



Phone No.:- 2330581(O)

V. ROHATGI & CO.
Chartered Accountants
Arjan Place, 4th Floor
5, Main Road, Ranchi-1
Date: 15.06.2018

AUDITOR'S REPORT

We have audited the attached Consolidated Income & Expenditure Account of "LOK SWAR", DT-1108, DAM SITE, DHURWA, RANCHI, JHARKHAND, for the year ended 31.03.2018 and Balance Sheet as on 31.03.2018. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to above:-

- i) We have obtained all the information and explanations which is to the best of our knowledge and belief were necessary for the purpose of the audit.
- ii) In our opinion proper books of account as required by law have been kept by the above named society so far as appears from our examination of those books.
- iii) The Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
- iv) In our opinion and to the best of our information and according to explanations given to us, the said accounts gives a true and fair view in conformity with the accounting principles generally accepted in India.
 - a. In the case of the Income & Expenditure Account, of the Deficit of the above named society for the year ended 31.03.2018.
 - b. In the case of the Balance Sheet of the state of affairs of the above named society as on 31.03.2018.

FOR V. ROHATGI & CO.
Chartered Accountants
FRN:-000980C

PLACE : RANCHI
DATE : 15.06.2018



CA. A. K. MISHRA
(Partner)
M.No.076038

LOK SWAR
D.T-1108, DAM-SITE, DHURWA, RANCHI-4

CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31.03.2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund (As Per Last A/c) 398,569.56 Less: Excess of Expenditure over Income 186,493.35	212,076.21	FIXED ASSETS (As Per schedule-7) 70,843.39	
Current Liability		CURRENT ASSETS	
Expenses Payable 91,353.00		TDS 176,808.00	
Prince Kunal (Salary) 28,000.00		(As Per Last A/c) 6,000.00	
Sumit Kr Singh (Salary) 10,000.00		Add: During the year 182,808.00	
Vishal Kr Mishra (Salary) 10,000.00		Less: Refund 93,870.00	88,938.00
Shanti Associates 22,000.00		Grant Receivable from state Level Seminar for	
Subham Travels 10,000.00		Sa'arkta Committee 439,635.00	
Provision For Audit Fee 19,470.00		(As Per Last A/c) 20,465.00	419,170.00
(As Per Last A/c) 12,980.00	32,450.00	Less: Recived During the year	
Loan From General Fund to Various Fund		Loan From General Fund to Various Fund	
S.G.S.Y Ranchi 100,500.00		S.G.S.Y Ranchi 100,500.00	100,500.00
(As Per Last A/c)		(As Per Last A/c)	
Condensed Course Programme 15,029.00		Condensed Course Programme 15,029.00	15,029.00
(As Per Last A/c)		(As Per Last A/c)	
Loan From Secretary 358,500.00		Cash & Bank Balances	
(As Per Last A/c) 93,000.00	265,500.00	PNB Bank 24,125.64	
Less: During the year		PNB Bank fc 2,010.00	
		B.O.I Bank GGF 58,838.11	
		B.O.I Bank oxfam 15,507.53	
		Cash in Hand 11,946.54	112,427.82
	806,908.21		806,908.21

Notes on account as per schedule-8
In terms of our report of even date.

FOR V.ROHATGI & CO.
Chartered Accountants
FRN. 000980C



(Signature)
CA A.K.MISHRA
(Partner)
M. No. 076038

PLACE: RANCHI
DATE : 15.06.2018

LOK SWAR
D.T-1108, DAM-SITE,DHURWA,RANCHI-4

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To "EXPENSES IN A/C OF GENERAL FUND A/C " (As per Schedule-2)	443,391.00	By <u>Grant-in-Aid</u> (As per Schedule -1)	1,673,944.00
To "EXPENSES IN A/C OF OXFAM(FC) A/C " (As per Schedule-3)	1,603,218.00	By Travel Expenses Reimbursed by Oxfam	40,362.00
To Interest paid on TDS	62.00	By Donation & Subscriptions	401,280.00
To "EXPENSES IN A/C OF TOXICS LINK (FC) A/C" (As per Schedule-4)	60,000.00	By Bank Interest	14,989.00
To "EXPENSES IN A/C OF GGF (FC) A/C" (As per Schedule-4)	147,059.00	By Interest On TDS Refund	1,400.00
To "EXPENSES IN A/C OF TRAVEL ON A/C OF OXFAM " (As per Schedule-5)	40,362.00	By Excess Of Expenditure over Income	186,493.35
To Bank Charges	1,178.57		
To Provision For Audit Fee	12,980.00		
To Depreciation On Assets	10,217.78		
	2,318,468.35		2,318,468.35

Notes on account as per schedule-8
In terms of our report of even date.

FOR V.ROHATGI & CO.
Chartered Accountants
FRN. 000980C



(Signature)
CA A.K.MISHRA
(Partner)
M. No. 076038

PLACE:RANCHI
DATE : 15.06.2018

LOK SWAR
D.T-1108, DAM-SITE, DHURWA, RANCHI-4

CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Banlance</u>		By <u>"EXPENSES IN A/C OF GENERAL FUND A/C "</u>	
PNB Bank 6,456.99		(As per Schedule-2)	355,991.00
B.O.I Bank 147,434.36			
B.O.I Bank Oxfam 396.50		By <u>"EXPENSES IN A/C OF OXFAM(FC) A/C "</u>	
Cash in hand 16,099.54	170,387.39	(As per Schedule-3)	1,603,217.00
To <u>Grant-in-Aid</u>		By TDS	62.00
(As per Schedule -1)	1,694,409.00		
To Travel Expenses Reimbursed by Oxfam	40,362.00	By <u>"EXPENSES IN A/C OF TOXICS LINK (FC) A/C"</u>	
To Donation & Subscriptions	401,280.00	(As per Schedule-4)	-
To Bank Interest	14,989.00	By TDS deducted (FY 17-18)	6,000.00
To Tds Refund	95,270.00	By <u>"EXPENSES IN A/C OF GGF (FC) A/C"</u>	
To Shanti Associates	30,000.00	(As per Schedule-5)	147,059.00
		By <u>"EXPENSES IN A/C OF TRAVEL ON A/C OF OXFAM "</u>	
		(As per Schedule-6)	34,762.00
		By Bank Charges	1,178.57
		By Loan From Secretary	93,000.00
		By Manoj Kumar 3,300.00	
		By Pradeep Kr Singh 2,300.00	
		By Sunil Kumar 72,000.00	
		By Sunil Kumar Sinha 5,400.00	
		By Umesh Kumar Sharma 10,000.00	93,000.00
		By <u>Closing Balance</u>	
		PNB Bank 24,125.64	
		PNB Bank fc 2,010.00	
		B.O.I Bank GGF 58,838.11	
		B.O.I Bank oxfam 15,507.53	
		Cash in Hand 11,946.54	112,427.82
	2,446,697.39		2,446,697.39

Notes on account as per schedule-8
In terms of our report of even date.

FOR V.ROHATGI & CO.
Chartered Accountants
FRN. 000980C

PLACE: RANCHI
DATE : 15.06.2018




CA A.K. MISHRA
(Partner)
M. No. 076038

LOK SWAR
D.T-1108, DAM-SITE, DHURWA, RANCHI-4

SCHEDULE FORMING PART OF RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 31.03.2018

	Income & Expenditure	Receipts & Payment
SCHEDULE -1		
GRANT - IN - AID		
OXFAM INDIA - FC	1,613,944.00	1,613,944.00
TOXICS LINK DELHI	60,000.00	60,000.00
STATE LEVEL SEMINAR	-	20,465.00
	1,673,944.00	1,694,409.00
SCHEDULE-2		
"EXPENSES IN A/C OF GENERAL FUND A/C "		
Awareness Camp for Adloscent Girls on Reproductive		
Honorarium to Resource Person	21,000.00	21,000.00
Printing of IEC Material	4,120.00	4,120.00
Refreshment Expenses	9,721.00	9,721.00
Travel	5,400.00	-
Venue Hiring Expenses	9,800.00	9,800.00
General Fund Expenses		
Honorarium to Coordinator	220,000.00	220,000.00
Honorarium to Office Staff	33,000.00	33,000.00
Printing & Stationery	9,170.00	9,170.00
Rent	72,000.00	-
Repair & Maintenance	8,630.00	8,630.00
Travel Under General Fund	7,900.00	7,900.00
Strenghtening of SMC Programme		
Honorarium to Accounts Officer	5,000.00	5,000.00
Honorarium to Staff	13,000.00	3,000.00
Printing of IEC Material in SMC	6,750.00	6,750.00
Refreshment in SMC	9,700.00	9,700.00
Travel in SMC	8,200.00	8,200.00
	443,391.00	355,991.00
SCHEDULE-3		
"EXPENSES IN A/C OF OXFAM(FC) A/C "		
Training with influencers on legal framework (1111)		
Local Transportation	10,985.00	10,985.00
Participants Fee	15,000.00	15,000.00
Refreshment	18,910.00	18,910.00
Training Materials	24,970.00	24,970.00
Venue	32,995.00	32,995.00
Coordinate exchange visits and linkages with influencers and youth (1112)		
Local Transportation	29,855.00	29,855.00
Participants Fee	5,000.00	5,000.00
Refreshment	84,855.00	84,855.00
Training Materials	9,960.00	9,960.00
Venue	59,695.00	59,695.00
Support capacity building of local community group (1117)		
Local Transportation	17,935.00	17,935.00
Refreshment	17,845.00	17,845.00
Training Materials	7,265.00	7,265.00



<u>Undertake awarress raising and positive norms modelling with men & boys (1121)</u>		
Local Transportation	4,500.00	4,500.00
Participants Fee	9,000.00	9,000.00
Refreshment	71,900.00	71,900.00
Training Materials	16,470.00	16,470.00
<u>Gender awarress building and positive norms modelling for service providers (1215)</u>		
Local Transportation	3,752.00	3,752.00
Refreshment	3,980.00	3,980.00
Venue	5,900.00	5,900.00
<u>Train women and girls on their rights & building their confidence(1219)</u>		
Local Transportation	65,057.00	65,057.00
Participants Fee	79,941.00	79,941.00
Refreshment	47,863.00	47,863.00
Training Materials	73,226.00	73,226.00
<u>Map & Identify gaps for existing support services (1221)</u>		
Local Transportation	20,000.00	20,000.00
Venue	20,000.00	20,000.00
Refreshment	7,500.00	7,500.00
Training Materials	2,500.00	2,500.00
<u>Training to raise awarress of local stakeholders and women & girls (1222)</u>		
Local Transportation	11,887.00	11,887.00
Refreshment	7,904.00	7,904.00
<u>Income generation activity for women & girls who have experienced violence or CEFM (1225)</u>		
Local Transportation	29,832.00	29,832.00
Venue	20,000.00	20,000.00
Refreshment	9,992.00	9,992.00
Training Materials	5,000.00	5,000.00
<u>Personnel Cost</u>		
Honorarium to Project Director	50,952.00	50,952.00
Honorarium to Project Coordinator	297,204.00	297,204.00
Honorarium to Community Mobilisers	260,400.00	260,400.00
Honorarium to Accounts Officer	96,240.00	96,240.00
<u>Program Support Cost</u>		
Office Maintenance	15,803.00	15,803.00
Telecommunication	11,164.00	11,164.00
Translation And Publication	19,980.00	19,980.00
	1,603,217.00	1,603,217.00
<u>SCHEDULE-4</u>		
<u>"EXPENSES IN A/C OF TOXICS LINK (FC) A/C"</u>		
<u>Investigative Study on EOL Lead Acid Batteries -FC</u>		
Honorarium to Staff Under Toxics	48,000.00	-
Stationery	2,000.00	-
Tavels	10,000.00	-
	60,000.00	-



SCHEDULE-5
"EXPENSES IN A/C OF
GGF (FC) A/C"

1 Day Collection Seminar	63,500.00	63,500.00
Administration Cost	16,000.00	16,000.00
Publication & Distribution	44,559.00	44,559.00
Travel/fuel	23,000.00	23,000.00
	147,059.00	147,059.00

SCHEDULE-6
"EXPENSES IN A/C OF
TRAVEL ON A/C OF OXFAM "

TRAVELLING	40,362.00	34,762.00
	40,362.00	34,762.00



LOK SWAR
D.T-1108, DAM-SITE, DHURWA, RANCHI-4

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2018

SCHEDULE-7
FIXED ASSETS

PATRICULARS	RATE	AMOUNT(RS.) 01.04.2017	SINCE ADDED	TOTAL Rs.	LESS : DEP	AMOUNT (Rs.) 31.03.2018
ELECTRICAL EQUIPMENT	15%	3,909.38		3,909.38	586.41	3,322.97
TABLE	10%	793.05		793.05	79.31	713.75
FURNITURE & FIXTURE	10%	23,894.51		23,894.51	2,389.45	21,505.06
CHAIR	10%	510.14		510.14	51.01	459.13
COMPUTER	60%	10.62		10.62	6.37	4.25
INVERTER	15%	18,268.75		18,268.75	2,740.31	15,528.44
BLANKET	10%	1,086.65		1,086.65	108.67	977.99
UTENCILS & GAS CYLENDER	15%	803.00		803.00	120.45	682.55
CYCLE	10%	366.02		366.02	36.60	329.42
DIGITAL CAMERA	10%	10,732.32		10,732.32	1,073.23	9,659.09
BOOKS & LIBRARY	10%	1,398.03		1,398.03	139.80	1,258.23
TOOLS & EQUIPMENTS	15%	4,900.44		4,900.44	735.07	4,165.37
MOTOR CYCLE	15%	14,245.48		14,245.48	2,136.82	12,108.66
TELEVISION	10%	142.78		142.78	14.28	128.50
		81,061.17	-	81,061.17	10,217.78	70,843.39



Schedule- 8

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS :-

1. Basis of preparation of Financial Statement:

The financial Statements have been prepared and presented under the historical statements on the accrual basis of accounting and comply with the accounting standards issued by the institute of chartered Accountants of India (ICAI) and the relevant provisions of the act to the extent reasonable or valid.

2. General Fund

Credit Balance of General Fund shows the surplus i.e. Excess of Expenditure over Income.

3. Fixed Assets:

- i) Fixed Assets are Capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the assets to its working condition like freight and installation cost etc as per required of the AS-10, "Fixed Assets" of ICAI.
- ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.
- iii) Depreciation has not been charged to fixed Assets as decided by the management.

4. Revenue Recognition:

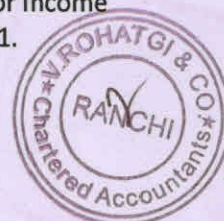
- i) The society derives its revenues primarily from fee and contribution from the members and thereafter, as possible or occurrence, from those sources which are contained in the by-laws of the society.
- ii) The society recognizes its Grant-in-Aid income/Donations at the stage it attains reasonable assurance, on the basis of all available evidence, that the grant / donation will be received as per requirements of AS -12, "Government Grant" of ICAI.
- iii) Grants/ Donations, if any, received for the acquisition/purchase construction of fixed assets are capitalized without taking into income & Expenditure A/C.
- iv) Members' contribution is treated as a revenue item during the period.

5. Expenses :

- i) Fund raising Expenditure incurred by the society if any. Property eliminated from the other expenditure and shown separately under appropriate accounting head.

6. Provisions:

Provision items generally include audit fee and are properly accounted for in the financial statements as per requirements of AS-5, 'Net profit or loss for THE PERIOD' prior period items and changes in Accounting policies" of ICAI. No provision for Income Tax has been made in view of non-taxable income under income Tax Act, 1961.



7. Current Assets Loans & Advances :

i) Cash Balances:

Cash in hand as per cashbook and certified by the management, Whereas bank balances as per pass book are subject to confirmation by bank balances as per pass book are subject to confirmation by Bank.

8. All Debit Balances are subject to confirmation.

In terms of our attached report of even date
For V. ROHTAGI AND CO.
Chartered Accountants
FRN NO. 000980C

Place: RANCHI

Date : 15.06.2018



CA A.K. MISHRA
(PARTNER)

M.NO. 426900