

## INDEPENDENT AUDITORS' REPORT

### To The Members All India Artisans & Craft Workers Welfare Association

We have audited the accompanying financial statements of All India Artisans & Craft workers Welfare Association ("The Society"), which comprises the Balance Sheet as at March 31, 2016, the Income & Expenditure Account for the year then ended together with the relevant schedules and a summary of significant accounting policies.

### *Management's Responsibility for the Financial Statements*

The Members are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the society in accordance with the Accounting Standards as issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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 conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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 Society'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 the accounting estimates made by management of the Society, 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**

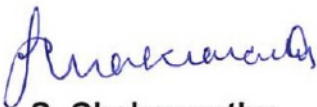
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2016;
- (b) in the case of Income and expenditure account, of the excess of income over expenditure for the year ended on that date.,

Further to the above, we report that

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
- c) The Balance Sheet, and Income & Expenditure dealt with by this Report are in agreement with the books of account.

**For Rajan, Chakravarthy & Associates**  
Chartered Accountants  
Firm Registration No. 017670N



**S. Chakravarthy**  
Partner  
Membership No. 082138

Place: New Delhi  
Date: 27.09.2016

**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
B-223, Basement, C.R Park, New Delhi-110019

**BALANCE SHEET AS AT MARCH 31, 2016**

SCHEDULE REFERENCE	AS AT MARCH 31, 2016			( All Amount in Rs.) AS AT MARCH 31, 2015		
	FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
<b>SOURCES OF FUNDS</b>						
General Funds	1	(50,277)	2,683,134	199,168	2,436,829	2,635,997
Unutilised Grant	2	5,286,064	6,119,373	9,386,334	6,371,926	15,758,259
		<b>5,235,787</b>	<b>8,802,507</b>	<b>9,585,502</b>	<b>8,808,754</b>	<b>18,394,256</b>
<b>APPLICATION OF FUNDS</b>						
Fixed Assets	3	5,869	173,128	6,999	175,382	182,381
Investment		-	619,852	-	585,197	585,197
<b>Current Assets, Loans and Advances</b>						
Cash and Bank Balance	4	2,564,637	7,375,997	7,933,222	6,980,851	14,914,073
Loans and Advances	5	3,691,475	4,908,658	2,436,244	4,213,918	6,650,162
		<b>6,256,112</b>	<b>12,904,507</b>	<b>10,369,466</b>	<b>11,194,769</b>	<b>21,564,235</b>
<b>Less: Current Liabilities &amp; Provisions</b>	6	<b>1,026,194</b>	<b>4,275,128</b>	<b>790,963</b>	<b>3,146,594</b>	<b>3,937,557</b>
<b>Net Current Assets</b>		<b>5,229,918</b>	<b>8,629,379</b>	<b>9,578,503</b>	<b>8,048,175</b>	<b>17,626,678</b>
		<b>5,235,787</b>	<b>8,802,507</b>	<b>9,585,502</b>	<b>8,808,754</b>	<b>18,394,256</b>

Significant Accounting Policies and Notes to Accounts 10

The schedules referred to above form an integral part of the Balance Sheet.

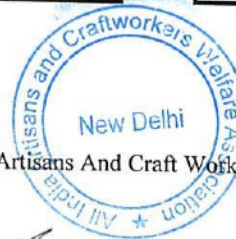
For **Rajan, Chakravarthy & Associates**  
Firm Registration No. : 0 7670N  
Chartered Accountants

*S. Chakravarthy*  
S. Chakravarthy  
Partner  
Membership No. 182138



For and on behalf of All India Artisans And Craft Workers Welfare Association

*Rathi Vinay Jha*  
Rathi Vinay Jha  
President



*Madhura Dutta*  
Madhura Dutta  
Secretary

Place: New Delhi  
Date: 27.09.2016

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

(All Amount in Rs.)

SCHEDULE REFERENCE	FOR THE YEAR ENDED MARCH 31, 2016			FOR THE YEAR ENDED MARCH 31, 2015		
	FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
<b>INCOME</b>						
Fess from Members	-	512,340	512,340	-	1,161,014	1,161,014
Interest received from Fixed Deposit	314,928	398,688	713,616	239,075	12,542	251,617
Sale	-	5,831,592	5,831,592	-	5,862,075	5,862,075
Grant Income	33,106,636	952,553	34,059,189	25,009,358	-	25,009,358
Other Income	24,386	321,630	346,016	-	445,318	445,318
Donation Received	-	296,648	296,648	-	59,206	59,206
	<b>33,445,950</b>	<b>8,313,450</b>	<b>41,759,401</b>	<b>25,248,433</b>	<b>7,540,155</b>	<b>32,788,588</b>
<b>EXPENDITURE</b>						
Cost of Purchase	-	4,161,554	4,161,554	-	3,700,005	3,700,005
<u>Programme Expenses</u>						
Programme Expenses	29,730,618	952,553	30,683,171	25,009,359	-	25,009,359
Administrative Expenses	3,963,646	-	3,963,646	212,029	-	212,029
<u>Non Programme Expenses</u>						
Other Expenses	-	2,902,691	2,902,691	-	2,387,572	2,387,572
Depreciation	1,130	50,347	51,477	1,471	35,842	37,313
	<b>33,695,395</b>	<b>8,067,144</b>	<b>41,762,539</b>	<b>25,222,859</b>	<b>6,123,419</b>	<b>31,346,278</b>
Excess of Expenditure over Income for the year	(249,444)	246,306	(3,138)	25,574	1,416,736	1,442,310

Significant Accounting Policies and Notes to Accounts 10

The schedules referred to above form an integral part of the Balance Sheet.

For **Rajan, Chakravarthy & Associates**  
Firm Registration No. : 017670N  
Chartered Accountants


  
S. Chakravarthy  
Partner  
Membership No. 082138

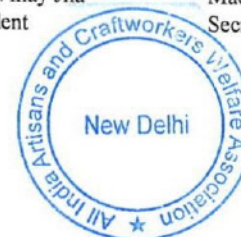


Place: New Delhi  
Date: 27.09.2016

For and on behalf of All India Artisans And Craft Workers Welfare Association

  
Rathi Vinay Jha  
President

  
Madhura Dutta  
Secretary



**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
**B-223, Basement, C.R Park, New Delhi-110019**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**

( All Amount in Rs.)

**Schedule 1 : General Fund**

Opening Balance  
 Add/Less: Excess of Expenditure over Income  
 Closing Balance

AS AT MARCH 31,2016		
FCRA	NFCRA	TOTAL
199,168	2,436,829	2,635,997
(249,444)	246,306	(3,138)
<b>(50,276)</b>	<b>2,683,134</b>	<b>2,632,858</b>

AS AT MARCH 31,2015		
FCRA	NFCRA	TOTAL
173,594	1,020,093	1,193,687
25,574	1,416,736	1,442,310
<b>199,168</b>	<b>2,436,829</b>	<b>2,635,997</b>

**Schedule 4 : Cash and Bank Balances**

Cash in hand  
 Balance with scheduled banks  
 - in Current accounts  
 - in Fixed Deposits (including Interest accrued)

AS AT MARCH 31,2016		
FCRA	NFCRA	TOTAL
13,814	5,405	19,219
460,196	1,353,291	1,813,487
2,090,627	6,017,301	8,107,928
<b>2,564,637</b>	<b>7,375,997</b>	<b>9,940,634</b>

AS AT MARCH 31,2015		
FCRA	NFCRA	TOTAL
10,525	7,430	17,955
(799,048)	6,811,198	6,012,150
8,721,744	162,223	8,883,967
<b>7,933,221</b>	<b>6,980,851</b>	<b>14,914,072</b>

**Schedule 5 : Loans and Advances**

Inventories  
 Tax deducted at source receivable & Advance Tax  
 Security Deposits  
 Advance Receivable  
 Sundry Debtors  
 Stock in Transit  
 Employee Advance  
 VAT Input  
 Service Tax Input  
 DCH Grant  
 Prepaid Expenses  
 NFCRA

-	1,774,976	1,774,976
31,663	902,957	934,620
10,000	203,000	213,000
3,388,462	60,138	3,448,600
-	658,226	658,226
-	-	-
53,253	-	53,253
-	4,312	4,312
-	7,147	7,147
-	1,297,902	1,297,902
42,509	-	42,509
165,588	-	165,588
<b>3,691,475</b>	<b>4,908,658</b>	<b>8,600,133</b>

-	885,697	885,697
23,088	128,927	152,015
142,500	145,500	288,000
2,196,157	49,204	2,245,361
-	1,350,102	1,350,102
-	350,000	350,000
26,998	6,437	33,435
-	-	-
-	150	150
-	1,297,902	1,297,902
47,501	-	47,501
-	-	-
<b>2,436,244</b>	<b>4,213,918</b>	<b>6,650,162</b>

**Schedule 6 : Current Liabilities and Provisions**

Statutory Dues  
 Craft mark Application Fees Received in Advance  
 Grant to Access  
 Expenses Payable  
 Sundry Creditors  
 Accounts Payable  
 Craftmark Members Advance  
 FCRA

357,829	45,100	402,929
-	1,335,528	1,335,528
-	838,277	838,277
6,069	193,647	199,716
-	1,696,989	1,696,989
662,296	-	662,296
-	-	-
-	165,588	165,588
<b>1,026,194</b>	<b>4,275,128</b>	<b>5,301,322</b>

361,635	115,837	477,472
-	926,386	926,386
-	838,277	838,277
12,558	-	12,558
416,770	1,244,956	1,661,726
-	-	-
-	21,138	21,138
-	-	-
<b>790,963</b>	<b>3,146,594</b>	<b>3,937,557</b>



*[Handwritten signature]*

*Madhura Datta*

**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
**B-223, Basement, C.R Park, New Delhi-110019**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**

( All Amount in Rs.)

Schedule 2: Unutilised Grant	Opening Balance	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
<b>FCRA</b>								
Ford Foundation	5,649,119	-	5,649,119	3,683,372	800,710	4,484,083	1,165,036	4,484,083
Going Green	1,194,431	16,536,005	17,730,436	12,100,997	1,286,256	13,387,254	4,343,182	13,387,254
Pacs	(13,705)	7,131,503	7,117,798	5,421,628	1,321,212	6,742,840	374,958	6,742,840
Tikau Share	(50,021)	1,885,550	1,835,528	1,252,546	85,283	1,337,829	497,700	1,337,829
SJNEFFL- New	1,114,430	1,824,910	2,939,340	3,340,154	62,348	3,402,502	(463,163)	3,402,502
SJNEFFL	73,483	-	73,483	16,350	-	16,350	57,133	16,350
RBS	1,418,597	1,628,400	3,046,997	2,839,891	205,982	3,045,873	1,124	3,045,873
Trade Craft	-	-	-	563,601	126,305	689,906	(689,906)	689,906
<b>Subtotal</b>	<b>9,386,334</b>	<b>29,006,367</b>	<b>38,392,700</b>	<b>29,218,540</b>	<b>3,888,096</b>	<b>33,106,636</b>	<b>5,286,064</b>	<b>33,106,636</b>
<b>NFCRA</b>								
Google	6,371,926	700,000	7,071,926	952,553	-	952,553	6,119,373	952,553
<b>Subtotal</b>	<b>6,371,926</b>	<b>700,000</b>	<b>7,071,926</b>	<b>952,553</b>	<b>-</b>	<b>952,553</b>	<b>6,119,373</b>	<b>952,553</b>
<b>Grand Total</b>	<b>15,758,259.31</b>	<b>29,706,366.66</b>	<b>45,464,625.97</b>	<b>30,171,092.40</b>	<b>3,888,096.45</b>	<b>34,059,188.85</b>	<b>11,405,437.12</b>	<b>34,059,188.85</b>



Madhura Kutta



**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
**B-223 Basement, Chittaranjan Park**  
**New Delhi- 110019**

**SCHEDULES TO THE FINANCIAL STATEMENTS**

**SCHEDULE 3**

**Fixed Assets (At Cost)**

**( All Amount in Rs.)**

Description	WDV as on 01-04-2015	Additions during the year	Deletions/ Adjustment	As on 31-03-2016	Depreication for the year	Deletions/ Adjustment	As on 31-03-2016	Net Block
								As on 31-03-2016
Computers	45,585	6,000	-	51,585	29,151	-	29,151	22,434
Office Equipraert	46,649	42,093	-	88,742	13,311	-	13,311	75,431
Furniture & Fixture	90,147	-	-	90,147	9,015	-	9,015	81,132
<b>TOTAL</b>	<b>182,381</b>	<b>48,093</b>	<b>-</b>	<b>230,474</b>	<b>51,477</b>	<b>-</b>	<b>51,477</b>	<b>178,997</b>




*Madhura Sutta*



**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**

**Schedule 7: Grant Income**

	Ford Foundation	Going Green	Pacs	Tikau Share	SJNEFFL NEW	RBS	Traid Craft	General Fund	SJNEFFL Old	Google	TOTAL
Grant Income	4,484,083	13,387,254	6,742,840	1,337,829	3,402,502	3,045,873	689,906	-	16,350	952,553	34,059,189
	<b>4,484,083</b>	<b>13,387,254</b>	<b>6,742,840</b>	<b>1,337,829</b>	<b>3,402,502</b>	<b>3,045,873</b>	<b>689,906</b>	<b>-</b>	<b>16,350</b>	<b>952,553</b>	<b>34,059,189</b>

**Schedule 8: Grant Programme and Administrative Expenses**

**Grant Programme Expenses**

Salaries and related costs	2,912,267	5,282,847	2,389,069	402,157	1,472,131	1,959,431	368,109	-	-	428,109	15,214,120
Staff Recruitment and relocation expenses	46,215	41,096	20,120	-	-	-	-	-	-	-	107,431
Travelling and Conveyance	62,876	896,506	67,945	200,370	360,384	123,892	24,387	-	-	720	1,737,080
Trainings and workshops	227,590	211,876	485,943	141,444	-	34,000	-	-	-	26,472	1,127,325
Programme related expenditure	434,424	5,668,673	2,458,551	508,576	1,507,640	722,568	171,105	512,079	16,350	497,252	12,497,216
	<b>3,683,372</b>	<b>12,100,997</b>	<b>5,421,628</b>	<b>1,252,546</b>	<b>3,340,154</b>	<b>2,839,891</b>	<b>563,601</b>	<b>512,079</b>	<b>16,350</b>	<b>952,553</b>	<b>30,683,171</b>

**Grant Administrative Expenses**

Travel	35,135	66,130	514,145	-	1,450	-	6,400	-	-	-	623,260
Electricity and Water Charges	74,156	105,516	1,840	-	-	24,414	-	-	-	-	205,926
Postage, Telephone and Telegram	37,008	67,601	31,770	3,231	-	-	90	-	-	-	139,700
Printing and Stationery	42,381	59,497	26,346	153	-	-	-	-	-	-	128,377
Legal and Professional Fees	27,914	18,949	60,679	-	-	-	-	-	-	-	107,542
Repairs and Maintenance	50,524	67,491	143,650	13,328	-	12,684	-	-	-	-	287,677
Rent	437,263	651,097	472,726	43,569	12,000	148,921	98,712	-	-	-	1,864,288
Office Supplies	-	22,400	1,738	9,505	48,898	960	-	-	-	-	83,501
Bank Charges	-	4,208	1,717	-	-	-	-	-	-	-	5,925
Other Expenses	47,421	109,590	66,601	1,128	-	2,001	-	75,550	-	-	302,292
AGM & Board Meeting Expenses	-	22,222	-	118	-	4,002	21,103	-	-	-	47,445
Audit fees	48,908	91,555	-	14,251	-	13,000	-	-	-	-	167,714
	<b>800,710</b>	<b>1,286,256</b>	<b>1,321,212</b>	<b>85,283</b>	<b>62,348</b>	<b>205,982</b>	<b>126,305</b>	<b>75,550</b>	<b>-</b>	<b>-</b>	<b>3,963,646</b>

**TOTAL EXPENDITURE**

	<b>4,484,083</b>	<b>13,387,254</b>	<b>6,742,840</b>	<b>1,337,829</b>	<b>3,402,502</b>	<b>3,045,873</b>	<b>689,906</b>	<b>587,629</b>	<b>16,350</b>	<b>952,553</b>	<b>34,646,818</b>
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Madhura Kutta





## ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION

Schedule 9: Other Expenses	YE 2016	YE 2015
Packaging & Forwarding Charges	187,821	114,092
Bank Charges	6,939	11,276
Electricity and water Expenses	25,624	-
Books & periodicals	1,630	-
Interest & Fine	835	-
Travelling & Conveyance	385,112	91,429
Membership & Application Fees	7,350	40,124
Printing & Stationary	32,770	25,591
Repair & maintenance	9,926	3,657
Employee Related Expenses	390,590	551,365
Legal & Professional Charges	285,000	1,105,950
Exhibition Charges	114,967	51,059
Communication Expenses	48,153	90,014
Office Expenses	625,056	149,799
Rent, Rates and Taxes	131,516	35,882
Sales & Marketing Expenses	43,309	117,335
Insurance	5,438	-
Prior Period Taxes	286,550	-
Website Maintenance Expenses	314,105	-
	2,902,691	2,387,572




Madhura Lutta



**Schedule- 10**

**All India Artisans & Craftworkers Welfare Association  
B-223 Basement, C.R. Park  
New Delhi- 110019**

*Significant Accounting Policies & Notes to Accounts forming Part of the Accounts as at March 31, 2016*

1. Significant Accounting Policies

- a) The Financial Statements are prepared under the Historical Cost convention in accordance with applicable accounting standards and relevant presentation requirements
- b) The Society follows mercantile system of accounting
- c) Depreciation on Fixed Assets has been provided on WDV basis and at the rates prescribed under the Income Tax Act,1961


2. Notes to Accounts

- a) The Grants Received are recognised as income to the extent of expenditure incurred during the year.
- b) The assets purchased for projects have been taken as the cost of the project in the year of purchase.
- c) Previous year figures have been regrouped/ rearranged wherever found necessary.

For All India Artisans Craftworkers Welfare Association

  
Rathi Vinay Jha  
(President)



  
Madhura Dutta  
(Secretary)

Place: New Delhi  
Date: 27.09.2016

As per our report of even date  
For Rajan, Chakravarthy & Associates  
Chartered Accountants  
Firm No. 017670N



  
S. Chakravarthy  
(Partner)  
Membership No. 082138

**ALL INDIA ARTISANS AND CRAFTWORKERS WELFARE ASSOCIATION**

B-223 Basement, Chittaranjan Park

New Delhi- 110019

**Foreign Contribution Regulation Act**

**Receipts and Payment Account for the year ended 31st March, 2016**

RECEIPTS	AMOUNT Rs.	PAYMENT	AMOUNT Rs.
Opening Balance		<u>Expenses</u>	
-Citi Bank	(799,048)	-Ford Foundation_New	1,430,120
-Cash in Hand	10,525	-Tikau	995,069
		-SJNEFFL_New	3,416,795
<u>Grant Received</u>		-RBS	2,400,224
-Tikau	1,885,550	-Going Green	22,980,821
-SJNEFFL	1,824,910	-PACS	3,185,303
-RBS	1,628,400	-SJNEFFL_Old	16,350
-Going Green	16,536,005	-Trade Craft	233,544
-PACS	7,131,503		
Interest on Fixed Deposit	108,213		
Fixed Deposit matured	12,806,180	<u>Investment</u>	
		Fixed Deposit	6,000,000
		<u>Closing Balance</u>	
		-Citi Bank	460,196
		-Cash in Hand	13,814
<b>TOTAL</b>	<b>41,132,237</b>	<b>TOTAL</b>	<b>41,132,237</b>

Verified as per Books of accounts and other records made available

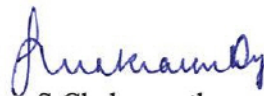
For Rajan, Chakravarthy & Associates  
Chartered Accountants  
Firm No. 017670N

For:  
All India Artisans & Craftworkers Welfare Association

  
Rathin Vinay Jha  
President

  
Madhura Dutta  
Secretary



  
S. Chakravarthy  
Partner  
M.No. 082138



Place: New Delhi  
Date: 27.09.2016

**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
**B-223 Basement, Chittaranjan Park**  
**New Delhi- 110019**

Foreign Contribution Regulation Act  
**BALANCE SHEET AS AT MARCH 31, 2016**

( All Amount in Rs.)

	SCHEDULE REFERENCE	MARCH 31,2016		MARCH 31,2015	
		FCRA		FCRA	
<b>SOURCES OF FUNDS</b>					
General Funds	1		(50,277)		199,168
Unutilised Grant	2		5,286,064		9,386,334
			<b>5,235,788</b>		<b>9,585,502</b>
<b>APPLICATION OF FUNDS</b>					
<b>Fixed Assets</b>	3				
Gross Block			6,999		8,471
Less: Depreciation			1,130		1,471
Net Block			5,869		7,000
<b>Current Assets, Loans and Advances</b>					
Cash and Bank Balance	4		2,564,637		7,933,221
Loans and Advances	5		3,691,475		2,436,244
			6,256,113		10,369,465
<b>Less: Current Liabilities &amp; Provisions</b>	6		1,026,194		790,963
<b>Net Current Assets</b>			5,229,919		9,578,502
			<b>5,235,788</b>		<b>9,585,502</b>

Significant Accounting Policies and Notes to Accounts

9

The schedules referred to above form an integral part of the Balance Sheet.

For **Rajan, Chakravarthy & Associates**  
 Firm Registration No. : 017670N  
 Chartered Accountants

For and on behalf of  
 All India Artisans & Carftworkers Welfare Association

*S. Chakravarthy*

S. Chakravarthy  
 Partner  
 Membership No. 082138



*Rathi Vinay Jha*

Rathi Vinay Jha  
 Preoident



*Madhura Dutta*

Madhura Dutta  
 Secretary

Place: New Delhi  
 Date: 27.09.2016

# ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION

B-223 Basement, Chittaranjan Park

New Delhi- 110019

Foreign Contribution Regulation Act

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

( All Amount in Rs.)

	SCHEDULE REFERENCE	MARCH 31, 2016		MARCH 31, 2015	
		FCRA		FCRA	
<b>INCOME</b>					
Grant Income	7	33,106,636		25,009,358	
Interest Income		314,928		-	
Other Income		24,386		239,074	
		<b>33,445,950</b>		<b>25,248,432</b>	
<b>EXPENDITURE</b>					
Programme Expenses	8	29,730,618		25,009,358	
Administrative Expenses	8	3,963,646		212,029	
Depreciation	3	1,130		1,471	
		<b>33,695,395</b>		<b>25,222,858</b>	

Excess of Income over Expenditures for the year

(249,444)

25,574

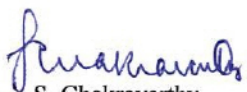
Significant Accounting Policies and Notes to Accounts

9

The schedules referred to above form an integral part of the Balance Sheet.

For **Rajan, Chakravarthy & Associates**  
Firm Registration No. : 017670N  
Chartered Accountants

For and on behalf of  
All India Artisans & Carftworkers Welfare Association

  
S. Chakravarthy  
Partner  
Membership No. 082138



  
Rathi Vinay Jha  
President





Place: New Delhi  
Date: 27.09.2016

# ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION

B-223 Basement, Chittaranjan Park  
New Delhi- 110019

## Foreign Contribution Regulation Act SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

	AS AT MARCH 31,2016 FCRA	AS AT MARCH 31,2015 FCRA
<b>Schedule 1 : General Fund</b>		
Opening Balance	199,168	173,594
Add/Less: Excess of Expenditure over Income	(249,444)	25,574
Add: Transferred from Capital Fund for fixed Assets	-	-
<b>Closing Balance</b>	<b>(50,277)</b>	<b>199,168</b>
<b>Schedule 4 : Cash and Bank Balances</b>		
Cash in hand	13,814	10,525
Cash at Bank	460,196	(799,048)
	474,010	(788,523)
Add: Fixed Deposit (incl. Interest)	2,090,627	8,721,744
	<b>2,564,637</b>	<b>7,933,221</b>
<b>Schedule 5 : Loans and Advances</b>		
(Unsecured, considered good, unless otherwise stated)		
Advance recoverable in cash or in kind or for value to be received	3,388,462	2,196,157
Employee Advance	53,253	26,998
Prepaid Expenses	42,509	47,501
TDS Receivable	31,663	23,088
Security Deposits - Rent	10,000	142,500
NFCRA	165,588	-
	<b>3,691,475</b>	<b>2,436,244</b>
<b>Schedule 6 : Current Liabilities and Provisions</b>		
<b>Other Liabilities</b>		
Accounts Payable - Provisions	662,296	416,770
Statutory Dues	357,829	361,635
Expenses Payable	6,069	12,558
	<b>1,026,194</b>	<b>790,963</b>

Madhura Kutta



# ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION

B-223 Basement, Chittaranjan Park

New Delhi- 110019

Foreign Contribution Regulation Act  
SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

**Schedule 2: Unutilized Grant**

AS AT MARCH 31, 2016								
Opening Grant Balance	Grant Receivable	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
Ford Foundation	-	-	5,649,118.66	3,683,372.18	800,710.32	4,484,082.50	1,165,036.16	4,484,082.50
Going Green	-	16,536,004.70	17,730,436.08	12,100,997.27	1,286,256.38	13,387,253.65	4,343,182.43	13,387,253.65
Pacs	-	7,131,502.96	7,117,797.70	5,421,627.92	1,321,212.15	6,742,840.07	374,957.63	6,742,840.07
Tikau Share	-	1,885,549.50	1,835,528.13	1,252,546.00	85,282.50	1,337,828.50	497,699.63	1,337,828.50
SJNEFFL- New	-	1,824,909.50	2,939,339.50	3,340,154.00	62,348.00	3,402,502.00	(463,162.50)	3,402,502.00
SJNEFFL	-	-	73,483.00	16,350.00	-	16,350.00	57,133.00	16,350.00
RBS	-	1,628,400.00	3,046,997.40	2,839,891.30	205,982.10	3,045,873.40	1,124.00	3,045,873.40
Trade Craft	-	-	-	563,601.00	126,305.00	689,906.00	(689,906.00)	689,906.00
<b>9,386,333.81</b>	<b>0.00</b>	<b>29,006,366.66</b>	<b>38,392,700.47</b>	<b>29,218,539.67</b>	<b>3,888,096.45</b>	<b>33,106,636.12</b>	<b>5,286,064.35</b>	<b>33,106,636.12</b>




Madhura Lutta



**ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION**  
**B-223 Basement, Chittaranjan Park**  
**New Delhi- 110019**

**Foreign Contribution Regulation Act**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**

**SCHEDULE 3**  
**Fixed Assets (At Cost)**

( All Amount in Rs.)

Description	Gross Block				Depreciation/ Impairment				Net Block	
	As on 01-04-2015	Additions during the year	Deletions/ Adjustment	As on 31-03-2016	Upto 31-03-2015	Depreication for the year	Deletions/ Adjustment	As on 31-03-2016	As on 31-03-2016	As on 31-03-2015
Computers	178	-	-	178	-	107	-	107	71	178
Invertor	3,105	-	-	3,105	-	466	-	466	2,639	3,105
Weiging Scale	3,716	-	-	3,716	-	557	-	557	3,159	3,716
<b>TOTAL</b>	<b>6,999</b>	<b>-</b>	<b>-</b>	<b>6,999</b>	<b>-</b>	<b>1,130</b>	<b>-</b>	<b>1,130</b>	<b>5,869</b>	<b>3,283</b>




Madhura Kutta





# ALL INDIA ARTISANS & CRAFTWORKERS WELFARE ASSOCIATION

B-223 Basement, Chittaranjan Park

New Delhi- 110019

## Foreign Contribution Regulation Act

### Schedule 7: Grant Income

	Ford Foundation	Going Green	Pacs	Tikau Share	SJNEFFL NEW	RBS	TraidCraft New	SJNEFFL Old	General Fund	TOTAL
Grant Income	4,484,083	13,387,254	6,742,840	1,337,829	3,402,502	3,045,873	689,906	16,350	-	33,106,636
	<b>4,484,083</b>	<b>13,387,254</b>	<b>6,742,840</b>	<b>1,337,829</b>	<b>3,402,502</b>	<b>3,045,873</b>	<b>689,906</b>	<b>16,350</b>		<b>33,106,636</b>

### Schedule 8: Programme and Administrative Expenses

#### Programme Expenses

Salaries and related costs	2,912,267	5,282,847	2,389,069	402,157	1,472,131	1,959,431	368,109	-	-	14,786,011
Staff Recruitment and relocation expenses	46,215	41,096	20,120	-	-	-	-	-	-	107,431
Travelling and Conveyance	62,876	896,506	67,945	200,370	360,384	123,892	24,387	-	-	1,736,360
Trainings and workshops	227,590	211,876	485,943	141,444	-	34,000	-	-	-	1,100,853
Programme related expenditure	434,424	5,668,673	2,458,551	508,576	1,507,640	722,568	171,105	16,350	512,079	11,999,964
	<b>3,683,372</b>	<b>12,100,997</b>	<b>5,421,628</b>	<b>1,252,546</b>	<b>3,340,154</b>	<b>2,839,891</b>	<b>563,601</b>	<b>16,350</b>	<b>512,079</b>	<b>29,730,618</b>

#### Administrative Expenses

Travel	35,135	66,130	514,145	-	1,450	-	6,400	-	-	623,260
Electricity and Water Charges	74,156	105,516	1,840	-	-	24,414	-	-	-	205,926
Postage, Telephone and Telegram	37,008	67,601	31,770	3,231	-	-	90	-	-	139,700
Printing and Stationery	42,381	59,497	26,346	153	-	-	-	-	-	128,377
Legal and Professional Fees	27,914	18,949	60,679	-	-	-	-	-	-	107,542
Repairs and Maintenance	50,524	67,491	143,650	13,328	-	12,684	-	-	-	287,677
Rent	437,263	651,097	472,726	43,569	12,000	148,921	98,712	-	-	1,864,288
Office Supplies	-	22,400	1,738	9,505	48,898	960	-	-	-	83,501
Bank Charges	-	4,208	1,717	-	-	-	-	-	-	5,925
Other Expenses	47,421	109,590	66,601	1,128	-	2,001	-	-	75,550	302,292
AGM & Board Meeting Expenses	-	22,222	-	118	-	4,002	21,103	-	-	47,445
Audit fees	48,908	91,555	-	14,251	-	13,000	-	-	-	167,714
	<b>800,710</b>	<b>1,286,256</b>	<b>1,321,212</b>	<b>85,283</b>	<b>62,348</b>	<b>205,982</b>	<b>126,305</b>	<b>-</b>	<b>75,550</b>	<b>3,963,646</b>

### TOTAL EXPENDITURE

	4,484,083	13,387,254	6,742,840	1,337,829	3,402,502	3,045,873	689,906	16,350	587,629	33,694,265
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Madhura Kutta



**Schedule- 09**

**All India Artisans & Craftworkers Welfare Association  
B-223 Basement, C.R. Park  
New Delhi- 110019**

***Significant Accounting Policies & Notes to Accounts forming Part of the Accounts as at March 31, 2016***

1. Significant Accounting Policies

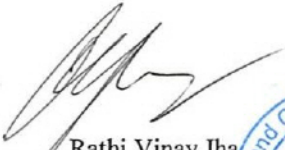
- a) The Financial Statements are prepared under the Historical Cost convention in accordance with applicable accounting standards and relevant presentation requirements
- b) The Society follows mercantile system of accounting
- c) Depreciation on Fixed Assets has been provided on WDV basis and at the rates prescribed under the Income Tax Act, 1961

2. Notes to Accounts

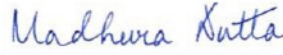
- a) The Grants Received are recognised as income to the extent of expenditure incurred during the year.
- b) The assets purchased for projects have been taken as the cost of the project in the year of purchase.
- c) Previous year figures have been regrouped/ rearranged wherever found necessary.

**For All India Artisans Craftworkers Welfare Association**

As per our report of even date  
**For Rajan, Chakravarthy & Associates**  
**Chartered Accountants**  
**Firm No. 017670N**

  
Rathi Vinay Jha  
(President)



  
Madura Dutta  
(Secretary)



  
S. Chakravarthy  
(Partner)  
Membership No. 082138

Place: New Delhi  
Date: 27.09.2016