



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To the Trustees of
JAGO Foundation
At- Dhanaydih, PO-Senadoni,
Dist.- Giridih, Jharkhand-815316

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of Jago Foundation [FCRA Reg No: 337730008], which comprise the Balance Sheet as at 31 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 Trust and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of



the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

Other Matter

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

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2021:



- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the Accountant of the Trust on regular basis. The books of accounts are maintained in Koderma location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.
- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Finance Officer and the same are in agreement with Books of account on the date of our audit.
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. The Secretary and Finance Officer of the Trust has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;



- i. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR No.: 322952E



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 21057426AAABDV6755

Place: New Delhi
Date: 11.11.2021

JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
Working Office:- At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

FCRA SECTION

BALANCE SHEET AS AT 31st MARCH, 2021

	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	10,194.00	2,663.00
b. Project Fund	[02]	8,55,323.25	5,92,224.76
b. Asset Fund	[03]	4,55,038.00	5,66,511.00
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	13,20,555.25	11,61,398.76
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	5,66,511.00	5,60,503.00
Add: Addition		-	1,59,050.00
Less: Depreciation		1,11,473.00	1,53,042.00
Net Block		4,55,038.00	5,66,511.00
II. INVESTMENT			
		-	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advance	[05]	84,719.00	28,280.00
b. Grant Receivable	[06]	4,68,064.17	5,12,863.00
c. Cash & Bank Balance	[07]	8,47,973.08	9,94,907.76
	A	14,00,756.25	15,36,050.76
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	5,35,239.00	9,41,163.00
	B	5,35,239.00	9,41,163.00
NET CURRENT ASSETS	[A - B]	8,65,517.25	5,94,887.76
TOTAL	[II+III]	13,20,555.25	11,61,398.76

Significant Accounting Policies and Notes to Accounts

[23]


The schedules referred to above form an integral part of the Balance Sheet.

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




[CA Subhajit Sahoo,FCA,LLb]
Partner
MM No. 057426
Firm No. 322952E
Place: New Delhi
Date:

For:
JAGO FOUNDATION


Baidyanath
SECRETARY



JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
Working Office:- At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

FCRA SECTION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
I. INCOME			
Grant In Aid	[09]	1,94,00,761.49	99,91,306.00
Bank Interest		1,544.00	1,869.00
Other Income	[10]	50,502.00	2,28,266.00
TOTAL		1,94,52,807.49	1,02,21,441.00
II. EXPENDITURE			
Project Related Expenses			
RELIEF TO THE POOR			
Study on Situation Livelihood	[11]	7,310.00	-
SASAKAWA Expenses	[12]	5,17,924.00	-
GGF Expenses	[13]	4,662.00	-
EDUCATION			
Child Right and You	[14]	21,96,614.00	21,71,154.00
Terre des hommes (TDH)	[15]	1,29,65,904.00	43,09,099.00
CESAM (RMI)	[16]	32,48,860.00	30,80,314.00
Reimbursable Expenses for MFP Project		-	75,043.00
MEDICAL RELIEF			
Improving the nutritional, health and hygiene status of Adivasi women and children	[17]	1,96,389.00	3,30,862.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	[18]	-	-
Socio. Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	[19]	-	-
General Fund Expenditure	[20]	44,515.00	
Capital Expenditure		-	1,59,050.00
Depreciation	[04]	1,11,473.00	1,53,042.00
Less: Transferred to Asset Fund		1,11,473.00	1,53,042.00
		-	-
TOTAL		1,91,82,178.00	1,01,25,522.00
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	2,70,629.49	95,919.00
Transferred to General Fund		7,531.00	(3,958.00)
Transferred to Project Fund		2,63,098.49	99,877.00

Significant Accounting Policies and Notes to Accounts [23]

The schedules referred to above form an integral part of the Income & Expenditure A/c.

IN TERMS OF OUR REPORT OF EVEN DATE FORM FC-4 ATTACHED

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:
JAGO FOUNDATION

Baidyanath
SECRETARY



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
SCHEDULE [01] : GENERAL FUND		
Opening Balance		
Add: Excess of Income Over Expenditure t/f from Income & Expenditure Account	2,663.00	6,621.00
TOTAL	7,531.00	(3,958.00)
	10,194.00	2,663.00
SCHEDULE [02] : PROJECT FUND		
<i>Child Right and You</i>		
Opening Project Fund	76,899.25	67,869.25
Add: Grant received During the year	21,47,716.00	21,70,300.00
Add: Bank Interest	8,162.00	9,884.00
Less: Utilised during the Year	21,96,614.00	21,71,154.00
	36,163.25	76,899.25
<i>Improving the nutritional, health and hygiene status of Adivasi women and children</i>		
Opening Project Fund	20,575.00	774.00
Add: Grant received During the year	1,75,000.00	3,49,226.00
Add: Bank Interest	2,625.00	1,437.00
Less: Utilised during the Year	1,96,389.00	3,30,862.00
	1,811.00	20,575.00
<i>Promoting Safe Mobility and Counter Trafficking in Jharkhand</i>		
Opening Project Fund	1,460.30	1,443.30
Add: Grant received During the year	-	-
Add: Bank Interest	50.00	17.00
Less: Utilised during the Year	-	-
	1,510.30	1,460.30
<i>Global Green Grant Fund</i>		
Opening Project Fund	5,522.21	5,359.21
Add: Grant received During the year	-	-
Add: Bank Interest	487.00	163.00
Less: Utilised during the Year	4,662.00	-
	1,347.21	5,522.21
<i>Terre des hommes (TDH)</i>		
Opening Project Fund	4,87,768.00	-
Less: Opening Grant Receivable	-	70,590.00
Add: Grant received During the year	1,25,64,624.45	48,45,400.00
Add: Bank Interest	24,008.00	22,057.00
Less: Utilised during the Year	1,29,65,904.00	43,09,099.00
Add: Grant Receivable During the Year	-	-
	1,10,496.45	4,87,768.00
<i>CESAM (RMI)</i>		
Opening Project Fund	-	4,16,902.00
Add: Grant received During the year	33,55,336.00	21,70,839.00
Less: Opening Grant Receivable	4,81,723.00	-
Add: Bank Interest	21,708.00	10,850.00
Less: Utilised during the Year	32,48,860.00	30,80,314.00
Add: Grant Receivable During the Year	3,53,539.00	4,81,723.00
	-	-
<i>Study on Situation Livelihood</i>		
Grant received During the year	7,03,511.04	-
Add: Bank Interest	7,794.00	-
Less: Utilised during the Year	7,310.00	-
	7,03,995.04	-



FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
<u>SASAKAWA</u>		
Grant received During the year	4,01,193.83	-
Add: Bank Interest	2,205.00	-
Less: Utilised during the Year	5,17,924.00	-
Add: Grant Receivable During the Year	1,14,525.17	-
	-	-
TOTAL	8,55,323.25	5,92,224.76
<u>SCHEDULE [03] : ASSET FUND</u>		
Opening Balance	5,66,511.00	5,60,503.00
Add: Addition		1,59,050.00
Less: Depreciation Transferred from Income & Expenditure Account	1,11,473.00	1,53,042.00
TOTAL	4,55,038.00	5,66,511.00
<u>SCHEDULE [05] : LOAN AND ADVANCE</u>		
TDS Receivable		-
Program Advance	16,397.00	28,280.00
Advance to Amrendra Ambasta	68,322.00	-
TOTAL	84,719.00	28,280.00
<u>SCHEDULE [06] : GRANT RECEIVABLE</u>		
<u>Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies</u>		
Opening Grant Receivable	31,140.00	31,140.00
Add: Expenditure during the year	-	-
Less: Grant received during the year	-	-
Less: Grant receivable Written Off	-	-
Less: Interest earned on project grant during the year	-	-
Less: Grant receivable Written Off	31,140.00	-
	-	31,140.00
<u>Terre des hommes (TDH)</u>		
Opening Grant Receivable	-	70,590.00
Add: Expenditure during the year	1,29,65,904.00	43,09,099.00
Less: Opening Balance of Project Fund	4,87,768.00	-
Less: Grant received during the year	1,25,64,624.45	48,45,400.00
Add: Transfer to Project Fund	1,10,496.45	4,87,768.00
Less: Interest earned on project grant during the year	24,008.00	22,057.00
	-	-
<u>CESAM (RMI)</u>		
Opening Grant Receivable	4,81,723.00	-
Add: Expenditure during the year	32,48,860.00	30,80,314.00
Less: Opening Balance of Project Fund	-	4,16,902.00
Less: Grant received during the year	33,55,336.00	21,70,839.00
Add: Transfer to Project Fund	-	-
Less: Interest earned on project grant during the year	21,708.00	10,850.00
	3,53,539.00	4,81,723.00
<u>SASAKAWA</u>		
Add: Expenditure during the year	5,17,924.00	-
Less: Grant received during the year	4,01,193.83	-
Less: Interest earned on project grant during the year	2,205.00	-
	1,14,525.17	-
TOTAL	4,68,064.17	5,12,863.00



FCRA SECTION
Schedules forming part of Financial Statement

SCHEDULE [07] : CLOSING CASH & BANK BALANCE

Cash in Hand

	F.Y. 2020-21	F.Y. 2019-20
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	-	2,841.00
Child Right and You	16.00	3,899.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	-	1.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	460.00	460.00
TDH	1,007.00	14,802.00
CESAM(RMI)	-	6.00
Study on Situation Livelihood	5,000.00	-
General Fund	1.00	-
	6,484.80	22,009.00

Cash at Bank;

IDBI Bank

Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	4,811.00	29,954.00
Child Right and You	852.25	1,07,823.25
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	-	1,039.00
Global Green Grant Fund	1,347.21	5,522.21
Promoting of Safe Mobility and Counter Trafficking in Jharkhand	1,050.30	1,000.30
General Fund	19,770.00	13,139.00
TDH	1,18,073.45	8,13,860.00
CESAM	3,534.00	561.00
Sasakawa	3,055.83	-
Study on Situation Livelihood	6,88,995.04	-
	8,41,489.08	9,72,898.76

TOTAL

8,47,973.08 9,94,907.76

SCHEDULE [08] : CURRENT LIABILITIES

Sundry Creditors

Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies

Ramesh Kumar	-	16,324.00
Rajnath Ram	-	19,346.00
Outstanding SILF	-	6,192.00
Manoj Kumar Verma	-	8,640.00

Improving the nutritional health and hygiene status of adivasi women and children

Audit Fee Outstanding	3,000.00	3,000.00
Vendor Payable	-	8,070.00

Terre des hommes (TDH)

Outstanding Programme Expenses	-	-
Outstanding Travel Expenses	-	-
Vendor Payable	-	2,99,346.00
Staff Due	3,052.00	7,852.00
Expenses Payable	-	1,947.00
Travel Payable	-	11,200.00



JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
Working Office:- At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
CESAM (RMI)		
Vendor Payable	2,81,788.00	2,40,055.00
Staff Due	66,274.00	18,080.00
Audit Fee Payable	6,000.00	-
Honorarium Payable	-	44,000.00
Training Fee Payable	-	30,000.00
Consultancy Fee Payable	-	23,150.00
Rent Payable	-	5,000.00
Salary Payable	-	1,20,000.00
CRY		
Staff Due	2,040.00	9,110.00
Travel Payable	-	6,500.00
SASAKAWA		
Vendor Payable	31,039.00	-
Staff Payable	18,742.00	-
Audit Fee Payable	10,000.00	-
Payable to Volunteer	10,000.00	-
Payable to Yogita	47,800.00	-
TDS Payable		
TDS Payable CRY	-	1,200.00
TDS Payable CWS	-	1,150.00
TDS Payable RMI	-	1,995.00
TDS Payable TDH	-	6,188.00
PF Payable		
PF Payable CRY	37,381.00	35,540.00
PF Payable RMI	-	1,703.00
PF Payable TDH	18,123.00	15,175.00
PF Payable CWS	-	400.00
TOTAL	5,35,239.00	9,41,163.00
SCHEDULE [09]: GRANT IN AID		
Child Right and You		
Add: Grant received during the year	21,47,716.00	21,70,300.00
Add: Interest received	8,162.00	9,884.00
	21,55,878.00	21,80,184.00
Improving the nutritional, health and hygiene status of Adivasi women and children		
Grant received during the year	1,75,000.00	3,49,226.00
Add: Interest earned on project grant during the year	2,625.00	1,437.00
	1,77,625.00	3,50,663.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand		
Grant received during the year	-	-
Add: Interest earned on project grant during the year	50.00	17.00
	50.00	17.00
Terre des hommes (TDH)		
Grant received during the year	1,25,64,624.45	48,45,400.00
Less: Opening Grant Receivable	-	70,590.00
Add: Interest earned on project grant during the year	24,008.00	22,057.00
Add: Receivable during the Year	-	-
	1,25,88,632.45	47,96,867.00
Global Green Grant Fund		
Add: Interest earned on project grant during the year	487.00	163.00
	487.00	163.00
CESAM (RMI)		
Grant received during the year	33,55,336.00	21,70,839.00
Less: Opening Grant Receivable	4,81,723.00	-
Add: Interest earned on project grant during the year	21,708.00	10,850.00
Add: Receivable during the Year	3,53,539.00	4,81,723.00
	32,48,860.00	26,63,412.00



FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
<u>Study on Situation Livelihood</u>		
Grant received during the year	7,03,511.04	-
Add: Interest earned on project grant during the year	7,794.00	-
	7,11,305.04	-
<u>Sasakawa</u>		
Grant received during the year	4,01,193.83	-
Add: Interest earned on project grant during the year	2,205.00	-
Add: Receivable during the Year	1,14,525.17	-
	5,17,924.00	-
TOTAL	1,94,00,761.49	99,91,306.00
<u>SCHEDULE [10]: OTHER INCOME</u>		
Reimbursable Receipt for MFP Project	-	68,138.00
Prior Period Income	-	1,59,050.00
Current Liabilities Written Off	50,502.00	1,078.00
	50,502.00	2,28,266.00
TOTAL	50,502.00	2,28,266.00
<u>SCHEDULE [11]: STUDY ON SITUATION LIVELIHOOD</u>		
Development of Tools TDH/RMI	7,310.00	-
	7,310.00	-
TOTAL	7,310.00	-
<u>SCHEDULE [12]: SASAKAWA EXPENSES</u>		
10 Youths Training, Orinetation	40,000.00	-
Audit Fee	10,000.00	-
Awareness Raising Material, Stationary	16,431.00	-
Baseline Form Printing, Data Compilation	12,592.00	-
Case / Success Stories Writing	2,800.00	-
Communication and Management	10,000.00	-
Communication, Education and Awareness Material	20,250.00	-
Coordination and Linkages for Livelihood Support	4,000.00	-
Education Fee and Material	1,00,000.00	-
Honorarium for Volunteers	30,000.00	-
Identification and Feasibility Study	6,000.00	-
Local Travel for Data Collection and Compilation	3,810.00	-
Meeting & Coordination	4,000.00	-
Procurement of Relief Kits and Distribution	64,200.00	-
Procurement of Washable	3,000.00	-
Remuneration & Local Travel by the Livelihood	10,000.00	-
Reporting and Documentation (Part Cost)	32,000.00	-
Seed Capital Support for Micro Enterprise	1,00,000.00	-
Sensetization and Awareness	21,000.00	-
Social Media Content Creation and Fortnightly	15,000.00	-
Team Orientation, Coordination	12,841.00	-
	5,17,924.00	-
TOTAL	5,17,924.00	-
<u>SCHEDULE [13]: GGF</u>		
First Aid Training to Staff	4,662.00	-
	4,662.00	-
TOTAL	4,662.00	-



FCRA SECTION
 Schedules forming part of Financial Statement

F.Y. 2020-21	F.Y. 2019-20
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SCHEDULE [14] : CHILD RIGHT AND YOU

ACTIVITY COST	
Programme Expenses	
Activity Cost	
KRA-1 100% Enrolment of never enrolled and drop out children	
Salary and statutory benefit of district Coordinator - Education	60,000.00
Salary and statutory benefit of district Coordinator Kodarma	54,000.00
Salary and statutory benefit of district Coordinator-PSE	54,000.00
Training of Mata Samiti	12,200.00
Community Sensitization Programme	-
Community Awareness Programme	11,150.00
Meeting of CBOS In the Villages	2,965.00
Printing and Publication	-
Development & Publication of IEC Materials	-
CB of AWW Worker on Bhasa Pulisa	1,060.00
Developing Audio Visual	-
Visit of Block and District Level Authorities	-
CB Training on Bhasa Pulisa , Prayas, Gyan	10,000.00
C. B of Jago Staffs on Life Skills Education	-
Generating Discussion, Demand	15,200.00
Quarterly Meeting with SMC	8,000.00
Quarterly Review, Planning and CB Meeting	8,800.00
Exposure Visit for Model ICDS Center	11,630.00
Initiate Discussion on the Scope of Digital	4,920.00
Digital Service Provider Centre	-
Orientation of CRC, BRC & DRC	27,000.00
Orientation for AWWs, SMC Members	-
Payment to Volunteer	5,985.00
Support to 15 Children with Education Material	36,000.00
Support to Volunteer for Implementation	11,960.00
Support to Volunteer for Supporting Office Activities	3,31,200.00
Training Cum Orientation of Selected Adolescent	39,000.00
Training to AWWs and Mata Samitis CRY	4,895.00
Supporting Volunteer for Digital Education	7,505.00
Capacity Building of Staff and Volunteers	24,000.00
Developing Adoloscet Resource Centre	10,234.00
TLM Support Fkro Slow Learners	11,895.00
Identifying the Children Who Are Irregular Through the Colour Coding	-
Signature Campaign	-
Capacity Building / Sensitization Workshop	4,830.00
Capacity Building of SMC and Panchayat	-
Engagement with Media	15,180.00
Meeting with DSWO and CDPO on Meri Patrika	-
ICDS Supervisor, CDPO Meeting	6,000.00
Follow Up Meetings on LSE	10,000.00
Printing of Meri Patrika	15,040.00
Model ICDS & School Docum	3,800.00
Media and Community Interface	-
Block Level Dessimination Prog on Mri Patrika	-
Salary and statutory benefit of Project Coordinator	1,05,600.00
Salary & Statutory Benefit for Advocacy Coordinator	1,80,000.00
Salary & Statutory Benefits to Teacher	48,000.00
Salary & Statutory Benefits to Remedial Teacher	40,000.00
Salary & Statutory Benefits to Trainer	2,01,600.00
Salary & Statutory benefit of community organizers	1,15,200.00
Mobile Cost to Teacher	2,82,000.00
Travel to Teacher	6,59,465.00
Program Travel	2,551.00
Travel to Project Holder	1,110.00
Travel to Project Coordinator	9,520.00
Mobile Cost to Advocacy Coordinator	3,000.00
Travel to Community Worker	27,975.00
Mobile Cost to Field Worker	10,000.00
Mobile Cost to Programme Manager	10,500.00
Mobile Cost to Project Coordinator	8,390.00
	11,500.00
	7,000.00
	8,562.00
	1,653.00
	25,900.00
	10,000.00
	13,224.00
	5,949.00
	1,908.00
	2,924.00
	1,508.00



JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
Working Office:- At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
Stationery and Logistic Support	61,560.00	4,500.00
Awareness Generation Campaign	-	2,386.00
Training to Village Child Pro. Communication	-	48,523.00
Logistic and Stationery Support	-	-
Stationery and Logistic Support to V C P C	-	-
Training to Block Level Official	-	13,360.00
Monthly /Quarterly Programme & Review	39,209.00	34,460.00
Bi-Cycle for Children to Commute to School	3,44,800.00	2,39,600.00
Supply of Learning Materials to ECE	-	-
Stationary & Printing	17,000.00	24,727.00
Livelihood Project Expenses	-	-
Drinking Water Quality Audit by Adolescents	-	10,060.00
District L C Convention to Highlight the CP	-	74,411.00
Training to Adolescents on Social	-	28,455.00
Life Skill Training to Adolescent	7,500.00	17,359.00
Promotion of Nutrition Garden	21,000.00	13,150.00
Trato Child Gro on Child Prot Mech	-	33,854.00
Handholding Support for Promotion ECE CRT	7,200.00	-
Participatory Mapping for the Gainful	10,000.00	-
Provision Emergency Response : Children	5,26,800.00	-
Provision Emergency Response : Families	4,36,518.00	-
Child Protection Action VLCPC	10,000.00	-
Child Right Situation Assessment by Children Group	21,605.00	-
District Level Consultation	15,280.00	-
Exposure Trip of Partner Staff to Good Practices	14,240.00	-
Non Recurring Expenses		
Motorbike for Field	-	-
Computer Table and Chair	-	-
Laptop with Printer	-	-
Invertor with Batter	-	-
Mobile	-	-
Camera	-	-
Administrative Expenses		
Accountant Salary	2,06,307.00	1,76,419.00
Printing and Stationary	-	-
Communication	47,121.00	21,472.00
Office Electricity	9,000.00	12,000.00
Monthly/Quality Review Meeting	4,940.00	-
Stationery and Printing	-	-
Office Rent and Maintenance	99,900.00	1,02,000.00
Sub Total	64,13,468.00	43,09,099.00
TERRE DES HOMMES (TDH)_KODERMA EXPENSES		
Accountant Salary	2,95,472.00	
Awareness Generation Meetings	8,055.00	
Bi-Cycle for Children	2,66,190.00	
Block Level Consultation on ROC	26,070.00	
Capacity Building of School Management	10,455.00	
Capacity Building Of SHGs	56,000.00	
Communication	14,260.00	
District Level Childrens Conv.	81,765.00	
District Level Consultation	48,000.00	
Enrollment Campaign	89,918.00	
Enrollment Campaign and Supply	6,000.00	
Exposure Trip of Partner	92,920.00	
Life Skill Training to Adolescents	9,655.00	
Mobile Library	57,260.00	
Monthly/Quarterly Program Quality Review	18,340.00	
Office Electricity Cost	6,000.00	
Office Rent	57,000.00	
Pedagogical Training to Teacher Volunteers	12,420.00	
Project Director	3,03,206.00	
Promotion of Nutrition Garden	63,850.00	
Salary for Community Facilitator	5,87,957.00	
Salary to Community Organiser	1,73,344.00	
Salary to Livelihood Coordinator	1,28,672.00	



JAGO FOUNDATION

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FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
Stationery and Logistic Support	61,560.00	4,500.00
Awareness Generation Campaign	-	2,386.00
Training to Village Child Pro. Communication	-	48,523.00
Logistic and Stationery Support	-	-
Stationery and Logistic Support to V C P C	-	-
Training to Block Level Official	-	13,360.00
Monthly /Quarterly Programme & Review	39,209.00	34,460.00
Bi-Cycle for Children to Commute to School	3,44,800.00	2,39,600.00
Supply of Learning Materials to ECE	-	-
Stationary & Printing	17,000.00	24,727.00
Livelihood Project Expenses	-	-
Drinking Water Quality Audit by Adolescents	-	10,060.00
District L C Convention to Highlight the CP	-	74,411.00
Training to Adolescents on Social	-	28,455.00
Life Skill Training to Adolescent	7,500.00	17,359.00
Promotion of Nutrition Garden	21,000.00	13,150.00
Trato Child Gro on Child Prot Mech	-	33,854.00
Handholding Support for Promotion ECE CRT	7,200.00	-
Participatory Mapping for the Gainful	10,000.00	-
Provision Emergency Response : Children	5,26,800.00	-
Provision Emergency Response : Families	4,36,518.00	-
Child Protection Action VLCPC	10,000.00	-
Child Right Situation Assessment by Children Group	21,605.00	-
District Level Consultation	15,280.00	-
Exposure Trip of Partner Staff to Good Practices	14,240.00	-
Non Recurring Expenses		
Motorbike for Field	-	-
Computer Table and Chair	-	-
Laptop with Printer	-	-
Invertor with Batter	-	-
Mobile	-	-
Camera	-	-
Administrative Expenses		
Accountant Salary	2,06,307.00	1,76,419.00
Printing and Stationary	-	-
Communication	47,121.00	21,472.00
Office Electricity	9,000.00	12,000.00
Monthly/Quality Review Meeting	4,940.00	-
Stationery and Printing	-	-
Office Rent and Maintenance	99,900.00	1,02,000.00
Sub Total	64,13,468.00	43,09,099.00
TERRE DES HOMMES (TDH)_KODERMA EXPENSESS		
Accountant Salary	2,95,472.00	
Awareness Generation Meetings	8,055.00	
Bi-Cycle for Children	2,66,190.00	
Block Level Consultation on ROC	26,070.00	
Capacity Building of School Management	10,455.00	
Capacity Building Of SHGs	56,000.00	
Communication	14,260.00	
District Level Childrens Conv.	81,765.00	
District Level Consultation	48,000.00	
Enrollment Campaign	89,918.00	
Enrollment Campaign and Supply	6,000.00	
Exposure Trip of Partner	92,920.00	
Life Skill Training to Adolescents	9,655.00	
Mobile Library	57,260.00	
Monthly/Quarterly Program Quality Review	18,340.00	
Office Electricity Cost	6,000.00	
Office Rent	57,000.00	
Pedagogical Training to Teacher Volunteers	12,420.00	
Project Director	3,03,206.00	
Promotion of Nutrition Garden	63,850.00	
Salary for Community Facilitator	5,87,957.00	
Salary to Community Organiser	1,73,344.00	
Salary to Livelihood Coordinator	1,28,672.00	



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
Local Travel Giridih	-	17,980.00
Local Travel Koderma	-	6,000.00
Salary and statutory benefit of Cluster coordinator (CCL)	-	54,000.00
Quarterly meeting between CRC,BRC,BPO & DRP-Coordination	-	8,000.00
Partner Strengthening-Quarterly Review	6,280.00	22,020.00
Annual review meeting	19,955.00	19,880.00
C.B of SMC members, teachers and PRI members on development of SDP	-	-
District Level Advocacy and Networking	23,072.00	-
Life Skill Training for Adolescence	39,230.00	-
Children Cluster Meeting and Bal Mela	29,720.00	-
PR-Creative Activities with Children Groups	3,990.00	-
PR-Children's' Exposure Visit	4,760.00	-
Establishing Child Activity Centre	8,300.00	-
Nutrition Support to Most Vulnerable Children	22,415.00	-
Cove Relief Expenses	10,213.00	-
Administrative Expenses		
Audit Fees	15,000.00	15,000.00
Office Rent at Giridih	66,000.00	63,000.00
Office Expenses at Koderma	4,800.00	18,000.00
Phone, Fax, Internet	-	26,658.00
Salary and Statutory benefit of Accountant	1,05,600.00	1,00,800.00
Salary and Statutory benefit of office staff	39,000.00	72,000.00
Printing & Stationary	33,955.00	31,801.00
Staff travel for PH,PC,DO & CC	1,500.00	30,470.00
Salary and Statutory benefit of Project holder	1,08,000.00	1,38,000.00
Monthly Meeting with Staff	18,715.00	17,430.00
Staff Welfare	62,494.00	5,400.00
Accidental & Health Insurance	10,208.00	5,742.00
Tab Related Expenses	-	11,000.00
Grant Refunded	-	15,302.00
TOTAL	21,96,614.00	21,71,154.00

SCHEDULE [15]: TERRE DES HOMMES (TDH)

Programme Expenses		
Material Support to School	36,750.00	24,610.00
Honorarium for teachers/volunteer	-	-
Salary to community workers/organiser	2,02,143.00	2,59,706.00
Travel & Fuel Cost Community Organiser	30,250.00	2,31,361.00
Salary to Project Director	3,42,675.00	3,90,970.00
Travel Cost		
Salary to Project Coordinator	2,97,190.00	3,06,812.00
Salary for Community Education Worker	13,34,310.00	-
Travel Cost for Project Coordinator	28,370.00	-
Travel Cost of Project Director	51,996.00	-
Travel Cost for Livelihood Coordinator	24,250.00	-
Salary for Community Facilitator	2,10,000.00	3,71,042.00
Salary for Remedial Class Teacher	-	6,41,309.00
Salary to Livelihood Coordinator	1,81,422.00	2,05,397.00
Birth Registration	10,000.00	37,650.00
Enrollment Campaign and Supply of School Kit	-	68,200.00
Material Suply School for Sports Meet, Science Fair	-	24,400.00
Teaching / Learning Materials	64,100.00	2,96,938.00
Pedagogical Training to Teacher Volunteers	-	1,41,819.00
Capacity Building of School Management Committee	-	34,400.00
Capacity Building of SHGs on Revolving	7,100.00	-
Capacity Building of SMC	53,000.00	-
Mobile Library	2,75,120.00	1,01,623.00
Sensitisation of Children Group Members	-	-
Training to Children Group on Child Programme	10,335.00	29,565.00
Training to Children Group Members	-	18,850.00
Training on Home Based ECE	1,45,813.00	-
Supplies of Stationery to Children Group	11,000.00	8,529.00
Logistic Support to Children Group	-	40,200.00
IGA for Vulnerable Families	-	-
Livelihood Support Staff Honorarium & Travel	-	-
Income Generation Training	6,72,664.00	2,18,982.00
Support for Income Generation Activity	5,25,000.00	-



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
Salary to Project Coordinator	2,23,176.00	
Stationary & Logistic Support	590.00	
Stationary and Printing	15,790.00	
Teaching Learning Materials	1,26,011.00	
Training to Adolescents	4,000.00	
Training to Care Givers	6,352.00	
Training to Care Givers on Home Based	5,110.00	
Travel Cost for Livelihood Coordinator	5,216.00	
Travel Cost of Project Coordinator	7,671.00	
Travel Cost of Project Director	29,515.00	
Travel Cost of Project Staff	7,800.00	
Travel/fuel Cost for Community Organization	8,607.00	
Sub Total	28,52,647.00	
TERRE DES HOMMES (TDH)_IPO EXPENSES		
Communication	5,271.00	
Monthly /Quarterly Programme Quality Review	82,672.00	
Pedagogical Training to T. V	3,62,058.00	
Good Practices Documentation	3,30,845.00	
Mobile App for Governments	4,27,545.00	
Conduct an Impact Evaluation	4,73,924.00	
Travel Cost of P C	1,36,745.00	
Sub Total	18,19,060.00	-
Sub_Grant Expenses	18,80,729.00	-
TOTAL	1,29,65,904.00	43,09,099.00

SCHEDULE [16]: CESAM (RMI)

A. Investment

- A.1 Two Wheelers
- A.2 Battery with Invertor for power backup
- A.3 Furniture & Equipments

B. Management & Coordination Costs

- B.1 Human Resource
- B.2 Overheads

C. Direct Program Cost

- C.1 Strengthening Access to Social Security
- C.2 Enhancing Livelihood Opportunities
- C.3 Health and Nutrition Promotion
- C.4 Education
- C.6 Lobby and Advocacy
- C.7 Staff Salary and Benifit for Field Mobilization Support
- C.8 Travel Cost for Field Monitoring and Coordinati

D. Monitoring and Evaluation

- D.4 IEC Printing and Publication
- D.6 Monthly Review Meeting

TOTAL

32,48,860.00	30,80,314.00
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SCHEDULE [17]: IMPROVING THE NUTRITIONAL, HEALTH AND HYGIENE STATUS OF AADIVASI WOMEN AND CHILDREN

Programme Expenses

Field Coordinator Salary	63,000.00	1,08,000.00
Field facilitators stipend	-	-
Programme travel	11,710.00	17,371.00
Model Nutrition Gardens Demonstration	-	-
School Level Awareness Generation Events	-	4,110.00
End Line Survey	7,500.00	-
Baseline Survey	-	-
Training of SHG Leaders with 100 Women	-	12,070.00
Training of Farmers Clubs	-	12,030.00
Traini,with 100 Youth All Members of Youth	-	15,550.00
Training OJ UCF with 40 Farmers	-	4,550.00



JAGO FOUNDATION

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FCRA SECTION
Schedules forming part of Financial Statement

	F.Y. 2020-21	F.Y. 2019-20
Modeling of 3 & 4 ICDS Centers	-	22,100.00
Training of Sahiya, Sewika, Posan Sakhi	-	-
PD Hearth with 50 Malnourished Children	-	15,060.00
Reparation of 25 No of Model Nutrition	-	25,000.00
Support to Volunteers	17,500.00	48,000.00
Capacity Building of 50 SHGs Women	12,150.00	-
Training of 50 Adolscent	13,911.00	-
Conducting 2 Nutrition Camps	18,333.00	-
School Level Evnerts on Nutrition	4,915.00	-
Training of 30 Farmaer Club Leaders	6,140.00	-
Demonstration Model	21,630.00	-
Administrative Expenses		
Accountant Salary	10,500.00	30,000.00
Office Running Cost	6,100.00	14,021.00
Audit Support	3,000.00	3,000.00
TOTAL	1,96,389.00	3,30,862.00

SCHEDULE [18]: PROMOTING SAFE MOBILITY AND COUNTER TRAFFICKING IN JHARKHAND

Programme Expenses		
Objective-1		
Convergence meeting with stakeholders	-	-
Objective-2		
District Block Level Training	-	-
Objective-3		
Case Worker cum Documentation Person	-	-
Support for case work and fact finding	-	-
Legal Support for Case Worker	-	-
Support to Network Members	-	-
TOTAL	-	-

SCHEDULE [19]: SOCIO, ECONOMIC REHABILITATION OF THE LEPROSY AFFECTED & THEIR FAMILIES RESIDING IN THE SELF SETTLED COLONIES

Administrative Expenses		
Overhead	-	-
Honorarium	-	-
Travel	-	-
Grant Receivable Written Off	-	-
TOTAL	-	-

SCHEDULE [20]: GENERAL FUND EXPENDITURE

Office NET Expenses	3,536.00	-
Update on Website Sasakawa	5,900.00	-
Current Assets Written Off	35,079.00	-
TOTAL	44,515.00	-



FCRA SECTION

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
RECEIPTS			
Opening Balance :			
Cash in Hand		22,009.00	45,070.00
Cash in Bank		9,72,898.76	5,58,029.76
Grant Received	[21]	1,93,47,381.32	95,35,765.00
Bank Interest	[22]	68,583.00	46,277.00
Reimbursable Receipt for MFP Project		-	68,138.00
Increase / Decrease in CA or CL		-	7,08,100.00
TOTAL Rs.		2,04,10,872.08	1,09,61,379.76
PAYMENT			
RELIEF TO THE POOR			
Study on Situation Livelihood		7,310.00	-
SASAKAWA Expenses		5,17,924.00	-
GGF Expenses		4,662.00	-
EDUCATION			
Child Right and You		21,96,614.00	21,55,852.00
Terre des hommes (TDH)		1,29,65,904.00	43,09,099.00
CESAM (RMI)		32,48,860.00	30,80,314.00
Reimbursable Expenses for MFP Project		-	75,043.00
MEDICAL RELIEF			
Improving the nutritional, health and hygiene status of Adivasi women and children		1,96,389.00	3,30,862.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand		-	-
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies		-	-
General Fund Expenditure		9,436.00	-
Unspent Grant Refund(CRY)		-	15,302.00
Liabilities Paid		3,55,422.00	-
Advances Paid (Net off)		60,378.00	-
Closing Balance			
Cash in Hand	[06]	6,484.00	22,009.00
Cash in Bank	[06]	8,41,489.08	9,72,898.76
TOTAL Rs.		2,04,10,872.08	1,09,61,379.76

Significant Accounting Policies and Notes to Accounts

[23]

The schedules referred to above form an integral part of the Receipts & Payment A/c.

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



[CA Subhjit Sahoo, FCA, LLB]
 Partner
 MM No. 57426
 Firm No. 322952E

Place: New Delhi
 Date:

For:
 JAGO FOUNDATION

Baidyanath
 Baidyanath
 SECRETARY



JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
Working Office:- At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

FCRA SECTION

Schedules forming part of Receipt & Payment

SCHEDULE [21] : GRANT RECEIVED

	F.Y. 2020-21	F.Y. 2019-20
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	-	-
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	1,75,000.00	3,49,226.00
Child Right and You	21,47,716.00	21,70,300.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	-	-
TDH	1,25,64,624.45	48,45,400.00
CESAM (RMI)	33,55,336.00	21,70,839.00
Study on Situation Livelihood	7,03,511.04	-
Sasakawa	4,01,193.83	-
TOTAL	1,93,47,381.32	95,35,765.00

SCHEDULE [22] : BANK INTEREST

Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	2,625.00	1,437.00
Child Right and You	8,162.00	9,884.00
General Fund	1,544.00	1,869.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	-	-
Promoting Safe Mobility and Counter Trafficking in Jharkhand	50.00	17.00
Global Green Fund	487.00	163.00
TDH	24,008.00	22,057.00
CESAM (RMI)	21,708.00	10,850.00
Study on Situation Livelihood	7,794.00	-
SASAKAWA	2,205.00	-
TOTAL	68,583.00	46,277.00



Amount In Rs.

SCHEDULE 1021 : FIXED ASSETS

PARTICULARS	As at		WDV		DEPRECIATION		NET BLOCK	
	01.04.2020	> 6 months	As at	Addition	Rate of Dep.	During the year	As on	As on
		< 6 months	31.03.2021				31.03.2021	01.04.2020
Child Right and You								
FURNITURE & FIXTURE	1,519.00	-	1,519.00	-	10%	152.00	1,367.00	1,519.00
BICYCLE	997.00	-	997.00	-	15%	150.00	847.00	997.00
MOTORCYCLE	2,139.00	-	2,139.00	-	15%	321.00	1,818.00	2,139.00
MUSICAL INSTRUMENT	2,602.00	-	2,602.00	-	15%	390.00	2,212.00	2,602.00
COMPUTER & PRINTER	73.00	-	73.00	-	40%	29.00	44.00	73.00
DFID/PACS								
BICYCLE	264.00	-	264.00	-	15%	40.00	224.00	264.00
MOTORCYCLE	1,136.00	-	1,136.00	-	15%	170.00	966.00	1,136.00
CWS								
BICYCLE	116.00	-	116.00	-	15%	17.00	99.00	116.00
TDH								
MOTORCYCLE	2,36,142.00	-	2,36,142.00	-	15%	35,421.00	2,00,721.00	2,36,142.00
FURNITURE & FIXTURE	15,360.00	-	15,360.00	-	10%	1,536.00	13,824.00	15,360.00
COMPUTER & PRINTER	17,280.00	-	17,280.00	-	40%	6,912.00	10,368.00	17,280.00
INVERTER	19,656.00	-	19,656.00	-	15%	2,948.00	16,708.00	19,656.00
MOBILE	54,187.00	-	54,187.00	-	15%	8,128.00	46,059.00	54,187.00
CAMERA	29,478.00	-	29,478.00	-	15%	4,422.00	25,056.00	29,478.00
RMI								
MOTORCYCLE	55,106.00	-	55,106.00	-	15%	8,266.00	46,840.00	55,106.00
FURNITURE & FIXTURE	17,100.00	-	17,100.00	-	10%	1,710.00	15,390.00	17,100.00
INVERTER	17,926.00	-	17,926.00	-	15%	2,689.00	15,237.00	17,926.00
TOTAL [A]	4,71,081.00	-	4,71,081.00	-		73,301.00	3,97,780.00	4,71,081.00
<i>In Kind Donation</i>								
MOBILE TAB	95,430.00	-	95,430.00	-	40%	38,172.00	57,258.00	95,430.00
TOTAL [B]	95,430.00	-	95,430.00	-		38,172.00	57,258.00	95,430.00
TOTAL [A+B]	5,66,511.00	-	5,66,511.00	-		1,11,473.00	4,55,038.00	5,66,511.00



JAGO FOUNDATION

Regd. Office: - At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316

Working Office:-At-Krishna Nagar, PO-Giridih, Dist-Giridih, Jharkhand-815301

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2021.

A. SIGNIFICANT NOTES ON ACTIVITIES

JAGO Foundation is motivated by the Gandhi's thought and it follows the endogenous theory of development. JAGO Foundation's team believes in the inherent values and bottom up planning for the development of the marginalized sections of the society. This requires active involvement of local communities in the participatory process for development. JAGO Foundation is an autonomous, private, voluntary, non-profit organization formed in 2003 by a group of development professionals with a common vision- to develop an equitable, self-reliant society based on justice, fraternity and equality. The organization focuses its work in Giridih district, Jharkhand. Its registered office is in Jharkhand.

JAGO's mission is to mobilize & aware community and liaison with Govt. departments- for ensuring that every one especially the children are free from violence and exploitation, every person is keeping good health and every household's livelihood is secured.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature. The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.



The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
- b) Fixed Assets are shown at Written Down Value (W.D.V) in the Balance Sheet
- c) No revaluation of fixed assets was made during the year.

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicles	15%

As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Restricted Project Grant:** Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.

5. **Grant / Contribution Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.



6. **Grant Received in Advance:** Grants specifically received pertaining to the subsequent years, in accordance of the memorandum of understanding or terms of reference with the funder are recognized as Advance Grant and these balances were disclosed under the head current liability in the Balance Sheet.
7. **Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.
8. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
9. **Leases:** Leases where the lessor effectively retains, substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Lease rentals are charged to the profit and loss on accrual basis.
10. **Income taxes:** Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. The organisation has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against JAGO Foundation.
6. The Organization is registered under :

