



सत्यमेव जयते

**MAHARASHTRA STATE COMMISSION
FOR WOMEN**

ANNUAL REPORT

2017 — 2018

TWENTY FIFTH YEAR

Office

Gruhnirman Bhavan, Mezzanine Floor,
Bandra (East), Mumbai 400 051

**MAHARASHTRA STATE COMMISSION
FOR WOMEN**

ANNUAL REPORT

2017 — 2018

TWENTY FIFTH YEAR

(iii)

**Members of the Maharashtra State Commission
for Women 2017-18**

Sr. No.	Name	Designation	Tenure
1	Smt. Vijaya Rahatkar	Chairperson	Appointed as Chairperson with effect from 10/02/2016 As per GR Ramaaa-2015/pr.a.kra. 167/Ka-10, dated 10/2/2016 issued by the Women & Child Welfare Department, Mantralaya.
1	Smt. Neeta Thakare	Member	Appointed as member with effect from 10/2/2016 As per GR dated 10/02/2016 issued by the Women & Child Welfare Department, Mantralaya, Di. Ramaaa-2015/pr.a.kra. 167/Ka-10.
2	Smt. Shobha Benzarge	Member	
3	Smt. Gayatai Karad	Member	
4	Smt. Vinda Kirtikar	Member	
5	Smt. Devyani Thakare	Member	
6	Adv. Ashatai Landage	Member	
1	Shri Pravin Dixit, I.P.S. Director General of Police,		01/04/2016 to 31/3/2017 (Full Time).
1	Dr. Manjusha Molavane	Member Secretary (Additional Charge).	15/3/2016 to till date

1. Introduction :

I am pleased to submit the Annual Report of the The Maharashtra State Commission for women for the year 2016-17.

The authors of the Indian Constitution have made various provisions to ensure that all constituents of the society have taken part in the post freedom development of the society. Articles 14, 15, 16 of the constitution guarantee fundamental rights to women. The principles laid down in Articles 38, 39, 39-C and 42 provide for measures to be taken for improving the status and dignity of women in the society. The Maharashtra State Commission Act, 1993 was on constituted on the lines of National Commission for women Act, 1993 in order to ensure that the women get their rights. The Maharashtra State Commission for women has been a leading factor in creating awareness among women about the rights granted to them by the constitution. The Maharashtra State Women's commission has taken efforts to seek help of Government and Voluntary Organizations.

2. Constitution of the commission :

Section 3 (2) of the Maharashtra State Commission for women Act, 1993 provides for the constitution of the commission. It provides that a woman who has devoted herself for cause of women shall be the chairperson of the Commission. The Commission shall have six honorary members, out of which minimum one shall be from Scheduled Castes and Scheduled Tribes. In addition to this, lady officer nominated by the Government of Maharashtra shall be the Member Secretary of the Commission. The Director General of Police shall be *ex-officio* member of the commission. As per GR Ramaaa-2015/pr.a.kra 167/Ka-10, dated 10th February 2016 issued by the Women & Child Welfare Department. Mantralaya, a Chairperson was appointed by the Government with effect from 10th February 2016. During the period 2016-17, the constitution of the commission was as stated above.

3. Functions of the commission :

To suggest necessary amendments in constitution and legislations related to protection of women, to submit reports to the Government regarding lapses in implementation of enactments and rules, contravention thereof and to file complaints to appropriate authorities about the same, to attend judicial hearings, public court hearings as well as judicial secret investigations and present views of the commission, to give free legal advice and guidance to the poor & victimized women who are fighting against the injustice done on them, to inquire in matter of injustice caused to women, dowry deaths, sexual harassment etc, to follow up with the police action and conduct investigations if necessary, to participate in the Socio-economical Development Planning process for women, express opinion for the same and tender advice, to conduct studies in overall development of women, technology, occupational diseases, lack of educational facilities, equals minimum wages, domestic harassment, sexual harassment at work place etc and to make suggestions to the Government for laying down policies, to conduct survey of reform houses, rehabilitation centers, prisons and institutions and organizations of women and to suggest remedial measures for overcoming lacunas found in the surveys.

4. Powers of the commission :

Pursuant to Section 12(2) of the The Maharashtra State Commission for women Act, 1993, the Commission has been granted following powers-

The Government has given constitutional status and autonomy to the Commission in order to ensure effective implementation of overall development of the women. It has been given judicial powers of civil courts in following matters :—

To demand any Government documents from any court or office, to issue orders of examining witness and documents, to summon any person to remain present in the

office for conducting enquiry in any matter if necessary, to appoint any State Government or Central Government officer to conduct detailed enquiry in respect of any matter related to the women.

5. Financial provisions :

The Government has allotted Rs 645.27 lakhs for the year under review. This amount has been spent towards the salaries of the employees of the commission, honorarium of the members, travelling allowances, conveyance expenses and other expenses for programmes, meetings and workshops organized by the Commission. The report of the internal audit report of the comptroller and Auditor General is given in annexure.—

6. Meetings of the Commission :

The details of meetings conducted by Commission with the members during 2017-18 are mentioned below (as per books of minutes of meetings.)

Sr. No. (1)	Details of Meeting (2)	No. (3)
1	6/7/2017	1
2	8/9/2017	1
3	15/1/2017	1
Total Meetings . .		3

7. Programmes and Meetings conducted by Maharashtra State Commission for Women :—

(1) Workshop at Divisional Level on new concept of PUSH (People United against Sexual Harassment).

During the year 2017-18, workshops were organized regarding Internal Complaint Committee-ICC in respect of implementation of the Sexual Harassment at work place (Prevention, Prohibition and redressal) Act, 2013. These

workshops were organized in all Government offices in all districts at divisional level. Accordingly, taking into consideration the number of Government & Semi Government offices, the workshop were organized at Divisional Commissions' level as follow. Thane (1300). Pune (1700), Nasik (3500), Nagpur (1700), Aurangabad (1171), Amaravati (2350).

(2) Navadurga award 2017 :-

Navadurga Puraskar (Award) - The Max Women Award function was organized jointly by Maharashtra State Commission for Women, Mumbai and Max Maharashtra at Sahyadri State guest house and Vishnudas Bhave Natyagruha Vashi. Women doing noteworthy work in various walks of life in Maharashtra were honoured by giving awards and memento. The awardees mentioned their gratutude and were highly motivated on receiving on the award. Hon. Chairperson, Members and Member Secretary of the Commission were present at the function. Hon. Chairperson Smt. Vijaya Rahatkar Facilitated the prize winning women and congratulated them.

(3) Two days International Conference on illegal trafficking :-

An International conference was organized jointly by Maharashtra State Women's Commission & International Justice Mission at JW Marriott, Juhu, Mumbai. Representatives of Governments on 27th and 28th July 2017 & various organizations in India and other Nations attended the meeting. Illegal human trafficking is a very serious matter and it has to be eradicated from the roots, discussions were held with panel of experts coming from various Nations throughout the World on this issue. Following persons were present at the conference along with representatives of Nations - Hon. Chief Minister of Maharashtra, Hon. Governor of Goa, Hon. Shri Akshay Kumar, Cine actor, Mr. Garry Hogan of International Justice Mission (IJM)-Founder Member, (Washington D.C.), Hon. second lady of Ghana, Police commissioner of Philippines, Hon. Members of and Hon. Member secretary of the Commissions.

(4) Workshop with Makam in respect of problems faced by the widows of farmers who commit suicide :—

A two days workshop was organized at YMCA, Pune jointly by National Women's Commission, New Delhi, Maharashtra State Commission for Women, Makam, U.N. Women on 8th and 9th May 2017. The topic was "Securing rights of women farmers, Developing a road map for Action." 106 women farmers along with Government officers from Gujarat, Rajasthan, Madhya Pradesh and Maharashtra were present at meeting. The issues of women farmers, rights of women to water, right to land forest and other resources. Similarly, the issues of single women, gyran land, rights of tillers, rights of women to family proper problems of women in families in which farmers have committed suicide, right to forest, experiment of farming by women's groups were discussed. Hon. Chairperson of commission Smt. Vijaya Rahatkar guided the attendees. The Government officers coming from Gujarat, Rajasthan, Madhya Pradesh and Maharashtra expressed their views, considering the objective of the programmes and also conidering that the conference was held in Maharashtra, it can be seen that the women farmers in Maharashtra have been benefitted by this programme. The recommendations made in the workshop and recommendations made after research were sent to the Govenment. Accordingly, resolution has been passed to help the widows of farmers who have committed suicide. This help is to be given through Revenue & Forest Department.

(5) PCPNDT :—

A meeting was organized at Yashwantrao Pratishtan Mumbai by the Commission for proper implementation of PCPNDT on 23rd August 2017. The Chairperson of the Commission is *Ex-officio* Chairman all the PCPNDT Controlling Committees. She had convened meeting with a objective that the PCPDNT Act should be implemented strictly. The medical officers from various fields and experts were present.

(6) Gender Sensitisation :—

Camps were organized at Ratnagiri, Pune, Aurangabad jointly by Maharashtra State Commission for women and Dyan prabhodini Pune for young men and women on this topic. About 50-60 girls and boys participated in these camps. These programmes were helpful in studies for youth & its nature was TOT (Training of Trainers).

(7) Triple Talak :—

A seminar was organized on 6th May 2017 jointly by Maharashtra State Commission for women and Bharatiya Muslim Mahaila Andolan at Center for the Study of Social Change Chari Hall, M. N. Roy Human Development Complex Mumbai on this topic. The Commission found out from the studies conducted by voluntary organization that the number of such women victimized by triple Talak is very large. The attendees of this seminar included women associated with the Bharatiya Muslim Mahaila Andolan, representatives of organizations working in this sector police officers, all defence officers representatives of "Koro" organization and Shri Shamsuddin Tamboli of Satya Shodhale Sanstha. The women victims of triple talak expressed their views. The issue of triple talak is sub-justice.

(8) Silver Jubilee Year :—

The Maharashtra State Commission for Women was constituted by the Government *Vide* Government Resolution on 25th January 1993. The Commission has completed 25th Years on 25th January 2018 and this year is celebrated as silver jubilee year. The employees and officers of the Commission who have completed 25th years of continuous service were honoured & facilitated. The Chairperson, Members and Member Secretary of the commission were present at this function.

(9) Workshop for Tahasildars by Makam Organization :—

The makam organization has submitted proposals for organising seminar for widows with at Vidarbha and Marathwada training programmes for Talathis (Tahasildars) on divisional Levels at Aurangabad. Accordingly three proposals are received. Makam is organization working for women widow farmers. This

organization had organized seminars about women widow farmers with NCW, UN women, and Maharashtra State Commission for women. This organization proposes to conduct seminars with organizations working for widow women farmers, organization which work for increasing the status and dignity of women in society and organizations which take measure to stop traditions lowering dignity of women in society. The object of this seminar is to understand the issues of women farmers who have become victims of farmer's suicide and to suggest measures for solving their problems. Discussions were held in this programme about understanding problems of such women and solving them.

(10) World Women's Day :

The World Women's day was observed in the office of the commission on 8th March 2018. A help line "Suhita" was inaugurated on this day for giving immediate justice to victimized women.

(11) 'Public Hearing at doorsteps', concept under Maharashtra State Commission for Women :

Maharashtra State Commission for Women, having its office situated in Mumbai, is out of reach to women across the state and therefore the concept of 'Public Hearing at your doorstep' was initiated by the commission. Accordingly hearings were held in Kolhapur, Pune, Ratnagiri, Thane and Aurangabad through the Commission office. Complainant/victim should be given immediate help at local level, and any women could attend this hearing directly without any prior notice and present their problem before the commission. The purpose of this Public Hearing aim at immediate solutions to the victims by involving Legal Services Authority, Police Department, and Counseling Center.

(12) Allocation of grants for Research projects, Workshops, Seminars and Camps :

Maharashtra State Commission for Women is working for the empowerment of women, to improve their social status and dignity with their right to justice. Accordingly, it's an important part of Maharashtra State Commission for Women to hold discussions, seminars, camps, workshops and conferences with various organization in the society and suggest guidelines to the government including amendments, corrections, modifications etc to existing policies. Therefore, the Commission needs to work on various issues and subjects in concern to women with social organization, colleges, universities and institutes working in the field for women in different parts of the state.

As per section 16 (1) and (2) of the Maharashtra State Commission for Women's act, 1993, it is mentioned that the Commission may spend such amount as it deems fit from the grant received from the state government. It is also mentioned that under Section 14(3) of the Maharashtra State Commission for Women's Act, 1993, while carrying out its work, the Commission may seek the assistance of charitable organizations and government departments in the State. Accordingly proposals from social institutions, colleges, universities and research projects were invited from all over the state of Maharashtra. A committee was constituted to select the proposal. Accordingly, 192 institutes have been selected for workshops and 45 institutes for research, and grants have been allotted to them for the same.

8. Complaints received by commission—

Details of complaints received by the counseling department of the Commission 1st April 2017 to 31st March 2018

	A) Earlier pending Compliances	B) Recorded issues during the year (Total)	A+B Total Complaints	Complaints disposed off	Pending Complaints
(1)	(2)	(3)	(4)	(5)	(6)
Marital Problems	1402	1457	2859	1091	1768
Matters pending in Court	-	01	01	01	-
Dowry Deaths	-	35	35	30	05
Social Problems Rape etc.	680	725	1405	680	725
Property related issues	173	316	489	237	252
Sexual Harassment at work place	08	22	30	13	17
Harassment work place	202	194	396	148	248
Others	841	603	1444	482	962
Total	3306	3353	6659	2682	3977

9. Acknowledgements—

The Maharashtra State Women's Commission has been working since last 25 years. The officers and employees of the Commission have honestly discharged their duties regarding the social programmes implemented. The Commission has taken all efforts to implement the policies of the Government for the women with the help of funds provided by the Government and with its employees. During the year under review, Hon. Chief Minister, other Ministers and Secretaries of various departments have given their valuable contribution & guidance & have given a boost to the work of the Commission. The Commission expresses its appreciation for their support, guidance and contribution.

We hope that we continue to do our duty of giving benefits to women in future.

Member Secretary Chairperson
Maharashtra Women's Commission



P. Sharma & Associates

CHARTERED ACCOUNTANTS

Date : 30/03/2019

To,
Member Secretary,
Maharashtra State Commission for Women
Gruha Nirman Bhavan (Mhada Bldg.)
Mezzanine Floor, Bandra (East)
Mumbai - 400051

Sub. INTERNAL AUDIT REPORT OF MAHARASHTRA STATE COMMISSION FOR
WOMEN FOR THE F.Y. 2017-18

Respected Madam,


With reference to your letter No.MSCW/Accts/IA/2234/2017 Dated 27.12.2017 issued by your office, appointing our firm as Internal Auditor for Inspection of Books Of Accounts for the Financial year 2017-18, we have conducted the Audit of books of Accounts, records and documents of your office produced before us at Mumbai and submitting our report.

We have discussed the report with the Accounts officer before submitting the said report.

Kindly acknowledge the receipt of the same

Thanking You,
Yours professionally true

For P Sharma & Associates,


Chartered Accountants
Firm Reg No. 148659-W

Praveen Sharma
Proprietor
M.N.413303

P Sharma & Associates
Chartered Accountants

Maharashtra State Commission for Women
(Internal Audit report F.Y 2017-18)

P Sharma & Associates
CHARTERED ACCOUNTANTS

Office No.3, UpasanaChs Ltd. Jain Mandir Lane, Jesal Park, Bhayander East-401105

Tel. : 22-28042811 E-mail: - capraveen84@gmail.com

**INTERNAL AUDIT REPORT
FOR THE PERRIOD: APRIL, 2017 TO MARCH, 2018**

**OF
MAHARASHTRA STATE COMMISSION FOR
WOMEN
(MAHILA AYO, MAHARASHTRA)**

INTRODUCTION

With reference to appointment Letter No.MSCW/Accts/IA/2234/2017 Dated 27.12.2017 issued by your office we have conducted the Internal Audit of Books of Accounts of Maharashtra State Commission for Women at Bandra Office, Mumbai for the Financial Year 2017-18.

While conducting the audit, we have laid emphasis on-

- ◆ Comment on existence of adequate internal control systems and compliance there with.
- ◆ Comments on Books of Accounts, Financial Statements, Documents and records produced before us.

With this objective in view, we have resorted to representative sample checking to achieve the objective mentioned above.

We have performed the audit procedures agreed upon with you while accepting the assignment and enumerated below with respect to the financial statements of accounts for the F.Y. 2017-18.

Our engagement was undertaken in accordance with the Auditing and Assurance Standards or Engagements to perform agreed upon Procedures regarding Financial Information, issued by Institute of Chartered Accountants of India. The procedures were performed solely to assist you in evaluating the validity of financial statements of accounts of Maharashtra State Commission for Women and to cover the compliance of objectives mentioned above. Our **'Internal Audit Report'** along with Financial Statements and **"Auditors' comments/observations and suggestions"** separately annexed forming part of the report; the same are summarized as under:

While conducting the audit, we have relied on Books of Accounts maintained in software TALLY ERP, the following records submitted by the auditee.

- ◆ Trial Balance as on 31.03.2018 - tally
- ◆ Cash Book & Bank Book
- ◆ Journal Ledger & General Ledger
- ◆ Cash & Bank Vouchers
- ◆ Bank reconciliation Statement
- ◆ Journal Vouchers
- ◆ TDS challans and records
- ◆ Professional Tax Challans
- ◆ Fixed Assets register
- ◆ Fixed asset schedule along with Depreciation calculations
- ◆ Advance Register -
- ◆ Govt. Gazette for Grant Sanctioned and Disbursement
- ◆ CAG Records
- ◆ Tenders Records
- ◆ Stationery Register
- ◆ Log Book for Vehicle
- ◆ Minutes Book

AUDITORS REPORT

To,
The Member Secretary,
Maharashtra State Commission for Women
Mumbai

Report on the Financial Statements:

We have audited the attached Balance Sheet of "MAHARASHTRA STATE COMMISSION FOR WOMEN" as at 31st March 2018 and its Income & Expenditure/Receipts and payment Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

The Commission is responsible for the preparation of these financial statements that give a true and fair view of financial position, financial performance of the Commission in accordance with the accounting principal generally accepted in 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 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 conducted our internal audit in accordance with auditing standards issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Commission, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

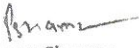
Opinion

In our opinion and to the best of information and according to explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting policies generally accepted in India.

1. We have obtained all the information and the explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion and according to the explanation given to us, proper books of accounts have been kept by the Commission so far as it appears from the examination of the same.
3. The Balance Sheet and Income & Expenditure/receipts and Payment Account examined by us are in agreement with the books of accounts of the Commission.

4. Subject to the '**Significant Audit Observations**' attached herewith, in our opinion and to the best of information and according to the explanations given to us, the said accounts give the necessary information in the manner required and give a true and fair view :-
- a. In case of the Balance Sheet, of the state of Affairs of the Commission on 31st March 2019 and
 - b. In the case of Income & Expenditure account, of the '**DEFICATE**' of Commission for the year ended on that date.

For P Sharma & Associates
Chartered Accountants
Firm Registration No:148659-W


Praveen Sharma
Proprietor

Date: 30.03.2019
Place: Mumbai

P Sharma & Associates
Accountants

Maharashtra State Commission for Women Chartered
(Internal Audit report F.Y 2017-18)

SIGNIFICANT AUDIT OBSERVATIONS/COMMENTS

Sr. No	Description	Auditor's Observation
1.	MSCW PROFILE	<p>The Maharashtra State Commission for Woman is a Statutory body, which was constituted under Maharashtra Act No. XV of 1993. The main objective of The Commission are:</p> <ul style="list-style-type: none"> ➤ To improve the status and dignity of woman in society. ➤ To Investigate into practices unfavourable to woman and suggest suitable remedial measures to them. ➤ To effectively monitor implementation of laws affecting woman. ➤ To advise the Government on all matters related to the improvement and upliftment of the status and dignity of woman in society.
2.	FUNCTIONS/ ACTIVATION OF COMMISSIONS	<ul style="list-style-type: none"> • Investigate and examine all the matters relating to the safeguard provided for woman • Review from time to time the existing provisions and suggest remedial legislative measure to meet lacunae, inadequacies or coming in such legislations • Entertain complaints and take 'Suo motu' notice of matters related to <ul style="list-style-type: none"> ❖ Deprivations of woman's rights ❖ Non- implementations of Laws ❖ Non- compliance of policy decisions, guidelines or instructions aimed and mitigating hardship. • Render guidance and advice to needy woman in instituting proceedings in any judicial forum. • Undertake promotional and educational research • Participate and advice on the planning process of socio-economic development of woman • Inspection of jail, Remand homes and women's institution • Attend Loknyayalaya and also have submitting to the state Govt. • Co-operate with and seek co-operation and assistance of NCW and other communications.

P Sharma & Associates Chartered Accountants		Maharashtra State Commission for Women (Internal Audit report F.Y 2017-18)				
3.	Status Regarding Disposal of Complaints	On scrutiny of records relating to complaints received by commission on various problems of the woman, the positions of complains received and disposed off during the period under audit are follows:				
		Complaint Relating to	Pending Complaint of pie. Year	No. of Complaint Registered during the year	No. of Complaint Disposed	Complaint Pending
		Marriage Problems	1402	1457	1091	1768
		Social Problems, Rape cases etc.	680	725	680	725
		Property matters	173	316	237	252
		Court Case	-	01	01	-
		Davey Death	-	35	30	5
		Harassment at Workplace	202	194	148	248
		Sexual Harassment at Workplace	08	22	13	17
		Others	841	603	482	962
	Total	3306	3353	2682	3977	
4	ACTION TAKEN BY COMMISSION ON PREVIOUS REPORTS	<ul style="list-style-type: none"> ➤ Compliances for Audit Para Raised by CAG for the F.Y. 2016-17 were found on record however some of Para as pointed in report are under process. ➤ Budget Variance: related to Aparna Thete Committee excess expenditure incurred to allocated budget and Archana Kothawade Complaint Committee difference I the Account. 				
5	FINANCE /ACCOUNTS: Cash Book	<p>On scrutiny of Cash Book maintained manually the following observations were noted:</p> <ul style="list-style-type: none"> ➤ Surprise cash check was not done by the head of office at any time during the period under audit. 				

	<p>Fixed Assets Register and Verification of Fixed Assets</p> <p>Library Books</p>	<p>As reported earlier, to conduct physical verification of Fixed Assets, Internal committee has been constituted vide the officer order No. MSCW/IAC\2017/D1, dated 17.01.17. Upon enquiry it was informed that the verification procedures were done half of the way and so far not completed.</p> <p>We suggest completing the verification procedure as soon as possible.</p> <p>On verification of Fixed Assets Register it was observed that details of depreciation are not recorded in the register.</p> <p>We suggest to incorporate the depreciation details in the register and identification of the assets should be marked, it would be easy to derive asset wise WDV.</p> <p><u>In continuation of our previous report:</u> ACCESSION REGISTER: On verification of register it was found that register was not updated, last entry posted was on 22/02/2018. Physical Stock Verification of Library Books: On verification it was found that during the period under audit the commission has appointed external agency namely "Manisha Kadam" to conduct independent stock verification of Library Records and submitted their report on 28/02/2018 with recommendations and suggestions to improve system.</p>
	<p>Comparative Analysis of Expenses</p>	<p>Comparative analysis of expenses which have got exceed more than the 50% in comparison to previous year 2016-17 Details of such expenses are given as (Annexure-A)</p>
	<p>Unadjusted Advances</p>	<p>As per finance power rule 142, advances given against expenses have to be adjusted within three months, however certain instances were found wherein advances were not adjusted within the time limit of "Three Months". Details of the same are given as (Annexure-B)</p>

	Advances recoverable for earlier years (s)	<p>The following Debit balances is lying unadjusted since previous year (s) available during the course of our audit of the same are as under:</p> <table border="1" data-bbox="501 220 871 338"> <thead> <tr> <th>Account Head</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Receivable from PWD</td> <td>1,67,146</td> </tr> <tr> <td>Advance to U.H Kadrekar</td> <td>46,923</td> </tr> </tbody> </table>	Account Head	Amount (Rs.)	Receivable from PWD	1,67,146	Advance to U.H Kadrekar	46,923				
Account Head	Amount (Rs.)											
Receivable from PWD	1,67,146											
Advance to U.H Kadrekar	46,923											
	Unadjusted Provision of Previous Year (s)	<p>In continuation of our previous report, During the scrutiny of Ledger we have observed certain provisions account which were made in earlier year(s) and not yet adjusted or w/off. Upon enquiry, no proper explanations and reason could be made available for such provisions. Details of the same are as under:</p> <table border="1" data-bbox="501 619 999 817"> <thead> <tr> <th>Account Head</th> <th>Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Prov. For Electrical Installation Amt. Payable</td> <td>1,61,000.00</td> </tr> <tr> <td>Interest unpaid 2012-13</td> <td>1,72,141</td> </tr> <tr> <td>Interest unpaid 2013-14</td> <td>1,80,122</td> </tr> <tr> <td>W.S. - Funded by UNFPA - Sexual Harrasem.03.11.15</td> <td>6575/-</td> </tr> </tbody> </table>	Account Head	Amount (Rs.)	Prov. For Electrical Installation Amt. Payable	1,61,000.00	Interest unpaid 2012-13	1,72,141	Interest unpaid 2013-14	1,80,122	W.S. - Funded by UNFPA - Sexual Harrasem.03.11.15	6575/-
Account Head	Amount (Rs.)											
Prov. For Electrical Installation Amt. Payable	1,61,000.00											
Interest unpaid 2012-13	1,72,141											
Interest unpaid 2013-14	1,80,122											
W.S. - Funded by UNFPA - Sexual Harrasem.03.11.15	6575/-											

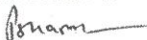
	Provision for Additional Rent	<p>Additional Rent: the commission has received a letter from MAHADA towards increase of office premises rent w.e.f. November, 2013. Upon enquiry we were informed that the matter is under process and provision for liability towards Additional Rent of Rs. 4,47,41,838. Provision has been made in the books of accounts on 31.3.2018</p>
6	OTHER OBSERVATIONS & SUGGESTIONS	<p>Updating of Manual Register: The Commission is require to maintain their Books of Accounts and Register and to keep updating on regular basis, on verification of Registers maintained manually we have found the following Register to be updated, the same are as under:</p>

Name of Register	Updated till
Library Book	28.02.2018
<p>SUGGESTIONS: Books of Accounts to be updated on regular basis as per the policy. All the Statutory payments returns and other related compliancy/notices from Govt. Dept. Should be followed up on time. Correspondence files to be maintained properly with her related issues.</p> <p>No Statutory dues were pending .</p> <p>CASH BOOK: At the end of the month head of office should verify cash balance physically and signed the cash book with date. Every cash transaction above Rs. 10,000/- should be authorised by head of office. In order to minimize risk of misappropriation, the head of office should surprise check the Cash Book and Cash at least once in a month.</p>	

Acknowledgement:

We are thankful to the Account officer Administrative Dept. Of Maharashtra State Commission for Women, Mumbai Office for their co-operation extended to us during the course of the audit.

For P Sharma & Associates
Chartered Accountants
FRN. 148659-W


Praveen Sharma
Proprietor
M.No. 413303

DATE: 30.03.2019
PLACE: Mumbai

P Sharma & Associates Maharashtra State Commission for Women
Chartered Accountants (Internal Audit report F.Y 2017-18)

**ANNEXURES TO SIGNIFICANT
AUDIT OBSERVATIONS**

Annexure-'A'

Comparative analyses of expenses which have got exceed more than the 50% in comparison to last year. Details of such expenses are as follows:-

Head	Expenses incurred in F.Y. 2016-17	Expenses incurred during the F.Y. 2017-18	Increased Percentile (%)
Outsourcing Charges	4,15,988	11,15,347	168%
Printing Stationery	4,24,256	16,92,447	299%
Electricity	1,64,420	2,45,530	49%
Repairs & maint. To Office Equipment	1,37,939	8,73,133	543%
Telephone	1,35,948	2,01,805	48%
Vehicle Oil	26,279	1,54,265	487%
Advertisement Exp	16,720	3,20,643	1818%
Website Maintenance	62,272	1,31,319	111%
Office Exp	57,431	85,969	49%
Allowance to Member	41,728	77,679	86%
Pest Control	5,350	28,006	423%

- Instances of Advance taken by employee for Commission's Activities, however not adjusted within time limit of 3 moths are as under:

Date of Advance	Purpose	Amount (Rs.)	Adjusted on
27.01.2017	Advance given for Expenses. (Kelaskar)	2,000/-	17.07.2017
27.01.2017	Advance given for Expenses (LS Mankar	18,673/-	19.07.2017
26.10.2017	Advance given for Expenses MS Joshi	5,000/-	31.03.2018
27.01.2017	Advance given for Expenses Sakina	4,000/-	19.07.2017
27.01.2017	Advance given for Expenses Bhuvad	8,000/-	19.07.2017
06.09.2017	Advance given for Vhatkar	4,000/-	31.03.2018

L

Maharashtra State Commission for Women
Balance Sheet as at 31st March, 2018

Particulars	Note No.	As at 31st March, 2018 Rupees	As at 31st March, 2017 Rupees
Sources of Funds			
Reserves and Surplus	A	(86,63,087)	3,30,54,887
		(86,63,087)	3,30,54,887
Application Of Fund			
Fixed Assets	B	1,17,12,496	76,37,487
Less : Depreciation		54,37,078	41,13,284
Net Block		62,75,418	35,24,203
Current Assets, Loans And Advances			
Cash And Bank Balance	C	3,33,81,539	3,25,22,936
Deposits		1,28,510	1,28,510
Loans And Advances		4,28,734	12,97,246
		3,39,38,783	3,39,48,692
Less: Current Liabilities and Provision			
Net Current Assets	D	4,88,77,288	44,18,008
		(1,49,38,505)	2,95,30,684
Total		(86,63,087)	3,30,54,887

The accompanying notes are an integral part of the Financial Statements. I

In terms of our report attached
For P Sharma & Associates
Chartered Accountants


Praveen Sharma

Proprietor
Membership No. 413303
Firm Reg. No. 148659-W
Place : Mumbai
Date : 30.03.2019



For Maharashtra State Commission for Women


Member Secretary


Accounts Officer

Maharashtra State Commission for Women
Statement of Income and Expenditure for the year ended 31st March, 2018

Particulars	Note No.	Year Ended	Year Ended
		31st March, 2018	31st March, 2017
		Rupees	Rupees
Grant Received	E	6,45,27,000	6,14,70,602
Total Revenue		6,45,27,000	6,14,70,602
Expenses			
Employee Benefit Expenses	F	1,47,38,735	1,08,93,867
Administrative Cost	G	5,54,80,123	85,90,455
Programme Cost	H	3,47,02,323	1,28,24,563
Depreciation and Amortization	B	13,14,770	6,32,956
Total Expenses		10,62,35,951	3,29,41,841
Excess Expenditure over Income Before Tax		(4,17,08,951)	2,85,28,761
Prior Period Items			2,50,714
Prior Period Items Depreciation		9,023	46,196
		9,023	2,96,910
Net Surplus/ (Deficit) Transferred to Reserve & Surplus		(4,17,17,974)	2,82,31,851

The accompanying notes are an integral part of the Financial Statements. I

In terms of our report attached
For P Sharma & Associates
Chartered Accountants

Praveen Sharma

Praveen Sharma

Proprietor
Membership No. 413303
Firm Reg. No. 148659-W
Place : Mumbai
Date : 30.03.2019



For Maharashtra State Commission for Women

M. K. Kulkarni
Member Secretary

P. S. Patil
Accounts Officer

Place : Mumbai
Date : 30.03.2019

Maharashtra State Commission for Women
Notes forming part of the financial statements

Note No. A. Reserve and Surplus

Particulars	As at 31st March, 2018 (Rs.)	As at 31st March, 2017 (Rs.)
Surplus/(Loss) in Statement of Income & expenditure		
Opening Balance	3,30,54,887	48,23,038
Add: Excess expenditure over income for the year	(4,17,17,974)	2,82,31,852
	(66,63,087)	3,30,54,987

Note No. C. Cash and Cash Equivalents

Particulars	As at 31st March, 2018 (Rs.)	As at 31st March, 2017 (Rs.)
(a) Cash on Hand	462	739
(b) Balance with Scheduled Banks:		
Bank Of Maharashtra	3,33,37,238	3,22,04,077
Bank Of Maharashtra- UNEPA Project	43,939	34,587
Bank Of Maharashtra- Tax Account		2,83,333
Total	3,33,81,539	3,25,22,946

i) Deposits

Particulars	As at 31st March, 2018 (Rs.)	As at 31st March, 2017 (Rs.)
Electricity Deposit	15,510	15,510
Telephone Deposit	1,13,000	1,13,000
Total	1,28,510	1,28,510



Maharashtra State Commission for Women,
Notes forming part of the financial statements

1) Loans And Advances

Particulars	As at 31st March, 2018 (Rs.)	As at 31st March, 2017 (Rs.)
Received from PWD	1,67,146	1,67,146
Advance to Executive Engineers PWD, Mulund	1,12,398	
U.H. Kadrekar	16,923	46,923
Advance for Work Shop		
Advance for Workshop at Iwad	0.00	1,55,000
Advance for Workshop at Nanded	0.00	75,000
Advance for Workshop at Nashik	0.00	75,000
Advance for Workshop at Usmanabad	0.00	80,000
DWCD- Akola	0.00	80,000
DWCD- Aurangabad	0.00	27,522
DWCD- Dhule	0.00	75,000
DWCD-Gadchiroli	0.00	60,693
DWCD-Hingoli	0.00	30,040
DWCD- Jalgaon	0.00	79,900
DWCD- Latur	0.00	75,000
DWCD- Mumbai	0.00	37,159
DWCD- Nashik	0.00	80,000
DWCD- Solapur	0.00	24,610
DWCD- Thane	0.00	23,580
Advance to Staff for Festival	80,000.00	67,300.00
Advance to Staff		
Advance to Argakar	0.00	5,000
Advance to Kankar	0.00	2,000
Advance to L.S. Mankar	7000.00	18,673
Advance to Pramod Pimpkar	5000.00	
Advance to Mulik	3000.00	
Advance to Supplier		
Bhark Solutions Pvt Ltd	3408.00	
Mahalaxmi Tours and travel	998.00	
Sai Printing	1529.00	
Shreenam Enterprises	324.00	
Sutbha Travels	1008.00	
Advance to Sakina Shanif	0.00	4,000
Advance to Sanjana Bhuvad	0.00	8,000
Car Insurance		
Total	4,28,734	12,97,246



Maharashtra State Commission for Women
Notes forming part of the financial statements

Note No. D Current Liabilities and Provision

Particulars	As at 31st March, 2018 (Rs.)	As at 31st March, 2017 (Rs.)
Salary & Wages	10,69,732	9,82,814
Rent Payable	4,47,41,838	-
Provision for Out source Salary	1,45,880	16,205
Telephone Exp Payable	15,475	62,958
Internal Audit fees payable	90,000	1,61,500
Electrical Installation Amount payable to PWD	1,61,000	34,587
Statutory Audit fees payable	44,000	38,959
Amount Refundable to UNFPA	-	4,93,442
Mahesh Travels	-	3,20,594
New Inditran Tech Pvt Ltd	-	6,000
SHW At Mumbai	-	(564)
Vishal kedia	-	(2,207)
Aadhar Berojgar Seva Sahakari Sanstha	-	6,575
Archi Enterprises	6,575	5,60,846
WS Funded by UNFPA- Sexual harass 03-11-15	3,52,263	45,873
Grant relandable to Govt (GN 1)	-	854
Payable to members	-	11,02,730
Tata Data Card	16,45,833	2,69,552
Other income payable to Govt (GN 2)	70,945	-
TDS on contractor	1,42,773	-
Amil Caterers	20,125	-
Kay Power net Services	2,65,386	-
Makkam Payable	11,535	-
Spectrum Computer Enterprises	1,422	-
Saish Travels	61,242	-
Sell Defence Programs-Gondia	-	-
Deposit Received	-	-
Deposit for Help Line Bharti	8,664	-
Deposit from Windshield Multi Per Ltd	8,600	-
Deposit from P Sharma & Associates	10,000	-
Payable For Work Shop	-	-
DWCD-Nagpur	0.00	76,554
DWCD-Nanded	0.00	5,380
DWCD- Pune	0.00	1,13,052
DWCD- Satnagin	0.00	13,280
DWCD-Wardhu	0.00	67,524
Total	4,88,77,288	44,18,006



Maharashtra State Commission for Women
Notes forming part of the financial statements

Note No. E Grant Received

Particulars	For the year ended 31st March, 2018 (Rs.)	For the year ended 31st March, 2017 (Rs.)
Grants From Govt of Maharashtra		
1 Non-Salary Grant	4,95,32,000	4,24,43,000
2 Salary Grant	1,49,45,000	1,30,32,300
3 Received from NCWA 21/06/16	-	3,23,106
4 IRS with UNFPA 26/10/16	-	1,14,098
5 IRS with UNFPA Khaeagar 27/12/16	-	1,18,944
6 Grant refundable to Govt	-	(5,60,846)
Total	6,45,27,000	6,19,78,662

Note No. F Employee Cost

Particulars	For the year ended 31st March, 2018 (Rs.)	For the year ended 31st March, 2017 (Rs.)
1 Salary & Wages	1,43,78,444	1,05,55,440
2 Allowance to Member Secretary (GN 7)	77,679	41,728
3 Honorarium to CP, Member & other (GN 9)	2,65,500	2,96,699
4 Medical Exp	17,112	-
Total	1,47,38,735	1,08,93,867

Note No. G Administrative Cost

Particulars	For the year ended 31st March, 2018 (Rs.)	For the year ended 31st March, 2017 (Rs.)
Rent, Rates & Tax	4,57,34,178	9,92,240
Electricity	2,45,030	1,64,430
Travelling, Conveyance GN 4	13,11,449	11,51,082
Repairs & maint. to Office	-	5,820
Telephone	2,01,805	1,35,948
Retreatment Exp. GN 5	1,61,914	75,161
Printing Stationery GN 6	16,92,447	4,24,256
Meeting Exp & Allowance GN 7	57,999	67,513
Printing of Annual Report	24,039	-
Vehicle Oil & Insurance GN 8	1,54,265	26,279
Film On Mahila Ayog & Video Production	22,80,730	17,09,107
Executive Exp. IV Division	-	25,40,635
Repairs & maint. to Office Equipment	8,87,133	1,17,939
Website Maintenance	1,31,519	62,272
Postage & Telegram GN 11	79,088	64,771
Internal Audit fees	31,042	46,500
Statutory Audit fees	17,700	30,634
Website Audit	-	32,800
Miscellaneous Exp	3,302	519
Washing & Cleaning Exp	8,980	10,000
House-keeping Exp	92,100	1,04,219
Advertisement Exp	3,20,843	16,726
Translation Charges	-	15,300
Newspaper & Periodicals	14,818	41,034
Gift to Visitor (Trophy House)	-	89,136
Office Exp	85,969	57,431
Bank Charges	9,660	5,720
Outsourcing Charges	11,15,347	4,15,988
Accommodation Exp	-	5,976
F.T.D. Interest/ Fees - Penalty	860	1,350
E.T.D. Return Upload Charges	-	261
Training to Staff	300	-
Felicitation Exp	1,89,100	-
Pest Control	28,006	5,350
Telephone AMC	-	17,932
Loss On Sales of car	-	1,21,773
Wtd. Advance to PT Bkthana - Desd & Chantapur	-	9,265
Law & networking Exp	3,276	-
Software-Rent	75,284	-
IT Consultancy	48,001	-
Profession fees	25,550	8,501
Rent House fees CP	-	3,003
Total	5,54,80,123	85,90,455



Maharashtra State Commission for Women
Notes forming part of the financial statements

Note No. H Programme Cost

Particulars	For the year ended 31st March, 2018 (Rs.)	For the year ended 31st March, 2017 (Rs.)
DWCD Work Shop Exp	6,25,101	48,86,058
SIW Work Shop Exp		27,63,240
Kanya Pravesh Mahotsav 15/6/16		26,608
National Commission Women 21/06/16		3,22,956
W.S Gender Budget with Vaikunthicha Pune		2,60,770
W.S At Bandra With NCWA & CH 30/11/16		2,68,232
Workshop at collage		33,97,276
NCW & MSCW for The Portrayal of Women in the Media		75,180
Workshop & Jansunavani Aurangabad 29/30 April		1,08,570
WS JANSUNAVANI KOLHAPUR 9/10 MAY 16		1,03,144
WS JANSUNAVANI NAGPUR 23/24 MAY 16		1,03,173
WS JANSUNAVANI NANDED 16/17 JUN 16		76,981
WS JANSUNAVANI NASHIK 29/30 AUG 16		1,18,628
Workshop of NCW		1,311
Workshop with UNFPA 26/10/16		1,14,098
Workshop with UNFPA at Khargar 27-12-2016		1,18,944
Workshop -Collage	(2,71,377)	-
ICC Training Programme	1,02,51,554	-
Research & Workshop-MSCW	1,21,40,779	-
Award for Woman with MSCW and Lokpal	3,11,000	-
Self Defence Program	10,10,348	-
25th Year Celebration	1,88,593	-
Acid Attack Programme 05-03-2017	31,972	-
Counselling Training Program	14,761	-
ICW Trafficking 2017	149,340	-
Juana Probation Institute of PSY	5,43,930	-
JW Marriott Juana- International Council IJM	84,28,248	-
Makkan Workshop Aurangabad 25 and 26 March 18	6,73,159	-
Makkan Workshop Pune 08 & 09 May 17	1,18,628	-
Max Maharashtra Women Award 07/10/17	41,033	-
Navdurga Award	1,04,025	-
NCW 25th Celebration	54,227	-
PCFNDT Workshop	87,300	-
Sevanti Samiti	47,220	-
Tripal Talk at Bandra 06/05/2017	1,01,994	-
Sonavati	9,238	66,108
International Women Day	41,650	13,086
Total	3,47,02,323	1,28,24,563



Maharashtra State Commission for Women
Notes forming part of the Financial Statements

Note No. B Fixed Assets

Particulars	Gross Block				Depreciation and Amortisation				Net Block		
	Balance as at 1st April, 2017	Additions	Disposals	Other adjustments	Balance as at 31st March, 2018	Balance as at 1st April, 2017	Depreciation / amortisation expense for the year	Disposals	Other adjustments	Balance as at 31st March, 2018	Balance as at 31st March, 2017
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tangible Assets											
Office Equipment 15%	16,74,486	10,59,141			27,33,627	8,03,486	2,90,994		(13,938)	19,80,492	8,71,049
Computer & printer 40%	14,21,796	5,13,650			19,35,446	10,52,156	2,50,594			13,02,730	3,69,660
Furniture & Fixtures 10%	22,02,455	5,22,839			27,25,294	19,38,266	54,107			19,92,373	2,84,189
Motor Car 15%	7,33,644	14,39,093			21,72,737	55,023	3,17,657			37,2,680	6,78,621
Library Book 10%	98,606	1,495			1,00,101	76,110	2,325			78,435	22,496
Software @25%	15,06,500	5,38,821			20,45,321	1,88,313	4,22,055			6,10,348	12,18,188
Total	76,37,487	40,75,009	-	-	1,17,12,446	41,13,284	13,37,732	-	(13,938)	54,37,078	62,75,418
											35,34,203



MAHARASHTRA STATE COMMISSION FOR WOMEN

Grouping to the Notes forming part of Balance sheet and Income and Expenditure for The year Ended on 31st March, 2018

Note No. D Current Liabilities and Provision

GN 1	Interest refundable to Govt	
	Interest Unutilized grant 2012-13	1,72,141
	Interest Unutilized grant 2013-14	1,80,122
		<u>3,52,263</u>
GN 2	Other income payable to Govt	
	SB Interest	16,02,168
	Income From Scrap	43,665
		<u>16,45,833</u>

Note No. F Employee Cost

GN 3	Allowance to Member Secretary	
	News Paper Allowance	3,000
	Telephone	24,000
	Peon Allowance	38,400
	TA & DA	12,279
		<u>77,679</u>

Note No. G Administrative Cost

GN 4	Travelling, Conveyance	
	Travelling Charges to Members	4,46,316
	Travelling Charges - Member Secretary	64,721
	Travelling to Chairperson	5,87,197
	Conveyance	90,226
	Travelling Exp	1,22,089
		<u>13,11,449</u>
GN 5	Refreshment Exp	
	Refreshment to Chairperson	400
	Refreshment to Office	1,01,514
		<u>1,01,914</u>



GN 6	Printing Stationery	
	Printer Cartridge/Toner	61,206
	Printing & Stationary	7,31,536
	Printing of Saad Magazine	8,03,770
	Printing of Books Committee for SHW	20,000
	Printing of Report	75,936
		<u>16,92,447</u>
GN 7	Meeting Exp & Allowance	
	Board Meeting Expenses	35,448
	Meeting Expenses	22,551
		<u>57,999</u>
GN 8	Vehicle & Insurance	
	Oil and Fuel	1,38,016
	Repair and Maint. Car	16,249
	Insurance to C.P. Car	
	Insurance to M.S. Car	
		<u>1,54,265</u>
GN 9	Honorarium to CP and Member	
	Honorarium to CP	90,000
	Honorarium to Member	1,75,500
		<u>2,65,500</u>
GN 10	Postage	
	Postage	79,020
	Revenue Stamp	68
		<u>79,088</u>



Maharashtra State Commission for Women
Utilization Of Grant

S R No	Description Of Grant	Salary	Non Salary	Awareness Grant	(Rs. In lacs)
					Total
1	Sanctioned Grant by Govt. FY 2017-18	227.52	566.5	-	794.02
2	Unutilized Grant available in Bank as per on 01.04.2017				324.88
3	Actual Grant Received	149.95	495.32	-	645.27
	For 2016-17	5.854	38.77		104.624
	For 2017-18	144.096	396.55		540.646
4	Other receipts/ interest earned - if any,				17.03
5	Total Grant Available (2+3+4)	149.95	495.32	-	987.18
6	Grant Utilized				
	Salary and other as per Receipt Payment			-	146.52
	Non Salary Grant as per Receipt and Payment			-	506.85
	Sub Total				653.37
7	Balance Unutilized grant available in Bank as on 31.3.2018				333.81



[Handwritten signature]

Maharashtra State Commission for Women

Receipt & Payment for the year 31st March 2018

Previous Year Rs.	Description of Receipt	L.F.	Current Year Rs.	Previous Year Rs.	Description of Payment	L.F.	Current Year Rs.
	To Opening balance			3,10,018	By Honorarium to cp. Member (RPN 1)		2,65,500
				1,03,92,010	By Salary & Wages (RPN 2)		1,42,91,526
				19,928	By Allow. to Member Secretary (RPN 3)		77,679
					By Medical Exp (RPN 4)		17,112
115	Cash-in Hand		739.00	4,15,989	By Outsourcing of Staff Services		9,69,467
47,24,046	Bank of Maharashtra		3,22,04,077.00	11,51,082	By Travelling		13,10,027
32,236	Bank of Maharashtra- UNFPA		34,587.00	21,002	By Vehicle repair oil insurance		1,54,265
5,000	Bank Of Maharashtra Tax Account		2,83,533.00	1,33,969	By Telephone Exp (RPN 0)		2,02,535
				67,513	By Meeting Exp		57,999
				75,161	By Refreshment		1,01,914
				4,70,396	By Printing and Stationery		16,50,240
				67,431	By Annual Report		24,039
				9,92,340	By office Exp		8,863
	To Govt Grant				By office Rent		9,92,340
1,50,32,300	Salary		1,49,65,000.00	64,771	By Postage & Revenue Stamp		79,088
4,24,43,000	Non Salary		4,95,32,000.00	1,44,477	By Repair and main to office equipment		8,75,998
				82,272	By Website Maint		1,31,319
				41,034	By News Paper		14,846
				5,770	By Bank Charges		9,660
7,73,715	To Interest on SB Account		16,02,168.00				
2,334	To Interest on SB Account- UNFPA		87.00	510	By Misc Exp		2,363
2,156	To RTI Charges		247.00	1,64,420	By Electricity Charges		2,45,530
	To Scrifts Sales		43,665.00	5,950	By Accommodation Charges		
	To Book Sales		29,900.00		By Lan & networking		3,776
	To Deposit From Parties		27,264.00	1,04,219	By Housekeeping Charges		91,536
					By Software Rent		75,784
					By Facilitation for Workshop		1,69,400
					By IT Consultancy		48,000
				264	By Etds Return upload fees		800
				1,350	By Etds Interest		
				5,920	By Repair To office		17,700
				17,280	By Internal Audit fees		
				74,445	By Salary, Audit Fees		1,77,000
					By Video Production		





17,93,102	By Firm on Mahila Aayog	26,10,750
32,000	By Repair & Maint PW Division	
8,000	By Rent	
8,000	By Rent To Visitor	25,550
3,000	By Rent House Fees	
3,000	By Rent House fees for CP	28,006
5,350	By Rent Control	
17,924	By Telephone AMC	
13,300	By Transmission Charges	
16,720	By Advertisement Charges	3,20,643
		300
10,000	By Fees Paid Training Staff	8,900
	By Washing & cleaning Charges	
	By Grant refunded to Govt	2,06,583
	By SB Interest 15-16	3,17,823
	By SB Interest 16-17	7,74,700
	By E-bonding	12,000
	By RTI	247
	By Book Sales	29,500
	By Bank of Maharashtra- UNFPA	34,674
80,444	By NCW A21/08/16 for Program	
3,22,856	By NCW A21/00/16 for Program	3,37,69,594
1,49,844	By UNFPA A21/16 for Program	41,650
1,18,944	By UNFPA 27/12/16 Khargur	9,238
1,15,25,955	By Workshop exp	
13,086	By International Day	
56,108	By Sunavani	
38,804	By Pripor Period Exp Cash	
	By Fixed Assets	
	Labrory Book	1,485
7,33,644	Motor Car	14,39,083
10,19,098	Software	5,16,695
538,413	Equipmnet	1,40,000
	Furniture	5,22,809
5,73,321	Computer	5,13,850
		4,83,442
	Paid to new Indrain (Software for last year	
	Paid to last year DWCD work shop exp	2,75,790
	Paid to last year SHW work shop exp	3,20,584
	Executive Engineers PW Division MULJIN	1,12,398
	resliva Advance Extra	13,000
	Start Advance	1,000
	Paid to the receivable	1,000
7,69,473	TDS No Paid	(70,945)
	Paid to manahast Travets and wishal kedla	44,959
	Paid to Monwall Madam	43,873
	TDS Paid Last Year	2,69,557
	Received Advance Given for DWCD	(6,03,77,00)
	By Closing Balance	
	Cash in hand	462
739		
3,22,04,077	Cash in hand	3,31,37,236
34,587	Bank of Maharashtra- UNFPA	
6,76,62,959	Bank of Maharashtra- Tax	43,898
		9,87,53,267
9,87,53,267 00		
6,76,72,507		

Notes of Accounts I:

Notes forming part of Financial Statements as at and for the year ended March 31, 2018

1.1 Statement of Significant Accounting Policies and Basis of preparation of Financial Statements:

The financial statement have been prepared under the historical cost convention in accordance with Generally Accepted Accounting Principles in India and are adopted consistently by the Commission.

The accounting policies, in all material aspects, have been consistently applied by the Commission and are consistent with those used in the previous year.

The significant accounting policies followed by the Commission are stated below:

Revenue Recognition

The Commission generally follows Mercantile System of accounting except in case of grant which are recognized on cash basis. Significant item of income and expenditure are recognized on accrual basis.

(A) Use Of Estimates:

The Preparation of financial statement in conformity with Generally Accepted Accounting Principles requires estimates and assumption to be made that affect the reported amounts of assets and liabilities (including contingent liabilities) on the date of the financial statement and the reported amounts of revenue and expenses during the reported period. Difference between actual result and estimates are recognized in the period in which results are known/ materialized.

(B) Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price (net of CENVAT/ VAT) and any other attributable cost of bringing the asset to its working condition for its intended use.

(C) Depreciation

Depreciation on tangible fixed assets is calculated on their respective cost on Written down Value Method at the rates prescribed in Income tax Act, 1961, and rules framed thereunder.

In respect of asset acquired, sold or discarded during the period, prorated depreciation was calculated, for the period during which each such assets was in use.

(D) Employee Benefits

Short term employee benefits, such as salaries, wages, performance incentives, etc. are recognized as an expense at actual amounts, in the Statement of income and expenditure of the year in which the related service is rendered.



The Commission does not provide for gratuity and leave encashment benefit and it has been accounted for on cash basis.

(E) Prior period Items:

Adjustment arising due to errors or omission and non- provision for expenses in the financial statement of earlier years are accounted under separate head "Prior Period Items"

(F) Contingencies

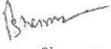
Liabilities and Assets which are contingent in nature, are disclosed in the notes to accounts.

Notes to Accounts

1. Debtors, Creditors & Loans & Advances are subject to confirmations.
2. Unutilized Grant as on 31.03.2018 is differing with the actual balance of grant available in bank due to accumulated bank interest and miscellaneous receipt of Ayog and Loans and advance and payable and provision and purchase of Fixed assets.
3. In the opinion of the Commission, the current Assets, Loans & Advances are approximately of the value stated realized in the ordinary course of business. The provision for all known liabilities is adequate.
4. Additional Rent: the commission has received a letter from MHADA towards increase of office rent W.E.F November, 2013 the amount or Rs. 4,57,34,178 towards additional rent till 31th March 2018.
5. The Previous year figures have been reclassified/ regrouped wherever necessary.

Notes referred to above an integral part of accounts.

For P Sharma & Associates
Chartered Accountants
ICAI Reg. No. 148659-W


Praveen Sharma
Proprietor

M No. 413303

Date: 30.03.2019
Place: Mumbai

For Maharashtra State Commission for Women


Member Secretary


Accounts Officer



दुतगामी डाक

पत्र संख्या/ एस.ए.आर/ म रा.म.आ/ 2017-18

पृथक लेखापरीक्षा रिपोर्ट की प्रति सूचनार्थ अग्रेषित :

सदस्य सचिव, महाराष्ट्र राज्य महिला आयोग, मुंबई, गृह निर्माण भवन, (महेंद्रा इमारत), पोस्ट
मजला, बांद्रा (पूर्व), मुंबई- 400 051.

दरिष्ठ लेखापरीक्षा अधिकारी/पृ.ले.प्र.

CONFIDENTIAL

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Maharashtra State Commission for Women, Mumbai for the year ended 31 March 2018

We have audited the attached Balance Sheet of Maharashtra State Commission for Women, Mumbai (Commission) as at 31 March 2018, Income & Expenditure Account and Receipt and Payment Account for the year ended on that date under Section 19(3) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 17(2) of the Maharashtra State Commission for Women, Act, 1993. The Audit of the Commission has been entrusted up to 31 March 2018. These Financial Statements are the responsibility of the Commission's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, *etc.* Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, *etc.* if any are reported through Inspection Reports / CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material mis-statements. Audit includes, examining on a test check basis, evidences supporting the amounts and disclosure in the Financial Statements. Audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of Financial Statements. We believe that our audit provides reasonable basis for our opinion.

4. Based on our audit, we report that:

4.1 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.

4.2 As provided in Section 17(1) of the Maharashtra State Commission for Women Act, 1993, the Board is required to prepare an Annual Statement of Accounts in such form as may be prescribed by the State Government. However, the formats of accounts are not yet prescribed by the Government. The Commission has prepared

CONFIDENTIAL

Balance Sheet, Income & Expenditure Account and Receipt & Payment Account for the year ended 31 March 2018. The Annual Accounts for the year 2017-18 have been approved by the Commission in its meeting held on 15 July 2019.

4.3 In our opinion, proper books of accounts and other relevant records have been maintained by the Maharashtra State Commission for Women in so far as it appears from our examination of such books.

We further report that:

5. Balance Sheet

5.1 Liabilities

5.1.1 Current Liabilities and provisions (Note No. D): ₹ 4.89 crore

Rent payable: ₹ 4.47 crore

A provision of ₹ 4.47 crore was made towards rent payable to MHADA for office accommodation though the outstanding rent payable to MHADA as of March 2018 was ₹ 5.50 crore. The short provision resulted in understatement of deficit and liabilities by ₹ 1.03 crore.

6. Grants-in-Aid

Out of the grants of ₹ 9.59 crore (including opening balance of ₹ 3.14 crore and ₹ 6.45 received during the year), the Commission utilised a sum of ₹ 6.53 crore, leaving a balance of ₹ 3.06 crore as on 31 March 2018.

7. Submission of accounts together with Audit Report to the State Legislature

According to the provisions of Sections 17(4) and 19 of the Maharashtra State Commission for Women Act 1993, the accounts of the State Commission as certified by the CAG or any other person appointed by him in this behalf, together with the Audit Report thereon shall be forwarded annually to the State Government, who shall cause the Audit Report to be laid, as soon as may be after its receipt, before the State Legislature. Annual Accounts along with the Audit Report on the accounts of the Commission for the year 2016-17 were not placed before the State Legislature.

8. Effect of Audit Comments on Accounts

The net impact of the comments given in the preceding paragraphs is understatement of Liabilities by ₹ 1.03 crore and understatement of Deficit by ₹ 1.03 crore.

CONFIDENTIAL

9. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

10. In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India. In so far as it relates to the Balance Sheet, of the state of affairs of the Maharashtra State Commission for Women, Mumbai as at 31 March 2018 and In so far as it relates to Income & Expenditure Account of the Deficit for the year ended on that date.

For and on behalf of the CAG of India



(S.K. Jaipuriyar)

Principal Accountant General (Audit)-I, Maharashtra

Place: Mumbai

Dated : 19.11.2019

CONFIDENTIALAnnexure**1. Physical verification of Fixed Assets**

Annual Physical verification of assets was not done by the Commission during 2017-18.

2. Adequacy of internal control system and internal audit

Separate Internal Audit wing is not in existence and the Internal Audit of Accounts was conducted by Chartered Accountant up to 2017-18. Surprise verification of cash book was not done by the Commission.

3. Regularity in payment of statutory dues

No statutory dues were pending payment over six months as on 31 March 2018.


Sr. Audit Officer/SAR.

CONFIDENTIALEffects of audit comments on accounts**Balance Sheet****1) Liabilities**

Understatement

(₹ in crore)

Para	Amount
5.1.1	1.03
Total	1.03

Liabilities understated by ₹ 1.03 crore

2) Deficit

Understatement

(₹ in crore)

Para	Amount
5.1.1	1.03
Total	1.03

Deficit understated by ₹ 1.03 crore


 Sr. Audit Officer / SAR.