



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To
The Members of Board
SHRAMAJIVI MAHILA SAMITY
15, RAJ BHAWAN, GUNOMOY COLONY MANGO
JAMSHEDPUR JHARKHAND-831018

Report on the Financial Statements

We have audited the accompanying financial statements of "SHRAMAJIVI MAHILA SAMITY" (PAN:AASFS1166R) which comprises the Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safe guarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.



We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material mis statement of the financial statements, whether due to fraud or error. In making those risk assessments, the audit or consider internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the over all presentation of the financial statements.

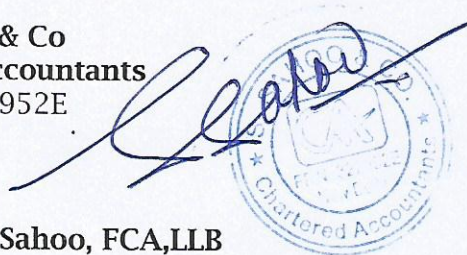
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the afore said financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the "SHRAMAJIVI MAHILA SAMITY" (PAN:AASFS1166R) as at March 31st, 2018.
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date.

For S. Sahoo & Co
Chartered Accountants
FRN NO.: 322952E



CA. Subhajit Sahoo, FCA,LLB
Partner
M.No: - 057426

Date: 17.08.2018
Place: New Delhi

Schedule-14

SHARMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR,
JHARKHAND - 831018

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2018.

A. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received and Own fund are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.



b) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

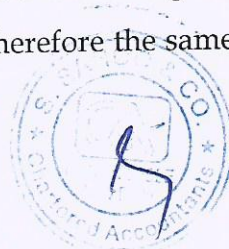
<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

As the total value of the Assets acquired out of the Grant fund and Own Fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of project period of grant on prorated basis, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.

5. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-03 of the Balance Sheet.

6. **Bank Interest:** As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to

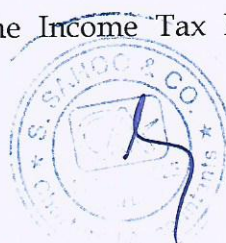


respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2017 to 31.03.2018 in the savings bank account.

7. *Expenditure*: Expenses are recorded on accrual basis (Except Audit Fees).
8. *Foreign Contribution*: Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against SHARMAJIVI MAHILA SAMITY.
5. The Organization is registered under :
 - a) Societies Registration Act. Vide Registration No 108/95-96.
 - b). Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/JSR/STS 12A/VIII-21/02-03/475 dated 30.04.2002. The organization has submitted the Income Tax Return for the year 2016-17 before the due date.



c) Foreign Contribution Regulation Act, 2010 vide registration no. - 337820016 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-6 Return for the year 2016-17 before the due date.

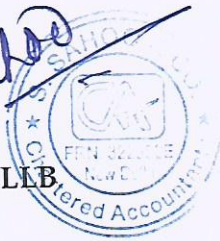
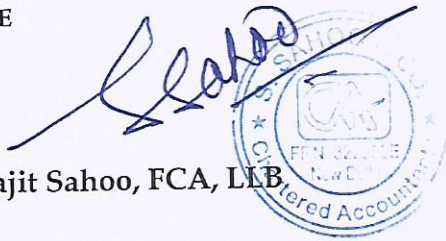
d) PAN of the Organization is AASFS1166R.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FRN: 322952E



CA. Subhajit Sahoo, FCA, LLB.

Partner

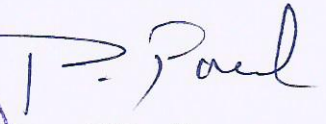
M No: 057426

Place: New Delhi

Date: 17.08.2018

For & On behalf of

SHARMAJIVI MAHILA SAMITY



[Purabi Paul]

Secretary

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

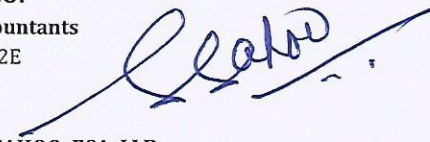
AMOUNT IN INR

BALANCE SHEET AS AT 31ST, MARCH, 2018			
	SCHEDULE	F.Y.2017-18	F.Y.2016-17
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.Reserve Fund	[01]	257,980.56	298,890.21
b.Project Fund	[02]	154,609.10	504,611.00
c.Corporus Fund		515,750.00	515,750.00
d.Asset Fund	[03]	247,936.50	264,600.50
		1,176,276.16	1,583,851.71
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Vehicle Loan		345,746.00	468,673.00
c.Unsecured Loans		-	-
		345,746.00	468,673.00
TOTAL Rs.	[I + II]	1,522,022.16	2,052,524.71
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Gross Block	[04]	1,418,386.39	1,418,386.39
Less: Accumulated Depreciation		642,435.44	532,691.44
Net Block		775,950.95	885,694.95
II.INVESTMENTS			
		312,608.00	588,777.00
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[05]	2,623.00	26,911.00
b.Other Current assets	[06]	7,527.00	4,354.00
c.Cash & Bank Balance	[07]	423,313.21	565,848.76
d.Grant Receiveable		-	59,923.00
	A	433,463.21	657,036.76
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Other Current Liabilities	[08]	-	78,984.00
b.Unspent Grant Balance	[09]	-	-
	B	-	78,984.00
NET CURRENT ASSETS	[A - B]	433,463.21	578,052.76
TOTAL Rs.	[I+II+III]	1,522,022.16	2,052,524.71

Significant Accounting Policies and Notes to Accounts [20]

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

For & on behalf:
S.SAHOO & CO.
Chartered Accountants
Firm No. 322952E



CA. SUBHAJIT SAHOO, FCA, LLB
Partner
M No. 057426
Place :New Delhi
Date : 17.08.2018



For:
SHRAMAJIVI MAHILA SAMITY

[Purabi Paul]
Secretary



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2018

<u>I. INCOME</u>	SCHEDULE	F.Y.2017-18	F.Y.2016-17
Grants	[10]	4,297,457.00	4,296,966.00
Donation		95,950.00	69,200.00
Other Income	[11]	120,716.00	132,769.00
Interest Income		51,296.00	71,376.97
Current Liabilities Written Off		68,292.00	
TOTAL Rs.		4,633,711.00	4,570,311.97
<u>II. EXPENDITURE</u>			
Grant Related Expenses [Restricted Fund]	[12]	4,695,622.90	3,902,940.00
Administrative & Other Prog. Expenses	[13]	193,118.65	183,165.50
TDS receivable written off		-	18,492.00
Grant Receivable Written Off		18,890.00	
Asset Written off		18,911.00	
Grant Refunded		5,000.00	
Depreciation	[04]	109,744.00	137,009.00
Less: Depreciation transferred to Asset Fund	[04]	16,664.00	27,084.00
TOTAL Rs.		5,024,622.55	4,214,522.50
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(390,911.55)	355,789.47
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		(40,909.65)	(148,821.53)
TRANSFERRED TO PROJECT FUND		(350,001.90)	504,611.00
Significant Accounting Policies and Notes to Accounts	[20]		

The schedules referred to above form an Integral part of the Income & Expenditure Account.

For & on behalf:

S.SAHOO & CO.

Chartered Accountants

Firm No. 322952E

CA. SUBHAJIT SAHOO, FCA, LLb.

Partner

M No. 057426

For:

SHRAMAJIVI MAHILA SAMITY

[Purabi Paul]

Secretary

Place : New Delhi

Date : 17.08.2018

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

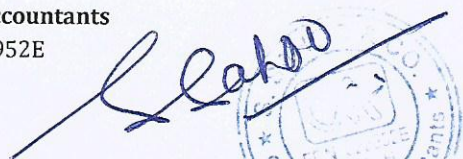
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2018

		SCHEDULE	F.Y.2017-18	F.Y.2016-17
RECEIPTS				
Opening Balance				
Cash in Hand			23,256.00	51,534.00
Cash at Bank			542,592.76	874,505.29
			<u>565,848.76</u>	<u>926,039.29</u>
Grants	[14]		4,551,202.00	3,761,281.00
Donation			95,950.00	40,000.00
Other Receipts	[15]		120,716.00	161,969.00
Bank Interest			47,659.00	83,804.97
FD Matured			294,980.00	-
Loans & Advances Received	[16]		8,000.00	132,399.00
		TOTAL Rs.	5,684,355.76	5,105,493.26
PAYMENTS				
Grant Related Expenses [Restricted Fund]	[17]		4,695,622.90	3,902,940.00
Administrative & Other Prog. Expenses	[18]		193,118.65	199,725.50
Non Recurring Expenses			-	-
Grant Refunded to Plan International			229,976.00	12,837.00
Grant Refunded to Swadhikar			5,000.00	-
Fixed Deposit Made During the Year (Net)			-	39,179.00
Loans & Advances Paid	[19]		126,633.00	384,963.00
PPF Paid			10,692.00	-
		Cash & Bank Balance c/d		
Cash in Hand			13,234.00	23,256.00
Cash at Bank :			410,079.21	542,592.76
			<u>423,313.21</u>	<u>565,848.76</u>
		TOTAL Rs.	5,684,355.76	5,105,493.26

Significant Accounting Policies and Notes to Accounts [20]

The schedules referred to above form an Integral part of the Receipts & Payment Account.

For & on behalf :
S.SAHOO & CO.
Chartered Accountants
Firm No. 322952E




CA. SUBHAJIT SAHOO, FCA, LLb
Partner
M No. 057426

For:
SHRAMAJIVI MAHILA SAMITY

[Purabi Paul]
Secretary

Place :New Delhi
Date : 17.08.2018

SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement		
	F.Y.2017-18	F.Y.2016-17
SCHEDULE [01] : RESERVE FUND		
GENERAL FUND		
Foreign Source		
Opening Balance	(404.64)	11,212.46
Add: Excess of Income Over Expenditure	11,240.30	(11,617.10)
Transferred from Income & Expenditure Account	-	-
Less: Transfer to PACS	10,835.66	(404.64)
National Source		
Opening Balance	190,541.56	327,745.99
Less: Transferred to Corpus Fund	-	-
Add: Excess of Income Over Expenditure	(52,149.95)	(137,204.43)
Transferred from Income & Expenditure Account	138,391.61	190,541.56
	149,227.27	190,136.92
CAPITAL FUND		
Balance As per Last Year	108,753.29	108,753.29
TOTAL Rs.	257,980.56	298,890.21
SCHEDULE [02] : PROJECT FUND		
WSHG	435.00	435.00
Milanda	58,617.00	58,617.00
PLAN	-	195,895.00
Swadhikar	-	249,664.00
Gram Nirman	81,541.00	
Internet Saathi	14,016.10	
TOTAL Rs.	154,609.10	504,611.00
SCHEDULE [03] : ASSET FUND		
Foreign Source		
Opening Balance	114,600.50	141,684.50
Add: Assets Purchased During The Year	-	-
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	16,664.00	27,084.00
	97,936.50	114,600.50
National Source		
Balance As per Last Year	150,000.00	150,000.00
TOTAL Rs.	247,936.50	264,600.50
SCHEDULE [05] : LOANS AND ADVANCES		
<i>Unsecured, Considered good unless otherwise stated</i>		
Staff Project/field Advance	1,661.00	18,911.00
Receivable from PHIA	962.00	
Security Deposit for Dhanbad Office	-	8,000.00
TOTAL Rs.	2,623.00	26,911.00
SCHEDULE [06] : OTHER CURRENT ASSETS		
TDS Receivable A.Y.2017-18	4,354.00	4,354.00
TDS Receivable A.Y.2018-19	3,173.00	-
TOTAL Rs.	7,527.00	4,354.00



Audited Financial Statements F.Y. 2017-18



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement		
	F.Y.2017-18	F.Y.2016-17
<u>SCHEDULE [07] : CASH & BANK BALANCE</u>		
Cash in hand	13,234.00	23,256.00
<u>Cash at Bank :</u>		
FCRA A/c - Corporation Bank (A/c No - 520281000389371)	91,811.06	265,122.36
Corporation Bank (A/c No - 520101242449596)	1,050.60	187,897.00
Corporation Bank (A/c No - 520101248638615)	6,240.00	6,008.00
<u>National Projects</u>		
Cash at Bank (ICICI Bank A/c 008901022380)	1,814.60	1,748.60
Cash at Bank (ICICI Corpus Bank A/c 008901029506)	243,599.00	19,618.00
Cash at Bank (SBI Bank A/c 10519719681)	28,793.70	7,474.30
Cash at Bank (SBI Bank A/c 10519719681)-Malinda	-	-
Cash at Bank (SBI Bank A/c 10519838927)	-	-
Corporation Bank (Sakchi SB Loan A/c 520101242432170)	14,343.05	10,758.00
State Bank of India (A/C-35933491578)	22,427.20	43,966.50
TOTAL Rs.	423,313.21	565,848.76
<u>SCHEDULE [08] : CURRENT LIABILITIES</u>		
Salary Payable	-	52,275.00
PPF Contribution Payable	-	11,507.00
Loan from Secretary	-	2,800.00
Advance from Purvi paul	-	4,000.00
Current Liabilities	-	2.00
<u>Global Sanitation Programme</u>		
Block Coordinator Salary	-	-
Cluster coordinator Salary	-	-
<u>Expense Payable</u>		
<u>Global Sanitation Programme</u>		
Staff Local Transport	-	-
Office Rent	-	-
Credence	-	8,400.00
Krishi Kranti Mahila Samity	-	-
Staff Travel Payable	-	-
TOTAL Rs.	-	78,984.00
<u>SCHEDULE [09] : UNSPENT GRANT BALANCE</u>		
<u>Project Funded by Caritas India & Christian Aid U.K</u>		
Project :- Single Women Empowerment through Land, Property Campaign and Health Promotion (RSBY)		
Unspent Grant Balance at the Beginning of Period	-	-
Add :-Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	-
Add :- Addition of Previous Balance	-	-
Add :- Transfer from General Fund	-	-
Less :- Grant Utilised during the Year	-	-
	-	-
<u>Project Funded by Plan India</u>		
Project :- Let Girls Be Born		
Unspent Grant Balance at the Beginning of Period	(2,195.00)	(2,195.00)
Add :-Grant Received During The Year	-	-
Less:- Grant Receivable written off	2,195.00	-
	-	(2,195.00)



Audited Financial Statements F.Y. 2017-18



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement	
F.Y.2017-18	F.Y.2016-17

Project Funded by Centre for World Solidarity

Project :- Realization of Right & Ensuring Livelihood
With Dignity for the Women to Combet Trafficking in JKD

Unspent Grant Balance at the Beginning of Period	-	-
Add :-Grant Received During The Year	-	-
Unspent Grant Balance at the Beginning of Period	-	-
Less :- Grant Utilised during the Year	-	-
Less:- Grant Refunded	-	-
	-	-

Project Funded by Caritas India Swadhikar

Project :- Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090

Opening Project Fund Balance	249,664.00	306,410.00
Unspent Grant Balance at the Beginning of Period	-	1,115,069.00
Add :-Grant Received During The Year	3,370.00	4,580.00
Add :- Interest Earned on Grant Funds	248,034.00	1,176,395.00
Less :- Grant Utilised during the Year	5,000.00	-
Less: Grant Refunded to Caritas	-	249,664.00
Less :- Transfer to Project Fund	-	-
	-	-

Project Funded by Caritas India

Project :- Gram Nirman

Unspent Grant Balance at the Beginning of Period	912,454.00	-
Add :-Grant Received During The Year	2,911.00	-
Add :- Interest Earned on Grant Funds	833,824.00	-
Less :- Grant Utilised during the Year	81,541.00	-
Less:- Transferred to Project Fund	-	-
	-	-

Project Funded by Plan India

Project :- Combating Discrimination

Opening Project Fund Balance	195,895.00	170,632.00
Unspent Grant Balance at the Beginning of Period	-	2,646,212.00
Add :-Grant Received During The Year	1,095,115.00	7,848.00
Add :- Interest Earned on Grant Funds	7,400.00	2,615,960.00
Less :- Grant Utilised during the Year	1,068,436.00	12,837.00
Less: Grant Refunded to Plan International	229,976.00	-
Add: Current Liabilities written off	2.00	-
Less:- Transfer to Project Fund	-	195,895.00
	-	-

National Bank for Agriculture and Rural Development (NABARD)

Unspent Grant Balance at the Beginning of Period	(56,837.00)	(56,837.00)
Add :-Grant Received During The Year	41,033.00	-
Less :- Grant Utilised during the Year	-	-
Less:- Grant Receivable written off	15,804.00	-
	-	(56,837.00)

Jamshedpur Notified Area Committee (JNAC)

Unspent Grant Balance at the Beginning of Period	(891.00)	(891.00)
Add :-Grant Received During The Year	-	-
Less :- Grant Utilised during the Year	-	-
Less:- Grant Receivable written off	891.00	-
	-	(891.00)



Audited Financial Statements F.Y. 2017-18



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement

	F.Y.2017-18	F.Y.2016-17
Project Funded by Tagore Society for Rural Development		
Project :- WSHG Programme		
Opening Project Fund Balance	435.00	
Unspent Grant Balance at the Beginning of Period	-	435.00
Add :- Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	435.00	435.00
Less:- Transfer to Project Fund	-	-
	-	-
Internet Saathi		
Unspent Grant Balance at the Beginning of Period	-	-
Add :- Grant Received During The Year	2,502,600.00	-
Add :- Interest Earned on Grant Funds	6,953.00	-
Less :- Grant Utilised during the Year	2,495,536.90	-
Less:- Transferred to Project Fund	14,016.10	-
	-	-
	-	-
Milinda Charitable Trust		
Opening Project Fund Balance	58,617.00	
Unspent Grant Balance at the Beginning of Period	-	58,617.00
Add :- Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	58,617.00	58,617.00
Less:- Transfer to Project Fund	-	-
	-	-
	-	(59,923.00)
TOTAL Rs.		
<i>* Negative Balances represents Grant Receivable while Positive Balances shows Unspent Grant Balances.</i>		
SCHEDULE [10]: GRANTS		
Opening Balance of Unspent Grant	[A]	476,171.00
Add: Grant Received During the year	[B]	
Foreign Grants:-		
Caritas India & Christian Aid U.K - DFID's PACS Programme	-	-
Centre for World Solidarity	-	1,115,069.00
Caritas India-Swadhikar	912,454.00	-
Caritas India- Gram Nirman	1,095,115.00	2,646,212.00
Plan India	-	-
National Grants:-		
Global Sanitation Programme (IDF)	2,502,600.00	-
Internet Saathi	4,510,169.00	4,237,452.00
	17,264.00	12,428.00
Add: Interest Earned on Grant Funds	-	57,728.00
Add: Grant Receivable at the end of the Year	4,527,433.00	4,307,608.00
	-	-
Add: Previous Year Balance Transferred	-	-
Add: Transfer from General Fund	-	(2,195.00)
Less: Grant Unspent at the end of the Year	229,976.00	12,837.00
Less: Grant Refunded	-	-
	-	-
	4,297,457.00	4,296,966.00
TOTAL Rs.		



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement		
	F.Y.2017-18	F.Y.2016-17
<u>SCHEDULE [11] : OTHER INCOME</u>		
Membership Fees	1,800.00	2,100.00
Other Project Grant	-	-
Consultancy Fees	97,500.00	92,000.00
Coordination Fee	-	30,000.00
Vehicle Hire Charges	19,066.00	4,152.00
Sale of Scrap	2,350.00	-
Misc. Income	-	4,517.00
TOTAL Rs.	120,716.00	132,769.00
<u>SCHEDULE [12] : GRANT RELATED EXPENSES [RESTRICTED FUND]</u>		
<u>Foreign Grants:</u>		
<u>Project Funded by Caritas India & Christian Aid U.K</u>		
Single Women Empowerment through Land, Property Campaign and Health Promotion (RSBY) (Schedule - 12.1)	-	-
<u>Project Funded by Caritas India</u>		
Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090 (Schedule - 12.2)	248,034.00	1,176,395.00
<u>Project Funded by</u>		
Global Alliance Against Traffic in Women (Schedule - 12.3)	-	-
<u>Project Funded by Plan India</u>		
Combating Discrimination (Schedule - 12.4)	1,068,436.00	2,615,960.00
<u>Project Funded by Caritas India</u>		
Gram Nirman (Schedule - 12.5)	833,824.00	
<u>National Grants:</u>		
<u>Project Funded by Milanda Charitable Trust</u>		
Programme Expenses (Schedule 12.6)	-	42,000.00
<u>Project Funded by SMS</u>		
General Fund Programme Expenses (Schedule 12.7)	49,792.00	68,585.00
Internet Saathi (Schedule 12.8)	2,495,536.90	-
TOTAL Rs.	4,695,622.90	3,902,940.00



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement

F.Y.2017-18

F.Y.2016-17

SCHEDULE [13] : ADMINISTRATIVE & OTHER PROGRAMME EXPENSES

General Body Meeting Expenses	-	2,064.00
Salary, Stipend & Honorarium	852.00	1,218.00
Office Expenses	1,457.70	1,612.50
Bank Charges	-	-
Bank Charges on Loan	-	-
Processing Fee	-	-
Travelling & Local Conveyance	570.00	1,189.00
Printing & Stationery	-	22,660.00
TDS Penalty	-	-
Postage,Phone,Fax & Internet	1,550.00	1,182.00
Travelling Expenses	36,400.00	23,750.00
Audit Expenses & Audit Fees	61,000.00	54,200.00
Office Rent	9,274.00	6,600.00
Repair & Maintenance	6,075.00	-
Assets Insurance	26,938.95	-
Fuel and Vehicle Maintenance	-	-
Vehicle Expenses	-	-
Wall Writing	-	-
Computer Expenses	33,697.00	51,800.00
Interest on Vehicle Loan	15,304.00	14,832.00
Assets Insurance	-	2,058.00
Telephone & Communication	-	-
Web Designing Expenses	-	-
Other Administrative Expenses	-	-
TOTAL Rs.	193,118.65	183,165.50

SCHEDULE [14] : GRANTS

Caritas India & Christian Aid U.K - DFID's PACS Programme	-	-
Centre for World Solidarity	-	1,115,069.00
Caritas India -Swadhikar	-	-
Global Alliance Against Traffic in Women	912,454.00	-
Caritas India-Gram Nirman	1,095,115.00	2,646,212.00
Plan India	41,033.00	-
NABARD WSHG Project	2,502,600.00	-
Internet Saathi	-	-
TOTAL Rs.	4,551,202.00	3,761,281.00

SCHEDULE [15] : OTHER RECEIPTS

Membership Fees	1,800.00	2,100.00
Other Project Grant	-	29,200.00
Consultancy Fees	97,500.00	92,000.00
Coordination Fee	-	30,000.00
Sale of Scraps	2,350.00	-
Vehicle Hire Charges	19,066.00	4,152.00
Interest on Tax Refund	-	-
Misc. Income	-	4,517.00
TOTAL Rs.	120,716.00	161,969.00

SCHEDULE [16] : LOANS & ADVANCES RECEIVED

Staff Work Advance	-	-
Loans and Advances Received	8,000.00	123,735.00
Income Tax Refund	-	8,664.00
Vehicle Loan	-	-
TOTAL Rs.	8,000.00	132,399.00



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement

F.Y.2017-18

F.Y.2016-17

SCHEDULE [17] : GRANT RELATED EXPENSES [RESTRICTED FUND]

Foreign Grants:

Project Funded by Caritas India & Christian Aid U.K

Single Women Empowerment through Land, Property
Campaign and Health Promotion (RSBY)

Project Funded by Caritas India

Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090
Gramin Nirman

248,034.00
833,824.00

1,176,395.00

Project Funded by

Global Alliance Against Traffic in Women

Project Funded by Plan India

Combating Discrimination

1,068,436.00

2,615,960.00

National Grants:

Internet Saathi

2,495,536.90

Project Funded by IDF

Global Sanitation Programme

Project Funded by Milanda Charitable Trust

Programme Expenses

42,000.00

Project Funded by SMS

General Fund Programme Expenses

49,792.00

68,585.00

TOTAL Rs.

4,695,622.90

3,902,940.00

SCHEDULE [18] : ADMINISTRATIVE & OTHER PROGRAMME EXPENSES

General Body Meeting Expenses

Salary, Stipend & Honorarium

Office Expenses

Bank Charges

Bank Charges on Loan

Processing Fee

Travelling & Local Conveyance

Printing & Stationery

TDS Penalty

Travelling Expenses

Vehicle Insurance

Audit Expenses & Audit Fees

Office Rent

Asset Insurance

Interest on Vehicle Loan

Telephone & Communication

Survey

Repair & Maintenance

Donor Meeting Expenses

	-	-
	-	12,024.00
	852.00	1,218.00
	1,457.70	1,612.50
	-	-
	-	-
	-	-
	570.00	7,789.00
	-	22,660.00
	1,550.00	1,182.00
	15,304.00	-
	36,400.00	23,750.00
	61,000.00	54,200.00
	6,075.00	14,832.00
	33,697.00	51,800.00
	-	2,058.00
	-	-
	9,274.00	6,600.00
	-	-



SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedules forming part of Financial Statement		
	F.Y.2017-18	F.Y.2016-17
Fuel and Vehicle Maintenance	26,938.95	-
Wall Writing	-	-
Computer Expenses	-	-
Vehicle Insurance	-	-
Web Designing Expenses	-	-
Other Administrative Expenses	-	-
TOTAL Rs.	194,304.55	199,725.50
SCHEDULE [19] : LOAN & ADVANCES PAID		
Staff Work Advance	1,661.00	275,785.00
Receivable from PHIA	962.00	
Vehicle Loan Paid	122,927.00	104,824.00
TDS Receivable	1,083.00	4,354.00
TOTAL Rs.	126,633.00	384,963.00



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15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedule: 04 FIXED ASSETS [FOREIGN PROJECTS]

DESCRIPTION	GROSS BLOCK			DEPRECIATION			WRITTEN DOWN		RATE OF DEPRN	
	As At	ADDITIONS	DELETIONS	As at	UPTO	FOR THE	UPTO	VALUE		
	01.04.2017			31.03.2018	31.03.2017	YEAR	31.03.2018	AS AT 31.03.2018		
<i>Asset out of Grant fund</i>										
Laptop, Computer & Peripherals	259,375.00	-	-	259,375.00	251,802.00	3,029.00	254,831.00	4,544.00	7,573.00	40%
Bicycle	17,235.00	-	-	17,235.00	14,351.00	433.00	14,784.00	2,451.00	2,884.00	15%
Furniture & Fixtures	77,482.00	-	-	77,482.00	29,081.20	4,840.00	33,921.20	43,560.80	48,400.80	10%
Inverter & Battery	34,350.00	-	-	34,350.00	21,107.00	1,987.00	23,094.00	11,256.00	13,243.00	15%
Printer	15,000.00	-	-	15,000.00	8,877.00	918.00	9,795.00	5,205.00	6,123.00	15%
Camera	22,640.00	-	-	22,640.00	10,855.00	1,768.00	12,623.00	10,017.00	11,785.00	15%
Vehicle	79,207.00	-	-	79,207.00	54,615.30	3,689.00	58,304.30	20,902.70	24,591.70	15%
TOTAL	505,289.00	-	-	505,289.00	390,688.50	16,664.00	407,352.50	97,936.50	114,600.50	



SHRAMAJIVI MAHILA SAMITI
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedule [03]: FIXED ASSETS [NATIONAL PROJECTS]

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		DATE OF PER
	As At 01.04.2017	ADDITIONS	DELETIONS	As at 31.03.2018	UPTO 31.03.2017	FOR THE YEAR	Depreciation Written off	AS AT 31.03.2018	
Asset out of Asset fund	150,000.00	-	-	150,000.00	-	-	-	150,000.00	150,000.00
Land									
Asset out of Own fund									
Power backup (Battery + Inverter)	12,455.99	-	-	12,455.99	7,757.40	705.00		3,993.59	4,698.49
Office Equipment	9,296.28	-	-	9,296.28	5,790.44	526.00		2,979.84	3,505.04
Furniture & Fixture	7,227.49	-	-	7,227.49	3,385.75	384.00		3,457.74	3,041.74
Scanner	741.24	-	-	741.24	461.19	42.00		238.05	280.05
Vehicle	710,242.00	-	-	710,242.00	108,588.00	90,248.00		511,406.00	601,654.00
Printer	14,913.56	-	-	14,913.56	8,786.53	919.00		5,208.03	6,127.03
Software	6,750.00	-	-	6,750.00	6,318.00	173.00		259.00	432.00
Camera	1,470.83	-	-	1,470.83	915.63	83.00		472.20	555.40
TOTAL	913,097.39	-	-	913,097.39	142,002.94	93,080.00	-	678,014.45	771,094.45



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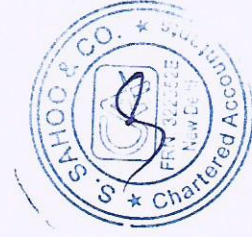
SHRAMAJIVI MAHILA SAMITI
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

Schedule: [04] FIXED ASSETS

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		RATE OF DDP
	As At 01.04.2017	ADDITIONS	DELETIONS	As at 31.03.2018	UP TO 31.03.2017	FOR THE YEAR	Depreciation Written off	AS AT 31.03.2018	
A. Asset out of grant fund									
Laptop, Computer & Peripherals	259,375.00	-	-	259,375.00	251,802.00	3,029.00		254,831.00	7,573.00
Bicycle	17,235.00	-	-	17,235.00	14,351.00	433.00		14,784.00	2,884.00
Furniture & Fixtures	77,482.00	-	-	77,482.00	29,081.20	4,840.00		33,921.20	48,400.80
Inverter & Battery	34,350.00	-	-	34,350.00	21,107.00	1,987.00		23,094.00	13,243.00
Printer	15,000.00	-	-	15,000.00	8,877.00	918.00		9,795.00	6,123.00
Camera	22,640.00	-	-	22,640.00	10,855.00	1,768.00		12,623.00	11,785.00
Vehicle	79,207.00	-	-	79,207.00	54,615.30	3,689.00		58,304.30	24,591.70
Land	150,000.00	-	-	150,000.00	-	-		150,000.00	150,000.00
TOTAL [A]	655,289.00	-	-	655,289.00	390,688.50	16,664.00		407,352.50	247,936.50
B. Asset out of Own fund									
Power backup (Battery + Inverter)	12,455.99	-	-	12,455.99	7,757.40	705.00		8,462.40	3,993.59
Office Equipment	9,296.28	-	-	9,296.28	5,790.44	526.00		6,316.44	2,979.84
Furniture & Fixture	7,227.49	-	-	7,227.49	3,385.75	384.00		3,769.75	3,457.74
Scanner	741.24	-	-	741.24	461.19	42.00		503.19	238.05
Vehicle	710,242.00	-	-	710,242.00	108,588.00	90,248.00		198,836.00	511,406.00
Printer	14,913.56	-	-	14,913.56	8,786.53	919.00		9,705.53	5,208.03
Software	6,750.00	-	-	6,750.00	6,318.00	173.00		6,491.00	259.00
Camera	1,470.83	-	-	1,470.83	915.63	83.00		998.63	472.20
TOTAL [B]	763,097.39	-	-	763,097.39	142,002.94	93,080.00		235,082.94	528,014.45
GRAND TOTAL [A+B]	1,418,386.39	-	-	1,418,386.39	532,691.44	109,744.00		642,435.44	775,950.95
									885,694.95



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SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

AMOUNT IN INR

Additional Schedules forming part of Income & Expenditure Account	
	F.Y.2017-18

SCHEDULE [12.1]: Single Women Empowerment through Land, Property Campaign and Health Promotion (RSBY) - PACS DFID

Programme Cost

Programme Activities

Output-1- Stronger Civil Society Organisation, Prioritise & Raise Issues of Socially Excluded Groups in PACS Ares
 Output-2- Socially Excluded Population are Better Prepared & Have More Voice
 Output-3- Service Providers more Responsive & Accountable to Society Excluded Groups
 Output-4- Learning & Wide Dissemination of PACS Lessons

Programme Personnel

Project Director
 Team Leader
 Field Organiser
 Facilitators
 Documentator
 Data Entry

Recurring Cost

Travel & Conveyance for Three Staff
 Lodging & Subsistence
 Travel for Two Staffs
 Travel & Conveyance for 14 Facilitators
 Audit Fees
 Printing & Stationery
 Communication Expenses

Administrative Costs

Administrative Staff Costs
 Accountant
 Office Administrative Support Staff

Overheads

Rent
 Office Maintenance
 Repair & Maintenance
 Insurance
 Electricity, Water & Sewage

TOTAL Rs.



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Additional Schedules forming part of Income & Expenditure Account		
	F.Y.2017-18	F.Y.2016-17

SCHEDULE [12.2] : Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090

<u>Programme Cost</u>		
Salary of the Programme Coordinator/asst. Coordinator	64,518.00	254,896.00
Salary to the Animator/Volunteers	89,205.00	352,475.00
Part time accountant	27,846.00	110,838.00
Objective-1	9,550.00	127,264.00
Objective-2	-	79,714.00
Objective-3	17,175.00	90,557.00
Orientation of Community Leaders on PESA	-	-
Orientation of village Representatives / PESA Sachiv on PESA	-	-
Development of specific IEC Materials and Uses	-	-
Awareness & Capacity Building of Community Leaders on the Role & Responsibilities of Gram Sabha	-	-
Orientation of Women & Youth on Gram Sabha	-	-
Leadership training for Gram Sabha members on Management, Documentation and Training on bylaws on conducting of gram sabha as per the regulation passed by Jharkhand Govt. in 2005	-	-
Training on strengthening of Community Leaders on Rights & Entitlement and training of Gram Sabha members on Rights and entitlements	-	-
Meeting with the marginalised community to create awareness among them for livelihood related government schemes	-	-
Leadership training to the identified marginalized community	-	-
Awareness programme for specific government schemes for the marginalised community	-	-
Awareness Meeting with women groups on basic rights on PESA and FRA by Community Leaders	-	-
Training on Govt. schemes for the welfare of women and children	-	-



Additional Schedules forming part of Income & Expenditure Account		
	F.Y.2017-18	F.Y.2016-17
Training on health & sanitation & consciousness among women groups	-	-
Exposure Visit	-	-
Celebration of Gram Sabha Week/Day in all Project	-	-
Support to Differently Abled People	-	-
Training of Need Based Assessment & Development	-	-
Training on Micro-Plan for Community Leaders & GSM	-	-
Training on Value Addition forest Product	9,652.00	23,582.00
Programme Coordinator/Asst.coordinator	17,520.00	49,358.00
Animator/volunteer	-	-
<u>Administration Cost</u>	3,706.00	14,622.00
Director travel/ Fuel & Maintenance	4,095.00	9,450.00
Field office administration	-	10.00
Bank charge	742.00	7,201.00
Postage and telephone	4,025.00	8,438.00
Stationary and printing cost	-	32,870.00
IGP support for PLWD	-	10,120.00
CI accompaniment	-	5,000.00
Audit fees	-	-
TOTAL Rs.	248,034.00	1,176,395.00

SCHEDULE [12.3 : Global Alliance Against Traffic in Women

Programme Expenses

Facilitator Salary	-
Project Co-ordinator Salary	-
Staff Travelling Expenses	-
Resource Person Travel & Accomodation	-
Day Orientation to the Field Team	-
Village Level Meeting	-
Meeting with School Dropouts Youth Students	-
Providing Carrer Guidance	-
Setting up activites	-
Leadership Bilding Camps for young Women & Girls	-
Health Training for Young Women & Adolescents Girls	-
Printing & Distribution of Information Material	-
Livelihood Training for SHGs Women	-
Reporting & Documentation Work	-

Administration Cost

Admin & Account	-
Communicaiton Expenses	-
Org Cordination Cost	-
Stationary and Xerox Cost	-

TOTAL Rs.



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Additional Schedules forming part of Income & Expenditure Account		
	F.Y.2017-18	F.Y.2016-17

SCHEDULE [12.4]: Combating Discrimination

<u>Programme Expenses</u>		
Programme Intervention		18,903.00
Formation and Strengthening of PCPC	200.00	328,000.00
Formation and Strengthening of BCPC	-	20,924.00
Interface meeting with PCPNDT & DCPU	7,065.00	1,600.00
Forum for Collaborative Engagement	350.00	131,604.00
Strengthening GRCs	12,948.00	245,915.00
Disctict PCPNDT Advisory Committee Meeting	355,892.00	-
Support Govt. in Inspection of Medical Premises	-	-
Community Awarness Meetings	-	43,195.00
Other Cost Services	13,956.00	-
Training of Man, Women & Adolescent Group		155,594.00
Training Govt. Frontline Workers Dist.	13,458.00	207,642.00
Staff Salary	3,024.00	578,414.00
Travel Programme Staff	436,225.00	72,811.00
Equipment & Support	38,242.00	4,000.00
Communication Project Staff & Admin		13,289.00
Visibility Action -2 Districts	8,763.00	16,854.00
Interface Meeting PCPNDT & DCPULN		1,916.00
Planning Review Meeting and Monitoring	6,029.00	20,241.00
District Level Media Campaign on Girl Child Day	2,155.00	638,142.00
<u>Admin Cost</u>		75,000.00
Accountant Salary		143,000.00
Communication Admin	7,354.00	27,681.00
Overhead Expenses	13,379.00	1,042.00
Printing & Stationery	215.00	6,347.00
Telephone / Fax / Eletricity/Maintance at Office	6,181.00	500.00
Bank Charges		
TOTAL Rs.	1,068,436.00	2,615,960.00



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Additional Schedules forming part of Income & Expenditure Account	
	F.Y.2017-18

SCHEDULE [12.5] : Gram Nirman

<u>Programme Expenses</u>		
District Level Workshop on PESA,CFR,IFR	8,645.00	
Formation and Strengthening of Legal Cell	17,425.00	
Formation and Strengthening of Village Institutions	10,575.00	
Monthly Reporting and Planning Meeting	8,505.00	
Organising Cluster Level Legal Camps	11,625.00	
Orientation of GS to develop Guidelines	9,475.00	
Quarterly Interface Meeting	2,650.00	
Strengthening Community Leaders	7,620.00	
Awareness on Livestock Rearing and Management	5,425.00	
Formation and Strengthening of Smallholder Farmers	11,840.00	
Input Provision for Collective Farming	4,000.00	
Organising Orientation Programme on Importance of Soil	5,975.00	
Orientation and Input Programme on Model Nutrition Garden	9,000.00	
Awareness Program to Community Leaders	11,200.00	
Capacity Building of the Identified Marginal	12,720.00	
Formation of an GP Level Most Marginalised Section	13,425.00	
Interface Meeting with Relevant Government Departments	6,440.00	
Issue Based focus Group Discussion with Identified	12,400.00	
Provision for Assistance to PLWD for Health Camps	5,550.00	
Salary to Programme Staff	478,233.00	-
Travel Programme Staff	54,240.00	-
<u>Admin Cost</u>	86,652.00	-
Accountant Salary	4,309.00	-
CL Accompaniment	7,920.00	-
Office Rent	5,726.00	-
Postage and Telephone	10,217.00	-
Printing and Stationary	12,032.00	-
Director Travel/Fuel for moving to Project area		-
TOTAL Rs.	833,824.00	-



SCHEDULE [12.6] : Milanda Charitable Trust**Programme Activities**

Docuemntation & Reporting	-	-
Meeting Expenses	-	-
Staff Salary (Field Organizer)	-	12,000.00
Travelling Field Organizer	-	-
Coordination Fee	-	30,000.00
TOTAL Rs.	-	42,000.00

SCHEDULE [12.7] : SMS- Indian General Fund**Programme Activities**

G.B. Meeting Expenses	13,192.00	2,185.00
NGO Meeting	-	-
Consultation Meeting for Inclusion of Voices(FANSA)	-	-
Staff Salary	36,600.00	49,100.00
Workshop on Thematic Consultation of Smallholder Is	-	17,300.00
Coordination Fee	-	-
	49,792.00	68,585.00

SCHEDULE [12.8] : Internet Saathi**Programme Activities**

Identification of Internet Saathi	18,820.00	-
Training of Internet Saathi	264,732.00	-
Consultation Meeting for Inclusion of Voices(FANSA)	-	-
Salary of Block Coordinator	718,250.00	-
Salary of CSOs Chief Functionary /Project Head	36,000.00	-
Stipend to Internet Saathi	1,338,000.00	-
CSOs Institution Cost	8,805.00	-
Travel of Field Staff	64,272.00	-
Administration Expenses		
Accounting/Data Entry Cost	45,000.00	-
Bank Charges	1,657.90	-
	2,495,536.90	-



SHARMAJIVI MAHILA SAMITY

15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR,
JHARKHAND - 831012

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2018.

A. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the Society except stated otherwise.

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.



- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
- d) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

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

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Advance Grant Balance:** The advance portion of the restricted grants are retained as part of Program Balances, for utilization as per the funders direction while sanctioning the grant.
5. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of project period of grant on prorata basis, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
6. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the

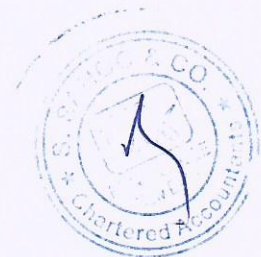


period. **Grant Income** of the year, to the extent unutilized has transferred to Project Fund **vide** schedule -No.-02 of the Balance Sheet.

7. **Bank Interest:** Interest earned on saving bank account is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2017 to 31.03.2018 in the savings bank account.
8. **Expenditure:** Expenses are recorded on accrual basis (Except Statutory Audit Fees).
9. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS


1. Income & Expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **SHARMAJIVI MAHILA SAMITY**.
5. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010.



6. The Organization is registered under :

- a) Societies Registration Act. Vide Registration No 108/95-96.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/JSR/STS 12A/VIII-21/02-03/475 dated 30.04.2002. The organization has submitted the Income Tax Return for the year 2016-17 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 337820016 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-6 Return for the year 2016-17 before the due date.
- d) PAN of the Organization is AASFS1166R.

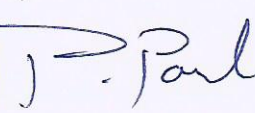
For & On behalf of
S.SAHOO & CO
Chartered Accountants
FRN: 322952E


CA. Subhajit Sahoo, FCA, LLB
Partner
M No: 057426

Place: New Delhi
Date: 17.08.2018

For & On behalf of
SHARMAJIVI MAHILA SAMITY




[Purabi Paul]
Secretary