



Independent Auditor's Report

To
The Trustees of
Abhivyakti Foundation
Giridih, Jharkhand

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of ABHIVYAKTI FOUNDATION [PAN: AABTA5370L] which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust 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 Trust as at 31 March 2022, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust 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 Trustee for the Financial Statements

4. The Trustee ('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 Trust 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 Trust 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 Trust'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 Trust 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 including the utilization certificates submitted by the sub-recipients, 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 Trust'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 Trust'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 Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

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

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2022:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Giridih, Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust 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 Account Officer 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 Chief Manager and Account Officer of the Trust 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 Trust were applied for any object or purpose other than the object or purpose of the Trust;
- g. Trust 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 trustee or any other person while in the management of the Trust were identified;
- i. In our opinion and according to the information provided to us, no trustees 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. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 22057426AWDPPY9192

Place: New Delhi
Date: 28.09.2022

ABHIVYAKTI FOUNDATION

Himani Bhawan, Near Women college, New Barganda, Giridih, Jharkhand-815301

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2022.

A. SIGNIFICANT NOTES ON ACTIVITIES

Abhivyakti started as an informal group of young social activists to promote social and cultural activities like Srijanutsav, natyamahotsava, folk arts exhibition and other school/ college activities within Giridih district, which had a long void after its glorious past. The basic idea was to promote values of peace, non-violence, national integrity and sustainable development practices.

As the team gradually increased its field presence and activities it was felt necessary to give a legal identity and formal structure to the organization. This led to a legal form and Abhivyakti became Abhivyakti Foundation, a trust registered under the Indian Trust Act, 1882 on the world population day i.e. 11th July, 2002. The day is observed as Abhivyakti Day by the team and associated volunteers to revisit the organization's values and philosophy. The organization is working with local youth to promote volunteerism and foster social entrepreneurship and creativity among them.

Abhivyakti Foundation is motivated by the Gandhian philosophy and it follows the endogenous theory of development. We believe in the inherent values and bottom up planning for the development of lowest sections of society. This requires active involvement of local communities in the participatory process for development.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.



2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
- Assets Purchased out of grant fund are charged to Income & Expenditure Account. Simultaneously Assets Fund is created against the value of the Fixed Assets charged to Income & Expenditure Account.
 - Fixed Assets purchased out of own fund are shown under the head Fixed Assets.
 - No revaluations of fixed assets were made during the year.
3. **Depreciation:** Depreciation on 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. The same has been shown as depreciation fund in the liabilities side of the Balance Sheet.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Equipment, Machinery & Vehicles	15%
Inverter & Battery	15%
Computer, Software & Laptop	40%

4. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorated basis of respective projects, whereas unrestricted project 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.
5. **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.
6. **Interest:** Interest earned on savings bank account is reflected under the Income & Expenditure Account as well as under Receipt and Payment Account.
7. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the credit advice received from Bank.



C. NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of business nature as defined under Section 2(15) of the Income Tax Act.
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

4. **Pending Legal Case/Contingent Liabilities**

It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against Abhivyakti Foundation.

5. **The Organization is registered under :**

- a) Trust Act vide registration No. 7808 / IV-90 dated 11/07/2002.
- b) Under section 12A of the Income Tax Act, 1961. The organization has submitted the Income Tax Return for the year 2020-21 before the due date.
- c) Under section 80G of the Income Tax Act, 1961.
- d) Under FCRA vide registration No.-337730023 with The Ministry of Home Affairs to receive foreign funds. The organization has submitted the FC-4 Return for the year 2020-21 within the prescribed time limits.
- e) PAN of the Organization is AABTA5370L.
- f) TAN of the Organization is RCHA01812G

For & on behalf :

S.SAHOO & Co.

Chartered Accountants

FR No.: 322952E



CA. Subhajit Sahoo, FCA, LLb

Partner

M No.: 057426



For:

Abhivyakti Foundation



Mr. Krishna Kant

Secretary



Place : New Delhi

Date : 28-09-2022

ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRIDIH, JHARKHAND-815301

BALANCE SHEET AS AT 31ST MARCH, 2022

	SCHEDULE	F.Y. 2021-2022	F.Y. 2020-2021
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	6,85,141	6,54,466
b. Assets Fund	[03]	21,28,511	20,97,393
c. Project Fund	[04]	16,42,902	11,34,093
		44,56,554	38,85,952
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
TOTAL	[I + II]	44,56,554	38,85,952
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Opening WDV	[02]	21,57,699	3,63,727
Add: Addition during the year		2,28,895	19,93,824
Less: Depreciation		2,06,004	1,99,852
Closing WDV		21,80,590	21,57,699
II.INVESTMENTS			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advance	[05]	5,40,982	11,15,273
b.Cash & Bank Balance	[06]	21,56,061	19,90,800
	A	26,97,043	31,06,074
Less: CURRENT LIABILITIES & PROVISIONS:			
a.Others Liability	[07]	4,21,078	13,77,822
	B	4,21,078	13,77,822
NET CURRENT ASSETS	[A - B]	22,75,965	17,28,252
TOTAL	[I+II+III]	44,56,554	38,85,952

Significant Accounting Policies and Notes to Accounts

[27]

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
F.R.N. 322952E



CA. Subhajit Sahoo, FCA,LLB
Partner
MM No. 057426

Place : New Delhi
 Date : 28-09-2022

For & on behalf :
ABHIVYAKTI FOUNDATION



Mr. Krishna Kant
Secretary

ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRIDIH, JHARKHAND-815301

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022

		F.Y. 2021-2022	F.Y. 2020-2021
I. INCOME			
Grant in Aid	[08]	2,71,37,020	1,63,07,618
Interest Income		1,57,107	2,44,751
Donation		3,500	50,000
Local Contribution		59,275	44,490
Other Income		-	-
TOTAL		2,73,56,902	1,66,46,859
II. EXPENDITURE			
FCRA SECTION			
Community Empowerment Project - CESAM-RMI	[09]	58,36,358	1,15,36,346
AWAZ, CINI Ranchi	[10]	-	1,75,389
Child in Need Institute	[11]	-	581
MSI-JH (WHH)	[12]	75,74,521	79,93,848
Admin Expenses - Ranchi Office Expenses	[13]	-	28,780
Creating Livelihood Adaptation under Draught Project (CLAD)	[14]	-	1,42,526
Community Empowerment Project-BJSAM-RMI	[15]	1,35,230	39,54,826
Community Empowerment Project-RMI-BJSAM	[16]	19,46,063	-
Skill Up India- (WHH)	[17]	39,38,423	36,94,000
IPEN	[18]	-	1,18,556
Administrative Expenses (General Fund)		3,320	27,362
INDIAN SECTION			
Child Growth Monitoring	[19]	63,99,519	-
LC Expenses		13,122	86,930
FPO NABARD		-	1,50,000
Creating Awareness & Linkages to Social School		39,400	4,92,000
Promotion of FPO		4,97,869	2,65,849
General Fund Expenses		64,993	2,60,314
Advances written off		521	-
Grant Refunded to FPO - NABARD		-	10,000
Grant Refunded to UNICEF		3,56,351	-
Depreciation	[02]	2,06,006	1,99,851
Less: Trans. to Assets Fund		1,94,277	1,83,578
		11,729	16,273
TOTAL		2,68,17,418	2,89,53,581
III. EXCESS OF INCOME OVER EXPENDITURE		5,39,484	(1,23,06,723)
IV. LESS: TRANSFERRED TO PROJECT FUND		5,08,809	(1,23,05,505)
V. LESS: TRANSFERRED TO GENERAL FUND		30,675	(1,217)

Significant Accounting Policies and Notes to Accounts

[27]

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

F.R.N. 322952E



CA. Subhajit Sahoo, FCA,LLB

Partner

MM No. 057426

Place : New Delhi

Date : 28-09-2022

For & on behalf :

ABHIVYAKTI FOUNDATION

Mr. Krishna Kant

Secretary



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRIDIH, JHARKHAND-815301

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

	SCHEDULE	F.Y. 2021-2022	F.Y. 2020-2021
I. RECEIPTS			
Opening Balance:			
Cash in Hand	[06]	11,623	1,50,798
Cash at Bank		19,79,177	1,23,24,484
Grant in Aid	[20]	2,77,18,966	1,56,66,243
Donation		3,500	50,000
Bank Interest		1,57,107	2,44,751
Local Contribution		59,275	44,490
Loans and Advances Received		10,224	
Other Income			-
TOTAL		2,99,39,872	2,84,80,766
II. PAYMENT			
FCRA SECTION			
Community Empowerment Project - CESAM	[21]	57,71,263	95,09,682
Awaz CINI, Ranchi	[22]	-	1,75,389
MSI-JH (WHH)	[23]	75,63,221	79,89,180
Admin Expenses - Ranchi Office Expenses	[24]	-	28,780
Creating Livelihood Adaptation under Draught Project (CLAD)	[25]	-	1,47,787
Community Empowerment Project-BJSAM-RMI	[26]	5,79,264	35,20,830
IPEN		-	1,18,556
Community Empowerment Project-RMI		19,32,526	
Skill Up India- (WHH)		42,91,896	36,40,578
Administrative Expenses (General Fund)		3,320	26,632
Advances Paid		12,171	
INDIAN SECTION			
Child Growth Monitoring		63,99,519	-
LC Expenses		13,122	86,930
FPO NABARD		-	1,50,000
Creating Awareness & Linkages to Social School		39,400	2,42,310
Promotion of FPO		4,97,869	2,65,849
General Fund Expenses		64,991	2,60,314
Previous Year Liability Paid		2,49,690	-
Grant Refunded		3,56,352	1,76,500
Loan & Advance Paid		-	1,50,648
TDS Receivable		5,708	
Purchase of Fixed Asset		3,500	
Closing Balance:			
Cash in Hand	[06]	7,090	11,623
Cash at Bank		21,48,971	19,79,177
TOTAL		2,99,39,872	2,84,80,766

Significant Accounting Policies and Notes to Accounts

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

F.R.N. 322952E



CA. Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

Place : New Delhi

Date : 28-09-2022

[27]

For & on behalf :

ABHIVYAKTI FOUNDATION

Mr. Krishna Kant

Secretary



ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRIDIH, JHARKHAND-815301

Schedules Forming Part of Financial Statement

	F.Y. 2021-2022	F.Y. 2020-2021
SCHEDULE [01] General Fund		
FCRA Section		
General Fund opening Balance	1,89,816	57,556
Add: Excess of Income over Expenditure	9,436	1,55,566
Less: Transfer to Assets Fund	-	23,306
SUB TOTAL	1,99,252	1,89,816
INDIAN Section		
General Fund opening Balance	4,64,650	6,04,152
Add: Excess of Income over Expenditure	21,238	(1,56,783)
Add: Transfer from Project Fund	-	17,281
SUB TOTAL	4,85,889	4,64,650
TOTAL	6,85,141	6,54,466
SCHEDULE [03] Assets Fund		
FCRA SECTION		
Opening Balance	20,97,393	2,63,842
Add: During the Year	2,25,395	19,93,824
Add: Transfer from General Fund	-	23,306
Less: Depreciation during the Year	1,94,277	1,83,578
TOTAL	21,28,511	20,97,393
SCHEDULE [04] Project Fund		
FCRA SECTION		
Community Empowerment Project -RMI	4,87,305	-
MSIJH-POSHANN Project- (WHH)	5,68,785	663
Green College Project	-	-
Crating Livelihood Adaptation under Draught Project(CLAD)	-	-
IPEN	1	1
Admin Expenses for WHH Office, Ranchi	-	-
Manthan/JVAM/ISB Project	-	-
Community Empowerment Project - ASK -RMI	-	-
Fight Hunger First Initiative Project	-	-
AWAZ CINI, Ranchi	-	-
Child In need Institute	-	-
Community Empowerment Project-BJSAM	-	-
Skill Up India-(WHH)	5,77,660	10,09,279
INDIAN SECTION		
Promotion of FPO	9,152	1,24,151
TOTAL	16,42,902	11,34,093
SCHEDULE [05] LOAN AND ADVANCES		
FCRA SECTION		
Staff Advances	-	-
Other Advances	12,171	-
Grant Receivable:	-	-
Community Empowerment Project -BJSAM	1,783	4,46,334
CESAM-RMI	2,44,146	1,35,541
Advance with Implementation Partners	-	-
INDIAN SECTION		
TDS Receivable	15,619	20,135
Accounts Receivable	93,256	93,256



Grant Receivable		-
Strengthening Maternal and Child Nutritional Intervention in Giridih dist.		-
NABARD, Ranchi	2,500	2,500
FPO NABARD, Ranchi	4,063	4,063
JTDC	1,67,444	1,67,444
Creating Awareness & Linkages to Social School_VB Net	-	2,46,000
TOTAL	5,40,982	11,15,273

SCHEDULE [06] CASH AND BANK BALANCE

Cash in Hand

FCRA SECTION

MSIJH-POSHANN Project	130	2,640
FC General Fund	4,260	4,260
Community Empowerment Project - CESAM	639	5
Community Empowerment Project -RMI	113	-
Skill Up India-(WHH)	183	2,045

INDIAN SECTION

Enabling RW Schools to Implementation Life Skill Education	-	-
Local Contribution	-	-
NSIFS Project	-	-
GENERAL FUND	1,765	2,673

Sub Total **7,090** **11,623**

Cash in Bank

FCRA SECTION

Community Empowerment Project - CESAM	14,240	58,384
MSIJH-POSHANN Project	6,49,023	67,091
Green College Project	-	-
Crating Livelihood Adaptation under Draught Project (CLAD)	-	-
IPEN	1	1
Admin Expenses for WHH Office, Ranchi	-	-
Manthan/JVAM/ISB Project	-	-
Community Empowerment Project- BJSAM	517	-
Fight Hunger First Initiative Project	-	-
General Fund	1,94,992	1,85,555
Awaz, CINI Ranchi	-	-
Child In Need Institute	-	-
Community Empowerment Project -RMI	4,88,558	-
Skill Up India	5,92,325	13,75,555

INDIAN SECTION

LC Fund	81,455	25,710
FPO - NABARD	-	55,937
GENERAL FUND	1,18,709	86,792
Promotion of FPO (2nd Phase)	9,152	1,24,151

21,48,971 **19,79,177**

TOTAL

21,56,061 **19,90,800**

SCHEDULE [07] OTHER LIABILITY

FCRA SECTION

Accounts Payable	3,70,078	10,77,653
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INDIAN SECTION

Other Expense Payable	51,000	3,00,169
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TOTAL

4,21,078 **13,77,822**



SCHEDULE [08] Grant in Aid**FCRA SECTION**

Community Empowerment Project - CESAM	58,10,091	6,02,918
IPEN	-	1,18,557
Community Empowerment Project-RMI	24,21,624	-
AWAZ CINI Ranchi	-	1,33,000
Community Empowerment Project -BJSAM	1,31,761	34,09,066
MSI	80,96,593	67,83,095
Skill Up India	34,85,811	41,31,792

INDIAN SECTION

UNICEF	67,55,870	-
Nehru Yuva Kendra	13,000	-
FPO NABARD	-	1,60,000
Grant From DSWo Giridih	-	87,190
Promotion of FPO	3,82,870	3,90,000
Creating Awareness & Linkages to Social School	39,400	4,92,000

TOTAL**2,71,37,020****1,63,07,618****SCHEDULE [09] Community Empowerment Project - CESAM****Programme Expenses****Direct Programme Cost**

Strengthening Access to Social Security	7,24,265	12,14,149
Engaging Livelihood Opportunity	6,98,227	9,15,774
Health & Nutrition Promotion	3,68,371	9,82,276
Education	5,69,397	5,63,457
Institutional Strengthening	3,17,832	98,582
Lobby and Advocacy	7,51,447	87,605
Staff Salary	13,56,331	12,97,695
Travel Cost	2,32,580	1,73,567

Monitoring and Evaluation

Baseline Survey	-	-
Documentation of Success and Challenges	31,898	2,40,400
IEC Printing and Publication	2,03,524	2,13,785
Programme Monitoring & Review Meeting QTR	50,755	24,524
Monthly Review Meeting	14,985	15,893
Partner Related Expenses	-	50,21,295

Administrative Expenses

Overheads	61,329	2,15,655
Salary Finance Person	3,00,000	2,99,038
Office Running Cost	1,55,417	1,72,652

TOTAL**58,36,358****1,15,36,346****SCHEDULE [10] AWAZ CINI, RANCHI****Programme Expenses**

Community Mobilizer	-	1,02,000
Panchayat Level Suposhan Sabha	-	-
Project Point Person	-	60,000

Administrative Expenses

Field Travel & Communication	-	13,389
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TOTAL**-****1,75,389****SCHEDULE [11] Child in Need Institute****Programme Expenses****Facilitation Cost to Partners**

Community Awareness Campaign on Nutr. Action	-	-
Administrative Expenses	-	-

Travel for Partners Team

Advances written off	-	581
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TOTAL

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581**SCHEDULE [12] MSIJH-POSHANN Project****Programme Expenses**

Local Personnel Specialist	10,99,879	9,73,200
Local Pers. Finance and Admin.	2,29,996	2,03,654
Local Pers. Program Co-Ord.	4,76,497	2,92,661
Local Pers. Field Officer	14,05,046	12,25,376
Travel Cost Local Personnel	1,94,810	1,64,563
Implimentation of PLA Cycle	11,02,021	11,54,032
Execution of Nutrition Camp	8,67,492	25,74,064
Execution of Nutrition Sens. Mcr. Planing	15,86,097	8,60,574

Administrative Expenses

Vehicle Running Cost	81,070	33,092
Office Running Cost	5,31,613	5,12,632

Non Recurring Expenditure

Laptop/Compuers Etc.	-	-
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TOTAL**75,74,521****79,93,848****SCHEDULE [13] Admin Expenses for Office, Ranchi**

Administrative Expenses	-	28,780
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TOTAL

-

28,780**SCHEDULE [14] Creating Livelihood Adaptation under Draught****Programme Expenses**

Programme Staff Travel	-	7,088
Program Staffs	-	1,25,101

Administrative Expenses

Facilitation Cost	-	10,337
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1,42,526**SCHEDULE [15] Community Empowerment Project -BJSAM****Programme Expenses**

Livelihoods	-	6,51,079
Health and Nutrition	-	3,00,726
Rights and Entitlements	-	23,047
Education	-	7,83,401
Operational Cost	1,18,424	19,08,647

Administrative Expenses

Admin Cost	16,806	2,87,926
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TOTAL**1,35,230****39,54,826****SCHEDULE [16] Community Dev. Project-ASK-RMI**

Health & Nutrition	33,143	-
Livelihood	1,94,600	-
Right and Social Entitlement	3,541	-
Education	2,73,535	-
Generate Evidence, Monitor and Evaluate	9,584	-
Personnel Cost	12,10,511	-
Travel Cost	85,829	-
Partner Supplies and Office Expenses	85,320	-
Non Recurring Expenses	50,000	-

TOTAL**19,46,063**

-



SCHEDULE [17] SKILL UP-INDIA**Programme Expenses**

Communication Officer	2,05,952	3,06,180
Project Coordinator	4,55,752	4,26,361
Social Worker	3,50,561	3,44,096
Trainer	5,94,155	5,21,356
Mentoring Agent	1,80,000	1,05,000
Travel Cost	1,59,743	1,23,747

Operational Expenses

Skill Development		-
Establishment of Sustainable Training	12,35,192	8,87,802
Awareness Creation	-	24,291
Advocacy and Marketing	49,452	90,463
Capacity Building Partner	8,562	
	13,643	

Investment Expenses

Establishment of Sustainable Training Centre		-
Office Equipment	1,75,395	3,04,369
	-	85,600

Administrative Expenses

Office Rent and Utilities		-
Communication	1,64,400	1,08,605
Office Supplies	22,033	20,849
Vehicle Partners	63,031	97,778
Finance Officer	28,700	7,504
	2,31,852	2,40,000

TOTAL

39,38,423

36,94,000

SCHEDULE [18] IPEN**Programme Expenses**

Award Certificates and Expert Honorarium	-	30,630
Design and Development of Info. Brochure	-	38,500
Honorarium to Desk Study Coordinator	-	43,000

Administrative Expenses

Accounts and Audit		-
Phone, Internet and Safety	-	2,000
	-	4,426

TOTAL

-

1,18,556

SCHEDULE [19] Child Growth Monitoring

Program Output 1		-
Program Output 2	53,91,319	-
Program Output 3	2,39,122	-
Program Output 4	3,29,751	-
	4,39,327	-

TOTAL

63,99,519

-

SCHEDULE [20] Grant in Aid**FCRA SECTION**

Responsible Mica Initiative - CESAM (RMI)	57,01,486	4,67,377
Bhartiya Jan Utthan Parishad (BJUP)-BJSAM (RMI)	5,76,312	29,62,732
Welthungerhilfe (WHH)- MSI-JH - POSHAN	80,96,593	67,83,095
Community Empowerment Project-BJSAM-RMI	24,21,624	-
Awaz CINI, Ranchi		-
IPEN	-	1,33,000
Welthungerhilfe (WHH)-Skill UP-India	-	1,18,557
	34,85,811	41,31,792



INDIAN SECTION

UNICEF	67,55,870	-
FPO NABARD	-	3,46,500
Nehru Yuva Kendra	13,000	-
Grant From DSWo Giridih	-	87,190
Creating Awareness & Linkages to Social School	2,85,400	2,46,000
Promotion of FPO	3,82,870	3,90,000

TOTAL

2,77,18,966	1,56,66,243
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SCHEDULE [21] Community Empowerment Project - CESAM**Programme Expenses****Direct Programme Cost**

Strengthening Access to Social Security	7,24,265	11,86,149
Engaging Livelihood Opportunity	6,98,227	9,15,774
Health & Nutrition Promotion	3,67,061	9,74,276
Education	5,69,397	5,63,457
Institutional Strengthening	3,17,832	98,582
Lobby and Advocacy	7,51,447	87,605
Staff Salary	12,61,091	11,84,643
Travel Cost	2,18,636	1,65,811

Monitoring and Evaluation

Baseline Survey	-	-
Documentation of Success and Challenges	-	2,40,400
IEC Printing and Publication	1,26,109	2,13,785
Programme Monitoring & Review Meeting QTR	50,755	24,524
Monthly Review Meeting	14,985	15,893
Partner Related Expenses	-	29,93,624
Last Year Liabilities Paid	1,93,930	1,94,936

Administrative Expenses

Overheads	59,911	2,14,333
Salary Finance Person	2,75,000	2,75,238
Office Running Cost	1,42,617	1,60,652

Non Recurring Expenses

Two Wheeler, Battery - Inv., Furniture & Equipments	-	-
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TOTAL

57,71,263	95,09,682
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SCHEDULE [22] AWAZ, CINI**Programme Expenses**

Community Mobilizer	-	1,02,000
Panchayat Level Suposhan Sabha	-	-
Project Point Person	-	60,000

Administrative Expenses

Field Travel & Communication	-	13,389
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TOTAL

-	1,75,389
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SCHEDULE [23] MSIJH-POSHANN Project**Programme Expenses**

Local Personnel Specialist	10,90,183	9,73,200
Local Pers. Finance and Admin.	2,27,818	2,03,654
Local Pers. Program Co-Ord.	4,72,897	2,92,661
Local Pers. Field Officer	13,91,636	12,25,376
Travel Cost Local Personnel	1,94,810	1,64,563
Implementation of PLA Cycle	10,60,421	11,26,432
Execution of Nutrition Camp	8,61,392	25,36,276
Execution of Nutrition Sens. Mcr. Planning	15,86,097	8,60,574
Last Year Liability Paid	69,068	64,400

Administrative Expenses

Vehicle Running Cost	79,430	33,092
Office Running Cost	5,29,469	5,08,952

Non Recurring Expenditure

Laptop/Computers Etc.

TOTAL	75,63,221	79,89,180
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SCHEDULE [24] Admin Expenses Office, Ranchi

Administrative Expenses	-	28,780
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TOTAL	-	28,780
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SCHEDULE [25] Creating Livelihood Adaptation under Draught - CLAD

Programme Expenses

Programme Staff Travell	-	7,088
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Program Staffs	-	1,25,101
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Last Year Liability Paid	-	5,261
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Administrative Expenses

Facilitation Cost	-	10,337
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TOTAL	-	1,47,787
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SCHEDULE [26] Community Empowerment Project -BJSAM

Programme Expenses

Livelihoods	-	4,33,041
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Health and Nutrition	-	2,64,155
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Rights and Entitlements	-	23,047
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Education	-	7,62,177
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Operational Cost	1,18,424	17,82,703
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Last Year Liability Paid	4,46,334	12,338
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Administrative Expenses

Admin Cost	-	-
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Recurring Cost	14,506	2,43,369
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TOTAL	5,79,264	35,20,830
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ABHIVYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRIDIH, JHARKHAND-815301

SCHEDULE [02] : FIXED ASSET

AMOUNT IN INR

Schedules forming part of Financial Statement

PARTICULARS	OPENING WDV			DEPRECEATION			CLOSING WDV	
	AS AT 01.04.2021	ADDITION > 6 MONTH	ADDITIO N < 6 MONTH	AS AT 31.03.2022	% OF DEP.	DURING THE YEAR	AS AT 31.3.2022	AS AT 31.3.2021
FCRA SECTION								
Camera	6,476	32,500		38,976	15%	5,846	33,130	6,476
Computer	63	-		63	40%	25	38	63
LCD Projector	132	22,500		22,632	40%	9,053	13,579	132
Furniture & Fixture	1,23,297	50,700		1,73,997	10%	17,400	1,56,597	1,23,297
Laptop/Printor	64,070	-	50,000	1,14,070	40%	35,628	78,442	64,070
Tally Software	30	-		30	40%	12	18	30
Solar System	22,115			22,115	15%	3,317	18,798	22,115
Office Equipment	1,89,188	66,895	2,800	2,58,883	15%	38,622	2,20,260	1,89,188
Vehicles	1,59,084			1,59,084	15%	23,863	1,35,221	1,59,084
Leasehold Land and Building	15,32,940			15,32,940		60,511	14,72,429	15,32,940
TOTAL	20,97,393	1,72,595	52,800	23,22,788		1,94,277	21,28,511	20,97,393
INDIAN SECTION								
Computer & Printer	14,405	-		14,405	40%	5,762	8,643	14,405
Furniture & Fixture	21,858		3,500	25,358	10%	2,360	22,999	21,858
Equipments	17,671			17,671	15%	2,651	15,020	17,671
Camera	6,373			6,373	15%	956	5,417	6,373
TOTAL	60,307	-	3,500	63,807		11,729	52,078	60,307
TOTAL	21,57,701	1,72,595	56,300	23,86,596	-	2,06,006	21,80,590	21,57,701

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
F.R.N. 322952E

CA. Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place : New Delhi
Date :

For & on behalf :
ABHIVYAKTI FOUNDATION

Mr. Krishna Kant
Secretary