



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To
The Board of Trustees
ALARIPPU
1072/2, D-2, 1st FLOOR,
Mehrauli New Delhi-110030

Report on the Financial Statements

We have audited the accompanying financial statements of "ALARIPPU" (FCRA No. 231650030), which comprises the Balance Sheet as at 31st March 2017, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safe guarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, 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 have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the Standards on Auditing prescribed by the 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 mis-statement.

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 mis statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view 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 organization's management, as well as evaluating the over all 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 on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the afore said financial statements, give the information required by the applicable laws in the manner so required and 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 "ALARIPPU" as at March 31st, 2017.
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date.

For S. Sahoo & Co
Chartered Accountants
FRN NO: 322952E

S. Sahoo



CA. Subhajit Sahoo, FCA
Partner
M.M.No: - 057426

Date: 17.08.2017
Place: New Delhi

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31st MARCH 2017

	SCHEDULE	F.Y. 2016-17	F.Y. 2015-16
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	1,83,680.84	1,56,145.77
b. Project Fund	[02]	9,38,519.25	-
c. Asset Fund	[03]	8,05,947.00	8,05,947.00
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	19,28,147.09	9,62,092.77
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	8,05,947.00	8,05,947.00
Less: Accumulated Depreciation		-	-
Net Block		8,05,947.00	8,05,947.00
II. INVESTMENT			
	[05]	9,67,257.00	8,96,714.00
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[06]	1,76,279.35	1,97,386.35
b. Cash & Bank Balance	[07]	94,752.74	1,38,609.67
c. Grant Receivable	[08]	6,445.00	-
	A	2,77,477.09	3,35,996.02
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	1,22,534.00	1,27,663.00
b. Unspent Grant Balance	[10]	-	9,48,901.25
	B	1,22,534.00	10,76,564.25
NET CURRENT ASSETS	[A - B]	1,54,943.09	(7,40,568.23)
TOTAL	[I+II+III]	19,28,147.09	9,62,092.77

Significant Accounting Policies and Notes to Accounts

[24]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

For:

ALARIPPU

CA. Subhajit Sahoo, FCA, LLb

Partner

M No. 057426

Place: New Delhi

Date: 17.08.2017



(Signature)

Yawar Qaiyum

Executive Member

(Signature)

Shiv Singh Nayal

EC Member

Cum Co-ordinator

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017			
	SCHEDULE	F.Y. 2016-17	F.Y. 2015-16
I. INCOME			
Grant In Aid	[11]	9,55,346.25	57,22,730.40
Bank Interest		69,278.00	1,35,625.00
Sale of Fixed Assets/Scrap		-	20,700.00
Liabilities Written Off		3,045.00	-
TOTAL		10,27,669.25	58,79,055.40
II. EXPENDITURE			
Project Related Expenses			
Room to Read India Trust: 75 RR Program	[12]	-	2,45,628.00
Room to Read India Trust: 40 2014 RR Program	[13]	-	1,80,142.00
Room to Read India Trust: 50 2014 RR Program	[14]	-	1,74,929.00
Room to Read India Trust: 73 RR Program	[15]	-	2,82,492.85
Room to Read India Trust - Girls Education Program	[16]	-	3,79,801.00
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan	[17]	-	17,45,734.65
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	[18]	-	3,80,424.00
HIVOS : Productin of Play	[19]	41,880.00	2,16,889.00
Room to Read India Trust - In kind materials received		-	21,16,689.90
Administrative Expenses	[20]	19,734.93	6,59,783.18
Depreciation	[04]	-	-
Less: Depreciation Transferred to Asset Fund		-	-
TOTAL		61,614.93	63,82,513.58
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	9,66,054.32	(5,03,458.18)
IV. TRANSFER TO GENERAL FUND		27,535.07	(5,03,458.18)
TRANSFER TO PROJECT FUND		9,38,519.25	-

Significant Accounting Policies and Notes to Accounts

[24]

The schedules referred to above form an integral part of the Financial Statment.

For & on behalf :
S.SAHOO & CO.
Chartered Accountants
FR No. 322952E

For:
ALARIPPU

CA. Subhajit Sahoo, FCA, LLb
Partner
M No. 057426

Yawar Qaiyum
Executive Member

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EC Member
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Place: New Delhi
Date: 17.08.2017

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2017			
	SCHEDULE	F.Y. 2016-17	F.Y. 2015-16
RECEIPTS			
Opening Balance :			
Cash in Hand			
Cash at Bank		-	8,469.76
Fixed Deposit		1,38,609.67	4,01,430.94
Grant In Aid		8,96,714.00	16,96,111.00
Bank Interest	[21]	-	32,20,541.00
Sale of Fixed Assets/Scrap		69,278.00	2,04,188.00
Loan & Advance Received		-	20,700.00
	[22]	64,490.00	17,584.00
Total		11,69,091.67	55,69,025.00
PAYMENTS			
Room to Read India Trust: 75 RR Program	[12]	-	2,45,628.00
Room to Read India Trust: 40 2014 RR Program	[13]	-	1,80,142.00
Room to Read India Trust: 50 2014 RR Program	[14]	-	1,74,929.00
Room to Read India Trust: 73 RR Program	[15]	-	2,82,492.85
Room to Read India Trust - Girls Education Program	[16]	-	3,79,801.00
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan	[17]	-	17,45,734.65
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	[18]	-	3,80,424.00
HIVOS : Productin of Play	[19]	41,880.00	2,16,889.00
Administrative Expenses	[20]	19,734.93	6,59,783.18
Loan & Advance Paid	[23]	45,467.00	2,67,877.35
Closing Balance			
Cash in Hand			
Cash at Bank		-	-
Fixed Deposit		94,752.74	1,38,609.67
		9,67,257.00	8,96,714.00
TOTAL Rs.		11,69,091.67	55,69,025.00

Significant Accounting Policies and Notes to Accounts [24]
The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :
S.SAHOO & CO.
Chartered Accountants
FR No. 322952E

For:
ALARIPPU

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NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
SCHEDULE [01] : GENERAL FUND		
Opening Balance		
Add: Excess of Income Over Expenditure	1,56,145.77	6,86,036.90
Less: Transfer to Projects	27,535.07	(5,03,458.18)
Room to Read India Trust: Reading Room Program - 75 RR	-	5,591.00
Room to Read India Trust: 40 2014 RR Program	-	6,325.00
Room to Read India Trust: 50 2014 RR Program	-	5,154.00
Room to Read India Trust: Reading Room Program - 73 RR	-	13,199.95
Room to Read India Trust - Girls Education Program	-	2,489.00
Room to Read India Trust: 44 RR PREP Program	-	(9,220.00)
Room to Read India Trust: Reading Room Program - 22 RR	-	263.00
Room to Read India Trust: Reading Room Program - 10 RR	-	1,772.00
Room to Read India Trust: Reading Room Program - 45 RR	-	139.00
Room to Read India Trust :RR Program -50 RR 2009- Haridwar	-	720.00
TOTAL	1,83,680.84	1,56,145.77
SCHEDULE [02] : PROJECT FUND		
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan		
Transfer from Unspent Grant Balance	91,895.25	-
Less: Utilised During the Year	-	-
	91,895.25	-
HIVOS : Productin of Play		
Transfer from Unspent Grant Balance	8,01,270.00	-
Less: Utilised During the Year	41,880.00	-
	7,59,390.00	-
Other Project Fund		
Action Aid - Khiltee Kaliyaan - Phulwari Programme	59,785.00	-
Action Aid - Gift Fund Program	8,792.00	-
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	18,657.00	-
TOTAL	9,38,519.25	-
SCHEDULE [03] : ASSET FUND		
Opening Balance		
Add: Asset Purchase during the year	8,05,947.00	7,53,585.00
Less: Assets Disposed off	-	52,362.00
Less: Depreciation Transferred from Income & Exp Account	-	-
Total	8,05,947.00	8,05,947.00

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

SCHEDULE [04] : FIXED ASSETS

AMOUNT IN INR

PARTICULARS	GROSS BLOCK		DELETION DURING THE YEAR		NET BLOCK	
	As at	Addition	As at	Upto	Sold/ Damage During the Year	Upto
	01.04.2016	> 6 months < 6 months	31.03.2017	01.04.2016	Addition	31.03.2017
ASSETS OUT OF GRANT FUND						
OFFICE EQUIPMENTS including Computers	3,14,836.00	-	3,14,836.00	-	-	3,14,836.00
BOOKSELVES/Furnitures/Coolers	1,31,093.00	-	1,31,093.00	-	-	1,31,093.00
MOTOR CYCLE (Two Wheeler)	2,82,669.00	-	2,82,669.00	-	-	2,82,669.00
LCD Projector and DVD Player	13,700.00	-	13,700.00	-	-	13,700.00
Cycles	1,929.00	-	1,929.00	-	-	1,929.00
Computer Softwares	61,720.00	-	61,720.00	-	-	61,720.00
TOTAL	8,05,947.00	-	8,05,947.00	-	-	8,05,947.00



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ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
<u>SCHEDULE [05] : FIXED DEPOSIT</u>		
FD-6058561943	2,85,710.00	2,57,688.00
FD-6058582006	6,81,547.00	6,39,026.00
TOTAL	9,67,257.00	8,96,714.00
<u>SCHEDULE [06] : LOAN & ADVANCES</u>		
Security Deposit	4,500.00	4,500.00
TDS Receivable	9,797.00	26,832.00
Accured Interest	-	11,675.00
Inter Project Advances	1,35,726.83	1,06,343.83
Staff Advances	26,255.52	48,035.52
TOTAL	1,76,279.35	1,97,386.35
<u>SCHEDULE [07] : CASH & BANK BALANCE</u>		
Cash in Hand	-	-
Cash at Bank:		
Indian Bank - 404243377	57,240.14	82,643.14
Bank of Baroda - 10260100022114	6,752.00	6,167.00
Punjab National Bank 2208000100183201	30,760.60	49,799.53
TOTAL	94,752.74	1,38,609.67
<u>SCHEDULE [08] : GRANT RECEIVABLE</u>		
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program</u>		
Transfer from Unspent Grant Balance	5,605.00	-
<u>Action Aid - Khiltee Kaliyaan - Phulwari Programme -Comic Relief & Strengthening short stay home & DIC Services</u>		
Transfer from Unspent Grant Balance	840.00	-
TOTAL	6,445.00	-
<u>SCHEDULE [09] : CURRENT LIABLILITES</u>		
Staff Advances	6,520.00	16,379.00
TDS Payable	-	9,270.00
Other Expenses Payable	1,16,014.00	1,02,014.00
TOTAL	1,22,534.00	1,27,663.00

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ALARIPPU

1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2016-17	F.Y. 2015-16
SCHEDULE [10] : UNSPENT GRANT BALANCE		
<u>Room to Read India Trust: Reading Room Program - 75 RR</u>		
Opening Balance of Unspent Grants	-	5,263.00
Add: Grant received During the year	-	2,34,774.00
Add: Local Contribution	-	5,591.00
Less: Spent during the year	-	2,45,628.00
	-	-
<u>Room to Read India Trust: 40 2014 RR Program</u>		
Opening Balance of Unspent Grants	-	17,632.00
Add: Grant received During the year	-	1,52,596.00
Add: Interest earned on project grant during the year	-	3,589.00
Add: Local Contribution	-	6,325.00
Less: Spent during the year	-	1,80,142.00
	-	-
<u>Room to Read India Trust: 50 2014 RR Program</u>		
Opening Balance of Unspent Grants	-	(60,155.00)
Add: Grant received During the year	-	2,25,881.00
Add: Interest earned on project grant during the year	-	4,049.00
Add: Local Contribution	-	5,154.00
Less: Spent during the year	-	1,74,929.00
	-	-
<u>Room to Read India Trust: Reading Room Program - 73 RR</u>		
Opening Balance of Unspent Grants	-	2,046.90
Add: Grant received During the year	-	2,67,246.00
Add: Local Contribution	-	14,049.00
Less: Spent during the year	-	2,82,492.85
Less: Transfer to General Fund	-	849.05
	-	-
<u>Room to Read India Trust - Girls Education Program</u>		
Opening Balance of Unspent Grants	-	(2,965.00)
Add: Grant received During the year	-	3,77,079.00
Add: Interest earned on project grant during the year	-	3,198.00
Add: Local Contribution	-	2,489.00
Less: Spent during the year	-	3,79,801.00
	-	-

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ALARIPPU

1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan</u>		
Opening Balance of Unspent Grants	91,895.25	3,61,058.90
Add: Grant received During the year	-	14,70,765.00
Add: Interest earned on project grant during the year	-	5,806.00
Less: Spent during the year	-	17,45,734.65
Less: Transfer to Project Fund	91,895.25	-
	-	91,895.25
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program</u>		
Opening Balance of Unspent Grants	(5,605.00)	-
Add: Grant received During the year	-	3,74,819.00
Less: Grant Utilized during the Year	-	3,80,424.00
Less: Grant Receivable	(5,605.00)	-
	-	(5,605.00)
<u>HIVOS : Productin of Play</u>		
Opening Balance of Unspent Grants	8,01,270.00	10,18,159.00
Less: Spent during the year	-	2,16,889.00
Less: Transfer to Project Fund	8,01,270.00	-
	-	8,01,270.00
<u>SWRC : UBS - Night School Programme</u>		
Opening Balance of Unspent Grants	(25,053.00)	(1,42,434.00)
Add: Grant received During the year	-	1,17,381.00
Less: Transfer to Income & Expenditure Account	(25,053.00)	-
	-	(25,053.00)
<u>Other Grant Balances</u>		
Action Aid - Khiltee Kaliyaan - Phulwari Programme -Comic Relief & Strengthening short stay home & DIC Services	(840.00)	(840.00)
Action Aid - Khiltee Kaliyaan - Phulwari Programme	-	59,785.00
Action Aid - Gift Fund Program	-	8,792.00
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	-	18,657.00
Less: Transferred to Grant Receivable	(840.00)	-
TOTAL	-	9,48,901.25



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ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
SCHEDULE [11] : GRANT IN AID		
<u>Room to Read India Trust: Reading Room Program - 75 RR</u>		
Opening Balance of Unspent Grants	-	5,263.00
Add: Grant received during the year	-	2,34,774.00
Add: Local Contribution	-	5,591.00
	-	<u>2,45,628.00</u>
<u>Room to Read India Trust: 40 2014 RR Program</u>		
Opening Balance of Unspent Grants	-	17,632.00
Add: Grant received during the year	-	1,52,596.00
Add: Bank Interest	-	3,589.00
Add: Local Contribution	-	6,325.00
	-	<u>1,80,142.00</u>
<u>Room to Read India Trust: 50 2014 RR Program</u>		
Opening Balance of Unspent Grants	-	(60,155.00)
Add: Grant received during the year	-	2,25,881.00
Add: Bank Interest	-	4,049.00
Add: Local Contribution	-	5,154.00
	-	<u>1,74,929.00</u>
<u>Room to Read India Trust: Reading Room Program - 73 RR</u>		
Opening Balance of Unspent Grants	-	2,046.90
Add: Grant received during the year	-	2,67,246.00
Add: Local Contribution	-	14,049.00
Less: Transfer to General Fund	-	849.05
	-	<u>2,82,492.85</u>
<u>Room to Read India Trust - Girls Education Program</u>		
Opening Balance of Unspent Grants	-	(2,965.00)
Add: Grant received during the year	-	3,77,079.00
Add: Bank Interest	-	3,198.00
Add: Local Contribution	-	2,489.00
	-	<u>3,79,801.00</u>
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan</u>		
Opening Balance of Unspent Grants	91,895.25	3,61,058.90
Add: Grant received during the year	-	14,70,765.00
Add: Bank Interest	-	5,806.00
Less: Unspent during the year	-	91,895.25
	<u>91,895.25</u>	<u>17,45,734.65</u>



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1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program</u>		
Opening Balance of Unspent Grants	(5,605.00)	-
Add: Grant received during the year	-	3,74,819.00
Less: Unspent during the year	(5,605.00)	(5,605.00)
	-	3,80,424.00
<u>HIVOS : Productin of Play</u>		
Opening Balance of Unspent Grants	8,01,270.00	10,18,159.00
Less: Unspent during the year	-	8,01,270.00
	8,01,270.00	2,16,889.00
<u>SWRC : UBS - Night School Programme</u>		
Opening Balance of Unspent Grants	(25,053.00)	(1,42,434.00)
Add: Grant received during the year	-	1,17,381.00
Less: Unspent during the year	-	(25,053.00)
	(25,053.00)	-
Action Aid - Khiltee Kaliyaan - Phulwari Programme	59,785.00	-
Action Aid - Gift Fund Program	8,792.00	-
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	18,657.00	-
Room to Read India Trust - In kind materials received	-	21,16,689.90
TOTAL	9,55,346.25	57,22,730.40

SCHEDULE [12] :Room to Read India Trust: Reading Room Program - 75 RR

Programme Expenses

Cluster Co-Ordinator Salary	-	27,600.00
Cluster Co-Ordinator Travel	-	5,027.00
Block Co-Ordinator Salary	-	1,53,600.00
Block Co-Ordinator Travel	-	32,295.00
<u>Administrative Expenses</u>		
Accounting and Auditing	-	8,388.00
Stationery and Postage	-	1,600.00
Telephone and Internet	-	2,404.00
Other Maintinance	-	11,214.00
Auditing	-	3,500.00
TOTAL	-	2,45,628.00



ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

F.Y. 2016-17

F.Y. 2015-16

SCHEDULE [13]: Room to Read India Trust: 40 2014 RR Program

Programme Expenses

Bal Patrika	-	8,000.00
Program Co-Ordinator Salary	-	30,360.00
Field Coordinator Salary	-	84,480.00
Program Co-Ordinator Travel	-	5,092.00
Field Co-Ordinator Travel	-	15,232.00
Monthly Review Meeting With Staff	-	1,000.00

Administrative Expenses

Partners Overhead	-	32,478.00
Auditing	-	3,500.00

TOTAL

-	1,80,142.00
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SCHEDULE [14]: Room to Read India Trust: 50 2014 RR Program

Programme Expenses

Monthly Team Review Meeting	-	1,000.00
Program Co-Ordinator Salary	-	33,000.00
Cluster Coordinator Salary	-	92,000.00
Program Co-Ordinator Travel	-	4,463.00
Cluster Co-Ordinator Travel	-	16,223.00

Administrative Expenses

Administration	-	24,743.00
Auditing	-	3,500.00

TOTAL

-	1,74,929.00
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SCHEDULE [15]: Room to Read India Trust: Reading Room Program - 73 RR

Programme Expenses

Cluster Co-Ordinator Salary	-	1,15,200.00
Cluster Co-Ordinator Travel	-	23,995.00
Block Co-Ordinator Salary	-	27,600.00
Block Co-Ordinator Travel	-	4,985.00
Phase Out Ceremony	-	80,432.00

Administrative Expenses

Accounting & Auditing	-	14,044.00
Stationery and Postage	-	1,444.00
Telephone and Internet	-	2,974.00
Other Maintenance	-	8,318.85
Auditing	-	3,500.00

TOTAL

-	2,82,492.85
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ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2016-17	F.Y. 2015-16
SCHEDULE [16] :Room to Read India Trust - Girls Education Program		
<u>Programme Expenses</u>		
Community Meetings	-	4,095.00
Life Skil Training	-	70,756.00
Children Group Meeting	-	1,323.00
Themetical Workshop	-	7,936.00
Monthly Meeting With Tautor	-	1,334.00
School Fee	-	16,100.00
Examination Fee	-	14,670.00
Stationery Material	-	14,747.00
Medical Check Up	-	5,721.00
SMC Meeting	-	2,530.00
Social Mobiliser Salary	-	88,800.00
Social Mobiliser Travel	-	15,348.00
Sr. Social Mobiliser Salary	-	92,000.00
Sr. Social Mobiliser Travel	-	5,495.00
Monthly Review Meeting	-	3,500.00
<u>Administrative Expenses</u>		
Partners Overhead	-	31,946.00
Auditing	-	3,500.00
TOTAL	-	3,79,801.00

SCHEDULE [17] : Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan

<u>Programme Expenses</u>		
Book & Periodical	-	1,678.00
Sponsorship Related	-	32,294.00
Staff Welfare Tea & Coffee	-	4,051.00
Tax & Insurance	-	7,077.00
Vehicle Hiring	-	5,424.00
Xerox	-	910.00
Distict Level Resource Center - Ms	-	53,549.00
Fellow's	-	2,16,000.00
Fellow Travel	-	37,640.00
Training / Workshop Bal Manch	-	18,391.00
Cluster Co-Ordinator	-	87,300.00
Project Co-Ordinator	-	1,39,500.00
Project Director	-	58,500.00
Sponser Ship Co-Ordinator	-	94,500.00
Staff Welfare (P)	-	69,277.00



Financial Statement for the F.Y. 2016-17

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ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2016-17	F.Y. 2015-16
Monthly Staff Meeting	-	7,716.00
Sr. Fellow	-	92,700.00
Balika Siksha Sanwad	-	1,897.00
Capacity Building workshop on Leadership for WMAM	-	59,981.00
Capacity Building Workshop Adolescent	-	77,676.00
Enrollment and Retention Campaigning	-	1,314.00
Fortnight Campaigning on Violence Against	-	49,442.00
Membership Campaign of WMAM	-	21,172.00
Networking and Alliance Building Meetings	-	29,962.00
Networking Meeting with Govt Agencies	-	6,330.00
Reflect	-	60,006.00
round Table discussion on Civil Society	-	72,343.00
Sangti Diversity Books for Library	-	7,800.00
State/ national Level Community Participation	-	5,983.00
Women Group Training on RTE & Child Right	-	13,250.00
Impact Assessment	-	88,051.00
TOT on OD & Contant Value staff & fellows	-	11,195.00
Administrative Expenses		
Audit Fees	-	5,000.00
Bank Charge+ Revenue +PF	-	9,318.65
Compute Repair & Maintinance	-	4,000.00
Electricity and Water	-	22,686.00
Fuel & Maintinance	-	12,079.00
Hospility	-	6,894.00
Local Travel	-	6,054.00
Office Maintinance	-	4,330.00
Office Rent	-	99,000.00
Out Station Travel	-	3,643.00
Post , Telephone, Tele, & Fax	-	28,200.00
Printing & Stationery	-	5,421.00
Accountant	-	61,200.00
Office Assistant	-	45,000.00
TOTAL	-	17,45,734.65

SCHEDULE [18] : Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program

Awarness Workshop	-	70,393.00
consultation Meeting at Bihar	-	33,119.00
Documentation of the Learning from KKEI	-	10,000.00
Field Travel support to Staff	-	18,000.00
follow up for Rehabilitation	-	37,019.00

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

Schedules forming part of Financial Statement

AMOUNT IN INR

	F.Y. 2016-17	F.Y. 2015-16
Rescue operation	-	10,238.00
Support to out reach workers	-	97,000.00
Programme Coordinator	-	60,000.00
Office Maintenance, Stationary, Electricity & Water	-	11,655.00
Office Rent	-	33,000.00
TOTAL	-	3,80,424.00

SCHEDULE [19] : HIVOS : Productin of Play

Travel and Transportation	-	8,819.00
Artist Honorarium	-	1,98,000.00
Project Director	41,880.00	10,000.00
Photocopy	-	70.00
TOTAL	41,880.00	2,16,889.00

SCHEDULE [20] : Administrative Expenses

Audit Exp.	-	57,800.00
Professional Fees	18,750.00	50,562.00
Bank Charge	-	360.18
Provident Fund Admin Exp	984.93	22,214.00
Salary/ Honorarium	-	4,56,500.00
Stationary/ Postage/ Courier	-	260.00
Telephone	-	3,990.00
Documentation Report of KKEI	-	10,000.00
Contingency	-	2,960.00
Travel & Transport	-	2,775.00
Motorcycle	-	52,362.00
TOTAL	19,734.93	6,59,783.18

SCHEDULE [21] : GRANT IN AID

Room to Read India Trust: 75 RR Program	-	2,34,774.00
Room to Read India Trust: 40 2014 RR Program	-	1,52,596.00
Room to Read India Trust: 50 2014 RR Program	-	2,25,881.00
Room to Read India Trust: 73 RR Program	-	2,67,246.00
Room to Read India Trust - Girls Education Program	-	3,77,079.00
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan	-	14,70,765.00
Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	-	3,74,819.00
SWRC : UBS - Night School Programme	-	1,17,381.00
TOTAL	-	32,20,541.00

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

F.Y. 2016-17

F.Y. 2015-16

SCHEDULE [22] : LOAN & ADVANCES RECEIVED

Account Payable	14,000.00	17,014.00
Accrued Interest	11,675.00	-
TDS Payable	-	570.00
Staff Advance	21,780.00	-
TDS Receivable	17,035.00	-
TOTAL	64,490.00	17,584.00

SCHEDULE [23] : LOAN & ADVANCES PAID

Provident Fund	-	72,871.00
Staff Advance	6,814.00	1,35,624.52
Inter Project Transfer	29,383.00	52,248.83
TDS Payable	9,270.00	-
TDS Receivable	-	7,133.00
TOTAL	45,467.00	2,67,877.35



Schedule-24

ALARIPPU

1072/2, D-2, 1ST FLOOR, MEHRAULI
NEW DELHI-110030

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2017.

A. SIGNIFICANT NOTES ON ACTIVITIES

Alarippu is a non-governmental organisation, initiated in 1983.

Alarippu aims at creating a non-threatening and congenial atmosphere through the means of creative activities to bring about changes in the personality of individuals and providing adequate and equitable space for all to grow. Alarippu is ActionAid's long term partners working on the issues of education, children's rights and livelihoods for vulnerable communities.

ALARIPPU works with children, adolescents and youth. It aims to increase confidence and social awareness through education, theatre and other communication methods in development process.

B. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Trust is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.



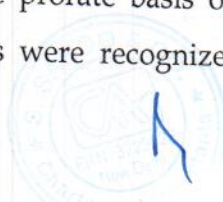
The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
 - d) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	60%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicle	15%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorate basis of respective projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in



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accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.

5. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-02 of the Balance Sheet.
6. **Grant Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-08 of the Balance Sheet.
7. **Bank Interest:** As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2016 to 31.03.2017 in the savings bank account.
8. **Expenditure:** Expenses are recorded on accrual basis (Except Audit Fees).
9. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
3. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against ALARIPPU.



4. The Organization is registered under :

- a) The Society is registered under Societies Registration Act, Vide Registration No. S13481 dated 05.05.1983 in Delhi.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. DLI(E) 1583 dated 19.12.1983. The organization has submitted the Income Tax Return for the year 2015-16 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 231650030 dated 03.01.1985 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2015-16 before the due date.
- d) PAN of the Organization is AAATA0831D.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR NO: 322952E

CA. Subhajit Sahoo, FCA, LLb

Partner

M No: 057426

Yawar Qaiyum

Executive Member



For & On behalf of

ALARIPPU

Shiv Singh Nayal

Member Cum

Co-ordinator

Place: New Delhi

Date: 17.08.2017