



# 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 2024, 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 2024, 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 2024:
- 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 Kolkata 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: 24057426BKAUJ5159

Place: New Delhi  
Date: 28.09.2024

EKJUT

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

BALANCE SHEET AS AT 31ST MARCH, 2024

| FOREIGN FUNDED PROJECTS                          | SCHEDULE          | AMOUNT IN INR       |                     |
|--|-------------------|---------------------|---------------------|
|  |                   | F.Y.2023-24         | F.Y.2022-23         |
| <b>SOURCES OF FUNDS</b>                          |                   |                     |                     |
| <b>I. FUND BALANCES:</b>                         |                   |                     |                     |
| a. General Fund                                  | [01]              | 2,13,13,457         | 5,22,83,574         |
| b. Corpus Fund                                   | [02]              | 2,66,37,710         | 2,56,37,710         |
| c. Asset Fund                                    | [03]              | 87,18,467           | 94,21,552           |
| d. Project Fund                                  | [04]              | 6,39,86,946         | 2,40,92,364         |
|  |                   | <u>12,06,56,580</u> | <u>11,14,35,200</u> |
| <b>II. LOAN FUNDS:</b>                           |                   |                     |                     |
| a. Secured Loans                                 |                   | -                   | -                   |
| b. Unsecured Loans                               |                   | -                   | -                   |
|  |                   | <u>-</u>            | <u>-</u>            |
| <b>TOTAL</b>                                     | <b>[ I + II ]</b> | <b>12,06,56,580</b> | <b>11,14,35,200</b> |
| <b>APPLICATION OF FUNDS</b>                      |                   |                     |                     |
| <b>I. FIXED ASSETS</b>                           | [05]              |                     |                     |
| Gross Block                                      |                   | 2,91,21,988         | 2,84,60,351         |
| Less: Accumulated Depreciation                   |                   | <u>2,04,03,521</u>  | <u>1,90,38,799</u>  |
| Net Block  |                   | 87,18,467           | 94,21,552           |
| <b>II. INVESTMENTS</b>                           | [06]              | 10,19,22,791        | 7,10,48,331         |
| <b>III. CURRENT ASSETS, LOANS &amp; ADVANCES</b> |                   |                     |                     |
| a. Loans & Advances                              | [07]              | 24,04,785           | 22,74,491           |
| b. Other Current Assets                          | [08]              | 67,46,763           | 2,80,20,956         |
| c. Cash & Bank Balance                           | [09]              | 9,34,380            | 13,61,753           |
|  | A                 | <u>1,00,85,928</u>  | <u>3,16,57,200</u>  |
| Less: CURRENT LIABILITIES & PROVISION            |                   |                     |                     |
| a. Current Liabilities                           | [10]              | 70,606              | 6,91,883            |
|  | B                 | <u>70,606</u>       | <u>6,91,883</u>     |
| <b>NET CURRENT ASSETS</b>                        | <b>[ A - B ]</b>  | <b>1,00,15,322</b>  | <b>3,09,65,317</b>  |
| <b>TOTAL</b>                                     | <b>[I+II+III]</b> | <b>12,06,56,580</b> | <b>11,14,35,200</b> |

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

For & on behalf :  
EKJUT



CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426  
Place :New Delhi  
Date : 28.09.2024

Dr Nirmala Nair  
Secretary

Raj Kumar Gope  
Team Lead

Amit Kumar Ojha  
Finance Manager

Audited Financial Statement for the year ended March 31, 2024

Page 1





EKJUT

E-303, Yamuna Apartments, Alaknanda, New Delhi-110019  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

FOREIGN FUNDED PROJECTS

|  | SCHEDULE        | F.Y.2023-24        | F.Y.2022-23          |
|--|-----------------|--------------------|----------------------|
| <b>I. INCOME</b>   |                 |                    |                      |
| Grants   | [11]            | 8,60,76,262        | 4,68,96,745          |
| Donation   |                 | 10,00,000          | 20,000               |
| Interest Income  |                 | 38,65,153          | 45,25,406            |
| Income from Projects   | [12]            | 15,67,487          | 73,67,010            |
| <b>TOTAL</b>   | <b>I</b>        | <b>9,25,08,902</b> | <b>5,88,09,161</b>   |
| <b>II. EXPENDITURE</b>   |                 |                    |                      |
| Saving Maternal & New-born Lives in Rural Areas                      | [13]            | 2,11,78,680        | 8,07,05,281.60       |
| Improving Nutritional Outcomes among women & Children in rural areas | [14]            | 87,09,794          | 1,16,51,056.42       |
| Improving services for homeless people in Jharkhand                  | [15]            | -                  | 15,01,410.36         |
| Program on Mental Health Initiative                                  | [16]            | 66,64,198          | 50,48,543.00         |
| Scholarship Programme Expenses                                       |                 | 23,400             | 19,200.00            |
| Ekjut Creches  | [17]            | 4,77,819           | 18,91,110.00         |
| Action Against Malnutrition  | [18]            | 7,01,117           | -                    |
| Other Programme Expenses   | [19]            | 1,90,40,120        | 1,00,46,722.98       |
| Grant Receivable written off   |                 | 93,78,835          | -                    |
| Depreciation   | [05]            | 13,64,722          | 15,24,658.00         |
| Less: Depreciation transferred to Asset Fund                         | [05]            | 13,64,722          | 15,24,658.00         |
| <b>TOTAL</b>   | <b>II</b>       | <b>6,61,73,964</b> | <b>11,08,63,324</b>  |
| <b>III. EXCESS OF INCOME OVER EXPENDITURE</b>                        | <b>[I - II]</b> | <b>2,63,34,939</b> | <b>(5,20,54,164)</b> |
| <b>IV. EXCESS OF INCOME OVER EXPENDITURE</b>                         |                 |                    |                      |
| LESS: MET OUT FROM PROJECT FUND                                      |                 |                    |                      |
| TRANSFERRED TO GENERAL FUND  |                 | (2,99,70,117)      | (15,87,803)          |
| TRANSFERRED TO PROJECT FUND  |                 | 5,63,05,056        | (5,04,66,360)        |

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

For & on behalf :  
EKJUT



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

M No. 057426

Place : New Delhi

Date : 28.09.2024

Dr Nirmala Nair  
Secretary

Raj Kumar Gope  
Team Lead

Amit Kumar Ojha  
Finance Manager

Audited Financial Statement for the year ended March 31, 2024

Page 2



EKJUT

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

FOREIGN FUNDED PROJECTS

|  | SCH  | F.Y.2023-24        | F.Y.2022-23         |
|--|------|--------------------|---------------------|
| <b>RECEIPTS</b>  |      |                    |                     |
| Cash & Bank Balance B/f  |      |                    |                     |
| 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>     |
| Grants   | [20] | 8,19,35,535        | 2,08,32,079         |
| Donation   |      | 10,00,000          | 20,000              |
| Interest Income  |      | 23,48,118          | 51,92,244           |
| Income from Projects   | [21] | 15,67,487          | 73,67,010           |
| Fixed Deposit matured during the year (net)                          |      | -                  | 7,89,01,469         |
| Loans & Advances Received  | [28] | 32,462             | 7,52,512            |
| <b>TOTAL</b>   |      | <b>8,82,45,355</b> | <b>11,38,32,610</b> |
| <b>PAYMENT</b>   |      |                    |                     |
| Saving Maternal & New-born Lives in Rural Areas                      | [22] | 2,11,78,680        | 8,07,05,282         |
| Improving Nutritional Outcomes among women & Children in rural areas | [23] | 87,09,794          | 1,16,51,056         |
| Improving services for homeless people in Jharkhand                  | [24] | -                  | 15,01,410           |
| Program on Mental Health Initiative                                  | [25] | 66,64,198          | 50,48,543           |
| Scholarship Programme Expenses                                       |      | 23,400             | 19,200              |
| Ekjut creches  | [26] | 4,77,819           | 18,91,110           |
| Action Against Malnutrition  | [27] | 7,01,117           | -                   |
| Other Programme Expenses   | [28] | 1,90,40,120        | 1,00,46,723         |
| Fixed Deposit including Sweep made during the year (Net)             |      | 2,93,57,425        | -                   |
| Loans and Advance Paid   | [29] | 11,58,422          | 16,07,532           |
| Cash & Bank Balance c/d  |      |                    |                     |
| Cash in Hand   |      | 22,247             | 22,497              |
| Cash at Bank   |      | 9,12,133           | 13,39,257           |
|  |      | <u>9,34,380</u>    | <u>13,61,753</u>    |
| <b>TOTAL</b>   |      | <b>8,82,45,355</b> | <b>11,38,32,610</b> |

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 : 28.09.2024

Dr Nirmala Nair  
Secretary

Raj Kumar Gope  
Team Lead

Amit Kumar Ojha  
Finance Manager

Audited Financial Statement for the year ended March 31, 2024



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.2023-24        | F.Y.2022-23        |
| Opening Balance  | 5,22,83,574        | 5,48,71,377        |
| Less: Transferred to Corpus Fund   | 10,00,000          | 10,00,000          |
| Add: Excess of Income Over Expenditure transferred from<br>Income & Expenditure Account  | -2,99,70,117       | -15,87,803         |
| <b>TOTAL</b>   | <b>2,13,13,457</b> | <b>5,22,83,574</b> |
| <b>SCHEDULE [02] : CORPUS FUND</b>   |                    |                    |
| Opening Balance  | 2,56,37,710        | 2,46,37,710        |
| Add: Transferred from General Fund   | 10,00,000          | 10,00,000          |
| <b>TOTAL</b>   | <b>2,66,37,710</b> | <b>2,56,37,710</b> |
| <b>SCHEDULE [03] : ASSET FUND</b>  |                    |                    |
| Opening Balance  | 94,21,552          | 96,60,212          |
| Add: Assets Purchased During The Year  | 6,61,637           | 12,85,998          |
| Less: Depreciation Charged out of Grant asset<br>and transferred from Income & Expenditure Account   | 13,64,722          | 15,24,658          |
| <b>TOTAL</b>   | <b>87,18,467</b>   | <b>94,21,552</b>   |
| <b>SCHEDULE [04] : PROJECT FUND</b>  |                    |                    |
| <b>Project Funded by Oak Foundation and CRY America</b><br>"Right to the Shelter: Assuring services to the poor and<br>homeless; Food & nutritional services"                      | 45,134             | 45,134             |
| <b>Project Funded By CIFF (Children's Investment Fund<br/>Foundation)</b><br>"Saving Lives through Learning and Action Groups"   | -                  | 1,64,10,474        |
| <b>Project Funded By AEIN</b><br>Enhancement of early childhood care and adolescents   | 99,098             | -                  |
| <b>Project Funded By American India Foundation, USA</b><br>Training on Nutrition   | 4,49,951           | -                  |
| <b>Project Funded By Bill &amp; Melinda Gates Foundation</b><br>"Improving Maternal NewBorn Child health in Bihar and Uttar<br>Pradesh through Participatory Learning and Action." | 4,07,44,284        | -                  |
| <b>Project Funded By Noora Health</b><br>Integrating care companion program and participatory learning<br>program  | 7,86,277           | -                  |
| <b>Project Funded By New Venture Fund</b><br>Sashakt:"Empowering Adolescent girls and women in india to<br>enhance their health outcome"   | 1,98,30,539        | -                  |
| <b>Project Funded By IMPH Peers Seed Grant</b><br>"Program to Promote Public Health"   | 1,38,861           | 1,33,045           |
| <b>Project Funded By Murthy Nayak Foundation</b><br>Sensitize communities through Training   | 5,05,389           | 4,82,124           |
| <b>Project Funded By AEIN</b><br>Assisting Communities in Pakur and West Singhbhum districts<br>of Jharkhand   | 2,00,000           | -                  |
| Assisting Communities in Pakur and West Singhbhum districts<br>of Jharkhand Phase II   | 4,31,874           | -                  |
| "Jharkhand Youth Network"  | 1,17,557           | 1,17,557           |

Audited Financial Statement for the year ended March 31, 2024





EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Balance Sheet  |                    |                    |
|--|--------------------|--------------------|
|  | F.Y.2023-24        | F.Y.2022-23        |
| <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" | 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             |
| <b>Project Funded By University College London, UK</b>   |                    |                    |
| 'A tool to measure adolescent mental Health"   | 1,01,125           | 1,01,125           |
| <b>Project Funded By The Johns Hopkins University</b>  |                    |                    |
| "Health of Girls"  | 1,80,438           | 28,36,138          |
| <b>TOTAL</b>   | <b>6,39,86,946</b> | <b>2,40,92,364</b> |

**SCHEDULE [06] : INVESTMENTS**

**Foreign Funds :**

**Corpus Fund FD- with State Bank of India**

|                    |           |           |
|--------------------|-----------|-----------|
| FD No 40829052121  | -         | 31,37,741 |
| FD No 41961832431  | 10,00,000 | -         |
| FD No 42196999402  | 10,00,000 | -         |
| FD No 41079059403  | 20,00,000 | 20,00,000 |
| FD No 41079063055  | 20,00,000 | 20,00,000 |
| FD No. 41079063259 | 20,00,000 | 20,00,000 |
| FD No. 41079063384 | 20,00,000 | 20,00,000 |
| FD No. 41079063690 | 20,00,000 | 20,00,000 |
| FD No. 41079063930 | 20,00,000 | 20,00,000 |
| FD No. 41079064140 | 20,00,000 | 20,00,000 |
| FD No. 41079064399 | 10,00,000 | 10,00,000 |
| FD No. 41079064515 | 10,00,000 | 10,00,000 |
| FD No. 41079065756 | 15,00,000 | 15,00,000 |
| FD No. 41586284885 | 10,59,832 | 10,59,832 |
| FD No. 41785803099 | -         | 10,00,000 |
| FD No. 41961832000 | 10,00,000 |           |
| FD No. 42197001121 | 31,37,741 |           |
| FD No. 42384676397 | 10,00,000 |           |
| Fd No. 41786117769 | -         | 10,00,000 |
| FD No. 41788676317 | -         | 10,00,000 |
| FD No. 41586285380 | 10,00,000 | 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 |
| FD.No. 41079065064  | - | 10,00,000 |
| FD. No. 41079065202 | - | 10,00,000 |



Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

Schedules forming part of Balance Sheet

|                     | F.Y.2023-24 | F.Y.2022-23 |
|---------------------|-------------|-------------|
| 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    | 5,00,000    |
| Fd No. 41317622702  | 5,00,000    | 5,00,000    |
| FD No. 41317624040  | 5,00,000    | 5,00,000    |
| FD No. 41586283393  | 20,00,000   | 20,00,000   |
| FD No. 41586283972  | 20,00,000   | 20,00,000   |
| FD No. 41586284422  | 20,00,000   | 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    |
| FC No. 40880956860  | -           | 5,00,000    |
| FD No 42197000445   | 9,00,000    | -           |
| FD No 42839924529   | 5,00,000    | -           |
| FD No 42839936986   | 5,00,000    | -           |
| FD No 42839941715   | 3,00,000    | -           |
| FD No 42686687410   | 20,00,000   | -           |
| FD No 42686941343   | 10,00,000   | -           |
| FD No 42687056981   | 20,00,000   | -           |
| FD No 42687057351   | 20,00,000   | -           |
| FD No 42687059085   | 20,00,000   | -           |
| FD No 42687058231   | 20,00,000   | -           |
| FD No 42687058559   | 20,00,000   | -           |
| FD No 42687059085   | 20,00,000   | -           |
| FD No 42687059347   | 20,00,000   | -           |
| FD No 42687059631   | 20,00,000   | -           |
| FD No 40829050598   | -           | 15,50,000   |
| FD No 40829050893   | -           | 10,00,000   |
| FD No 40829051003   | -           | 10,00,000   |
| FD No 40829051127   | -           | 10,00,000   |
| FD No 40829051218   | -           | 10,00,000   |
| FD No 40829051274   | -           | 10,00,000   |
| FD No 40829051310   | -           | 10,00,000   |
| FD No 40829051423   | -           | 10,00,000   |
| FD No 40829051570   | -           | 10,00,000   |
| FD No 40829051911   | -           | 9,00,000    |



Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Balance Sheet                                |                     |                    |
|--|---------------------|--------------------|
|  | F.Y.2023-24         | F.Y.2022-23        |
| FD No 40829052029  | -                   | 4,10,276           |
| FD No 40880956598  | -                   | 10,00,000          |
| FD No 40880956688  | -                   | 10,00,000          |
| FD No 40880956768  | -                   | 10,00,000          |
| FD No 40880956804  | -                   | 10,00,000          |
| <b>Fixed Deposit-Projects - Sensitize communities through Training</b> |                     |                    |
| FD No 40880956917  | -                   | 4,00,000           |
| FD No 40880953199  | -                   | 1,00,000           |
| FD No 42197000728  | 1,00,000            | -                  |
| FD No 42197001427  | 4,00,000            | -                  |
| <b>Fixed Deposit-Projects - Health of Girls</b>                        |                     |                    |
| FD No 42825815448  | 3,00,000            | -                  |
| FD No 42782035009  | 10,00,000           | -                  |
| <b>Sweep Fixed Deposits with State Bank of India</b>                   |                     |                    |
| Sweep A/c No. 42033696926  | 1,88,000            | -                  |
| Sweep A/c No. 40898678940  | -                   | 98,000             |
| Sweep A/c No. 40958260609  | 1,62,210            | 32,606             |
| Sweep A/c No. 41790397339  | 10,628              | 1,21,000           |
| Sweep A/c No. 41862877021  | 19,000              | -                  |
| Sweep A/c No. 41884085358  | 55,000              | -                  |
| Sweep A/c No. 42477354115  | 3,89,63,364         | -                  |
| Sweep A/c No. 41406190802  | 10,69,017           | 21,97,912          |
| Accrued Interest on Fixed Deposits                                     | 42,57,999           | 27,40,964          |
| <b>TOTAL</b>   | <b>10,19,22,791</b> | <b>7,10,48,331</b> |
| <b>SCHEDULE [07] : LOANS AND ADVANCES</b>                              |                     |                    |
| Unsecured, consider good, unless until stated otherwise.               |                     |                    |
| <b>Travel Advance with Project Staff</b>                               |                     |                    |
| Travel Advance with Project Staff                                      | 81,247              | 34,349             |
| Salary advance   | 5,851               | 5,851              |
| Advance to Vendor  | 70                  | 27,862             |
| <b>Other Advance</b>   |                     |                    |
| Advance with Revenue Authorities                                       | 2,83,650            | 2,83,650           |
| Payable to Projects  | 20,33,967           | 19,22,779          |
| <b>TOTAL</b>   | <b>24,04,785</b>    | <b>22,74,491</b>   |
| <b>SCHEDULE [08] : OTHER CURRENT ASSETS</b>                            |                     |                    |
| <b>Security Deposit Towards :-</b>                                     |                     |                    |
| Security Deposit For Ranchi office                                     | 37,860              | 37860              |
| Security Deposit For Rent Dhenkanal                                    | 1,000               | -                  |
| Security Deposit for Electricity                                       | 13,947              | 13,947             |
| Security Deposit for LPG Connection                                    | 2,400               | -                  |
| Security Depositi for Telephone  | 2,600               | 2,600              |
| TCS Recoverable  | 16,100              | 16,100             |
| Tax Deducted at Source   | 15,32,687           | 11,61,697          |



Audited Financial Statement for the year ended March 31, 2024





EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Balance Sheet  |                  |                    |
|--|------------------|--------------------|
|  | F.Y. 2022-23     | F.Y. 2022-23       |
| <b>Grant Receivable</b>  |                  |                    |
| <b>Project Funded By CIFF (Children's Investment Fund Foundation)</b>                          |                  |                    |
| "CPAM- Community led prevention of SAM"  | -                | 2,57,02,470        |
| <b>Project Funded By Terre des hommes-Germany</b>  |                  |                    |
| "Right to Survival- Securing health, nutrition and education for children."                    | -                | 1,240              |
| <b>Project Funded By American India Foundation, USA</b>  |                  |                    |
| "Training on Nutrition"  | -                | 1,11,854           |
| <b>Project Funded by University College London, UK</b>   |                  |                    |
| "Community-based psychological treatment for adolescents with anxiety and depression in India" | 2,46,527         | -                  |
| <b>Project Funded by University College London, UK</b>   |                  |                    |
| "Facilitated Learning and Action Groups"   | -                | 85,600             |
| "CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"                 | 48,93,642        | 4,51,939           |
| <b>Project Funded By AEIN</b>  |                  |                    |
| "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"                     | -                | 3,20,586           |
| "Enhancement of early childhood care and adolescents"  | -                | 1,15,062           |
| <b>TOTAL</b>   | <b>67,46,763</b> | <b>2,80,20,956</b> |
| <b>SCHEDULE [09] : CASH &amp; BANK BALANCE</b>   |                  |                    |
| Cash in hand   | 22,247           | 22,497             |
| <b>Cash at Bank;</b>   |                  |                    |
| <b>Designated FC Bank A/c</b>  |                  |                    |
| FCRA A/c - SBI (A/c No - X5907)  | 1,45,202         | 1,01,187           |
| <b>Other FC Bank A/c</b>   |                  |                    |
| FCRA A/c - SBI (A/c No - X9412)  | 3,04,054         | 10,53,579          |
| <b>Sub FC A/c*</b>   |                  |                    |
| SBI (CA A/c No - X1107)  | 1,15,800         | 1,16,449           |
| SBI (CA A/c No - X3675)  | 30,239           | 32,997             |
| SBI (SB A/c No - X3588)  | 1,30,916         | 25,139             |
| SBI (SB A/c No - X6393)  | 1,75,715         | -                  |
| SBI (SB A/c No - X6030)  | -                | -                  |
| Axis Bank (SB A/c No-X9312)  | 10,208           | 9,907              |
| <b>TOTAL</b>   | <b>9,34,380</b>  | <b>13,61,753</b>   |
| <b>SCHEDULE [10] : CURRENT LIABILITIES</b>   |                  |                    |
| Staff's Medical Emergencies, Maternity Benefit and Staff Separation Ber                        | -                | 6,07,015           |
| Salary Payable   | 25,875           | -                  |
| Statutory liabilities payable  | 44,731           | 39,868             |
| Security Deposit Payable   | -                | 45,000             |
| <b>TOTAL</b>   | <b>70,606</b>    | <b>6,91,883</b>    |



Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Income & Expenditure  |                    |                    |
|---|--------------------|--------------------|
| SCHEDULE [11] : GRANTS  | F.Y. 2023-24       | F.Y. 2022-23       |
| <i>Foreign Funded Projects</i>  |                    |                    |
| <b>Project Funded By New Venture Fund</b>   |                    |                    |
| Sashakt: "Empowering Adolescent girls and women in india to enhance their health outcome"                                   | 2,07,89,833        | -                  |
| <b>Project Funded By AEIN</b>   |                    |                    |
| "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"  | 10,84,397          | -                  |
| "Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents"   | 4,68,508           |                    |
| "Enhancement of early childhood care and adolescents"   | 43,11,930          | 18,65,618          |
| <b>Project Funded By University College London</b>  |                    |                    |
| "CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"  | -                  | 64,35,908          |
| "Community based Psychological treatment for adolescents with anxiety and depression in india"                              | 28,07,323          | 86,58,891          |
| <b>Project Funded by Bill &amp; Melinda Gates Foundation</b>  |                    |                    |
| "Improving Maternal NewBorn Child health in Bihar and Uttar Pradesh through Participatory Learning and Action."             | 4,14,40,000        | -                  |
| <b>Project Funded By American India Foundation, USA</b>   |                    |                    |
| " Training on Nutrition"  | 10,29,558          | 10,32,898          |
| <b>Project Funded By The Johns Hopkins University &amp; Jhpiego Corporation</b>   |                    |                    |
| "Health of Girls"   | 92,12,495          | 28,38,764          |
| <b>Project Funded by Noora Health</b>   |                    |                    |
| "Integrating Care companion program and Participatory Learning Program"   | 7,91,490           | -                  |
|   | <b>8,19,35,535</b> | <b>2,08,32,079</b> |
| Add: Grant Receivable at the end of the Year  | 51,40,169          | 2,67,88,752        |
| Less: Grant Receivable at the Beginning of the Year   | 9,99,442           | 7,24,086           |
| <b>TOTAL</b>  | <b>8,60,76,262</b> | <b>4,68,96,745</b> |
| <b>SCHEDULE [12] : Income from Projects</b>   |                    |                    |
| Income from Right to Shelter Project Assuring services to the poor and homeless; Food & nutritional services"               | -                  | 95,832             |
| Income from "Saving Lives through Learning and Action Groups" Project   | -                  | 11,91,878          |
| Income from "CPAM- Community led prevention of SAM" Project   | -                  | 50,37,052          |
| Income from "Training on Nutrition" Project   | 3,62,534           | 5,04,069           |
| Income from "Health of Girls"   | 5,68,969           | 125                |
| Income from "Community-based psychological treatment for adolescents with anxiety and depression in India" Project          | 3,17,342           | 2,40,407           |
| Income from CPAM Evaluation   | 2,11,509           | 2,97,647           |
| Income from Integrating Care companion program and Participatory Learning Program   | 488                | -                  |
| Income from "Improving Maternal NewBorn Child health in Bihar and Uttar Pradesh through Participatory Learning and Action." | 1,06,645           | -                  |
| <b>TOTAL</b>  | <b>15,67,487</b>   | <b>73,67,010</b>   |

Audited Financial Statement for the year ended March 31, 2024



## EJKUT

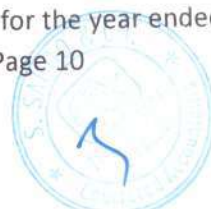
E-303, Yamuna Apartments, Alaknanda, New Delhi - 110 019

## FOREIGN FUNDED PROJECTS

| Schedules forming part of Income & Expenditure   |                    |                    |
|--|--------------------|--------------------|
|  | F.Y. 2023-24       | F.Y. 2022-23       |
| <b>SCHEDULE [13] : Saving Maternal &amp; New-born Lives in Rural Areas</b>   |                    |                    |
| <b>Project Funded By CIFF (Children's Investment Fund Foundation)</b>  |                    |                    |
| "Saving Lives through Learning and Action Groups" (Schedule 13.1)  | -                  | 2,50,29,437        |
| "CPAM- Community led prevention of SAM" (Schedule 13.2)  | 62,16,594          | 5,54,07,577        |
| <b>Project Funded By Bill and Melinda Gates Foundation</b>   |                    |                    |
| "Improving Maternal New Born Child health in Bihar and Uttar Pradesh through Participatory Learning and Action." SCHEDULE [13.3] :       | 16,30,147          | -                  |
| <b>Project Funded By Noora Health</b>  |                    |                    |
| "Integrating Care companion program and Participatory Learning Program" (Schedule 13.4)  | 5,369              | -                  |
| <b>Project Funded By New Venture Fund</b>  |                    |                    |
| "Empowering Adolescent girls and women in india, particularly within tribal communities to enhance their health outcome" (Schedule 13.5) | 11,23,810          | -                  |
| <b>Project Funded By AEIN</b>  |                    |                    |
| "Enhancement of early childhood care and adolescents" (Schedule 13.6)  | 2,54,348           | 2,65,641           |
| <b>Project Funded By The Johns Hopkins University, USA</b>   |                    |                    |
| "Health of Girls" (Schedule 13.7)  | 1,19,48,411        | 2,626              |
| <b>TOTAL</b>   | <b>2,11,78,680</b> | <b>8,07,05,282</b> |
| <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)   | 38,00,210          | 42,55,703          |
| <b>Project Funded By American India Foundation, USA</b>  |                    |                    |
| "Training on Nutrition" ( Schedule 14.2)   | 4,67,881           | 11,44,752          |
| <b>Project Funded By University College London, UK</b>   |                    |                    |
| "CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india" (Schedule 14.3)   | 44,41,703          | 62,50,601          |
| <b>TOTAL</b>   | <b>87,09,794</b>   | <b>1,16,51,056</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 poor and homeless; Food & nutrition services"(Schedule 15.1)                             | -                  | 15,01,410          |
| <b>TOTAL</b>   | <b>-</b>           | <b>15,01,410</b>   |
| <b>SCHEDULE [16] : Program on Mental Health Initiative</b>   |                    |                    |
| <b>Project Funded By University College London,UK</b>  |                    |                    |
| Project Title "Community-based psychological treatment for adolescents with anxiety and depression in India" (Schedule 16.1)             | 66,64,198          | 50,48,543          |
| <b>TOTAL</b>   | <b>66,64,198</b>   | <b>50,48,543</b>   |

Audited Financial Statement for the year ended March 31, 2024

Page 10





EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Income & Expenditure   |                    |                    |
|--|--------------------|--------------------|
|  | F.Y. 2023-24       | F.Y. 2022-23       |
| <b>SCHEDULE [17] : Crèches Supported by Ekjut</b>                                      |                    |                    |
| Creche Running Cost  | 4,77,819           | 18,91,110          |
|  | <b>4,77,819</b>    | <b>18,91,110</b>   |
| <b>SCHEDULE [18] : Action Against Malnutrition</b>                                     |                    |                    |
| <b>Project Funded By AEIN</b>  |                    |                    |
| "Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents " (Schedule 18.5) |                    |                    |
|  | 7,01,117           | -                  |
|  | <b>7,01,117</b>    | <b>-</b>           |
| <b>SCHEDULE [19] :Other Programme Expenses</b>   |                    |                    |
| <b>Programme &amp; Others Cost</b>   |                    |                    |
| <b>Program &amp; Other Cost</b>  |                    |                    |
| Expenses on Nutrition & well being of village's children                               | 35,505             | 58,009             |
| <b>CPAM- Community led prevention of SAM</b>   |                    |                    |
| Program Personnel Expenses   | 1,09,75,608        | -                  |
| Orientation on Activities  | 2,060              | -                  |
| Travel & Conveyance ( Programme implementation)  | 4,71,555           | -                  |
| Cost to PLA Facilitators-Rajasthan   | 3,09,985           | -                  |
| Training to Trainer-Rajasthan  | 3,61,188           | -                  |
| <b>Community based rehabilitation for Mental Health</b>                                |                    |                    |
| Program Personnel Expenses   | 11,15,387          | -                  |
| Seeds to Farmer  | 35,540             | -                  |
| Fees for trainer   | 30,000             | -                  |
| Training Expenses  | 40,795             | -                  |
| Mental Health support cost   | 1,15,061           | -                  |
| Medicine for the mental health Clinic  | 7,530              | -                  |
| Travel & Conveyance ( Programme implementation)  | 10,017             | -                  |
| Program Personnel Expenses   | 37,70,953          | 80,34,929          |
| <b>General Fund Program Activities</b>   |                    |                    |
| Training/Meeting/Commcare  | 3,37,619           | 1,80,275           |
| Travel & Conveyance ( Programme implementation)  | 5,46,035           | 3,00,115           |
| Capacity Building  | 37,191             | 2,05,916           |
| Professional Fees  | 27,200             | 50,000             |
| Project Review Meeting Cost  | 2,420              | 19,367             |
| Training coordination centre expenditure   | 2,89,641           | 34,650             |
| Expenditure on Exposure visit  | -                  | 15,180             |
| Salary & Perquisite Program personnel Cost   | 60,545             | -                  |
| Building under construction  | -                  | 11,38,858          |
| Bank Charges   | 7,481              | 6,924              |
| <b>Administrative Expenses</b>   |                    |                    |
| Admin Personnel Expenses   | 2,33,782           | -                  |
| Professional Tax   | 2,500              | 2,500              |
| Insurance Cost   | 1,33,836           | -                  |
| Office Running and Maintenance costs   | 80,687             | -                  |
| <b>TOTAL</b>   | <b>1,90,40,120</b> | <b>1,00,46,723</b> |

Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Receipts & Payment Account   |                    |                    |
|--|--------------------|--------------------|
| SCHEDULE [20] : GRANTS*  | F.Y. 2023-24       | F.Y. 2022-23       |
| <i>Foreign Funded Projects</i>   |                    |                    |
| <b>Project Funded By New Venture Fund</b>  |                    |                    |
| "Sashakt: "Empowering Adolescent girls and women in india to enhance their health outcome"                                   | 2,07,89,833        | -                  |
| <b>Project Funded By AEIN</b>  |                    |                    |
| "Assisting Communities in Pakur and West Singhbhum districts of Jharkhand"   | 43,11,930          | 18,65,618          |
| "Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents "   | 10,84,397          | -                  |
| "Enhancement of early childhood care and adolescents"  | 4,68,508           | -                  |
| <b>Project Funded By University College London</b>   |                    |                    |
| "CPAM Evaluation- Community Prevention of Acute Malnutrition in eastern india"   | -                  | 64,35,908          |
| "Community-based psychological treatment for adolescents with anxiety and depression in India" Project                       | 28,07,323          | 86,58,891          |
| <b>Project Funded by Bill &amp; Melinda Gates Foundation</b>   |                    |                    |
| "Improving Maternal NewBorn Child health in Bihar and Uttar Pradesh through Participatory Learning and Action."              | 4,14,40,000        | -                  |
| <b>Project Funded By American India Foundation</b>   |                    |                    |
| "Training on Nutrition"  | 10,29,558          | 10,32,898          |
| <b>Project Funded By The Johns Hopkins University</b>  |                    |                    |
| "Health of Girls"  | 92,12,495          | 28,38,764          |
| <b>Project Funded by Noora Health</b>  |                    |                    |
| "Integrating Care companion program and Participatory Learning Program"  | 7,91,490           | -                  |
| <b>TOTAL</b>   | <b>8,19,35,535</b> | <b>2,08,32,079</b> |
| <b>SCHEDULE [21] : Income from Projects</b>  |                    |                    |
| <i>Foreign Funded Projects</i>   |                    |                    |
| Income from Right to Shelter Project Assuring services to the poor and homeless; Food & nutritional services"                | -                  | 95,832             |
| Income from "Saving Lives through Learning and Action Groups" Project  | -                  | 11,91,878          |
| Income from "CPAM- Community led prevention of SAM"  | -                  | 50,37,052          |
| Income from "Training on Nutrition" Project  | 3,62,534           | 5,04,069           |
| Income from "Health of Girls"  | 5,68,969           | 125                |
| Income from "Community-based psychological treatment for adolescents with anxiety and depression in India"                   | 3,17,342           | 2,40,407           |
| Income from Integrating Care compaion program and Participatory Learning Program   | 488                | -                  |
| Income from "Improving Maternal New Born Child health in Bihar and Uttar Pradesh through Participatory Learning and Action." | 1,06,645           | -                  |
| Income from "Community Prevention of Acute Malnutrition in eastern india"  | 2,11,509           | 2,97,647           |
| <b>TOTAL</b>   | <b>15,67,487</b>   | <b>73,67,010</b>   |

Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

| Schedules forming part of Receipts & Payment Account  |                       |                    |
|---|-----------------------|--------------------|
|   | F.Y. 2023-24          | F.Y. 2022-23       |
| <b>SCHEDULE [22] : Saving Maternal &amp; New-born Lives in Rural Areas</b>                                      |                       |                    |
| <b>Project Funded By CIFF (Children's Investment Fund Foundation)</b>   |                       |                    |
| "Saving Lives through Learning and Action Groups"   | -                     | 2,50,29,437        |
| "CPAM- Community led prevention of SAM"   | 62,16,594             | 5,54,07,577        |
| <b>Project Funded By Bill and Melinda Gates Foundation</b>  |                       |                    |
| "Improving Maternal NewBorn Child health in Bihar and Uttar Pradesh through Participatory Learning and Action." | 16,30,147             | -                  |
| <b>Project Funded By Noora Health</b>   |                       |                    |
| "Integrating Care companion program and Participatory Learning Progra   | 5,369                 | -                  |
| <b>Project Funded By New Venture Fund</b>   |                       |                    |
| "Sashakt: "Empowering Adolescent girls and women in india to enhance their health outcome"                      | 11,23,810             | -                  |
| <b>Project Funded By AEIN</b>   |                       |                    |
| "Enhancement of early childhood care and adolescents"   | 2,54,348              | 2,65,641           |
| <b>:Project Funded By The Johns Hopkins University</b>  |                       |                    |
| "Health of Girls"   | 1,19,48,411           | 2,626              |
| <b>TOTAL</b>  | <b>2,11,78,680.44</b> | <b>8,07,05,282</b> |
| <b>SCHEDULE [23] : 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"                                      | 38,00,210             | 42,55,703          |
| <b>Project Funded By American India Foundation, USA</b>   |                       |                    |
| "Training on Nutrition"   | 4,67,881              | 11,44,752          |
| <b>Project Funded By University College London, UK</b>  |                       |                    |
| Community Prevention of Acute Malnutrition Evaluation in Jharkhand  | 44,41,703             | 62,50,601          |
| <b>TOTAL</b>  | <b>87,09,794</b>      | <b>1,16,51,056</b> |
| <b>SCHEDULE [24] : Improving services for homeless people in Jharkhand</b>                                      |                       |                    |
| <b>Project Funded by Oak Foundation and CRY America</b>   |                       |                    |
| Project Title "Right to the Shelter: Assuring services to the poor and homeless; Food & nutritional services    | -                     | 15,01,410          |
| <b>TOTAL</b>  | <b>-</b>              | <b>15,01,410</b>   |
| <b>SCHEDULE [25] : Program on Mental Health Initiative</b>  |                       |                    |
| <b>Project Funded By University College London,UK</b>   |                       |                    |
| Project Title "Community-based psychological treatment for adolescents with anxiety and depression in India"    | 66,64,198             | 50,48,543          |
| <b>TOTAL</b>  | <b>66,64,198</b>      | <b>50,48,543</b>   |
| <b>SCHEDULE [26] : Ekjut Creches</b>  |                       |                    |
| <b>Supported By Ekjut General Fund</b>  |                       |                    |
| Creche running Cost   | 4,77,819              | 18,91,110          |
| <b>TOTAL</b>  | <b>4,77,819</b>       | <b>18,91,110</b>   |

Audited Financial Statement for the year ended March 31, 2024





## EKJUT

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

## FOREIGN FUNDED PROJECTS

## Schedules forming part of Receipts &amp; Payment Account

|   | F.Y. 2023-24       | F.Y. 2022-23       |
|---|--------------------|--------------------|
| <b>SCHEDULE [27] : Action Against Malnutrition</b>                            |                    |                    |
| <b>Project Funded by AEIN</b>   |                    |                    |
| <b>"Enhansing Nutrition in Early Childhood and Wellbeing of Adolescents "</b> |                    |                    |
|   | 7,01,117           | -                  |
| <b>TOTAL</b>  | <b>7,01,117</b>    | <b>-</b>           |
| <b>SCHEDULE [28] : Other Programme Expenses</b>                               |                    |                    |
| <b><u>Program Expenses</u></b>  |                    |                    |
| Expenses on Nutrition & Well being of village's children                      | 35,505             | 58,009             |
| <b>CPAM- Community led prevention of SAM</b>                                  |                    |                    |
| Program Personnel Expenses  | 1,09,75,608        | -                  |
| Orientation on Activities   | 2,060              | -                  |
| Travel & Conveyance ( Programme implementation)                               | 4,71,555           | -                  |
| Cost to PLA Facilitators-Rajasthan  | 3,09,985           | -                  |
| Training to Trainer-Rajasthan   | 3,61,188           | -                  |
| <b>Community based rehabilitation for Mental Health</b>                       |                    |                    |
| Program Personnel Expenses  | 11,15,387          | -                  |
| Seeds to Farmer   | 35,540             | -                  |
| Fees for trainer  | 30,000             | -                  |
| Training Expenses   | 40,795             | -                  |
| Mental Health support cost  | 1,15,061           | -                  |
| Medicine for the mental health Clinic   | 7,530              | -                  |
| Travel & Conveyance ( Programme implementation)                               | 10,017             | -                  |
| <b>Program Personnel Expenses</b>   | <b>37,70,953</b>   | <b>80,34,929</b>   |
| <b>General Fund Program Activities</b>  |                    |                    |
| Training/Meeting/Commcare   | 3,37,619           | 1,80,275           |
| Travel & Conveyance ( Programme implementation)                               | 5,46,035           | 3,00,115           |
| Capacity Building   | 37,191             | 2,05,916           |
| Professional Fees   | 27,200             | 50,000             |
| Project Review Meeting Cost   | 2,420              | 19,367             |
| Training coordination centre expenditure                                      | 2,89,641           | 34,650             |
| Expenditure on Exposure visit   | -                  | 15,180             |
| Salary & Perquisite Program personnel Cost                                    | 60,545             | -                  |
| Building under construction   | -                  | 11,38,858          |
| Bank Charges  | 7,481              | 6,924              |
| <b>Administrative Expenses</b>  |                    |                    |
| Admin Personnel Expenses  | 2,33,782           | -                  |
| Professional Tax  | 2,500              | 2,500              |
| Insurance Cost  | 1,33,836           | -                  |
| Office Running and Maintenance costs  | 80,687             | -                  |
| <b>TOTAL</b>  | <b>1,90,40,120</b> | <b>1,00,46,723</b> |

Audited Financial Statement for the year ended March 31, 2024



Page 14



## EKGUT

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

## FOREIGN FUNDED PROJECTS

## Schedules forming part of Receipts &amp; Payment Account

|  | F.Y. 2023-24     | F.Y. 2022-23     |
|--|------------------|------------------|
| <b>SCHEDULE [28] : LOANS &amp; ADVANCES RECEIVED</b> |                  |                  |
| Advance to staff and other settled                   | 32,462           | -                |
| Security Deposit of Keonjhar Office                  | -                | 20,000           |
| Tax deducted at source                               | -                | 7,32,512         |
| <b>TOTAL</b>   | <b>32,462</b>    | <b>7,52,512</b>  |
| <b>SCHEDULE [29] : LOANS &amp; ADVANCES PAID</b>     |                  |                  |
| Advance to staff and other                           | 51,568.00        | 67,756           |
| Security Deposit                                     | 3,400            | -                |
| TDS Receivable                                       | 3,70,990         | -                |
| Decrease in Current Liabilities                      | 6,21,277         | 4,62,324         |
| Payable to Projects                                  | 1,11,187         | 10,77,453        |
| <b>TOTAL</b>   | <b>11,58,422</b> | <b>16,07,532</b> |



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

| SCHEDULE [13] : Saving Maternal & New-born Lives in Rural Areas | F.Y.2023-24 | F.Y.2022-23 |
|---|-------------|-------------|
|---|-------------|-------------|

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

SCHEDULE [13.1]: "Saving Lives through Learning and Action Groups"

Program Expenses

|   |          |                    |
|---|----------|--------------------|
| Program Personnel Cost  | -        | 81,66,963          |
| Technical and Strategic Support for PLA Scaleup                                   | -        | 10,96,798          |
| Community Mobilisation Consultation meet/Sahiya Samellan                          | -        | 35,73,753          |
| <b>Objective-3: Participatory Learning and Action (PLA) Training in Rajasthan</b> |          |                    |
| Program Personnel Cost  | -        | 51,61,597          |
| Printing of IEC Material/Manual & Picture cards                                   | -        | 42,168             |
| Training Coordination Centre  | -        | 1,77,154           |
| Training and orientation  | -        | 83,813             |
| Training Associate at Rajasthan   | -        | 1,54,653           |
| Training of Trainers and Facilitator  | -        | 8,49,858           |
| Travelling and sub assistance   | -        | 11,27,575          |
| <b>Objective-4: PLA Training for PVTGs</b>  |          |                    |
| Program Personnel Cost  | -        | 24,03,868          |
| Training to ASHAs   | -        | 4,98,993           |
| Audio Visual Cost   | -        | 1,45,398           |
| Printing of Manual and Picture cards  | -        | 59,472             |
| Travel, Accomodation, Fuels cost, Related cost                                    | -        | 2,95,496           |
| Indirect Cost   | -        | 11,91,878          |
| <b>TOTAL Rs.</b>  | <b>-</b> | <b>2,50,29,437</b> |

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

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

Program Expenses

|  |           |             |
|--|-----------|-------------|
| Program Personnel Cost                             | 32,55,115 | 2,13,78,217 |
| Training Personnel                                 | 2,64,069  | 43,98,187   |
| Field Office Expenses                              | 1,14,092  | -           |
| Field Supervisors                                  | 13,85,511 | 1,00,66,539 |
| Home Visit,Counseling & Training(ASHA,ANM and AWW) | -         | 13,47,800   |
| Interns Stipend                                    | -         | 1,56,334    |
| Non Reccuring Expenses                             | -         | 2,07,457    |
| Online Progress Tool                               | -         | 15,95,000   |
| Orientation Workshop/training                      | -         | 8,10,295    |
| Programme Planning Meetings                        | 3,878     | 4,81,140    |
| Technical and Strategic Support (PLA & Home Visit) | 27,948    | 3,51,927    |
| Training Coordination Center                       | 40,611    | 18,51,525   |
| Training Materials Development                     | -         | 35,365      |
| Training of Programme Team                         | -         | 2,64,739    |

Audited Financial Statement for the year ended March 31, 2024





EKJUT

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

FOREIGN FUNDED PROJECTS

| Additional Schedules forming part of Income & Expenditure Account   |                  |                    |
|---|------------------|--------------------|
| Participatory Learning and Action training in Rajasthan   | F.Y.2023-24      | F.Y.2022-23        |
| Travel & Conveyance ( Programme implementation)   | 1,40,593         | 38,15,174          |
| Personnel Cost  | 4,75,355         | 1,67,967           |
| Training Coordination Center Cost   | 35,949           | 20,692             |
| Printing of IEC Material  | 597              | -                  |
| Training of Trainers and Facilitators   | -                | 49,661             |
| Travelling and sub assistance   | 17,021           | 5,558              |
| Bank Charges  | -                | 14,320             |
| <b>Administrative Expenses</b>  |                  |                    |
| Admin Personnel Expenses  | 2,71,031         | 29,29,063          |
| Personnel Cost-Director   | 1,24,083         |                    |
| Bank Charges  | 396              | -                  |
| Office Rental and Running Cost  | 60,345           | 2,81,157           |
| Audit Cost  | -                | 1,42,408           |
| Indirect Cost   | -                | 50,37,052          |
| <b>TOTAL Rs.</b>  | <b>62,16,594</b> | <b>5,54,07,577</b> |
| <b>Project Funded By Bill and Melinda Gates Foundation</b>  |                  |                    |
| <b>SCHEDULE [13.3] : "Improving Maternal New Born Child health in Bihar and Uttar Pradesh through Participatory Learning and Action."</b> |                  |                    |
| <b>Program Expenses</b>   |                  |                    |
| Program Personnel Cost  | 68,586           | -                  |
| Travel Cost   | 3,91,051         | -                  |
| Field Office Rent, internet   | 11,580           | -                  |
| <b>Administrative Expenses</b>  |                  |                    |
| Admin Personnel Cost  | 3,65,855         | -                  |
| Bank Charges  | 9,668            | -                  |
| Office Running Cost Head Office   | 80,937           | -                  |
| Indirect Cost   | 1,06,645         | -                  |
| Non Recurring Expenditure-Capital Items   | 5,95,825         | -                  |
| <b>TOTAL Rs.</b>  | <b>16,30,147</b> | <b>-</b>           |
| <b>Project Funded By Noora Health</b>   |                  |                    |
| <b>Schedule [13.4]-Integrating Care companion program and Participatory Learning Program</b>  |                  |                    |
| Indirect cost   | 488              | -                  |
| Travel & Conveyance ( Programme implementation)   | 4,881            | -                  |
| <b>TOTAL Rs.</b>  | <b>5,369</b>     | <b>-</b>           |
| <b>SCHEDULE [13.5] :Project Funded By New Venture Fund</b>  |                  |                    |
| <b>Sashakt:"Empowering Adolescent girls and women in india to enhance their health outcome"</b>   |                  |                    |
| Capacity building Trainings and workshop  | 10,71,893        | -                  |
| Travel & Conveyance ( Programme implementation)   | 16,080           | -                  |
| <b>Administrative Expenses</b>  |                  |                    |
| Admin-Personnel Expenses  | 30,105           | -                  |
| Overhead  | 5,732            | -                  |
| <b>TOTAL Rs.</b>  | <b>11,23,810</b> | <b>-</b>           |

Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

SCHEDULE [13.6] :Project Funded By AEIN

|  | F.Y.2023-24     | F.Y.2022-23     |
|--|-----------------|-----------------|
| <b>Enhancement of ECCD and Adolescents</b>                   |                 |                 |
| <b>Program Cost</b>  |                 |                 |
| Program Personnel Cost                                       | 2,09,434        | -               |
| Travel, Accomodation& Conveyance ( Programme implementation) | 44,914          | 85,632          |
| Module Development Social Animators HV                       | =               | 1,00,009        |
| Training Engagement of One Trainer                           | =               | 80,000          |
| <b>TOTAL Rs.</b>   | <b>2,54,348</b> | <b>2,65,641</b> |

SCHEDULE [13.7] :Project Funded By The Johns Hopkins University



**Program Expenses**

|  |                    |              |
|--|--------------------|--------------|
| Program Personnel Expenses                                   | 52,75,139          | -            |
| Cost to Program Facilitators                                 | 24,86,855          | -            |
| Cost to Program Supervisors                                  | 12,29,862          | -            |
| Training Cost  | 2,09,795           | -            |
| Orientation of Block Level Health Functioneries              | 28,107             | -            |
| Workshop   | 2,12,163           | -            |
| Review Meeting   | 1,55,833           | -            |
| Manual Development and Training tools                        | 65,589             | -            |
| Travel, Accomodation& Conveyance ( Programme implementation) | 9,05,078           | -            |
| Field Office running costs                                   | 4,74,423           | -            |
| <b>Administrative Expenses</b>                               |                    |              |
| Admin Personnel Expenses                                     | 3,10,997           | -            |
| Bank Charges   | -                  | 2,501        |
| Audit Cost   | 25,601             | -            |
| Indirect Cost  | 5,68,969           | 125          |
| <b>TOTAL Rs.</b>   | <b>1,19,48,411</b> | <b>2,626</b> |

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"

**Programme Expenses**

|   |           |           |
|---|-----------|-----------|
| Program Personnel Expenses                    | 14,74,618 | 16,98,312 |
| Activities for Nutrition- Creche support Cost | -         | 18,67,939 |
| Creche running cost-Food                      | 3,56,250  | -         |
| Creche running cost-Non-food                  | 1,75,030  | -         |
| Creche care giver                             | 8,11,259  | -         |
| Training to creche worker                     | 77,462    | -         |
| Cost to PLA coordinator                       | 2,84,780  | -         |
| Material Cost                                 | 1,164     | -         |
| Monthly Review Meeting                        | 15,850    | -         |
| Cost for Interview with Community             | 85,324    | -         |
| Training of Data Collector                    | 1,890     | -         |
| Training Material Cost                        | 467       | -         |

Audited Financial Statement for the year ended March 31, 2024



EKJUT

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

FOREIGN FUNDED PROJECTS

| Additional Schedules forming part of Income & Expenditure Account                         |                  |                  |
|---|------------------|------------------|
|   | F.Y.2023-24      | F.Y.2022-23      |
| Commcare charge   | 9,744            | -                |
| Orientation/Review on data collection   | 1,580            | -                |
| Stationary, Questionarie  | 1,793            | -                |
| Travel and Accomodation for Training  | 20,734           | -                |
| Establishing Farmers Group  | 1,00,601         | 78,705           |
| Nutri Garden and organic composting   | 58,530           | 56,385           |
| Recurring Non Food Supplies at Creches  | -                | 2,61,249         |
| Activities for Adolescents and Youth  | 1,27,983         | 19,771           |
| Training Coordination Center Expenditure  | -                | 92,965           |
| Inter Districts Travel and Accomodation   | 17,869           | 66,693           |
| Local Travel and Conveyance   | 72,497           | 1,10,653         |
| <b>Administrative Expenses</b>  |                  |                  |
| Admin Personnel Expenses  | 67,197           | -                |
| Consumables and Office Supply   | 27,689           | -                |
| Communication and Coordination  | 9,547            | -                |
| Audit Cost  | 352              | 3,031            |
| <b>TOTAL Rs.</b>  | <b>38,00,210</b> | <b>42,55,703</b> |
| <b>Project Funded By American India Foundation, USA</b>                                   |                  |                  |
| <b>SCHEDULE [14.2] : Training on Nutrition</b>  |                  |                  |
| <b>Program Support Cost:</b>  |                  |                  |
| Technical Support to the project  | -                | 1,20,000         |
| Trainers support to the training on Participatory Learning and Action                     | 1,60,000         | 80,000           |
| Technical Expert/Consultants  | -                | 21,420           |
| Program Personnel Cost  | 60,000           | -                |
| Travel (including accomodation) to project sites  | 2,05,347         | -                |
| Training (5 days residential)   | -                | 7,19,263         |
| Development of Tools and note of the capacity building                                    | -                | 1,00,000         |
| Institutional Support Cost  | 42,534           | 1,04,069         |
| <b>TOTAL Rs.</b>  | <b>4,67,881</b>  | <b>11,44,752</b> |
| <b>SCHEDULE [14.3] : Project Funded by University College London UK</b>                   |                  |                  |
| <b>Project title "Community Prevention of Acute Mainutrition Evaluation in Jharkhand"</b> |                  |                  |
| <b>Program Expenses</b>   |                  |                  |
| Program Personnel Expenses  | 33,92,663        | 54,36,760        |
| Traveling Cost  | 2,62,573         | 2,37,236         |
| Program Review Meetings   | 14,703           | 27,990           |
| Training cost for Program Team'   | 2,53,768         | -                |
| Commcare  | 71,264           | 1,31,608         |
| Non recurring cost- Capital Item  | 1,92,484         | -                |
| <b>Administrative Expenses</b>  |                  |                  |
| Repair and Maintenance for district vehicles  | 29,309           | -                |
| Bank Charges  | 1,040            | 18,830           |
| Audit Cost  | 12,390           | 1,00,530         |
| Institutional Cost  | 2,11,509         | 2,97,647         |
| <b>TOTAL Rs.</b>  | <b>44,41,703</b> | <b>62,50,601</b> |



Audited Financial Statement for the year ended March 31, 2024

Annexure





EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

SCHEDULE [15] : Improving services for homeless people in

F.Y.2023-24

F.Y.2022-23

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 Expenses

|  |   |          |
|--|---|----------|
| Program Review Meetings with Adhikar Saathi    | - | 2,436    |
| Fellow Adhikar Sathi                           | - | 1,01,143 |
| 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   |
| Capacity Building of Network Parter            | - | 39,616   |
| Commissionary Level Workshop                   | - | 77,519   |
| Travel & Conveyance ( Program Implementation)  | - | 27,500   |
| Field Office Running cost                      | - | 14,256   |
| Program Personnel Cost                         | - | 3,34,716 |
| Ekjut Core Support                             | - | 95,832   |
| Printing and Stationary                        | - | 3,586    |

Administrative Expenses

|                               |   |       |
|-------------------------------|---|-------|
| Maintenance and House Keeping | - | 2,867 |
| Office Support Cost           | - | 1,737 |
| Postage and Communication     | - | 1,853 |

TOTAL

- 15,01,410

SCHEDULE [16] : Program on Mental Health Initiative

SCHEDULE [16.1] Project Funded By University College

London,UK

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

|   |           |           |
|---|-----------|-----------|
| Program Personnel Cost                        | 49,98,885 | 43,14,087 |
| Workshop                                      | -         | 36,086    |
| Capacity building of staff                    | 34,503    | -         |
| Manual Design and Printing                    | 3,885     | -         |
| Tele Psychiatrist setup                       | 44,000    | -         |
| Travel & Conveyance ( Program Implementation) | 15,398    | 3,970     |
| Outstation Travel                             | 48,451    | 1,00,945  |

Administrative Expenses

|                           |          |          |
|---------------------------|----------|----------|
| Audit and Statutory cost  | 20,650   | 14,080   |
| Admin and Accounts        | 6,80,540 | -        |
| Finance Manager           | 3,94,340 | 3,25,493 |
| Office Support Cost       | 1,06,204 | 13,475   |
| Organisation Support cost | 3,17,342 | 2,40,407 |

TOTAL Rs.

66,64,198 50,48,543

SCHEDULE [17] : Crèches Supported by Ekjut

|                     |          |           |
|---------------------|----------|-----------|
| Creche Running Cost | 4,77,819 | 18,91,110 |
|                     | 4,77,819 | 18,91,110 |



Audited Financial Statement for the year ended March 31, 2024

Annexure



EKJUT

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

FOREIGN FUNDED PROJECTS

Additional Schedules forming part of Income & Expenditure Account

|  | F.Y.2023-24     | F.Y.2022-23 |
|--|-----------------|-------------|
| <b>SCHEDULE [18] : Action Against Malnutrition</b>                                     |                 |             |
| <b>Project Funded By AEIN</b>  |                 |             |
| "Enhancing Nutrition in Early Childhood and Wellbeing of Adolescents " (Schedule 15.1) |                 |             |
| <b>Creche Support Cost</b>   |                 |             |
| Creche running cost-Food   | 88,537          | -           |
| Creche running cost-Non-food   | 49,203          | -           |
| Training   | 981             | -           |
| Material Cost  | 6,481           | -           |
| Monthly Review Meeting   | 6,496           | -           |
| Travel & Conveyance ( Programme implementation)  | 12,601          | -           |
| Program Personnel Cost   | 4,99,877        | -           |
| Activities for Adolescents and Youth   | 6,040           | -           |
| <b>Administrative Expenses</b>   |                 |             |
| Admin Personnel Cost   | 16,629          | -           |
| Consumables and Office Supply  | 14,272          | -           |
| <b>TOTAL Rs.</b>   | <b>7,01,117</b> | <b>-</b>    |

Audited Financial Statement for the year ended March 31, 2024

Annexure



Schedule- 05 FIXED ASSETS (FOREIGN PROJECTS FUNDED)

| DESCRIPTION   | GROSS BLOCK | As At     | ADDITIONS/ | Sale/writ<br>en off<br>for the<br>year | As At      | UPTO      | D E P R E C I A T I O N |  | WRITTEN DOWN |          | RATE OF<br>DEPRN |      |
|---|-------------|-----------|------------|--|------------|-----------|-------------------------|--|--------------|----------|------------------|------|
|   |             |           |            |  |            |           | FOR THE<br>YEAR         | Sale/writ<br>en off<br>for the<br>year | UPTO         | VALUE    |                  |      |
|   |             | 01.04.23  | <180       | >180                                   | 31.03.2024 | 31.03.23  | YEAR                    | for the<br>year                        | 31.03.24     | 31.03.24 | 31.03.23         |      |
| <b>Children's Investment Fund Foundation</b>  |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Laptop, Computer & Softwares  |             | 51,00,334 | -          | -                                      | 51,00,334  | 45,02,247 | 2,39,235                | -                                      | 47,41,482    | 3,58,852 | 5,98,087         | 0.40 |
| Furniture & Fixtures  |             | 7,61,065  | -          | -                                      | 7,61,065   | 3,40,858  | 42,021                  | -                                      | 3,82,879     | 3,78,186 | 4,20,207         | 0.10 |
| Office Equipments   |             | 23,35,846 | -          | -                                      | 23,35,846  | 14,68,832 | 1,30,052                | -                                      | 15,98,884    | 7,36,962 | 8,67,014         | 0.15 |
| Vehicle   |             | 18,06,001 | -          | -                                      | 18,06,001  | 8,63,257  | 1,41,412                | -                                      | 10,04,669    | 8,01,332 | 9,42,744         | 0.15 |
| <b>WHH Project "Initiative for transparent and accountable governance systems in Jharkhand"</b>                                 |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Furniture & Fixture   |             | 45,100    | -          | -                                      | 45,100     | 27,456    | 1,764                   | -                                      | 29,220       | 15,880   | 17,644           | 0.10 |
| Laptop, Computer & Softwares  |             | 35,750    | -          | -                                      | 35,750     | 34,842    | 363                     | -                                      | 35,205       | 545      | 908              | 0.40 |
| <b>Digital Green "Designing an Age Nutrition sensitive and MIVCN Participatory Learning and Action (PLA) cycle of meetings"</b> |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Laptop, Computer & Softwares  |             | 17,537    | -          | -                                      | 17,537     | 16,446    | 436                     | -                                      | 16,882       | 655      | 1,091            | 0.40 |
| Furniture and Fixtures  |             | 8,900     | -          | -                                      | 8,900      | 3,061     | 584                     | -                                      | 3,645        | 5,255    | 5,839            | 0.10 |
| Office Equipment  |             | 15,500    | -          | -                                      | 15,500     | 7,409     | 1,214                   | -                                      | 8,623        | 6,877    | 8,091            | 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     | 15,753    | 1,903                   | -                                      | 17,656       | 10,784   | 12,687           | 0.15 |
| Furniture & Fixtures  |             | 32,100    | -          | -                                      | 32,100     | 12,377    | 1,972                   | -                                      | 14,349       | 17,751   | 19,723           | 0.10 |
| Laptop, Computer & Softwares  |             | 5,28,232  | -          | -                                      | 5,28,232   | 5,06,250  | 8,793                   | -                                      | 5,15,043     | 13,189   | 21,982           | 0.40 |
| Office Equipments   |             | 2,60,855  | -          | -                                      | 2,60,855   | 1,79,955  | 12,135                  | -                                      | 1,92,090     | 68,765   | 80,900           | 0.15 |
| Furniture & Fixtures  |             | 58,642    | -          | -                                      | 58,642     | 35,928    | 2,271                   | -                                      | 38,199       | 20,443   | 22,714           | 0.10 |
| <b>PHFI Project (Community Intervention to Improve Growth among Children under Two in Rural India)</b>                          |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Office Equipments   |             | 57,780    | -          | -                                      | 57,780     | 45,765    | 1,802                   | -                                      | 47,567       | 10,213   | 12,015           | 0.15 |
| Laptop, Computer & Softwares  |             | 3,63,069  | -          | -                                      | 3,63,069   | 3,58,980  | 1,636                   | -                                      | 3,60,616     | 2,453    | 4,089            | 0.40 |
| Vehicle   |             | 4,32,523  | -          | -                                      | 4,32,523   | 3,47,371  | 12,773                  | -                                      | 3,60,144     | 72,379   | 85,152           | 0.15 |
| <b>Chanchal Project</b>   |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Office Equipments   |             | 7,87,988  | -          | -                                      | 7,87,988   | 2,18,667  | 85,398                  | -                                      | 3,04,065     | 4,83,923 | 5,69,321         | 0.15 |
| <b>Plantary Health Project</b>  |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Office Equipments   |             | 4,100     | -          | -                                      | 4,100      | 1,138     | 444                     | -                                      | 1,582        | 2,518    | 2,962            | 0.15 |
| <b>UCL FLAG Project (Facilitated Learning and Action Groups)</b>  |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Laptop, Computer & Softwares  |             | 4,00,549  | -          | -                                      | 4,00,549   | 3,70,919  | 11,852                  | -                                      | 3,82,771     | 17,778   | 29,630           | 0.40 |
| Office Equipments   |             | 8,96,150  | -          | -                                      | 8,96,150   | 5,77,771  | 47,757                  | -                                      | 6,25,528     | 2,70,622 | 3,18,379         | 0.15 |
| Furniture & Fixtures  |             | 9,674     | -          | -                                      | 9,674      | 4,533     | 514                     | -                                      | 5,047        | 4,627    | 5,141            | 0.10 |
| <b>Bill Gates and Melinda Foundation</b>  |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Computer Desktop  |             | -         | -          | 2,93,182.00                            | 2,93,182   | -         | 58,636                  | -                                      | 58,636       | 2,34,546 | -                | 0.40 |
| Office Equipments   |             | -         | -          | 2,55,520                               | 2,55,520   | -         | 19,164                  | -                                      | 19,164       | 2,36,356 | -                | 0.15 |
| <b>MRC Project</b>  |             |           |            |  |            |           |                         |  |              |          |                  |      |
| Television  |             | -         | 44,000     | -                                      | 44,000     | -         | 6,600                   | -                                      | 6,600        | 37,400   | -                | 0.15 |





| DESCRIPTION  | GROSS BLOCK | As At 01.04.23 | ADDITIONS/ >180 | Sale/writt en off for the year | As At 31.03.2024 | UPTO 31.03.23 | D E P R E C I A T I O N |                                |               | W R I T T E N D O W N |           |   | RATE OF DEPRN |
|--|-------------|----------------|-----------------|--------------------------------|------------------|---------------|-------------------------|--------------------------------|---------------|-----------------------|-----------|---|---------------|
|  |             |                |                 |                                |                  |               | FOR THE YEAR            | Sale/writt en off for the year | UPTO 31.03.24 | VALUE 31.03.24        | 31.03.23  |   |               |
| <b>Health of Girls</b>   |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Printer  |             | -              | 48,356          | -                              | 48,356           | -             | 19,342                  | -                              | 19,342        | 29,014                | -         | - | 0.40          |
| Office Furniture   |             | -              | 20,579          | -                              | 20,579           | -             | 2,058                   | -                              | 2,058         | 18,521                | -         | - | 0.10          |
| <b>FCRA GENERAL FUND</b>   |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| <b>A. ASSETS OUT OF GENERAL</b>  |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Office Equipments  |             | 51,469         | -               | -                              | 51,469           | 37,547        | 2,088                   | -                              | 39,635        | 11,834                | 13,922    | - | 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 (Resource Center)  |             | 24,21,575      | -               | -                              | 24,21,575        | 1,06,160      | 1,21,079                | -                              | 2,27,239      | 21,94,336             | 23,15,415 | - | 0.05          |
| <b>B. ASSETS OUT OF IGH-HF FUND</b>  |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Laptop, Computer & Softwares   |             | 2,58,434       | -               | -                              | 2,58,434         | 2,55,490      | 1,178                   | -                              | 2,56,668      | 1,766                 | 2,944     | - | 0.40          |
| Furniture & Fixtures   |             | 1,49,470       | -               | -                              | 1,49,470         | 1,27,241      | 2,223                   | -                              | 1,29,464      | 20,006                | 22,229    | - | 0.10          |
| Office Equipments  |             | 72,720         | -               | -                              | 72,720           | 68,474        | 637                     | -                              | 69,111        | 3,609                 | 4,246     | - | 0.15          |
| Vehicles   |             | 2,98,403       | -               | -                              | 2,98,403         | 2,83,305      | 2,265                   | -                              | 2,85,570      | 12,833                | 15,098    | - | 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           | 39,231        | 632                     | -                              | 39,863        | 5,692                 | 6,324     | - | 0.10          |
| Vehicle  |             | 5,60,770       | -               | -                              | 5,60,770.00      | 5,33,695      | 4,061                   | -                              | 5,37,756      | 23,014                | 27,075    | - | 0.15          |
| <b>D. Assets Out Of Vistoar Project Grant</b>  |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Furniture & Fixtures   |             | 89,457         | -               | -                              | 89,457           | 68,992        | 2,047                   | -                              | 71,039        | 18,418                | 20,465    | - | 0.10          |
| Vehicles   |             | 2,700          | -               | -                              | 2,700            | 2,423         | 42                      | -                              | 2,465         | 235                   | 277       | - | 0.15          |
| Office Equipments  |             | 1,00,441       | -               | -                              | 1,00,441         | 89,793        | 1,597                   | -                              | 91,390        | 9,051                 | 10,648    | - | 0.15          |
| Laptop, Computer & Softwares   |             | 1,92,790       | -               | -                              | 1,92,790         | 1,92,782      | 3                       | -                              | 1,92,785      | 5                     | 8         | - | 0.40          |
| <b>E. Assets out of BLF</b>  |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Furniture & Fixtures   |             | 1,92,924       | -               | -                              | 1,92,924         | 1,45,156      | 4,777                   | -                              | 1,49,933      | 42,991                | 47,768    | - | 0.10          |
| Office Equipments  |             | 17,35,120      | -               | -                              | 17,35,120        | 15,56,272     | 26,827                  | -                              | 15,83,099     | 1,52,021              | 1,78,848  | - | 0.15          |
| Vehicles   |             | 13,11,102      | -               | -                              | 13,11,102        | 11,74,453     | 20,497                  | -                              | 11,94,950     | 1,16,152              | 1,36,649  | - | 0.15          |
| Laptop, Computer & Softwares   |             | 9,52,255       | -               | -                              | 9,52,255         | 9,52,078      | 71                      | -                              | 9,52,149      | 106                   | 177       | - | 0.40          |
| <b>F. Assets out of Save The Children Project</b>                                    |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Office Equipments  |             | 36,450         | -               | -                              | 36,450           | 27,646        | 1,321                   | -                              | 28,967        | 7,483                 | 8,804     | - | 0.15          |
| Laptop, Computer & Softwares   |             | 4,389          | -               | -                              | 4,389            | 4,328         | 24                      | -                              | 4,352         | 37                    | 61        | - | 0.40          |
| <b>G. PACS Projects</b>  |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Vehicle  |             | 1,35,991       | -               | -                              | 1,35,991         | 1,13,234      | 3,414                   | -                              | 1,16,648      | 19,343                | 22,757    | - | 0.15          |
| Laptop, Computer & Softwares   |             | -              | -               | -                              | -                | -             | -                       | -                              | -             | -                     | -         | - | 0.40          |
| Office Equipments  |             | 22,630         | -               | -                              | 22,630           | 18,673        | 594                     | -                              | 19,267        | 3,363                 | 3,957     | - | 0.15          |
| <b>H. PACS Projects ( Campaign for improving nutritional outcomes in Jharkhand )</b> |             |                |                 |                                |                  |               |                         |                                |               |                       |           |   |               |
| Laptop, Computer & Softwares   |             | 66,556         | -               | -                              | 66,556           | 66,470        | 34                      | -                              | 66,504        | 52                    | 86        | - | 0.40          |
| Furniture & Fixtures   |             | 19,980         | -               | -                              | 19,980           | 13,015        | 697                     | -                              | 13,712        | 6,268                 | 6,965     | - | 0.10          |



Audited Financial Statement for the year ended March 31, 2024

Annexure

| DESCRIPTION   | GROSS BLOCK        | As At    | ADDITIONS/      | >180            | Sale/written off for the year | DEPRECIATION       |                    |                  |                               | WRITTEN DOWN       |                  | RATE OF DEPRN    |             |
|---|--------------------|----------|-----------------|-----------------|-------------------------------|--------------------|--------------------|------------------|-------------------------------|--------------------|------------------|------------------|-------------|
|   |                    |          |                 |                 |                               | As At              | UPTO               | FOR THE YEAR     | Sale/written off for the year | UPTO               | VALUE            |                  | VALUE       |
| Office Equipments   | 89,513             | 01.04.23 | <180            | >180            | -                             | 31.03.2024         | 31.03.23           | 2,877            | -                             | 31.03.24           | 31.03.24         | 31.03.23         | 0.15        |
| <b>I. ICH- ESRC Project</b>   |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 8,200              |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>J. LEAD Project</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 14,250             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| Furniture & Fixtures  | 16,490             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| Vehicle   | 52,000             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>K. PCI Project</b>   |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Laptop, Computer & Softwares  | 27,105             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| Furniture & Fixtures  | 2,889              |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 9,650              |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>L. Welcome Trust Project</b>   |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 20,52,012          |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>L. University College London</b>   |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Mobile Phone  | 39,000             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>Gender Based Violence</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Laptop, Computer & Softwares  | 33,535             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>AEN Jharkhand Youth Network</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipment  | 70,600             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>CPAM-Evaluation</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipment  | 19,59,200          |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>Asset Received in Kind*</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| <b>Welcome Trust Project (Population Science for Maternal and Child Survival)</b> |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 7,62,000           |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>Vistaar Project</b>  |                    |          |                 |                 |                               |                    |                    |                  |                               |                    |                  |                  |             |
| Office Equipments   | 6,192              |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| Furniture & Fixtures  | 15,721             |          | -               | -               | -                             |                    |                    |                  |                               |                    |                  |                  |             |
| <b>TOTAL</b>  | <b>2,84,60,351</b> |          | <b>1,12,935</b> | <b>5,48,702</b> | <b>-</b>                      | <b>2,91,21,988</b> | <b>1,90,38,799</b> | <b>13,64,722</b> | <b>-</b>                      | <b>2,04,03,521</b> | <b>87,18,467</b> | <b>94,21,552</b> | <b>0.10</b> |



Audited Financial Statement for the year ended March 31, 2024

Annexure



## Schedule-30

### EKJUT

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

#### SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024.

##### 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 of Rs. 70,606 includes Salary payable and Statutory liabilities for the year 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. **Expenditure:** Expenses are recorded on accrual basis.
10. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
11. 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 01<sup>st</sup> April 2023 was Rs. 1,24,57,911.55 and interest received on the gratuity fund during the year was Rs. 10,49,877.26. During the year Gratuity contribution of Rs. 42,02,548.08 is paid to the LIC as per advice and total gratuity of Rs. 15,42,672 was paid to the claimants during the year. The closing fund with Life Insurance Corporation of India as on 31<sup>st</sup> March 2024 was Rs. 1,61,67,664.89.
12. **Grant Receivable written off:** The grant receivable from the below donors has been has been written off as the project is closed.
- a) Children’s Investment Fund Foundation: Rs. 92,91,995
  - b) University College London: Rs. 86,839.97

**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. The following board members were in full time employment with the organization during the year ended 31<sup>st</sup> March 2024:

a. Dr. Nirmala Nair, Director                      Rs. 19,44,698

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 2022-23 before the due date.
3. Foreign Contribution Regulation Act, 2010 vide registration no. - 2312666513 dated 21.10.2004 with the Ministry of Home Affairs to receive foreign contribution. The FCRA certificate is valid till 30<sup>th</sup> September 2028. The organization has submitted the information through FC-4 Return for the financial year 2022-23 before the due date.
4. PAN of the Organization isAAATE1354P.
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: 28.09.2024

For & On behalf of

EKJUT

Dr. Nirmala Nair

Secretary

Raj Kumar Gope

Team Lead

Amit Kumar Ojha

Finance Manager

