



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: AABTA5370LJ)**, which comprise the Balance Sheet as at 31st March 2023, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March 2023, and its surplus for the year ended on that date.

Basis of Opinion

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



Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



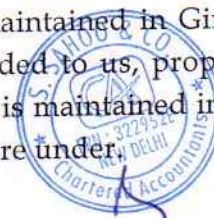
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

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

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31st 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 Giridih 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. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: - 23057426BGTJVF4147



Place: New Delhi
Date: 30-09-2023

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 2023.

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. 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. 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 2021-22 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 2021-22 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. (Dr.) Subhajit Sahoo, FCA, LLb

Partner

M No.: 057426

For:

Abhivyakti Foundation



Mr. Krishna Kant
Secretary



Place : New Delhi

Date :

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

BALANCE SHEET AS AT 31ST MARCH, 2023

	SCHEDULE	F.Y. 2022-2023	F.Y. 2021-2022
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	6,27,309	6,85,141
b. Assets Fund	[03]	22,44,416	21,28,511
c. Project Fund	[04]	75,62,470	16,42,902
		1,04,34,195	44,56,554
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
TOTAL	[I + II]	1,04,34,195	44,56,554
APPLICATION OF FUNDS			
I.FIXED ASSETS			
Opening WDV	[02]	21,80,590	21,57,699
Add: Addition during the year		4,06,297	2,28,895
Less: Depreciation		2,99,215	2,06,004
Closing WDV		22,87,672	21,80,590
II.INVESTMENTS			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advance	[05]	16,39,445	5,40,982
b.Cash & Bank Balance	[06]	80,65,436	21,56,061
	A	97,04,881	26,97,043
Less: CURRENT LIABILITIES & PROVISIONS:			
a.Others Liability	[07]	15,58,358	4,21,078
	B	15,58,358	4,21,078
NET CURRENT ASSETS	[A - B]	81,46,523	22,75,965
TOTAL	[I+II+III]	1,04,34,195	44,56,554

Significant Accounting Policies and Notes to Accounts

[28]

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

For & on behalf :
ABHIVYAKTI FOUNDATION

CA. (Dr.) Subhajit Sahoo, FCA,LLB
Partner
MM No. 057426



Mr. Krishna Kant
Secretary



Place : New Delhi
Date :
UDIN:

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

		F.Y. 2022-23	F.Y. 2021-2022
I. INCOME			
Grant in Aid	[08]	3,09,62,515	2,71,37,020
Interest Income		1,37,306	1,57,107
Donation		9,500	3,500
Local Contribution			59,275
Other Income		45,300	-
Interest on TDS		582	-
TOTAL		3,11,55,203	2,73,56,902
II. EXPENDITURE			
FCRA SECTION			
Community Empowerment Project - CESAM	[09]	1,91,699	58,36,358
CESAM- CEP- Phase II Project	[10]	52,73,664	-
FINS Project	[11]	11,89,320	-
MSI-JH (WHH)	[12]	5,66,880	75,74,521
Sustainable Development for children in the Mining affected states of Ind	[13]	3,64,177	-
Unconference Little Champ Expenses	[14]	1,01,117	-
Community Empowerment Project-BJSAM	[15]	-	1,35,230
Community Empowerment Project-RMI	[16]	53,66,083	19,46,063
Skill Up India	[17]	46,26,870	39,38,423
Promoting ecological rights of children and youth among mica	[18]	7,88,985	-
Administrative Expenses (General Fund)		25,077	3,320
Grant Receivable written off		1,783	-
INDIAN SECTION			
Child Growth Monitoring	[19]	-	63,99,519
LC Expenses		-	13,122
FPO NABARD		-	-
Creating Awareness & Linkages to Social School		-	39,400
Promotion of FPO		5,49,999	4,97,869
General Fund Expenses		7,17,593	64,993
AIH (Alliance for Immunization and Health)		32,44,594	-
APPI Project Expenses		3,66,698	-
WASH UNICEF		18,93,950	-
Advances written off		-	521
Grant Refunded to AIH (Alliance for Immunization and Health)		3,506	-
Grant Refunded to UNICEF		12,651	3,56,351
Depreciation	[02]	2,99,215	2,06,006
Less: Trans. to Assets Fund		2,90,392	1,94,277
		8,823	11,729
TOTAL		2,52,93,469	2,68,17,418
III. EXCESS OF INCOME OVER EXPENDITURE		58,61,734	5,39,484
IV. LESS: TRANSFERRED TO PROJECT FUND		59,19,567	5,08,809
V. LESS: TRANSFERRED TO GENERAL FUND		(57,833)	30,675

Significant Accounting Policies and Notes to Accounts

[28]

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

For & on behalf :
ABHIVYAKTI FOUNDATION

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

Mr. Krishna Kant
Secretary



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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-2022
I. RECEIPTS			
Opening Balance:			
Cash in Hand	[06]	7,090	11,623
Cash at Bank		21,48,971	19,79,177
Grant in Aid	[20]	2,98,45,487	2,77,18,966
Donation		9,500	3,500
Bank Interest		1,37,306	1,57,107
Local Contribution		-	59,275
Interest on TDS		582	
Loans and Advances Received		-	10,224
Other Income		45,300	
Increase in Current Liabilities		11,46,878	
Decrease in Advances		7,784	
TOTAL		3,33,48,898	2,99,39,872
II. PAYMENT			
FCRA SECTION			
Community Empowerment Project - CESAM	[21]	1,91,699	57,71,263
CESAM- CEP- Phase II Project	[22]	52,73,664	-
FINS Project	[23]	11,89,320	-
MSI-JH (WHH)	[24]	5,66,880	75,63,221
Sustainable Development for children in the Mining affected states of Inc	[25]	3,64,177	-
Unconference Little Champ Expenses	[26]	1,01,117	-
Community Empowerment Project-BJSAM-RMI	[27]	-	5,79,264
Community Empowerment Project-RMI		53,66,083	19,32,526
Promoting ecological rights of children and youth among mica		7,88,985	
Skill Up India- (WHH)		46,26,870	42,91,896
Administrative Expenses (General Fund)		25,077	3,320
Advances Paid		-	12,171
INDIAN SECTION			
Child Growth Monitoring		-	63,99,519
AIH (Alliance for Immunization and Health)		32,44,594	
APPI Project Expenses		3,66,698	
WASH UNICEF		18,93,950	
LC Expenses			13,122
FPO NABARD			-
Creating Awareness & Linkages to Social School			39,400
Promotion of FPO		5,49,999	4,97,869
General Fund Expenses		7,17,593	64,991
Previous Year Liability Paid			2,49,690
Grant Refunded		16,157	3,56,352
Loan & Advance Paid			-
TDS Receivable		600	5,708
Purchase of Fixed Asset			3,500
Closing Balance:			
Cash in Hand	[06]	10,866	7,090
Cash at Bank		80,54,570	21,48,971
TOTAL		3,33,48,898	2,99,39,872

Significant Accounting Policies and Notes to Accounts

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

F.R.N. 322952E

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

Partner

MM No. 057426

Place : New Delhi

Date :



[28]

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. 2022-23	F.Y. 2021-2022
SCHEDULE [01] General Fund		
FCRA Section		
General Fund opening Balance		
Add: Excess of Income over Expenditure	1,99,253	1,89,816
Less: Transfer to Assets Fund	(19,933)	9,436
SUB TOTAL	1,79,320	1,99,253
INDIAN Section		
General Fund opening Balance		
Add: Excess of Income over Expenditure	4,85,889	4,64,650
Add: Transfer from Project Fund	(37,900)	21,238
SUB TOTAL	4,47,989	4,85,889
TOTAL	6,27,309	6,85,141
SCHEDULE [03] Assets Fund		
FCRA SECTION		
Opening Balance		
Add: During the Year	21,28,511	20,97,393
Add: Transfer from General Fund	4,06,297	2,25,395
Less: Depreciation during the Year	-	-
TOTAL	22,44,416	21,28,511
SCHEDULE [04] Project Fund		
FCRA SECTION		
Community Empowerment Project -RMI		4,87,305
MSIJH-POSHANN Project		5,68,785
Green College Project		
Crating Livelihood Adaptation under Draught Project(CLAD)		
IPEN		
FINS Project	1	1
Manthan/JVAM/ISB Project	36,263	
Community Empowerment Project - ASK -RMI		
Fight Hunger First Initiative Project		
AWAZ CINI, Ranchi		
Child In need Institute		
Community Empowerment Project-BJSAM		
Skill Up India		
Promoting ecological rights of children and youth among mica	3,06,601	5,77,660
	3,149	
INDIAN SECTION		
Promotion of FPO	9,153	9,152
APPI	72,07,302	
TOTAL	75,62,470	16,42,902
SCHEDULE [05] LOAN AND ADVANCES		
FCRA SECTION		
Staff Advances		
Other Advances		
Grant Receivable:	4,387	12,171
Community Empowerment Project -BJSAM		
CESAM-RMI		1,783
CESAM-CPE Phase II Project		2,44,146
Community Empowerment Project-RMI	440105	
Sustainable Development for children in the mining affected states of india	556892	
	364177	
INDIAN SECTION		
TDS Receivable		
Accounts Receivable	6621	15,619
Grant Receivable	93256	93,256
Strengthening Maternal and Child Nutritional Intervention in Giridih dist		
NABARD, Ranchi	2500	2,500
FPO NABARD, Ranchi	4063	4,063
ITDC	167444	1,67,444
Creating Awareness & Linkages to Social School_VB Net		
TOTAL	16,39,445	5,40,982



SCHEDULE [06] CASH AND BANK BALANCE**Cash in Hand****FCRA SECTION**

MSIJH-POSHANN Project	-	130
FC General Fund	3,260	4,260
Community Empowerment Project - CESAM		639
Community Empowerment Project -RMI	1,000	113
Skill Up India		183

INDIAN SECTION

Enabling RW Schools to Implementation Life Skill Education		-
Local Contribution		-
NSIFS Project		-
GENERAL FUND	6,606	1,765

Sub Total	10,866	7,090
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Cash in Bank**FCRA SECTION**

Community Empowerment Project - CESAM		14,240
MSIJH-POSHANN Project		6,49,023
CESAM- CEP Phase II Project	39,029	-
Crating Livelihood Adaptation under Draught Project (CLAD)		-
IPEN	1	1
FINS Project	53,513	-
Promoting ecological rights of children and youth among mica	3,149	-
Community Empowerment Project- BJSAM		517
Fight Hunger First Initiative Project		-
General Fund	1,65,056	1,94,992
Awaz, CINI Ranchi		-
Child In Need Institute		-
Community Empowerment Project -RMI	18,198	4,88,558
Skill Up India	3,44,084	5,92,325

INDIAN SECTION

LC Fund	1,23,408	81,455
APPI	72,35,647	-
GENERAL FUND	56,581	1,18,709
Promotion of FPO	15,903	9,152

80,54,570	21,48,971
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TOTAL	80,65,436	21,56,061
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SCHEDULE [07] OTHER LIABILITY**FCRA SECTION**

Expenses Payable	14,61,498	3,70,078
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INDIAN SECTION

Other Expense Payable	96,860	51,000
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TOTAL	15,58,358	4,21,078
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SCHEDULE [08] Grant in Aid**FCRA SECTION**

Community Empowerment Project - CESAM	1,90,500	58,10,091
CESAM-CEP- Phase II	52,28,155	-
Community Empowerment Project-RMI	48,57,021	24,21,624
FINS Project	12,25,583	-
Community Empowerment Project -BJSAM	-	1,31,761
MSI	-	80,96,593
Skill Up India	43,23,209	34,85,811
Sustainable Development for children in the mining affected states of India	3,64,177	-
Unconference Little Champ Programme (RMI)	1,01,117	-
Promoting Ecological rights of children and youth among mica	7,87,930	-

INDIAN SECTION

UNICEF	18,93,950	67,55,870
Nehru Yuva Kendra	-	13,000
Alliance for Immunization and Health	32,48,100	-
APPI	75,74,000	-
Promotion of FPO	5,50,000	3,82,870
Creating Awareness & Linkages to Social School	-	39,400
DSWO Giridih	6,18,773	-

TOTAL	3,09,62,515	2,71,37,020
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**SCHEDULE [09] Community Empowerment Project - CESAM
Programme Expenses**

Direct Programme Cost		
Strengthening Access to Social Security	-	7,24,265
Engaging Livelihood Opportunity	-	6,98,227
Health & Nutrition Promotion	-	3,68,371
Education	-	5,69,397
Institutional Strengthening	-	3,17,832
Lobby and Advocacy	-	7,51,447
Staff Salary	95,240	13,56,331
Travel Cost	21,450	2,32,580
Monitoring and Evaluation		
Baseline Survey	-	-
Documentation of Success and Challenges	-	31,898
IEC Printing and Publication	-	2,03,524
Programme Monitoring & Review Meeting QTR	-	50,755
Monthly Review Meeting	-	14,985
Partner Related Expenses	-	-
Administrative Expenses		
Overheads	36,349	61,329
Salary Finance Person	25,000	3,00,000
Office Running Cost	13,660	1,55,417
TOTAL	1,91,699	58,36,358

SCHEDULE [10] CESAM CEP Phase II

Direct Programme Cost	41,54,161	-
Admin Cost	4,80,918	-
Monitoring and Evaluation	3,75,585	-
Non Recurring Expenses	2,63,000	-
TOTAL	52,73,664.00	-

SCHEDULE [11] FINS Project

Direct Cost for Project Implementation	8,36,697	-
Travel, Per Diem and Local Transport	38,777	-
Personnel Cost	2,78,600	-
Other Direct Cost	30,446	-
Indirect Cost	4,800	-
TOTAL	11,89,319.68	-

SCHEDULE [12] MSIJH-POSHANN Project

Programme Expenses		
Local Personnel Specialist	57,123	10,99,879
Local Pers. Finance and Admin.	19,239	2,29,996
Local Pers. Program Co-Ord.	41,620	4,76,497
Local Pers. Field Officer	1,16,739	14,05,046
Travel Cost Local Personnel	28,855	1,94,810
Implementation of PLA Cycle	86,267	11,02,021
Execution of Nutrition Camp	25,634	8,67,492
Execution of Nutrition Sens. Mcr. Planing	1,23,955	15,86,097
Administrative Expenses		
Vehicle Running Cost	17,673	81,070
Office Running Cost	49,775	5,31,613
Non Recurring Expenditure		
Laptop/Computers Etc.	-	-
TOTAL	5,66,880	75,74,521

SCHEDULE [13] Sustainable Development for children in the Mining affected states of India

Staff Cost	2,76,000	-
Staff Travel	28,373	-
Project Measures	31,027	-
Project Administration	28,777	-
TOTAL	3,64,177.00	-

SCHEDULE [14] Unconference Little Champ Programme (RMI)

Unconference Little Champ Expenses	1,01,117	-
TOTAL	1,01,117.00	-

**SCHEDULE [15] Community Empowerment Project -BJSAM
Programme Expenses**



Livelihoods	-	-
Health and Nutrition	-	-
Rights and Entitlements	-	-
Education	-	-
Operational Cost	-	-
Administrative Expenses	-	1,18,424
Admin Cost	-	16,806
TOTAL	-	1,35,230

SCHEDULE [16] Community Dev. Project-ASK-RMI		
Health & Nutrition		
Livelihood	2,55,936	33,143
Right and Social Entitlement	19,60,572	1,94,600
Education	1,29,705	3,541
Generate Evidence, Monitor and Evaluate	8,80,690	2,73,535
Personnel Cost	-	9,584
Travel Cost	18,83,357	12,10,511
Partner Supplies and Office Expenses	1,26,630	85,829
Non Recurring Expenses	1,19,193	85,320
	10,000	50,000
TOTAL	53,66,083	19,46,063

SCHEDULE [17] SKILL UP-INDIA		
Programme Expenses		
Communication Officer		
Project Coordinator	2,10,195	2,05,952
Social Worker	4,17,161	4,55,752
Trainer	3,71,678	3,50,561
Mentoring Agent	7,00,219	5,94,155
Travel Cost	1,80,000	1,80,000
	2,66,365	1,59,743
Operational Expenses		
Skill Development		
Establishment of Sustainable Training	12,96,731	12,35,192
Awareness Creation	1,81,358	-
Advocacy and Marketing	22,157	49,452
Capacity Building Partner	1,622	8,562
	1,07,232	13,643
	56,625	-
Investment Expenses		
Establishment of Sustainable Training Centre		
Office Equipment	34,456	1,75,395
	-	-
Administrative Expenses		
Office Rent and Utilities		
Communication	3,37,920	1,64,400
Office Supplies	27,776	22,033
Vehicle Partners	1,65,359	63,031
Travel Cost	8,675	28,700
Finance Officer	2,41,341	2,31,852
	-	-
TOTAL	46,26,870	39,38,423

SCHEDULE [18] Promoting ecological rights of children and youth among mica		
Personnel Cost	1,20,000	-
Recurring Cost	6,47,985	-
Audit Cost	10,001	-
Non Recurring Expenses	10,999	-
TOTAL	7,88,985	-

SCHEDULE [19] Child Growth Monitoring		
Program Output 1		53,91,319
Program Output 2		2,39,122
Program Output 3		3,29,751
Program Output 4		4,39,327
TOTAL		63,99,519

SCHEDULE [20] Grant in Aid
FCRA SECTION
 Responsible Mica Initiative (RMI)
 Bhartiya Jan Utthan Parishad (BJUP)



53,23,813



57,01,486
5,76,312

Welthungerhilfe (WHH)	-	80,96,593
Community Empowerment Project-RMI	43,00,129	24,21,624
FINS Project	12,25,583	-
Providing ecological rights of children and youth among mica	7,87,930	-
Skill UP-India	43,23,209	34,85,811
INDIAN SECTION		
UNICEF	18,93,950	67,55,870
Alliance for Immunization and Health	32,48,100	-
Nehru Yuva Kendra	-	13,000
Creating Awareness & Linkages to Social School	-	2,85,400
Promotion of FPO	5,50,000.00	3,82,870
APPI	75,74,000	-
DSWO Giridih	6,18,773	-
TOTAL	2,98,45,487	2,77,18,966

SCHEDULE [21] Community Empowerment Project - CESAM

Programme Expenses

Direct Programme Cost

Strengthening Access to Social Security	-	7,24,265
Engaging Livelihood Opportunity	-	6,98,227
Health & Nutrition Promotion	-	3,67,061
Education	-	5,69,397
Institutional Strengthening	-	3,17,832
Lobby and Advocacy	-	7,51,447
Staff Salary	95,240	12,61,091
Travel Cost	21,450	2,18,636

Monitoring and Evaluation

Baseline Survey	-	-
Documentation of Success and Challenges	-	-
IEC Printing and Publication	-	1,26,109
Programme Monitoring & Review Meeting QTR	-	50,755
Monthly Review Meeting	-	14,985
Partner Related Expenses	-	-
Last year liabilities Paid	-	1,93,930

Administrative Expenses

Overheads	36,349	59,911
Salary Finance Person	25,000	2,75,000
Office Running Cost	13,660	1,42,617

Non-Recurring Expenses

Two Wheeler, Battery- Inv, Furniture and Equipments	-	-
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1,91,699 **57,71,263**

SCHEDULE [22] CESAM CEP Phase II

Direct Programme Cost	41,54,161	-
Admin Cost	4,80,918	-
Monitoring and Evaluation	3,75,585	-
Non Recurring Expenses	2,63,000	-

TOTAL **52,73,664** **-**

SCHEDULE [23] FINS PROJECT

Direct Cost for Project Implementation	8,36,697	-
Travel, Per Diem and Local Transport	38,777	-
Personnel Cost	2,78,600	-
Other Direct Cost	30,446	-
Indirect Cost	4,800	-

TOTAL **11,89,320** **-**

SCHEDULE [24] MSIJH-POSHANN Project

Programme Expenses

Local Personal Specialist	57,123	10,90,183
Local Pers. Finance and Admin	19,239	2,27,818
Local Pers. Program Co-Ord.	41,620	4,72,897
Local Pers. Field Officer	1,16,739	13,91,636
Travel Cost Local Personnel	28,855	1,94,810
Implimentation of PLA Cycle	86,267	10,60,421
Execution of Nutrition Camp	25,634	8,61,392
Execution of Nutrition Sens. Mcr. Planing	1,23,955	15,86,097
Last Year Liability Paid	-	69,068

Administrative Expenses

Vehicle Running Cost	17,673	79,430
Office Running Cost	49,775	5,29,469

Non Recurring Expenditure

Laptop/Computers Etc.	-	-
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TOTAL	5,66,880	75,63,221
SCHEDULE [25] Sustainable Development for children in the Mining affected states of India		
Staff Cost	2,76,000	-
Staff Travel	28,373	-
Project Measures	31,027	-
Project Administration	28,777	-
TOTAL	3,64,177	-
SCHEDULE [26] Unconference Little Champ Programme (RMI)		
Unconference Little Champ Expenses	1,01,117	-
TOTAL	1,01,117	-
SCHEDULE [27] Community Empowerment Project -BJSAM		
Programme Expenses		
Livelihoods	-	-
Health and Nutrition	-	-
Rights and Entitlements	-	-
Education	-	-
Operational Cost	-	1,18,424
Last Year Liability Paid	-	4,46,334
Administrative Expenses		
Admin Cost	-	14,506
Recurring Cost	-	-
TOTAL	-	5,79,264



ABHIYAKTI FOUNDATION
HIMANI BHAWAN, NEAR WOMEN COLLEGE, NEW BARGANDA
GIRDIH, JHARKHAND-815301

AMOUNT IN INR

SCHEDULE [02] : FIXED ASSET

Schedules forming part of Financial Statement

PARTICULARS	OPENING WDV			DEPRECEATION			CLOSING WDV	
	AS AT 01.04.2022	ADDITION > 6 MONTH	ADDITION < 6 MONTH	AS AT 31.03.2023	% OF DEP.	DURING THE YEAR	AS AT 31.3.2023	AS AT 31.3.2022
FCRA SECTION								
Camera	33,130	-	-	33,130	15%	4,970	28,161	33,130
Computer	38	-	-	38	40%	15	23	38
LCD Projector	13,579	-	-	13,579	40%	5,432	8,147	13,579
Furniture & Fixture	1,56,597	34,456	17,000	2,08,053	10%	19,955	1,88,098	1,56,597
Laptop/Printer	78,442	2,35,500	70,662	3,84,604	40%	1,39,709	2,44,895	78,442
Tally Software	18	-	-	18	40%	7	11	18
Solar System	18,798	-	-	18,798	15%	2,820	15,978	18,798
Office Equipment	2,20,260	-	48,679	2,68,939	15%	36,690	2,32,249	2,20,260
Vehicles	1,35,221	-	-	1,35,221	15%	20,283	1,14,938	1,35,221
Leasehold Land and Building	14,72,429	-	-	14,72,429		60,511	14,11,918	14,72,429
TOTAL	21,28,512	2,69,956	1,36,341	25,34,809		2,90,392	22,44,417	21,28,512
INDIAN SECTION								
Computer & Printer	8,643	-	-	8,643	40%	3,457	5,186	8,643
Furniture & Fixture	22,999	-	-	22,999	10%	2,300	20,699	22,999
Equipments	15,020	-	-	15,020	15%	2,253	12,767	15,020
Camera	5,417	-	-	5,417	15%	813	4,604	5,417
TOTAL	52,078	-	-	52,078		8,823	43,255	52,078

TOTAL	21,80,590	2,69,956	1,36,341	25,86,887	-	2,99,215	22,87,673	21,80,590
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For & on behalf :
S.Sahoo & Co.
Chartered Accountants
F.R.N. 322952E



C.A. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426

Place : New Delhi
Date :

For & on behalf :
ABHIYAKTI FOUNDATION



Mr. Krishnakant
Secretary