



## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To  
The Members of  
Social Awareness Society for Youths

### Report on the Financial Statements:

We have audited the Financial Statements of Social Awareness Society for Youths, No.33A, Second Cross West, Anna Nagar, 4<sup>th</sup> Street, Marakkanam Road, Tindivanam – 604 001 ("the Society"), which comprise of Balance Sheet as at 31<sup>st</sup> March 2023, the Income & Expenditure account and the Receipts and Payments account for the year ended 31<sup>st</sup> March 2023 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of Social Awareness Society for Youths, Tindivanam give a true and fair view of the financial position of the Society as at 31<sup>st</sup> March 2023 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for Opinion:

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

### Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statement:**

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of these Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit 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 "Fund's" internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,



4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, 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 the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

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

For J S A S & Associates  
Chartered Accountants



(Firm Registration Number. 014859S)

*John Ravindran Moses*  
John Ravindran Moses  
Partner

(Membership Number. 028566)  
UDIN: 23028566BGXTRI2485

Place: Chennai  
Date: 10.07.2023

**NAME** SOCIAL AWARENESS SOCIETY FOR YOUTHS  
**ADDRESS** 43, 3rd Street, Anna Nagar, Marakkanam Road, Tindivanam - 604 002  
**FINANCIAL YEAR ENDED** 31-03-2023  
**ASSESSMENT YEAR** 2023 - 2024  
**STATUS** AOP (Trusts)  
**PAN** AACTS6678Q  
**12AA REGISTRATION No.** AACTS6678QE20217 dt 24.09.2021  
**80G REGISTRATION No.** AACTS6678QF20215 dt 02.10.2021  
**DATE OF FORMATION** 25-Feb-83  
**ASSESSING OFFICER** Income Tax Officer, Exemptions, Chennai

**COMPUTATION OF TAXABLE INCOME**

**INCOME FROM OTHER SOURCES:**

Income of the Trust		
Specific Grants - Foreign Contribution Account	2,56,05,361	
Voluntary Contributions - Local Account	52,28,847	
	<u>3,08,34,208</u>	
Other Income - Profit on Sale of Vehicle	-	
Write back of loan from Women Federation	4,66,000	
Bank Interest	1,78,830	
FD Interest	3,523	
IT Refund Interest	-	3,14,82,561
<b>LESS: APPLICATION OF INCOME U/S 11</b>		
1. Expenditure as per Income and Expenditure a/c		
Income and Expenditure account	2,49,12,098	
Add: Capital Expenditure of the Society	37,34,543	
Less: Sale of Assets	<u>6,60,000</u>	
	<u>30,74,543</u>	
Less: Metout of accumulated Fund	-	
	<u>2,79,86,641</u>	
Less: Disallowance u/s 11 r.w.s 40A(3)	-	
	<u>2,79,86,641</u>	
2. Amount set apart to the extent 15% of Total Income	47,22,384	
Total Application	<u>3,27,09,025</u>	<u>3,27,09,025</u>
Income from Other Sources		(12,26,465)
<b>GROSS TOTAL INCOME</b>		<b>(12,26,465)</b>
LESS: Deduction under chapter VI-A		-
<b>TOTAL INCOME</b>		<b>(12,26,465)</b>
<b>TAX ON THE ABOVE</b>		<b>NIL</b>

**REFERRED TO IN OUR REPORT OF EVEN DATE**

**For J S A S & Associates**

**Chartered Accountants**

**(Firm Registration Number. 014859S)**

**John Ravindran Moses**

**Partner (Mem. No. 028566)**

**UDIN: 23028566BGXTRI2485**



Place: Chennai

Date : 10.07.2023

**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Consolidated Receipts and Payments Account for the year ended 31st March 2023**

Receipts	Amount	Payments	SCH	Amount
<b>Opening Balance</b>		<b>FOREIGN CONTRIBUTION ACCOUNT:</b>		
Cash in Hand - FC	4,315.00	<b>PROJECTS</b>		
Cash at Bank - FC	22,22,346.89	Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	1	5,80,723.36
Cash in Hand - LC	1,103.00	Christian Aid - Emergency Response in Massive Floods in Cuddalore	2	21,79,656.04
Cash at Bank - LC	27,20,689.58	Indigo Foundation - Program for Education and Awareness Building (PEAB)	3	9,90,347.96
		Misereor (1729) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	4	3,52,809.44
		Misereor (1897) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	5	30,68,257.50
		Misereor (1856) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions - Phase II	6	13,83,881.88
		KNH - Children Lives Matter	7	19,49,681.60
		KNH - Reconstruction after South West Monsoon	8	16,31,304.00
		Misereor (1126) - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	9	20,84,443.23
		Misereor (1147) - Economic entitlements for Dalits and Adivasi, Women and Children in Tamil Nadu	10	76,15,146.32
		Indigo Foundation - Empowerment of Women & Children General Account	11	9,88,816.16
			12	5,61,642.45
<b>FOREIGN CONTRIBUTION ACCOUNT:</b>				
<b>Grant Received from</b>		<b>Loans and Advances</b>		
Indigo Foundation	25,03,998.25	TDS Remitted		1,55,262.00
Misereor	1,69,46,903.31	Rental Deposit		1,35,000.00
Kindernothilfe - KNH	38,78,652.00	EPF Employee Contribution		1,62,640.00
Christian Aid	22,75,807.00	Amount Payable		20,393.00
Sale of Vehicle	6,60,000.00	Salary Advance		96,000.00
<b>Bank Interest Received</b>				
Misereor	42,409.00			
Misereor - 2	20,344.00			
General Account	44,820.00			
<b>Loans &amp; Advances</b>				
TDS Deducted	1,55,262.00			
Program Advance	28,500.00			
EPF Employee Contribution	1,96,600.00			



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Consolidated Receipts and Payments Account for the year ended 31st March 2023**

Receipts	Amount	Payments	SCH	Amount
<b>LOCAL ACCOUNT:</b>		<b>LOCAL ACCOUNT:</b>		
Grant Received from APPI	41,04,000.00	Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	13	13,60,538.74
Grant Received from SWADHIKAR	10,55,847.00	Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - APPI	14	37,01,907.00
Donation Received	69,000.00	LC General Account	15	1,97,485.64
Bank Interest	71,257.00	<b>Loans and Advances</b>		
<b>Loans and Advances</b>		TDS Remitted		24,721.00
TDS Deducted	24,721.00	EPF Employee Contribution		37,728.00
LIC Staff Gratuity Decucted	95,000.00	Program Advance		47,378.00
EPF Employee Contribution	56,304.00	Salary Advance		7,43,150.00
Salary Advance	2,83,390.00	Loan Paid to LC General Account		5,00,000.00
Loan Received	1,00,000.00	Loan Repaid to NABARD		1,84,503.00
Loan Received from Other Project	5,00,000.00	LIC Staff Gratuity Paid		95,000.00
		<b>Closing Balance</b>		
		Cash in Hand - FC		1,629.00
		Cash at Bank - FC		50,22,323.51
		Cash on Hand - LC		7,473.00
		Cash at Bank - LC		21,81,427.20
<b>Total</b>	<b>3,80,61,269.03</b>	<b>Total</b>		<b>3,80,61,269.03</b>

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

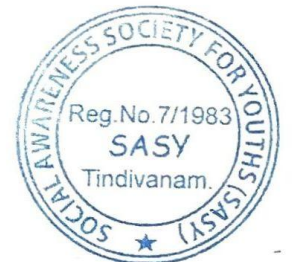
UDIN: 23028566BGXTRI2485



Place: Chennai

Date : 10.07.2023

*V. A. Ramesh Nathan*  
V. A . Ramesh Nathan  
Director



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

**1 Christian Aid - Advancement of accessing justice to Dalit and Adivasi  
Communities in 4 districts of Tamil Nadu**

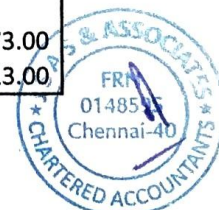
<b>1. Staff Costs</b>	
1.4 Salary for Executive Director	36,000.00
<b>2. Admin Costs</b>	
2.1 Office Maintenance & Electricity	51,654.00
2.2 Phone, Internet & Postage	5,117.00
2.3 Office Rent	10,000.00
2.4 Printing and stationary	6,445.00
2.5 Vehicle Maintenance	22,364.00
2.6 Statutory Auditing fees	12,000.00
Bank Charges	61.36
<b>3. Travel</b>	
3.1 Program Monitoring Travel cost	23,364.00
<b>4. Direct Project Costs for Implementation</b>	
4.1 Follow up of Previous FF cases and legal	42,290.00
4.3 Engagement with commission and Govt	20,000.00
4.5 State Level Advocacy for legislation on SCSP TSP	31,675.00
4.6 Capacity Building Training for Elected Representatives	85,095.00
4.9 Review Meeting with Staff & Board executive	62,320.00
<b>5. Equipment for dalits women and social media advocacy work</b>	
1.1 Laptop for Dalit women network	58,500.00
1.2 Tab for Media Advocacy	68,900.00
1.3 Mobile for Media Advocacy	24,000.00
1.4 Gimbal for Media Advocacy	14,990.00
1.5 Camera stand for Media Advocacy	1,350.00
1.6 Mic for Media Advocacy	4,598.00
<b>TOTAL</b>	<b>5,80,723.36</b>

**2 Christian Aid - Emergency Response in Massive Floods in Cuddalore**

<b>CA Relief</b>	
1. Relief Materials	20,84,670.00
2. Transportation of Material	25,000.00
3. Logistics	29,335.00
4. Monitoring and Evaluation	15,500.00
<b>6. Admin Expenses</b>	
6.5 Statutory Auditing fees	25,000.00
<b>4. Project Administration</b>	
Bank Charges	151.04
<b>Total</b>	<b>21,79,656.04</b>

**3 Indigo Foundation - Program for Education and Awareness Building (PEAB)**

<b>1. Village Education Centers</b>	
1.1 Tutors Salaries	1,31,350.00
<b>2. Xth coaching centers</b>	
2.1 Tutors Salaries existing	1,43,100.00
2.2 Snacks for children	29,144.00
2.8 Organisation Development process (ODP)	7,953.00
<b>3. Student's/ Youth Mobilisation</b>	
3.1 Two Summer Camp each 4 days	1,31,673.00
3.2 Capacity Building	79,313.00



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

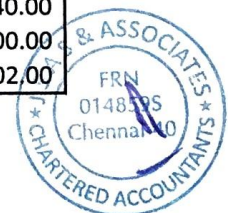
<b>4. Project Administration</b>	
4.1 Project Coordinator salary	2,20,000.00
4.2 VEC Coordinator	95,150.00
4.3 Rent	67,800.00
4.4 Travel	23,530.00
4.5 Stationery/communication	10,325.00
Bank Charges	25.96
<b>5. SASY Administration</b>	
5.1 Stationary and communication	22,868.00
5.2 Internal Accounting	1,466.00
5.4 Monitoring visits/ Other Misc Expenses	26,650.00
<b>Total</b>	<b>9,90,347.96</b>

**4 Misereor (1729) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions**

<b>Programme Cost</b>	
<i>International Advocacy</i>	25,000.00
<b>Staff Cost</b>	
National Secretary	60,000.00
Finance Manager	21,600.00
Accompanier Charges	50,000.00
National Coordinator	50,000.00
News Portal – Co-Ordinator	40,000.00
<b>Project Administration</b>	
Audit Fee (Project Audit)	1,06,200.00
Bank Charges	9.44
<b>Total</b>	<b>3,52,809.44</b>

**5 Misereor (1897) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions**

<b>Staff Cost</b>	
National Secretary	4,55,000.00
Finance Manager	1,66,320.00
Accompanier Charges	3,50,000.00
National Coordinator	3,00,000.00
North Region Coordinator	30,000.00
DCD Coordinator	10,000.00
Media / South Region Coordinator	2,40,000.00
Medical Insurance	42,582.00
<b>Project Activities</b>	
Strengthening State Chapters	15,342.00
Capacitation Training 1 Training	1,49,813.00
State Advocacy Interventions	1,16,002.00
National Advocacy Interventions	87,532.00
Fact finding	21,443.00
Governing Board Meetings	87,740.00
Executive Committee-Staff Meeting and Planning	59,101.00
Organisation Development process	39,027.00
Travel cost for Staff Team	1,87,440.00
Website updation	42,000.00
Round Table Conference with church leaders	87,602.00





**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

**DETAILS OF EXPENSES**

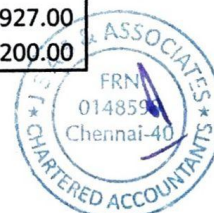
<b>Non-Recurrent Expenditure</b>	
Laptop	1,17,000.00
Desktop	58,900.00
Printer	61,500.00
Furniture	44,772.00
Tab	30,000.00
<b>Project Administration</b>	
Office Maintenance & Electricity	49,409.00
Communication – Telephone – Internet	17,836.00
Rent	90,000.00
Mobility – Hiring Vehicles	23,500.00
Printing and stationary	7,285.00
Guest Maintenance	13,991.00
Audit Fee (Project Audit)	65,852.00
Bank Charges	1,268.50
<b>Total</b>	<b>30,68,257.50</b>

**6 Misereor (1856) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions - Phase II**

<b>Staff Cost</b>	
National Secretary	2,60,000.00
Office Administrator / Documentalis	72,000.00
Salary for Finance Manager	95,040.00
Office Assistant	80,000.00
Accompanier Charges	1,00,000.00
EPF Admin Charges	1,200.00
Employer Contribution	14,400.00
<b>Project Activities</b>	
Strengthening State Chapters	14,656.00
Fact finding & Public hearing	11,624.00
Governing Board Meetings	92,152.00
Executive Committee-Staff Meeting and Planning	20,467.00
Travel cost for Staff Team	1,64,353.00
Salary for National Coordinator	40,000.00
South Region Coordinator	30,000.00
North Region Coordinator	1,20,000.00
<b>Project Administration</b>	
Office Maintenance & Electricity	58,023.00
Telephone and Communication	4,377.00
Office Rent	1,80,000.00
Mobility – Hiring Vehicles	13,346.00
Consumables – Stationery + Logistics	12,158.00
Bank Charge	85.88
<b>Total</b>	<b>13,83,881.88</b>

**7 KNH - Children Lives Matter**

<b>1.1 Strengthening community ownership and agency through promotion</b>	
1.1 Strenthenening of the 25 children groups	74,994.00
1.2 Summer Camp 100 Childrens	1,08,776.00
1.4 Performing cultural team in 4 clusters	49,927.00
1.7 CRC Facilitators	4,09,200.00



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

<b>2 . The legal framework especially The Scheduled Caste and Scheduled Tr</b>	
2.1 Fact Finding Missions	40,456.00
2.2 Legal Intervention	21,023.00
2.3 Public hearing	99,222.00
2.4 Engagement with State /National Statutory	11,566.00
2.5 Travel for Coordinator, Staff Travel	56,070.00
<b>4. Capacitation of the Dalit and Adivasi</b>	
4.4 Village level Meetings	60,688.00
<b>5. Advocacy and engagement with Ministries,</b>	
5.1 Meetings, Documentation & Travel	42,582.00
5.2 Salary for State Coordinator	3,93,825.00
5.3 Salary for Community mobiliser	1,39,700.00
5.4 Salary for Program Assistant	55,000.00
<b>5. Personnel costs</b>	
5.2 Salary for Finance Manager	1,10,000.00
<b>6. Admin Expenses</b>	
6.1 Office Rent, Electricity & Maint.	40,618.00
6.2 Printing and stationary	51,843.00
6.3 Local Travel	59,700.00
6.4 Internet & Communication	20,547.00
6.5 Statutory Auditing fees	1,770.00
6.6 Medical Insurance	26,266.00
6.7 Gratuity	75,000.00
Bank Charges	908.60
<b>Total</b>	<b>19,49,681.60</b>

**8 KNH - Reconstruction after South West Monsoon**

<b>1. Project Activities</b>	
1. 10 Semi – Permanent Center	11,55,356.00
2. Nutritious food and hygienic	3,86,830.00
6. Salary for Civil Engineer	89,000.00
<b>Project Administartion</b>	
Bank Charges	118.00
<b>Total</b>	<b>16,31,304.00</b>

**9 Misereor (1126) - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu**

<b>1. Project Activities</b>	
1.1 Monitoring and Documentation of incident of Dalit Human	5,755.00
<b>1.2 Dalit Human Rights monitoring</b>	
1.2.1 Fact Finding Missions	43,363.00
1.2.2 Legal Intervention	1,08,755.00
1.2.3 Special Court Monitoring	17,371.00
1.2.4 Engagement with State /National Statutory	12,977.00
<b>1.3 Rehabilitation for Survivors of Caste</b>	
1.3.2 Round table meeting with Primary	2,31,657.00
1.4 Supporting and strengthening Dalit women	48,000.00
1.5 Engagement and advocacy with the departments	16,200.00
1.8 Review Meeting with Staff & Board executive	26,763.00
1.9 Program monitoring travel cost for Director	17,757.00

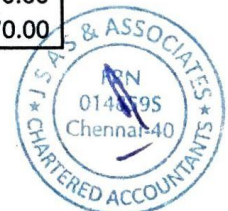


**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

1.10 Program monitoring travel cost for Coordinator	15,832.00
1.11 Booklet on Case Documen	22,000.00
1.13 Organisation Development Process	37,228.00
1.12 Printing costs of hand book	1,06,000.00
<b>3. Staff Costs</b>	
3.1 Salary for Director	1,38,600.00
3.2 Salary for Finance Manager	1,08,000.00
3.3 Salary for Documentation Officer	1,31,700.00
3.4 Salary for Administrator	71,280.00
3.5 Salary for State Coordinator	1,21,275.00
3.6 Salary for DHRD	2,85,120.00
3.7 Salary for Office Assistant	39,600.00
3.8 Salary for Driver	62,700.00
3.9 Medical Insurance	2,24,134.00
<b>4. Project Administration</b>	
4.1 Office Maintenance & Electricity	22,260.00
4.2 Telephone and Comunication	10,439.00
4.3 Office Rent	45,000.00
4.4 Printing and stationary	12,271.00
4.5 Vehicle Maintenance	24,060.00
4.7 Audit Fee (Project Audit)	77,993.41
Bank Charges	352.82
<b>Total</b>	<b>20,84,443.23</b>

10 **Misereor (1147) - Economic entitlements for Dalits and Adivasi, Women and Children in Tamil Nadu**

<b>1.Non Recurrent Expenditure</b>	
1.1 Laptops	1,17,000.00
1.2 Desktop	71,298.00
1.3 Furniture	38,500.00
1.4 4 Wheeler	25,42,000.00
<b>2. Staff Costs</b>	
2.1 Salary for Director	5,36,000.00
2.2 Salary for State Coordinator	3,52,000.00
2.3 Salary for Finance Manager	2,88,000.00
2.4 Salary for Documentation Officer	3,44,000.00
2.5 Salary for MIS Coordinator	2,32,000.00
2.6 Salary for DHRD	7,68,000.00
2.7 Salary for Program Associate	1,86,333.00
2.8 Salary for Driver	1,92,000.00
2.9 Salary for Assistant	1,04,000.00
2.11 EPF Admin Charges	11,304.00
2.11 EPF Employer Contribution	1,35,640.00
<b>3. Project Activities</b>	
<b>3.1 Dalit Human Rights Monitoring and Legal Intervention</b>	
3.1.1 Monitoring and Documentation	16,210.00
3.1.2 Fact Finding Missions	1,26,578.00
3.1.3 Followup and Legal Intervention	1,85,333.00
3.1.4 Special Court Intervention	39,470.00
3.1.5 Engagement with State /National	47,870.00



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

**DETAILS OF EXPENSES**

<b>3.2 Improving Capacities of 100 Dalit</b>	
3.2.1 2 day Capacitating building training program 40 Dalit-Adivasi women HRDs	91,941.00
3.2.4 Coordination Cost for SEA Network	1,20,000.00
<b>3.3 Strengthening State Level Coalition</b>	
3.3.1 State level consultation on SCP/TSP	1,23,517.00
3.3.3 Formation of South India legislators forum	90,255.00
3.3.6 Coordination cost for Advocacy (SCP/TSP PRI)	1,20,000.00
<b>3.4 Promoting 100 Dalit and Adivasis</b>	
3.4.1 Promoting 100 Task force committee members	1,07,212.00
3.5 Posters & Publications	20,000.00
3.7 Staff Capacitation and Perspective Building	62,930.00
3.8 Project Review Meeting with Staf	73,939.00
3.9 Program monitoring travel cost for Director	64,387.00
3.10 Program monitoring travel cost for Coordinator	55,004.00
<b>4. Project Administration</b>	
4.1 Office Maintenance & Electricity	55,368.00
4.2 Telephone and Communication	30,223.00
4.3 Staff Communication	24,755.00
4.4 Office Rent	1,60,000.00
4.5 Printing and stationary	48,078.00
4.6 Vehicle Maintenance	33,147.00
Bank Charge	854.32
<b>Total</b>	<b>76,15,146.32</b>

**11 Indigo Foundation - Empowerment of Women & Children**

1. Summer camp - annual day celebration expenses	47,089.00
2. School Tuition Centres	2,18,000.00
3. Young Person's meeting	54,015.00
<b>4. Tailoring Unit</b>	
4.1. Tailoring Teacher Salary	55,000.00
4.2 Accessories - Tailoring	21,000.00
<b>5. Typing Unit</b>	
5.1. Typing Teacher Salary	44,000.00
5.2 Accessories Typing	10,500.00
<b>6. Organising Domestic Worker's</b>	
6.1 Domestic worker's meeting	19,508.00
6.3. Domestic Work Organiser Salary	55,000.00
7. Honorarium for the co-ordinator	1,10,000.00
8. Honorarium for the Co-coordinator	55,000.00
9. Honorarium for accounting person	55,000.00
10. Rent, electricity charges, water charges,	66,751.00
11. Stationery for office maintenance	21,522.00
12. Travel Expenses	12,409.00
13. Internet and Phone charges	32,205.00
14. Travel for Field Staff	55,679.00
15. Team meetings expenses	22,108.00
17. Miscellaneous expenses	17,779.00
Organisation Development Process	16,237.00



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

<b>Project Administration</b>	
Bank Charges	14.16
<b>Total</b>	<b>9,88,816.16</b>

**12 General Account**

Complementary Education Support	22,000.00
Relief Materials	29,491.00
Vehicle Maintenance	30,908.00
Travel	10,509.00
Printing and Stationary	12,445.00
Bank Charges	15,708.45
<b>Property, Plant and Equipment</b>	
Four Wheeler	3,42,092.00
Mobile - iPhone 14 Plus	98,489.00
<b>Total</b>	<b>5,61,642.45</b>



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

**13 Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars  
in Tamil Nadu - APPI**

<b>Program Cost</b>	
<b>Economic Empowerment of Dalit women</b>	
Formation of 30 SHG'	82,347.00
Cluster Level and Regional Level Federation	10,000.00
Capacity Building Programs on SHG Formation	73,456.00
Awareness Meetings and Trainings for Sanitary Workers	91,265.00
Facilitation on Enrolling 1500 Sanitary Workers under	45,466.00
<b>Effective implementation of Prohibition</b>	
Monitoring Violence against Manual Scavengers	99,893.00
Legal Intervention	65,115.00
State Level Training for Advocates and DHRDs on Prohibition	1,37,234.00
Study on the Implementation	51,000.00
Policy Advocacy for Better Implementation	588.00
Publication and Phamphlets IEC Material	65,000.00
State Coordinator Travel	1,04,391.00
Director Travel	44,586.00
<b>Promoting Children Resource Centre</b>	
Formation of Children Resource Centres	19,982.00
Cultural training for Children	1,63,915.00
CRC Facilitators	3,72,800.00
Staff Meeting with CRC & Women	82,109.00
Review Meeting with staff	70,852.00
Advanced Training for Staff, CRC Facilitators	2,50,308.00
Medical Insurance	44,126.00
<b>Salary Cost</b>	
Director Salary	3,20,000.00
State Coordinator	3,20,000.00
Community Organisers	4,84,000.00
Women Coordinator	66,000.00
Office assistant	1,15,200.00
Staff Gratuity	1,33,000.00
EPF Employee Contribution	43,870.00
EPF Admin Charges	3,149.00
<b>Admin Costs</b>	
Office Maintenance and Electricity	46,396.00
Phone, Internet and Postage	44,669.00
Office Rent	1,08,000.00
Printing and Stationary	41,560.00
Vehicle Maintenance	51,281.00
Statutory Auditing fees	50,000.00
Interest on TDS	231.00
Bank Charges	118.00
<b>Total</b>	<b>37,01,907.00</b>



**SOCIAL AWARENESS SOCIETY FOR YOUTHS  
DETAILS OF EXPENSES**

**14 Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar APPI**

<b>Program Cost</b>	
Conducting fact finding initiatives	1,06,953.00
Follow up of the monitoring cases and Legal interventions	1,49,890.00
Awareness Camp	36,993.00
Organsing Public Hearings in cases	2,50,325.00
Documentation and Monitoring Expenses	89,634.00
Mass Atrocity in Veeralur againts Dalit Arundathiyar	73,751.00
Staff Capacitation and Perspective Building	49,164.00
Reporting and Printing	92,000.00
<b>Salary and Admin Cost</b>	
Honorarium of CEO	77,000.00
Honorarium of State Coordinator	1,49,000.00
Fellowship	1,12,000.00
Travel and Communication	84,938.00
Office Rent	42,295.00
Medical Insurance	10,424.00
Statutory Auditing fees	30,000.00
Vehicle Maintenance	5,000.00
Bank Charges	1,171.74
<b>Total</b>	<b>13,60,538.74</b>

**15 LC General Account**

Medical Expenses	35,000.00
Travel Expenses	16,629.00
Printing and Stationary & Communication	45,480.00
Statutory Auditing fees	25,119.00
Consultancy Charges	11,800.00
FCRA Revision Pettition Expenses	4,401.00
Bank Charges	56.64
<b>Property, Plant and Equipment</b>	
Air Conditioner	59,000.00
<b>Total</b>	<b>1,97,485.64</b>



### SOCIAL AWARENESS SOCIETY FOR YOUTHS

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Consolidated Income and Expenditure Account for the year ended 31st March 2023**

Expenditure	Amount	Income	Amount
<b><u>FOREIGN CONTRIBUTION ACCOUNT:</u></b>		<b><u>FOREIGN CONTRIBUTION ACCOUNT:</u></b>	
<b>PROJECTS</b>		<b>Grant Received from</b>	
Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	4,14,333.36	Indigo Foundation	25,03,998.25
Christian Aid - Emergency Response in Massive Floods in Cuddalore	21,79,656.04	Misereor	1,69,46,903.31
Indigo Foundation - Program for Education and Awareness Building (PEAB)	9,90,347.96	Kindernothilfe - KNH	38,78,652.00
Misereor (1729) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	3,52,809.44	Christian Aid	22,75,807.00
Misereor (1897) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	27,56,085.50	<b>Bank Interest Received</b>	
Misereor (1856) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions - Phase II	13,83,881.88	Misereor	42,409.00
KNH - Children Lives Matter	19,49,681.60	Misereor - 2	20,344.00
KNH - Reconstruction after South West Monsoon	16,31,304.00	General Account	44,820.00
Misereor (1126) - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	20,84,443.23	Profit on Sale of Vehicle (Four Wheeler)	4,74,773.08
Misereor (1147) - Economic entitlements for Dalits and Adivasi, Women and Children in Tamil Nadu	48,58,746.32		
Indigo Foundation - Empowerment of Women & Children	9,88,816.16		
General Account	1,21,061.45		





## SOCIAL AWARENESS SOCIETY FOR YOUTHS

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

### Consolidated Income and Expenditure Account for the year ended 31st March 2023

Expenditure	Amount	Income	Amount
<b>LOCAL ACCOUNT:</b>		<b>LOCAL ACCOUNT:</b>	
Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	13,60,538.74	Grant Received from APPI	41,04,000.00
Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - APPI	37,01,907.00	Grant Received from SWADHIKAR	10,55,847.00
LC General Account	1,38,485.64	Donation Received	69,000.00
Depreciation	8,17,127.71	Bank Interest	71,257.00
Excess of Income over Expenditure	57,62,107.61	Renewal Interest on Fixed Deposit	3,523.00
<b>Total</b>	<b>3,14,91,333.64</b>	<b>Total</b>	<b>3,14,91,333.64</b>

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

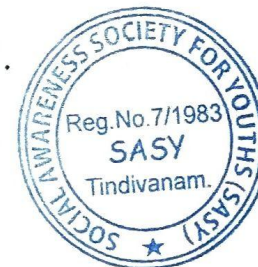
(Firm Registration Number. 014859S)

  
John Ravindran Moses  
Partner (Mem. No. 028566)  
UDIN: 23028566BGXTRI2485



Place: Chennai  
Date : 10.07.2023

  
V. A . Ramesh Nathan  
Director



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**BALANCE SHEET AS ON 31ST MARCH 2023**

Value as at 31-Mar-22	LIABILITIES	Value as at 31-Mar-23	Value as at 31-Mar-22	ASSETS	Value as at 31-Mar-23
1,000.00	<b>CORPUS FUND</b>	1,000.00	1,67,200.00	Land	1,67,200.00
69,41,592.73	<b>GENERAL FUND</b> (As Per Schedule Attached)	1,11,24,020.86	10,17,374.26	Property, Plant and Equipment (As Per Schedule Attached)	37,41,248.16
			63,573.00	<b>INVESTMENTS</b> Fixed Deposit (As per Schedule Attached)	67,096.00
			30,37,294.00	<b>CURRENT ASSETS</b> <b>Loans &amp; Advances</b> (As Per Schedule Attached)	15,05,932.00
			4,315.00	Cash on Hand - FC	1,629.00
			22,22,346.89	Cash at Bank - FC	50,22,323.51
22,91,303.00	<b>CURRENT LIABILITIES</b>	15,69,308.00	1,103.00	Cash on Hand - LC	7,473.00
			27,20,689.58	Cast at Bank - LC	21,81,427.20
<b>92,33,895.73</b>	<b>Total</b>	<b>1,26,94,328.86</b>	<b>92,33,895.73</b>	<b>Total</b>	<b>1,26,94,328.87</b>

0.00

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates  
Chartered Accountants  
(Firm Registration Number. 014859S)



John Ravindran Moses  
Partner (Mem. No. 028566)  
UDIN: 23028566BGXTRI2485





V. A. Ramesh Nathan  
Director



Place: Chennai  
Date : 10.07.2023

## SOCIAL AWARENESS SOCIETY FOR YOUTHS

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

### Schedule: General Fund

Value as at 31-Mar-22	PARTICULARS	Value as at 31-Mar-23
94,47,916.93	<b>GENERAL FUND</b>	69,41,592.73
25,06,324.20	Less: Excess of Expenses	-
69,41,592.73		69,41,592.73
-	Add: Excess of Income	57,62,107.61
69,41,592.73		1,27,03,700.34
-	Less: Assets Written off	8,314.48
69,41,592.73		1,26,95,385.86
-	Add: Written off - Loan from old Projects	
69,41,592.73	Loan from Women Federation	4,66,000.00
-		1,31,61,385.86
-	Less: Written off - Project Loans & Advances Receivable	
-	SCF Housing Expenses Recoverable	1,70,000.00
-	Branch Office Rent Advance (Mutloor)	10,000.00
-	Loan to Pudhumai Pengal Federation (Net)	3,365.00
-	Loan to Pudhumai Pengal Federation from NABARD UPNRM Project	18,54,000.00
<b>69,41,592.73</b>	<b>TOTAL</b>	<b>1,11,24,020.86</b>

### Schedule: Current Liabilities

Value as at 31-Mar-22	PARTICULARS	Value as at 31-Mar-23
36,635.00	Loan From Pudumai Pengal Federation	-
20,393.00	Amount Payable	-
	EPF Payable	52,536.00
5,00,000.00	Loan Received	6,00,000.00
	Loan Received from Other Project	5,00,000.00
4,00,000.00	Advance from Supplier	-
6,01,275.00	NABARD UPNRM Pro - Loan for Pudumai Pengal Federation	4,16,772.00
4,66,000.00	Loan from Women Federation	-
2,67,000.00	Loan from FC General A/c to NABARD UPNRM Project	-
<b>22,91,303.00</b>	<b>TOTAL</b>	<b>15,69,308.00</b>

### Schedule: Deposits and Project Advances Receivable

Value as at 31-Mar-22	PARTICULARS	Value as at 31-Mar-23
1,00,000.00	Salary Advance	6,55,760.00
28,500.00	Program Advance	47,378.00
30,000.00	Office Rent Advance - Coimbatore	30,000.00
30,000.00	Office Rent Advance - Madurandagam	30,000.00
1,00,000.00	Head Office Rent Advance	1,00,000.00
-	Office Rent Advance - Misereor 2 Delhi	1,35,000.00
6,294.00	TDS on Fixed Deposit Interest	6,294.00
1,500.00	Gas Cylinder Deposit	1,500.00
1,70,000.00	SCF Housing Expenses Recoverable	-
10,000.00	Branch Office Rent Advance (Mutloor)	-
2,67,000.00	Loan to NABARD UPNRM Project from FC General A/c	-
2,00,000.00	Sundry Debtors	-
-	Loan Paid to LC General Account	5,00,000.00
40,000.00	Loan to Pudhumai Pengal Federation	
18,54,000.00	Loan to Pudhumai Pengal Federation from NABARD UPNRM Project	
2,00,000.00	Loan to Pudhumai Pengal Federation from LC account	
<b>30,37,294.00</b>	<b>TOTAL</b>	<b>15,05,932.00</b>



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**FIXED DEPOSITS : LOCAL ACCOUNT**

S.No	Name of Bank	FDR No	Rate of Interest	Date of Deposits	Date of Maturity	As on 31.03.2022	Invested During Year	Matured	Accured Interest	Renewal Interest	As on 31.03.2023
1	State Bank of India	37350648459	6.10%	08.12.2022	08.12.2023	63,573.00			284.00	3,239.00	67,096.00
<b>TOTAL</b>						<b>63,573.00</b>	<b>-</b>	<b>-</b>	<b>284.00</b>	<b>3,239.00</b>	<b>67,096.00</b>

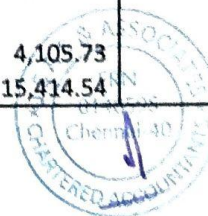


### SOCIAL AWARENESS SOCIETY FOR YOUTHS

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Property, Plant and Equipment:**

Particulars	Rate	Value as at 31-Mar-22	Additions		Deletion	Total Value	Depreciation	W.D.V as at 31-Mar-23
			> 182 Days	< 182 Days				
<b>Furniture &amp; Fittings</b>	10%	83,842.25				83,842.25	8,384.23	75,458.03
<b>Office Equipment's</b>								
Xerox Machine	15%	18,176.82				18,176.82	2,726.52	15,450.30
Accounting Software	40%	2.87				2.87	1.15	1.72
Air Conditioner	15%	22,453.21				22,453.21	3,367.98	19,085.23
Cell Phone	15%	32,767.64				32,767.64	4,915.15	27,852.49
Mobile - iPhone	15%			98,489.00		98,489.00	7,386.68	91,102.33
LCD Projector	15%	26,709.41				26,709.41	4,006.41	22,703.00
Digital Camera - Sony	15%	17,821.34				17,821.34	2,673.20	15,148.14
Computers	40%	20,606.40				20,606.40	8,242.56	12,363.84
Laptop	40%	33,190.16				33,190.16	13,276.07	19,914.10
Printer	40%	12,384.00				12,384.00	4,953.60	7,430.40
Generator	15%	7,133.42				7,133.42	1,070.01	6,063.41
<b>Vehicles</b>								
Toyota Innova	15%	1,85,226.92			1,85,226.92	1,85,226.92	-	-
Four Wheeler - Toyota Innova	15%		3,42,092.00			3,42,092.00	51,313.80	2,90,778.20
TVS - 50 Two Wheeler - 1	15%	1,393.94			1,393.94	-	-	-
Two Wheeler - TVS Star (Bike)	15%	4,644.66			4,644.66	-	-	-
Vehicle - Hero Honda	15%	2,275.88			2,275.88	-	-	-
Two Wheeler	15%	2,363.54				2,363.54	354.53	2,009.01
TVS - Jupiter	15%	31,868.49				31,868.49	4,780.27	27,088.22
<b>Indico Foundation - Mahalir Sakthi</b>								
Laptop	40%	200.31				200.31	80.12	120.19
<b>Foundation De France - Madurai</b>								
Laptop	40%	684.29				684.29	273.72	410.57
Mobile Phone	15%	5,940.11				5,940.11	891.02	5,049.09
<b>EMW</b>								
Laptop	40%	4,105.73				4,105.73	1,642.29	2,463.44
Cell Phone - Vivo V15	15%	15,414.54				15,414.54	2,312.18	13,102.36

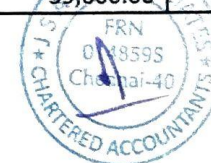


## SOCIAL AWARENESS SOCIETY FOR YOUTHS

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

### Property, Plant and Equipment:

Particulars	Rate	Value as at 31-Mar-22	Additions		Deletion	Total Value	Depreciation	W.D.V as at 31-Mar-23
			> 182 Days	< 182 Days				
<b>CA</b>								
Laptop - Lenova	40%		58,500.00			58,500.00	23,400.00	35,100.00
Tap - iPad	40%		68,900.00			68,900.00	27,560.00	41,340.00
Mobile - VIVO	15%		24,000.00			24,000.00	3,600.00	20,400.00
Gimbal	15%		14,990.00			14,990.00	2,248.50	12,741.50
Television	15%	23,120.00				23,120.00	3,468.00	19,652.00
<b>Misereor 2</b>								
Laptop - Apple	40%	34,032.00				34,032.00	13,612.80	20,419.20
Laptop - Lenova	40%	43,200.00				43,200.00	17,280.00	25,920.00
Laptop - Lenova	40%			1,17,000.00		1,17,000.00	23,400.00	93,600.00
Desktop	40%			58,900.00		58,900.00	11,780.00	47,120.00
Printer	40%			61,500.00		61,500.00	12,300.00	49,200.00
Furniture	10%			44,772.00		44,772.00	2,238.60	42,533.40
Tab	40%		30,000.00			30,000.00	12,000.00	18,000.00
<b>Misereor</b>								
Laptop	40%	23,364.00				23,364.00	9,345.60	14,018.40
Laptop - Lenova	40%		1,17,000.00			1,17,000.00	46,800.00	70,200.00
Desktop	40%	19,540.80	58,900.00			78,440.80	31,376.32	47,064.48
Printer	40%	13,860.00				13,860.00	5,544.00	8,316.00
Law Books	40%	26,205.60				26,205.60	10,482.24	15,723.36
Furniture	10%		38,500.00			38,500.00	3,850.00	34,650.00
Four Wheeler - Toyota Innova	15%		25,42,000.00			25,42,000.00	3,81,300.00	21,60,700.00
<b>Sub Total (a)</b>		<b>7,12,528.33</b>	<b>32,94,882.00</b>	<b>3,80,661.00</b>	<b>1,93,541.40</b>	<b>43,79,756.85</b>	<b>7,64,237.54</b>	<b>34,30,292.39</b>
<b>Local Account</b>								
Mobile Phone	15%	3,396.08				3,396.08	509.41	2,886.67
Mobile - Vivo V15 Pro	15%	15,332.10				15,332.10	2,299.82	13,032.29
Air Conditioner	15%	40,800.00				40,800.00	6,120.00	34,680.00
Mobile - Vivo	15%	19,045.75				19,045.75	2,856.86	16,188.89
Air Conditioner - LG	15%		59,000.00			59,000.00	8,850.00	50,150.00



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Property, Plant and Equipment:**

Particulars	Rate	Value as at 31-Mar-22	Additions		Deletion	Total Value	Depreciation	W.D.V as at 31-Mar-23
			> 182 Days	< 182 Days				
<b>APPI Project</b>								
Laptop	15%	40,237.50				40,237.50	6,035.63	34,201.88
Desktop	15%	39,312.50				39,312.50	5,896.88	33,415.63
Printer	15%	56,887.50				56,887.50	8,533.13	48,354.38
Inverter	15%	56,100.00				56,100.00	8,415.00	47,685.00
Furniture	10%	33,734.50				33,734.50	3,373.45	30,361.05
<b>Sub Total (b)</b>		<b>3,04,845.93</b>	<b>59,000.00</b>	<b>-</b>	<b>-</b>	<b>3,63,845.93</b>	<b>52,890.16</b>	<b>3,10,955.77</b>
<b>Total (a+b)</b>		<b>10,17,374.26</b>	<b>33,53,882.00</b>	<b>3,80,661.00</b>	<b>1,93,541.40</b>	<b>47,43,602.78</b>	<b>8,17,127.71</b>	<b>37,41,248.16</b>



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

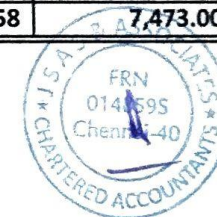
**Cash and Bank Closing Balance As on 31.03.2023**

**Foreign Contribution Account:**

S.No	Project Name	31-Mar-22		31-Mar-23	
		Cash	Bank	Cash	Bank
1	FC Main - SBI New Delhi A/c No. 40068193314		84,662.94	-	6,688.09
2	CA - SBI A/c No. 11092102425	165.00	5,68,617.41	-	-
3	PEAB Maduranthagam - SBI A/c No. 11092102425	40.00	5,83,390.07	4.00	10,25,274.36
4	KNH - SBI A/C No. 11092102425	752.00	1,94,248.45	-	-
5	Indigo Foundation-Empowerment of Women-SBI A/c No. 11092102425	-	1,80,967.92	-	3,64,426.01
6	FC General Account - SBI A/c No. 11092102425	-	1,68,852.80	-	3,23,788.51
7	Misereor - SBI A/c No. 39216417159	1,109.00	3,69,523.23	779.00	8,22,499.18
8	Misereor - SBI A/c No. 39229032413	1,494.00	19,356.74	-	19,46,230.21
9	KNH - SBI A/C No. 40530670257		49,162.99	91.00	5,26,229.46
10	KNH Reconstruction- SBI A/C No. 40530670257			-	4,127.16
11	EU Project - SBI A/c No. 36033476860	755.00	2,980.53	755.00	3,060.53
12	FC General Account - IOB A/c No. 007101000016400	-	583.81	-	-
	<b>Total</b>	<b>4,315.00</b>	<b>22,22,346.89</b>	<b>1,629.00</b>	<b>50,22,323.51</b>

**Local Account:**

S.No	Project Name	31-Mar-22		31-Mar-23	
		Cash	Bank	Cash	Bank
1	General Account - SBI A/c No.11092103462	145.00	2,11,118.54	145.00	20,870.20
2	Swdhikar APPI - SBI A/c No.11092103462	131.00	2,81,686.04	-	-
3	NABARD - SBI A/c No. 32112621378	-	5,465.00	-	5,613.00
4	APPI - Axis A/c No. 921010002717611	827.00	22,22,420.00	7,328.00	21,54,944.00
	<b>Total</b>	<b>1,103.00</b>	<b>27,20,689.58</b>	<b>7,473.00</b>	<b>21,81,427.20</b>





## NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

### Significant Accounting Policies:

- a. **Basis of accounting and Preparation of Financial Statement :**  
The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.
- b. **Revenue Recognition:**  
Income is recognized on cash basis.
1. All contributions are recognized as income and accounted on receipt of contributions.
- c. **Foreign Currency Transactions:**  
Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.
- d. **Property, Plant and Equipment:**  
Property, plant and equipment are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.
- e. **Depreciation:**  
Depreciation is provided on written down basis at the rates specified in Schedule of Property, plant and equipment attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Property, plant and equipment if they are used for less than 182 days and 100% if the assets are used for more than 182 days.
- f. **Employee Benefits:**  
Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.
- g. **Investments:**  
Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments.  
  
Long-term investments are stated at acquisition cost. Current investments are valued at lower of cost and market rate on individual investment basis.

