



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 FC Project of "JAGO Foundation" (FCRA Regn. No. -337730008R), which comprise the Balance Sheet as at 31 March 2019, 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 2019, 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 2019:
- 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.



- 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.
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Other Matter

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- 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



M. Menka
CA. Menka, ACA
Partner

M. No: - 552513

Place: New Delhi

Date: 01.10.2019

UDIN: 19552513AAAACZ7286

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, 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	6,621.00	12,521.00
b. Project Fund	[02]	492,347.76	698,543.51
b. Asset Fund	[03]	560,503.00	245,584.00
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	1,059,471.76	956,648.51
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	245,584.00	14,237.00
Add: Purchase during the year		401,027.00	259,961.00
Less: Depreciation		86,108.00	28,614.00
Net Block		560,503.00	245,584.00
II. INVESTMENT			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advance	[05]	7,836.00	11,897.00
b. Grant Receivable	[06]	101,730.00	59,622.00
c. Cash & Bank Balance	[07]	603,099.76	734,852.51
	A	712,665.76	806,371.51
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	212,619.00	94,229.00
b. Unspent Grant Balance	[09]	-	-
c. Advance Income		1,078.00	1,078.00
	B	213,697.00	95,307.00
NET CURRENT ASSETS	[A - B]	498,968.76	711,064.51
TOTAL	[I+II+III]	1,059,471.76	956,648.51

Significant Accounting Policies and Notes to Accounts [19]

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

For & on behalf :
S.SAHOO & CO.
 Chartered Accountants
 FRN: 322952E



CA Menka, ACA
 Partner
 MM No. 552513

For:
JAGO FOUNDATION

Baidyanath
 Secretary

Place: New Delhi
 Date: 01.10.2019

JAGO FOUNDATION
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FCRA SECTION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<u>I. INCOME</u>			
Grant In Aid	[10]	9,186,307.25	4,070,249.51
Bank Interest	[11]	916.00	1,235.00
TOTAL		9,187,223.25	4,071,484.51
<u>II. EXPENDITURE</u>			
Project Related Expenses			
Child Right and You	[12]	2,160,364.00	2,214,572.00
Improving the nutritional, health and hygiene status of Adivasi women and children	[13]	302,124.00	299,738.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	[14]	115,663.00	115,923.00
Terre des hommes (TDH)	[15]	37,956.00	111,612.00
CESAM (RMI)	[16]	6,569,489.00	629,861.00
	[17]	213,723.00	-
TOTAL		9,399,319.00	3,371,706.00
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(212,095.75)	699,778.51
Transferred to General Fund		(5,900.00)	1,235.00
Transferred to Project Fund		(206,195.75)	698,543.51

Significant Accounting Policies and Notes to Accounts

[19]

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
 FRN: 322952E



CA Menka, ACA
 Partner
 MM No. 552513

For:
JAGO FOUNDATION

Baidyanath
 Secretary

Place: New Delhi
 Date: 01.10.2019

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. 2018-19	F.Y. 2017-18
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	12,521.00	11,286.00
Add: Excess of Income Over Expenditure t/f from Income & Expenditure Account	(5,900.00)	1,235.00
TOTAL	6,621.00	12,521.00
<u>SCHEDULE [02] : PROJECT FUND</u>		
Child Right and You Improving the nutritional, health and hygiene status of Adivasi women and children	67,869.25	146,302.25
Promoting Safe Mobility and Counter Trafficking in Jharkhand	774.00	91.00
Global Green Grant Fund	1,443.30	736.05
Terre des hommes (TDH)	5,359.21	5,125.21
CESAM (RMI)	-	546,289.00
TOTAL	416,902.00	-
<u>SCHEDULE [03] : ASSET FUND</u>		
Opening Balance	245,584.00	14,237.00
Add: Asset Purchase during the year	401,027.00	259,961.00
Less: Depreciation Transferred from Income & Expenditure Account	86,108.00	28,614.00
TOTAL	560,503.00	245,584.00
<u>SCHEDULE [05] : LOAN AND ADVANCE</u>		
TDS Receivable	3,897.00	3,897.00
Advance to Raju	3,939.00	8,000.00
TOTAL	7,836.00	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	59,622.00	97,362.00
Expenditure during the year	31,140.00	111,612.00
Less: Grant received during the year	52,806.00	149,343.00
Less: Grant receivable Written Off	6,816.00	-
Less: Interest earned on project grant during the year	-	9.00
TOTAL	31,140.00	59,622.00
<u>Terre des hommes (TDH)</u>		
Expenditure during the year	6,569,489.00	-
Less: Opening Balance of Project Fund	546,289.00	-
Less: Grant received during the year	5,933,322.00	-
Less: Interest earned on project grant during the year	19,288.00	-
TOTAL	70,590.00	-
TOTAL	101,730.00	59,622.00



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. 2018-19	F.Y. 2017-18
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SCHEDULE [07] : CLOSING CASH & BANK BALANCE

Cash in Hand

Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	3,768.00	2,274.00
Child Right and You	40,244.00	20,615.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	1.00	1.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	460.00	77.00
TDH	597.00	100.00
	45,070.00	23,067.00

Cash at Bank;

IDBI Bank

Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	1,256.00	817.00
Child Right and You	87,748.25	125,687.25
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self s	1,032.00	20,787.00
Global Green Grant Fund	5,359.21	5,125.21
Promoting of Safe Mobility and Counter Trafficking in Jharkhand	983.30	659.05
General Fund	13,789.00	12,521.00
TDH	12,620.00	546,189.00
CESAM	435,242.00	
	558,029.76	711,785.51

TOTAL

	603,099.76	734,852.51
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SCHEDULE [08] : Current Liabilities

Sundry Creditors

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

Raju mahato	-	49,367.00
Ramesh Kumar	16,324.00	16,324.00
Rajnath Ram	19,346.00	19,346.00
Outstanding SILF	6,192.00	6,192.00
Manoj Kumar	3,840.00	-

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

Audit Fee Outstanding	3,000.00	3,000.00
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Terre des hommes (TDH)

Outstanding Programme Expenses	61,773.00	-
Outstanding Travel Expenses	9,122.00	-

CESAM (RMI)

Outstanding Rent	8,000.00	-
Outstanding Travel Expenses	4,720.00	-
	132,317.00	94,229.00



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
<u>TDS Payable</u>		
TDS Payable CRY	3,100.00	-
TDS Payable CWS	1,250.00	-
TDS Payable RMI	2,200.00	-
TDS Payable TDH	7,800.00	-
	14,350.00	-
<u>PF Payable</u>		
PF Payable CRY	57,420.00	-
PF Payable RMI	3,420.00	-
PF Payable TDH	5,112.00	-
	65,952.00	-
TOTAL	212,619.00	94,229.00
<u>SCHEDULE [09] : UNSPENT GRANT BALANCE</u>		
<u>Child Right and You</u>		
Opening Balance of Unspent Grants	-	116,391.25
Transfer From Project Fund	146,302.25	-
Grant received During the year	2,070,300.00	2,261,900.00
Add: Interest earned on project grant during the year	11,631.00	11,847.00
Less: Previous Year Unspent Grant Refund	13,208.00	29,264.00
Less: Spent during the year	2,147,156.00	2,214,572.00
Less: Transferred to Project Fund	67,869.25	146,302.25
	-	-
<u>Improving the nutritional, health and hygiene status of Adivasi women and children</u>		
Opening Balance of Unspent Grants	-	1,089.00
Transfer From Project Fund	91.00	-
Grant received during the year	299,909.00	295,911.00
Add: Interest earned on project grant during the year	2,898.00	2,829.00
Less: Spent during the year	302,124.00	299,738.00
Less: Transferred to Project Fund	774.00	91.00
	-	-
<u>Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Opening Balance of Unspent Grants	-	417.70
Transfer From Project Fund	736.05	-
Grant received during the year	115,663.25	115,923.35
Add: Interest earned on project grant during the year	707.00	318.00
Less: Spent during the year	115,663.00	115,923.00
Less: Transferred to Project Fund	1,443.30	736.05
	-	-



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
<u>Global Green Grant Fund</u>		
Opening Balance of Unspent Grants	-	5,125.21
Transfer From Project Fund	5,125.21	-
Add: Interest earned on project grant during the year	234.00	-
Less: Spent during the year	-	-
Less: Transferred to Project Fund	5,359.21	5,125.21
	-	-
<u>Terre des hommes (TDH)</u>		
Opening Balance of Unspent Grants	-	-
Transfer From Project Fund	546,289.00	-
Grant received during the year	5,933,322.00	1,176,150.00
Add: Interest earned on project grant during the year	19,288.00	-
Less: Previous Year Unspent Grant Refund	-	-
Less: Spent during the year	6,569,489.00	629,861.00
Add: Grant Receivable for the Year	70,590.00	-
Less: Transferred to Project Fund	-	546,289.00
	-	-
<u>CESAM (RMI)</u>		
Grant received during the year	630,625.00	-
Add: Interest earned on project grant during the year	-	-
Less: Spent during the year	213,723.00	-
Less: Transferred to Project Fund	416,902.00	-
	-	-
TOTAL		
	-	-
<u>SCHEDULE [10] : GRANT IN AID</u>		
<u>Child Right and You</u>		
Opening Balance of Unspent Grants	-	116,391.25
Add: Grant received during the year	2,070,300.00	2,261,900.00
Add: Interest received	11,631.00	11,847.00
Less: Previous Year Unspent Grant Refund	-	29,264.00
Less: Unspent during the year	-	-
	2,081,931.00	2,360,874.25
<u>Improving the nutritional, health and hygiene status of Adivasi women and children</u>		
Opening Balance of Unspent Grants	-	1,089.00
Grant received during the year	299,909.00	295,911.00
Add: Interest earned on project grant during the year	2,898.00	2,829.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Unspent during the year	-	-
	302,807.00	299,829.00



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
<u>Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Opening Balance of Unspent Grants	-	417.70
Grant received during the year	115,663.25	115,923.35
Add: Interest earned on project grant during the year	707.00	318.00
Less: Previous Year Unspent Grant Refund	-	-
Less: Unspent during the year	-	-
	116,370.25	116,659.05
<u>Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies</u>		
Grant received during the year	52,806.00	149,343.00
Add: Interest earned on project grant during the year	-	9.00
Add: Receivable during the year	31,140.00	59,622.00
less: Opening Balance of Grant receivable	52,806.00	97,362.00
	31,140.00	111,612.00
<u>Terre des hommes (TDH)</u>		
Grant received during the year	5,933,322.00	1,176,150.00
Add: Interest earned on project grant during the year	19,288.00	-
Add: Receivable during the Year	70,590.00	-
	6,023,200.00	1,176,150.00
<u>Global Green Grant Fund</u>		
Opening Balance of Unspent Grants	-	5,125.21
Add: Interest earned on project grant during the year	234.00	-
	234.00	5,125.21
<u>CESAM (RMI)</u>		
Grant received during the year	630,625.00	-
Add: Interest earned on project grant during the year	-	-
	630,625.00	-
TOTAL	9,186,307.25	4,070,249.51
<u>SCHEDULE [11] : BANK INTEREST</u>		
General Fund	916.00	1,235.00
TOTAL	916.00	1,235.00

SCHEDULE [12] : 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	-	-
Salary and statutory benefit of district Coordinator - Education	120,000.00	120,000.00
Salary and statutory benefit of district Coordinator Kodarma	108,000.00	108,000.00
Salary and statutory benefit of district Coordinator-PSE	108,000.00	108,000.00
Training of Mata Samiti	10,000.00	22,400.00
Awareness sessions in community	-	4,110.00
Joint meeting for pressure building	-	8,000.00
Half yearly meeting with teachers	-	8,000.00
Printing and Publication	23,380.00	11,900.00
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 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	7,550.00	15,000.00
Organising creative workshop at the 4 schools	-	8,650.00
Developing Audio Visual	10,000.00	-
Visit of Block and District Level Authorities	4,770.00	-
CB Training on Bhasa Pulia , Prayas, Gyan	14,955.00	-



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
C. B of Jago Staffs on Life Skills Education	14,437.00	-
Initiate Discussion on the Scope of Digital	4,875.00	-
Orientation of CRC, BRC & DRC	9,950.00	-
TLM Support Fkro Slow Learners	16,000.00	-
Identifying the Children Who Are Irregular Through the Colour Coding	2,000.00	-
Signature Campaign	1,000.00	-
Capacity Building Sessions and Inter	5,000.00	-
Engagement with Media	5,000.00	-
Meeting with DSWO and CDPO	8,779.00	-
Model ICDS & School Docum	7,700.00	-
Media and Community Interface	3,000.00	-
Block Level Dessimination Prog on Mri Patrika	12,766.00	-
6-14 Age Group		
KRA-2 100% Retention of Children in the age group 3-14 yrs		
3-6 Age Group		
Identifying the children who are irregular	-	6,000.00
Salary and statutory benefit of Project Coordinator	192,000.00	192,000.00
Salary and Statutory benefit of community organizers	672,000.00	672,000.00
C.B & handholding workshops of Jago and 8 ICDS staffs on assessing Learning Outcomes and Development	-	11,940.00
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	36,000.00	51,270.00
Local Travel to Koderma	10,510.00	11,700.00
SMC & PRI Members exposure visit	-	5,000.00
Salary and statutory benefit of Cluster coordinator (CCL)	108,000.00	108,000.00
Quarterly meeting between CRC,BRC,BPO & DRP-Coordination	7,996.00	7,995.00
Organising BAL MAHOTSAV with the presence of the parents to aware them on the progress of their child	-	11,950.00
Life skill Education in 4 School	19,985.00	19,976.00
Half yearly review meeting with PRI, Mata samiti and AWW for ensuring community monitoring on the status	-	-
of implementation ofPSE in ICDS Centres	-	7,950.00
Interface meeting between Teachers, SMC and Children	7,200.00	2,900.00
Quarterly review meeting	27,190.00	13,605.00
Monthly meeting with staff	17,825.00	20,060.00
Annual review meeting	19,384.00	19,782.00
C.B of SMC members, teachers and PRI members on development of SDP	9,665.00	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
Administrative Expenses		
Audit Fees	15,000.00	15,000.00
Office Rent at Giridih	60,000.00	60,000.00
Office Expenses at Koderma	36,000.00	36,000.00
Phone, Fax, Internet	28,496.00	38,564.00
Salary and Statutory benefit of Accountant	96,000.00	96,000.00
Salary and Statutory benefit of office staff	66,000.00	66,000.00
Stationary & printing	16,973.00	37,497.00
Staff travel for PH,PC,DO & CC	63,476.00	53,970.00
Salary and Statutory benefit of Project holder	132,000.00	132,000.00
Health Insurance	8,294.00	10,208.00
Grant Refunded	13,208.00	-
TOTAL	2,160,364.00	2,214,572.00



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
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
Updating of baseline	-	1,971.00
Organising Essay/Drawing and Elocution Comp	-	5,995.00
Training and capacity building Workshop	-	10,930.00
Publication Dissemination IEC Material	-	8,000.00
Tribal Women Encouragement for Nutrition	-	6,050.00
Training of Preparation of Different Composting method	-	11,980.00
Training for 50 farmers on SRI	-	11,990.00
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
Field Coordinator Salary	102,000.00	102,000.00
Field facilitators stipend	30,000.00	30,000.00
Programme travel	17,430.00	17,000.00
Model Nutrition Gardens Demonstration	12,500.00	-
School Level Awareness Generation Events	3,000.00	-
End Line Survey	7,500.00	-
Baseline Survey	7,000.00	-
Training of SHG Leaders with 100 Women	11,950.00	-
Training of Farmers Clubs	11,900.00	-
Training with 100 Youth All Members of Youth	13,950.00	-
Training OJ UCF with 40 Farmers	4,450.00	-
Modeling of 3 ICDS Centers	16,428.00	-
Training of Sahiya, Sewika, Posan Sakhi	6,990.00	-
PD Hearth with 50 Malnourished Children	18,030.00	-
	263,128.00	260,629.00
Administrative Expenses		
Accountant Salary	18,000.00	18,000.00
Office Running Cost	17,996.00	18,109.00
Audit Support	3,000.00	3,000.00
	38,996.00	39,109.00
TOTAL	302,124.00	299,738.00



FCRA SECTION
 Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
<u>SCHEDULE [14]: Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Programme Expenses		
Objective-1		
Convergence meeting with stakeholders	10,894.00	7,650.00
Objective-2		
Community Level Campaign for Mass Awareness	-	3,372.00
District Block Level Training	10,046.00	11,595.00
Formation of district level forum	-	3,420.00
Support to Network Members on Information Centre Management in respective districts	-	5,936.00
Objective-3		
Case Worker cum Documentation Person	72,000.00	72,000.00
Support for case work and fact finding	12,000.00	11,950.00
Legal Support for Case Worker	5,000.00	-
Support to Network Members	5,723.00	-
TOTAL	115,663.00	115,923.00

<u>SCHEDULE [15]: Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies</u>		
Administrative Expenses		
Overhead	411.00	4,401.00
Honorarium	15,300.00	76,476.00
Travel	15,429.00	30,735.00
Grant Receivable Written Off	6,816.00	-
TOTAL	37,956.00	111,612.00

<u>SCHEDULE [16]: Terre des hommes (TDH)</u>		
Programme Expenses		
Material Support to School	-	100,000.00
Honorarium for teachers/volunteer	510,727.00	100,000.00
Salary to community workers	234,892.00	32,000.00
Travel & Fuel Cost	140,291.00	16,000.00
Salary to Project Director	354,745.00	56,000.00
Salary to Project Coordinator	259,760.00	30,000.00
Salary for Remedial Class Teacher	195,000.00	-
Salary to Livelihood Coordinator	45,000.00	-
Birth Registration	20,095.00	-
Enrollment Campaign and Supply of School Kit	9,955.00	-
Material Supply School for Sports Meet, Science Fair	87,955.00	-
Teaching / Learning Materials	409,271.00	-
Pedagogical Training to Teacher Volunteers	56,483.00	-
Capacity Building of School Management Committee	20,130.00	-
Mobile Library	10,000.00	-
Sensitisation of Children Group Members	9,562.00	-
Training to Children Group on Child Programme	23,195.00	-
Training to Children Group Members	23,069.00	-
Supplies of Stationery to Children Group	3,100.00	-
Logistic Support to Children Group	6,450.00	-
IGA for Vulnerable Families	999,900.00	-
Livelihood Support Staff Honorarium & Travel	45,000.00	-
Income Generation Training	137,591.00	-
Stationery and Logistic Support	5,825.00	-
Awareness Generation Campaign	75,779.00	-
Training to Village Child Pro. Communication	7,800.00	-
Logistic and Stationery Support	1,640.00	-
Stationery and Logistic Support to V C P C	20,060.00	-
Training to Block Level Official	15,000.00	-
Communication	21,952.00	-
Stationery & Printing	15,906.00	-
Office Electricity	14,000.00	-
Monthly /Quarterly Programme & Review	10,500.00	-
Bi-Cycle for Children	250,550.00	-
Supply of Learning Materials to ECE	40,618.00	-
Livelihood Project Expenses	1,971,968.00	-
TOTAL	6,053,769.00	334,000.00



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. 2018-19	F.Y. 2017-18
Non Recurring Expenses		
Motorbike for Field	147,339.00	180,000.00
Computer Table and Chair	-	19,961.00
Laptop with Printer	-	60,000.00
Invertor with Batter	25,000.00	-
Mobile	75,000.00	-
Camera	40,800.00	-
	288,139.00	259,961.00
Administrative Expenses		
Accountant	158,581.00	24,000.00
Printing and Stationary	-	1,900.00
Office Rent	69,000.00	10,000.00
	227,581.00	35,900.00
TOTAL	6,569,489.00	629,861.00

SCHEDULE [17]: CESAM (RMI)

Programme Expenses		
Honrarium to Finance Persons	8,798.00	-
Office Running Costs	8,000.00	-
Honorarium to Project Directors	21,998.00	-
Honorarium to Project Coordinators	27,499.00	-
Honorarium to Community Organizers	26,400.00	-
Social Benefits	3,420.00	-
Field Travel Cost	4,720.00	-
	100,835.00	-
Administrative Expenses		
Motor Cycle	70,088.00	-
Furniture & Fixture	20,000.00	-
Inverter With Battery	22,800.00	-
	112,888.00	-
TOTAL	213,723.00	-



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FCRA SECTION

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
RECEIPTS			
Opening Balance :			
Cash in Hand		23,067.00	22,534.00
Cash in Bank		711,785.51	115,382.16
Grant Received	[10A]	9,102,625.25	4,000,305.35
Bank Interest	[11A]	35,674.00	16,238.00
Increase / Decrease in CA or CL		122,451.00	-
TOTAL Rs.		9,995,602.76	4,154,459.51
PAYMENT			
Project Related Expenses			
Child Right and You	[12A]	2,147,156.00	2,214,572.00
Improving the nutritional, health and hygiene status of Adivasi women and children	[13A]	302,124.00	299,738.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	[14A]	115,663.00	115,923.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	[15A]	31,140.00	111,612.00
Terre des hommes (TDH)	[16A]	6,569,489.00	629,861.00
CESAM (RMI)	[17A]	213,723.00	-
Unspent Grant Refund(CRY)	[18]	13,208.00	29,264.00
Increase / Decrease in CA or CL		-	18,637.00
Closing Balance			
Cash in Hand	[06]	45,070.00	23,067.00
Cash in Bank	[06]	558,029.76	711,785.51
TOTAL Rs.		9,995,602.76	4,154,459.51

Significant Accounting Policies and Notes to Accounts

[19]

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

For & on behalf :
S.SAHOO & CO.
 Chartered Accountants
 FRN: 322952E

For:
JAGO FOUNDATION



M. Menka
 CA Menka, ACA
 Partner
 MM No. 552513
 Firm No. 322952E

Baidyanath
 Secretary

Place: New Delhi
 Date: 01.10.2019

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

	F.Y. 2018-19	F.Y. 2017-18
<u>SCHEDULE [07] : CLOSING CASH & BANK BALANCE</u>		
Cash in Hand		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	3,768.00	2,274.00
Child Right and You	40,244.00	20,615.00
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	1.00	1.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	460.00	77.00
TDH	597.00	100.00
	45,070.00	23,067.00
Cash at Bank;		
IDBI Bank		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	1,256.00	817.00
Child Right and You	87,748.25	125,687.25
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	1,032.00	20,787.00
Global Green Grant Fund	5,359.21	5,125.21
Promoting of Safe Mobility and Counter Trafficking in Jharkhand	983.30	659.05
General Fund	13,789.00	12,521.00
TDH	12,620.00	546,189.00
CESAM	435,242.00	-
	558,029.76	711,785.51
TOTAL	603,099.76	734,852.51
<u>SCHEDULE [10A] : GRANT RECEIVED</u>		
Socio, Economic Rehabilitation of the Leprosy affected & their families residing in the self settled colonies	52,806.00	150,421.00
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	299,909.00	295,911.00
Child Right and You	2,070,300.00	2,261,900.00
Promoting Safe Mobility and Counter Trafficking in Jharkhand	115,663.25	115,923.35
TDH	5,933,322.00	1,176,150.00
CESAM (RMI)	630,625.00	-
	9,102,625.25	4,000,305.35
TOTAL	9,102,625.25	4,000,305.35
<u>SCHEDULE [11A] : BANK INTEREST</u>		
Improving the Nutritional, Health & Hygiene Status of Adivasi Women & Children	2,898.00	2,829.00
Child Right and You	11,631.00	11,847.00
General Fund	916.00	1,235.00
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	707.00	318.00
Global Green	234.00	-
TDH	19,288.00	-
	35,674.00	16,238.00
TOTAL	35,674.00	16,238.00
<u>SCHEDULE [12A] : 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 Coordinator - Education	120,000.00	120,000.00
Salary and statutory benefit of district Coordinator - Kodarma	108,000.00	108,000.00
Salary and statutory benefit of district Coordinator-PSE	108,000.00	108,000.00



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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2018-19	F.Y. 2017-18
Training of Mata Samiti	10,000.00	22,400.00
Awareness sessions in community	-	4,110.00
Joint meeting for pressure building	-	8,000.00
Half yearly meeting with teachers	-	8,000.00
Printing and Publication	23,380.00	11,900.00
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 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	7,550.00	15,000.00
Organising creative workshop at the 4 schools	-	8,650.00
Developing Audio Visual	10,000.00	-
Visit of Block and District Level Authorities	4,770.00	-
CB Training on Bhasa Pulia , Prayas, Gyan	14,955.00	-
C. B of Jago Staffs on Life Skills Education	14,437.00	-
Initiate Discussion on the Scope of Digital	4,875.00	-
Orientation of CRC, BRC & DRC	9,950.00	-
TLM Support Fkro Slow Learners	16,000.00	-
Identifying the Children Who Are Irregular Through the Colour Coding	2,000.00	-
Signature Campaign	1,000.00	-
Capacity Building Sessions and Inter	5,000.00	-
Engagement with Media	5,000.00	-
Meeting with DSWO and CDPO	8,779.00	-
Model ICDS & School Docum	7,700.00	-
Media and Community Interface	3,000.00	-
Block Level Dessimination Prog on Mri Patrika	12,766.00	-
6-14 Age Group		
KRA-2 100% Retention of Children in the age group 3-14 yrs		
3-6 Age Group		
Identifying the children who are irregular	-	6,000.00
Salary and statutory benefit of Project Coordinator	192,000.00	192,000.00
Salary and Statutory benefit of community organizers	672,000.00	672,000.00
C.B & handholding workshops of Jago and 8 ICDS staffs on assessing Learning Outcomes and Developmental Milestones at	-	11,940.00
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 infrastructure	-	10,005.00
Local Travel to Giridih	36,000.00	51,270.00
Local Travel to Koderma	10,510.00	-
SMC & PRI Members exposure visit	-	5,000.00
Salary and statutory benefit of Cluster coordinator (CCL)	108,000.00	108,000.00
Quarterly meeting between CRC,BRC,BPO & DRP-Coordination	7,996.00	7,995.00
Organising BAL MAHOTSAV with the presence of the parents to aware them on the progress of their	-	11,950.00
Life skill Education in 4 School	19,985.00	19,976.00
Half yearly review meeting with PRI, Mata samiti and AWW for ensuring community monitoring on the	-	7,950.00
Interface meeting between Teachers, SMC and Children	7,200.00	2,900.00
Quarterly review meeting	27,190.00	-
Monthly meeting with staff	17,825.00	-
Annual review meeting	19,384.00	-
C.B of SMC members, teachers and PRI members on development of SDP	9,665.00	-



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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2018-19	F.Y. 2017-18
Administrative Expenses		
Audit Fees	15,000.00	15,000.00
Office Rent at Giridih	60,000.00	60,000.00
Office Expenses at Koderma	36,000.00	36,000.00
Phone, Fax, Internet	28,496.00	38,564.00
Salary and Statutory benefit of Accountant	96,000.00	96,000.00
Salary and Statutory benefit of office staff	66,000.00	66,000.00
Stationary & printing	16,973.00	37,497.00
Staff travel for PH,PC,DO & CC	63,476.00	53,970.00
Travel of Koderma locally	-	11,700.00
Monthly meeting with staff	-	20,060.00
Quarterly review meeting	-	13,605.00
Annual review meeting	-	19,782.00
C.B of SMC members, teachers and PRI members on development of SDP	-	7,970.00
Salary and Statutory benefit of Project holder	132,000.00	132,000.00
Health Insurance	8,294.00	10,208.00
TOTAL	2,147,156.00	2,214,572.00

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
Updating of baseline	-	1,971.00
Organising Essay/Drawing and Elocution Comp	-	5,995.00
Training and capacity building Workshop	-	10,930.00
Publication Dissemination IEC Material	-	8,000.00
Tribal Women Encouragement for Nutrition	-	6,050.00
Training of Preparation of Different Composting method	-	11,980.00
Training for 50 farmers on SRI	-	11,990.00
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
Field Coordinator Salary	102,000.00	102,000.00
Field facilitators stipend	30,000.00	30,000.00
Programme travel	17,430.00	17,000.00
Model Nutrition Gardens Demonstration	12,500.00	-
School Level Awareness Generation Events	3,000.00	-
End Line Survey	7,500.00	-
Baseline Survey	7,000.00	-
Training of SHG Leaders with 100 Women	11,950.00	-
Training of Farmers Clubs	11,900.00	-
Traini,with 100 Youth All Members of Youth	13,950.00	-
Training OJ UCF with 40 Farmers	4,450.00	-
Modeling of 3 ICDS Centers	16,428.00	-
Training of Sahiya, Sewika, Posan Sakhi	6,990.00	-
PD Hearth with 50 Malnourished Children	18,030.00	-
	263,128.00	260,629.00

Administrative Expenses		
Accountant Salary	18,000.00	18,000.00
Office Running Cost	17,996.00	18,109.00
Audit Support	3,000.00	3,000.00
	38,996.00	39,109.00
TOTAL	302,124.00	299,738.00



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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2018-19	F.Y. 2017-18
<u>SCHEDULE [14A]: Promoting Safe Mobility and Counter Trafficking in Jharkhand</u>		
Programme Expenses		
Objective-1		
Convergence meeting with stakeholders	10,894.00	7,650.00
Objective-2		
Community Level Campaign for Mass Awareness	-	3,372.00
District Block Level Training	10,046.00	11,595.00
Formation of district level forum	-	3,420.00
Support to Network Members on Information Centre Management in respective districts	-	5,936.00
Objective-3		
Case Worker cum Documentation Person	72,000.00	72,000.00
Support for case work and fact finding	12,000.00	11,950.00
Legal Support for Case Worker	5,000.00	-
Support to Network Members	5,723.00	-
TOTAL	115,663.00	115,923.00
<u>SCHEDULE [15A]: Socio, Economic Rehabilitation of the Leprocy affected & their families residing in the self settled colonies</u>		
Administrative Expenses		
Overhead	411.00	4,401.00
Honorarium	15,300.00	76,476.00
Travel	15,429.00	30,735.00
TOTAL	31,140.00	111,612.00
<u>SCHEDULE [16A]: Terre des hommes (TDH)</u>		
Programme Expenses		
Material Support to School	-	100,000.00
Honorarium for teachers/volunteer	510,727.00	100,000.00
Salary to community workers	234,892.00	32,000.00
Travel & Fuel Cost	140,291.00	16,000.00
Salary to Project Director	354,745.00	56,000.00
Salary to Project Coordinator	259,760.00	30,000.00
Salary for Remedial Class Teacher	195,000.00	-
Salary to Livelihood Coordinator	45,000.00	-
Birth Registration	20,095.00	-
Enrollment Campaign and Supply of School Kit	9,955.00	-
Material Suply School for Sports Meet, Science Fair	87,955.00	-
Teaching / Learning Materials	409,271.00	-
Pedagogical Training to Teacher Volunteers	56,483.00	-
Capacity Building of School Management Committee	20,130.00	-
Mobile Library	10,000.00	-
Sensitisation of Children Group Members	9,562.00	-
Training to Children Group on Child Programme	23,195.00	-
Training to Children Group Members	23,069.00	-
Supplies of Stationery to Children Group	3,100.00	-
Logistic Support to Children Group	6,450.00	-
IGA for Vulnerable Families	999,900.00	-
Livelihood Support Staff Honorarium & Travel	45,000.00	-
Income Generation Training	137,591.00	-
Stationery and Logistic Support	5,825.00	-
Awareness Generation Campaign	75,779.00	-
Training to Village Child Pro. Communication	7,800.00	-
Logistic and Stationery Support	1,640.00	-
Stationery and Logistic Support to V C P C	20,060.00	-
Training to Block Level Official	15,000.00	-
Communication	21,952.00	-
Stationary & Printing	15,906.00	-
Office Electricity	14,000.00	-
Monthly /Quarterly Programme & Review	10,500.00	-
Bi-Cycle for Children	250,550.00	-
Supply of Learning Materials to ECE	40,618.00	-
Livelihood Project Expenses	1,971,968.00	-
TOTAL	6,053,769.00	334,000.00



JAGO FOUNDATION
 Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316
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FCRA SECTION
 Schedules forming part of Receipt & Payment

	F.Y. 2018-19	F.Y. 2017-18
Non Recurring Expenses		
Motorbike for Field	147,339.00	180,000.00
Computer Table and Chair	-	19,961.00
Laptop with Printer	-	60,000.00
Invertor with Batter	25,000.00	-
Mobile	75,000.00	-
Camera	40,800.00	-
	288,139.00	259,961.00
Administrative Expenses		
Accountant	158,581.00	24,000.00
Printing and Stationary	-	1,900.00
Office Rent	69,000.00	10,000.00
	227,581.00	35,900.00
TOTAL	6,569,489.00	629,861.00
<u>SCHEDULE [17A]: CESAM (RMI)</u>		
Programme Expenses		
Honrarium to Finance Persons	8,798.00	-
Office Running Costs	8,000.00	-
Honorarium to Project Directors	21,998.00	-
Honorarium to Project Coordinators	27,499.00	-
Honorarium to Community Organizers	26,400.00	-
Social Benefits	3,420.00	-
Field Travel Cost	4,720.00	-
	100,835.00	-
Administrative Expenses		
Motor Cycle	70,088.00	-
Furniture & Fixture	20,000.00	-
Inverter With Battery	22,800.00	-
	112,888.00	-
TOTAL	213,723.00	-
<u>SCHEDULE [18] : Grant Refund</u>		
Child Right and You	13,208.00	29,264.00
TOTAL	13,208.00	29,264.00



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

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
	01.04.2018	> 6 months	31.03.2019		01.04.2018	Addition	31.03.2019	31.03.2019	31.03.2018
Child Right and You									
FURNITURE & FIXTURE	1,876.00	-	1,876.00	10%	-	188.00	188.00	1,688.00	1,876.00
BICYCLE	1,380.00	-	1,380.00	15%	-	207.00	207.00	1,173.00	1,380.00
MOTORCYCLE	2,961.00	-	2,961.00	15%	-	444.00	444.00	2,517.00	2,961.00
MUSICAL INSTRUMENT	3,601.00	-	3,601.00	15%	-	540.00	540.00	3,061.00	3,601.00
COMPUTER & PRINTER	203.00	-	203.00	40%	-	81.00	81.00	122.00	203.00
DFID/PACS									
BICYCLE	366.00	-	366.00	15%	-	55.00	55.00	311.00	366.00
MOTORCYCLE	1,573.00	-	1,573.00	15%	-	236.00	236.00	1,337.00	1,573.00
CWS	-	-	-	-	-	-	-	-	-
BICYCLE	161.00	-	161.00	15%	-	24.00	24.00	137.00	161.00
TDH									
MOTORCYCLE	166,500.00	-	166,500.00	15%	-	36,025.00	36,025.00	277,814.00	166,500.00
FURNITURE & FIXTURE	18,963.00	-	18,963.00	10%	-	1,896.00	1,896.00	17,067.00	18,963.00
COMPUTER & PRINTER	48,000.00	-	48,000.00	40%	-	19,200.00	19,200.00	28,800.00	48,000.00
INVERTER	-	25,000.00	25,000.00	15%	-	1,875.00	1,875.00	23,125.00	-
MOBILE	-	75,000.00	75,000.00	15%	-	11,250.00	11,250.00	63,750.00	-
CAMERA	-	40,800.00	40,800.00	15%	-	6,120.00	6,120.00	34,680.00	-
RMI									
MOTORCYCLE	-	70,088.00	70,088.00	15%	-	5,257.00	5,257.00	64,831.00	-
FURNITURE & FIXTURE	-	20,000.00	20,000.00	10%	-	1,000.00	1,000.00	19,000.00	-
INVERTER	-	22,800.00	22,800.00	15%	-	1,710.00	1,710.00	21,090.00	-
TOTAL [A]	245,584.00	115,800.00	646,611.00	-	-	86,108.00	86,108.00	560,503.00	245,584.00



JAGO FOUNDATION

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2019.

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 Trust 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 trust 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 :**

- a) Indian Trust Act. 1882, Vide Regn. No. 5599 / IV-36, Dated 2nd September, 1997.
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. CIT/DHN/Tech/12A-32/2005-06/138991 dated 24.06.2005. The organization has submitted the Income Tax Return for the year 2017-18 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 2017-18 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



[CA. Subhjit Sahoo, FCA, LLB]
Partner

MM No. 057426

Firm Regn No. - 322952E

Place : New Delhi

Date :

For:

JAGO FOUNDATION

Baidyanath
Secretary

