

SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

BALANCE SHEET AS AT		₹	₹
		31ST MARCH, 2023	31ST MARCH, 2022
EQUITY AND LIABILITIES			
SOCIETY'S FUNDS			
Capital Fund	3	1,25,12,362.05	97,85,904.30
Resericted Fund	4	72,08,583.00	12,74,202.89
Revolving Fund	4A	74,39,090.20	70,13,198.30
		2,71,60,035.25	1,80,73,305.49
NON-CURRENT LIABILITIES			
Long term Borrowings	5	6,66,668.00	57,07,126
Long term Provisions	6	2,88,094.00	38,485.75
Other Non-Current Liabilities	7	9,74,170.00	7,31,400.00
		19,28,932.00	64,79,011.75
CURRENT LIABILITIES			
Short term Borrowings	5	2,10,00,423.00	1,37,23,203.00
Trade Payables	8	26,89,642.00	-
Other current liabilities	9	18,15,837.00	15,44,230.00
Short term provisions	6	67,521.00	2,07,457.00
		2,95,73,423.00	1,54,74,890.00
TOTAL		5,46,62,390.00	4,00,27,207.00
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets			
-Tangible Assets	10	27,08,245.00	22,22,512.00
-Intangible Assets			
Deferred Tax Assets			
Other Non Current Assets	11	22,62,783.00	42,20,763.00
Long term loans and advances	11A	2,88,09,417.00	38,48,575.00
		3,37,80,445.00	1,02,91,850.00
CURRENT ASSETS			
Cash and Cash Equivalents	12	67,83,254.36	18,60,665.68
Short term loans and advances	13	67,52,086.00	2,07,45,671.00
Short term loans and advances (Revolving Fund)	13A	73,14,125.00	68,88,233.00
Other current assets	14	12,480.00	2,40,787.00
		2,08,81,945.36	2,97,35,356.68
TOTAL		5,46,62,390.00	4,00,27,207.00

Significant Accounting Policies and Notes

1 & 2

Off balance Sheet Portfolio under BC Model (Avanti) as on
31.03.2023

5,90,70,980.31

The accompanying notes are forming an integral part of these Financial Statements

UDIN-23556410BGMFY1141

For Raj Abhishek & Associates

Chartered Accountants

Firm Registration No. 036113N

Abhishek Raj

(Proprietor)

M. No.556410



For and on behalf of the Society

President

Secretary

Treasurer

Date: 26.09.2023

Place: Delhi

SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED		₹ 31ST MARCH, 2023	₹ 31ST MARCH, 2022
	Note		
Revenue from Operations			
a) Income from Microfinance Activities Including Interest Income			
	15	95,16,358.00	76,41,907.00
b) Grant in Aid			
	4	19,55,436.00	22,20,007.50
c) Donations & Other Receipt			
	16	10,31,989.00	11,10,552.00
d) Members Contribution & Subscription			
	17	3,39,910.00	2,90,820.00
e) Other Income			
	18	44,51,214.00	16,06,117.11
f) Bank Interest			
	19	1,10,178.00	1,21,699.00
Total Revenue		1,74,05,085.00	1,29,91,102.61
EXPENSES			
Employee Benefits Expenses		52,21,820.00	40,69,695.00
Depreciation		4,39,471.00	2,82,510.00
Finance Cost		5,83,028.00	20,13,494.00
Other Expenses		14,78,961.78	6,98,687.00
Provisions and Write-offs		1,09,672.57	(6,952.54)
Bank Charges		2,745.00	1,973.50
Expenses on Seva Social Programs		64,22,137.00	37,01,548.51
Total Expenses		1,42,57,835.35	1,07,60,955.47
Profit before Extraordinary & exceptional Items		31,47,249.65	22,30,147.14
Exceptional Items (Prior Period Items)			-
Less: Grant Paid		31,47,249.65	22,30,147.14
Tax Expenses:			
(1) Current Tax			
(2) Deferred Tax (Assets)/Liabilities			
(3) Tax of Earlier Years			
Total Tax Expenses		-	
Surplus for the Year		31,47,249.65	22,30,147.14
Surplus for the year transferred to:			
Capital Fund (Equivalent to net addition to fixed assets under micro finance activity)		31,47,249.65	22,30,147.14
Transferred to Reserve & surplus			
Transferred to Micro finance fund			

Significant Accounting Policies and Notes

1 & 2

The accompanying notes are forming an integral part of these Financial Statements

UDIN-235364108GXMPY1141

For Raj Abhishek & Associates
Chartered Accountants
Firm Registration No. 038113N

For and on behalf of the Society

Abhishek Raj
(Proprietor)
M. No.556410



President

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Date: 26.09.2023

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SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

2.03 Tangible Assets	<p>All Tangible Fixed Assets have been stated at WDV (cost less depreciation). Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.</p> <p>Depreciation .</p> <p>Depreciation on Tangible & Intangible Fixed Assets has been provided on the Written down value method at the rate of depreciation prescribed in the Income Tax Act 1961.</p>
2.04	<p>Intangible Assets acquired separately are measured on initial recognition at cost. Following recognition, intangible assets are carried at cost less accumulated amortisation.</p>
2.05 Borrowing Cost	<p>Interest on borrowing is recognised on time proportion basis taking into account the amount outstanding and the rate applicable on the borrowing.</p>
2.06 Revenue Recognition	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured.</p> <p>(i) Interest income on loans is recognised on accrual basis. Interest on Non-performing Assets (NPA) is recognised only when realized.</p> <p>(ii) All other income is recognised on accrual basis.</p>
2.07 Retirement and other Employee Benefits	<p>(i) The monthly contribution towards Provident Fund is charged to Profit and Loss Account for the year when the contribution to the respective fund is due. There are no other obligations other than the contribution payable to the respective funds.</p> <p>(ii) The Society has not provided towards Employees Gratuity and Leave Encashment.</p>
2.08 Credit Rating	<p>The credit policy of the Society requires all credit exposures to be measured, monitored and reviewed periodically. Exposure to credit risk is monitored on yearly basis by a leading external credit rating agency.</p>



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

2.09 Taxation

(i) Tax Expenses comprise of Current and Deferred Tax. Current Income Tax is measured at the amount expected to be paid to the Tax Authorities in accordance with the Income Tax Act, 1961. Deferred Income Tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

(ii) Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet Date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such Deferred Tax Assets can be realized.

(iii) The carrying amount of the Deferred Tax Assets is reviewed at each Balance Sheet Date. The Society writes down the carrying amount of the deferred tax assets to the extent that it is no longer reasonably certain or virtually certain as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such written-down amount is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

2.10 Classification of Portfolio Loans

Loans are classified as follows

Asset Classification	Period
Standard Assets	Current Loan and arrears upto 90 days
Sub Standard Assets	Arrears from 91 days upto 179 days
Doubtful Assets	Arrears from 180 days and more

2.11 Provision for loan losses

(i) At the end of each financial year, the Management reviews all the Micro Credit on overdue basis and written-down amounts are being made as per past experience and present condition of the borrowers.

(ii) The Provisioning Norms followed by the Society are as follows:

Asset Classification	Arrear Period	As Per Reserve Bank of India Guidelines	Estimated Provision adopted by the Society for the Year 2021-22	Estimated Provision adopted by the Society for the Year 2020-21
Standard Assets	Upto 30 days	0.25%	0.25%	0.25%
Sub Standard Assets	From 91 to 179 days	50%	50%	50%
Doubtful Assets	More than 180 days	100%	100%	100%

The Society has followed provisioning norms for making provision for loan losses as mentioned in RBI Notification no. DNBS/PO/CC.No.293/03.10.38/2011-12 dated July 02, 2012. Provision for Loss on Micro Credit Advance has been made at the higher of a) 1% of the outstanding loan portfolio or b) 50% of the aggregate loan instalments which are overdue for more than 90 days and less than 180 days and 100% of the aggregate loan instalments which are overdue for 180 days or more.



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

2.12 Loan write-off policy

The Society as a policy matter has decided to write-off loans which are overdue and not recoverable for more than two years. Moreover, the management can take a decision of writing off loans as per the quality and expectation of realisation of loans from borrowers. Further all loss assets identified as per the extant RBI guidelines are provided.

2.13 Provisions and Write-offs

A provision is recognized when an enterprise has a present obligation as a result of past event, its outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

2.14 Cash and Cash Equivalents

Cash and Cash equivalents comprise of cash in hand and unrestricted Cash at Bank.

2.15 Contingent Liability and Contingent Asset

Contingent liability is disclosed for (i) possible obligations which will be confirmed only by future not wholly within the control of the Society or (ii) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent asset is not recognized in the financial statements since this may result in the recognition of income that may never be realized.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023:

Particulars	₹	
	31ST MARCH, 2023	31ST MARCH, 2022
Capital Fund		
Opening Balance	97,85,904.30	79,83,792.18
Seva General Microfinance		
Seva PWER Microfinance		
SEVA Social		
Excess of Income over Expenditure	31,47,249.65	
Less: Income related to Revolving Fund loan of TO Tota Revolving Fund	4,20,791.90	18,02,112.14
Add:	1,25,12,363.05	97,85,904.30



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

18,45,427

Note-4

RESTRICTED FUND						₹	₹
Specific Fund Foreign Contributions							
Name of doner	Donor's Fund Balance As on 01.04.2022	Received During the Year	utilized during the year	Capital Expenditure during the year	Appropriated/Adjusted-Unrecoverable (Internal Reserve)	Donor's Fund Balance as on 31.03.2023	
NABARD	0	1931214	10,47,601	-	-	8,43,613	
Kangning Agro Cluster (SFRUIT)	1274203	88,30,500.00	8,87,835	28,71,898.00	-	83,44,970	
SIDBI	0	0	-	-	-	-	
TATA-AIC	0	0	-	-	-	-	
TATA-Energy RP	0	0	-	-	-	-	
TATA-SRI	0	0	-	-	-	-	
Total	1274203	10761714	1055436	2871898	0	7208583	

Note-4A

REVOLVING FUND						₹	₹
Fund Balance As on 01.04.2022							
Name of doner	7013198.20	Revolving Fund gives out of TATA RP	Interest Earned on Revolving Fund	Interest Earned on Revolving Fund (Bank Collection s/c)	Appropriated/Adjusted-Unrecoverable (Internal Reserve)	Donor's Fund Balance as on 31.03.2023	
TATA-Revolving Fund	7013198.20	-	4,20,791.90	5,100.00	-	74,39,090.20	
Total	7013198.3	0	4,20,791.90	5,100.00	0	74,39,090.20	

Note-5

Short Term & Long Term Borrowings						₹	₹
Particulars							
	31.03.2022	31.03.2022	Short Term	31.03.2023	Long Term	31.03.2022	
PNB India	88,23,550.00	40,21,995.00	10,76,315.00	666668.00	-	42,78,562.00	
WDFI Ltd	-	-	-	-	-	1428564.00	
Aranya	86,24,893.00	86,24,893.00	-	-	-	-	
Rangde	35,52,050.00	35,52,050.00	-	-	-	-	
Loan from Member	-	-	-	-	-	-	
PNB A/c 875100PC0000074	2,10,00,423.00	1,37,33,203.00	-	-	6,66,668	57,07,128	



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Particulars	Long Term		Short Term	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Provisions				
Provision for Portfolio Loan Assets:				
Contingent Provision against Standard Assets	2,88,094.00	38,485.75	67,521	2,07,457
Non performing Loans				
Others				
Provision for Guaranty	2,48,094.00	38,485.75	67,521	2,07,457
Provision for Taxation				
Other Provisions				
Total	2,88,094.00	38,485.75	67,521.00	2,07,457
Note-7				
Other Non-Current Liabilities				
Total	2,88,094.00	38,485.75	67,521.00	2,07,457
Note-8				
Particulars	31ST MARCH, 2023	31ST MARCH, 2022		
a) Closing Security Deposit from Staff			₹	₹
General Micro-Finance		5,48,750		4,18,400
Rajyots Micro-Finance		4,25,420		3,15,200
Total		9,74,170		7,33,600
A liability is classified as non-current if, as on the Balance Sheet Date, the Society does not have an unconditional right to defer its settlement for twelve months after the reporting date.				
Note-9				
Trade payables				
Particulars	31ST MARCH, 2023	31ST MARCH, 2022		
Work Contract			₹	₹
Seva Solar Power Agency		26,09,642.00		-
Loan from Seva Social		-		-
Total		26,09,642		-
Trade payables include dues in respect of goods purchased or services received (including from employees, professionals and others under contract) in the normal course of business.				



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Particulars	31ST MARCH, 2023	31ST MARCH, 2022
Other current liabilities		
a) CPF Awaiting Remittance- Gen Microfinance	-	-
b) CPF Awaiting Remittance- Rangde Microfinance	-	-
c) CPF Payable - SEVA Social	-	-
d) CPF Deposited- SEVA Micro Finance	10,60,673.08	10,60,673.08
e) CPF Liability- SEVA Social	3,53,357.00	3,53,357.00
f) CPF Awaiting Remittance- SEVA Social	-	-
g) GST Payable	1,91,607.00	-
h) TDS pending remittance - Rangde TDS on Interest	-	-
i) Rent Payable	-	-
j) Audit Fee Payable	2,10,050.00	1,30,000.00
k) TDS Payable on Interest	-	-
	18,15,837.00	15,44,326.30
A liability is classified as current if, as on the Balance Sheet Date, the Society does not have an unconditional right to defer its settlement for twelve months after the reporting date.		
Non Current Assets		
Particulars	31ST MARCH, 2023	31ST MARCH, 2022
a) Interest accrued but not due on Term Deposits (maturing after 12 months)	-	-
b) Term Deposit with Banks/FIs*	22,42,783.00	20,79,048.00
c) Term Deposit with NBFC *	-	-
d) Security Deposit	-	12,41,684.00
e) Loan from Seva Social to Seva Micro Finance	-	-
Total	22,42,783.00	42,20,732.00
*Term Deposits with Banks and NBFC are being held as collateral security against borrowings and have a maturity period of more than 12 Months.		
Long Term Loan & Advances		
Particulars	31ST MARCH, 2023	31ST MARCH, 2022
Long Term Loan & Advances	2,85,09,417	38,48,375
Total	2,85,09,417	38,48,375



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Note-12:

Cash and cash equivalents.	31ST MARCH, 2023	31ST MARCH, 2022
(01) Balances with banks	2,621.74	2,672.74
PNB LTD A/C 10901303130	1,69,633.16	22,157.34
PNB A/C No. 2779990100855134 Bangalore	10,921.07	79,913.05
PNB A/C No. 2779990100860043 Chn	1,714.56	1,427.09
PNB A/C No. 27799901008661895 CPB	5,607.00	5,607.00
PNB A/C No. 9018038001168	12,237.00	12,595.90
PNB A/C No. 9019003001250 (P&K)	1,395.08	14,101.48
PNB A/C No. 8761009100017850-Energy	5,174.00	5,174.00
PNB A/C No. 27799901008996528 A/C	1,138.79	14,101.48
PNB A/C No. 27799901009091200 SRH	63,441,970.00	12,74,312.89
PNB A/C No. 2779990100132462	-	-
PNB A/C No. 2779990100133300 Revolving Fund (Collection A/C)	-	-
SBZ A/C No. 39924266317	-	-
(02) Fixed Deposit maturing within 12 Months	2,27,852.00	4,38,751.00
(03) Cash in Hand	-	-
Total	67,83,314.38	18,69,685.61

Note-13:

Short Term Loans and Advances	31ST MARCH, 2023	31ST MARCH, 2022
Home Finance Loans	2,45,94,246	2,32,89,537
Opening Balance	2,75,63,794	1,84,97,531
Add: Loan Disbursed	5,23,58,546	4,37,87,018
Less: Repaid	1,65,96,537	1,91,92,792
Less: Bad Debts	-	-
Less: Long term Loan & advances	3,35,81,203	3,45,84,248
	2,89,09,417	39,48,575
	67,92,886	2,07,45,671
(1) Microfinance Loan - Short Term	-	-
(10) Advance Income Tax	-	-
(11) Advance to Staff	-	-
Total	67,92,886	2,07,45,671



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Note-13A	Short Term Loans and Advances - TATA Recycling Fund	
	31ST MARCH, 2023	31ST MARCH, 2022
	Particulars	
	₹	₹
	66,88,232	66,35,153
Revolving Fund Loans	59,35,478	16,76,512
Current Balance	4,28,394,711	831,16,79
Add Loans	55,10,595.00	14,27,492
Sub-Total	73,14,125	66,99,233
Less: Repaid		
Less: Bad Debts		
Balance		
Less: Long term Loans & Advances		
Total	73,14,125	66,99,233.00
Note-14:	Particulars	
	₹	₹
Other current assets		
Cheque Security Deposit		
Interest Adjustment Account		
OST Input Account		
TDS Receivable	32,480.00	62,331.00
Receivable from Rangola (TDS)		
Internal Fund Transfer		
TDS		
Interest Receivable		
Interest accrued but not due on Term Deposits (returning within 12 months)		1,78,456.00
Total	32,480	2,40,787.00



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

		31ST MARCH, 2023	31ST MARCH, 2022	
Note-15	Revenue from Micro Finance Activity			
	Particulars			
	Interest on Loan. (Refer note (C) below)	91,58,264	74,91,767	
	Loan Processing Fee-SEVA MFI	3,58,594	1,50,149	
	Total	95,16,858	76,41,917	
	Particulars			
	(C) Interest on Loan comprises:			
	a) Interest on Loan- Seva Micro Finance	-	70,63,732.00	
	b) Interest on Revolving Fund Loan	-	4,28,015.00	
	Total		74,91,747.00	
	Society offers small loan products to its borrowers for income generation, which are repaid in equal fortnightly/monthly instalments.			
Note-16A	Other Income			
	Particulars			
	Commission Income		10,32,895	
	Interest on FD	1,22,599.02	77,995.50	
	Other Income			
	Total	1,22,599	1,110,890	
Note-16:	Donation & Other Receipts			
	Particulars			
	Income from Charity	3,74,528.00	2,02,470.00	
	Public Donation	3,14,256.00	3,78,450.00	
	Donations from Employee Beneficial			
	Hire Charge of Auditorium/Hall/Convention Centre, etc	2,14,785.00	2,84,256.00	
	Grant Receipts from various of SHS/Entrepreneurs/Families	2,28,430.00	1,85,426.00	
	Total	10,31,999	11,15,982	
Note-17:	Members Contributions & Subscriptions			
	Particulars			
	Registration Fee		12,500	
	Members Subscription	3,84,560	2,42,500	
	Members Contribution	42,852	31,470	
	Voluntary Receipt			
	Total	3,39,910	3,06,970	



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Particulars	31ST MARCH, 2023	31ST MARCH, 2022
Note-1a: Other Income		
Income from activities of various kinds		
Commission from LIC	1,34,516	2,42,982
Commission from AVANTI	-	400
SIDBI	42,37,943	10,32,893
MARABO ESPAKTI	-	-
MARABO Sejahtera	-	-
Sejahtera (Environment department)	-	-
SHRI Incentive	-	-
SHRI project	-	-
UMP Incentive	-	2,56,732
Interest Income from Akhivya	-	28,809
Miscellaneous Income	68,764	44,419
Total	44,51,314	16,09,137
Note-1b: Bank Interest		
Interest on Bank Account	32,412	41,704
Interest from Fixed Deposits	77,786	77,993
Total	1,10,178	1,19,697
Note-2a: Employees benefits expenses		
Salaries, wages & bonus etc.	50,37,235	38,42,583
Contribution towards Provident Fund and ESF	-	1,84,526
Leave Encashment	-	-
Provision for Gratuity	-	-
Staff Welfare Expenses	1,84,585	42,386
Total	52,21,820	40,69,495
Salaries and wages include Salaries, wages, compensated absences and all other amounts payable to employees in respect of services rendered as per their employment terms under a contract of service / employment.		
The Society has not estimated its liability towards Employees Gratuity based on an actuarial valuation.		
Note-2b: Bank Interest		
Interest on Bank Account	32,412	41,704
Interest from Fixed Deposits	77,786	77,993
Total	1,10,178	1,19,697



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Particulars	31ST MARCH, 2023	31ST MARCH, 2022
Note-21: Finance Cost		
Interest on Borrowings from Bank/00	-	-
Interest on Borrowings from FMS/00	4,36,302.00	14,49,923.00
Interest on Cash Credit	-	-
Interest on Borrowings from Ananya	1,24,852.00	3,18,749.00
Interest on Borrowings from Nefli	-	2,37,132.00
Interest on Demand Loan	21,874.00	17,700.00
Processing Fees & Other Financial Expenses	5,53,028.00	20,13,484.00
Total	6,85,056.00	28,27,988.00
Note-22: Other expenses		
Particulars	31ST MARCH, 2023	31ST MARCH, 2022
Audit Fees	1,30,000	1,30,000
CMS/00	20,000	20,000
Fees for website maintenance	2,66,980	2,45,250
Item	42,152	38,169
Printing & Stationery	6,200	5,500
Postage & stamp	6,000	6,000
Electricity	750	900
Newspaper	-	-
SA- Dhan Membership Fees	35,000	24,250
Professional Fee	58,450	48,752
Repair & Maintenance	7,500	13,500
GST/00	12,500	7,250
Misc. Expenses	-	71,000
NABARD Sanctioned Expenses	-	-
Brickshaw (Environment Department) Expenses	-	-
SHP/00	7,65,430	-
Dueses & Taxes	1,25,480	89,500
Traveling Expenses	-	-
Contribution to CH Relief Fund	-	-
C-Share/00	-	-
Rural Heat Exp.	-	-
Total	14,78,962	6,98,687



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Note-23:

Particulars		As at 1st April, 2022	Additions	Utilisation	As at 31st March, 2023
		₹	₹	₹	₹
Provisions for Loan Loss					
Provision for Loan Loss on Standard Asset		2,45,942.46	1,09,672.37	-	3,55,614.83
Provision for Loan Loss on Doubtful and Loss Assets		-	-	-	-
Total		2,45,942.46	1,09,672.37	-	3,55,614.83
Classification of Portfolio Loan on age basis					
Particulars		As at 31 March, 2022		As at 31 March, 2023	
		Principal	Provision Amount (₹)	Principal	Provision Amount (₹)
Estimated Provisions Adopted by the Society					
Current (0 to 90 Days)	0.12%	2,45,94,246	61,488	3,55,61,503	80,204
91 to 179 days	50%	-	-	-	-
180 days or more	100%	2,45,94,246	61,488	3,55,61,503	88,903.70
Total		2,45,94,246	2,45,942	3,55,61,503	1,55,615
*Subject to 1% Whichever is Higher					
According to RBI Notification no. DNBS/PD/CCL/10-38/2011-12 dated July 02, 2012, Provision for Loss on Micro Credit Advance has been made at the higher of 0.1% of the outstanding loan portfolio or 0.10% of the aggregate loan instalments which are overdue for more than 90 days and less than 180 days and 100% of the aggregate loan instalments which are overdue for 180 days or more.					



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Expenses on Seva Social Program		31ST MARCH, 2023	31ST MARCH, 2022
Particulars			
ADMINISTRATIVE EXPENSES			
	Office Rent	46,356.00	43,500.00
	Postage & Communication	-	-
	Travelling Expenses	-	-
	Bank Charges	2,412.00	983.00
	Hospitalities & Jewells	32,840.00	10,320.00
	Telephone, Fax & Internet Charges	6,760.00	7,650.00
	Multimedia Account	24,896.00	33,827.00
		98,364.00	96,380.00
ADDITIONAL Programme Cost			
	Project Coordinator Salary	21,000.00	-
	Project destination	5,00,000.00	-
	Hand based capacity building	1,25,000.00	-
	Dry and Bench Truss	1,25,953.00	-
	Architectural Drawing Structure	41,218.00	-
	Architectural Drawing	5,500.00	-
	Collection Chamber	14,438.00	-
	Cumey Tank	4,438.00	-
	Gabion type Checkdam Dam	87,480.00	-
	Stepped Trench	32,984.00	-
	Santhen dug out Pond	1,33,490.00	-
	Rent	55,000.00	-
		3,07,603.00	-
TATA TRUST SSI PROGRAM COST			
	Program Coordinator	-	-
	Accountant Cum MIS	-	-
	Block Level Meeting	-	-
	Establishment of seed Village	-	-
	Monitoring for CEO	-	-
	Monthly Review Meeting	-	-
	Organic Kit	-	-
	Remuneration of CIP	-	-
	Remuneration of self worker	-	-
	Seed Support for black rice	-	-
	Support of DM	-	-
	Training & Exposure	-	-
	Travel for SSI	-	-
	Bank Charges	-	-
	Audit Fee	-	-
	Postage & Communication	-	-
	Travel/Bus Expenses	-	-
		-	-



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Kamang Agro Cluster Expenses			
Soft Intervention		8,87,186.00	9,43,060.00
Hard Intervention		28,71,898.00	12,77,007.50
Bank Charge		649.00	1,036.61
		37,59,733.00	23,21,037.51
SEVA PROGRAM COST			
Program Cost			
Pest & Disease Management		18,745.00	12,752.00
Awareness Program on Blood Donation		1,35,412.00	26,452.00
Blood donation Camp		3,28,452.00	1,32,386.00
International Day on Non Violence		15,200.00	10,000.00
Awareness on HIV/AIDS		35,350.00	32,500.00
Promotion of SHGs		5,18,742.00	2,85,736.00
Purchase of Tarpaulin Sheet - distributed to Farmer		-	1,35,425.00
IPM		-	-
Celebration of World Environment day		1,54,280.00	78,542.00
NPK & Rice Care		1,42,000.00	1,42,000.00
Purchase of Urna - distributed to Farmer		3,31,425.00	2,85,736.00
Purchase of Hand sanitizer for Distribution to Govt. Departments & Health Workers		-	62,420.00
Purchase of Cloth for making Mask and Distribution to Govt. Departments & Health Workers		-	1,12,458.00
Blood Donation Camp		28,452.00	-
Mask Making Charges		18,745.00	95,842.00
Distribution of Groceries & Vegetables during Lockdown		-	-
	Total	15,84,803.00	14,04,438.00
		65,32,137	37,81,849
Note-25:			
Prior Period Item			
Prior Period Expenses			
Prior Period Adjustment			
	Particulars	31ST MARCH, 2022	31ST MARCH, 2022
		₹	₹
		-	-
		-	-
	Total	-	-
Prior Period Income			
Liabilities no longer required written back			
	Particulars	31ST MARCH, 2022	31ST MARCH, 2022
		₹	₹
		-	-
		-	-
	Total	-	-
	Net Prior Period Item	-	-



SELF EMPLOYMENT VOLUNTARY ASSOCIATION (SEVA)

Note-28:

Related Party Transactions

As per Accounting Standard 18 (AS - 18) as related party disclosure issued by the Institute of Chartered Accountants of India related parties of this society are as follows:

Names of the Related Parties and Nature of Relationship:

Person Type	Nature of Relationship
a) Entity	Entity where key management personnel exercise control and significant influence. Common Control/Related Party
b) Specified Persons	(A) The Author of the trust or the founder of the institution; (b) any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution upto the end of the relevant previous year exceeds fifty thousand rupees; (c) where such author, founder or person is a Hindu undivided family, a member of the family; (d) any relative of any such author, founder, person, member, trustee or manager; any concern in which any of the persons referred to in clauses (a), (b), (c) & (d) has a substantial interest.

Nature of Transactions

Head	Items	Date	Payment	Amount
Franchise fee/ CEO	1) Sh. Choudhary Singh	01.01.2021	Salary	37,500
	1. A. Ghanshyam Singh	01/01/2021/01/01/2021	Allowance (Every Quarter)	1,500
	2. B. Sachdeva Devi	01/01/2021/01/01/2021	Salary (Every Month)	1,500
	3. Sh. Choudhary Singh	01/01/2021/01/01/2021	Salary (Every Month)	37,500
	4. P. Ghanshyam Singh	01/01/2021/01/01/2021	Allowance (Every Quarter)	1,500
	5. S. Bhambhani Devi	01/01/2021/01/01/2021	Allowance (Every Quarter)	1,500
	6. S. Bhambhani Devi	01/01/2021/01/01/2021	Allowance (Every Quarter)	1,500
	7. Dr. S. Jyoti Singh	01/01/2021/01/01/2021	Allowance (Every Quarter)	1,500
	8. M. Anand Devi	01/01/2021/01/01/2021	Salary (Every Month)	13,750
	9. Sh. Ghanshyam Singh	01/01/2021/01/01/2021	Salary (Every Month)	18,150
	10. Sh. Ghanshyam Singh	01/01/2021/01/01/2021	Salary (Every Month)	18,150

For Raj Abhishek & Associates
Chartered Accountants
Firm Registration No. 0991760

For and on behalf of the Society



Abhishek Raj

Abhishek Raj
(Proprietor)
M. No. 536410

Secretary

President

Date: 26.09.2023

Place: Delhi

Treasurer

Self Employment Voluntary Association (SEVA) Manipur
BAPUPARA, IMPHAL WEST MANIPUR
Regd. No. 2173/1D/SR/1991 (M)

SCHEDULE - A : Fixed Assets (Consolidated).

Year ending 31.3.2023

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2023

Sl. No.	Items	Addition during the Year		TOTAL	Rate	Depreciation	Net Book Value
		Opening Balance as on 1.4.2022	Sold/Discarded < 180 days during the year				
A	Land	10,00,000.00	-	10,00,000.00	-	-	10,00,000.00
B	Seva Sociel:						
	Furniture & Fixture	2,07,261.00	2,25,785.00	4,33,046.00	10%	43,305.00	3,89,741.00
	Tools & Equipments	4,426.00	52,500.00	56,926.00	10%	5,693.00	51,233.00
	Computer & Accessories	89,066.00	2,85,742.00	3,74,808.00	40%	1,49,923.00	2,24,885.00
	Almirah	40,104.00	50,425.00	90,529.00	10%	9,053.00	81,476.00
	Sub Total	3,40,857.00	6,14,452.00	9,55,309.00		2,07,974.00	7,47,335.00
	SEVA AIC						
	Computer & Accessories	2,778.00	-	2,778.00	40%	1,111.00	1,667.00
	Furniture & Fixture	14,614.00	-	14,614.00	10%	1,461.00	13,153.00
	Sub Total	17,392.00	-	17,392.00		2,572.00	14,820.00
	Total B	3,58,249.00	6,14,452.00	9,72,701.00		2,10,546.00	7,62,155.00
C	Seva Micro-Finance Project						
	Misc. Fixed Assets	5,197.00	-	5,197.00	10%	520.00	4,677.00
	Almirah	1,75,878.00	-	1,75,878.00	10%	17,588.00	1,58,290.00
	Cono weeder	68,513.00	0.00	68,513.00	15%	10,277.00	58,236.00
	Security Camera(8 Channel)	1,06,603.00	0.00	1,06,603.00	10%	10,660.00	95,943.00
	Digital Camera	1,01,320.00	0.00	1,01,320.00	25%	25,330.00	75,990.00
	Microfinance Software(MIS)	5,429.00	0.00	5,429.00	10%	543.00	4,886.00
	Table & Chairs	2,02,695.00	125,000.00	3,27,695.00	10%	32,770.00	2,94,925.00
	Sign Board	75,050.00	0.00	75,050.00	10%	7,505.00	67,545.00
	Computer & Accessories	1,23,578.00	18,5752.00	3,09,330.00	40%	1,23,732.00	1,85,598.00
	Total C	8,64,263.00	3,10,752.00	11,75,015.00		2,28,925.00	9,46,090.00
	TOTAL (A + B+C)	22,22,512.00	9,25,204.00	21,47,716.00		4,39,471.00	27,08,245.00

