



**KUMAR MITTAL & CO.**

Chartered Accountants

13, (Basement), Community Centre  
East of Kailash, New Delhi-110 065  
Phone: 011-46565253  
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

We have audited the accounts of **iPARTNER INDIA**, 1-D/1, First Floor, Bharat Nagar, New Friends Colony, Near Mata Mandir, New Delhi 110025 for the financial year ending 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year 2023-24 was Rs. 15,72,430/-
- (ii) Foreign contribution of worth Rs. 2,27,54,713/- was received by the Trust during the financial year 2023-24.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 31,643/- was received by the Trust during the financial year 2023-24.
- (iv) The balance of unutilized foreign contribution with the Trust at the end of the financial year 2023-24 was Rs. 48,04,226/-
- (v) Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- (vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: New Delhi

Date: 24 SEP 2024

  
Name : AMRISH GUPTA  
Membership No. : 090553  
Designation : Partner  
Firm Name : KUMAR MITTAL & CO.  
FRN : 010500N  
Address : 13, Basement,  
Community Centre,  
East of Kailash,  
New Delhi – 110065  
UDIN : 24090553BKGTXD7406



**iPARTNER INDIA**  
**BALANCE SHEET AS AT 31st MARCH 2024**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

PARTICULARS	Schedule	As at 31 MAR 24 AMOUNT (Rs.)	As at 31 MAR 23 AMOUNT (Rs.)
<b><u>LIABILITIES</u></b>			
Fixed Assets Fund (Contra)	1	4,07,232	2,25,972
Grants Account	2	18,57,618	16,05,876
Reserves & Surplus	4	20,27,275	20,107
<b>TOTAL</b>		<b>42,92,125</b>	<b>18,51,955</b>
<b><u>ASSETS</u></b>			
Fixed Assets (Contra)	1	4,07,232	2,25,972
Current Assets, Loans and Advances			
Loans and Advances	5	10,70,970	1,06,915
Cash and Bank Balances	6	48,04,226	15,72,430
		<b>58,75,196</b>	<b>16,79,345</b>
Less: Current Liabilities & Provisions	7	19,90,303	53,362
		<b>38,84,893</b>	<b>16,25,983</b>
<b>TOTAL</b>		<b>42,92,125</b>	<b>18,51,955</b>

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

For **KUMAR MITTAL & CO.**  
Chartered Accountants  
FRN: 010500N

  
**(Amrish Gupta)**  
Partner  
M. No. 090553



For **iPARTNER INDIA**

  
(Trustees)



Place: New Delhi  
Date : 24 SEP 2024

**iPARTNER INDIA**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2024**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

Particulars	Schedule	As at 31 MAR 24 AMOUNT (Rs.)	As at 31 MAR 23 AMOUNT (Rs.)
<b>INCOME</b>			
Grants to the extent utilized	2	2,14,19,185	1,19,22,052
Donations Received		20,07,168	-
Sale Proceeds of Fixed Assets		-	5,506
Profit on Sale of Fixed Assets		-	894
<b>Total (A)</b>		<b>2,34,26,353</b>	<b>1,19,28,452</b>
<b>EXPENDITURE</b>			
Program Cost	2A	1,24,89,633	85,45,229
Program Staff Salaries	2A	65,31,321	23,63,572
Admin Staff Salaries	2A	5,17,300	3,50,100
Administrative Expenses	2A	15,78,116	5,79,327
Acquisitions of Fixed Assets	2A	3,02,815	83,824
<b>Total (B)</b>		<b>2,14,19,185</b>	<b>1,19,22,052</b>
<b>Surplus/(Deficit) (A-B) Carried to Balance Sheet</b>		<b>20,07,168</b>	<b>6,400.0</b>

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

  
**(Amrish Gupta)**

Partner

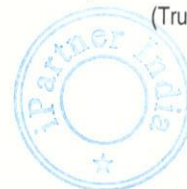
M. No. 090553



For **iPARTNER INDIA**



(Trustees)



Place: New Delhi

Date : 24 SEP 2024

**IPARTNER INDIA  
RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024  
FOREIGN CONTRIBUTIONS ACCOUNT**

Particulars	Schedule	31 MARCH 2024 AMOUNT (Rs.)	31 MARCH 2023 AMOUNT (Rs.)
<b>Opening Balances</b>			
Cash at Bank		15,72,430	1,00,39,722
<b>Sub. Total</b>		<b>15,72,430</b>	<b>1,00,39,722</b>
<b>RECEIPTS</b>			
Grants Received	2	2,07,47,544	46,69,149
Donations Received		20,07,168	-
Bank Interest Received		31,643	1,42,764
Sale of Fixed Assets		-	6,400
<b>Sub. Total</b>		<b>2,27,86,355</b>	<b>48,18,313</b>
<b>TOTAL</b>		<b>2,43,58,785</b>	<b>1,48,58,035</b>
<b>PAYMENTS</b>			
Program Expenses	2B	1,15,09,763	86,66,725
Program Staff Salaries	2B	57,23,208	36,07,467
Admin Staff Salaries	2B	4,30,750	3,50,100
Administrative Expenses	2B	15,88,023	5,77,490
Acquisitions of Fixed Assets	2B	3,02,815	83,824
<b>Total Payments</b>		<b>1,95,54,559</b>	<b>1,32,85,606</b>
<b>Closing Balances</b>			
Cash at Bank		48,04,226	15,72,430
<b>Sub. Total</b>		<b>48,04,226</b>	<b>15,72,430</b>
<b>TOTAL</b>		<b>2,43,58,785</b>	<b>1,48,58,035</b>

Significant Accounting Policies and Notes forming part of Financial statements (Schedule-8)

For **KUMAR MITTAL & CO.**

Chartered Accountants  
FRN: 010500N

  
(Amrish Gupta)

Partner  
M. No. 090553



For **IPARTNER INDIA**



(Trustees)



Place: New Delhi

Date : 24 SEP 2024

iPARTNER INDIA  
FOREIGN CONTRIBUTIONS ACCOUNT

SCHEDULE OF FIXED ASSETS

SCHEDULE - 1

Particulars	Gross Block					Depreciation Block					Sale of Fixed Assets	Net Block	
	Opening Balance As At 01.04.2023	Additions		Deletion during the year	Gross Block as on 31.03.2024	Depre- ciation Rate	Depreciation upto 01.04.2023	Less: Depreciation on deletion of assets	Current Year Depreciation	Depreciation upto 31.03.2024		WDV as at 31.03.2024	WDV as at 31.03.2023
		Before 03.10.2023	After 03.10.2023										
Computer	3,60,514	-	2,08,575	-	5,69,089	40%	1,91,042	-	1,09,504	3,00,546	-	2,68,543	1,69,472
Furniture & Fixtures	31,010	-	91,145	-	1,22,155	10%	6,726	-	6,986	13,712	-	1,08,443	24,284
Office Equipment's	47,508	-	3,095	-	50,603	15%	15,292	-	5,065	20,357	-	30,246	32,216
<b>Total</b>	<b>4,39,032</b>	<b>-</b>	<b>3,02,815</b>	<b>-</b>	<b>7,41,847</b>		<b>2,13,060</b>	<b>-</b>	<b>1,21,555</b>	<b>3,34,615</b>	<b>-</b>	<b>4,07,232</b>	<b>2,25,972</b>
Previous Year	3,80,698	23,800	60,024	25,490	4,39,032		1,31,687	19,984	1,01,357	2,13,060	5,506	2,25,972	2,49,011

GRANTS ACCOUNT

SCHEDULE - 2

Particulars	Opening Balance	Receipts during the year	Bank Interest during the year	Utilization during the year	Utilisation out of Accumulated Funds	Net Utilisation for the year	Un-spent Grant Balances	Receivable Grant Balances
iPartner India (UK)	4,84,873	90,50,000	-	1,04,26,613	-	1,04,26,613	-	8,91,740
iPartner India (Canada)	6,83,292	79,81,250	15,912	73,04,753	-	73,04,753	13,75,701	-
Human Capability Foundation	79,336	37,16,294	6,978	33,32,275	-	33,32,275	4,70,333	-
Give Foundation	3,58,375	-	8,753	3,55,544	-	3,55,544	11,585	-
<b>Total</b>	<b>16,05,876</b>	<b>2,07,47,544</b>	<b>31,643</b>	<b>2,14,19,185</b>	<b>-</b>	<b>2,14,19,185</b>	<b>18,57,618</b>	<b>8,91,740</b>
Previous Year	87,16,015	46,69,149	1,42,764	1,31,26,190	12,04,138	1,19,22,052	16,05,876	-



**iPARTNER INDIA  
FOREIGN CONTRIBUTIONS ACCOUNT**

SCHEDULE TO INCOME AND EXPENSE A/C

SCHEDULE - 2A

Donor's Name	iPartner India UK	Give Foundation	iPartner India CA		iPartner India UK			Human Capability Foundation		UAF Wantok Grant	As at 31.03.2024 (Rs.)	As at 31.03.2023 (Rs.)
Project Name / Expense Heads	Education and Livelihood Project		Rakshan Project		Prevention, Rescue and Rehabilitation	One Team One Dream Project		BioCharm Project				
<b>Program Cost</b>	<b>11,66,195</b>	<b>3,40,000</b>	<b>54,09,798</b>	<b>1,69,630</b>	<b>37,68,731</b>	-	<b>1,33,511</b>	<b>9,53,834</b>	<b>5,47,935</b>	-	<b>1,24,89,633</b>	<b>85,45,229</b>
Scholarship and Education Support to Under Privileged Students	8,55,672	3,40,000	51,84,022	1,10,000	1,75,783	-	-	-	-	-	66,65,477	21,84,081
Relief to Poor - Livelihood Support	-	-	-	-	1,00,780	-	-	-	-	-	1,00,780	-
Capacity Building of Youth on Gender and Leadership	-	-	-	-	1,06,855	-	-	-	-	-	1,06,855	1,80,000
Provide Counselling support to the girls and their families	-	-	-	-	1,60,452	-	-	-	-	-	1,60,452	4,50,000
Capacity Building of Women and Youth on developing kitchen gardens	-	-	-	-	-	-	-	-	-	-	-	2,70,000
Conduct Baseline analysis on livelihood opportunities for women and youth	-	-	-	3,330	5,840	-	-	-	-	-	9,170	4,50,000
Capacity building on vision building for young girls and boys	-	-	-	-	1,40,969	-	-	-	-	-	1,40,969	2,70,000
Create linkages with other organisation in Rajasthan to expose rural women to livelihood opportunities	-	-	-	-	-	-	-	-	-	-	-	1,80,000
Consultancy and Professional Services	-	-	-	-	-	-	-	-	1,00,000	-	1,00,000	2,91,600
BioCharm Inception Meetings, Trainings of Women, Youth and SHG's	-	-	-	-	-	-	-	-	2,41,811	-	2,41,811	-
Equipment's, Accessories, Training Material and Storage Space	-	-	-	-	-	-	-	-	16,424	-	16,424	-
Developing Training Modules	-	-	-	-	-	-	-	-	96,000	-	96,000	-
Gender Trainings, Film Screening and Community Events	-	-	-	-	93,375	-	14,325	64,171	-	-	1,71,871	1,48,398
Legal Aid and Counselling	-	-	-	-	-	-	-	10,000	-	-	10,000	33,040
Strengthening of Child Friendly Bal Panchayats, SMC's and VLCPC's	-	-	-	-	1,09,168	-	-	-	-	-	1,09,168	95,838
Creating of Safe Spaces to Play for Children's	-	-	-	-	2,91,415	-	-	-	-	-	2,91,415	1,62,310
Students Transportation Expenses	75,000	-	2,00,600	-	-	-	-	-	-	-	2,75,600	-
Thakarki Government School Repair and Maintenance Expenses	1,93,820	-	-	-	-	-	-	-	-	-	1,93,820	-
Education Resource Centre and Livelihood Centre	-	-	-	-	2,13,995	-	-	-	-	-	2,13,995	5,65,809
Children's, Women's Day Events and Health Camps	-	-	-	-	2,23,506	-	-	-	-	-	2,23,506	1,89,320
Capacity Building of Rakshan Staff	-	-	-	-	2,68,055	-	-	-	-	-	2,68,055	1,82,966
Kitchen Gardens and Farming Related Activities	-	-	-	-	1,88,309	-	-	-	-	-	1,88,309	2,65,520
Skill Trainings of Children & Youth and Exposure visits	13,636	-	-	776	4,45,880	-	-	1,44,253	-	-	6,04,545	5,16,745
Gotary and Poultry based community sharing model	-	-	-	-	2,33,350	-	-	-	-	-	2,33,350	1,20,000
Climate shala with youth	-	-	-	-	72,384	-	-	-	-	-	72,384	62,044
Football Training and Tournament Cost	-	-	-	-	-	-	1,02,051	5,75,735	-	-	6,77,786	10,41,045
KB Awards	-	-	-	-	-	-	-	-	-	-	-	2,32,427
Fundraising, Communication and Publicity Material	-	-	-	-	4,58,525	-	-	-	-	-	4,58,525	2,03,030
Program Travel, Food & Incidental Expenses	28,067	-	25,176	55,524	4,80,090	-	17,135	1,59,675	93,700	-	8,59,366	3,75,124
Foreign Travel, Food & Incidental Expenses	-	-	-	-	-	-	-	-	-	-	-	75,932
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net: Programme Expenses</b>	<b>11,66,195</b>	<b>3,40,000</b>	<b>54,09,798</b>	<b>1,69,630</b>	<b>37,68,731</b>	-	<b>1,33,511</b>	<b>9,53,834</b>	<b>5,47,935</b>	-	<b>1,24,89,633</b>	<b>85,45,229</b>
<b>Program Staff Salaries</b>	<b>5,61,000</b>	-	<b>10,79,250</b>	<b>2,43,300</b>	<b>29,43,521</b>	-	<b>2,98,500</b>	<b>9,20,750</b>	<b>4,85,000</b>	-	<b>65,31,321</b>	<b>35,67,710</b>
Program Head Salary	-	-	3,70,000	-	3,55,200	-	-	-	-	-	7,25,200	10,29,136
M and E Specialist Salary	45,000	-	2,69,850	-	4,09,150	-	-	2,25,000	2,45,000	-	11,94,000	9,51,407
Program Managers and Centre Coordinator Salary	3,40,000	-	3,50,000	2,25,000	8,22,833	-	2,70,000	6,95,750	80,000	-	27,83,583	10,83,167
Communication Person Salary	-	-	-	-	2,20,190	-	-	-	1,60,000	-	3,80,190	90,000
Teachers and Village Mobilisers Salary	1,76,000	-	89,400	18,300	11,36,148	-	28,500	-	-	-	14,48,348	4,14,000
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	<b>12,04,138</b>
<b>Net: Programme Staff Salaries</b>	<b>5,61,000</b>	-	<b>10,79,250</b>	<b>2,43,300</b>	<b>29,43,521</b>	-	<b>2,98,500</b>	<b>9,20,750</b>	<b>4,85,000</b>	-	<b>65,31,321</b>	<b>23,63,572</b>
<b>Admin Staff Salaries</b>	<b>36,000</b>	-	<b>1,89,000</b>	-	<b>2,92,300</b>	-	-	-	-	-	<b>5,17,300</b>	<b>3,50,100</b>
Accountant and Admin Assistant Cost	36,000	-	1,89,000	-	2,92,300	-	-	-	-	-	5,17,300	3,50,100
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net: Admin Staff Salaries</b>	<b>36,000</b>	-	<b>1,89,000</b>	-	<b>2,92,300</b>	-	-	-	-	-	<b>5,17,300</b>	<b>3,50,100</b>
<b>Administrative Expenses</b>	<b>13,678</b>	<b>15,544</b>	<b>1,27,091</b>	<b>28,684</b>	<b>9,49,498</b>	-	<b>77,668</b>	<b>3,19,159</b>	<b>46,795</b>	-	<b>15,78,116</b>	<b>5,79,327</b>
Office Rent, Electricity, Repair and Maintenance	13,678	-	79,745	20,266	2,94,958	-	68,196	2,62,224	28,000	-	7,67,067	2,34,026
Meetings and Related Expenses	-	-	-	600	96,483	-	-	-	-	-	97,083	55,392
Telephone, Internet, Software, Website and Computer Maintenance	-	-	12,257	1,500	1,26,814	-	1,710	23,588	4,735	-	1,70,604	92,621



Postage, Printing and Stationary	-	-	-	6,158	28,047	-	5,373	5,893	-	-	45,471	30,577
Local Travel and Conveyance	-	14,319	5,589	-	26,458	-	-	9,754	-	-	56,120	1,03,577
Gratuity Contribution for staff members	-	-	-	-	3,35,981	-	-	-	-	-	3,35,981	-
Interest on TDS	-	-	-	-	214	-	-	-	-	-	214	-
Bank Charges	-	1,225	-	-	6,043	-	2,389	-	2,260	-	11,917	7,863
Miscellaneous Expense	-	-	-	160	5,000	-	-	-	-	-	5,160	19,871
Audit Fees	-	-	29,500	-	29,500	-	-	17,700	11,800	-	88,500	35,400
<b>Less: Expenses out of Funds</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net: Administrative Expenses</b>	<b>13,678</b>	<b>15,544</b>	<b>1,27,091</b>	<b>28,684</b>	<b>9,49,498</b>	<b>-</b>	<b>77,668</b>	<b>3,19,159</b>	<b>46,795</b>	<b>-</b>	<b>15,78,116</b>	<b>5,79,327</b>
<b>Assets Acquisition</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>18,000</b>	<b>1,86,012</b>	<b>-</b>	<b>-</b>	<b>58,803</b>	<b>-</b>	<b>-</b>	<b>3,02,815</b>	<b>83,824</b>
Acquisitions of Fixed Assets	-	-	40,000	18,000	1,86,012	-	-	58,803	-	-	3,02,815	83,824
<b>Total</b>	<b>17,76,873</b>	<b>3,55,544</b>	<b>68,45,139</b>	<b>4,59,614</b>	<b>81,40,062</b>	<b>-</b>	<b>5,09,679</b>	<b>22,52,546</b>	<b>10,79,730</b>	<b>-</b>	<b>2,14,19,185</b>	<b>1,31,26,190</b>
Less: Transferred to Funds A/c	-	-	-	-	-	-	-	-	-	-	-	12,04,138
<b>Total Expenses for the Year</b>	<b>17,76,873</b>	<b>3,55,544</b>	<b>68,45,139</b>	<b>4,59,614</b>	<b>81,40,062</b>	<b>-</b>	<b>5,09,679</b>	<b>22,52,546</b>	<b>10,79,730</b>	<b>-</b>	<b>2,14,19,185</b>	<b>1,19,22,052</b>
<b>Previous Year</b>	<b>7,01,671</b>	<b>4,27,595</b>	<b>-</b>	<b>12,57,679</b>	<b>52,42,356</b>	<b>10,36,213</b>	<b>-</b>	<b>29,69,307</b>	<b>-</b>	<b>2,87,231</b>	<b>1,19,22,052</b>	



**iPARTNER INDIA**  
**FOREIGN CONTRIBUTIONS ACCOUNT**

SCHEDULE TO RECEIPT AND PAYMENT A/C

SCHEDULE - 2B

Donor's Name	iPartner India UK		Give Foundation		iPartner India CA		iPartner India UK			Human Capability Foundation		UAF Wantok Grant	As at 31.03.2024 (Rs.)	As at 31.03.2023 (Rs.)
	Education and Livelihood Project				Rakshan Project		Prevention, Rescue and Rehabilitation	One Team One Dream Project		BioCharm Project				
<b>Program Cost</b>	<b>10,82,490</b>	<b>2,60,000</b>	<b>50,57,536</b>	<b>1,66,084</b>	<b>34,14,052</b>	-	<b>80,620</b>	<b>9,56,509</b>	<b>4,92,473</b>	-	-	-	<b>1,15,09,763</b>	<b>86,66,725</b>
Scholarship and Education Support to Under Privileged Students	7,71,967	2,60,000	48,84,022	1,10,000	1,69,813	-	-	-	-	-	-	-	61,95,802	22,25,202
Relief to Poor - Livelihood Support	-	-	-	-	1,00,780	-	-	-	-	-	-	-	1,00,780	-
Capacity Building of Youth on Gender and Leadership	-	-	-	-	1,06,855	-	-	-	-	-	-	-	1,06,855	2,84,700
Provide Counselling support to the girls and their families	-	-	-	-	1,60,452	-	-	-	-	-	-	-	1,60,452	4,50,000
Capacity Building of Women and Youth on developing kitchen gardens	-	-	-	-	-	-	-	-	-	-	-	-	-	2,70,000
Conduct Baseline analysis on livelihood opportunities for women and youth	-	-	-	3,330	5,840	-	-	-	-	-	-	-	9,170	4,50,000
Capacity building on vision building for young girls and boys	-	-	-	-	1,40,969	-	-	-	-	-	-	-	1,40,969	2,70,000
Create linkages with other organisation in Rajasthan to expose rural women to livelihood opportunities	-	-	-	-	-	-	-	-	-	-	-	-	-	1,80,000
Consultancy and Professional Services	-	-	-	-	-	-	-	-	1,00,000	-	-	-	1,00,000	2,06,600
BioCharm Inception Meetings, Trainings of Women, Youth and SHG's	-	-	-	-	-	-	-	-	2,21,193	-	-	-	2,21,193	-
Equipment's, Accessories, Training Material and Storage Space	-	-	-	-	-	-	-	-	16,424	-	-	-	16,424	-
Developing Training Modules	-	-	-	-	-	-	-	-	96,000	-	-	-	96,000	-
Gender Trainings, Film Screening and Community Events	-	-	-	-	93,375	-	3,280	64,621	-	-	-	-	1,61,276	1,53,738
Legal Counselling	-	-	-	-	-	-	-	-	10,000	-	-	-	10,000	34,590
Strengthening of Child Friendly Bal Panchayats, SMC's and VLCPC's	-	-	-	-	1,09,168	-	-	-	-	-	-	-	1,09,168	1,02,838
Creating of Safe Spaces to Play for Children's	-	-	-	-	2,58,360	-	-	-	-	-	-	-	2,58,360	1,62,660
Students Transportation Expenses	75,000	-	1,52,300	-	-	-	-	-	-	-	-	-	2,27,300	-
Thakarki Government School Repair and Maintenance Expenses	1,93,820	-	-	-	-	-	-	-	-	-	-	-	1,93,820	-
Education Resource Centre and Livelihood Centre	-	-	-	-	1,90,844	-	-	-	-	-	-	-	1,90,844	5,70,539
Children's, Women's Day Events and Health Camps	-	-	-	-	2,08,716	-	-	-	-	-	-	-	2,08,716	1,89,320
Capacity Building of Rakshan Staff	-	-	-	-	2,68,055	-	-	-	-	-	-	-	2,68,055	1,82,966
Kitchen Gardens and Farming Related Activities	-	-	-	-	1,56,509	-	-	-	-	-	-	-	1,56,509	2,65,520
Skill Trainings of Children & Youth and Exposure visits	13,636	-	-	-	4,43,880	-	-	1,44,253	-	-	-	-	6,01,769	5,19,745
Gotary and Poultry based community sharing model	-	-	-	-	2,33,350	-	-	-	-	-	-	-	2,33,350	1,20,000
Climate shala with youth	-	-	-	-	72,384	-	-	-	-	-	-	-	72,384	62,044
Football Training and Tournament Cost	-	-	-	-	-	-	63,221	5,77,960	-	-	-	-	6,41,181	10,57,220
KB Awards	-	-	-	-	-	-	-	-	-	-	-	-	-	2,32,427
Fundraising, Communication and Publicity Material	-	-	-	-	3,21,918	-	-	-	-	-	-	-	3,21,918	2,24,030
Program Travel, Food & Incidental Expenses	28,067	-	21,214	52,754	3,72,784	-	14,119	1,59,675	58,856	-	-	-	7,07,468	3,76,654
Foreign Travel, Food & Incidental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	75,932
<b>Program Staff Salaries</b>	<b>5,61,000</b>	-	<b>9,11,250</b>	<b>1,98,300</b>	<b>24,73,908</b>	-	<b>1,98,000</b>	<b>9,20,750</b>	<b>4,60,000</b>	-	-	-	<b>57,23,208</b>	<b>36,07,467</b>
Program Head Salary	-	-	2,30,000	-	3,60,742	-	-	-	-	-	-	-	5,90,742	10,35,638
M and E Specialist Salary	45,000	-	2,69,850	-	2,89,900	-	-	2,25,000	2,20,000	-	-	-	10,49,750	9,48,657
Program Managers and Centre Coordinator Salary	3,40,000	-	3,40,000	1,95,000	6,23,333	-	1,80,000	6,95,750	80,000	-	-	-	24,54,083	11,13,167
Communication Person Salary	-	-	-	-	2,20,190	-	-	-	1,60,000	-	-	-	3,80,190	90,000
Teachers and Village Mobilisers Salary	1,76,000	-	71,400	3,300	9,79,743	-	18,000	-	-	-	-	-	12,48,443	4,20,005
<b>Admin Staff Salaries</b>	<b>36,000</b>	-	<b>1,89,000</b>	-	<b>2,05,750</b>	-	-	-	-	-	-	-	<b>4,30,750</b>	<b>3,50,100</b>
Accountant and Admin Assistant Cost	36,000	-	1,89,000	-	2,05,750	-	-	-	-	-	-	-	4,30,750	3,50,100
<b>Administrative Cost</b>	<b>13,678</b>	<b>14,714</b>	<b>1,07,801</b>	<b>27,560</b>	<b>9,74,124</b>	-	<b>70,293</b>	<b>3,44,859</b>	<b>34,995</b>	-	-	-	<b>15,88,023</b>	<b>5,77,490</b>
Office Rent, Electricity, Repair and Maintenance	13,678	-	78,155	20,000	2,72,436	-	66,196	2,93,824	28,000	-	-	-	7,72,289	2,41,145
Meetings and Related Expenses	-	-	-	600	85,644	-	-	-	-	-	-	-	86,244	55,392
Telephone, Internet, Software, Website and Computer Maintenance	-	-	12,257	1,000	2,27,473	-	1,140	23,588	4,735	-	-	-	2,70,193	92,621
Postage, Printing and Stationary	-	-	-	5,800	27,437	-	568	5,893	-	-	-	-	39,698	31,088
Local Travel and Conveyance	-	13,489	5,589	-	23,788	-	-	9,754	-	-	-	-	52,620	1,05,910
Gratuity Contribution for staff members	-	-	-	-	3,14,289	-	-	-	-	-	-	-	3,14,289	-
Interest on TDS	-	-	-	-	214	-	-	-	-	-	-	-	214	-
Bank Charges	-	1,225	-	-	6,043	-	2,389	-	2,260	-	-	-	11,917	7,863
Miscellaneous Expense	-	-	-	160	5,000	-	-	-	-	-	-	-	5,160	19,871
Audit Fees	-	-	11,800	-	11,800	-	-	-	11,800	-	-	-	35,400	23,600
<b>Assets Acquisition</b>	-	-	<b>40,000</b>	<b>18,000</b>	<b>1,86,012</b>	-	-	<b>58,803</b>	-	-	-	-	<b>3,02,815</b>	<b>83,824</b>
Purchase of Assets	-	-	40,000	18,000	1,86,012	-	-	58,803	-	-	-	-	3,02,815	83,824
<b>Total</b>	<b>16,93,168</b>	<b>2,74,714</b>	<b>63,05,587</b>	<b>4,09,944</b>	<b>72,53,846</b>	-	<b>3,48,913</b>	<b>22,80,921</b>	<b>9,87,468</b>	-	-	-	<b>1,95,54,559</b>	<b>1,32,85,606</b>
Previous Year	7,42,792	4,27,595	12,45,879	-	64,85,172	10,61,940	-	30,34,997	-	2,87,231	-	-	1,32,85,606	-





**iPARTNER INDIA  
FOREIGN CONTRIBUTIONS ACCOUNT**

<b>FUND BALANCE</b>					<b>SCHEDULE - 3</b>
Particulars	Opening Balance	Fund Created during the year	Fund Utilised during the year	Un-spent Fund Balance	
Rakshan Project and Livelihood Fund	-	-	-	-	
<b>TOTAL</b>	-	-	-	-	
Previous Year	12,04,138	-	12,04,138	-	
<b>RESERVES AND SURPLUS</b>					<b>SCHEDULE - 4</b>
Particulars	As at 31.03.2024		As at 31.03.2023		
Opening Balance	20,107		13,707		
Addition during the year	20,07,168		6,400		
<b>TOTAL</b>	<b>20,27,275</b>		<b>20,107</b>		
<b>LOANS AND ADVANCES</b>					<b>SCHEDULE - 5</b>
Particulars	As at 31.03.2024		As at 31.03.2023		
Rent Security	75,600		34,000		
Grant Balance Receivable	8,91,740		-		
Prepaid Expenses	1,03,629		72,915		
<b>TOTAL</b>	<b>10,70,970</b>		<b>1,06,915</b>		
<b>CASH &amp; BANK BALANCES</b>					<b>SCHEDULE - 6</b>
Particulars	As at 31.03.2024		As at 31.03.2023		
SBI FCRA (xxxxxxx8831)	20,08,023		2,891		
Axis Another FCRA (xxxxxxx0835)	-		28,107		
Kotak Sub-FCRA (xxxxxxx3253)	1,85,297		15,09,211		
SCBL Sub-FCRA (xxxxxxx5779)	1,195		-		
SCBL Sub-FCRA (xxxxxxx7819)	26,09,711		32,221		
<b>TOTAL</b>	<b>48,04,226</b>		<b>15,72,430</b>		
<b>CURRENT LIABILITIES</b>					<b>SCHEDULE - 7</b>
Particulars	As at 31.03.2024		As at 31.03.2023		
Audit Fees Payable	81,000		32,400		
TDS Payable	72,256		20,962		
Expenses Payable	14,20,355		-		
Provision for Gratuity Payable	21,692		-		
Scholarship Payable	3,95,000		-		
<b>TOTAL</b>	<b>19,90,303</b>		<b>53,362</b>		



iPARTNER INDIA, NEW DELHI  
SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART  
OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2024  
FOREIGN CONTRIBUTIONS ACCOUNT

**A. SIGNIFICANT ACCOUNTING POLICIES**

1. The financial statements of the Trust have been prepared under the historical cost convention on the accrual basis of accounting (except otherwise stated) in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.
2. Grants/Donations are accounted for on receipt basis.
3. Fixed Assets acquired are directly charged to expenses account and stated in the Balance Sheet through Fixed Assets Fund Account.

However to present a more realistic picture of value of assets appearing in the Balance Sheet, depreciation at the rates provided in the Income Tax Rule, 1962 is being reduced from the cost of fixed assets on the written down value method. Written down value of assets so arrived at is shown as both the assets & liability side of Balance Sheet.

**B. NOTES TO ACCOUNTS**

1. The Trust has obtained regular registration under Foreign Contribution (Regulation) Act 2010 (FCRA) during the year 2017-18 and has renewed vide communication dated 08<sup>th</sup> January 2024 effective from 01<sup>ST</sup> April 2024 for a period of five years.
2. The reporting under FCRA has been done on Receipts and Payment Basis, however, the Trust has also compiled and attached Income & Expenditure Account as per the requirement of Foreign Contribution (Regulation) Rules, 2011.
3. a. The Trust has sold air conditioner of Rs. 23,175 having WDV of Rs.7,428 respectively at Rs.7,500. The necessary adjustment entries have been passed in Fixed Assets and Fixed Assets Fund.  
  
b. The trust has acquired Computers of Rs.2,08,575, Furniture & Fixtures of Rs. 91,145 and Office Equipment of Rs. 3,095 during the financial year 2023-24.



4. The administrative expenses are within 20% of the receipts during the financial year.
5. Previous year figures have been regrouped and reclassified wherever considered necessary.

For **KUMAR MITTAL & CO.**  
Chartered Accountants  
FRN: 010500N

  
(Amrish Gupta)  
Partner  
M.No. 090553



For & On behalf of  
**iPARTNER INDIA**

  
(Trustees)



Place: New Delhi  
Date: 24 SEP 2024