

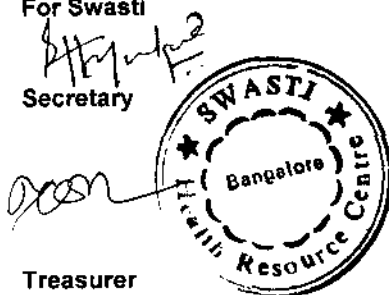
SWASTI				
<i>52, 4th Main Road, Postal colony, Sanjay Nagar, Bangalore- 560094</i>				
BALANCE SHEET AS AT 31st MARCH 2007				
	Sch	Amount (in Rs.)		
			31-03-2007	31-03-2006
SOURCES OF FUNDS				
General Reserve				
Opening Balance			3,665,256.00	1,582,792
Surplus for the year			623,376.46	2,082,464
Total			4,288,633.46	3,665,256
APPLICATION OF FUNDS				
Fixed Assets	1		169,107.05	86,061
Current Assets, Loans and Advances	2	16,183,371.41		
Less : Current liabilities and Provisions	3	12,063,846.00		
Net working capital (A - B)			4,119,525.41	3,579,195
Total			4,288,633.46	3,665,256

Schedules 1 to 10 forming part of financial statements

For Swasti

Refer to my report of even date

Secretary



Treasurer

Date : 17-09-2007
Place : Bangalore.

Chandrashekara
Chartered Accountant
M.No. 209180



SWASTI
52, 4th Main Road, Postal colony, Sanjay Nagar, Bangalore- 560094

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2007				
	Sch	Amount (in Rs.)		
			31-03-2007	31-03-2006
REVENUE				
Social Development Charges	4		8,516,096.00	9,651,543
Grant Receipts				
ICHAP-SST			-	2,765,305
Pragati			21,825,721.00	6,954,325
Other Income:				
Donations	5		10,250.00	
Other Income	6		106,952.00	128,422
Total Income			30,459,019.00	19,499,595
EXPENDITURE				
Grant project implementation expenses :				
ICHAP-SST Expenses	-		-	2,001,848
Pragati	7		21,283,064.00	6,726,852
Social Development expenses	8		4,208,219.50	6,071,369
Administrative expenses	9		4,329,386.09	2,609,152
Depreciation	1		14,972.95	7,911
Total Expenditure			29,835,642.54	17,417,132
Excess of Income Over Expenditure (Surplus)			623,376.46	2,082,464

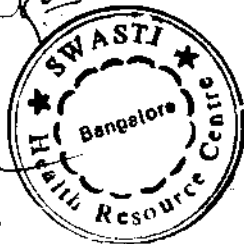
Schedules 1 to 10 forming part of financial statements

For Swasti

Refer to my report of even date

Secretary

Treasurer



Chandrashekara
Chartered Accountant
M.No. 209180

Date : 17-09-2007
Place : Bangalore.

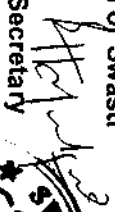
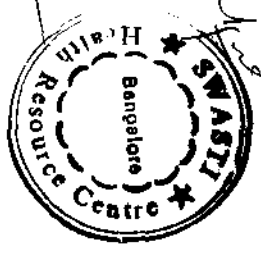



SWASTI
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31.03.2007


Asset particulars	Gross Block			Depreciation Block		Net Block - WDV				
	As on 01.04.06	Additions	Deletions	As on 31.03.07	As on 01.04.06	Rate of DEPN For the year	As on 31.03.07	As on 31.03.06	As on 31.03.07	
Air Conditioner	29,095	25,783	-	54,878	5,529	10%	4,199	9,728	23,566	45,150
Office Equipments	36,750	39,870	-	76,620	2,503	10%	5,669	8,172	34,247	68,449
Furniture and fixtures	34,875	32,366	-	67,241	6,627	10%	5,106	11,733	28,248	55,508
Total Assets	100,720	98,019	-	198,739	14,659	-	14,973	29,632	86,061	169,107

Schedules 1 to 10 forming part of financial statements

Refer to my report of even date

For Swasti
 Secretary


 Treasurer


Date : 17-09-2007
 Place : Bangalore.


 Chandrashekara
 Chartered Accountant
 M.No. 209180



SWASTI

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2007

Sch No 2.

CURRENT ASSETS, LOANS AND ADVANCES

		31-03-07
	Cash and Bank balances:	
	Cash on Hand	5,384.00
	Cash on Hand-Pragati-FC	3,742.00
	Cash at Bank:	
	BOI- 849321110000001	549,667.00
	BOI- 849320110000018	75,731.25
	BOI- 849321100010537	5,138,146.60
	Total Cash and Bank Balances (a)	5,772,670.85
	Accounts Receivables	
	Oxfam-Tsu-HIV	992,808.00
	KAR/HIV/PLAN	96,862.00
	UNAIDS-31-CSO-WS	60,524.00
	PFI-OR-Trg	7,990.65
	TOT-Kerala	153,666.66
	SAM-LS	15,006.00
	SAM-Kolar	1,477.00
	KSAPS-RMAP	366.00
	UNAIDS-3 1 WS	235,043.00
	Pragati-KHPT	3,701,524.00
	KHPT-Tech support	1,747,191.00
	UNAIDS-GFATM	201,130.00
	Subscription charges	700.00
	Total Accounts Receivable(b)	7,214,288.31



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	Advances	
	Advance -others	
	Air travel	24,831.00
	Accor Services	385.00
	Anil	9,977.00
	Benoy	3,176.00
	Hemaiatha	(2,000.00)
	Jaswanth	(226.00)
	Jayanand Patil	(7,211.00)
	Kavitha	(7,778.00)
	Sharmilee	(10,676.00)
	Pravathi	10,000.00
	Priya	200.00
	Shankar	653.00
	Others	
	Water can	350.00
	Reliance phone	16,500.00
	Shankutala	800.00
	Advance- FC- Pragati	
	Accor Services	1,705.00
	KrishnaMurthy	25.00
	Amrutha	150.00
	Harshita	631.00
	Nagraj	150.00
	Patil	9,875.00
	Prakash	200.00
	Shankar Prasad	75.00
	Harish	20.00
	Shekhar	350.00
	Others	1,842.00
	Advance-staff	
	Abraham	(501.00)
	Umashankar	479.00
	Shama Karkal	(238.00)
	Saroor	(275.00)
	Amrutha	(633.00)
	Angela	375.00
	Joseph Jullian	(12,774.00)
	Ramesh	179.25
	Nitin	7,233.00
	Shekhar	(3,619.00)
	Srinivas	4,803.00
	Shiv	174,053.00
	Loan to Ramesh	94,750.00
	Prepaid expenses	12,090.00
	Catalyst development intititave	484.00
	Total advances (c)	330,410.25
	Deposits	
	Cylinder deposit	1,000.00
	Water Can Deposit	800.00
	Internet deposit	4,500.00
	Rent Deposit-FC	851,500.00
	Rent Deposit-Pragati	1,280,250.00
	Rent Deposit-Swasti	109,500.00
	Telephone-Swasti	7,000.00
	Telephone-Pragati	4,200.00
	Total deposits (d)	2,258,750.00
	Tax deducted by Parties-Swasti	493,977.00
	Tax deducted by Parties-Swasti Pragati FC	113,275.00
	Total TDS (e)	607,252.00
	Grand Total (a+b+c+d+e)	16,183,371.41



Sch No.3	CURRENT LIABILITIES AND PROVISIONS	
	Advance received for programmes	31-03-07
	GAP-FFW-EMP	5,604,068.00
	Sub-Total (a)	5,604,068.00
	Sundry Creditors	
	Catalyst Management Services-Swasti	321,921.00
	Catalyst Management Services-Pragati	5,418.00
	Sub-Total(b)	327,339.00
	Expenses payable	
	Audit fee payable	33,672.00
	PT payable	1,660.00
	Salary payable-Swasti	380,127.00
	Salary payable-Pragati	222,437.00
	TDS payable	227,263.00
	Staff welfare expenses payable	132,148.00
	Service Tax payable	479,970.00
	Expenses payable	
	Rent	16,500.00
	Telephone	27,980.00
	Others Payable-Swasti	276,446.00
	Others Payable-Pragati	11,190.00
	Payable- FC-Pragati	
	Expenses	610,635.00
	Salary	1,320,619.00
	Professional tax	2,720.00
	TDS payable	81,310.00
	CMS	7,802.00
	SubbaLakshmi	64.00
	Swati Mahila Sangha	2,299,896.00
	Sub - Total (c)	6,132,439.00
	Grand Total (a+b+c)	12,063,846.00

Schedules 1 to 10 forming part of financial statements

For Swasti

Secretary

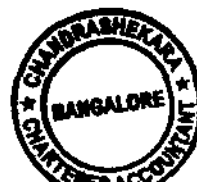
Treasurer



Refer to my report of even date

Chandrashekara
Chartered Accountant
M.No. 209180

Date : 17-09-2007
Place : Bangalore.



SWASTI
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31.03.2007

SCHEDULES- INCOME AND EXPENDITURE

Sch No.	Social Development Charges received	Amount
4	Catalyst Management Services Pvt.Ltd	1,669,123.00
	SWASTI:UNDP-PLHA-NE	530,164.00
	SWASTI:DFID-MPFR	2,001,474.00
	SWASTI:DFID-AP Design	225,000.00
	SWASTI:PFI-OR-Trg	238,800.00
	KHPT:Pragati	1,556,656.00
	SWASTI:UNAIDS-GFATM	229,425.00
	SWASTI:TOT-Kerala	97,350.00
	Oxfam - TSU- HIV	1,968,104.00
	Total	8,516,096.00

Sch No.	Donation Receipts	Amount
5	Abraham Mathew	6,000.00
	Chandrashekhar	750.00
	Amrutha	3,000.00
	Prakash	500.00
	Total	10,250.00

Sch No.	Other Income	Amount
6	Bank Interest	
	Subscription	350.00
	Others	64,678.00
	Exchange Fluctuation	41,924.00
	Total	106,952.00

Pragati Expenses

Sch	Pragati Costs	Amount
7	Administrative Costs	
	Auditors Fees	34,819.00
	Communication	218,331.00
	Insurances	23,955.00
	Office maintenance	222,515.00
	Other Expenses	25,181.00
	Printing and Postage	84,219.00
	Rent	600,000.00
	Travel expenses	298,967.00
	Total Administrative expenses	1,507,987.00
	Central office expenses	
	Salaries of Staff	2,720,818.00
	Total Central office expenses	2,720,818.00
	Program Costs	
	Advocacy	315,975.00
	Community mobilisation	1,077,619.00
	Community outreach	8,250,548.00
	Monitoring and evaluation	113,222.00
	STI services	5,715,890.00
	Program Support Infrastructure	-
	Social Development Charges	571,446.00
	Total Program Costs	16,044,700.00
	Capacity building	1,009,559.00
	Total - FC-Pragati	21,283,064.00



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8	Social Development expenses	Amount
	DFID-MPFR	1,023,061.00
	UNDP-PLHA-NE	383,997.00
	TOT-Kerala	31,250.00
	PFI-OR-Trg	126,434.00
	DFID-AP Design	234,073.00
	Technical support to Pragati	1,108,304.00
	UNAIDS-GFATM	3,276.00
	Oxfam - TSU- HIV	1,297,824.50
	Total Social Development expenses	4,208,219.50

9	Administrative expenses	Amount
	AMC Charges	4,500.00
	Bank Service Charges	2,071.00
	Board Meeting Exp	31,103.00
	Books	10,519.00
	Business Devt Charges	51,545.00
	Prof Fees	147,609.00
	Rates & Tax	2,732.00
	Insurance	12,002.00
	Meeting Exp	18,332.00
	Internet Charges	63,744.00
	Computer Maintenance	29,266.00
	Vehicle Maintenance	5,943.00
	Office Maintenance	122,714.50
	Misc Exp	6,491.59
	News Paper & Periodicals	40,180.00
	Postage & Courier	8,902.00
	Printing & Stationery	55,092.00
	Rent	205,526.00
	Telephone & Fax	271,018.00
	Local Travel	30,789.00
	Food Exp	642.00
	Electricity & Water Charges	47,557.00
	Salaries & Incentives	2,751,462.00
	Xerox & Binding	3,699.00
	Trg & W.S Exp	299,443.00
	KHPT LE expenses	106.00
	Production cost MD	52,550.00
	Society return filling fees	20,530.00
	Staff Welfare expenses	2,706.00
	Audit Fees	30,612.00
	Total Administrative expenses	4,329,386.09

Schedules 1 to 10 forming part of financial statements

For Swasti

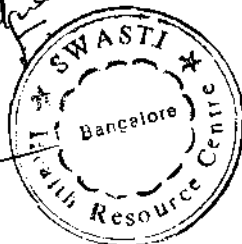
Secretary

Treasurer

Date : 17-09-2007
Place : Bangalore.

Refer to my report of even date

Chandrashekara
Chartered Accountant
M.No. 209180



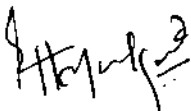
SWASTI


No.52, 4th Main, Postal Colony, Sanjay Nagar, Bangalore - 560 094.**SCHEDULE 10: NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL STATEMENTS**

1. The Society has commenced with effect from 15th May, 2004. It has been registered with Registrar of Societies, Bangalore District under Karnataka Societies Registration Act 1960 vide registration no. 134: 2004-05 dated 15.05.2004.
2. The Financial Accounts are prepared on historical cost convention.
3. Method of Accounting: Mercantile Method of Accounting is followed.
4. The financial statements are prepared in accordance with the applicable accounting Standards.
5. The Fixed Assets are stated at cost less depreciation charged for the year. Depreciation is calculated @10% p.a, under WDV Method. However, assets purchased out of specific grant receipts for implementing the project have been expensed off during the year of purchase itself.
6. The revenue has been recognized as follows:
 - a) in case of Grant Received (Restricted Fund): To the extent of expenses incurred during the year and agreed percentage towards management cost.
 - b) in case of Social Development Charges : It is charged based on certain pre-determined costs of the society and the income is recognised on completion of activity.
 - c) in case of Donation receipts : on actual receipt basis.
 - d) in case of Bank Interest : on accrual basis.
7. The Society has been registered u/s 12AA(1)(b)(i) of the Income Tax Act,1961 vide letter No.DIT(E)/12A/Vol.III/S-1453/W-2/2004-05 dt. 08.02.2005 of Director Income Tax (Exemptions). The society has also been recognised u/s. 80G of Income Tax Act, 1961 vide Letter No :DIT (E) /80G(R) /475/W-2/2006-07 dt. 14.08.2006 of Director of Income Tax (Exemptions) for the period 01.04.2006 to 31.03.2009.
8. No Provision for gratuity has been made during the year.
- 9 Effect of foreign currency translation:
 - Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions.
 - All Foreign currency denominated monetary assets and liabilities are translated at the exchange rates prevailing on the balance sheet date. The resultant net exchange differences are recognized in the profit and loss account and disclosed separately
10. Employees Provident Fund , ESI are not applicable to the Society.
11. Previous year figures have been regrouped wherever necessary.

For Swasti

As per my report of even date


(Secretary)


(Treasurer)


Chandrashekhara
Chartered Accountant.
Membership No.209180.

Date: 17.09.2007
Place : Bangalore

