
FCRA Financial Statements

Financial Year 2021 - 22

31st March 2022

SAMARTH IN PARTICIPATORY ACTION SOCIETY

**Near Jind Baba Mandir, Jhagariya Main Raod,
Gram Barkhedi, Distt. Sehore (MP) - 466001**

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
(Regd No -01/02/01/18976/08 Dated 26.04.2008)

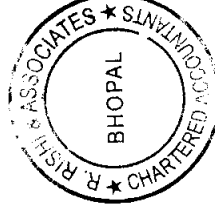
RECEIPTS & PAYMENT ACCOUNT (FCRA)
FOR THE YEAR ENDED 31ST MARCH 2022

Receipts	Amount (Rs)	Payments	Amount (Rs)	Amount (Rs)
To Opening Balance				
Balance At Bank - Saving & Current Account	2,05,256	By Project Expenses		
Fixed Deposit Accounts	-	Watershed, Agriculture, Health and Environment		-
To Interest on Bank Accounts	6,203	By Organisational Expenses		1,475
		By Closing Balance		
		Balance At Bank - Saving & Current Account		2,09,984
		Fixed Deposit Accounts		-
TOTAL	2,11,459	TOTAL		2,11,459

Significant Accounting Policies and Notes on Accounts - Schedule 3

For Samarth In Participatory Action Society

As per our report of even date attached
For R Rishi & Associates
Chartered Accountant
FRN - 019619C



Raj Rishi Ghosh

Raj Rishi Ghosh
(Partner)
MRN-401057
UDIN - 22401057BGJSQW9283

(Jeet Parmar)
Chief Functionary

Place : Sehore
Date - 28-12-2022

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
(Regd No -01/02/01/18976/08 Dated 26.04.2008)

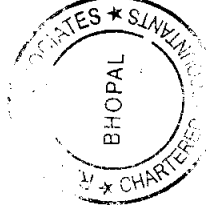
INCOME & EXPENDITURE ACCOUNT (FCRA)
FOR THE YEAR ENDED 31ST MARCH 2022

As on 31.03.2021 Amount (RS.)	Expenditure	As on 31.03.2022 Amount (RS.)	As on 31.03.2021 Amount (RS.)	Income	As on 31.03.2022 Amount (RS.)
86,668	To Project Expenses Watershed, Agriculture, Health and Environment	-	2,612	By Interest on Grants	-
1,180	To Organisational Expenses	1,475	4,814	By Interest on Bank Accounts	6,203
3,634	To Surplus transferred to Balance Sheet	4,728	84,056	By Transfer from own funds	-
91,482	TOTAL	6,203	91,482	TOTAL	6,203

Significant Accounting Policies and Notes on Accounts - Schedule 3

For Samarth In Participatory Action Society

As per our report of even date attached
For R Rishi & Associates
Chartered Accountant
FRN - 019619C



Rishi Ghosh
Raj Rishi Ghosh

(Jeet Parmar)
Chief Functionary

Place : Sehore
Date - 28-12-2022

(Partner)
MRN-401057
UDIN - 22401057BGJSQW9283

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
(Regd No -01/02/01/18976/08 Dated 26.04.2008)

BALANCE SHEET (FCRA)
FOR THE YEAR ENDED 31ST MARCH 2022

As on 31.03.2021 Amount (RS.)	Liabilities	Schedule	Amount (Rs.)	As on 31.03.2022 Amount (RS.)	As on 31.03.2021 Amount (RS.)	Assets	Schedule	Amount (Rs.)	As on 31.03.2022 Amount (RS.)
1,74,838	<u>Accumulated Fund :-</u> Opening Balance Add: Net Surplus During the year		1,74,838 4,728	1,79,566		<u>Fixed Assets</u> Gross Block Less: Accumulated Depreciation			
21,332	<u>Current Liabilities</u> Unspent Balances of Project Funds Security Deposit	Sch - 1		21,332	2,05,256	<u>Cash & Bank</u> In Savings & Current Accounts In Fixed Deposit Accounts	Sch - 2		2,09,984
9,086	<u>Current Liabilities & Provisions</u> Staff & Party Payable	Sch - 2	9,086	9,086					
2,05,256	TOTAL		TOTAL	2,09,984	2,05,256	TOTAL		2,09,984	2,09,984

Significant Accounting Policies and Notes on Accounts - Schedule 3

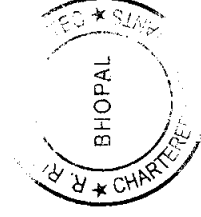
For Samarth In Participatory Action Society

As per our report of even date attached

For R Rishi & Associates

Chartered Accountant

FRN - 019619C



Raj Rishi Ghosh
Raj Rishi Ghosh
(Partner)
MRN-401057

UDIN - 224010578GJSQW9283

(Jeet Parmar)
Chief Functionary

Place : Sehore
Date - 28-12-2022

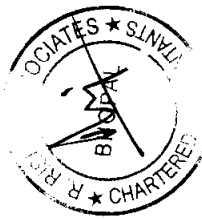
SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

SCHEDULE TO BALANCE SHEET (FCRA)

For the year ended as on 31st March 2022

Schedule - 1 (FCRA)

S.No.	Source / Project Title / Purpose	Opening Balance		Receipts during the Year	Bank interest during the Year	Grant Utilized during the Year	Closing Balance	
		Receivable Dr Balance	Unspent Cr Balance				Receivable Dr Balance	Unspent Cr Balance
Revenue Grants (Foreign Contribution)								
1	Indo Global Social Service Society, New Delhi Promote sustainable development by mitigating the risk and adverse effect of drought in 15 village of five GP of Panna block	-	21,332	-	-	-	-	21,332
	TOTAL	-	21,332	-	-	-	-	21,332



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

Schedule - 2 (FCRA)

Schedule of Bank Balances

Sl. No.	Particulars	Type of A/c	Amount (Rs.)
1	Axis Bank, Bhopal SB.913010015921239	Saving	2,09,984
2	State Bank of India, CA 40092555139	Current	-
TOTAL			2,09,984

Schedule of Party Advances

Sl. No.	Particulars	Amount (Rs.)
1	Kesharwani Catering Services	640
2	Priyanka Sharma	3,679
3	SIPA IWMP-7	4,767
TOTAL		9,086



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE

Schedule to Account for the financial year ended on 31st March 2022

Schedule: 3

Accounting Policies

1) Basis of Accounting

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Society follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) Fixed Assets

2.1 Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs 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 loss resulting from their disposal is included in the Income and Expenditure Account.

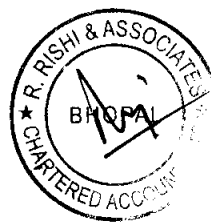
2.2 Fixed assets acquired out of capital grants are stated at cost and corresponding grant shown as Capital grants under Liabilities. The depreciation charged on such acquired assets is shown as reduction from capital grants and recognized as income in Income and Expenditure Account.

3) Depreciation

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

4) Income Recognition

- a) Unconditional revenue grants are credited to Income and Expenditure accounts of the year of receipt.
- b) Grants/fees for specific assignments are recognized as income to the extent of its utilization during the year.
- c) Interest received on unspent grants is accounted for income as per the directions, if any, of the donor agency.



Schedule to Account for the financial year ended on 31st March 2022

5. Grants/Project Advances

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

6. Foreign Currency Transaction

Foreign currency transactions are recorded at the rates prevailing on the date of the transactions. Monetary assets and liabilities in foreign currency are translated at closing rate. Exchange differences arising on settlement or translation of monetary items are recognized as income or expenses in the Profit and Loss Account.

7) Other Funds:

- (i) Various Reserve Funds have been created. The amount transferred from current year's Income to various reserve funds is as per the approval by the Board of Directors.
- (ii) The Reserve funds are being utilized to fulfill the defined objectives of the Society.

Notes on Accounts

- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 2) Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.
- 3) Previous year figures are re-grouped to make them comparable with current year figures.

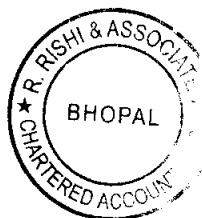
Signatures to Schedule 1 to 3


For Samarth in Participatory Action Society

(Jeet Parmar)
Chief Functionary

Place – Sehore
Date – 28-12-2022

For R Rishi & Associates
Chartered Accountant
FRN - 019619C




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