Kiron Joshi & Associates
Chartered Accountants
Regn. No. 313048 E
L D B Building : G. S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

FORM No. 10B

(See rule 16CC and 17B)

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub- section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university orother educational institution or any hospital or other medical institution.

We have examined the Balance Sheet of **GRASSROOT: OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD: SHILLONG** as at 31st March 2026 and the Income and Expenditure account and Receipts & Payments account for the year ended on that date are in agreement with the books of account maintained by the said Society/trust or institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

Observation(s): NIL

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

i) in the case of the balance sheet, of the state of affairs of the above named Society/ trust or institution as on 31st March 2026.

AND

ii) in the case of the Income and Expenditure account of the excess of expenditure over Income of its accounting year ending on 31st March 2026 subject to the following observations/qualifications-

Observation(s): NIL

The prescribed particulars are annexed hereto.

for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:26051046BTWLSL5302

Place : Shillong
Date :15.10.2026

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

BALANCE SHEET AS AT 31.3.2026

(Amount in ₹)

	Particulars	Note	31.03.2026	31.03.2025
I	**Sources of Funds**			
1	**NPO Funds**	3	2473048.22	1040064.25
(a)	Unrestricted Funds			
(b)	Restricted Funds		-	-
			2473048.22	1040064.25
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	5807.00	5807.00
(b)	Payables		-	-
(c)	Other current liabilities	5	-	283536.00
(d)	Short-term provisions		-	-
			5807.00	289343.00
	Total		**2478855.22**	**1329407.25**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	6	101071.05	81061.05
(ii)	Intangible assets		-	-
(iii)	Capital work in progress	7	-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			101071.05	81061.05
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	2369103.88	1240095.28
(e)	Short Term Loans and Advances	9	-	-
(f)	Other current assets	10	8680.29	8250.92
			2377784.17	1248346.20
	Total		**2478855.22**	**1329407.25**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:26051046BTWLSL5302

Place: Shillong
Date : 15.10.2026

GRASSROOT

OPP:SENG KHASI DORBAR:MAWKHAR MAIN ROAD:SHILLONG

Note:1 :Brief about the Entity

Grassroot is a charitable society, registered under the Registrar of Societies, Government of Meghalaya. It is also registered u/s 12AB of the Income Tax Act.

To serve people through program in education, livelihood, and social welfare, empowering children, youth, and families to create a brighter future.

Note :2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 31.03.2026

1. The accounts are prepared on the basis of historical cost convention and on the accounting principles of a going concern. The income and expenditure are recognized on accrual method of accounting.

2. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

3. a) Fixed Assets have been stated at cost as reduced by depreciation. Details are given in Note 6

   b) Depreciation have been provided on WDV method as per the rate and method prescribed in Income Tax Rules.

4. Provision for retirement benefits to staff have not been made. The same will be charged off to accounts as and when paid.

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Note 3: NPOs Fund

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

Sl No.	Particulars	Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
A	UNRESTRICTED FUND:		
1	General Fund:		
	Opening Balance	1040064.25	3430891.25
	(+) Excess of Income over Expenditure	1346333.97	-
	(-) Excess of Expenditure over Income	-	2344776.00
	(-) TDS on Grant/Fund Received	8500.00	50011.00
	(+) Income Tax Refund		
	a) A/Y 2021-22		-
	b) AY 2023-24	-	3960.00
	b) AY 2024-25	50010.00	0.00
	b) AY 2025-26	45140.00	0.00
		2473048.22	1040064.25
B	RESTRICTED FUND:	-	-
	(A+B)	2473048.22	1040064.25

Note 4: Short Term Borrowings

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

Sl No.	Particulars	Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
1	Temporary Loan		
	As per Last A/c	5807.00	5807.00
		5807.00	5807.00

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Note 5: Other Current Liabilities

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

Sl No.	Particulars		Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
1	Bread for the World			
	1.1 Strengthening of CBO,PIO's & Existing Institution		-	31000.00
	1.2 Skill Building, Tech Training on Livelihood		-	16254.00
	1.3 Advocacy, Networking & Alliance Building		-	33000.00
	1.4 Pilot Innovative Models		-	38000.00
	1.5 Gender Mainstreaming			
	1.6 Mainstreaming LCP & Working on Conflict		-	63000.00
	1.8 Covid Intervention		-	48000.00
	2.1 Personel Cost		-	-
	2.2 Personel Cost (Admin)			
	3.1 Coordination and Administration			
2	Indian Institute of Public Health Account			
	A.1. Team Lead		-	22500.00
	A.2. Project Coordinators		-	30000.00
3	Rohini Nilekani Philanthropies			
	B2 Administration Head		-	1782.00
		(A)	-	283536.00
4	GST Payable			
	Opening Balance		-	14225.00
	(+) Received during the year		-	-
			-	14225.00
	(-) Paid during the year		-	14225.00
		(B)	-	-
		(A+B)	-	283536.00

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Note 6: Property, Plant and Equipment

SCHEDULE OF FIXED ASSETS AS AT 31.03.2026

S.No	Name of the Asset	W.D.V as on 01.04.2025	ADDITIONS		Sale/Deletion	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2026
			BEFORE 30.09.2025	AFTER 30.09.2025					
1	Furniture & Fixtures	33628.00	-	-	-	33628.00	10%	3363.00	30265.00
2	Computer	10651.00				10651.00	40%	4260.00	6391.00
3	Office Equipments	36782.05	-	-	-	36782.05	15%	5517.00	31265.05
4	LCD Projector	-	39000.00	-	-	39000.00	15%	5850.00	33150.00
	TOTAL₹	81061.05	39000.00	-	-	120061.05		18990.00	101071.05
	PREVIOUS YEAR `	98389.05	-	-	-	98389.05		17328.00	81061.05

Note 7 : Capital Work in Progress

S.No	Name of the Asset	W.D.V as on 01.04.2025	ADDITIONS		Sale/Deletion	Total	Rate of Depreciation	Current Depreciation	W.D.V as on 31.03.2025
			WIP	COMPLETED					
	TOTAL₹	-	-	-	-	-		-	-

KIRON JOSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
SHILLONG

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

Note 8: Cash and Cash Balances

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2025

Sl No.	Particulars	Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
1	CASH AND CASH EQUIVALENTS:		
a)	On Current Accounts		
	i) with Bank of Baroda		
	A/c No. 00020200001922	-	2579.77
b)	On Savings Accounts		
	i) State Bank of India, Shillong		
	A/c No. 30507995859	1758815.79	190644.00
	ii) State Bank of India, New Delhi		
	A/c No. 40178772272	249112.06	17248.43
	iii) Yes Bank		
	A/c No. 015293900000025	4051.17	3916.17
	iv) Bank of Baroda		
	A/c No. 00020100010274	357119.86	1025706.91
	v) Yes Bank		
	A/c No. 015294600000631	-	-
c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
d)	Cheques, drafts on hand	-	-
e)	Cash on hand	5.00	-
	Total	2369103.88	1240095.28
2	OTHER BANK BALANCES:		
a)	Bank Deposits	-	-
b)	Earmarked Bank Deposits	-	-
c)	Deposits with original maturity for more than 3 months but lessthan 12 months from reporting date	-	-
d)	Margin money or deposits under lien	-	-
e)	Others (specify nature)	-	-
	Total other bank balances	-	-
	(1+2)	2369103.88	1240095.28

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Note 9:Short Term Loans and advances

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

Sl No.	Particulars	Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
1	Advances to Staff	-	-
		-	-

Note 10: Other Current Assets

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31.03.2026

Sl No.	Particulars	Figures as at the end of 31.03.2026 (in ₹)	Figures as at the end of 31.03.2025 (in ₹)
1	Prepaid Office Cost	8250.92	8250.92
2	Accrued Interest	-	-
3	Programme Advance	429.37	-
		8680.29	8250.92

KIRON JOSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
SHILLONG

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

SCHEDULES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENT

Sl No.	Particulars	CURRENT YEAR (₹)			PREVIOUS YEAR (₹)		
		Capital Expenses	Revenue Expenses	Total	Capital Expenses	Revenue Expenses	Total
1	Schedule A : Strengthening Women's Voices In Land Resource Governance						
	1.1 Workshops with Allied Department & Seminars	-	-	-	-	221760.91	221760.91
	1.1 Capacity Building on leadership and Indigenous people rights		241238.00	241238.00	-	-	-
	1.2 Policy Research and Analysis	-	-	-	-	69000.00	69000.00
	1.2 Consultation with government officials, local heads, and women alliances	-	456270.00	456270.00	-	-	-
	2.1 Entrepreneurial Capacity Building	-	311387.00	311387.00	-	391325.00	391325.00
	2.2 Identification and Production of IFS	-	-	-	-	290930.00	290930.00
	3.1 Capacity Building	-	-	-	-	322963.00	322963.00
	3.1 Capacity Building on Indigenous women's network formation	-	92264.16	92264.16	-	-	-
	3.2 State Level/Regional IW Collection Formation		-	-		160575.00	1,60,575.00
	4.2 Awareness workshop on solar energy	-	6300.00	6300.00	-	-	-
	6.1 Personal Expenses	-	380000.00	380000.00	-	160000.00	160000.00
	6.2 Office Cost	-	86022.00	86022.00	-	25943.84	25943.84
	Audit Fees	-	5900.00	5900.00	-	6490.00	6490.00
	Bank Charges	-	2340.13	2340.13	-	2617.84	2617.84
	Total `	-	1581721.29	1581721.29	-	1651605.59	1651605.59
2	Schedule B : Creating Impact through Social Entrepreneurship						
	Administrative Personel Cost	-	-	-	-	-	-
	Mobilities Travel		-	-		450.00	450.00
	Total `	-	-	-	-	450.00	450.00
3	Schedule C : Indigenous Women's Forum of North East India (IWFNEI)						
	Audit fees	-	-	-	-	20650.00	20650.00
	Total `	-	-	-	-	20650.00	20650.00
4	Schedule D : TDH (Challenging Gender-Based Discrimination in West Bengal, Assam and Meghalaya)						
	A. Programmes:						
	A.1 Organize Base-line survey	-	31000.00	31000.00	-	-	-
	A.3 Training of Project personnel	-	8500.00	8500.00	-	-	-
	A.4 Organize workshops with adolescents & youth	-	13055.00	13055.00	-	-	-
	Total C/f	-	52555.00	52555.00	-	-	-

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Contd....P/2

	Total B/f	-	52555.00	52555.00	-	-	-
	A.5 Life Skills, Health & Hygiene program for adolescents	-	18661.00	18661.00	-	-	-
	A.8 Financial Literacy support for girls & women	-	5700.00	5700.00	-	-	-
	A.9 Campaign to promote gender equity & sustainability	-	37059.00	37059.00	-	-	-
	B. PROJECT RUNNING COST	-	63000.00	63000.00	-	-	-
	C. PERSONNEL	-	101000.00	101000.00	-	-	-
	Bank Charges	-	16.52	16.52	-	-	-
	Total `	-	277991.52	277991.52	-	-	-
5	Schedule E : Bread for the World (BFTW)						
	1.1 Strengthening of CBO,PIO's & Existing Institution	-	128360.00	128360.00	-	-	-
	1.2 Skill Building, Tech Training on Livelihood	-	16254.00	16254.00	-	169750.00	169750.00
	1.3 Advocacy, Networking & Alliance Building	-	33000.00	33000.00	-	-	-
	1.5 Gender Mainstreaming	-	38,000.00	38,000.00	-	-	-
	2.1 Personel Cost	-	63000.00	63000.00	-	42000.00	42000.00
	2.2 Personel Cost (Admin)	-	48000.00	48000.00	-	32000.00	32000.00
	3 Coordination and Administration	-	-	-	-	7080.00	7080.00
	Audit Fees	-	590.00	590.00	-	-	-
	Bank Charges	-	1566.72	1566.72	-	-	-
	Total `	-	328770.72	328770.72	-	250830.00	250830.00

Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total	Capital Expenses	Revenue Expenses	Total
6	Schedule F : Strengthening of IWFNEI Member Organisation through Expansion, Formation of New Units and Revival of Dormant Units in Assam						
	a) Administration Cost	-	-	-	-	22440.00	22440.00
	b) Bank Charges	-	-	-	-	4.72	4.72
	c) Fooding & Lodging	-	-	-	-	2670.25	2670.25
	d) Travelling Expenses	-	-	-	-	10000.00	10000.00
	e) Printing & Stationery	-	-	-		4500.00	4,500.00
	Total `	-	-	-	-	39614.97	39614.97
7	Schedule G : Organisational Strengthening						
	1.1 Project Coordinator	-	126000.00	126000.00	-	60766.80	60766.80
	2.1 Consultants	-	172500.00	172500.00	-	75740.70	75740.70
	Total C/f	-	298500.00	298500.00	-	136507.50	136507.50

Contd....P/3

	Total B/f	-	298500.00	298500.00	-	136507.50	136507.50
	2.2 Resouce Persons	-	8500.00	8500.00	-	110000.00	110000.00
	2.3 Finance Consultants	-	-	-	-	30079.00	30079.00
	2.3 Research Associates	-	181000.00	181000.00	-	-	-
	3.1 Travel	-	205378.00	205378.00	-	553168.00	553168.00
	3.2 Accomodation & Food	-	216968.97	216968.97	-	424057.72	424057.72
	4.1 Stationeries for the Training	-	33860.00	33860.00	-	33108.00	33108.00
	4.2 Flex & Banner	-	-	-	-	1830.00	1830.00
	5.1 Publication of the Annual Activity Report	-	-	-	-	122500.00	122500.00
	5.2 Website Creation	-	-	-	-	24000.00	24000.00
	7.1 Media Person, Photographer	-	10000.00	10000.00		-	-
	7.2 Rapportuer	-		-	-	7500.00	7500.00
	8.1 Accountants Fees	-	120000.00	120000.00	-	165000.00	165000.00
	8.2 Stationeries	-	25822.00	25822.00	-	-	-
	8.3 Local Travels	-	46150.00	46150.00	-	44260.00	44260.00
	8.5 Office Space Rent	-	84000.00	84000.00	-	40000.00	40000.00
	8.6 Administrative Fees	-	45000.00	45000.00	-	59440.00	59440.00
	9.1 Review Meeting, internal project team meeting	-		-	-	23056.00	23056.00
	9.2 Annual Meeting with the Fiscal Sponsors	-		-	-	38567.50	38567.50
	Audit Fees	-	25960.00	25960.00	-	-	-
	Bank Charges	-	5897.28	5897.28	-	132.16	132.16
	Total `	-	1307036.25	1307036.25	-	1813205.88	1813205.88
8	SCHEDULE H : DASRA						
	1.1 Marketing Lead	-	401500.00	401500.00	-	300000.00	3,00,000.00
	1.2 Marketing Associates	-	144000.00	144000.00	-	180000.00	1,80,000.00
	1.3 Management Supervisor	-	150000.00	150000.00	-	-	-
	2.1 Travel	-	48400.00	48400.00	-	103140.00	1,03,140.00
	2.2 Accommodation & Food	-	33277.45	33277.45	-	100777.00	1,00,777.00
	2.4 Documentation	-	15000.00	15000.00	-	-	-
	3.1 Laptops	-	-	-	-	121900.00	1,21,900.00
	3.2 LCD Projector	39000.00	-	39000.00	-	-	-
	3.4 NGO Networking	-	141871.63	141871.63	-	-	-
	4.1 Accountant fee	-	134050.00	134050.00	-	75000.00	75,000.00
	4.2 Stationeries	-	42161.74	42161.74	-	2583.00	2,583.00
	4.4 Audit fees	-	4720.00	4720.00	-	11210.00	11,210.00
	Bank Charges	-	2285.23	2285.23	-	2240.40	2,240.40
	Total	39000.00	1117266.05	1156266.05	-	896850.40	896850.40

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Contd....P/4

9	Schedule I : BASIN (ECO BRICK MUSUEM)						
	Administration & Coordination Cost	-	40000.00	40000.00	-	70110.00	70110.00
	Bank Charges	-	30.39	30.39	-	16.50	16.50
	Construction of Eco Brick Museum	-	-	-	-	173500.00	173500.00
	Audit Fees	-	1180.00	1180.00	-	-	-
	Total `	-	41210.39	41210.39	-	243626.50	243626.50
10	Schedule J : NABARD						
	Administration Cost	-	5000.00	5000.00	-	229837.44	229837.44
	Audit Fees	-	1180.00	1180.00	-	5900.00	5900.00
	Skill Upgradation Training	-	-	-	-	3750.00	3750.00
	Bank Charges	-	-	-		2962.14	2962.14
	Documentation,Videography & Photography	-	-	-		17000.00	17000.00
	Exposure Visit	-	-	-		18000.00	18000.00
	Refresher Training	-	-	-		28400.00	28400.00
	Total `	-	6180.00	6180.00	-	305849.58	305849.58
11	Schedule K : Indian Institute of Public Health						
	A.1. Team Lead	-	127500.00	127500.00	-	67500.00	67500.00
	A.2. Project Coordinators	-	112500.00	112500.00	-	90000.00	90000.00
	B.1. Training of the Staffs	-	-	-	-	4500.00	4500.00
	B.2. FGDs, Meeting & Discussion	-	5000.00	5000.00	-	44858.00	44858.00
	B.5. Printing, Documentation, Utilities, Audit Fees etc	-	64070.00	64070.00	-	57342.00	57342.00
	Bank Charges	-	290.80	290.80	-	187.85	187.85
	Total `	-	309360.80	309360.80	-	264387.85	264387.85

Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total	Capital Expenses	Revenue Expenses	Total
12	Schedule L : Central Budget and Policy Studies						
	Accomodation and Food	-	6090.00	6090.00	-	-	-
	Bank Charges	-	5.84	5.84	-	-	-
	Salary:	-	-	-	-	-	-
	a) Project Associate		36000.00	36000.00			
	b) Project Coordinator	-	7000.00	7000.00	-	-	-
	Total `	-	49095.84	49095.84	-	-	-

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Contd....P/5

13	SCHEDULE M : GROW TREES						
	Bank Charges	-	78.66	78.66	-	82.40	82.40
	Co Ordination & Administration Charges	-	245593.00	245593.00	-	305210.00	305210.00
	Monitoring/Capacity Building/ Research	-	6000.00	6000.00	-	349804.00	349804.00
	Travel Expenses including Fooding and Lodging	-	88957.00	88957.00	-	44756.00	44756.00
	Construction of Mini Nursery	-	274551.00	274551.00	-	15900.00	15900.00
	Audit Fees	-	3540.00	3540.00	-	-	-
	Total `	-	618719.66	618719.66	-	715752.40	715752.40

Sl No.	Particulars	Capital Expenses	Revenue Expenses	Total	Capital Expenses	Revenue Expenses	Total
14	SCHEDULE N : Traditional Spa (SIDBI)						
	Part-A 1. Site Preparation	-	-	-	-	276008.00	276008.00
	Part-A 2. Building Structure	-	-	-	-	21010.00	21010.00
	Part-A 3. Water Connection	-	-	-	-	150220.00	150220.00
	Part-A 4. Electrical Connection	-	-	-	-	147542.00	147542.00
	Part-A 5. Labour Charges	-	-	-	-	104700.00	104700.00
	Part-B 1. Project Consultants	-	-	-	-	240000.00	240000.00
	Total C/f	-	-	-	-	939480.00	939480.00

	Total B/f	-	-	-	-	939480.00	939480.00
	Part-B 2.1. Resource Persons Service for Programme	-	-	-	-	14500.00	14500.00
	Part-B 3.1. Travel Expenses including Food & Lodging	-	96308.00	96308.00	-	144830.00	144830.00
	Part-B 3.2. Refreshments for Participants	-	-	-	-	32010.00	32010.00
	Part-B 4.1 Stationery	-	25227.00	25227.00	-	5683.00	5683.00
	Part-B 4.2 Training Materials & Training Session	-	128465.00	128465.00	-	446496.00	446496.00
	Part-B 5.1. Social Media Updates/ advertisement	-	-	-	-	30000.00	30000.00
	Part-B 6.1. Audit charges & Legal Charges	-	-	-	-	8850.00	8850.00
	Part-B 6.2. Accounting Consultant	-	-	-	-	48000.00	48000.00
	Bank Charges	-	235.05	235.05		138.65	138.65
	Total `	-	250235.05	250235.05	-	1669987.65	1669987.65
15	SCHEDULE O : Economic Technological Impact and Women (SELCO)						
	1.1 Laptops, Printer & Other Accessories	-	-	-	-	157070.00	157070.00
	Total C/f	-	-	-	-	157070.00	157070.00

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Contd....P/6

	Total B/f	-	-	-	-	157070.00	157070.00
	2.1 Program Manager	-	360000.00	360000.00	-	150000.00	150000.00
	2.2 District Coordinator	-	240000.00	240000.00	-	150000.00	150000.00
	2.3 Field Coordiantor	-	573250.00	573250.00	-	90000.00	90000.00
	3.1 End User Exposure Visit	-	13260.00	13260.00	-	40000.00	40000.00
	3.2 Sensitization Workshop	-	-	-	-	15000.00	15000.00
	3.3 Awareness Activity	-	39640.00	39640.00	-	193700.00	193700.00
	4.1 Documentation & Printing for Collaterals	-	230069.00	230069.00	-	20000.00	20000.00
	5.1 NGO Partner Travel Cost	-	115836.00	115836.00	-	100150.00	100150.00
	6.1 NGO Partner Overhead Cost	-	139604.00	139604.00		137820.00	137820.00
	NGO Capacity Building/Technical Training for Energy and Livelihood	-	20000.00	20000.00	-	-	-
	Audit Fees		-	-		5000.00	5000.00
	Bank Charges	-	341.00	341.00		260.00	260.00
	Total	-	1732000.00	1732000.00	-	1059000.00	1059000.00
16	SCHEDULE P : MSSDS ACCOUNT						
	Assessment & Certificates :						
	a) Travel	-	-	-	-	4560.00	4,560.00
	b) Printing	-	-	-	-	5625.00	5,625.00
	c) Food	-	-	-	-	620.00	620.00
		-	-	-	-	-	-
	Bank Charges	-	2579.77	2579.77	-	2692.23	2,692.23
	Electricity	-	-	-	-	1340.00	1,340.00
	Food	-	-	-	-	10000.00	10,000.00
	Training Cost	-	-	-	-	17855.00	17,855.00
	Total	-	2579.77	2579.77	-	42692.23	42692.23
17	SCHEDULE Q : Rohini Nilekani Philanthropies						
	A1 Project Lead	-	96000.00	96000.00	-	288000.00	288000.00
	A2 Project Associate	-	60000.00	60000.00	-	154760.00	154760.00
	A2 Support Associate	-	18000.00	18000.00	-	42000.00	42000.00
	B1 Accountant	-	25500.00	25500.00	-	59500.00	59500.00
	B2 Administration Head	-	22475.00	22475.00	-	45000.00	45000.00
	B3 Stationeries	-	21120.00	21120.00	-	4590.00	4590.00
	B4 Audit Fees		5900.00	5900.00	-	-	-
	C1 Hiring of Hall	-	-	-	-	5000.00	5000.00
	C2 Refreshment	-	-	-	-	39910.00	39910.00
	C3 Training Materials(Stationeries etc)	-	-	-	-	1690.00	1690.00
	C4 Training Consultants	-	2000.00	2000.00	-	40000.00	40000.00
	Total C/f	-	250995.00	250995.00	-	680450.00	680450.00

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Contd....P/7

	Total B/f	-	250995.00	250995.00	-	680450.00	680450.00
	C5 TA for Participants	-	-	-	-	34073.00	34,073.00
	C6 Award for Advocacy Plans	-	81250.00	81250.00	-	168750.00	1,68,750.00
	C7 Travel for Training Consultants	-	-	-	-	14650.00	14,650.00
	D1 Travel for Review Meetings	-	71812.00	71812.00	-	10600.00	10,600.00
	D2 Local Travel for the Team	-	91305.00	91305.00	-	88685.00	88,685.00
	Bank Charges	-	126.19	126.19	-	4909.10	4,909.10
	Total	-	495488.19	495488.19	-	1002117.10	1002117.10
	Grand Total	39000.00	8117655.53	8156655.53	-	9976620.15	9976620.15



GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2026

EXPENDITURE			INCOME		
PROJECTS FUNDED with FC :			Grant in aid received from :		
A Revenue Expenses :			a) TDH (Challenging Gender Based Discrimination in West Bengal, Assam and Meghalaya)	623860.42	-
1.Strengthening Women's Voices In Land Resource Governance (Schedule "A")	1581721.29	1643354.67	b) Rowe Sylwia Renata, Australia	122042.00	-
2. Creating Impact through Social Entrepreneurship (Schedule "B")	-	450.00	c) Pawanka, Nicaragua, Central America (Organisational Strengthening)	2560487.00	-
3. Indigenous Women's Forum of North East India(IWFNEI) (Schedule "C")	-	20650	d) Bread For The World (BFTW), Germany	319142.00	-
4. Challenging Gender-Based Discrimination in West Bengal, Assam & Meghalaya (Schedule "D")	277991.52	-	e) Pangea Econet Assets, Mumbai (Grow Trees)	425000.00	725000.00
5.Bread for the World (BFTW) (Schedule "E")	99516.72	480084.00	f) AYNI	1709432.00	1658509.00
6.Strengthening of IWFNEI Member Organisation through Expansion, Formation of New Units and Revival of Dormant Units in Assam (Schedule "F")	-	39614.97	g) DASRA	1049699.00	1023852.00
7. Organisational Strengthening (Schedule "G")	1307036.25	1813205.88	h) Central Budget and Policy Studies Bangalore	50000.00	-
8. DASRA (SCHEDULE "H")	1117266.05	896850.40	i) District Social Welfare Officer, East Khasi Hills District, Shillong under women welfare during 2025-26	140000.00	-
			j) Indian Institute of Public Health, Shillong	397500.00	266500.00
PROJECTS FUNDED LOCALLY :			k) SIDBI, Shillong (Traditional Spa)	-	1562000.00
Revenue Expenses			l) NABARD, Shillong	-	60000.00
1. Basin (Eco Brick Museum) (Schedule "I")	41210.39	243626.50	m).Grant received from SELCO Foundation, Bangalore	1732000.00	1059000.00
2. NABARD (Schedule "J")	6180.00	305849.58	n) Meghalaya State Skill Development Society		49543.00
3. Indian Institute of Public Health (Schedule "K")	256860.80	316887.85	o) Rohini Nilekani Philanthropies	-	1500000.00
4. Central Budget and Policy Studies (Schedule "L")	49095.84	-	Membership fees	8000.00	-
5. Grow Trees (Schedule "M")	618719.66	715752.40	Donation	102000.00	501.00
6. Traditional Spa (SIDBI) (Schedule "N")	250235.05	1669987.65	Interest on :		
7. Economic Technological Impact and Women (SELCO) (Schedule 'O')	1732000.00	1059000.00	a) SB Account	87485.00	81017.15
8. MSSDS ACCOUNT (Schedule "P")	2579.77	42692.23	b) Income Tax Refund (A/Y 2021-22)		
9. Rohini Nilekani Philanthropies (Schedule "Q")	493706.19	1003899.10	i) A/Y 2021-22	-	-
			ii) AY 2023-24		290.00
Local Account Expenses :			iii) AY 2024-25	2750.00	-
Salary	-	9000.00	iv) AY 2025-26	3350.00	-
Bank Charges	5573.92	8.92			
Audit fees	27730.00	52746.00			
Purchase of:					
Green net	100000.00	-			
Depreciation	18990.00	17328.00			
Excess of Income over Expenditure	1346333.97	-	Excess of Expenditure over Income	-	2344776.00
	9332747.42	10330988.15		9332747.42	10330988.15

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051045)
UDIN:26051046BTWLSL5302

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG

Place : Shillong
Date : 15.10.2026

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2026

RECEIPTS	CURRENT YEAR (₹)	PREVIOUS YEAR (₹)	PAYMENTS	CURRENT YEAR (₹)	PREVIOUS YEAR (₹)
Opening Balance:			PROJECTS FUNDED with FC :		
Cash in hand	-	450.00	A Revenue Expenses :		
Cash at Bank:			1.Strengthening Women's Voices In Land Resource Governance (Schedule "A")	1581721.29	1651605.59
a) SB Account with State Bank of India			2. Creating Impact through Social Entrepreneurship (Schedule "B")	-	450.00
i) State Bank of India, Shillong A/c No. 30507995859	190644.00	2132423.84	3. Indigenous Women's Forum of North East India(IWFNEI) (Schedule "C")	-	20650.00
ii) State Bank of India, New Delhi A/c No. 40178772272	17248.43	16281.43	4. Challenging Gender-Based Discrimination in West Bengal, Assam & Meghalaya (Schedule "D")	277991.52	-
b) SB Account with Bank of Baroda A/c No. 00020100010274	1025706.91	493560.91	5.Bread for the World (BFTW) (Schedule "E")	328770.72	250830.00
c) SB Account with Allahabad Bank A/c No. 50158655706	-	11672.85	6.Strengthening of IWFNEI Member Organisation through Expansion, Formation of New Units and Revival of Dormant Units in Assam (Schedule "F")	-	39614.97
d) SB Account with YES Bank A/c No. 015293900000025	3916.17	10873.17	7. Organisational Strengthening (Schedule "G")	1307036.25	1813205.88
A/c No. 015294600000631		687272.00	8. DASRA (SCHEDULE "H")	1117266.05	896850.40
e) CA Account with Bank of Baroda A/c No. 00020200001922	2579.77	-	PROJECTS FUNDED with FC :		
Grant in aid received from :			B Capital Expenses :		
a) TDH (Challenging Gender Based Discrimination in West Bengal, Assam and Meghalaya)	623860.42	-	1. DASRA (SCHEDULE "H")	39000.00	-
b) Rowe Sylwia Renata, Australia	122042.00	-			
c) Pawanka, Nicaragua, Central America (Organisational Strengthening)	2560487.00	-	PROJECTS FUNDED LOCALLY :		
d) Bread For The World (BFTW), Germany	319142.00	-	Revenue Expenses		
e) Pangea Econet Assets, Mumbai (Grow Trees)	425000.00	725000.00	1. Basin (Eco Brick Museum) (Schedule "I")	41210.39	243626.50
f) AYNI	1709432.00	1658509.00	2. NABARD (Schedule "J")	6180.00	305849.58
g) DASRA	1049699.00	1023852.00	3. Indian Institute of Public Health (Schedule "K")	309360.80	264387.85
h) Central Budget and Policy Studies Bangalore	50000.00	-	4. Central Budget and Policy Studies (Schedule "L")	49095.84	0.00
i) District Social Welfare Officer, East Khasi Hills District, Shillong under women welfare during 2025-26	140000.00	-	5. Grow Trees (Schedule "M")	618719.66	715752.40
j) Indian Institute of Public Health, Shillong	397500.00	266500.00	6. Traditional Spa (SIDBI) (Schedule "N")	250235.05	1669987.65
k) SIDBI, Shillong (Traditional Spa)	-	1562000.00	7. Economic Technological Impact and Women (SELCO) (Schedule 'O')	1732000.00	1059000.00
l) NABARD, Shillong	-	60000.00	8. MSSDS ACCOUNT (Schedule "P")	2579.77	42692.23
m).Grant received from SELCO Foundation, Bangalore	1732000.00	1059000.00	9. Rohini Nilekani Philanthropies (Schedule "Q")	495488.19	1002117.10
n) Meghalaya State Skill Development Society		49543.00			
o) Rohini Nilekani Philanthropies	-	1500000.00			
Membership fees	8000.00	-			
Donation	102000.00	501.00			
Interest on :			Local Account Expenses :		
a) SB Account	87485.00	81017.15	Salary	-	9000.00
b) Income Tax Refund (A/Y 2021-22)			Bank Charges	5573.92	8.92
i) A/Y 2021-22	-	-	Audit fees	27730.00	52746.00
ii) AY 2023-24		290.00	Purchase of:		
iii) AY 2024-25	2750.00	-	Green net	100000.00	-
iv) AY 2025-26	3350.00	-	Programme Advance	429.37	-
			TDS on Grant/Fund received	8500.00	50011.00
			TDS on Audit fees	-	7474.00
			GST Payable Refunded	-	14225.00
Balance c/o	10572842.70	11338746.35	Balance c/o	8298888.82	10110085.07

AIRON JOSHI & ASSOCIATES * CHARTERED ACCOUNTANTS * SHILLONG *

Contd...P/2

Balance b/o	10572842.70	11338746.35	Balance b/o	8298888.82	10110085.07
Income Tax Refund :			Closing Balances:		
a) A/Y 2021-22	-	-	Cash in hand	5.00	-
b) AY 2023-24	-	3960.00	Cash at Bank:		
c) AY 2024-25	50010.00	-	a) SB Account with State Bank of India		
d) AY 2025-26	45140.00	-	i) State Bank of India, Shillong A/c No. 30507995859	1758815.79	190644.00
TDS recovered on Audit Fees	-	7474.00	ii) State Bank of India, New Delhi A/c No. 40178772272	249112.06	17248.43
			b) SB Account with Bank of Baroda A/c No. 00020100010274	357119.86	1025706.91
			c) SB Account with Yes Bank A/c No. 015293900000025	4051.17	3916.17
			A/c No. 015294600000631		
			d) CA Account with Bank of Baroda A/c No. 00020200001922	-	2579.77
	10667992.70	11350180.35		10667992.70	11350180.35

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants

KIRON JOSHI
(Membership No.051046)
UDIN:26051046BTWLSL5302

Place : Shillong
Date : 15.10.2026

GRASSROOT
OPP.SENG KHASI DORBAR, MAWKHAR MAIN ROAD
SHILLONG

BANK RECONCILIATION STATEMENT 31.03.2026

SB A/c With Bank of Baroda : A/c No. 00020100010274

SELCO

Balance as per cash book -

Add: Cheques issued but not presented to bank for payment till 31.03.2026

Cheque No.	Date	Amount `	
000689	28.03.2026	218549.00	
000661	27.03.2026	20000.00	238549.00

Balance as per Passbook 238549.00

KIRON JOSHI & ASSOCIATES CHARTERED ACCOUNTANTS SHILLONG