

# S. Sahoo & Co.

Chartered Accountants

(Certificate to be given by Chartered Accountant)

We have audited the accounts of **Jagori Rural Charitable Trust, Rakkar Road, Po Sidhbari, Tehsil Dharamshala, Dist Kangra, Himachal Pradesh -176057, Registration No.: 182450063, Darpan ID: HP/2017/0165096, PAN: AAATJ5035G,** for the year ending 31st March, 2022 and examined all relevant books and voucher and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was **Rs. 1,27,04,344/-**
- ii. Foreign contribution worth **Rs. 1,46,00,600/-** was received by the association during the financial year 2021-22.
- iii. Interest received on foreign contribution and other receipts derived from foreign contribution or interest thereon worth **Rs. 4,67,059/-** was received by the Association during the financial year 2021-22.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2022 was **Rs.1,19,01,978/-** including Cash, Bank, Investment, TDS Receivables, Deposits and Other Advances.
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment and Income and Expenditure Account is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For and on behalf of:  
**S. Sahoo & Co.**  
Chartered Accountants  
FR No. 322952E



*M. Sahoo*

CA Menka Sahoo, ACA, FAFD, DISA  
Partner  
M No: 552513  
UDIN: 22552513BFNHLL7249

Place: New Delhi  
Date: 15.12.2022

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**  
**FCRA ACCOUNTS**

<b>BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2021-22</b>
<b><u>SOURCES OF FUND,</u></b>		
<b>I.FUND BALANCES:</b>		
a. General Fund	[01]	6,251,760.61
b. Project Fund	[02]	5,650,218.17
c. Asset Fund	[03]	9,993,474.00
<b>TOTAL Rs.</b>	<b>[ I ]</b>	<b>21,895,452.78</b>
<b><u>APPLICATION OF FUND</u></b>		
<b>I.FIXED ASSETS</b>		
Gross Block	[04]	9,626,853.00
<b>Add:</b> Addition		490,864.00
<b>Less:</b> Accumulated Depreciation		124,243.00
Net Block		<b>9,993,474.00</b>
<b>II. INVESTMENTS</b>	[05]	8,010,264.00
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
a. Loans & Advances	[06]	37,105.00
b. Cash & Bank Balance	[07]	3,854,609.66
	<b>A</b>	<b>3,891,714.66</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>		
Current Liabilities	<b>B</b>	-
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>3,891,714.66</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>21,895,452.66</b>
	<b>[12]</b>	

Significant Accounting Policies and Notes to Accounts

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

**In Terms of our report of even date Form FC-4 Attached**

**For & on behalf :**

**S. Sahoo & Co.**

**Chartered Accountants**

FRN: 322952E

*M. Sahoo*



**CA Menka Sahoo, ACA, FAFD, DISA**

**Partner**

MM No. 552513

Place: Dharamshala

**For & on behalf :**

**Jagori Rural Charitable Trust**

*Abha Bhaiya*

**Abha Bhaiya**

**Trustee**



**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**

**FCRA ACCOUNTS**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

	SCHEDULE	F.Y. 2021-22
<b>I. INCOME</b>		
Grant Received	[08]	14,600,600.00
Interest Income	[09]	467,059.00
<b>TOTAL</b>		<b>15,067,659.00</b>
<b>II. EXPENDITURE</b>		
<b>Relief of the Poor</b>		
Programme Expenses	[10]	12,898,574.14
Administrative Expenses	[11]	2,483,286.08
Non Recurring Expenditure		488,164.00
Depreciation	[04]	124,243.00
<b>Less: Depreciation Transferred to Asset Fund</b>		<b>124,243.00</b>
<b>TOTAL</b>		<b>15,870,024.22</b>
<b>III. EXCESS OF EXPENDITURE OVER INCOME</b>	<b>[I - II]</b>	<b>(802,365.22)</b>
Transferred to General Fund		<b>(1,974,511.64)</b>
Transferred to Project Fund		<b>1,172,146.42</b>
	<b>[12]</b>	

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an integral part of the Income & Expenditure A/c.

**In Terms of our report of even date Form FC-4 Attached**

For & on behalf :

S. Sahoo & Co.

Chartered Accountants

FRN: 322952E

*M. Sahoo*



CA Menka Sahoo, ACA, FAFD, DISA

Partner

MM No. 552513

For & on behalf :

Jagori Rural Charitable Trust

*Abha Bhaiya*

Abha Bhaiya

Trustee



Place: Dharamshala

Date: 20.09.2022

UDIN: 22552513AY2HNS6512

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**  
**FCRA ACCOUNTS**

<b>RECEIPTS &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2021-22</b>
<b>RECEIPTS</b>		
<b>Opening Balance :</b>		
Cash in Hand		3,220.00
Cash at Bank		3,515,791.00
Grant Received during the year	[08]	14,600,600.00
Interest Income	[09]	94,964.00
Loan & Advances Received		42,818.00
FD Matured		1,326,798.00
<b>TOTAL Rs.</b>		<b>19,584,191.00</b>
<b>PAYMENT</b>		
Programme Expenses	[10]	12,758,132.00
Administrative Expenses	[11]	2,483,286.00
Non Recurring Expense	[04]	488,164.00
<b>Closing Balance</b>		
Cash in Hand		7,826.00
Cash at Bank	[07]	3,846,783.00
<b>TOTAL Rs.</b>		<b>19,584,191.00</b>
	<b>[12]</b>	

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an integral part of the Receipts & Payment A/c.

**In Terms of our report of even date Form FC-4 Attached**

For & on behalf :

**S. Sahoo & Co.**

**Chartered Accountants**

FRN: 322952E

*M. Sahoo*



**CA Menka Sahoo, ACA, FAFD, DISA**

**Partner**

MM No. 552513

For & on behalf :

**Jagori Rural Charitable Trust**

*Abha Bhैया*

**Abha Bhैया**

**Trustee**



Place: Dharamshala

Date: 20.09.2022

UDIN: 22552513AYZHNSG512

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**  
**FCRA ACCOUNTS**

**Schedules forming part of Financial Statement**

	F.Y. 2021-22
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>	
Opening Balance	7,967,606.00
<b>Add:</b> Excess of Income over Expenditure	(1,974,511.64)
<b>Add:</b> Transfer from Project Fund	258,666.25
<b>TOTAL Rs.</b>	<b>6,251,760.61</b>
<b><u>SCHEDULE [02] : PROJECT FUND</u></b>	
Opening Balance	4,736,738.00
<b>Add:</b> Transfer From Income & Expenditure	1,172,146.42
<b>Less:</b> Transfer to General Fund	(258,666.25)
<b>TOTAL Rs.</b>	<b>5,650,218.17</b>
<b><u>SCHEDULE [03] : ASSET FUND</u></b>	
Opening Balance	9,626,853.00
<b>Add:</b> Addition During the Year	490,864.00
<b>Less:</b> Depreciation Transferred from Income & Expenditure Account	124,243.00
<b>TOTAL Rs.</b>	<b>9,993,474.00</b>
<b><u>SCHEDULE [05] : INVESTMENTS</u></b>	
FC Investments	
<i>FDR Own Funds</i>	1,126,168.00
<i>FDR Projects</i>	6,634,319.00
Accrued Interest	249,777.00
<b>TOTAL Rs.</b>	<b>8,010,264.00</b>
<b><u>SCHEDULE [06] : LOANS &amp; ADVANCES</u></b>	
Advances	-
TDS Recoverable F.Y. 2021-22	37,105.00
Advances/TDS Recoverable	-
<b>TOTAL Rs.</b>	<b>37,105.00</b>

*Abhaiya*



**SCHEDULE [07] : CASH & BANK BALANCE****Cash in Hand**

Cash- EED Project	1,284.00
Cash-G.F	3,357.00
Cash- Misereor	372.00
Cash -AJWS	2,813.00
	<b>7,826.00</b>

**Cash at Bank**

SBI-40096322723-Designated FC A/c	496,754.30
<b>Utilization Accounts:</b>	
SBI-30070119986	3,007,654.00
SBI A/c -33179037602	174,692.74
SBI A/c- 32989793687	167,682.62
	<b>3,846,783.66</b>

**TOTAL Rs.****3,854,609.66****SCHEDULE[08]: GRANT RECEIVED**

AJWS (PROJECT-14943)	711,000.00
BFDW (PROJECT-N-1ND-2018-0208)	6,579,505.00
MISEROER (PROJECT-321-072-1009ZG)	2,532,488.00
V-DAY	2,199,402.00
WWDP-6384 JAN 2021 TO DEC 2022	2,109,184.00
Helmut Rothern	469,021.00
<b>Total</b>	<b>14,600,600.00</b>

**SCHEDULE [09] : INTEREST INCOME****SCHEDULE [09] : INTEREST INCOME****Interest Received During the year**

MISEROER (PROJECT-321-072-1009ZG)	11,970.00
Bank Interest-Designated Bank	84,261.00
FD Interest	370,828.00
<b>TOTAL Rs.</b>	<b>467,059.00</b>

**SCHEDULE [10]: EXPENDITURES****Programme Expenses****Relief of the Poor**

AJWS(14943)1 SEP 2021 TO AUGUST 2022	485,529.30
BFDW	9,533,472.00
MISEROER-321-072-1009ZG(JAN 2019-DEC 2021)	1,946,951.00
V-DAY	63,626.00
WWDP-6384 JAN 2021 TO DEC 2022	596,384.84
TIDES FOUNDATION	134,869.00
TDS Written Off (Non Recoverable)	140,442.00
<b>Total</b>	<b>12,901,274.14</b>



*Abhaya*

**SCHEDULE [11]: Administrative Expenses**

AjWS(14943)1 SEP 2021 TO AUGUST 2022	40,000.00
BFDW	1,811,624.08
MISEROER-321-072-1009ZG(JAN 2019-DEC 2021)	130,070.00
WWDP-6271-(JAN 2019-DEC 2020)	15,340.00
General Fund	486,252.00
<b>Total Administrative Expenses Rs.</b>	<b>2,483,286.08</b>



*Abhadya*

**JAGORI RURAL CHARITABLE TRUST**  
RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,  
HIMACHAL PRADESH-176057

**FCRA ACCOUNTS**

PARTICULARS	GROSS BLOCK				DEPRECIATION		Amount In Rs.	
	As at		Addition	Deletion	As at	Rate of Dep.		During the Year
	01.04.2021.	31.03.2022						
<b>Part of General Fund</b>							31.03.2022	
Plant & Machinery	2,004.00	-	-	-	2,004.00	15%	1,703.00	
Engg Equipments	9,285,511.00	-	-	-	9,285,511.00	0%	9,285,511.00	
Motor Vehicle	18,368.00	-	-	-	18,368.00	15%	15,613.00	
Generator	1,490.00	-	-	-	1,490.00	40%	894.00	
Engg Center	7,176.00	-	-	-	7,176.00	15%	6,100.00	
Computer	86,790.00	-	-	-	86,790.00	0%	86,790.00	
Office Equipments	488,164.00	-	-	-	488,164.00	15%	414,939.00	
<b>Total</b>	<b>9,401,339.00</b>	<b>488,164.00</b>	<b>488,164.00</b>	<b>-</b>	<b>9,889,503.00</b>		<b>9,811,550.00</b>	
<b>Part of Project Fund</b>								
Computer & Accessories	62,394.00	-	-	-	62,394.00	40%	37,436.00	
Furniture & Fixtures	66,780.00	-	-	-	66,780.00	10%	60,102.00	
Equipments	33,140.00	2,700.00	-	-	35,840.00	15%	30,666.00	
Generator-ACTIVA 3G	23,893.00	-	-	-	23,893.00	15%	20,309.00	
Tractor - Maruti Van	39,307.00	-	-	-	39,307.00	15%	33,411.00	
<b>Total</b>	<b>225,514.00</b>	<b>2,700.00</b>	<b>2,700.00</b>	<b>-</b>	<b>228,214.00</b>		<b>181,924.00</b>	
<b>Total</b>	<b>9,626,853.00</b>	<b>488,164.00</b>	<b>488,164.00</b>	<b>-</b>	<b>10,117,717.00</b>		<b>9,993,474.00</b>	



For & on behalf of:  
S. SAHOO & CO.  
Chartered Accountants  
3222952E

*(Signature)*

Anka Sahoo, ACA, FAFD, DISA  
Trustee

Phone No. 552513

Dharamshala

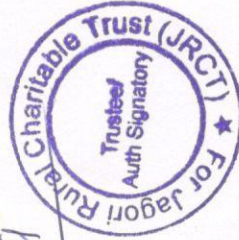
20.09.2022

22552513AYZHNS6512

For & on behalf of:  
Jagori Rural Charitable Trust

*(Signature)*

Abha Bhaiya  
Trustee





PROJECT FUND STATEMENT						
Financials	Opening Balance	Receipt	Interest	Expenditure	Transfer to General Fund	Closing
for	1,380,113.02	8,323,468.64	-	11,345,096.08	-	(1,641,514.42)
PROJECT	865,152.99	-	-	-	-	865,152.99
Foundation Project	195,772.69	2,532,488.00	11,970.00	2,077,021.00	258,666.25	663,209.69
roer Project	258,666.25	-	-	134,859.00	-	433,714.24
ll Projects	568,583.24	-	-	609,224.84	-	2,455,743.88
ES FOUNDATION	955,784.72	2,109,184.00	-	485,529.30	-	225,470.70
DIP Project	-	711,000.00	-	63,626.00	-	2,648,441.50
S (PROJECT-14943)	512,665.50	2,199,402.00	-	14,715,366.22	258,666.25	5,650,218.58
AY	4,736,738.41	15,875,542.64	11,970.00	14,715,366.22	258,666.25	5,650,218.58
al [FC]						

For & on behalf of:  
Jagori Rural Charitable Trust

*Abhaiya*

Abha Bhaiya  
Trustee



For & on behalf of:  
Sahoo & Co.  
Chartered Accountants  
N: 322952E

*M. Sahoo*

A Menka Sahoo, ACA, FAFD, DISA  
Partner  
M No. 552513

Place: Dharamshala  
Date: 20.09.2022  
DIN: 22552513 AY ZHN 56512

## **Notes to Financial Statements**

### **1. Background**

Jagori Rural Charitable Trust is incorporated as a Trust and has as its office in Rakkar, Kangra, Himachal Pradesh India registered under Indian Trust Act.

Jagori Rural Charitable Trust is registered under Section 12A of the Income Tax Act, 1961 with **PAN: AAATJ5035C**.

Further, Jagori Rural Charitable Trust has been granted registration/renewal from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions bearing registration No. 182450063

Jagori Rural Charitable Trust receives funds for charitable purposes in India. The principal activity is to support locally women led initiatives that strengthen families and communities, empowering women for their rights and for social causes.

### **2. Basis of Preparation**

The financial statements of Jagori Rural Charitable Trust have been prepared under the historical cost convention on the cash basis of accounting in accordance with the Generally Accepted Accounting Principles ("GAAP") in India. These financial statements comply with the Accounting Standards notified by the Central Government to the extent applicable.

#### **2.1 Summary of Significant accounting policies**

##### **(a) Use of estimates**

The preparation of financial statements in conformity with the accounting policies described below requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of expenses and related incomes. Actual results could differ from those estimated. Any revision to accounting estimates is recognized prospectively in current and future periods.

##### **(b) Project Fund**

Expenditures incurred out of Unrestricted Funds were excluded from the Project Fund Balance Statement (attached with the Financials for the FY 2021-22) and transferred to the General Fund Balance as on 31.03.2022.

##### **(c) Asset Fund**

The Asset Fund balance was stated at a figure equal to the Fixed Asset Balance as appearing in the Financials as on 31.03.2022 irrespective of the fact the Fixed Asset were purchased out of Restricted or unrestricted funds.

*Abhaiy9*



**Jagori Rural Charitable Trust**  
**Schedules forming parts of the Financial Statements for FY 2021-22**

**(d) Tangible Fixed assets**

Fixed assets are stated at historical cost. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.

**(e) Depreciation**

Depreciation is provided on all fixed assets at the rates applicable to arrive at the Written Down Value so as to present the Fixed Assets to give a True and Fair view of the Fixed Assets.

**(f) Tax Deducted at Source Receivable**

The TDS Receivable is written off to the extent non-receivable from the Income Tax Department.

**(g) Provisions and contingent liabilities and contingent assets**

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

**(h) Contributions received and income recognition.**


**Grants** are contributions received from Foreign and Indian sources. It collectively assists the projects in meeting their program goals and objectives.

**(i) Expenditure**

Jagori Rural Charitable Trust implements its programmes for strengthening women and making them aware of their rights, training them for eradication of social issues.

**(j) Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Computer	40%
Other Office Equipment	15%

*Abhay*  




**Jagori Rural Charitable Trust**

**Schedules forming parts of the Financial Statements for FY 2021-22**

- (k) **Investment:** All the short-term investments were in form of Term deposit with schedule Bank in compliance with **Section 11(5)** of the Income Tax Act, 1961.
- (l) **Bank Interest:** Interest earned on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account. These earnings are disclosed inclusive of interest received till 31.03.2022 under the Income & Expenditure Account. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the savings bank account as well as in the Fixed Deposit account, which is disclosed under Receipt & Payment Account.
- (m) **Payment to Board Members:** A sum of Rs. 7,12,000/- was paid to the Trustee as remuneration and a sum of Rs. 39,188/- as reimbursement of expenses.
- (n) **Payment to relatives of Board Members:** No payment was made to any relative of the Board Members.

**NOTES TO ACCOUNTS**

1. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
2. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **Jagori Rural Charitable Trust**.
3. **The Organization is registered under:**
  - a) Trust Act vide Registration No 859 dated 08.10.2002
  - b) Under section 12A of the Income Tax Act, 1961 vide Registration No. 6348 dated 08.10.2002. The organization has submitted the Income Tax Return for the Financial Year 2020-21 before the due date. Further 12A was also renewed dated 24.09.2021 vide new unique registration number AAATJ5035CE20104.
  - c) Under section 80G of the Income Tax Act, 1961 vide Registration No. 539 dated 01.04.2008. Further 80G was also renewed dated 02.10.2021 vide new unique registration number AAATJ5035CF20086.



*Abhaiya*

**Jagori Rural Charitable Trust**  
**Schedules forming parts of the Financial Statements for FY 2021-22**

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- d) FCRA vide registration no. – 182450063 dated 13.10.2010 with The Ministry of Home Affairs to receive foreign contribution renewed dated 16.03.2022. The organization has submitted the FCRA Return for the year 2020-21 before the due date.
- e) PAN of the Organization is AAATJ5035C
- f) TAN of the organization is PTLJ11426C.

**For & on behalf of**  
**S. Sahoo & Co.**  
**Chartered Accountants**  
**FRN: 322952E**

*M. Sahoo*



**CA Menka Sahoo, ACA, FAFD, DISA**  
**Partner**  
**MM No: 552513**

**Place: Dharamshala**  
**Date: 20.09.2022**

**For & on behalf of:**  
**Jagori Rural Charitable Trust**

*Abha Baiya*

**Abha Baiya**  
**Trustee**



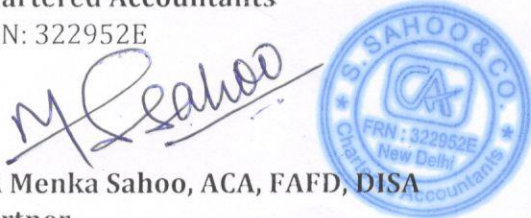
**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022**

	SCHEDULE	F.Y. 2021-22
<b>SOURCES OF FUND</b>		
<b>I.FUND BALANCES:</b>		
a. General Fund	[01]	14,106,084.45
b. Project Fund	[02]	9,314,459.55
c. Asset Fund	[03]	15,051,208.00
d. Trust Fund	[04]	11,000.00
e. Corpus Fund	[05]	2,952,900.00
<b>TOTAL Rs.</b>	<b>[ I ]</b>	<b>41,435,652.00</b>
<b>APPLICATION OF FUND</b>		
<b>I.FIXED ASSETS</b>		
Gross Block	[06]	14,698,655.00
<b>Add:</b> Addition		611,571.00
<b>Less:</b> Accumulated Depreciation		259,018.00
Net Block		<b>15,051,208.00</b>
<b>II. INVESTMENT</b>	[07]	13,818,699.00
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
a. Loans & Advances	[08]	129,898.00
b. Cash & Bank Balance	[09]	12,435,848.00
	<b>A</b>	<b>12,565,746.00</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>		
Current Liabilities	<b>B</b>	-
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>12,565,746.00</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>41,435,652.00</b>

Significant Accounting Policies and Notes to Accounts [16]  
 The schedules referred to above form an integral part of the Balance Sheet.  
**As per our report of even date Form 10B Attached**

**For & on behalf :**  
**S. Sahoo & Co.**  
**Chartered Accountants**  
 FRN: 322952E



**CA Menka Sahoo, ACA, FAFD, DISA**  
**Partner**  
 MM No. 552513

**For & on behalf :**  
**Jagori Rural Charitable Trust**

*Abha Bhaiya*  
**Abha Bhaiya**  
**Trustee**



Place: Dharamshala  
 Date: 20.09.2022  
 UDIN: 22552513AUKLWK9051

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**

<b>INCOME &amp; EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2021-22</b>
<b><u>I. INCOME</u></b>		
Grant Received	[10]	24,859,900.00
Donation Received u/s 80G	[11]	288,700.00
Interest Income	[12]	906,302.00
Other Income	[13]	485,767.00
<b>TOTAL</b>		<b>26,540,669.00</b>
<b><u>II. EXPENDITURE</u></b>		
<b><u>Relief of the Poor</u></b>		
Programme Expenses	[14]	19,610,460.00
Administrative Expenses	[15]	3,708,829.00
Non-Recurring Expense		575,021.00
Depreciation	[06]	259,018.00
<b>Less: Depreciation Transferred to Asset Fund</b>		<b>(259,018.00)</b>
<b>TOTAL</b>		<b>23,894,310.00</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>		
	<b>[I - II]</b>	<b>2,646,359.00</b>
<b>Transferred to General Fund</b>		<b>(2,267,153.80)</b>
<b>Transferred to Project Fund</b>		<b>4,913,512.80</b>

Significant Accounting Policies and Notes to Accounts

[16]

The schedules referred to above form an integral part of the Income & Expenditure A/c.

**As per our report of even date Form 10B Attached**

**For & on behalf:**  
**S. Sahoo & Co.**  
**Chartered Accountants**  
 FRN: 322952E



*M. Sahoo*

**CA Menka Sahoo, ACA, FAFD, DISA**  
**Partner**  
 MM No. 552513

**For & on behalf:**  
**Jagori Rural Charitable Trust**

*Abhaiya*  
**Abha Bhaiya**  
**Trustee**



Place: Dharamshala

Date: 20.09.2022

UDIN: 22552513AUKLWK9051

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**

<b>RECEIPTS &amp; PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022</b>		
	<b>SCHEDULE</b>	<b>F.Y. 2021-22</b>
<b>RECEIPTS</b>		
<b>Opening Balance :</b>		
Cash in Hand		16,425.00
Cash at Bank		8,428,906.00
Grant Received	[10]	24,859,900.00
Donation Received u/s 80G	[11]	288,700.00
Interest Income	[12]	323,755.00
Other Receipt	[13]	305,767.00
Loans & Advances		199,430.00
FD Matured		1,706,798.00
<b>TOTAL Rs.</b>		<b>36,129,681.00</b>
<b>PAYMENT</b>		
<b>Programme Expenses</b>		
Relief of the Poor	[14]	19,409,985.00
Administrative Expenses	[15]	3,708,829.00
Non Recurring Expense	[06]	575,021.00
<b>Closing Balance</b>		
Cash in Hand	[09]	16,083.00
Cash at Bank		12,419,764.00
<b>TOTAL Rs.</b>		<b>36,129,681.00</b>

[16]

Significant Accounting Policies and Notes to Accounts  
 The schedules referred to above form an integral part of the Receipts & Payment A/c.  
**As per our report of even date Form 10B Attached**

For & on behalf :  
 S. Sahoo & Co.  
 Chartered Accountants  
 FRN: 322952E



*M. Menka Sahoo*  
 CA Menka Sahoo, ACA, FAFD, DISA  
 Partner  
 MM No. 552513  
 Place: Dharamshala  
 Date: 20.09.2022  
 UDIN: 22552513AUKLWK9051

For & on behalf :  
 Jagori Rural Charitable Trust

*Abha Bhaiya*  
 Abha Bhaiya  
 Trustee





# JAGORI RURAL CHARITABLE TRUST

RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,  
HIMACHAL PRADESH-176057

## Schedules forming part of Financial Statement

F.Y. 2021-22

### SCHEDULE [01] : GENERAL FUND

Opening Balance	14,316,778.00
<b>Add:</b> Excess of Income over Expenditure	(2,267,153.80)
<b>Add:</b> Transfer from Project Fund	2,056,460.25
<b>TOTAL Rs.</b>	<b>14,106,084.45</b>

### SCHEDULE [02] : PROJECT FUND

Opening Balance	6,457,407.00
<b>Add:</b> Excess of Income over Expenditure	4,913,512.80
<b>Less:</b> Transfer to General Fund	(2,056,460.25)
<b>TOTAL Rs.</b>	<b>9,314,459.55</b>

### SCHEDULE [03] : ASSET FUND

Opening Balance	14,698,655.00
<b>Add:</b> Addition During the Year	611,571.00
<b>Less:</b> Depreciation Transferred from Income & Expenditure Account	259,018.00
<b>TOTAL Rs.</b>	<b>15,051,208.00</b>

### SCHEDULE [04] : TRUST FUND

Opening Balance	11,000.00
Addition during the year	-
<b>TOTAL Rs.</b>	<b>11,000.00</b>

### SCHEDULE [05] : CORPUS FUND

Opening Balance	2,952,900.00
Addition during the year	-
<b>TOTAL Rs.</b>	<b>2,952,900.00</b>

### SCHEDULE [07] : INVESTMENT

FC Investments	
<i>FDR Own Funds</i>	1,126,168.00
<i>FDR Projects</i>	6,634,319.00
Non-FC Investments	5,964,619.00
Accrued Interest [FC+Non FC]	93,593.00
<b>Total Investments</b>	<b>13,818,699.00</b>

### SCHEDULE [08] : LOANS & ADVANCES

#### **TDS Receivable:**

AY 2022-23	67,650.00
AY 2021-22	61,530.00
Accrued Interest (NFC)	718.00
<b>TOTAL Rs.</b>	<b>129,898.00</b>



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**SCHEDULE [09] : CASH & BANK BALANCE****Cash in Hand****FC Cash in Hand Balances**

Cash- EED Project	1,284.00
Cash-G.F	3,357.00
Cash- Misereor	372.00
Cash -AJWS	2,813.00
	<b>7,826.00</b>

**Non-FC Cash in Hand Balances**

CASH-JRCT(SBI)	8,111.00
Cash-Uco	146.00
	<b>8,257.00</b>

**Total Cash Balance****16,083.00****Cash at Bank**

SBI-40096322723-FCRA A/C	
SBI-40096322723-FCRA A/C	496,754.30
SBI-30070119986	3,007,654.00
SBI-EED Project-33179037602	174,692.74
SBI-Subsidiary-32989793687	167,682.62
	<b>3,846,783.66</b>

**Non-FC Bank Accounts**

Punjab National Bank 479000100037492	49,603.00
SBI- Chandigarh	17,816.00
State Bank of India-55094113982	1,393,576.00
UCO Bank A/C NO.26030110019962	7,111,986.00
	<b>8,572,981.00</b>

**Total Bank Balance****12,419,764.66****TOTAL Rs.****12,435,847.66****SCHEDULE [10]: GRANT RECEIVED****[A] Foreign Projects**

AJWS (PROJECT-14943)	711,000.00
BFDW (PROJECT-N-1ND-2018-0208)	6,579,505.00
MISEROER (PROJECT-321-072-1009ZG)	2,532,488.00
V-DAY	2,199,402.00
WWDP-6384 JAN 2021 TO DEC 2022	2,109,184.00
Helmut Rothern	469,021.00
	<b>14,600,600.00</b>

**[B] Indian Projects**

APPI	8,930,360.00
SBI	1,328,940.00
	<b>10,259,300.00</b>

**Grant Received [A+B]****24,859,900.00**

<b><u>SCHEDULE [11]: DONATIONS RECEIVED</u></b>	
Donations	288,700.00
<b>Total donations</b>	<b>288,700.00</b>
<b><u>SCHEDULE [12] : INTEREST INCOME</u></b>	
<b><u>Interest Received During the year</u></b>	
<b><i>FC Interest</i></b>	
MISEROER (PROJECT-321-072-1009ZG)	11,970.00
Bank Interest-Designated Bank	84,261.00
FD Interest	370,828.00
<b><i>Non-FC Interest</i></b>	
Interest on PNB	3,953.00
Interest on SBI	26,302.00
Interest on UCO	91,008.00
Interest on I.Tax Refund	12,528.00
FDR Interest	305,452.00
<b>TOTAL Rs.</b>	<b>906,302.00</b>
<b><u>SCHEDULE [13]: Other Income</u></b>	
Rent Received	409,000.00
Registration Charges	72,650.00
Misc. Income	4,117.00
<b>TOTAL Rs.</b>	<b>485,767.00</b>
<b><u>SCHEDULE [14]: Expenditures</u></b>	
<b><u>Programme Expenses</u></b>	
<b><u>Relief of the Poor</u></b>	
<b><u>Foreign Funded Programs</u></b>	
AJWS(14943)1 SEP 2021 TO AUGUST 2022	525,529.30
BFDW	9,533,472.00
MISEROER-321-072-1009ZG(JAN 2019-DEC 2021)	2,063,152.00
V-DAY	63,626.00
WWDP-6384 JAN 2021 TO DEC 2022	596,384.84
TIDES FOUNDATION	134,869.00
TDS Written Off (Non Recoverable)	140,442.00
<b>Total (Foreign Funded Programs)</b>	<b>13,057,475.14</b>
<b><u>National Funded Programs</u></b>	
APPI- PROJECT R-2107-09992	5,243,094.78
SBI-CSR Project-2022	779,965.00
General Account	469,892.00
TDS Written Off (Non Recoverable)	60,033.00
<b>Total (National Funded Programs)</b>	<b>6,552,984.78</b>
<b>Total Programme Expenses</b>	<b>19,610,459.92</b>



*Abhaiya*

**SCHEDULE [15]: Administrative Expenses****Foreign Funded Admin**

BFDW PROJECT-N-1ND-2018-0208(OCT 2018- SEP 2021)	1,811,624.08
MISEROER-321-072-1009ZG(JAN 2019-DEC 2021)	11,370.00
WWDP-6271-(JAN 2019-DEC 2020)	15,340.00
General Fund	486,051.00
<b>Total FC Administrative Expenses Rs.</b>	<b>2,324,385.08</b>

**National Funded Admin**

APPI- PROJECT R-2107-09992	521,471.54
SBI-CSR Project-2022	64,411.00
General Account	798,561.38
<b>Total National Administrative Expenses Rs.</b>	<b>1,384,443.92</b>

**TOTAL ADMINISTRATIVE EXPENSES Rs.****3,708,829.00**


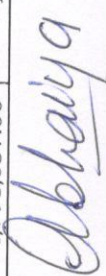

*Abhayya*

**JAGORI RURAL CHARITABLE TRUST**  
**RAKKAR ROAD, PO SIDHBARI, TEHSIL DHARAMSHALA, DIST KANGRA,**  
**HIMACHAL PRADESH-176057**

Amount In Rs.

SCHEDULE [06] : FIXED ASSETS

PARTICULARS	GROSS BLOCK			Rate of Dep.	DEPRECIATION		NET BLOCK
	As at	Addition	Deletion		As at	During the Year	
<b>REIGN PROJECT ASSETS</b>	<b>01.04.2021</b>				<b>31.03.2022</b>		<b>31.03.2022</b>
<b>of General Fund</b>							
Computer & Accessories	2,004.00	-	-	15%	301.00		1,703.00
Office Equipments	9,285,511.00	-	-	0%	-		9,285,511.00
Printer	18,368.00	-	-	15%	2,755.00		15,613.00
Generator	1,490.00	-	-	40%	596.00		894.00
Training Center	7,176.00	-	-	15%	1,076.00		6,100.00
Vehicle-EECO-7	86,790.00	-	-	0%	-		86,790.00
	488,164.00	-	-	15%	73,225.00		414,939.00
<b>of Project Fund</b>	<b>9,401,339.00</b>	<b>488,164.00</b>			<b>77,953.00</b>		<b>9,811,550.00</b>
Computer & Accessories	62,394.00	-	-	40%	24,958.00		37,436.00
Furniture & Fixtures	66,780.00	-	-	10%	6,678.00		60,102.00
Office Equipments	33,140.00	2,700.00	-	15%	5,174.00		30,666.00
Motor-ACTIVA 3G	23,893.00	-	-	15%	3,584.00		20,309.00
Vehicle - Maruti Van	39,307.00	-	-	15%	5,896.00		33,411.00
	<b>225,514.00</b>	<b>2,700.00</b>			<b>46,290.00</b>		<b>181,924.00</b>
<b>3-TOTAL [A]</b>	<b>9,626,853.00</b>	<b>488,164.00</b>	<b>2,700.00</b>		<b>124,243.00</b>		<b>9,993,474.00</b>
<b>ADDITIONAL PROJECT ASSETS</b>							
<b>of General Fund</b>							
Computer & Training Equipments	5,082.00	-	-	40%	2,033.00		3,049.00
Training Center	3,161,115.00	-	-	0%	-		3,161,115.00
Office Equipments	1,498,999.00	-	-	0%	-		1,498,999.00
Generator	18,119.00	-	-	15%	2,718.00		15,401.00
Printing Machine	3,403.00	-	-	15%	510.00		2,893.00
Printers	6,963.00	-	-	15%	1,044.00		5,919.00
Furniture & Fixtures	15,460.00	-	-	10%	1,546.00		13,914.00
Printing Machine	2,506.00	-	-	15%	376.00		2,130.00
Tr Heating System	73,611.00	-	-	15%	16,439.00		129,132.00
Office Equipments	12,779.00	6,200.00	-	15%	2,847.00		16,132.00
TV Cameras	-	8,697.00	-	15%	1,305.00		7,392.00
	<b>4,798,037.00</b>	<b>14,897.00</b>	<b>71,960.00</b>		<b>28,818.00</b>		<b>4,856,076.00</b>

Particulars	13,280.00	6,450.00	21,200.00	13,280.00	10%	1,328.00	11,952.00
Furniture & Fixtures	13,280.00	-	-	-	10%	1,328.00	11,952.00
Computer and Accessories	204,445.00	6,450.00	21,200.00	232,095.00	40%	88,598.00	143,497.00
Printer & Scanners	28,640.00	-	-	28,640.00	40%	11,456.00	17,184.00
PS	8,329.00	-	2,700.00	11,029.00	15%	1,452.00	9,577.00
Office Equipments	19,071.00	-	3,500.00	22,571.00	15%	3,123.00	19,448.00
	273,765.00	6,450.00	27,400.00	307,615.00		105,957.00	201,658.00
<b>JB-TOTAL [B]</b>	<b>5,071,802.00</b>	<b>21,347.00</b>	<b>99,360.00</b>	<b>5,192,509.00</b>		<b>134,775.00</b>	<b>5,057,734.00</b>
<b>TOTAL [A+B]</b>	<b>14,698,655.00</b>	<b>509,511.00</b>	<b>102,060.00</b>	<b>15,310,226.00</b>		<b>259,018.00</b>	<b>15,051,208.00</b>

For & on behalf:  
 Menka Sahoo, ACA, FAFD, DISA  
 Chartered Accountants  
 No. 552513



*(Signature)*

For & on behalf:  
 Jagori Rural Charitable Trust

*(Signature)*

Abha Bhaiya  
 Trustee



PROJECT FUND STATEMENT						
Consolidated Financials	Opening Balance	Receipt	Interest	Expenditure	Transfer to General Fund	Closing
Donor						
Projects						
TW PROJECT	1,380,113.02	8,323,468.64	-	11,345,096.08		(1,641,514.42)
ard Foundation Project	865,152.99					865,152.99
seroer Project	195,772.69	2,532,488.00	11,970.00	2,077,021.00		663,209.69
all Projects	258,666.25	-	-	-	258,666.25	-
DES FOUNDATION	568,583.24	-	-	134,869.00		433,714.24
WDP Project	955,784.72	2,109,184.00	-	609,224.84		2,455,743.88
WS (PROJECT-14943)	-	711,000.00	-	485,529.30		225,470.70
DAY	512,665.50	2,199,402.00	-	63,626.00		2,648,441.50
ject Contributions	(1,316,898.00)				1,316,898.00	-
malavan Daughters Program	(503,114.00)				503,114.00	-
total [FC]	2,916,726.41	15,875,542.64	11,970.00	14,715,366.22	2,078,678.25	5,650,218.58
Indian Projects						
ppi	3,518,461.77	8,930,360.00	91,008.00	5,764,566.32		6,775,263.45
Small Projects	22,218.00	-	-	-	(22,218.00)	-
BI	-	1,328,940.00	-	844,375.30		484,564.70
total [Non FC]	3,540,679.77	10,259,300.00	91,008.00	6,608,941.62	(22,218.00)	7,259,828.15
total [FC + Non FC]	6,457,406.18	26,134,842.64	102,978.00	21,324,307.84	2,056,460.25	12,910,046.73

For & on behalf:

Jagori Rural Charitable Trust



Partner

FRN: 322952E

A Menka Sahoo, ACA, FAFD, DISA

Partner

M No. 552513

Place: Dharamshala

Date: 20.09.2022

DIN: 22552513AUKLWK9051

*Abhaiya*

Abha Bhaiya  
Trustee

