



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report

To  
The Members of  
EKJUT  
E-303, Yamuna Apartments,  
Alaknanda, New Delhi - 110019

### Report on the Financial Statements

#### Opinion

1. We have audited the accompanying financial statements of EKJUT [FCRA: 2312666513], which comprise the Balance Sheet as at 31st March 2022, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2022, and its surplus for the year ended on that date.

#### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting 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 adequate internal financial controls, that were operating effectively 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.

5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are



based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

#### Report on Other Legal and Regulatory Requirements



10. As required under other regulatory requirements, we report as under for the year ended 31 March 2022:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made there under.
  - b. Receipts and disbursements are properly and correctly shown in the accounts;
  - c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.
  - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
  - e. The Secretary & Accountant of the society has furnished all information required for audit;
  - f. In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
  - g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in



Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
- i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

**For S. Sahoo & Co.**  
**Chartered Accountants**  
FR No.: 322952E

**CA (Dr.) Subhajit Sahoo, FCA, LLB**  
Partner  
M. No: - 057426  
UDIN: 22057426BDPHEY6252

Place: New Delhi  
Date: 26.09.2022

## EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

BALANCE SHEET AS AT 31ST MARCH, 2022

FOREIGN FUNDED PROJECTS	AMOUNT IN INR		
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
<b>SOURCES OF FUNDS</b>			
<b>I. FUND BALANCES:</b>			
a. General Fund	[01]	5,48,71,377	4,80,03,081
b. Corpus Fund	[02]	2,46,37,710	2,29,37,710
c. Asset Fund	[03]	96,60,212	69,96,783
d. Project Fund	[04]	7,45,58,725	15,80,28,777
		16,37,28,024	23,59,66,351
<b>II. LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>16,37,28,024</b>	<b>23,59,66,351</b>
<b>APPLICATION OF FUNDS</b>			
<b>I. FIXED ASSETS</b>			
Gross Block	[05]	2,71,74,353	2,29,25,815
Less: Accumulated Depreciation		1,75,14,141	1,59,29,032
Net Block		96,60,212	69,96,783
<b>II. INVESTMENTS</b>			
	[06]	15,06,16,638	22,55,10,149
<b>III. CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
a. Loans & Advances	[07]	11,29,282	7,12,868
b. Other Current Assets	[08]	27,08,801	20,15,577
c. Cash & Bank Balance	[09]	7,67,297	22,58,286
	A	46,05,380	49,86,732
<b>Less: CURRENT LIABILITIES &amp; PROVISION</b>			
a. Current Liabilities	[10]	11,54,207	15,27,313
	B	11,54,207	15,27,313
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	34,51,174	34,59,419
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>16,37,28,024</b>	<b>23,59,66,351</b>

Significant Accounting Policies and Notes to Accounts[25]

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

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

CA Subhajt Sahoo, FCA, LLB,

Partner

M No. 057426

Place : New Delhi

Date : 26-09-2022



Dr Nirmala Nair  
Secretary

For & on behalf :

EKJUT

Raj Kumar Gope

Team Lead

Amit Kumar Ojha

Finance Manager



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

FOREIGN FUNDED PROJECTS

AMOUNT IN INR

	SCHEDUL	F.Y.2021-22	F.Y.2020-21
<b>I. INCOME</b>			
Grants	[11]	3,93,30,978	20,24,75,985
Donation		15,84,547	2,64,096
Interest Income		72,49,054	66,07,135
Income from Projects	[12]	76,99,657	39,23,613
<b>TOTAL</b>	<b>I</b>	<b>5,58,64,236</b>	<b>21,32,70,829</b>
<b>II. EXPENDITURE</b>			
Saving Maternal & New-born Lives in Rural Areas	[13]	9,30,20,788	6,71,23,763
Improving Nutritional Outcomes among women & Children in rural areas	[14]	2,28,33,220	81,02,939
Improving services for homeless people in Jharkhand	[15]	1,03,05,604	99,46,425
Scholarship Programme Expenses		19,200	25,200
Other Programme Expenses	[16]	23,38,922	6,86,536
COVID 19 Relief work	[17]	22,48,259	31,66,178
Grant Refunded		-	6,54,458
Depreciation	[05]	15,85,109	15,67,783
Less: Depreciation transferred to Asset Fund	[05]	15,85,109	15,67,783
<b>TOTAL</b>	<b>II</b>	<b>13,07,65,993</b>	<b>8,97,05,498</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(7,49,01,757)</b>	<b>12,35,65,331</b>
<b>IV. EXCESS OF INCOME OVER EXPENDITURE</b>			
LESS: MET OUT FROM PROJECT FUND			
TRANSFERRED TO GENERAL FUND		85,68,296	57,25,398
TRANSFERRED TO PROJECT FUND		(8,34,70,053)	11,78,39,933

Significant Accounting Policies and Notes to Accounts [25]

The schedules referred to above form an Integral part of the Income & Expenditure Account.

For & on behalf :

S. SAHOO & CO.

Chartered Accountants

FR No. 322952E

For & on behalf :

EKJUT

CA Subhajit Sahoo, FCA, LLB,

Partner

M No. 057426

Place : New Delhi

Date : 26-09-2022



Dr Nirmala Nair  
Secretary

Raj Kumar Gope  
Team Lead

Amit Kumar Ojha  
Finance Manager



## EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

### FOREIGN FUNDED PROJECTS

	SCHEDUL	F.Y.2021-22	F.Y.2020-21
<b>RECEIPTS</b>			
Cash & Bank Balance B/f			
Cash in Hand		28,631	7,459
Cash at Bank		22,29,656	40,60,177
		22,58,286	40,67,636
Grants	[18]	3,93,63,713	20,74,56,261
Donation		15,84,547	2,64,096
Interest Income		94,75,403	55,54,391
Income from Projects	[19]	76,99,657	39,17,113
Fixed Deposit matured during the year (net)		7,26,67,162	-
Loans & Advances Received	[27]	25,291	10,25,731
<b>TOTAL</b>		<b>13,30,74,060</b>	<b>22,22,85,228</b>
<b>PAYMENT</b>			
Saving Maternal & New-born Lives in Rural Areas	[20]	9,30,20,788	6,71,23,763
Improving Nutritional Outcomes among women & Children in rural areas	[21]	2,28,33,220	81,21,244
Improving services for homeless people in Jharkhand	[22]	1,03,05,604	99,53,188
Scholarship Programme Expenses		19,200	25,200
Other Programme Expenses	[23]	23,38,922	6,86,536
COVID 19 Relief work	[17]	22,48,259	31,66,178
Grant Refunded		-	6,54,458
Fixed Deposit Made During The Year (Net)		-	12,86,78,132
Loans and Advance Paid	[24]	15,40,770	16,18,243
Cash & Bank Balance c/d			
Cash in Hand		22,915	28,631
Cash at Bank		7,44,382	22,29,656
		7,67,297	22,58,286
<b>TOTAL</b>		<b>13,30,74,060</b>	<b>22,22,85,228</b>

Significant Accounting Policies and Notes to Accounts [25] - -

The schedules referred to above form an Integral part of the Receipts & Payment Account.

For & on behalf :

S. SAHOO & CO.  
Chartered Accountants  
FR No. 322952E

For & on behalf :

EKJUT

CA Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426  
Place : New Delhi  
Date : 26-09-2022



Dr Nirmala Nair  
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Finance Manager



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

SCHEDULE [01] : GENERAL FUND	F.Y.2021-22	F.Y.2020-21
Opening Balance	4,80,03,081	4,34,22,684
Less: Transferred to Corpus Fund	17,00,000	11,45,000
Add: Excess of Income Over Expenditure transferred from Income & Expenditure Account	85,68,296	57,25,398
<b>TOTAL</b>	<b>5,48,71,377</b>	<b>4,80,03,081</b>
SCHEDULE [02] : CORPUS FUND		
Opening Balance	2,29,37,710	2,17,92,710
Add: Transferred from General Fund	17,00,000	11,45,000
<b>TOTAL</b>	<b>2,46,37,710</b>	<b>2,29,37,710</b>
SCHEDULE [03] : ASSET FUND		
Opening Balance	69,96,783	81,26,154
Add: Assets Purchased During The Year and transferred from Income & Expenditure Account	42,48,538 15,85,109	4,38,412 15,67,783
<b>TOTAL</b>	<b>96,60,212</b>	<b>69,96,783</b>
SCHEDULE [04] : PROJECT FUND		
Project Funded By University College London, UK "Facilitated Learning and Action Groups"	-	23,68,800
Project Funded by Oak Foundation and CRY America "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	15,11,503	6,89,213
Project Funded By CIFF (Children's Investment Fund Foundation) "Saving Lives through Learning and Action Groups"	4,05,58,412	6,66,28,377
Project Funded By CIFF (Children's Investment Fund Foundation) "CPAM- Community led prevention of SAM"	2,91,58,179	7,61,57,414
Project Funded By IMPH "Program to Promote Public Health"	1,27,824	1,54,959
Project Funded By Murthy Nayak Foundation Sensitize communities through Training	4,61,212	4,55,337
Project Funded By AEIN Assisting Communities in Pakur and West Singhbhum districts of Jharkhand	20,15,977	-
Project Funded By University College London, UK "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India"	3,32,190	1,13,57,182
" Planetary Health Nutrigarden approach to strengthening community-led responses to planetary health crises in the face of covid-19"	24,230	-





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E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet		
Project Funded By AEIN	F.Y. 2021-22	F.Y. 2020-21
"Jharkhand Youth Network"	1,17,557	65,433
"Enhancement of early childhood care and adolescents"	1,50,579	
Project Funded By Terre des hommes-Germany		
"Dispo Project"	-	51,001
Project Funded By University College London, UK		
'A tool to measure adolescent mental Health	1,01,062	1,01,062
<b>TOTAL</b>	<b>7,45,58,725</b>	<b>15,80,28,777</b>

SCHEDULE [06] : INVESTMENTS

Foreign Funds :

Corpus Fund FD with State Bank of India

FD A/C No. 40175739271	40,00,000	-
FD A/C No. 40175739894	40,00,000	-
FD A/C No. 40175740221	40,00,000	-
FD A/C No. 40223642062	20,00,000	-
FD A/C No. 40223642607	20,00,000	-
FD A/C No. 40223642925	10,00,000	-
FD A/C No. 40280396762	5,00,000	-
FD A/C No. 40280398964	2,70,630	-
FD A/C No. 40593877555	10,00,000	-
FD A/C No. 40593881391	59,832	-
FD A/C No. 40829052121	31,37,741	-
FD A/C No. 40593881233	7,00,000	-
FD A/C No. 40043979315	10,00,000	-
FD A/C No. 40280397007	10,00,000	-
FD A/C No. 38263135674	-	23,00,000
FD A/C No. 39475887809	-	5,00,000
FD A/C No. 39807228273	-	59,832
FD A/C No. 39807228772	-	10,00,000
FD A/C No. 39976572174	-	31,37,741
FD A/C No. 38263136236	-	23,00,000
FD A/C No. 38263136644	-	23,00,000
FD A/C No. 38263143017	-	23,00,000
FD A/C No. 38263143448	-	23,00,000
FD A/C No. 38263143856	-	11,70,630
FD A/C No. 38263137207	-	23,00,000
FD A/C No. 40045374556	-	10,00,000
FD A/C No. 40045449456	-	10,00,000
FD A/C No. 40045451001	-	12,00,000
<u>General Fund FD</u>		
FD A/C No. 38263142648	-	23,00,000



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E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2021-22	F.Y. 2020-21
FD A/C No. 40043978899	-	30,00,000
FD A/C No. 40043980183	-	15,00,000
FD A/C No. 40043980423	-	15,00,000
FD A/C No. 40045451410	-	12,00,000
FD A/C No. 40098311866	-	9,00,000
FD A/C No. 39573590735	-	20,00,000
FD A/C No. 40098313502	-	7,00,000
FD A/C No. 39475885201	-	10,00,000
FD A/C No. 39475886113	-	10,00,000
FD A/C No. 39475886907	-	10,00,000
FD A/C No. 39475888473	-	10,00,000
FD A/C No. 39495058221	-	10,00,000
FD A/C No. 39495149630	-	10,00,000
FD A/C No. 39495151435	-	10,00,000
FD A/C No. 39495153624	-	10,00,000
FD A/C No. 39498531286	-	10,00,000
FD A/C No. 39498532519	-	10,00,000
FD A/C No. 39498533012	-	10,00,000
FD A/C No. 39573589210	-	10,00,000
FD A/C No. 39573590203	-	20,00,000
FD A/C No. 39573591490	-	20,00,000
FD A/C No. 39807166632	-	10,00,000
FD A/C No. 39807167013	-	10,00,000
FD A/C No. 39807167386	-	5,00,000
Fd A/C No. 39807167738	-	5,00,000
FD A/C No. 39807228024	-	5,00,000
FD A/C No. 39807228513	-	10,00,000
FD A/C No. 39807229038	-	10,00,000
FD A/C No. 39807229356	-	10,00,000
FD A/C No. 39976571556	-	4,10,276
FD A/C No. 40043979315	-	10,00,000
FD A/C No. 40096061349	-	10,00,000
FD A/C No. 40096061871	-	10,00,000
FD A/C No. 40096062207	-	10,00,000
FD A/C No. 40096063493	-	10,00,000
FD A/C No. 40096063845	-	10,00,000
FD A/C No. 40096064271	-	10,00,000
FD A/C No. 40096064577	-	10,00,000
FD A/C No. 40096064930	-	10,00,000
FD A/C No. 40096065402	-	10,00,000
FD A/C No. 40105266374	-	9,00,000



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2021-22	F.Y. 2020-21
FD A/C No. 40105346103	-	11,00,000
FD A/C No. 40105346454	-	15,50,000
FD A/C No. 40096343925	-	10,00,000
FD A/C No. 40098800834	-	3,00,000
FD A/C No. 40098801678	-	1,00,000
FD A/C No. 40098925220	-	90,000
FD A/C No. 40887807119	19,00,000	-
FC A/C No. 40880956860	5,00,000	-
FD A/C No. 39621826692	15,00,000	15,00,000
Fd A/C No. 40043979632	10,00,000	10,00,000
FD A/C No. 40043979949	10,00,000	10,00,000
FD A/C No. 40045451997	10,00,000	10,00,000
FD A/C No. 40280397154	10,00,000	-
FD A/C No. 40280397392	10,00,000	-
FD A/C No. 40280397563	10,00,000	-
FD A/C No. 40280397904	10,00,000	-
FD A/C No. 40280398352	10,00,000	-
FD A/C No. 40280398534	10,00,000	-
FD A/C No. 40280398679	10,00,000	-
FD A/C No. 40324862899	10,00,000	-
FD A/C No. 40324863268	10,00,000	-
FD A/C No. 40324865641	10,00,000	-
FD A/C No.-40410297189	10,00,000	-
FD A/C No.-40410297394	10,00,000	-
FD A/C No. 40593880171	10,00,000	-
FD A/C No. 40593880331	10,00,000	-
FD A/C No. 40593880411	10,00,000	-
FD A/C No.40593880546	10,00,000	-
FD A/C No. 40593880636	10,00,000	-
FD A/C No. 40593880750	10,00,000	-
FD A/C No. 40593880852	10,00,000	-
FD A/C No. 40593880943	10,00,000	-
FD A/C No. 40593881028	10,00,000	-
FD A/C No. 40593881663	6,00,000	-
FD A/C No. 40829050598	15,50,000	-
FD A/C No. 40829050893	10,00,000	-
FD A/C No. 40829051003	10,00,000	-
FD A/C No. 40829051127	10,00,000	-
Fd A/C No. 40829051218	10,00,000	-
FD A/C No. 40829051274	10,00,000	-
FD A/C No 40829051310	10,00,000	-



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2021-22	F.Y. 2020-21
FD A/C No. 40829051423	10,00,000	-
FD A/C No. 40829051570	10,00,000	-
FD A/C No. 40829051911	9,00,000	-
FD A/C No. 40829052029	4,10,276	-
Fd A/C No. 40880956598	10,00,000	-
FD A/C No. 40880956688	10,00,000	-
FD A/C No. 40880956768	10,00,000	-
FD A/C No. 40880956804	10,00,000	-
<b>Fixed Deposit-Projects</b>		
FD A/C No. 40880956917	4,00,000	-
FD A/C No. 40880953199	1,00,000	-
FD A/C No. 40280397722	10,00,000	-
FD A/C No. 40882269708	10,00,000	-
FD A/C No. 40887383121	10,00,000	-
FD A/C No. 40585304061	17,00,000	-
<b>Balance with Sweep Account</b>		
Sweep A/c No. 38545179190		-
Sweep A/c No. 40674444883	1,38,01,000	-
Sweep A/c No. 39375770702	1,47,09,751	1,56,87,000
Sweep A/c No. 39431275150	30,59,601	29,64,000
Sweep A/c No. 39536575325		5,72,46,762
Sweep A/c No. 39934692388	3,78,32,681	6,55,33,163
Sweep A/c No. 40249562924	44,59,000	-
Sweep A/c No. 40203461907	1,18,324	-
Sweep A/c No. 39242685036	-	26,595
Accrued Interest on Fixed Deposits	34,07,802	56,34,151
<b>TOTAL</b>	<b>15,06,16,638</b>	<b>22,55,10,149</b>
<b>SCHEDULE [07] : LOANS AND ADVANCES</b>		
Unsecured, consider good, unless until stated otherwise.		
Travel Advance with Project Staff	-	2,721
Salary advance	306	-
Advance with Revenue Authorities	2,83,650	-
Payable to Projects	8,45,326	7,10,147
<b>TOTAL</b>	<b>11,29,282</b>	<b>7,12,868</b>
<b>SCHEDULE [08] : OTHER CURRENT ASSETS</b>		
Security Deposit Towards :-		
Office Premises (Including Field Offices)	57,860	57,860
Electricity	13,947	13,947
Telephone	2,600	2,600
TCS Recoverable	16,100	16,100
Tax Deducted at Source	18,94,208	11,68,250



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E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet		
Grant Receivable	F.Y. 2021-22	F.Y. 2020-21
Project Funded by University College London, UK		
"Facilitated Learning and Action Groups"	85,600	-
"CPAM Evaluation- Community Prevention of Acute Malnutrition in	6,37,246	-
Project Funded By Terre des hommes-Germany		
"Right to Survival- Securing health, nutrition and education for children."	1,240	2,40,592
Project Funded By AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	-	5,16,228
<b>TOTAL</b>	<b>27,08,801</b>	<b>20,15,577</b>
<b>SCHEDULE [09] : CASH &amp; BANK BALANCE</b>		
Cash in hand	22,915	28,631
<b>Cash at Bank:</b>		
<b>Designated FC Bank A/c</b>		
FCRA A/c - SBI (A/c No - 40065545907)	81,242	-
<b>Other FC Bank A/c</b>		
FCRA A/c - SBI (A/c No - 11091849412)	1,68,287	10,88,177
<b>Sub FC A/c*</b>		
SBI (CA A/c No - 30766851107)	1,30,927	8,54,151
SBI (CA A/c No - 30914223675)	50,851	90,020
SBI (SB A/c No - 33738983588)	24,471	18,495
SBI (SB A/c No - 33986196393)	2,78,377	-
SBI (SB A/c No - 35191936030)	-	-
Axis Bank (SB A/c No-914010027619312)	10,228	1,78,813
<b>TOTAL</b>	<b>7,67,297</b>	<b>22,58,286</b>
<b>SCHEDULE [10] : CURRENT LIABILITIES</b>		
Staff's Medical Emergencies, Maternity Benefit and Staff Separation Benefit	10,53,729	13,92,856
Statutory liabilities payable	55,478	89,457
<b>Expenses Payable</b>		
Security Deposit Payable	45,000	45,000
<b>TOTAL</b>	<b>11,54,207</b>	<b>15,27,313</b>



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure

SCHEDULE [11] : GRANTS

	F.Y. 2021-22	F.Y. 2020-21
Opening Balance of Unspent Grant [ A ]	-	-
Add: Grant Received During the year [ B ]	-	-
<b>Project Funded By Oak Foundation and CRY America</b>		
"Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	1,10,96,242	1,09,06,849
<b>Project Funded By CIFF (Children's Investment Fund Foundation)</b>		
"Saving Lives through Learning and Action Groups"	1,17,08,800	8,56,72,602
"CPAM- Community led prevention of SAM"	-	8,11,20,262
<b>Project Funded By AEIN</b>		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	66,48,658	19,76,196
"Relief work under Covid-19"	1,52,142	3,85,532
"Jharkhand Youth Network"	6,50,480	2,38,000
"Enhancement of early childhood care and adolescents"	1,50,579	-
<b>Project Funded By University College London</b>		
"Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months"	-	1,53,60,140
"Planetary Health Nutrigarden approach to strengthening community-"	1,43,236	-
"CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"	66,30,553	-
<b>Project Funded by Terre Des Hommes-Germany</b>		
Right to Survival- Securing health, nutrition and education for children	14,44,880	4,63,216
<b>Project Funded by Terre Des Hommes- Germany</b>		
" Dispo Project"	-	1,70,000
<b>Project Funded by University College London, UK</b>		
"Facilitated Learning and Action Groups"	7,38,143	1,11,63,464
[ A+B ]	3,93,63,713	20,74,56,261
Add: Grant Receivable at the end of the Year	7,24,086	7,56,821
	4,00,87,799	20,82,13,082
Less: Grant Unspent at the end of the Year	-	-
Less: Grant Receivable at the Beginning of the Year	7,56,821	57,37,097
Add: Grant Receivable written off	-	-
<b>TOTAL</b>	<b>3,93,30,978</b>	<b>20,24,75,985</b>



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [12] : Income from Projects</b>		
Income from Right to Shelter Project Assuring services to the poor and homeless; Food & nutritional services"	3,80,424	3,48,480
Income from "Saving Lives through Learning and Action Groups" Project	18,95,207	26,93,528
Income from "CPAM- Community led prevention of SAM" Project	44,35,253	4,94,331
Income from "Facilitated Learning and Action Groups" Project	1,52,026	1,18,898
Income from "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India" Project	4,90,661	2,61,876
Income from CPAM Evaluation	3,46,086	-
Current Liabilities written off	-	6,500
<b>TOTAL</b>	<b>76,99,657</b>	<b>39,23,613</b>
<b>SCHEDULE [13] : Saving Maternal &amp; New-born Lives in Rural Areas</b>		
Project Funded By CIFF (Children's Investment Fund Foundation)		
"Saving Lives through Learning and Action Groups" (Schedule 13.1)	3,97,99,336	5,65,64,084
"CPAM- Community led prevention of SAM" (Schedule 13.2)	4,87,87,779	54,37,642
Project Funded By Terre Des Hommes-Germany		
" Right to Survival- Securing health, nutrition and education for children." (Schedule 13.3)	12,13,996	12,62,695
Project Funded By Terre Des Hommes -Germany		
" Dispo Project " (Schedule 13.4)	-	1,18,999
Project Funded By University College London, UK		
"Facilitated Learning and Action Groups" ( Schedule 13.5)	31,92,543	33,28,778
Project Funded By IMPH		
"Program to Promote Public Health" (Schedule 13.6)	27,134	1,34,231
Project Funded By Murthy Nayak Foundation		
Sensitize communities through Training (Schedule 13.7)	-	2,77,334
<b>TOTAL</b>	<b>9,30,20,788</b>	<b>6,71,23,763</b>



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure

	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [14] : Improving Nutritional Outcomes Among Women &amp; Children in Rural Areas</b>		
<b>Project Funded By AEIN</b>		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand" (Schedule 14.1)	38,23,017	25,83,343
"Jharkhand Youth Network" (Schedule 14.2)	5,98,406	1,72,567
<b>Project Funded By Selco Foundation</b>		
Sustainable Energy Development for a Creche in the Community (Schedule 14.3)	-	13,44,072
<b>Project Funded By University College London, UK</b>		
"Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India" (Sch 14.4)	1,10,24,992	40,02,958
<b>Project Funded By University College London, UK</b>		
"Planetary Health approach to strengthening community led responses to planetary health crises in the face of COVID-19" (Schedule 14.5)	1,19,006	-
"CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india" (Schedule 14.6)	72,67,799	-
<b>TOTAL</b>	<b>2,28,33,220</b>	<b>81,02,939</b>
<b>SCHEDULE [15] : Improving services for homeless people in Jharkhand</b>		
<b>Project Funded by Oak Foundation and CRY America</b>		
"Right to the Shelter: Assuring services to the pbor and homeless; Food & nutrition services"(Schedule 15.1)	1,03,05,604	99,46,425
<b>TOTAL</b>	<b>1,03,05,604</b>	<b>99,46,425</b>
<b>SCHEDULE [16] :Other Programme Expenses</b>		
<b>Programme &amp; Others Cost</b>		
Expenses on Nutrition & well being of village's children	46,020	-
Hygiene Tools and Kits	-	2,397
Lodging and Fooding-Programe Team	-	64,948
Packing and Transportation	-	56,471
Traveling Cost-Programe Team	2,500	1,78,585
Stipend	2,39,030	-
Program Personnel Cost	2,57,508	73,749
Treatment and Support to persons with mental illness	35,419	57,838
Building under construction	11,23,856	1,33,857
Software cost ( Nvivo and STATA)	3,31,693	-





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### FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
	F.Y. 2021-22	F.Y. 2020-21
<u>Administrative Expenses</u>		
Bank Charges	12,066	4,616
Office Running Cost	94,233	16,595
Insurance Cost	1,21,038	77,277
Professional Tax and Interest on Professional Tax	9,655	2,500
Admin and EDLI Charges	289	-
Maintenance Cost	28,085	-
Appeal Filing Fees	1,000	
Printing Cost	-	14,588
Audit Fees	36,530	3,115
<b>TOTAL</b>	<b>23,38,922</b>	<b>6,86,536</b>
<u>SCHEDULE [17] : COVID 19 Relief work</u>		
<u>AEIN Donation</u>		
Sanitation Kit for Youth Volunteers	-	7,700
Distribution of Survival Kits and Hygiene Kits	-	3,74,717
Covid-19 Relief	1,52,142	-
<u>Ekjut's General Fund</u>		
Nutrition Program for village Children	-	46,123
Treatment and Support to persons with mental illness	-	63,732
Expenses of Covid-19 Relief	16,96,872	12,92,359
<u>AEIN- Grant</u>		
Dry Ration Support to Creche	-	3,25,464
Clothes to Creche Children	-	1,41,222
Material support to Creche	-	1,02,350
Education Materials to Children	3,48,244	2,07,691
Support to Adolescents and Youth	-	1,38,751
Dry Ration support to vulnerable Communities	-	3,85,229
<u>TDH Dispo Project</u>		
Expenses of Covid-19 Relief	51,001	-
<u>Terre Des Hommes-Germany</u>		
Dry Ration support to vulnerable Communities	-	80,840
<b>TOTAL</b>	<b>22,48,259</b>	<b>31,66,178</b>



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FOREIGN FUNDED PROJECTS

Schedules forming part of Receipts & Payment Account

F.Y.2021-22

F.Y.2020-21

**SCHEDULE [18] : GRANTS\***

Project Funded By Welcome Trust, UK through University  
College London,UK

Project :- "Population Science for maternal and Child Survival"

Project Funded By Oak Foundation and CRY America

"Right to the Shelter: Assuring services to the poor and homeless; Food &

1,10,96,242

1,09,06,849

Project Funded By CIFF (Children's Investment Fund  
Foundation)

"Saving Lives through Learning and Action Groups"

1,17,08,800

8,56,72,602

"CPAM- Community led prevention of SAM"

-

8,11,20,262

Project Funded By AEIN

66,48,658

19,76,196

"Assisting Communities in Pakur and West Singhbhum  
districts of Jharkhand"

Dry Ration support to vulnerable Communities

1,52,142

3,85,532

"Jharkhand Youth Network"

6,50,480

2,38,000

"Enhancement of early childhood care and adolescents"

1,50,579

-

Project Funded By University College London

Project title "Creches and participatory nurturing groups to  
improve early childhood development among children aged  
0-36 months in rural Jharkhand and Odisha, India"

-

1,53,60,140

"Planetary Health Nutrigarden"

1,43,236

-

"CPAM- Evaluation"

66,30,553

-

Project Funded By Terre Des Hommes

Right to Survival- Securing health, nutrition and education for

14,44,880

4,63,216

Project Funded By Terre Des Hommes- Germany

"Dispo Project"

-

1,70,000

Project Funded by University College London, UK

"Facilitated Learning and Action Groups"

7,38,143

1,11,63,464

**TOTAL**

**3,93,63,713**

**20,74,56,261**

**SCHEDULE [19] : Income from Projects**

Income from "Right to the Shelter: Assuring services to the  
poor and homeless; Food & nutritional services" Project

3,80,424

3,48,480

Income from "Saving Lives through Learning and Action

18,95,207

26,93,528

Income from "CPAM- Community led prevention of SAM"

Project

44,35,253

4,94,331

Income from "Facilitated Learning and Action Groups"

Project

1,52,026

1,18,898

Income from "Creches and participatory nurturing groups to

4,90,661

2,61,876

Income from "Community Prevention of Acute Malnutrition

3,46,086

-

**TOTAL**

**76,99,657**

**39,17,113**



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FOREIGN FUNDED PROJECTS

Schedules forming part of Receipts & Payment Account		
	F.Y.2021-22	F.Y.2020-21
<b>SCHEDULE [20] : Saving Maternal &amp; New-born Lives in Rural Areas</b>		
Project Funded By CIFF (Children's Investment Fund Foundation)		
"Saving Lives through Learning and Action Groups"	3,97,99,336	5,65,64,084
"CPAM- Community led prevention of SAM"	4,87,87,779	54,37,642
Project Funded By University College London, UK		
"Facilitated Learning and Action Groups"	31,92,543	33,28,778
Project Funded By Terre Des Hommes-Germany		
Right to Survival- Securing health, nutrition and education for children.	12,13,996	12,62,695
Project Funded By Terre Des Hommes- Germany		
"DISPO Project"	-	1,18,999
Project Funded By IMPH		
Program to Promote Public Health"	27,134	1,34,231
Project Funded By Murthy Nayak Foundation		
Sensitize communities through Training	-	2,77,334
<b>TOTAL</b>	<b>9,30,20,788</b>	<b>6,71,23,763</b>
<b>SCHEDULE [21] : Improving Nutritional Outcomes Among Women &amp; Children in Rural Areas</b>		
Project Funded by AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	38,23,017	26,01,648
Project Funded by AEIN		
Project Title: "Jharkhand Youth Network"	5,98,406	1,72,567
Project Funded by Selco Foundation		
Project Title "Sustainable Energy Development for a Creche in the Community"	-	13,44,072
Project Funded By University College London, UK		
Project title "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India"	1,10,24,992	40,02,958
Project title "Planetary Health Nutrigarden"	1,19,006	-
Project title "Community Prevention of Acute Malnutrition in eastern india"	72,67,799	-
<b>TOTAL</b>	<b>2,28,33,220</b>	<b>81,21,244</b>
<b>SCHEDULE [22] : Improving services for homeless people in Jharkhand</b>		
Project Funded by Oak Foundation and CRY America		
Project Title "Right to the Shelter: Assuring services to the poor and homeless;		
Food & nutritional services	1,03,05,604	99,53,188
<b>TOTAL</b>	<b>1,03,05,604</b>	<b>99,53,188</b>



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E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

## FOREIGN FUNDED PROJECTS

### Schedules forming part of Receipts & Payment Account

	F.Y.2021-22	F.Y.2020-21
<b>SCHEDULE [23] : Other Programme Expenses</b>		
Expenses on Nutrition & Well being of village's children	46,020	-
Hygiene Tools and Kits	-	2,397
Lodging and Fooding-Programe Team	-	64,948
Packing and Transportation	-	56,471
Traveling Cost-Programe Team	2,500	1,78,585
Stipend	2,39,030	-
Program Personnel Cost	2,57,508	73,749
Treatment and Support to persons with mental illness	35,419	57,838
Stata Software cost	3,31,693	-
Building under construction	11,23,856	1,33,857
<b>Administrative Expenses</b>		
Bank Charges	12,066	4,616
Office Running Cost	94,233	16,595
Insurance Cost	1,21,038	77,277
Professional Tax	9,655	2,500
Admin and EDLI Charges	289	-
Appeal Filing Fees	1,000	-
Maintenance Cost	28,085	-
Printing Cost	-	14,588
Audit Fees	36,530	3,115
<b>TOTAL</b>	<b>23,38,922</b>	<b>6,86,536</b>
<b>SCHEDULE [24] : LOANS &amp; ADVANCES RECEIVED</b>		
Advance to Project Staff	2,721	39,886
Statutory Liability Payable	22,570	9,480
Security Deposit	-	82,400
Refund of TDS from Income Tax	-	8,93,965
<b>TOTAL</b>	<b>25,291</b>	<b>10,25,731</b>
<b>SCHEDULE [24] : LOANS &amp; ADVANCES PAID</b>		
Advance to Project Staff	306	1,182
TDS Receivable	7,25,959	-
Advance with Revenue Authorities	2,83,650	-
Professional Tax and TDS paid	57,419	-
Refund of TDS from Income Tax	-	5,57,025
Payable to Projects	1,35,179	8,55,288
Staff Medical Emergency	3,38,257	2,04,748
<b>TOTAL</b>	<b>15,40,770</b>	<b>16,18,243</b>



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

SCHEDULE [13] : Saving Maternal & New-born Lives in Rural Areas	F.Y.2021-22	F.Y.2020-21
Project Funded By CIFF (Children's Investment Fund Foundation)		
SCHEDULE [13.1] : "Saving Lives through Learning and Action Groups"		
Program Personnel Cost	1,02,88,534	2,72,17,839
Training of ASHAs	2,85,963	3,37,677
Designing and Printing of Manuals and Tools	16,21,991	2,000
Interns Stipend	30,000	57,000
Progress Review and Planning Meeting	-	22,858
Staff's Capacity Building	7,72,232	88,156
Technical Asst in PLA Dashboard	9,98,000	11,09,725
Technical and Strategic Support for PLA Scaleup	30,000	12,88,789
Sahiya Toolkit	22,36,451	-
Audio visual of scale up programme	2,73,534	-
Travel & Conveyance ( Programme implementation)	6,48,116	4,89,135
District Office support cost	-	3,04,285
Non Recurring Expenses	3,00,513	1,52,303
Objective-2: Jharkhand Initiative for adolescent Health		
Program Personnel Cost	56,00,758	80,77,058
Agri and Sports items and Related events	4,94,402	59,080
Monitors Review meeting	-	1,760
Community Library and Teaching Materials	2,60,870	-
Dissemination cost	53,650	-
Community Mobilisation and Adolescent Health.	3,44,474	-
Travel, Accomodation, Fuel and Related cost	54,968	-
Training of Facilitators	-	8,087
Design & Printing of Manual	1,38,040	-
Review Meeting of Facilitators	29,523	4,230
Participatory Learning and Action (PLA) Training in Rajasthan		
Program Personnel Cost	49,63,522	29,59,707
Training of Master Trainers	2,84,356	-
Printing of IEC Material/Manual & Picture cards	7,723	11,943
Technical and Strategic Support for PLA Rajasthan	96,323	-
Training Centre	1,20,192	-
Training of Trainers and Facilitator	8,63,590	-
Travelling and sub assistance	6,91,572	1,58,106
Programme Review Meeting	-	1,643
District Office support cost	-	1,98,216



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
PLA Training for PVTGs		
Program Personnel Cost	7,67,688	-
Training to ASHAs	5,580	-
Travelling and sub assistance	75,996	-
<b>Administrative Expenses</b>		
Personnel Cost-Accounts and Administration	30,32,921	65,18,658
Personnel Cost-Director	4,96,327	12,33,954
Personnel Cost-Mentor	4,56,947	6,09,845
Personnel Cost-Team Lead	-	7,70,300
Office Running and Maintenance	3,56,695	7,81,897
Head office support cost	4,32,526	5,22,911
Travel & Conveyance (Admin)	24,072	60,618
Health Emergency Expenses	4,50,506	1,58,279
HR Process System	49,774	1,02,022
Communication Expenses	-	3,13,133
Audit Cost	2,59,786	2,31,436
Bank Charges	6,016	17,906
Indirect Cost	18,95,205	26,93,528
<b>TOTAL Rs.</b>	<b>3,97,99,336</b>	<b>5,65,64,084</b>
Project Funded By CIFF (Children's Investment Fund Foundation)		
SCHEDULE [13.2] : "CPAM- Community led prevention of SAM"		
Program Personnel Cost	2,12,36,834	27,80,082
<b>Program Cost</b>		
Participatory Learning and Action-Trainers	-	4,91,539
Training Support	40,000	-
Field Supervisors	87,58,932	4,03,432
Home Visit, Counseling & Training (ASHA, ANM and AWW)	31,32,808	-
Interns Stipend	18,000	-
Non Recurring Expenses	1,02,726	-
Online Progress Tool	10,25,502	-
Orientation Workshop/training	3,30,368	-
Programme Planning Meetings	1,45,685	1,55,365
Technical and Strategic Support (PLA & Home Visit)	1,50,184	-
Training Coordination Center	1,67,336	-
Training Materials Development	7,45,217	-
Training of Programme Team	1,80,060	-
Travel & Conveyance ( Programme implementation)	19,86,720	1,28,933



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
<u>Administrative Expenses</u>		
Personnel Cost-Accounts & Administration	36,15,002	5,06,424
Personnel Cost-Director	9,61,631	1,86,124
Personnel Cost-Mentor	2,95,335	98,446
PF Admin Charges	1,22,797	-
Communication Expenses	14,275	-
Office Rental and Running Cost	9,43,900	1,46,776
Audit Cost	2,39,086	-
HR Process System	39,896	-
Travel & Conveyance	87,334	34,927
Bank Charges	12,898	11,263
Indirect Cost	44,35,253	4,94,331
TOTAL Rs.	<u>4,87,87,779</u>	<u>54,37,642</u>
Project Funded By Terre Des Hommes-Germany		
SCHEDULE [13.3] : "Right to Survival- Securing health, nutrition and education for children."		
<u>Program Personnel Cost</u>		
Project Manager Salary	6,84,271	8,21,443
Project Coordinator	3,49,989	4,24,303
Travel & Conveyance ( Programme implementation)	1,61,971	-
<u>Administrative Expenses</u>		
Office Running and Maintenance	17,765	-
Head office support cost	-	16,949
TOTAL Rs.	<u>12,13,996</u>	<u>12,62,695</u>
<u>Programme Cost- Relief work under Covid-19</u>		
Dry ration support to vulnerable Communities	-	80,840
TOTAL Rs.	<u>12,13,996</u>	<u>13,43,535</u>
Project Funded By Terre Des Hommes-Germany		
SCHEDULE [13.4] : Dispo Project		
Honorarium of Data Collectors	-	30,000
Program Manager	-	75,000
Travel & Conveyance ( Programme implementation)	-	13,992
<u>Administrative Expenses</u>		
Stationary and Miscellaneous cost	-	7
TOTAL Rs.	<u>-</u>	<u>1,18,999</u>



EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

Project Funded By University College London, UK	F.Y.2021-22	F.Y.2020-21
<b>SCHEDULE [13.5] : Facilitated Learning and Action Groups</b>		
Programme Personnel Cost	21,82,143	21,58,422
<b>Programme &amp; Others Cost</b>		
Cost of Audio Visuals of Processes Evaluation	-	8,31,900
Commcare Fees	4,90,893	-
Stata Software	1,11,256	-
Travel & Conveyance ( Programme implementation)	91,068	31,036
<b>Administrative Expenses</b>		
Finance Manager	1,61,128	26,155
Communication & Internet	-	10,005
Head office support cost	-	54,600
Printing & Stationary	-	16,111
Audit Fees	4,028	-
Institutional Support Cost	1,52,026	1,18,898
Non - Recurring Expenses	-	81,652
<b>TOTAL Rs.</b>	<b>31,92,543</b>	<b>33,28,778</b>
<b>SCHEDULE [13.6] :Project Funded By IMPH</b>		
"Program to Promote Public Health"		
Program Personnel Cost :-		
Programme Coordinator cum Facilitator	-	1,28,691
<b>Programme &amp; Others Cost</b>		
Printing PLA Module and supportive picture cards	444	-
Incentive for conducting meeting	22,500	-
Training surveyors for SOP, entering data and reporting	1,200	-
Developing PLA Module for MHN and Its Demonstration		
Demonstrations of PLA	-	5,052
Travel & Conveyance ( Programme implementation)	2,381	-
<b>Administrative Expenses</b>		
Admin Cost	609	488
<b>TOTAL Rs.</b>	<b>27,134</b>	<b>1,34,231</b>
<b>SCHEDULE [13.7] :Project Funded By Murthy Nayak</b>		
<b>Foundation</b>		
Sensitize communities through Training		
<b>Programme Expenses</b>		
Travel & Conveyance ( Programme implementation)	-	10
Capacity Building on Sensitize communities through photography	-	2,77,324
<b>TOTAL Rs.</b>	<b>-</b>	<b>2,77,334</b>





**EKJUT**

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

**FOREIGN FUNDED PROJECTS**

Additional Schedules forming part of Income & Expenditure Account		
Project Funded By AEIN	F.Y.2021-22	F.Y.2020-21
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand" SCHEDULE [14.1]		
<u>Program Personnel Cost :-</u>	14,31,821	11,15,348
<u>Program &amp; Others Cost</u>		
Activities for Nutrition- Creche support Cost	18,39,641	12,55,541
Farming and IGA	1,15,037	-
Recurring Non Food Supplies at Creches	1,82,417	10,008
Activities for Adolescents and Youth	32,147	6,806
Travel & Conveyance ( Programme implementation)		
Inter Districts Travel and Accomodation	33,408	18,856
Local Travel and Conveyance	75,114	51,274
<u>Administrative Expenses</u>		
Communication and Coordination	-	6,818
Consumables and Office Supply	25,697	13,401
Accountant Salary	79,382	73,800
Audit Cost	8,353	31,490
<b>TOTAL Rs.</b>	<b>38,23,017</b>	<b>25,83,343</b>
SCHEDULE [15] : Improving Nutritional Outcomes Among Women & Children in Rural Areas		
SCHEDULE [14.2] Project Funded By AEIN		
Dry ration support to creches	-	5,69,036
AEIN Covid Relief	3,48,244	-
Study Materials support to adolescents and Youth	-	3,46,442
Dry ration support to vulnerable Communities	-	3,85,228
<b>TOTAL Rs.</b>	<b>41,71,261</b>	<b>38,84,049</b>
SCHEDULE [14.2] Project Funded By AEIN		
"Jharkhand Youth Network"		
<u>Program Personnel Cost :-</u>		
Salary to Jharkhand Youth Coordinator	98,783	34,052
<u>Program &amp; Others Cost</u>		
Youth Exchange Programme	1,80,874	42,614
Resource Person Fees	30,000	20,000
Youth Activities on short videos	1,00,000	-
Resource Person Food Accomodation & Travel	21,234	-
Food, accomodation and Travel cost for youths	1,47,091	-
Non-recurring cost	-	70,600
<u>Administrative Expenses</u>		
Audit Cost	-	5,000
Coordination, communication	8,971	-
Office Support Cost	11,453	301
<b>TOTAL Rs.</b>	<b>5,98,406</b>	<b>1,72,567</b>



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
<b>SCHEDULE [14.3] Project Funded By Selco Foundation</b>		
Sustainable Energy Development for a Creche in the Community		
<u>Program &amp; Others Cost</u>		
Building a model creche	-	7,08,509
Energy Access Solutions for Existing Creches	-	91,255
Portable Creche model	-	5,44,308
<b>TOTAL Rs.</b>	-	<b>13,44,072</b>

**SCHEDULE [14.4] : Project Funded by University College London**

Project title "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India"

	F.Y.2021-22	F.Y.2020-21
<u>Program Expenses</u>		
Program Personnel Cost :-	86,21,483	28,26,007
<u>Programme &amp; Others Cost</u>		
Training Cost of Monitors	1,01,109	15,498
Monthly/Fortnightly Program Review Meeting	98,499	12,942
Training Cost of Facilitators and Creche workers	1,79,574	6,379
Non Recurring Expenses	7,87,988	-
<u>Travel &amp; Conveyance ( Programme implementation)</u>		
Inter District	52,759	29,824
Intra District	1,48,965	51,193
<u>Administrative Expenses</u>		
Personnel Cost-Director	-	2,31,222
Personnel Cost-Mentor	-	2,39,258
Personnel Cost-Team Lead	-	43,677
Consumables	12,600	-
Finance and Account Support	2,95,434	1,57,552
Travel & Conveyance (Admin)	-	17,199
Audit Fees	42,765	66,765
Bank Charges	1,779	4,361
Head office support cost	1,91,375	39,205
Institutional Support Cost	4,90,661	2,61,876
<b>TOTAL Rs.</b>	<b>1,10,24,992</b>	<b>40,02,958</b>



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
<b>SCHEDULE [14.5] : Project Funded by University College London</b>		
Project title "Planetary Health Nutrigarden"		
Programme & Others Cost		
Seeds and Materials supports to Farmer	1,14,906	-
Non Recurring Expenses	4,100	-
<b>TOTAL Rs.</b>	<b>1,19,006</b>	<b>-</b>
<b>SCHEDULE [14.6] : Project Funded by University College London</b>		
Project title "Community Prevention of Acute Malnutrition Evaluation in Jharkhand"		
<i>Program Expenses</i>		
Program Personnel Cost	41,50,343	-
Programme & Others Cost		
Traveling Cost	2,90,853	-
Program Review Meetings	25,666	-
Training cost for Program Team'	3,76,279	-
Non Recurring Expenses	19,59,200	-
Administrative Expenses		
Office assistant and Admin	1,13,988	-
Bank Charges	5,384	-
Institutional Cost	3,46,086	-
<b>TOTAL Rs.</b>	<b>72,67,799</b>	<b>-</b>
<b>SCHEDULE [15] : Improving services for homeless people in Jharkhand</b>		
Project Funded by Oak Foundation and CRY America		
<b>SCHEDULE [15.1] : "Right to the Shelter: Assuring services to the poor and homeless; Food &amp; nutritional services</b>		
Program & Others Cost		
Interagency meeting with CSOs	50,593	3,883
Quarterly Programme Review	6,477	52,557
Training of Local CSO's	32,200	-
Program Review Meetings with Adhikar Saathi	10,961	-
Fellow Adhikar Sathi	4,46,448	4,65,467
Consultation/Workshop/Meetings and Conference	67,992	-
Monthly Review with Field Staff	28,020	14,790
Capacity Building of Network Parter	57,530	-
Commissionary Level Workshop	64,902	75,381
Meeting with Network Partners	13,750	2,773



## EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

### FOREIGN FUNDED PROJECTS

#### Additional Schedules forming part of Income & Expenditure Account

	F.Y.2021-22	F.Y.2020-21
Contingencies (Health Emergencies, supplies)	41,593	-
State Level meeting	72,120	-
Travel & Conveyance ( Program Implementation)	2,58,587	99,495
Program Personnel Cost	77,65,992	75,85,187
<b>Administrative Expenses</b>		
Office Rent and Running cost	1,25,082	3,73,697
Maintenance and House Keeping	11,060	1,15,925
Telephone, Internet & Stationery	46	13,494
Water & Electricity	-	8,110
Office Support Cost	6,623	7,175
Postage and Communication	6,599	17,880
External Audit	23,662	18,348
Ekjut Core Support	3,80,424	3,48,480
Printing and Stationary	10,715	1,194
Salary to Accountant	5,38,221	4,86,432
Salary- Office Assistant	2,86,008	2,56,157
<b>TOTAL</b>	<b>1,03,05,604</b>	<b>99,46,425</b>



Schedule: 05 FIXED ASSETS [FOREIGN PROJECTS FUNDED]

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E-303, Yamuna Apartments, Alaknanda, New Delhi-110019

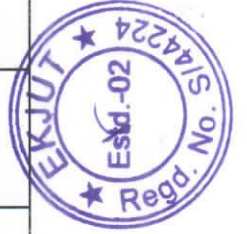
DESCRIPTION	GROSS BLOCK		ADDITIONS/ >180	As At 31.03.2021	DEPRECIATION			WRITTEN DOWN		RATE OF DEPRN	
	As At 01.04.20	As At 31.03.2021			UPTO 31.03.21	FOR THE YEAR	UPTO 31.03.22	UPTO 31.03.22	VALUE		
<b>Children's Investment Fund Foundation</b>											
Laptop, Computer & Softwares	45,90,400	49,63,794	2,16,514	49,63,794	36,58,156	4,90,879	-	41,49,035	8,14,759	9,32,244	0.40
Furniture & Fixtures	7,61,065	7,61,065	-	7,61,065	2,42,290	51,878	-	2,94,168	4,66,897	5,18,775	0.10
Office Equipments	23,25,246	23,25,246	-	23,25,246	11,37,696	1,78,133	-	13,15,829	10,09,417	11,87,550	0.15
Vehicle	18,06,001	18,06,001	-	18,06,001	5,01,165	1,95,725	-	6,96,890	11,09,111	13,04,836	0.15
<b>WHH Project "Initiative for transparent and accountable governance systems in Jharkhand"</b>											
Furniture & Fixture	45,100	45,100	-	45,100	23,317	2,178	-	25,495	19,605	21,783	0.10
Laptop, Computer & Softwares	35,750	35,750	-	35,750	33,227	1,009	-	34,236	1,514	2,523	0.40
<b>Digital Green "Designing an Age Nutrition sensitive and MIYCN Participatory Learning and Action (PLA) cycle of meetings"</b>											
Laptop, Computer & Softwares	17,537	17,537	-	17,537	14,506	1,212	-	15,718	1,819	3,031	0.40
Furniture and Fixtures'	8,900	8,900	-	8,900	1,691	721	-	2,412	6,488	7,209	0.10
Office Equipment	15,500	15,500	-	15,500	4,301	1,680	-	5,981	9,519	11,199	0.15
<b>OAK Foundation Project Right to the city: Assuring services to the poor and homeless; Food &amp; nutrition services)</b>											
Office Equipments	28,440	28,440	-	28,440	10,880	2,634	-	13,514	14,926	17,560	0.15
Furniture & Fixtures	32,100	32,100	-	32,100	7,751	2,435	-	10,186	21,914	24,349	0.10
Laptop, Computer & Softwares	5,28,232	5,28,232	-	5,28,232	4,67,172	24,424	-	4,91,596	36,636	61,060	0.40
Office Equipments	2,60,855	2,60,855	-	2,60,855	1,48,882	16,796	-	1,65,678	95,177	1,11,973	0.15
Furniture & Fixtures	58,642	58,642	-	58,642	30,600	2,804	-	33,404	25,238	28,042	0.10
<b>PHFI Project (Community Intervention to Improve Growth among Children under Two in Rural India)</b>											
Office Equipments	57,780	57,780	-	57,780	41,151	2,494	-	43,645	14,135	16,629	0.15
Laptop, Computer & Softwares	3,63,069	3,63,069	-	3,63,069	3,51,711	4,543	-	3,56,254	6,815	11,358	0.40
Vehicle	4,32,523	4,32,523	-	4,32,523	3,14,665	17,679	-	3,32,344	1,00,179	1,17,858	0.15



<b>Chanchal Project</b>												
Office Equipments	-	7,87,988	-	-	7,87,988	-	1,18,198	-	1,18,198	6,69,790	-	0.15
<b>Plantary Health Project</b>												
Office Equipments	-	4,100	-	-	4,100	-	615	-	615	3,485	-	0.15
<b>UCL FLAG Project (Facilitated Learning and Action Groups)</b>												
Laptop, Computer & Softwares	4,00,549	-	-	-	4,00,549	3,18,242	32,923	-	3,51,165	49,384	82,307	0.40
Office Equipments	8,96,150	-	-	-	8,96,150	4,55,487	66,099	-	5,21,586	3,74,564	4,40,663	0.15
Furniture & Fixtures	9,674	-	-	-	9,674	3,327	635	-	3,962	5,712	6,347	0.10
<b>FCRA GENERAL FUND</b>												
<b>A. ASSETS OUT OF GENERAL</b>												
Office Equipments	51,469	-	-	-	51,469	32,200	2,890	-	35,090	16,379	19,269	0.15
Laptop, Computer & Softwares	34,800	-	-	-	34,800	34,800	-	-	34,800	-	-	0.40
Land	4,17,780	-	-	-	4,17,780	-	-	-	-	4,17,780	4,17,780	-
Under Construction Building ( Resou	1,58,861	5,24,513	5,99,343	-	12,82,717	-	-	-	-	12,82,717	1,58,861	-
<b>B. ASSETS OUT OF ICH-HF FUND</b>												
Laptop, Computer & Softwares	2,58,434	-	-	-	2,58,434	2,50,257	3,271	-	2,53,528	4,906	8,177	0.40
Furniture & Fixtures	1,49,470	-	-	-	1,49,470	1,22,027	2,744	-	1,24,771	24,699	27,443	0.10
Office Equipments	72,720	-	-	-	72,720	66,844	881	-	67,725	4,995	5,876	0.15
Vehicles	2,98,403	-	-	-	2,98,403	2,77,506	3,135	-	2,80,641	17,762	20,897	0.15
<b>C. Assets Out Of Action Aid Grant Fund</b>												
Laptop, Computer & Softwares	1,42,100	-	-	-	1,42,100	1,42,100	-	-	1,42,100	-	-	0.40
Furniture & Fixtures	45,555	-	-	-	45,555	37,747	781	-	38,528	7,027	7,808	0.10
Vehicle	5,60,770	-	-	-	5,60,770.00	5,23,296	5,621.00	-	5,28,917	31,853	37,474	0.15
<b>D. Assets Out Of Vistaar Project Grant</b>												
Furniture & Fixtures	89,457	-	-	-	89,457	64,191	2,527	-	66,718	22,739	25,266	0.10
Vehicles	2,700	-	-	-	2,700	2,317	57	-	2,374	326	383	0.15
Office Equipments	1,00,441	-	-	-	1,00,441	85,703	2,211	-	87,914	12,527	14,738	0.15
Laptop, Computer & Softwares	1,92,790	-	-	-	1,92,790	1,92,767	9	-	1,92,776	14	23	0.40
<b>E. Assets out of BLF</b>												



Furniture & Fixtures	1,92,924	-	-	1,92,924	1,33,951	5,897	-	1,39,848	53,076	58,973	0.10
Office Equipments	17,35,120	-	-	17,35,120	14,87,580	37,131	-	15,24,711	2,10,409	2,47,540	0.15
Vehicles	13,11,102	-	-	13,11,102	11,21,968	28,370	-	11,50,338	1,60,764	1,89,134	0.15
Laptop, Computer & Softwares	9,52,255	-	-	9,52,255	9,51,764	196	-	9,51,960	295	491	0.40
<b>F. Assets out of Save The Children Project</b>											
Office Equipments	36,450	-	-	36,450	24,264	1,828	-	26,092	10,358	12,186	0.15
Laptop, Computer & Softwares	4,389	-	-	4,389	4,220	68	-	4,288	101	169	0.40
<b>G. PACS Projects</b>											
Vehicle	1,35,991	-	-	1,35,991	1,04,493	4,725	-	1,09,218	26,773	31,498	0.15
Laptop, Computer & Softwares	-	-	-	-	-	-	-	-	-	-	0.40
Office Equipments	22,630	-	-	22,630	17,153	822	-	17,975	4,655	5,477	0.15
<b>H. PACS Projects ( Campaign for improving nutritional outcomes in Iharkhand )</b>											
Laptop, Computer & Softwares	66,556	-	-	66,556	66,316	96	-	66,412	144	240	0.40
Furniture & Fixtures	19,980	-	-	19,980	11,381	860	-	12,241	7,739	8,599	0.10
Office Equipments	89,513	-	-	89,513	62,969	3,982	-	66,951	22,562	26,544	0.15
<b>I. ICH- ESRC Project</b>											
Office Equipments	8,200	-	-	8,200	6,134	310	-	6,444	1,756	2,066	0.15
<b>J. LEAD Project</b>											
Office Equipments	14,250	-	-	14,250	10,929	498	-	11,427	2,823	3,321	0.15
Furniture & Fixtures	16,490	-	-	16,490	10,573	592	-	11,165	5,325	5,917	0.10
Vehicle	52,000	-	-	52,000	39,956	1,807	-	41,763	10,237	12,044	0.15
<b>K. PCI Project</b>											
Laptop, Computer & Softwares	27,105	-	-	27,105	26,881	90	-	26,971	134	224	0.40
Furniture & Fixtures	2,889	-	-	2,889	1,507	138	-	1,645	1,244	1,382	0.10
Office Equipments	9,650	-	-	9,650	6,557	464	-	7,021	2,629	3,093	0.15
<b>L. Welcome Trust Project</b>											
Office Equipments	20,52,012	-	-	20,52,012	16,25,742	63,941	-	16,89,683	3,62,329	4,26,270	0.15
<b>L. University College London</b>											



Mobile Phone	39,000	-	-	39,000	10,823	4,227	-	15,050	23,950	28,177	0.15
<b>Gender Based Violence</b>											
Laptop, Computer & Softwares	33,535	-	-	33,535	32,318	487	-	32,805	730	1,217	0.40
<b>AEIN Jharkhand Youth Network</b>											
Office Equipment	70,600	-	-	70,600	5,295	9,796	-	15,091	55,509	65,305	0.15
<b>CPAM-Evaluation</b>											
Office Equipment	-	-	19,59,200	19,59,200	-	1,46,940	-	1,46,940	18,12,260	-	0.15
<b>AEIN Jharkhand Youth Network</b>											
Office Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Asset Received in Kind*</b>											
<b>Welcome Trust Project (Population Science for Maternal and Child Survival)</b>											
Office Equipments	7,62,000	-	-	7,62,000	5,54,362	31,146	-	5,85,508	1,76,492	2,07,638	0.15
<b>Vistaar Project</b>											
Office Equipments	6,192	-	-	6,192	4,631	234	-	4,865	1,327	1,561	0.15
Furniture & Fixtures	15,721	-	-	15,721	9,293	643	-	9,936	5,785	6,428	0.10
<b>TOTAL</b>	<b>2,29,25,815</b>	<b>15,33,115</b>	<b>27,15,423</b>	<b>2,71,74,353</b>	<b>1,59,29,032</b>	<b>15,85,109</b>	<b>-</b>	<b>1,75,14,141</b>	<b>96,60,212</b>	<b>69,96,783</b>	





**EKJUT**

E-303, YAMUNA APARTMENTS, ALAKNANDA, NEW DELHI - 110 019

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022.**

**A. SIGNIFICANT NOTES ON ACTIVITIES**

EKJUT works in the districts in India for the improvement of maternal, newborn, child health and nutrition of partnering underserved, marginalized communities, through their empowerment, community-based interventions and influence good governance for improving access and quality of service. This is being done through collaboration with leading agencies for building the research capacities to strengthen evidence base, dissemination of findings, engagement with government and networks and supporting scaling up of effective interventions.

**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 Society 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	40%
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. **Investment:** All the investments were in form of term deposit with schedule bank i.e. Canara Bank & State Bank of India, Chakradharpur in compliance with section 11(5) of the Income Tax Act 1961 and FCRA,2010.
5. **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.
6. **Current Liabilities:** Amount disclosed under the current liability includes an amount of Rs. 10,53,729/-; which is payable to staff based on the financial need in the case of any medical emergencies, maternity benefit and staff separation, this amount was given by one of the funder during previous years.



7. **Revenue Recognition:** Grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
8. **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.-04 of the Balance Sheet.
9. **Bank Interest:** Interest earned on saving bank account as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the savings bank account and fixed deposits.

The interest allocated to different funders were as below:

Sl. No	Funder name and Project Title	Amount in Rs
	<b>Foreign Funded Project</b>	
1.	Project Funded by Oak Foundation and CRY America ""Right to the city: Assuring services to the poor and homeless; Food & nutrition services ""	31652
2.	Project Funded By CIFF (Children's Investment Fund Foundation) "Saving Lives through Learning and Action Groups"	2020570
3.	Project Funded By CIFF (Children's Investment Fund Foundation) "CPAM- Community led prevention of SAM"	1788544
4	Project Funded By AEIN "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	54808
5	Project Funded By AEIN "Jharkhand Youth Network"	50
6	Project Funded By Murthy Nayak Foundation "Sensitize communities through Training"	5875
7	Project Funded by TDH- Germany "Right to Survival- Securing health, nutrition and education for children."	8469
<b>Total</b>		<b>3909969</b>

10. **Expenditure:** Expenses are recorded on accrual basis.

11. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.



12. Ekjut is maintain Gratuity fund of its Employees with Life Corporation of India. Opening balance of Gratuity fund as on 01<sup>st</sup> April 2021 was Rs. 7837071/- and interest received on the gratuity fund during the year was Rs. 5746663/-. During the year Gratuity contribution of Rs. 2463392/- is paid to the LIC as per advice and total gratuity of Rs. 692697/- was paid to the claimants during the year. The closing fund with Life Insurance Corporation of India as on 31<sup>st</sup> March 2022 was Rs. 10182429/-.

**B. NOTES TO ACCOUNTS**

1. Income & Expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. **Pending Legal Case/Contingent Liabilities:** During the assessment of Income for the AY 2018-19 the AO insisted the objective for the utilisation of the accumulated fund under section 11(2) of the Income Tax Act to be specific instead of general objective of the organisation. So a sum of Rs. 14, 18,242/- was imposed as Tax by the AO against which Ekjut has filed an appeal with the CIT (Appeal) Delhi on 31<sup>st</sup> May 2021.
5. Two of the following board members were in full time employment with the organization during the year ended 31<sup>st</sup> March 2022:

a. Dr. Prasanta Tripathy, Mentor      Rs. 752282/-

b. Dr. Nirmala Nair, Director      Rs. 1488978/-

The above persons were paid salaries as per the approved budgetary provision in different projects in lieu of their services received in those projects. This has been disclosed in the annexure to the Auditors Report in the Form 10B.

6. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR, 2011.



7. Provident Fund: The Society is registered itself under Employees Provident Fund and Miscellaneous Provisions Act, 1951, Govt of India. The Contributions towards the fund is paid on monthly basis.
8. Employees' State Insurance Corporation: The Society is registered under Employees' State Insurance Act 1948. The Contributions towards the fund is paid on monthly basis.
9. Amount of Rs. 17,00,000 has been transferred from General Fund to Corpus Fund vide Schedule No.- 1 & 2 of the Balance Sheet.

10. The Organization is registered under:

- a) The Delhi Societies Registration Act. Vide Registration No S-44224 dated 30.10.2002.
- b) The Provisions of Section 12A of the Income Tax Act,1961. The organization has submitted the Income Tax Return for the year 2020-21 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 2312666513 dated 21.10.2004 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2020-21 before the due date.
- d) PAN of the Organization is AAATE1354P.
- e) TAN of the organization is DELE03520G. All the TDS returns were duly filed within the due dates
- f) Section 80G(5)(vi) of the Income Tax Act.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR No: 322952E

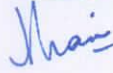


CA. Subhajit Sahoo, FCA, LLB  
Partner

M No: 057426

Place: New Delhi

Date: 26.09.2022



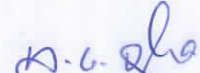
Dr. Nirmala Nair  
Secretary

For & On behalf of

EKJUT



Raj Kumar Gope  
Team Lead



Amit Kumar Ojha  
Finance Manger