



# S. Sahoo & Co.

Chartered Accountants

## Independent Auditor's Report

To  
The Members of  
**Abhivyakti Foundation**  
Himani Bhawan, Near Women College,  
New Barganda Giridih, Jharkhand -815301

## 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<sup>st</sup> March 2021, 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<sup>st</sup> March 2021, 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.





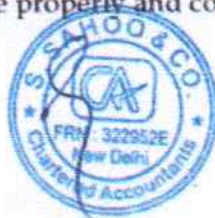
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - 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<sup>st</sup> March 2021:
- 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 Jaipur 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 Chief Functionary & 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. Subhajit Sahoo, FCA, LLB  
Partner  
M. No: - 057426  
UDIN: - 21057426AAABJS6622

Place: New Delhi  
Date: 16.12.2021



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

BALANCE SHEET AS AT 31ST MARCH, 2021

	SCHEDULE	F.Y. 2020-2021	F.Y. 2019-2020
<b>SOURCES OF FUNDS</b>			
<b>I.FUND BALANCES:</b>			
a.General Fund	[01]	6,54,466	6,61,708
b. Assets Fund	[02]	20,97,393	2,63,842
c. Project Fund	[03]	11,34,093	1,34,56,880
		38,85,952	1,43,82,429
<b>II.LOAN FUNDS:</b>			
a.Secured Loans			
b.Unsecured Loans			84,300
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>38,85,952</b>	<b>1,44,66,729</b>
<b>APPLICATION OF FUNDS</b>			
<b>I.FIXED ASSETS</b>			
	[04]		
Opening WDV		3,63,727	4,59,733
Add: Addition during the year		19,93,824	
Less: Depreciation		1,99,852	96,006
Closing WDV		21,57,699	3,63,727
<b>II.INVESTMENTS</b>			
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a.Loans & Advance	[05]	11,15,273	22,75,748
b.Cash & Bank Balance	[06]	19,90,800	1,24,75,282
	A	31,06,074	1,47,51,030
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a.Others Liability	[07]	13,77,822	6,48,029
	B	13,77,822	6,48,029
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>17,28,252</b>	<b>1,41,03,001</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>38,85,952</b>	<b>1,44,66,729</b>

Significant Accounting Policies and Notes to Accounts

[45]

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



Cash in Bank

FCRA SECTION

Community Empowerment Project - CESAM	58,384	89,92,919
MSIJH-POSHANN Project	67,091	12,28,727
Green College Project	-	161
Crating Livelihood Adaptation under Draught Project (CLAD)	-	2,74,206
IPEN	1	-
Admin Expenses for WHH Office, Ranchi	-	0
Manthan/JVAM/ISB Project	-	60
Community Empowerment Project -ASK-RMI	-	383
Fight Hunger First Initiative Project	-	4,698
General Fund	1,85,555	29,414
Awaz, CINI Ranchi	-	41,266
Child In Need Institute	-	368
Community Empowerment Project -BJSAM	-	5,25,309
Skill Up India	13,75,555	8,71,315

INDIAN SECTION

Local Contribution	25,710	74,730
NSIFS Project	-	10,320
NSIFS Project-2	-	6,753
NABARD	-	-
FPO - NABARD	55,937	-
GENERAL FUND	86,792	2,63,855
Promotion of FPO (2nd Phase)	1,24,151	-

	19,79,177	1,23,24,484
<b>TOTAL</b>	<b>19,90,800</b>	<b>1,24,75,282</b>



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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021**

<b>I. INCOME</b>		<b>F.Y. 2020-2021</b>	<b>F.Y. 2019-2020</b>
Grant in Aid	[08]	1,63,08,496	4,11,04,984
Interest Income		2,44,751	2,73,767
Donation		50,000	
Local Contribution		44,490	1,20,000
Other Income		-	1,29,591
<b>TOTAL</b>		<b>1,66,47,737</b>	<b>4,16,28,341</b>
<b>II. EXPENDITURE</b>			
<b>FCRA SECTION</b>			
Community Empowerment Project - CESAM	[09]	1,15,36,346	1,96,36,044
AWAZ, CINI Ranchi	[10]	1,75,389	1,94,732
Child in Need Institute	[11]	581	29,850
Manthan/JVAM/ISB Project	[12]	-	74,940
Green College (CWS - WHH) (CWS - WHH)	[13]	-	6,07,573
MSI-JH (WHH)	[14]	79,93,848	85,31,530
Young Women Leadership Prog (FAT)	[15]	-	14,66,343
Admin Expenses - Ranchi Office Expenses	[16]	28,780	28,759
Crating Livelihood Adaptation under Draught Project (CLAD)	[17]	1,42,526	7,86,479
Community Empowerment Project -BJSAM	[18]	39,54,826	36,59,567
TEHFASINJAS Jharkhand-CINI	[19]	-	-
Community Empowerment Project -ASK-RMI	[20]	-	-
Skill Up India	[21]	36,94,000	3,14,899
IPEN		1,19,434	-
Administrative Expenses (General Fund)		27,362	3,409



**INDIAN SECTION**

Strengthening Maternal and Child Nutritional Intervention in	[22]	-	20,06,966
Enabling RW Schools to Implement Life Skill Education	[23]	-	2,69,305
LEDP (NABARD) Expenses		-	81,000
Poshan Abhiyan Expenses		-	-
Sabla Training Expenses		-	-
CLAD LC Expenses		86,930	71,000
NSIFS Project		-	-
NSIFS Project-2	[24]	-	13,02,016
FPO NABARD	[25]	1,50,000	8,37,444
TRI JTDC	[26]	-	4,19,974
Anti Witch Craft Awareness Prog.		-	1,21,110
World Vision Exp.		-	1,51,194
Creating Awareness & Linkages to Social School		4,92,000	-
Promotion of FPO		2,65,849	-
General Fund Expenses		2,60,314	1,44,949
Grant Refunded to FPO - NABARD		10,000	-
Depreciation	[04]	1,99,852	96,006
Less: Trans. to Assets Fund		1,83,578	66,319
		16,274	29,687
<b>TOTAL</b>		<b>2,89,53,581</b>	<b>4,07,98,770</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>		<b>(1,23,06,722)</b>	<b>8,29,572</b>
<b>IV. LESS: TRANSFERRED TO PROJECT FUND</b>		<b>(1,23,05,505)</b>	<b>7,05,387</b>
<b>V. LESS: TRANSFERRED TO GENERAL FUND</b>		<b>(1,217)</b>	<b>1,24,184</b>

**Significant Accounting Policies and Notes to Accounts**

[45]

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





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

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2021**

	SCHEDULE	F.Y. 2020-2021	F.Y. 2019-2020
<b>I. RECEIPTS</b>			
<b>Opening Balance:</b>			
Cash in Hand	[06]	1,50,798	96,208
Cash at Bank		1,23,24,484	1,14,88,426
Grant in Aid	[27]	1,56,66,244	4,18,13,000
Donation		50,000	-
Bank Interest		2,44,751	2,73,767
Local Contribution		44,490	1,20,000
Loans and Advances Received		-	-
Other Income		-	1,29,591
<b>TOTAL</b>		<b>2,84,80,766</b>	<b>5,39,20,992</b>
<b>II. PAYMENT</b>			
<b>FCRA SECTION</b>			
Community Empowerment Project - CESAM	[28]	95,09,682	1,91,99,194
Awaz CINI, Ranchi	[29]	1,75,389	1,94,732
Child In Need Institute (CINI)	[30]	-	59,850
Manthan/JVAM/ISB Project	[31]	-	74,940
Green College (CWS - WHH)	[32]	-	7,99,769
MSIJH-POSHANN Project	[33]	79,89,180	89,81,764
Young Women Leadership Prog (FAT)	[34]	-	15,67,886
Admin Expenses for WHH Office, Ranchi	[35]	28,780	22,300
Crating Livelihood Adaptation under Draught Project (CLAE)	[36]	1,47,787	8,38,005
Community Empowerment Project -BJSAM	[37]	35,20,830	37,60,422
TEHFASINJAS Jharkhand-CINI	[38]	-	-
Community Empowerment Project -ASK-RMI	[39]	-	5,000
IPEN		1,18,556	-
Skill Up India		36,40,578	-
Administrative Expenses (General Fund)		26,632	25,094



**INDIAN SECTION**

Strengthening Maternal and Child Nutritional Intervention in Giridih dist of State Jharkhand (ILA)	[40]	-	20,06,966
Enabling RW Schools to Implement Life Skill Education	[41]	-	3,47,277
LEDP (NABARD) Expenses		-	81,000
CLAD LC Expenses		86,930	71,000
Poshan Abhiyan Expenses		-	-
Sabla Training Expenses		-	-
NSIFS Project		-	-
NSIFS Project-2	[42]	-	13,02,016
FPO NABARD	[43]	1,50,000	8,37,444
TRI JTDC	[44]	-	3,63,974
Anti Witch Craft Awareness Prog.		-	1,21,110
World Vision Exp.		-	1,51,194
Creating Awareness & Linkages to Social School		2,42,310	-
Promotion of FPO		2,65,849	-
General Fund Expenses		2,60,314	1,44,944
Previous Year Liability Paid		-	4,89,828
Grant Refunded		1,76,500	-
Loan & Advance Paid		1,50,648	-
<b>Closing Balance:</b>			
Cash in Hand	[06]	11,623	1,50,798
Cash at Bank		19,79,177	1,23,24,484
<b>TOTAL</b>		<b>2,84,80,766</b>	<b>5,39,20,992</b>

**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 :

[45]

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. 2020-2021	F.Y. 2019-2020
<b>SCHEDULE [01] General Fund</b>		
<b>FCRA Section</b>		
General Fund opening Balance	57,556	43,962
Add: Excess of Income over Expenditure	1,55,566	13,594
Less: Transfer to Assets Fund	23,306	
<b>SUB TOTAL</b>	<b>1,89,816</b>	<b>57,556</b>
<b>INDIAN Section</b>		
General Fund opening Balance	6,04,152	4,93,562
Add: Excess of Income over Expenditure	(1,56,783)	1,10,590
Add: Transfer from Project Fund	17,281	
<b>SUB TOTAL</b>	<b>4,64,650</b>	<b>6,04,152</b>
<b>TOTAL</b>	<b>6,54,466</b>	<b>6,61,708</b>
<b>SCHEDULE [01] Assets Fund</b>		
<b>FCRA SECTION</b>		
Opening Balance	2,63,842	3,30,161
Add: During the Year	19,93,824	
Add: Transfer from General Fund	23,306	
Less: Depreciation during the Year	1,83,578	66,319
<b>TOTAL</b>	<b>20,97,393</b>	<b>2,63,842</b>
<b>SCHEDULE [03] Project Fund</b>		
<b>FCRA SECTION</b>		
Community Empowerment Project - CESAM	-	1,08,26,233
MSIJH-POSHANN Project	663	11,74,425
Green College Project	-	161
Crafting Livelihood Adaptation under Draught Project (CLAD)	-	2,69,816
IPEN	1	
Admin Expenses for WHH Office, Ranchi	-	28,780
Manthan/JVAM/ISB Project	-	60
Community Empowerment Project -ASK-RMI	-	383
Fight Hunger First Initiative Project	-	4,698
AWAZ CINI, Ranchi	-	41,266
Child In need Institute	-	949
Community Empowerment Project -BJSAM	-	5,36,412
Skill Up India	10,09,279	5,56,416
<b>INDIAN SECTION</b>		
Enabling RW Schools to Implement Life Skill Education	-	-
NSIFS Project	-	10,528
NSIFS Project-2	-	6,753
Promotion of FPO	1,24,151	
<b>TOTAL</b>	<b>11,34,093</b>	<b>1,34,56,880</b>



**SCHEDULE [05] LOAN AND ADVANCES**

**FCRA SECTION**

Staff Advances	-	1,447
Other Advances	-	581
Grant Receivable:	-	-
Community Empowerment Project -BJSAM	4,46,334	-
Community Empowerment Project - CESAM	1,35,541	-
Advance with Implementation Partners	-	20,27,671

**INDIAN SECTION**

TDS Receivable	20,135	16,245
Accounts Receivable	93,256	35,797
Grant Receivable	-	-
Strengthening Maternal and Child Nutritional Intervention in Giridih dist o	-	-
NABARD, Ranchi	2,500	2,500
FPO NABARD, Ranchi	4,063	24,063
JTDC	1,67,444	1,67,444
	2,46,000	-

<b>TOTAL</b>	<b>11,15,273</b>	<b>22,75,748</b>
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**SCHEDULE [05] CASH AND BANK BALANCE**

**Cash in Hand**

**FCRA SECTION**

MSIJH-POSHANN Project	2,640	10,098
Green College Project	-	-
Crating Livelihood Adaptation under Draught Project (CLAD)	-	871
Young Women Leadership Programme	-	-
Admin Expenses for WHH Office, Ranchi	-	28,780
Manthan/JVAM/ISB Project	-	-
FC General Fund	4,260	4,106
Community Empowerment Project - CESAM	5	579
Community Empowerment Project -BJSAM	-	23,441
Skill Up India	2,045	-

**INDIAN SECTION**

Enabling RW Schools to Implement Life Skill Education	-	-
Local Contribution	-	2,930
NSIFS Project	-	208
GENERAL FUND	2,673	79,785

<b>Sub Total</b>	<b>11,623</b>	<b>1,50,798</b>
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Administrative Expenses		
Accountant Part Time	-	-
Audit Fee	-	-
Printing & Stationary Etc.	-	-
Rent of Project Office & Maintenance	-	-
Telephone & Internet	-	-
Non Recurring Expenses	-	-
Two Wheller	-	-
<b>TOTAL</b>	-	<b>5,000</b>

<b>SCHEDULE [40] St. Maternal &amp; Child Nutritional Initiative in Giridih (ILA)</b>		
Project Orientation Work Shop State Level	-	-
Supportive Supervision of Sector Meet & VHND	-	2,56,233
Process Documendation	-	57,300
Review, Reflection & Advocacy	-	35,374
Hon, Travell & Communication Cost.	-	16,58,059
<b>TOTAL</b>	-	<b>20,06,966</b>

<b>SCHEDULE [41] Enabling RW Schools to Implement Life Skill Ed. Programme</b>		
Reveiw of Classroom Session & Cur. D & Dev.	-	25,000
Four Days Res. ToT on LSE for Master Trainers	-	-
Supportive Supervision for 4 Days Resi. Tr. NOD	-	-
Consu. for the Desk Reveiw of the Exi. IEC Ma	-	60,000
Hon. Travel & Communication Cost	-	1,84,305
Previous Year Liability Paid	-	77,972
<b>Total</b>	-	<b>3,47,277</b>

<b>SCHEDULE [42] NSIFS Project</b>		
Organizing Camps for the at-Risk Women and Adol	-	31,115
Resource Person for 5 Days Resid. Tr	-	75,000
Travel of Resource Pers. for Five Days Tr.	-	22,300
Field Based Support on NSIFS- DSA	-	28,500
Travel to Senior Proj. Management	-	25,324
DSA to Seniou Proj. Manag. Team	-	11,550
Module Dev. on Diet Diversity Using NSIFS	-	90,000
Eventnt Based Flex Printing/banner/pamphlet	-	35,000
NSIFS Coordinator	-	2,40,000
Consultant	-	2,70,000
NSIFS Supervisor	-	3,60,000
Travel & Communication Cost of NSIFS Super	-	51,040
Travel & Communication Cost of Coordinator	-	30,676
Intitutional Overhead Cost to Be 10% of P	-	31,511
<b>Total</b>	-	<b>13,02,016</b>



**SCHEDULE [43] FPO NABARD**

BOD Training 1st	-	1,68,225
Bod Training 2nd Phase	-	1,86,764
BoD Training 3rd Phase	-	1,87,023
CEOs Training 3rd Phase	-	87,427
CEO Training 1st Phase	-	86,403
CEO Training 2nd Phase	-	88,339
Company Registration Exp.	-	33,263
<b>Total</b>	-	<b>8,37,444</b>

**SCHEDULE [44] TRI JTDC**

Data Entry	-	20,550
Field Travel	-	99,065
Hon. to Co-Investigators	-	1,38,000
Hon. to Enumators	-	66,800
Hon. to Principal Investigator	-	28,000
Printing and Stationary	-	11,559
<b>Total</b>	-	<b>3,63,974</b>





**SCHEDULE [35] Admin Expenses Office, Ranchi**

Administrative Expenses	28,780	22,300
<b>TOTAL</b>	<b>28,780</b>	<b>22,300</b>

**SCHEDULE [36] Creating Livelihood Adaptation under Draught - CLAD**

**Programme Expenses**

Resilience Capacity of Local Community	-	37,780
Comm. Based Org. Adapt Drought and Hunger P	-	77,058
CBO Adapt & Continue Drought Rasilient	-	-
Programme Staff Travell	7,088	56,716
Community Based Organizations Adapt and Continue	-	41,560
Program Staffs	1,25,101	5,03,583
MIS Format Printing	-	-
Staff Capacity/ Review Meeting Exp.	-	-
IEC Materials/ Documents	-	25,000
Last Year Liability Paid	5,261	51,526
<b>Administrative Expenses</b>	-	-
Facilitation Cost	10,337	44,782

<b>TOTAL</b>	<b>1,47,787</b>	<b>8,38,005</b>
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**SCHEDULE [37] Community Empowerment Project -BJSAM**

**Programme Expenses**

Livelihoods	4,33,041	2,70,189
Health and Nutrition	2,64,155	3,37,746
Rights and Entitlements	23,047	1,86,072
Education	7,62,177	8,24,245
Operational Cost	17,82,703	17,23,740
Last Year Liability Paid	12,338	1,00,855
<b>Administrative Expenses</b>	-	-
Admin Cost	2,43,369	2,95,725
Recurring Cost	-	21,850

<b>TOTAL</b>	<b>35,20,830</b>	<b>37,60,422</b>
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**SCHEDULE [38] CINI**

**Programme Expenses**

Facilitation Cost	-	-
Grant Refunded	-	-
<b>Administrative Expenses</b>	-	-
Travel	-	-

<b>TOTAL</b>	<b>-</b>	<b>-</b>
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**SCHEDULE [39] RMI**

**Programme Expenses**

Fuel for Motor Bike	-	-
Honararium to P. M/ Dir (Part Time)	-	-
Local Travel for Staff	-	-
Office Equipments	-	-
Office Support Staff	-	-
Providend Fund	-	-
Salary of Com. Worker/ Animator	-	-
Salary of Project Coordinator	-	-
Previous Year Liability Paid	-	5,000



<b>Administrative Expenses</b>		
Vehicle Running Cost	33,092	22,298
Office Running Cost	5,08,952	5,34,457
Non Recurring Expenditure	-	-
Laptop/Computers Etc.	-	-
<b>TOTAL</b>	<b>79,89,180</b>	<b>89,81,764</b>

**SCHEDULE [34] Young Women Leadership Programme**

**Programme Expenses**

Tech Centre Commun. Level Event & Workshop	-	3,62,624
Tech Centre Equipment Maintenance and AMC	-	50,810
Tech Centre Local Travel for GRD. T.C. Team for Act	-	17,419
Tech Centre Printing & Stationary	-	2,485
Tech Centre Programme Trainee	-	1,06,241
Tech Centre Rent & Maintenance	-	1,60,380
Tech Centre Stipend to Interns	-	2,05,615
Tech Centre Telephone & Internet	-	19,208
Community Level Events	-	-
Community Mobilization	-	-
Training & Workshop	-	-
Tech Centre Associates	-	2,02,950
Project Coordinator	-	1,22,320
Tech Centre Trainee	-	1,63,292
Last Year Liability paid	-	1,01,543
<b>Administrative Expenses</b>	-	-
Audit Fee	-	8,000
Equipments Maintenance and AMC	-	-
Local Travel	-	-
Rent for Tech Centre and Elec.	-	-
Stationary & Postage	-	-
Tech Cen. Maintenance Costs	-	-
Telephone /Broadband Bills	-	-
Tech Centre Part Time -Accountant	-	44,999
<b>TOTAL</b>	<b>-</b>	<b>15,67,886</b>



**SCHEDULE [29] AWAZ, CINI****Programme Expenses**

Community Mobilizer	1,02,000	97,750
Panchayat Level Suposhan Sabha	-	16,540
Project Point Person	60,000	60,000

**Administrative Expenses**

Field Travel & Communication	13,389	20,442
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**TOTAL**

1,75,389

1,94,732

**SCHEDULE [30] Child in Need Institute****Programme Expenses**

Facilitation Cost to Partners	-	30,000
Community Awareness Campaign on Nutr. Action	-	15,170

**Administrative Expenses**

Travel for Partners Team	-	14,680
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**TOTAL**

-

59,850

**SCHEDULE [31] Manthan/JVAM/ISB Project****Programme Expenses**

Remuneration to Facilitator	-	29,000
Travel Expenses	-	43,500

**Administrative Expenses**

Communication Exp.	-	2,000
Stationary Exp.	-	440

**TOTAL**

-

74,940

**SCHEDULE [32] Green College Project****Programme Expenses**

Business Development Executive	-	-
Course Coordinators	-	1,50,912
Field Officers	-	66,433
Travel of Staff	-	29,109
Travel of Training and Workshops	-	-
FFS Based Trainings	-	2,07,177
Medium Duration Training	-	-
Short Duration Training	-	67,198
Green Colleges-Ongoing Costs	-	53,987
Last Year Liability Paid	-	1,92,196

**Administrative Expenses**

Administrator & Accountant	-	21,468
Office Support Cost	-	11,289

**TOTAL**

-

7,99,769

**SCHEDULE [33] MSIJH-POSHANN Project****Programme Expenses**

Local Personnel Specialist	9,73,200	9,77,548
Local Pers. Finance and Admin.	2,03,654	1,88,640
Local Pers. Program Co-Ord.	2,92,661	4,37,394
Local Pers. Field Officer	12,25,376	11,24,017
Travel Cost Local Personnel	1,64,563	2,86,351
Implimentation of PLA Cycle	11,26,432	14,89,899
Execution of Nutrition Camp	25,36,276	11,99,631
Execution of Nutrition Sens. Mcr. Planing	8,60,574	22,71,295
Last Year Liability Paid	64,400	4,50,234





**SCHEDULE [27] Grant in Aid**

**FCRA SECTION**

Centre for World Solidarity (CWS)	-	5,15,985
Responsible Mica Initiative (RMI)	-	2,10,97,402
Responsible Mica Initiative (RMI)	4,67,377	8,23,209
Bhartiya Jan Utthan Parishad (BJUP)	29,62,732	34,67,524
Welthungerhilfe (WHH)	67,83,095	70,20,807
Femenist Approach to Technology (FAT)	-	12,81,178
Welthungerhilfe (WHH)	-	-
Awaz CINI, Ranchi	1,33,000	2,35,000
Child In Need Institute (CINI)	-	60,218
Indo Global Social Service Society (IGSSS)	-	7,20,180
CINI, Ranchi	-	-
IPEN	1,18,557	-
Association for Stimulating Know-How (ASK)	-	-
Skill UP-India	41,31,792	8,71,315

**INDIAN SECTION**

UNICEF, Ranchi	-	26,41,435
UNICEF, Ranchi	-	1,53,839
TRI JTDC	-	2,52,000
FPO NABARD	3,46,500	8,13,381
District Social Welfare Department, Giridih	-	-
UNICEF, Patna	-	-
UNICEF, Patna	-	13,02,016
NABARD, LEDP	-	1,51,860
Grant From DSwo Giridih	87,190	1,21,110
Grant From Needs	-	25,000
Income From INGA Health Foundation	-	32,790
Income From World Vision India	-	2,26,750
Creating Awareness & Linkages to Social School	2,46,000	-
Promotion of FPO	3,90,000	-

**TOTAL**

**1,56,66,244**

**4,18,13,000**

**SCHEDULE [28] Community Empowerment Project - CESAM**

**Programme Expenses**

Direct Programme Cost	-	-
Strengthening Access to Social Security	11,86,149	14,29,561
Engaging Livelihood Opportunity	9,15,774	4,29,751
Health & Nutrition Promotion	9,74,276	4,23,469
Education	5,63,457	5,59,113
Institutional Strengthening	98,582	2,89,608
Lobby and Advocacy	87,605	2,06,961
Staff Salary	11,84,643	13,29,490
Travel Cost	1,65,811	2,52,961
Monitoring and Evaluation	-	-
Baseline Survey	-	79,532
Documentation of Success and Challenges	2,40,400	1,73,685
IEC Printing and Publication	2,13,785	59,190
Programme Monitoring & Review Meeting QTR	24,524	66,213
Monthly Review Meeting	15,893	24,607
Partner Related Expenses	29,93,624	1,30,42,909
Last Year Liabilities Paid	1,94,936	57,979

**Administrative Expenses**

Overheads	2,14,333	92,684
Salary Finance Person	2,75,238	3,00,000
Office Running Cost	1,60,652	1,95,563

**Non Recurring Expenses**

Two Wheeler, Battery - Inv., Furniture & Equipments	-	1,85,918
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**TOTAL**

**95,09,682**

**1,91,99,194**



**SCHEDULE [24] NSIFS Project**

Organizing Camps for the at-Risk Women and Adol	-	31,115
Resource Person for 5 Days Resid. Tr	-	75,000
Travel of Resource Pers. for Five Days Tr.	-	22,300
Field Based Support on NSIFS- DSA	-	28,500
Travel to Senior Proj. Management	-	25,324
DSA to Senior Proj. Manag. Team	-	11,550
Module Dev. on Diet Diversity Using NSIFS	-	90,000
Event Based Flex Printing/banner/pamphlet	-	35,000
NSIFS Coordinator	-	2,40,000
Consultant	-	2,70,000
NSIFS Supervisor	-	3,60,000
Travel & Communication Cost of NSIFS Super	-	51,040
Travel & Communication Cost of Coordinator	-	30,676
Intitutional Overhead Cost to Be 10% of P	-	31,511
<b>TOTAL</b>	-	<b>13,02,016</b>

**SCHEDULE [25] FPO NABARD**

BOD Training 1st	-	1,68,225
Bod Training 2nd Phase	-	1,86,764
BoD Training 3rd Phase	-	1,87,023
CEOs Training 3rd Phase	-	87,427
CEO Training 1st Phase	-	86,403
CEO Training 2nd Phase	-	88,339
Company Registration Exp.	-	33,263
<b>TOTAL</b>	-	<b>8,37,444</b>

**SCHEDULE [26] TRI JTDC**

Data Entry	-	20,550
Field Travel	-	99,065
Hon. to Co-Investigators	-	1,38,000
Hon. to Enumators	-	94,800
Hon. to Principal Investigator	-	56,000
Printing and Stationary	-	11,559
<b>TOTAL</b>	-	<b>4,19,974</b>



**SCHEDULE [20] Community Dev. Project-ASK-RMI****Programme Expenses**

Fuel for Motor Bike	-	-
Honararium to P. M	-	-
Local Travel for Staff	-	-
Office Equipments	-	-
Office Support Staff	-	-
Providend Fund	-	-
Salary of Com. Worker/ Animator	-	-
Salary of Project Coordinator	-	-

**Administrative Expenses**

Accountant Part Time	-	-
Audit Fee	-	-
Printing & Stationary Etc.	-	-
Rent of Project Office & Maintenance	-	-
Telephone & Internet	-	-

**Non Recurring Expenses**

Two Wheeler	-	-
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**TOTAL****SCHEDULE [21] SKILL UP-INDIA****Programme Expenses**

Communication Officer	3,06,180	51,194
Project Coordinator	4,26,361	67,994
Social Worker	3,44,096	57,600
Trainer	5,21,356	41,584
Mentoring Agent	1,05,000	-
Travel Cost	1,23,747	39,194

**Operational Expenses**

Skill Development	8,87,802	-
Establishment of Sustainable Training	24,291	-
Awareness Creation	90,463	-

**Investment Expenses**

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

**Administrative Expenses**

Office Rent and Utilities	1,08,605	13,000
Communication	20,849	1,353
Office Supplies	97,778	-
Vehicle Partners	7,504	2,980
Finance Officer	2,40,000	40,000

**TOTAL****36,94,000****3,14,899**



**SCHEDULE [22] 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	2,000	-
Phone, Internet and Safety	4,426	-
0	-	-

**TOTAL****1,18,556****SCHEDULE [22] St. Maternal & Child Nutritional Initiative in Giridih (ILA)**

Project Orientation Work Shop State Level	-	-
Supportive Supervision of Sector Meet & VHND	-	2,56,233
Process Documentation	-	57,300
Review, Reflection & Advocacy	-	35,374
Hon, Travell & Communication Cost.	-	16,58,059

**TOTAL****20,06,966****SCHEDULE [23] Life Skill Education Programme**

A Reveiw of Classroom Session & Cur. D & Dev.	-	25,000
Four Days Res. ToT on LSE for Master Trainers	-	-
Supportive Supervision for 4 Days Resi. Tr. NOD	-	60,000
Consu. for the Desk Reveiw of the Exi. IEC Ma	-	-
Hon. Travel & Communication Cost	-	1,84,305

**TOTAL****2,69,305**

<b>Administrative Expenses</b>		
Audit Fee	-	8,000
Equipments Maintenance and AMC	-	-
Local Travel	-	-
Rent for Tech Centre and Elec.	-	-
Stationary & Postage	-	-
Tech Cen. Maintenance Costs	-	-
Telephone / Broadband Bills	-	-
Tech Centre Part Time -Accountant	-	44,999
<b>TOTAL</b>	-	<b>14,66,343</b>

**SCHEDULE [16] Admin Expenses for Office, Ranchi**

Administrative Expenses	28,780	28,759
<b>TOTAL</b>	<b>28,780</b>	<b>28,759</b>

**SCHEDULE [17] Creating Livelihood Adaptation under Draught**

<b>Programme Expenses</b>		
Resilience Capacity of Local Community	-	37,780
Comm. Based Org. Adapt Drought and Hunger P	-	77,058
CBO Adapt & Continue Drought Rasilient	-	-
Programme Staff Travel	7,088	56,716
Community Based Organizations Adapt and Continue	-	41,560
Program Staffs	1,25,101	5,03,583
MIS Format Printing	-	-
Staff Capacity/Review Meeting Exp.	-	-
IEC Materials/ Documents	-	25,000
<b>Administrative Expenses</b>		
Facilitation Cost	10,337	44,782
<b>#REF!</b>	<b>1,42,526</b>	<b>7,86,479</b>

**SCHEDULE [18] Community Empowerment Project -BJSAM**

<b>Programme Expenses</b>		
Livelihoods	6,51,079	2,70,189
Health and Nutrition	3,00,726	3,37,746
Rights and Entitlements	23,047	1,86,072
Education	7,83,401	8,24,245
Operational Cost	19,08,647	17,23,740
<b>Administrative Expenses</b>		
Admin Cost	2,87,926	2,95,725
Recurring Cost	-	21,850
<b>TOTAL</b>	<b>39,54,826</b>	<b>36,59,567</b>

**SCHEDULE [19] TEHFASINJAS Jharkhand-CINI**

<b>Programme Expenses</b>		
Facilitation Cost	-	-
Grant Refunded	-	-
<b>Administrative Expenses</b>		
Travel	-	-
<b>TOTAL</b>	-	-



**SCHEDULE [13] GREEN COLLEGE Project****Programme Expenses**

Business Development Executive	-	-
Course Coordinators	-	1,50,912
Field Officers	-	66,433
Travel of Staff	-	29,109
Travel of Training and Workshops	-	-
FFS Based Trainings	-	2,07,177
Medium Duration Training	-	-
Short Duration Training	-	67,198
Green Colleges-Ongoing Costs	-	53,987
<b>Administrative Expenses</b>	-	-
Administrator & Accountant	-	21,468
Office Support Cost	-	11,289
<b>TOTAL</b>	-	<b>6,07,573</b>

**SCHEDULE [14] MSIJH-POSHANN Project****Programme Expenses**

<b>Local Personnel Specialist</b>	9,73,200	9,77,548
Local Pers. Finance and Admin.	2,03,654	1,88,640
Local Pers. Program Co-Ord.	2,92,661	4,37,394
Local Pers. Field Officer	12,25,376	11,24,017
Travel Cost Local Personnel	1,64,563	2,86,351
Implimentation of PLA Cycle	11,54,032	14,89,899
Execution of Nutrition Camp	25,74,064	11,99,631
Execution of Nutrition Sens. Mcr. Planing	8,60,574	22,71,295
Administrative Expenses	-	-
<b>Vehicle Running Cost</b>	33,092	22,298
Office Running Cost	5,12,632	5,34,457
Non Recurring Expenditure	-	-
Laptop/Computers Etc.	-	-
<b>TOTAL</b>	<b>79,93,848</b>	<b>85,31,530</b>

**SCHEDULE [15] Young Women Leadership Programme****Programme Expenses**

Tech Centre Commun. Level Event & Workshop	-	3,62,624
Tech Centre Equipment Maintenance and AMC	-	50,810
Tech Centre Local Travel for GRD. T.C. Team for Act	-	17,419
Tech Centre Printing & Stationary	-	2,485
Tech Centre Programme Trainee	-	1,06,241
Tech Centre Rent & Maintenance	-	1,60,380
Tech Centre Stipend to Interns	-	2,05,615
Tech Centre Telephone & Internet	-	19,208
Community Level Events	-	-
Community Mobilization	-	-
Training & Workshop	-	-
Tech Centre Associates	-	2,02,950
Project Coordinator	-	1,22,320
Tech Centre Trainee	-	1,63,292





<b>Administrative Expenses</b>		
Overheads	2,15,655	92,684
Salary Finance Person	2,99,038	3,00,000
Office Running Cost	1,72,652	1,95,563
Non Recurring Expenses	-	-
Two Wheeler, Battery - Inv., Furniture & Equipments	-	1,85,918
<b>TOTAL</b>	<b>1,15,36,346</b>	<b>1,96,36,044</b>

**SCHEDULE [10] AWAZ CINI, RANCHI**

<b>Programme Expenses</b>		
Community Mobilizer	1,02,000	97,750
Panchayat Level Suposhan Sabha	-	16,540
Project Point Person	60,000	60,000
<b>Administrative Expenses</b>		
Field Travel & Communication	13,389	20,442
<b>TOTAL</b>	<b>1,75,389</b>	<b>1,94,732</b>

**SCHEDULE [11] Child in Need Institute**

<b>Programme Expenses</b>		
<b>Facilitation Cost to Partners</b>		30,000
Community Awareness Campaign on Nutr. Action	-	15,170
Administrative Expenses	-	-
<b>Travel for Partners Team</b>		14,680
Advances written off	581	-
<b>TOTAL</b>	<b>581</b>	<b>59,850</b>

**SCHEDULE [12] Manthan/IVAM/ISB Project**

<b>Programme Expenses</b>		
Remuneration to Facilitator	-	29,000
Travel Expenses	-	43,500
<b>Administrative Expenses</b>		
Communication Exp.	-	2,000
Stationary Exp.	-	440
<b>TOTAL</b>	<b>-</b>	<b>74,940</b>



**SCHEDULE [06] OTHER LIABILITY****FCRA SECTION**

Accounts Payable	10,77,653	5,92,551
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**INDIAN SECTION**

Other Expense Payable	3,00,169	55,478
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<b>TOTAL</b>	<b>13,77,822</b>	<b>6,48,029</b>
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**SCHEDULE [07] Grant in Aid****FCRA SECTION**

Community Empowerment Project - CESAM	6,02,918	2,10,97,402
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Crating Livelihood Adaptation under Draught Project (CLAD)	-	7,20,180
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Centre for World Solidarity (CWS)	-	-
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Green College Project	-	5,15,985
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MSI-JH Project (WHH)	-	-
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Admin Expenses (WHH)	-	-
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Young Women Leadership Programme	-	12,81,178
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IPEN	1,18,557	-
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Manthan/JVAM/ISB Project	-	-
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Community Empowerment Project -ASK-RMI	-	-
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AWAZ CINI Ranchi	1,33,000	2,35,000
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Child in Need Institute	-	60,218
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Community Empowerment Project -BJSAM	34,09,066	41,77,540
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MSI	67,83,095	70,20,807
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Skill Up India	41,31,792	8,71,315
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**INDIAN SECTION**

UNICEF, Ranchi	-	20,06,966
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Enabling RW Schools to Implement Life Skill Education	-	1,53,839
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JTDC	-	4,19,444
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LEDP (NABARD)	-	-
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NSIFS Project	-	-
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NSIFS Project-2	-	13,02,015
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District Social Welfare Department	-	-
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FPO NABARD	1,60,000	8,37,444
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Grant From DSWo Giridih	87,190	1,21,110
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Grant From Needs	-	25,000
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Income From INGA Health Foundation	-	32,790
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Income From World Vision India	-	2,26,750
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Promotion of FPO	3,90,000	-
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Creating Awareness & Linkages to Social School	4,92,000	-
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<b>TOTAL</b>	<b>1,63,07,618</b>	<b>4,11,04,984</b>
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**SCHEDULE [09] CESAM****Programme Expenses**

Direct Programme Cost	-	-
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Strengthening Access to Social Security	12,14,149	14,29,561
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Engaging Livelihood Opportunity	9,15,774	4,29,751
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Health & Nutrition Promotion	9,82,276	4,23,469
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Education	5,63,457	5,59,113
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Intitutional Strengthening	98,582	2,89,608
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Lobby and Advocacy	87,605	2,06,961
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Staff Salary	12,97,695	13,29,490
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Travel Cost	1,73,567	2,52,961
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Monitoring and Evaluation	-	-
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Baseline Survey	-	79,532
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Documentation of Success and Challenges	2,40,400	1,73,685
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IEC Printing and Publication	2,13,785	59,190
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Programme Monitoring & Reveiew Meeiting QTR	24,524	66,213
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Monthly Reveiw Meet Ing	15,893	24,607
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Partner Related Expenses	50,21,295	1,35,37,738
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**ABHIVYAKTI FOUNDATION**  
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA  
GIRIDIH, JHARKHAND-815301

**SCHEDULE [04] : FIXED ASSET**

AMOUNT IN INR

Schedules forming part of Financial Statement

PARTICULARS	OPENING WDV			DEPRECEATION		CLOSING WDV		
	AS AT 01.04.2020	ADDITION > 6 MONTH	ADDITION < 6 MONTH	AS AT 31.03.2021	% OF DEP.	DURING THE YEAR	AS AT 31.3.2021	AS AT 31.3.2020
<b>FCRA SECTION</b>								
Camera	1,962	-		1,962	15%	294	1,668	1,962
Computer	104	-		104	40%	42	63	104
Motor Cycle	23,656	-		23,656	15%	3,548	20,108	23,656
LCD Projector	220	-		220	40%	88	132	220
Furniture & Fixture	8,463	-		8,463	10%	846	7,616	8,463
Cycle	1,789	-		1,789	15%	268	1,520	1,789
<b>Assets Against Assets Fund</b>								
Laptop/Printor	46,383	60,400	-	1,06,783	40%	42,713	64,070	46,383
Tally Software	50	-		50	40%	20	30	50
Furniture	11,134	1,17,400		1,28,534	10%	12,853	1,15,680	11,134
Camera	5,657	-		5,657	15%	849	4,809	5,657
ar System	26,017	-		26,017	15%	3,903	22,115	26,017
ice Equipment	-	2,22,574	-	2,22,574	15%	33,386	1,89,188	-
icles	1,61,712	-		1,61,712	15%	24,257	1,37,456	1,61,712
Leasehold Land and Building	-	15,93,450	-	15,93,450		60,511	15,32,940	-
<b>TOTAL</b>	<b>2,87,147</b>	<b>19,93,824</b>	<b>-</b>	<b>22,80,972</b>		<b>1,83,578</b>	<b>20,97,393</b>	<b>2,87,147</b>
<b>INDIAN SECTION</b>								
Computer & Printer	24,008	-		24,008	40%	9,603	14,405	24,008
Furniture & Fixture	24,286	-		24,286	10%	2,428	21,858	24,286
Equipments	20,789	-		20,789	15%	3,118	17,671	20,789
Camera	7,498	-		7,498	15%	1,125	6,373	7,498
<b>TOTAL</b>	<b>76,581</b>	<b>-</b>	<b>-</b>	<b>76,581</b>		<b>16,274</b>	<b>60,307</b>	<b>76,581</b>
<b>TOTAL</b>	<b>3,63,728</b>	<b>19,93,824</b>	<b>-</b>	<b>23,57,553</b>	<b>-</b>	<b>1,99,852</b>	<b>21,57,701</b>	<b>3,63,728</b>

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





## 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 31<sup>st</sup> MARCH 2021.

### 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.
  - a. Assets Purchased out of grant fund are charged to Income & Expenditure Account under the head 'Non Recurring Expenditure'. Simultaneously Assets Fund is created against the value of the Fixed Assets charged to Income & Expenditure Account.
  - b. Fixed Assets purchased out of own fund are shown under the head Fixed Assets.
  - c. Fixed Assets are shown Cost less Accumulated Depreciation in the Balance Sheet.
  - d. 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. **Investment:** All the investments are in form of Fixed Deposits with Scheduled Bank which are in compliance with Section 11(5) of Income Tax Act, 1961.
  
5. **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.
  
6. **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.-03 of the Balance Sheet.

7. **Interest:** Interest earned on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account. These earnings are disclosed inclusive of interest accrued till 31.03.2021 under the head "Bank Interest" of the Income & Expenditure Account.

The interest accounted under the Receipts & Payment Account is the total interest received during the period from 01.04.2020 to 31.03.2021 in the bank account and TDS deducted from Fixed Deposit Interest accrued or paid during the above period, which is disclosed under the head "Bank Interest" under Receipt & Payment Account.

8. **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 has Written Down Value of Leasehold Land and Building of Rs. 15,86,085. The same will be depreciated with equal amount of Rs. 60,231 per year till Financial Year 2046-47.
6. **The Organization is registered under:**

- a) Trust Act vide registration No. 7808 / IV-99 dated 11/07/2002.





- b) Under section 12A of the Income Tax Act, 1961 vide registration CIT/DHN/Tech/12A-45/08-09/3866-68, Dated-05.03.2009. The organization has submitted the Income Tax Return for the year 2019-20 before the due date.
- c) 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 2019-20 within the prescribed time limits.
- d) PAN of the Organization is AABTA5370L.
- e) 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:  
**Abhiyakti Foundation**

Mr. Krishna Kant  
Secretary



Place : New Delhi  
Date :

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

**INDIAN SECTION**  
**BALANCE SHEET AS AT 31ST MARCH, 2021**

	SCHEDULE	F.Y. 2020-2021	F.Y. 2019-2020
<b>SOURCES OF FUNDS</b>			
<b>I.FUND BALANCES:</b>			
a.General Fund	[01]	4,64,650	6,04,152
b. Assets Fund			
c. Project Fund	[02]	1,24,151	17,281
		5,88,801	6,21,433
<b>II.LOAN FUNDS:</b>			
a.Secured Loans			
b.Unsecured Loans			84,300
<b>TOTAL</b>	<b>[ I + II ]</b>	5,88,801	7,05,733
<b>APPLICATION OF FUNDS</b>			
<b>I.FIXED ASSETS</b>			
Opening WDV	[03]	76,581	1,00,275
Add: Addition during the year			
Less: Depreciation		16,274	23,694
Closing WDV		60,308	76,581
<b>II.INVESTMENTS</b>			
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a.Loans & Advance	[04]	5,33,919	2,46,571
b.Cash & Bank Balance	[05]	2,95,264	4,38,581
	<b>A</b>	8,29,183	6,85,153
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a.Others Liability	[07]	3,00,690	56,000
	<b>B</b>	3,00,690	56,000
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	5,28,493	6,29,153
<b>TOTAL</b>	<b>[I+II+III]</b>	5,88,801	7,05,733

Significant Accounting Policies and Notes to Accounts [16]

For & on behalf :  
**S.SAHOO & CO.**  
Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]  
Partner  
MM No. 057426  
Firm No. 322952E



For & on behalf :  
**ABHIVYAKTI FOUNDATION**

Mr. Krishna Kant  
Secretary



Place : New Delhi  
Date :

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

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021**

		F.Y. 2020-2021	F.Y. 2019-2020
<b>I. INCOME</b>			
Grant in Aid	[08]	11,29,190	51,25,358
Donation		50,000	-
Interest Income		25,055	46,390
Local Contribution		44,490	1,20,000
Other Income		-	1,29,591
<b>TOTAL</b>		<b>12,48,735</b>	<b>54,21,339</b>
<b>II. EXPENDITURE</b>			
Strengthening Maternal and Child Nutritional Intervention in Giridih dist of State Jharkhand (ILA)	[09]	-	20,06,966
Enabling RW Schools to Implement Life Skill Education	[10]	-	2,69,305
LEDP (NABARD) Expenses		-	81,000
CLAD LC Expenses		86,930	71,000
NSIFS Project-2		-	13,02,016
FPO NABARD		1,50,000	8,37,444
TRI JTDC		-	4,19,974
Anti Witch Craft Awareness Prog.		-	1,21,110
World Vision Exp.		-	1,51,194
Creating Awareness & Linkages to Social School		4,92,000	-
Promotion of FPO		2,65,849	-
General Fund Expenses		2,60,314	1,44,949
Grant Refunded to FPO - NABARD		10,000	-
Depreciation		16,274	23,694
Less: Trans. to Assets Fund		-	-
<b>TOTAL</b>		<b>12,81,367</b>	<b>54,28,652</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>		<b>(32,632)</b>	<b>(7,314)</b>
<b>IV. TRANSFERRED TO PROJECT FUND</b>		<b>1,24,151</b>	<b>(1,17,904)</b>
<b>V. TRANSFERRED TO GENERAL FUND</b>		<b>(1,56,783)</b>	<b>1,10,590</b>

Significant Accounting Policies and Notes to Accounts [16]

IN TERMS OF OUR REPORT ON EVEN DATE

For & on behalf:  
**S.SAHOO & CO.**  
Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]  
Partner  
MM No. 057426  
Firm No. 322952E

Place : New Delhi  
Date :



For & on behalf:  
**ABHIVYAKTI FOUNDATION**

Mr. Krishna Kant  
Secretary





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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2021

	SCHEDULE	F.Y. 2020-2021	F.Y. 2019-2020
<b>I. RECEIPTS</b>			
Opening Balance:		82,923	44,999
Cash in Hand		3,55,658	2,93,593
Cash at Bank			
Grant in Aid	[12]	10,69,690	57,20,181
Donation		50,000	-
Bank Interest		25,055	46,390
Local Contribution		44,490	1,20,000
Other Income			1,29,591
<b>TOTAL</b>		<b>16,27,816</b>	<b>63,54,754</b>
<b>II. PAYMENT</b>			
Strengthening Maternal and Child Nutritional Intervention in Giridih dist of State Jharkhand (ILA)	[13]	-	20,06,966
Enabling RW Schools to Implement Life Skill Education	[14]	-	3,47,277
LEDP (NABARD) Expenses		86,930.00	71,000
CLAD LC Expenses		-	-
Poshan Abhiyan Expenses		-	-
Sabla Training Expenses		-	-
NSIFS Project	[15]	-	13,02,016
NSIFS Project-2	[15]	1,50,000.00	8,37,444
FPO NABARD		-	3,63,974
TRI JTDC		-	1,21,110
Anti Witch Craft Awareness Prog.		-	1,51,194
World Vision Exp.		2,42,310.00	-
Creating Awareness & Linkages to Social School		2,65,849.00	-
Promotion of FPO		-	-
General Fund Expenses		2,60,314.21	1,44,944
Previous Year Liability Paid		-	4,89,247
Grant Refunded		1,76,500.00	-
Loan & Advance Paid		1,50,648.00	-
Closing Balance:		2,673	82,923
Cash in Hand		2,92,591	3,55,658
Cash at Bank			
<b>TOTAL</b>		<b>16,27,816</b>	<b>63,54,754</b>

Significant Accounting Policies and Notes to Accounts

[16]

IN TERMS OF OUR REPORT ON EVEN DATE

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]

Partner

MM No. 057426

Firm No. 322952E

Place : New Delhi

Date :



For & on behalf :

ABHIVYAKTI FOUNDATION

Mr. Krishna Kant

Secretary



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

Schedules Forming Part of Financial Statement		
	F.Y. 2020-2021	F.Y. 2019-2020
<b>SCHEDULE [01] General Fund</b>		
<b>INDIAN Section</b>		
General Fund opening Balance	6,04,152	4,93,562
Add: Excess of Income over Expenditure	(1,56,783)	1,10,590
Add: Transfer from Project Fund	17,281	-
<b>TOTAL</b>	<b>4,64,650</b>	<b>6,04,152</b>
<b>SCHEDULE [02] Project Fund</b>		
Enabling RW Schools to Implement Life Skill Education		
NSIFS Project		10,528
NSIFS Project-2		6,753
Promotion of FPO	1,24,151	-
<b>TOTAL</b>	<b>1,24,151</b>	<b>17,281</b>
<b>SCHEDULE [04] LOAN AND ADVANCES</b>		
TDS Receivable	20,135	16,245
Loan to FCRA Section	521	521
Accounts Receivable	93,256	35,797
Grant Receivable		
Strengthening Maternal and Child Nutritional Intervention in Giridih dist of State Jharkhand (ILA)		
NABARD, Ranchi	2,500	2,500
FPO NABARD, Ranchi	4,063	24,063
JTDC	1,67,444	1,67,444
Creating Awareness & Linkages to Social School_VB Net	2,46,000	-
<b>TOTAL</b>	<b>5,33,919</b>	<b>2,46,570</b>
<b>SCHEDULE [05] CASH AND BANK BALANCE</b>		
<b>Cash in Hand</b>		
Enabling RW Schools to Implement Life Skill Education		
Local Contribution		2,930
NSIFS Project		208
GENERAL FUND	2,673	79,785
<b>Sub Total</b>	<b>2,673</b>	<b>82,923</b>
<b>Cash in Bank</b>		
Local Contribution	25,710	74,730
NSIFS Project		10,320
NSIFS Project-2		6,753
NABARD		
FPO - NABARD	55,937	
GENERAL FUND	86,792	2,63,855
Promotion of FPO (2nd Phase)	1,24,151	
<b>Sub Total</b>	<b>2,92,591</b>	<b>3,55,658</b>
<b>TOTAL</b>	<b>2,95,264</b>	<b>4,38,581</b>



**SCHEDULE [07] OTHER LIABILITY**

Other Expense Payable	3,00,690	56,000
<b>TOTAL</b>	<b>3,00,690</b>	<b>56,000</b>

**SCHEDULE [08] Grant in Aid**

UNICEF, Ranchi	-	20,06,966
Enabling RW Schools to Implement Life Skill Education	-	1,53,839
JTDC	-	4,19,444
LEDP (NABARD)	-	-
NSIFS Project	-	-
NSIFS Project-2	-	13,02,015
District Social Welfare Department	-	-
FPO NABARD	1,60,000	8,37,444
Grant From DSWo Giridih	87,190	1,21,110
Grant From Needs	-	25,000
Income From INGA Health Foundation	-	32,790
Income From World Vision India	-	2,26,750
Promotion of FPO	3,90,000	-
Creating Awareness & Linkages to Social School	4,92,000	-
<b>TOTAL</b>	<b>11,29,190</b>	<b>51,25,358</b>

**SCHEDULE [09] St. Maternal & Child Nutritional Initiative in Giridih (ILA)**

Project Orientation Work Shop State Level	-	-
Supportive Supervision of Sector Meet & VHND	-	2,56,233
Process Documentation	-	57,300
Review, Reflection & Advocacy	-	35,374
Hon. Travell & Communication Cost.	-	16,58,059
<b>TOTAL</b>	<b>-</b>	<b>20,06,966</b>

**SCHEDULE [10] Life Skill Education Programme**

A Review of Classroom Session & Cur. D & Dev.	-	25,000
Four Days Res. ToT on LSE for Master Trainers	-	-
Supportive Supervision for 4 Days Resi. Tr. NOD	-	60,000
Consu. for the Desk Reveiw of the Exi. IEC Ma	-	-
Hon. Travel & Communication Cost	-	1,84,305
<b>TOTAL</b>	<b>-</b>	<b>2,69,305</b>

**SCHEDULE [15] NSIFS Project**

Organizing Camps for the at-Risk Women and Adol	-	31,115
Resource Person for 5 Days Resid. Tr	-	75,000
Travel of Resource Pers. for Five Days Tr.	-	22,300
Field Based Support on NSIFS- DSA	-	28,500
Travel to Senior Proj. Management	-	25,324
DSA to Senior Proj. Manag. Team	-	11,550
Module Dev. on Diet Diversity Using NSIFS	-	90,000
Event Based Flex Printing/banner/pamphlet	-	35,000
NSIFS Coordinator	-	2,40,000
Consultant	-	2,70,000
NSIFS Supervisor	-	3,60,000
Travel & Communication Cost of NSIFS Super	-	51,040
Travel & Communication Cost of Coordinator	-	30,676
Intitutional Overhead Cost to Be 10% of P	-	31,511
<b>TOTAL</b>	<b>-</b>	<b>13,02,016</b>





**SCHEDULE [15] FPO NABARD**

BOD Training 1st	-	1,68,225
Bod Training 2nd Phase	-	1,86,764
BoD Training 3rd Phase	-	1,87,023
CEOs Training 3rd Phase	-	87,427
CEO Training 1st Phase	-	86,403
CEO Training 2nd Phase	-	88,339
Company Registration Exp.	-	33,263

**TOTAL** 8,37,444

**SCHEDULE [15] TRI JTDC**

Data Entry	-	20,550
Field Travel	-	99,065
Hon. to Co-Investigators	-	1,38,000
Hon. to Enumators	-	94,800
Hon. to Principal Investigator	-	56,000
Printing and Stationary	-	11,559

**TOTAL** 4,19,974

**SCHEDULE [12] Grant in Aid**

UNICEF, Ranchi	-	26,41,435
UNICEF, Ranchi	-	1,53,839
TRI JTDC	-	2,52,000
FPO NABARD	3,46,500	8,13,381
UNICEF, Patna	-	13,02,016
NABARD, LEDP	-	1,51,860
Grant From DSWo Giridih	87,190	1,21,110
Grant From Needs	-	25,000
Income From INGA Health Foundation	-	32,790
Income From World Vision India	-	2,26,750
Creating Awareness & Linkages to Social School	2,46,000	-
Promotion of FPO	3,90,000	-

**TOTAL** 10,69,690 57,20,181



**SCHEDULE [13] St. Maternal & Child Nutritional Initiative in Giridih (ILA)**

Project Orientation Work Shop State Level	-	
Supportive Supervision of Sector Meet & VHND	-	2,56,233
Process Documentation	-	57,300
Review, Reflection & Advocacy	-	35,374
Hon, Travell & Communication Cost.	-	16,58,059

**TOTAL** 20,06,966

**SCHEDULE [14] Enabling RW Schools to Implement Life Skill Ed. Programme**

Reveiw of Classroom Session & Cur. D & Dev.	-	25,000
Four Days Res. ToT on LSE for Master Trainers	-	
Supportive Supervision for 4 Days Resi. Tr. NOD	-	
Consu. for the Desk Reveiw of the Exi. IEC Ma	-	60,000
Hon. Travel & Communication Cost	-	1,84,305
Previous Year Liability Paid	-	77,972

**TOTAL** 3,47,277

**SCHEDULE [15] NSIFS Project**

Improve Capacity of Community Facilitators	-	
Setting Up Community Based NSIFS Models	-	
NSIFS Scaled Up for Larger Outrich	-	
Monitoring and Evaluation	-	
Technical Support and Co-Ordination	-	
Human Resource	-	
Misc Expenditure	-	

**TOTAL** -

**SCHEDULE [15] NSIFS Project**

Organizing Camps for the at-Risk Women and Adol	-	31,115
Resource Person for 5 Days Resid. Tr	-	75,000
Travel of Resource Pers. for Five Days Tr.	-	22,300
Field Based Support on NSIFS- DSA	-	28,500
Travel to Senior Proj. Management	-	25,324
DSA to Seniou Proj. Manag. Team	-	11,550
Module Dev. on Diet Diversity Using NSIFS	-	90,000
Evennt Based Flex Printing/banner/pamphlet	-	35,000
NSIFS Coordinator	-	2,40,000
Consultant	-	2,70,000
NSIFS Supervisor	-	3,60,000
Travel & Communication Cost of NSIFS Super	-	51,040
Travel & Communication Cost of Coordinator	-	30,676
Intitutional Overhead Cost to Be 10% of P	-	31,511

**TOTAL** 13,02,016

**SCHEDULE [15] FPO NABARD**

BOD Training 1st	-	1,68,225
Bod Training 2nd Phase	-	1,86,764
BoD Training 3rd Phase	-	1,87,023
CEOs Training 3rd Phase	-	87,427
CEO Training 1st Phase	-	86,403
CEO Training 2nd Phase	-	88,339
Company Registration Exp.	-	33,263

**TOTAL** 8,37,444

**SCHEDULE [15] TRI JTDC**

Data Entry	-	20,550
Field Travel	-	99,065
Hon. to Co-Investigators	-	1,38,000
Hon. to Enumators	-	66,800
Hon. to Principal Investigator	-	28,000
Printing and Stationary	-	11,559

**TOTAL** 3,63,974



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

**SCHEDULE [03] : FIXED ASSET**

AMOUNT IN INR

Schedules forming part of Financial Statement

PARTICULARS	OPENING WDV		DEPRECEATION		CLOSING WDV			
	AS AT 01.04.2020	ADDITION > 6 MONTH	ADDITION < 6 MONTH	AS AT 01.04.2021	% OF DEP.	DURING THE YEAR	AS AT 01.04.2021	AS AT 01.04.2020
<b>INDIAN SECTION</b>								
Computer & Printer	24,008	-	-	24,008	40%	9,603	14,405	24,008
Furniture & Fixture	24,286	-	-	24,286	10%	2,428	21,858	24,286
Equipments	20,789	-	-	20,789	15%	3,118	17,671	20,789
Camera	7,498	-	-	7,498	15%	1,125	6,373	7,498
<b>TOTAL</b>	<b>76,581</b>	<b>-</b>	<b>-</b>	<b>76,581</b>		<b>16,274</b>	<b>60,307</b>	<b>76,581</b>

For & on behalf:  
**S.SAHOO & CO.**  
 Chartered Accountants

For & on behalf:  
**ABHIVYAKTI FOUNDATION**



*[Signature]*  
**[CA Subhajit Sahoo, FCA, LLB]**  
 Partner  
 MM No. 057426  
 Firm No. 322952E



*[Signature]*  
**Mr. Krishna Kant**  
 Secretary

Place : New Delhi  
 Date :