

**AUDITED
CONSOLIDATED FINANCIAL STATEMENT**



**AT: NEW JANIGUDA
RANGABALI ROAD
KORAPUT, ODISHA**

FOR THE FINANCIAL YEAR 2018-19

**AUDITOR:
A S S & ASSOCIATES
CHARTERED ACCOUNTANTS
BHUBANESWAR-ORISSA
E-Mail : swain_ca@rediffmail.com
Phone No. 0674-2570376
Mobile No. 9861887876**

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **EKTA**, **AAAJE0267H** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **BHUBANESWA**

Date **17/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

CA AVAYA KUMAR SWAIN
064380
0326235E
PLOT NO - 57, BUDHESWARI
COLONY, CUTTACK ROAD,
BHUBANESWAR- 751006



ANNEXURE

VDIN: 19064380 AAAA B & F192

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	21993400
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes. (₹)	Not Applicable
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account	No



(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
	Details	Amount(₹)
	JAGANNATH MISHRA(SECRETARY)	240792
	DURGA PRASAD MOHANTY(PRESIDENT)	136000
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	NA	NA	0	0	No
Total					

Place **BHUBANESWA**
R
Date **17/09/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

CA AVAYA KUMAR SWAIN
064380
0326235E
PLOT NO - 57, BUDHESWARI
COLONY, CUTTACK ROAD,
BHUBANESWAR- 751006



Form Filing Details	
Revision/Original	Original

Ekta			
AT: NEW JANIGUDA , KORAPUT, ODISHA -764020			
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH'2019			
	Notes	Amount In (Rs.)	Amount In (Rs.)
SOURCES OF FUNDS:			
I.FUND BALANCE:			
General Fund	[01]		6,447,568.69
II.LOAN FUNDS			
Loan and Advances	[02]		1,025,631.00
III. CURRENT LIABILITES			
Expenses Payable	[36]		2,128,992.50
Grant Received In Advances			1,246,965.00
TOTAL Rs.	[I + II]		10,849,157.19
I. APPLICATION OF FUNDS:			
I.FIXED ASSETS :			
Gross Block	[37]	2,519,965.22	
Less: Depreciation		316,326.72	
Net Block			2,203,638.50
II.CURRENT ASSETS, LOANS & ADVANCES:			
Loans & Advance & Deposits	[03]	1,887,985.14	
Loans & Advance to the Staff	[06]	287,511.00	
Closing Cash & Bank Balance	[05]	6,470,022.55	8,645,518.69
TOTAL Rs.	[I+II]		10,849,157.19
SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS	[38]		

The Schedules referred to above along with Notes to Accounts forms an integral part of Balance Sheet.

For & on behalf:

Ekta

Dated: 17/09/2019

Place: Koraput



Secretary



For & on behalf:

A S S & ASSOCIATES .
Chartered Accountants



[CA A.K SWAIN, FCA]
Partner



Ekta AT: NEW JANIGUDA , KORAPUT, ODISHA -764020			
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH'2019			
RECEIPTS:	Notes	Amount In (Rs.)	Amount In (Rs.)
Opening Cash & Bank Balance :	[04]		2,032,333.49
GRANT-IN AID (FCRA Fund)			
Action Aid (AESS) , New Delhi		1,945,130.00	
IGSSS- New Delhi		1,559,800.00	
WORD (CCFD)		310,180.00	
RF(I)T, Mumbai		1,213,193.00	
BFTW, Germany		5,490,760.00	
Bank Interest	[07]	134,487.00	10,653,550.00
GRANT-IN AID (Indian Fund)			
MHU Arogya Plus Pottangi		1,496,583.00	
MHU Arogya Plus Boipariguda		792,858.00	
TI Project OSACS		1,224,020.00	
TI Migrant Project OSACS		162,807.00	
CHILDLINE		602,790.00	
CRC Project (SSEPD)		1,920,000.00	
ICARDA- CACTUS Project		2,778,000.00	
ICARDA- PULSES Project		2,612,000.00	11,589,058.00
Training Programme Grant	[08]		1,645,091.00
Other incomes	[09]		1,668,304.00
TOTAL Rs.			27,588,336.49
PAYMENTS			
FCRA PAYMENTS			
ACTION AID,(AESS) New Delhi	[10]	1,923,188.00	
IGSSS, New Delhi	[11]	1,567,100.00	
WORD (CCFD)	[12]	278,623.00	
RF(I)T, Mumbai	[13]	1,171,627.50	
BFTW, Germany	[14]	3,056,157.50	
Bank charges		278.00	
Purchased of Fixed Asests		24,500.00	8,021,474.00
INDIAN PAYMENTS			
MHU Arogya Plus Pottangi	[15]	1,442,649.50	
MHU Arogya Plus Boipariguda	[16]	866,006.50	
TI Project OSACS	[17]	1,197,304.50	
TI Migrant Project OSACS	[18]	164,400.00	
CHILDLINE	[19]	551,190.30	
CRC Project (SSEPD)	[20]	1,920,000.00	
ICARDA- PULSES Project	[21]	1,979,245.00	
ICARDA- CACTUS Project	[22]	1,425,837.00	
Training Programme Expenses	[23]	2,112,015.00	
Administrative & Other Payments	[24]	1,104,681.14	
Fixed Deposit		46,000.00	12,809,328.94
Loans & Advance to the Staff	[06]		287,511.00
Closing Cash & Bank Balance	[05]		6,470,022.55
TOTAL Rs.			27,588,336.49
Significant Accounting Policies & Notes to Accounts	[38]		

The Schedules referred to above along with Notes to Accounts forms an integral part of Receipts & Payment Account.

For & on behalf:
Ekta

Dated: 17/09/2019
Place: Koraput



Secretary

For & on behalf:
A S S & ASSOCIATES
Chartered Accountants

[CA A.K SWAIN, FCA]
Partner



Ekta AT: NEW JANIGUDA , KORAPUT, ODISHA -764020			
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS ON 31ST MARCH 2019			
PARTICULARS	Notes	Amount In (Rs.)	Amount In (Rs.)
I. INCOME:			
GRANT-IN AID (FCRA Fund)			
Action Aid (AESS) , New Delhi		1,945,130.00	
IGSSS- New Delhi		1,559,800.00	
WORD (CCFD)		310,180.00	
RF(I)T, Mumbai		1,213,193.00	
BFTW, Germany		4,243,795.00	
Bank Interest	[07]	134,487.00	9,406,585.00
GRANT-IN AID (Indian Fund)			
MHU Arogya Plus Pottangi		1,496,583.00	
MHU Arogya Plus Boipariguda		792,858.00	
TI Project OSACS		1,224,020.00	
TI Migrant Project OSACS		162,807.00	
CHILDLINE		602,790.00	
CRC Project (SSEPD)		1,920,000.00	
ICARDA- CACTUS Project		2,778,000.00	
ICARDA- PULSES Project		2,612,000.00	11,589,058.00
Training Programme Grant	[25]		3,034,223.00
Other Incomes	[26]		1,311,287.00
TOTAL Rs.			25,341,153.00
II. EXPENDITURE:			
FCRA PROJECT EXPENDITURE			
ACTION AID,(AESS) New Delhi	[27]	1,797,655.00	
IGSSS, New Delhi	[11]	1,567,100.00	
WORD (CCFD)	[28]	306,070.00	
RF(I)T, Mumbai	[29]	1,225,070.50	
BFTW, Germany	[30]	3,107,255.50	
Bank charges		278.00	8,003,429.00
INDIAN PROJECT EXPENDITURE			
MHU Arogya Plus Pottangi	[31]	1,337,518.00	
MHU Arogya Plus Boipariguda	[32]	1,437,921.00	
TI Project OSACS	[17]	1,197,304.50	
TI Migrant Project OSACS	[18]	164,400.00	
CHILDLINE	[19]	551,190.30	
CRC Project (SSEPD)	[33]	1,920,000.00	
ICARDA- PULSES Project	[21]	1,979,245.00	
ICARDA- CACTUS Project	[22]	1,425,837.00	
Training & Meeting Programme Exp	[34]	3,154,323.00	
Administrative & Other Expenditure	[35]	779,732.14	13,947,470.94
Depreciation on Fixed Assets	[37]		316,326.72
TOTAL Rs.			22,267,226.66
III. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND			[I-II]
Grand Total			25,341,153.00
Significant Accounting Polices & Notes to Accounts			[38]

The Schedules referred to above along with Notes to Accounts forms an integral part of Income & Expenditure Account.

For & on behalf:
Ekta

Dated: 17/09/2019
Place: Koraput



Secretary

For & on behalf:
A S S & ASSOCIATES .
Chartered Accountants

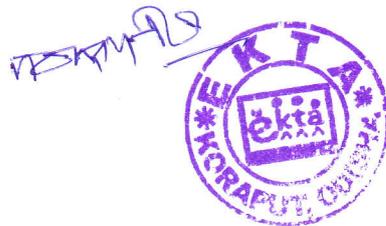
[CA A.K SWAIN, FCA]
Partner



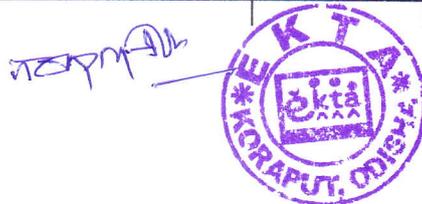
Ekta
AT: NEW JANIGUDA , KORAPUT, ODISHA -764020
Notes to Financial Statement 2018-19

F.Y.2018-19

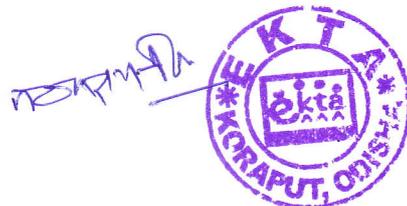
Note (01) : GENERAL FUND		Amount In (Rs.)
Opening Balance b/f		3,373,642.35
Add : Excess of Income over Expenditure as per Income & Expenditure account		3,073,926.34
TOTAL Rs.		6,447,568.69
Note (02) : LOAN FUND		Amount In (Rs.)
Opening Balance b/f	200,193.00	
Add During the Year	-	
Less Refunded During the Year		200,193.00
Opening Balance of Unsecured Loan	567,188.00	
Add: Loan Received During The Year	88,000.00	
Less: Loan Repaid During The Year	-	
		655,188.00
Vehicle Loan (Mahindra Finance) : Opening Bal.	124,000.00	
Less : Paid During the Year	93,750.00	
		30,250.00
Security Deposit Received Refundable		140,000.00
TOTAL Rs.		1,025,631.00
Note (03) : LOAN , ADVANCE & DEPOSITS		Amount In (Rs.)
Security Deposits		57,000.00
TDS Recoverable Opening	386,070.00	
Less : Refund TDS	-	
	386,070.00	
Add TDS Recoverable	25,549.00	
		411,619.00
Grant Receivable	5,240.14	
Programme Grant Receivable CDMO Kpt (ASHAs Module)	373,090.00	
Programme Grant Receivable CDMO Kpt (ASHAs NCD)	130,600.00	
Programme Grant Receivable GIZ, New Delhi	864,436.00	
		1,373,366.14
Fixed Deposits		46,000.00
TOTAL Rs.		1,887,985.14
Note (04) : OPENING CASH & BANK BALANCE		Amount In (Rs.)
Cash in Hand (General)	13,850.00	
Cash In Hand (FCRA)	41,183.50	
		55,033.50
Cash at Bank (INDIAN A/c)		
Cash at Bank (General IOB)	54,886.54	
Cash at Bank (General AXIS)	4,387.45	
Cash at Bank (General ANDHRA BANK) mhu potangi	103,206.00	
Cash at Bank (General ANDHRA BANK) mhu Ramgiri	2,425.50	
Cash at Bank (General ANDHRA BANK)CRC Project	9,496.50	
Cash at Bank (General AXIS)	134,536.50	
Cash at Bank(General ,SBI) TI	4,429.00	
Cash at Bank(General ,SBI) EPF	14,711.28	
Cash at Bank (General IOB) CHL	6,625.86	
Cash at Bank (General IOB LC A/c)	184.86	
Cash at Bank (FCRA A/c)		
Cash at Bank Andhra Bank project A/c. 4988 AESS	204,780.50	
Cash at Bank Andhra Bank project A/c. 4860 BFiW	737,717.00	
Cash at Bank Andhra Bank project A/c. 4851 RfiT	553,314.00	
Cash at Bank Andra Bank FCRA A/C. 51302	146,599.00	
		1,977,299.99
TOTAL Rs.		2,032,333.49



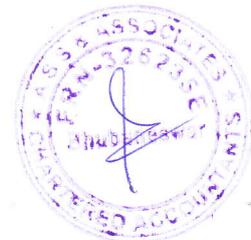
Note (05) : CLOSING CASH & BANK BALANCE		Amount In (Rs.)
Cash in Hand (General Account)	17,511.50	
Cash In Hand (FCRA)	38,524.50	56,036.00
Cash at Bank (General IOB)	1,712,977.68	
Cash at Bank (General AXIS)	158,610.55	
Cash at Bank (General ANDHRA BANK) mhu potangi	159,829.50	
Cash at Bank (General ANDHRA BANK) mhu Ramgiri	1,192.00	
Cash at Bank (General ANDHRA BANK)CRC Project	9,113.00	
Cash at Bank(General ,SBI) TI	2,265.50	
Cash at Bank(General ,SBI) EPF	33,404.40	
Cash at Bank (General IOB) CHL	59,144.56	
Cash at Bank (General IOB LC A/c)	303.86	2,136,841.05
Cash at Bank (FCRA A/c)		
Cash at Bank Andhra Bank project A/c. 4988 AESS	245,650.50	
Cash at Bank Andhra Bank project A/c. 4851 RfiT	611,695.50	
Cash at Bank Andhra Bank project A/c. 4860 BfiT	3,229,083.50	
Cash at Bank Andhra Bank Main FCRA A/C. 51302	190,716.00	4,277,145.50
TOTAL Rs.		6,470,022.55
Note (06) : Loans & Advance to the Staff		Amount In Rs.
CACTUS Programme Adv		
Adv to Indramani Bhue		72,500.00
Adv to Sahu Seed		137,241.00
Adv to Srikar Behera		1,355.00
PULSES Programme Adv		
Adv to Geeta Pattanaik		15,070.00
Adv to Pallavi Priyadarshani		32,455.00
Adv to Pintu Harijan		28,890.00
TOTAL Rs.		287,511.00
Note (07) Bank Interest Received		Amount In (Rs.)
FCRA Main Account (A/c.No.132410100051302)	19,209.00	
FCRA AESS a/c(A/c.No.132410100134988) AESS	10,231.00	
FCRA CWW a/c(A/c.No.132410100144851) RfiT	11,167.00	
FCRA BfiT a/c(A/c.No.132410100144860) BfiT	93,880.00	134,487.00
TOTAL Rs.		134,487.00
Note (08) :Grant Received for Training & Meeting Programme Grant		Amount In Rs.
Grant for Training & Meeting Programme		
Collect rate Koraput		3,000.00
Grant Received from CDMO Kpt for ASHAs Module 6&7 Training		412,820.00
Grant Received from CDMO Kpt for ASHAs NCD Training		-
Grant Received from FES, Koraput for FES Training Programme		80,200.00
Grant for TPCDT Training Programme (TATA)		755,021.00
Grant Received from GIZ , New Delhi		328,193.00
Grant Received from PHRN, Koraput		58,857.00
WORD Training Programme Cost		7,000.00
TOTAL Rs.		1,645,091.00
Note (09) : OTHER RECEIPTS		Amount In Rs.
Bank Int Rece From SBI (EPF & Onlie Tran A/c)		634.00
Bank INT Received From Andhra Bank (MHU Boipariguda)		2,179.00
Bank Int Received From IOB (Indian Project)		22,422.00
Bank Int Received From SB A/c		3,032.00
Bank Int Received From SBI (TI Project A/c)		1,914.00
Bank INT Rec From Andhra Bank (MHU Pottangi A/c)		5,020.00
Bank INT Rec From Andhra Bank (CRC Project A/c)		7,627.00
Bank Int Rec From Axis Bank (Pehechan A/c)		51.00
Bank INT Rec From IOB (CHILDLINE A/c)		2,236.00
Bank INT Rec From IOB (LC A/c)		219.00
Accommodation & Hall Ren Rec From Training Prog		104,921.00
Centre Cost Received From TATA Project		483,999.00
Donation Received		99,300.00
Hiring of Vehicle Cost Received From MHU Pottangi		180,000.00
ICARDA Administrative Cost Received		130,600.00
Membership Fees Collection		109,200.00
Received Form MHU Pottangi Admin Cost		118,409.00
Received From MHU Boipariguda for Admin Cost		39,524.00
Pro Adv Receivable From CDRT		2,700.00
Programme Grant Receivable From HRSHA Trust		11,700.00
Pro Grant Receivable From TATA Project		222,617.00
Unsecured Loan From Verious Party		88,000.00
Fixed deposit matured		32,000.00
TOTAL Rs.		1,668,304.00



Note -(10) : FCRA Program	Amount In Rs.	Amount In Rs.
ACTION AID		
A1 Salaries		615,626.00
A2 Programmes		799,961.00
A3 Staff Training		43,550.00
A4 Overheads		328,518.00
Interest Settlement		10,000.00
Payables are Paid (FY 2017-18)		
Payable for salary of AESS Project		49,280.00
Payable For Programme Expenses		76,253.00
TOTAL Rs.		1,923,188.00
Note (11) : FCRA Programme	Amount In Rs.	Amount In Rs.
IGSSS, New Delhi		
1. Programme Cost		1,000,100.00
2. Programme Support Cost		524,400.00
3. Programme Staff Travel Cost		42,600.00
TOTAL Rs.		1,567,100.00
Note (12) : FCRA Programme		Amount In Rs.
WORD (CCFD)		
A. Programme Staff Cost		168,158.00
B. Direct Project Cost		29,230.00
C Project Support Cost		81,235.00
TOTAL Rs.		278,623.00
Note (13) : FCRA Programme		Amount In Rs.
RF(I)T, Mumbai		
A. Overhead and Indirect Cost		177,075.50
B. Staff Cost		487,200.00
C. Activity Cost		481,317.00
D. Learning Cost		16,035.00
Payables are Paid (FY 2017-18)		
Payable For Programme Activity Expenses		10,000.00
TOTAL Rs.		1,171,627.50
Note (14) : FCRA Programme		Amount In Rs.
Bftw, Germany		
1.1.1 Baseline, Awareness, Group formations		87,400.00
1.1.2 Capacity Building and TOTs,		75,937.00
1.1.3 Planning , sharing of learning		291,766.00
1.1.4 Consultancy		41,703.00
1.2.1 Trainings and agric. field workshops f. sustainable agric.		184,724.00
1.2.2 Agric. methods, low input model projects		407,042.00
2.1.1 Project Advisor (10 days. P.M @		240,791.80
2.1.2 Project Manager (15Days/month)		288,456.80
2.1.3- 2Field Coordinators		321,054.40
2.1.4 6Field Facilitators		609,120.00
2.1.5 1-Office Assistant		79,980.00
2.1.6 1-Finance Officer		193,178.00
3.1 Running office costs, central /field		93,364.50
3.2 Travel costs, Vehicle costs		103,540.00
4.3 Audit Fees		29,500.00
Purchase of Fixed assets		-
Payables are Paid (FY 2017-18)		
Payable for Salary & Travel of Bftw Project		8,600.00
TOTAL Rs.		3,056,157.50
Note (15) : INDIAN PROGRAM COST		Amount In Rs.
MHU Arogya Plus Pottangi		
Manpower Cost		551,640.00
Transportation Cost		422,760.00
Medicine Cost		178,390.00
Report return & Records Cost		3,002.00
Social Mobilisation Cost		60,000.00



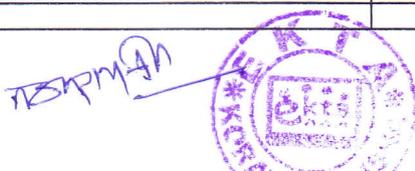
Administrative Cost to NGO		121,726.00
Payables are Paid (FY 2017-18)		105,131.50
TOTAL Rs.		1,442,649.50
Note (16) : INDIAN PROGRAM COST		Amount In Rs.
MHU Arogya Plus Boipariguda		
Manpower Cost		233,262.00
Transportation Cost		321,189.00
Medicine Cost		64,078.00
Report return & Records Cost		3,000.00
Social Mobilisation Cost		60,000.00
Administrative Cost to NGO		523.00
Payables are Paid (FY 2017-18)		183,954.50
TOTAL Rs.		866,006.50
Note (17) : INDIAN PROGRAM COST		Amount In Rs.
Ti Project OSACS		
10.1 Review & Weekly Meeting Exp.		5,000.00
12.1 DIC Cum House Rent		96,000.00
1. Salary		628,621.00
2 Office Expenses		61,633.50
4 Honorarium		280,375.00
5 Travel Expenses		66,900.00
6 Programme Cost		41,175.00
7 Service Related Expenses		17,600.00
TOTAL Rs.		1,197,304.50
Note (18) : INDIAN PROGRAM COST		Amount In Rs.
Ti Migrant Project OSACS		
Salary to 2 No Part Time ORW		117,500.00
Stake Holder Meeting		2,400.00
Mid-Media Campaigns		32,500.00
TA To ORWs		12,000.00
TOTAL Rs.		164,400.00
Note (19)- INDIAN PROGRAMME COST		Amount In Rs.
Child Line Programme		
Personal Cost		378,000.00
Client Related Expenses		76,659.00
Administrative Expenses		76,081.30
District Level Facilitation cost		20,450.00
TOTAL Rs.		551,190.30
Note (20)- INDIAN PROGRAMME COST		Amount In Rs.
CRC Project SSEPD Programme		
1. Human Resource Cost		516,000.00
2. Programme Cost		1,201,200.00
3. Equipment & Resource Materials		18,000.00
4. Management & Overhead Cost		179,800.00
Out Standing Payable of FY-2018-19 are Paid		5,000.00
TOTAL Rs.		1,920,000.00
Note (21)- INDIAN PROGRAMME COST		Amount In Rs.
ICARDA-PULSES Programme		
1. Farmer Participatory Trials		224,630.00
2. Field Evaluation (PVS) & Technology demonstration		868,752.00
6. Training/Capacity building/FFD etc.		62,443.00
a. Zero till line sowing machine		12,600.00
b. Line Sowing Machine		12,580.00
11. Field Program facilitation involving local community-		564,000.00
B. Institutional Overhead		234,240.00
TOTAL Rs.		1,979,245.00
Note (22)- INDIAN PROGRAMME COST		Amount In Rs.
ICARDA-CACTUS Programme		
A-3. Establishment of foundation cactus nursery in project		197,966.00
A-5. Plantation/ Dissemination of Cactus in beneficiary field in		393,516.00
A-6. Grasspea cluster demonstration		30,678.00
A-9. Conducting farmers/extension staff training on project		85,058.00
A-13. Field Days implementation/ Facilitation		465,000.00
B. Institutional Overhead		253,619.00
TOTAL Rs.		1,425,837.00



Note (23) Training & Meeting Programme Payments		Amount In Rs.
Training & Meeting Programme		
ASHA Training Programme Module 6&7		583,381.00
ASHA Refresher Training		130,600.00
GIZ Programme Aexp		357,860.00
TPCDT Training Programme		770,249.00
PHRN Training Programme		59,625.00
FES Training Programme		80,200.00
WORD Training Programme Cost		7,000.00
Local Contribution IGSSS		123,100.00
TOTAL Rs.		2,112,015.00
Note (24) Administrative & Other Payments		Amount In Rs.
Administrative & Other Payments		
Repair & Maintenance Cost		62,891.39
Atmashakti Foundation for Donation		3,000.00
Donation for Kerala Flood		3,600.00
EPF Of the Staff		161,610.00
Printing Stationary		50,298.00
Travel Exp		41,977.49
Vehicle Insurance		3,932.00
Vehicle Insurance Cost		30,840.00
Vehicle Maintenance Cost		34,950.00
Website Renewal & Maintenance Cost		10,000.00
Xerox & Printing Cost		21,659.00
Bank Charges (Axis Bank/Pehechan)		23.40
Bank Charges (IOB Indian Project)		9,863.86
Celebration of Annual Day		18,500.00
Celebration of Independence Day		2,580.00
Contribution for Project Programme		5,616.00
Electricity Bill		40,423.00
HR Boriguma		8,000.00
HR Mhu Pottangi		8,000.00
HR Mhu Ramgiri		10,000.00
Telephone & Internet Exp		1,822.00
Salary to the General Staff		163,176.00
EMI Interest for Vehicle Loan		34,170.00
Payable of Tat Exp Paid		283,999.00
Repayment of vehicle loan		93,750.00
TOTAL Rs.		1,104,681.14
Note (25) :Grant Received for Training & Meeting Programme Grant		Amount In Rs.
Grant for Training & Meeting Programme		
Collect rate Koraput		3,000.00
Grant Received from CDMO Kpt for ASHAs Module 6&7 Training		785,910.00
Grant Received from CDMO Kpt for ASHAs NCD Training		130,600.00
Grant Received from FES, Koraput for FES Training Programme		80,200.00
Grant for TPCDT Training Programme (TATA)		770,249.00
Grant Received from GIZ , New Delhi		1,197,639.00
Grant Received from PHRN, Koraput		59,625.00
WORD Training Programme Cost		7,000.00
TOTAL Rs.		3,034,223.00
Note (26) : OTHER INCOME		Amount In Rs.
Bank Int Rece From SBI (EPF & Onlie Tran A/c)		634.00
Bank INT Received From Andhra Bank (MHU Boipariguda		2,179.00
Bank Int Received From IOB (Indian Project)		22,422.00
Bank Int Received From SB A/c		3,032.00
Bank Int Received From SBI (TI Project A/c)		1,914.00
Bank INT Rec From Andhra Bank (MHU Pottagi A/c)		5,020.00
Bank INT Rec From Andhra Bank (CRC Project A/c)		7,627.00
Bank Int Rec From Axis Bank (Pehechan A/c)		51.00
Bank INT Rec From IOB (CHILDLINE A/c)		2,236.00
Bank INT Rec From IOB (LC A/c)		219.00
Accommodation & Hall Ren Rec From Trining Prog		104,921.00
Center Cost Received From TATA Project		483,999.00
Donation Received		99,300.00
Hiring of Vehicle Cost Received From MHU Pottangi		180,000.00
ICARDA Adminstrative Cost Received		130,600.00
Membership Fees Collection		109,200.00
Received Frm MHU Pottangi Admin Cost		118,409.00
Received From MHU Boipariguda for Admin Cost		39,524.00
TOTAL Rs.		1,311,287.00



Note (27) : FCRA Programme		Amount In Rs.
ACTION AID		
A1 Salaries		615,626.00
A2 Programmes		799,961.00
A3 Staff Training		43,550.00
A4 Overheads		328,518.00
Interest Settlement		10,000.00
TOTAL Rs.		1,797,655.00
Note (28) : FCRA Programme		Amount In Rs.
WORD (CCFD)		
A. Programme Staff Cost		184,680.00
B. Direct Project Cost		29,230.00
C Project Support Cost		92,160.00
TOTAL Rs.		306,070.00
Note (29) :FCRA Programme		Amount In Rs.
RF(I)T, Mumbai		
A. Overhead and Indirect Cost		188,975.50
B. Staff Cost		533,400.00
C. Activity Cost		486,660.00
D. Learning Cost		16,035.00
TOTAL Rs.		1,225,070.50
Note (30) : FCRA Programme		Amount In Rs.
BFtW, Germany		
1.1.1 Baseline, Awareness, Group formations		87,400.00
1.1.2 Capacity Building and TOTs,		81,435.00
1.1.3 Planning , sharing of learning		291,766.00
1.1.4 Consultancy		41,703.00
1.2.1 Trainings and agric. field workshops f. sustainable agric.		184,724.00
1.2.2 Agric. methods, low input model projects		424,342.00
2.1.1 Project Advisor (10 days. P.M @		240,791.80
2.1.2 Project Manager (15Days/month)		288,456.80
2.1.3- 2Field Coordinators		321,054.40
2.1.4 6Field Facilitators		626,940.00
2.1.5 1-Office Assistant		79,980.00
2.1.6 1-Finance Officer		193,178.00
3.1 Running office costs, central /field		107,764.50
3.2 Travel costs, Vehicle costs		108,220.00
4.3 Audit Fees		29,500.00
TOTAL Rs.		3,107,255.50
Note (31) : INDIAN PROGRAM COST		
MHU Arogya Plus Pottangi		
		Amount In Rs.
Manpower Cost		551,640.00
Transportation Cost		422,760.00
Medicine Cost		178,390.00
Report return & Records Cost		3,002.00
Social Mobilisation Cost		60,000.00
Administrative Cost to NGO		121,726.00
TOTAL Rs.		1,337,518.00
Note (32) : INDIAN PROGRAM COST		
MHU Arogya Plus Boipariguda		
		Amount In Rs.
Manpower Cost		611,136.00
Transportation Cost		422,760.00
Medicine Cost		210,305.00
Report return & Records Cost		3,000.00
Social Mobilisation Cost		60,000.00
Administrative Cost to NGO		130,720.00
TOTAL Rs.		1,437,921.00
Note (33)- INDIAN PROGRAMME COST		
CRC Project SSEPD Programme		
		Amount In Rs.
1. Human Resource Cost		516,000.00
2. Programme Cost		1,201,200.00
3. Equipment & Resource Materials		18,000.00
4. Management & Overhead Cost		184,800.00
TOTAL Rs.		1,920,000.00
Note (34) Training & Meeting Programme Payments		
Training & Meeting Programme		
		Amount In Rs.
ASHA Training Programme Module 6&7		785,910.00
ASHA Refresher Training		130,600.00
GIZ Programme Aexp		1,197,639.00
TPCDT Training Programme		770,249.00
PHRN Training Programme		59,625.00
FES Training Programme		80,200.00
WORD Training Programme Cost		7,000.00
Local Contribution IGSSS		123,100.00
TOTAL Rs.		3,154,323.00



Note (35) Administrative & Other Payments	Amount In Rs.
Repair & Maintenance Cost	44,891.39
Atmashakti Foundation for Donation	3,000.00
Donation for Kerela Flood	3,600.00
EPF Of the Staff	161,610.00
Printing Stationary	50,298.00
Travel Exp	41,977.49
Vehicle Insurance	3,932.00
Vehicle Insurance Cost	30,840.00
Vehicle Maintenance Cost	34,950.00
Website Renewal & Maintenance Cost	10,000.00
Xerox & Printing Cost	21,659.00
Bank Charges (Axis Bank/Pehechan)	23.40
Bank Charges (IOB Indian Project)	9,863.86
Celebration of Annual Day	18,500.00
Celebration of Independence Day	2,580.00
Contribution for Project Programme	5,616.00
Electricity Bill	40,423.00
HR Boriguma	8,000.00
HR Mhu Pottangi	8,000.00
HR Mhu Ramgiri	10,000.00
Telephone & Ineternet Exp	1,822.00
Salary to the General Staff	163,176.00
EMI Interest for Vehicle Loan	34,170.00
Audit Fees Payable 2018-19	70,800.00
TOTAL Rs.	779,732.14
Note (36) : LIABILITIES & PROVISIONS (EXPENSES PAYABLE)	Amount In Rs.
MHU Pottangi Payable	4,965.50
Administrative Cost to NGO	49,662.00
PI to the Staff FY (2017-18)	
MHU Ramgiri Payable	377,874.00
Manpower Cost	101,571.00
Transportation Cost	146,227.00
Medicine Cost	130,197.00
Administrative Cost to NGO	
CRC Project Payable	5,000.00
Audit Fees for the CRC Project	30,000.00
Audit Fees Payable 2017-18	70,800.00
Audit Fees Payable 2018-19	19,800.00
Ranjan Mahuria	
Payable of ASHA Module Training Exp	110,579.00
Accommodation Cost Asha Training Payable	31,360.00
Gupteswar Behera	45,940.00
Kakali Das	14,650.00
Pallavi Priyadarshini	
Payable of GIZ Training Exp	16,000.00
Acc & Hall Rent Payable for GIZ Programme	173,210.00
CPL Duruguda	9,000.00
Documentation Cost A Khuntia	9,000.00
Documentation Cost to P Nayak	10,000.00
Durga Prasad Mohanty	254,500.00
Facilitation Cost for GIZ Programme	12,500.00
Jagannath Mishra	239,073.00
Other GIZ Programme Exp	15,000.00
P K Paikaray	22,891.00
P K Panda	5,000.00
Ranjan Kumar Mallick	21,105.00
Ranjan Mahuria	40,000.00
RP Fees for GIZ Programme	12,500.00
Umesh Kumar Patra	
Payable For Programme Activity Expenses (CWW)	11,900.00
A. Overhead and Indirect Cost	46,200.00
B. Staff Cost	5,343.00
C. Activity Cost	
Payable For Programme Activity Expenses (BFtW)	5,498.00
1.1.2 Capacity Building and TOTs,	17,300.00
1.2.2 Agric. methods, low input model projects	17,820.00
2.1.4 6Field Facilitators	14,400.00
3.1 Running office costs, central /field	4,680.00
3.2 Travel costs, Vehicle costs	
Payable For Programme Activity Expenses (CCFD)	16,522.00
A. Programme Staff Cost	10,925.00
C Project Support Cost	
TOTAL Rs.	2,128,992.50



Note (37): FIXED ASSETS

FIXED ASSETS (EKTA)							
Sl. No.	Categories	WDV Balance as on 01-04-2018	Additions	Gross Total:	Rate of Depreciation	Depreciation for the Period	WDV Balance as on 31-03-2019
1	Furniture & Fixture	53,018.02	-	53,018.02	10%	5,301.80	47,716.22
2	Electrical Equipment	316.93	-	316.93	15%	47.54	269.39
3	Training Materials	91.43	-	91.43	15%	13.72	77.72
4	Library Books	279.40	-	279.40	15%	41.91	237.49
5	Vehicle	25,327.36	-	25,327.36	15%	3,799.10	21,528.25
6	Dead Stock	67.13	-	67.13	15%	10.07	57.06
7	Sound System	2,052.41	-	2,052.41	15%	307.86	1,744.55
8	Teaching & Learning Materials	121.64	-	121.64	15%	18.25	103.39
9	Computer	454.28	-	454.28	40%	181.71	272.57
10	Land	124,400.00	-	124,400.00	0%	-	124,400.00
11	Spiral Machine	426.88	-	426.88	15%	64.03	362.85
12	Aqua sure Water Filter	345.08	-	345.08	15%	51.76	293.32
13	Almirah	6,747.39	-	6,747.39	15%	1,012.11	5,735.28
14	Laptop	0.92	-	0.92	40%	0.37	0.55
15	Carpet	1,916.81	-	1,916.81	15%	287.52	1,629.29
16	Sony Camera	4,352.15	-	4,352.15	15%	652.82	3,699.33
17	Digital Camera	5,637.97	-	5,637.97	15%	845.69	4,792.27
18	Building	822,710.14	-	822,710.14	10%	82,271.01	740,439.13
19	Aqua Guard	1,972.16	-	1,972.16	15%	295.82	1,676.34
20	Table & Chair	14,226.05	-	14,226.05	15%	2,133.91	12,092.14
21	Chair	1,348.21	-	1,348.21	10%	134.82	1,213.39
22	Computer & Peripherals	2,493.38	-	2,493.38	40%	997.35	1,496.03
23	TV & DVD	4,006.97	-	4,006.97	15%	601.05	3,405.92
24	Scanner	1,152.03	-	1,152.03	15%	172.80	979.23
25	Computer Chair	761.52	-	761.52	10%	76.15	685.37
26	Electrical Fittings	67,201.97	-	67,201.97	15%	10,080.30	57,121.67
27	Fans & Lighting	13,714.69	-	13,714.69	15%	2,057.20	11,657.49
28	UTENSIL	16,972.38	-	16,972.38	15%	2,545.86	14,426.52
29	Moter set	21,470.04	-	21,470.04	15%	3,220.51	18,249.53
30	Aquagird	5,674.97	-	5,674.97	15%	851.25	4,823.73
31	Bolero	536,203.83	-	536,203.83	15%	80,430.58	455,773.26
32	Ac	65,360.96	-	65,360.96	15%	9,804.14	55,556.82
33	25 kv Transformer	51,106.25	-	51,106.25	15%	7,665.94	43,440.31
34	Furniture & Fixture CRC Project	27,657.00	-	27,657.00	10%	2,765.70	24,891.30
35	Camera CRC Project	5,189.25	-	5,189.25	15%	778.39	4,410.86
36	Camera Arogya Plus Pattangi	4,335.00	-	4,335.00	15%	650.25	3,684.75
37	Teaching & Learning Materials CRC Project	15,087.50	-	15,087.50	15%	2,263.13	12,824.38
38	Invoter		18,000.00	18,000.00	15%	2,700.00	15,300.00
	TOTAL	1,904,200.10	18,000.00	1,922,200.10		225,132.42	1,697,067.68
FIXED ASSETS (EKTA FCRA)							
38	Two Wheeler	180,647.36	-	180,647.36	15%	27,097.10	153,550.25
39	Bi- Cycle	8,647.97	-	8,647.97	15%	1,297.20	7,350.77
40	Computer with Printer	80.11	-	80.11	40%	32.04	48.07
41	Furniture	6,000.07	-	6,000.07	10%	600.01	5,400.06
42	Camera	27,355.24	-	27,355.24	15%	4,103.29	23,251.96
43	Two Wheeler(2)	83,275.92	-	83,275.92	15%	12,491.39	70,784.53
44	Furniture	7,929.67	-	7,929.67	10%	792.97	7,136.70
45	Scotty	12,602.69	-	12,602.69	15%	1,890.40	10,712.28
46	Laptop 2 nos	4,358.40	-	4,358.40	40%	1,743.36	2,615.04
47	Invoter	11,182.06	-	11,182.06	15%	1,677.31	9,504.75
48	Printer	1,991.38	-	1,991.38	15%	298.71	1,692.67
49	File Rack	3,489.01	-	3,489.01	15%	523.35	2,965.66
50	GPS Machines	36,867.47	-	36,867.47	15%	5,530.12	31,337.35
51	Camera	8,520.99	-	8,520.99	15%	1,278.15	7,242.84
52	Scanner & Cooler Printer/AESS	8,236.50	-	8,236.50	15%	1,235.48	7,001.03
53	Monitor/AESS	3,757.00	-	3,757.00	15%	563.55	3,193.45
54	Two Wheeler BFTW-01	47,769.15	-	47,769.15	15%	7,165.37	40,603.78
55	Two Wheeler BFTW-02	47,769.15	-	47,769.15	15%	7,165.37	40,603.78
56	Laptop BFTW-01	21,840.00	-	21,840.00	40%	8,736.00	13,104.00
57	Camera BFTW-01	6,536.50	-	6,536.50	15%	980.48	5,556.03
58	Camara BFTW-02	6,536.50	-	6,536.50	15%	980.48	5,556.04
59	Furniture & Fixture BFTW	37,872.00	-	37,872.00	10%	3,787.20	34,084.80
60	LCD Projector Benzq BFTW		24,500.00	24,500.00	10%	1,225.00	23,275.00
	TOTAL	573,265.12	24,499.99	597,765.12		91,194.30	506,570.82
	Gross Total	2,477,465.22	42,499.99	2,519,965.22	-	316,326.72	2,203,638.50

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Note: 38

Ekta

AT: NEW JANIGUDA , KORAPUT, ODISHA -764020

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

A. SIGNIFICANT ACCOUNTING POLICIES

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

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

expenses relating to acquisition and installation. No Revaluation of Fixed assets are made during the year

3. **Depreciation**: Depreciation on depreciable assets is charged on written down value method as per the

rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962 (Annexed Note No. 37)

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget and account manual of the Organization wherever required the various expenditure heads are merged with some other head for better presentation of accounts

2. The Organization has registered under Society Act, 1860 with Register of Societies; Orissa bearing Registration No.KPT 2248-21 OF 1995-96

3. The Organization has registered under Foreign Contribution Regulation Act 1976 Under ministry of Home Affairs , Government of India Vide Reg. No. 104960062

4. It is also registered under section 12A of the Income Tax Act-1961

5. The Permanent Account Number (PAN): AAAJE0267H.

For
Ekta


Secretary
Place: Koraput
Dated: 17/09/2019



For & on behalf:
A S S & ASSOCIATES
Chartered Accountants


Ca. A. K. SWAIN, FCA
Partner

