



# R.K. SHARDA & ASSOCIATES

CHARTERED ACCOUNTANTS

## CA CERTIFICATE

I/We have audited the account of **Swadhikar,8/31, 3rd Floor, South Patel Nagar, New Delhi, India - 110008 (Regd. Society New Delhi)**, for the financial year ending the **31<sup>st</sup> March 2023** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 1,91,37,397.18**
- (ii) Foreign contribution of worth **Rs. 8,90,69,498.08** was received by the Association during the financial year **01.04.2022 to 31.03.2023**
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs 7,71,624.00** was received by the Association during the financial year **01.04.2022 to 31.03.2023**
- (iv) The balance of unutilised foreign contribution with the Association at the end of the financial year **31.03.2023** was **Rs. 1,37,83,416.22**
- (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 is correct as checked by me/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

R.K Sharda & Associates  
Chartered Accountants  
FRN No.006226N  
309, Delhi Chambers, Delhi Gate  
New Delhi-110002



*R.K. Sharda*

Place: New Delhi  
Date: 15.09.2023

(R.K Sharda)  
M. No. 084847  
UDIN : 23084847BGWVXM8606

# SWADHIKAR

(Registered under the Societies Registration Act, 1860)

Registered Office Address: 8/31, 3rd Floor, South Patel Naqar, New Delhi, India - 110008  
Phone : +91-11-25842249, Fax: +91-11-25842250

## Receipts & Payments Account for the year ended 31st March 2023 (All amounts are in Indian Rupees)

### FCRA ACCOUNT

Receipts			Payments		
Particulars	Details	Total	Particulars	Details	Total
<b>Opening Balances:</b>		<b>1,91,37,397.18</b>	<b>Program Implementation Expenditures</b>		<b>7,77,32,293.64</b>
Balance with Bank	1,42,51,402.06		Capacity Building, Training & Awareness	53,72,683.00	
Cash in Hand	840.00		District Coordinators	26,24,661.00	
TDS Recoverable	62,769.00		Documentation & Research Officer	3,42,000.00	
Security Deposits (Rent/Electricity)	4,32,550.00		Fact Finding and Follow-up, RTI Applications	22,32,632.00	
Receivables/Payables	43,89,836.12		Meetings, Workshops, Conferences	1,50,56,951.00	
			Miscellaneous Expenses	4,96,707.00	
			Office Rent, Electricity & Maintenances	5,81,047.00	
<b>Grants &amp; Donations</b>		<b>8,90,69,498.08</b>	Planning & Review Meetings	5,55,964.00	
Grants & Donations - Foreign Funds	8,90,69,498.08		Project Implementation- Travel, Boarding, Lodging etc.	46,37,279.00	
			Publications/Reports, Website	16,24,825.00	
			Research and Data Analysis	17,66,205.00	
			Review, Monitoring & Evaluation	10,38,029.00	
<b>Interest Income</b>		<b>7,71,624.00</b>	Communication Officer	21,20,614.00	
Saving Bank Interest - Foreign Funds	7,71,624.00		District Coordinators	63,83,104.00	
			Head of Programs	24,86,666.00	
			Media Coordinators	9,48,426.00	
			Program Associates	61,92,169.00	
			Program Coordinators	51,64,283.00	
			Research Officers	42,96,225.64	
			State Coordinators	1,38,11,823.00	<b>1,70,21,792.40</b>
			<b>Administrative &amp; Other Expenditures</b>		
			Accounting & Audit Expenses	9,02,200.00	
			Bank Fees	65,278.84	
			Management Meetings / Planning	70,469.00	
			Miscellaneous Expenses	7,65,435.00	
			Office Rent, Electricity & Maintenances	41,57,258.00	
			Office supplies, printing, photocopy & stationery	6,40,731.00	
			Phone, Internet Communications	4,93,241.56	
			Travelling Expenses - Administration	4,78,821.00	
			Administration Management	13,84,397.00	
			Financial Management	63,56,311.00	
			Program Management	17,07,650.00	
			<b>Fixed Assets</b>	<b>4,41,017.00</b>	<b>4,41,017.00</b>
			<b>Closing Balances</b>		<b>1,37,83,416.22</b>
			Balance with Bank (Annex 1)	1,19,58,955.30	
			Cash in Hand - Annex 2	59,112.00	
			TDS Recoverable	72,769.00	
			Security Deposits (Rent/Electricity)	4,38,050.00	
			Receivables/Payables (Annex 4)	12,54,529.92	
<b>Total</b>		<b>10,89,78,519.26</b>	<b>Total</b>		<b>10,89,78,519.26</b>

For Swadhikar

*Beena Johnson*

Beena Johnson  
Chief Functionary



For R.K. Sharda & Associates  
Chartered Accountants  
FRN - 006226N

*R.K. Sharda*

CA R.K. Sharda  
M.No. 084847  
Prop.



Date: 15-09-2023  
Place New Delhi

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## Income & Expenditure Account for the period ended 31st March 2023 (All amounts are in Indian Rupees)

### FCRA ACCOUNT

Expenditure			Income		
	Details	Total	Particulars	Details	Total
<b>Program Implementation Expenditures</b>			<b>Grants &amp; Donations</b>		
		7,77,32,293.64			8,90,69,498.08
Capacity Building, Training & Awareness	53,72,683.00		Grants and Donations - Foreign Funds	8,90,69,498.08	
District Coordinators	26,24,661.00				
Documentation & Research Officer	3,42,000.00				
Fact Finding and Follow-up, RTI Applications	22,32,632.00				
Meetings, Workshops, Conferences	1,50,56,951.00				
Miscellaneous Expenses	4,96,707.00		<b>Interest Income</b>		7,71,624.00
Office Rent, Electricity & Maintenances	5,81,047.00		Saving Bank Interest - Foreign Funds	7,71,624.00	
Planning & Review Meetings	5,55,964.00				
Project Implementation- Travel, Boarding, Lodging	46,37,279.00				
Publications/Reports, Website	16,24,825.00				
Research and Data Analysis	17,66,205.00				
Review, Monitoring & Evaluation	10,38,029.00		Transferred to Balance Sheet		53,53,980.96
Communication Officer	21,20,614.00				
District Coordinators	63,83,104.00				
Head of Programs	24,86,666.00				
Media Coordinators	9,48,426.00				
Program Associates	61,92,169.00				
Program Coordinators	51,64,283.00				
Research Officers	42,96,225.64				
State Coordinators	1,38,11,823.00				
<b>Administrative &amp; Other Expenditures</b>					
		1,70,21,792.40			
Accounting & Audit Expenses	9,02,200.00				
Bank Fees	65,278.84				
Management Meetings / Planning	70,469.00				
Miscellaneous Expenses	7,65,435.00				
Office Rent, Electricity & Maintenances	41,57,258.00				
Office supplies, printing, photocopy & stationery	6,40,731.00				
Phone, Internet Communications	4,93,241.56				
Travelling Expenses - Administration	4,78,821.00				
Administration Management	13,84,397.00				
Financial Management	63,56,311.00				
Program Management	17,07,650.00				
<b>Fixed Assets</b>	<b>4,41,017.00</b>	<b>4,41,017.00</b>			
		<b>9,61,96,103.04</b>			<b>9,61,96,103.04</b>

For Swadhikar

*Beena Johnson*

Beena Johnson  
Chief Functionary

Date: 15-09-2023  
Place New Delhi



For R.K. Sharda & Associates  
Chartered Accountants  
FRN - 006226N

*N. Sharda*

CA R.K. Sharda  
M.No. 084647  
Prop.  
UDIN:23084847BGWVXM8606



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Balance Sheet as on 31.03.2023  
(All amounts are in Indian Rupees)

## FCRA ACCOUNT

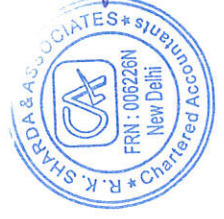
Liabilities		Assets	
Particulars	Total	Particulars	Total
<b>Capital Fund</b>		<b>Fixed Assets:</b>	
To the Extent of Fixed Assets		As per last year	23,84,117.00
		Add: Additions during the year	4,41,017.00
<b>General Fund</b>			
Opening Balance of last year	1,91,37,397.18	Less : Depreciation During the year	28,25,134.00
Add: Grant & Interest received during the year	8,98,41,122.08		8,58,829.00
Less: Grant Utilized during the year	10,89,78,519.26		
	9,51,95,103.04		
		<b>Current Assets</b>	
		Balance at Banks (Annex 1)	1,19,58,955.30
		Cash in Hand (Annex 2)	59,112.00
		Security Deposits (Rent/Electricity)	4,38,050.00
		TDS Recoverable	72,769.00
		Receivables/Payables (Annex 4)	12,54,529.92
<b>Total</b>	<b>1,57,49,721.22</b>	<b>Total</b>	<b>1,57,49,721.22</b>

For Swadhikar

Beena Johnson  
Chief Functionary

Date: 15-09-2023  
Place New Delhi

For R.K. Sharda & Associates  
Chartered Accountants  
FRN - 006226N



CA R.K. Sharda  
M.No. 084847  
Prop.

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## FCRA ACCOUNT

### FC BALANCE ACCOUNTS AS OF 31 MARCH 2023

#### ANNEXURE - 1

FCRA	
Balance at Bank Details	Amount
Axis Bank A/c 916010029077185	2,540.69
Axis Bank A/c 913010055284749	1,01,068.67
Axis Bank A/c 913010054342149	15,10,439.63
Axis Bank A/c 913010054350441	1,28,904.65
Axis Bank A/c 912010021990398	22,251.88
Axis Bank A/c 913010016904765	8,879.44
Axis Bank A/c 910010023945725 - FC Another A/C	962.00
Axis Bank A/c 914010040148150	17,53,086.77
State Bank of India - FCRA A/c 40028994140	84,30,821.57
<b>Sub Total</b>	<b>1,19,58,955.30</b>

#### ANNEXURE - 2

Cash on Hand Details	Amount
Cash FCRA	59,112.00
	<b>59,112.00</b>

#### ANNEXURE - 3

FDR	Amount
FDR With Axis Bank	-

#### ANNEXURE - 4

Accounts Receivables	Amount
Project Advances	23,86,213.51
	<b>23,86,213.51</b>

Accounts Payables	Amount
EPF Payable	3,80,550.00
TDS Payable	-
Project Payable	7,51,133.59
	<b>11,31,683.59</b>

**Net Receivable/Payable C/F to R & P and BS** **12,54,529.92**

For Swadhikar

  
Beena Johnson  
Chief Functionary

Date: 15.09.2023  
Place New Delhi



For R.K. Sharda & Associates  
Chartered Accountants  
FRN - 006226N

  
CA R.K. Sharda  
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# SWADHIKAR

8/31, 3rd Floor, South Patel Nagar, New Delhi - 110008

## FCRA ACCOUNT Schedule of Fixed Assets as on 31st March, 2023

Sl. No.	Particulars	Opening Balance as on 1.4.2022	Addition 1st Half	Addition 2nd Half	Total	Depreciation	Closing balance as on 31.3.2022	Rate of Dep
1	Computers	17,35,254.00	76,500.00	61,500.00	18,73,254.00	7,37,002.00	11,36,252.00	40%
2	Printer	12,113.00	-	-	12,113.00	4,845.00	7,268.00	40%
3	Furniture & Fixtures	3,64,378.00	60,798.00	-	4,25,176.00	42,518.00	3,82,658.00	10%
4	Digital Equipment	2,08,172.00	2,05,889.00	36,330.00	4,50,391.00	64,834.00	3,85,557.00	15%
5	Air Conditioner	64,200.00	-	-	64,200.00	9,630.00	54,570.00	15%
	<b>Total</b>	<b>23,84,117.00</b>	<b>3,43,187.00</b>	<b>97,830.00</b>	<b>28,25,134.00</b>	<b>8,58,829.00</b>	<b>19,66,305.00</b>	

For Swadhikar

Beena Johnson  
Chief Functionary



Date: 15-09-2023  
Place New Delhi



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Chartered Accountants  
FRN - 006226N

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# SWADHIKAR FCRA ACCOUNT FUND POSITION AS ON 31.03.2023

S.No.	Donor	Opening Balance 01.04.2022 (Rs)	Receipts 2022-23 (Rs)	Interest Earned (Rs)	Total (Rs)	Utilisation 2022-23 (Rs)	Closing Balance 31.03.2023 (Rs)
1	Both Ends	(74,900.08)	48,74,090.00	0.00	47,99,189.92	27,88,527.24	20,10,662.68
2	Bread for the World # 3146	68,734.87	7,22,554.00	7,201.00	7,98,489.87	10,18,607.00	(2,20,117.13)
3	Bread for the World # 0114	23,77,241.74	0.00	16,429.57	23,93,671.31	0.00	23,93,671.31
4	Bread for the World # 0115	9,46,418.28	0.00	19,577.32	9,65,995.60	0.00	9,65,995.60
6	Bread for the World #0175	2,16,201.49	4,49,12,491.00	2,67,567.00	4,53,96,259.49	4,35,13,279.82	18,82,979.67
7	Bread for the World # 2022/3102	0.00	11,28,610.00	0.00	11,28,610.00	9,93,362.22	1,35,247.78
8	Christian Aid # NL-612	(1,13,450.99)	1,13,450.99	0.00	(0.00)	0.00	(0.00)
10	Christian Aid # NL-661 CORE	8,28,007.38	49,46,782.09	22,779.00	57,97,568.47	65,78,233.00	(7,80,664.53)
12	Corpus / Revolving Fund - FCRA	3,61,307.00	0.00	20,665.00	3,81,972.00	0.00	3,81,972.00
14	European Network on Debt and Development	12,60,224.08	75,75,763.00		88,35,987.08	92,19,800.74	(3,83,813.66)
15	General Fund - FCRA	9,58,065.71	18,67,315.00	2,23,876.34	30,49,257.05	22,726.70	30,26,530.35
16	Dalit Women Empowerment - General Fund	48,64,932.74	0.00	24,172.00	48,89,104.74	25,63,745.90	23,25,358.84
17	International Budget Partnership	19,32,673.60	9,67,500.00		29,00,173.60	29,00,173.60	0.00
18	Kindernothilfe Project # 21746	(8,13,453.58)	92,05,027.00	0.00	83,91,573.42	75,14,031.00	8,77,542.42
19	Mannion Daniels Foundation	1,52,245.23	22,48,201.00	61,085.77	24,61,532.00	24,61,532.00	0.00
21	OutRight Action International	1,20,259.00	0.00	0.00	1,20,259.00	1,20,259.00	0.00
22	Public Health Institute	12,046.82	0.00	0.00	12,046.82	12,046.82	0.00
23	Rosa Luxemburg Stiftung	0.00	18,20,060.00	0.00	18,20,060.00	18,20,060.00	0.00
24	Tide Foundation	52,35,974.69	24,72,150.00	1,08,271.00	78,16,395.69	68,09,156.00	10,07,239.69
25	World Organisation Against Torture (OMCT)	8,04,869.20	62,15,504.00	0.00	70,20,373.20	68,59,562.00	1,60,811.20
	<b>TOTAL</b>	<b>1,91,37,397.18</b>	<b>8,90,69,498.08</b>	<b>7,71,624.00</b>	<b>10,89,78,519.26</b>	<b>9,51,95,103.04</b>	<b>1,37,83,416.22</b>

