



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To the Trustees of
LANGUAGE AND LEARNING FOUNDATION

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **LANGUAGE AND LEARNING FOUNDATION**, which comprise the Balance Sheet as at 31 March 2020, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2020, and its surplus/(deficit) for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustee for the Financial Statements

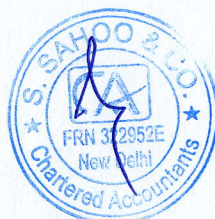
4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2020:
 - a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank book etc. are in custody of Trustee (Director Operations) and the same are in agreement with Books of account on the date of our audit.
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
 - e. The Trustee (Director Operations) and Finance Officer of the Trust has furnished all information required for audit;
 - f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
 - g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
 - h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;



- i. As per the Scheme for the management and administration of the Trust, Trust has 4 numbers of trustees. The same is in accordance to the Scheme for the management and administration of the Trust;
- j. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- k. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426



Place: New Delhi
Date: 15.09.2020

UDIN: **20057426AAAATO1867**

LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Balance Sheet as at 31.03.2020

		AMOUNT IN INR	
Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<u>SOURCES OF FUNDS</u>			
<u>I. FUND BALANCE</u>			
a> Corpus Fund	[01]	15,000.00	15,000.00
b> General Fund	[02]	79,21,705.24	51,17,953.45
c> Project Fund	[03]	98,55,282.40	11,25,797.62
d> Asset Fund	[04]	28,69,031.63	12,85,266.63
		2,06,61,019.27	75,44,017.70
<u>II. LOAN FUND</u>			
a> Secured Loans		-	-
b> Unsecured Loans		-	-
		-	-
TOTAL RS	[I + II]	2,06,61,019.27	75,44,017.70
<u>APPLICATION OF FUNDS</u>			
<u>I. FIXED ASSETS</u>			
a> Gross Block	[05]	44,31,623.63	20,44,008.63
b> Less: Accumulated Depreciation		15,34,409.00	7,29,653.00
c> Net Block		28,97,214.63	13,14,355.63
<u>II. INVESTMENTS</u>			
	[06]	16,67,506.00	20,05,750.00
<u>III. CURRENT ASSETS, LOANS & ADVANCES</u>			
a> Loans & Advances	[07]	8,99,511.00	3,97,025.00
b> Cash & Bank Balance	[08]	1,66,86,633.97	48,75,128.51
c> Other Current Assets	[09]	96,98,780.67	35,72,510.56
	A	2,72,84,925.64	88,44,664.07
LESS: CURRENT LIABILITIES & PROVISIONS			
b> Current Liabilities	[10]	1,11,88,627.00	46,20,752.00
	B	1,11,88,627.00	46,20,752.00
NET CURRENT ASSETS	[A - B]	1,60,96,298.64	42,23,912.07
TOTAL RS	[I + II + III]	2,06,61,019.27	75,44,017.70

Significant Accounting Policies and Notes to Accounts [35]
The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :
S.SAHOO & CO.
CHARTERED ACCOUNTANTS
FR. No.: 322952E

CA. SUBHAJIT SAHOO, FCA, LLB
PARTNER
M. No.. 057426

Date : 15.09.2020
Place : New Delhi

For & on behalf:
LANGUAGE AND LEARNING FOUNDATION

Dr. Dhirvir Jhingran
Managing Trustee

Dr. Uddalak Datta
Trustee



LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Income & Expenditure Account for The Period Ended on 31.03.2020

		AMOUNT IN INR	
Particulars	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
I. INCOME			
Grants	[11]	9,04,15,885.26	3,97,35,823.56
Donations	[12]	50,46,946.00	27,32,500.00
Course Fees		4,32,000.00	-
Interest Income	[13]	4,26,490.85	3,02,313.00
Other Income		667.00	-
		9,63,21,989.11	4,27,70,636.56
II. EXPENDITURE			
Expenses out of grant funds:			
National Projects:			
Project CSF - Improving the Quality of School Education	[14]	4,13,226.00	3,63,477.00
Project CSF - Support for Early Language and Literacy	[15]	1,96,10,637.00	1,81,15,092.00
Project CSF - Foundation Literacy & Numeracy Project	[16]	67,38,214.00	-
Project HT Parekh Foundation: Neev Project in 150 Schools	[17]	3,15,250.00	-
Project IndusInd Bank: Language Learn Improve Progm	[18]	1,57,09,921.00	-
Project NIA: NEEV Early Learning Improvement Programme	[19]	14,18,872.00	-
Project SBIF: Improving early Literacy Outcomes in Haryana	[20]	8,54,258.00	-
Project SBF: Language Learning Outcome Improvement	[21]	5,35,000.00	-
Project TATA - Support for Early Language and Literacy	[22]	36,94,023.94	98,59,750.24
Project RGSM - Capacity Building on Early language	[23]	38,415.00	6,71,130.00
Project RGSM - Preparatory	[24]	-	5,44,483.00
Other Programme Expenditure	[25]	2,71,85,966.33	1,28,78,317.56
Foreign Projects:			
Project CSF - Foundation Literacy & Numeracy Project Gujarat	[26]	28,67,263.00	-
Project CSF - Support for Early Language and Literacy	[27]	29,90,280.00	-
Project CSF - Foundation Literacy & Numeracy Project (UP)	[28]	6,38,658.00	-
Other Programme Expenditure	[29]	14,67,543.28	-
Administrative Expenses	[30]	2,98,718.99	23,851.64
Depreciation	[04]	8,04,756.00	3,14,698.00
Less: Transferred to Asset Fund		7,92,250.00	2,95,305.00
		12,506.00	19,393.00
		8,47,88,752.54	4,24,75,494.44
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	1,15,33,236.57	2,95,142.12
IV. EXCESS OF INCOME OVER EXPENDITURE			
TRANSFERRED TO GENERAL FUND		28,03,751.79	33,69,963.36
TRANSFERRED TO PROJECT FUND		87,29,484.78	(30,74,821.24)

Significant Accounting Policies and Notes to Accounts [35]
The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :
S.SAHOO & CO.
CHARTERED ACCOUNTANTS
FR. No.: 322952E

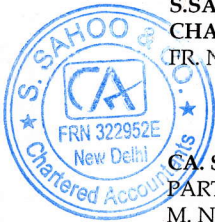
CA. SUBHAJIT SAHOO, FCA, LLB
PARTNER
M. No.: 057426

Date : 15.09.2020
Place : New Delhi

For & on behalf:
LANGUAGE AND LEARNING FOUNDATION

Dr. Dhirvir Jhingran
Managing Trustee

Dr. Uddalak Datta
Trustee



LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Receipts & Payment Account for The Period Ended on 31.03.2020

Particulars	SCHEDULE	AMOUNT IN INR	
		F.Y. 2019-20	F.Y. 2018-19
RECEIPTS			
Cash & Bank Balance b/d:		48,75,128.51	18,38,941.95
FDs with Bank		20,05,750.00	48,99,177.00
Receipts during the year			
Grants	[31]	8,43,40,490.00	3,62,09,213.00
Donations		50,46,946.00	27,32,500.00
Course Fees		4,32,000.00	-
Interest Income	[32]	4,24,232.00	3,28,978.00
Other Income		667.00	
Loan & Liabilities (Increase in CL)	[33]	65,67,875.00	34,60,291.00
		10,36,93,088.51	4,94,69,100.95
II. PAYMENT			
Expenses out of grant funds:			
National Projects:			
Project CSF - Improving the Quality of School Education	[14]	4,13,226.00	3,63,477.00
Project CSF - Support for Early Language and Literacy	[15]	1,96,10,637.00	1,81,15,092.00
Project CSF - Foundation Literacy & Numeracy Project	[16]	67,38,214.00	-
Project HT Parekh Foundation: Neev Project in 150 Schools	[17]	3,15,250.00	-
Project IndusInd Bank: Language Learn Improve Program	[18]	1,57,09,921.00	-
Project NIA: NEEV Early Learning Improvement Programme	[19]	14,18,872.00	-
Project SBIF: Improving early Literacy Outcomes in Haryana	[20]	8,54,258.00	-
Project SBF: Language Learning Outcome Improvement	[21]	5,35,000.00	-
Project TATA - Support for Early Language and Literacy	[22]	36,94,023.94	98,59,750.24
Project RGSM - Capacity Building on Early language	[23]	38,415.00	6,71,130.00
Project RGSM - Preparatory	[24]	-	5,44,483.00
Other Programme Expenditure	[25]	2,71,97,566.33	1,28,78,317.56
Foreign Projects:			
Project CSF - Foundation Literacy & Numeracy Project Gujarat	[27]	28,67,263.00	-
Project CSF - Support for Early Language and Literacy	[28]	29,90,280.00	-
Project CSF - Foundation Literacy & Numeracy Project (UP)	[29]	6,38,658.00	-
Other Programme Expenditure	[30]	14,67,543.28	-
Administrative Expenses	[30]	2,98,718.99	23,851.64
Other Advances & Deposits	[34]	5,51,102.00	1,32,121.00
Cash & Bank Balance c/d:		1,66,86,633.97	48,75,128.51
FDs with Bank		16,67,506.00	20,05,750.00
		10,36,93,088.51	4,94,69,100.95

Significant Accounting Policies and Notes to Accounts [35]
The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :
S.SAHOO & CO.
CHARTERED ACCOUNTANTS
FR. No.: 322952E



CA. SUBHAJIT SAHOO, FCA, LLB
PARTNER
M. No.: 057426

Date : 15.09.2020
Place : New Delhi

For & on behalf:
LANGUAGE AND LEARNING FOUNDATION

Dr. Dhirvir Jhingran
Managing Trustee



Dr. Uddalak Datta
Trustee

LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Schedule Forming Parts of Financial Statements

PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
<u>SCHEDULE [01] : CORPUS FUND</u>		
<i>National Project</i>		
Opening Balance b/f	15,000.00	15,000.00
Add: Receipts During the Year	-	-
TOTAL RS.	15,000.00	15,000.00
<u>SCHEDULE [02] : GENERAL FUND</u>		
<i>National Project</i>		
Opening Balance b/f	25,96,857.45	17,47,990.09
Add: Excess of Income over Expenditure		
Transferred from Income & Expenditure Account	1,60,465.79	8,48,867.36
Sub Total	27,57,323.24	25,96,857.45
<i>Foreign Project</i>		
Opening Balance b/f	25,21,096.00	-
Add: Excess of Income over Expenditure		
Transferred from Income & Expenditure Account	26,43,286.00	25,21,096.00
Sub Total	51,64,382.00	25,21,096.00
TOTAL RS.	79,21,705.24	51,17,953.45
<u>SCHEDULE [03] : PROJECT FUND</u>		
<i>National Project</i>		
Project TATA - Support for Early Language and Literacy	6,440.68	4,27,881.62
Project RGSM - Capacity Building on Early language and Literacy	-	38,415.00
Project CSF - Improving the Quality of School Education	-	5,36,523.00
Project Info Edge (India) Ltd.: Early Grade Literacy and Multilingual Edu	-	1,22,978.00
HT Parekh	73,84,750.00	-
IndusInd Bank	5,92,800.00	-
Project Info Edge (India) Ltd.: Language L Outcome Improve Project	8,13,089.00	-
<i>Foreign Project</i>		
Project SBF: Language Learning Outcome Improvement Programme (HR)	10,58,202.72	-
TOTAL RS.	98,55,282.40	11,25,797.62
<u>SCHEDULE [04] : ASSET FUND</u>		
<i>National Project</i>		
Opening Balance b/f	12,85,266.63	10,47,443.63
Add: Assets purchased during the Year	23,06,015.00	5,33,128.00
Less: Depreciation transferred from I & E Account	7,88,750.00	2,95,305.00
Sub Total	28,02,531.63	12,85,266.63
<i>Foreign Project</i>		
Opening Balance b/f	-	-
Add: Assets purchased during the Year	70,000.00	-
Less: Depreciation transferred from I & E Account	3,500.00	-
Sub Total	66,500.00	-
TOTAL RS.	28,69,031.63	12,85,266.63



LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Schedule Forming Parts of Financial Statements

PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
SCHEDULE [06] : INVESTMENTS		
<i>National Project</i>		
Term Deposit A/c No. 37601319737	-	8,47,189.00
Term Deposit A/c No. 37601320196	-	5,29,493.00
Term Deposit A/c No. 37601419493	5,73,981.00	5,40,082.00
Term Deposit A/c No. 65258082330	78,525.00	73,986.00
Term Deposit A/c No. 65258082283 - Corpus Fund	15,000.00	15,000.00
Term Deposit A/c No. 300741396524	5,00,000.00	-
Term Deposit A/c No. 300741506176	5,00,000.00	-
TOTAL RS.	16,67,506.00	20,05,750.00
SCHEDULE [07] : LOANS AND ADVANCES		
Loans & Advances (Security Deposit & Advances)	2,40,000.00	2,40,000.00
Other Project Advances	6,59,511.00	1,57,025.00
TOTAL RS.	8,99,511.00	3,97,025.00
SCHEDULE [08] : CASH & BANK BALANCE		
Cash in hand		
Cash at Bank;		
<i>National Project</i>		
State Bank of India A/c 65228741437	86,90,549.17	16,48,541.89
State Bank of India A/c 62250627522	4,222.68	7,05,490.62
IndusInd Bank A/c No. 100113464598	10,035.00	-
IndusInd Bank A/c No. 100104980564	34,34,064.40	-
<i>Foreign Project</i>		
Axis Bank FCRA A/c No. 918010018775715	45,47,762.72	25,21,096.00
TOTAL RS.	1,66,86,633.97	48,75,128.51
SCHEDULE [09] : OTHER CURRENT ASSETS		
Grant Receivable	96,02,005.82	35,26,610.56
TDS Receivable	62,989.00	23,121.00
Prepaid Expenses	18,990.00	10,242.00
Accrued Interest	14,795.85	12,537.00
TOTAL RS.	96,98,780.67	35,72,510.56
SCHEDULE [10] : CURRENT LIABILITIES		
TDS Payable	10,21,972.00	5,73,369.00
PF Payable	66,750.00	-
Accounts Payable	1,00,68,983.00	40,47,383.00
Donation for PMRF	30,922.00	-
TOTAL RS.	1,11,88,627.00	46,20,752.00
SCHEDULE [11] : GRANTS		
National		
Central Square Foundation (CSF)	2,62,25,554.00	1,86,12,660.00
TATA Trust	32,46,000.00	71,00,000.00
UNICEF	1,37,23,539.44	1,01,69,517.56
Rashtriya Gramin Saksharta Mission (RGSM)	709.00	19,41,114.00



[Signature]

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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Schedule Forming Parts of Financial Statements

PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
Info Edge India Ltd.	18,03,690.00	15,90,000.00
General Insurance Corporation of India	1,18,54,985.82	3,22,532.00
IndusInd Bank	1,63,02,721.00	-
New India Assurance Co. Ltd.	14,18,872.00	-
The Swaraj and Balraj Foundation	5,35,000.00	-
HT Parekh Foundation	77,00,000.00	-
State Bank of India Foundation	8,54,258.00	-
Gopalpur Port Trust	2,54,355.00	-
Foreign		
CSF- Grants	64,96,201.00	-
TOTAL RS.	9,04,15,885.26	3,97,35,823.56

SCHEDULE [12] : DONATIONS

Donations (Indian)	21,200.00	2,32,500.00
Donations (Foreign)		
Specific Donation - Project SBF	25,25,746.00	-
General Donation	25,00,000.00	25,00,000.00
TOTAL RS.	50,46,946.00	27,32,500.00

SCHEDULE [13] : INTEREST INCOME

Bank Interest	3,75,173.00	1,52,890.00
Interest on Fixed Deposits	50,733.85	1,46,123.00
Interest on Income Tax Refund	584.00	3,300.00
TOTAL RS.	4,26,490.85	3,02,313.00

SCHEDULE [14] : PROJECT CSF - IMPROVING THE QUALITY OF SCHOOL EDUCATION AND LEARNING OUTCOMES OF CHILDREN FROM LOW INCOME COMMUNITIES IN INDIA

1. Team Orientation	13,455.00	-
2. Accelerated Training for Grade III	29,093.00	34,627.00
3. Program Support	1,39,027.00	1,28,850.00
4. Project Management	2,31,651.00	2,00,000.00
TOTAL RS.	4,13,226.00	3,63,477.00

SCHEDULE [15] : PROJECT CSF - SUPPORT FOR EARLY LANGUAGE AND LITERACY

Personnel Cost- Program	27,63,323.00	30,47,579.00
Personnel Cost- Admin	13,67,479.00	31,61,663.00
Programme Cost		
3.2 Advocacy on Knowledge sharing	-	1,46,182.00
3.3 ELL& MLE Project Implementation	-	2,66,444.00
3.4 Program Development	-	8,69,112.00
3.5 Program Monitoring & Evaluation	-	3,89,600.00
8 Month Blended Course on ELL	-	3,67,183.00
Outreach for Program Offerings	-	12,05,525.00
Videography & Editing	-	2,02,000.00
Momento	23,295.00	-
Consultancy Fee	40,90,737.00	-
Souvenir Expenses	350.00	-
Travel/Local Travel Expenses	7,48,412.00	-
Study Material	58,670.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Schedule Forming Parts of Financial Statements

PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
Boarding & Lodging	1,65,922.00	-
Communication (Internet, Telephone, Conference Call, etc.)	38,476.00	-
Meeting Expenses	2,58,049.00	-
Printing, Stationery, Photocopy, Despatch, Etc.	10,05,577.00	-
Stipend	24,000.00	-
Workshop Expenses	9,600.00	-
Food Per Diem	63,450.00	-
Incidental Charges	24,216.00	-
Labour Charges	6,125.00	-
Staff Welfare	25,296.00	-
Overhead Cost		
4.1 Office Rent	1,07,423.00	6,00,000.00
4.2 Electricity	-	66,089.00
4.3 Utility & Support Services	-	1,80,585.00
4.4 Consumables	-	24,415.00
4.5 Audit & Legal Expenses	2,58,581.00	1,38,166.00
4.6 Travel	-	1,49,473.00
Labour	400.00	-
Webhosting Charges	1,28,486.00	-
EDLI & Admin Charges of EPF	1,050.00	-
Repair & Maintenance Expenses	92,072.00	-
Insurance Expenses	3,739.00	-
AMC Charges	10,242.00	-
Staff Recruitment Expenses	49,896.00	-
Computer Repair & Maintenance	19,116.00	-
Website Designing & Maintenance	10,620.00	-
Office Expenses	1,553.00	-
Staff Welfare	1,19,878.00	-
Freight/ Cartage	11,707.00	-
Neev EL Improvement Program Chhattisgarh		
Academic Coordinator	3,21,000.00	-
Block Coordinator (Full Time)	2,45,000.00	-
District Coordinator	4,95,334.00	-
Orientation of Team Members	16,965.00	-
Teaching Learning Material Printing	16,35,935.00	-
Miscellaneous Expenses	1,22,546.00	-
Consultancy Fee	3,20,500.00	-
Travel of Consultants	4,701.00	-
Material Development Workshop (Food, Venue, Travel)	1,03,538.00	-
Illustration & Design	25,704.00	-
Orientation of DRF/ToT	5,09,755.00	-
Teacher Training Food	2,16,560.00	-
Teacher Training Travel	1,49,738.00	-
Photocopy & Stationery	29,097.00	-
CG Project Team Travel	1,500.00	-
LLF State Team Travel	4,482.00	-
Food for CACs & DRG	29,863.00	-
Travel for CACs	8,352.00	-
Travel & Lodging Centre Team	1,36,334.00	-
Travel Cost of State Team	25,919.00	-
Travel/Local Expenses	1,06,458.00	-
Office Stationery	164.00	-
Reading Guarantee Program Odisha		
Consultants Honorarium	2,85,000.00	-
Travel	93,284.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
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PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
Haryana Project Cost		
Management Cost	-	63,126.00
Human Resource	23,89,888.00	40,91,521.00
Capacity Building of LLF Staff	5,764.00	-
Material Design Workshop	27,045.00	-
Material Development Workshop	4,977.00	-
Professional Course	42,987.00	2,54,743.00
Maaterial Preparation and Provision	-	10,45,218.00
Teacher Training on Early Literacy	34,686.00	-
Training and Workshops	-	6,28,531.00
Travel for Observation and Meeting	-	3,000.00
Travel for Observation & Monitoring/Meeting	-	5,32,179.00
Travel to Districts	79,359.00	-
Administration Cost	91,097.00	21,584.00
Documentation	30,000.00	59,000.00
Resource Pack Budget		69,046.00
Capital Cost	5,29,365.00	5,33,128.00
TOTAL RS.	1,96,10,637.00	1,81,15,092.00

SCHEDULE [16] : PROJECT CSF - FOUNDATION LITERACY & NUMERACY PROJECT

1. Situation Analysis		
1.2. School Visits to See Class Room Process, Inter	7,113.00	-
1.3. School Visits - Travel, Boarding & Lodging	48,637.00	-
2. PD Program for SRG and DRG		
2.1. Translation, Review, Editing, Designing of Han	18,784.00	-
2.2 Consultant for Technical Support	1,35,000.00	-
2.4.SRG Workshop-Travel, Honorarium, Material, Etc.	1,05,279.00	-
3.Program Design & Carriculum Development		
3.1 Consultant for Technical Support	2,31,000.00	-
3.2. Wksp for Devt of Program Design & Material Dev	58,012.00	-
3.3. Wksp for Devepment of Program Design & Mater	1,671.00	-
3.4. Material Typing, Designing & Illustrations	6,000.00	-
5. Program Management (Program Personnel)		
5.1 State Office	13,72,350.00	-
5.2 Delhi Office	41,42,667.00	-
6. Program Support Travel		
6.1 Central Team Travel	2,42,713.00	-
6.2. State Team Trael - Project Coordinator	10,004.00	-
6.3 State Team Travel - State Academic Coordinator	20,670.00	-
8. Overhead Cost		
8.1 Stationeries and Consumables	1,470.00	-
8.2 Miscellaneous	11,644.00	-
Capital Cost	3,25,200.00	-
TOTAL RS.	67,38,214.00	-

SCHEDULE [17] : PROJECT HT PARERH FOUNDATION: NEEV PROJECT IN 150 SCHOOLS IN DURG, DISTRICT, CHHATISGARH

1. Human Resource		
State Manager	40,000.00	-
Accademic Coordinator	30,000.00	-
District Coordinator	30,000.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
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PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
Block Coordinator	1,40,000.00	-
2. Materials & Modules		
2.2 Material Development	16,845.00	-
2.3 Illustrations and Design	8,000.00	-
6. Travel, Boarding & Lodging		
6.1 Travel and Accomodation Cost for Central Team	17,414.00	-
6.2 Monthly Travel and Telephone Expences for BCs	7,000.00	-
6.3 Travel Cost for DC and AC	12,000.00	-
Administrative Charges on Total Programme Exp	13,991.00	-
TOTAL RS.	3,15,250.00	-

**SCHEDULE [18] : PROJECT INDUSIND BANK: LANGUAGE LEARN IMPROVE
 PROGRM,HARYANA(NEW SCHOOLS)**

1. Central Level Budget		
1.1 Human Resource Cost	23,77,800.00	-
2. State Level Budget		
2.1 Human Resource Cost	27,97,900.00	-
2.2.Capacity Building of the LLF Staff	5,03,745.00	-
2.3. Research & Monitoring & Evaluation Activities	8,90,586.00	-
2.4. Material Development/Review Workshops	1,85,512.00	-
2.5 Seminars and Workshops	14,040.00	-
2.6. Travel to Districts	8,85,021.00	-
2.7. Documentation	3,88,181.00	-
2.8. Adminitative Cost	71,910.00	-
3. District Level Budget		
3.1 Human Resource Cost	47,99,470.00	-
3.2. Professional Courses	4,28,287.00	-
3.3. Capacity Building of New Staff	24,050.00	-
3.4. District Resource Group Activities	1,21,665.00	-
3.5. Experience Sharing Meetings	29,871.00	-
3.6. Teacher/HT Training on Early Literacy	6,45,373.00	-
3.7. Travel to Districts	4,22,565.00	-
3.8. Administrative Cost	68,745.00	-
Aministrative Expenses(Lumpsum)	5,92,500.00	-
Capital Cost	4,62,700.00	-
TOTAL RS.	1,57,09,921.00	-

SCHEDULE [19] : PROJECT NIA: NEEV EARLY LEARNING IMPROVEMENT PROGRAMME (CG)

1. Human Resources		
1.1 Academic Coordinator (Part Salary)	1,75,000.00	-
1.2 District Coordinator (Part Salary)	1,85,000.00	-
1.3 Block Coordinator	2,70,000.00	-
1.4 Project Manager (Paft Salary)	1,05,000.00	-
2. Matrial Development and Training		
2.1. Consultancy Fees (2 Persons)	63,500.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
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PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
2.2. Accommodation & Food for Consultants	47,974.00	-
2.3. Travel of Consultants	61,665.00	-
2.4. Illustration and Design	88,500.00	-
2.6. Consultancy Fee	97,000.00	-
4. School and Cluster Level Support		
4.1. CG Project Team Travel	73,143.00	-
4.2. Community Related Activities	640.00	-
Administrative Charges	1,19,000.00	-
Capital Cost	1,32,450.00	-
TOTAL RS.	14,18,872.00	-

SCHEDULE [20] : PROJECT SBIF: IMPROVING EARLY LITERACY OUTCOMES IN HARYANA

1. Central Level Budget		
1.1. Human Resources	2,81,700.00	-
2. State Level Budget		
2.1. Human Resources	3,11,100.00	-
3. District Level Budget		
3.6. Teacher/HT Training on Early Literacy	2,24,306.00	-
Admin Charges	37,152.00	-
TOTAL RS.	8,54,258.00	-

SCHEDULE [21] : PROJECT SBF: LANGUAGE LEARNING OUTCOME IMPROVEMENT PROGRAMME (HR)

Administrative Cost	58,620.00	-
Human Resource Cost	3,54,500.00	-
District Resource Group Activities	1,357.00	-
Monitoring and Evaluation Activities	6,144.00	-
Monitoring Visits	24,679.00	-
Capital Cost	89,700.00	-
TOTAL RS.	5,35,000.00	-

SCHEDULE [22] : PROJECT TATA - SUPPORT FOR EARLY LANGUAGE AND LITERACY

Personnel Cost- Program	10,32,200.00	34,74,558.00
Programme Cost		
3.1.1.3 - 8 Months Blended Course on ELL	-	20,61,240.00
3.1.1.4 - 8 Months Blended Course on ELL	-	23,05,843.00
3.1.1.11 - Workshop on ELL	-	1,42,653.00
3.1.2. QUIL - Workshop on Facilitation Skill		51,921.00
3.4 Program Development	75,666.00	6,28,073.00
3.5 Program Monitoring & Evaluation	2,25,641.00	-
3.6 Technical support to Trusts field partners	13,42,861.00	6,51,033.00
Administrative Cost	10,17,623.62	5,43,894.24
Bank Charges	32.32	535.00



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
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PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
TOTAL RS.	36,94,023.94	98,59,750.24
<u>SCHEDULE [23] : PROJECT RGSM - CAPACITY BUILDING ON EARLY LANGUAGE AND LITERACY</u>		
Output 1: Capacity Building of Teachers and CACs	38,415.00	4,57,304.00
Output 2: Support to Education Department and RGSM	-	15,000.00
Output 3: Efficient and Effective Management	-	1,98,826.00
TOTAL RS.	38,415.00	6,71,130.00
<u>SCHEDULE [24] : PROJECT RGSM - PREPARATORY ACTIVITIES</u>		
6. Situation Analysis	-	79,842.00
7. Development of 3 Months Course	-	2,56,010.00
8. Adaptation of 3 Months Course (5 Days Workshop)	-	2,07,728.00
10. Administrative Cost	-	903.00
TOTAL RS.	-	5,44,483.00
<u>SCHEDULE [25] : OTHER PROGRAMME EXPENDITURE</u>		
Early Grade Literacy and Multilingual Education		
General Insurance Corporation of India		
Books & Learning Teaching Material in Schools - Haryana	-	1,53,212.00
Comprehensive Resource Pack - Teachers - Chattisgarh	-	1,69,320.00
Capacity Bldg of Govt Teachers in Haryana & CG		
General Insurance Corporation of India		
Books & Learning Teaching Material in Schools - Haryana	17,57,696.00	-
Comprehensive Resource Pack - Teachers - Chattisgarh	23,34,632.00	-
Administrative Expenses	63,639.82	-
Capital Cost	6,85,400.00	-
Language Learning Outcome Improvement Program-Haryana		
General Insurance Corporation of India		
Human Resource Cost	43,85,752.00	-
Workshops for Planning and Capacity Building of BCs and DRG Members	10,25,904.00	-
Community Events	2,88,419.00	-
Teacher Training on Early Literacy	1,60,809.00	-
Monitoring and Evaluation Activities	6,70,051.00	-
Administrative Cost	4,82,683.82	-
Early Grade Literacy and Multilingual Education		
Info-Edge (India) Limited		
1. Short Term Course	93,788.00	10,11,212.00
2. MLE Course	29,190.00	4,55,810.00
Language L Outcome Improve Project, Haryana		
Info Edge (India) Limited		
Personal Cost	3,50,000.00	-
Program Expenses at Block Level	4,18,694.00	-
Program Expenses at District Level	54,817.00	-
Admin Charges for State Level Coordination	85,890.00	-
Capital Cost	81,200.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
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PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
UNICEF Bihar: Capacity Building of Teachers and Resource Persons		
To improve learning outcomes in government schools (Grade 1-3)		
1. Professional Dvelopment (Capacity Development)	83,649.00	8,25,909.00
2. Professional Development (Capacity Building of CRCs)	3,56,807.00	4,22,364.00
3. Followup and Academic Support	90,844.00	3,91,021.00
4. M & E	1,76,762.00	2,24,394.00
5. Effective & Efficient Program Management	35,633.95	3,14,449.56
UNICEF CG-SCERT: Support for ELL Course		
Activity 1. Implementation of MLE Course	-	90,000.00
Activity 2. Implementation of 9 Month Course	-	1,66,389.00
Activity 3. Implementation of 3 Month Course	-	7,74,119.00
Activity 5. In-Country Management & Support Staff	-	1,05,000.00
Activity 6. Operational Cost	-	20,738.00
Activity 7. Monitorin, Communication & Evaluation	-	4,03,171.00
UNICEF Chattisgarh: - Improving ELL Development in Govt. Primary Schools		
1. 9-Months Course	-	78,500.00
3. Management Cost	-	1,23,916.00
Output 2. (UNICEF Chattisgarh)	-	27,17,284.00
Result 1. Teachers Lear & Practice New & Improved Methods	-	5,65,021.00
Result 4. Efficient Program Management	-	6,98,976.00
UNICEF Chattisgarh Project June-December 2019		
Output 1(Jun-Dec 19) Efficient & Effective Pgm Mgt	7,57,176.00	-
Output 2 (Jun-Dec 19) Teacher Educators Learn & Dis	40,98,320.00	-
Output 4. Effective & Effective Program Management	19,64,206.74	-
UNICEF Rajasthan: Early Language Development Program		
Result 1. Analysis of Language in 25 Project Schools	-	2,68,442.00
Result 2. Sensitation of 25 Teachers	-	37,937.00
Result 3. Review & Development of ELD & MLE Approach	-	13,40,061.00
Result 4. Efficient Program Management	-	8,99,560.00
UNICEF Rajasthan: Early Language Development Program (March 2019 To February 2020)		
Result 1. Teachers Trained on Early L & Literacy	6,42,531.00	-
Result 2. Teachers Receive Onsite Academic Support	16,86,931.00	1,06,764.00
Result 3.Event for Community Involvement at School	3,76,490.00	-
Result 4. Delivery of Story Book & Stationery	6,33,070.00	-
Result 5. Efficient & Effective Program Management	28,21,119.00	1,07,099.00
Local Contribution - Support LLI		
3.1.1.4 - 8 Months Blended Course on ELL	-	4,07,649.00
Early Reading Programme- Odisha_Gopalpur Ports Limited		
1. Salary for Academic Lead in Bhubaneshwar, Odisha	1,00,000.00	-
2. Central Team Partial Salary	83,625.00	-
4. Travel, Lodging & Boarding	70,730.00	-
Professional Development Courses for NGO Partners		
1. Mentoring Cost	2,15,500.00	-
3. Face to Face Workshop	23,351.00	-
4. Course Delivery	655.00	-
TOTAL RS.	2,71,85,966.33	1,28,78,317.56



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AMOUNT IN INR

PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
<u>SCHEDULE [26] : PROJECT CSF - FOUNDATION LITERACY & NUMERACY PROJECT (GUJARAT)</u>		
PD program for SRG and DRG		
2.4 SRG Workshops - 3 Workshops	1,45,329.00	-
2.5 SRG Exposure Visit to Haryana	1,06,284.00	-
Program Design and curriculum development (Grade 1 and 2)		
3.3 Workshop for Development of Program Design and Material Developmen	16,754.00	-
3.4 Materials Typing & Designing and Illustrations	27,065.00	-
Delhi Office		
5.2.10 IT Support for PD and Data Management	1,58,000.00	-
5.2.11. Admin & Account Personnel	1,41,900.00	-
5.2.1 Executive Director	3,00,000.00	-
5.2.2 Director (State Programs)	2,40,000.00	-
5.2.3 Sr. Pogram Manager-Literacy	2,40,000.00	-
5.2.4 Program Associate	1,05,450.00	-
5.2.5 M & E Officer	1,20,000.00	-
5.2.6 M & E Advisor	1,50,000.00	-
5.2.7 Strategic Support to Leadership Team	1,35,000.00	-
5.2.8 Content Development Coordinator	2,10,000.00	-
Project Management (Program Personnel)		
<i>5.1 State Office</i>		
5.1.2 State Program Coordinator - Gujarat Based	2,10,000.00	-
5.1.3 State Academic Coordinator - Gujarat Based	1,65,000.00	-
5.1.5 Program Officer - Delhi-Based	2,10,000.00	-
Program Support and Travel		
6.1 Central Team Travel	17,100.00	-
6.2 State Team Travel - Project Coordinator	2,390.00	-
6.3 State Team Travel - State Academic Coordinator	1,718.00	-
Overhead		
8.1 Stationeries and Consumables	4,718.00	-
8.2 Miscellaneous	1,60,555.00	-
TOTAL RS.	28,67,263.00	-

SCHEDULE [27] : PROJECT CSF - SUPPORT FOR EARLY LANGUAGE AND LITERACY

Personal Cost

Personal Cost- Program

1.1.13 M&E Officer	8,750.00	-
1.1.14 Data Management Coordinator - DIB	72,500.00	-
1.1.2 State Coordinator	1,00,000.00	-
1.1.3 Project Manager- Literacy	14,075.00	-
1.1.6 Program Associate	42,000.00	-
1.1.9 MLE Coordinator	77,000.00	-
4.1.1 Project Manager (Raipur Based)	5,000.00	-
5.2.2 Director (State Programs)	3,667.00	-

Personal Cost- Admin

1.2.4 Administrative Assistant	35,000.00	-
1.2.5 Office Assistant	16,000.00	-
1.2.6 Accounts Manager	8,333.00	-



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PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
1.2.7 Accounts Associates	85,000.00	-
Program Cost		
Consultancy	19,91,158.00	-
Haryana Project Expenses		
Block Coordinator	87,400.00	-
Local Travel Expenses	63,405.00	-
Communication (Tele/ Interent/ Conference Call, Etc)	2,099.00	-
Food Per Diem	450.00	-
International Travelling	1,49,564.00	-
Meeting Expenses	521.00	-
Printing, Stationery and Photocopy Despatch Etc.	1,45,451.00	-
Overhead	12,907.00	-
Non- Recurring Cost	70,000.00	-
TOTAL RS.	29,90,280.00	-

SCHEDULE [28] : PROJECT CSF - FOUNDATION LITERACY & NUMERACY PROJECT (UP)

Personal Cost		
HR Partial Salary_Central Team		
HR Partial Salary_Central Team-A	2,78,333.00	-
HR Partial Salary_Central Team-B	55,000.00	-
HR Partial Salary_Central Team-C	66,667.00	-
Consultants Honorarium	50,000.00	-
Administration Cost		
5.1_Communication and Postal Charges	2,916.00	-
2.3_Central Team Travel, Stay and Food	1,66,680.00	-
6_Admin Cost/Miscellaneous Costs @ 5%	19,062.00	-
TOTAL RS.	6,38,658.00	-

SCHEDULE [29] : OTHER PROGRAMME EXPENDITURE

PROJECT SBF: LANGUAGE LEARNING OUTCOME IMPROVEMENT PROGRAMME (HR)

NADACNI FOND BE CHARITY

Human Resource Cost

1.1_District Coordinator for Kurukshetra	1,19,320.00	-
1.2A_Block Coordinators (1 Per Block)	49,500.00	-
1.2B_Block Coordinators (1 Per Block)	49,500.00	-
1.3_Senior Project Manager (Partial Support)	40,000.00	-
Teacher Training on Early Literacy		
5.1_Teachers Workshop and ToT for Phase I- 3 Days	29,000.00	-
5.2_Teachers Workshop ToT for Phase II-4 Days	12,144.00	-
5.3_Teachers Workshop on Class 2 Content-4 Days	700.00	-
Monitoring Visit		
7.1_Travel Expenses of Coordinators	11,500.00	-



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PARTICULARS	F.Y. 2019-20	F.Y. 2018-19
10_Administrative Expenses	45,237.81	-
Sub Total	3,56,901.81	-
PROJECT SBF: LANGUAGE LEARNING OUTCOME IMPROVEMENT PROGRAMME (HR)		
Zatisi Catering Group A.S.		
Human Resource Cost		
<i>Block Coordinator</i>		
1.2.A. Block Coordinator	2,25,000.00	-
1.2.A. Block Coordinator	2,25,000.00	-
1.1. District Coordinator for Kurukshetra	3,00,680.00	-
1.3. Senior Project Manager (Partial Support)	1,20,000.00	-
Professional Courses		
2.1 Short Term Courses for BRP	6,600.00	-
Community Events for Reading Promotions		
4.2 Inter Block Visits of Programme Monitoring Staff (5 DRG)	3,600.00	-
4.3 Reading Mela	57,219.00	-
Teachers Training on Early Literacy		
5.1. Teachers Workshop and ToT for Phase I	17,294.00	-
5.2. Teachers Workshop TOT for Phase II	21,617.00	-
5.3. Head Teacher's Oriatation About Program	5,558.00	-
5.4. Teachers Wokshop on Class 2 Content	26,636.00	-
Monitoring and Evaluation Activities		
6.1 Orientation of the DRG and Monitoring M & E	5,384.00	-
Monitoring Visits		
7.1. Travel Expense of Coordinators	53,000.00	-
Administrative Expenses	43,053.47	-
Sub Total	11,10,641.47	-
TOTAL RS.	14,67,543.28	-

SCHEDULE [30] : ADMINSTRATIVE EXPENSES (I & E)

National Project

Bank Charges	765.03	1,848.64
Audio Visual Expenses	-	7,659.00
Interest on TDS Payable	17,240.00	708.00
Local Travel Expense	4,125.00	2,772.00
Travel Expense	53,786.00	8,405.00
Board Meeting Expenses	8,087.00	2,459.00
Printing, Stationery & Photocopy Charges	28,098.00	-
Consumable Items	8,389.00	-
Consultancy Fees	43,804.00	-
Conference Hall & Food Expenses	31,643.00	-
Food Per Diem	4,670.00	-
Boarding & Lodging	21,531.00	-
Communication (Tele/ Interent/ Conference Call, Etc.)	49,034.00	-
Postage & Courier Charges	7,037.00	-
Meeting Expenses	4,152.00	-
Staff Recruitment Expenses	10,620.00	-



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LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016
Schedule Forming Parts of Financial Statements

PARTICULARS	AMOUNT IN INR	
	F.Y. 2019-20	F.Y. 2018-19
Registration Fee	5,600.00	-
Service Charges	27.96	-
Sub Total	2,98,668.99	23,851.64
 Foreign Project		
Local Travel Expenses	50.00	-
Sub Total	50.00	-
TOTAL RS.	2,98,718.99	23,851.64
 <u>SCHEDULE [31] : GRANT (R & P)</u>		
<i>National Project</i>		
Project CSF	2,67,38,214.00	1,81,00,000.00
Project TATA	32,46,000.00	71,00,000.00
UNICEF	1,48,65,630.00	79,89,696.00
Rashtriya Gramin Saksharta Mission (RGSM)	5,12,306.00	14,29,517.00
Info Edge India Ltd.	18,03,690.00	15,90,000.00
General Insurance Corporation of India	1,12,79,929.00	-
HT Parekh	77,00,000.00	-
IndusInd Bank	1,63,02,721.00	-
New India Assurance Co. Ltd. (NIA)	13,57,000.00	-
Swaraj-Balraj Foundation (SBF)	5,35,000.00	-
TOTAL RS.	8,43,40,490.00	3,62,09,213.00
 <u>SCHEDULE [32] : INTEREST INCOME</u>		
Bank Interest	3,73,030.00	1,51,969.00
Interest on Fixed Deposits	50,618.00	1,73,709.00
Interest on Income Tax Refund	584.00	3,300.00
TOTAL RS.	4,24,232.00	3,28,978.00
 <u>SCHEDULE [33] : LOAN & LIABILITIES (Increase in CL / Decrease in CA)</u>		
Accounts Payable	65,67,875.00	34,15,016.00
TDS Receivable	-	45,275.00
TOTAL RS.	65,67,875.00	34,60,291.00
 <u>SCHEDULE [34] : OTHER ADVANCES & DEPOSITS</u>		
Other Project Advances	5,02,486.00	1,25,832.00
TDS Receivable	39,868.00	-
Prepaid Expenses	8,748.00	6,289.00
TOTAL RS.	5,51,102.00	1,32,121.00



LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016

SCHEDULE [05] : FIXED ASSETS

Description	GROSS BLOCK				DEPRECIATION				NET BLOCK		Amount In Rs.	
	As at 01.04.2019	Addition > 6 months	Addition < 6 months	Deletion	As at 31.03.2020	% of Dep.	Up to 01.04.2019	During the year Addition	During the year Deletion	Up to 31.03.2020		As on 31.03.2020
A. ASSETS OUT OF GRANT FUND												
BOOKS	13,298	-	-	-	13,298	0.40	11,957	536	-	12,493	805	1,341
OFFICE EQUIPMENTS	5,78,820	53,400	24,817	-	6,57,037	0.15	1,52,145	73,872	-	2,26,021	4,31,016	4,26,671
FURNITURE & FIXTURE	6,11,189	2,89,454	6,40,462	-	15,41,105	0.10	1,22,434	1,09,846	-	2,32,280	13,08,825	4,88,755
COMPUTER, LAPTOP & PERIPHERALS	5,65,103	9,35,100	3,39,350	-	18,39,553	0.40	2,35,552	5,73,326	-	8,09,888	10,29,665	3,28,541
SOFTWARES	13,350	-	55,932	-	69,282	0.40	5,341	14,390	-	19,730	49,552	8,010
MOBILE PHONE, TABLET AND ACCESSORIES	53,249	-	37,500	-	90,749	0.40	21,301	20,280	-	41,580	49,169	31,949
TOTAL [A]	18,35,009	12,77,954	10,98,061	-	42,11,024		5,19,742	7,92,250		13,41,992	28,69,032	12,85,267
B. ASSETS OUT OF OWN FUND												
OFFICE EQUIPMENTS	-	-	11,600	-	11,600	0.15	-	870	-	870	10,730	-
COMPUTER, LAPTOP & PERIPHERALS	1,92,000	-	-	-	1,92,000	0.40	1,65,353	10,657	-	1,76,016	15,984	26,641
SOFTWARES	17,000	-	-	-	17,000	0.40	14,552	979	-	15,531	1,469	2,448
TOTAL [B]	2,09,000	-	11,600	-	2,20,600		1,79,911	12,506		1,92,417	28,183	29,089
TOTAL [A+B]	20,44,009	12,77,954	11,09,661	-	44,31,624		7,29,653	8,04,756	-	15,34,409	28,97,215	13,14,356



For & on Behalf :
S.SAHOO & CO.
 CHARTERED ACCOUNTANTS
 F.R. No.: 322952E
 CA. SUBHAJIT SAHOO, FCA, LLB
 M. No.: 057426
 Date : 15.09.2020
 Place : New Delhi

[Handwritten Signature]

For & on behalf:
 LANGUAGE AND LEARNING FOUNDATION

[Handwritten Signature]
 Dr. Dhirvir Jhingan
 Managing Trustee

[Handwritten Signature]
 Dr. Uddalak Datta
 Trustee



LANGUAGE AND LEARNING FOUNDATION
V-19, First Floor, Green Park Extension, New Delhi - 110016

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2020.

A. SIGNIFICANT ACCOUNTING POLICIES

1. Background: Language and Learning Foundation was promoted as a public charitable trust by way of executing a deed of declaration of public charitable trust executed on 26.02.2015.

The main activities of the trust shall focus towards improving education and learning, as per the activities defined in the trust deed.

2. 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.

3. Fixed Assets: Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

- a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
- b) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet



d) No revaluation of fixed assets was made during the year

4. 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.

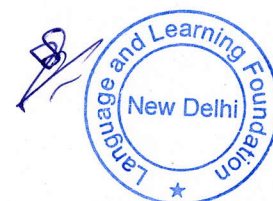
<u>Item</u>	<u>Rate of Depreciation</u>
Books	40%
Office Equipments	15%
Furniture & Fixture	10%
Computer, Laptop & Peripherals	40%
Software	40%
Mobile Phone, Tablet and Accessories	40%

5. Investment: Investment represents the ideal funds invested in the Fixed Deposit for the time being. Investment has shown on the value as on last date of the reporting period and accruals on the same has been shown separately under the Schedule no. 09 "Other Current Assets".

6. Restricted Project Grant: - Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.

7. Grant / Contribution Receivable:- Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.

8. Project Fund: - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.



9. Interest Income: - Interest Income has been recorded on accrual basis as per the certificate received from the bank.

10. Expenditure: Expenses are recorded on accrual basis.

11. Remuneration to Trustees: Amount paid to trustees as remuneration, if any, has been disclosed separately in the annexure to the Audit Report in the Form 10B.

12. Leases: Leases where the lessor effectively retains, substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Lease rentals are charged to the Income and Expenditure account on accrual basis.

13. Income taxes: Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. NOTES TO ACCOUNTS

1. Income and expenses incurred out of Grants / Contributions are generally disclosed as per the requirements of funding agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961.
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



4. Pending Legal Case/Contingent Liabilities: There are no legal cases pending or initiated during the year either by any individual or organization against Language and Learning Foundation.

5. The Organization is registered under :

- a) Under section 12A of the Income Tax Act, 1961 vide registration No. CIT(E) / 2015-16 / DEL-LR24716-20102015 / 5 / 95 dated 20.10.2015. The organization has submitted the Income Tax Return for the year 2018-19 before the due date.
- b) Foreign Contribution Regulation Act, 2010 vide registration no. - 231661798 dated 01/10/2018 with the Ministry of Home Affairs to receive foreign contribution.
- c) PAN of the Organization is AABTL2369Q.
- d) TAN of the organization is DELL06309C.

For & on Behalf :

**S.SAHOO & CO.
CHARTERED ACCOUNTANTS**



**[CA.SUBHJIT SAHOO, FCA]
PARTNER**

Date : 15.09.2020

Place : New Delhi

For & on behalf:

LANGUAGE AND LEARNING FOUNDATION

**Dr. Dhirvir Jhingran
Managing Trustee**



**Dr. Uddalak Datta
Trustee**