

JAGORI: NEW DELHI**BALANCE SHEET (FCRA ACCOUNT) AS AT MARCH 31, 2015**

		(In Rupees)	
	Schedules	As at MARCH 31, 2015	As at MARCH 31, 2014
<u>Sources of Funds:</u>			
Corpus Fund			
Opening Balance		8,48,375.66	7,74,605.82
Addition during the year- Interest		76,223.05	73,769.84
		9,24,598.71	8,48,375.66
Assets Fund			
		154,63,723.00	155,34,803.25
Other Funds			
	A	70,90,988.54	68,21,950.94
Unutilized Grants			
(Carried forward to next year)	B	64,82,264.52	74,48,192.00
Current Liabilities			
	C	5,87,406.00	413.00
TOTAL		305,48,980.77	306,53,734.85
<u>Represented By :</u>			
<u>Current Assets, Advances and other Receivables</u>			
Current Assets			
	D	140,70,724.59	144,77,752.69
Advances and other Receivables			
	E	3,49,479.00	3,54,112.00
Fixed Assets (At WDV)			
	F	154,63,723.00	155,34,803.25
Grant Receivable			
	B	6,65,054.18	2,87,066.91
TOTAL		305,48,980.77	306,53,734.85


Significant Accounting Policies and Notes to Accounts

H

The schedules A to F & H referred to above form an integral part of the Balance Sheet

For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
Firm Registration No.000038N

For JAGORI


(K N Gupta)
Partner
M. No. 9169


Suneeta Dhar
Director


Manjari Dingwani
Treasurer


Sachin Kochhar
Finance Manager

Place : New Delhi
Date : 17 JUL 2015



JAGORI : : NEW DELHI
STATEMENT OF INCOME AND EXPENDITURE - (FCRA ACCOUNT)
FOR THE YEAR ENDED MARCH 31, 2015

(In Rupees)			
PARTICULARS	Schedule	CURRENT YEAR	PREVIOUS YEAR
A. INCOME			
PROJECT GRANTS TO THE EXTENT UTILISED	B	242,20,984.00	165,19,315.00
Interest on saving accounts		1,17,908.00	1,18,449.00
Interest on FDR's		5,73,816.51	5,30,917.33
Contributions		0.00	1,79,701.83
TOTAL INCOME (A)		249,12,708.51	173,48,383.16
B. EXPENDITURE			
PROJECT EXPENDITURE - DONOR WISE	G		
BFTW & Misereor - Women's Resource Centre		109,23,057.00	102,96,645.00
Roland Berger		40,79,939.00	6,01,216.00
Oak Foundation		8,93,075.00	0.00
PRADAN - Power Project		20,66,785.00	5,20,638.00
BFTW & Misereor - SANGAT		62,58,128.00	51,00,816.00
		242,20,984.00	165,19,315.00
ADMINISTRATIVE EXPENDITURE			
Salary & Allowances/Medical Checkup		28,520.00	1,57,772.00
Office Expenses		21,524.00	16,009.00
Professional Charges		1,77,046.00	56,000.00
Postage & Stationary		2,448.00	2,507.00
Travel & Conveyance		21,792.00	1,45,622.00
Audit fee		60,676.00	99,158.00
Bank Charges		1,744.00	1,399.00
Repair & Maintenance		65,855.00	1,73,263.00
Telephone, Electricity, Water		13,394.00	1,04,423.00
Meeting Expenses		18,000.00	0.00
		4,10,999.00	7,56,153.00
TOTAL EXPENDITURE (B)		246,31,983.00	172,75,468.00
Excess of Income over Expenditure (A - B)		2,80,725.51	72,915.16
transfer 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 Thakur,Vaidyanath Aiyar & Co.
Chartered Accountants
Firm Registration No.000038N

For JAGORI


(K N Gupta)
Partner
M. No. 9169


Suneeta Dhar
Director


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Sachin Kochhar
Finance Manager

Place : New Delhi

Date : 17 JUL 2015



JAGORI : : NEW DELHI
FCRA ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

(In Rupees)

PREVIOUS YEAR	RECEIPTS	AMOUNT (Rs.)	PREVIOUS YEAR	PAYMENTS	AMOUNT (Rs.)
	OPENING BALANCES: AS AT APRIL 1, 2014			UTILISATION DURING THE YEAR	
74,086.00	Cash in Hand	31,338.00		FCRA PROJECTS	
36,87,798.53	Bank Accounts	45,08,720.95	5,20,638.00	PRADAN - Power Project	20,66,785.00
63,93,022.57	FDR's/Accrued Interest	99,37,693.74	6,01,216.00	Roland Berger - Comprehensive Services for Survivors of Violence	40,79,939.00
(1,96,201.41)	Amount Payable & other	(413.00)			
86,376.00	Advances	3,54,112.00	102,96,645.00	BFTW & Misereor - Women's Resource Centre	109,23,057.00
		148,31,451.69	0.00	Oak Foundation- Develop framework for safer and gender inclusive public spaces in Jharkhand	8,93,075.00
	GRANTS RECEIVED DURING THE YEAR				
87,83,580.00	BFTW & Misereor - Women's Resource Centre	98,57,367.82	51,00,816.00	BFTW & Misereor- Capacity Building and Networking on Gender, Women's Empowerment,	62,58,128.00
0.00	Oak Foundation- Develop framework for safer and gender inclusive public spaces in Jharkhand	42,81,601.00			
56,42,565.00	BFTW & Misereor- Capacity Building and Networking on Gender, Women's Empowerment, Justice, Peace and Sustainable Development	50,96,685.05	7,56,153.00	OTHER EXPENDITURE	
				Jagori's Women Empowerment programme	4,10,999.00
38,494.00	Action Aid-Violence against women film festival				
10,18,970.00	PRADAN - Power Project	21,92,750.00		CLOSING BALANCES: AS AT MARCH 31, 2015	
0.00	Action Aid International	6,97,463.00	31,338.00	Cash in Hand	39,228.00
0.00	EED, Misereor - Capacity Building	2,75,379.00	45,08,720.95	Bank Accounts	19,76,652.82
55,71,270.00	Roland Berger - Comprehensive Services for Survivors of Violence	0.00	99,37,693.74	FDR's/Accrued Interest	120,54,843.77
		224,01,245.87	(413.00)	Amount Payable & others	(5,87,406.00)
	OTHER RECEIPTS		3,54,112.00	Advances	3,49,479.00
1,79,349.00	Interest on designated saving bank account	1,92,854.00			
1,79,701.83	Contributions	-			
43,221.00	Bank Interest on subsidiary account	82,619.00			
73,769.84	Interest on FDR corpus fund	76,223.05			
5,30,917.33	Interest on FDR's	8,80,386.98			
321,06,919.69	TOTAL	384,64,780.59	321,06,919.69	TOTAL	384,64,780.59

As per our report of even date attached
For Thakur, Vaidyanath Aiyar & Co.
Chartered Accountants
FRN: 000038N

For JAGORI

K.N.Gupta
Partner
M.No. 09169



Suneeta Dhar
Suneeta Dhar
Director

Manjari Dingwaney
Manjari Dingwaney
Treasurer

Sachin Kochhar
Sachin Kochhar
Finance Manager

Place : NEW DELHI

Date : 17 JUL 2015

JAGORI :: NEW DELHI
FCRA ACCOUNT

Schedule - A

OTHER FUNDS

(In Rupees)

Particulars	AS AT MARCH 31, 2015	AS AT MARCH 31, 2014
WOMEN EMPOWERMENT PROGRAM		
Opening Balance (01.04.2014)	68,21,950.94	68,32,853.36
Surplus/(Deficit) transfer from Statement of Income and Expenditure	2,80,725.51	72,915.16
Less: Grant Recoverable written off	11,687.91	83,817.58
Closing Balance (31.03.2015)	70,90,988.54	68,21,950.94



JAGORI : : NEW DELHI
FCRA ACCOUNT

Project Grants receipts, utilisation and balance as at March 31, 2015

Schedule - B

(In Rupees)

Sl.No.	Project Name	Opening Balance as at 1.4.2014		Current Receipts-Grants	Saving and FDR Interest	Amount Written Off	Total Grant Funds Available	Utilisation during the year	Closing Balance as at 31.03.2015	
		Unspent	Receivable						Unspent	Receivable
1	BFTW & Misereor-Women's Resource Centre	3,68,867.00	0.00	98,57,367.82	31,768.00	0.00	102,58,002.82	109,23,057.00	0.00	6,65,054.18
2	Action Aid International	0.00	0.00	6,97,463.00	0.00	0.00	6,97,463.00	0.00	6,97,463.00	0.00
3	Oak Foundation - Develop framework for safer and gender inclusive public spaces in Jharkhand	0.00	0.00	42,81,601.00	1,21,330.16	0.00	44,02,931.16	8,93,075.00	35,09,856.16	0.00
4	Roland Berger - Comprehensive Services for Survivors of Violence	50,11,446.00	0.00	0.00	2,24,248.31	0.00	52,35,694.31	40,79,939.00	11,55,755.31	0.00
5	PRADAN - Power Project	4,98,332.00	0.00	21,92,750.00	35,970.00	0.00	27,27,052.00	20,66,785.00	6,60,267.00	0.00
6	EED & Misereor- SANGAT -Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development Continuation	0.00	2,87,066.91	2,75,379.00	0.00	11,687.91	0.00	0.00	0.00	0.00
7	BFTW & Misereor- SANGAT -Capacity Building and Networking on Gender, Equality, Justice, Peace and Sustainable Development	15,69,547.00	0.00	50,96,685.05	50,819.00	0.00	67,17,051.05	62,58,128.00	4,58,923.05	0.00
	Current Year	74,48,192.00	2,87,066.91	224,01,245.87	4,64,135.47	11,687.91	300,38,194.34	242,20,984.00	64,82,264.52	6,65,054.18
	Previous Year	28,47,001.00	4,09,378.49	210,54,879.00	1,04,121.00	83,817.58	242,54,573.91	165,19,315.00	74,48,192.00	2,87,066.91



CURRENT LIABILITIES

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2015	AS AT MARCH 31, 2014
TDS Payable	199.00	413.00
Cheques in clearence	5,87,207.00	0.00
TOTAL	5,87,406.00	413.00

Schedule - D

CURRENT ASSETS

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2015	AS AT MARCH 31, 2014
I Cash and Bank Balances		
Cash in Hand:		
-- Main Account	15,550.00	19,342.00
-- Sangat Project	15,467.00	7,542.00
-- BFTW Project	8,211.00	4,454.00
	39,228.00	31,338.00
II In Saving Bank Account with:		
-- Central Bank of India (FCRA designated account)	11,60,023.23	28,26,779.36
-- Axis Bank (Sangat Project)	5,47,051.59	13,99,886.59
-- Central Bank of India (BFTW Project)	2,69,578.00	2,82,055.00
	19,76,652.82	45,08,720.95
III In Fixed Deposit Account with:		
-- Central Bank of India (FCRA)	116,27,822.00	93,64,376.00
-- Interest Accrued	4,27,021.77	5,73,317.74
	120,54,843.77	99,37,693.74
TOTAL	140,70,724.59	144,77,752.69

Schedule - E

ADVANCES AND OTHER RECEIVABLES

(In Rupees)

PARTICULARS	AS AT MARCH 31, 2015	AS AT MARCH 31, 2014
a) Programme Advances		
Sanskriti Kendre	20,000.00	10,000.00
Runu Chakorborty	0.00	10,000.00
Kailash Bhatt	0.00	2,500.00
Anchita Ghatak	83,300.00	31,650.00
Integrated Social Initiatives (ISI)	0.00	10,899.00
Zorba the Budha	0.00	1,59,551.00
	1,03,300.00	2,24,600.00
b) Salary Advance		
Dhruv	10,000.00	0.00
Laxmi	7,000.00	0.00
	17,000.00	0.00
c) Others		
Security Deposit- Khadar office	5,000.00	4,800.00
Security Deposit- Bilaspur Camp	3,000.00	3,000.00
	8,000.00	7,800.00
d) Other Receivables		
Sangat Project Imprest Account	59.00	59.00
Jagori Main Account - TDS recoverable	2,21,120.00	1,21,653.00
	2,21,179.00	1,21,712.00
TOTAL	3,49,479.00	3,54,112.00



JAGORI : : NEW DELHI
FCRA ACCOUNT

Schedule - F

FIXED ASSETS

(In Rupees)

Particulars	Depreciation Rates	WDV as at 1.4.2014	Additions during the year		Total	Dispose off during the year	Depreciation for the year	WDV as at 31.03.2015
			1st Half	2nd Half				
	(%)							
Land Cost - Himachal Pradesh	0	9,23,000.00	0.00	0.00	9,23,000.00	0.00	0.00	9,23,000.00
Building Training Centre	5	88,03,696.00	0.00	0.00	88,03,696.00	0.00	4,40,185.00	83,63,511.00
Office Building - Delhi	10	50,74,747.75	0.00	0.00	50,74,747.75	0.00	5,07,474.75	45,67,273.00
Portacabin	10	0.00	0.00	8,27,812.00	8,27,812.00	0.00	41,391.00	7,86,421.00
Furniture & Fixture & Equipment	10	1,87,005.50	37,360.00	27,950.00	2,52,315.50	0.00	23,834.50	2,28,481.00
Computer & Accessories	60	74,493.00	62,550.00	1,31,800.00	2,68,843.00	0.00	1,21,766.00	1,47,077.00
Photostat Machine	15	52,221.00	0.00	0.00	52,221.00	0.00	7,833.00	44,388.00
Projector	15	41,861.00	0.00	0.00	41,861.00	0.00	6,279.00	35,582.00
Office Equipment	15	3,22,383.00	55,150.00	0.00	3,77,533.00	0.00	56,630.00	3,20,903.00
Invertor	15	55,396.00	0.00	0.00	55,396.00	0.00	8,309.00	47,087.00
TOTAL		155,34,803.25	1,55,060.00	9,87,562.00	166,77,425.25	0.00	12,13,702.25	154,63,723.00
Previous Year		167,48,139.25	5,775.00	13,650.00	167,67,564.25	0.00	12,32,761.00	155,34,803.25



JAGORI: NEW DELHI
Project Expenditure - Donor wise -FCRA
For the year Ended March 31, 2015

Schedule - G
(In Rupees)

A. BFTW & Misereor - Women's Resource Centre

Particulars	Current Year	Previous Year
Programme Costs		
-- Programme personnel	27,87,032.00	33,64,982.00
-- Advocacy, networking & joint actions	2,64,172.00	2,56,754.00
-- Institutional strengthening	7,12,233.00	3,00,840.00
-- Perspective & Capacity Development	11,37,878.00	7,53,315.00
-- Resource Centre	11,30,340.00	11,82,583.00
-- Services for survivors of violence	6,47,506.00	5,12,610.00
-- Supporting women's leadership on gender & governance	4,43,838.00	4,21,001.00
Administrative Costs		
-- Personnel Cost	28,00,736.00	25,35,467.00
-- Non-Recurring Heads	71,260.00	20,225.00
-- Recurring Heads	9,28,062.00	9,48,868.00
TOTAL	109,23,057.00	102,96,645.00

B. Roland Berger - Comprehensive Services for Survivors of Violence

-- Programme Activities	6,38,913.00	26,439.00
-- Programme Personnel	7,99,564.00	1,34,774.00
-- Programme & Technical Support	6,05,845.00	1,62,623.00
-- Managerial Personnel	6,24,086.00	1,48,075.00
-- Infrastructure Recurring and management Cost	8,81,241.00	0.00
-- Administrative Support	5,30,290.00	1,29,305.00
TOTAL	40,79,939.00	6,01,216.00

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

-- Consultant and Other Contracted Services	4,97,788.00	0.00
-- Equipment and Capital Expenditure	35,250.00	0.00
-- Indirect Overheads	57,704.00	0.00
-- Other Direct Cost	56,383.00	0.00
-- Staff Salaries and Related Charges	1,78,961.00	0.00
-- Travel and Conferences	66,989.00	0.00
TOTAL	8,93,075.00	0.00

D. PRADAN - Power Project

-- Meeting Costs	2,424.00	2,769.00
-- Resource & Training Materials	17,370.00	8,905.00
-- Salaries & Hon. for Tech. Asst.	12,06,382.00	2,53,993.00
-- Travel	3,67,017.00	1,61,216.00
-- Office Overhead	2,02,819.00	23,162.00
-- Equipment	35,250.00	0.00
-- Admin. & Finance cost	2,35,523.00	70,593.00
TOTAL	20,66,785.00	5,20,638.00

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

-- Non Recurring Expenditure	1,31,700.00	0.00
-- Recurring Expenditure	4,68,931.00	4,95,564.00
-- Capacity Building	26,37,880.00	19,81,523.00
-- Networking and Advocacy	1,78,759.00	1,91,570.00
-- Promotion of South Asian	3,31,543.00	59,010.00
-- Staff Costs/Consultants	23,66,046.00	22,51,706.00
-- Travel Cost and Per Diem	1,43,269.00	1,21,443.00
TOTAL	62,58,128.00	51,00,816.00

Grand total

242,20,984.00 **165,19,315.00**



JAGORI:: New Delhi**Accounting Policies and Notes forming part of Accounts- FCRA
for the year ended 31st March, 2015****A. Significant Accounting Policies****1. Basis of Preparation**

The financial statements have been prepared on historical cost basis following the cash 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 are directly credited to respective funds/projects, without routing the same 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.

3. Project Expenditure

Proportionate expenditure including salary cost has been paid through 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 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.



B. Notes to the Accounts

1. The society is registered under Foreign Contribution (Regulation) Act, 1976 bearing registration no. **231650137**.
2. Previous year figures have been regrouped / reclassified, wherever necessary, to make them comparable with the current year figures.

Suneeta Dhar

Suneeta Dhar
Director

Manjari Dingwani

Manjari Dingwani
Treasurer

Sachin Kochhar

Sachin Kochhar
Finance Manager

Place : New Delhi

Date : **17 JUL 2015**

