



### AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of **CHETNA VIKAS** Loknaya Bhawan, Bye pass Road, Baijnathpur (Rampur), Deoghar 814112 (Jharkhand) as at March 31, 2018 along with Consolidated Receipts & Payments account and the Consolidated 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, India Literacy Project, Royal Common Wealth Society for the Blind, Plan India, Columbia Group for Children in Adversity Inc. under Oak Foundation, VSO India Trust, OAK Foundation & General FC Grant /Contribution & under domestic contribution from donor agencies NABARD-Ranchi, CHILDLINE INDIA FOUNDATION and Royal Common Wealth Society for the Blind, Phia 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.

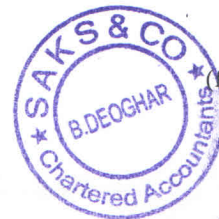
We report that we have obtained all the information and explanations which to the best our knowledge and belief were necessary for the purposes of our audit.

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

This Consolidated Balance Sheet along with Consolidated Receipts & Payments account and Consolidated 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 Consolidated Balance Sheet of the State of affairs of the society as a whole as on March 31, 2018.
- (ii) In case of the Consolidated Income and Expenditure account of the **Surplus** for the year ended as on that date.
- (iii) In case of the Consolidated Receipts & Payments account of the receipts & payments made for the year ended as on that date.



for **SAKS & CO**  
(formerly : Sultania & Associates)  
Chartered Accountants  
FRN : 321072E

*S. Sultania*

Place: B. Deoghar

Date: December 05, 2018

**CA SUNIL KUMAR SULTANIA**  
Partner  
M.No. 074133

**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

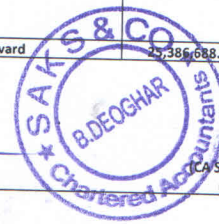
**CHETNA VIKAS**  
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112  
Consolidated  
Receipts & Payments Accounts  
For the year 1st April, 2017 to 31st March, 2018

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Receipts	Amounts (Rs.)		Total Amounts (Rs.)	Payments	Amounts (Rs.)		Total Amounts (Rs.)
	FC	NFC			FC	NFC	
<b>To, Opening Balance</b>				<b>By, PROGRAMME EXPENSES</b>			
Cash in hand	3,981.00	10,094.00	14,075.00	Prog: Workshop Expenses	2122562.00	60438.00	
Cash at Bank				Prog: Training Expenses	3414451.60	621818.00	
FC (SBI, Brazar Branch A/c no.10877635428)	2,614,585.03	2,458,006.43	5,072,591.46	Prog: Programme Travel	672425.00	4200.00	
	2,618,566.03	2,468,100.43		Prog: Organise Coaching Session/Centre	311800.00		
<b>To, Grant in Aid</b>				Prog: Meeting Expenses	753943.00	130048.00	
Grant Received from FCRA Fund				Prog: Material Support Expenses	1940220.00		
ChildFund India	10984684.00			Prog: Formative Research	228822.00		
ChildFund India(FC_CV)	36747.00			Prog: Event Expenses	968269.00	59391.00	
Royal common Wealth Society for the Blind-JIEP	1470848.00			Prog: Documentation & Evaluation	207099.00		
Royal common Wealth Society for the Blind-JSIP_JAMTARA	525000.00			Prog: Development of IEC Material	690199.00	16235.00	
Royal common Wealth Society for the Blind-JSIP	174480.00			Prog: Camp/seminar	279365.00	24496.00	
Indial Literacy Project	0.00			Prog: Sanitary Napkin Production Centre	710733.00		
ChildFund India_UNMUKT	1792267.00			Prog: BaseLine Survey	240507.00		
Columbia Group for Children in Adversity Inc. under Oak Foundation	1624579.45			Prog: Letter Tranlator Expenses	320630.00		
Oak Foundation	1621250.00			Prog: Advocacy & Liasioning	322786.00		
VSO India Trust	1257300.00			Prog: Activity Expenses	533181.00	22965.00	
Paul Hamlyn Foundation	0.00			Prog: Exposure Visit		10106.00	
PLAN INDIA	3945647.00			Prog: Wadi Programme		133974.50	
Chetna Vikas_General Account		23735.00			13716992.60	1083671.50	14,800,664.10
Royal Common Wealth Society for the Blind_JSIP-Dumka		1284028.00		<b>By, PROGRAMME PERSONNEL</b>			
Royal Common Wealth Society for the Blind_JSIP-Jamtara		356922.00		PP: Travel Allowances	462092.00	336875.00	
Phia Foundation -Ph 1		1559213.00		PP: Salary Expenses	6559235.00	3302535.00	
Phia Foundation -Ph 2		2604500.00		PP: Lodging & Substist	78526.00	0.00	
NABARD, Ranchi		1627048.00			7,099,853.00	3,639,410.00	10,739,263.00
	23,432,802.45	7,455,446.00		<b>By, ADMININSTRATIVE EXPENSES</b>			
<b>Receivable Grants from Funding Agency</b>				Adm: Salary Expenses	1052838.00	373595.00	
Received from Sightsavers for Reimbursement(Royal Commonwealth Society for the Blind)	28,620.00			Adm: Audit Fees		4565.00	
Receivable Amount from NABARD, Ranchi		175,492.00		Adm: Printing & Stationery/Consumable/Postage	132139.90	15064.50	
Receivable Amount from ChildLine india Foundation, Mumbai		467,562.00		Adm: Photographs	10902.00	0.00	
	23,461,422.45	8,098,500.00	31,559,922.45	Adm: Telephone/Mobile/Internet	155139.00	22226.00	
<b>To, Designated Fund</b>				Adm: Travelling Expense	26560.00	178990.00	
Designated Fund received from Childfund India	2,519,134.80		2,519,134.80	Adm: Utilities/Electricity Expenses	36342.00		
<b>To, Interest from Bank-FCRA A/c</b>				Adm: Office Rent	271047.00	30000.00	
FC, SBI, Bazar Branch Deoghar SB A/C No.10877635428	168,439.00		168,439.00	Adm: Office Expenses	132854.00	15436.70	
<b>To, Interest from Bank-Non-FCRA A/c</b>				Adm: Meeting Expenses	12070.00	0.00	
UCO Bank		3,332.00		Adm: Maintenance of Equipment	78500.00	0.00	
Axis Bank		5,284.00		Adm: Maintenance of Building	50176.00	0.00	
Canara Bank		2,960.00		Adm: Insurance Expense	16946.00	19725.00	
SBI		33,601.00		ADM: BANK CHARGES	4512.36	21867.92	
Wadi		21,745.00		ADM: Audit Fee(TDS amount)	4750.00	435.00	
ChildLine		4,694.00			1,984,776.26	681,905.12	2,666,681.38
		71,616.00	71,616.00	<b>By, DISBURSEMENT OF DFC</b>			
<b>To, Loan &amp; Advances (Assets)</b>				Opening Balance B/F	40,265.88		
Advance-EPF_Mar'17)_Plan India	1,395.00		1,395.00	Add: Total Payment out of this year Reciept	2,519,134.80		
<b>To, Transfer to Projects</b>				Less: Distribution Amount Dues for FY 2017-18	7,707.68		
Receivable Amount from NABARD, Ranchi		362,057.00		<b>By, Utilisation of GOLAH</b>			
Receivable Amount from ChildLine India Foundation		103,200.00	465,257.00	GOLAH EXPENSES_CFI	33374.00		33,374.00
					2,551,693.00		2,551,693.00
<b>Carried forward</b>	<b>28,768,957.28</b>	<b>11,103,473.43</b>	<b>39,872,430.71</b>	<b>Carried forward</b>	<b>25,386,688.86</b>	<b>5,404,986.62</b>	<b>30,791,675.48</b>

Place: Deoghar  
Date : December 05, 2018

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



For SAKS & CO  
Chartered Accountants  
S. Sunil Kumar Sultania, Partner  
Membership No. 074133



**CHETNA VIKAS**  
Loknayak Bhawan, Bye Pass Road, Bajinathpur (Rampur), Deoghar, Jharkhand-814112  
Consolidated  
**Receipts & Payments Accounts**  
For the year 1st April, 2017 to 31st March, 2018

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Receipts	Amounts (Rs.)		Total Amounts (Rs.)	Payments	Amounts (Rs.)		Total Amounts (Rs.)
	FC	NFC			FC	NFC	
Brought forward	28,768,957.28	11,103,473.43	39,872,430.71	Brought forward	25,386,688.86	5,404,986.62	30,791,675.48
Transfer to Payable DFC:Uncleared Amount		5323.00	5,323.00	<b>Paid: Outstanding Expenses (2016-17)</b>			
Loan from Shriram Finance Co.Ltd		500000.00	500000.00	Adm:Telephone	1,000.00		
<b>By Grant in Aid</b>				Adm:TDS	3,265.00	654.00	
Amount received from Plan India,Ranchi through Through NEFT on dtd.28.02.2017		17,896.00		PP:Salary Expenses	84,294.00	301,800.00	
Amount received from Plan India,Ranchi through Through NEFT on dtd.30.10.2017		2,850.00		PP:Travel Expenses	5,840.00		
Amount received from Plan India,Ranchi through Through NEFT on dtd.23.11.2017		8,807.00	29,553.00	Prog:Training exp	7,650.00	27,220.00	
Transfer to Projects-Advance JIEP_Non FC		120,000.00	120,000.00	Prog:Meet Exp	7,658.00		
				Prog:Event Exp	22,598.00		
				Prog:Meet/Trg/Workshop		85,392.00	
				Prog:Wadi Programme		600,565.00	
					132,305.00	1,015,631.00	1,147,936.00
				<b>Outstanding Amount Paid for Audit Fee:FY 2016 -17</b>			
				Audit Fees CFI	18,260.00		
				Audit Fees JIEP	4,565.00		
				Audit Fees ILP	4,563.00		
				Audit Fees JSIP	4,565.00		
				Audit Fees AR	5,000.00		
				Audit Fees FC_CV	2,282.00		
				Audit Fees FC_CV General		2,282.00	
				Audit Fees CIF		2,282.00	
				Audit Fees Wadi		2,282.00	
					39,235.00	6,846.00	46,081.00
				<b>Liabilities Paid during the Current Period</b>			
				Uncleared DFC Amt_Gen A/c(2016-17)		3,565.00	3,565.00
				Transfer to Projects		103,200.00	103,200.00
				Transfer to Projects		362,057.00	362,057.00
				Transfert to Projects		176,000.00	176,000.00
				<b>By ADDITION IN FIXED ASSETS-FCRA</b>			
				FA:Scanner_Bar Code-ChildFund India	32,900.00		
				FA:Scanner-ChildFund India	12,900.00		
					45,800.00		45,800.00
				<b>By ADDITION IN FIXED ASSETS-Non FCRA</b>			
				Mahindra Scorpio 56+(DOP:30.06.2017)		1,300,000.00	1,300,000.00
				Loan Refund to ShriRam Transport Finance Co.Ltd		126,902.00	
				Intt Paid during current Period		44,098.00	171,000.00
				Uncleared DFC Amt_Gen A/c(2017-18)		2,023.00	2,023.00
				<b>Loan &amp; Advance(Assets)</b>			
				Advance to JIEP		120,000.00	120,000.00
				Advance to JSIP_JAMTARA			
				Advance to Burdwan Sweets	990.00		990.00
				<b>By CLOSING BALANCE</b>			
				Cash in Hand	10,355.00		
				Cash at Bank			
				FC, SBI Bazar Branch Deoghar SB A/C No.10877635428	3,153,583.42		3,163,938.42
				<b>Cash &amp; Bank Balance-NON FCRA A/c</b>			
				Non FCRA Account/Cash in Hand		3,020.00	
				Cash at Bank ( UCO Bank, SB A/c No. 00280100003682)		128,755.58	
				<b>Non FCRA Account/Cash in Hand</b>		5,008.00	
				Cash at Bank ( SBI, SB A/c No. 31235245693)		1,154,231.24	
				Sahiya Fund Account/Cash in hand			
				Cash at Bank ( Canara Bank A/c No.2517101003805)		3,723.00	
				Corpus Fund Account/Cash in hand			
				Cash at Bank ( Axis Bank,Deoghar A/c No.634010100011963)		5,567.19	
				Cash in hand			
				Cash at Bank (SBI.AMY Branch,Deoghar S/B-31702043072)		513.00	1,788,253.80
				Cash in hand/ChildLine India Foundation		680.00	
				Cash at Bank (SBI.AMY Branch,Deoghar S/B-35702723570)		3,289.00	
						3,093,040.81	3093040.81
<b>Grand Total Rs.</b>	<b>28,768,957.28</b>	<b>11,758,349.43</b>	<b>40,527,306.71</b>	<b>Grand Total Rs.</b>	<b>28,768,957.28</b>	<b>11,758,349.43</b>	<b>40,527,306.71</b>

Place: Deoghar  
Date : December 05, 2018



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



For SAKS & CO  
Chartered Accountants  
  
(SA) Sunil Kumar Sultania, Partner  
Membership No. 074133

**CHETNA VIKAS**  
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112  
Consolidated  
Income & Expenditure Accounts  
For the year 1st April, 2017 to 31st March, 2018

Expenditure	Amounts (Rs.)		Amounts (Rs.)	Income	Amounts (Rs.)		Amounts (Rs.)
	FC	NFC			FC	NFC	
<b>By, PROGRAMME EXPENSES</b>				<b>To, Grant in Aid</b>			
Prog: Workshop Expenses	2172479.00	318908.00	2,491,387.00	<b>Grant Received from FCRA Fund</b>			
Prog: Training Expenses	3684405.60	708601.00	4,393,006.60	Child Fund India	10984684.00		
Prog: Sponsorship Management		0.00		Royal common Wealth Society for the Blind-JIEP	1470848.00		
Prog: Programme Travel	672425.00	4200.00	676,625.00	Royal common Wealth Society for the Blind-JSIP_JAMTARA	525000.00		
Prog: Organise Coaching Sessio/Cente	311800.00	0.00	311,800.00	Royal common Wealth Society for the Blind-JSIP	1257300.00		
Prog: Meeting Expenses	753946.00	121048.00	874,994.00	India Literacy Project	174480.00		
Prog: Material Support Expenses	1940220.00	0.00	1,940,220.00	ChildFund India_UNMUKT	1792267.00		
Prog: Formative Research	228822.00	0.00	228,822.00	AR	1624579.45		
Prog: Letter Translator Exchange	320630.00	0.00	320,630.00	Paul Hamlyn Foundation			
Prog: Event Expenses	971604.00	59391.00	1,030,995.00	Columbia Group for Children in Adversity Inc. under Oak Foundation	1621250.00		
Prog: Documentation & Evaluation	516218.00	0.00	516,218.00	ChildFund India(FC_CV)	36747.00		
Prog: Development of IEC Material	727361.00	16235.00	743,596.00	PLAN INDIA	3945647.00		23,432,802.45
Prog: Camp/seminar	279365.00	24496.00	303,861.00				
Prog: Strengthen of Production Centre	710733.00	0.00	710,733.00	<b>Grant Received from NON-FCRA Fund</b>			
Prog: BaseLine Survey	240507.00	0.00	240,507.00	Royal common Wealth Society for the Blind-JSIP_JAMTARA		356922.00	
Prog: Advocacy & Liaisoning	322786.00	0.00	322,786.00	Phia Foundation_Phase 1		1559213.00	
Prog: Activity Expenses	533181.00	29234.00	562,415.00	Phia Foundation_Phase 2		2604500.00	
Prog: Exposure Visit		10106.00	10,106.00	NABARD, Ranchi		1627048.00	
Prog: Wadi Programme		530292.00	530,292.00	Royal common Wealth Society for the Blind-JSIP		1284028.00	
				Chetna Vikas_General Account		53288.00	7,484,999.00
<b>By, PROGRAMME PERSONNEL</b>				<b>To, Interest from Bank</b>			
PP: Travel Allowances	470886.00	420638.00	891,524.00	FC, SBI, Bazar Branch Deoghar SB A/C No.10877635428	168439.00		168439.00
PP: Salary Expenses	6686214.00	3889785.00	10,575,999.00				
PP: Lodging & Subsist	78526.00	0.00	78,526.00	<b>To, Interest from Bank-Non-FCRA A/c</b>			
				UCO Bank		3,332.00	
				Axis Bank		5,284.00	
				Canara Bank		2,960.00	
				SBI		33,601.00	
				Wadi		21,745.00	
				ChildLine		4,694.00	71,616.00
				<b>Grant Receivable from Funding Agency</b>			
				VSO India Trust	139,538.00		
				Royal CommonWealth Society for the Blind for JIEP_Dumka	72,616.00		
				Royal CommonWealth Society for the Blind for JSIP-JAMTARA	75,996.00		288,150.00
				<b>By, Excess of Expenditure Over Income during the Current Period</b>			
				ChildFund India-UNMUKT	45,342.00		
				Plan India	546,208.00		
				Royal common Wealth Society for the Blind-JIEP			
				Royal common Wealth Society for the Blind-JSIP			
				ChildFund India	1,210,652.96		
				General Fund CV FC	3,334.00		
					1805536.96		1,805,536.96
				<b>By, Excess of Expenditure Over Income during the Current Period</b>			
				Chetna Vikas_General Account		494,581.92	
				ChildLine India Foundation		791.00	
						495372.92	495,372.92
				<b>Grant Receivable from Funding Agency-NON-FCRA Fund</b>			
				Phia Foundation_Phase 1		73,099.00	
				ChildLine India Foundation		528,550.50	
				Royal CommonWealth Society for the Blind for JIEP_Dumka		342,175.00	
						943,824.50	943,824.50
<b>Grand Total Rs.</b>			<b>34690740.83</b>	<b>Grand Total Rs.</b>			<b>34690740.83</b>

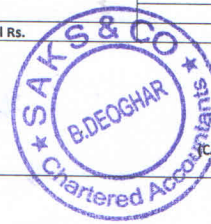
Place: Deoghar  
Date : December 05, 2018

For & on behalf of  
Chetna Vikas, Deoghar

(Kumar Ranjan)  
Secretary

For SAKS & CO  
Chartered Accountants

CA Sunil Kumar Sultania, Partner  
Membership No. 074133

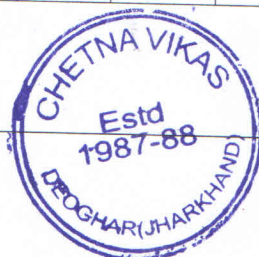




**CHETNA VIKAS**  
Loknaya Bhawan, Bye Pass Road, Baijnathpur (Rampur), Deoghar, Jharkhand-814112  
**Consolidated**  
**Balance Sheet**  
As on 31st March, 2018

Fund & Liabilities	Amounts (Rs.)			Total Amounts (Rs.)	Assets & Properties	Amounts (Rs.)	Total Amounts (Rs.)
	Balance b/f	Surplus/Deficit	Balance c/f				
<b>As per Last balance Sheet (Opening balance as on 01.04.2017)</b>					<b>Fixed Assets</b>		
<b>General Fund : FC</b>					<b>1) Plant &amp; Machinery</b>		
General Fund : FCRA : ILP	0.00	0.00	0.00		i) Office Equipments	162,385.00	
General Fund :AR	202226.95	870427.45	1072654.40		ii) Vehicles		
General Fund: Chetna Vikas FC A/C	99214.75	-3334.00	95880.75		Motor Cycle/Two Wheeler	190,250.00	
General Fund: FCRA : CFI	1752335.45	-1210652.96	541682.49		Bicycle	4,625.00	
General Fund: JIEP	256645.00	0.00	256645.00		Tractor	320.00	
General Fund : JSIP	7441.00	15469.00	22910.00		Mahindra Bolero & Scorpio-Four Wheeler	1,114,948.00	
General Fund : JSIP_JAMTARA	0.00	0.00	0.00		iii) Computer/Accessories/LCD/Projectors	39,704.00	
General Fund : PHF	0.00	0.00	0.00		iv) Electrical Equipments	33,198.00	
General Fund :VSO India Trust	0.00	3315.00	3315.00		v) Land	37,143.00	
General Fund : PLAN	680490.00	-546208.00	134282.00				
General Fund: STC	0.00	0.00	0.00		<b>2) Furniture &amp; Fixtures</b>	228,886.00	
General Fund : OAK Foundation	0.00	1020161.10	1020161.10				
General Fund:UNMUKT	261805.00	-45342.00	216463.00		<b>3) Misc. Assets</b>	2,263.00	1813722.00
<b>(a)</b>	<b>3260158.15</b>	<b>103835.59</b>	<b>3363993.74</b>				
<b>General Fund : NFC</b>					<b>Grant Receivable from Funding Agency-FCRA</b>		
General Account_CV	581077.52	-494581.92	86495.60		VSO India Trust	139,538.00	
General Account_CV	405379.41	0.00	405379.41		Royal CommonWealth Society for the Blind for JIEP_Dumka	72,616.00	
General Account_CV	484107.00	0.00	484107.00		Royal CommonWealth Society for the Blind for JSIP-JAMTARA	75,996.00	288,150.00
JIEP_DUMKA_Non FC	124887.00	0.00	124887.00		<b>Grant Receivable from Funding Agency-FCRA</b>		
JSIP_DUMKA_Non FC	97322.00	63684.00	161006.00		Phia Foundation_Phase 1	73,099.00	
JSIP_Jamtara_Non FC	5465.00	14842.00	20307.00		ChildLine India Foundation	528,550.50	
ChildLine India Foundation	7893.00	-791.00	7102.00		Royal CommonWealth Society for the Blind for JIEP_Dumka	342,175.00	943,824.50
NABARD,Ranchi	0.00	1056499.30	1056499.30				
Phia Foundation_Ph 1	0.00	0.00	0.00		<b>Receivable from Royal CommonWealt Society for the Blind JSIP Dumka FY:2016-17</b>		180,000.00
Phia Foundation_Ph 2	0.00	765197.00	765197.00		<b>Receivable from NABARD Ranchi to Chetna Vikas General Account(2016-17)</b>	662,057.00	
<b>(b)</b>	<b>1706130.93</b>	<b>1404849.38</b>	<b>3110980.31</b>		Paid :During Current Period	362,057.00	300,000.00
<b>Sub Total(a+b)</b>	<b>4966289.08</b>	<b>1508684.97</b>	<b>6474974.05</b>	<b>6474974.05</b>	Advance to Burdwan Sweets		990.00
<b>Excess Amount received (16-17):CIF</b>				<b>73,719.50</b>	<b>Liabilities for Transfer to Project</b>		
<b>Loan from Others-Non FCRA</b>				<b>20000.00</b>	Transfer to JIEP-NON FC	120,000.00	
<b>Loan Refund to Shriram Finance Private Ltd. Paid: During the current Period</b>			500,000.00	<b>373098.00</b>	Transfer to JIEP	180,000.00	
<b>DFC Distrubtion with ChildFund India FC A/c</b>			126,902.00	<b>7707.68</b>	Transfer to JSIP	30,000.00	330,000.00
<b>DFC Distrubtion with ChildFund India Non FC A/c</b>				<b>3300.00</b>			
<b>Liabilities for Payment : FY 2017-18</b>		<b>FC A/c</b>	<b>Non FC a/c</b>		<b>Cash &amp; Bank Balance-FCRA Account</b>		
Adm:Travel*		5,080.00	501.00		Cash in Hand	10,355.00	
Adm:Stationary		4,524.00	5,327.00		Balance with Bank (SBI Branch Br. A/c no. 10877635428)	3,153,583.42	3163938.42
Adm:Telephone		1,000.00			<b>Cash &amp; Bank Balance-NON FCRA A/c</b>		
Adm:Maintenance of Equipment		5,450.00			Non FCRA Account/Cash in Hand	3,020.00	
PP:Salary Expenses		126,979.00	833,450.00		Cash at Bank ( UCO Bank, SB A/c No. 00280100003682)	128,755.58	
PP:Travel Expenses		8,794.00	83,262.00		<b>Non FCRA Account/Cash in Hand</b>		
Prog:Workshop exp		156,904.00	269,237.00		Cash at Bank ( SBI, SB A/c No. 31235245693)	5,008.00	
Prog:Training exp		266,694.00	92,982.00		Cash at Bank ( SBI, SB A/c No. 2517101003805)	1,154,231.24	
Prog:Documentation & Evaluation		241,474.00			Cash at Bank ( Canara Bank A/c No.2517101003805)	3,723.00	
Prog:Dev of IEC Material		5,000.00			Corpus Fund Account/Cash in hand		
Adm:TDS_Prog		218.00	12,000.00		Cash at Bank ( Axis Bank,Deoghar A/c No.634010100011963)	5,567.19	
Adm:Salary			357,740.50				
Prog:Wadi Programme							
		822,117.00	1,654,499.50	<b>2,476,616.50</b>	Cash in hand	513.00	
					Cash at Bank (SBI.AMY Branch,Deoghar S/B-31702043072)	1,788,253.80	
<b>Liabilities for Payment Audit Fees : FY 2017-18</b>					Cash in hand/ChildLine India Foundation	680.00	
Audit Fees CFI		21,600.00			Cash at Bank (SBI.AMY Branch,Deoghar S/B-35702723570)	3,289.00	3093040.81
Audit Fees JIEP		5,000.00					
Audit Fees VSO		6,750.00					
Audit Fees JSIP		5,000.00					
Audit Fees AR		5,000.00					
Audit Fees OAK		5,000.00					
Audit Fees Internet Saathe Ph 1			2,950.00				
Audit Fees Internet Saathe Ph 2			2,950.00				
		48,350.00	5,900.00	<b>54,250.00</b>			
<b>Receivable from NABARD Ranchi to Chetna Vikas General Account(2016-17)</b>			662,057.00				
Less : Paid During the Current Period			362,057.00	<b>300,000.00</b>			
<b>Liabilities for Transfer to Project-FCRA</b>							
Transfer from JIEP			180,000.00	<b>210,000.00</b>			
Transfer from JSIP			30,000.00				
<b>Liabilities for Transfer to Project-Non FCRA</b>							
Transfer from JSIP				<b>120,000.00</b>			
<b>Total Rs.</b>				<b>10113665.73</b>	<b>Total Rs.</b>		<b>10113665.73</b>

Place: Deoghar  
Date : December 05, 2018



For & on behalf of  
Chetna Vikas, Deoghar

(Kumar Ranjan)  
Secretary



For SAKS & CO  
Chartered Accountants

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

**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2018**

**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.

Signed for identification

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

*S. P. Sultania*

CA Sunil Kumar Sultania  
Partner  
Membership No. 074133

Place: B. Deoghar-814112

Date : 05th Day of December 2018



For & on behalf of  
Chetna Vikas, Deoghar

*(Signature)*

(Kumar Ranjan)  
Secretary