



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 FC Financial Statements

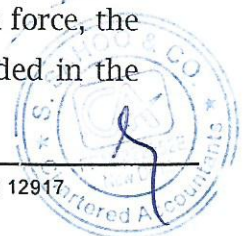
We have audited the accompanying financial statements of FC Projects of "SHRAMAJIVI MAHILA SAMITY" (FC Regn. No: 337820016), which comprises the Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting 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 auditor considers 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.

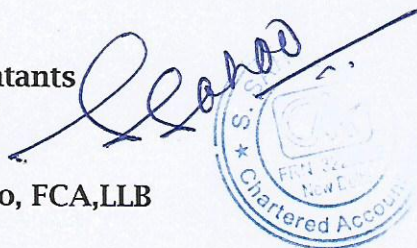
Opinion

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 FC Projects of "SHRAMAJIVI MAHILA SAMITY" 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

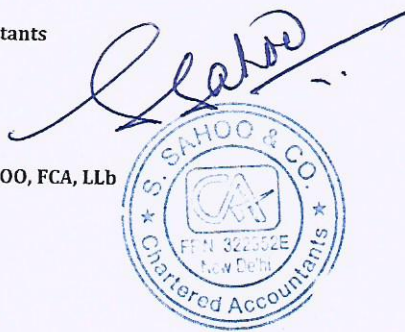
SHRAMAJIVI MAHILA SAMITY
15 RAJ BHAWAN, GUNOMOY COLONY, MANGO, JAMSHEDPUR, JHARKHAND

BALANCE SHEET AS AT 31ST, MARCH, 2018			
FOREIGN PROJECTS			AMOUNT IN INR
	SCHEDULE	F.Y.2017-18	F.Y.2016-17
SOURCES OF FUNDS			
I. FUND BALANCES:			
a.General Fund	[01]	10,835.66	(404.64)
b.Asset Fund	[02]	97,936.50	114,600.50
c. Project Fund	[03]	81,541.00	445,559.00
		190,313.16	559,754.86
II. LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
TOTAL Rs.	[I + II]	190,313.16	559,754.86
APPLICATION OF FUNDS			
I. FIXED ASSETS			
Gross Block	[04]	505,289.00	505,289.00
Less: Accumulated Depreciation		407,352.50	390,688.50
Net Block		97,936.50	114,600.50
II. INVESTMENTS			
III. CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[05]	-	8,000.00
b.Other Current Assets	[06]	-	-
c.Cash & Bank Balance	[07]	102,103.66	462,995.36
d.Grant Receivable	[08]	-	2,195.00
	A	102,103.66	473,190.36
Less: CURRENT LIABILITIES & PROVISIONS:			
a.Unspent Grant Balance	[08]	-	-
b. Current Liabilities	[09]	9,727.00	28,036.00
	B	9,727.00	28,036.00
NET CURRENT ASSETS	[A - B]	92,376.66	445,154.36
TOTAL Rs.	[I+II+III]	190,313.16	559,754.86
Significant Accounting Policies and Notes to Accounts	[14]		

Significant Accounting Policies and Notes to Accounts [14]

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

[Handwritten signature of Purabi Paul]

[Purabi Paul]
Secretary

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENED 31/03/2018			
FOREIGN PROJECTS			AMOUNT IN INR
	SCHEDULE	F.Y.2017-18	F.Y.2016-17
I. INCOME			
Grants	[10]	1,787,904.00	4,237,914.00
Bank Interest		9,881.00	19,625.90
Current Liabilities Written off		7,617.00	
Misc Receipts		-	4,517.00
		1,805,402.00	4,262,056.90
II. EXPENDITURE			
Grant Related Expenses [Restricted Fund]*	[11]	2,150,294.00	3,792,355.00
Administrative & Other Programme Expenses		690.70	19,155.00
TDS receivable written off		-	16,605.00
Grant receivable written off		2,195.00	
Grant Refunded		5,000.00	
Depreciation	[04]	16,664.00	27,084.00
Depreciation transferred to Asset Fund	[04]	16,664.00	27,084.00
		-	-
		2,158,179.70	3,828,115.00
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(352,777.70)	433,941.90
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		11,240.30	(11,617.10)
TRANSFERRED TO PROJECT FUND		(364,018.00)	445,559.00
Significant Accounting Policies and Notes to Accounts	[14]		

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



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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2018			
FOREIGN PROJECTS		AMOUNT IN INR	
	SCHEDULE	F.Y.2017-18	F.Y.2016-17
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		3,968.00	5,225.00
Cash at Bank		459,027.36	667,256.46
		462,995.36	672,481.46
Grants	[12]	2,007,569.00	3,761,281.00
Bank Interest		20,192.00	32,053.90
Misc Receipts		-	4,517.00
Loan & Advances Recovered		8,000.00	92,794.00
		2,498,756.36	4,563,127.36
TOTAL Rs.		2,498,756.36	4,563,127.36
PAYMENT			
Grant Related Expenses [Restricted Fund]	[13]	2,150,294.00	3,792,355.00
Administrative & Other Programme Expenses		690.70	19,155.00
Grant Refunded to Swadhikar		5,000.00	-
Grant Refunded to Plan International		229,976.00	12,837.00
Loans & Advances Paid		-	275,785.00
PPF Paid		10,692.00	
Cash & Bank Balance c/d			
Cash in Hand		3,002.00	3,968.00
Cash at Bank		99,101.66	459,027.36
		102,103.66	462,995.36
TOTAL Rs.		2,498,756.36	4,563,127.36

Significant Accounting Policies and Notes to Accounts

[14]

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

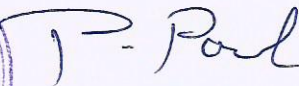


CA. SUBHAJIT SAHOO, FCA, LLb
Partner
M No. 057426



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

FOREIGN PROJECTS

Schedules forming part of Balance Sheet		
	F.Y.2016-17	F.Y.2016-17
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	(404.64)	11,212.46
Add:- Excess of Income Over Expenditure		
Transferred from Income & Expenditure	11,240.30	(11,617.10)
Less: Transfer to PACS	-	-
TOTAL Rs.	10,835.66	(404.64)
<u>SCHEDULE [02] : ASSET FUND</u>		
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
TOTAL Rs.	97,936.50	114,600.50
<u>SCHEDULE [03] : PROJECT FUND</u>		
PLAN	-	195,895.00
Swadhikar	-	249,664.00
Gram Nirman	81,541.00	-
TOTAL Rs.	81,541.00	445,559.00
<u>SCHEDULE [05] : LOANS AND ADVANCES</u>		
Unsecured, consider good, unless until stated otherwise.		
Staff Project/field Advance		
Security Deposit for Dhanbad Office	-	8,000.00
TOTAL Rs.	-	8,000.00
<u>SCHEDULE [06] : OTHER CURRENT ASSETS</u>		
TDS Receivable A.Y. 2008-09	-	-
TOTAL Rs.	-	-
<u>SCHEDULE [07] : CASH & BANK BALANCE</u>		
Cash in hand	3,002.00	3,968.00
Cash at Bank:		
FCRA A/c - Corporation Bank (A/c No - 520281000389371)	91,811.06	265,122.36
Sub FC A/c		
Corporation Bank (A/c No - 520101242449596)	1,050.60	187,897.00
Corporation Bank (A/c No - 520101248638615)	6,240.00	6,008.00
TOTAL Rs.	102,103.66	462,995.36
<u>SCHEDULE [08] : 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	-	-
TOTAL Rs.	-	-



Audited Financial Statements F.Y. 2017-18



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

FOREIGN PROJECTS

Schedules forming part of Balance Sheet

Project Funded by Plan India

Project :- Let Girls Be Born

	F.Y.2016-17	F.Y.2016-17
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	-
TOTAL Rs.	-	(2,195.00)

* Negative Balances represents Grant Receivable while Positive Balances shows Unspent Grant Balances.

Project Funded by Caritas India

Project :- Gram Nirman

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

Project Funded by Caritas India Swadhikar

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

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

Project Funded by Global Alliance Against Traffic in Women

Project :- Global Alliance Against Traffic in Women

Unspent Grant Balance at the Beginning of Period	-	-
Add :-Grant Received During The Year	-	-
Add :- Interest Earned on Grant Funds	-	-
Less :- Grant Utilised during the Year	-	-
TOTAL Rs.	-	-

Project Funded by Plan India

Project :- Combating Discrimination

Opening Project Fund Balance	195,895.00	-
Unspent Grant Balance at the Beginning of Period	-	170,632.00
Add :-Grant Received During The Year	1,095,115.00	2,646,212.00
Add :- Interest Earned on Grant Funds	7,400.00	7,848.00
Less :- Grant Utilised during the Year	1,068,436.00	2,615,960.00
Less: Grant Refunded to Plan International	229,976.00	12,837.00
Add:- Current Liabilities written off	2.00	-
Less:- Transfer to Project Fund	-	195,895.00
TOTAL Rs.	-	(2,195.00)



Audited Financial Statements F.Y. 2017-18



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

FOREIGN PROJECTS

Schedules forming part of Balance Sheet

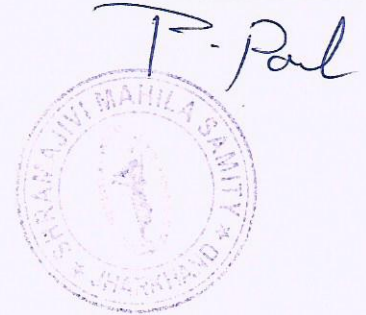
	F.Y.2017-18	F.Y.2016-17
SCHEDULE [09] : CURRENT LIABILITIES		
PPF Contribution Payable	-	11,507.00
Loan from Secretary	-	2,800.00
Advance from Purvi Paul	-	4,000.00
Salary Payable		
Krishi Kranti Mahila Samity	-	-
Staff Travel Payable	-	-
Inter Project Transferred	9,727.00	9,727.00
Other Current liabilities	-	2.00
TOTAL Rs.	9,727.00	28,036.00
SCHEDULE [10] : GRANTS		
Opening Balance of Unspent Grant	[A] -	474,847.00
Add: Grant Received During the year	[B]	
Caritas India & Christian Aid U.K - DFID's PACS Programme	-	-
Centre for World Solidarity	-	-
Caritas India-Swadhikar	-	1,115,069.00
Caritas India- Gram Nirman	912,454.00	-
Plan India	1,095,115.00	2,646,212.00
	[A+B]	
Add: Interest Earned on Grant Funds	2,007,569.00	4,236,128.00
	10,311.00	12,428.00
	2,017,880.00	4,248,556.00
Add: Previous Year Balance Transferred	-	-
Add: Transfer from General Fund	-	-
Less: Grant Unspent at the end of the Year	-	(2,195.00)
Less: Grant Refunded	229,976.00	12,837.00
TOTAL Rs.	1,787,904.00	4,237,914.00
SCHEDULE [11] : Grant Related Expenses [Restricted Fund]		
Project Funded by Caritas India & Christian Aid U.K		
Single Women Empowerment through Land, Property Campaign and Health Promotion (RSBY) - (Schedule - 11.1)	-	-
Project Funded by Caritas India		
Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090 (Schedule - 11.2)	248,034.00	1,176,395.00
Gram Nirman (Schedule - 11.5)	833,824.00	-
Project Funded by		
Global Alliance Against Traffic in Women (Schedule - 11.3)	-	-
Project Funded by Plan India		
Combating Discrimination (Schedule - 11.4)	1,068,436.00	2,615,960.00
TOTAL Rs.	2,150,294.00	3,792,355.00



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

FOREIGN PROJECTS

Schedules forming part of Balance Sheet		
	F.Y.2017-18	F.Y.2016-17
SCHEDULE [12] : GRANTS		
Caritas India & Christian Aid U.K - DFID's PACS Programme	-	-
Centre for World Solidarity	-	-
Caritas India -Swadhikar	-	1,115,069.00
Caritas India-Gram Nirman	912,454.00	
Global Alliance Against Traffic in Women	-	-
Plan India	1,095,115.00	2,646,212.00
TOTAL Rs.	2,007,569.00	3,761,281.00
SCHEDULE [13] : Grant Related Expenses [Restricted Fund]		
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	248,034.00	1,176,395.00
Gram Nirman	833,824.00	-
Project Funded by		
Global Alliance Against Traffic in Women	-	-
Project Funded by Plan India		
Combating Discrimination	1,068,436.00	2,615,960.00
TOTAL Rs.	2,150,294.00	3,792,355.00



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

FOREIGN PROJECTS

AMOUNT IN INR

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

SCHEDULE [11.1] : 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.



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

FOREIGN PROJECTS

Additional Schedules forming part of Income & Expenditure Account

F.Y.2017-18

F.Y.2016-17

SCHEDULE [11.2] : Swadhikar-Dumuria Block in Jharkhand Project No: 2014/034/090

Programme Cost

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	-	-
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	-	-
Programme Coordinator/Asst.coordinator	9,652.00	23,582.00
Animator/volunteer	17,520.00	49,358.00
Administration Cost		
Director travel/ Fuel & Maintenance	3,706.00	14,622.00
Field office administration	4,095.00	9,450.00
Bank charge	-	10.00
Postage and telephone	742.00	7,201.00
Stationary and printing cost	4,025.00	8,438.00
IGP support for PLWD	-	32,870.00
CI accompaniment	-	10,120.00
Audit fees	-	5,000.00

TOTAL Rs.

248,034.00

1,176,395.00



Audited Financial Statements F.Y. 2017-18



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

FOREIGN PROJECTS

Additional Schedules forming part of Income & Expenditure Account		
	F.Y.2017-18	F.Y.2016-17
SCHEDULE [11.3] : Global Alliance Against Traffic in Women		
<u>Programme Expenses</u>		
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	-	-
<u>Administration Cost</u>		
Admin & Account	-	-
Communicaiton Expenses	-	-
Org Cordination Cost	-	-
Stationary and Xerox Cost	-	-
TOTAL Rs.	-	-
SCHEDULE [11.4] : Combating Discrimination		
<u>Programme Expenses</u>		
Programme Intervention	200.00	18,903.00
Formation and Strengthening of PCPC	-	328,000.00
Formation and Strengthening of BCPC	7,065.00	20,924.00
Interface meeting with PCPNDT & DCPU	350.00	1,600.00
Forum for Collaborative Engagement	12,948.00	131,604.00
Strengthening GRCs	355,892.00	245,915.00
Disctict PCPNDT Advisory Committee Meeting	-	-
Support Govt. in Inspection of Medical Premises	-	-
Community Awarness Meetings	13,956.00	43,195.00
Other Cost Services	-	-
Training of Man, Women & Adolescent Group	13,458.00	155,594.00
Training Govt. Frontline Workers Dist.	3,024.00	207,642.00
Staff Salary	436,225.00	578,414.00
Travel Programme Staff	38,242.00	72,811.00
Equipment & Support	-	4,000.00
Communication Project Staff & Admin	8,763.00	13,289.00
Visibility Action -2 Districts	-	16,854.00
Interface Meeting PCPNDT & DCPULN	6,029.00	1,916.00
Planning Review Meeting and Monitoring	2,155.00	20,241.00
District Level Media Campaign on Girl Child Day	-	638,142.00
<u>Admin Cost</u>		
Accountant Salary	143,000.00	75,000.00
Communication Admin	7,354.00	6,346.00
Overhead Expenses	13,379.00	27,681.00
Printing & Stationery	215.00	1,042.00
Telephone / Fax / Eletricity/Maintance at Office	6,181.00	6,347.00
Bank Charges	-	500.00
TOTAL Rs.	1,068,436.00	2,615,960.00



Audited Financial Statements F.Y. 2017-18



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

FOREIGN PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2017-18	F.Y.2016-17
SCHEDULE [11.5] : 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>		
Accountant Salary	86,652.00	-
CL Accompaniment	4,309.00	-
Office Rent	7,920.00	
Postage and Telephone	5,726.00	-
Printing and Stationary	10,217.00	-
Director Travel/Fuel for moving to Project area	12,032.00	-
TOTAL Rs.	833,824.00	-



SHRAMAJIVI MAHILA SAMITY

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		
Asset out of Grant fund										
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	2,804.00	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	



J.P. Paul



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.



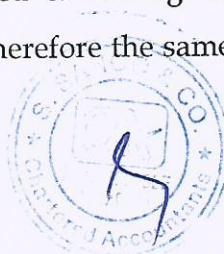
b) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet

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 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.
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

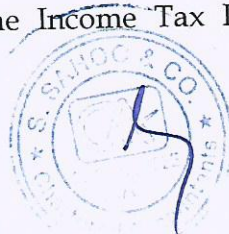


respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2017 to 31.03.2018 in the savings bank account.

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.

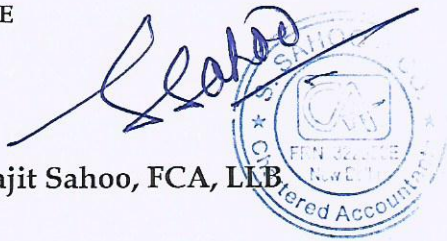
d) PAN of the Organization is AASFS1166R.

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