

JAGORI: NEW DELHI

BALANCE SHEET (FCRA ACCOUNT) AS AT MARCH 31, 2017

	Schedules	(In Rupees) As at MARCH 31, 2017
Sources of Funds:		
Corpus Fund	A	64,66,046.00
Assets Fund	B	54,07,257.00
Other Funds	C	91,62,393.61
Unutilized Grants (Carried forward to next year)	D	84,94,040.68
Current Liabilities	E	23,668.00
TOTAL		295,53,405.29
Represented By :		
Fixed Assets (At WDV)	F	54,07,257.00
<u>Current Assets, Advances and other Receivables</u>		
Current Assets	G	229,37,557.34
Advances and other Receivables	H	9,96,111.00
Grant Receivable	D	2,12,479.95
TOTAL		295,53,405.29

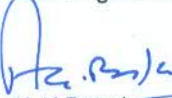
Significant Accounting Policies and Notes to Accounts

J

The schedules A to I & J referred to above form an integral part of the Balance Sheet

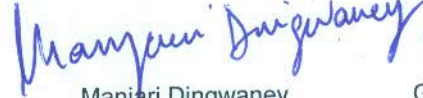
For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N

For JAGORI


(A.K. Batra)
Partner
M. No. 80169




Jaya Shrivastava
Chairperson


Manjari Dingwaney
Treasurer


Geetha Nambisan
Director


Sachin Kochhar
Finance Manager



Place : New Delhi
Date : 2 SEP 2017

JAGORI : : NEW DELHI
STATEMENT OF INCOME AND EXPENDITURE - (FCRA ACCOUNT)
FOR THE YEAR ENDED MARCH 31, 2017

(In Rupees)

PARTICULARS	Schedule	CURRENT YEAR
<u>A. INCOME</u>		
PROJECT GRANTS TO THE EXTENT UTILISED	D	283,85,082.76
Contributions/Donations		13,32,617.00
Interest on designated saving bank account		87,718.00
Interest on subsidiary savings bank account		94,244.00
Interest on FDR's		13,79,349.26
TOTAL INCOME (A)		312,79,011.02
<u>B. EXPENDITURE</u>		
PROJECT EXPENDITURE - DONOR WISE		
Roland Berger	I	2,51,728.31
Oak Foundation		2,52,729.88
PRADAN - Power Project		70,18,287.10
BFTW, Misereor, Roland Berger -Women's Resource Centre Phase-II		126,59,195.00
BFTW & Misereor - SANGAT 2016-18		63,94,591.47
Urgent Action Fund		2,97,119.00
Oak Foundation-Safer Cities for women and girls in Jharkhand		8,13,969.00
Action Aid International		6,97,463.00
		283,85,082.76
ADMINISTRATIVE EXPENDITURE		
Salary & Allowances/Medical Checkup		31,014.00
Office Expenses		37,427.00
Postage & Stationary		3,200.00
Travel & Conveyance		83,756.00
Audit fee		66,700.00
Bank Charges		2,604.92
Repair & Maintenance		86,278.69
Acquisition of Office Equipments		22,800.00
Furniture & Fixture		29,737.00
Amount Written off		6,441.48
		3,69,959.09
TOTAL EXPENDITURE (B)		287,55,041.85
Excess of Income over Expenditure (A - B)		25,23,969.17
transferred to Women Empowerment Program- Other Funds		

Significant Accounting Policies and Notes to Accounts

H

The schedules B, G & H referred to above form an integral part of the statement of Income and Expenditure

For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N

For JAGORI


(A.K. Batra)
Partner
M. No. 80169




Jaya Shrivastava
Chairperson


Manjari Dingwaney
Treasurer


Geetha Nambisan
Director


Sachin Kochhar
Finance Manager



Place : New Delhi
Date : 2 SEP 2017

JAGORI : : NEW DELHI
FCRA ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2017

(In Rupees)

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
OPENING BALANCES: AS AT APRIL 1, 2016			UTILISATION DURING THE YEAR		
Cash in Hand	57,667.00	223,95,286.45	FCRA PROJECTS		70,18,287.10
Bank Accounts	20,61,721.10		PRADAN - Power Project		2,97,119.00
FDR's/Accrued Interest	198,92,255.35		Urgent Action Fund		6,97,463.00
Amount Payable - TDS	(2,475.00)		Action Aid International		2,51,728.31
Advances	3,86,118.00		Roland Berger - Comprehensive Services for Survivors of Violence		2,52,729.88
GRANTS RECEIVED DURING THE YEAR			Oak Foundation- Develop framework for safer and gender inclusive public spaces in Jharkhand		126,59,195.00
BFTW, Misereor, Roland Berger - Women's Resource Centre Phase-II	70,64,446.00	273,69,386.00	BFTW, Misereor, Roland Berger - Women's Resource Centre Phase-II		8,13,969.00
Oak Foundation- Safer Cities for women & Girls in Jharkhand	65,88,171.00		Oak Foundation- Safer Cities for women & Girls in Jharkhand		63,94,591.47
BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development	61,09,238.00		BFTW & Misereor- Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development		283,85,082.76
BFTW & Misereor - Women's Resource Centre	2,14,802.00		OTHER EXPENDITURE		3,63,517.61
SDDIRECT	6,55,494.00		Jagori's Women Empowerment programme		
Urgent Action Fund	2,97,119.00	28,93,928.26	CLOSING BALANCES: AS AT MARCH 31, 2017		
PRADAN - Power Project	64,40,116.00		Cash in Hand		46,490.00
OTHER RECEIPTS			Bank Accounts		25,44,571.73
Contributions/Donations	13,32,617.00		FDR's/Accrued Interest		203,46,495.61
Interest on designated saving bank account	87,718.00		Amount Payable - TDS		(23,668.00)
Interest on subsidiary savings bank account	94,244.00		Advances	9,96,111.00	
Interest on FDR's	13,79,349.26			239,10,000.34	
TOTAL		526,58,600.71	TOTAL		526,58,600.71

As per our report of even date attached
For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N

(A.K.Batra)
Partner
M.No. 80169



For JAGORI

Jaya Srivastava
Chairperson

Geetha Nambisan
Director

Manjari Dingra
Treasurer

Sagnin Kochhar
Finance Manager

Place : NEW DELHI
Date : 2 SEP 2017



JAGORI :: NEW DELHI
FCRA ACCOUNT

Schedule - A

CORPUS FUNDS

(In Rupees)

Particulars	AS AT MARCH 31, 2017
Opening Balance (01.04.2016)	63,87,137.71
Add: Interest transfer from General Fund	78,908.29
Closing Balance (31.03.2017)	64,66,046.00

Schedule - B

ASSETS FUNDS

(In Rupees)

Particulars	AS AT MARCH 31, 2017
Opening Balance (01.04.2016)	56,35,233.00
Additions during the year	5,75,386.00
Less: Depreciation during the year	8,03,362.00
Closing Balance (31.03.2017)	54,07,257.00

Schedule - C

OTHER FUNDS

(In Rupees)

Particulars	AS AT MARCH 31, 2017
WOMEN EMPOWERMENT PROGRAM	
Opening Balance (01.04.2016)	74,60,226.21
Surplus/(Deficit) transfer from Statement of Income and Expenditure	25,23,969.17
Less: Interest transfer to Corpus Fund	78,908.29
Less: Interest transfer to Projects	7,42,893.48
Closing Balance (31.03.2017)	91,62,393.61



JAGORI : : NEW DELHI
FCRA ACCOUNT

Project Grants receipts, utilisation and balance as at March 31, 2017

Schedule - D

(In Rupees)

Sl.No.	Project Name	Opening Balance as at 1.4.2016		Current Receipts-Grants	Saving and FDR Interest	Amount Written Off	Total Grant Funds Available	Utilisation during the year	Closing Balance as at 31.03.2017	
		Unspent	Receivable						Unspent	Receivable
1	BFTW & Misereor-Women's Resource Centre	0.00	2,21,243.48	2,14,802.00	0.00	6,441.48	0.00	0.00	0.00	0.00
2	BFTW, Misereor, Roland Berger -Women's Resource Centre Phase-II	65,68,934.67	0.00	70,64,446.00	1,77,803.00	0.00	138,11,183.67	126,59,195.00	11,51,988.67	0.00
3	Action Aid International	6,97,463.00	0.00	0.00	0.00	0.00	6,97,463.00	6,97,463.00	0.00	0.00
4	Oak Foundation - Develop framework for safer and gender inclusive public spaces in Jharkhand	2,52,729.88	0.00	0.00	0.00	0.00	2,52,729.88	2,52,729.88	0.00	0.00
5	Oak Foundation - Safer Cities for women & Girls in Jharkhand	0.00	0.00	65,88,171.00	1,10,607.77	0.00	66,98,778.77	8,13,969.00	58,84,809.77	0.00
6	Roland Berger - Comprehensive Services for Survivors of Violence	2,51,728.31	0.00	0.00	0.00	0.00	2,51,728.31	2,51,728.31	0.00	0.00
7	PRADAN - Power Project	6,49,565.10	0.00	64,40,116.00	0.00	0.00	70,89,681.10	70,18,287.10	71,394.00	0.00
8	SDDIRECT	0.00	6,55,494.00	6,55,494.00	0.00	0.00	0.00	0.00	0.00	0.00
9	BFTW & Misereor- SANGAT -Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development	0.00	2,12,479.95	0.00	0.00	0.00	0.00	0.00	0.00	2,12,479.95
10	BFTW & Misereor- SANGAT - Project for Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development	9,03,749.00	0.00	61,09,238.00	22,037.00	0.00	70,35,024.00	63,94,591.47	6,40,432.53	0.00
11	Urgent Action Fund	0.00	0.00	2,97,119.00	0.00	0.00	2,97,119.00	2,97,119.00	0.00	0.00
12	Interest received on corpus fund (BFTW/Misereor)	3,12,970.00	0.00	0.00	4,32,445.71	0.00	7,45,415.71	0.00	7,45,415.71	0.00
	Current Year	96,37,139.96	10,89,217.43	273,69,386.00	7,42,893.48	6,441.48	368,79,123.44	283,85,082.76	84,94,040.68	2,12,479.95



**JAGORI: NEW DELHI
FCRA ACCOUNT**

Schedule - E

CURRENT LIABILITIES

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2017
TDS Payable	23,668.00
TOTAL	23,668.00

Schedule - G

CURRENT ASSETS

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2017
I Cash and Bank Balances	
Cash in Hand:	
-- Main Account	21,376.00
-- Sangat Project	11,428.00
-- BFTW Project	13,686.00
	46,490.00
II In Saving Bank Account with:	
-- Central Bank of India (FCRA designated account)	12,80,994.53
-- Axis Bank (Sangat Project)	1,24,360.53
-- Central Bank of India (BFTW Project)	11,39,216.67
	25,44,571.73
III In Fixed Deposit Account with:	
-- Central Bank of India (FCRA)	195,61,503.00
-- Interest Accrued	7,84,992.61
	203,46,495.61
TOTAL	229,37,557.34

Schedule - H

ADVANCES AND OTHER RECEIVABLES

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2017
a) Programme Advances	
Swayam	5,00,000.00
	5,00,000.00
b) Others	
Security Deposit- Khadar office	5,500.00
	5,500.00
c) Other Receivables	
Jagori Main Account - TDS recoverable	4,90,611.00
	4,90,611.00
TOTAL	9,96,111.00



JAGORI : : NEW DELHI
FCRA ACCOUNT

Schedule - F

FIXED ASSETS

(In Rupees)

Particulars	Depreciation Rates	WDV as at 1.4.2016	Additions during the year		Total	Dispose off/ Transfer during the year	Depreciation for the year	WDV as at 31.03.2017
			1st Half	2nd Half				
	(%)							
Office Building - Delhi	10	41,10,546.00	0.00	0.00	41,10,546.00	0.00	4,11,055.00	36,99,491.00
Portacabin	10	7,07,779.00	0.00	0.00	7,07,779.00	0.00	70,778.00	6,37,001.00
Furniture & Fixture & Equipment	10	2,05,633.00	11,388.00	61,406.00	2,78,427.00	0.00	24,772.00	2,53,655.00
Computer & Accessories	60	1,49,141.00	0.00	4,45,592.00	5,94,733.00	0.00	2,23,162.00	3,71,571.00
Photostat Machine	15	37,730.00	0.00	0.00	37,730.00	0.00	5,659.00	32,071.00
Projector	15	30,245.00	0.00	0.00	30,245.00	0.00	4,537.00	25,708.00
Office Equipment	15	3,54,135.00	0.00	57,000.00	4,11,135.00	0.00	57,395.00	3,53,740.00
Inventor	15	40,024.00	0.00	0.00	40,024.00	0.00	6,004.00	34,020.00
TOTAL		56,35,233.00	11,388.00	5,63,998.00	62,10,619.00	0.00	8,03,362.00	54,07,257.00
Previous Year		154,63,723.00	2,10,400.00	72,600.00	157,46,723.00	92,86,511.00	8,24,979.00	56,35,233.00



JAGORI: NEW DELHI
Project Expenditure - Donor wise -FCRA
For the year Ended March 31, 2017

Schedule - I

A. Roland Berger - Comprehensive Services for Survivors of Violence

(In Rupees)

Particulars	Current Year
-- Programme Activities	64,650.00
-- Administrative Support	1,87,078.31
TOTAL	2,51,728.31

B. OAK Foundation- Develop framework for safer and gender inclusive public spaces in Jharkhand

-- Consultant and Other Contracted Services	2,03,554.00
-- Indirect Overheads	21,358.88
-- Other Direct Cost	11,436.00
-- Travel and Conferences	16,381.00
TOTAL	2,52,729.88

C. PRADAN - Power Project

-- Meeting Costs	32,393.00
-- Resource & Training Materials	85,836.00
-- Salaries & Hon. for Tech. Asst.	46,37,674.00
-- Travel	15,17,991.00
-- Office Overhead	3,47,202.10
-- Equipment	36,000.00
-- Admin. & Finance cost	3,61,191.00
TOTAL	70,18,287.10

D. BFTW, Misereor & Roland Berger - Women's Resource Centre Phase-II

Programme Costs	
-- Resource Centre	3,72,310.00
-- Perspective & Capacity Development	8,77,634.00
-- Services for survivors of violence	15,95,897.00
-- Alliance Building and Collective Action	2,16,124.00
-- Organisation Strengthening	1,68,545.00
Personnel Costs	
-- Administrative personnel costs incl. staff welfare	14,07,489.00
-- Programme personnel costs incl. staff welfare	65,14,242.00
Administrative Costs	
-- Non-Recurring Heads	3,12,706.00
-- Recurring Heads	11,94,248.00
TOTAL	126,59,195.00

E. BFTW & Misereor- SANGAT -Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development (2016-18)

<u>Programme Activities</u>	
-- Capacity Building	13,84,554.00
-- Promotion of Feminist Culture, Information, Communication and Media	4,87,267.00
-- Networking and Advocacy	4,35,861.00
-- Travel	2,92,473.00
<u>Personnel Cost</u>	
-- Personnel cost- Admin. & Finance	9,88,447.00
-- Programme Personal Cost	22,21,631.00
<u>Administration Costs</u>	
-- Coordination Cost	4,14,208.47
-- Procurement	95,400.00
-- Reserve	74,750.00
TOTAL	63,94,591.47



Contd....

Particulars**F. URGENT ACTION FUND**

-- Legal representation in Trial Courts	2,00,000.00
-- Reallocation of Ms. S and her family	60,000.00
-- Legal expenses- clerkage, filing applications, court fees, typing, etc.	37,119.00
TOTAL	2,97,119.00

G. OAK Foundation- Safer cities for women and girls in Jharkhand

-- Consultant and Other Contracted Services	1,87,450.00
-- Equipment and Capital Expenditure	88,492.00
-- Indirect Overheads	34,279.00
-- Other Direct Cost	3,006.00
-- Staff Salaries and Related Charges	3,46,344.00
-- Travel and Conferences	1,54,398.00
TOTAL	8,13,969.00

M. Action Aid International

-- Human Resource Cost	3,91,568.00
-- Production and Dissemination	42,200.00
-- Coordination Costs	82,616.00
-- Travel	1,81,079.00
TOTAL	6,97,463.00

Grand Total**283,85,082.76**

JAGORI: New Delhi

Accounting Policies and Notes forming part of Accounts- FCRA
for the year ended 31st March, 2017

A. Background

1. Jagori is registered under Societies Registration Act of 1860 bearing Registration no S/20427/1989 dated 05-10-1989.
2. The society is registered under 12A of the Income Tax Act, 1961 bearing Registration No. DI(E)(300)/91/1351 dated 18-12-1991.
3. Permanent Account Number (PAN) – AAATJ0303M.
4. The society is registered under Foreign Contribution (Regulation) Act, 1976 bearing registration no. 231650137 dated 23-09-2009.
5. The society is notified under section 80G of the Income Tax Act, 1961 vide letter no. DIT(E)/2009-10/2218 DT. 10.11.2009

B. Significant Accounting Policies

1. Basis of Preparation

The financial statements have been prepared on historical cost basis following the accrual basis of accounting, unless otherwise stated, the generally accepted accounting principles and the accounting standards to the extent applicable, issued by the Institute of Chartered Accountants of India.

2. Revenue Recognition

- a) General Donations are recognized as income on actual receipt basis.
- b) Donation received specifically for corpus is being reflected under that head.
- c) Interest earned on fixed deposits is recognized on accrual basis.
- d) Interest and other income received on specific funds/projects and expenditure paid thereon are routed through the statement of Income & Expenditure.
- e) Grants from various funding agencies are recognized as Income to the extent utilized to meet the project expenditure and transferred to Statement of Income & Expenditure and balance amounts shown as "Unutilized Grants" in the Balance Sheet. Likewise, in case of overspent / expenses incurred pending receipt of grant amounts (though sanctioned) are shown as "Grants Receivable" at the year end.
- f) Grant amounts directly transferred by the funding agencies to other NGOs for part implementation of the project/program against the sanctioned budget are not accounted for in the financial statement of the society.

3. Project Expenditure

Indirect expenditure including salary cost has been charged on proportionate basis on various projects funded by International Agencies and other Agencies on a basis considered reasonable by the Management.



4. **Fixed Assets / Fixed Asset Fund**

- a) Fixed assets acquired during the year are being charged off to Income & Expenditure Account. However, for ensuring financial and physical control, fixed assets are being shown in the Balance Sheet at their depreciated value with a corresponding amount in the Asset Fund.
- b) Depreciation on Fixed assets is provided on Written Down Value at the rates and in the manner specified in the Income Tax Act, 1961.

5. **Foreign Currency Transactions**

Grants / Donations received in Foreign Currency from "Foreign sources" are directly credited to designated FCRA Bank Account and recognized at the exchange rate prevalent on the date of receipt.

6. **Investments**

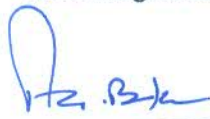
Investments mainly comprise fixed deposits with banks which are valued at cost.

C. **Notes to the Accounts**

1. Salary/ program consultants cost incurred out of FCRA funds aggregating to Rs.184.30 Lakhs have been allocated to various projects on the basis of time spent for the project.
2. The society in the earlier years was recognizing the interest / other income and expenditure respectively directly to the specific funds/projects instead of routing the same through Income and Expenditure Account.

During the year the society has changed the basis of recognition of interest/other income received and expenditure paid on said specific funds/ projects and routed the Income of Rs. 8,21,801.79 through Income and Expenditure account, thus there is a change in the basis to that extent.

For Aiyar & Co.
Chartered Accountants
Firm Registration No. 001174N



A.K. Batra
Partner
M.No. 80169



For JAGORI



Jaya Shrivastava
Chairperson



Manjari Dingwaney
Treasurer



Geetha Nambisan
Director



Sachin Kochhar
Finance Manager



Place: New Delhi
Date: 2 SEP 2017