



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 FC Project of "JAGO Foundation" (FCRA Regn. No. -337730008R), which comprise the Balance Sheet as at 31 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 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 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 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 2023:
- 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 Giridih 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. (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M. No: - 057426



Place: New Delhi  
Date: 30-10-2023  
UDIN: 23057426BGTKDZ9026

**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 31<sup>st</sup> MARCH, 2023**

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	15,952.00	10,229.00
b. Project Fund	[02]	561,757.98	1,423,619.78
b. Asset Fund	[03]	306,909.00	371,393.00
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>884,618.98</b>	<b>1,805,241.78</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[04]	371,393.00	455,038.00
Add: Addition		-	-
Less: Depreciation		64,484.00	83,645.00
Net Block		<b>306,909.00</b>	<b>371,393.00</b>
<b>II. INVESTMENT</b>			
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advance	[05]	205,252.00	135,132.00
b. Grant Receivable	[06]	877,246.61	122,265.41
c. Cash & Bank Balance	[07]	442,711.37	1,798,017.37
	<b>A</b>	<b>1,525,209.98</b>	<b>2,055,414.78</b>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	947,500.00	621,566.00
	<b>B</b>	<b>947,500.00</b>	<b>621,566.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>577,709.98</b>	<b>1,433,848.78</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>884,618.98</b>	<b>1,805,241.78</b>

[21]

Significant Accounting Policies and Notes to Accounts

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

For & on behalf :  
S.Sahoo & Co.  
Chartered Accountants

For:  
JAGO FOUNDATION

[CA (Dr.) Subhajt Sahoo, FCA, LLb]

Partner

MM No. 057426

Firm No. 322952E

Place: New Delhi

Date: 30-10-2023



*Baidyanath*

Baidyanath  
SECRETARY





**JAGO FOUNDATION**

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**FCRA SECTION**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>I. INCOME</b>			
Grant In Aid	[09]	8,639,979.02	14,823,741.17
Bank Interest		5,723.00	6,288.00
<b>TOTAL</b>		<b>8,645,702.02</b>	<b>14,830,029.17</b>
<b>II. EXPENDITURE</b>			
<b>Project Related Expenses</b>			
<b>RELIEF TO THE POOR</b>			
Study on Situation Livelihood	[10]	-	1,303,446.00
SASAKAWA Expenses	[11]	-	1,469,169.00
BAT	[12]	277,413.40	105,667.00
Don't Forget Leporacy	[13]	-	371,900.00
ILO	[14]	2,660,059.00	1,267,619.64
<b>EDUCATION</b>			
Child Right and You	[15]	2,289,256.00	2,294,066.00
Terre des hommes (TDH)	[16]	3,410,412.00	4,234,068.00
Terre des hommes (TDH) (RMI Study)		219,404.00	
Terre des hommes (TDH)- S L		553,800.42	226,957.00
CESAM (RMI)	[17]	91,496.00	2,982,612.00
General Fund Expenditure	[18]	-	6,193.00
Depreciation	[04]	64,484.00	83,645.00
Less: Transferred to Asset Fund		64,484.00	83,645.00
		-	-
		-	-
<b>TOTAL</b>		<b>9,501,840.82</b>	<b>14,261,697.64</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(856,138.80)</b>	<b>568,331.53</b>
Transferred to General Fund		5,723.00	35.00
Transferred to Project Fund		(861,861.80)	568,296.53

Significant Accounting Policies and Notes to Accounts

[21]

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

For:  
JAGO FOUNDATION

[CA (Dr.) Subhajit Sahoo, FCA, LLb]  
Partner  
MM No. 057426  
Firm No. 322952E



Baidyanath  
SECRETARY



Place: New Delhi  
Date: 30-10-2023

**FCRA SECTION**  
**Schedules forming part of Financial Statement**

	F.Y. 2022-23	F.Y. 2021-22
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>		
Opening Balance	10,229.00	10,194.00
Add: Excess of Income Over Expenditure t/f from Income & Expenditure Account	5,723.00	35.00
<b>TOTAL</b>	<b>15,952.00</b>	<b>10,229.00</b>
<b><u>SCHEDULE [02] : PROJECT FUND</u></b>		
<b><u>Child Right and You</u></b>		
Opening Project Fund	38,391.25	36,163.25
Add: Grant received During the year	2,290,260.00	2,290,260.00
Add: Bank Interest	14,351.00	6,034.00
Less: Utilised during the Year	2,289,256.00	2,294,066.00
	<b>53,746.25</b>	<b>38,391.25</b>
<b><u>Improving the nutritional, health and hygiene status of Adivasi women and children</u></b>		
Opening Project Fund	1,881.00	1,811.00
Add: Bank Interest	-	70.00
	<b>1,881.00</b>	<b>1,881.00</b>
<b><u>Promoting Safe Mobility and Counter Trafficking in Jharkhand</u></b>		
Opening Project Fund	1,510.30	1,510.30
Add: Grant received During the year	-	-
Add: Bank Interest	-	-
Less: Utilised during the Year	-	-
	<b>1,510.30</b>	<b>1,510.30</b>
<b><u>Global Green Grant Fund</u></b>		
Opening Project Fund	1,347.21	1,347.21
Add: Grant received During the year	-	-
Add: Bank Interest	-	-
Less: Utilised during the Year	-	-
	<b>1,347.21</b>	<b>1,347.21</b>
<b><u>Terre des hommes (TDH)</u></b>		
Opening Project Fund	980,889.98	110,496.45
Less: Opening Grant Receivable	-	-
Add: Grant received During the year	2,051,677.55	5,098,981.53
Add: Bank Interest	14,239.00	5,480.00
Less: Utilised during the Year	3,410,412.00	4,234,068.00
Add: Grant Receivable During the Year	363,605.47	-
	<b>-</b>	<b>980,889.98</b>
<b><u>Terre des hommes (TDH)-SL</u></b>		
Opening Project Fund	9,031.00	-
Add: Grant received During the year	638,071.00	232,000.00
Add: Bank Interest	3,988.00	3,988.00
Less: Utilised during the Year	553,800.42	226,957.00
	<b>97,289.58</b>	<b>9,031.00</b>





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FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<b>CESAM (RMI)</b>		
Opening Project Fund		
Add: Grant received During the year	171,380.00	3,238,257.00
Less: Opening Grant Receivable	85,095.60	353,539.00
Add: Bank Interest	1,948.00	12,798.40
Less: Utilised during the Year	91,496.00	2,982,612.00
Add: Grant Receivable During the Year	3,263.60	85,095.60
	-	-
<b>Study on Situation Livelihood</b>		
Opening Project Fund	221,762.04	703,995.04
Grant received During the year	-	806,671.00
Add: Bank Interest	-	14,542.00
Less: Utilised during the Year	-	1,303,446.00
	221,762.04	221,762.04
<b>SASAKAWA</b>		
Opening Project Fund	13,574.00	
Grant received During the year	-	1,585,899.17
Less: Opening Grant Receivable	-	114,525.17
Add: Bank Interest	-	11,369.00
Less: Utilised during the Year	-	1,469,169.00
Add: Grant Receivable During the Year	-	-
	13,574.00	13,574.00
<b>BAT</b>		
Opening Project Fund	155,233.00	
Grant received During the year	287,200.00	260,900.00
Add: Bank Interest	5,628.00	-
Less: Utilised during the Year	277,413.40	105,667.00
	170,647.60	155,233.00
<b>TOTAL</b>	<b>561,757.98</b>	<b>1,423,619.78</b>
<b>SCHEDULE [03] : ASSET FUND</b>		
Opening Balance	371,393.00	455,038.00
Add: Addition	-	-
Less: Depreciation Transferred from Income & Expenditure Account	64,484.00	83,645.00
	306,909.00	371,393.00
<b>SCHEDULE [05] : LOAN AND ADVANCE</b>		
Loans and Advances	205,252.00	135,132.00
<b>TOTAL</b>	<b>205,252.00</b>	<b>135,132.00</b>





JAGO FOUNDATION

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FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<b>SCHEDULE [06] : GRANT RECEIVABLE</b>		
<u>TDH/RMI Study</u>		
Opening Grant Receivable	-	-
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	8,732.00	-
Add:Expenditure during the year	219,404.00	-
	<b>210,672.00</b>	<b>-</b>
<u>Terre des hommes (TDH)</u>		
Opening Grant Receivable		
Add:Expenditure during the year	3,410,412.00	4,234,068.00
Less: Opening Balance of Project Fund	980,889.98	110,496.45
Less:Grant received during the year	2,051,677.55	5,098,981.53
Add: Transfer to Project Fund	-	980,889.98
Less:Interest earned on project grant during the year	14,239.00	5,480.00
	<b>363,605.47</b>	<b>-</b>
<u>CESAM (RMI)</u>		
Opening Grant Receivable	85,095.60	353,539.00
Add:Expenditure during the year	91,496.00	2,982,612.00
Less: Opening Balance of Project Fund	-	-
Less:Grant received during the year	171,380.00	3,238,257.00
Add: Transfer to Project Fund	-	-
Less:Interest earned on project grant during the year	1,948.00	12,798.40
	<b>3,263.60</b>	<b>85,095.60</b>
<u>SASAKAWA</u>		
Opening Grant Receivable	-	114,525.17
Add:Expenditure during the year	-	1,469,169.00
Less:Grant received during the year	-	1,585,899.17
Less:Interest earned on project grant during the year	-	11,369.00
Add: Transfer to Project Fund	-	13,574.00
	<b>-</b>	<b>-</b>
<u>ILO</u>		
Add:Expenditure during the year	2,660,059.00	1,267,559.64
Less:Grant received during the year	2,391,713.27	1,227,792.83
Less: Opening Grant Receivable	37,169.81	-
Less:Interest earned on project grant during the year	5,810.00	2,597.00
	<b>299,705.54</b>	<b>37,169.81</b>
<b>TOTAL</b>	<b>877,246.61</b>	<b>122,265.41</b>



**FCRA SECTION**  
 Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<b><u>SCHEDULE [07] : CLOSING CASH &amp; BANK BALANCE</u></b>		
Cash in Hand	9,323.00	14,085.00
Cash at Bank;		
IDBI Bank	427,669.58	1,492,374.98
SBI Main FCRA Bank	5,718.79	291,557.39
<b>TOTAL</b>	<b>442,711.37</b>	<b>1,798,017.37</b>
<b><u>SCHEDULE [08] : CURRENT LIABILITIES</u></b>		
Expenses Payable	947,500.00	621,566.00
<b>TOTAL</b>	<b>947,500.00</b>	<b>621,566.00</b>
<b><u>SCHEDULE [09] : GRANT IN AID</u></b>		
<b><u>Child Right and You</u></b>		
Add: Grant received during the year	2,290,260.00	2,290,260.00
Add: Interest received	14,351.00	6,034.00
	<b>2,304,611.00</b>	<b>2,296,294.00</b>
<b><u>Improving the nutritional, health and hygiene status of Adivasi women and children</u></b>		
Grant received during the year	-	-
Add: Interest earned on project grant during the year	-	70.00
	-	<b>70.00</b>
<b><u>Terre des hommes (TDH)</u></b>		
Grant received during the year	2,051,677.55	5,098,981.53
Less: Opening Grant Receivable	-	-
Add: Interest earned on project grant during the year	14,239.00	5,480.00
Add: Grant Receivable	363,605.47	-
	<b>2,429,522.02</b>	<b>5,104,461.53</b>
<b><u>Terre des hommes (TDH) - SL</u></b>		
Grant received during the year	638,071.00	232,000.00
Add: Interest earned on project grant during the year	3,988.00	3,988.00
Add: Grant Receivable	-	-
	<b>642,059.00</b>	<b>235,988.00</b>
<b><u>TDH/ RMI Study</u></b>		
Add: Interest earned on project grant during the year	8,732.00	-
Add: Grant receivable	210,672.00	-
	<b>219,404.00</b>	<b>-</b>
<b><u>CESAM (RMI)</u></b>		
Grant received during the year	171,380.00	3,238,257.00
Less: Opening Grant Receivable	85,095.60	353,539.00
Add: Interest earned on project grant during the year	1,948.00	12,798.40
Add: Receivable during the Year	3,263.60	85,095.60
	<b>91,496.00</b>	<b>2,982,612.00</b>





**FCRA SECTION**  
 Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<b><u>Study on Situation Livelihood</u></b>		
Grant received during the year	-	806,671.00
Add: Interest earned on project grant during the year	-	14,542.00
	-	<b>821,213.00</b>
<b><u>Sasakawa</u></b>		
Grant received during the year	-	1,585,899.17
Less: Opening Grant Receivable	-	114,525.17
Add: Interest earned on project grant during the year	-	11,369.00
Add: Receivable during the Year	-	-
	-	<b>1,482,743.00</b>
<b><u>Don't Forget Leprosy</u></b>		
Grant received during the year	-	371,900.00
Add: Interest earned on project grant during the year	-	-
	-	<b>371,900.00</b>
<b><u>ILO</u></b>		
Grant received during the year	2,391,713.27	1,227,792.83
Add: Interest earned on project grant during the year	5,810.00	2,597.00
Less: Grant Receivable	37,169.81	-
Add: Receivable during year	299,705.54	37169.81
	<b>2,660,059.00</b>	<b>1,267,559.64</b>
<b><u>BAT</u></b>		
Grant received during the year	287,200.00	260,900.00
Add: Interest earned on project grant during the year	5,628.00	-
	<b>292,828.00</b>	<b>260,900.00</b>
<b>TOTAL</b>	<b>8,639,979.02</b>	<b>14,823,741.17</b>
<b><u>SCHEDULE [10]: STUDY ON SITUATION LIVELIHOOD</u></b>		
Development of Tools TDH/RMI	-	1,303,446.00
<b>TOTAL</b>	-	<b>1,303,446.00</b>
<b><u>SCHEDULE [11]: SASAKAWA EXPENSES</u></b>		
1-1 Action Plan development & Formation of Advisory panel at district level	-	50,320.00
1-2 Emergency relief: Dry ration, Relief Banks, Community Kitchen, Livelihoods & self-care	-	452,772.00
1-3 Formation of Children's council (Bal Panchayat) and providing education material & facilitation in school enrolments	-	188,248.00
1-4 Establishing a hotline / information centre for Covid-19 / Leprosy: Counselling, sensitization, education and awareness	-	203,416.00
2-1 Advocacy with government - colonies data collection, compilation and data analytics to understand need, drafting appeal and submission to local authorities	-	29,350.00
2-2 Partnership, collaboration, network and liaison with other organisations such as: APAL, S-ILF, NLR, AIFO India etc..	-	25,215.00
2-3 Reviving the appeal and demand with Chief Minister	-	25,700.00



JAGO FOUNDATION

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

FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
3-1 Information dissemination, public sensitization & appeals	-	201,770.00
3-2 Organizing and participation of people affected in Public events & Specific days celebration	-	284,378.00
Video Documentation	-	8,000.00
<b>TOTAL</b>	<b>-</b>	<b>1,469,169.00</b>

SCHEDULE [12]: BAT

A1 Community Mobilizer BAT	127,000.00	70,000.00
BI Village Level Training at migrant Forum BAT	44,279.00	3,225.00
BII Block Level Training/ Workshop Hlaf yearly BAT	18,385.00	8,002.00
BIII Panchayat Level Workshop BAT	11,199.00	9,080.00
BVI Case Work Support BAT	6,500.00	4,000.00
BVII Travel for Program Implementation BAT	22,350.00	6,000.00
CI Office Expense BAT	12,378.40	5,360.00
Biv District Level Training/ workshop BAT	26,692.00	-
BV Exchange visit within network	5,981.00	-
Bank Charges	649.00	-
Cii Audit Fees BAT	2,000.00	-
<b>TOTAL</b>	<b>277,413.40</b>	<b>105,667.00</b>

SCHEDULE [13]: Don't Forget Leprosy

<b>Programme Expenses</b>		
Personel for coordination and management	-	40,000.00
School Engagement and Leprosy Campaign	-	20,000.00
Survey, Appeal and Follow up by Senior Child	-	20,000.00
Banner , Creatives and Play Card Designing	-	13,377.00
Press Event, Media Coverage and Stories	-	10,000.00
Stories that Inspires Printing	-	53,762.00
World leprosy Dat Event	-	66,890.00
World leprosy Dat Event, Venue, Logistic	-	24,500.00
Video/Picture Documentation	-	20,000.00
Creatives and Content	-	10,000.00
Personel for SNS and Media Management	-	30,000.00
Volunteers Training and Engagement	-	20,000.00
Miscellaneous	-	7,371.00
Office Stationary	-	7,000.00
Phone/Internet/Postage	-	2,000.00
Accounts and Audit	-	14,000.00
Interaction, Engagement and Exposure to Children	-	8,000.00
Laision and Networking Visit/Invitation	-	5,000.00
<b>TOTAL</b>	<b>-</b>	<b>371,900.00</b>

SCHEDULE [14]: I L O

<b>Programme Expenses</b>		
Constituting , Capacity Building of Balm	6,910.00	14,560.00
Life Skill Training to Adolescent	5,917.00	7,495.00
Training to Children Group Members	-	14,925.00
Child Right Situation Assessment	3,776.00	10,000.00
Training of Government Pre School	-	38,500.00





**FCRA SECTION**  
 Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Training of Parents on Home Based ECE	3,405.00	30,752.00
Community Level "Participatory Learning" Development/ Adaption and Printing	3,891.00	52,366.00
Community Level "Participatory " Training of School Teachers	5,310.00	28,510.00
Capacity Building of School M. C	-	10,101.00
Capacity Building of VLCC	10,379.00	34,080.00
Development of Annual Action Plan	-	45,743.00
Community Level Participatory Mapping	16,454.00	8,434.00
Strengthening SHG	9,362.00	7,981.00
Capacity Building of SHG on Establish	14,443.00	12,469.00
Income Generation Training	12,621.00	12,981.00
State Level Consultation on Law	-	15,450.00
District Level Consultation	41,195.00	139,445.00
Consultative session with District	-	45,000.00
Interface Contact-Cum-Dissemination	26,049.00	25,000.00
Quarterly Consultative Meeting	15,212.00	17,901.00
Organising Convention - Sharing of Best	16,144.00	7,500.00
Salary to Project Coordinator	-	43,250.00
Salary to Project Director	116,100.00	138,574.00
Salary for Community Facilitator	77,100.00	46,800.00
Salary for Cluster Coordinator	224,250.00	30,500.00
Salary to Livelihood Coordinator	70,000.00	195,000.00
Travel Cost for Project Coordinator	91,000.00	60,000.00
Travel Cost for Project Director	91,000.00	43,200.00
Travel Cost for Cluster Coordinator	18,560.00	7,425.00
Travel Cost for Livelihood Coordinator	36,817.00	21,959.00
Children Led Advocacy Campaigns ILO	12,552.00	6,000.00
Supporting Adolescents to Continue Their Educ. ILO	19,540.00	8,000.00
Participatory Need Assessment ILO	7,080.00	-
Community Level Participatory Mapping of Child Labour ILO	431,248.00	-
Support for Vocational Training ILO	15,000.00	-
Orientation of VLCPC Members ILO	806.00	-
Payable to Communtiy Facilitator ILO	188,100.00	-
Skill Building Training to SHGs on Financial Lit ILO	14,500.00	-
Support to Strengthen Additional Livelihood ILO	8,276.00	-
Training of ToTs ILO	12,156.00	-
Cluster Coordinator ILO	225,000.00	-
	38,207.00	-
	43,000.00	-
<b>Administrative Expenses</b>	<b>60,000.00</b>	<b>30,000.00</b>
Accountant Salary	13,585.00	7,958.64
Communication	12,820.00	4,160.00
Stationary and Printing	46,500.00	24,000.00
Office Rent and Maintenance	9,700.00	21,600.00
Monthly Review Meeting	11,000.00	-
Venue Related Logistics Charges 0405	16,718.00	-
Capacity Building of Balmanch ILO	2,088.00	-
Organising Exchange of Balmanch ILO	10,480.00	-
Children Led Advocacy Campaigns ILO	9,908.00	-
Participatory Assessment of Institutional ILO	339.00	-
Capacity Building of School Management ILO	65,346.00	-
Support for Vocational Training ILO	-	-





**JAGO FOUNDATION**

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

**Schedules forming part of Financial Statement**

	F.Y. 2022-23	F.Y. 2021-22
Supporting Adolescents to Continue ILO	4,380.00	-
Handholding Support to School Management	12,960.00	-
Participatory Assessment of Functional Stats ILO	4,480.00	-
Development of Annual Action Plan by VLCPC ILO	6,711.00	-
Awareness on Child Labour Issues ILO	65,999.00	-
Income Generation Training for Vulnerable ILO	8,200.00	-
Constituting A Block Level Federation of SHGs	19,339.00	-
Constituting A Block Level Federation of SHGs	4,500.00	-
Status Assessment of OSH Practices ILO	75,599.00	-
Constituting A Block Level Federation of SHGs	8,500.00	-
Development / Adaptation of PartticipatoryILO	14,550.00	-
Training of ToTs(Staff & Pri Members)OSH ILO	23,550.00	-
Community Level Sessions on Promotion ILO	14,443.00	-
District Level Consultation ILO	10,800.00	-
State Level Consultation on Laws ILO	70,309.00	-
Workshop-Cum-Consultative Session with Dhibra Mazdoor .ILO	44,045.00	-
Organising Exchange-Cum-Learning ILO	11,500.00	-
Salary to Community Facilitator ILO	159,800.00	-
Travel Cost of Project Staff ILO	1,550.00	-
<b>TOTAL</b>	<b>2,660,059.00</b>	<b>1,267,619.64</b>

**SCHEDULE [15] : CHILD RIGHT AND YOU**

**ACTIVITY COST**

**Programme Expenses**

**Activity Cost**

**KRA-1 100% Enrolment of never enrolled and drop out children**

Capacity Building of Adolescent	15,811.00	36,129.00
Developing Kitchen Garden by Mata Samitis	10,000.00	9,980.00
Support for Kitchen Garden	-	2,357.00
Initiation of IVR - Digital Initiative	-	5,000.00
Initiation of Library in villages - Cluster	24,154.00	12,116.00
Interface with SMC on School Readiness	-	10,173.00
Capacity Building Initiatives	-	8,245.00
Adolscent Sammelon Organising Adolescent	-	14,500.00
Orientation cum Training to Adolescent	-	19,936.00
Payment to Volunteer	-	36,000.00
Support to Volunteer for Implementation	-	331,200.00
Support to Volunteer for Supporting Office Activities	-	39,000.00
Training to AWWs and Mata Samitis CRY	18,019.00	16,227.00
Supporting Volunteer for Digital Education	-	48,000.00
Capacity Building of Staff and Volunteers	-	12,389.00
Developing Adoloscent Resource Centre	-	100,665.00
Oath Taking Event for Countinuing Education	18,032.00	22,487.00
Salary & Statutory Benefits to Teacher	-	50,040.00
Salary & Statutory Benefits to Remedial Teacher	-	450,870.00
Salary & Statutory Benefits to Trainer	-	235,800.00
Junior Consultant Fees	843,831.00	386,550.00
Visit of Mata Sami. and AWWs to Other CRY	4,260.00	-
Developing Adolescent Resource Centre CRY	39,965.00	-
Sports for Development for Girls CRY	11,002.00	-
Capacity Building of AWWs and Mata Samiti CRY	10,972.00	-





**FCRA SECTION**  
 Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Junior Consultant- Remedial Teacher CRY	147,054.00	-
Support for Remedial Classes/extra Classes CRY	3,140.00	-
Capacity Building Training CRY	5,013.00	-
Capacity Building on VLCPC and Plan CRY	9,979.00	-
Education Support to Vulnerable Childrens CRY	20,065.00	-
Assessment on the Impact of Covid CRY	12,000.00	-
Assessment on the Impact of Covid CRY	30,000.00	-
Capacity Build Training of AWWs and Mata Sam CRY	14,923.00	-
Quarterly Staff Meeting CRY	6,250.00	-
Junior Consultant- Remedial Teacher CRY	403,425.00	-
Life Skill Training for Adolescence	-	29,980.00
Senior Consultant Fees- Remedial Teacher CRY	213,450.00	-
<b>Administrative Expenses</b>		
Audit Fees	10,500.00	30,000.00
Office Rent at Giridih	66,000.00	66,000.00
Office Electricity	4,000.00	4,400.00
Phone, Fax, Internet	2,511.00	2,679.00
Salary and Statutory benefit of Accountant	110,880.00	108,240.00
Printing & Stationary	16,970.00	18,550.00
Staff travel for PH,PC,DO & CC	-	3,900.00
Salary and Statutory benefit of Project holder	146,400.00	109,200.00
Monthly Meeting with Staff	16,500.00	17,990.00
Staff Welfare	-	47,807.00
Accidental & Health Insurance	6,380.00	7,656.00
Local Conveyance for Office / Admin Team CRY	3,600.00	-
Community Kitchen Garden CRY	4,900.00	-
Reward and Recognition to Adolescent CRY	5,010.00	-
Block Level Meeting with ICDS	8,072.00	-
Annual Review & Planning Meeting CRY-UK	6,000.00	-
Annual Review & Planning Meeting CRY-UK	7,980.00	-
Block Level Meeting with ICDS Officials CRY	12,208.00	-
<b>TOTAL</b>	<b>2,289,256.00</b>	<b>2,294,066.00</b>

**SCHEDULE [16]: TERRE DES HOMMES (TDH)**

Programme Expenses	25,000.00	29,902.00
Support of Education Kit	100,040.00	158,928.00
Support for Promotion of creative	52,000.00	10,000.00
Support of Education Kit for Newly Enrolled	7,157.00	-
Support for TLM for Schools Tdh 22	16,610.00	-
Child Led Participatory Programme Tdh-22	141,750.00	198,785.00
Salary to Project Director	153,174.00	206,915.00
Salary to Project Coordinator	24,736.00	30,729.00
Travel Cost for Project Coordinator	7,385.00	29,970.00
Travel Cost for Project Staff	48,636.00	57,034.00
Travel Cost of Project Director	27,899.00	32,839.00
Travel Cost for Livelihood Coordinator	692,082.00	909,829.00
Salary for Community Facilitator	104,024.00	147,363.00
Salary to Livelihood Coordinator	-	47,500.00
Material Suply School for Sports Meet, Science Fair	-	64,710.00
Study Material Support	-	22,344.00
Capacity Building of School Management Committee	-	2,419.00
Capacity Building of SHGs on Revolving	13,765.00	16,596.00
Constituting, Capacity Building of Balmanch	-	20,000.00
Continous Community	-	20,050.00
Community Level Awareness Session	-	-





JAGO FOUNDATION

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FCRA SECTION  
Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Mobile Library	107,400.00	50,000.00
Development of Annual Action Plan by VLCPC	-	45,415.00
Training to Children Group on Child Programme	22,762.00	-
Training to Children Group Members	-	3,528.00
Training on Home Based ECE	17,860.00	23,894.00
Supplies of Stationery to Children Group	39,980.00	-
Income Generation Training	-	7,500.00
Support for Income Generation Activity	52,500.00	756,470.00
Support for Effective Func. of Digital Learn	5,600.00	38,005.00
Stationery and Logistic Support	-	3,250.00
Block Level Consultation Meeting	8,208.00	8,150.00
Study Material Support for Quality	114,560.00	64,296.00
Bi-Cycle for Children to Commute to School	377,000.00	256,000.00
Bi-Cycle for Children to School	7,400.00	45,000.00
Support for TLM in Anganwadi	7,080.00	2,330.00
Support for TLM for Schools	5,880.00	176,910.00
Training to Adolescents on Health Issue	40,000.00	125,000.00
Training of Staff for creative	21,100.00	13,103.00
Life Skill Training to Adolescent	11,720.00	19,390.00
Promotion of Nutrition Garden	202,700.00	197,500.00
Support to VLC	3,870.00	567.00
Community Level Practionary	-	540.00
Handholding Support for Promotion ECE CRT	-	8,996.00
Handholding Support for Promotion	73,028.00	8,245.00
Support for TLM for Schools Tdh-22	14,625.00	-
Support for TLM in Anagawadi Centers Tdh-22	61,108.00	-
Child Right Situation Assessment by Children Group	10,116.00	14,735.00
District Level Consultation	-	19,344.00
<b>Administrative Expenses</b>		
Accountant Salary	106,624.00	190,154.00
Communication	27,312.00	25,802.00
Office Electricity	-	2,380.00
Monthly/Quality Review Meeting	16,640.00	-
Support for TLM in Anganwadi	-	13,500.00
Quaterly Program Quality Review Meeting	-	42,665.00
Stationery and Printing	13,298.00	13,505.00
Office Rent and Maintenance	40,500.00	43,200.00
<b>Sub Total</b>	<b>2,823,129.00</b>	<b>4,234,068.00</b>
<b>TERRE DES HOMMES (TDH)</b>		
61102Material Support to School for Sports -Tdh-22	59,450.00	-
61104 Capacity Building of School Manageme Tdh-22	6,000.00	-
6112Handholding Support for Promotion Tdh-22	8,150.00	-
6131Training on Home Based ECE Tdh-22	19,810.00	-
6151 Community Level Awreness Sessions Tdh-22	14,200.00	-
6198Bi-Cycle for Children to Commu School Tdh--22	377,000.00	-
6271Continuous Community Level Awareness TDH-22	36,600.00	-
6282 Constituting and Strengthening SHGs Tdh-22	12,993.00	-
6292 Income Generation Training Tdh-22	20,970.00	-
6324 Interface Contact-Cum- Dissemination Tdh-22	16,750.00	-
6325Consultation with Block Level CPCTDH-22	15,360.00	-





JAGO FOUNDATION

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FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Sub Total	587,283.00	-
Sub_Grant Expenses	-	-
<b>TOTAL</b>	<b>3,410,412.00</b>	<b>4,234,068.00</b>
<b>TERRE DES HOMMES (TDH)_IPO EXPENSESS</b>		
1.12Safeguarding Workshop Tdh SL	2,173.00	-
1.13Organising Safegurading Workshop with CBO, SL	16,321.00	-
1.14 Organising Gender Talk with Stakeholders S L	3,159.00	-
1.15Tool Application Tdh Sl	6,500.00	-
1.16 Cost of Community Mobilisation Tdh S L	75,600.00	-
1.1Training on Gender and SexualiltyCYP SL	32,763.00	-
1.2 Training on MHPSS for the CYP Leaders Tdh S L	20,532.00	-
1.3Monthly Sessions with Adol.S and Youth TDH S L	8,093.00	-
1.4 Monthly Sessions with Adoles. and Youth TDH S L	13,743.00	-
1.5Monthly Awareness Sessions Tdh SL	30,847.00	-
1.7 Quarterly Meeting with Community Influen TDH SL	15,393.00	-
1.8 Quarterly Youth Led Joint Collective TDh S L	44,577.00	-
2.1 Travel and Communication TDh S L	31,028.00	-
2.2Printing & Stationary Tdh S L	4,330.00	-
2.3Office Rent, Eletricity and Maintance Tdh S L	8,350.00	-
2.4 Finance and Administration	2,730.00	-
2.4 Finance and Administration	1,417.42	-
<b>Sub Total</b>	<b>317,556.42</b>	<b>-</b>
<b>TERRE DES HOMMES (TDH)_SL</b>		
Cost of Community Mobilisation	14,700.00	44,100.00
District Level Advocacy Meeting	-	4,121.00
District Level Resource Pool Meeting	-	3,360.00
Finance and Administration	4,875.00	8,645.00
Monthly Awareness with Gender with Boys	3,845.00	18,656.00
Monthly Session with Adloce. Young Girls	905.00	25,264.00
Monthly Awareness Session in the Comm/Sch	8,165.00	34,560.00
Office Rent Elec. & Maintenance	11,200.00	4,200.00
Organising Gender Talk with Stake Holder	12,385.00	13,900.00
Organising safeguard W/S with VLCPC	14,595.00	9,526.00
Printing & Stationary	4,575.00	10,020.00
Quaterly Meetings with Community Influence	14,402.00	9,766.00
Orgainsnising Gender Talk with S L	5,400.00	-
Quarterly Youth Led Joint Collective Action	78,589.00	-
Travel and Communication Tdh S L	11,500.00	-
Training on CYP Leaders	27,270.00	15,509.00
Training on MHPSS for CYP Leader	17,838.00	4,278.00
Travel and Communication	6,000.00	21,052.00
<b>Sub Total</b>	<b>236,244.00</b>	<b>226,957.00</b>
<b>Sub_Grant Expenses</b>		
Consultation: Finalisation of Tools and Study	95,000.00	-
Counsultation with District Level Authorities Study	33,647.00	-



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**FCRA SECTION**

**Schedules forming part of Financial Statement**

	F.Y. 2022-23	F.Y. 2021-22
GMC STUDY DESSEMINATION WORKSHOP	38,047.00	-
Publication of Study / E Print	48,710.00	-
Publication of the Study Report RMI Study	4,000.00	-
	<b>219,404.00</b>	
	<b>496,148.00</b>	<b>270,157.00</b>

**SCHEDULE [17]: CESAM (RMI)**

B.1 Human Resource	-	96,000.00
B.2 Overheads	-	135,648.00
B.2.1 Office Running Costs- Rent Cesam	8,000.00	-
B.2.2 Communication, Cesam	1,000.00	-
B.2.3 Audit Cost Cesm	24,000.00	-
<b><u>C. Direct Program Cost</u></b>	-	433,982.00
C.1 Strengthening Access to Social Security	-	550,101.00
C.2 Enhancing Livelihood Opportunities	-	281,195.00
C.3 Health and Nutrition Promotion	-	289,977.00
C.4 Education	-	36,000.00
C.5 Technical Support for Crowd Funding Cesam	-	84,608.00
C.6 Lobby and Advocacy	-	938,061.00
C.7 Staff Salary and Benifit for Field Mobilization Support	-	125,184.00
C.8 Travel Cost for Field Monitoring and Coordinati	25,000.00	-
C.7.3 Honorarium to Cluster Facilitators Cesam	24,000.00	-
C.7.4 Honorarium to Community Organizers Cesm	2,496.00	-
C.7.5 Social Benefits Cesam	7,000.00	-
C.8.1 Field Travel Costs Cesam	-	-
<b><u>D. Monitoring and Evaluation</u></b>	-	11,856.00
D.6 Monthly Review Meeting	-	-
<b>TOTAL</b>	<b>91,496.00</b>	<b>2,982,612.00</b>

**SCHEDULE [18]: GENERAL FUND EXPENDITURE**

Developing IEC Material on Themes and Issues	-	6,000.00
Stationary	-	193.00
<b>TOTAL</b>	<b>-</b>	<b>6,193.00</b>





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**FCRA SECTION**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023**

<u>RECEIPTS</u>	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>Opening Balance :</b>			
Cash in Hand		14,085.00	6,484.00
Cash in Bank		1,783,932.37	841,489.08
Grant Received	[19]	7,830,301.82	15,112,661.53
Bank Interest	[20]	60,419.00	63,166.40
Loan and Advance		-	57,026.00
Increase in Current Liabilities		325,934.00	-
<b>TOTAL Rs.</b>		<b>10,014,672.19</b>	<b>16,080,827.01</b>
<b><u>PAYMENT</u></b>			
<b><u>RELIEF TO THE POOR</u></b>			
Study on Situation Livelihood	[10]	-	1,303,446.00
SASAKAWA Expenses	[11]	-	1,469,169.00
BAT	[12]	277,413.40	105,667.00
Don't Forget Leporacy	[13]	-	371,900.00
ILO	[14]	2,660,059.00	1,267,619.64
<b><u>EDUCATION</u></b>			
Child Right and You	[15]	2,289,256.00	2,294,066.00
Terre des hommes (TDH)- N L	[16]	3,410,412.00	4,234,068.00
Terre des hommes (TDH) (RMI Study)		219,404.00	-
Terre des hommes (TDH) - S L		553,800.42	226,957.00
CESAM (RMI)	[17]	91,496.00	2,982,612.00
<b><u>MEDICAL RELIEF</u></b>			
General Fund Expenditure	[18]	-	6,193.00
Liabilities Paid		-	21,112.00
Loans and Advances Increase (Net)		70,120.00	-
<b>Closing Balance</b>			
Cash in Hand		9,323.00	14,085.00
Cash in Bank		433,388.37	1,783,932.37
<b>TOTAL Rs.</b>		<b>10,014,672.19</b>	<b>16,080,827.01</b>

Significant Accounting Policies and Notes to Accounts

[21]

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

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

For:  
JAGO FOUNDATION

[CA (Dr.) Subhajit Sahoo,FCA,LLb]  
Partner  
MM No. 57426  
Firm No. 322952E



Baidyanath  
SECRETARY



Place: New Delhi  
Date: 30-10-2023

**JAGO FOUNDATION**

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

**FCRA SECTION**

**Schedules forming part of Receipt & Payment**

	F.Y. 2022-23	F.Y. 2021-22
<b><u>SCHEDULE [19] : GRANT RECEIVED</u></b>		
Child Right and You	2,290,260.00	2,290,260.00
TDH	2,051,677.55	5,098,981.53
TDH- SL	638,071.00	232,000.00
CESAM (RMI)	171,380.00	3,238,257.00
Study on Situation Livelihood	-	806,671.00
Sasakawa	-	1,585,899.17
ILO	2,391,713.27	1,227,792.83
Don't Forget Leporacy	-	371,900.00
BAT	287,200.00	260,900.00
<b>TOTAL</b>	<b>7,830,301.82</b>	<b>15,112,661.53</b>
<b><u>SCHEDULE [20] : BANK INTEREST</u></b>		
Improving the Nutritional, Health & Hygine Status of Adivasi Women & Children	-	70.00
Child Right and You	14,351.00	6,034.00
General Fund	453.00	6,288.00
BAT	5,628.00	-
CWS	258.00	-
SHF Program	5,012.00	-
TDH	14,239.00	5,480.00
TDH- SL	3,988.00	3,988.00
CESAM ( RMI)	1,948.00	12,798.40
Study on Situation Livelihood	8,732.00	14,542.00
SASAKAWA	-	11,369.00
ILO	5,810.00	2,597.00
<b>TOTAL</b>	<b>60,419.00</b>	<b>63,166.40</b>





**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**

Amount In Rs.

**SCHEDULE [04] : FIXED ASSETS**

PARTICULARS	WDV				DEPRECIATION		NET BLOCK	
	As at	Addition		Rate of Dep.	During the year	As on	As on	
	01.04.2022	> 6 months	< 6 months			31.03.2023	31.03.2023	01.04.2022
<b>Child Right and You</b>								
FURNITURE & FIXTURE	1,230.00	-	-	1,230.00	10%	123.00	1,107.00	1,230.00
BICYCLE	720.00	-	-	720.00	15%	108.00	612.00	720.00
MOTORCYCLE	1,545.00	-	-	1,545.00	15%	232.00	1,313.00	1,545.00
MUSICAL INSTRUMENT	1,880.00	-	-	1,880.00	15%	282.00	1,598.00	1,880.00
COMPUTER & PRINTER	26.00	-	-	26.00	40%	10.00	16.00	26.00
<b>DFID/PACS</b>								
BICYCLE	190.00	-	-	190.00	15%	29.00	161.00	190.00
MOTORCYCLE	821.00	-	-	821.00	15%	123.00	698.00	821.00
<b>CWS</b>								
BICYCLE	84.00	-	-	84.00	15%	13.00	71.00	84.00
<b>TDH</b>								
MOTORCYCLE	170,613.00	-	-	170,613.00	15%	25,592.00	145,021.00	170,613.00
FURNITURE & FIXTURE	12,442.00	-	-	12,442.00	10%	1,244.00	11,198.00	12,442.00
COMPUTER & PRINTER	6,221.00	-	-	6,221.00	40%	2,488.00	3,733.00	6,221.00
INVERTER	14,202.00	-	-	14,202.00	15%	2,130.00	12,072.00	14,202.00
MOBILE	39,150.00	-	-	39,150.00	15%	5,873.00	33,277.00	39,150.00
CAMERA	21,298.00	-	-	21,298.00	15%	3,195.00	18,103.00	21,298.00
<b>RMI</b>								
MOTORCYCLE	39,814.00	-	-	39,814.00	15%	5,972.00	33,842.00	39,814.00
FURNITURE & FIXTURE	13,851.00	-	-	13,851.00	10%	1,385.00	12,466.00	13,851.00
INVERTER	12,951.00	-	-	12,951.00	15%	1,943.00	11,008.00	12,951.00
<b>TOTAL [A]</b>	<b>337,038.00</b>	-	-	<b>337,038.00</b>		<b>50,742.00</b>	<b>286,296.00</b>	<b>337,038.00</b>
<i>In Kind Donation</i>								
MOBILE TAB	34,355.00	-	-	34,355.00	40%	13,742.00	20,613.00	34,355.00
<b>TOTAL [B]</b>	<b>34,355.00</b>	-	-	<b>34,355.00</b>		<b>13,742.00</b>	<b>20,613.00</b>	<b>34,355.00</b>
<b>TOTAL [A+B]</b>	<b>371,393.00</b>	-	-	<b>371,393.00</b>		<b>64,484.00</b>	<b>306,909.00</b>	<b>371,393.00</b>





**JAGO FOUNDATION**

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 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  
 31<sup>st</sup> MARCH 2023.**

**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 Koderma 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. **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.
7. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
8. **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.
9. **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 :





- 5599/IV-36
- a) Indian Trust Act. 1882, Vide Regn. No. ~~7808~~ / IV-35, Dated 2<sup>nd</sup> September, 1997.
- 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) Foreign Contribution Regulation Act, 2010 vide registration no. - 337730008R dated 21.03.2003 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2021-22 before the due date.
- d) PAN of the Organization is AAATJ4771D.
- e) TAN of the Organisation is RCHJ00942E.

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

For:  
**JAGO FOUNDATION**

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



*Baidyanath*  
**Baidyanath**  
Secretary



Place : New Delhi  
Date : 30-10-2023