

SWANIRVAR

Vill. & P.O. : Andharmanik, Via : Baduria,
Dist. : North 24 Parganas,
West Bengal

**STATEMENT OF ACCOUNTS
(CONSOLIDATED)**

For The Year Ended 31st March, 2016

N. BEHERA & COMPANY

Chartered Accountants

P-41, Princep Street,
4th Floor, Room No.402
Kolkata - 700 072

☎ 033 – 33160553

☎ 8583933001/9830943380

✉ caniranjanbehera@gmail.com/
niranjanbehera1974@gmail.com

N. BEHERA & COMPANY

Chartered Accountants

P-41, Princep Street,
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INDEPENDENT AUDITOR'S REPORT

To

The Members of SWANIRVAR (SHG Programme)

Vill. & P.O. Andharmanik, Via-Baduria, North 24 Parganas

We have audited the accompanying financial statements of **SWANIRVAR (SHG Programme)**, which comprise the Balance sheet as at March 31, 2016, the Receipts and Payments account & Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information (referred to as 'financial statements').

The financial statements have been prepared by the management of **SWANIRVAR (SHG Programme)** in compliance with the accounting principles generally accepted in India.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in compliance with the accounting principles generally accepted in India. This includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from the 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 conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (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 misstatement.



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 misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 accounting estimates made by management, as well as evaluating the overall 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view :

- a) In the case of Balance Sheet of the state of affairs of the organisation as at 31st March, 2016;
- b) In the case of Income & Expenditure Account of the **surplus** of the organisation as at 31st March, 2016;
- c) In the case of Receipts & Payments Account of the cash flow of the organisation for the year ended 31st March, 2016.

For **N. BEHERA & COMPANY**

Chartered Accountants

Firm Registration No. 327287E



(Niranjan Behera)

Proprietor

Membership No. 069888

Place : Kolkata

Date : 29th August, 2016

**SWANIRVAR
CONSOLIDATED**

VIII. & P.O. Andhamanik, Via Baduria, Dist. North 24 Parganas, West Bengal
BALANCE SHEET AS AT 31ST MARCH, 2016

LIABILITIES	AMOUNT ₹	AMOUNT ₹	ASSETS	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹
DEVELOPMENT PROGRAMME			FIXED ASSETS			
General Fund			As per Schedule "2"			
Balance b/f	170715.52		LOANS DUE UNDER MICRO FIN. PROG			
Add : Excess of Income over Expenditure	(192083.00)		(a) Out of Group Savings Received			
	(21367.48)		Opening Balance			
Less: Transfer to Capital fund	6750.00	(28117.48)	(b) Out of Other Fund			
			To SHG			
Capital Fund			Opening Balance	7871876.00		
Opening Fund	13285744.53		Add : Disbursement during the year	12902500.00	20774376.00	
Add: Transfer from Restricted Fund	24009.00		Less : Repayment during this year		11793568.00	9040808.00
Add: Transfer from General Fund	6750.00	13316503.53				
ENDOWMENT FUND b/f						
Balance b/f	205270.00					
Add : Interest during the year	17,741.00	223011.00				
Restricted Fund (Unspent Balance)			FIXED DEPOSITS			
Foreign			As per Schedule "23"			
As per Schedule "19"		303273.16	Fixed Deposit out of			
Domestic			Endowment Fund b/f		202014.00	219755.00
As per Schedule "20"		Nil	Add: During the Year		17741.00	
			Tax Deducted at Source A.Y 2015-16			3110.00
			CASH & BANK BALANCE			
			SHG Programme	44639.50	140148.53	
			Cash in Hand	95509.03		
			Cash at Bank			
			Development Programme			
			Cash at Bank	239222.24	280627.08	
Total c/f	13814670.21		Total c/f			28072950.74



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		:: 2 ::			
SHG PROGRAMME	Total b/f	13814670.21	ADVANCE TO STAFF	Total b/f	28072950.74
General Fund			Advance	35000.00	
Opening Balance	3607018.53		Less : Repayment	5000.00	30000.00
Add : Excess of Income over Expenditure	561618.00	4168636.53			
Group Fund					
Mandatory Savings					
Opening Balance	6051674.00				
Add : Received during the year	700521.00				
Add : Miscellaneous	180122.00				
Less : Withdrawals	6932317.00	6336664.00			
	595653.00				
Voluntary Savings Fund					
Opening Balance	292423.00				
Add : Received during the year	536768.00				
Less : Withdrawals during the year	829191.00	468550.00			
	360641.00				
Loan (As per Schedule "21")					
W.B.M.D.F.C. b/f		3312500.00			
Professional Tax		1930.00			
		28102950.74			28102950.74

In terms of our report of even date.

for **N. BEHERA & COMPANY**

Chartered Accountants
Firm Registration No. 327287E

(Niranjan Behera)
Proprietor
Membership No. 089008

S. Mondal
Secretary
SWANIKVAR
Ancharmanik, North 2^o Parganas

Significant Accounting Policies and
Notes on Accounts - Schedule "24"

Place : Kolkata
Date : 29th August, 2016



**S W A N I R V A R
CONSOLIDATED**

Schedules forming part of the Balance Sheet as at 31st March, 2016
SCHEDULE - "19"
UNSPENT GRANT (FOREIGN FUND)

Amount in ₹

Name of Funds	Opening Balance As On 01.04.2015	Received During The Year	Total	Utilised during the year		Unspent Balance As On 31.03.2016
				Capital Exp	Revenue Exp	
Global Greengrants Fund	(271.00)	-	(271.00)	-	-	(271.00)
Share & Care (General)	(1,320.73)	-	(1,320.73)	-	-	(1,320.73)
Share & Care (Primary)	155,722.00	635,182.00	790,904.00	-	623,493.00	167,411.00
AID (Agri)	1,259.00	600,000.00	601,259.00	-	612,877.00	(11,618.00)
AID (BAKKV)	77,247.00	411,950.00	489,197.00	-	494,637.00	(5,440.00)
Indienhilfe (L.C.)	116,125.80	-	116,125.80	-	-	116,125.80
CIVA (Agri)	727.21	-	727.21	-	-	727.21
VIBHA-Primary	464.22	716,702.00	717,166.22	-	717,066.00	100.22
W.B.V.H.A.	1.00	170,300.00	170,301.00	-	170,230.00	71.00
Asha For Education	(799.34)	-	(799.34)	-	-	(799.34)
Indo Global Social Serv. Soc	384,050.00	384,050.00	384,050.00	-	341,411.00	42,639.00
VIBHA-Prayas	220,411.00	220,411.00	220,411.00	24,009.00	199,131.00	(2,729.00)
Convern Universal	130,777.00	-	130,777.00	-	132,400.00	(1,623.00)
	479,932.16	3,138,595.00	3,618,527.16	24,009.00	3,291,245.00	303,273.16

SCHEDULE - "20"

UNSPENT GRANT (DOMESTIC)

Name of Funds	Opening Balance As On 01.04.2015	Received During The Year	Interest During The Year	Spent During The Year	Written Off During the Year	Unspent Balance As On 31.03.2016
Vibha-India	13,998.00	-	-	-	13,998.00	-
	16,898.00	174,565.00	224.00	177,689.00	13,998.00	-



**SWANIRVAR
CONSOLIDATED**

Schedules forming part of Balance Sheet as at 31st March, 2016

SCHEDULE - "21"

LOAN

West Bengal Minority Development Finance Corporation

Amount in ₹

Name of Area Office	Opening Bal. as on 01.04.15	Loan Given	Processing Fees	Interest Due	Total	Interest Repayment	Loan Repayment	Total Repayment	Written Off during the year	Closing Bal. as on 31.03.16
Fatullapur	155311.00	-	-	-	155311.00	-	-	-	-	155311.00
Koisor	1464957.00	-	-	-	1464957.00	-	-	-	-	1464957.00
Katahat	928850.00	-	-	-	928850.00	-	-	-	-	928850.00
Magurkhal	763382.00	-	-	-	763382.00	-	-	-	-	763382.00
	3312500.00	-	-	-	3312500.00	-	-	-	-	3312500.00

SCHEDULE - "22"

FIXED ASSETS

Name of Assets	Opening Bal. as on 01.04.2015	Additions during the Yr. during the Yr.	Sold during the Yr.	Closing Bal. as on 31.03.2016
Land	656549.30	-	-	656549.30
Building (Main Centre)	2871699.67	3,559.00	-	2875258.67
Building (Village Centre)	7432323.31	-	-	7432323.31
Furniture & Fixture	562637.40	5,200.00	-	567837.40
Bi-Cycle	229872.40	-	-	229872.40
Vehicles	715396.00	-	-	715396.00
Equipment	374554.05	22,000.00	-	396554.05
Computer	409317.00	-	-	409317.00
	13252349.13	30,759.00	-	13283108.13

SWANIRVAR
CONSOLIDATED

Schedules forming part of the Balance Sheet as at 31st March, 2016

SCHEDULE - "23"

FIXED DEPOSITS

Amount in ₹

Particulars	Opening Balance As On	During The Year	Interest on Certificate	Total	Matured During The Year	Renewed During The Year	Closing Balance As On
	01.04.2015						31.03.2016
Kolsur	589,530.00	-	-	589530.00	-	-	589,530.00
SHG General	1,710,470.00	-	-	1710470.00	-	-	1,710,470.00
	2,300,000.00	-	-	2300000.00	-	-	2,300,000.00





SWANIRVAR

VIII. & P.O. Andharmanik, Via Baduria, Dist North 24 Parganas, West Bengal

CONSOLIDATED

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

EXPENDITURE	AMOUNT ₹	AMOUNT ₹	INCOME	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹
To Expenses out of General Fund			By Income Received towards Development Programme			
Foreign			Foreign			
Audit & Consultation Fees	32490.00		Donation-Bharati Ghosh			
Bank Charges	2470.00		Bank Interest			
Computer Maintenance	11475.00		- S.B.I., Baduria			
Daily Food Expenses	73630.00		- S.B.I., BT Rd., Kolkata			
Office Expenses	28171.00		Domestic			
Salary	180000.00		Donation (Miscellaneous)	106200.00		
Staff Medical Insurance	4233.00	332469.00	Training Fees	14900.00		
Domestic			Reim. From Seva Kendra-Cal.	151500.00		
General Domestic	252130.00		Basirhat S.D. Hospital	658000.00		
Health	969881.00	1250511.00	Bidhannagar S.D. Hospital	224216.00		
Education	28500.00		Vibha Relief	50000.00		
SHG			Rent from Guest House	5300.00	1210116.00	
Electricity	1389.00		Bank Interest			
Interest on Voluntary Savings	12303.00		State Bank of India (Dom.)	2049.00	3320.00	
Interest on Mandatory Savings	180122.00		UBI	1271.00		
Animator Salary	379200.00		Interest on I.T Refund		828.00	
Salary Co-ordinator	40000.00		Fund Written Off: Vibha		13998.00	
SHG Camp (Health)	7164.00					1228262.00
Consultancy Fees	17500.00					
Salary Accountant	48000.00					
Office Staff Salary	266400.00					
Office Staff Incentive	71819.00					
Bank Charges	108.00					
Meeting Expenses	20920.00					
Repair Cycle	4496.00					
Total c/f	1049421.00	1582980.00	Total c/f			1390897.00

Contd....

	Total b/f	1049421.00	1582980.00		Total b/f	1390897.00
Travel		36970.00				
Stationery		7664.00			1679099.00	
Staff Welfare		18000.00			119320.00	
Repair Motor Cycle		3593.00				1798419.00
Telephone		10822.00				
Printing		30749.00				
Medical Insurance		33940.00				
Office Expenses		4155.00				
Miscellaneous		42168.00	1237482.00			
To Excess of Income over Exp. transferred to Gen. Fund Development Programme SHG		(192083.00) 561618.00	369535.00			
			3189997.00			3189997.00

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Significant Accounting Policies and Notes on Accounts - Schedule "24"

In terms of our report of even date.

for **N. BEHERA & COMPANY**
Chartered Accountants
Firm Registration No. 327287E
(Nripanjan Behera)
Proprietor
Membership No. 069888



S. Mondal
Secretary
SWANIRVAR
Appt. Arimank, North 2nd Phase, Jhargam

Place : Kolkata
Date : 29th August, 2016

SWANIRVAR
Vill. & P.O. Anandharamank, Via Baduria, Dist. North 24 Parganas, West Bengal
CONSOLIDATED
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

RECEIPTS	SCHDL.	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹	P A Y M E N T S	SCHDL.	AMOUNT ₹	AMOUNT ₹	AMOUNT ₹
To Opening Balance					By Development Programme				
Cash-in-hand	"1"		98942.34		Expenses out of Grant Recd.				
Cash-at Bank	"2"		841848.27		Foreign				
				940590.61	AID-Bayer (Agri)	"3"	612877.00		
To Development Programme					AID-Bayer (KKB)	"4"	494637.00		
(1) Foreign					Concern Universal	"5"	132400.00		
(a) Grant Received					I.G.S.S.S.	"6"	34141.00		
VIBHA - Primary		716702.00			VIBHA - Prayas	"7"	223140.00		
W.B.V.H.A.		170300.00			Share & Care (Primary)	"8"	623493.00		
Share & Care Foundation- Primary		635182.00			VIBHA - Primary	"9"	717066.00		
AID-Bayer (Agriculture)		600000.00			W.B.V.H.A.	"10"	170230.00		
AID-Bayer (KKB)		411950.00			F. C. General	"11"	332469.00	3647723.00	
Vibha-Prayas School		220411.00							
Indo-Global Social Serv. Soc		384050.00							
				3138595.00	Domestic				
(b) Others					Expenses out of General Fund	"12"	258880.00		
Donation-Bharati Ghosh		131635.00			Health	"13"	969881.00		
Professional Tax (15-16)		1930.00			Education	"14"	28500.00		
Bank Interest S.B.I., Baduria		16055.00			GLRA - GF	"15"	177689.00		
Bank Int. S.B.I., BT Rd., Kolkata		14845.00			Advance to Staf		17700.00	1452650.00	
				164565.00					
(2) Domestic									
(a) Grant Received									
GLRA-GF				174565.00					
				106200.00					
(b) Donations Received									
				3583925.00	Total c/f			6100373.00	
Total c/f				940590.61	Total c/f				





		Total b/f		Total c/f	
(c) Others		151500.00	3583925.00	940590.61	5100373.00
Seva Kendra-Calcutta		658000.00			
Basinhat S.D. Hospital		224216.00			
Bidhanagar S.D. Hospital		14900.00			
Training Fees		50000.00			
Vibha Relief		5300.00	1103916.00		
Rent from Guest House					
Advance Recovered from Staff			22700.00		
(d) Bank Interest					
United Bank of India		1271.00			
State Bank of India (Dom.)		2049.00			
State Bank of India (GLRA)		224.00	3544.00		
T.D.S. (A.Y. 2014-15)			12670.00	4726755.00	
To SHG Programme					
(a) Receipts towards Group Fund					
Mandatory Saving		700521.00			
Miscellaneous		180122.00	880643.00		
(b) Voluntary Saving					
Deposit			536788.00		
(c) Repayment of Loan Received					
SHG			11733568.00		
(d) Income Received					
Service Charge on SHG Loan		1679099.00			
Loan Processing Fees		119320.00			
Interest from UBI		643.00			
B.G.B.V.		38.00	1799100.00	14950079.00	
Total c/f				20617424.61	
By SHG Programme					
Electricity		1389.00			
Interest on Voluntary Savings		12303.00			
Interest on Mandatory Savings		180122.00			
Animator Salary		379200.00			
Salary Co-ordinator		40000.00			
SHG Camp (Health)		7184.00			
Consultancy Fees		17500.00			
Salary Accountant		48000.00			
Office Staff Salary		266400.00			
Office Staff Incentive		71819.00			
Bank Charges		108.00			
Meeting Expenses		20920.00			
Repair Cycle		4496.00			
Travel		36970.00			
Stationery		7664.00			
Staff Welfare		18000.00			
Repair Motor Cycle		3593.00			
Telephone		-10822.00			
Printing		30749.00			
Medical Insurance		33940.00			
Office Expenses		4155.00			
Miscellaneous		42168.00			
Group Savings withdrawals				1237482.00	
Mandatory Savings		595653.00			
Voluntary Savings		360641.00			
Loan paid to Group					
S.H.G.				12902500.00	20196649.00
By Closing Balance					
Cash-in-hand					86044.34
Cash-at Bank					334731.27
Total c/f					420775.61
				20617424.61	

Total b/f		20617424.61		Total b/f	20617424.61
Significant Accounting Policies and Notes on Accounts - Schedule "24"	In terms of our report of even date:	20617424.61			20617424.61

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Place : Kolkata
Date : 29th August, 2016

for **N. BEHERA & COMPANY**
Chartered Accountants
Firm Registration No. 327889
(Niranjan Behera)
Proprietor
Membership No. 069888



S. Mondal
Secretary
SWANIKVAR
Anghamanik, North 2^o Pa.

SWANIRVAR
CONSOLIDATED

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

SCHEDULE - "1"

OPENING BALANCE

Cash-in-Hand	Development Programme (Rs.)	SHG Programme (Rs.)	Total (Rs.)
Domestic	12808.62	-	12,808.62
F. C. : General	34723.22	-	34,723.22
F. C. : W.B.V.H.A.	1.00	-	1.00
Fatullapur	-	949.50	949.50
Kolsur	-	9372.00	9,372.00
Katiahat	-	25.00	25.00
Magurkhali	-	39307.00	39,307.00
General	-	1756.00	1,756.00
	47532.84	51409.50	98942.34

SCHEDULE - "2"

OPENING BALANCE

Cash-at-Bank	Development Programme (Rs.)	SHG Programme (Rs.)	Total (Rs.)
Allahabad Bank (Dom.)	3275.50	-	3,275.50
State Bank of India-B.T. Road (FC)	459830.93	-	459,830.93
State Bank of India-Baduria (Dom.)	22308.61	-	22,308.61
State Bank of India-Baduria (GLRA)	2900.00	-	2,900.00
State Bank of India-Baduria (FC)	112601.00	-	112,601.00
Punjab National Bank	3471.95	-	3,471.95
UCO Bank-18574	806.00	-	806.00
Bangiya Gramin V. Bank (Punra)-A/c No. 2942	-	1,606.00	1,606.00
Bangiya Gramin V. Bank (Kolsur)-A/c No. 2692	-	941.00	941.00
Bangiya Gramin V. Bank (Rudrapur)-A/c No.4951	-	14350.00	14,350.00
Bank of India (Katiahat)-A/c No.11565	-	5128.00	5,128.00
Rudrapur Cooperative Bank-A/c No. 1186	-	3268.00	3,268.00
UBI, Bagjola-A/c No.0762010121309	-	209643.03	209,643.03
UBI, Bagjola-A/c No.	1518.25	-	1518.25
	606712.24	234936.03	841648.27



**SWANIRVAR
CONSOLIDATED**

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "3"		
AID-BAYER (Agri)		
Accomodation Cost	18676.00	
Printing & Stationery	5991.00	
Repairs	10577.00	
Salary of Agriculture Workers	302800.00	
Salary of Part-time Workers	109000.00	
Staff Medical Insurance	10606.00	
Telephone	10520.00	
Meeting/Training	34999.00	
Trial & Model	25384.00	
Travel	84324.00	612877.00
		612877.00
SCHEDULE - "4"		
AID-BAYER (KKB)		
Meeting/Training	16560.00	
Materials	3437.00	
Printing & Stationery	1011.00	
Repairs	17618.00	
Salary	414400.00	
Staff Medical Insurance	12281.00	
Telephone	4152.00	
Travel	25178.00	494637.00
		494637.00
SCHEDULE - "5"		
CONCERN UNIVERSAL		
Salary		132400.00
		132400.00



**SWANIRVAR
CONSOLIDATED**

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "6"		
I. G. S. S. S.		
Home Garden Training & Different Technique	12661.00	
Utensils for Gardening Support	23517.00	
Bio Pest Control-Materials	31172.00	
Utensils for Gardening Mashroom Pongs	3850.00	
Orientation on Mother & Child Health	6085.00	
Training of Trainer Nutritional Status	11940.00	
Awareness of Smokeless Oven	888.00	
Materials Support for Smokeless Oven	4000.00	
Training of Climate Change	6520.00	
Formation & Strengthening Women Group	3912.00	
Micro Plan	3145.00	
Converence Meeting with GP Members	3150.00	
Baseline Survey	6000.00	
IEC Materials	10720.00	
Survey & Data Collection	5940.00	
Follow up Monitoring & Leason Learning	8600.00	
Salary Project Staff	84000.00	
Salary Part-time Field Staff	60000.00	
Travel for Sandeshkhali-II	4430.00	
Travel for Swarupnagar	3733.00	
Travel for Deganga	1550.00	
Travel for Co-ordinator	2847.00	
Travel for Outstation	3784.00	
Salary of Part-time Accountant	24000.00	
Documentation & Reporting	5147.00	
Telephone	5920.00	
Office Rent	3900.00	341411.00
		341411.00
SCHEDULE - "7"		
VIBHA-PRAYAS		
Honorarium of Teachers	72000.00	
Honorarium of Special Educator	41500.00	
Honorarium of Supervisor	42000.00	
Printing & Stationery	12505.00	
PTA & VEC Meeting	4912.00	
Special Days Celebration	3300.00	
Telephone	6121.00	
TLM & Worksheets	6843.00	
Travel	9950.00	199131.00
Capital Expenditure		
Musical Instrument	15250.00	
School Furniture and decoration	8759.00	24009.00
		223140.00



SWANIRVAR
CONSOLIDATED

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "8"		
SHARE & CARE FOUNDATION		
PRIMARY		
Meeting / Training		24280.00
Printing & Stationery		9807.00
Repair		43972.00
Salary		438950.00
Special Celebration		750.00
Staff Medical Insurance		22646.00
Teaching & Learning Materials		35772.00
Telephone		26926.00
Travel		20390.00
		623493.00
SCHEDULE - "9"		
VIBHA PRIMARY		
Communication	21581.00	
Printing, Stationery & Documentation	13611.00	
Refresher Training on English	5036.00	
Salary of Trainers	493600.00	
Teachers-TLM Workshop	35578.00	
Teachers Training on Art & Craft	7224.00	
Teachers Training on Bengali, English & Math.	47396.00	
Training CCE	3490.00	
Travel	89550.00	717066.00
		717066.00



SWANIRVAR**CONSOLIDATED**

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "10"		
W.B.V.H.A.		
Assist. In Dev. Health Plan at Different Level	4495.00	
Audit & Accounts	11700.00	
Awareness on Various Govt. Scheme	8783.00	
Capacity Building of Health Actors	6250.00	
Community Groups on Health at Different Level	1200.00	
Community Monitoring of Health Prog.	52800.00	
Facilitating & Supporting Planning	2040.00	
Identify the Gap Operation Police Issue	1500.00	
Networking of Adolescent	6220.00	
Promotion of IMNCI	4100.00	
Promotion of Medical Insurance	1450.00	
Salary of Project Field Coordinator	38400.00	
Service Provision on NCD & Old Age People	4324.00	
Small Local Initiative Issue Base	4070.00	
Stationery & Printing	4142.00	
Strengthening Community Monitoring System	4000.00	
Training of CBOs/VSNC	5600.00	
Training of PRI/VDC/VHC/GUS	4075.00	
Travel	5081.00	170230.00
		170230.00
SCHEDULE - "11"		
F. C. GENERAL		
Revenue Expenditure		
Audit & Consultation Fees	32490.00	
Bank Charges	2470.00	
Computer Maintenance	11475.00	
Daily Food Expenses	73630.00	
Office Expenses	28171.00	
Salary	180000.00	
Staff Medical Insurance	4233.00	332469.00
		332469.00



SWANIRVAR
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Schedules forming part of the Receipts & Payments Account
for the year ended **31st March, 2016**

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "8"		
SHARE & CARE FOUNDATION		
PRIMARY		
Meeting / Training		24280.00
Printing & Stationery		9807.00
Repair		43972.00
Salary		438950.00
Special Celebration		750.00
Staff Medical Insurance		22646.00
Teaching & Learning Materials		35772.00
Telephone		26926.00
Travel		20390.00
		623493.00
SCHEDULE - "9"		
VIBHA PRIMARY		
Communication	21581.00	
Printing, Stationery & Documentation	13611.00	
Refresher Training on English	5036.00	
Salary of Trainers	493600.00	
Teachers-TLM Workshop	35578.00	
Teachers Training on Art & Craft	7224.00	
Teachers Training on Bengali, English & Math.	47396.00	
Training CCE	3490.00	
Travel	89550.00	
		717066.00
		717066.00



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Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

	AMOUNT ₹	AMOUNT ₹
SCHEDULE - "12"		
EXPENDITURE OUT OF GENERAL FUND		
Revenue Expenditure		
<u>Administrative Cost</u>		
Bank Charges	280.00	
Electricity	20839.00	
Organisation	13867.00	
Salary	126300.00	
Relief-Flood	50988.00	
Mobile Phone	1200.00	
Training Centre	38656.00	252130.00
<u>Capital Expenditure</u>		
Colour Television	6750.00	6750.00
		258880.00
SCHEDULE - "13"		
HEALTH		
<u>Administrative Cost</u>		
Meeting/Training	8780.00	
Miscellaneous	4200.00	
Printing & Stationery	9851.00	
Repairs	7683.00	
Salary-Health Workers	121100.00	
Salary-Basirhat R.S.K. Workers	583800.00	
Salary-Bidhannagar R.S.K. Workers	168850.00	
Telephone	6391.00	
Travel	59226.00	969881.00
		969881.00
SCHEDULE - "14"		
EDUCATION		
Salary Primary Teachers		28500.00
		28500.00
SCHEDULE - "15"		
GLRA - G. F.		
<u>Administrative Cost</u>		
GKS Meeting	18600.00	
Office Running Cost	21889.00	
Patient Provider Meeting	5600.00	
Planning & Administration	84000.00	
RHCP Training	8000.00	
Salary-Accountant	13200.00	
Salary-Project Co-ordinator	26400.00	177689.00
		177689.00



SWANIRVAR**CONSOLIDATED**

Schedules forming part of the Receipts & Payments Account
for the year ended 31st March, 2016

SCHEDULE - "16"**CLOSING BALANCE**

Cash-in-Hand	Development Programme (Rs.)	SHG Programme (Rs.)	Total (Rs.)
Domestic	4997.62	-	4997.62
F. C. : General	36336.22	-	36336.22
F. C. : W.B.V.H.A.	71.00	-	71.00
Fatullapur	-	949.50	949.50
Kolsur	-	2602.00	2602.00
Katiahat	-	25.00	25.00
Magurkhali	-	39307.00	39307.00
General	-	1756.00	1756.00
	41404.84	44639.50	86044.34

SCHEDULE - "17"**CLOSING BALANCE**

Cash-at-Bank	Development Programme (Rs.)	SHG Programme (Rs.)	Total (Rs.)
Allahabad Bank (Dom.)	3,275.50	-	3,275.50
State Bank of India-Baduria (Dom.)	3529.61	-	3529.61
Punjab National Bank (Dom.)	3471.95	-	3471.95
UBI, Bagjola (Dom.) -A/c No.	1241.00	-	1241.00
UCO Bank (Dom.) -18574	1518.25	-	1518.25
State Bank of India-B.T. Road (FC)	205798.93	-	205798.93
State Bank of India-Baduria (FC)	20387.00	-	20387.00
Bangiya Gramin V. Bank (Punra)-A/c No. 2942	-	1606.00	1606.00
Bangiya Gramin V. Bank (Rudrapur)-A/c No.4951	-	14350.00	14350.00
Bank of India (Katiahat)-A/c No.11565	-	5128.00	5128.00
Rudrapur Cooperative Bank-A/c No. 1186	-	3268.00	3268.00
UBI, Bagjola-A/c No.0762010121309	-	71157.03	71157.03
	239222.24	95509.03	334731.27



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SCHEDULE-"24" - SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2016

A) SIGNIFICANT ACCOUNTING POLICY :

- 1) **Basis of Accounting :**
The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on cash basis of accounting.
- 2) **Depreciation :**
As most of the assets are acquired out of grant, no depreciation is charged on the assets.
- 3) **Grant :**
 - (i) Restricted grant received by the organisation is considered as liability and the unspent balance at the end of the year is shown under restricted fund in the Balance Sheet.
 - (ii) Un-restricted grant is recognized as an income.

B) NOTES ON ACCOUNTS:

- 1) The organisation is not repaying the loan due to West Bengal Minority Development Finance Corporation since December, 2009
- 2) The following bank accounts have become non-operational but no bank statement could be obtained from the bank and produced for verification.

Sl. No.	Name of Bank	Branch	Savings Bank Account No.
01	Bangiya Gramin Vikash Bank	Rudrapur	4951
02	Rudrapur Co-operative Bank	Rudrapur	1186
03	Allahabad Bank	Baduria	6590
04	Bangiya Gramin Vikash Bank	Punra	2942
05	Punjab National Bank	Paikpara	
06	UCO Bank	Maslandapur	18574

- 3) Interest on Fixed Deposit is accounted for on cash basis.
- 4) The Loan from financial institutions, other liabilities and the loan due at field are subject to confirmation.

In terms of our report of even date
Signature to Schedule "1" to "24"
For **N. BEHERA & COMPANY**
Chartered Accountants
Firm Registration No. 327287E



(Niranjan Behera)
Proprietor
Membership No. 069888

Place : Kolkata
Date : 29th August, 2016