

**AUDITED
CONSOLIDATED FINANCIAL
STATEMENT 2021-22**



(FCRA SECTION)

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

FOR THE FINANCIAL YEAR 2021-22

**AUDITOR:
S MOHANTY & ASSOCIATES
CHARTERED ACCOUNTANTS
BHUBANESWAR-ORISSA**



Independent Auditor's Report

To the Members of Ekta
Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements Foreign Contribution Regulation Act. –FCRA Registration No. 04960062 of Ekta [Registration No. KPT 2248-21 of 1995-96 Registered under the Society Registration Act 1860] (the "Society"), which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Account, Receipt and 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 Society 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 Society as at 31 March 2022, 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 (SA). 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 Society 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 management for the Financial Statements

4. The Society ('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 Society 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 Society 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 Society'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 Society 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 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 Society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the society'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 event or conditions may cause the Society 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.

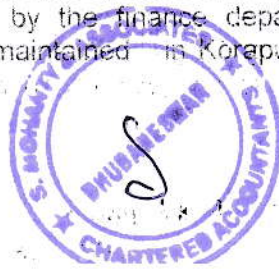
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2022:
a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Society on regular basis. The books of accounts are maintained in Koraput location. In our opinion and accordingly



- information provided to us, proper books of accounts are maintained by the Society 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 Chief Executive 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. Society has maintained register of moveable and immovable properties. In our opinion and according to the information provide to us, the change (if any) in the register of movable and immovable properties of the society have been incorporated in the books of accounts properly.
- f. The Executive Director and Accounts Officer of the Society appeared before us and furnished all information required for audit;
- g. In our opinion and according to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society;

Date: 14/09/2022
Place: Koraput



For and on behalf

S MOHANTY & ASSOCIATES
Chartered Accountants
FRN No: 326743E

Sampad Mohanty

[CA. SAMPAD MOHANTY, FCA]
PROPRIETOR

UDIN: 22066526ATYERY4251

Ekta

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

BALANCE SHEET AS ON 31ST MARCH 2022

(FCRA SECTION)			FY- 2021-22
SOURCES OF FUNDS	SCH.	Amount in Rs.	Amount In Rs.
<u>I.FUND BALANCE:</u>			
Opening Balance of Funds		19,08,316.25	
Add : Excess of Income Over Expenditure		34,28,603.81	53,36,920.06
<u>CURRENT LIABILITES</u>			
Provision for Expenses	[10]	5,11,858.00	5,11,858.00
TOTAL			58,48,778.06
<u>APPLICATION OF FUNDS</u>			
I. FIXED ASSETS	[11]		10,71,704.92
II.CURRENT ASSETS, LOANS & ADVANCES:			
Cash & Bank Balance	[08]		47,77,073.14
TOTAL			58,48,778.06
Notes Forming part to accounts			

Significant accounting policies and Notes to accounts [12]

The schedule referred to above form an integral part of Balance sheet

For Ekta

Secretary

Place: Koraput

Date : 14/09/2022



For S K MOHANTY & ASSOCIATES

Chartered Accountants

CA.SAMPAD KUMAR MOHANTY , FCA

Proprietor

Sampad Mohanty

Ekta

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2022

(FCRA SECTION)			FY- 2021-22
INCOME	SCH.	Amount In Rs.	Amount In Rs.
GRANT-IN AID			
Women & Child Rights -Shreya (KNH)		20,45,306.00	
Woman Empowerment & Livelihood Support (AJWS)		14,55,400.00	
Livelihood Support (ERM)		7,54,349.00	
Livelihood & Governance , SLICE (BftW)		58,75,961.00	
Mental Health Programme (CWW)		14,00,000.00	1,15,31,016.00
Bank Interest Received	[09]		83,338.00
TOTAL			1,16,14,354.00
EXPENDITURE			
Programme Cost	[05]	63,59,832.80	
Administrative Cost	[06]	16,85,434.65	
Depreciation	[11]	1,40,482.74	81,85,750.19
Sub-Total			81,85,750.19
Excess of Income over Expenditure			34,28,603.81
			1,16,14,354.00

Significant accounting policies and Notes to accounts [12]

The schedule referred to above form an integral part of Income & Expenditure account

For Ekta

SECRETARY
Place: Koraput
Date : 14/09/2022



For S K MOHANTY & ASSOCIATES
Chartered Accountants



CA. SAMPAD KUMAR MOHANTY , FCA
Proprietor

Sampad Mohanty

Ekta

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

RECIPTS AND PAYMENT FOR THE PERIOD ENDED 31ST MARCH 2022

(FCRA SECTION)

FY- 2021-22

RECEIPTS	SCH.	Amount In Rs.	Amount In Rs.
OPENING BALANCE AS ON 01/04/2021			
Cash in Hand & Bank Balance	[07]		20,94,440.59
GRANT-IN AID			
Women & Child Rights -Shreya (KNH)		20,45,306.00	
Woman Empowerment & Livelihood Support (AJWS)		14,55,400.00	
Livelihood Support (ERM)		7,54,349.00	
Livelihood & Governance , SLICE (BFtW)		58,75,961.00	
Mental Health Programme (CWW)		14,00,000.00	1,15,31,016.00
Bank Interest Received	[09]		83,338.00
TOTAL			1,37,08,794.59
PAYMENTS			
Programme Cost	[01]	63,28,829.80	
Adminstrative Cost	[02]	16,66,434.65	
Capital Cost	[03]	7,80,630.00	
Outstanding Payable are Paid	[04]	1,55,827.00	89,31,721.45
Sub Total:			89,31,721.45
CLOSING BALANCE AS ON 31/03/2022			
Closing Cash & Bank Balance	[08]		47,77,073.14
TOTAL			1,37,08,794.59

Significant accounting policies and Notes to accounts

The schedule referred to above form an integral part of Receipts and Payment accounts

For Ekta



SECRETARY

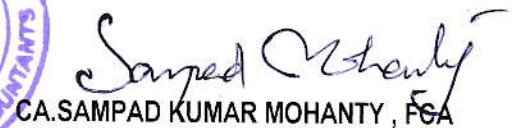
Place: Koraput

Date : 14/09/2022



For S K MOHANTY & ASSOCIATES

Chartered Accountants


CA. SAMPAD KUMAR MOHANTY, FCA

Proprietor

Ekta

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

(FCRA SECTION)

FINANCIAL YEAR -2021-22

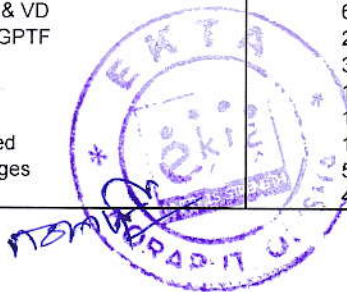
SCH.-1 : FCRA Programme Cost

Project Activity Cost SLICE PROJECT-BftW	Amount In Rs.	Amount In Rs.	Amount In Rs.
1.1 Resources Mapping & Digital Forest Mapping			
1.1.10 Orientation on PESA Rule to Staff,GPTF, & VD	62,650.00		
1.1.11 Quaterly Orientation on PESA Rule with GPTF	20,334.00		
1.1.12 Build Kutum Ghar	33,790.00		
1.1.14 Monthly Staff Review Meeting	10,980.00		
1.1.15 Annual News Letter for Achievements	17,000.00		
1.1.16 Half Yearly Interaction with Block Level Fed	19,270.00		
1.1.18 Video Documentation Video Making Charges	59,000.00		
1.1.2 Village Level Ecological Mapping Exercise	43,036.00		
1.1.3 Sharing with Multi Stake Holders	18,580.00		
1.1.4 Dissemination Display Boarders at 50 Village	92,441.00		
1.1.5 Digital Mapping	40,000.00		
1.1.6 Training on Business Management	28,110.00		
1.1.7 Focusing on Leadership and Social Animation	21,980.00		
1.1.8 Capacity Building to the Staffs & VDC Members	30,220.00		
1.1.9 Capacity Building to the Staff & Youth Leader	25,505.00	5,22,896.00	
1.2 Forest Regeneration			
1.2.10 Promotion of Traditional Seed	52,340.00		
1.2.11 Celebration of International Environment Day	29,690.00		
1.2.13 Follow Up Meeting to FPO	7,100.00		
1.2.15 Demonstration of Low Cost Cool Chamber	30,000.00		
1.2.2 Demonstration on Miyawaki Method at 10 Villag	1,96,392.00		
1.2.3 Development of Community Nursery	36,600.00		
1.2.5 Exposure Visit to the Miyawaki Areas	28,208.00		
1.2.6 Capacity Building to the Staff & Gptf Members	83,020.00		
1.2.7 Development of 8 Village of Model on NRM	1,42,965.00		
1.2.8 Conservation & Regeneration	2,95,500.00		
1.2.9 Intra Field Visit by the GPTF Members	12,410.00	9,14,225.00	
2 Personnel Programme Head			
2.1.3 Salary to Field Co-Coordinator			
Salary to Binod Bagh FC	2,17,600.00		
Salary to Nibedita Sahu FC	2,17,600.00	4,35,200.00	
2.1.4 Salary to Field Facilitator			
Salary to Amit Harijan	1,28,000.00		
Salary to Bhagyaban Guntha	1,18,000.00		
Salary to FF Abhimanyu Dongri	10,000.00		
Salary to FF Basanti Aliaga	1,28,000.00		
Salary to FF Kanhu Majhi	95,000.00		
Salary to Mahesh Galari	33,000.00	5,12,000.00	
2.1.2 Honoraium to Project Manager			
Honorarium to Prabhat Ku Paikray(PM)	3,64,096.00	3,64,096.00	27,48,417.00
Project Activity Cost Shreya PROJECT-KNH			
1.1 To Enhance Knowledge &....			
1.1.23 Formation of Child Assemblies	66,140.00		
1.1.25 Child Sponsorship Training	16,250.00		
1.1.2 Project Lunching Workshop	36,051.00		
1.1.32 Honorarium to Community Volunteers	4,80,000.00		
1.1.3 Staff Induction Program	44,750.00		
1.1.4 Village Profiling and Baseline	36,840.00	6,80,031.00	
1.3 To Ensure Child Protection			
1.3.13 Training on Back to Basics	14,180.00		
1.3.14 Back to Basics on Education	1,50,808.00		
1.3.15 Training on Social Transformer	14,680.00		
1.3.16 Children Play Social Transformer	1,17,689.00		
1.3.17 Gayana Duta Activity	53,935.00		
1.3.18 Monthly Project Staff Review	28,100.00	3,79,392.00	
2 Personnel Programme Head			
2.2 Salary to Project Manager			
Salary to PM- Mamina Behera	1,72,577.00	1,72,577.00	
2.3 Salary to Sponsorship Coordinator			
Salary to S-Coordinator- Durjodhan Rauto	1,05,000.00	1,05,000.00	
2.4 Salary to Field Coordinator-2No			
Salary to FC- Dambrudhar Masti	90,000.00		
Salary to FC- Puspita Rani Hial	85,161.00	1,75,161.00	15,12,161.00
Project Activity Cost CWW-Mental Health Project			
1. Staff Cost (Salary)			
1.1. Staff Cost (Sabita)	48,000.00		
1.2. Staff Cost (Pragyan)	48,000.00	96,000.00	
2. Mental Health Camps			
Mental Health Camps	10,000.00	10,000.00	
7. Livelihood Support for Carers			

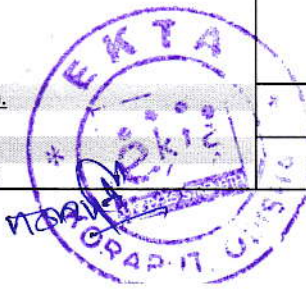
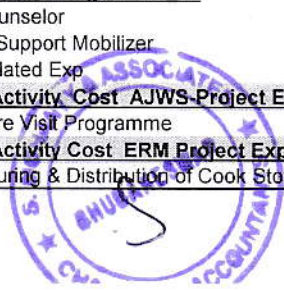


7. Livelihood Supports (Old Operational Area)	1,50,000.00	1,50,000.00	
09. Incentive Coordinator (Prabhat)	6,000.00	6,000.00	
Mental Health Programme 01			
1. Programme Cost			
1.1. Field Follow Up with Dist. Mental Health Team	16,000.00		
1.2. Organizing and Facilitating MH Camps	30,000.00		
2.2.1. Staff Costs (Maheswar Goleri)	96,000.00		
2.2.2. Staff Costs (Gouranga Paika)	96,000.00		
2.1. Coordinator Cost-Incentive (Prabhat Paikaray)	24,000.00	2,62,000.00	
Mental Health Programme 03			
01. Salary Counselor	16,000.00		
02. Salary of Support Mobilizer	20,524.00		
Covid Related Exp	2,50,283.80	2,86,807.80	8,10,807.80
Project Activity Cost AJWS- Project Exp.			
A.2.2 Exposure Visit Programme	49,104.00	49,104.00	49,104.00
Project Activity Cost ERM Project Exp			
A-1 Manufacturing & Distribution of Cook Stove	1,00,000.00		
A-2 Agri-Kit Support for Natural Farming	1,50,000.00		
B-1 Salary to Staff	12,000.00	2,62,000.00	2,62,000.00
Project Activity Cost GGF Project Exp			
10. Audi-Visual Documentation of W Farmers	2,99,800.00		
1. Panchayat Level Seed and Food Festival	92,050.00		
2. Support for Sustaining Women Farmers' Market	75,670.00		
3. Bi-Monthly Women Farmers' Training	89,200.00		
4. Setting Up Ethnomedicine Plots in Three Villages	28,000.00		
5. Setting Up Agro-Cultural Learning Sessions	18,800.00		
6. Qty Interface Between Govt. Dept. with Women Far	3,000.00		
7. Setting Up One Demonstration Plot on Multi-Layer	81,944.00		
8. Exposure Trip for Women Farmers	1,27,876.00		
9. Cultural Documentation by Women Farmers Trd Kno	30,000.00		
1. Salary Project Coordinator	1,00,000.00	9,46,340.00	9,46,340.00
Total Programme Cost- FCRA		63,28,829.80	63,28,829.80
SCH.-2 : FCRA Administrative Cost		Amount In Rs.	Amount In Rs.
Project Administrative cost- SLICE PROJECT-BFIW			
2.1.1 Salary to Project Advisor			
Honorarium to Advisor Durga Prasad Mohanty	1,65,000.00		
Honorarium to Jagannath Mishra	1,55,000.00	3,20,000.00	
2.2 Salary to *1 Finance Officer & *1 Office Assist			
2.2.1 Salary to Office Assistant	1,28,000.00		
2.2.2 Salary to Finance Officer	2,56,000.00	3,84,000.00	
2.2.2 Gratuity/health Insurance	55,622.00	55,622.00	
3 Admistration			
3.1.7 Half Yearly Audit	39,499.00	39,499.00	
3.1.1 Printing & Stationary, Postage & Communication			
Bank Charges	6,604.45		
Computer Maintance	3,050.00		
Computer Maintenance Cost	12,606.00		
Internet and Communication Cost	2,495.00		
Postage & Communication Cost	1,665.00		
Printing & Stationery	3,474.00		
Printing & Xerox	930.00		
Purchase of Stationery	5,900.00	36,724.45	
3.1.2 Electricity Water Office Maintenance			
Centre Office Maintenance Cost	12,590.00		
Centre Office Rent	72,000.00		
Electricity Cost	4,673.00	89,263.00	
3.1.3 Travel to Field Staff			
Ta to Abhimanyu Dongri	750.00		
Ta to Basanti Aliong	9,000.00		
Ta to FF Amit Harijan	9,000.00		
Ta to FF Bhagyaban Guntha	8,250.00		
Ta to FF Kanhu Majhi	6,750.00		
Ta to FF Maheswar Golari	2,250.00		
Ta to Prabhat Kumar Paikaray	30,000.00		
Travel to Binod Bagh	12,000.00		
Travel to Nibedita Sahoo	12,000.00	90,000.00	
3.1.5 Vehicle Maintenance & Insurance Cost			
Vehicle Insurance Cost	2,104.00		
Vehicle Maintenance Cost	650.00		
3.1.6 Asset Insurance	3,357.00	6,111.00	
3.2.1 Electricity Water Office Maintenance			
Field Office Maintance Cost	8,940.00		
Office Rent Gadiaguda	9,600.00		
Office Rent Mujang	8,400.00	26,940.00	10,48,159.45

Project Administrative cost- Shreya PROJECT-KNH			
2.1 Salary to Project Director			
Salary to PD- Jagannath Mishra	1,20,000.00	1,20,000.00	
2.5 Salary to Accountant (Part Time)			
Salary to Part-Time Accountant- B K Parida	60,000.00	60,000.00	
3.1.1 Travel Cost			
Travel Exp for Field Coordinator	21,980.00		
Travel Exp for PM	18,000.00		
Travel Exp for Sponsorship Coordinator	3,000.00	42,980.00	
3.1.2 Central Level Travel Cost	25,412.00	25,412.00	
3.1.3 Vehicle Maintenance	14,330.00	14,330.00	
3.2 Centre Office Exp			
3.2.1 Printing & Stationary	22,079.00		
3.2.2 Centre Office Maintenance	40,758.15	62,837.15	
3.3 Field Office Exp			
3.3.1 Field Office Maintenance	34,960.00		
3.3.2 Audit Fees & Audit Related Exp.	-	34,960.00	
Project Admin Cost CWW-Mental Health Project			
4.1 Staff Travel Cost (Sabita)	12,000.00		
4.2 Staff Travel Cost (Pragyan)	12,000.00		
4.3 Staff Travel Cost (Prabhat)	12,000.00	36,000.00	
6. Organization Cost			
6.1 Office Stationary, Printing & Xeroxing	6,980.00		
Organization Cost Bank Charges	292.05		
10 EPF Overhead_P2	255.00	7,527.05	
2.3. Staff Travel Costs			
2.3.1. Staff Travel Cost (Prabhat)	4,000.00		
2.3.2. Staff Travel Cost (Maheswar)	16,000.00		
2.3.3. Staff Travel Cost (Gouranga)	16,000.00	36,000.00	
2.4. Ekta Costs			
2.4.1. Ekta Costs Bank Charges	295.00		
2.4.2. Ekta Costs Office Rent	40,000.00		
2.4.3. Printing, Stationary & Xeroxing	3,256.00		
2.4.4 Computer Repair & Maintenance	10,000.00	53,551.00	
2. Administrative Cost			
2.2.3 EPF Overhead Exp	510.00		
03. Travel Cost of Counselor	1,000.00		
04. Travel Cost of Health Mobilize	4,500.00	6,010.00	
Bank Charges			
Project Administrative cost AJWS-Programme			
Office Rent-AJWS	15,000.00		
Other- Cost (Travel & Monitoring Support Cost)	20,000.00	35,000.00	
Project Administrative cost ERM-Programme			
C-1.1 House Rent	2,500.00		
Bank Charges	1,949.00	4,449.00	
Project Administrative cost GGGF-Programme			
3. Audit Fees	10,000.00		
4. Documentation and Stationery	33,100.00		
2. Salary Accountant	36,000.00	79,100.00	
Total Administrative Cost- FCRA		16,66,315.65	16,66,434.65
SCH.-3 : FCRA Capital Cost		Amount In Rs.	Amount In Rs.
Project Capital cost- SLICE PROJECT-BFTW			
4.0 Procurement			
4.2 Mobile Hata Van	6,79,330.00	6,79,330.00	6,79,330.00
Project Capital cost- Shreya PROJECT-KNH			
4.1 Furniture	31,400.00		
4.2 Laptop	40,100.00		
4.3 LCD Projector	29,800.00	1,01,300.00	1,01,300.00
Total Capital Cost- FCRA		7,80,630.00	7,80,630.00
SCH.-4 : FCRA Program Outstanding Payables are Paid			Amount In Rs.
Payable For Programme Activity Expenses (BFTW)			13,375.00
Payable For Programme Activity Expenses (GGG)			1,452.00
Payable For Programme Activity Expenses (TLLL)			1,41,000.00
Total Outstanding Payables are Paid		-	1,55,827.00
SCH.-5 : FCRA Programmme Expenses		Amount In Rs.	Amount In Rs.
Project Activity Cost SLICE PROJECT-BFTW			
1.1 Resources Mapping & Digital Forest Mapping			
1.1.10 Orientation on PESA Rule to Staff,GPTF, & VD	62,650.00		
1.1.11 Quarterly Orientation on PESA Rule with GPTF	20,334.00		
1.1.12 Build Kutum Ghar	33,790.00		
1.1.14 Monthly Staff Review Meeting	10,980.00		
1.1.15 Annual News Letter for Achievements	17,000.00		
1.1.16 Half Yearly Interaction with Block Level Fed	19,270.00		
1.1.18 Video Documentation Video Making Charges	59,000.00		
1.1.2 Village Level Ecological Mapping Exercise	43,036.00		



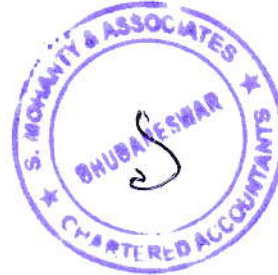
1.1.3 Sharing with Multi Stake Holders	18,580.00		
1.1.4 Dissemination Display Boarders at 50 Village	92,441.00		
1.1.5 Digital Mapping	40,000.00		
1.1.6 Training on Business Management	28,110.00		
1.1.7 Focusing on Leadership and Social Animation	21,980.00		
1.1.8 Capacity Building to the Staffs & VDC Members	30,220.00		
1.1.9 Capacity Building to the Staff & Youth Leader	25,505.00	5,22,896.00	
1.2 Forest Regeneration			
1.2.10 Promotion of Traditional Seed	52,340.00		
1.2.11 Celebration of International Environment Day	29,690.00		
1.2.13 Follow Up Meeting to FPO	7,100.00		
1.2.15 Demonstration of Low Cost Cool Chamber	30,000.00		
1.2.2 Demonstration on Miyawaki Method at 10 Villag	1,96,392.00		
1.2.3 Development of Community Nursery	36,600.00		
1.2.5 Exposure Visit to the Miyawaki Areas	28,208.00		
1.2.6 Capacity Building to the Staff & Gptf Members	83,020.00		
1.2.7 Development of 8 Village of Model on NRM	1,42,965.00		
1.2.8 Conservation & Regeneration	2,95,500.00		
1.2.9 Intra Field Visit by the GPTF Members	12,410.00	9,14,225.00	
2 Personnel Programme Head			
2.1.3 Salary to Field Co-Coordinator			
Salary to Binod Bagh FC	2,17,600.00		
Salary to Nibedita Sahu FC	2,17,600.00	4,35,200.00	
2.1.4 Salary to Field Facilitator			
Salary to Amit Harijan	1,28,000.00		
Salary to Bhagyaban Guntha	1,18,000.00		
Salary to FF Abhimanyu Dongri	10,000.00		
Salary to FF Basanti Aliaga	1,28,000.00		
Salary to FF Kanhu Majhi	95,000.00		
Salary to Mahesh Galari	33,000.00	5,12,000.00	
2.1.2 Honorarium to Project Manager			
Honorarium to Prabhat Ku Paikray(PM)	3,84,000.00	3,84,000.00	27,68,321.00
Project Activity Cost Shreya PROJECT-KNH			
1.1 To Enhance Knowledge &...			
1.1.23 Formation of Child Assemblies	66,140.00		
1.1.25 Child Sponsorship Training	16,250.00		
1.1.2 Project Lunching Workshop	36,051.00		
1.1.32 Honorarium to Community Volunteers	4,80,000.00		
1.1.3 Staff Induction Program	44,750.00		
1.1.4 Village Profiling and Baseline	36,840.00	6,80,031.00	
1.3 To Ensure Child Protection			
1.3.13 Training on Back to Basics	14,180.00		
1.3.14 Back to Basics on Education	1,50,808.00		
1.3.15 Training on Social Transformer	14,680.00		
1.3.16 Children Play Social Transformer	1,17,689.00		
1.3.17 Gayana Duta Activity	53,935.00		
1.3.18 Monthly Project Staff Review	28,100.00	3,79,392.00	
2.2 Salary to Project Manager			
Salary to PM- Mamina Behera	1,80,000.00	1,80,000.00	
2.3 Salary to Sponsorship Coordinator			
Salary to S-Coordinator- Durjodhan Rauto	1,05,000.00	1,05,000.00	
2.4 Salary to Field Coordinator-2No			
Salary to FC- Dambrudhar Masti	90,000.00		
Salary to FC- Puspita Rani Hial	85,161.00	1,75,161.00	15,19,584.00
Project Activity Cost CWW-Mental Health Project			
1.1. Staff Cost (Sabita)	48,000.00		
1.2. Staff Cost (Pragyan)	48,000.00	96,000.00	
2. Mental Health Camps			
Mental Health Camps	10,000.00	10,000.00	
7. Livelihood Support for Carers			
7. Livelihood Supports (Old Operational Area)	1,50,000.00	1,50,000.00	
09. Incentive Coordinator (Prabhat)	6,000.00	6,000.00	
Mental Health Programme 01			
1. Programme Cost			
1.1. Field Follow Up with Dist. Mental Health Team	16,000.00		
1.2. Oranizing and Facilitating MH Camps	30,000.00		
2.2.1. Staff Costs (Maheswar Goleri)	96,000.00		
2.2.2. Staff Costs (Gouranga Paika)	96,000.00		
2.1. Coordinator Cost-Incentive (Prabhat Paikaray)	24,000.00	2,62,000.00	
Mental Health Programme 03			
01. Salary Counselor	16,000.00		
02. Salary of Support Mobilizer	24,000.00		
Covid Related Exp	2,50,283.80	2,90,283.80	8,14,283.80
Project Activity Cost AJWS-Project Exp.			
A.2.2 Exposure Visit Programme	49,104.00	49,104.00	49,104.00
Project Activity Cost ERM Project Exp			
A-1 Manufacturing & Distribution of Cook Stove	1,00,000.00		



A-2 Agri-Kit Support for Natural Farming	1,50,000.00		
B-1 Salary to Staff	12,000.00	2,62,000.00	2,62,000.00
Project Activity Cost GGF Project Exp			
10. Audi-Visual Documentation of W Farmers	3,00,000.00		
1. Panchayat Level Seed and Food Festival	92,050.00		
2. Support for Sustaining Women Farmers' Market	75,670.00		
3. Bi-Monthly Women Farmers' Training	89,200.00		
4. Setting Up Ethnomedicine Plots in Three Villages	28,000.00		
5. Setting Up Agro-Cultural Learning Sessions	18,800.00		
6. Qty Interface Between Govt. Dept. with Women Far	3,000.00		
7. Setting Up One Demonstration Plot on Multi-Layer	81,944.00		
8. Exposure Trip for Women Farmers	1,27,876.00		
9. Cultural Documentation by Women Farmers Trd Kno	30,000.00		
1. Salary Project Coordinator	1,00,000.00	9,46,540.00	9,46,540.00
Total Programme Expenses- FCRA		63,59,832.80	63,59,832.80
SCH-6 : FCRA Administrative Expenses		Amount In Rs.	Amount In Rs.
Project Administrative cost- SLICE PROJECT-BFW			
2.1.1 Salary to Project Advisor			
Honorarium to Advisor Durga Prasad Mohanty	1,65,000.00		
Honorarium to Jagannath Mishra	1,55,000.00	3,20,000.00	
2.2 Salary to *1 Finance Officer & *1 Office Assist			
2.2.1 Salary to Office Assistant	1,28,000.00		
2.2.2 Salary to Finance Officer	2,56,000.00	3,84,000.00	
2.2.2 Gratuity/health Insurance	55,622.00	55,622.00	
3 Administration			
3.1.7 Half Yearly Audit	39,499.00	39,499.00	
3.1.1 Printing & Stationary, Postage & Communication			
Bank Charges	6,604.45		
Computer Maintance	3,050.00		
Computer Maintenance Cost	12,606.00		
Internet and Communication Cost	2,495.00		
Postage & Communication Cost	1,665.00		
Printing & Stationery	3,474.00		
Printing & Xerox	930.00		
Purchase of Stationery	5,900.00	36,724.45	
3.1.2 Electricity Water Office Maintenance			
Centre Office Maintenance Cost	12,590.00		
Centre Office Rent	72,000.00		
Electricity Cost	4,673.00	89,263.00	
3.1.3 Travel to Field Staff			
Ta to Abhimanyu Dongri	750.00		
Ta to Basanti Aliong	9,000.00		
Ta to FF Amit Harijan	9,000.00		
Ta to FF Bhagyaban Guntha	8,250.00		
Ta to FF Kanhu Majhi	6,750.00		
Ta to FF Maheswar Golari	2,250.00		
Ta to Prabhat Kumar Paikaray	30,000.00		
Travel to Binod Bagh	12,000.00		
Travel to Nibedita Sahoo	12,000.00	90,000.00	
3.1.5 Vehicle Maintenance & Insurance Cost			
Vehicle Insurance Cost	2,104.00		
Vehicle Maintenance Cost	650.00		
3.1.6 Asset Insurance	3,357.00	6,111.00	
3.2.1 Elctricity Water Office Maintenance			
Field Office Maintance Cost	8,940.00		
Office Rent Gadiaguda	9,600.00		
Office Rent Mujang	8,400.00	26,940.00	
Project Administrative cost- Shreya PROJECT-KNH			
2.1 Salary to Project Director			
Salary to PD- Jagannath Mishra	1,20,000.00	1,20,000.00	
2.5 Salary to Accountant (Part Time)			
Salary to Part-Time Accountant- B K Parida	60,000.00	60,000.00	
3.1.1 Travel Cost			
Travel Exp for Field Coordinator	21,980.00		
Travel Exp for PM	18,000.00		
Travel Exp for Sponsorship Coordinator	3,000.00	42,980.00	
3.1.2 Central Level Travel Cost	25,412.00	25,412.00	
3.1.3 Vehicle Maintenance	14,330.00	14,330.00	
3.2 Centre Office Exp			
3.2.1 Printing & Stationary	22,079.00		
3.2.2 Centre Office Maintenance	40,758.15	62,837.15	
3.3 Field Office Exp			
3.3.1 Field Office Maintenance	34,960.00		
3.3.2 Audit Fees & Audit Related Exp.	19,000.00	53,960.00	
Project Admin Cost CWW-Mental Health Project			10,48,159.45
			3,79,519.15

4.1 Staff Travel Cost (Sabita)	12,000.00		
4.2 Staff Travel Cost (Pragyan)	12,000.00		
4.3 Staff Travel Cost (Prabhat)	12,000.00	36,000.00	
6. Organization Cost			
6.1 Office Stationary, Printing & Xeroxing	6,980.00		
Organization Cost Bank Charges	292.05		
10 EPF Overhead_P2	255.00	7,527.05	
2.3. Staff Travel Costs			
2.3.1. Staff Travel Cost (Prabhat)	4,000.00		
2.3.2. Staff Travel Cost (Maheswar)	16,000.00		
2.3.3. Staff Travel Cost (Gouranga)	16,000.00	36,000.00	
2.4. Ekta Costs			
2.4.1. Ekta Costs_Bank Charges	295.00		
2.4.2. Ekta Costs_Office Rent	40,000.00		
2.4.3. Printing, Stationary & Xeroxing	3,256.00		
2.4.4 Computer Repair & Maintenance	10,000.00	53,551.00	
2.2.3 EPF Overhead Exp	510.00		
03. Travel Cost of Counselor	1,000.00		
04. Travel Cost of Health Mobiliser	4,500.00	6,010.00	1,39,088.05
Bank Charges			119.00
Project Administrative cost AJWS-Programme			
Office Rent-AJWS	15,000.00		
Other- Cost (Travel & Monitoring Support Cost)	20,000.00	35,000.00	35,000.00
Project Administrative cost ERM-Programme			
C-1.1 House Rent	2,500.00		
Bank Charges	1,949.00	4,449.00	4,449.00
Project Administrative cost GGGF-Programme			
3. Audit Fees	10,000.00		
4. Documentation and Stationery	33,100.00		
2. Salary Accountant	36,000.00	79,100.00	79,100.00
Total Administrative Expenses- FCRA		16,85,315.65	16,85,434.65
SCH. (7) : Opening Cash & Bank Balance			
		Amount In Rs.	Amount In Rs.
Cash In Hand			
Cash in hand at Women empowerment through traditional agriculture practice (GGF)Project	450.00		
Cash in hand General (Int)	19,503.50		19,953.50
Cash at Bank			
Cash at Bank Andhra Bank project A/c. 4988 AESS	917.05		
Cash at Bank Andhra Bank project A/c. 4851 RFIT	2,057.85		
Cash at Bank Andhra Bank project A/c. 4860 BFTW	5,56,142.55		
Cash at Bank Andhra Bank project A/c. 17068 CPF	98.74		
Cash at Bank Andhra Bank Main FCRA A/C. 51302	15,15,270.90		20,74,487.09
Aess	2,10,909.00		
M.Health Prg	1,60,010.00		
GGG	10,26,642.00		
Bank Int & Other	1,17,709.90		
Total Opening Cash & Bank Balance			20,94,440.59
SCH. (8) : Closing Cash & Bank Balance			
		Amount In Rs.	Amount In Rs.
Cash In Hand			
Cash in Hand-ERM Project	1,500.00		
Cash in Hand- FCRA- Bank Int	19,503.50		
Cash in Hand-Shreya KNH Project	3,028.00		
Cash in Hand- AJWS Project	42,000.00		
Cash in Hand-SliceBFTW Project	1,155.00		67,186.50
Cash at Bank			
Cash at Bank Andhra Bank project A/c. 4988 AESS	826.05		
Cash at Bank Andhra Bank project A/c. 4851 RFIT	4,34,234.00		
Cash at Bank Andhra Bank project A/c. 4860 BFTW	17,97,997.10		
Cash at Bank Andhra Bank project A/c. 170768 CPF	61,464.59		
Cash at Bank Andhra Bank Main FCRA A/C. 40180910219	2,20,386.00		
Cash at Bank Andhra Bank Main FCRA A/C. 51302	21,94,978.90		47,09,886.64
Cash at Bank AESS	2,10,909.00		
Cash at Bank AJWS	13,25,200.00		
Cash at Bank- Bank Int & Other	1,52,214.90		
Cash at Bank ERM	4,88,349.00		
Cash at Bank GGF	4,296.00		
Cash at Bank mental health programme	14,010.00		
Total Closing Cash & Bank Balance			47,77,073.14
SCH. (9) Bank Interest Received			
		Amount In Rs.	Amount In Rs.
FCRA Main Account (A/c.No.40180910219)	12,969.00		
FCRA Utilisation Bank Account (A/c.No.132410100051302)	34,506.00		
FCRA AESS a/c(A/c.No.132410100134988) AESS	27.00		
FCRA CWW a/c(A/c.No.132410100144851) RFIT	5,747.00		
FCRA BFTW a/c(A/c.No.132410100144860) BFTW	26,525.00		
FCRA BFTW a/c(A/c.No.132410100170768) CPF-BFTW	3,564.00		83,338.00
Total Bank Interest Received			83,338.00

SCH. (10) Expenses Payable	FY-2020-21	FY-2021-22	Amount In Rs.
Payable For Programme Activity Expenses (BfiW)	2,64,321.00	19,904.00	2,70,850.00
Payable For Programme Activity Expenses (GGG)	1,452.00	200.00	200.00
Payable For Programme Activity Expenses (TLLL)	1,41,000.00	3,476.00	3,476.00
Payable For Programme Activity Expenses (KNH)	-	26,423.00	26,423.00
Advance Grant Received (Action Aid) Payable			2,10,909.00
Total Expenses Payable			5,11,858.00



SCH. : 11 FIXED ASSETS (FCRA)

Description	Opening Balance as on 01.04.2021	Addition	Deletions	Total as on 31.03.2022	Rate of Dep.	Depreciation for the Year	Closing Balance as on 31.03.2022
Two Wheeler	1,10,940.06	-	-	1,10,940.06	15%	16,641.01	94,299.05
Bi- Cycle	5,310.93	-	-	5,310.93	15%	796.64	4,514.29
Computer with Printer	17.30	-	-	17.30	100%	17.30	-
Furniture	4,374.05	-	-	4,374.05	10%	437.40	3,936.64
Camera	16,799.54	-	-	16,799.54	15%	2,519.93	14,279.61
Two Wheeler(2)	51,141.82	-	-	51,141.82	15%	7,671.27	43,470.55
Furniture	5,780.73	-	-	5,780.73	10%	578.07	5,202.65
Scotty	7,739.63	-	-	7,739.63	15%	1,160.94	6,578.68
Laptop 2 nos	941.41	-	-	941.41	100%	941.41	-
Invetor	6,867.19	-	-	6,867.19	15%	1,030.08	5,837.11
Printer	1,222.95	-	-	1,222.95	15%	183.44	1,039.51
File Rack	2,142.69	-	-	2,142.69	15%	321.40	1,821.29
GPS Machines	22,641.23	-	-	22,641.23	15%	3,396.18	19,245.05
Camera	5,232.95	-	-	5,232.95	15%	784.94	4,448.01
Scanner & Colour Printer/AESS	5,058.24	-	-	5,058.24	15%	758.74	4,299.50
Monitor/AESS	2,307.27	-	-	2,307.27	15%	346.09	1,961.18
Two Wheeler BFtW-01	29,336.23	-	-	29,336.23	15%	4,400.43	24,935.79
Two Wheeler BFtW-02	29,336.23	-	-	29,336.23	15%	4,400.43	24,935.79
Laptop BFtW-01	4,717.44	-	-	4,717.44	40%	1,886.98	2,830.46
Camera BFtW-01	4,014.23	-	-	4,014.23	15%	602.13	3,412.09
Camera BFtW-02	4,014.23	-	-	4,014.23	15%	602.13	3,412.09
Furniture & Fixture BFtW	27,608.69	-	-	27,608.69	10%	2,760.87	24,847.82
LCD Projector Benzq BFtW	19,900.13	-	-	19,900.13	10%	1,990.01	17,910.11
DSLR Camera BFtW-03	35,612.50	-	-	35,612.50	15%	5,341.88	30,270.63
Chair 12 No of BFtW	28,500.00	-	-	28,500.00	10%	2,850.00	25,650.00
4.2 Mobile Hata Van	-	6,79,330.00	-	6,79,330.00	10%	67,933.00	6,11,397.00
4.1 Furniture	-	31,400.00	-	31,400.00	10%	3,140.00	28,260.00
4.2 Laptop	-	40,100.00	-	40,100.00	10%	4,010.00	36,090.00
4.3 LCD Projector	-	29,800.00	-	29,800.00	10%	2,980.00	26,820.00
	-	-	-	-	10%	-	-
	-	-	-	-	10%	-	-
TOTAL	4,31,557.66	7,80,630.00	-	12,12,187.66		1,40,482.74	10,71,704.92



EKTA (FCRA)
AT: PADMAPUR, P.O: DUMURIPUT, KORAPUT-764021

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st
MARCH 2022**

A. SIGNIFICANT NOTES ON ACTIVITIES

Ekta is functioning as an independent Non-Government Organization registered under the Societies Registration Act of 1860. Key Areas of works are promotion of sustainable livelihood opportunities, disability inclusive development, community health management, children & women rights, disaster risk management among others.. Ekta's major sources of funding are Bread for the World, International Center for Agriculture in Dried Areas, Kindernothilfe and American Jewish World Service, Carers Worldwide, ERM-EUROPE LIMITED,

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basic of Accounting:** The Accounting Standards issued of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial or business therefore the Accounting Standard are not mandatory and have been followed to the extent practicable or relevant.

The financial statement have been prepared under the historical cost convention and on accrual basic except stated otherwise. The accounting police have been consistently applied by the society except stated otherwise
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Fixed assets are shown at written Down Value (W.D.V) in the balance sheet.
 - b) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciation 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%
Building	10%
Vehicle	15%



4. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of the project period of grant on prorata basis, whereas unrestricted project grants and Donation were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Instituted of Chartered Accountants of India.
5. **Bank Interest:** The interest is accounted under the Receipt & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the account.
6. **Foreign Contribution:** Foreign Contribution (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

C. 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 of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. The organization has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. **Pending Legal Case/Contingent Liabilities:** It was informing to us by the management that there are no legal case pending or initiated during the year either by any individual or organization against Ekta
5. **The Organization is registered under:**
 - a. The Societies Registration Act 1860 Vide Ekta and is also registered under section 12A and 80G of the Income Tax 1961. The exemption was valid on the date of signing the Financial Statements.
 - b. Foreign Contribution Regulation Act 1976/2010 vide registration No. 104960062 .The organization has submitted the information through FC-4 Return for the year 2020-21 before the due date.

For & On behalf of:

S MOHANTY & ASSOCIATES

Chartered Accountants

Sampad Mohanty

[CA. SAMPAD MOHANTY, FCA]
PROPRIETOR



For & On behalf of:

Ekta



Sampad Mohanty