



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: 231660513], which comprise the Balance Sheet as at 31st March 2023, 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 2023, 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 2023:
- 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: 23057426BGTJZE3595

Place: New Delhi
Date: 26.09.2023

EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019
BALANCE SHEET AS AT 31ST MARCH, 2023

FOREIGN FUNDED PROJECTS	SCHEDULE	AMOUNT IN INR	
		F.Y.2022-23	F.Y.2021-22
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	5,22,83,574	5,48,71,377
b. Corpus Fund	[02]	2,56,37,710	2,46,37,710
c. Asset Fund	[03]	94,21,552	96,60,212
d. Project Fund	[04]	2,40,92,364	7,45,58,725
		<u>11,14,35,200</u>	<u>16,37,28,024</u>
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		<u>-</u>	<u>-</u>
TOTAL	I + II	11,14,35,200	16,37,28,024
APPLICATION OF FUNDS			
I. FIXED ASSETS			
Gross Block	[05]	2,84,60,351	2,71,74,353
Less: Accumulated Depreciation		1,90,38,799	1,75,14,141
Net Block		<u>94,21,552</u>	<u>96,60,212</u>
II. INVESTMENTS			
	[06]	7,10,48,331	15,06,16,638
III. CURRENT ASSETS, LOANS & ADVANCES			
a. Loans & Advances	[07]	22,74,491	11,29,282
b. Other Current Assets	[08]	2,80,20,956	27,08,801
c. Cash & Bank Balance	[09]	13,61,753	7,67,297
	A	<u>3,16,57,200</u>	<u>46,05,380</u>
Less: CURRENT LIABILITIES & PROVISION			
a. Current Liabilities	[10]	6,91,883	11,54,207
	B	<u>6,91,883</u>	<u>11,54,207</u>
NET CURRENT ASSETS	A - B	3,09,65,317	34,51,174
TOTAL	I+II+III	11,14,35,200	16,37,28,024

Significant Accounting Policies and Notes to Accounts [30]

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 (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M. No. 057426

Place: New Delhi

Date: 26.09.2023

UDIN: 23057426 136752E3595

For & on behalf :

EKJUT

Dr Nirmala Nair
Secretary

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, 2023

FOREIGN FUNDED PROJECTS

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
I. INCOME			
Grants	[11]	4,68,96,745	3,93,30,978
Donation		20,000	15,84,547
Interest Income		45,25,406	72,49,054
Income from Projects	[12]	73,67,010	76,99,657
TOTAL	I	5,88,09,161	5,58,64,236
II. EXPENDITURE			
Saving Maternal & New-born Lives in Rural Areas	[13]	8,07,05,282	9,30,20,788
Improving Nutritional Outcomes among women & Children in rural areas	[14]	1,16,51,056	2,28,33,220
Improving services for homeless people in Jharkhand	[15]	15,01,410	1,03,05,604
Program on Mental Health Initiative	[16]	50,48,543	-
Scholarship Programme Expenses		19,200	19,200
Ekjut Creches	[17]	18,91,110	-
Other Programme Expenses	[18]	1,00,46,723	23,38,922
COVID 19 Relief work	[19]	-	22,48,259
Depreciation	[05]	15,24,658.00	15,85,109
Less: Depreciation transferred to Asset Fund	[05]	15,24,658	15,85,109
TOTAL	II	11,08,63,324	13,07,65,993
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(5,20,54,164)	(7,49,01,757)
IV. EXCESS OF INCOME OVER EXPENDITURE			
LESS: MET OUT FROM PROJECT FUND			
TRANSFERRED TO GENERAL FUND		(15,87,803)	85,68,296
TRANSFERRED TO PROJECT FUND		(5,04,66,360)	(8,34,70,053)

Significant Accounting Policies and Notes to Accounts [30] - -

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



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M. No. 057426

Place: New Delhi

Date: 26.09.2023

UDIN: 2305742636752E3595



For & on behalf :

EKJUT

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, 2023

FOREIGN FUNDED PROJECTS

	SCHEDULE	F.Y.2022-23	F.Y.2021-22
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		22,915	28,631
Cash at Bank		7,44,382	22,29,656
		<u>7,67,297</u>	<u>22,58,286</u>
Grants	[20]	2,08,32,079	3,93,63,713
Donation		20,000	15,84,547
Interest Income		51,92,244	94,75,403
Income from Projects	[21]	73,67,010	76,99,657
Fixed Deposit matured during the year (net)		7,89,01,469	7,26,67,162
Loans & Advances Received	[28]	7,52,512	25,291
TOTAL		11,38,32,610	13,30,74,060
PAYMENT			
Saving Maternal & New-born Lives in Rural Areas	[22]	8,07,05,282	9,30,20,788
Improving Nutritional Outcomes among women & Children in rural areas	[23]	1,16,51,056	2,28,33,220
Improving services for homeless people in Jharkhand	[24]	15,01,410	1,03,05,604
Program on Mental Health Initiative	[25]	50,48,543	-
Scholarship Programme Expenses		19,200	19,200
Ekjut creches	[26]	18,91,110	
Other Programme Expenses	[27]	1,00,46,723	23,38,922
COVID 19 Relief work	[17]	-	22,48,259
Fixed Deposit Made During The Year (Net)		-	-
Loans and Advance Paid	[29]	16,07,532	15,40,770
Cash & Bank Balance c/d			
Cash in Hand		22,497	22,915
Cash at Bank		13,39,257	7,44,382
		<u>13,61,753</u>	<u>7,67,297</u>
TOTAL		11,38,32,610	13,30,74,060

Significant Accounting Policies and Notes to Accounts [30]

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 (Dr.) Subhajit Sahoo, FCA, LLB
Partner

M. No. 057426

Place: New Delhi

Date: 26.09.2023

UDIN: 23057426BC1TJ2E3595

Dr Nirmala Nair
Secretary

Raj Kumar Gope
Team Lead

Amit Kumar Ojha
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.2022-23	F.Y.2021-22
Opening Balance	5,48,71,377	4,80,03,081
Less: Transferred to Corpus Fund	10,00,000	17,00,000
Add: Excess of Income Over Expenditure transferred from Income & Expenditure Account	-15,87,803	85,68,296
TOTAL	5,22,83,574	5,48,71,377
SCHEDULE [02] : CORPUS FUND		
Opening Balance	2,46,37,710	2,29,37,710
Add: Transferred from General Fund	10,00,000	17,00,000
TOTAL	2,56,37,710	2,46,37,710
SCHEDULE [03] : ASSET FUND		
Opening Balance	96,60,212	69,96,783
Add: Assets Purchased During The Year	12,85,998	42,48,538
Less: Depreciation Charged out of Grant asset and transferred from Income & Expenditure Account	-	-
TOTAL	94,21,552	96,60,212
SCHEDULE [04] : PROJECT FUND		
Project Funded by Oak Foundation and CRY America "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	45,134	15,11,503
Project Funded By CIFF (Children's Investment Fund Foundation) "Saving Lives through Learning and Action Groups"	1,64,10,474	4,05,58,412
Project Funded By CIFF (Children's Investment Fund Foundation) "CPAM- Community led prevention of SAM"	-	2,91,58,179
Project Funded By IMPH Peers Seed Grant "Program to Promote Public Health"	1,33,045	1,27,824
Project Funded By Murthy Nayak Foundation Sensitize communities through Training	4,82,124	4,61,212
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	3,32,190
"Community-based psychological treatment for adolescents with anxiety and depression in India"	36,10,348	-
" Planetary Health Nutrigarden approach to strengthening community-led responses to planetary health crises in the face of covid-19"	24,230	24,230



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

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2022-23	F.Y. 2021-22
Project Funded By AEIN		
"Jharkhand Youth Network"	1,17,557	1,17,557
"Enhancement of early childhood care and adolescents"	-	1,50,579
Project Funded By University College London, UK		
'A tool to measure adolescent mental Health	1,01,125	1,01,062
Project Funded By The Johns Hopkins University & Jhpiego Corporation		
"Health of Girls"	28,36,138	-
TOTAL	2,40,92,364	7,45,58,725

SCHEDULE [06] : INVESTMENTS

Foreign Funds :

Corpus Fund FD with State Bank of India

FD No 40175739271	-	40,00,000
FD No 40175739894	-	40,00,000
FD No 40175740221	-	40,00,000
FD No 40223642062	-	20,00,000
FD No 40223642607	-	20,00,000
FD No 40223642925	-	10,00,000
FD No 40280396762	-	5,00,000
FD No 40280398964	-	2,70,630
FD No 40593877555	-	10,00,000
FD No 40593881391	-	59,832
FD No 40829052121	31,37,741	31,37,741
FD No 40593881233	-	7,00,000
FD No 40043979315	-	10,00,000
FD No 40280397007	-	10,00,000
FD No 41079059403	20,00,000	-
FD No 41079063055	20,00,000	-
FD No. 41079063259	20,00,000	-
FD No. 41079063384	20,00,000	-
FD No. 41079063690	20,00,000	-
FD No. 41079063930	20,00,000	-
FD No. 41079064140	20,00,000	-
FD No. 41079064399	10,00,000	-
FD No. 41079064515	10,00,000	-
FD No. 41079065756	15,00,000	-
FD No. 41586284885	10,59,832	-
FD No. 41785803099	10,00,000	-
Fd No. 41786117769	10,00,000	-
FD No. 41788676317	10,00,000	-
FD No. 41586285380	10,00,000	-

General Fund FD with State Bank of India

FD No. 41788678155	10,00,000	-
FD No. 41079064638	10,00,000	-
FD.No. 41079064774	10,00,000	-
FD.No. 41079064912	10,00,000	-



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

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2022-23	F.Y. 2021-22
FD.No. 41079065064	10,00,000	-
FD. No. 41079065202	10,00,000	-
FD. No. 41079065337	10,00,000	-
FD No. 41079065508	10,00,000	-
FD No. 41167885498	10,00,000	-
FD No. 41167885704	10,00,000	-
FD No. 41167885851	10,00,000	-
FD No. 41317618399	5,00,000	-
Fd No. 41317622702	5,00,000	-
FD No. 41317624040	5,00,000	-
FD No. 41586283393	20,00,000	-
FD No. 41586283972	20,00,000	-
FD No. 41586284422	20,00,000	-
FD No. 41789790426	8,00,000	-
FD No. 41792962812	5,00,000	-
FD No. 41792963021	5,00,000	-
FD No. 41792963804	5,00,000	-
FD No 41785912688	10,00,000	-
FD No 41785914164	10,00,000	-
FD No 41786117442	10,00,000	-
FD No 41792962584	5,00,000	-
FD No 40887807119	-	19,00,000
FC No. 40880956860	5,00,000	5,00,000
FD No 39621826692	-	15,00,000
FD No 40043979632	-	10,00,000
FD No 40043979949	-	10,00,000
FD No 40045451997	-	10,00,000
FD No 40280397154	-	10,00,000
FD No 40280397392	-	10,00,000
FD No 40280397563	-	10,00,000
FD No 40280397904	-	10,00,000
FD No 40280398352	-	10,00,000
FD No 40280398534	-	10,00,000
FD No 40280398679	-	10,00,000
FD No 40324862899	-	10,00,000
FD No 40324863268	-	10,00,000
FD No 40324865641	-	10,00,000
FD No-40410297189	-	10,00,000
FD No-40410297394	-	10,00,000
FD No 40593880171	-	10,00,000
FD No 40593880331	-	10,00,000
FD No 40593880411	-	10,00,000
FD No40593880546	-	10,00,000
FD No 40593880636	-	10,00,000
FD No 40593880750	-	10,00,000



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

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

	F.Y. 2022-23	F.Y. 2021-22
FD No 40593880852	-	10,00,000
FD No 40593880943	-	10,00,000
FD No 40593881028	-	10,00,000
FD No 40593881663	-	6,00,000
FD No 40829050598	15,50,000	15,50,000
FD No 40829050893	10,00,000	10,00,000
FD No 40829051003	10,00,000	10,00,000
FD No 40829051127	10,00,000	10,00,000
FD No 40829051218	10,00,000	10,00,000
FD No 40829051274	10,00,000	10,00,000
FD No 40829051310	10,00,000	10,00,000
FD No 40829051423	10,00,000	10,00,000
FD No 40829051570	10,00,000	10,00,000
FD No 40829051911	9,00,000	9,00,000
FD No 40829052029	4,10,276	4,10,276
FD No 40880956598	10,00,000	10,00,000
FD No 40880956688	10,00,000	10,00,000
FD No 40880956768	10,00,000	10,00,000
FD No 40880956804	10,00,000	10,00,000
Fixed Deposit-Projects - With State Bank of India		
FD No 40880956917	4,00,000	4,00,000
FD No 40880953199	1,00,000	1,00,000
FD No 40280397722	-	10,00,000
FD No 40882269708	-	10,00,000
FD No 40887383121	-	10,00,000
FD No 40585304061	-	17,00,000
Sweep Fixed Deposits with State Bank of India		
Sweep A/c No. 40674444883	-	1,38,01,000
Sweep A/c No. 39375770702	-	1,47,09,751
Sweep A/c No. 39431275150	-	30,59,601
Sweep A/c No. 40898678940	98,000	-
Sweep A/c No. 40958260609	32,606	-
Sweep A/c No. 41790397339	1,21,000	-
Sweep A/c No. 39934692388	-	3,78,32,681
Sweep A/c No. 40249562924	-	44,59,000
Sweep A/c No. 40203461907	-	1,18,324
Sweep A/c No. 41406190802	21,97,912	-
Accrued Interest on Fixed Deposits	27,40,964	34,07,802
TOTAL	7,10,48,331	15,06,16,638
SCHEDULE [07] : LOANS AND ADVANCES		
Unsecured, consider good, unless until stated otherwise.		
Travel Advance with Project Staff	68,062	-
Salary advance	-	306
Advance with Revenue Authorities	2,83,650	2,83,650
Payable to Projects	19,22,779	8,45,326
TOTAL	22,74,491	11,29,282



EKJUT

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

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet		
SCHEDULE [08] : OTHER CURRENT ASSETS	F.Y. 2022-23	F.Y. 2021-22
Security Deposit Towards :-		
Office Premises (Including Field Offices)	37860	57860
Electricity	13,947	13,947
Telephone	2,600	2,600
TCS Recoverable	16,100	16,100
Tax Deducted at Source	11,61,697	18,94,208
Grant Receivable		
Project Funded By CIFF (Children's Investment Fund Foundation)		
"CPAM- Community led prevention of SAM"	2,57,02,470	-
Project Funded by University College London, UK		
"Facilitated Learning and Action Groups"	85,600	85,600
"CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"	4,51,939	6,37,246
Project Funded By Terre des hommes-Germany		
"Right to Survival- Securing health, nutrition and education for children."	1,240	1,240
Project Funded By American India Foundation, USA		
"Training on Nutrition"	1,11,854	-
Project Funded By AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	3,20,586	-
"Enhancement of early childhood care and adolescents"	1,15,062	-
TOTAL	2,80,20,956	27,08,801
SCHEDULE [09] : CASH & BANK BALANCE		
Cash in hand	22,497	22,915
Cash at Bank:		
Designated FC Bank A/c		
FCRA A/c - SBI (A/c No - X5907)	1,01,187	81,242
Other FC Bank A/c		
FCRA A/c - SBI (A/c No - X9412)	10,53,579	1,68,287
Sub FC A/c*		
SBI (CA A/c No - X1107)	1,16,449	1,30,927
SBI (CA A/c No - X3675)	32,997	50,851
SBI (SB A/c No - X3588)	25,139	24,471
SBI (SB A/c No - X6393)	-	2,78,377
SBI (SB A/c No - X6030)	-	-
Axis Bank (SB A/c No-X9312)	9,907	10,228
TOTAL	13,61,753	7,67,297
SCHEDULE [10] : CURRENT LIABILITIES		
Staff's Medical Emergencies, Maternity Benefit and Staff Separation Benefit	6,07,015	10,53,729
Statutory liabilities payable	39,868	55,478
Security Deposit Payable	45,000	45,000
TOTAL	6,91,883	11,54,207



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

FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
SCHEDULE [11] : GRANTS	F.Y. 2022-23	F.Y. 2021-22
Opening Balance of Unspent Grant [A]	-	-
Add: Grant Received During the year [B]	-	-
Project Funded By Oak Foundation and CRY America		
"Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	-	11,096,242
Project Funded By CIFF (Children's Investment Fund Foundation)		
"Saving Lives through Learning and Action Groups"	-	11,708,800
Project Funded By AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	1,865,618	6,648,658
"Relief work under Covid-19"	-	152,142
"Jharkhand Youth Network"	-	650,480
"Enhancement of early childhood care and adolescents"	-	150,579
Project Funded By University College London		
community-led responses to planetary health crises in the face of COVID-19"	-	143,236
"CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"	6,435,908	6,630,553
"Community based Psychological treatment for adolescents with anxiety and depression in india"	8,658,891	-
Project Funded by Terre Des Hommes-Germany		
Right to Survival- Securing health, nutrition and education for children	-	1,444,880
Project Funded By American India Foundation, USA		
" Training on Nutrition"	1,032,898	-
Project Funded By The Johns Hopkins University & Jhpiego Corporation		
"Health of Girls"	2,838,764	-
Project Funded by University College London, UK		
"Facilitated Learning and Action Groups"	-	738,143
[A+B]	20,832,079	39,363,713
Add: Grant Receivable at the end of the Year	26,788,752	724,086
	47,620,831	40,087,799
Less: Grant Unspent at the end of the Year	-	-
Less: Grant Receivable at the Beginning of the Year	724,086	756,821
Add: Grant Receivable written off	-	-
TOTAL	46,896,745	39,330,978

SCHEDULE [12] : Income from Projects

Income from Right to Shelter Project Assuring services to the poor and homeless; Food & nutritional services"	95,832	380,424
Income from "Saving Lives through Learning and Action Groups" Project	1,191,878	1,895,207



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
	F.Y. 2022-23	F.Y. 2021-22
Income from "CPAM- Community led prevention of SAM" Project	50,37,052	44,35,253
Income from "Facilitated Learning and Action Groups" Project	-	1,52,026
Income from "Training on Nutrition" Project	5,04,069	-
Income from "Health of Girls"	125	-
Income from "Community-based psychological treatment for adolescents with anxiety and depression in India" Project	2,40,407	-
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
Income from "Community Prevention of Acute Malnutrition Evaluation in Jharkhand"	2,97,647	3,46,086
TOTAL	73,67,010	76,99,657
SCHEDULE [13] : Saving Maternal & New-born Lives in Rural Areas		
Project Funded By CIFF (Children's Investment Fund Foundation)		
"Saving Lives through Learning and Action Groups" (Schedule 13.1)	2,50,29,437	3,97,99,336
"CPAM- Community led prevention of SAM" (Schedule 13.2)	5,54,07,577	4,87,87,779
Project Funded By Terre Des Hommes-Germany		
"Right to Survival- Securing health, nutrition and education for children." (Schedule 13.3)	-	12,13,996
Project Funded By University College London, UK		
"Facilitated Learning and Action Groups" (Schedule 13.4)	-	31,92,543
Project Funded By IMPH Peers Seed Grant		
"Program to Promote Public Health" (Schedule 13.5)	-	27,134
Project Funded By AEIN		
"Enhancement of early childhood care and adolescents" (Schedule 13.6)	2,65,641	-
Project Funded By The Johns Hopkins University & Jhpiego Corporation		
"Health of Girls" (Schedule 13.7)	2,626	-
TOTAL	8,07,05,282	9,30,20,788



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
	F.Y. 2022-23	F.Y. 2021-22
SCHEDULE [14] : Improving Nutritional Outcomes Among Women & Children in Rural Areas		
Project Funded By AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand" (Schedule 14.1)	42,55,703	38,23,017
"Jharkhand Youth Network" (Schedule 14.2)	-	5,98,406
Project Funded By American India Foundation, USA, USA		
"Training on Nutrition" (Schedule 14.3)	11,44,752	-
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" (Sch 14.4)	-	1,10,24,992
Project Funded By University College London, UK		
"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)	62,50,601	72,67,799
TOTAL	1,16,51,056	2,28,33,220
SCHEDULE [15] : Improving services for homeless people in Jharkhand		
Project Funded by Oak Foundation and CRY America		
"Right to the Shelter: Assuring services to the poor and homeless; Food & nutrition services"(Schedule 15.1)	15,01,410	1,03,05,604
TOTAL	15,01,410	1,03,05,604
SCHEDULE [16] : Program on Mental Health Initiative		
Project Funded By University College London,UK		
Project Title "Community-based psychological treatment for adolescents with anxiety and depression in India" (Schedule 16.1)	50,48,543	-
TOTAL	50,48,543	-
SCHEDULE [17] : Crèches Supported by Ekjut		
Creche Running Cost	18,91,110	-
	18,91,110	-
SCHEDULE [18] :Other Programme Expenses		
Programme & Others Cost		
Expenses on Nutrition & well being of village's children	58,009	46,020
Capacity building	2,05,916	-
Expenditure on exposure visit	15,180	-
Professional Fees	50,000	-
Traveling Cost-Programe Team	3,00,115	2,500
Project Review Meeting cost	19,367	-



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FOREIGN FUNDED PROJECTS

Schedules forming part of Income & Expenditure		
	F.Y. 2022-23	F.Y. 2021-22
Training Cost	1,80,275	-
Stipend	-	2,39,030
Program Personnel Cost	80,34,929	3,78,546
Treatment and Support to persons with mental illness	-	35,419
Building under construction	11,38,858	11,23,856
Software cost (Nvivo and STATA)	-	3,31,693
Bank Charges	6,924	12,066
Field Office Running Cost	34,650	94,233
<u>Administrative Expenses</u>		
Professional Tax and Interest on Professional Tax	2,500	9,655
Admin and EDLI Charges	-	289
Maintenance Cost	-	28,085
Appeal Filing Fees	-	1,000
Audit Fees	-	36,530
TOTAL	1,00,46,723	23,38,922
<u>SCHEDULE [19] : COVID 19 Relief work</u>		
<u>AEIN Donation</u>		
Covid-19 Relief	-	1,52,142
<u>Ekjut's General Fund</u>		
Expenses of Covid-19 Relief	-	16,96,872
<u>AEIN- Grant</u>		
Education Materials to Children	-	3,48,244
<u>TDH Dispo Project</u>		
Expenses of Covid-19 Relief	-	51,001
TOTAL	-	22,48,259



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FOREIGN FUNDED PROJECTS

Schedules forming part of Receipts & Payment Account		
SCHEDULE [20] : GRANTS*	F.Y.2022-23	F.Y.2021-22
Project Funded By Oak Foundation and CRY America "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	-	1,10,96,242
Project Funded By CIFF (Children's Investment Fund Foundation) "Saving Lives through Learning and Action Groups"	-	1,17,08,800
Project Funded By AEIN "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	18,65,618	66,48,658
Dry Ration support to vulnerable Communities	-	1,52,142
"Jharkhand Youth Network"	-	6,50,480
"Enhancement of early childhood care and adolescents"	-	1,50,579
Project Funded By University College London, UK "Planetary Health Nutrigarden"	-	1,43,236
"Community Prevention of Acute Malnutrition Evaluation in Jharkhand"	64,35,908	66,30,553
"Community-based psychological treatment for adolescents with anxiety and depression in India" Project	86,58,891	-
Project Funded By Terre Des Hommes-Germany Right to Survival- Securing health, nutrition and education for children.	-	14,44,880
Project Funded By American India Foundation, USA "Training on Nutrition"	10,32,898	-
Project Funded By The Johns Hopkins University & Jhpiego Corporation "Health of Girls"	28,38,764	-
Project Funded by University College London, UK "Facilitated Learning and Action Groups"	-	7,38,143
TOTAL	2,08,32,079	3,93,63,713
SCHEDULE [21] : Income from Projects		
Income from "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services" Project	95,832	3,80,424
Income from "Saving Lives through Learning and Action Groups"	11,91,878	18,95,207
Income from "CPAM- Community led prevention of SAM" Project	50,37,052	44,35,253
Income from "Training on Nutrition" Project	5,04,069	-
Income from "Health of Girls"	125	-
Income from "Community-based psychological treatment for adolescents with anxiety and depression in India" Project	2,40,407	-
Income from "Facilitated Learning and Action Groups" Project	-	1,52,026
Income from "Creches and participatory nurturing groups to improve early childhood development among children aged 0-36 months in rural Jharkhand and Odisha, India"	-	4,90,661
Income from "Community Prevention of Acute Malnutrition Evaluation in Jharkhand"	2,97,647	3,46,086
TOTAL	73,67,010	76,99,657



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FOREIGN FUNDED PROJECTS

Schedules forming part of Receipts & Payment Account		
	F.Y.2022-23	F.Y.2021-22
SCHEDULE [22] : Saving Maternal & New-born Lives in Rural Areas		
Project Funded By CIFF (Children's Investment Fund Foundation)		
"Saving Lives through Learning and Action Groups"	2,50,29,437	3,97,99,336
"CPAM- Community led prevention of SAM"	5,54,07,577	4,87,87,779
Project Funded By University College London, UK		
"Facilitated Learning and Action Groups"	-	31,92,543
Project Funded By Terre Des Hommes-Germany		
Right to Survival- Securing health, nutrition and education for children.	-	12,13,996
Project Funded By IMPH Peers Seed Grant		
Program to Promote Public Health"	-	27,134
Project Funded By AEIN		
"Enhancement of early childhood care and adolescents"	2,65,641	-
:Project Funded By The Johns Hopkins University & Jhpiego Corporation		
"Health of Girls"	2,626	-
TOTAL	8,07,05,282	9,30,20,788
SCHEDULE [23] : Improving Nutritional Outcomes Among Women & Children in Rural Areas		
Project Funded by AEIN		
"Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	42,55,703	38,23,017
Project Funded by AEIN		
Project Title: "Jharkhand Youth Network"	-	5,98,406
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
Project title "Planetary Health Nutrigarden"	-	1,19,006
Project title "Community Prevention of Acute Malnutrition in eastern india"	62,50,601	72,67,799
Project Funded By American India Foundation, USA		
"Training on Nutrition"	11,44,752	-
TOTAL	1,16,51,056	2,28,33,220
SCHEDULE [24] : Improving services for homeless people in Jharkhand		
Project Funded by Oak Foundation and CRY America		
Project Title "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services"	15,01,410	1,03,05,604
TOTAL	15,01,410	1,03,05,604
SCHEDULE [25] : Program on Mental Health Initiative		
Project Funded By University College London,UK		
Project Title "Community-based psychological treatment for adolescents with anxiety and depression in India"	50,48,543	-
TOTAL	50,48,543	-



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FOREIGN FUNDED PROJECTS

Schedules forming part of Receipts & Payment Account

	F.Y.2022-23	F.Y.2021-22
SCHEDULE [26] : Ekjut Creches		
Supported By Ekjut General Fund		
Creche running Cost	18,91,110	-
TOTAL	18,91,110	-
SCHEDULE [27] : Other Programme Expenses		
Expenses on Nutrition & Well being of village's children	58,009	46,020
Capacity Building	2,05,916	-
Expenditure on Exposure visit	15,180	-
Professional Fees	50,000	-
Traveling Cost-Programe Team	3,00,115	2,500
Project Review Meeting Cost	19,367	-
Training Cost	1,80,275	-
Stipend	-	2,39,030
Program Personnel Cost	80,34,929	3,78,546
Treatment and Support to persons with mental illness	-	35,419
Stata Software cost	-	3,31,693
Building under construction	11,38,858	11,23,856
Field Office Running cost	34,650	94,233
Bank Charges	6,924	12,066
Administrative Expenses		
Professional Tax	2,500	9,655
Admin and EDLI Charges	-	289
Filing Fees	-	1,000
Maintenance Cost	-	28,085
Audit Fees	-	36,530
TOTAL	1,00,46,723	23,38,922
SCHEDULE [28] : LOANS & ADVANCES RECEIVED		
Advance to Project Staff	-	2,721
Statutory Liability Payable	-	22,570
Security Deposit of Keonjhar Office	20,000	-
Tax deducted at source	7,32,512	-
TOTAL	7,52,512	25,291
SCHEDULE [29] : LOANS & ADVANCES PAID		
Advance to staff and other	67,756	306
TDS Receivable	-	7,25,959
Advance with Revenue Authorities	-	2,83,650
Professional Tax and TDS paid	-	57,419
Decrease in Current Liabilities	4,62,324	-
Payable to Projects	10,77,453	1,35,179
Staff Medical Emergency	-	3,38,257
TOTAL	16,07,532	15,40,770



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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.2022-23	F.Y.2021-22
Project Funded By CIFF (Children's Investment Fund Foundation)		
SCHEDULE [13.1] : "Saving Lives through Learning and Action Groups"		
Program Personnel Cost	81,66,963	1,02,88,534
Training of ASHAs	-	2,85,963
Designing and Printing of Manuals and Tools	-	16,21,991
Interns Stipend	-	30,000
Staff's Capacity Building	-	7,72,232
Technical Asst in PLA Dashboard	-	9,98,000
Technical and Strategic Support for PLA Scaleup	10,96,798	30,000
Sahiya Toolkit	-	22,36,451
Audio visual of scale up programme	-	2,73,534
Travel & Conveyance (Programme implementation)	-	6,48,116
Community Mobilisation Consultation meet/Sahiya Samellan	35,73,753	-
Non Recurring Expenses	-	3,00,513
Objective-2: Jharkhand Initiative for adolescent Health		
Program Personnel Cost	-	56,00,758
Agri and Sports items and Related events	-	4,94,402
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
Design & Printing of Manual	-	1,38,040
Review Meeting of Facilitators	-	29,523
Objective-3: Participatory Learning and Action (PLA) Training in Rajasthan		
Program Personnel Cost	51,61,597	49,63,522
Training of Master Trainers	-	2,84,356
Printing of IEC Material/Manual & Picture cards	42,168	7,723
Technical and Strategic Support for PLA Rajasthan	-	96,323
Training Coordination Centre	1,77,154	1,20,192
Training and orientation	83,813	-
Training Associate at Rajasthan	1,54,653	-
Training of Trainers and Facilitator	8,49,858	8,63,590
Travelling and sub assistance	11,27,575	6,91,572



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2022-23	F.Y.2021-22
Objective-4: PLA Training for PVTGs		
Program Personnel Cost	24,03,868	7,67,688
Training to ASHAs	4,98,993	5,580
Audio Visual Cost	1,45,398	-
Printing of Manual and Picture cards	59,472	-
Travel, Accomodation, Fuels cost, Related cost	2,95,496	75,996
<u>Administrative Expenses</u>		
Personnel Cost-Accounts and Administration	-	30,32,921
Personnel Cost-Director	-	4,96,327
Personnel Cost-Mentor	-	4,56,947
Office Running and Maintenance	-	3,56,695
Head office support cost	-	4,32,526
Travel & Conveyance (Admin)	-	24,072
Health Emergency Expenses	-	4,50,506
HR Process System	-	49,774
Audit Cost	-	2,59,786
Bank Charges	-	6,016
Indirect Cost	11,91,878	18,95,205
TOTAL Rs.	2,50,29,437	3,97,99,336

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

SCHEDULE [13.2] : "CPAM- Community led prevention of SAM"

Program Personnel Cost	2,13,78,217	2,12,36,834
Training Personnel	43,98,187	-
Training Support	-	40,000
Field Supervisors	1,00,66,539	87,58,932
Home Visit, Counseling & Training (ASHA, ANM and AWW)	13,47,800	31,32,808
Interns Stipend	1,56,334	18,000
Non Reccuring Expenses	2,07,457	1,02,726
Online Progress Tool	15,95,000	10,25,502
Orientation Workshop/training	8,10,295	3,30,368
Programme Planning Meetings	4,81,140	1,45,685
Technical and Strategic Support (PLA & Home Visit)	3,51,927	1,50,184
Training Coordination Center	18,51,525	1,67,336
Training Materials Development	35,365	7,45,217
Training of Programme Team	2,64,739	1,80,060
Travel & Conveyance (Programme implementation)	38,15,174	19,86,720
<u>Participatory Learning and Action training in Rajasthan</u>		
Personnel Cost	1,67,967	-
Training Coordination Center Cost	20,692	-
Training of Trainers and Facilitators	49,661	-



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2022-23	F.Y.2021-22
Travelling and sub assistance	5,558	-
Bank Charges	14,320	12,898
<u>Administrative Expenses</u>		
Personnel Cost-Accounts & Administration	14,23,320	36,15,002
Personnel Cost-Director	15,05,743	9,61,631
Personnel Cost-Mentor	-	2,95,335
PF Admin Charges	-	1,22,797
Communication Expenses	-	14,275
Office Rental and Running Cost	2,81,157	9,43,900
Audit Cost	1,42,408	2,39,086
HR Process System	-	39,896
Travel & Conveyance	-	87,334
Indirect Cost	50,37,052	44,35,253
TOTAL Rs.	5,54,07,577	4,87,87,779

Project Funded By Terre Des Hommes-Germany
SCHEDULE [13.3] : "Right to Survival- Securing health, nutrition and education for children."

Program Personnel Cost

Project Manager Salary	-	6,84,271
Project Coordinator	-	3,49,989
Travel & Conveyance (Programme implementation)	-	1,61,971

Administrative Expenses

Office Running and Maintenance	-	17,765
Head office support cost	-	-

TOTAL Rs.

	-	12,13,996
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Project Funded By University College London, UK

SCHEDULE [13.4] : Facilitated Learning and Action Groups

Programme Personnel Cost	-	21,82,143
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Programme & Others Cost

Commcare Fees	-	4,90,893
Stata Software	-	1,11,256
Travel & Conveyance (Programme implementation)	-	91,068

Administrative Expenses

Finance Manager	-	1,61,128
Audit Fees	-	4,028
Institutional Support Cost	-	1,52,026

TOTAL Rs.

	-	31,92,543
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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2022-23	F.Y.2021-22
SCHEDULE [13.5] :Project Funded By IMPH Peers Seed Grant		
<u>Programme & Others Cost</u>		
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		
Travel & Conveyance (Programme implementation)	-	2,381
Administrative Expenses		
Admin Cost	-	609
TOTAL Rs.	-	27,134
SCHEDULE [13.6] :Project Funded By AEIN		
"Enhancement of Earlychildhood care and adolescents"		
Travel & Conveyance (Programme implementation)	28,140	-
Accomodation (Lodging and Fooding)	57,492	-
Module Development Social Animators HV	1,00,009	-
Training Engagement of One Trainer	80,000	-
TOTAL Rs.	2,65,641	-
SCHEDULE [13.7] :Project Funded By The Johns Hopkins University & Jhpiego Corporatation		
"Health of Girls"		
Bank Charges	2,501	-
Indirect Cost	125	-
TOTAL Rs.	2,626	-
SCHEDULE [14] : Improving Nutritional Outcomes Among Women & Children in Rural Areas		
Project Funded By AEIN		
SCHEDULE [14.1] "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"		
<u>Programme & Others Cost</u>		
Program Personnel Cost :-	16,98,312	14,31,821
Activities for Nutrition- Creche support Cost	18,67,939	18,39,641
Farming and IGA	-	1,15,037
Establisng Farmers Group	78,705	-
Nutri Garden and organic composting	56,385	-
Recurring Non Food Supplies at Creches	2,61,249	1,82,417
Activities for Adolescents and Youth	19,771	32,147
Training Cooridation Center Expenditure	92,965	-
Inter Districts Travel and Accomodation	66,693	33,408
Local Travel and Conveyance	1,10,653	75,114



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FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account		
	F.Y.2022-23	F.Y.2021-22
Administrative Expenses		
Consumables and Office Supply	-	25,697
Accountant Salary	-	79,382
Audit Cost	3,031	8,353
TOTAL Rs.	42,55,703	38,23,017
SCHEDULE [14.1] Project Funded By AEIN		
AEIN Covid Relief	-	3,48,244
TOTAL Rs.	42,55,703	41,71,261
SCHEDULE [14.2] Project Funded By AEIN		
"Jharkhand Youth Network"		
Program Personnel Cost :-		
Salary to Jharkhand Youth Coordinator	-	98,783
Program & Others Cost		
Youth Exchange Programme	-	1,80,874
Resource Person Fees	-	30,000
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
Administrative Expenses		
Coordination, communication	-	8,971
Office Support Cost	-	11,453
TOTAL Rs.	-	5,98,406
Project Funded By American India Foundation, USA		
SCHEDULE [14.3] : Training on Nutrition		
Program Support Cost:		
Technical Support to the project	1,20,000	-
Trainers support to the training on Participatory Learning and Action Training	80,000	-
Technical Expert/Consultants	21,420	-
Training (5 days residential)	7,19,263	-
Development of Tools and note of the capacity building	1,00,000	-
Institutional Support Cost	1,04,069	-
TOTAL Rs.	11,44,752	-
SCHEDULE [14.4] : 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"		
Program Expenses		
Program Personnel Cost :-	-	86,21,483



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

	F.Y.2022-23	F.Y.2021-22
Programme & Others Cost		
Training Cost of Monitors	-	1,01,109
Monthly/Fortnightly Program Review Meeting	-	98,499
Training Cost of Facilitators and Creche workers	-	1,79,574
Non Recurring Expenses	-	7,87,988
Inter District-Travel	-	52,759
Intra District-Travel	-	1,48,965
Administrative Expenses		
Consumables	-	12,600
Finance and Account Support	-	2,95,434
Audit Fees	-	42,765
Bank Charges	-	1,779
Head office support cost	-	1,91,375
Institutional Support Cost	-	4,90,661
TOTAL Rs.	-	1,10,24,992

SCHEDULE [14.5] : Project Funded by University College London, UK

Project title "Planetary Health Nutrigarden"

Programme & Others Cost		
Seeds and Materials supports to Farmer	-	1,14,906
Non Recurring Expenses	-	4,100
TOTAL Rs.	-	1,19,006

SCHEDULE [14.6] : Project Funded by University College London, UK

Project title "Community Prevention of Acute Malnutrition Evaluation in Jharkhand"

Program Expenses

Program Personnel Cost	54,36,760	42,64,331
Programme & Others Cost		
Traveling Cost	1,25,450	2,90,853
Program Review Meetings	27,990	25,666
Training cost for Program Team'	-	3,76,279
Non Recurring Expenses	-	19,59,200
Commcare	1,31,608	-
Fuel for District Vehicles	1,11,786	-
Bank Charges	18,830	5,384
Administrative Expenses		
Audit Cost	1,00,530	-
Institutional Cost	2,97,647	3,46,086
TOTAL Rs.	62,50,601	72,67,799



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

F.Y.2022-23

F.Y.2021-22

SCHEDULE [15] : Improving services for homeless people in Jharkhand

Project Funded by Oak Foundation and CRY America

SCHEDULE [15.1] : "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services

Program & Others Cost

Interagency meeting with CSOs	-	50,593
Quarterly Programme Review	-	6,477
Training of Local CSO's	-	32,200
Program Review Meetings with Adhikar Saathi	2,436	10,961
Fellow Adhikar Sathi	1,01,143	4,46,448
Consultation/Workshop/Meetings and Conference	-	67,992
Cleanliness and Sanitation Drive in Urban Slum	9,366	-
Community Meeting in Urban Slum	5,250	-
Other Direct cost of shelter and Nutrition	7,57,920	-
Resource Material for urban resource centers	25,813	-
Monthly Review with Field Staff	-	28,020
Capacity Building of Network Partner	39,616	57,530
Commissionary Level Workshop	77,519	64,902
Meeting with Network Partners	-	13,750
Contingencies (Health Emergencies,supplies)	-	41,593
State Level meeting	-	72,120
Travel & Conveyance (Program Implementation)	27,500	2,58,587
Field Office Running cost	14,256	1,25,082
Program Personnel Cost	3,34,716	77,65,992
Ekjut Core Support	95,832	3,80,424
Printing and Stationary	3,586	10,715
Administrative Expenses		
Maintenance and House Keeping	2,867	11,060
Telephone, Internet & Stationery	-	46
Office Support Cost	1,737	6,623
Postage and Communication	1,853	6,599
External Audit	-	23,662
Salary to Accountant	-	5,38,221
Salary- Office Assistant	-	2,86,008
TOTAL	15,01,410	1,03,05,604



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

SCHEDULE [16] : Program on Mental Health Initiative

F.Y.2022-23

F.Y.2021-22

SCHEDULE [16.1] Project Funded By University College

London,UK

“Community-based psychological treatment for adolescents with anxiety and depression in India”

Personnel Cost	43,14,087	-
Workshop	36,086	-
Intra District Travel	3,970	-
Outstation Travel	1,00,945	-
<u>Admin Cost</u>		
Audit and Statutory cost	14,080	-
Finance Manager	3,25,493	-
Office Support Cost	13,475	-
Organisation Support cost	2,40,407	-
TOTAL Rs.	50,48,543	-



EKIUT

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

Schedule: 05 FIXED ASSETS (FOREIGN PROJECTS FUNDED)

DESCRIPTION	GROSS BLOCK		ADDITIONS/		Sale/written off for the year	As At 31.03.2023	DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN		
	As At		<180	>180			FOR THE YEAR	UPTO 31.03.22	Sale/written off for the year	UPTO 31.03.23		VALUE	
	01.04.22						YEAR	31.03.22		31.03.23		31.03.22	
Children's Investment Fund Foundation													
Laptop, Computer & Softwares	49,63,794	-	-	1,36,540	-	51,00,334	41,49,035	3,53,212	-	45,02,247	5,98,087	8,14,759	0.40
Furniture & Fixtures	7,61,065	-	-	-	-	7,61,065	2,94,168	46,690	-	3,40,858	4,20,207	4,66,897	0.10
Office Equipments	23,25,246	10,600	-	-	-	23,35,846	13,15,829	1,53,003	-	14,68,832	8,67,014	10,09,417	0.15
Vehicle	18,06,001	-	-	-	-	18,06,001	6,96,890	1,66,367	-	8,63,257	9,42,744	11,09,111	0.15
WHH Project "Initiative for transparent and accountable governance systems in Jharkhand"													
Furniture & Fixture	45,100	-	-	-	-	45,100	25,495	1,961	-	27,456	17,644	19,605	0.10
Laptop, Computer & Softwares	35,750	-	-	-	-	35,750	34,236	606	-	34,842	908	1,514	0.40
Digital Green "Designing an Age Nutrition sensitive and MIYCN Participatory Learning and Action (PLA) cycle of meetings"													
Laptop, Computer & Softwares	17,537	-	-	-	-	17,537	15,718	728	-	16,446	1,091	1,819	0.40
Furniture and Fixtures	8,900	-	-	-	-	8,900	2,412	649	-	3,061	5,839	6,488	0.10
Office Equipment	15,500	-	-	-	-	15,500	5,981	1,428	-	7,409	8,091	9,519	0.15
OAK Foundation Project Right to the city: Assuring services to the poor and homeless; Food & nutrition services)													
Office Equipments	28,440	-	-	-	-	28,440	13,514	2,239	-	15,753	12,687	14,926	0.15
Furniture & Fixtures	32,100	-	-	-	-	32,100	10,186	2,191	-	12,377	19,723	21,914	0.10
Laptop, Computer & Softwares	5,28,232	-	-	-	-	5,28,232	4,91,596	14,654	-	5,06,250	21,982	36,636	0.40
Office Equipments	2,60,855	-	-	-	-	2,60,855	1,65,678	14,277	-	1,79,955	80,900	95,177	0.15
Furniture & Fixtures	58,642	-	-	-	-	58,642	33,404	2,524	-	35,928	22,714	25,238	0.10
PHFI Project (Community Intervention to Improve Growth among Children under Two in Rural India)													
Office Equipments	57,780	-	-	-	-	57,780	43,645	2,120	-	45,765	12,015	14,135	0.15
Laptop, Computer & Softwares	3,63,069	-	-	-	-	3,63,069	3,56,254	2,726	-	3,58,980	4,089	6,815	0.40
Vehicle	4,32,523	-	-	-	-	4,32,523	3,32,344	15,027	-	3,47,371	85,152	1,00,179	0.15
Chanchal Project													
Office Equipments	7,87,988	-	-	-	-	7,87,988	1,18,198	1,00,469	-	2,18,667	5,69,321	6,69,790	0.15
Plantary Health Project													
Office Equipments	4,100	-	-	-	-	4,100	615	523	-	1,138	2,962	3,485	0.15
UCL FLAG Project (Facilitated Learning and Action Groups)													
Laptop, Computer & Softwares	4,00,549	-	-	-	-	4,00,549	3,51,165	19,754	-	3,70,919	29,650	49,384	0.40
Office Equipments	8,96,150	-	-	-	-	8,96,150	5,21,586	56,185	-	5,77,771	3,18,379	3,74,564	0.15
Furniture & Fixtures	9,674	-	-	-	-	9,674	3,962	571	-	4,533	5,141	5,712	0.10
FCRA GENERAL FUND													
A. ASSETS OUT OF GENERAL													
Office Equipments	51,469	-	-	-	-	51,469	35,090	2,457	-	37,547	13,922	16,379	0.15



L. Welcome Trust Project											
Office Equipments	20,52,012	-	-	20,52,012	16,89,683	54,349	-	17,44,032	3,07,980	3,62,329	0.15
L. University College London											
Mobile Phone	39,000	-	-	39,000	15,050	3,593	-	18,643	20,357	23,950	0.15
Gender Based Violence											
Laptop, Computer & Softwares	33,535	-	-	33,535	32,805	292	-	33,097	438	730	0.40
AEIN Jharkhand Youth Network											
Office Equipment	70,600	-	-	70,600	15,091	8,326	-	23,417	47,183	55,509	0.15
CPAM-Evaluation											
Office Equipment	19,59,200	-	-	19,59,200	1,46,940	2,71,839	-	4,18,779	15,40,421	18,12,260	0.15
Asset Received in Kind*											
Welcome Trust Project (Population Science for Maternal and Child Survival)											
Office Equipments	7,62,000	-	-	7,62,000	5,85,508	26,474	-	6,11,982	1,50,018	1,76,492	0.15
Vistaar Project											
Office Equipments	6,192	-	-	6,192	4,865	199	-	5,064	1,128	1,327	0.15
Furniture & Fixtures	15,721	-	-	15,721	9,936.00	578	-	10,514	5,207	5,784.90	0.10
TOTAL	2,71,74,353	5,52,714	7,33,284	2,84,60,351	1,75,14,141	15,24,658	-	1,90,38,799	94,21,552	96,60,212	0.10



EKJUT

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023.

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



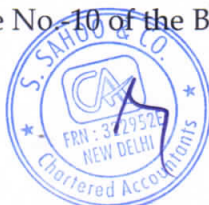
is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

- 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. 6,07,015/-; 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 and these balances were disclosed under the head current liabilities vide schedule No.-10 of the Balance Sheet.



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 01.04.2022 to 31.03.2023 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
	Foreign Funded Project	
1	University College London "A tool to measure adolescent mental Health"	63
2	Oak Foundation and CRY America "Right to the city: Assuring services to the poor and homeless; Food & nutrition services "	35042
3	Children's Investment Fund Foundation "Saving Lives through Learning and Action Groups"	881499
4	Children's Investment Fund Foundation "CPAM- Community led prevention of SAM"	546928
5	AEIN "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"	53522
6	Murthy Nayak Foundation "Sensitize communities through Training"	20911
7	IMPH Peers Seed Grant.	5220
Sub-Total		15,43,186



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 maintaining Gratuity fund of its Employees with Life Corporation of India (Pension and Group Schemes Department) (LIC). Opening balance of Gratuity fund as on 01st April 2022 was Rs. 101,82,429/- and interest received on the gratuity fund during the year was Rs. 7,75,611.66/-. During the year Gratuity contribution of Rs. 19,87,464.89/- is paid to the LIC as per advice and total gratuity of Rs. 4,87,594/- was paid to the claimants during the year. The closing fund with Life Insurance Corporation of India as on 31st March 2023 was Rs. 1,24,57,911.55/-.

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 31st May 2021.



5. The following board members were in full time employment with the organization during the year ended 31st March 2023:

a. Dr. Nirmala Nair, Director Rs. 1488996/-

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. 10,00,000 has been transferred from General Fund to Corpus Fund vide Schedule No.- 1 & 2 of the Balance Sheet.

C. The Organization is registered under:

1. The Delhi Societies Registration Act. Vide Registration No S-44224 dated 30.10.2002.

2. The Provisions of Section 12A of the Income Tax Act,1961 through Unique Registration Number AAATE1354PE20042. The 12A registration is valid till Assessment Year 2026-27. The organization has submitted the Income Tax Return for the financial year 2021-22 before the due date.



3. Foreign Contribution Regulation Act, 2010 vide registration no. - 231660513 dated 21.10.2004 with the Ministry of Home Affairs to receive foreign contribution. The FCRA certificate is valid till 30th September 2028. The organization has submitted the information through FC-4 Return for the financial year 2021-22 before the due date.
4. PAN of the Organization is AAATE1354P.
5. TAN of the organization is DELE03520G. All the TDS returns were duly filed within the due dates
6. The provision of Section 80G(5)(vi) through Unique Registration Number AAATE1354PF20123 of the Income Tax Act, 1961. The 12A registration is valid till Assessment Year 2026-27.

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: 26.09.2023

For & On behalf of

EKJUT

Dr. Nirmala Nair

Secretary

Raj Kumar Gope

Team Lead

Amit Kumar Ojha

Finance Manager