

AUDIT REPORT

OF

CHETNA VIKAS

**LOKNAYAK BHAWAN, BYE PASS ROAD, BAIJNATHPUR (RAMPUR)
DEOGHAR-814112 (JHARKHAND)**

FOR THE YEAR ENDED AS ON MARCH 31, 2016

AUDITORS

S A K S & CO

*(Formerly : Sultania & Associates)
CHARTERED ACCOUNTANTS
2nd Floor, Indralok Complex,
Near Tower Chowk B. Deoghar,*

Pin : 814112, PHONE NO. 06432-240048

E-mail : saksdgr@gmail.com



S A K S & CO

(formerly : Sultania & Associates)

CHARTERED ACCOUNTANTS

AUDITOR 'S REPORT

We have audited the attached Balance Sheet of **CHETNA VIKAS** Loknaya Bhawan, Bye pass Road, Baijnathpur (Rampur), Deoghar 814112 (Jharkhand) as at March 31, 2016 along with Receipts & Payments account and the Income & Expenditure account for the year ended as on that date, annexed thereto relating to the Grant received under Foreign Contribution from donor agencies - Child Fund India, Royal Common Wealth Society for the Blind, Caritas India, Bal Raksha Bharat, Oxfam India, Ford Foundation - Women Power Connect, Paul Hamlyn Foundation, Plan India & under domestic contribution from donor agencies NABARD – Ranchi, Child line foundation & others.

These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that we have obtained all the information and explanations which to the best our knowledge and belief were necessary for the purposes of our audit.

In our opinion the society has kept proper books of account so far as appears from our examination of such books.

This Balance Sheet along with Receipts & Payments account and Income & Expenditure account referred to in this report are in agreement with the books of account, maintained by the society for the project and are in accordance with the approved budget and addendum guidelines/permission from the Donor Agency from time to time.

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

- (i) in the case of the Balance Sheet of the State of affairs of the society as on March 31, 2016.
- (ii) in case of the Income and Expenditure account of the Deficit for the year ended as on that date.
- (iii) in case of the Receipts & Payments account of the receipts & payments made for the year ended as on that date.

for S A K S & CO
(formerly : Sultania & Associates)
Chartered Accountants
FRN : 321072E

Place : B. Deoghar

Date : September 07 , 2016



S. Sultania

CA SUNIL KUMAR SULTANIA
Partner
M.No, 074133

Address : Deoghar Branch

Indralok Complex, 2nd Floor, Near Tower Chowk, B. Deoghar – 814112 Jharkhand (India)

✓ : +91-6432-240048, Cell : +91 -94311-32510 E-mail ID : saksdgr@gmail.com

Head Office : Dhanbad • Branches : Bokaro • Kolkata • Ranchi

CHITNA VIKAS
Laxmynagar Bhawan, Nye Pass Road, Rajgopur(Banspur), Deogarh, Jharkhand-826112
Consolidated

Receipts & Payments Accounts
For the year 31st April, 2015 to 31st March, 2016

Receipts	Total Amounts (Rs.)	Total Amounts (Rs.)	Payments	Total Amounts (Rs.)	Total Amounts (Rs.)
To, Opening Balance FOA Fund Cash in hand Cash at Bank EC (BI, Mizoram Branch A/c No. 10077635430) Advance to Hqs. Singh Non FOA Fund Cash in hand Cash at Bank (UCO Bank, SF A/C No. 00286100003692) FOA Accrual/Cash in hand Cash at Bank (SBI, SF A/C No. 10877635428) Non FOA Account/Cash in hand Cash at Bank (SBI, SF A/C No. 11235246603) Non FOA Account/Cash in hand Cash at Bank (Canara Bank A/C No. 2517100030005) Cooper Fund Account/Cash in hand Cash at Bank (SBI, Bank Deogarh A/C No. 6346203400011963) Opening Balance TOTAL To, Grant in Aid, Received Grant to Network Partner FOA Fund Child Fund India Royal common Wealth Society for the Blind-NEP Royal common Wealth Society for the Blind-SJP India Literacy Project Caritas India-MGNREGSA JAI MACHA BHAVATI Odram India Action Research Paul Hamlyn Foundation Caritas India-BISY PLAN-INDIA Received from Sightyears Women Power Connect-4 Foundation Non FOA Fund Reimbursement Of Grant in Aid - MFOA Fund LEADS Ranchi Caritas India ChildFund India India Literacy Project Basile Foundation Child Benefit Save the Children, Ranchi Local Contribution from beneficiaries ChildFund India - Patna To, Grant in Aid Ministry of Environment & Forests Grant received from NLAC,Ranchi through NEFT on dttd.03.09.2015 Grant received from NLAC,Ranchi through NEFT on dttd.04.12.2015 To, Designated Fund Designated Fund received from ChildFund India To, Amounts received during the year-MOH EC Account Membership Fee Income from Bidara Hirni Income from Tractor Hiring Miscellaneous Income TDS Refund Received from United Insurance Company through NEFT on dttd.02/11/2015 Certified Forward	18,077.90 2,020,720.44 14,019.90 3,319.00 71,393.26 138,304.00 177.00 455,945.00 377,987.54 1,081,511.64 44,157.00 2,327,156.00 2,217,615.00 1,945,202.00 808,842.00 3,078,492.00 2,815,745.00 1,340,000.00 782,451.00 2,780,242.00 3,201,893.00 4,935,000.00 6,500.00 75,111.00 37,000.00 179,182.00 18,982.00 5,495.00 4,000.00 31,450.00 148,476.00 3,450.00 10,750.00 4,800.00 3,200.00 1,575.00 113,400.00 18,000.00 1,250.00 870.00 38,649,461.39 3,081,511.64 25,711,426.00 428,240.00 4,000.00 1,156,148.75 335,695.00 29,850.00 38,649,461.39	1,547,164.00 2,320,340.00 5,497,235.00 1,161,088.00 615,792.00 45,107.00 2,963,463.00 80,138.00 68,828.00 283,290.00 277,319.00 14,442,129.00 1,081,080.00 41,519.00 1,008,228.00 481,719.00 10,983.00 3,798.00 47,744.00 3,990.00 88,570.00 178,352.00 406,869.00 275,616.28 157,687.00 122,432.00 213,388.00 21,100.00 58,750.00 58,299.00 17,900.00 19,500.00 8,900.00 15,450.00 18,200.00 63,200.00 14,000.00 14,500.00 8,380.00 9,224.00 22,838.00 4,000.00 11,477.00 78,596.00 49,378.00 3,314.00 12,050.00 117,534.00 27,379,105.28			



CHETNA VIKAS
Latensyah Vikas, Eye Care, Rajnagar, Deoghar, Jharkhand - 814112
Receipts & Payments Account
For the year 1st April, 2015 to 31st March, 2016

	Receipts	Payments	Total Amounts (Rs.)
Receipts	Brought forward	Brought forward	27,379,396.28
To, Interest from Bank			
FCRA Fund	208,028.00		6,000.00
FC, SB, Bazar Branch Deoghar SB A/C No. 10877625428	5,154.00		5,000.00
FC, Bank Interest from interest partner			6,000.00
NON FCRA Fund			
To, Interest from Bank (NortEC Accounts)	6,633.00		3,500.00
To, Interest from Bank (NortEC Accounts)	4,677.00		5,000.00
To, Interest from Bank (Vivad Accounts)	381.00		3,500.00
To, Interest received on Canara Bank account-Jehiya Account	27,885.00		10,000.00
To, Interest received on Corpus Fund Bank Account	15,395.00		450.00
By, Cash & Bank Balance (FCRA Fund)			
Cash at Bank (SB) Bazar, Br. Deoghar S.B.A.C.No.10877625428 for NACE Programme (Excess Withdrawal)	18,638.00		165,823.00
By, Closing Balance	43,374.00		14,819.00
FCRA Fund			
Cash at Bank			31,045.00
FC, SB Bazar Branch Deoghar SB A/C No. 10877625428			2,114,644.19
NON FCRA Fund			
Cash at Bank			3,129.00
Non FCRA Account/Cash in Hand			45,287.98
Cash at Bank (UCD Bank, SB A/C No. 0018910203682)			43,659.00
Non FCRA Account/Cash in Hand			130,000.20
Cash at Bank (SB, SB A/C No. 31125245893)			800.00
FCRA Fund			483,930.00
Sahitya Fund Account/Cash in Hand			391,851.34
Cash at Bank (Canara Bank A/C No. 251710101859)			8,707.00
Current Fund Account/Cash in Hand			30,829,414.92
Cash at Bank (AHS Bank, Deoghar A/C No. 618010702025833)			
Cash at Bank (SB, SB Branch Deoghar S.B. 2170242872)			
Grand Total Rs.	30,545,961.35	30,545,961.35	30,545,961.35



Place: Deoghar
 Dated: 07th Day of September, 2016

For & on behalf of
Chetna Vikas, Deoghar
 (Member Secretary)

For SAKS & CO
 Chartered Accountants
 (CA Sand Kumar Saha, Partner)
 Membership No. 014133

CHETNA VIKAS
Loknayak Bhawan, Bye Pass Road, Rajinathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated

Income & Expenditure Accounts
For the year 1st April, 2015 to 31st March, 2016

	Total Amount (Rs.)	Total Amount (Rs.)	Income	Total Amount (Rs.)
Expenditure				
By, PROGRAMME EXPENSES				
Workshop Expenses	1,573,626.00			2327156.00
Training Expenses	2,428,541.00			2317615.00
Meeting Expenses	1,504,792.00			1940202.00
Events Expenses	1,241,429.00			898832.00
Material Support Expenses	615,732.00			3058492.00
Social Audit/JAN SUKAWI	28,176.00			2825745.00
Documentation & Evaluation	2,000,608.00			1585000.00
Camp/Seminar	70,488.00			260000.00
Advocacy & Liaisoning	68,826.00			1782242.00
Activity Expenses	289,790.00			3201893.00
Development of IEC Materials	276,402.00	10,000,410.00		4915000.00
				25112177.00
By, PROGRAMME PERSONNEL				
Salary Expenses	11,529,970.00			
Travel Expenses	1,214,878.00			
Lodging & Subsidy	41,629.00	12,786,477.00		142296.00
By, Utilisation of Withheld Subsidy				
Library Books for 7 Scool	122,412.00			
Library Related Material	213,388.00			
Solar Lamp/Solarisation	71,100.00	406,900.00		27000.00
				114191.00
				5400.00
				24330.00
				134796.00
				10750.00
				8000.00
				6000.00
				1650.00
				332117.00
To, ADMIN. EXPENSES				
Salary Expenses	1,058,979.00			
Travel Expenses	357,951.00			
Bank Charges	10,983.00			
Computer Maintenance	3,799.00			
Electricity Expenses	47,744.00			
Insurance Expenses	3,995.00			
Meeting Expenses	80,638.00			
Office Expenses	132,851.00			
Office Rent	452,360.00			
Printing & Stationery/Consumable/Postage	256,228.28			
Telephone/Mobile Expenses	154,267.00	2,559,805.28		129739.00
				321948.00
				451687.00
Carried forward		25,753,592.28		26,467,531.00

CHETNA VIKAS
E-510
18/07/08
DEOGHAR (Jharkhand)

AKS & CO
B. DEOGHAR
Chartered Accountants

CHETNA VIKAS

Loknayak Bhawan, Bye Pass Road, Bajjnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated

Income & Expenditure Accounts

For the year 1st April, 2015 to 31st March, 2016

Brought forward		Brought forward	
Liabilities for Payment Current Period (2015-16)		To, Interest from Bank	
FCRA Fund		FCRA Fund	
Salary Expenses	789,658.00	FC, SBI, Bazar Branch Deoghar, SB A/C No. 10877631428	200928.00
Audit Fee (2015-16)	58,000.00	FC, Bank Interest from network partner	5195.00
Program Exp	18,283.00	NON FCRA Fund	
Recurring Cost	13,900.00	To, Interest from Bank (NonFC Accounts)	6635.00
Travel	14,234.00	To, Interest from Bank (NonFC Accounts)	4627.00
NON FCRA Fund		To, Interest from Bank (Wadi Accounts)	261.00
Training/Meeting/Workshop -STC	16,584.00	To Surplus of Interest on Corpus Fund	15389.00
PACS Inclusion Utsav-PACS	32,512.00	To Surplus of Interest on Sahiyya Fund	27985.00
Training/Meeting/Workshop -PACS	2,157.00		
Training/Meeting/Workshop -Lead Bank	4,500.00	To, Reimbursement Of Utility Payment 2015-16 : Contra Items	
Training/Meeting/Workshop -Sightsavers	9,337.00	Training/Meeting/Workshop -STC	16584.00
To Surplus of Interest on Corpus Fund	15,389.00	PACS Inclusion Utsav-PACS	32512.00
transferred to Corpus Fund		Training/Meeting/Workshop -PACS	2157.00
To Surplus of Interest on Sahiyya Fund	27,985.00	Training/Meeting/Workshop -Lead Bank	4500.00
transferred to Corpus Fund		Training/Meeting/Workshop -Sightsavers	9337.00
Plantation Work in the Project Area	130,000.00	To, Amounts Received during the year	
Refund of Balance Grant Amount-Plan India		Membership Fee	1575.00
To, Other Expenses		Income from Bolero hiring	113400.00
Depreciation of Fixed Assets		Income from Tractor Hiring	16500.00
		Miscellaneous Income	1250.00
		Received from Sightsavers for reimbursement of Project Expenses	
To, Surplus (Excess of income over expenditure)		TDS Refund	6500.00
FCRA Fund		Excess Amount received on Claim received on Fixed Assets	970.00
Indian Literacy Project	680.00	To, Deficit (Excess of expenditure over Income)	4257.90
Royal common Wealth Society for the Blind-JEP	396,676.00	FCRA Fund	
Royal common Wealth Society for the Blind-JSJP	297,929.00	ChildFund India	472743.10
Action Research	129,981.00	Bal Raksha Bharat	140019.00
Paul Hamlyn Foundation	142,187.00	Caritas India	348993.00
NON FCRA Fund		Caritas India-RSBY	408292.00
General A/C	152,435.72	PLAN INDIA	57846.00
Child Line Foundation	8,309.00	General FC	2841.00
Grand Total Rs.	28,368,828.00	Grand Total Rs.	1430734.10



For & on behalf of
Chetna Vikas, Deoghar

(Kumar Ranjan)
Secretary



Chartered Accountants
For S A K S & CO

(CA Sunil Kumar Suktania, Partner)
Membership No. 074133

Place: Deoghar
Dated: 07th Day of September, 2016

CHETNA VIKAS
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112
Consolidated
Balance Sheet
As on 31st March, 2016

Fund & Liabilities	Total Amount (Rs.)	Assets & Properties	Total Amount (Rs.)
General Fund		Fixed Assets	
As per Last balance Sheet (Opening balance as on 01.04.2015) : FCRA Fund		1) Plant & Machinery	
Child Fund India	483339.55	i) Office Equipments	108308.00
Royal common Wealth Society for the Blind-JIEP	455458.00	ii) Vehicles	0.00
Royal common Wealth Society for the Blind-JSIP	337021.00	Motor Cycle/Two Wheeler	207140.00
Initial Literacy Project	24393.57	Bicycle	6276.00
Caritas India-MGNREGA	102841.00	Tractor	320.00
BAL RAKSHA BHARAT	50488.00	Mahindra Bolero Jeep	13789.00
Women Power Connect-Ford Foundation	-	iii) Computer/Accessories/LCD/Projectors	148651.00
Paul Henslyn Foundation	267905.50	iv) Electrical Equipments	20384.00
Caritas India-RSBY	-	2) Furniture & Fixtures	284163.00
PLAN INDIA	189107.00	3) Misc. Assets	2793.00
General : Chetna Vikash FC	26652.68	4) Land	37143.00
Action Research	653432.00		
General Fund Account-Non Fc		Receivable :Grant In Aid - : FCIA Fund	
General A/c	562789.51	Caritas India	429254.00
WADI	-	Caritas India	34669.00
Child Line Foundation	8309.00	Save The Children	16584.00
		Lead Bank	4500.00
		Sightsavers	9337.00
Corpus Fund Account	405379.41	Receivable :Grant In Aid - : NFCRA Fund	
General Fund-Sahyva Programme	484307.00	SCBI	142296.00
Loan from Other Parties	20000.00	Grant Receivable from NABARD- Ranchi	354667.00
Liabilities for Payment		Receivable from NABARD-RANCHI for Plantation of WADI Project	232057.00
Adm. Salary JIEP	7440.00	Receivable from ChildLine India Foundation, Mumbai	321948.00
Adm. Salary JSIP	91308.00		
Audit Fees ChildFund India	5476.00	Loan & Advances (Assets)	
Audit Fees JIEP	6845.00	Advances to Ritu Singh	44019.00
Audit Fees Oxfam India	6845.00		
Audit Fees ILP	4563.00	Cash & Bank Balance	
Audit Fees JSIP	4563.00	Cash in Hand	9243.00
Audit Fees PLAN	4563.00	Balance with Bank (SBI Bazar Br. A/c no. 10877635428)	2114044.19
Audit Fees PHF	6845.00		
Audit Fees Save the Children	3194.00	Cash & Bank Balance	
Audit Fees Action Research	9000.00	Non FCRA Account/Cash in Hand	3129.00
PP Travel-PHF	4106.00	Cash at Bank (UCO Bank, SB A/c No. 00280100003682)	45287.98
Adm.Resource Centre Rent	5000.00	Non FCRA Account/Cash in Hand	0.00
Program :ILP	18283.00	Cash at Bank (SBI, SB A/c No. 31235245693)	43059.00
Program :PACS-MGNREGA	224585.00	FCRA Account/Cash in hand	0.00
Adm:Recurring Cost-PACS MGNREGA	11572.00	Cash at Bank (SBI, SB A/c No.10877635428)	0.00
PP Travel-PACS-MGNREGA	4928.00		
PP Salary PACS-MGNREGA	169914.00	Sahyva Fund Account/Cash in hand	177.00
PP Salary PHF	1405.00	Cash at Bank (Canara Bank A/c No.2517101003805)	483930.00
PP Salary Oxfam India	1690.00	Corpus Fund Account/Cash in hand	0.00
PP Salary ChildFund India	22120.00	Cash at Bank (Axis Bank,Deoghar A/c No.634010100011963)	393356.94
PP Salary STC	121910.00		
Liabilities for Payment	232057.00	Cash & Bank Balance	
Liabilities for Salary Payment for CIF	268750.00	Cash in hand	2485.00
Loan & Advances-PACS-MGNREGA	18635.00		
		Cash at Bank (SBI,AMY Branch,Deoghar S/B-31702043072)	6707.00
TDS Payable	68265.00		
DFC Distribution with ChildFund India	41222.49		
Liabilities for Payment(2015-16)-CV-GEN			
BCC Campaign for Model Panchayats	12250.00		
Training/Meeting/Workshop -STC	16584.00		
PACS Inclusion Utsav PACS	32512.00		
Training/Meeting/Workshop -PACS	2157.00		
Training/Meeting/Workshop -Lead Bank	4500.00		
Training/Meeting/Workshop -Sightsavers	9337.00		
Audit Fee Payable-CV-GEN	10039.00		
Total Rs.	5519697.11	Total Rs.	5519697.11

Place: Deoghar
Dated: 07th Day of September, 2016

For & on behalf of
Chetna Vikas,

For S A K S & CO
Chartered Accountants



(Kumar Ranjan)
Secretary

(CA Sunil Kumar Sultania, Partner)
Membership No. 074133



NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES

General

- (a) The accounts of the institution are Prepared under Historical cost Convention.
- (b) Fixed assets are stated at cost that includes all direct attributable expenses incidental to acquisition and installation less depreciation.
- (c) The institution follows mercantile method of accounting.
- (d) Revenue Recognition : Revenue is recognised mainly from Grant in aid from funding agency only on actual realisation of Grant. In case association incurs expenditure on sanction of the Grant & grant is not received even at the end of the year, the same is recognised on accrual basis.
- (e) Depreciation: Depreciation has been provided for as per rate applicable under the provision of I Tax Act 1961.
- (g) Grant In Aid shown in Income & Expenditure account includes Foreign Contribution Grant Fund amounts to Rs. 25683727 /-

Signed for identification

for **S A K S & CO**
(Formerly : Sultania & Associates)
Chartered Accountants
FRN : 321072E

(Signature)

CA Sunil Kumar Sultania
Partner
Membership No. 074133

Place : B. Deoghar-814112



For & on behalf of
Chetna Vikas, Deoghar

(Signature)
(Kumar Ranjan)
Secretary

Date : 07th Day of September, 2016