

INDEPENDENT AUDITOR'S REPORT

To the Members of Swathi Mahila Sangha

Opinion

We have audited the accompanying financial statements of **Swathi Mahila Sangha** ("the Society"), which comprise the Balance Sheet as at 31st March 2024, Income and Expenditure account and Receipts and Payments account for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards prescribed The Institute of Chartered Accountants of India, of the state of affairs of the Society as at 31st March 2024, the excess of expenditure over income and receipts and payments for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the 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 Financial Statements section of our report*. We are independent of the Society in accordance with the Codes of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Managements Responsibility for the Financial Statements

The Society's Board of Directors are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and receipts and payments in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by The Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of



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the 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 Society's ability to continue as 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 Society or to cease operations, or has no realistic alternative but to do so.

The Society's Board of Directors are also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For R V K S And Associates
Chartered Accountants
FRN: 008572S



Subbanarasimha H L

Partner

M. No.: 238159

UDIN: 24238159BKANAV2863



Place: Bengaluru
Date: 30-Sep-2024

ASSESSMENT YEAR	: 2024-2025	SWATHI MAHILA SANGHA
PREVIOUS YEAR	: 2023-2024	#1488/35, 2ND FLOOR, 2ND BLOCK, M.K.K. ROAD, NEAR HARISCHANDRAGHATT, RAJAJINAGAR, BENGALURU - 560 021
STATUS	: ASSOCIATION OF PERSONS (SOCIETY)	
RESIDENTIAL STATUS	: RESIDENT AND ORDINARY RESIDENT	
PAN	: AAFTS7580J	

STATEMENT OF TOTAL INCOME		
PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
Income from other sources		
Grant and Other related Receipts As per Income and Expenditure A/c		8,35,45,279
Less : Exemption u/s 11(1)(a) @ 15% (Restricted to the extent of Gross receipts minus Application of funds)		(66,79,914)
		7,68,65,365
Less : Application of Funds:		
Towards Revenue Expenditure		
Implementation expenses (Other than donations to trust/institutions)	5,86,06,277	
Less: Expenses allocated towards previous year's accumulation as per 9A	(1,31,66,949)	
Less: Disallowances of expenses payable	(14,22,970)	
Add: Previous year disallowance (Provisions) paid in current year	14,11,502	4,54,27,860
Non-Corpus donations to trust/institutions registered u/s. 12AB	2,92,14,921	
Less: 15% of above	(43,82,238)	2,48,32,683
Towards Capital Expenditure		
Application of funds for capital expense		66,04,822
Total Application of Funds		7,68,65,365
Balance fund to be applied		-
Less: Exercised Option under Clause (2) of Explanation to Section 11(1)		-
Total Income		-
Statement of Tax		
Tax there on		-
Less : Tax Deducted at Source		-
Refundable/Balalance Taxable		-

For Swathi Mahila Sangha

Saraswathi S
Saraswathi S
President

Gangamma
Gangamma
Secretary



SWATHI MAHILA SANGHA
1488 / 35, 2nd Floor, 2nd Block, M.K.K Road, Rajajinagar
Bengaluru-560021

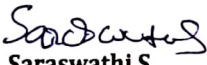
BALANCE SHEET

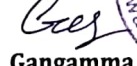
(Amount in Rs.)

Particulars	Sch	As at 31-Mar-2024	As at 31-Mar-2023
SOURCES OF FUNDS			
General Reserve			
Opening Balance		3,28,61,871	1,44,86,937
Surplus / (Defecit) for the year		(42,75,919)	1,83,74,934
Total		2,85,85,952	3,28,61,872
APPLICATION OF FUNDS			
Fixed Assets	1	67,97,611	1,72,045
Current Assets, Loans and Advances	2	3,01,28,152	4,08,85,536
Less : Current liabilities and Provisions	3	(83,39,811)	(81,95,709)
Net working capital (A - B)		2,85,85,952	3,28,61,872
Total		2,85,85,952	3,28,61,872

Schedules 1 to 8 forming part of financial statements


For Swathi Mahila Sangha


Saraswathi S
President


Gangamma
Secretary



Subject to our report of even date annexed
For R V K S And Associates
Chartered Accountants
FRN. 008572S


Subbanarasimha H L
Partner
Membership Number 238159



Place : Bengaluru
Date : 30-Sep-2024

SWATHI MAHILA SANGHA # 1488 / 35, 2nd Floor, 2nd Block, M.K.K Road, Rajajinagar Bengaluru-560021 INCOME AND EXPENDITURE ACCOUNT (Amount in Rs.)			
PARTICULARS	Sch	For the year ended 31-Mar-2024	For the year ended 31-Mar-2023
REVENUE			
Implementation Income	4	7,61,71,281	3,66,34,975
Other Income: Other Receipts	5	73,73,998	74,94,941
Total Income		8,35,45,279	4,41,29,916
EXPENDITURE Implementation expenses :			
Central Office exps	6	51,99,619	80,88,223
SMS FC A/C	7	-	-
C-19 RM	9	6,01,80,161	
C-19 SSR	9	14,72,895	
SMS KSAPS Zone - 01	8	34,93,350	33,88,046
SMS KSAPS Zone - 03	8	45,66,617	40,48,734
SMS KSAPS Zone - 04	8	43,89,157	35,36,186
SMS KSAPS Zone - 06	8	43,16,257	35,68,021
SMS KSAPS Zone - 07	8	42,03,143	31,25,771
Total Expenditure		8,78,21,198	2,57,54,981
Excess of Income Over Expenditure / (Excess of Expenditure Over Income)		(42,75,919)	1,83,74,934

Schedules 1 to 8 forming part of financial statements

For Swathi Mahila Sangha

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For R V K S And Associates
Chartered Accountants
FRN. 008572S
Subbanarasimha H
Subbanarasimha H
Partner
Membership Number 238159



Place : Bengaluru
Date : 30-Sep-2024

SWATHI MAHILA SANGHA			
# 148B / 35, 2nd Floor, 2nd Block, M.K.K Road, Rajajinagar Bengaluru-560021			
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2023 TO 31.03.2024			
Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance:		Programme Delivery:	
Cash and Bank Balance		Salary	98,01,104
SBM Bank Zone - 01	-	Office Expenses	7,07,916
SBM Bank Zone - 03	-	Equipments	-
SBM Bank Zone - 04	-	Honourarium	59,44,000
SBM Bank Zone - 06	-	Travel Expenses	19,47,152
SBM Bank Zone - 07	-	Program Cost	5,74,724
SMS FC BOI - 160	60,900	Service Related Expenses	5,68,412
SMS Main BOI - 2734	1,69,55,759	Documentation	1,20,637
SMS Main BOI - 2735	8,48,010	Meeting Expenses	36,958
SMS Cash in hand	-	Rent for Office/DIC	12,67,621
		Interest Returned to KSAPS	-
		Refunded to KSAPS	24,07,494
Grant Received from Funders:		Central Office Expenses:	
SMS KSAPS Zone - 01	40,10,318	Administration Cost	16,03,342
SMS KSAPS Zone - 03	48,48,756	Human Resource Cost	2,44,13,790
SMS KSAPS Zone - 04	50,77,326	Incentive & SWF Bonus	-
SMS KSAPS Zone - 06	47,77,524	Program, Sitting & Reviw Meeting	4,50,567
SMS KSAPS Zone - 07	45,06,998	Local Travel Conveyance	2,39,436
Interest received - TI A/c	-	Statutory complaines	1,63,262
C19RM Project Grant received	5,52,02,757	Other Expenses	3,08,39,109
C19SSR Project Grant received	16,00,638		
SMS Income:		Purchase of Fixed Assets	66,54,545
Implementation Income	-	Program Advance	-
Donation	60,45,764	Fixed Deposit	5,00,000
Interest from Savings Bank Account	2,56,941	Swasti HCL	-
Interest on FD	10,71,293	Rent Deposit	2,50,000
Staff advances (Net)	1,64,278	Interest	9,02,138
Tax Deducted At source	-	Student School Fee Paid	-
Skandatech Services	38,000	External Professional services (EPS)	9,95,800
Swathi Jyothi	2,92,073	Travel related costs (TRC)	88,63,301
		Recievable From CF's	1,67,200
		FY 2022-23 Expenses	8,55,726
Current Liabilities	1,44,101		
		Closing balance	-
		SBM Bank Zone - 01	-
		SBM Bank Zone - 03	-
		SBM Bank Zone - 04	-
		SBM Bank Zone - 06	-
		SBM Bank Zone - 07	-
		SMS FC BOI - 160	60,900
		SMS Main BOI - 2734	50,21,621
		SMS Main BOI - 2735	4,18,076
		SMS C19 SSR Bank	1,26,604
		Cash in Hand	-
TOTAL	10,59,01,436	TOTAL	10,59,01,436

Schedules 1 to 8 forming part of financial statements

For Swathi Mahila Sangha

Saraswathi S
Saraswathi S
President

Gangamma
Gangamma
Secretary



Subject to our report of even date annexed
For R V K S And Associates
Chartered Accountants
FRN. 008572S

Subbanarasimha H L
Subbanarasimha H L
Partner
Membership Number 238159



Place : Bengaluru
Date : 30-Sep-2024

SWATHI MAHILA SANGHA

**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31.03.2024**

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Cash Balances:		
	Cash on Hand SMS	-	-
	Bank Balances		
	BOI-SMS FCRA - CA - 160	60,900	60,900
	BOI-SMS SB A/c Pragati - 2734	50,21,621	1,69,55,759
	BOI-SMS SB A/c - 2735	4,18,076	8,48,010
	Bank of India - C-19 SSR	1,26,604	-
	Total Cash and Bank Balances (a)	56,27,201	1,78,64,669
	Accounts Receivables		
	Swathi Mahila Sangha Zone-1	(2,54,258)	(2,54,258)
	Swathi Mahila Sangha Zone-3	91,511	91,511
	Swathi Mahila Sangha Zone-4	(2,31,269)	(2,34,446)
	Swathi Mahila Sangha Zone-6	(43,076)	(43,076)
	Swathi Mahila Sangha Zone-7	7,94,322	7,94,322
	Swasti	1,76,559	1,76,559
	Skandatech Service	16,000	54,000
	Swasti - MITHR	1	1
	Swathi Jyothi	16,61,529	19,53,601
	SJ SB HO account	2,23,297	2,23,297
	SJ SB Zone 6 Account	1,21,530	1,21,530
	SJ SB Zone 7 Account		-
	SMS-KSAPS Zone-01		
	KSAPS	14,74,506	14,74,506
	SMS-KSAPS Zone-03		
	KSAPS	5,89,263	5,44,878
	SMS-KSAPS Zone-04		
	KSAPS	10,12,220	9,98,109
	Swathi Mahila Sangha	2,31,251	2,34,428

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SWATHI MAHILA SANGHA

**SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31.03.2024**

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	SMS-KSAPS Zone-06		
	KSAPS	14,56,042	14,56,042
	SMS KSAPS TI - 4	1	1
	SMS KSAPS TI - 7	33,153	33,153
	SMS KSAPS TI - 1	1,998	1,998
	SMS-KSAPS Zone-07		
	KSAPS	16,70,904	15,74,304
	Total Accounts Receivable(b)	90,25,483	92,00,460
	Tax deducted by Parties		
	Tax deducted by Parties - SMS Main	65,672	65,672
	Total TDS (c)	65,672	65,672
	Interest Receivable	22,58,642	13,56,504
	Rent Deposit	10,67,650	8,17,650
	Fixed Deposit	1,05,00,000	1,00,00,000
	Recievable From CF's	1,67,200	-
	Total Deposit (d)	1,39,93,492	1,21,74,154
	Grand Total (a+b+c+d)	2,87,11,849	3,93,04,955

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SWATHI MAHILA SANGHA

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Staffs Advance		
	Swathi Mahila Sangha		
	Abdul Zone 3	20,000	-
	Priya Babu (Swasti)	1,867	-
	Mahesh Gowda	11,10,000	11,10,000
	Mangala	16,976	16,976
	Sathyashree	283	10,796
	Shanthamma	2,427	2,427
	Vasanth Z-6	7,500	7,500
	Lakshmi T	7,500	7,500
	Mangamma / Meghana	7,500	7,500
	Nitish Infotech	4,720	4,720
	Sannarajappa	3,200	3,200
	Girija Ranasing Thakur	-	14,200
	Pari Naidu	-	27,000
	Ratnagiri V	-	18,200
	Sanjay D Bachcha	-	12,300
	Sarala (Spoorthi)	80,700	80,700
	Suresh Garagatti	-	14,500
	Zone 1	-	15,000
	Zone 6	20,589	58,655
	SMS FC		
	SMS Main	7,77,996	7,77,996
	SMS-KSAPS Zone - 01		
	Dharani	95	95
	Premkumari	393	393
	Jeevappa	200	200
	SMS-KSAPS Zone - 03		
	Krishna Murthy	72	72
	Vasantha	367	367
	SMS-KSAPS Zone - 04		
	Raaj Pharma Distributors	10,086	10,086
	SMS KSAPS Zone - 06		
	Shivagami	398	398
	SMS KSAPS Zone - 07		
	Dr.Ramesh	840	840
	C-19 RM Project		
	Raju (PO-LL)	4,001	-
	C-19 SSR Project		
	Bharathi-CF(Z7)	800	-
	Haseena-CF(VMS)	1,200	-
	Manjula M-CF(JMS)	200	-
	Padmavathi-CF(Z6)	800	-
	Shalini-CF(Z4)	200	-
	Sharadha-CF(Z4)	800	-
	Vasanthamma-CF(VMS)	400	-
	Total (e)	20,82,110	22,01,621

Swathi Mahila Sangha

by



SWATHI MAHILA SANGHA

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Credit Balance in Staff Advance		
	Swathi Mahila Sangha Main		
	Balaji	162	-
	Gangamma	-	2,005
	Raghavendra Nayak	-	1,505
	Shivaraga B K	-	3,520
	Munirathna J	11,785	-
	Lakshminarasamma	-	6,993
	Pushpalatha R	-	3,130
	Swarna M	-	1,753
	Jayamma Site Advance	5,000	5,000
	Meena	5,000	5,000
	Shantha R	2,50,010	2,50,010
	KSAPS Zone - 01		
	Amargol	1,500	1,500
	Amreem Khanum	2,000	2,000
	Anitha C N	9,990	9,990
	Dr.Jayalakshmi	3,050	3,050
	Dr.Kala	2,850	2,850
	Dr.Kalyan Kumar	7,042	7,042
	Dr.Renuka Naydu	7,750	7,750
	Dr.Vijaydinakar	2,550	2,550
	Dr.Anil	580	580
	Dr.Chandrashekhar	8,315	8,315
	Dr.Ganeshupadya	15,050	15,050
	Dr.MohanBabu	1,800	1,800
	Dr.Ramesh	3,466	3,466
	Dr.Shankar	205	205
	Dr.Vijayalakshmi	1,050	1,050
	Dyamanna	500	500
	Ganesh G S	450	450
	Helan J	5,100	5,100
	Krishna Murthy	26,231	26,231
	Lakshamma	2,000	2,000
	Laksmi	500	500
	Lakshminarasamma	766	766
	Malamma	6,200	6,200
	Manjunath G	2,100	2,100
	Manjunath H.T	300	300
	Narayanagowda	4,997	4,997
	Pushpalatha R	6,278	6,278
	Roopa	570	570
	Sannrajappa	100	100
	Savithri	300	300
	Sayeeda / Salma	4,200	4,200
	Shanthamma	250	250
	Shivaraga	1	1
	Shanthi	4,500	4,500
	Sheshadri	2,106	2,106
	Suvarna	2,180	2,180
	Varalakshmi	2,400	2,400
	Vinayaka L.N	1,000	1,000
	Govindaraj	2,100	2,100

Signature *Greg*



SWATHI MAHILA SANGHA

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Credit Balance in Staff Advance		
	KSAPS Zone - 03		
	Bhavya	4,410	4,410
	Kowsalya	180	180
	Nirmala	750	750
	Balaji BN	14,735	
	Sathya K P	1,217	
	Green IT	1,550	
	KSAPS Zone - 04		
	Dr.Asha	7,080	7,080
	Dr. Dayamani	1,730	1,730
	Dr.Dhanya Kumar	6,760	6,760
	Anil Kumar	1,830	1,830
	Bhargava	1,675	1,675
	Chaya K	1,050	1,050
	Dr.Lipika	7,700	7,700
	Dr.Kanthraj	5,060	5,060
	Dr.Lokesh	9,920	9,920
	Dr.Mohan Kumar	230	230
	Preethi	13,485	13,485
	Savitha	480	480
	Shilpa	480	480
	Dr.Eshwar	3,110	3,110
	Dr.Usha	920	920
	Gowri R	3,630	3,630
	Hansraj Biradar	3,670	3,670
	Helan J	418	418
	Lathamani	2,700	2,700

SWATHI MAHILA SANGHA

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Credit Balance in Staff Advance		
	KSAPS Zone - 04		
	Rakesh M.S	1,050	1,050
	Priyanka	1,000	1,000
	Shiv M	720	720
	Shobha M	600	600
	Shobhavathi	300	300
	Venkatesh	2,138	2,138
	Srinivasa H.E	1,050	1,050
	Sathyashree K P	1,734	-
	KSAPS Zone - 06		
	Anitha	1,893	1,893
	Anitha C N	600	600
	Asha	3,000	3,000
	Ashoka	1,160	1,160
	Bala Krishna	1,000	1,000
	Bibijan	5,852	5,852
	Divya Shamala	600	600
	Dr. Ravi	2,240	2,240
	Dr.Anitha	2,700	2,700
	Dr.Anu	1,000	1,000
	Abdul Kadhar	10,336	10,336
	Dr.Leena Vijaykumar	9,000	9,000
	Dr.Meera Rao	9,850	9,850
	Dr.Prabhakar	9,800	9,800
	Dr.Prema	1,460	1,460
	Keshava	2,000	2,000
	Manasa Printech	14,094	14,094

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SWATHI MAHILA SANGHA

(Amount in Rs.)

Sch No 2.	CURRENT ASSETS, LOANS AND ADVANCES	As on 31-Mar-2024	As on 31-Mar-2023
	Credit Balance in Staff Advance		
	KSAPS Zone - 06		
	Mangamma / Meghana	5,000	5,000
	Munirathna J	1,000	1,000
	Prasanna Kumar	200	200
	Shilpa B.N	0	0
	Shruthi	2,730	2,730
	Sujatha	1,000	1,000
	Sujindarakumar	600	600
	Susheela	1,000	1,000
	Dr.Eshwar	1,500	1,500
	Umamaheshwari	21,000	21,000
	KSAPS Zone - 07		
	Janaki	1,567	1,567
	Krishna Murthy D.C	2,241	2,241
	Srinivasa Reddy N	1,250	1,250
	C-19 RM Project		
	Kasula Moula	3,264	-
	Midatani Asha	1,425	-
	Padmanaban N (VC)	4,128	-
	Pon Gowcick	1,337	-
	Ponnam Radhika	5,138	-
	Siddheshwar Dharak	4,429	-
	Suresh Y Gudadari	5,897	-
	Vivek Tigote	6,872	-
	Total credit balances with staff (f)	6,65,808	6,21,041
	Total Current Assets, Loans and Advances (a+b+c+d+e-f)	3,01,28,151	4,08,85,536

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SWATHI MAHILA SANGHA

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

(Amount in Rs.)

Sch No 3. CURRENT LIABILITIES AND PROVISIONS	As on 31-Mar-2024	As on 31-Mar-2023
Expenses Payable		
Swathi Mahila Sangha - Main QB		
Expenses Payable	3,304	13,26,200
People Health Foundation	77,640	-
Rent Payable	-	5,352
Swathi Mahila Sangha - FCRA	7,77,996	7,77,996
Audit Payable	1,50,000	80,000
SMS FC A/C		
Swathi Jyothi	4,28,345	4,28,345
C-19 RM Project		
Duties and Taxes	84,479	
Expenses Payable	-3,109	-
HDC Consultancy Fee Payable	8,36,523	-
HDC Travel Payable	76,843	-
HDC Xerox Cost Payable	5,135	-
Salary Payable	24,355	-
C-19 SSR Project		
CF Incentive Payable	1,67,800	-
SMS KSAPS Zone - 01		
Swathi Mahila Sangha	(2,54,258)	(2,54,258)
Manasa Printech	20,880	20,880
Expenses Payable	59,134	59,134
Honorarium payables	7,79,248	7,79,248
Salary payable	3,90,433	3,90,433
Travel Payables	2,41,782	2,41,782
Nithish Infotech	5,298	5,298
Swathi Innovation	2,615	2,615
SMS TI 6	1,998	1,998
SMS KSAPS Zone - 03		
Salary Payable	1,05,944	1,05,944
Expenses Payable	4,131	4,131
Honorarium Payable	1,86,462	1,66,462
Travel Payable	91,979	88,979
Swathi innovation	1,227	1,227
Swathi Mahila Sangha	95,394	91,511
Manasa Printech	11,303	11,303
Total A	43,72,881	43,34,580

Swathi Mahila Sangha

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SWATHI MAHILA SANGHA

(Amount in Rs.)

Sch No 3. CURRENT LIABILITIES AND PROVISIONS	As on 31-Mar-2024	As on 31-Mar-2023
SMS KSAPS Zone - 04		
Salary Payable	3,85,714	3,85,714
Expenses Payable	42,832	42,832
Honarirum Payable	4,28,119	4,20,119
Travel Payable	2,25,150	2,23,950
Samartha Enterprises	36	36
Swathi Innovation	2,433	2,433
Manasa Printech	53	53
Maridi Eco Industries Pvt Ltd	6,500	6,500
SMS KSAPS Zone - 06		
Salary Payable	4,61,323	4,61,323
Honorarium Payable	4,30,055	4,30,055
Expenses Payable	14,573	14,573
Travel Payable	4,28,736	4,28,736
Swathi Mahila Sangha	(43,076)	(43,076)
Maradi Eco Industries Pvt Ltd	6,500	6,500
Nithish Infotech	1,168	1,168
Refix	900	900
SMS KSAPS Zone - 07		
Manasa Printech	771	771
Maradi Eco Industries Pvt Ltd.,	8,300	8,300
Expenses Payable	1,23,562	1,23,562
Honorarium	1,20,184	36,184
Refix	900	900
Reliable Handyman	400	400
Salary Payable	3,49,115	3,49,115
Travel Payable	1,46,598	1,33,998
Raj Pharma Distributors	10,012	10,012
Swathi Mahila Sangha	7,94,322	7,94,322
Swathi Mahila Sangha TI -6	21,750	21,750
Total B	39,66,930	38,61,130
Total Current liabilities and Provisions (A) + (B)	83,39,811	81,95,710

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SWATHI MAHILA SANGHA
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31.03.2024
SCHEDULES- INCOME AND EXPENDITURE

		Amount(Rs.)	
Sch No. 5	Other Receipts	For the year ended on 31-Mar-2024	For the year ended on 31-Mar-2023
	Donation FC A/c	-	-
	Donation in SMS Main	15,53,533	62,643
	Interest Received	2,56,941	42,025
	Interest Received on FD	10,71,293	12,32,533
	Other Income-Z 1	-	1
	SMS Membership	44,92,231	61,56,663
	Interest on IT Refund	-	1,076
	Total	73,73,998	74,94,941
Sch No. 4	Implementation Income	For the year ended on 31-Mar-2024	For the year ended on 31-Mar-2023
	KSAPS Project Zone - 01	34,93,350	33,88,046
	KSAPS Project Zone - 03	45,66,617	40,48,733
	KSAPS Project Zone - 04	43,89,157	35,36,186
	KSAPS Project Zone - 06	43,16,257	35,68,021
	KSAPS Project Zone - 07	42,03,143	31,25,771
	SMS Main	-	60,000
	C19RM Project Grant received	5,52,02,757	1,69,35,169
	Grant From Sukhibhava Foundation	-	6,11,934
	Grant From Walmart	-	13,61,115
	Total	7,61,71,281	3,66,34,975

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Swathi Mahila Sangha-C19RM Project			
# 1488/35, 2nd Floor, 2nd Block, M.K.K Road, Rajajinagar, Bengaluru - 560 021			
Sch No 9: C-19 RM Project Expenses for the year ended			
Particulars	Sch	Amount (In Rs.)	Amount (In Rs.)
EXPENDITURE			
Implementation expenses :			
Human Resources (HR)		2,04,41,039	
Indirect and Overhead Costs		8,05,231	
Travel related costs (TRC)		88,59,844	
External Professional services (EPS)		3,400	
Donations to trusts/institutions registered u/s. 12AB		2,92,14,921	
FY 2022-23 Expenses		8,55,726	6,01,80,161
Total Expenditure			6,01,80,161

Swathi Mahila Sangha-C19SSR Project			
# 1488/35, 2nd Floor, 2nd Block, M.K.K Road, Rajajinagar, Bengaluru - 560 021			
Sch No 9: C-19 SSR Project Expenses for the year ended			
Particulars	Sch	Amount (in Rs.)	Amount (in Rs.)
EXPENDITURE			
Implementation expenses :			
Human Resources (HR)		4,10,577	
Indirect and Overhead Costs		66,461	
Travel related costs (TRC)		3,457	
Payments for results		9,92,400	
Other expenses		-	14,72,895
Total Expenditure			14,72,895

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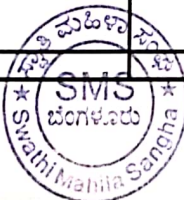


SWATHI MAHILA SANGHA
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULES- INCOME AND EXPENDITURE

Sch No 6: Central Office Expenses	For the year ended on 31-Mar-2024		For the year ended on 31-Mar-2023	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
Administration Cost				
Bank Charges	2,261		2,832	
Children Education	24,828		36,594	
AMC	-		1,400	
Cost of Staff Bag purchase	4,500		3,000	
Insurance to Staffs	25,300		8,900	
Staff / Members Medical Exp	13,558		-	
Mobile Purchase	30,000		75,000	
Audit Fee	2,23,400		41,890	
Printing and Stationery	57,937		38,953	
Professional Tax Renewal	2,500		2,500	
Professional Fee	5,900		1,77,350	
Office supplies and utilities	17,453		19,971	
Rent	1,53,392		2,11,996	
Repairs & Maintenance	1,42,737		45,145	
Staff DCBM Fees	4,750		4,300	
Miscellaneous Expense	23,135	7,31,651	49,958	7,19,789
Human Resource Cost				
M&E Officer	5,49,284		-	
Salary Accountant	25,500		2,70,000	
Salary Project Director	11,87,295		9,72,000	
Salary Spoorthi Coordinatore	-		72,000	
Programme & Advocacy Officers	3,11,456		-	
Program Officer-CBO	4,36,239		-	
Project Salary -Zonel Manager	8,93,000		10,20,000	
Salary FS Manager	9,000		-	
Salary CEO	66,400		-	
Salary Councilor	84,000	35,62,174	-	23,34,000
Incentive & SWF Bonus				
Incentive Paid	-		20,78,753	
Staff Welfare Exp	-		24,627	
Swathi Welfare Fund Bonus Amt	-	-	7,08,000	28,11,380
Program, Sitting & Reviw Meeting				
AGBM Expenses	39,600		65,000	
Board Meeting Exp	23,949		12,574	
Other Programma Cost	34,146		1,763	
Event	-		4,004	
SMS Election Expenes	99,711		-	
Exposure Visit	2,16,397		-	
Training of Entrepreneur	2,360		5,411	
Visitor food Expenses	-		21,683	
Review Meeting	10,333		12,738	
SMS Anniversary Cost	24,071		3,10,298	
Trainings	-	4,50,567	-	4,33,471
Local Travel Conveyance				
Internet Charges	6,011		10,700	
Mobile & Telephone Charges	1,49,009		2,20,696	
Travel for Admin Purpose	5,025		6,966	
Swathi Directors	49,899		50,155	
Zonal Managers	17,998		31,279	
Accountant	11,494	2,39,436	14,028	3,33,824
Statutory complaines				
Software	5,465		41,333	
Statutory Compliances	1,57,797	1,63,262	-	41,333
Other Expenses				
Student School Fee Paid	-		13,61,115	
Society Filling Fee	23,550		28,750	
Depreciation	28,979	52,529	24,561	14,14,426
TOTAL EXPENSES		51,99,619		80,88,223

Swathi Mahila Sangha



SWATHI MAHILA SANGHA - FC
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULES - INCOME AND EXPENDITURE

		Amount (Rs.)	
Sch No.7	Implementation Expenses- SMS	For the year ended on 31-Mar-2024	For the year ended on 31-Mar-2023
	SMS Avhan III		
	Administrative Expenses		
	Office Rent	-	-
	Office supplies and utilities	-	-
	Repairs and Maintenance	-	-
	Printing and Stationery	-	-
	Insurance coverage to staffs	-	-
	Audit fees	-	-
	Bank Charges	-	-
	Incentives Paid	-	-
	Activities- Generic		
	Awareness generation events / campaigns for Community	-	-
	TOT for Staff	-	-
	TOT for Champions	-	-
	Secondline leadership training	-	-
	BOD training	-	-
	Training for SHG,CBG,SG members	-	-
	Development of CO projection materials	-	-
	Leadership training	-	-
	Swashakth Printing Materials cost	-	-
	Leadership / Swashakth training Cost	-	-
	Activities- Specific		
	Cost of mobile phones	-	-
	Unified Help Desk	-	-
	Helpline running expenses	-	-
	IPV Training	-	-
	Constituting Star performer PE award at CO Level	-	-
	Human Resources		
	CBO Officer	-	-
	CO Manager	-	-
	UHD facilitator cum Hub Manager	-	-
	SSJ and SP Coordinator	-	-
	Health Coordinator	-	-
	Networking and Advocacy Coordinator	-	-
	PP coordinator	-	-
	OD Coordinator	-	-
	Resource Mobilization Coordinator	-	-
Total		-	-

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SWATHI MAHILA SANGHA - FC SCHEDULES - INCOME AND EXPENDITURE		
Amount(Rs.)		
Sch No.4	Implementation Expenses- SMS	For the year ended on 31-Mar-2024
		For the year ended on 31-Mar-2023
	Human Resources	
	Social Enterprise Coordinator	-
	Accountant	-
	Accounts Assistant	-
	Project Managers (Part sal)	-
	Field workers	-
	Office Asst - Shanthamma	-
	Travel and Communication Expenses	
	CBO Officer	-
	CO Manager	-
	UHD facilitator cum Hub Manager	-
	Networking and Advocacy Coordinator	-
	SSJ and SP Coordinator	-
	Health Coordinator	-
	PP coordinator	-
	OD Coordinator	-
	Resource Mobilization Coordinator	-
	Social Enterprise Coordinator	-
	Accountant	-
	Accounts Assistant	-
	Project Managers (Part sal)	-
	Field workers	-
	BOD- Project Monitoring and Support	-
	Internet charges	-
	Office Asst	-
	MECT Expenses	
	Data Entry Fee	-
	Data Collection	-
	UPS- Installation for MECT data entry	-
	Computer rent & repair	-
	Monitoring, Evaluation and Learning (MEAL)	
	Review Meeting costs	-
	Co operative expenditure	
	Human resources	
	Cooperative Operation Manager	-
	Inspection, audit and system Manager	-
	Cashiers	-
	Total	-

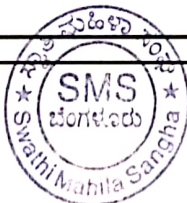
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SWATHI MAHILA SANGHA - FC SCHEDULES - INCOME AND EXPENDITURE			
Sch No.4	Implementation Expenses- SMS	Amount(Rs.)	
		For the year ended on 31-Mar-2024	For the year ended on 31-Mar-2023
	Travel and Communication		
	Cooperative Operation Manager	-	-
	Inspection, audit and system Manager	-	-
	Cashiers	-	-
	Administration Cost		
	Office supplies and utilities	-	-
	Activities		
	Software Implementation & Printer	-	-
	Printer for SJ software	-	-
	Tab purchase for SJ Software	-	-
	Outcome Study	-	-
	SMS Avhan TI 2.0		
	Validation of existing hotspot and coverage area	-	-
	Orientation to team for validation / mapping of the hotspots	-	-
	Roll out of the hotspot validation / mapping by the field team	-	-
	Package of services for women is facilitated through a range of public and private providers	-	-
	Helpdesk is functional and meeting needs of communities (Demand Generation, Aggregation, facilitation & follow up (tracking))	-	-
	Health Camps/Events/Mobile clinic for STI treatment and regular health checkups (To enhance services - Screening for, diabetes, Anemia, Eye care, Alcohol de addiction, mental health TB, Hep B/C, Cervical cancer, SRHR etc)	-	-
	Total	-	-

SWATHI MAHILA SANGHA - FC SCHEDULES - INCOME AND EXPENDITURE			
Sch No.4	Implementation Expenses- SMS	Amount(Rs.)	
		For the year ended on 31-Mar-2024	For the year ended on 31-Mar-2023
	Capacity building		
	Orientation to the team members on TI 2.0 Concept, Work Plan and result Frame work to newly recruited	-	-
	Capacity building to the team on new program design and champions role	-	-
	Refresher capacity building to team	-	-
	Orientation to the team members on Taaras app - Refresh to existing staff and orientation to newly recruited	-	-
	Monitoring & Review		
	Weekly review meetings with field team	-	-
	Monthly review meetings at Swasti	-	-
	Human Resource Cost		
	Field Workers (ORWs)	-	-
	Project Manager	-	-
	Service Specialist / Senoir ORW	-	-
	UHD Facilitator & CBO Officer	-	-
	MEAL officer / Accountant	-	-
	Field Workers (ORWs) / OD cum Resource Mobilizer	-	-
	Honorarium / Incentives for Champions/PEs	-	-
	Additional Incentives for Champions	-	-
	Office Admin / Assistant	-	-
	Counsellor	-	-
	Travel and Communication		
	Project Manager	-	-
	Service Specialist / Senoir ORW	-	-
	UHD Facilitator & CBO Officer	-	-
	MEAL officer	-	-
	Field Workers (ORWs) / OD cum Resource Mobilizer	-	-
	Peer Educators / Champions	-	-
	Counsellor	-	-
	Total	-	-

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SWATHI MAHILA SANGHA - FC SCHEDULES - INCOME AND EXPENDITURE		
Sch No.4	Implementation Expenses- SMS	Amount(Rs.)
		For the year ended on 31-Mar-2024
		For the year ended on 31-Mar-2023
	Administration cost	
	Office rent	-
	Printing and stationeries	-
	Office Maintenance Charges	-
	Insurance	-
	Procurement of computer, mobile phone, office set up , furniture	
	Computer for UHD	-
	Mobile phones for Taaras app	-
	Rent - office set up	-
	Furniture's (Table, chair and other office requirements)	-
	Printing and stationeries	-
	Office Maintenance Charges	-
	Insurance	-
	Program Activities	
	Camps/Events/Mobile clinic	-
	Review and Reporting	
	Monthly review meetings	-
	Sub Total	-
	Grand Total	-

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SWATHI MAHILA SANGHA - ZONES EXPENSES
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31.03.2024

SCHEDULES - INCOME AND EXPENDITURE

Sch No.08	Particulars	Zone - 1	Zone - 3	Zone - 4	Zone - 6	Zone - 7
Implementation Expenses- SMS						
1	Salary					
1.1	Program Manager	2,52,000	2,52,000	2,52,000	2,52,000	2,52,000
1.2	M&E Assistant cum Accountant	1,91,161	1,92,000	1,73,960	1,26,777	1,92,000
1.3	Counsellor	3,02,932	5,74,344	4,05,987	5,69,290	5,60,000
1.5	Outreach Worker	6,96,030	11,09,770	10,54,478	11,24,059	10,28,300
2	Office Expenses					
2.1	Telephone/communication expenses	39,218	49,480	43,488	42,010	42,481
2.2	Bank Charges					
2.3	Printing and stationery	46,590	39,878	43,059	45,441	42,297
2.4	Water and electricity charges	34,173	30,578	33,453	32,481	34,973
2.5	Postage/Courier					
2.6	Administration cost	10,000	10,000	10,000	10,000	10,000
2.7	AMC	5,964	5,960	5,954	5,944	5,994
2.8	Recruitment cost					
2.9	Insurance of staff	6,000	7,500	8,000	-	7,000
4	Honourarium					
4.1	Honourarium to Project Director	48,000	48,000	48,000	48,000	48,000
4.2	Honourarium to PEs	9,60,000	11,92,000	12,96,000	11,52,000	11,04,000
4.4	Consultation fee for doctor for referral (OPD)	-	-	-	-	-
5	Travel Expenses					
5.1	Travel cost for admin purposes	8,390	8,331	8,374	8,383	8,350
5.2	Travel for Program Manager	16,800	16,800	16,800	16,800	16,800
5.3	Travel for M&E Officer	7,200	7,200	6,368	3,190	7,200
5.4	Travel for ANM/Counsellor	28,800	43,200	33,409	43,200	42,000
5.5	Travel for ORWs	98,952	1,65,000	1,49,150	1,62,000	1,46,900
5.6	Travel for PEs	1,44,000	1,78,800	1,94,400	1,72,800	1,65,600
5.7	Travel cost for Navigator	-	9,575	-	2,780	9,600
6	Program Cost					
6.2	DIC level meetings	10,632	10,756	10,725	10,775	10,186
6.3	Demand generation activities	35,980	35,992	35,915	35,925	35,962
6.4	Advocacy activities	14,970	14,960	15,000	14,980	15,510
6.5	Community Events	30,000	29,615	29,960	29,975	30,000
6.6	Crisis response	23,980	21,310	23,770	23,916	23,930
7	Service Related Expenses					
7.1	Health Camps					
7.2	Recurring cost for clinic					
7.3	Syphilis testing (60% HRGs two times - rest to be done at ICTC)	87,912	1,09,836	1,14,876	51,980	97,960
7.4	Consumables for community	12,849	10,685	12,890	10,975	12,890
7.5	Strengthen outreach activities beyond the TI catchment area and CBS	9,500	13,489	9,580	8,490	4,500
8	Documentation					
8.1	Documentation cost including for BCC materials	20,184	24,401	25,898	27,737	22,417
9	Meeting Expenses					
9.1	Review meetings - weekly and monthly	7,497	6,997	7,500	7,467	7,497
10	Rent for Office/DIC					
10.1	Rent for office cum DIC	2,63,628	2,68,160	2,40,155	2,76,882	2,18,796
Total		34,93,350	45,66,617	43,89,157	43,16,257	42,03,143

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Fixed Assets - Schedule 1										
Sl.No	Particular	Date of Purchase of Assets	WDV as on 01/04/2023	Additions Before 03/10/2023	Additions After 03/10/2023	Deletion	Total	Rate	Depreciation	WDV as on 31/03/2024
	Plant and Machinery									
1	Desktop		73	-	-	-	73	40%	29	44
2	EPSON Projector EB-XII		6,694	-	-	-	6,694	15%	1,004	5,690
3	Brother Printer		1,419	-	-	-	1,419	15%	213	1,206
4	UPS & UPS Battery		76,621	-	42,240	-	1,18,861	15%	14,661	1,04,200
5	Hard disk		333	-	-	-	333	40%	133	200
6	HP printer		1,036	-	-	-	1,036	40%	414	622
7	AC (Air Conditioner)		29,918	-	-	-	29,918	10%	2,992	26,926
8	Laptop		6,373	-	-	-	6,373	40%	2,549	3,824
9	Speaker		662	-	-	-	662	15%	99	563
10	Camera		2,851	-	-	-	2,851	40%	1,140	1,711
11	Water Dispenser		7,819	-	-	-	7,819	15%	1,173	6,646
	Furniture									
10	Godrej Bureau		2,642	-	-	-	2,642	10%	264	2,378
11	White Board		3,874	-	-	-	3,874	10%	387	3,487
12	Weighing Scale		1,179	-	-	-	1,179	10%	118	1,061
13	Furniture		18,841	-	-	-	18,841	10%	1,884	16,957
14	Wall Fan		5,855	7,483	-	-	13,338	10%	1,334	12,004
15	Mixer Grinder & Gas Stove		4,481	-	-	-	4,481	10%	448	4,033
16	Stand Fan		1,374	-	-	-	1,374	10%	137	1,237
	Total		1,72,045	7,483	42,240	-	2,21,768		28,979	1,92,789
	Previous Year		1,12,891	9,199	74,516	-	1,96,606		24,561	1,72,045

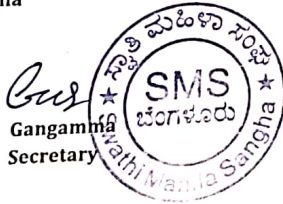


SCHEDULE 6 : NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL STATEMENTS

- 1 The Society has commenced its activities with effect from 8th JULY, 2005. It has been registered with Registrar of Societies, Bangalore District under Karnataka Societies Registration Act 1960 vide registration no. 938:2003-04 dated 15.12.2003.
- 2 The Financial Statements are prepared for the period 01.04.2023 to 31.03.2024
- 3 The Financial Accounts are prepared on historical cost convention.
- 4 Method of Accounting: Accrual method of Accounting is followed.
- 5 The financial statements are prepared in accordance with the applicable accounting Standards.
- 6 All the assets purchased for the project implementation are charged off to revenue, as application of funds for charitable purpose.
- 7 The revenue has been recognized as follows:
 - a) In case of Implementation income : It is charged based on certain pre-determined costs of the society and the income is recognised on completion of activity.
 - b) In case of other receipts : On actual receipt basis.
- 8 The Society is approved u/s. 12A & 80G of the Income Tax Act, 1961
- 9 No Provision for gratuity has been made during the year

For Swathi Mahila Sangha

Saraswathi S
Saraswathi S
President



Place : Bengaluru
Date : 30-Sep-2024

Subject to our report of even date annexed
For R V K S And Associates
Chartered Accountants
FRN. 008572S

Subbanarasimha H L
Subbanarasimha H L
Partner
Membership Number 238159

