on Saving Deposit		73294			
TOTAL		75,35,929.90	TOTAL		75,35,929.90

For Sahni Hasija & Co.
Chartered Accountants


Harjeet Hasija

Partner

M. No. 426486

UDIN : 20426486AAAABN6048



Place : Bhopal

Date: 30/06/2020

For and on behalf of
Sangini Mahila Kalyan Samiti


Prarthana Mishra
Secretary



SANGINI MAHILA KALYAN SAMITI
Schedules forming part of the Accounts
 (All amount are in Rupees)

Schedule A:

Income & Expenditure Account

Particulars	As at 31st March 2020			As at 31st March 2019		
	FC	NFC	Total	FC	NFC	Total
Opening balance	1,33,462.75	5,31,553.50	6,65,016.25	62,788.75	1,15,849.50	1,78,638.25
Add: Transferred during the year	62,454.50	63,401.00	1,25,855.50	70,674.00	1,35,704.00	2,06,378.00
	1,95,917.25	5,94,954.50	7,90,871.75	1,33,462.75	5,31,553.50	6,65,016.25



SANGINI MAHILA KALYAN SAMITI
STATEMENT OF PROJECTS/PROGRAM INCOME AND EXPENDITURE FOR THE YEAR (2019-20)

Schedule-B
NFC (Local Fund) - Projects

Particulars	Opening Balance		Receipts During the Year	Total Fund Available for Project Expenditure	Project Expenditure		Closing Balance		Income Recognised during the Year
	Unspent Amount Cr.	Recoverable Amount Dr.			Revenue Expenditure	Capital Expenditure	Unspent Amount Cr.	Recoverable Amount Dr.	
AANGAN PROJECTS	1,01,091.00	-	-	-	-	-	1,01,091.00	-	-
PLD	-	-	-	-	-	-	-	-	-
Safety Pin	-	-	-	-	-	-	-	-	-
TOTAL	1,01,091.00	-	-	-	-	-	1,01,091.00	-	-

FC - PROJECTS

Particulars	Opening Balance		Receipts During the Year (Including Interest Allocated)	Total Fund Available for Project Expenditure	Project Expenditure		Closing Balance		Income Recognised during the Year
	Unspent Amount Cr.	Recoverable Amount Dr.			Revenue Expenditure	Capital Expenditure	Unspent Amount Cr.	Recoverable Amount Dr.	
PHF	13,95,776.00	-	12,69,024.00	26,64,800.00	18,51,255.19	-	8,13,544.81	-	18,51,255.19
GF	8,84,702.15	-	14,10,281.00	22,94,983.15	15,25,000.71	-	7,29,036.44	-	15,25,000.71
WFA	-	-	23,81,456.00	23,81,456.00	12,76,427.00	-	11,05,029.00	-	12,76,427.00
SAWF	2,331.00	-	-	2,331.00	-	-	2,331.00	-	-
TOTAL	22,82,809.15	-	50,60,761.00	73,43,570.15	46,52,682.90	-	26,49,941.25	-	46,52,682.90

Schedule-B1
FIXED ASSETS FUND ACCOUNT (FC)

Particulars	Opening Balance	Addition During the Year	Deletion	Closing Balance
Santro Car	1,00,000.00	-	-	1,00,000.00
Omni Van	3,25,000.00	-	-	3,25,000.00
Computer & Printer	-	46,490.00	-	46,490.00
Two Wheeler	-	69,000.00	-	69,000.00
TOTAL	4,25,000.00	1,15,490.00	-	5,40,490.00

Schedule-B2
General Fund Grant Account (FC)

Particulars	Opening Balance	Addition During the Year	Deletion	Closing Balance
General Fund	-	2,61,610.00	-	2,61,610.00
TOTAL	-	2,61,610.00	-	2,61,610.00



SANGINI MAHILA KALYAN SAMITI
Schedules forming part of the Accounts
(All amount are in Rupees)

Schedule C: Fixed Assets
Local Fund Project

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As at 1st April 2019	Additions during the Year	Deletion/adjustments during the year	As at 31st March 2020	As at 1st April 2019	Charge for the Year	On Deletions	As at 31 March 2020	As at 31st March 2020	As at 31st March 2019
Computers	46,500.00	-	46,500.00	-	-	-	-	-	-	46,500.00
Camera	20,000.00	-	-	20,000.00	-	-	-	-	20,000.00	20,000.00
Equipments	10,065.00	-	-	10,065.00	-	-	-	-	10,065.00	10,065.00
Furniture	1,01,315.00	-	-	1,01,315.00	-	-	-	-	1,01,315.00	1,01,315.00
Motor	14,500.00	-	-	14,500.00	-	-	-	-	14,500.00	14,500.00
Mobile	-	33,000.00	-	33,000.00	-	-	-	-	33,000.00	-
Water Filter	-	13,000.00	-	13,000.00	-	-	-	-	13,000.00	-
Total	1,92,380.00	46,000.00	46,500.00	1,91,880.00	-	-	-	-	1,91,880.00	1,92,380.00
Previous Year Balance	1,92,380.00	-	-	1,92,380.00	-	-	-	-	1,92,380.00	1,92,380.00

FOREIGN CONTRIBUTION

Particulars	Gross Block				Accumulated Depreciation/ Write Offs				Net Block	
	As at 1st April 2019	Additions during the Year	Deletions/adjustments during the year	As at 31st March 2020	As at 1st April 2019	During the Year	On Deletion/ Adjustmen	As at 31 March 2020	As at 31st March 2020	As at 31st March 2019
Tangible Assets										
Computer & Printer	-	46,490.00	-	46,490.00	-	-	-	-	46,490.00	-
Camera	21,500.00	-	-	21,500.00	-	-	-	-	21,500.00	21,500.00
Furniture and Fixtures	6,000.00	-	-	6,000.00	-	-	-	-	6,000.00	6,000.00
Tally Software	20,000.00	-	-	20,000.00	-	-	-	-	20,000.00	20,000.00
Two Wheeler	-	69,000.00	-	69,000.00	-	-	-	-	69,000.00	-
Omni car	3,25,000.00	-	-	3,25,000.00	-	-	-	-	3,25,000.00	3,25,000.00
Santro car	1,00,000.00	-	-	1,00,000.00	-	-	-	-	1,00,000.00	1,00,000.00
Current Year	4,72,500.00	1,15,490.00	-	5,87,990.00	-	-	-	-	5,87,990.00	4,72,500.00
Previous Year	47,500.00	4,25,000.00	-	4,72,500.00	-	-	-	-	4,72,500.00	4,72,500.00

TOTAL

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As at 1st April 2019	Additions during the Year	Deletions/adjustments during the year	As at 31st March 2020	As at 1st April 2019	Charge for the Year	On Deletions	As at 31 March 2020	As at 31st March 2020	As at 31st March 2019
Tangible Assets										
Computer	46,500.00	46,490.00	46,500.00	46,490.00	-	-	-	-	46,490.00	46,500.00
Office Equipment	10,065.00	-	-	10,065.00	-	-	-	-	10,065.00	10,065.00
Furniture and Fixtures	1,07,315.00	-	-	1,07,315.00	-	-	-	-	1,07,315.00	1,07,315.00
Camera	41,500.00	-	-	41,500.00	-	-	-	-	41,500.00	41,500.00
Motor	14,500.00	-	-	14,500.00	-	-	-	-	14,500.00	14,500.00
Mobile	-	33,000.00	-	33,000.00	-	-	-	-	33,000.00	-
Tally Software	20,000.00	-	-	20,000.00	-	-	-	-	20,000.00	20,000.00
Two Wheeler	-	69,000.00	-	69,000.00	-	-	-	-	69,000.00	-
Omni car	3,25,000.00	-	-	3,25,000.00	-	-	-	-	3,25,000.00	3,25,000.00
Santro car	1,00,000.00	-	-	1,00,000.00	-	-	-	-	1,00,000.00	1,00,000.00
Water Filter	-	13,000.00	-	13,000.00	-	-	-	-	13,000.00	-
Current Year	6,64,880.00	1,61,490.00	46,500.00	7,79,870.00	-	-	-	-	7,79,870.00	6,64,880.00
Previous Year	2,39,880.00	4,25,000.00	-	6,64,880.00	-	-	-	-	6,64,880.00	6,64,880.00

SANGINI MAHILA KALYAN SAMITI
Schedules forming part of the Accounts
(All amount are in Rupees)

Schedule D: Current Assets, Loan and Advances

Particulars	As at 31st March 2020			As at 31st March 2019		
	FC	NFC	Total	FC	NFC	Total
Cash and Bank Balance	34,07,818.50	5,13,972.50	39,21,791.00	23,94,874.90	4,51,822.50	28,46,697.40
Cash in Hand	1,125.00	2,764.00	3,889.00	426.00	400.00	826.00
Total	1,125.00	2,764.00	3,889.00	426.00	400.00	826.00
Balances with scheduled Banks:						
- in Fixed Deposit with SBI	-	4,05,236.00	4,05,236.00		3,78,976.00	3,78,976.00
- in Saving Accounts	34,06,693.50	1,05,972.50	35,12,666.00	23,94,448.90	72,446.50	24,66,895.40
	34,06,693.50	5,11,208.50	39,17,902.00	23,94,448.90	4,51,422.50	28,45,871.40
Advances						
MP Tourism Deposit	-	6,205.00	6,205.00	-	5,000.00	5,000.00
TDS	1,200.00	7,839.00	9,039.00	-	14,293.00	14,293.00
Sangini - Local	9,701.00	-	9,701.00	16,701.00	-	16,701.00
	10,901.00	14,044.00	24,945.00	16,701.00	19,293.00	35,994.00

Schedule E : Current Liabilities & Provisions

Particulars	As at 31st March 2020			As at 31st March 2019		
	FC	NFC	Total	FC	NFC	Total
Current Liabilities						
Sangini (FC)	-	9,701.00	9,701.00	-	16,701.00	16,701.00
Other Liabilities	3,18,941.00	14,150.00	3,33,091.00	37,040.00	14,150.00	51,190.00
Stale Cheque (Note-1)	37,310.00		37,310.00			
Statutory Due Payable	2,500.00	-	2,500.00	5,764.00	-	5,764.00
	3,58,751.00	23,851.00	3,82,602.00	42,804.00	30,851.00	73,655.00

