

**AUDITED
FINANCIAL STATEMENT
AND AUDITOR'S REPORT
THEREON**



(FCRA SECTION)

**AT: PADMAPUR
P.O: DUMURIPUT
KORAPUT, ODISHA**

FOR THE FINANCIAL YEAR 2019-20

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



INDEPENDENT AUDITOR'S REPORT

We have examined the attached Balance Sheet of **Ekta** (FCRA FUND) At: Padmapur , P.o: Dumuriput , Dist.Koraput , ,Odisha as at 31st March 2020 & the related Receipts & Payment account , Income & Expenditure Account on the said date.

These financial statements are the responsibility of the **Ekta** 's management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our Audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform our audit to obtain reasonable assurance whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting frame work and free of material misstatements. An audit includes, examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements. We believe that our audit provides a reasonable basis for our opinion.

We Report that:

1. Separate books of accounts as is considered necessary for the purpose of audit has been maintained;
2. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit .
3. The statement of accounts referred to above are in agreement with the books of accounts ;
4. Depreciation on fixed assets is charged as per income tax act 1961.
5. Interest Received in FC account during the financial year is treated as FCRA Fund.

On the basis of the information and explanation given to us has been adhered to except as notes to accounts elsewhere in this report, we are of the opinion that:

- (a) the Balance Sheet gives a true and fair view of the sate of affairs as at 31st March 2020; and
- (b) the Receipts & Payment Account & Income & Expenditure Account gives True & Fair View of its accounting year ended 31st March 2020

For and on behalf

Date: 12/12/2020
Place: Bhubaneswar

A S S & Associates
Chartered Accountants

CA. A. K. SWAIN, FCA
Partner
M. No. 64380



UDN: 20064380 AAAAFK673L

Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT, ODISHA

BALANCE SHEET AS ON 31ST MARCH 2020

(FCRA SECTION)

FY- 2019-20

SOURCES OF FUNDS	Notes	Amount in Rs.	Amount In Rs.
I.FUND BALANCE:			
Opening Balance of Funds		34,24,687.81	
Less: Excess of Expenditure Over Income		(22,92,285.32)	11,32,402.49
TOTAL			11,32,402.49
<u>I. APPLICATION OF FUNDS</u>			
FIXED ASSETS	[18]		4,31,301.99
II.CURRENT ASSETS, LOANS & ADVANCES:			
Cash & Bank Balance	[14]	15,30,938.50	
Less : Current Liabilities			
Expenses Payable	[17]	6,18,929.00	
Advance Grant Received		2,10,909.00	7,01,100.50
NET CURRENT ASSETS			
TOTAL			11,32,402.49
Notes Forming part to accounts	[19]		

The Schedules referred to above along with Notes to Accounts forms an integral part of Balance Sheet . (Notes 1 to Notes 19)

For Ekta

For A S S & ASSOCIATES

Chartered Accountants

Secretary

Place: Koraput

Date : 12/12/2020



CA.A.K.SWAIN. FCA
Partner



Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT, ODISHA

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2020

(FCRA SECTION)

FY- 2019-20

INCOME	Notes	Amount In Rs.	Amount In Rs.
GRANT-IN AID			
Action Aid, New Delhi (AESS)		9,22,424.00	
IGSSS- New Delhi (Su-Poshan)		10,56,703.00	
WORD, Damanjodi (Sathi Coalition)		88,680.00	
RF(I)T, Mumbai (Disability & Carers)		7,77,455.00	
BFTW, Germany (SLICE)		17,17,365.00	
CPF-BFTW (OLC- Model Education)		4,11,665.00	
CWW, UK (Disability & Carers)		75,000.00	
Global Green Grand Fund, (Agricultural)		9,53,989.00	60,03,281.00
Bank Interest Received	[16]		1,23,180.00
TOTAL			61,26,461.00
EXPENDITURE			
Action Aid, New Delhi (AESS)	[08]	13,87,306.00	
IGSSS- New Delhi (Su-Poshan)	[02]	8,82,763.00	
WORD, Damanjodi (Sathi Coalition)	[09]	2,09,568.00	
RF(I)T, Mumbai (Disability & Carers)	[10]	13,92,898.50	
BFTW, Germany (SLICE)	[11]	37,43,935.50	
CPF-BFTW (OLC- Model Education)	[12]	3,08,486.50	
CWW, UK (Disability & Carers)		75,000.00	
T LLL Foundation, (Mental Health)		2,33,822.00	
Global Green Grand Fund, (Agricultural)	[13]	1,09,572.00	
Bank charges		126.00	83,43,477.50
Depreciation	[18]		75,268.82
Sub-Total			84,18,746.32
Excess of Income over Expenditure			(22,92,285.32)
			61,26,461.00

The Schedules referred to above along with Notes to Accounts forms an integral part of Balance Sheet . (Notes 1 to Notes 19)

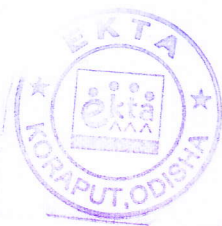
For Ekta



SECRETARY

Place: Koraput

Date : 12/12/2020



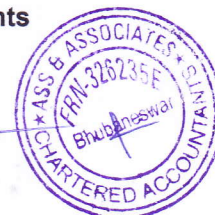
For A S S & ASSOCIATES

Chartered Accountants



CA.A.K.SWAIN FCA

Partner



Ekta

AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT, ODISHA

RECIPTS AND PAYMENT FOR THE PERIOD ENDED 31ST MARCH 2020

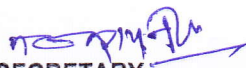
(FCRA SECTION)

FY- 2019-20

RECEIPTS	Notes	Amount In Rs.	Amount In Rs.
OPENING BALANCE AS ON 01/04/2018			
Cash in Hand & Bank Balance	[15]		43,15,670.00
GRANT-IN AID			
Action Aid, New Delhi (AESS)		11,33,333.00	
IGSSS- New Delhi (Su-Poshan)		10,56,703.00	
WORD, Damanjodi (Sathi Coalition)		88,680.00	
RF(I)T, Mumbai (Disability & Carers)		7,77,455.00	
BFTW, Germany (SLICE)		4,70,400.00	
CPF-BFtW (OLC- Model Education)		4,11,665.00	
CWW, UK (Disability & Carers)		75,000.00	
Global Green Grand Fund, (Agricultural)		9,53,989.00	49,67,225.00
Bank Interest Received			1,23,180.00
TOTAL	[16]		94,06,075.00
PAYMENTS			
Action Aid, New Delhi (AESS)	[01]	11,74,606.00	
IGSSS- New Delhi (Su-Poshan)	[02]	8,82,763.00	
WORD, Damanjodi (Sathi Coalition)	[03]	2,37,015.00	
RF(I)T, Mumbai (Disability & Carers)	[04]	13,88,686.50	
BFTW, Germany (SLICE)	[05]	37,63,973.50	
CPF-BFtW (OLC- Model Education)	[06]	2,57,396.50	
CWW, UK (Disability & Carers)		75,000.00	
Global Green Grand Fund, (Agricultural)	[07]	95,570.00	
Bank charges		126.00	78,75,136.50
Sub Total:			78,75,136.50
CLOSING BALANCE AS ON 31/03/2019			
Closing Cash & Bank Balance	[14]		15,30,938.50
TOTAL			94,06,075.00


The Schedules referred to above along with Notes to Accounts forms an integral part of Receipts & Payment Account. (Notes 1 to Notes 19)

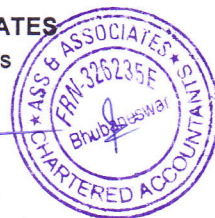
For Ekta


SECRETARY
 Place: Koraput
 Date : 12/12/2020



For A S S & ASSOCIATES
 Chartered Accountants


CA.A.K.SWAIN, FCA
 Partner



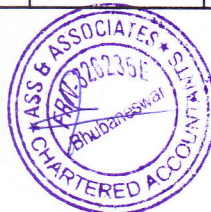
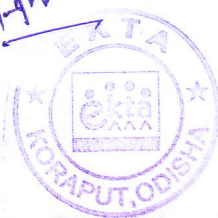
Ekta
AT: PADMAPUR, P.O:DUMURIPUT, KORAPUT, ODISHA
(FCRA SECTION)

FINANCIAL YEAR -2019-20		
Note -1 : FCRA Program		
Action Aid, New Delhi (AESS)		Amount In Rs.
A1 Salaries		3,27,168.00
A2 Programmes		6,63,332.00
A3 Staff Training		15,570.00
A4 Overheads		1,68,536.00
Total		11,74,606.00
Note (2) :		
FCRA Programme		
IGSSS- New Delhi (Su-Poshan)		Amount In Rs.
1. Programme Cost		5,46,000.00
2. Programme Support Cost		2,99,763.00
3. Programme Staff Travel Cost		37,000.00
Total		8,82,763.00
Note (3) :		
FCRA Programme		
WORD, Damanjodi (Sathi Coalition)		Amount In Rs.
A. Programme Staff Cost		92,340.00
B. Direct Project Cost		69,230.00
C Project Support Cost		47,998.00
Payables are Paid (FY 2018-19)		
A. Programme Staff Cost		16,522.00
C Project Support Cost		10,925.00
Total		2,37,015.00
Note (4) :		
FCRA Programme		
RF(I)T, Mumbai (Disability & Carers)		Amount In Rs.
A. Overhead and Indirect Cost		1,88,551.50
B. Staff Cost		5,32,625.00
C. Activity Cost		5,87,116.00
D. Learning Cost		16,951.00
Payables are Paid (FY 2018-19)		
A. Overhead and Indirect Cost		11,900.00
B. Staff Cost		46,200.00
C. Activity Cost		5,343.00
Total		13,88,686.50
Note (5) :		
FCRA Programme		
BFTW, Germany (SLICE)		Amount In Rs.
1.1.2 Capacity Building and TOTs,		4,955.00
1.1.3 Planning , sharing of learning		1,37,273.00
1.1.4 Consultancy		1,17,355.00
1.2.1 Trainings and agric. field workshops f. sustainable		56,200.00
1.2.2 Agric. methods, low input model projects		5,71,037.00
1.2.3 Studies on Tradional Agriculture Practice		1,87,520.00
2.1.1 Project Advisor (10 days. P.M @		2,64,873.00
2.1.2 Project Manager (15Days/month)		3,06,794.00
2.1.3- 2Field Coordinators		3,53,136.00
2.1.4 6Field Facilitators		6,80,333.00
2.1.5 1-Office Assistant		87,978.00
2.1.6 1-Finance Officer		2,12,487.00
3.1 Running office costs, central /field		98,636.50
3.2 Travel costs, Vehicle costs		1,66,398.00
4.3 Audit Fees		29,500.00
6.0 Evaluation		4,44,200.00
Payables are Paid (FY 2018-19)		
1.1.2 Capacity Building and TOTs,		5,498.00
1.2.2 Agric. methods, low input model projects		17,300.00
2.1.4 6Field Facilitators		17,820.00
3.2 Travel costs, Vehicle costs		4,680.00
Total		37,63,973.50



Note (6) :		
FCRA Programme		
CPF-BFtW (OLC- Model Education)		Amount In Rs.
1 Program Activities		32,745.00
3 Administration Cost		8,891.50
Personnel Cost		2,15,760.00
Total		2,57,396.50
Note (7) :		
FCRA Programme		
Global Green Grand Fund, (Agricultural)		Amount In Rs.
1. Trg. On Ecological Farming & Agro-Forest		9,660.00
2. Trg. On Soil & Water Conservation		3,840.00
1. Salary to Project Coordinator		48,000.00
2. Salary to Accountant		21,000.00
1. Travel Cost of team for Trgs & Event		6,000.00
2. Communication & Documentation Cost		7,070.00
Total		95,570.00
Note (8) :		
FCRA Programme		
Action Aid, New Delhi (AESS)		Amount In Rs.
A1 Salaries		3,27,168.00
A2 Programmes		7,95,581.00
A3 Staff Training		18,650.00
A4 Overheads		2,45,907.00
Total		13,87,306.00
Note (9) :		
FCRA Programme		
WORD, Damanjodi (Sathi Coalition)		Amount In Rs.
A. Programme Staff Cost		92,340.00
B. Direct Project Cost		69,230.00
C Project Support Cost		47,998.00
Total		2,09,568.00
Note (10) :		
FCRA Programme		
RF(I)T, Mumbai (Disability & Carers)		Amount In Rs.
A. Overhead and Indirect Cost		2,03,751.50
B. Staff Cost		5,83,080.00
C. Activity Cost		5,89,116.00
D. Learning Cost		16,951.00
Total		13,92,898.50
Note (11) :		
FCRA Programme		
BFTW, Germany (SLICE)		Amount In Rs.
1.1.2 Capacity Building and TOTs,		4,955.00
1.1.3 Planning , sharing of learning		1,37,273.00
1.1.4 Consultancy		1,32,105.00
1.2.1 Trainings and agric. field workshops f. sustainable		56,200.00
1.2.2 Agric. methods, low input model projects		5,71,037.00
1.2.3 Studies on Tradional Agriculture Practice		1,87,520.00
2.1.1 Project Advisor (10 days. P.M @		2,64,873.00
2.1.2 Project Manager (15Days/month)		3,17,304.00
2.1.3- 2Field Coordinators		3,53,136.00
2.1.4 6Field Facilitators		6,80,333.00
2.1.5 1-Office Assistant		87,978.00
2.1.6 1-Finance Officer		2,12,487.00
3.1 Running office costs, central /field		98,636.50
3.2 Travel costs, Vehicle costs		1,66,398.00
4.3 Audit Fees		29,500.00
6.0 Evaluation		4,44,200.00
Total		37,43,935.50
Note (12) :		
FCRA Programme		
CPF-BFtW (OLC- Model Education)		Amount In Rs.
1 Program Activities		83,595.00
3 Administration Cost		8,891.50
Personnel Cost		2,16,000.00
Total		3,08,486.50

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Note (13) :		
FCRA Programme		
Global Green Grand Fund, (Agricultural)		
		Amount In Rs.
1. Trg. On Ecological Farming & Agro-Forest		12,660.00
2. Trg. On Soil & Water Conservation		7,420.00
1. Salary to Project Coordinator		48,000.00
2. Salary to Accountant		21,000.00
1. Travel Cost of team for Trgs & Event		12,000.00
2. Communication & Documentation Cost		8,492.00
Total		1,09,572.00
Note (14) : Closing Cash & Bank Balance		
	Amount In Rs.	Amount In Rs.
Cash In Hand		
Cash in hand at IGSSS Project	5,506.00	
Cash in hand at BFTW SLICE Project	1,449.00	
Cash in hand at RF(i)T, Mumbai VDC Project	1,921.00	
Cash in hand at CPF Project	2,005.00	
Cash in hand at General Fcra Account (Int)	19,503.50	30,384.50
Cash at Bank		
Cash at Bank Andhra Bank project A/c. 4988 AEES	2,141.50	
Cash at Bank Andhra Bank project A/c. 4860 BFTW	18,967.00	
Cash at Bank Andhra Bank project A/c. 4851 RFIT	13,171.00	
Cash at Bank Andhra Bank project A/c. 170768 CPF	1,52,869.50	
Cash at Bank Andhra Bank FCRA A/C. 51302	13,13,405.00	15,00,554.00
Total	15,30,938.50	15,30,938.50
Note (15) : Opening Cash & Bank Balance		
	Amount In Rs.	Amount In Rs.
Cash In Hand		
Cash in hand at AEES Project	1,142.00	
Cash in hand at CCFD Project	527.00	
Cash in hand at RF(i)T, Mumbai VDC Project	3,222.00	
Cash in Hand at BFTW SLICE Project	14,130.00	
Cash in hand General (Int)	19,503.50	38,524.50
Cash at Bank		
Cash at Bank Andhra Bank project A/c. 4988 AEES	2,45,650.50	
Cash at Bank Andhra Bank project A/c. 4851 RFIT	6,11,695.50	
Cash at Bank Andhra Bank project A/c. 4860 BFTW	32,29,083.50	
Cash at Bank Andhra Bank Main FCRA A/C. 51302	1,90,716.00	42,77,145.50
Total		43,15,670.00
Note (16) Bank Interest Received		
FCRA Main Account (A/c.No.132410100051302)	32,861.00	
FCRA AEES a/c(A/c.No.132410100134988) AEES	7,531.00	
FCRA CWW a/c(A/c.No.132410100144851) RFIT	11,406.00	
FCRA BFTW a/c(A/c.No.132410100144860) BFTW	70,776.00	
FCRA BFTW a/c(A/c.No.132410100170768) CPF-BFTW	606.00	1,23,180.00
Total		1,23,180.00
Note (17) Expenses Payable		
		Amount In Rs.
Payable For Programme Activity Expenses (AEES)		2,12,700.00
Payable For Programme Activity Expenses (RF(i)T)		67,655.00
Payable For Programme Activity Expenses (BFTW)		39,660.00
Payable For Programme Activity Expenses (CPF)		51,090.00
Payable For Programme Activity Expenses (GGG)		14,002.00
Payable For Programme Activity Expenses (TLL)		2,33,822.00
Total		6,18,929.00



Note : 18 FIXED ASSETS (FCRA)

Description	Opening Balance as on 01.04.2019	Addition	Deletions	Total as on 31.03.2020	Rate of Dep.	Depreciation for the Year	Closing Balance as on 31.03.2020
Two Wheeler	1,53,550.25	-	-	1,53,550.25	15%	23,032.54	1,30,517.71
Bi- Cycle	7,350.77	-	-	7,350.77	15%	1,102.62	6,248.15
Computer with Printer	48.07	-	-	48.07	40%	19.23	28.84
Furniture	5,400.06	-	-	5,400.06	10%	540.01	4,860.05
Camera	23,251.96	-	-	23,251.96	15%	3,487.79	19,764.16
Two Wheeler(2)	70,784.53	-	-	70,784.53	15%	10,617.68	60,166.85
Furniture	7,136.70	-	-	7,136.70	10%	713.67	6,423.03
Scotty	10,712.29	-	-	10,712.29	15%	1,606.84	9,105.44
Laptop 2 nos	2,615.04	-	-	2,615.04	40%	1,046.02	1,569.02
Invetor	9,504.76	-	-	9,504.76	15%	1,425.71	8,079.04
Printer	1,692.67	-	-	1,692.67	15%	253.90	1,438.77
File Rack	2,965.66	-	-	2,965.66	15%	444.85	2,520.81
GPS Machines	31,337.34	-	-	31,337.34	15%	4,700.60	26,636.74
Camera	7,242.84	-	-	7,242.84	15%	1,086.43	6,156.41
Scanner & Color Printer/AESS	7,001.03	-	-	7,001.03	15%	1,050.15	5,950.87
Monitor/AESS	3,193.45	-	-	3,193.45	15%	479.02	2,714.43
Two Wheeler BFtW-01	40,603.78	-	-	40,603.78	15%	6,090.57	34,513.21
Two Wheeler BFtW-02	40,603.78	-	-	40,603.78	15%	6,090.57	34,513.21
Laptop BFtW-01	13,104.00	-	-	13,104.00	40%	5,241.60	7,862.40
Camera BFtW-01	5,556.03	-	-	5,556.03	15%	833.40	4,722.62
Camera BFtW-02	5,556.03	-	-	5,556.03	15%	833.40	4,722.62
Furniture & Fixture BFtW	34,084.80	-	-	34,084.80	10%	3,408.48	30,676.32
LCD Projector Benzq BFtW	23,275.00	-	-	23,275.00	10%	1,163.75	22,111.25
TOTAL	5,06,570.81	-	-	5,06,570.81		75,268.82	4,31,301.99



CA. A. K. SWAIN, FCA
Partner