



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To
The Board of Trustees
JAGO FOUNDATION
At-Dhanaydih, PO-Senadoni, Dist-Giridih,
Jharkhand-815316

Report on the FC Financial Statements

We have audited the accompanying financial statements of FC Projects of "JAGO FOUNDATION" (FC Regn. No: 337730008), which comprises the Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safe guarding of the assets of the organization and for preventing and detecting the 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 internal controls, that were operating electively 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.



We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material mis statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the over all presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the afore said financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the FC Projects of "JAGO FOUNDATION" as at March 31st, 2018.
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date.

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

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

Date: 07.09.2018
Place: New Delhi



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 ST MARCH, 2018			
SOURCES OF FUND	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
I.FUND BALANCES:			
a. General Fund	[01]	12,521.00	11,286.00
b. Project Fund	[02]	6,98,543.51	-
b. Asset Fund	[03]	2,45,584.00	14,237.00
II.LOAN FUNDS:			
a. Secured Loans			
b. Unsecured Loans			
TOTAL	[I + II]	9,56,648.51	25,523.00
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	14,237.00	17,062.00
Add: Purchase during the year		2,59,961.00	-
Less: Depreciation		28,614.00	2,825.00
Net Block		2,45,584.00	14,237.00
II. INVESTMENT			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advance	[05]	11,897.00	-
b. Grant Receivable	[06]	59,622.00	97,362.00
c. Cash & Bank Balance	[07]	7,34,852.51	1,37,916.16
	A	8,06,371.51	2,35,278.16
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	94,229.00	1,00,969.00
b. Unspent Grant Balance	[09]	0.00	1,23,023.16
c. Advance Income		1,078.00	
	B	95,307.00	2,23,992.16
NET CURRENT ASSETS	[A - B]	7,11,064.51	11,286.00
TOTAL	[I+II+III]	9,56,648.51	25,523.00

Significant Accounting Policies and Notes to Accounts

[25]

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 Subhajit Sahoo,FCA,LLb]
Partner
MM No. 057426
Firm No. 322952E



Baidyanath
SECRETARY



Place: New Delhi
Date: 07-09-2018

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 2018			
	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
I. INCOME			
Grant In Aid	[10]	40,70,249.51	26,83,735.86
Bank Interest	[11]	1,235.00	920.00
TOTAL		40,71,484.51	26,84,655.86
II. EXPENDITURE			
Project Related Expenses			
Child Right and You	[12]	22,14,572.00	19,71,737.00
Improving the nutritional, health and hygiene status of Adivasi women and children	[13]	2,99,738.00	3,01,446.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	[14]	1,15,923.00	62,737.86
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	[15]	1,11,612.00	3,47,815.00
Terre des hommes (TDH)	[16]	6,29,861.00	-
TOTAL		33,71,706.00	26,83,735.86
III. EXCESS OF INCOME OVER EXPENDITURE			
	[I - II]	6,99,778.51	920.00
Transferred to General Fund		1,235.00	920.00
Transferred to Project Fund		6,98,543.51	-

Significant Accounting Policies and Notes to Accounts

[25]

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 Subhajit Sahoo, FCA, LLb]
Partner
MM No. 057426
Firm No. 322952E



Baidyanath
SECRETARY



Place: New Delhi
Date: 07-09-2018

FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	11,286.00	10,366.00
Add: Excess of Income Over Expenditure t/f from Income & Expenditure Account	1,235.00	920.00
TOTAL	12,521.00	11,286.00
<u>SCHEDULE [02] : PROJECT FUND</u>		
Child Right and You	1,46,302.25	-
Improving the nutritional, health and hygiene status of Adivasi women and children	91.00	-
Promoting Safe Mobility and Counter Trafficking in Jharkhand Global Green Grant Fund	736.05	-
Terre des hommes (TDH)	5,125.21	-
	5,46,289.00	-
TOTAL	6,98,543.51	-
<u>SCHEDULE [03] : ASSET FUND</u>		
Opening Balance	14,237.00	17,062.00
Add: Asset Purchase during the year	2,59,961.00	-
Less: Depreciation Transferred from Income & Expenditure Account	28,614.00	2,825.00
TOTAL	2,45,584.00	14,237.00
<u>SCHEDULE [05] : LOAN AND ADVANCE</u>		
TDS Receivable	3,897.00	-
Advance to Raju	8,000.00	-
TOTAL	11,897.00	-
<u>SCHEDULE [06] : GRANT RECEIVABLE</u>		
<u>Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies</u>		
Previous Year grant receivable	97,362.00	14,945.00
Expenditure during the year	1,11,612.00	3,47,815.00
Less: Opening Balance of Unspent Grants	-	-
Less: Grant received during the year	1,49,343.00	2,65,398.00
Less: Interest earned on project grant during the year	9.00	-
TOTAL	59,622.00	97,362.00
<u>SCHEDULE [07] : CLOSING CASH & BANK BALANCE</u>		
Cash in Hand		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children		
Child Right and You	2,274.00	1,264.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing i	20,615.00	20,687.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	1.00	583.00
TDH	77.00	-
	100.00	-
TOTAL	23,067.00	22,534.00



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FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
Cash at Bank;		
Union Bank of India, Giridih- 300602010008638		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	-	2,825.00
Child Right and You	-	95,704.25
Socio, Economic Rehabilitation of the Leprosy affected & their families residing i	-	24.00
Global Green Grant Fund	-	5,125.21
Promtoing of Safe Mobility and Counter Trafficking in Jharkhand	-	417.70
General Fund	-	11,286.00
TDH	-	-
IDBI Bank		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	817.00	-
Child Right and You	1,25,687.25	-
Socio, Economic Rehabilitation of the Leprosy affected & their families residing i	20,787.00	-
Global Green Grant Fund	5,125.21	-
Promtoing of Safe Mobility and Counter Trafficking in Jharkhand	659.05	-
General Fund	12,521.00	-
TDH	5,46,189.00	-
	7,11,785.51	1,15,382.16
TOTAL	7,34,852.51	1,37,916.16

SCHEDULE [08] : SUNDRY CREDITORS

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

Raju mahato	49,367.00	51,255.00
Ramesh Kumar	16,324.00	16,324.00
Rajnath	19,346.00	12,995.00
Outstanding SILF	6,192.00	17,395.00

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

Audit Fee Outstanding	3,000.00	3,000.00
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TOTAL

94,229.00 **1,00,969.00**

SCHEDULE [09] : UNSPENT GRANT BALANCE

Child Right and You

Opening Balance of Unspent Grants	1,16,391.25	80,523.25
Grant received During the year	22,61,900.00	20,06,216.00
Add: Interest earned on project grant during the year	11,847.00	12,312.00
Less: Previous Year Unspent Grant Refund	29,264.00	10,923.00
Less: Spent during the year	22,14,572.00	19,71,737.00
Less: Transferred to Project Fund	1,46,302.25	-
	-	1,16,391.25

Improving the nutritional, health and hygiene status of Adivasi women and children



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
Opening Balance of Unspent Grants	1,089.00	19,144.00
Grant received during the year	2,95,911.00	2,80,856.00
Add: Interest earned on project grant during the year	2,829.00	2,535.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Spent during the year	2,99,738.00	3,01,446.00
Less: Transferred to Project Fund	91.00	-
	-	1,089.00
<u>Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Opening Balance of Unspent Grants	417.70	19,173.28
Grant received during the year	1,15,923.35	43,585.28
Add: Interest earned on project grant during the year	318.00	397.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Spent during the year	1,15,923.00	62,737.86
Less: Transferred to Project Fund	736.05	-
	0.00	417.70
<u>Global Green Grant Fund</u>		
Opening Balance of Unspent Grants	5,125.21	5,125.21
Less: Spent during the year	-	-
Less: Transferred to Project Fund	5,125.21	-
	-	5,125.21
<u>Terre des hommes (TDH)</u>		
Opening Balance of Unspent Grants	-	-
Grant received during the year	11,76,150.00	-
Add: Interest earned on project grant during the year	-	-
Less: Previous Year Unspent Grant Refund	-	-
Less: Spent during the year	6,29,861.00	-
Less: Transferred to Project Fund	5,46,289.00	-
	-	-
TOTAL	0.00	1,23,023.16



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
<u>SCHEDULE [10] : GRANT IN AID</u>		
<u>Child Right and You</u>		
Opening Balance of Unspent Grants	1,16,391.25	80,523.25
Add: Grant received during the year	22,61,900.00	20,06,216.00
Add: Interest received	11,847.00	12,312.00
Less: Previous Year Unspent Grant Refund	29,264.00	10,923.00
Less: Unspent during the year	-	1,16,391.25
	23,60,874.25	19,71,737.00
<u>Improving the nutritional, health and hygiene status of Adivasi women and children</u>		
Opening Balance of Unspent Grants	1,089.00	19,144.00
Grant received during the year	2,95,911.00	2,80,856.00
Add: Interest earned on project grant during the year	2,829.00	2,535.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Unspent during the year	-	1,089.00
	2,99,829.00	3,01,446.00
<u>Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Opening Balance of Unspent Grants	417.70	19,173.28
Grant received during the year	1,15,923.35	43,585.28
Add: Interest earned on project grant during the year	318.00	397.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Unspent during the year	0.00	417.70
	1,16,659.05	62,737.86
<u>Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies</u>		
Opening Balance of Unspent Grants	-	-
Grant received during the year	1,49,343.00	2,65,398.00
Add: Interest earned on project grant during the year	9.00	-
Add: Receivable during the year	59,622.00	97,362.00
less: Opening Balance of Grant receivable	97,362.00	14,945.00
Less: Unspent during the year	-	-
	1,11,612.00	3,47,815.00
<u>Terre des hommes (TDH)</u>		
Opening Balance of Unspent Grants	-	-
Grant received during the year	11,76,150.00	-
Add: Interest earned on project grant during the year	-	-
Add: Receivable during the year	-	-
less: Opening Balance of Grant receivable	-	-
Less: Unspent during the year	-	-
	11,76,150.00	-
<u>Global Green Grant Fund</u>		
Opening Balance of Unspent Grants	5,125.21	-
	5,125.21	-
TOTAL	40,70,249.51	26,83,735.86



FCRA SECTION
 Schedules forming part of Financial Statement

<u>SCHEDULE [11] : BANK INTEREST</u>	F.Y. 2017-18	F.Y. 2016-17
General Fund	1,235.00	920.00
TOTAL	1,235.00	920.00
<u>SCHEDULE [12] : Child Right and You</u>		
ACTIVITY COST		
Programme Expenses		
Activity Cost		
KRA-1 100% Enrolment of never enrolled and drop out children		
Salary and Statutory benefit of district organizers	-	1,63,489.00
Salary and statutory benefit of district Coordinator - Education	1,20,000.00	54,000.00
Salary and statutory benefit of district Coordinator Kodarma	1,08,000.00	54,000.00
Salary and statutory benefit of district Coordinator-PSE	1,08,000.00	60,000.00
Awareness meeting with mothers on ICDS services and importance of		2,700.00
Training of Mata Samiti	22,400.00	
Awareness sessions in community	4,110.00	3,890.00
Joint meeting for pressure building	8,000.00	
Demand generation meetings with PRI and mata samiti to take up non		4,465.00
Half yearly meeting with teachers	8,000.00	
Printing and Publication	11,900.00	
Organising Interface Meeting at District Level		4,950.00
Meeting with Children/ Bal Sansad/ Children Clubs	4,000.00	4,005.00
Orientation Representative of Mata Samiti	10,950.00	
Meeting of supervisor with mata samiti	8,800.00	
SMC & PRI Members exposure visit	5,000.00	
CB of staff on Bhasa Pulia	11,595.00	
Engagement with Media Through Sharing of Report	5,000.00	
CB of AWW Worker on Bhasa Pulia	15,000.00	
Organising creative workshop at the 4 schools	8,650.00	12,281.00
6-14 Age Group		
KRA-2 100% Retention of Children in the age group 3-14 yrs		
3-6 Age Group		
Exposure visit of Mata samiti and PRI member on exposar visit		5,125.00
Dissemination at the district level to share the initiative on regularizing pre-school education in IC		13,740.00
Identifying the children who are irregular	6,000.00	
Salary and statutory benefit of Project Coordinator	1,92,000.00	
Salary and Statutory benefit of community organizers	6,72,000.00	6,24,381.00
C.B & handholding workshops of Jago and 8 ICDS staffs on assessing Learnin	11,940.00	3,960.00
C.B & Refresher for Jago Staffs	11,910.00	
C.B on CCE for Jago Staffs by VERS	7,925.00	
CB of the members of the SMC and PRI	9,990.00	
Local Travel to Giridih	51,270.00	14,732.00
Local Travel to Koderma	11,700.00	12,150.00
Interface quaterly meeting b/w teachers		3,100.00
SMC & PRI Members exposure visit	5,000.00	4,980.00
Sarlary and statutory benefit of Cluster coordinator (CCL)	1,08,000.00	1,02,000.00
Capacity building / hand holding support to AWW on implementation of Pre-		7,986.00
Training of AWW on evaluation format		4,040.00
Quarterly meeting between CRC,BRC,BPO & DRP-Coordination	7,995.00	
Printing cost for evaluation format		19,900.00
Organising BAL MAHOTSAV with the presence of the parents to aware them		
on the progress of their child	11,950.00	28,055.00



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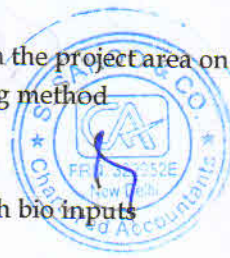
FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
Life skill Education in 4 School	19,976.00	
Half yearly review meeting with PRI, Mata samiti and AWW for ensuring community monitoring on the status	7,950.00	3,940.00
Interface meeting between Teachers, SMC and Children	2,900.00	13,820.00
Quarterly review meeting	13,605.00	21,609.00
Monthly meeting with staff	20,060.00	15,515.00
Annual review meeting	19,782.00	14,755.00
C.B of SMC members, teachers and PRI members on development of SDP	7,970.00	
KRA-3 In 43 Schools, Milestones of the RTE Act is implemented		
District level advocacy workshop focusing on demand of release order on recruitment of teachers and infrastructure	10,005.00	17,630.00
Capacity building of teachers on evaluation of children		4,985.00
Salary and Statutory benefit of project coordinator		1,86,000.00
Administrative Expenses		
Audit Fees	15,000.00	10,000.00
Office Rent at Giridih	60,000.00	52,000.00
Office Expenses at Koderma	36,000.00	36,000.00
Phone, Fax, Internet	38,564.00	27,486.00
Salary and Statutory benefit of Accountant	96,000.00	90,600.00
Salary and Statutory benefit of office staff	66,000.00	63,000.00
Stationary & printing	37,497.00	23,531.00
Staff travel for FA, CO, BC		10,989.00
Staff travel for PH,PC,DO & CC	53,970.00	23,996.00
Salary and Statutory benefit of Project holder	1,32,000.00	1,26,000.00
Health Insurance	10,208.00	9,952.00
Part support to Alliance Office Rent at Ranchi		12,000.00
TOTAL	22,14,572.00	19,71,737.00

SCHEDULE [13] : Improving the nutritional, health and hygiene status of Adivasi women and children

Programme Expenses		
Agri Inputs for selected 150 Farmers	14,823.00	-
Consolidation of 10 Farmers Club	9,890.00	
Travelling Cost	17,000.00	
Updating of baseline	1,971.00	2,000.00
NACM travel		2,980.00
Organising Essay/Drawing and Elocution Comp	5,995.00	
Participatory training of tribal women and adolescent girls on the importance of nutritional, health		12,603.00
Training and capacity building Workshop	10,930.00	
Block level interface meeting		17,490.00
Publication Dissemination IEC Material	8,000.00	
Formation Farmers club		1,400.00
Tribal Women Encouragement for Nutrition	6,050.00	
Drawing competition with the schoolchildren in the project area on "health hygiene and nutrition		9,050.00
Training of Preparation of Different Composting method	11,980.00	
Promotion of Kitchen gardening		9,588.00
Training for 50 farmers on SRI	11,990.00	8,020.00
Training on improved vegetable cultivation with bio inputs		23,292.00
Training of adieasi women on N&H		13,519.00
Workshop for farmers club, Krishak Mitra	10,000.00	
Interaction with SHG's, PRI Local Administration , Bank, JSLPS	14,005.00	
Organising Meeting On " Linking Agriculture	5,995.00	
Input support for selected Farmers		22,870.00



JAGO FOUNDATION

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FCRA SECTION

Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
Interface meeting of sahiyas , ANM, ICDCWS		9,866.00
Field Coordinator Salary	1,02,000.00	96,000.00
Field facilitators stipend	30,000.00	
Village Level Worker Salary		24,000.00
Programme travel		17,965.00
Administrative Expenses	2,60,629.00	2,70,643.00
Accountant Salary	18,000.00	14,400.00
Office Running Cost	18,109.00	13,403.00
Audit Support	3,000.00	3,000.00
	39,109.00	30,803.00
TOTAL	2,99,738.00	3,01,446.00

SCHEDULE [14]: Promoting Safe Mobility and Counter Trafficking in Jharkhand

Programme Expenses		
Objective-1		
District Level Workshop / Consultation with other network, agencies working	-	7,500.00
Convergence meeting with stakeholders	7,650.00	-
Objective-2		
Comapign with adolscent girls and youth groups by each JATN members through packaged training and IEC on the issue of trafficking and rights of migrants workers		1,996.00
Community Level Campaign for Mass Awareness	3,372.00	1,585.00
District Block Level Training	11,595.00	
Formation of district level forum	3,420.00	2,205.00
Support to Network Members on Information Centre Management in respectiv	5,936.00	4,480.00
Objective-3		
Case Worker cum Documentation Person	72,000.00	36,000.00
Support for case work and fact finding	11,950.00	8,969.00
Bank charges		2.86
TOTAL	1,15,923.00	62,737.86

SCHEDULE [15]: Sasakawa India Leprosy Foundation

Administrative Expenses		
Overhead	4,401.00	20,586.00
Honorarium	76,476.00	2,24,300.00
Travel	30,735.00	59,919.00
Feasibility assesment	-	8,408.00
Fruit and vegetable selling on Cart	-	27,767.00
poultry farming training	-	6,835.00
TOTAL	1,11,612.00	3,47,815.00



SCHEDULE [16]: Terre des hommes (TDH)

Administrative Expenses		
Accountant	24,000.00	-
Printing and Stationary	1,900.00	-

FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2017-18	F.Y. 2016-17
Office rent	10,000.00	-
Programme Expenses	35,900.00	-
Material Support to School	1,00,000.00	-
Honorarium for teachers/volunteer	1,00,000.00	-
Honorarium to community workers	32,000.00	-
Travel Fuel Cost	3,000.00	-
Project Director	56,000.00	-
Travel Cost of P.D	8,000.00	-
Honorarium to Project Coordinator	30,000.00	-
Travel Cost of P.C	5,000.00	-
Non Recurring Expenses	3,34,000.00	-
Motorbike for Field	1,80,000.00	-
Computer Table and Chair	19,961.00	-
Laptop with Printer	60,000.00	-
	2,59,961.00	-
TOTAL	6,29,861.00	-



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

FCRA SECTION

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

<u>RECEIPTS</u>	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
Opening Balance :			
Cash in Hand		22,534.00	54,336.00
Cash in Bank		1,15,382.16	75,889.74
Grant Received	[10A]	40,00,305.35	25,96,055.28
Bank Interest	[11A]	16,238.00	16,164.00
Loan and Advance		-	5,485.00
TOTAL Rs.		41,54,459.51	27,47,930.02
<u>PAYMENT</u>			
Project Related Expenses			
Child Right and You	[12A]	22,14,572.00	19,71,737.00
Improving the nutritional, health and hygiene status of Adivasi women and children	[13A]	2,99,738.00	2,98,446.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	[14A]	1,15,923.00	62,737.86
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	[15A]	1,11,612.00	2,66,170.00
Terre des hommes (TDH)	[16A]	6,29,861.00	-
Unspent Grant Refund(CRY)	[17A]	29,264.00	10,923.00
Increase or Decrease in CA/CL		18,637.00	
Closing Balance			
Cash in Hand	[06]	23,067.00	22,534.00
Cash in Bank	[06]	7,11,785.51	1,15,382.16
TOTAL Rs.		41,54,459.51	27,47,930.02

Significant Accounting Policies and Notes to Accounts

[25]

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 Subhjit Sahoo,FCA,LLb]
 Partner
 MM No. 57426
 Firm No. 322952E



Baidyanath
Baidyanath
 SECRETARY



Place: New Delhi
 Date: 07-09-2018

JAGO FOUNDATION
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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2017-18	F.Y. 2016-17
SCHEDULE [07]: CLOSING CASH & BANK BALANCE		
Cash in Hand		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children		
Child Right and You	2,274.00	1,264.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	20,615.00	20,687.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	1.00	583.00
TDH	77.00	-
	100.00	-
	23,067.00	22,534.00
Cash at Bank:		
Union Bank of India, Giridih- 300602010008638		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children		
Child Right and You	-	2,825.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	-	95,704.25
Global Green Grant Fund	-	24.00
Promoting of Safe Mobility and Counter Trafficking in Jharkhand	-	5,125.21
General Fund	-	417.70
TDH	-	11,286.00
	-	-
IDBI Bank		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children		
Child Right and You	817.00	-
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	1,25,687.25	-
Global Green Grant Fund	20,787.00	-
Promoting of Safe Mobility and Counter Trafficking in Jharkhand	5,125.21	-
General Fund	659.05	-
TDH	12,521.00	-
	5,46,189.00	-
	7,11,785.51	1,15,382.16
TOTAL	7,34,852.51	1,37,916.16
SCHEDULE [10A]: GRANT RECEIVED		
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	1,50,421.00	2,65,398.00
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	2,95,911.00	2,80,856.00
Child Right and You	22,61,900.00	20,06,216.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	1,15,923.35	43,585.28
TDH	11,76,150.00	-
	40,00,305.35	25,96,055.28
SCHEDULE [11A]: BANK INTEREST		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	2,829.00	2,535.00
Child Right and You	11,847.00	12,312.00
General Fund	1,235.00	920.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	9.00	-
Promoting Safe Mobility and Counter Trafficking in Jharkhand	318.00	397.00
	16,238.00	16,164.00
SCHEDULE [12A]: 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 organizers		1,63,489.00
Salary and statutory benefit of district Coordinator - Education	1,20,000.00	54,000.00
Salary and statutory benefit of district Coordinator - Kodarma	1,08,000.00	54,000.00
Salary and statutory benefit of district Coordinator - PSE	1,08,000.00	60,000.00
Awareness sessions in community	4,110.00	3,890.00
Training of Mata Samiti	22,400.00	-
Joint meeting for pressure building	8,000.00	-
Awareness meeting with mothers on ICDS services and importance of receiving ICDS services	-	2,700.00
Half yearly meeting with teachers	8,000.00	-
Printing and Publication	11,900.00	-
Demand generation meetings with PRI and mata samiti to take up non availability of ICDS centre as		4,465.00
Organising Interface Meeting at District Level		4,950.00
Meeting with Children/ Bal Sansad/ Children Clubs	4,000.00	-
Orientation Representative of Mata Samiti	10,950.00	-
Meeting of supervisor with mata samiti	8,800.00	-
SMC & PRI Member Exposure Visit	5,000.00	-
CB of staff on Bhasa Pulia	11,595.00	-
Engagement with Media Through Sharing of Report	5,000.00	-



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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2017-18	F.Y. 2016-17
CB of AWW Worker on Bhasa Pulia	15,000.00	
Organising creative workshop at the 4 schools	8,650.00	12,281.00
Interface meetings with Teachers, SMC and community/Mata Samity and children)		7,720.00
Exposure visit of Mata samiti and PRI member on exposar visit		5,125.00
Dissemination at the district level to share the initiative on regularizing pre-school education in ICDS centres		13,740.00
Identifying the children who are irregular	6,000.00	
Salary and statutory benefit of Project Coordinator	1,92,000.00	
Salary and Statutory benefit of community organizers	6,72,000.00	6,24,381.00
C.B & handholding workshops of Jago and 8 ICDS staffs on assessing Learning Outcomes and Developm	11,940.00	3,960.00
C.B & Refresher for Jago Staffs	11,910.00	
C.B on CCE for Jago Staffs by VERS	7,925.00	
CB of the members of the SMC and PRI	9,990.00	
District level advocacy workshop focusing on demand of release order on recruitment of teachers and infr.	10,005.00	4,985.00
Local Travel to Giridih	51,270.00	14,732.00
Interface quarterly meeting b/w teachers		3,100.00
SMC & PRI Members exposure visit	5,000.00	4,980.00
Sarlary and statutory benefit of Cluster coordinator (CCL)	1,08,000.00	1,02,000.00
Salary and Statutory benefit of IEC coordinator		
Capacity building / hand holding support to AWW on implementation of Pre-school education		7,986.00
Training of AWW on evaluation format		4,040.00
Quarterly meeting between CRC,BRC,BPO & DRP-Coordination	7,995.00	
Printing cost for evaluation format		19,900.00
Organising BAL MAHOTSAV with the presence of the parents to aware them on the progress of their child	11,950.00	28,055.00
Life skill Education in 4 School	19,976.00	
Half yearly review meeting with PRI, Mata samiti and AWW for ensuring community monitoring on the	7,950.00	3,940.00
Interface meeting between Teachers, SMC and Children	2,900.00	6,100.00
Health insurance CRY		9,952.00
Meeting with children/Bal Samsad/ Children Clubs in modal school		4,005.00
KRA-3 In 43 Schools, Milestones of the RTE Act is implemented		
District level advocacy workshop focusing on demand of release order on		12,645.00
Capacity building of teachers on evaluation of children		4,985.00
Salary and Statutory benefit of project coordinator		1,86,000.00
Administrative Expenses		
Audit Fees	15,000.00	10,000.00
Office Rent at Giridih	60,000.00	52,000.00
Office Expenses at Koderma	36,000.00	36,000.00
Phone, Fax, Internet	38,564.00	27,486.00
Salary and Statutory benefit of Accountant	96,000.00	90,600.00
Salary and Statutory benefit of office staff	66,000.00	63,000.00
Stationary & printing	37,497.00	23,531.00
Staff travel for FA, CO, BC		10,989.00
Staff travel for PH,PC,DO & CC	53,970.00	23,996.00
Travel of Koderma locally	11,700.00	12,150.00
Monthly meeting with staff	20,060.00	15,515.00
Quarterly review meeting	13,605.00	21,609.00
Annual review meeting	19,782.00	14,755.00
C.B of SMC members, teachers and PRI members on development of SDP	7,970.00	
Salary and Statutory benefit of Project holder	1,32,000.00	1,26,000.00
Health Insurance	10,208.00	
Part support to Alliance Office Rent at Ranchi		12,000.00
TOTAL	22,14,572.00	19,71,737.00
Less: Opening Advance		
Add: Closing Advance		
TOTAL	22,14,572.00	19,71,737.00

SCHEDULE [13A] : Improving the nutritional, health and hygiene status of Adivasi women and children

Programme Expenses		
Agri Inputs for selected 150 Farmers	14,823.00	
Consolidation of 10 Farmers Club	9,890.00	
Travelling Cost	17,000.00	
Updating of baseline	1,971.00	2,000.00
Participatory training of tribal women and adolescent girls on the importance of nutritional, health and hygiene issue		12,603.00
Block level interface meeting		17,490.00
Formation Farmers club		1,400.00
Drawing competition with the schoolchildren in the project area on "health hygiene and nutrition issue		9,050.00
Promotion of Kitchen gardening		9,588.00
Training of 50 Farmers on SRI	11,990.00	8,020.00
Workshop for farmers club, Krishak Mitra	10,000.00	
Interaction with SHG's, PRI Local Administration, Bank, SLPS	14,005.00	
Organising Meeting On " Linking Agriculture	5,995.00	
Training on improved vegetable cultivation with bio inputs		23,292.00
Organising Essay/Drawing and Elocution Comp	5,995.00	
Publication Dissemination IEC Material	8,000.00	
Training and capacity building Workshop	10,930.00	
Training of adieasi women on N&H		13,519.00



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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2017-18	F.Y. 2016-17
Tribal Women Encouragement for Nutrition	6,050.00	
Input support for selected Farmers		22,870.00
Training of Preparation of Different Composting method	11,980.00	
Interface meeting of sahiyas , ANM, ICDCSWS		9,866.00
Field Coordinator Salary	1,02,000.00	96,000.00
Field facilitators stipend	30,000.00	
Village Level Worker Salary		24,000.00
Programme travel		20,945.00
Accountant Salary	18,000.00	14,400.00
Office Running Cost	18,109.00	13,403.00
Audit Support	3,000.00	
TOTAL	2,99,738.00	2,98,446.00

SCHEDULE [14A]: Promoting Safe Mobility and Counter Trafficking in Jharkhand

Programme Expenses		
Objective-1		
Convergence meeting with stakeholders	7,650.00	
District Level Workshop / Consultation with other network, agencies working on trafficking and women rights		7,500.00
Objective-2		
Comapign with adolcent girls and youth groups by each JATN members through packaged training and IEC on the issue of trafficking and rights of migrants workers		1,996.00
Community Level Campaign for Mass Awareness	3,372.00	1,585.00
District Block Level Training	11,595.00	
Formation of district level forum	3,420.00	2,205.00
Support to Network Members on Information Centre Management in respective districts	5,936.00	4,480.00
Objective-3		
Case Worker cum Documentation Person	72,000.00	36,000.00
Support for case work and fact finding	11,950.00	8,969.00
Bank charges	-	2.86
TOTAL	1,15,923.00	62,737.86

SCHEDULE [15A]: Socio, Economic Rehabilitation of the Leprocy affected & their families residing in the self settled colonies

Administrative Expenses		
Overhead		
Honorarium	4,401.00	16,999.00
Travel	76,476.00	1,64,300.00
Fruit and vegitable selling on Cart	30,735.00	50,269.00
poultry farming training		27,767.00
		6,835.00
TOTAL	1,11,612.00	2,66,170.00

SCHEDULE [16A]: Terre des hommes (TDH)

Administrative Expenses		
Accountant		
Printing and Stationary	24,000.00	-
Office rent	1,900.00	-
Programme Expenses	10,000.00	-
Material Support to School		
Honorarium for teachers/volunteer	1,00,000.00	-
Honorarium to community workers	1,00,000.00	-
Travel Fuel Cost	32,000.00	
Project Director	3,000.00	
Travel Cost of P.D	56,000.00	
Honorarium to Project Coordinator	8,000.00	
Travel Cost of P.C	30,000.00	
Non Recurring Expenses	5,000.00	
Motorbike for Field		
Computer Table and Chair	1,80,000.00	
Laptop with Printer	19,961.00	
	60,000.00	
TOTAL	6,29,861.00	-

SCHEDULE [17A]: Grant Refund

Child Right and You	29,264.00	10,923.00
Improving the nutritional, health and hygiene status of Adivasi women and children		
TOTAL	29,264.00	10,923.00



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FCRA SECTION

Amount In Rs.

SCHEDULE [02] : FIXED ASSETS

PARTICULARS	WDV			DEPRECIATION			NET BLOCK		
	As at	Addition	As at	Rate of Dep.	Upto	During the year	Upto	As on	As on
	01.04.2017	> 6 months	< 6 months	31.03.2018	01.04.2017	Addition	31.03.2018	31.03.2018	31.03.2017
Child Right and You									
FURNITURE & FIXTURE	2,084.00	-	-	2,084.00	10%	208.00	208.00	1,876.00	2,084.00
BICYCLE	1,623.00	-	-	1,623.00	15%	243.00	243.00	1,380.00	1,623.00
MOTORCYCLE	3,484.00	-	-	3,484.00	15%	523.00	523.00	2,961.00	3,484.00
MUSICAL INSTRUMENT	4,236.00	-	-	4,236.00	15%	635.00	635.00	3,601.00	4,236.00
COMPUTER & PRINTER	339.00	-	-	339.00	40%	136.00	136.00	203.00	339.00
DFID/PACS									
BICYCLE	431.00	-	-	431.00	15%	65.00	65.00	366.00	431.00
MOTORCYCLE	1,851.00	-	-	1,851.00	15%	278.00	278.00	1,573.00	1,851.00
CWS	-	-	-	-	-	-	-	-	-
BICYCLE	189.00	-	-	189.00	15%	28.00	28.00	161.00	189.00
TDH									
MOTORCYCLE	-	-	1,80,000.00	1,80,000.00	15%	13,500.00	13,500.00	1,66,500.00	-
FURNITURE & FIXTURE	-	-	19,961.00	19,961.00	10%	998.00	998.00	18,963.00	-
COMPUTER & PRINTER	-	-	60,000.00	60,000.00	40%	12,000.00	12,000.00	48,000.00	-
TOTAL [A]	14,237.00	-	2,59,961.00	2,74,198.00	-	28,614.00	28,614.00	2,45,584.00	14,237.00



Schedule-25

JAGO FOUNDATION

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2018.

A.SIGNIFICANT ACCOUNTING POLICIES

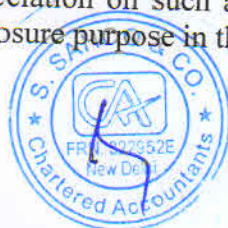
Basis of Accounting: The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for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

1. FixedAssets:

- (a) In case of assets acquired out of grant fund and own fund is charged to the Income and Expenditure Account as Capital Expenditure. Simultaneously Assets Fund is created against the value of the fixed assets charged to the Income and Expenditure Account.
- (b) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
- (c) The asset value is stated at cost of acquisition including taxes, duties and other incidental expenses related to acquisition and installation.

2. Depreciation:

- (a) Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.
- (b) As total value of the Assets acquired out of Grant Fund and Own Fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Asset Fund for disclosure purpose in the Balance Sheet.



3. **Revenue Recognition:** Restricted project grants were recognized as income towards such projects, whereas unrestricted project grants and donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
4. **Project Fund Balance:** The unutilized portions of the restricted grants are retained as part of Programme Balances, for utilization as per the funder's direction while sanctioning the grant. These balances were disclosed under the head Capital Account under sub head Project Fund Balance vide schedules in the Balance Sheet.
5. **Bank Interest:** Interest earned on savings bank account is reflected under the Income and Expenditure Account. These earnings are disclosed inclusive of interest accrued till 31.03.2018 under Schedule of the Income & Expenditure Account. The interest is accounted under the Receipts & Payments Account as the total interest received during the period from 1.04.2017 to 31.03.2018 in the savings bank account which is disclosed under schedules under Receipts & Payments Account.
6. **Expenditure:** Expenses are recorded on accrual basis.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/ donor agencies.
2. Membership fees received from the members has been recognized as income during the year 2017-18.
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

4. Pending Legal Case/Contingent Liabilities

No legal cases are pending or initiated during the year i.e. 2017-18 either by any individual or organization against the Trust.

5. The organisation has duly complied with the new provision of FCRA, 2010 while finalizing the accounts relating to the foreign funds.
6. There was no such income which is in the nature of business during the year 2017-18, as such there was no violation of the provision of section 2(15) of the Income Tax Act, 1961 by the organization.

7. **The Organization is registered:**



- a) As a Society under Society Registration Act vide registration number IV-35.
- b) Under Foreign Contribution Regulation Act 2010 vide registration no. 337730008R, the organization submitted the FC Return for the Financial Year 2016-17 on 27-12-2017, which was before the due date.
- c) Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/DHN/TECH/12A-32/2005-06/1389-91, dated 24-06-2005. The organization submitted the IT Return for financial year 2016-17 on timely basis.
- d) PAN of the Organization is AAATJ4771D.

For & on Behalf of:
S.Sahoo & Co.
Chartered Accountant
FRN No. 322952E

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

Place: New Delhi
Date: 07.09.2018



For & on Behalf of:
Jago Foundation

Baidyanath
(Secretary)

