

JAGORI: NEW DELHI

BALANCE SHEET (FCRA ACCOUNT) AS AT MARCH 31, 2022

	Schedules	(In Rupees) As at MARCH 31, 2022
<u>Sources of Funds:</u>		
Corpus Fund	A	7,342,604.20
Assets Fund	B	3,587,705.00
Other Funds	C	12,603,515.19
Unutilized Grants (Carried forward to next year)	D	11,294,574.64
TOTAL		34,828,399.03
<u>Represented By :</u>		
Fixed Assets (At WDV)	E	3,587,705.00
<u>Current Assets, Advances and other Receivables</u>		
Current Assets	F	28,127,391.78
Advances and other Receivables	G	270,955.80
Grant Receivable	D	2,842,346.45
TOTAL		34,828,399.03

The schedules A to G referred to above form an integral part of the Balance Sheet

For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N

(A.K. Batra)
Partner
M. No. 80169
UDIN No. :



For JAGORI

Kalpna Viswanath Basu
Chairperson

Manjari Dingwaney
Treasurer

Jayashree Velankar
Director

Sachin Kochhar
Head- Finance
& Operations



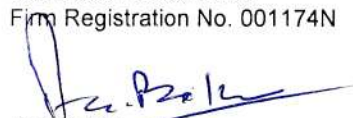
Place : Gurugram
Date **22 SEP 2022**

JAGORI : : NEW DELHI
STATEMENT OF INCOME AND EXPENDITURE - (FCRA ACCOUNT)
FOR THE YEAR ENDED MARCH 31, 2022

		(In Rupees)
PARTICULARS	Schedule	CURRENT YEAR
A. INCOME		
PROJECT GRANTS TO THE EXTENT UTILISED (inclusive of interest on saving bank account)	D	40,566,274.60
Interest on designated and subsidiary saving bank account		
Other Funds		101,760.00
Interest on FDR's		1,000,070.00
TOTAL INCOME (A)		41,668,104.60
B. EXPENDITURE		
PROJECT EXPENDITURE - DONOR WISE	H	
BFTW & Misereor - Living Feminisms		13,389,357.40
BFTW & Misereor - Living Feminisms, Phase-II		6,917,084.30
Oak Foundation- Safer Cities for women & Girls in Jharkhand		2,972,267.40
Oak Foundation - Combatting Violence against Women		3,660,202.55
CRY America - Safer Cities for women & Girls in Jharkhand		1,851,430.00
Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR		2,221.00
Global Fund for Women - Domestic Workers		2,353,154.55
BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)		8,334,247.40
BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)		1,086,310.00
TOTAL PROJECT EXPENDITURE		40,566,274.60
OTHER EXPENDITURE		
Own contribution under Living Feminisms Project		12,220.78
Salary & Gratuity/Consultancy		74,249.00
Office Expenses		24,528.98
Income Tax deducted at source		100,013.00
TOTAL OTHER EXPENDITURE		211,011.76
TOTAL EXPENDITURE (B)		40,777,286.36
Excess of Income over Expenditure (A - B)		890,818.24

The schedules D & H referred to above form an integral part of the statement of Income and Expenditure

For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N


(A.K. Batra)
Partner
M. No. 80169
UDIN No. : 



Place : Gurugram
Date : **22 SEP 2022**

For JAGORI


Kalpana Viswanath Basu
Chairperson


Manjari Dingwaney
Treasurer




Jayashree Velankar
Director


Sachin Kochhar
Head- Finance
& Operations

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		(In Rupees)
AMOUNT (Rs.)			AMOUNT (Rs.)		
OPENING BALANCES: AS AT APRIL 1, 2021			UTILISATION DURING THE YEAR		
Cash in Hand	39,295.00	27,918,832.16	FCRA PROJECTS		
Bank Accounts	4,331,042.36		BFTW & Misereor - Living Feminisms		13,389,357.40
FDR's	23,230,308.00		BFTW & Misereor - Living Feminisms, Phase-II		6,917,084.30
Advances and other receivables	318,186.80		Oak Foundation- Safer Cities for women & Girls in Jharkhand		2,972,267.40
GRANTS RECEIVED DURING THE YEAR			Oak Foundation - Combatting Violence against Women		3,660,202.55
BFTW & Misereor - Living Feminisms	10,404,789.00	40,015,280.00	CRY America - Safer Cities for women & Girls in Jharkhand		1,851,430.00
BFTW & Misereor - Living Feminisms, Phase-II	10,105,368.00		Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women		2,221.00
			Domestic Workers in Delhi-NCR		
Oak Foundation - Combatting Violence against Women	3,821,000.00		Global Fund for Women - Domestic Workers		2,353,154.55
CRY America - Safer Cities for women & Girls in Jharkhand	3,930,130.00		BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)		8,334,247.40
			BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)		1,086,310.00
Global Fund for Women - Domestic Workers	2,226,000.00				
Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women	1,285,016.00				
Domestic Workers in Delhi-NCR			OTHER EXPENDITURE		
BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)	4,912,279.00		Jagori's Women Empowerment programme		98,777.98
BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	3,330,698.00		Tax deducted at source		100,013.00
				40,765,065.58	
		Statutory liability		1,396.00	
OTHER RECEIPTS			CLOSING BALANCES: AS AT MARCH 31, 2022		
Interest on designated saving bank account	14,479.00	1,230,697.00	Cash in Hand	11,597.00	
Interest on utilisation savings bank account	216,148.00		Bank Accounts	5,338,604.78	
Interest on FDR's	1,000,070.00		FDR's	22,777,190.00	
			Advances and other receivables	270,955.80	28,398,347.58
TOTAL		69,164,809.16	TOTAL		69,164,809.16

As per our report of even date attached
For Aiya & Co.
Chartered Accountants
Firm Registration No. 001174N

For JAGORI

(A.K. Batra)
Partner
M.No. 80169
UDIN No. :



Kalpna Viswanath Basu
Chairperson



Manjari Dingwani
Treasurer

Jayashree Velankar
Director

Sachin Kochhar
Head- Finance
& Operations

Place : Gurugram

Date : 22 SEP 2022

CORPUS FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2022
Opening Balance (01.04.2021)	7,342,604.20
Closing Balance (31.03.2022)	7,342,604.20

ASSETS FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2022
Opening Balance (01.04.2021)	3,702,241.00
Additions during the year	536,399.00
Less: Assets disposed off during the year	0.00
Less: Depreciation during the year	650,935.00
Closing Balance (31.03.2022)	3,587,705.00

OTHER FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2022
WOMEN EMPOWERMENT PROGRAM	
Opening Balance (01.04.2021)	11,712,696.95
Surplus/(Deficit) transfer from Statement of Income and Expenditure	890,818.24
Closing Balance (31.03.2022)	12,603,515.19



Project Grants receipts, utilisation and balance as at March 31, 2022

Schedule - D

Sl.No	Project Name	Opening Balance as at 1.4.2021		Current Receipts-Grants	Saving and FDR Interest	Transfer*	Total Grant Funds Available	Utilisation during the year				Closing Balance as at 31.03.2022		(In Rupees)	
		Unspent	Receivable					Interest earned on project funds	Grant utilised		Transfer	Total	Unspent	Receivable	
									Revenue	Capital					
1	BFTW & Misereor- Living Feminisms	2,917,084.62	0.00	10,404,789.00	55,263.00	12,220.78	13,389,357.40	55,263.00	12,933,295.40	400,799.00	0.00	13,389,357.40	0.00	0.00	
2	BFTW & Misereor- Living Feminisms, Phase-II	0.00	0.00	10,105,368.00	34,887.00	0.00	10,140,255.00	34,887.00	6,876,597.30	5,600.00	0.00	6,917,084.30	3,223,170.70	0.00	
3	Oak Foundation - Safer Cities for women & Girls in Jharkhand	2,972,267.40	0.00	0.00	0.00	0.00	2,972,267.40	0.00	2,972,267.40	0.00	0.00	2,972,267.40	0.00	0.00	
4	Oak Foundation - Combatting Violence against Women	1,011,334.00	0.00	3,821,000.00	0.00	0.00	4,832,334.00	0.00	3,660,202.55	0.00	0.00	3,660,202.55	1,172,131.45	0.00	
5	CRY America - Safer Cities for women & Girls in Jharkhand	0.00	0.00	3,930,130.00	0.00	0.00	3,930,130.00	0.00	1,851,430.00	0.00	0.00	1,851,430.00	2,078,700.00	0.00	
6	Global Fund for Women - Domestic Workers	1,217,630.04	0.00	2,226,000.00	0.00	0.00	3,443,630.04	0.00	2,353,154.55	0.00	0.00	2,353,154.55	1,090,475.49	0.00	
7	Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR	0.00	0.00	1,285,016.00	0.00	0.00	1,285,016.00	0.00	2,221.00	0.00	0.00	2,221.00	1,282,795.00	0.00	
8	Visthar - Using research findings to design programmatic action - In pursuit of data, advocacy and capacity-building	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	
9	BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)	543,818.95	0.00	4,912,279.00	35,803.00	0.00	5,491,900.95	35,803.00	8,168,444.40	130,000.00	0.00	8,334,247.40	0.00	2,842,346.45	
10	BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	0.00	0.00	3,330,698.00	2,914.00	0.00	3,333,612.00	2,914.00	1,083,396.00	0.00	0.00	1,086,310.00	2,247,302.00	0.00	
	Current Year	8,862,135.01	0.00	40,015,280.00	128,867.00	12,220.78	49,018,502.79	128,867.00	39,901,008.60	536,399.00	0.00	40,566,274.60	11,294,574.64	2,842,346.45	

* out of own funds



JAGORI : : NEW DELHI
FCRA ACCOUNT

Schedule - E

FIXED ASSETS

(In Rupees)

Particulars	WDV as at 1.4.2021	Additions during the year		Disposed off/ Transfer during the year	Total	Dep. Rates	Depreciation for the period/year	WDV as at 31.03.2022
		1st Half	2nd Half					
Office Building - Delhi	2,427,236.00	0.00	0.00	0.00	2,427,236.00	0.10	242,724.00	2,184,512.00
Portacabin	416,598.00	0.00	0.00	0.00	416,598.00	0.10	41,660.00	374,938.00
Furniture & Fixture & Equipment	221,674.00	0.00	0.00	0.00	221,674.00	0.10	22,167.00	199,507.00
Photostat Machine	16,741.00	0.00	0.00	0.00	16,741.00	0.15	2,511.00	14,230.00
Projector	13,420.00	0.00	0.00	0.00	13,420.00	0.15	2,013.00	11,407.00
Office Equipment	269,874.00	26,000.00	5,600.00	0.00	301,474.00	0.15	44,801.00	256,673.00
Invertor	119,756.00	0.00	0.00	0.00	119,756.00	0.15	17,963.00	101,793.00
Computer & Accessories	216,942.00	446,799.00	58,000.00	0.00	721,741.00	0.40	277,096.00	444,645.00
TOTAL	3,702,241.00	472,799.00	63,600.00	0.00	4,238,640.00		650,935.00	3,587,705.00
Previous Year	4,127,897.00	172,500.00	0.00	38,834.00	4,261,563.00		559,322.00	3,702,241.00



Schedule - F

CURRENT ASSETS

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2022
I Cash and Bank Balances	
Cash in Hand:	
-- Main Account	10,561.00
-- BFTW/Misereor Project	586.00
-- BFTW Project	450.00
	11,597.00
II In Saving Bank Account with:	
-- State Bank of India (FCRA designated account)	3,703,475.00
-- Central Bank of India (Utilisation account)	956,108.53
-- Axis Bank (BFTW/Misereor Project)	161,020.55
-- Central Bank of India (BFTW Project)	518,000.70
	5,338,604.78
III In Fixed Deposit Account:	
Corpus Fund	7,342,604.20
Non Corpus Fund	15,434,585.80
	22,777,190.00
TOTAL	28,127,391.78

Schedule - G

ADVANCES AND OTHER RECEIVABLES

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2022
a) Programme Advances (Net)	253,255.80
	253,255.80
b) Others	
Security Deposit- Khadar office	6,700.00
Security Deposit- Ranchi office	11,000.00
	17,700.00
TOTAL	270,955.80



JAGORI: NEW DELHI
Project Expenditure - Donor wise -FCRA
For the year Ended March 31, 2022

Schedule - H

1. BFTW & Misereor- Living Feminisms

		(In Rupees)
Particulars		Current Year
Programme Costs		
-- Feminist Leadership at community level		883,908.00
-- Capacity development of women's groups and NGOs on women's safety and urban governance		1,488,375.00
-- Support services for survivors of violence		1,315,417.00
-- Contributing to policies on women through campaigns and public actions		189,709.00
-- Enhancing institution building and staff development		1,505,300.00
Personnel Costs		
-- Programme Personnel		4,726,096.00
-- Personnel Administration/Finance		980,821.00
Administrative Costs		
-- Recurring Heads		1,198,932.40
Procurement		400,799.00
Reserve		700,000.00
TOTAL		13,389,357.40

2. BFTW & Misereor- Living Feminisms, Phase-II

Programme Costs		
-- Strengthening women's leadership and right based knowledge		248,796.00
-- Strengthening response mechanisms to address violence against women		690,563.00
-- Capacity Building government personnel		16,179.00
-- Public Campaign and awareness raising		266,978.00
-- Enhancing Institutional and Staff Development Capacities		105,169.00
Personnel		
-- Personnel Programmes		946,567.00
-- Programmes		3,458,065.50
-- Personnel Admin.		1,039,511.00
Administration Costs		
-- Administration Costs		139,655.80
Procurement		5,600.00
TOTAL		6,917,084.30

3. Oak Foundation - Safer Cities for women & Girls in Jharkhand

-- Staff Salaries, Consultancy and related charges	723,839.00
-- Consultant and Other Contracted Services	92,680.00
-- Indirect Overheads	340,862.40
-- Other Direct Cost	1,553,895.00
-- Travel and Conferences	260,991.00
TOTAL	2,972,267.40

4. Oak Foundation - Combatting Violence against Women

-- Staff Salaries and consultancy	2,672,000.00
-- Travel and Conferences	250,628.00
-- Other Direct Cost	80,377.00
-- Indirect Overheads	657,197.55
TOTAL	3,660,202.55



Contd...2

JAGORI: New Delhi

Accounting Policies and Notes forming part of Accounts- FCRA
for the year ended 31st March, 2022

A. Background

1. Jagori is registered under Societies Registration Act of 1860 bearing Registration no S/20427/1989 dated 05-10-1989.
2. The society is registered under 12A of the Income Tax Act, 1961 bearing Unique Registration No. AAATJ0303ME19896; Document Identification Number AAATJ0303ME1989601. Date of registration 24-09-2021 valid till A.Y. 2026-27.
3. The society is notified under section 80G of the Income Tax Act, 1961 bearing Unique Registration No. AAATJ0303MF20090; Document Identification Number AAATJ0303MF2009001. Date of approval 01-10-2021 valid till A.Y. 2026-27.
4. Permanent Account Number (PAN) – AAATJ0303M.
5. The society is registered under Foreign Contribution (Regulation) Act, 1976 bearing registration no. 231650137 dated 23-12-2021 valid till 31.12.2027.
6. The society is registered with Ministry of Corporate Affairs, Registrar of Companies for undertaking CSR activities. The registration number is CSR00005889.

B. Significant Accounting Policies

1. Basis of Preparation

The financial statements have been prepared on historical cost basis following the cash basis of accounting, where the closure of the funded project falls within the financial year, the related expense incurred (net) paid are provided for, unless otherwise stated, the generally accepted accounting principles and the accounting standards to the extent applicable, issued by the Institute of Chartered Accountants of India.

2. Revenue Recognition

- a) General Donations are recognized as income on actual receipt basis.
- b) Donation received specifically for corpus is treated as capital fund and reflected under that head in Balance Sheet
- c) Interest earned on fixed deposits is recognized on accrual basis.
- d) Interest and other income received on specific funds/projects and expenditure paid thereon are routed through the statement of Income & Expenditure to the extent amount is applied.
- e) Grants from various funding agencies are recognized as Income to the extent utilized to meet the project expenditure and transferred to Statement of Income & Expenditure and balance amounts shown as "Unutilized Grants" in the Balance Sheet. Likewise, in case of overspent / expenses incurred pending receipt of grant amounts (though sanctioned) are shown as "Grants Receivable" at the year end.



2022-23

3. **Project Expenditure**

Indirect expenditure including salary cost has been charged on proportionate basis on various projects funded by International Agencies and other Agencies on a basis considered reasonable by the Management consistently year to year.

4. **Fixed Assets / Fixed Asset Fund**

- a) Fixed assets acquired during the year are being charged off to Income & Expenditure Account. However, for ensuring financial and physical control, fixed assets are being shown in the Balance Sheet at their depreciated value with a corresponding amount in the Asset Fund.
- b) Depreciation on Fixed assets is provided on Written down Value at the rates and in the manner specified in the Income Tax Act, 1961.
- c) During the year no assets were disposed off.

5. **Foreign Currency Transactions**

Grants / Donations received in Foreign Currency from "Foreign sources" are directly credited to designated FCRA Bank Account and recognized at the exchange rate prevalent on the date of receipt.

6. **Investments**

Investments mainly comprise fixed deposits with banks which are valued at cost.

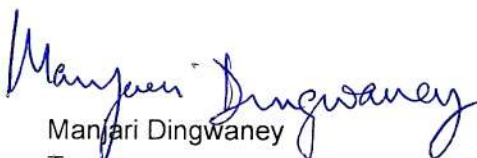
C. **Notes to the Accounts**

1. Salary/ program consultants cost incurred out of FCRA funds have been allocated to various projects on the basis of time spent for the projects.

For JAGORI



Kalpana Viswanath Basu
Chairperson



Manjari Dingwaney
Treasurer



Jayashree Velankar
Director



Sachin Kochhar
Head- Finance
and Operations



Place: New Delhi
Date: 22 SEP 2022

