

JAGORI: NEW DELHI

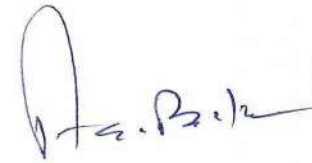
BALANCE SHEET (FCRA ACCOUNT) AS AT MARCH 31, 2023

	Schedules	(In Rupees) As at MARCH 31, 2023
<u>Sources of Funds:</u>		
Corpus Fund	A	7,342,604.20
Assets Fund	B	4,107,352.00
Other Funds	C	13,775,211.91
Unutilized Grants (Carried forward to next year)	D	18,035,745.26
TOTAL		43,260,913.37
<u>Represented By :</u>		
Fixed Assets (At WDV)	E	4,107,352.00
<u>Current Assets, Advances and other Receivables</u>		
Current Assets	F	38,911,350.58
Advances and other Receivables	G	18,626.00
Grant Receivable	D	223,584.79
TOTAL		43,260,913.37

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

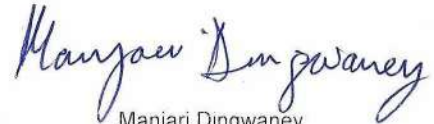
(A.K.Batra)
Partner
M. No. 80169
UDIN No. :

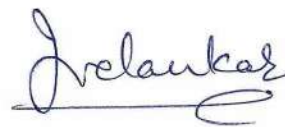




Place : Gurugram
Date: 25 OCT 2023

For JAGORI


Kalpana Viswanath Basu
Chairperson
Manjari Dingwaney
Treasurer


Jayashree Velankar
Director



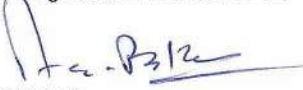

Sachin Kochhar
Head- Finance
& Operations

JAGORI : : NEW DELHI
STATEMENT OF INCOME AND EXPENDITURE - (FCRA ACCOUNT)
FOR THE YEAR ENDED MARCH 31, 2023

		(In Rupees)
PARTICULARS	Schedule	CURRENT YEAR
A. INCOME		
PROJECT GRANTS TO THE EXTENT UTILISED (inclusive of interest on saving bank account)	D	36,811,424.00
Interest on designated and subsidiary saving bank account		
Other Funds		106,013.92
Interest on FDR's		1,291,269.00
TOTAL INCOME (A)		38,208,706.92
B. EXPENDITURE		
PROJECT EXPENDITURE - DONOR WISE	H	
Aga Khan Foundation - Foundations for Health and Empowerment		1,559,873.42
BFTW & Misereor- Living Feminisms, Phase-II		14,198,728.93
Oak Foundation - Combatting Violence against Women		1,172,131.45
Oak Foundation - Combatting Violence against Women (2022-2025)		2,821,431.70
CRY America - Safer Cities for women & Girls in Jharkhand		1,532,540.00
CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)		5,275,963.30
Global Fund for Women - Rights of Women Domestic Workers		2,788,567.50
Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR		2,243.00
Global Fund for Women - Domestic Workers Leadership Training		241,880.00
IWRAW - Countering Regression		485,108.00
BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)		6,732,956.70
		36,811,424.00
OTHER EXPENDITURE		
Local Travel		2,850.00
Office Expenses		42,106.20
Updation of website		12,760.00
Transportation charges		38,736.00
Income Tax deducted at source		129,134.00
		225,586.20
TOTAL EXPENDITURE (B)		37,037,010.20
Excess of Income over Expenditure (A - B)		1,171,696.72

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. :

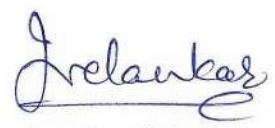

Kalpana Viswanath Basu
Chairperson



For JAGORI


Manjari Dingwaney
Treasurer




Jayashree Velankar
Director


Sachin Kochhar
Head- Finance
& Operations

Place : Gurugram
Date :

25 OCT 2023

Page No. 2

JAGORI : : NEW DELHI
FCRA ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

RECEIPTS		PAYMENTS		(In Rupees)
AMOUNT (Rs.)		UTILISATION DURING THE YEAR		AMOUNT (Rs.)
OPENING BALANCES: AS AT APRIL 1, 2022		FCRA PROJECTS		
Cash in Hand	11,597.00	Aga Khan Foundation - Foundations for Health and Empowerment	1,559,873.42	
Bank Accounts	5,338,604.78	BFTW & Misereor - Living Feminisms, Phase-II	14,198,728.93	
FDR's	22,777,190.00	CRY America - Safer Cities for women & Girls in Jharkhand	1,532,540.00	
Advances and other receivables	270,955.80	CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)	5,275,963.30	
GRANTS RECEIVED DURING THE YEAR		Oak Foundation - Combating Violence against Women	1,172,131.45	
Aga Khan Foundation - Foundations for Health and Empowerment	1,458,577.00	Oak Foundation - Combating Violence against Women (2022-2025)	2,821,431.70	
BFTW & Misereor - Living Feminisms, Phase-II	17,379,869.20	IWRAW - Countering Regression	485,108.00	
Oak Foundation- Combating Violence against Women (2022-2025)	4,690,400.00	Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR	2,243.00	
CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)	7,472,626.00	Global Fund for Women - Rights of Women Domestic Workers	2,788,567.50	
Global Fund for Women - Rights of Women Domestic Workers	2,321,550.00	Global Fund for Women - Domestic Workers Leadership Training	241,880.00	
Global Fund for Women - Domestic Workers Leadership Training	241,880.00	BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	6,732,956.70	36,811,424.00
IWRAW - Countering Regression	806,706.00			
Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR	1,407,143.00	OTHER EXPENDITURE		
BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)	2,714,622.00	Jagori's Women Empowerment programme	96,452.20	
BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	7,521,857.00	Tax deducted at source	129,134.00	225,586.20
OTHER RECEIPTS		CLOSING BALANCES: AS AT MARCH 31, 2023		37,037,010.20
Interest on designated saving bank account	23,392.00	Cash in Hand	18,671.00	
Interest on utilisation savings bank account	238,748.00	Bank Accounts	10,258,648.38	
Interest on FDR's	1,291,269.00	FDR's	28,634,031.20	
		Advances and other receivables	18,626.00	38,929,976.58
TOTAL	75,966,986.78	TOTAL		75,966,986.78

As per our report of even date attached

For Jagori

For Aiyar & Co.

Chartered Accountants

Firm Registration No. 001174N

A.K. Batra
(A.K. Batra)

Partner

M.No. 80169

UDIN No. :

Place : Gurugram

Date :

25 OCT 2023

Kalpna Viswanath Basu
Kalpana Viswanath Basu
Chairperson

Manjari Dingwar
Manjari Dingwar
Treasurer

Sachin Kochhar
Sachin Kochhar
Head- Finance & Operations



CORPUS FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2023
Opening Balance (01.04.2022)	7,342,604.20
Closing Balance (31.03.2023)	7,342,604.20

ASSETS FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2023
Opening Balance (01.04.2022)	3,587,705.00
Additions during the year	1,315,672.00
Less: Depreciation during the year	796,025.00
Closing Balance (31.03.2023)	4,107,352.00

OTHER FUNDS

(In Rupees)	
Particulars	AS AT MARCH 31, 2023
WOMEN EMPOWERMENT PROGRAM	
Opening Balance (01.04.2022)	12,603,515.19
Surplus/(Deficit) transfer from Statement of Income and Expenditure	1,171,696.72
Closing Balance (31.03.2023)	13,775,211.91



Project Grants receipts, utilisation and balance as at March 31, 2023

Schedule - D

Sl.No	Project Name	Opening Balance as at 1.4.2022		Current Receipts-Grants	Saving and FDR Interest	Total Grant Funds Available	Utilisation during the year			Closing Balance as at 31.03.2023	
		Unspent	Receivable				Interest earned on project funds	Grant utilised	Total	Unspent	Receivable
								Revenue	Capital		
1	Aga Khan Foundation - Foundations for Health and Empowerment	0.00	0.00	1,458,577.00	5,436.08	1,464,013.08	5,436.08	1,344,437.34	210,000.00	0.00	95,860.34
2	BFTW & Misereor- Living Feminisms, Phase-II	3,223,170.70	0.00	17,379,869.20	80,330.00	20,683,369.90	80,330.00	13,339,819.93	778,579.00	6,484,640.97	0.00
3	Oak Foundation - Combating Violence against Women	1,172,131.45	0.00	0.00	0.00	1,172,131.45	0.00	1,172,131.45	0.00	0.00	0.00
4	Oak Foundation - Combating Violence against Women (2022-2025)	0.00	0.00	4,690,400.00	0.00	4,690,400.00	0.00	2,821,431.70	0.00	1,868,968.30	0.00
5	CRY America - Safer Cities for women & Girls in Jharkhand	2,078,700.00	0.00	0.00	0.00	2,078,700.00	0.00	1,532,540.00	0.00	546,160.00	0.00
6	CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)	0.00	0.00	7,472,626.00	0.00	7,472,626.00	0.00	5,060,160.30	215,803.00	2,196,662.70	0.00
7	Global Fund for Women - Rights of Women Domestic Workers	1,090,475.49	0.00	2,321,550.00	0.00	3,412,025.49	0.00	2,788,567.50	0.00	623,457.99	0.00
8	Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR	1,282,795.00	0.00	1,407,143.00	0.00	2,689,938.00	0.00	2,243.00	0.00	2,687,695.00	0.00
9	Global Fund for Women - Domestic Workers Leadership Training	0.00	0.00	241,880.00	0.00	241,880.00	0.00	241,880.00	0.00	0.00	0.00
10	IWRAP - Countering Regression	0.00	0.00	806,706.00	0.00	806,706.00	0.00	485,108.00	0.00	321,598.00	0.00
11	Vishar - Using research findings to design programmatic action - In pursuit of data, advocacy and capacity building	200,000.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
12	BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2019-2021)	0.00	2,842,346.45	2,714,622.00	0.00	2,714,622.00	0.00	0.00	0.00	0.00	127,724.45
13	BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	2,247,302.00	0.00	7,521,857.00	70,360.00	9,839,519.00	70,360.00	6,551,306.70	111,290.00	3,106,562.30	0.00
	Current Year	11,294,574.64	2,842,346.45	46,015,230.20	156,126.08	57,485,930.92	156,126.08	35,339,625.92	1,315,672.00	18,035,745.26	223,584.79



JAGORI : : NEW DELHI
FCRA ACCOUNT

Schedule - E

FIXED ASSETS

Particulars	WDV as at 1.4.2022	Additions during the year		Disposed off/ Transfer during the year	Total	Dep. Rates	Depreciation for the period/year	WDV as at 31.03.2023
		1st Half	2nd Half					
Office Building - Delhi	2,184,512.00	0.00	0.00	0.00	2,184,512.00	0.10	218,451.00	1,966,061.00
Portacabin	374,938.00	0.00	0.00	0.00	374,938.00	0.10	37,494.00	337,444.00
Furniture & Fixture & Equipment	199,507.00	408,405.00	11,586.00	0.00	619,498.00	0.10	61,371.00	558,127.00
Photostat Machine	14,230.00	0.00	0.00	0.00	14,230.00	0.15	2,135.00	12,095.00
Projector	11,407.00	0.00	0.00	0.00	11,407.00	0.15	1,711.00	9,696.00
Office Equipment	256,673.00	118,201.00	14,300.00	0.00	389,174.00	0.15	57,304.00	331,870.00
Inverter	101,793.00	0.00	0.00	0.00	101,793.00	0.15	15,269.00	86,524.00
Computer & Accessories	444,645.00	358,980.00	404,200.00	0.00	1,207,825.00	0.40	402,290.00	805,535.00
TOTAL	3,587,705.00	885,586.00	430,086.00	0.00	4,903,377.00		796,025.00	4,107,352.00
Previous Year	3,702,241.00	472,799.00	63,600.00	0.00	4,238,640.00		650,935.00	3,587,705.00



Schedule - F

CURRENT ASSETS

(In Rupees)

PARTICULARS

**AS AT
MARCH 31, 2023**

I Cash and Bank Balances

Cash in Hand:

-- Main Account	8,007.00
-- BFTW/Misereor Project	8,040.00
-- BFTW/Misereor Sangat Project	2,624.00
	18,671.00

II In Saving Bank Account with:

-- State Bank of India (FCRA designated account)	34,254.60
-- Central Bank of India (Utilisation account)	771,578.96
-- Axis Bank (BFTW/Misereor Project)	2,976,213.85
-- Central Bank of India (BFTW Project)	6,476,600.97
	10,258,648.38

III In Fixed Deposit Account:

Corpus Fund	7,342,604.20
Other than Corpus Fund	21,291,427.00
	28,634,031.20

TOTAL

38,911,350.58

Schedule - G

ADVANCES AND OTHER RECEIVABLES

(In Rupees)

PARTICULARS

**AS AT
MARCH 31, 2023**

a) <u>Accrued interest on SBI designated account</u>	926.00
	926.00
b) <u>Others</u>	
Security Deposit- Khadar office	6,700.00
Security Deposit- Ranchi office	11,000.00
	17,700.00

TOTAL

18,626.00



JAGORI: NEW DELHI
Project Expenditure - Donor wise -FCRA
For the year Ended March 31, 2023

Schedule - H

1. Aga Khan Foundation - Foundations for Health and Empowerment

(In Rupees)

Particulars	Current Year
-- Staff Salaries	575,946.00
-- Travel	429,461.90
-- Consultant for Training	252,000.00
-- Equipments	210,000.00
-- Training Materials	90,212.90
-- Bank Charges	2,252.62
TOTAL	1,559,873.42

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

Programme Costs	
-- Strengthening women's leadership and right based knowledge	464,764.00
-- Strengthening response mechanisms to address violence against women	1,629,604.00
-- Capacity Building government personnel	82,248.00
-- Public Campaign and awareness raising	277,250.00
-- Enhancing Institutional and Staff Development Capacities	555,320.00
Personnel	
-- Personnel Programmes	1,579,864.00
-- Programmes	6,415,072.00
-- Personnel Admin.	1,634,130.00
Administration Costs	
-- Administration Costs	781,897.93
Procurement	778,579.00
TOTAL	14,198,728.93

3. Oak Foundation - Combatting Violence against Women

-- Staff Salaries and consultancy	760,000.00
-- Travel and Conferences	323,550.00
-- Other Direct Cost	9,994.00
-- Indirect Overheads	78,587.45
TOTAL	1,172,131.45

4. Oak Foundation - Combatting Violence against Women (2022-2025)

-- Staff Salaries and consultancy	342,022.00
-- Consultant and other contracted	1,925,000.00
-- Travel and Conferences	247,037.00
-- Other Direct Cost	31,481.00
-- Indirect Overheads	275,891.70
TOTAL	2,821,431.70

5. CRY America - Safer Cities for women & Girls in Jharkhand

-- Staff Salaries and related charges	227,678.00
-- Consultant and other contracted	792,177.00
-- Travel & Conference	430.00
-- Other Direct Costs	473,958.00
-- Indirect Overheads	38,297.00
TOTAL	1,532,540.00



Contd....2

6. CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)

-- Staff Salaries and related charges	2,217,958.00
-- Consultant and other contracted	1,048,000.00
-- Travel & Conference	412,158.00
-- Equipment	215,803.00
-- Other Direct Costs	806,487.00
-- Indirect Overheads	575,557.30
TOTAL	5,275,963.30

7. Global Fund for Women - Rights of Women Domestic Workers

-- Staff Salaries	191,904.00
-- Research Activities	2,103,736.00
-- Administrative Costs	492,927.50
TOTAL	2,788,567.50

8. Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR

-- Bank Charges	2,243.00
TOTAL	2,243.00

9. Global Fund for Women - Domestic Workers Leadership Training

-- Accomodation Charges	52,416.00
-- Food Expenses	54,240.00
-- Hall Charges	25,960.00
-- Local Travel	44,000.00
-- Misc. Expenses	60,184.00
-- Travel- Outstation expenses	5,080.00
TOTAL	241,880.00

10. IWRAW - Countering Regression

-- Overall Coordination	462,958.00
-- Overheads	22,150.00
TOTAL	485,108.00

11. BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)

Programme Activities

-- Capacity Building	1,669,564.00
-- Promotion of Feminist Culture	799,547.00
-- Campaigns and movement building/networking strengthening	548,888.00
-- Travel	282,834.00

Personnel Cost

-- Programme Personnel	1,899,862.00
-- Finance Personnel	757,188.00

Administration Costs

-- Administration Costs	663,783.70
-- Procurement	111,290.00
TOTAL	6,732,956.70

Grand Total*	36,811,424.00
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* Amount utilised out of project grant
Amount utilised out of interest - project

36,655,297.92
156,126.08



JAGORI: New Delhi

Accounting Policies and Notes forming part of Accounts- FCRA
for the year ended 31st March, 2023

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.



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**

- Fixed assets acquired during the year are being charged 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.
- Depreciation on Fixed assets is provided on Written down Value at the rates and in the manner specified in the Income Tax Act, 1961.
- 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 as credited by bank.

6. **Investments**

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

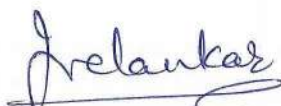
C. **Notes to the Accounts**

- 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: 25 OCT 2023